

October 2019 Activity

October 2019

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

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

System Direct	System		Washington		Washington		Oregon	
	System Allocated	Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		3,023,945			718,263			2,305,682
		1,386,243,607			177,200,053			1,209,043,553
		0.22%			0.41%			0.19%

October 2019

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Monthly Summary									
Sales of Gas									
480.1 Residential	24,321,600	21,175,168	24,321,600	2,621,831	2,280,539	2,621,831	21,699,769	18,894,629	21,699,769
481.1 Commercial	12,044,305	1,022,836	12,044,305	1,022,836	0	1,022,836	11,021,469	0	11,021,469
481.2 Industrial Firm	1,941,735	1,480,779	1,941,735	124,070	0	124,070	1,817,665	0	1,817,665
481.3 Interruptible	0	0	0	38,490	0	38,490	1,442,289	0	1,442,289
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	39,788,420	21,175,168	21,175,168	3,807,228	2,280,539	2,280,539	35,981,192	18,894,629	18,894,629
Total Sales of Gas			60,963,588			6,087,767		18,894,629	54,875,821
Transportation Revenue									
489.12 Industrial Firm	1,040,838	0	1,040,838	127,469	0	127,469	913,370	0	913,370
489.13 Interruptible	762,148	0	762,148	96,714	0	96,714	665,434	0	665,434
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	105,971	0	105,971	0	0	0	105,971	0	105,971
Total Transportation Revenue	1,908,957	0	1,908,957	224,183	0	224,183	1,684,774	0	1,684,774
Rate Adjustments - Amortizations	(9,091,041)		(9,091,041)	(545,617)		(545,617)	(8,545,424)		(8,545,424)
Miscellaneous Revenues									
487 Late Payment Charge	81,188	0	81,188	3,194	0	3,194	77,994	0	77,994
488.0 Seasonal Reconnect Fee	1,100	0	1,100	0	0	0	1,100	0	1,100
488.0 Delinquent Reconnect Fee	14,700	0	14,700	0	0	0	14,700	0	14,700
488.1 Returned Check Charge	9,435	0	9,435	1,005	0	1,005	8,430	0	8,430
488.3 Recon Charge CR During Office Hours	20,280	0	20,280	2,975	0	2,975	17,305	0	17,305
488.4 Field Collection Charge	12,780	0	12,780	1,200	0	1,200	11,580	0	11,580
488.5 Recon Charge CR After Office Hours	1,980	0	1,980	0	0	0	1,980	0	1,980
488.6 Recon Charge Seas During Office Hours	1,595	0	1,595	0	0	0	1,595	0	1,595
488.7 Recon Charge Seas After Office Hours	50	0	50	0	0	0	50	0	50
488.8 Automated Payment Charge	2,315	0	2,315	308	0	308	2,008	0	2,008
493.2 Rent - Utility Property	9,398	0	9,398	0	0	0	9,398	0	9,398
495.1 Meter Rentals	15,397	0	15,397	27	0	27	15,370	0	15,370
495.2 Other Gas Revenue - Miscellaneous	31,295	0	31,295	2,531	0	2,531	28,764	0	28,764
Total Miscellaneous Revenues	192,115	0	201,513	11,239	0	11,239	180,876	0	190,274
Total Operating Revenue	32,798,451	21,184,566	53,983,017	3,497,033	2,280,539	5,777,572	29,301,418	18,904,027	48,205,445
Cost of Gas									
804.7 WACOG Incurred	15,318,154	0	15,318,154	1,428,237	0	1,428,237	13,889,917	0	13,889,917
805.7 WACOG Deferred	1,466,241	0	1,466,241	164,080	0	164,080	1,302,161	0	1,302,161
804.6 Demand Incurred	6,609,599	0	6,609,599	707,888	0	707,888	5,901,711	0	5,901,711
805.8 Demand Deferred	603,660	0	603,660	78,464	0	78,464	525,196	0	525,196
805.4 Amortization of Gas Costs	(1,318,657)	0	(1,318,657)	(223,398)	0	(223,398)	(1,095,259)	0	(1,095,259)
Total Cost of Gas	22,678,995	0	22,678,995	2,155,271	0	2,155,271	20,523,725	0	20,523,725
Environmental Expense									
407.03 Environmental Expense	0	0	0	0	0	0	0	0	0
2,349,812			2,349,812						2,349,812
Operations & Maintenance									
O&M	1,313,703	13,088,179	14,401,882	57,260	1,431,494	1,488,754	1,256,443	11,656,685	12,913,128
Other Taxes									
408.11 Property	1,999,345	0	1,999,345	151,910	0	151,910	1,847,435	0	1,847,435
408.12 Franchise	1,572,495	0	1,572,495	223,412	0	223,412	1,349,083	0	1,349,083
408.13 Payroll	522,067	0	522,067	54,452	0	54,452	467,615	0	467,615
408.14 Other	62,940	0	62,940	3,035	0	3,035	59,905	0	59,905
408.15 Regulatory	0	0	0	0	0	0	0	0	0
Total Other Taxes	3,634,780	0	4,156,847	378,358	0	432,809	3,256,423	0	3,724,038
Depreciation									
D	7,735,194	0	7,735,194	875,624	0	875,624	6,859,570	0	6,859,570
Income Taxes									
409.11 Federal Income Taxes	(1,105,082)	0	(1,105,082)	106,852	0	106,852	(1,211,934)	0	(1,211,934)
410.11 Federal Income Taxes - Deferred	1,580,644	0	1,580,644	0	0	0	1,580,644	0	1,580,644
411.42 Federal Income Tax Credit	(954,713)	0	(954,713)	(1)	0	(1)	(954,712)	0	(954,712)
409.12 Oregon Income Taxes	(393,351)	0	(393,351)	0	0	0	(393,351)	0	(393,351)
410.12 Oregon Income Taxes - Deferred	561,941	0	561,941	0	0	0	561,941	0	561,941
411.12 Oregon Income Tax Credit	(53,097)	0	(53,097)	0	0	0	(53,097)	0	(53,097)
Total Income Taxes	(363,658)	0	(363,658)	106,851	0	106,851	(470,509)	0	(470,509)
Total Operating Revenue Deductions	27,627,479	21,345,439	50,959,072	2,590,888	2,361,570	5,059,209	25,036,590	18,983,870	45,899,763
Net Operating Income			3,023,945			718,263			2,305,682

		System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
October 2019										
NW Natural										
Washington Results of Operations										
Monthly Summary										
Rate Base										
101	Gross Plant			3,232,462,270			376,303,786			2,856,158,484
108.1X	Accumulated Depreciation			(1,409,448,325)			(149,122,311)			(1,260,326,014)
ADJ	Working Capital Allowance			(9,581,833)			(1,063,907)			(8,517,927)
117.X	Storage Gas - Cushion			25,412,131			2,675,897			22,736,233
186.XX	Leasehold Improvements			220,185			24,749			195,436
252.XX	Customer Contributions			(5,293,473)			(958,065)			(4,335,408)
283.XX	Deferred Taxes - Federal			(370,864,235)			(50,660,096)			(320,204,139)
283.XX	Deferred Taxes - State			(76,663,113)			0			(76,663,113)
	Total Rate Base			1,386,243,607			177,200,053			1,209,043,553
	Rate Of Return on Rate Base			0.22%			0.41%			0.19%

October 2019

System		System		Washington		Washington		Oregon	
Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
		80,860,464				9,218,791			71,641,673
		1,357,193,936				176,385,924			1,180,808,012
		5.96%				5.23%			6.07%

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

October 2019

NW Natural Washington Results of Operations 12 Month Ended Reports	Acct	Description	Alloc. Ref.	System		System		Washington		Washington		Oregon		Oregon	
				Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
		Sales of Gas													
	480.1	Residential		415,577,867	0	415,577,867	45,667,986	0	45,667,986	0	0	369,909,881	0	369,909,881	
	481.1	Commercial		205,438,527	0	205,438,527	17,859,894	0	17,859,894	0	0	187,578,633	0	187,578,633	
	481.2	Industrial Firm		20,231,892	0	20,231,892	1,790,674	0	1,790,674	0	0	18,441,218	0	18,441,218	
	481.3	Interruptible		16,193,458	0	16,193,458	473,370	0	473,370	0	0	15,720,089	0	15,720,089	
	481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	
	495.20	Unbilled Revenue		11,896,193	0	11,896,193	1,209,045	0	1,209,045	0	0	10,687,148	0	10,687,148	
		Total Sales of Gas	A	657,441,745	11,896,193	669,337,938	65,791,924	1,209,045	67,000,970	0	0	591,649,820	10,687,148	602,336,968	
		Transportation Revenue													
	489.12	Industrial Firm		12,539,065	0	12,539,065	1,542,362	0	1,542,362	0	0	10,996,703	0	10,996,703	
	489.13	Interruptible		7,594,656	0	7,594,656	797,588	0	797,588	0	0	6,797,068	0	6,797,068	
	489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	
	489.3	Agency Fee/Balancing		3,358,317	0	3,358,317	0	0	0	0	0	3,358,317	0	3,358,317	
		Total Transportation Revenue		23,492,037	0	23,492,037	2,339,950	0	2,339,950	0	0	21,152,088	0	21,152,088	
	495.6	Rate Adjustments - Amortizations		(11,559,092)	0	(11,559,092)	(4,075,994)	0	(4,075,994)	0	0	(7,483,098)	0	(7,483,098)	
		Miscellaneous Revenues													
	487	Late Payment Charge		2,008,527	0	2,008,527	87,578	0	87,578	0	0	1,920,949	0	1,920,949	
	488.0	Seasonal Reconnect Fee		11,850	0	11,850	0	0	0	0	0	11,850	0	11,850	
	488.0	Delinquent Reconnect Fee		265,820	0	265,820	20,330	0	20,330	0	0	245,490	0	245,490	
	488.1	Returned Check Charge		123,959	0	123,959	12,944	0	12,944	0	0	111,015	0	111,015	
	488.3	Recon Charge CR During Office Hours		231,554	0	231,554	48,290	0	48,290	0	0	183,264	0	183,264	
	488.4	Field Collection Charge		351,465	0	351,465	29,645	0	29,645	0	0	321,820	0	321,820	
	488.5	Recon Charge CR After Office Hours		38,260	0	38,260	5,448	0	5,448	0	0	32,813	0	32,813	
	488.6	Recon Charge Seas After Office Hours		10,260	0	10,260	370	0	370	0	0	9,890	0	9,890	
	488.7	Recon Charge Seas After Office Hours		1,130	0	1,130	50	0	50	0	0	1,080	0	1,080	
	488.8	Automated Payment Charge		36,588	0	36,588	5,165	0	5,165	0	0	31,423	0	31,423	
	493.2	Rent - Utility Property		183,756	0	183,756	8,358	0	8,358	0	0	175,398	0	175,398	
	495.1	Meter Rentals		187,648	0	187,648	3,282	0	3,282	0	0	184,366	0	184,366	
	495.2	Other Gas Revenue - Miscellaneous		1,793,204	0	1,793,204	15,441	0	15,441	0	0	1,777,763	0	1,777,763	
		Total Miscellaneous Revenues		5,060,264	183,756	5,244,020	228,542	8,358	236,901	0	0	4,831,722	175,398	5,007,120	
		Total Operating Revenue		674,434,954	12,079,950	686,514,904	64,284,422	1,217,404	65,501,826	0	0	610,150,532	10,862,546	621,013,078	
		Cost of Gas													
	804.7	WACOG Incurred		210,367,230	0	210,367,230	20,186,739	0	20,186,739	0	0	190,180,491	0	190,180,491	
	805.7	WACOG Deferred		(20,438,393)	0	(20,438,393)	(2,516,033)	0	(2,516,033)	0	0	(17,922,360)	0	(17,922,360)	
	804.6	Demand Incurred		77,669,463	0	77,669,463	8,318,399	0	8,318,399	0	0	69,351,064	0	69,351,064	
	805.8	Demand Deferred		3,477,504	0	3,477,504	388,621	0	388,621	0	0	3,088,883	0	3,088,883	
	805.4	Amortization of Gas Costs		(22,935,743)	0	(22,935,743)	(4,042,404)	0	(4,042,404)	0	0	(18,893,339)	0	(18,893,339)	
		Total Cost of Gas		248,140,061	0	248,140,061	22,335,323	0	22,335,323	0	0	225,804,739	0	225,804,739	
	407.03	Environmental Expense		12,484,350	0	12,484,350	0	0	0	0	0	12,484,350	0	12,484,350	
		Operations & Maintenance	O&M	37,348,477	155,001,377	192,349,855	704,611	16,897,635	17,602,246	0	0	36,643,867	138,103,742	174,747,609	
		Other Taxes													
	408.11	Property		22,265,946	0	22,265,946	1,392,715	0	1,392,715	0	0	20,873,231	0	20,873,231	
	408.12	Franchise		17,793,094	0	17,793,094	2,746,933	0	2,746,933	0	0	15,046,161	0	15,046,161	
	408.13	Payroll		6,326,065	0	6,326,065	0	660,513	660,513	0	0	5,665,552	0	5,665,552	
	408.14	Other		1,053,393	0	1,053,393	66,281	0	66,281	0	0	987,112	0	987,112	
	408.15	Regulatory		1,801,929	0	1,801,929	127,627	0	127,627	0	0	1,674,302	0	1,674,302	
		Total Other Taxes		42,914,363	6,326,065	49,240,428	4,333,557	660,513	4,994,069	0	0	38,580,806	5,665,552	44,246,358	
	403.1	Depreciation		0	87,930,168	87,930,168	0	9,891,549	9,891,549	0	0	78,038,619	0	78,038,619	
		Income Taxes													
	409.11	Federal Income Taxes		(1,522,305)	0	(1,522,305)	0	0	0	0	0	1,460,712	0	(2,983,017)	
	410.11	Federal Income Taxes - Deferred		36,395,588	0	36,395,588	0	0	0	0	0	36,395,588	0	36,395,588	
	411.42	Federal Income Tax Credit		(24,375,772)	0	(24,375,772)	(864)	0	(864)	0	0	(24,374,908)	0	(24,374,908)	
	409.12	Oregon Income Taxes		(3,193)	0	(3,193)	0	0	0	0	0	(3,193)	0	(3,193)	
	410.12	Oregon Income Taxes - Deferred		10,767,726	0	10,767,726	0	0	0	0	0	10,767,726	0	10,767,726	
	411.12	Oregon Income Tax Credit		(5,752,466)	0	(5,752,466)	0	0	0	0	0	(5,752,466)	0	(5,752,466)	
		Total Income Taxes		80,860,464	0	80,860,464	0	0	0	0	0	1,459,848	0	1,459,848	
		Total Operating Revenue Deductions		328,402,901	249,257,610	605,654,440	27,373,490	27,449,697	56,283,035	0	0	301,029,411	221,807,913	599,371,405	
		Net Operating Income		80,860,464	80,860,464	80,860,464	80,860,464	80,860,464	80,860,464	0	0	80,860,464	80,860,464	80,860,464	

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			3,153,038,226			366,256,359			2,786,781,867
108.1X Accumulated Depreciation			(1,375,968,463)			(144,271,866)			(1,231,696,597)
Adj Working Capital Allowance			9,621,105			3,538,544			6,082,560
117.X Storage Gas - Cushion			22,701,330			2,390,450			20,310,880
186.XX Leasehold Improvements			86,555			9,729			76,826
252.XX Customer Contributions			(4,757,469)			(877,197)			(3,880,272)
283.XX Deferred Taxes - Federal			(370,864,235)			(50,660,096)			(320,204,139)
283.XX Deferred Taxes - State			(76,663,113)			0			(76,663,113)
Total Rate Base			1,357,193,936			176,385,924			1,180,808,012
Rate Of Return on Rate Base			5.96%			5.23%			6.07%

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 40,790	\$ 4,295	\$ 36,495
818	Compressor Station Expense	\$ (51,628)	\$ (5,436)	\$ (46,191)
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 266,508	\$ 27,916	\$ 238,592
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 14,261	\$ 1,502	\$ 12,759
834	Compressor Expense	\$ 22,575	\$ 2,377	\$ 20,198
	Total Underground Storage Expense	<u>\$ 292,507</u>	<u>\$ 30,654</u>	<u>\$ 261,853</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 9,399	\$ 990	\$ 8,410
	Total Other Storage Expense	<u>\$ 9,399</u>	<u>\$ 990</u>	<u>\$ 8,410</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 160,655	\$ 16,917	\$ 143,738
845	LNG Fuel	\$ (25,215)	\$ (2,655)	\$ (22,560)
Maintenance				
847	Supervision and Engineering	\$ 136,342	\$ 14,357	\$ 121,986
	Total Liquified Natural Gas Expense	<u>\$ 171,782</u>	<u>\$ 28,619</u>	<u>\$ 243,164</u>
	Total Natural Gas Storage	<u>\$ 271,782</u>	<u>\$ 28,619</u>	<u>\$ 243,164</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 115,204	\$ 3,725	\$ 111,480
Maintenance				
863	Maintenance of Mains	\$ 5,874	\$ 297	\$ 5,577
	Total Transmission Expense	<u>\$ 121,078</u>	<u>\$ 4,022</u>	<u>\$ 117,057</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 276,035	\$ 23,353	\$ 252,682
874	Mains and Services Expense	\$ 1,009,039	\$ 109,622	\$ 899,417
875	Measuring and Regulator Station Expense - General	\$ 11,785	\$ 1,322	\$ 10,463
877	Measuring and Regulator Station Expense - City Gate	\$ 41,149	\$ 3,641	\$ 37,508
878	Meter and House Regulator Expense	\$ 519,583	\$ 57,999	\$ 461,585
879	Customer Installation Expense	\$ 999,918	\$ 111,444	\$ 888,474
880	Other Expense	\$ 138,167	\$ 12,821	\$ 125,346
881	Rents	\$ 33,938	\$ 4,166	\$ 29,772
Maintenance				
885	Supervision and Engineering	\$ 415,833	\$ 22,984	\$ 392,849
887	Mains	\$ 256,629	\$ 15,736	\$ 240,893
889	Measuring and Regulator Station Expense - General	\$ 140,869	\$ 13,022	\$ 127,847
891	Measuring and Regulator Station Expense - City Gate	\$ 20,077	\$ 1,542	\$ 18,535
892	Services	\$ 91,686	\$ 6,403	\$ 85,283
893	Meters and House Regulators	\$ 293,951	\$ 28,927	\$ 265,024
894	Other Equipment	\$ 1,805	\$ 189	\$ 1,616
	Total Distribution Expense	<u>\$ 4,250,464</u>	<u>\$ 413,171</u>	<u>\$ 3,837,293</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense				
	Operation			
901	Supervision	\$ 171,920	\$ 19,238	\$ 152,682
902	Meter Reading Expenses	\$ 93,417	\$ 10,453	\$ 82,964
903	Customer Records and Collection Expense	\$ 1,468,136	\$ 163,372	\$ 1,304,764
904	Uncollectible Accounts	\$ 65,506	\$ 7,256	\$ 58,250
	Total Customer Accounts Expense	<u>\$ 1,798,978</u>	<u>\$ 200,319</u>	<u>\$ 1,598,659</u>
Customer Service and Informational				
	Operation			
907	Supervision	\$ 128	\$ 14	\$ 113
908	Customer Assistance Expense	\$ 221,836	\$ 18,767	\$ 203,069
909	Customer Information Expense	\$ 203,509	\$ 22,773	\$ 180,737
910	Miscellaneous Customer Service Expense	\$ 24,998	\$ 2,820	\$ 22,178
	Total Customer Service and Informational	<u>\$ 450,471</u>	<u>\$ 44,373</u>	<u>\$ 406,097</u>
Sales Expense				
	Operation			
911	Supervision	\$ 12,281	\$ 1,374	\$ 10,907
912	Demonstration and Selling Expense	\$ 141,848	\$ 16,144	\$ 125,704
913	Advertising	\$ 35,393	\$ 3,960	\$ 31,433
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 189,522</u>	<u>\$ 21,479</u>	<u>\$ 168,043</u>
Administrative and General Expense				
	Operation			
921	Office Supplies and Expense	\$ 5,233,905	\$ 623,337	\$ 4,610,568
922	Administrative Expenses Transferred - Credit	\$ (1,791,530)	\$ (221,963)	\$ (1,569,567)
924	Property Insurance Premium	\$ 288,287	\$ 32,403	\$ 255,884
925	Injuries and Damages	\$ 19,395	\$ 2,180	\$ 17,215
926	Employee Pensions and Benefits	\$ 2,011,306	\$ 166,703	\$ 1,844,603
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 492,075	\$ 55,309	\$ 436,765
931	Rents	\$ 393,982	\$ 44,282	\$ 349,700
	Maintenance			
935	Maintenance of General Plant	\$ 370,261	\$ 42,876	\$ 327,384
	Total Administrative and General Expense	<u>\$ 7,017,681</u>	<u>\$ 745,128</u>	<u>\$ 6,272,552</u>
	Total Operations and Maintenance Expense	<u><u>\$ 14,401,882</u></u>	<u><u>\$ 1,488,754</u></u>	<u><u>\$ 12,913,128</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 40,790	\$ 40,790	\$ -	\$ 4,295	\$ 4,295	\$ -	\$ 36,495	\$ 36,495
816 Wells Expense Total		\$ -	\$ 40,790	\$ 40,790	\$ -	\$ 4,295	\$ 4,295	\$ -	\$ 36,495	\$ 36,495
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ (51,628)	\$ (51,628)	\$ -	\$ (5,436)	\$ (5,436)	\$ -	\$ (46,191)	\$ (46,191)
818 Compressor Station Expense Total		\$ -	\$ (51,628)	\$ (51,628)	\$ -	\$ (5,436)	\$ (5,436)	\$ -	\$ (46,191)	\$ (46,191)
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
819 Compressor Station Fuel Total		\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 587	\$ -	\$ 587	\$ -	\$ -	\$ -	\$ 587	\$ -	\$ 587
	Firm Sales Volumes Total	\$ -	\$ 261,808	\$ 261,808	\$ -	\$ 27,568	\$ 27,568	\$ -	\$ 234,240	\$ 234,240
	Sendout Volumes Total	\$ -	\$ 4,112	\$ 4,112	\$ -	\$ 348	\$ 348	\$ -	\$ 3,765	\$ 3,765
820 Measuring and Regulator Station Expense Total		\$ 587	\$ 265,921	\$ 266,508	\$ -	\$ 27,916	\$ 27,916	\$ 587	\$ 238,004	\$ 238,592
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 14,261	\$ 14,261	\$ -	\$ 1,502	\$ 1,502	\$ -	\$ 12,759	\$ 12,759
832 Wells Expense Total		\$ -	\$ 14,261	\$ 14,261	\$ -	\$ 1,502	\$ 1,502	\$ -	\$ 12,759	\$ 12,759
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 22,575	\$ 22,575	\$ -	\$ 2,377	\$ 2,377	\$ -	\$ 20,198	\$ 20,198
834 Compressor Expense Total		\$ -	\$ 22,575	\$ 22,575	\$ -	\$ 2,377	\$ 2,377	\$ -	\$ 20,198	\$ 20,198
	Firm Sales Volumes Total	\$ -	\$ 9,399	\$ 9,399	\$ -	\$ 990	\$ 990	\$ -	\$ 8,410	\$ 8,410
840 Supervision and Engineering Total		\$ -	\$ 9,399	\$ 9,399	\$ -	\$ 990	\$ 990	\$ -	\$ 8,410	\$ 8,410
	Firm Sales Volumes Total	\$ -	\$ 160,655	\$ 160,655	\$ -	\$ 16,917	\$ 16,917	\$ -	\$ 143,738	\$ 143,738
844 Supervision and Engineering Total		\$ -	\$ 160,655	\$ 160,655	\$ -	\$ 16,917	\$ 16,917	\$ -	\$ 143,738	\$ 143,738
	Firm Sales Volumes Total	\$ -	\$ (25,215)	\$ (25,215)	\$ -	\$ (2,655)	\$ (2,655)	\$ -	\$ (22,560)	\$ (22,560)
845 LNG Fuel Total		\$ -	\$ (25,215)	\$ (25,215)	\$ -	\$ (2,655)	\$ (2,655)	\$ -	\$ (22,560)	\$ (22,560)
	Firm Sales Volumes Total	\$ -	\$ 136,342	\$ 136,342	\$ -	\$ 14,357	\$ 14,357	\$ -	\$ 121,986	\$ 121,986
847 Supervision and Engineering Total		\$ -	\$ 136,342	\$ 136,342	\$ -	\$ 14,357	\$ 14,357	\$ -	\$ 121,986	\$ 121,986
	3-factor Total	\$ -	\$ 16,837	\$ 16,837	\$ -	\$ 1,892	\$ 1,892	\$ -	\$ 14,945	\$ 14,945
	Direct-OR Total	\$ 1,022	\$ -	\$ 1,022	\$ -	\$ -	\$ -	\$ 1,022	\$ -	\$ 1,022
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales/Sendout Volumes Total	\$ -	\$ 8,600	\$ 8,600	\$ -	\$ 794	\$ 794	\$ -	\$ 7,806	\$ 7,806
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 88,745	\$ 88,745	\$ -	\$ 1,038	\$ 1,038	\$ -	\$ 87,707	\$ 87,707
856 Mains Expense Total		\$ 1,022	\$ 114,182	\$ 115,204	\$ -	\$ 3,725	\$ 3,725	\$ 1,022	\$ 110,458	\$ 111,480
	3-factor Total	\$ -	\$ 2,268	\$ 2,268	\$ -	\$ 255	\$ 255	\$ -	\$ 2,013	\$ 2,013
	Transmission Total	\$ -	\$ 3,606	\$ 3,606	\$ -	\$ 42	\$ 42	\$ -	\$ 3,563	\$ 3,563
863 Maintenance of Mains Total		\$ -	\$ 5,874	\$ 5,874	\$ -	\$ 297	\$ 297	\$ -	\$ 5,577	\$ 5,577
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 276,035	\$ 276,035	\$ -	\$ 23,353	\$ 23,353	\$ -	\$ 252,682	\$ 252,682
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 276,035	\$ 276,035	\$ -	\$ 23,353	\$ 23,353	\$ -	\$ 252,682	\$ 252,682
	3-factor Total	\$ -	\$ 274,574	\$ 274,574	\$ -	\$ 30,862	\$ 30,862	\$ -	\$ 243,712	\$ 243,712
	Customers-All Total	\$ -	\$ 453,480	\$ 453,480	\$ -	\$ 50,744	\$ 50,744	\$ -	\$ 402,736	\$ 402,736
	Direct-OR Total	\$ 217,500	\$ -	\$ 217,500	\$ -	\$ -	\$ -	\$ 217,500	\$ -	\$ 217,500
	Direct-WA Total	\$ 26,521	\$ -	\$ 26,521	\$ 26,521	\$ -	\$ 26,521	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 15,739	\$ 15,739	\$ -	\$ 1,026	\$ 1,026	\$ -	\$ 14,712	\$ 14,712
	Sendout Volumes Total	\$ -	\$ 3,017	\$ 3,017	\$ -	\$ 255	\$ 255	\$ -	\$ 2,762	\$ 2,762
	Transmission Total	\$ -	\$ 18,208	\$ 18,208	\$ -	\$ 213	\$ 213	\$ -	\$ 17,995	\$ 17,995
874 Mains and Services Expense Total		\$ 244,021	\$ 765,018	\$ 1,009,039	\$ 26,521	\$ 83,101	\$ 109,622	\$ 217,500	\$ 681,917	\$ 899,417
	3-factor Total	\$ -	\$ 920	\$ 920	\$ -	\$ 103	\$ 103	\$ -	\$ 817	\$ 817
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 3,906	\$ 3,906	\$ -	\$ 330	\$ 330	\$ -	\$ 3,575	\$ 3,575
	Telemetry Total	\$ -	\$ 6,959	\$ 6,959	\$ -	\$ 888	\$ 888	\$ -	\$ 6,070	\$ 6,070
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 11,785	\$ 11,785	\$ -	\$ 1,322	\$ 1,322	\$ -	\$ 10,463	\$ 10,463
	3-factor Total	\$ -	\$ 4,245	\$ 4,245	\$ -	\$ 477	\$ 477	\$ -	\$ 3,767	\$ 3,767
	Customers-All Total	\$ -	\$ 1,543	\$ 1,543	\$ -	\$ 173	\$ 173	\$ -	\$ 1,371	\$ 1,371
	Sendout Volumes Total	\$ -	\$ 35,361	\$ 35,361	\$ -	\$ 2,992	\$ 2,992	\$ -	\$ 32,370	\$ 32,370
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 41,149	\$ 41,149	\$ -	\$ 3,641	\$ 3,641	\$ -	\$ 37,508	\$ 37,508

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
891 Measuring and Regulator Station Expense - City Gate Total		\$ 1,952	\$ 18,125	\$ 20,077	\$ -	\$ 1,542	\$ 1,542	\$ 1,952	\$ 16,583	\$ 18,535
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 61,488	\$ -	\$ 61,488	\$ -	\$ -	\$ -	\$ 61,488	\$ -	\$ 61,488
	Direct-WA Total	\$ 4,351	\$ -	\$ 4,351	\$ 4,351	\$ -	\$ 4,351	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 6,511	\$ 6,511	\$ -	\$ 425	\$ 425	\$ -	\$ 6,087	\$ 6,087
	Sendout Volumes Total	\$ -	\$ 19,213	\$ 19,213	\$ -	\$ 1,625	\$ 1,625	\$ -	\$ 17,588	\$ 17,588
	Transmission Total	\$ -	\$ 122	\$ 122	\$ -	\$ 1	\$ 1	\$ -	\$ 121	\$ 121
892 Services Total		\$ 65,839	\$ 25,847	\$ 91,686	\$ 4,351	\$ 2,051	\$ 6,403	\$ 61,488	\$ 23,795	\$ 85,283
	3-factor Total	\$ -	\$ 200	\$ 200	\$ -	\$ 22	\$ 22	\$ -	\$ 178	\$ 178
	Customers-All Total	\$ -	\$ 149,833	\$ 149,833	\$ -	\$ 16,766	\$ 16,766	\$ -	\$ 133,067	\$ 133,067
	Customers-Comm Total	\$ -	\$ 432	\$ 432	\$ -	\$ 45	\$ 45	\$ -	\$ 388	\$ 388
	Customers-Ind Total	\$ -	\$ 141	\$ 141	\$ -	\$ 12	\$ 12	\$ -	\$ 129	\$ 129
	Customers-Res Total	\$ -	\$ 25,544	\$ 25,544	\$ -	\$ 2,881	\$ 2,881	\$ -	\$ 22,663	\$ 22,663
	Direct-OR Total	\$ 89	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ 89	\$ -	\$ 89
	Perimeter Total	\$ -	\$ 31	\$ 31	\$ -	\$ 2	\$ 2	\$ -	\$ 29	\$ 29
	Sendout Volumes Total	\$ -	\$ 107,294	\$ 107,294	\$ -	\$ 9,077	\$ 9,077	\$ -	\$ 98,217	\$ 98,217
	Transmission Total	\$ -	\$ 10,386	\$ 10,386	\$ -	\$ 122	\$ 122	\$ -	\$ 10,264	\$ 10,264
893 Meters and House Regulators Total		\$ 89	\$ 293,862	\$ 293,951	\$ -	\$ 28,927	\$ 28,927	\$ 89	\$ 264,935	\$ 265,024
	3-factor Total	\$ -	\$ 1,667	\$ 1,667	\$ -	\$ 187	\$ 187	\$ -	\$ 1,479	\$ 1,479
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 139	\$ 139	\$ -	\$ 2	\$ 2	\$ -	\$ 137	\$ 137
894 Other Equipment Total		\$ -	\$ 1,805	\$ 1,805	\$ -	\$ 189	\$ 189	\$ -	\$ 1,616	\$ 1,616
	Customers-All Total	\$ -	\$ 171,920	\$ 171,920	\$ -	\$ 19,238	\$ 19,238	\$ -	\$ 152,682	\$ 152,682
901 Supervision Total		\$ -	\$ 171,920	\$ 171,920	\$ -	\$ 19,238	\$ 19,238	\$ -	\$ 152,682	\$ 152,682
	Customers-All Total	\$ -	\$ 93,417	\$ 93,417	\$ -	\$ 10,453	\$ 10,453	\$ -	\$ 82,964	\$ 82,964
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ -	\$ 93,417	\$ 93,417	\$ -	\$ 10,453	\$ 10,453	\$ -	\$ 82,964	\$ 82,964
	3-factor Total	\$ -	\$ 10,091	\$ 10,091	\$ -	\$ 1,134	\$ 1,134	\$ -	\$ 8,957	\$ 8,957
	Customers-All Total	\$ -	\$ 1,425,700	\$ 1,425,700	\$ -	\$ 159,536	\$ 159,536	\$ -	\$ 1,266,164	\$ 1,266,164
	Customers-Ind Total	\$ -	\$ 32,122	\$ 32,122	\$ -	\$ 2,701	\$ 2,701	\$ -	\$ 29,420	\$ 29,420
	Direct-OR Total	\$ 223	\$ -	\$ 223	\$ -	\$ -	\$ -	\$ 223	\$ -	\$ 223
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total		\$ 223	\$ 1,467,913	\$ 1,468,136	\$ -	\$ 163,372	\$ 163,372	\$ 223	\$ 1,304,541	\$ 1,304,764
	Customers-All Total	\$ -	\$ 22,712	\$ 22,712	\$ -	\$ 2,541	\$ 2,541	\$ -	\$ 20,171	\$ 20,171
	Customers-Comm Total	\$ -	\$ 5,526	\$ 5,526	\$ -	\$ 570	\$ 570	\$ -	\$ 4,956	\$ 4,956
	Customers-Ind Total	\$ -	\$ 2,074	\$ 2,074	\$ -	\$ 174	\$ 174	\$ -	\$ 1,900	\$ 1,900
	Customers-Res Total	\$ -	\$ 35,193	\$ 35,193	\$ -	\$ 3,970	\$ 3,970	\$ -	\$ 31,223	\$ 31,223
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total		\$ -	\$ 65,506	\$ 65,506	\$ -	\$ 7,256	\$ 7,256	\$ -	\$ 58,250	\$ 58,250
	Customers-Res Total	\$ -	\$ 128	\$ 128	\$ -	\$ 14	\$ 14	\$ -	\$ 113	\$ 113
907 Supervision Total		\$ -	\$ 128	\$ 128	\$ -	\$ 14	\$ 14	\$ -	\$ 113	\$ 113
	3-factor Total	\$ -	\$ 19	\$ 19	\$ -	\$ 2	\$ 2	\$ -	\$ 16	\$ 16
	Customers-All Total	\$ -	\$ 107,879	\$ 107,879	\$ -	\$ 12,072	\$ 12,072	\$ -	\$ 95,808	\$ 95,808
	Customers-Ind Total	\$ -	\$ 120,830	\$ 120,830	\$ -	\$ 10,162	\$ 10,162	\$ -	\$ 110,668	\$ 110,668
	Customers-Res Total	\$ -	\$ (3,858)	\$ (3,858)	\$ -	\$ (435)	\$ (435)	\$ -	\$ (3,423)	\$ (3,423)
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-WA Total	\$ (3,034)	\$ -	\$ (3,034)	\$ (3,034)	\$ -	\$ (3,034)	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (3,034)	\$ 224,869	\$ 221,836	\$ (3,034)	\$ 21,800	\$ 18,767	\$ -	\$ 203,069	\$ 203,069
	Customers-All Total	\$ -	\$ 203,509	\$ 203,509	\$ -	\$ 22,773	\$ 22,773	\$ -	\$ 180,737	\$ 180,737
909 Customer Information Expense Total		\$ -	\$ 203,509	\$ 203,509	\$ -	\$ 22,773	\$ 22,773	\$ -	\$ 180,737	\$ 180,737
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 10	\$ 10	\$ -	\$ 1	\$ 1	\$ -	\$ 9	\$ 9
	Customers-Res Total	\$ -	\$ 24,988	\$ 24,988	\$ -	\$ 2,819	\$ 2,819	\$ -	\$ 22,169	\$ 22,169
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 24,988	\$ 24,988	\$ -	\$ 2,820	\$ 2,820	\$ -	\$ 22,178	\$ 22,178
	Customers-All Total	\$ -	\$ 12,281	\$ 12,281	\$ -	\$ 1,374	\$ 1,374	\$ -	\$ 10,907	\$ 10,907
911 Supervision Total		\$ -	\$ 12,281	\$ 12,281	\$ -	\$ 1,374	\$ 1,374	\$ -	\$ 10,907	\$ 10,907
	3-factor Total	\$ -	\$ 1,552	\$ 1,552	\$ -	\$ 174	\$ 174	\$ -	\$ 1,377	\$ 1,377
	Customers-All Total	\$ -	\$ 149,777	\$ 149,777	\$ -	\$ 16,760	\$ 16,760	\$ -	\$ 133,017	\$ 133,017

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ (7,072)	\$ (7,072)	\$ -	\$ (798)	\$ (798)	\$ -	\$ (6,274)	\$ (6,274)
	Direct-OR Total	\$ (2,476)	\$ -	\$ (2,476)	\$ -	\$ -	\$ -	\$ (2,476)	\$ -	\$ (2,476)
	Employee Cost Total	\$ -	\$ 67	\$ 67	\$ -	\$ 7	\$ 7	\$ -	\$ 60	\$ 60
912 Demonstration and Selling Expense Total		\$ (2,476)	\$ 144,324	\$ 141,848	\$ -	\$ 16,144	\$ 16,144	\$ (2,476)	\$ 128,180	\$ 125,704
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 35,393	\$ 35,393	\$ -	\$ 3,960	\$ 3,960	\$ -	\$ 31,433	\$ 31,433
913 Advertising Total		\$ -	\$ 35,393	\$ 35,393	\$ -	\$ 3,960	\$ 3,960	\$ -	\$ 31,433	\$ 31,433
	3-factor Total	\$ -	\$ 4,241,902	\$ 4,241,902	\$ -	\$ 476,790	\$ 476,790	\$ -	\$ 3,765,112	\$ 3,765,112
	Customers-All Total	\$ -	\$ 352,640	\$ 352,640	\$ -	\$ 39,460	\$ 39,460	\$ -	\$ 313,179	\$ 313,179
	Customers-Ind Total	\$ -	\$ 585	\$ 585	\$ -	\$ 49	\$ 49	\$ -	\$ 536	\$ 536
	Customers-Res Total	\$ -	\$ 14,774	\$ 14,774	\$ -	\$ 1,666	\$ 1,666	\$ -	\$ 13,107	\$ 13,107
	Direct-OR Total	\$ 5,853	\$ -	\$ 5,853	\$ -	\$ -	\$ -	\$ 5,853	\$ -	\$ 5,853
	Direct-WA Total	\$ 4,994	\$ -	\$ 4,994	\$ 4,994	\$ -	\$ 4,994	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ 383,770	\$ 383,770	\$ -	\$ 41,313	\$ 41,313	\$ -	\$ 342,457	\$ 342,457
	Environmental Admin Costs Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 32	\$ 32	\$ -	\$ 3	\$ 3	\$ -	\$ 28	\$ 28
	Regulatory Total	\$ -	\$ 180,634	\$ 180,634	\$ -	\$ 54,190	\$ 54,190	\$ -	\$ 126,443	\$ 126,443
	Sales Volumes Total	\$ -	\$ 48,593	\$ 48,593	\$ -	\$ 4,859	\$ 4,859	\$ -	\$ 43,733	\$ 43,733
	Sendout Volumes Total	\$ -	\$ 129	\$ 129	\$ -	\$ 11	\$ 11	\$ -	\$ 118	\$ 118
921 Office Supplies and Expense Total		\$ 10,847	\$ 5,223,057	\$ 5,233,905	\$ 4,994	\$ 618,342	\$ 623,337	\$ 5,853	\$ 4,604,715	\$ 4,610,568
	3-factor Total	\$ -	\$ (42,097)	\$ (42,097)	\$ -	\$ (4,732)	\$ (4,732)	\$ -	\$ (37,365)	\$ (37,365)
	Admin Tran Total	\$ -	\$ (1,227,367)	\$ (1,227,367)	\$ -	\$ (161,031)	\$ (161,031)	\$ -	\$ (1,066,336)	\$ (1,066,336)
	Employee Cost Total	\$ -	\$ (522,067)	\$ (522,067)	\$ -	\$ (56,200)	\$ (56,200)	\$ -	\$ (465,866)	\$ (465,866)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (1,791,530)	\$ (1,791,530)	\$ -	\$ (221,963)	\$ (221,963)	\$ -	\$ (1,569,567)	\$ (1,569,567)
	3-factor Total	\$ -	\$ 288,287	\$ 288,287	\$ -	\$ 32,403	\$ 32,403	\$ -	\$ 255,884	\$ 255,884
924 Property Insurance Premium Total		\$ -	\$ 288,287	\$ 288,287	\$ -	\$ 32,403	\$ 32,403	\$ -	\$ 255,884	\$ 255,884
	3-factor Total	\$ -	\$ 19,395	\$ 19,395	\$ -	\$ 2,180	\$ 2,180	\$ -	\$ 17,215	\$ 17,215
925 Injuries and Damages Total		\$ -	\$ 19,395	\$ 19,395	\$ -	\$ 2,180	\$ 2,180	\$ -	\$ 17,215	\$ 17,215
	3-factor Total	\$ -	\$ 229,288	\$ 229,288	\$ -	\$ 25,772	\$ 25,772	\$ -	\$ 203,516	\$ 203,516
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 472,186	\$ -	\$ 472,186	\$ -	\$ -	\$ -	\$ 472,186	\$ -	\$ 472,186
	Employee Cost Total	\$ -	\$ 1,309,079	\$ 1,309,079	\$ -	\$ 140,922	\$ 140,922	\$ -	\$ 1,168,156	\$ 1,168,156
	Transmission Total	\$ -	\$ 754	\$ 754	\$ -	\$ 9	\$ 9	\$ -	\$ 745	\$ 745
926 Employee Pensions and Benefits Total		\$ 472,186	\$ 1,539,120	\$ 2,011,306	\$ -	\$ 166,703	\$ 166,703	\$ 472,186	\$ 1,372,417	\$ 1,844,603
	3-factor Total	\$ -	\$ 492,075	\$ 492,075	\$ -	\$ 55,309	\$ 55,309	\$ -	\$ 436,765	\$ 436,765
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total		\$ -	\$ 492,075	\$ 492,075	\$ -	\$ 55,309	\$ 55,309	\$ -	\$ 436,765	\$ 436,765
	3-factor Total	\$ -	\$ 391,227	\$ 391,227	\$ -	\$ 43,974	\$ 43,974	\$ -	\$ 347,253	\$ 347,253
	Customers-All Total	\$ -	\$ 2,755	\$ 2,755	\$ -	\$ 308	\$ 308	\$ -	\$ 2,447	\$ 2,447
931 Rents Total		\$ -	\$ 393,982	\$ 393,982	\$ -	\$ 44,282	\$ 44,282	\$ -	\$ 349,700	\$ 349,700
	3-factor Total	\$ -	\$ 260,724	\$ 260,724	\$ -	\$ 29,305	\$ 29,305	\$ -	\$ 231,419	\$ 231,419
	Customers-All Total	\$ -	\$ 15,618	\$ 15,618	\$ -	\$ 1,748	\$ 1,748	\$ -	\$ 13,871	\$ 13,871
	Customers-The Dalles Total	\$ -	\$ 3,784	\$ 3,784	\$ -	\$ 954	\$ 954	\$ -	\$ 2,830	\$ 2,830
	Direct-OR Total	\$ 61,578	\$ -	\$ 61,578	\$ -	\$ -	\$ -	\$ 61,578	\$ -	\$ 61,578
	Direct-WA Total	\$ 8,933	\$ -	\$ 8,933	\$ 8,933	\$ -	\$ 8,933	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 13,620	\$ 13,620	\$ -	\$ 1,434	\$ 1,434	\$ -	\$ 12,185	\$ 12,185
	Sendout Volumes Total	\$ -	\$ 5,919	\$ 5,919	\$ -	\$ 501	\$ 501	\$ -	\$ 5,419	\$ 5,419
	Transmission Total	\$ -	\$ 84	\$ 84	\$ -	\$ 1	\$ 1	\$ -	\$ 83	\$ 83
935 Maintenance of General Plant Total		\$ 70,512	\$ 299,749	\$ 370,261	\$ 8,933	\$ 33,943	\$ 42,876	\$ 61,578	\$ 265,806	\$ 327,384
Grand Total		\$ 1,313,703	\$ 13,088,179	\$ 14,401,882	\$ 57,260	\$ 1,431,494	\$ 1,488,754	\$ 1,256,443	\$ 11,656,685	\$ 12,913,128

November 2019 Activity

November 2019

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System		Washington		Washington		Oregon	
	Direct	System Allocated	Direct	Washington Allocated	Direct	Washington Total	Direct	Oregon Total
Total Operating Revenue		16,266,782				1,959,868		14,306,913
Total Rate Base		1,391,214,819				177,964,541		1,213,250,278
Rate Of Return on Rate Base		1.17%				1.10%		1.18%

NW Natural
Washington Quarterly Results of Operations Report

	System		System		Washington		Washington		November 2019	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
Monthly Summary										
Sales of Gas										
480.1 Residential	41,078,517		4,645,707		4,645,707		36,432,810		36,432,810	
481.1 Commercial	19,114,758		1,710,249		1,710,249		17,404,509		17,404,509	
481.2 Industrial Firm	2,199,630		171,423		171,423		2,028,208		2,028,208	
481.3 Interruptible	1,739,599		55,057		55,057		1,684,542		1,684,542	
481.5 Interruptible Incentive	0		0		0		0		0	
495.20 Unbilled Revenue	12,781,529				1,582,520		11,199,010		11,199,010	
Total Sales of Gas	64,132,505		6,582,436		6,582,436		57,550,069		57,550,069	
Transportation Revenue										
489.12 Industrial Firm	1,087,829		140,491		140,491		947,338		947,338	
489.13 Interruptible	688,798		65,070		65,070		623,728		623,728	
489.15 Interruptible Incentive	0		0		0		0		0	
489.3 Agency Fee/Balancing	90,418		0		0		90,418		90,418	
Total Transportation Revenue	1,867,045	0	205,561	0	205,561	0	1,661,484	0	1,661,484	
Rate Adjustments - Amortizations	(1,521,287)		(448,030)		(448,030)		(1,073,257)		(1,073,257)	
Miscellaneous Revenues										
487 Late Payment Charge	116,241		4,593		4,593		111,648		111,648	
488.0 Seasonal Reconnect Fee	1,300		0		0		1,300		1,300	
488.1 Delinquent Reconnect Fee	15,850		0		0		15,850		15,850	
488.2 Returned Check Charge	9,645		810		810		8,835		8,835	
488.3 Recon Charge CR During Office Hours	19,265		3,050		3,050		16,215		16,215	
488.4 Field Collection Charge	13,315		935		935		12,380		12,380	
488.5 Recon Charge CR After Office Hours	1,860		0		0		1,860		1,860	
488.6 Recon Charge Seas During Office Hours	2,635		0		0		2,635		2,635	
488.7 Recon Charge Seas After Office Hours	50		0		0		50		50	
488.8 Automated Payment Charge	2,138		295		295		1,843		1,843	
493.2 Rent - Utility Property	9,398	9,398	0	0	0	0	9,398	9,398	9,398	
495.1 Meter Rentals	15,992		27		27		15,965		15,965	
495.2 Other Gas Revenue - Miscellaneous	24,318		3,083		3,083		21,235		21,235	
Total Miscellaneous Revenues	222,608	9,398	12,792	0	12,792	0	209,816	9,398	219,214	
Total Operating Revenue	64,700,870	12,790,928	6,352,758	1,582,520	7,935,278		58,348,112	11,208,408	69,556,520	
Cost of Gas										
804.7 WACOG Incurred	23,371,390		2,350,968		2,350,968		21,020,422		21,020,422	
805.7 WACOG Deferred	(2,875,634)		(484,578)		(484,578)		(2,391,055)		(2,391,055)	
804.6 Demand Incurred	6,530,833		718,392		718,392		5,812,441		5,812,441	
805.8 Demand Deferred	2,773,941		285,392		285,392		2,488,549		2,488,549	
805.4 Amortization of Gas Costs	(369,140)		(218,736)		(218,736)		(150,404)		(150,404)	
Total Cost of Gas	29,431,390	0	2,651,438	0	2,651,438	0	26,779,953	0	26,779,953	
Environmental Expense										
407.03 Environmental Expense	1,182,947		0		0		1,182,947		1,182,947	
Operations & Maintenance										
08&M Operations & Maintenance	1,829,392	12,974,619	55,449	1,426,524	1,481,974		1,773,943	11,548,095	13,322,038	
Other Taxes										
408.11 Property	1,835,617		151,911		151,911		1,683,706		1,683,706	
408.12 Franchise	2,007,148		315,609		315,609		1,691,539		1,691,539	
408.13 Payroll	513,148	513,148	0	53,521	53,521		459,626	459,626	919,152	
408.14 Other	63,479		3,574		3,574		59,905		59,905	
408.15 Regulatory	0		0		0		0		0	
Total Other Taxes	3,906,245	513,148	471,094	53,521	524,616		3,435,151	459,626	3,894,777	
Depreciation										
403.1 Depreciation	7,781,764		880,896		880,896		6,900,868		6,900,868	
Income Taxes										
409.11 Federal Income Taxes	2,838,395		436,488		436,488		2,401,907		2,401,907	
410.11 Federal Income Taxes - Deferred	2,522,111		0		0		2,522,111		2,522,111	
411.42 Federal Income Tax Credit	(3,151,140)		(1)		(1)		(3,151,139)		(3,151,139)	
409.12 Oregon Income Taxes	951,229		0		0		949,100		949,100	
410.12 Oregon Income Taxes - Deferred	949,100		0		0		949,100		949,100	
411.12 Oregon Income Tax Credit	(504,184)		(504,184)		(504,184)		(504,184)		(504,184)	
Total Income Taxes	3,605,511		436,487		436,487		3,169,024		3,169,024	
Total Operating Revenue Deductions	35,167,027	21,269,531	3,177,981	2,360,941	5,538,922		31,989,046	18,908,589	50,897,635	
Net Operating Income	29,233,473	11,521,397	3,174,777	1,221,579	2,396,356		26,359,066	11,299,819	18,658,886	

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101 Gross Plant			3,239,846,232			377,457,337			2,862,388,895
108.1X Accumulated Depreciation			(1,412,615,965)			(149,594,656)			(1,263,021,309)
ADJ Working Capital Allowance			(9,091,668)			(1,009,482)			(8,082,186)
117.X Storage Gas - Cushion			25,410,879			2,675,766			22,735,114
186.XX Leasehold Improvements			257,669			28,962			228,707
252.XX Customer Contributions			(5,408,334)			(972,158)			(4,436,176)
283.XX Deferred Taxes - Federal			(370,344,972)			(50,621,228)			(319,723,744)
283.XX Deferred Taxes - State			(76,839,022)			0			(76,839,022)
Total Rate Base			<u>1,391,214,819</u>			<u>177,964,541</u>			<u>1,213,250,278</u>
Rate Of Return on Rate Base			<u>1.17%</u>			<u>1.10%</u>			<u>1.18%</u>

		November 2019						
Account	Description	System Direct	System Allocated	System Total	Washington		Oregon	
					Direct	Allocated	Direct	Allocated
NW Natural								
Washington Results of Operations								
12 Month Ended Reports								
Alloc. Ref.								
	Sales of Gas							
480.1	Residential	424,954,062	0	424,954,062	46,850,855	0	378,103,207	0
481.1	Commercial	209,695,349	0	209,695,349	18,295,121	0	191,400,228	0
481.2	Industrial Firm	20,637,973	0	20,637,973	1,806,657	0	18,831,316	0
481.3	Interruptible	16,282,923	0	16,282,923	478,531	0	15,804,392	0
481.5	Interruptible Incentive	0	0	0	0	0	0	0
495.20	Unbilled Revenue	4,600,176	4,600,176	4,600,176	868,273	868,273	3,731,903	3,731,903
	Total Sales of Gas	671,570,307	4,600,176	676,170,483	67,431,164	868,273	604,139,143	3,731,903
	Transportation Revenue							
489.12	Industrial Firm	12,050,363	0	12,050,363	1,535,971	0	10,514,392	0
489.13	Interruptible	7,857,058	0	7,857,058	787,858	0	7,069,200	0
489.15	Interruptible Incentive	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	2,413,040	0	2,413,040	0	0	2,413,040	0
	Total Transportation Revenue	22,320,461	0	22,320,461	2,323,829	0	19,996,632	0
495.6	Rate Adjustments - Amortizations	(12,987,236)	0	(12,987,236)	(4,227,656)	0	(8,759,580)	0
	Miscellaneous Revenues							
487	Late Payment Charge	2,021,439	0	2,021,439	87,742	0	1,933,698	0
488.0	Seasonal Reconnect Fee	12,450	0	12,450	0	0	12,450	0
488.0	Delinquent Reconnect Fee	267,870	0	267,870	20,330	0	247,540	0
488.1	Returned Check Charge	124,589	0	124,589	12,809	0	111,780	0
488.3	Recon Charge CR During Office Hours	230,980	0	230,980	50,115	0	180,865	0
488.4	Field Collection Charge	349,905	0	349,905	29,185	0	320,720	0
488.5	Recon Charge CR After Office Hours	38,450	0	38,450	4,098	0	34,353	0
488.6	Recon Charge Seas During Office Hours	10,675	0	10,675	160	0	10,515	0
488.7	Recon Charge Seas After Office Hours	1,180	0	1,180	50	0	1,130	0
488.8	Automated Payment Charge	36,460	0	36,460	5,140	0	31,320	0
493.2	Rent - Utility Property	177,315	177,315	177,315	7,622	7,622	169,693	169,693
495.1	Meter Rentals	187,785	0	187,785	2,423	0	185,362	0
495.2	Other Gas Revenue - Miscellaneous	1,824,066	0	1,824,066	27,944	0	1,796,121	0
	Total Gas Revenue - Miscellaneous	5,105,849	177,315	5,283,165	239,996	7,622	4,865,854	169,693
	Total Operating Revenue	686,009,381	4,777,492	690,786,873	65,767,333	875,895	620,242,048	3,901,596
	Cost of Gas							
804.7	WACOG Incurred	205,759,249	0	205,759,249	19,760,059	0	185,999,190	0
805.6	WACOG Deferred	(15,422,289)	0	(15,422,289)	(2,049,918)	0	(13,372,370)	0
805.7	Demand Incurred	77,874,321	0	77,874,321	8,359,279	0	69,515,042	0
805.8	Demand Deferred	4,214,512	0	4,214,512	450,456	0	3,764,056	0
805.4	Amortization of Gas Costs	(21,736,162)	0	(21,736,162)	(4,013,711)	0	(17,722,452)	0
	Total Cost of Gas	250,689,631	0	250,689,631	22,506,165	0	228,183,466	0
407.03	Environmental Expense	12,459,084	0	12,459,084	0	0	12,459,084	0
Detail	Operations & Maintenance	38,126,168	154,959,718	193,085,886	693,978	16,900,274	37,432,190	138,059,444
	Other Taxes							
408.11	Property	22,386,500	0	22,386,500	1,422,748	0	20,963,752	0
408.12	Franchise	17,972,246	0	17,972,246	2,791,608	0	15,180,638	0
408.13	Payroll	0	6,313,004	6,313,004	658,793	658,793	5,654,212	5,654,212
408.14	Other	1,039,924	0	1,039,924	65,389	0	974,535	0
408.15	Regulatory	1,801,929	0	1,801,929	127,627	0	1,674,302	0
	Total Other Taxes	43,200,559	6,313,004	49,513,563	4,407,372	658,793	38,793,227	5,654,212
403.1	Depreciation	0	88,621,370	88,621,370	0	10,000,992	0	78,620,378
	Income Taxes							
409.11	Federal Income Taxes	(2,774,645)	0	(2,774,645)	1,628,646	0	(4,403,291)	0
410.11	Federal Income Taxes - Deferred	38,917,699	0	38,917,699	0	0	38,917,699	0
411.42	Federal Income Tax Credit	(26,848,050)	0	(26,848,050)	(437)	0	(26,847,613)	0
409.12	Oregon Income Taxes	(461,019)	0	(461,019)	0	0	(461,019)	0
410.12	Oregon Income Taxes - Deferred	11,716,826	0	11,716,826	0	0	11,716,826	0
411.12	Oregon Income Tax Credit	(6,064,124)	0	(6,064,124)	1,628,208	0	(6,064,124)	0
	Total Income Taxes	14,486,687	0	14,486,687	1,628,208	0	12,858,479	0
	Total Operating Revenue Deductions	332,016,399	249,894,092	608,856,262	27,607,515	27,560,059	304,408,883	222,334,033
	Net Operating Income	81,930,610	9,847,445	91,778,055	9,847,445	9,847,445	72,083,165	72,083,165

	November 2019								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			3,163,620,064			368,396,558		2,795,223,506	
108.1X Accumulated Depreciation			(1,380,854,080)			(145,107,911)		(1,235,746,169)	
Adj Working Capital Allowance			4,523,260			2,143,492		2,379,768	
117.X Storage Gas - Cushion			23,055,610			2,427,756		20,627,854	
186.XX Leasehold Improvements			101,059			11,359		89,700	
252.XX Customer Contributions			(4,848,703)			(891,355)		(3,957,348)	
283.XX Deferred Taxes - Federal			(370,344,972)			(50,621,228)		(319,723,744)	
283.XX Deferred Taxes - State			(76,839,022)			0		(76,839,022)	
Total Rate Base			<u>1,358,413,216</u>			<u>176,358,670</u>		<u>1,182,054,546</u>	
Rate Of Return on Rate Base			6.03%			5.58%		6.10%	

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 70,434	\$ 7,417	\$ 63,017
818	Compressor Station Expense	\$ 49,980	\$ 2,900	\$ 47,080
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 283,992	\$ 29,786	\$ 254,206
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 31,688	\$ 3,337	\$ 28,351
834	Compressor Expense	\$ 46,957	\$ 4,835	\$ 42,122
	Total Underground Storage Expense	<u>\$ 483,050</u>	<u>\$ 48,274</u>	<u>\$ 434,776</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 7,883	\$ 830	\$ 7,053
	Total Other Storage Expense	<u>\$ 7,883</u>	<u>\$ 830</u>	<u>\$ 7,053</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 167,415	\$ 17,629	\$ 149,786
845	LNG Fuel	\$ (9,198)	\$ (969)	\$ (8,230)
Maintenance				
847	Supervision and Engineering	\$ 86,494	\$ 9,108	\$ 77,386
	Total Liquified Natural Gas Expense	<u>\$ 144,711</u>	<u>\$ 16,768</u>	<u>\$ 127,943</u>
	Total Natural Gas Storage	<u>\$ 244,710</u>	<u>\$ 25,768</u>	<u>\$ 218,942</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 74,567	\$ 926	\$ 73,641
Maintenance				
863	Maintenance of Mains	\$ (42,590)	\$ (5,438)	\$ (37,152)
	Total Transmission Expense	<u>\$ 31,977</u>	<u>\$ (4,512)</u>	<u>\$ 36,489</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 267,196	\$ 22,605	\$ 244,591
874	Mains and Services Expense	\$ 1,006,827	\$ 103,390	\$ 903,438
875	Measuring and Regulator Station Expense - General	\$ 12,967	\$ 1,348	\$ 11,619
877	Measuring and Regulator Station Expense - City Gate	\$ 49,307	\$ 4,287	\$ 45,020
878	Meter and House Regulator Expense	\$ 466,979	\$ 52,007	\$ 414,973
879	Customer Installation Expense	\$ 1,001,114	\$ 112,928	\$ 888,187
880	Other Expense	\$ 151,068	\$ 14,293	\$ 136,775
881	Rents	\$ 15,188	\$ 2,058	\$ 13,130
Maintenance				
885	Supervision and Engineering	\$ 634,769	\$ 30,815	\$ 603,954
887	Mains	\$ 150,276	\$ 12,261	\$ 138,015
889	Measuring and Regulator Station Expense - General	\$ 119,698	\$ 10,106	\$ 109,592
891	Measuring and Regulator Station Expense - City Gate	\$ 11,024	\$ 820	\$ 10,203
892	Services	\$ 42,261	\$ 2,612	\$ 39,649
893	Meters and House Regulators	\$ 250,314	\$ 25,142	\$ 225,172
894	Other Equipment	\$ 1,785	\$ 144	\$ 1,641
	Total Distribution Expense	<u>\$ 4,180,773</u>	<u>\$ 394,816</u>	<u>\$ 3,785,958</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense				
	Operation			
901	Supervision	\$ 158,020	\$ 17,682	\$ 140,337
902	Meter Reading Expenses	\$ 76,881	\$ 8,603	\$ 68,278
903	Customer Records and Collection Expense	\$ 1,493,058	\$ 166,222	\$ 1,326,836
904	Uncollectible Accounts	\$ 85,370	\$ 9,471	\$ 75,899
	Total Customer Accounts Expense	<u>\$ 1,813,329</u>	<u>\$ 201,978</u>	<u>\$ 1,611,350</u>
Customer Service and Informational				
	Operation			
907	Supervision	\$ 1,234	\$ 139	\$ 1,095
908	Customer Assistance Expense	\$ 390,665	\$ 41,588	\$ 349,077
909	Customer Information Expense	\$ 203,510	\$ 22,773	\$ 180,737
910	Miscellaneous Customer Service Expense	\$ 134,991	\$ 15,227	\$ 119,764
	Total Customer Service and Informational	<u>\$ 730,401</u>	<u>\$ 79,727</u>	<u>\$ 650,673</u>
Sales Expense				
	Operation			
911	Supervision	\$ 12,533	\$ 1,402	\$ 11,130
912	Demonstration and Selling Expense	\$ 314,767	\$ 35,225	\$ 279,542
913	Advertising	\$ 28,898	\$ 3,234	\$ 25,664
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 356,198</u>	<u>\$ 39,861</u>	<u>\$ 316,337</u>
Administrative and General Expense				
	Operation			
921	Office Supplies and Expense	\$ 5,134,740	\$ 608,303	\$ 4,526,437
922	Administrative Expenses Transferred - Credit	\$ (1,733,385)	\$ (214,466)	\$ (1,518,919)
924	Property Insurance Premium	\$ 166,116	\$ 18,671	\$ 147,444
925	Injuries and Damages	\$ 3,604	\$ 405	\$ 3,199
926	Employee Pensions and Benefits	\$ 2,574,572	\$ 191,880	\$ 2,382,692
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 12,663	\$ 1,423	\$ 11,239
931	Rents	\$ 393,860	\$ 44,269	\$ 349,592
	Maintenance			
935	Maintenance of General Plant	\$ 403,521	\$ 44,746	\$ 358,775
	Total Administrative and General Expense	<u>\$ 6,955,691</u>	<u>\$ 695,231</u>	<u>\$ 6,260,459</u>
	Total Operations and Maintenance Expense	<u><u>\$ 14,804,011</u></u>	<u><u>\$ 1,481,974</u></u>	<u><u>\$ 13,322,038</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 70,434	\$ 70,434	\$ -	\$ 7,417	\$ 7,417	\$ -	\$ 63,017	\$ 63,017
816 Wells Expense Total		\$ -	\$ 70,434	\$ 70,434	\$ -	\$ 7,417	\$ 7,417	\$ -	\$ 63,017	\$ 63,017
	Direct-OR Total	\$ 22,441	\$ -	\$ 22,441	\$ -	\$ -	\$ -	\$ 22,441	\$ -	\$ 22,441
	Firm Sales Volumes Total	\$ -	\$ 27,539	\$ 27,539	\$ -	\$ 2,900	\$ 2,900	\$ -	\$ 24,639	\$ 24,639
818 Compressor Station Expense Total		\$ 22,441	\$ 27,539	\$ 49,980	\$ -	\$ 2,900	\$ 2,900	\$ 22,441	\$ 24,639	\$ 47,080
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
819 Compressor Station Fuel Total		\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 433	\$ -	\$ 433	\$ -	\$ -	\$ -	\$ 433	\$ -	\$ 433
	Firm Sales Volumes Total	\$ -	\$ 280,050	\$ 280,050	\$ -	\$ 29,489	\$ 29,489	\$ -	\$ 250,561	\$ 250,561
	Sendout Volumes Total	\$ -	\$ 3,509	\$ 3,509	\$ -	\$ 297	\$ 297	\$ -	\$ 3,212	\$ 3,212
820 Measuring and Regulator Station Expense Total		\$ 433	\$ 283,559	\$ 283,992	\$ -	\$ 29,786	\$ 29,786	\$ 433	\$ 253,773	\$ 254,206
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 31,688	\$ 31,688	\$ -	\$ 3,337	\$ 3,337	\$ -	\$ 28,351	\$ 28,351
832 Wells Expense Total		\$ -	\$ 31,688	\$ 31,688	\$ -	\$ 3,337	\$ 3,337	\$ -	\$ 28,351	\$ 28,351
	Direct-OR Total	\$ 1,041	\$ -	\$ 1,041	\$ -	\$ -	\$ -	\$ 1,041	\$ -	\$ 1,041
	Firm Sales Volumes Total	\$ -	\$ 45,915	\$ 45,915	\$ -	\$ 4,835	\$ 4,835	\$ -	\$ 41,081	\$ 41,081
834 Compressor Expense Total		\$ 1,041	\$ 45,915	\$ 46,957	\$ -	\$ 4,835	\$ 4,835	\$ 1,041	\$ 41,081	\$ 42,122
	Firm Sales Volumes Total	\$ -	\$ 7,883	\$ 7,883	\$ -	\$ 830	\$ 830	\$ -	\$ 7,053	\$ 7,053
840 Supervision and Engineering Total		\$ -	\$ 7,883	\$ 7,883	\$ -	\$ 830	\$ 830	\$ -	\$ 7,053	\$ 7,053
	Firm Sales Volumes Total	\$ -	\$ 167,415	\$ 167,415	\$ -	\$ 17,629	\$ 17,629	\$ -	\$ 149,786	\$ 149,786
844 Supervision and Engineering Total		\$ -	\$ 167,415	\$ 167,415	\$ -	\$ 17,629	\$ 17,629	\$ -	\$ 149,786	\$ 149,786
	Firm Sales Volumes Total	\$ -	\$ (9,198)	\$ (9,198)	\$ -	\$ (969)	\$ (969)	\$ -	\$ (8,230)	\$ (8,230)
845 LNG Fuel Total		\$ -	\$ (9,198)	\$ (9,198)	\$ -	\$ (969)	\$ (969)	\$ -	\$ (8,230)	\$ (8,230)
	Firm Sales Volumes Total	\$ -	\$ 86,494	\$ 86,494	\$ -	\$ 9,108	\$ 9,108	\$ -	\$ 77,386	\$ 77,386
847 Supervision and Engineering Total		\$ -	\$ 86,494	\$ 86,494	\$ -	\$ 9,108	\$ 9,108	\$ -	\$ 77,386	\$ 77,386
	3-factor Total	\$ -	\$ 1,157	\$ 1,157	\$ -	\$ 130	\$ 130	\$ -	\$ 1,027	\$ 1,027
	Direct-OR Total	\$ 6,713	\$ -	\$ 6,713	\$ -	\$ -	\$ -	\$ 6,713	\$ -	\$ 6,713
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales/Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 211	\$ 211	\$ -	\$ 18	\$ 18	\$ -	\$ 193	\$ 193
	Transmission Total	\$ -	\$ 66,486	\$ 66,486	\$ -	\$ 778	\$ 778	\$ -	\$ 65,708	\$ 65,708
856 Mains Expense Total		\$ 6,713	\$ 67,854	\$ 74,567	\$ -	\$ 926	\$ 926	\$ 6,713	\$ 66,928	\$ 73,641
	3-factor Total	\$ -	\$ (49,054)	\$ (49,054)	\$ -	\$ (5,514)	\$ (5,514)	\$ -	\$ (43,541)	\$ (43,541)
	Transmission Total	\$ -	\$ 6,464	\$ 6,464	\$ -	\$ 76	\$ 76	\$ -	\$ 6,389	\$ 6,389
863 Maintenance of Mains Total		\$ -	\$ (42,590)	\$ (42,590)	\$ -	\$ (5,438)	\$ (5,438)	\$ -	\$ (37,152)	\$ (37,152)
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 267,196	\$ 267,196	\$ -	\$ 22,605	\$ 22,605	\$ -	\$ 244,591	\$ 244,591
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 267,196	\$ 267,196	\$ -	\$ 22,605	\$ 22,605	\$ -	\$ 244,591	\$ 244,591
	3-factor Total	\$ -	\$ 293,495	\$ 293,495	\$ -	\$ 32,989	\$ 32,989	\$ -	\$ 260,506	\$ 260,506
	Customers-All Total	\$ -	\$ 391,141	\$ 391,141	\$ -	\$ 43,769	\$ 43,769	\$ -	\$ 347,373	\$ 347,373
	Direct-OR Total	\$ 261,546	\$ -	\$ 261,546	\$ -	\$ -	\$ -	\$ 261,546	\$ -	\$ 261,546
	Direct-WA Total	\$ 24,604	\$ -	\$ 24,604	\$ 24,604	\$ -	\$ 24,604	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 27,839	\$ 27,839	\$ -	\$ 1,816	\$ 1,816	\$ -	\$ 26,024	\$ 26,024
	Sendout Volumes Total	\$ -	\$ 1,597	\$ 1,597	\$ -	\$ 135	\$ 135	\$ -	\$ 1,462	\$ 1,462
	Transmission Total	\$ -	\$ 6,604	\$ 6,604	\$ -	\$ 77	\$ 77	\$ -	\$ 6,527	\$ 6,527
874 Mains and Services Expense Total		\$ 286,151	\$ 720,677	\$ 1,006,827	\$ 24,604	\$ 78,786	\$ 103,390	\$ 261,546	\$ 641,891	\$ 903,438
	3-factor Total	\$ -	\$ 753	\$ 753	\$ -	\$ 85	\$ 85	\$ -	\$ 668	\$ 668
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 6,877	\$ 6,877	\$ -	\$ 582	\$ 582	\$ -	\$ 6,295	\$ 6,295
	Telemetry Total	\$ -	\$ 5,337	\$ 5,337	\$ -	\$ 681	\$ 681	\$ -	\$ 4,656	\$ 4,656
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 12,967	\$ 12,967	\$ -	\$ 1,348	\$ 1,348	\$ -	\$ 11,619	\$ 11,619
	3-factor Total	\$ -	\$ 1,698	\$ 1,698	\$ -	\$ 191	\$ 191	\$ -	\$ 1,507	\$ 1,507
	Customers-All Total	\$ -	\$ 2,512	\$ 2,512	\$ -	\$ 281	\$ 281	\$ -	\$ 2,231	\$ 2,231
	Sendout Volumes Total	\$ -	\$ 45,097	\$ 45,097	\$ -	\$ 3,815	\$ 3,815	\$ -	\$ 41,282	\$ 41,282
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 49,307	\$ 49,307	\$ -	\$ 4,287	\$ 4,287	\$ -	\$ 45,020	\$ 45,020
	Customers-All Total	\$ -	\$ 458,202	\$ 458,202	\$ -	\$ 51,273	\$ 51,273	\$ -	\$ 406,929	\$ 406,929

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-All Total		\$ -	\$ 985	\$ 985	\$ -	\$ 110	\$ 110	\$ -	\$ 874	\$ 874
Direct-OR Total		\$ 25,631	\$ -	\$ 25,631	\$ -	\$ -	\$ -	\$ 25,631	\$ -	\$ 25,631
Direct-WA Total		\$ 1,439	\$ -	\$ 1,439	\$ 1,439	\$ -	\$ 1,439	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ 2,342	\$ 2,342	\$ -	\$ 153	\$ 153	\$ -	\$ 2,189	\$ 2,189
Sendout Volumes Total		\$ -	\$ 10,582	\$ 10,582	\$ -	\$ 895	\$ 895	\$ -	\$ 9,686	\$ 9,686
Transmission Total		\$ -	\$ 1,283	\$ 1,283	\$ -	\$ 15	\$ 15	\$ -	\$ 1,268	\$ 1,268
892 Services Total		\$ 27,070	\$ 15,192	\$ 42,261	\$ 1,439	\$ 1,173	\$ 2,612	\$ 25,631	\$ 14,019	\$ 39,649
3-factor Total		\$ -	\$ 8	\$ 8	\$ -	\$ 1	\$ 1	\$ -	\$ 7	\$ 7
Customers-All Total		\$ -	\$ 138,459	\$ 138,459	\$ -	\$ 15,494	\$ 15,494	\$ -	\$ 122,965	\$ 122,965
Customers-Comm Total		\$ -	\$ 1,067	\$ 1,067	\$ -	\$ 110	\$ 110	\$ -	\$ 957	\$ 957
Customers-Ind Total		\$ -	\$ 74	\$ 74	\$ -	\$ 6	\$ 6	\$ -	\$ 68	\$ 68
Customers-Res Total		\$ -	\$ 23,244	\$ 23,244	\$ -	\$ 2,622	\$ 2,622	\$ -	\$ 20,622	\$ 20,622
Direct-OR Total		\$ 113	\$ -	\$ 113	\$ -	\$ -	\$ -	\$ 113	\$ -	\$ 113
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 80,762	\$ 80,762	\$ -	\$ 6,832	\$ 6,832	\$ -	\$ 73,929	\$ 73,929
Transmission Total		\$ -	\$ 6,588	\$ 6,588	\$ -	\$ 77	\$ 77	\$ -	\$ 6,511	\$ 6,511
893 Meters and House Regulators Total		\$ 113	\$ 250,201	\$ 250,314	\$ -	\$ 25,142	\$ 25,142	\$ 113	\$ 225,059	\$ 225,172
3-factor Total		\$ -	\$ 1,275	\$ 1,275	\$ -	\$ 143	\$ 143	\$ -	\$ 1,132	\$ 1,132
Direct-OR Total		\$ 469	\$ -	\$ 469	\$ -	\$ -	\$ -	\$ 469	\$ -	\$ 469
Transmission Total		\$ -	\$ 41	\$ 41	\$ -	\$ 0	\$ 0	\$ -	\$ 40	\$ 40
894 Other Equipment Total		\$ 469	\$ 1,316	\$ 1,785	\$ -	\$ 144	\$ 144	\$ 469	\$ 1,172	\$ 1,641
Customers-All Total		\$ -	\$ 158,020	\$ 158,020	\$ -	\$ 17,682	\$ 17,682	\$ -	\$ 140,337	\$ 140,337
901 Supervision Total		\$ -	\$ 158,020	\$ 158,020	\$ -	\$ 17,682	\$ 17,682	\$ -	\$ 140,337	\$ 140,337
Customers-All Total		\$ -	\$ 76,881	\$ 76,881	\$ -	\$ 8,603	\$ 8,603	\$ -	\$ 68,278	\$ 68,278
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ -	\$ 76,881	\$ 76,881	\$ -	\$ 8,603	\$ 8,603	\$ -	\$ 68,278	\$ 68,278
3-factor Total		\$ -	\$ 10,842	\$ 10,842	\$ -	\$ 1,219	\$ 1,219	\$ -	\$ 9,623	\$ 9,623
Customers-All Total		\$ -	\$ 1,451,511	\$ 1,451,511	\$ -	\$ 162,424	\$ 162,424	\$ -	\$ 1,289,087	\$ 1,289,087
Customers-Ind Total		\$ -	\$ 30,668	\$ 30,668	\$ -	\$ 2,579	\$ 2,579	\$ -	\$ 28,089	\$ 28,089
Direct-OR Total		\$ 37	\$ -	\$ 37	\$ -	\$ -	\$ -	\$ 37	\$ -	\$ 37
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total		\$ 37	\$ 1,493,021	\$ 1,493,058	\$ -	\$ 166,222	\$ 166,222	\$ 37	\$ 1,326,799	\$ 1,326,836
Customers-All Total		\$ -	\$ 13,930	\$ 13,930	\$ -	\$ 1,559	\$ 1,559	\$ -	\$ 12,371	\$ 12,371
Customers-Comm Total		\$ -	\$ 8,875	\$ 8,875	\$ -	\$ 916	\$ 916	\$ -	\$ 7,959	\$ 7,959
Customers-Ind Total		\$ -	\$ 2,254	\$ 2,254	\$ -	\$ 190	\$ 190	\$ -	\$ 2,065	\$ 2,065
Customers-Res Total		\$ -	\$ 60,346	\$ 60,346	\$ -	\$ 6,807	\$ 6,807	\$ -	\$ 53,539	\$ 53,539
Direct-OR Total		\$ (34)	\$ -	\$ (34)	\$ -	\$ -	\$ -	\$ (34)	\$ -	\$ (34)
904 Uncollectible Accounts Total		\$ (34)	\$ 85,405	\$ 85,370	\$ -	\$ 9,471	\$ 9,471	\$ (34)	\$ 75,934	\$ 75,899
Customers-Res Total		\$ -	\$ 1,234	\$ 1,234	\$ -	\$ 139	\$ 139	\$ -	\$ 1,095	\$ 1,095
907 Supervision Total		\$ -	\$ 1,234	\$ 1,234	\$ -	\$ 139	\$ 139	\$ -	\$ 1,095	\$ 1,095
3-factor Total		\$ -	\$ 125,000	\$ 125,000	\$ -	\$ 14,050	\$ 14,050	\$ -	\$ 110,950	\$ 110,950
Customers-All Total		\$ -	\$ 162,678	\$ 162,678	\$ -	\$ 18,204	\$ 18,204	\$ -	\$ 144,475	\$ 144,475
Customers-Ind Total		\$ -	\$ 94,920	\$ 94,920	\$ -	\$ 7,983	\$ 7,983	\$ -	\$ 86,937	\$ 86,937
Customers-Res Total		\$ -	\$ 8,107	\$ 8,107	\$ -	\$ 915	\$ 915	\$ -	\$ 7,193	\$ 7,193
Direct-OR Total		\$ (478)	\$ -	\$ (478)	\$ -	\$ -	\$ -	\$ (478)	\$ -	\$ (478)
Direct-WA Total		\$ 437	\$ -	\$ 437	\$ 437	\$ -	\$ 437	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (40)	\$ 390,705	\$ 390,665	\$ 437	\$ 41,151	\$ 41,588	\$ (478)	\$ 349,555	\$ 349,077
Customers-All Total		\$ -	\$ 203,510	\$ 203,510	\$ -	\$ 22,773	\$ 22,773	\$ -	\$ 180,737	\$ 180,737
909 Customer Information Expense Total		\$ -	\$ 203,510	\$ 203,510	\$ -	\$ 22,773	\$ 22,773	\$ -	\$ 180,737	\$ 180,737
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 134,991	\$ 134,991	\$ -	\$ 15,227	\$ 15,227	\$ -	\$ 119,764	\$ 119,764
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 134,991	\$ 134,991	\$ -	\$ 15,227	\$ 15,227	\$ -	\$ 119,764	\$ 119,764
Customers-All Total		\$ -	\$ 12,533	\$ 12,533	\$ -	\$ 1,402	\$ 1,402	\$ -	\$ 11,130	\$ 11,130
911 Supervision Total		\$ -	\$ 12,533	\$ 12,533	\$ -	\$ 1,402	\$ 1,402	\$ -	\$ 11,130	\$ 11,130
3-factor Total		\$ -	\$ 16,553	\$ 16,553	\$ -	\$ 1,861	\$ 1,861	\$ -	\$ 14,692	\$ 14,692
Customers-All Total		\$ -	\$ 292,233	\$ 292,233	\$ -	\$ 32,701	\$ 32,701	\$ -	\$ 259,532	\$ 259,532
Customers-Ind Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 5,879	\$ 5,879	\$ -	\$ 663	\$ 663	\$ -	\$ 5,216	\$ 5,216
Direct-OR Total		\$ 102	\$ -	\$ 102	\$ -	\$ -	\$ -	\$ 102	\$ -	\$ 102

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total		\$ 102	\$ 314,665	\$ 314,767	\$ -	\$ 35,225	\$ 35,225	\$ 102	\$ 279,441	\$ 279,542
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 28,898	\$ 28,898	\$ -	\$ 3,234	\$ 3,234	\$ -	\$ 25,664	\$ 25,664
913 Advertising Total		\$ -	\$ 28,898	\$ 28,898	\$ -	\$ 3,234	\$ 3,234	\$ -	\$ 25,664	\$ 25,664
	3-factor Total	\$ -	\$ 4,132,777	\$ 4,132,777	\$ -	\$ 464,524	\$ 464,524	\$ -	\$ 3,668,253	\$ 3,668,253
	Customers-All Total	\$ -	\$ 399,961	\$ 399,961	\$ -	\$ 44,756	\$ 44,756	\$ -	\$ 355,206	\$ 355,206
	Customers-Ind Total	\$ -	\$ 101	\$ 101	\$ -	\$ 8	\$ 8	\$ -	\$ 93	\$ 93
	Customers-Res Total	\$ -	\$ 10,576	\$ 10,576	\$ -	\$ 1,193	\$ 1,193	\$ -	\$ 9,383	\$ 9,383
	Direct-OR Total	\$ 25,545	\$ -	\$ 25,545	\$ -	\$ -	\$ -	\$ 25,545	\$ -	\$ 25,545
	Direct-WA Total	\$ (14)	\$ -	\$ (14)	\$ (14)	\$ -	\$ (14)	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ 408,575	\$ 408,575	\$ -	\$ 43,983	\$ 43,983	\$ -	\$ 364,592	\$ 364,592
	Environmental Admin Costs Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regulatory Total	\$ -	\$ 190,675	\$ 190,675	\$ -	\$ 57,203	\$ 57,203	\$ -	\$ 133,473	\$ 133,473
	Sales Volumes Total	\$ -	\$ (33,739)	\$ (33,739)	\$ -	\$ (3,374)	\$ (3,374)	\$ -	\$ (30,365)	\$ (30,365)
	Sendout Volumes Total	\$ -	\$ 283	\$ 283	\$ -	\$ 24	\$ 24	\$ -	\$ 259	\$ 259
921 Office Supplies and Expense Total		\$ 25,530	\$ 5,109,209	\$ 5,134,740	\$ (14)	\$ 608,317	\$ 608,303	\$ 25,545	\$ 4,500,892	\$ 4,526,437
	3-factor Total	\$ -	\$ (46,242)	\$ (46,242)	\$ -	\$ (5,198)	\$ (5,198)	\$ -	\$ (41,044)	\$ (41,044)
	Admin Tran Total	\$ -	\$ (1,173,996)	\$ (1,173,996)	\$ -	\$ (154,028)	\$ (154,028)	\$ -	\$ (1,019,967)	\$ (1,019,967)
	Employee Cost Total	\$ -	\$ (513,148)	\$ (513,148)	\$ -	\$ (55,240)	\$ (55,240)	\$ -	\$ (457,907)	\$ (457,907)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (1,733,385)	\$ (1,733,385)	\$ -	\$ (214,466)	\$ (214,466)	\$ -	\$ (1,518,919)	\$ (1,518,919)
	3-factor Total	\$ -	\$ 166,116	\$ 166,116	\$ -	\$ 18,671	\$ 18,671	\$ -	\$ 147,444	\$ 147,444
924 Property Insurance Premium Total		\$ -	\$ 166,116	\$ 166,116	\$ -	\$ 18,671	\$ 18,671	\$ -	\$ 147,444	\$ 147,444
	3-factor Total	\$ -	\$ 3,604	\$ 3,604	\$ -	\$ 405	\$ 405	\$ -	\$ 3,199	\$ 3,199
925 Injuries and Damages Total		\$ -	\$ 3,604	\$ 3,604	\$ -	\$ 405	\$ 405	\$ -	\$ 3,199	\$ 3,199
	3-factor Total	\$ -	\$ 242,106	\$ 242,106	\$ -	\$ 27,213	\$ 27,213	\$ -	\$ 214,893	\$ 214,893
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 802,136	\$ -	\$ 802,136	\$ -	\$ -	\$ -	\$ 802,136	\$ -	\$ 802,136
	Employee Cost Total	\$ -	\$ 1,529,576	\$ 1,529,576	\$ -	\$ 164,659	\$ 164,659	\$ -	\$ 1,364,917	\$ 1,364,917
	Transmission Total	\$ -	\$ 754	\$ 754	\$ -	\$ 9	\$ 9	\$ -	\$ 745	\$ 745
926 Employee Pensions and Benefits Total		\$ 802,136	\$ 1,772,436	\$ 2,574,572	\$ -	\$ 191,880	\$ 191,880	\$ 802,136	\$ 1,580,556	\$ 2,382,692
	3-factor Total	\$ -	\$ 12,663	\$ 12,663	\$ -	\$ 1,423	\$ 1,423	\$ -	\$ 11,239	\$ 11,239
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total		\$ -	\$ 12,663	\$ 12,663	\$ -	\$ 1,423	\$ 1,423	\$ -	\$ 11,239	\$ 11,239
	3-factor Total	\$ -	\$ 391,105	\$ 391,105	\$ -	\$ 43,960	\$ 43,960	\$ -	\$ 347,145	\$ 347,145
	Customers-All Total	\$ -	\$ 2,755	\$ 2,755	\$ -	\$ 308	\$ 308	\$ -	\$ 2,447	\$ 2,447
931 Rents Total		\$ -	\$ 393,860	\$ 393,860	\$ -	\$ 44,269	\$ 44,269	\$ -	\$ 349,592	\$ 349,592
	3-factor Total	\$ -	\$ 314,139	\$ 314,139	\$ -	\$ 35,309	\$ 35,309	\$ -	\$ 278,830	\$ 278,830
	Customers-All Total	\$ -	\$ 13,416	\$ 13,416	\$ -	\$ 1,501	\$ 1,501	\$ -	\$ 11,914	\$ 11,914
	Customers-The Dalles Total	\$ -	\$ 2,158	\$ 2,158	\$ -	\$ 544	\$ 544	\$ -	\$ 1,614	\$ 1,614
	Direct-OR Total	\$ 47,663	\$ -	\$ 47,663	\$ -	\$ -	\$ -	\$ 47,663	\$ -	\$ 47,663
	Direct-WA Total	\$ 5,244	\$ -	\$ 5,244	\$ 5,244	\$ -	\$ 5,244	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 18,329	\$ 18,329	\$ -	\$ 1,930	\$ 1,930	\$ -	\$ 16,399	\$ 16,399
	Sendout Volumes Total	\$ -	\$ 2,571	\$ 2,571	\$ -	\$ 218	\$ 218	\$ -	\$ 2,354	\$ 2,354
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total		\$ 52,908	\$ 350,613	\$ 403,521	\$ 5,244	\$ 39,502	\$ 44,746	\$ 47,663	\$ 311,111	\$ 358,775
Grand Total		\$ 1,829,392	\$ 12,974,619	\$ 14,804,011	\$ 55,449	\$ 1,426,524	\$ 1,481,974	\$ 1,773,943	\$ 11,548,095	\$ 13,322,038

December 2019 Activity

December 2019

System		System		Washington		Washington		Oregon	
Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
		22,908,396				2,367,177			20,541,218
		1,424,381,962				180,039,776			1,244,342,186
		1.61%				1.31%			1.65%

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

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

NW Natural
 Washington Quarterly Results of Operations Report

	December 2019					
	System		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated
Monthly Summary						
Sales of Gas						
480.1 Residential	63,471,224	63,471,224	7,023,494	7,023,494	56,447,729	56,447,729
481.1 Commercial	27,827,189	27,827,189	2,557,980	2,557,980	25,269,209	25,269,209
481.2 Industrial Firm	2,090,124	2,090,124	211,910	211,910	1,878,213	1,878,213
481.3 Interruptible	1,908,400	1,908,400	62,420	62,420	1,845,980	1,845,980
481.5 Interruptible Incentive	0	0	0	0	0	0
495.20 Unbilled Revenue	2,045,538	2,045,538	190,665	190,665	1,854,873	1,854,873
Total Sales of Gas	95,296,937	95,296,937	9,855,805	9,855,805	85,441,132	85,441,132
Transportation Revenue						
489.12 Industrial Firm	1,132,050	1,132,050	148,637	148,637	983,413	983,413
489.13 Interruptible	662,996	662,996	58,847	58,847	604,149	604,149
489.15 Interruptible Incentive	0	0	0	0	0	0
489.3 Agency Fee/Balancing	15,588	15,588	0	0	15,588	15,588
Total Transportation Revenue	1,810,634	1,810,634	207,484	207,484	1,603,150	1,603,150
Rate Adjustments - Amortizations	262,320	262,320	(329,093)	(329,093)	591,413	591,413
Miscellaneous Revenues						
487 Late Payment Charge	215,819	215,819	9,806	9,806	206,013	206,013
488.0 Seasonal Reconnect Fee	900	900	0	0	900	900
488.0 Delinquent Reconnect Fee	24,800	24,800	0	0	24,800	24,800
488.1 Returned Check Charge	11,445	11,445	1,335	1,335	10,110	10,110
488.3 Recon Charge CR During Office Hours	16,474	16,474	3,480	3,480	12,994	12,994
488.4 Field Collection Charge	23,075	23,075	1,755	1,755	21,320	21,320
488.5 Recon Charge CR After Office Hours	2,390	2,390	0	0	2,390	2,390
488.6 Recon Charge Seas During Office Hours	1,265	1,265	0	0	1,265	1,265
488.7 Recon Charge Seas After Office Hours	100	100	0	0	100	100
488.8 Automated Payment Charge	2,620	2,620	338	338	2,283	2,283
493.2 Rent - Utility Property	9,898	9,898	0	0	9,898	9,898
495.1 Meter Rentals	15,653	15,653	27	27	15,627	15,627
495.2 Other Gas Revenue - Miscellaneous	28,649	28,649	3,341	3,341	25,308	25,308
Total Miscellaneous Revenues	343,190	343,190	20,081	20,081	323,109	323,109
Total Operating Revenue	97,713,081	2,055,437	9,754,277	190,665	87,958,804	1,864,772
Cost of Gas						
804.7 WACOG Incurred	27,871,764	27,871,764	3,229,100	3,229,100	24,642,663	24,642,663
805.7 WACOG Deferred	(2,664,732)	(2,664,732)	(728,482)	(728,482)	(1,936,249)	(1,936,249)
804.6 Demand Incurred	6,712,735	6,712,735	738,401	738,401	5,974,335	5,974,335
805.8 Demand Deferred	4,735,417	4,735,417	505,628	505,628	4,229,789	4,229,789
805.4 Amortization of Gas Costs	2,918,035	2,918,035	72,878	72,878	2,845,157	2,845,157
Total Cost of Gas	39,573,218	0	3,817,524	0	35,755,694	35,755,694
Environmental Expense	1,546,013	0	0	0	1,546,013	0
Operations & Maintenance	1,959,246	16,486,469	87,135	1,801,453	1,872,112	14,685,017
Other Taxes						
408.11 Property	1,671,698	1,671,698	(23,587)	(23,587)	1,695,285	1,695,285
408.12 Franchise	2,477,042	2,477,042	404,495	404,495	2,072,547	2,072,547
408.13 Payroll	537,719	537,719	56,084	56,084	481,635	481,635
408.14 Other	14,416	14,416	5,015	5,015	9,401	9,401
408.15 Regulatory	0	0	0	0	0	0
Total Other Taxes	4,163,156	537,719	385,923	56,084	3,777,233	481,635
Depreciation	7,827,006	7,827,006	886,017	886,017	6,940,989	6,940,989
Income Taxes						
409.11 Federal Income Taxes	3,151,339	3,151,339	543,630	543,630	2,607,709	2,607,709
410.11 Federal Income Taxes - Deferred	3,710,677	3,710,677	0	0	3,710,677	3,710,677
411.42 Federal Income Tax Credit	(4,015,690)	(4,015,690)	(1)	(1)	(4,015,689)	(4,015,689)
409.12 Oregon Income Taxes	895,413	895,413	0	0	895,413	895,413
410.12 Oregon Income Taxes - Deferred	1,421,300	1,421,300	0	0	1,421,300	1,421,300
411.12 Oregon Income Tax Credit	(395,745)	(395,745)	0	0	(395,745)	(395,745)
Total Income Taxes	4,767,294	4,767,294	543,629	543,629	4,223,665	4,223,665
Total Operating Revenue Deductions	45,695,621	24,851,195	4,290,582	2,743,554	41,405,039	22,107,641
Net Operating Income	22,908,396	22,908,396	2,367,177	2,367,177	20,541,218	20,541,218

		December 2019					
		System		Washington		Oregon	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
		System		Washington		Oregon	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
		Total		Total		Total	
Rate Base							
101	Gross Plant		3,278,509,738		380,076,350		2,898,433,388
108.1X	Accumulated Depreciation		(1,418,761,923)		(150,421,338)		(1,268,340,585)
ADJ	Working Capital Allowance		(8,014,202)		(889,847)		(7,124,356)
117.X	Storage Gas - Cushion		25,409,543		2,675,625		22,733,918
186.XX	Leasehold Improvements		256,703		28,853		227,849
252.XX	Customer Contributions		(7,367,884)		(982,286)		(6,385,597)
283.XX	Deferred Taxes - Federal		(374,697,027)		(50,447,581)		(324,249,445)
283.XX	Deferred Taxes - State		(70,952,985)		0		(70,952,985)
	Total Rate Base		1,424,381,962		180,039,776		1,244,342,186
	Rate Of Return on Rate Base		1.61%		1.31%		1.65%

NW Natural
Washington Results of Operations
Monthly Summary

December 2019									
System		System		Washington		Washington		Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Direct	Total
		81,970,819			10,003,655				71,967,164
		1,362,367,219			175,967,316				1,186,399,903
		6.02%			5.68%				6.07%

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

December 2019

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

Acct	Description	Alloc. Ref.	System			Washington			Oregon		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		430,902,293	0	430,902,293	47,875,316	0	47,875,316	383,026,977	0	383,026,977
481.1	Commercial		211,327,451	0	211,327,451	18,698,583	0	18,698,583	192,628,868	0	192,628,868
481.2	Industrial Firm		20,843,187	0	20,843,187	1,832,393	0	1,832,393	19,010,795	0	19,010,795
481.3	Interruptible		16,377,305	0	16,377,305	485,059	0	485,059	15,892,246	0	15,892,246
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(3,770,380)	(3,770,380)	0	0	0	0	0	0
	Total Sales of Gas		679,450,237	(3,770,380)	675,679,857	68,891,351	307,436	69,198,787	610,558,886	(4,077,815)	606,481,071
Transportation Revenue											
489.12	Industrial Firm		12,457,852	0	12,457,852	1,560,716	0	1,560,716	10,897,135	0	10,897,135
489.13	Interruptible		7,911,459	0	7,911,459	774,274	0	774,274	7,137,184	0	7,137,184
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		2,144,240	0	2,144,240	0	0	0	2,144,240	0	2,144,240
	Total Transportation Revenue		22,513,550	0	22,513,550	2,334,991	0	2,334,991	20,178,559	0	20,178,559
495.6	Rate Adjustments - Amortizations		(7,416,358)	0	(7,416,358)	(4,018,108)	0	(4,018,108)	(3,398,251)	0	(3,398,251)
Miscellaneous Revenues											
487	Late Payment Charge		2,076,088	0	2,076,088	90,571	0	90,571	1,985,517	0	1,985,517
488.0	Seasonal Reconnect Fee		12,350	0	12,350	0	0	0	12,350	0	12,350
488.0	Delinquent Reconnect Fee		273,900	0	273,900	20,330	0	20,330	253,570	0	253,570
488.1	Returned Check Charge		126,449	0	126,449	13,169	0	13,169	113,280	0	113,280
488.3	Recon Charge CR During Office Hours		229,584	0	229,584	52,745	0	52,745	176,839	0	176,839
488.4	Field Collection Charge		354,570	0	354,570	29,110	0	29,110	325,460	0	325,460
488.5	Recon Charge CR After Office Hours		37,920	0	37,920	1,498	0	1,498	36,423	0	36,423
488.6	Recon Charge Seas After Office Hours		9,650	0	9,650	0	0	0	9,650	0	9,650
488.7	Recon Charge Seas After Office Hours		1,230	0	1,230	0	0	0	1,230	0	1,230
488.8	Automated Payment Charge		36,438	0	36,438	5,105	0	5,105	31,333	0	31,333
493.2	Rent - Utility Property		171,374	0	171,374	0	0	0	171,374	0	171,374
495.1	Meter Rentals		187,435	0	187,435	266	0	266	187,170	0	187,170
495.2	Other Gas Revenue - Miscellaneous		1,858,142	0	1,858,142	31,286	0	31,286	1,826,857	0	1,826,857
	Total Miscellaneous Revenues		5,203,756	171,374	5,375,130	244,079	6,885	250,964	4,959,678	164,488	5,124,166
Total Operating Revenue											
			699,751,185	(3,599,006)	696,152,179	67,452,313	314,321	67,766,634	632,298,872	(3,913,327)	628,385,545
Cost of Gas											
804.7	WACOG Incurred		202,090,514	0	202,090,514	19,762,200	0	19,762,200	182,328,314	0	182,328,314
805.7	WACOG Deferred		(13,611,586)	0	(13,611,586)	(2,077,037)	0	(2,077,037)	(11,534,549)	0	(11,534,549)
804.6	Demand Incurred		77,972,167	0	77,972,167	8,389,225	0	8,389,225	69,582,942	0	69,582,942
805.8	Demand Deferred		3,999,388	0	3,999,388	420,749	0	420,749	3,578,640	0	3,578,640
805.4	Amortization of Gas Costs		(15,788,417)	0	(15,788,417)	(3,393,941)	0	(3,393,941)	(12,394,477)	0	(12,394,477)
	Total Cost of Gas		254,662,066	0	254,662,066	23,101,196	0	23,101,196	231,560,870	0	231,560,870
407.03	Environmental Expense		12,336,840	0	12,336,840	0	0	0	12,336,840	0	12,336,840
Operations & Maintenance											
Detail			39,336,174	157,158,522	196,494,696	744,581	17,161,000	17,905,581	38,591,592	139,997,522	178,589,114
Other Taxes											
408.11	Property		22,342,497	0	22,342,497	1,279,016	0	1,279,016	21,063,481	0	21,063,481
408.12	Franchise		17,948,547	0	17,948,547	2,832,725	0	2,832,725	15,115,822	0	15,115,822
408.13	Payroll		0	6,341,329	6,341,329	0	661,401	661,401	0	5,679,928	5,679,928
408.14	Other		927,939	0	927,939	63,412	0	63,412	864,527	0	864,527
408.15	Regulatory		1,801,929	0	1,801,929	127,627	0	127,627	1,674,302	0	1,674,302
	Total Other Taxes		43,020,913	6,341,329	49,362,241	4,302,781	661,401	4,964,182	38,718,132	5,679,928	44,398,060
403.1	Depreciation		0	89,414,897	89,414,897	0	10,121,766	10,121,766	0	79,293,131	79,293,131
Income Taxes											
409.11	Federal Income Taxes		4,996,761	0	4,996,761	0	0	0	1,670,263	0	1,670,263
410.11	Federal Income Taxes - Deferred		32,094,952	0	32,094,952	0	0	0	0	0	32,094,952
411.42	Federal Income Tax Credit		(30,540,956)	0	(30,540,956)	(10)	0	(10)	(10)	0	(30,540,946)
409.12	Oregon Income Taxes		1,419,351	0	1,419,351	0	0	0	1,419,351	0	1,419,351
410.12	Oregon Income Taxes - Deferred		10,400,381	0	10,400,381	0	0	0	10,400,381	0	10,400,381
411.12	Oregon Income Tax Credit		(6,459,869)	0	(6,459,869)	0	0	0	(6,459,869)	0	(6,459,869)
	Total Income Taxes		11,910,620	0	11,910,620	0	0	1,670,253	1,670,253	0	10,240,367
Total Operating Revenue Deductions											
			337,019,153	252,914,747	614,181,360	28,148,559	27,944,167	57,762,978	308,870,594	224,970,581	556,418,381
Net Operating Income											
			81,970,819		81,970,819			10,003,655			71,967,164

	December 2019								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			3,176,053,682			370,230,782			2,805,822,900
108.1X Accumulated Depreciation			(1,386,284,472)			(145,931,290)			(1,240,353,181)
Adj Working Capital Allowance			(372,093)			531,146			(903,239)
117.X Storage Gas - Cushion			23,520,593			2,476,718			21,043,874
186.XX Leasehold Improvements			117,391			13,195			104,197
252.XX Customer Contributions			(5,017,871)			(905,654)			(4,112,217)
283.XX Deferred Taxes - Federal			(374,697,027)			(50,447,581)			(324,249,445)
283.XX Deferred Taxes - State			(70,952,985)			0			(70,952,985)
Total Rate Base			1,362,367,219			175,967,316			1,186,399,903
Rate Of Return on Rate Base			6.02%			5.66%			6.07%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31, 2019

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 109,791	\$ 11,561	\$ 98,230
818	Compressor Station Expense	\$ 27,339	\$ 2,879	\$ 24,460
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 254,346	\$ 26,557	\$ 227,789
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 22,824	\$ 2,403	\$ 20,420
834	Compressor Expense	\$ 51,036	\$ 5,344	\$ 45,692
	Total Underground Storage Expense	<u>\$ 465,335</u>	<u>\$ 48,744</u>	<u>\$ 416,591</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 18,729	\$ 1,972	\$ 16,757
	Total Other Storage Expense	<u>\$ 18,729</u>	<u>\$ 1,972</u>	<u>\$ 16,757</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 145,842	\$ 15,357	\$ 130,485
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 92,509	\$ 9,741	\$ 82,768
	Total Liquified Natural Gas Expense	<u>\$ 238,351</u>	<u>\$ 25,098</u>	<u>\$ 213,253</u>
Total Natural Gas Storage				
		<u>\$ 238,351</u>	<u>\$ 25,098</u>	<u>\$ 213,253</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 426,818	\$ 28,472	\$ 398,345
Maintenance				
863	Maintenance of Mains	\$ 3,593	\$ 188	\$ 3,405
	Total Transmission Expense	<u>\$ 430,410</u>	<u>\$ 28,660</u>	<u>\$ 401,750</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 297,285	\$ 25,148	\$ 272,137
874	Mains and Services Expense	\$ 1,347,809	\$ 160,381	\$ 1,187,428
875	Measuring and Regulator Station Expense - General	\$ 32,728	\$ 3,161	\$ 29,567
877	Measuring and Regulator Station Expense - City Gate	\$ 66,123	\$ 5,870	\$ 60,253
878	Meter and House Regulator Expense	\$ 544,233	\$ 60,786	\$ 483,448
879	Customer Installation Expense	\$ 1,093,878	\$ 122,109	\$ 971,769
880	Other Expense	\$ 86,689	\$ 9,657	\$ 77,032
881	Rents	\$ 3,433	\$ 866	\$ 2,568
Maintenance				
885	Supervision and Engineering	\$ 547,761	\$ 27,448	\$ 520,313
887	Mains	\$ 5,928	\$ (1,248)	\$ 7,176
889	Measuring and Regulator Station Expense - General	\$ 127,374	\$ 12,522	\$ 114,852
891	Measuring and Regulator Station Expense - City Gate	\$ 19,047	\$ 1,646	\$ 17,400
892	Services	\$ (13,425)	\$ 16,059	\$ (29,484)
893	Meters and House Regulators	\$ 281,871	\$ 28,534	\$ 253,337
894	Other Equipment	\$ 3,367	\$ 170	\$ 3,197
	Total Distribution Expense	<u>\$ 4,444,101</u>	<u>\$ 473,108</u>	<u>\$ 3,970,994</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31, 2019

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 158,088	\$ 17,690	\$ 140,398
902	Meter Reading Expenses	\$ 87,784	\$ 9,641	\$ 78,142
903	Customer Records and Collection Expense	\$ 1,448,611	\$ 161,226	\$ 1,287,385
904	Uncollectible Accounts	\$ 217,959	\$ 23,060	\$ 194,898
	Total Customer Accounts Expense	\$ 1,912,442	\$ 211,618	\$ 1,700,824
Customer Service and Informational				
Operation				
907	Supervision	\$ 1,461	\$ 165	\$ 1,296
908	Customer Assistance Expense	\$ 401,896	\$ 44,797	\$ 357,098
909	Customer Information Expense	\$ 252,701	\$ 28,277	\$ 224,424
910	Miscellaneous Customer Service Expense	\$ 57,873	\$ 6,528	\$ 51,345
	Total Customer Service and Informational	\$ 713,930	\$ 79,767	\$ 634,163
Sales Expense				
Operation				
911	Supervision	\$ (26,691)	\$ (2,987)	\$ (23,705)
912	Demonstration and Selling Expense	\$ 127,956	\$ 13,674	\$ 114,281
913	Advertising	\$ 22,674	\$ 2,537	\$ 20,137
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 123,938	\$ 13,225	\$ 110,713
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 7,238,590	\$ 843,929	\$ 6,394,661
922	Administrative Expenses Transferred - Credit	\$ (1,994,215)	\$ (248,364)	\$ (1,745,851)
924	Property Insurance Premium	\$ 306,786	\$ 34,483	\$ 272,303
925	Injuries and Damages	\$ 32,154	\$ 3,614	\$ 28,540
926	Employee Pensions and Benefits	\$ 3,020,026	\$ 207,585	\$ 2,812,440
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 686,323	\$ 77,143	\$ 609,180
931	Rents	\$ 395,450	\$ 44,447	\$ 351,003
Maintenance				
935	Maintenance of General Plant	\$ 413,365	\$ 43,557	\$ 369,808
	Total Administrative and General Expense	\$ 10,098,478	\$ 1,006,394	\$ 9,092,084
	Total Operations and Maintenance Expense	\$ 18,445,716	\$ 1,888,587	\$ 16,557,128

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 109,791.04	\$ 109,791.04	\$ -	\$ 11,561.00	\$ 11,561.00	\$ -	\$ 98,230.04	\$ 98,230.04
816 Wells Expense Total		\$ -	\$ 109,791.04	\$ 109,791.04	\$ -	\$ 11,561.00	\$ 11,561.00	\$ -	\$ 98,230.04	\$ 98,230.04
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 27,338.50	\$ 27,338.50	\$ -	\$ 2,878.74	\$ 2,878.74	\$ -	\$ 24,459.76	\$ 24,459.76
818 Compressor Station Expense Total		\$ -	\$ 27,338.50	\$ 27,338.50	\$ -	\$ 2,878.74	\$ 2,878.74	\$ -	\$ 24,459.76	\$ 24,459.76
	Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
819 Compressor Station Fuel Total		\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 1,395.92	\$ -	\$ 1,395.92	\$ -	\$ -	\$ -	\$ 1,395.92	\$ -	\$ 1,395.92
	Firm Sales Volumes Total	\$ -	\$ 249,171.92	\$ 249,171.92	\$ -	\$ 26,237.80	\$ 26,237.80	\$ -	\$ 222,934.12	\$ 222,934.12
	Sendout Volumes Total	\$ -	\$ 3,778.46	\$ 3,778.46	\$ -	\$ 319.66	\$ 319.66	\$ -	\$ 3,458.80	\$ 3,458.80
820 Measuring and Regulator Station Expense Total		\$ 1,395.92	\$ 252,950.38	\$ 254,346.30	\$ -	\$ 26,557.46	\$ 26,557.46	\$ 1,395.92	\$ 226,392.92	\$ 227,788.84
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 22,823.79	\$ 22,823.79	\$ -	\$ 2,403.35	\$ 2,403.35	\$ -	\$ 20,420.44	\$ 20,420.44
832 Wells Expense Total		\$ -	\$ 22,823.79	\$ 22,823.79	\$ -	\$ 2,403.35	\$ 2,403.35	\$ -	\$ 20,420.44	\$ 20,420.44
	Direct-OR Total	\$ 287.75	\$ -	\$ 287.75	\$ -	\$ -	\$ -	\$ 287.75	\$ -	\$ 287.75
	Firm Sales Volumes Total	\$ -	\$ 50,747.79	\$ 50,747.79	\$ -	\$ 5,343.74	\$ 5,343.74	\$ -	\$ 45,404.05	\$ 45,404.05
834 Compressor Expense Total		\$ 287.75	\$ 50,747.79	\$ 51,035.54	\$ -	\$ 5,343.74	\$ 5,343.74	\$ 287.75	\$ 45,404.05	\$ 45,691.80
	Firm Sales Volumes Total	\$ -	\$ 18,729.42	\$ 18,729.42	\$ -	\$ 1,972.21	\$ 1,972.21	\$ -	\$ 16,757.21	\$ 16,757.21
840 Supervision and Engineering Total		\$ -	\$ 18,729.42	\$ 18,729.42	\$ -	\$ 1,972.21	\$ 1,972.21	\$ -	\$ 16,757.21	\$ 16,757.21
	Firm Sales Volumes Total	\$ -	\$ 145,842.06	\$ 145,842.06	\$ -	\$ 15,357.17	\$ 15,357.17	\$ -	\$ 130,484.89	\$ 130,484.89
844 Supervision and Engineering Total		\$ -	\$ 145,842.06	\$ 145,842.06	\$ -	\$ 15,357.17	\$ 15,357.17	\$ -	\$ 130,484.89	\$ 130,484.89
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
845 LNG Fuel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 92,508.99	\$ 92,508.99	\$ -	\$ 9,741.20	\$ 9,741.20	\$ -	\$ 82,767.79	\$ 82,767.79
847 Supervision and Engineering Total		\$ -	\$ 92,508.99	\$ 92,508.99	\$ -	\$ 9,741.20	\$ 9,741.20	\$ -	\$ 82,767.79	\$ 82,767.79
	3-factor Total	\$ -	\$ 240,184.87	\$ 240,184.87	\$ -	\$ 26,996.78	\$ 26,996.78	\$ -	\$ 213,188.09	\$ 213,188.09
	Direct-OR Total	\$ 34,639.25	\$ -	\$ 34,639.25	\$ -	\$ -	\$ -	\$ 34,639.25	\$ -	\$ 34,639.25
	Direct-WA Total	\$ (621.50)	\$ -	\$ (621.50)	\$ (621.50)	\$ -	\$ (621.50)	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales/Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 4,274.41	\$ 4,274.41	\$ -	\$ 361.62	\$ 361.62	\$ -	\$ 3,912.79	\$ 3,912.79
	Transmission Total	\$ -	\$ 148,340.56	\$ 148,340.56	\$ -	\$ 1,735.58	\$ 1,735.58	\$ -	\$ 146,604.98	\$ 146,604.98
856 Mains Expense Total		\$ 34,017.75	\$ 392,799.84	\$ 426,817.59	\$ (621.50)	\$ 29,093.98	\$ 28,472.48	\$ 34,639.25	\$ 363,705.86	\$ 398,345.11
	3-factor Total	\$ -	\$ 1,445.24	\$ 1,445.24	\$ -	\$ 162.44	\$ 162.44	\$ -	\$ 1,282.80	\$ 1,282.80
	Transmission Total	\$ -	\$ 2,147.34	\$ 2,147.34	\$ -	\$ 25.12	\$ 25.12	\$ -	\$ 2,122.22	\$ 2,122.22
863 Maintenance of Mains Total		\$ -	\$ 3,592.58	\$ 3,592.58	\$ -	\$ 187.57	\$ 187.57	\$ -	\$ 3,405.01	\$ 3,405.01
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 297,255.23	\$ 297,255.23	\$ -	\$ 25,147.79	\$ 25,147.79	\$ -	\$ 272,107.44	\$ 272,107.44
	Transmission Total	\$ -	\$ 29.90	\$ 29.90	\$ -	\$ 0.35	\$ 0.35	\$ -	\$ 29.55	\$ 29.55
870 Supervision and Engineering Total		\$ -	\$ 297,285.13	\$ 297,285.13	\$ -	\$ 25,148.14	\$ 25,148.14	\$ -	\$ 272,136.99	\$ 272,136.99
	3-factor Total	\$ -	\$ 473,361.87	\$ 473,361.87	\$ -	\$ 53,205.87	\$ 53,205.87	\$ -	\$ 420,156.00	\$ 420,156.00
	Customers-All Total	\$ -	\$ 402,494.62	\$ 402,494.62	\$ -	\$ 45,039.15	\$ 45,039.15	\$ -	\$ 357,455.47	\$ 357,455.47
	Direct-OR Total	\$ 357,020.63	\$ -	\$ 357,020.63	\$ -	\$ -	\$ -	\$ 357,020.63	\$ -	\$ 357,020.63
	Direct-WA Total	\$ 58,996.74	\$ -	\$ 58,996.74	\$ 58,996.74	\$ -	\$ 58,996.74	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 44,511.35	\$ 44,511.35	\$ -	\$ 2,902.90	\$ 2,902.90	\$ -	\$ 41,608.45	\$ 41,608.45
	Sendout Volumes Total	\$ -	\$ 1,410.58	\$ 1,410.58	\$ -	\$ 119.34	\$ 119.34	\$ -	\$ 1,291.24	\$ 1,291.24
	Transmission Total	\$ -	\$ 10,013.04	\$ 10,013.04	\$ -	\$ 117.15	\$ 117.15	\$ -	\$ 9,895.89	\$ 9,895.89
874 Mains and Services Expense Total		\$ 416,017.37	\$ 931,791.46	\$ 1,347,808.83	\$ 58,996.74	\$ 101,384.41	\$ 160,381.15	\$ 357,020.63	\$ 830,407.05	\$ 1,187,427.68
	3-factor Total	\$ -	\$ 1,425.09	\$ 1,425.09	\$ -	\$ 160.18	\$ 160.18	\$ -	\$ 1,264.91	\$ 1,264.91
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 23,124.41	\$ 23,124.41	\$ -	\$ 1,956.33	\$ 1,956.33	\$ -	\$ 21,168.08	\$ 21,168.08
	Telemetry Total	\$ -	\$ 8,178.52	\$ 8,178.52	\$ -	\$ 1,044.07	\$ 1,044.07	\$ -	\$ 7,134.45	\$ 7,134.45
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 32,728.02	\$ 32,728.02	\$ -	\$ 3,160.58	\$ 3,160.58	\$ -	\$ 29,567.44	\$ 29,567.44
	3-factor Total	\$ -	\$ 7,180.45	\$ 7,180.45	\$ -	\$ 807.08	\$ 807.08	\$ -	\$ 6,373.37	\$ 6,373.37
	Customers-All Total	\$ -	\$ 2,807.31	\$ 2,807.31	\$ -	\$ 314.14	\$ 314.14	\$ -	\$ 2,493.17	\$ 2,493.17
	Sendout Volumes Total	\$ -	\$ 56,135.32	\$ 56,135.32	\$ -	\$ 4,749.05	\$ 4,749.05	\$ -	\$ 51,386.27	\$ 51,386.27
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 66,123.08	\$ 66,123.08	\$ -	\$ 5,870.27	\$ 5,870.27	\$ -	\$ 60,252.81	\$ 60,252.81

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
891 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 19,046.65	\$ 19,046.65	\$ -	\$ 1,646.18	\$ 1,646.18	\$ -	\$ 17,400.47	\$ 17,400.47
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ (36,217.74)	\$ -	\$ (36,217.74)	\$ -	\$ -	\$ -	\$ (36,217.74)	\$ -	\$ (36,217.74)
	Direct-WA Total	\$ 15,532.96	\$ -	\$ 15,532.96	\$ 15,532.96	\$ -	\$ 15,532.96	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 4,528.96	\$ 4,528.96	\$ -	\$ 295.37	\$ 295.37	\$ -	\$ 4,233.59	\$ 4,233.59
	Sendout Volumes Total	\$ -	\$ 2,731.27	\$ 2,731.27	\$ -	\$ 231.07	\$ 231.07	\$ -	\$ 2,500.20	\$ 2,500.20
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892 Services Total		\$ (20,684.78)	\$ 7,260.23	\$ (13,424.55)	\$ 15,532.96	\$ 526.43	\$ 16,059.39	\$ (36,217.74)	\$ 6,733.80	\$ (29,483.94)
	3-factor Total	\$ -	\$ 57.30	\$ 57.30	\$ -	\$ 6.44	\$ 6.44	\$ -	\$ 50.86	\$ 50.86
	Customers-All Total	\$ -	\$ 152,006.49	\$ 152,006.49	\$ -	\$ 17,009.53	\$ 17,009.53	\$ -	\$ 134,996.96	\$ 134,996.96
	Customers-Comm Total	\$ -	\$ 3,074.98	\$ 3,074.98	\$ -	\$ 317.34	\$ 317.34	\$ -	\$ 2,757.64	\$ 2,757.64
	Customers-Ind Total	\$ -	\$ 3,183.36	\$ 3,183.36	\$ -	\$ 267.72	\$ 267.72	\$ -	\$ 2,915.64	\$ 2,915.64
	Customers-Res Total	\$ -	\$ 23,973.26	\$ 23,973.26	\$ -	\$ 2,704.18	\$ 2,704.18	\$ -	\$ 21,269.08	\$ 21,269.08
	Direct-OR Total	\$ 39.44	\$ -	\$ 39.44	\$ -	\$ -	\$ -	\$ 39.44	\$ -	\$ 39.44
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 96,900.25	\$ 96,900.25	\$ -	\$ 8,197.76	\$ 8,197.76	\$ -	\$ 88,702.49	\$ 88,702.49
	Transmission Total	\$ -	\$ 2,635.74	\$ 2,635.74	\$ -	\$ 30.84	\$ 30.84	\$ -	\$ 2,604.90	\$ 2,604.90
893 Meters and House Regulators Total		\$ 39.44	\$ 281,831.38	\$ 281,870.82	\$ -	\$ 28,533.81	\$ 28,533.81	\$ 39.44	\$ 253,297.57	\$ 253,337.01
	3-factor Total	\$ -	\$ 1,400.75	\$ 1,400.75	\$ -	\$ 157.44	\$ 157.44	\$ -	\$ 1,243.31	\$ 1,243.31
	Direct-OR Total	\$ 906.25	\$ -	\$ 906.25	\$ -	\$ -	\$ -	\$ 906.25	\$ -	\$ 906.25
	Transmission Total	\$ -	\$ 1,060.02	\$ 1,060.02	\$ -	\$ 12.40	\$ 12.40	\$ -	\$ 1,047.62	\$ 1,047.62
894 Other Equipment Total		\$ 906.25	\$ 2,460.77	\$ 3,367.02	\$ -	\$ 169.85	\$ 169.85	\$ 906.25	\$ 2,290.92	\$ 3,197.17
	Customers-All Total	\$ -	\$ 158,088.40	\$ 158,088.40	\$ -	\$ 17,690.09	\$ 17,690.09	\$ -	\$ 140,398.31	\$ 140,398.31
901 Supervision Total		\$ -	\$ 158,088.40	\$ 158,088.40	\$ -	\$ 17,690.09	\$ 17,690.09	\$ -	\$ 140,398.31	\$ 140,398.31
	Customers-All Total	\$ -	\$ 86,161.57	\$ 86,161.57	\$ -	\$ 9,641.48	\$ 9,641.48	\$ -	\$ 76,520.09	\$ 76,520.09
	Direct-OR Total	\$ 1,622.32	\$ -	\$ 1,622.32	\$ -	\$ -	\$ -	\$ 1,622.32	\$ -	\$ 1,622.32
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ 1,622.32	\$ 86,161.57	\$ 87,783.89	\$ -	\$ 9,641.48	\$ 9,641.48	\$ 1,622.32	\$ 76,520.09	\$ 78,142.41
	3-factor Total	\$ -	\$ 9,915.42	\$ 9,915.42	\$ -	\$ 1,114.49	\$ 1,114.49	\$ -	\$ 8,800.93	\$ 8,800.93
	Customers-All Total	\$ -	\$ 1,407,104.16	\$ 1,407,104.16	\$ -	\$ 157,454.96	\$ 157,454.96	\$ -	\$ 1,249,649.20	\$ 1,249,649.20
	Customers-Ind Total	\$ -	\$ 31,591.78	\$ 31,591.78	\$ -	\$ 2,656.87	\$ 2,656.87	\$ -	\$ 28,934.91	\$ 28,934.91
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total		\$ -	\$ 1,448,611.36	\$ 1,448,611.36	\$ -	\$ 161,226.32	\$ 161,226.32	\$ -	\$ 1,287,385.04	\$ 1,287,385.04
	Customers-All Total	\$ -	\$ (23,780.00)	\$ (23,780.00)	\$ -	\$ (2,660.98)	\$ (2,660.98)	\$ -	\$ (21,119.02)	\$ (21,119.02)
	Customers-Comm Total	\$ -	\$ 32,964.36	\$ 32,964.36	\$ -	\$ 3,401.92	\$ 3,401.92	\$ -	\$ 29,562.44	\$ 29,562.44
	Customers-Ind Total	\$ -	\$ 35,273.93	\$ 35,273.93	\$ -	\$ 2,966.54	\$ 2,966.54	\$ -	\$ 32,307.39	\$ 32,307.39
	Customers-Res Total	\$ -	\$ 171,568.46	\$ 171,568.46	\$ -	\$ 19,352.92	\$ 19,352.92	\$ -	\$ 152,215.54	\$ 152,215.54
	Direct-OR Total	\$ 1,932.07	\$ -	\$ 1,932.07	\$ -	\$ -	\$ -	\$ 1,932.07	\$ -	\$ 1,932.07
904 Uncollectible Accounts Total		\$ 1,932.07	\$ 216,026.75	\$ 217,958.82	\$ -	\$ 23,060.40	\$ 23,060.40	\$ 1,932.07	\$ 192,966.35	\$ 194,898.42
	Customers-Res Total	\$ -	\$ 1,461.32	\$ 1,461.32	\$ -	\$ 164.84	\$ 164.84	\$ -	\$ 1,296.48	\$ 1,296.48
907 Supervision Total		\$ -	\$ 1,461.32	\$ 1,461.32	\$ -	\$ 164.84	\$ 164.84	\$ -	\$ 1,296.48	\$ 1,296.48
	3-factor Total	\$ -	\$ 114,238.20	\$ 114,238.20	\$ -	\$ 12,840.37	\$ 12,840.37	\$ -	\$ 101,397.83	\$ 101,397.83
	Customers-All Total	\$ -	\$ 177,211.19	\$ 177,211.19	\$ -	\$ 19,829.93	\$ 19,829.93	\$ -	\$ 157,381.26	\$ 157,381.26
	Customers-Ind Total	\$ -	\$ 109,535.99	\$ 109,535.99	\$ -	\$ 9,211.98	\$ 9,211.98	\$ -	\$ 100,324.01	\$ 100,324.01
	Customers-Res Total	\$ -	\$ (2,206.99)	\$ (2,206.99)	\$ -	\$ (248.95)	\$ (248.95)	\$ -	\$ (1,958.04)	\$ (1,958.04)
	Direct-OR Total	\$ (46.72)	\$ -	\$ (46.72)	\$ -	\$ -	\$ -	\$ (46.72)	\$ -	\$ (46.72)
	Direct-WA Total	\$ 3,163.91	\$ -	\$ 3,163.91	\$ 3,163.91	\$ -	\$ 3,163.91	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ 3,117.19	\$ 398,778.39	\$ 401,895.58	\$ 3,163.91	\$ 41,633.33	\$ 44,797.24	\$ (46.72)	\$ 357,145.06	\$ 357,098.34
	Customers-All Total	\$ -	\$ 252,700.75	\$ 252,700.75	\$ -	\$ 28,277.21	\$ 28,277.21	\$ -	\$ 224,423.54	\$ 224,423.54
909 Customer Information Expense Total		\$ -	\$ 252,700.75	\$ 252,700.75	\$ -	\$ 28,277.21	\$ 28,277.21	\$ -	\$ 224,423.54	\$ 224,423.54
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 57,872.62	\$ 57,872.62	\$ -	\$ 6,528.03	\$ 6,528.03	\$ -	\$ 51,344.59	\$ 51,344.59
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 57,872.62	\$ 57,872.62	\$ -	\$ 6,528.03	\$ 6,528.03	\$ -	\$ 51,344.59	\$ 51,344.59
	Customers-All Total	\$ -	\$ (26,691.47)	\$ (26,691.47)	\$ -	\$ (2,986.78)	\$ (2,986.78)	\$ -	\$ (23,704.69)	\$ (23,704.69)
911 Supervision Total		\$ -	\$ (26,691.47)	\$ (26,691.47)	\$ -	\$ (2,986.78)	\$ (2,986.78)	\$ -	\$ (23,704.69)	\$ (23,704.69)
	3-factor Total	\$ -	\$ (12,238.35)	\$ (12,238.35)	\$ -	\$ (1,375.59)	\$ (1,375.59)	\$ -	\$ (10,862.76)	\$ (10,862.76)
	Customers-All Total	\$ -	\$ 140,756.76	\$ 140,756.76	\$ -	\$ 15,750.68	\$ 15,750.68	\$ -	\$ 125,006.08	\$ 125,006.08

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31, 2019

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-Ind Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ (6,211.84)	\$ (6,211.84)	\$ -	\$ (700.70)	\$ (700.70)	\$ -	\$ (5,511.14)	\$ (5,511.14)
Direct-OR Total		\$ 5,648.95	\$ -	\$ 5,648.95	\$ -	\$ -	\$ -	\$ 5,648.95	\$ -	\$ 5,648.95
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total		\$ 5,648.95	\$ 122,306.57	\$ 127,955.52	\$ -	\$ 13,674.40	\$ 13,674.40	\$ 5,648.95	\$ 108,632.17	\$ 114,281.12
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 22,673.71	\$ 22,673.71	\$ -	\$ 2,537.19	\$ 2,537.19	\$ -	\$ 20,136.52	\$ 20,136.52
913 Advertising Total		\$ -	\$ 22,673.71	\$ 22,673.71	\$ -	\$ 2,537.19	\$ 2,537.19	\$ -	\$ 20,136.52	\$ 20,136.52
3-factor Total		\$ -	\$ 4,744,862.22	\$ 4,744,862.22	\$ -	\$ 533,322.51	\$ 533,322.51	\$ -	\$ 4,211,539.71	\$ 4,211,539.71
Customers-All Total		\$ -	\$ 399,405.77	\$ 399,405.77	\$ -	\$ 44,693.51	\$ 44,693.51	\$ -	\$ 354,712.26	\$ 354,712.26
Customers-Ind Total		\$ -	\$ 2,264.52	\$ 2,264.52	\$ -	\$ 190.45	\$ 190.45	\$ -	\$ 2,074.07	\$ 2,074.07
Customers-Res Total		\$ -	\$ 12,495.58	\$ 12,495.58	\$ -	\$ 1,409.50	\$ 1,409.50	\$ -	\$ 11,086.08	\$ 11,086.08
Direct-OR Total		\$ 23,893.93	\$ -	\$ 23,893.93	\$ -	\$ -	\$ -	\$ 23,893.93	\$ -	\$ 23,893.93
Direct-WA Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ 1,830,125.67	\$ 1,830,125.67	\$ -	\$ 197,013.03	\$ 197,013.03	\$ -	\$ 1,633,112.64	\$ 1,633,112.64
Environmental Admin Costs Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Firm Sales Volumes Total		\$ -	\$ 31.30	\$ 31.30	\$ -	\$ 3.30	\$ 3.30	\$ -	\$ 28.00	\$ 28.00
Regulatory Total		\$ -	\$ 223,745.64	\$ 223,745.64	\$ -	\$ 67,123.69	\$ 67,123.69	\$ -	\$ 156,621.95	\$ 156,621.95
Sales Volumes Total		\$ -	\$ 1,551.50	\$ 1,551.50	\$ -	\$ 155.15	\$ 155.15	\$ -	\$ 1,396.35	\$ 1,396.35
Sendout Volumes Total		\$ -	\$ 213.76	\$ 213.76	\$ -	\$ 18.08	\$ 18.08	\$ -	\$ 195.68	\$ 195.68
921 Office Supplies and Expense Total		\$ 23,893.93	\$ 7,214,695.96	\$ 7,238,589.89	\$ -	\$ 843,929.22	\$ 843,929.22	\$ 23,893.93	\$ 6,370,766.74	\$ 6,394,660.67
3-factor Total		\$ -	\$ (32,640.30)	\$ (32,640.30)	\$ -	\$ (3,668.77)	\$ (3,668.77)	\$ -	\$ (28,971.53)	\$ (28,971.53)
Admin Tran Total		\$ -	\$ (1,423,855.64)	\$ (1,423,855.64)	\$ -	\$ (186,809.86)	\$ (186,809.86)	\$ -	\$ (1,237,045.78)	\$ (1,237,045.78)
Employee Cost Total		\$ -	\$ (537,719.09)	\$ (537,719.09)	\$ -	\$ (57,885.46)	\$ (57,885.46)	\$ -	\$ (479,833.63)	\$ (479,833.63)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (1,994,215.03)	\$ (1,994,215.03)	\$ -	\$ (248,364.09)	\$ (248,364.09)	\$ -	\$ (1,745,850.94)	\$ (1,745,850.94)
3-factor Total		\$ -	\$ 306,786.10	\$ 306,786.10	\$ -	\$ 34,482.76	\$ 34,482.76	\$ -	\$ 272,303.34	\$ 272,303.34
924 Property Insurance Premium Total		\$ -	\$ 306,786.10	\$ 306,786.10	\$ -	\$ 34,482.76	\$ 34,482.76	\$ -	\$ 272,303.34	\$ 272,303.34
3-factor Total		\$ -	\$ 32,153.98	\$ 32,153.98	\$ -	\$ 3,614.11	\$ 3,614.11	\$ -	\$ 28,539.87	\$ 28,539.87
925 Injuries and Damages Total		\$ -	\$ 32,153.98	\$ 32,153.98	\$ -	\$ 3,614.11	\$ 3,614.11	\$ -	\$ 28,539.87	\$ 28,539.87
3-factor Total		\$ -	\$ 200,695.84	\$ 200,695.84	\$ -	\$ 22,558.21	\$ 22,558.21	\$ -	\$ 178,137.63	\$ 178,137.63
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 1,099,875.00	\$ -	\$ 1,099,875.00	\$ -	\$ -	\$ -	\$ 1,099,875.00	\$ -	\$ 1,099,875.00
Employee Cost Total		\$ -	\$ 1,718,700.69	\$ 1,718,700.69	\$ -	\$ 185,018.13	\$ 185,018.13	\$ -	\$ 1,533,682.56	\$ 1,533,682.56
Transmission Total		\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18
926 Employee Pensions and Benefits Total		\$ 1,099,875.00	\$ 1,920,150.53	\$ 3,020,025.53	\$ -	\$ 207,585.16	\$ 207,585.16	\$ 1,099,875.00	\$ 1,712,565.37	\$ 2,812,440.37
3-factor Total		\$ -	\$ 686,322.81	\$ 686,322.81	\$ -	\$ 77,142.68	\$ 77,142.68	\$ -	\$ 609,180.13	\$ 609,180.13
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total		\$ -	\$ 686,322.81	\$ 686,322.81	\$ -	\$ 77,142.68	\$ 77,142.68	\$ -	\$ 609,180.13	\$ 609,180.13
3-factor Total		\$ -	\$ 392,694.93	\$ 392,694.93	\$ -	\$ 44,138.91	\$ 44,138.91	\$ -	\$ 348,556.02	\$ 348,556.02
Customers-All Total		\$ -	\$ 2,755.20	\$ 2,755.20	\$ -	\$ 308.31	\$ 308.31	\$ -	\$ 2,446.89	\$ 2,446.89
931 Rents Total		\$ -	\$ 395,450.13	\$ 395,450.13	\$ -	\$ 44,447.22	\$ 44,447.22	\$ -	\$ 351,002.91	\$ 351,002.91
3-factor Total		\$ -	\$ 317,892.74	\$ 317,892.74	\$ -	\$ 35,731.14	\$ 35,731.14	\$ -	\$ 282,161.60	\$ 282,161.60
Customers-All Total		\$ -	\$ 11,288.76	\$ 11,288.76	\$ -	\$ 1,263.21	\$ 1,263.21	\$ -	\$ 10,025.55	\$ 10,025.55
Customers-The Dalles Total		\$ -	\$ 2,901.97	\$ 2,901.97	\$ -	\$ 731.59	\$ 731.59	\$ -	\$ 2,170.38	\$ 2,170.38
Direct-OR Total		\$ 60,821.62	\$ -	\$ 60,821.62	\$ -	\$ -	\$ -	\$ 60,821.62	\$ -	\$ 60,821.62
Direct-WA Total		\$ 4,193.07	\$ -	\$ 4,193.07	\$ 4,193.07	\$ -	\$ 4,193.07	\$ -	\$ -	\$ -
Firm Sales Volumes Total		\$ -	\$ 12,658.57	\$ 12,658.57	\$ -	\$ 1,332.95	\$ 1,332.95	\$ -	\$ 11,325.62	\$ 11,325.62
Sendout Volumes Total		\$ -	\$ 3,607.98	\$ 3,607.98	\$ -	\$ 305.24	\$ 305.24	\$ -	\$ 3,302.74	\$ 3,302.74
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total		\$ 65,014.69	\$ 348,350.02	\$ 413,364.71	\$ 4,193.07	\$ 39,364.13	\$ 43,557.20	\$ 60,821.62	\$ 308,985.89	\$ 369,807.51
Grand Total		\$ 1,959,246.45	\$ 16,486,469.42	\$ 18,445,715.87	\$ 87,134.73	\$ 1,801,452.74	\$ 1,888,587.47	\$ 1,872,111.72	\$ 14,685,016.68	\$ 16,557,128.40

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.190%	88.810%
Customers-Residential	11.280%	88.720%
Customers-Commercial	10.320%	89.680%
Customers-Industrial	8.410%	91.590%
Customers-The Dalles	25.210%	74.790%
3-factor	11.240%	88.760%
firm volumes	10.530%	89.470%
sales volumes	10.000%	90.000%
sendout volumes	8.460%	91.540%
sales/sendout volumes	9.230%	90.770%
Customers Portland/Vancouver	15.340%	84.660%
Customers Portland/Vancouver 80%	12.272%	87.728%
Customers Portland/Vancouver Commercial	15.300%	84.700%
Payroll	10.430%	89.570%
Admin Transfer	13.120%	86.880%
Employee Cost	10.765%	89.235%
Regulatory	30.000%	70.000%
Telemetry	12.766%	87.234%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.770%	88.230%
Depreciation	11.320%	88.680%
Rate Base	13.650%	86.350%

NW Natural
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Rate Base (Less Gas Reserves)

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December	
SYSTEM	System	System	System	System	System	System	System	System	System	System	System	System	
Gross Plant													
Intangible	Software	117,034,848	117,398,918	117,447,064	117,776,760	117,763,758	121,381,491	121,522,871	121,628,931	123,274,685	124,781,270	124,835,762	126,083,551
	Other	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795
Production		675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Transmission		182,421,893	183,863,442	184,711,990	184,735,321	184,737,011	185,052,493	185,956,876	186,090,179	189,500,741	191,385,639	191,639,509	192,013,583
Distribution		2,270,157,414	2,275,839,368	2,279,905,993	2,284,979,590	2,291,376,167	2,297,717,863	2,306,097,679	2,311,830,905	2,327,611,703	2,338,705,080	2,345,896,964	2,373,283,800
General		212,371,974	215,664,667	216,617,423	221,729,094	222,150,349	227,476,402	228,169,542	229,857,338	234,369,196	236,569,986	236,437,407	243,869,682
Storage and storage transmission		333,718,352	333,767,538	333,829,538	333,978,187	334,067,836	334,137,411	334,147,867	334,165,865	334,179,676	336,469,533	336,485,827	338,708,361
CNG and LNG		3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768
Total Gross Plant		3,120,255,244	3,131,084,695	3,137,062,770	3,147,749,714	3,154,645,883	3,170,316,422	3,180,445,597	3,188,123,979	3,213,486,763	3,232,462,270	3,239,846,232	3,278,509,738
Accumulated Depreciation													
Intangible		(67,101,749)	(67,553,969)	(68,007,353)	(68,461,761)	(68,917,151)	(69,382,497)	(69,858,829)	(70,335,677)	(70,817,474)	(71,308,177)	(71,803,279)	(72,302,109)
Production		(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission		(41,510,060)	(41,794,141)	(42,080,010)	(42,366,563)	(42,653,134)	(42,407,954)	(42,695,724)	(42,984,316)	(43,275,683)	(43,571,193)	(43,868,332)	(44,166,051)
Distribution		(1,046,084,023)	(1,050,165,974)	(1,053,018,731)	(1,056,518,392)	(1,060,429,415)	(1,063,659,572)	(1,067,368,309)	(1,070,614,707)	(1,074,144,075)	(1,077,556,318)	(1,081,383,353)	(1,085,112,537)
General		(57,498,915)	(58,307,119)	(59,262,721)	(60,178,527)	(61,003,480)	(62,020,153)	(63,012,260)	(64,063,463)	(64,284,251)	(65,591,531)	(66,576,305)	(68,631,569)
Storage and storage transmission		(143,049,257)	(143,601,708)	(144,154,114)	(144,706,846)	(145,259,879)	(145,813,126)	(146,366,444)	(146,919,786)	(147,473,205)	(148,491,945)	(149,048,873)	(149,607,170)
CNG and LNG		(2,178,168)	(2,184,830)	(2,191,492)	(2,198,154)	(2,204,816)	(2,211,478)	(2,218,140)	(2,224,802)	(2,231,464)	(2,238,126)	(2,244,788)	(2,251,450)
Total Accumulated Depreciation		(1,358,113,208)	(1,364,298,776)	(1,369,405,456)	(1,375,121,279)	(1,381,158,910)	(1,386,185,814)	(1,392,210,743)	(1,397,833,786)	(1,402,917,187)	(1,409,448,325)	(1,412,615,965)	(1,418,761,923)
Storage Gas		18,503,986	18,512,819	22,711,010	22,712,334	25,399,042	25,388,795	25,416,271	25,414,694	25,413,285	25,412,131	25,410,879	25,409,543
Customer Contributions		(4,536,195)	(4,602,194)	(4,699,738)	(4,779,239)	(4,909,726)	(4,937,414)	(4,869,209)	(5,092,362)	(5,197,343)	(5,293,473)	(5,408,334)	(7,367,884)
Leasehold Improvements		55,662	51,975	48,289	44,900	68,690	100,198	104,522	131,883	166,698	220,185	257,669	256,703
Total Rate Base Excluding ADIT and WC		1,776,165,489	1,780,748,520	1,785,716,876	1,790,606,430	1,794,044,980	1,804,682,187	1,808,886,438	1,810,744,408	1,830,952,215	1,843,352,788	1,847,490,480	1,878,046,177
Less: ADIT		(448,626,983)	(453,230,321)	(456,062,655)	(457,274,347)	(450,457,144)	(449,909,598)	(449,149,336)	(448,399,937)	(448,140,905)	(447,527,348)	(447,183,993)	(445,650,012)
Total System Rate Base Less Working Capital		1,327,538,506	1,327,518,199	1,329,654,220	1,333,332,083	1,343,587,836	1,354,772,589	1,359,737,102	1,362,344,470	1,382,811,310	1,395,825,440	1,400,306,487	1,432,396,165
Add: Working Capital		7,332,911	6,131,102	4,285,434	1,376,186	(1,187,917)	(3,149,869)	(4,702,203)	(6,585,582)	(8,317,820)	(9,581,833)	(9,091,668)	(8,014,202)
Total System Rate Base (Less Gas Reserves)		1,334,871,417	1,333,649,301	1,333,939,655	1,334,708,269	1,342,399,919	1,351,622,719	1,355,034,899	1,355,758,889	1,374,493,490	1,386,243,607	1,391,214,819	1,424,381,962

NW Natural
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 Rate Base (Less Gas Reserves)

		2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
OREGON		January	February	March	April	May	June	July	August	September	October	November	December
Gross Plant		OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON
Intangible	Software	103,716,283	104,038,921	104,081,588	104,373,764	104,362,242	107,568,277	107,693,569	107,787,558	109,246,026	110,581,161	110,629,453	111,735,243
	Other	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348
Production		675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Transmission		181,306,892	182,748,441	183,596,989	183,620,320	183,622,010	183,937,492	184,841,875	184,975,178	188,385,740	190,270,638	190,524,508	190,898,582
Distribution		1,976,286,023	1,981,111,594	1,984,591,198	1,988,885,138	1,994,315,741	1,999,791,623	2,006,679,912	2,011,815,244	2,026,890,451	2,036,147,762	2,042,178,980	2,068,165,964
General		189,427,020	192,297,783	193,143,987	197,684,819	198,062,159	202,799,775	203,414,680	204,911,943	208,965,331	210,917,663	210,800,137	217,392,171
Storage and storage transmission		301,661,776	301,705,719	301,761,109	301,893,912	301,974,005	302,036,163	302,045,504	302,061,583	302,073,922	304,119,681	304,134,238	306,119,849
CNG and LNG		3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033
Total Gross Plant		2,756,519,572	2,766,024,036	2,771,296,451	2,780,579,532	2,786,457,737	2,800,254,909	2,808,797,118	2,815,673,085	2,839,683,049	2,856,158,484	2,862,388,895	2,898,433,388
Accumulated Depreciation													
Intangible		(59,465,570)	(59,866,327)	(60,268,116)	(60,670,812)	(61,074,379)	(61,486,769)	(61,908,894)	(62,331,477)	(62,758,446)	(63,193,306)	(63,632,066)	(64,074,129)
Production		(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission		(41,337,716)	(41,620,050)	(41,904,172)	(42,188,979)	(42,473,803)	(42,226,875)	(42,512,899)	(42,799,744)	(43,089,364)	(43,383,127)	(43,678,520)	(43,974,492)
Distribution		(931,856,539)	(935,331,028)	(937,631,453)	(940,575,137)	(943,905,846)	(946,590,695)	(949,708,507)	(952,380,918)	(955,338,511)	(958,143,652)	(961,372,277)	(964,496,558)
General		(52,036,694)	(52,764,989)	(53,624,022)	(54,447,790)	(55,191,017)	(56,104,341)	(56,995,926)	(57,939,923)	(58,147,601)	(59,319,065)	(57,543,801)	(58,491,755)
Storage and storage transmission		(128,709,515)	(129,207,388)	(129,705,220)	(130,203,345)	(130,701,737)	(131,200,321)	(131,698,969)	(132,197,637)	(132,696,375)	(133,610,830)	(134,112,703)	(134,615,799)
CNG and LNG		(1,931,817)	(1,937,726)	(1,943,634)	(1,949,543)	(1,955,451)	(1,961,360)	(1,967,268)	(1,973,177)	(1,979,085)	(1,984,994)	(1,990,902)	(1,996,811)
Total Accumulated Depreciation		(1,216,028,887)	(1,221,418,543)	(1,225,767,653)	(1,230,726,642)	(1,235,993,269)	(1,240,261,397)	(1,245,483,499)	(1,250,313,912)	(1,254,700,417)	(1,260,326,010)	(1,263,021,304)	(1,268,340,579)
Storage Gas		16,555,516	16,563,420	20,319,541	20,320,725	22,724,523	22,715,355	22,739,938	22,738,526	22,737,266	22,736,233	22,735,114	22,733,918
Customer Contributions		(3,699,913)	(3,742,368)	(3,817,990)	(3,898,715)	(3,997,958)	(4,003,744)	(3,974,512)	(4,175,513)	(4,270,680)	(4,335,408)	(4,436,176)	(6,385,597)
Leasehold Improvements		49,405	46,133	42,861	39,853	60,969	88,936	92,774	117,059	147,961	195,436	228,707	227,849
Total Rate Base Excluding ADIT and WC		1,553,395,693	1,557,472,677	1,562,073,209	1,566,314,753	1,569,252,002	1,578,794,059	1,582,171,819	1,584,039,246	1,603,597,179	1,614,428,736	1,617,895,235	1,646,668,979
Less: ADIT		(397,842,409)	(401,924,648)	(404,436,363)	(405,510,891)	(399,465,396)	(398,979,832)	(398,305,631)	(397,641,064)	(397,411,354)	(396,867,252)	(396,562,765)	(395,202,431)
Total Rate Base Less Working Capital		1,155,553,284	1,155,548,028	1,157,636,846	1,160,803,863	1,169,786,606	1,179,814,227	1,183,866,188	1,186,398,182	1,206,185,824	1,217,561,484	1,221,332,470	1,251,466,548
Add: Working Capital		6,566,622	5,302,395	3,837,606	1,222,328	(1,055,108)	(2,797,714)	(4,163,801)	(5,831,533)	(7,365,430)	(8,517,927)	(8,082,186)	(7,124,356)
Total Oregon Rate Base (Less Gas Reserves)		1,162,119,906	1,160,850,423	1,161,474,452	1,162,026,191	1,168,731,499	1,177,016,513	1,179,702,387	1,180,566,649	1,198,820,395	1,209,043,557	1,213,250,283	1,244,342,192

NW Natural
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 Rate Base (Less Gas Reserves)

	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
WASHINGTON	January	February	March	April	May	June	July	August	September	October	November	December	
Gross Plant	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Intangible													
Software	13,318,566	13,359,997	13,365,476	13,402,995	13,401,516	13,813,214	13,829,303	13,841,372	14,028,659	14,200,109	14,206,310	14,348,308	14,348,308
Other	447	447	447	447	447	447	447	447	447	447	447	447	447
Production													
Transmission	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001
Distribution	293,871,392	294,727,775	295,314,795	296,094,452	297,060,426	297,926,240	299,417,767	300,015,661	300,721,253	302,557,318	303,717,984	305,117,836	305,117,836
General	22,944,954	23,366,884	23,473,436	24,044,275	24,088,190	24,676,628	24,754,862	24,945,395	25,403,865	25,652,323	25,637,270	26,477,511	26,477,511
Storage and storage transmission	32,056,576	32,061,820	32,068,429	32,084,275	32,093,831	32,101,248	32,102,363	32,104,281	32,105,753	32,349,852	32,351,589	32,588,511	32,588,511
CNG and LNG	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736
Total Gross Plant	363,735,672	365,060,659	365,766,320	367,170,182	368,188,147	370,061,513	371,648,478	372,450,894	373,803,714	376,303,786	377,457,337	380,076,350	380,076,350
Accumulated Depreciation													
Intangible	(7,636,179)	(7,687,642)	(7,739,237)	(7,790,948)	(7,842,772)	(7,895,728)	(7,949,935)	(8,004,200)	(8,059,029)	(8,114,870)	(8,171,213)	(8,227,980)	(8,227,980)
Production	0	0	0	0	0	0	1	2	3	4	5	6	6
Transmission	(172,344)	(174,091)	(175,838)	(177,585)	(179,331)	(181,078)	(182,825)	(184,572)	(186,319)	(188,066)	(189,812)	(191,559)	(191,559)
Distribution	(114,227,484)	(114,834,946)	(115,387,278)	(115,943,254)	(116,523,568)	(117,068,876)	(117,659,803)	(118,233,789)	(118,805,565)	(119,412,666)	(120,011,075)	(120,615,980)	(120,615,980)
General	(5,462,221)	(5,542,131)	(5,638,699)	(5,730,737)	(5,812,463)	(5,915,811)	(6,016,335)	(6,123,540)	(6,136,650)	(6,272,466)	(6,032,505)	(6,139,814)	(6,139,814)
Storage and storage transmission	(14,339,741)	(14,394,320)	(14,448,893)	(14,503,501)	(14,558,142)	(14,612,805)	(14,667,475)	(14,722,149)	(14,776,830)	(14,881,115)	(14,936,170)	(14,991,372)	(14,991,372)
CNG and LNG	(246,351)	(247,104)	(247,858)	(248,611)	(249,365)	(250,118)	(250,872)	(251,625)	(252,379)	(253,132)	(253,885)	(254,639)	(254,639)
Total Accumulated Depreciation	(142,084,320)	(142,880,233)	(143,637,802)	(144,394,637)	(145,165,640)	(145,924,417)	(146,727,243)	(147,519,872)	(148,216,767)	(149,122,311)	(149,594,656)	(150,421,338)	(150,421,338)
Storage Gas	1,948,470	1,949,400	2,391,469	2,391,609	2,674,519	2,673,440	2,676,333	2,676,167	2,676,019	2,675,897	2,675,766	2,675,625	2,675,625
Customer Contributions	(836,282)	(859,825)	(881,748)	(880,523)	(911,768)	(933,670)	(894,697)	(916,849)	(926,663)	(958,065)	(972,158)	(982,286)	(982,286)
Leasehold Improvements	6,256	5,842	5,428	5,047	7,721	11,262	11,748	14,824	18,737	24,749	28,962	28,853	28,853
Total Rate Base Excluding ADIT and WC	222,769,796	223,275,843	223,643,667	224,291,677	224,792,978	225,888,128	226,714,620	226,705,163	227,355,039	228,924,056	229,595,251	231,377,204	231,377,204
Less: ADIT	(50,784,575)	(51,305,672)	(51,626,293)	(51,763,456)	(50,991,749)	(50,929,767)	(50,843,705)	(50,758,873)	(50,729,550)	(50,660,096)	(50,621,228)	(50,447,581)	(50,447,581)
Total Rate Base Less Working Capital	171,985,222	171,970,171	172,017,374	172,528,221	173,801,229	174,958,362	175,870,915	175,946,291	176,625,489	178,263,960	178,974,022	180,929,623	180,929,623
Add: Working Capital	766,289	640,700	447,828	153,858	(132,809)	(352,155)	(538,402)	(754,049)	(952,390)	(1,063,907)	(1,009,482)	(889,847)	(889,847)
Total Washington Rate Base	172,751,511	172,610,871	172,465,202	172,682,078	173,668,420	174,606,206	175,332,513	175,192,241	175,673,098	177,200,053	177,964,541	180,039,776	180,039,776

Customer Counts, Volumes and Usage per Customer

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

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
Volumes												
Residential	8,544,615	8,445,411	9,017,217	4,286,896	2,835,385	1,808,156	1,510,870	1,212,497	1,289,696	2,809,838	5,296,958	7,879,873
Commercial	3,496,106	3,448,355	3,872,299	1,947,327	1,434,132	1,012,501	909,087	739,777	791,286	1,298,085	2,191,838	3,159,843
Industrial Firm	373,094	375,199	408,746	266,973	209,141	180,354	181,282	186,541	136,100	213,527	294,056	352,452
Interruptible	145,963	124,091	107,780	100,080	93,647	83,375	84,358	86,359	83,675	112,174	116,760	134,801
Transport Firm	1,037,515	1,104,372	969,113	1,090,727	1,057,143	943,809	948,898	907,772	864,724	1,093,463	1,124,204	1,250,664
Transport Interruptible	1,023,849	774,666	898,063	525,825	506,062	469,916	535,942	493,473	804,471	1,143,655	663,976	634,915
Total	14,621,142	14,272,094	15,273,218	8,217,828	6,135,510	4,498,111	4,170,437	3,626,419	3,969,952	6,670,742	9,687,792	13,412,548
Customers												
Residential	77,678	77,871	78,069	78,266	78,400	78,579	78,744	78,967	79,195	79,453	79,827	80,116
Commercial	7,197	7,220	7,279	7,278	7,286	7,246	7,208	7,206	7,177	7,238	7,285	7,296
Industrial Firm	55	55	55	55	55	55	55	55	53	53	53	53
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	21	22	22	22	22	22	22	22	22	22
Transport Interruptible	11	15	13	12	12	12	12	12	12	12	12	12
Total	84,976	85,196	85,442	85,638	85,780	85,919	86,046	86,267	86,464	86,783	87,204	87,504
Use per Customer												
Residential	110	108	116	55	36	23	19	15	16	35	66	98
Commercial	486	478	532	268	197	140	126	103	110	179	301	433
Industrial Firm	6,784	6,822	7,432	4,854	3,803	3,279	3,296	3,392	2,568	4,029	5,548	6,650
Interruptible	29,193	24,818	21,556	20,016	18,729	16,675	16,872	17,272	16,735	22,435	23,352	26,960
Transport Firm	34,584	36,812	46,148	49,579	48,052	42,900	43,132	41,262	39,306	49,703	51,100	56,848
Transport Interruptible	93,077	51,644	69,082	43,819	42,172	39,160	44,662	41,123	67,039	95,305	55,331	52,910

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

12 Months Ended

Volumes												
Residential	49,016,201	50,886,019	52,643,455	51,711,657	51,894,220	51,966,067	52,083,429	52,142,675	52,145,455	52,949,294	54,466,311	54,937,412
Commercial	21,457,531	22,229,618	23,092,391	22,811,500	22,915,497	22,984,961	23,048,730	23,106,107	23,125,440	23,433,187	24,060,137	24,300,636
Industrial Firm	3,028,979	3,077,028	3,148,088	3,119,206	3,103,211	3,095,441	3,126,164	3,146,751	3,111,491	3,128,729	3,167,764	3,177,465
Interruptible	1,318,656	1,312,638	1,300,253	1,292,470	1,289,661	1,278,795	1,282,182	1,281,821	1,272,625	1,279,769	1,276,259	1,273,063
Transport Firm	9,865,505	10,027,394	10,082,518	10,332,319	10,683,065	10,951,096	11,277,242	11,515,042	11,742,118	12,007,851	12,163,565	12,392,404
Transport Interruptible	10,902,961	10,929,153	10,929,644	10,594,719	10,251,818	9,908,799	9,604,759	9,121,288	8,960,617	8,962,778	8,702,491	8,474,813
Total	95,589,833	98,461,850	101,196,349	99,861,871	100,137,472	100,185,159	100,422,506	100,313,684	100,357,746	101,761,608	103,836,527	104,555,793
Average Customers												
Residential	76,348	76,564	76,778	76,994	77,207	77,420	77,635	77,857	78,080	78,303	78,534	78,764
Commercial	7,001	7,021	7,046	7,070	7,099	7,126	7,153	7,179	7,199	7,216	7,234	7,243
Industrial Firm	55	55	55	55	55	55	55	55	55	55	55	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	29	29	28	27	27	26	25	25	24	23
Transport Interruptible	11	11	12	12	12	12	12	12	12	12	12	12
Total	83,450	83,686	83,924	84,164	84,405	84,645	84,886	85,134	85,376	85,616	85,864	86,102
12 Month Use per Average Customer												
Residential	642	665	686	672	672	671	671	670	668	676	694	697
Commercial	3,065	3,166	3,278	3,227	3,228	3,225	3,222	3,218	3,212	3,247	3,326	3,355
Industrial Firm	55,493	56,287	57,499	56,885	56,508	56,366	56,839	57,214	56,745	57,233	58,124	58,481
Interruptible	263,731	262,528	260,051	258,494	257,932	255,759	256,436	256,364	254,525	255,954	255,252	254,613
Transport Firm	328,850	334,246	344,701	361,481	382,677	401,875	424,222	444,310	465,034	488,455	508,581	533,007
Transport Interruptible	991,178	964,337	950,404	914,652	878,727	843,302	811,670	765,423	746,718	741,747	715,273	691,821