

January 2022 Activity

NW Natural
Quarterly Results of Operations Report to the WUTC
1st Quarter 2022

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

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

		January 2022						
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		29,876,837			3,917,337			25,959,500
		1,673,332,592			222,892,164			1,450,440,427
		1.79%			1.76%			1.79%

NW Natural
Washington Quarterly Results of Operations Report

			January 2022								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary	Act	Description	Alloc. Ref.								
Sales of Gas											
480.1	Residential		88,832,056		88,832,056	12,066,764		12,066,764	76,765,292		76,765,292
481.1	Commercial		39,291,070		39,291,070	4,599,647		4,599,647	34,691,423		34,691,423
481.2	Industrial Firm		2,230,015		2,230,015	348,735		348,735	1,881,279		1,881,279
481.3	Interruptible		2,095,740		2,095,740	92,673		92,673	2,003,066		2,003,066
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(15,353,219)	(15,353,219)		(1,856,059)	(1,856,059)		(13,497,160)	(13,497,160)
	Total Sales of Gas		132,448,880	(15,353,219)	117,095,661	17,107,820	(1,856,059)	15,251,760	115,341,060	(13,497,160)	101,843,900
Transportation Revenue											
489.4	North Mist		1,619,228		1,619,228	0		0	1,619,228		1,619,228
489.12	Industrial Firm		1,181,380		1,181,380	146,709		146,709	1,034,671		1,034,671
489.13	Interruptible		673,895		673,895	69,737		69,737	604,158		604,158
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		(8,674)		(8,674)	0		0	(8,674)		(8,674)
	Total Transportation Revenue		3,465,828	0	3,465,828	216,445	0	216,445	3,249,383	0	3,249,383
495.6	Rate Adjustments - Amortizations		9,875,170		9,875,170	(862,586)		(862,586)	10,737,756		10,737,756
Miscellaneous Revenues											
487	Late Payment Charge		253,674		253,674	2,655		2,655	251,019		251,019
488.0	Seasonal Reconnect Fee		0		0	0		0	0		0
488.0	Delinquent Reconnect Fee		100		100	0		0	100		100
488.1	Returned Check Charge		35,940		35,940	5,235		5,235	30,705		30,705
488.3	Recon Charge CR During Office Hours		1,020		1,020	0		0	1,020		1,020
488.4	Field Collection Charge		0		0	0		0	0		0
488.5	Recon Charge CR After Office Hours		0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours		120		120	0		0	120		120
488.7	Recon Charge Seas After Office Hours		0		0	0		0	0		0
488.8	Automated Payment Charge		0		0	0		0	0		0
493.2	Rent - Utility Property	B		6,092	6,092		0	0		6,092	6,092
495.1	Meter Rentals		15,392		15,392	1,408		1,408	13,984		13,984
495.2	Other Gas Revenue - Miscellaneous		43,835		43,835	2,652		2,652	41,183		41,183
	Total Miscellaneous Revenues		350,081	6,092	356,173	11,950	0	11,950	338,131	6,092	344,223
	Total Operating Revenue		146,139,959	(15,347,127)	130,792,832	16,473,629	(1,856,059)	14,617,570	129,666,330	(13,491,068)	116,175,262
Cost of Gas											
804.7	WACOG Incurred		43,777,948		43,777,948	5,713,669		5,713,669	38,064,279		38,064,279
805.7	WACOG Deferred		(4,106,374)		(4,106,374)	(1,007,958)		(1,007,958)	(3,098,416)		(3,098,416)
804.6	Demand Incurred		7,122,610		7,122,610	789,185		789,185	6,333,425		6,333,425
805.8	Demand Deferred		5,313,557		5,313,557	637,677		637,677	4,675,880		4,675,880
805.4	Amortization of Gas Costs		5,717,740		5,717,740	11,239		11,239	5,706,500		5,706,500
	Total Cost of Gas		57,825,481	0	57,825,481	6,143,813	0	6,143,813	51,681,668	0	51,681,668
407.03	Environmental Expense				1,866,647			71,555			1,795,092
Detail	Operations & Maintenance	O&M	2,077,944	15,108,944	17,186,888	71,324	1,664,837	1,736,161	2,006,620	13,444,107	15,450,727
Other Taxes											
408.11	Property		2,346,557		2,346,557	149,119		149,119	2,197,438		2,197,438
408.12	Franchise		3,021,994		3,021,994	690,418		690,418	2,331,576		2,331,576
408.13	Payroll	C		525,647	525,647		49,086	49,086		476,561	476,561
408.14	Other		77,862		77,862	5,592		5,592	72,270		72,270
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		5,446,413	525,647	5,972,059	845,128	49,086	894,214	4,601,284	476,561	5,077,845
403.1	Depreciation	D		9,347,902	9,347,902		1,006,769	1,006,769		8,341,133	8,341,133
Income Taxes											
409.11	Federal Income Taxes				5,464,461			992,033			4,472,428
410.11	Federal Income Taxes - Deferred				1,629,682			(140,525)			1,770,207
411.42	Federal Income Tax Credit				(2,122,457)			(3,787)			(2,118,670)
409.12	Oregon Income Taxes				1,760,251			0			1,760,251
410.12	Oregon Income Taxes - Deferred				1,985,080			0			1,985,080
411.12	Oregon Income Tax Credit				0			0			0
	Total Income Taxes				8,717,017			847,720			7,869,297
	Total Operating Revenue Deductions		65,349,837	24,982,493	100,915,995	7,060,265	2,720,692	10,700,233	58,289,572	22,261,801	90,215,762
	Net Operating Income				29,876,837			3,917,337			25,959,500

January 2022

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
	Rate Base								
101		Gross Plant	3,547,708,249			419,288,146			3,128,420,103
108.1X		Accumulated Depreciation	(1,490,025,651)			(160,040,278)			(1,329,985,374)
ADJ		Working Capital Allowance	27,814,171			2,878,616			24,935,556
117.X		Storage Gas - Cushion	28,079,689			3,057,878			25,021,811
186.XX		Leasehold Improvements	26,187,706			3,175,976			23,011,729
252.XX		Customer Contributions	(6,434,054)			(1,139,403)			(5,294,650)
283.XX		Deferred Taxes - Federal	(394,277,125)			(44,328,772)			(349,948,353)
283.XX		Deferred Taxes - State	(65,720,394)			0			(65,720,394)
		Total Rate Base	<u>1,673,332,592</u>			<u>222,892,164</u>			<u>1,450,440,427</u>
		Rate Of Return on Rate Base	<u>1.79%</u>			<u>1.76%</u>			<u>1.79%</u>

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

		January 2022						
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		106,618,243			11,485,424			95,132,818
		1,569,587,542			201,946,653			1,367,640,889
		6.79%			5.69%			6.96%

			January 2022							
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural										
Washington Results of Operations										
12 Month Ended Reports										
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>								
Sales of Gas										
480.1	Residential	459,555,455	0	459,555,455	55,659,817	0	55,659,817	403,895,637	0	403,895,637
481.1	Commercial	197,285,854	0	197,285,854	20,649,832	0	20,649,832	176,636,022	0	176,636,022
481.2	Industrial Firm	20,238,088	0	20,238,088	2,037,514	0	2,037,514	18,200,573	0	18,200,573
481.3	Interruptible	18,029,914	0	18,029,914	594,866	0	594,866	17,435,048	0	17,435,048
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(3,605,975)	(3,605,975)	0	(633,716)	(633,716)	0	(2,972,259)	(2,972,259)
	Total Sales of Gas	695,109,310	(3,605,975)	691,503,335	78,942,029	(633,716)	78,308,313	616,167,281	(2,972,259)	613,195,022
Transportation Revenue										
489.4	North Mist	19,462,614	0	19,462,614	0	0	0	19,462,614	0	19,462,614
489.12	Industrial Firm	11,860,728	0	11,860,728	1,526,667	0	1,526,667	10,334,061	0	10,334,061
489.13	Interruptible	7,887,505	0	7,887,505	755,280	0	755,280	7,132,226	0	7,132,226
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	184,267	0	184,267	0	0	0	184,267	0	184,267
	Total Transportation Revenue	39,395,114	0	39,395,114	2,281,947	0	2,281,947	37,113,167	0	37,113,167
495.6	Rate Adjustments - Amortizations	26,142,816	0	26,142,816	(2,878,295)	0	(2,878,295)	29,021,111	0	29,021,111
Miscellaneous Revenues										
487	Late Payment Charge	2,080,295	0	2,080,295	80,301	0	80,301	1,999,994	0	1,999,994
488.0	Seasonal Reconnect Fee	5,500	0	5,500	0	0	0	5,500	0	5,500
488.0	Delinquent Reconnect Fee	70,150	0	70,150	250	0	250	69,900	0	69,900
488.1	Returned Check Charge	180,807	0	180,807	21,239	0	21,239	159,568	0	159,568
488.3	Recon Charge CR During Office Hours	52,770	0	52,770	2,900	0	2,900	49,870	0	49,870
488.4	Field Collection Charge	73,040	0	73,040	7,065	0	7,065	65,975	0	65,975
488.5	Recon Charge CR After Office Hours	8,740	0	8,740	8,500	0	8,500	240	0	240
488.6	Recon Charge Seas During Office Hours	6,050	0	6,050	380	0	380	5,670	0	5,670
488.7	Recon Charge Seas After Office Hours	850	0	850	850	0	850	0	0	0
488.8	Automated Payment Charge	16,428	0	16,428	2,460	0	2,460	13,968	0	13,968
493.2	Rent - Utility Property	0	85,149	85,149	0	0	0	0	85,149	85,149
495.1	Meter Rentals	187,325	0	187,325	17,891	0	17,891	169,435	0	169,435
495.2	Other Gas Revenue - Miscellaneous	373,062	0	373,062	22,753	0	22,753	350,309	0	350,309
	Total Miscellaneous Revenues	3,055,016	85,149	3,140,166	164,589	0	164,589	2,890,428	85,149	2,975,577
	Total Operating Revenue	763,702,256	(3,520,826)	760,181,430	78,510,269	(633,716)	77,876,554	685,191,987	(2,887,110)	682,304,877
Cost of Gas										
804.7	WACOG Incurred	191,527,558	0	191,527,558	19,474,722	0	19,474,722	172,052,837	0	172,052,837
805.7	WACOG Deferred	(3,321,781)	0	(3,321,781)	(473,236)	0	(473,236)	(2,848,545)	0	(2,848,545)
804.6	Demand Incurred	77,401,376	0	77,401,376	8,510,900	0	8,510,900	68,890,476	0	68,890,476
805.8	Demand Deferred	(2,153,797)	0	(2,153,797)	(236,594)	0	(236,594)	(1,917,203)	0	(1,917,203)
805.4	Amortization of Gas Costs	18,269,831	0	18,269,831	203,411	0	203,411	18,066,420	0	18,066,420
	Total Cost of Gas	281,723,187	0	281,723,187	27,479,203	0	27,479,203	254,243,984	0	254,243,984
407.03	Environmental Expense			10,062,350				71,555		9,990,795
Detail	Operations & Maintenance	O&M	18,772,273	167,297,712	186,069,984	814,621	18,706,955	19,521,576	17,957,652	148,590,757
Other Taxes										
408.11	Property	25,186,616	0	25,186,616	1,616,614	0	1,616,614	23,570,002	0	23,570,002
408.12	Franchise	18,244,340	0	18,244,340	3,283,764	0	3,283,764	14,960,576	0	14,960,576
408.13	Payroll	0	6,245,735	6,245,735	0	629,980	629,980	0	5,615,755	5,615,755
408.14	Other	717,360	0	717,360	94,275	0	94,275	623,085	0	623,085
408.15	Regulatory	2,056,103	0	2,056,103	135,431	0	135,431	1,920,673	0	1,920,673
	Total Other Taxes	46,204,420	6,245,735	52,450,155	5,130,083	629,980	5,760,064	41,074,336	5,615,755	46,690,091
403.1	Depreciation	D	0	102,000,851	102,000,851	0	11,856,429	11,856,429	0	90,144,422
Income Taxes										
409.11	Federal Income Taxes			11,359,328			1,949,290			9,410,038
410.11	Federal Income Taxes - Deferred			20,919,171			(140,525)			21,059,696
411.42	Federal Income Tax Credit			(19,964,717)			(106,463)			(19,858,254)
409.12	Oregon Income Taxes			3,858,352			0			3,858,352
410.12	Oregon Income Taxes - Deferred			9,265,044			0			9,265,044
411.12	Oregon Income Tax Credit			(4,180,518)			0			(4,180,518)
	Total Income Taxes			21,256,660			1,702,302			19,554,358
	Total Operating Revenue Deductions	346,699,879	275,544,298	653,563,188	33,423,907	31,193,364	66,391,129	313,275,972	244,350,934	587,172,058
	Net Operating Income			106,618,243			11,485,424			95,132,818

**NW Natural
Washington Results of Operations
13 Month AMA Ended Reports**

		January 2022						
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Rate Base							
101	Gross Plant	3,406,718,857			393,805,749			3,012,913,108
108.1X	Accumulated Depreciation	(1,458,478,023)			(156,244,179)			(1,302,233,844)
Adj	Working Capital Allowance	33,139,719			3,682,771			29,456,948
117.X	Storage Gas - Cushion	25,510,133			2,815,835			22,694,299
186.XX	Leasehold Improvements	29,048,842			3,308,829			25,740,013
252.XX	Customer Contributions	(6,354,466)			(1,093,580)			(5,260,886)
283.XX	Deferred Taxes - Federal	(394,277,125)			(44,328,772)			(349,948,353)
283.XX	Deferred Taxes - State	(65,720,394)			0			(65,720,394)
	Total Rate Base	1,569,587,542			201,946,653			1,367,640,889
	Rate Of Return on Rate Base	6.79%			5.69%			6.96%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended January 31, 2022

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 88,586	\$ 9,798	\$ 78,789
818 Compressor Station Expense	\$ 7,533	\$ 833	\$ 6,700
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 285,257	\$ 31,469	\$ 253,787
821 Purification Expense	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
Maintenance			
832 Wells Expense	\$ 39,756	\$ 4,397	\$ 35,359
834 Compressor Expense	\$ 154,005	\$ 13,850	\$ 140,155
Total Underground Storage Expense	\$ 575,136	\$ 60,347	\$ 514,789
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ (127)	\$ (14)	\$ (113)
Total Other Storage Expense	\$ (127)	\$ (14)	\$ (113)
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 169,681	\$ 18,767	\$ 150,914
845 LNG Fuel	\$ -	\$ -	\$ -
Maintenance			
847 Supervision and Engineering	\$ 90,649	\$ 10,026	\$ 80,623
Total Liquified Natural Gas Expense	\$ 90,649	\$ 10,026	\$ 80,623
Total Natural Gas Storage	\$ 260,329	\$ 28,792	\$ 231,537
Transmission Expense			
Operation			
856 Mains Expense	\$ 386,262	\$ 48,633	\$ 337,629
Maintenance			
863 Maintenance of Mains	\$ 899	\$ 106	\$ 793
Total Transmission Expense	\$ 387,161	\$ 48,739	\$ 338,422
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 303,711	\$ 26,301	\$ 277,410
874 Mains and Services Expense	\$ 1,253,095	\$ 112,297	\$ 1,140,798
875 Measuring and Regulator Station Expense - General	\$ 44,231	\$ 3,826	\$ 40,405
877 Measuring and Regulator Station Expense - City Gate	\$ 71,143	\$ 6,395	\$ 64,748
878 Meter and House Regulator Expense	\$ 524,886	\$ 61,966	\$ 462,919
879 Customer Installation Expense	\$ 1,205,532	\$ 138,087	\$ 1,067,445
880 Other Expense	\$ 68,166	\$ 7,810	\$ 60,356
881 Rents	\$ 10,162	\$ 1,520	\$ 8,641
Maintenance			
885 Supervision and Engineering	\$ 560,244	\$ 30,705	\$ 529,540
887 Mains	\$ 210,651	\$ (570)	\$ 211,221
889 Measuring and Regulator Station Expense - General	\$ 188,857	\$ 17,095	\$ 171,762
891 Measuring and Regulator Station Expense - City Gate	\$ 14,876	\$ 1,291	\$ 13,585
892 Services	\$ 121,931	\$ 2,937	\$ 118,994
893 Meters and House Regulators	\$ 396,496	\$ 42,888	\$ 353,608
894 Other Equipment	\$ 3,014	\$ 98	\$ 2,916
Total Distribution Expense	\$ 4,976,994	\$ 452,647	\$ 4,524,347

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended January 31, 2022

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 175,700	\$ 20,768	\$ 154,932
902	Meter Reading Expenses	\$ 99,932	\$ 11,812	\$ 88,120
903	Customer Records and Collection Expense	\$ 1,738,512	\$ 203,879	\$ 1,534,633
904	Uncollectible Accounts	\$ 119,133	\$ 13,527	\$ 105,605
	Total Customer Accounts Expense	\$ 2,133,277	\$ 249,986	\$ 1,883,291
Customer Service and Informational				
Operation				
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 229,177	\$ 28,158	\$ 201,019
909	Customer Information Expense	\$ 156,557	\$ 18,505	\$ 138,052
910	Miscellaneous Customer Service Expense	\$ 13,130	\$ 1,536	\$ 11,593
	Total Customer Service and Informational	\$ 398,864	\$ 48,200	\$ 350,664
Sales Expense				
Operation				
911	Supervision	\$ 16,271	\$ 1,923	\$ 14,348
912	Demonstration and Selling Expense	\$ 171,361	\$ 20,255	\$ 151,106
913	Advertising	\$ 31,886	\$ 3,769	\$ 28,117
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 219,518	\$ 25,947	\$ 193,571
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 6,182,605	\$ 722,719	\$ 5,459,886
922	Administrative Expenses Transferred - Credit	\$ (2,018,799)	\$ (226,033)	\$ (1,792,767)
924	Property Insurance Premium	\$ 384,437	\$ 42,903	\$ 341,533
925	Injuries and Damages	\$ 3,686	\$ 411	\$ 3,274
926	Employee Pensions and Benefits	\$ 1,843,886	\$ 78,135	\$ 1,765,751
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 514,786	\$ 57,509	\$ 457,277
931	Rents	\$ 853,607	\$ 94,837	\$ 758,770
Maintenance				
935	Maintenance of General Plant	\$ 471,528	\$ 51,035	\$ 420,493
	Total Administrative and General Expense	\$ 8,235,736	\$ 821,517	\$ 7,414,219
	Total Operations and Maintenance Expense	\$ 17,186,888	\$ 1,736,161	\$ 15,450,727
	TRUE	TRUE	TRUE	

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended January 31, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total		\$ -	\$ 13,050.17	\$ 13,050.17	\$ -	\$ 1,456.40	\$ 1,456.40	\$ -	\$ 11,593.77	\$ 11,593.77
Customers-All Total		\$ -	\$ 1,691,760.20	\$ 1,691,760.20	\$ -	\$ 199,966.06	\$ 199,966.06	\$ -	\$ 1,491,794.14	\$ 1,491,794.14
Customers-Ind Total		\$ -	\$ 33,326.65	\$ 33,326.65	\$ -	\$ 2,456.17	\$ 2,456.17	\$ -	\$ 30,870.48	\$ 30,870.48
Direct-OR Total		\$ 375.00	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ 375.00	\$ -	\$ 375.00
903 Customer Records and Collection Expense Total		\$ 375.00	\$ 1,738,137.02	\$ 1,738,512.02	\$ -	\$ 203,878.63	\$ 203,878.63	\$ 375.00	\$ 1,534,258.39	\$ 1,534,633.39
Customers-All Total		\$ -	\$ (16,233.00)	\$ (16,233.00)	\$ -	\$ (1,918.74)	\$ (1,918.74)	\$ -	\$ (14,314.26)	\$ (14,314.26)
Customers-Comm Total		\$ -	\$ 19,324.24	\$ 19,324.24	\$ -	\$ 2,048.37	\$ 2,048.37	\$ -	\$ 17,275.87	\$ 17,275.87
Customers-Ind Total		\$ -	\$ 3,011.30	\$ 3,011.30	\$ -	\$ 221.93	\$ 221.93	\$ -	\$ 2,789.37	\$ 2,789.37
Customers-Res Total		\$ -	\$ 112,613.19	\$ 112,613.19	\$ -	\$ 13,175.74	\$ 13,175.74	\$ -	\$ 99,437.45	\$ 99,437.45
Direct-OR Total		\$ 416.81	\$ -	\$ 416.81	\$ -	\$ -	\$ -	\$ 416.81	\$ -	\$ 416.81
904 Uncollectible Accounts Total		\$ 416.81	\$ 118,715.73	\$ 119,132.54	\$ -	\$ 13,527.30	\$ 13,527.30	\$ 416.81	\$ 105,188.43	\$ 105,605.24
3-factor Total		\$ -	\$ 23.38	\$ 23.38	\$ -	\$ 2.61	\$ 2.61	\$ -	\$ 20.77	\$ 20.77
Customers-All Total		\$ -	\$ 152,765.49	\$ 152,765.49	\$ -	\$ 18,056.88	\$ 18,056.88	\$ -	\$ 134,708.61	\$ 134,708.61
Customers-Ind Total		\$ -	\$ 73,909.04	\$ 73,909.04	\$ -	\$ 5,447.10	\$ 5,447.10	\$ -	\$ 68,461.94	\$ 68,461.94
Customers-Res Total		\$ -	\$ (2,460.48)	\$ (2,460.48)	\$ -	\$ (287.88)	\$ (287.88)	\$ -	\$ (2,172.60)	\$ (2,172.60)
Direct-OR Total		\$ (0.00)	\$ -	\$ (0.00)	\$ -	\$ -	\$ -	\$ (0.00)	\$ -	\$ (0.00)
Direct-WA Total		\$ 4,939.72	\$ -	\$ 4,939.72	\$ 4,939.72	\$ -	\$ 4,939.72	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ 4,939.72	\$ 224,237.43	\$ 229,177.15	\$ 4,939.72	\$ 23,218.71	\$ 28,158.43	\$ (0.00)	\$ 201,018.72	\$ 201,018.72
Customers-All Total		\$ -	\$ 156,556.78	\$ 156,556.78	\$ -	\$ 18,505.01	\$ 18,505.01	\$ -	\$ 138,051.77	\$ 138,051.77
Customers-Res Total		\$ -	\$ 13,129.60	\$ 13,129.60	\$ -	\$ 1,536.16	\$ 1,536.16	\$ -	\$ 11,593.44	\$ 11,593.44
909 Customer Information Expense Total		\$ -	\$ 156,556.78	\$ 156,556.78	\$ -	\$ 18,505.01	\$ 18,505.01	\$ -	\$ 138,051.77	\$ 138,051.77
Customers-Res Total		\$ -	\$ 13,129.60	\$ 13,129.60	\$ -	\$ 1,536.16	\$ 1,536.16	\$ -	\$ 11,593.44	\$ 11,593.44
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 16,271.01	\$ 16,271.01	\$ -	\$ 1,923.23	\$ 1,923.23	\$ -	\$ 14,347.78	\$ 14,347.78
Customers-All Total		\$ -	\$ 16,271.01	\$ 16,271.01	\$ -	\$ 1,923.23	\$ 1,923.23	\$ -	\$ 14,347.78	\$ 14,347.78
911 Supervision Total		\$ -	\$ 171,360.68	\$ 171,360.68	\$ -	\$ 20,254.83	\$ 20,254.83	\$ -	\$ 151,105.85	\$ 151,105.85
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total		\$ -	\$ 171,360.68	\$ 171,360.68	\$ -	\$ 20,254.83	\$ 20,254.83	\$ -	\$ 151,105.85	\$ 151,105.85
Customers-All Total		\$ -	\$ 31,885.99	\$ 31,885.99	\$ -	\$ 3,768.92	\$ 3,768.92	\$ -	\$ 28,117.07	\$ 28,117.07
913 Advertising Total		\$ -	\$ 31,885.99	\$ 31,885.99	\$ -	\$ 3,768.92	\$ 3,768.92	\$ -	\$ 28,117.07	\$ 28,117.07
3-factor Total		\$ -	\$ 5,147,051.14	\$ 5,147,051.14	\$ -	\$ 574,410.91	\$ 574,410.91	\$ -	\$ 4,572,640.23	\$ 4,572,640.23
Customers-All Total		\$ -	\$ 256,845.63	\$ 256,845.63	\$ -	\$ 30,359.15	\$ 30,359.15	\$ -	\$ 226,486.48	\$ 226,486.48
Customers-Res Total		\$ -	\$ 12,495.91	\$ 12,495.91	\$ -	\$ 1,462.02	\$ 1,462.02	\$ -	\$ 11,033.89	\$ 11,033.89
Direct-OR Total		\$ 24,575.99	\$ -	\$ 24,575.99	\$ -	\$ -	\$ -	\$ 24,575.99	\$ -	\$ 24,575.99
Employee Cost Total		\$ -	\$ 539,276.45	\$ 539,276.45	\$ -	\$ 55,778.98	\$ 55,778.98	\$ -	\$ 483,497.47	\$ 483,497.47
Firm Sales Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Total		\$ -	\$ 202,360.21	\$ 202,360.21	\$ -	\$ 60,708.06	\$ 60,708.06	\$ -	\$ 141,652.15	\$ 141,652.15
Sendout Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total		\$ 24,575.99	\$ 6,158,029.34	\$ 6,182,605.33	\$ -	\$ 722,719.13	\$ 722,719.13	\$ 24,575.99	\$ 5,435,310.21	\$ 5,459,886.20
3-factor Total		\$ -	\$ (25,258.00)	\$ (25,258.00)	\$ -	\$ (2,818.79)	\$ (2,818.79)	\$ -	\$ (22,439.21)	\$ (22,439.21)
Admin Tran Total		\$ -	\$ (1,467,894.70)	\$ (1,467,894.70)	\$ -	\$ (168,844.59)	\$ (168,844.59)	\$ -	\$ (1,299,050.11)	\$ (1,299,050.11)
Employee Cost Total		\$ -	\$ (525,646.77)	\$ (525,646.77)	\$ -	\$ (54,369.22)	\$ (54,369.22)	\$ -	\$ (471,277.55)	\$ (471,277.55)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (2,018,799.47)	\$ (2,018,799.47)	\$ -	\$ (226,032.60)	\$ (226,032.60)	\$ -	\$ (1,792,766.87)	\$ (1,792,766.87)
3-factor Total		\$ -	\$ 384,436.59	\$ 384,436.59	\$ -	\$ 42,903.12	\$ 42,903.12	\$ -	\$ 341,533.47	\$ 341,533.47
924 Property Insurance Premium Total		\$ -	\$ 384,436.59	\$ 384,436.59	\$ -	\$ 42,903.12	\$ 42,903.12	\$ -	\$ 341,533.47	\$ 341,533.47
3-factor Total		\$ -	\$ 3,685.80	\$ 3,685.80	\$ -	\$ 411.34	\$ 411.34	\$ -	\$ 3,274.46	\$ 3,274.46
925 Injuries and Damages Total		\$ -	\$ 3,685.80	\$ 3,685.80	\$ -	\$ 411.34	\$ 411.34	\$ -	\$ 3,274.46	\$ 3,274.46
3-factor Total		\$ -	\$ 185,214.69	\$ 185,214.69	\$ -	\$ 20,669.96	\$ 20,669.96	\$ -	\$ 164,544.73	\$ 164,544.73
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 1,103,279.00	\$ -	\$ 1,103,279.00	\$ -	\$ -	\$ -	\$ 1,103,279.00	\$ -	\$ 1,103,279.00
Employee Cost Total		\$ -	\$ 554,638.79	\$ 554,638.79	\$ -	\$ 57,367.95	\$ 57,367.95	\$ -	\$ 497,270.84	\$ 497,270.84
Transmission Total		\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 97.57	\$ 97.57	\$ -	\$ 656.43	\$ 656.43
926 Employee Pensions and Benefits Total		\$ 1,103,279.00	\$ 740,607.48	\$ 1,843,886.48	\$ -	\$ 78,135.48	\$ 78,135.48	\$ 1,103,279.00	\$ 662,472.00	\$ 1,765,751.00
3-factor Total		\$ -	\$ 505,852.69	\$ 505,852.69	\$ -	\$ 56,453.16	\$ 56,453.16	\$ -	\$ 449,399.53	\$ 449,399.53
Admin Tran Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 8,933.40	\$ 8,933.40	\$ -	\$ 1,055.93	\$ 1,055.93	\$ -	\$ 7,877.47	\$ 7,877.47
Customers-Res Total		\$ -	\$ 514,786.09	\$ 514,786.09	\$ -	\$ 57,509.09	\$ 57,509.09	\$ -	\$ 457,277.00	\$ 457,277.00
3-factor Total		\$ -	\$ 846,692.32	\$ 846,692.32	\$ -	\$ 94,490.86	\$ 94,490.86	\$ -	\$ 752,201.46	\$ 752,201.46
Customers-All Total		\$ -	\$ 2,927.00	\$ 2,927.00	\$ -	\$ 345.97	\$ 345.97	\$ -	\$ 2,581.03	\$ 2,581.03
Direct-OR Total		\$ 3,987.95	\$ -	\$ 3,987.95	\$ -	\$ -	\$ -	\$ 3,987.95	\$ -	\$ 3,987.95
931 Rents Total		\$ 3,987.95	\$ 849,619.32	\$ 853,607.27	\$ -	\$ 94,836.83	\$ 94,836.83	\$ 3,987.95	\$ 754,782.49	\$ 758,770.44
3-factor Total		\$ -	\$ 367,541.06	\$ 367,541.06	\$ -	\$ 41,017.58	\$ 41,017.58	\$ -	\$ 326,523.48	\$ 326,523.48
Customers-All Total		\$ -	\$ 12,958.27	\$ 12,958.27	\$ -	\$ 1,531.67	\$ 1,531.67	\$ -	\$ 11,426.60	\$ 11,426.60
Customers-The Dalles Total		\$ -	\$ 3,754.79	\$ 3,754.79	\$ -	\$ 946.58	\$ 946.58	\$ -	\$ 2,808.21	\$ 2,808.21
Direct-OR Total		\$ 65,283.07	\$ -	\$ 65,283.07	\$ -	\$ -	\$ -	\$ 65,283.07	\$ -	\$ 65,283.07
Direct-WA Total		\$ 5,848.70	\$ -	\$ 5,848.70	\$ 5,848.70	\$ -	\$ 5,848.70	\$ -	\$ -	\$ -
Firm Sales Volumes Total		\$ -	\$ 12,181.89	\$ 12,181.89	\$ -	\$ 1,347.32	\$ 1,347.32	\$ -	\$ 10,834.57	\$ 10,834.57
Sendout Volumes Total		\$ -	\$ 3,960.43	\$ 3,960.43	\$ -	\$ 342.97	\$ 342.97	\$ -	\$ 3,617.46	\$ 3,617.46
935 Maintenance of General Plant Total		\$ 71,131.77	\$ 400,396.44	\$ 471,528.21	\$ 5,848.70	\$ 45,186.12	\$ 51,034.82	\$ 65,283.07	\$ 355,210.32	\$ 420,499.39
Grand Total		\$ 2,169,023.64	\$ 15,017,864.16	\$ 17,186,887.80	\$ 10,737.55	\$ 1,725,423.40	\$ 1,736,160.95	\$ 2,158,286.09	\$ 13,292,440.76	\$ 15,450,726.85

February 2022 Activity

NW Natural
Quarterly Results of Operations Report to the WUTC
1st Quarter 2022

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

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

			February 2022					
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		22,782,587			2,872,736			19,909,852
		1,677,224,230			223,725,367			1,453,498,863
		1.36%			1.28%			1.37%

NW Natural
Washington Quarterly Results of Operations Report

			February 2022								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary											
Acct	Description	Alloc. Ref.									
Sales of Gas											
480.1	Residential		70,920,554		70,920,554	9,723,367		9,723,367	61,197,187		61,197,187
481.1	Commercial		32,058,550		32,058,550	3,814,605		3,814,605	28,243,945		28,243,945
481.2	Industrial Firm		2,025,129		2,025,129	304,295		304,295	1,720,834		1,720,834
481.3	Interruptible		1,803,639		1,803,639	74,381		74,381	1,729,259		1,729,259
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		(12,935,297)	(12,935,297)		(1,406,707)	(1,406,707)		(11,528,590)	(11,528,590)
	Total Sales of Gas		106,807,872	(12,935,297)	93,872,575	13,916,648	(1,406,707)	12,509,941	92,891,224	(11,528,590)	81,362,634
Transportation Revenue											
489.4	North Mist		1,619,228		1,619,228	0		0	1,619,228		1,619,228
489.12	Industrial Firm		1,114,387		1,114,387	136,785		136,785	977,602		977,602
489.13	Interruptible		629,530		629,530	60,650		60,650	568,880		568,880
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	Total Transportation Revenue		3,363,145	0	3,363,145	197,435	0	197,435	3,165,710	0	3,165,710
495.6	Rate Adjustments - Amortizations		12,808,493		12,808,493	(686,282)		(686,282)	13,494,775		13,494,775
Miscellaneous Revenues											
487	Late Payment Charge		312,263		312,263	2,657		2,657	309,606		309,606
488.0	Seasonal Reconnect Fee		400		400	0		0	400		400
488.0	Delinquent Reconnect Fee		300		300	0		0	300		300
488.1	Returned Check Charge		38,295		38,295	5,115		5,115	33,180		33,180
488.3	Recon Charge CR During Office Hours		1,290		1,290	0		0	1,290		1,290
488.4	Field Collection Charge		20		20	0		0	20		20
488.5	Recon Charge CR After Office Hours		0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours		90		90	0		0	90		90
488.7	Recon Charge Seas After Office Hours		0		0	0		0	0		0
488.8	Automated Payment Charge		0		0	0		0	0		0
493.2	Rent - Utility Property	B		6,092	6,092		0			6,092	6,092
495.1	Meter Rentals		15,755		15,755	1,558		1,558	14,197		14,197
495.2	Other Gas Revenue - Miscellaneous		39,401		39,401	1,617		1,617	37,785		37,785
	Total Miscellaneous Revenues		407,814	6,092	413,906	10,946	0	10,946	396,868	6,092	402,960
	Total Operating Revenue		123,387,324	(12,929,205)	110,458,119	13,438,748	(1,406,707)	12,032,041	109,948,576	(11,522,498)	98,426,078
Cost of Gas											
804.7	WACOG Incurred		36,406,788		36,406,788	4,592,791		4,592,791	31,813,998		31,813,998
805.7	WACOG Deferred		(3,219,350)		(3,219,350)	(794,854)		(794,854)	(2,424,496)		(2,424,496)
804.6	Demand Incurred		6,411,398		6,411,398	710,383		710,383	5,701,015		5,701,015
805.8	Demand Deferred		4,051,042		4,051,042	438,762		438,762	3,612,280		3,612,280
805.4	Amortization of Gas Costs		4,734,507		4,734,507	9,002		9,002	4,725,505		4,725,505
	Total Cost of Gas		48,384,386	0	48,384,386	4,956,084	0	4,956,084	43,428,302	0	43,428,302
407.03	Environmental Expense				1,540,971			57,736			1,483,235
Detail	Operations & Maintenance	O&M	1,768,811	14,921,834	16,690,645	58,234	1,718,116	1,776,350	1,710,577	13,203,718	14,914,295
Other Taxes											
408.11	Property		2,345,776		2,345,776	149,119		149,119	2,196,657		2,196,657
408.12	Franchise		2,465,540		2,465,540	559,996		559,996	1,905,543		1,905,543
408.13	Payroll	C		522,126	522,126		48,757	48,757		473,369	473,369
408.14	Other		74,702		74,702	2,432		2,432	72,270		72,270
408.15	Regulatory		0		0	0		0	0		0
	Total Other Taxes		4,886,018	522,126	5,408,144	711,547	48,757	760,304	4,174,471	473,369	4,647,840
403.1	Depreciation	D		9,365,008	9,365,008		1,008,611	1,008,611		8,356,397	8,356,397
Income Taxes											
409.11	Federal Income Taxes				4,138,334			706,631			3,431,703
410.11	Federal Income Taxes - Deferred				986,882			(103,618)			1,090,500
411.42	Federal Income Tax Credit				(1,565,020)			(2,793)			(1,562,227)
409.12	Oregon Income Taxes				1,229,788			0			1,229,788
410.12	Oregon Income Taxes - Deferred				1,496,394			0			1,496,394
411.12	Oregon Income Tax Credit				0			0			0
	Total Income Taxes				6,286,378			600,219			5,686,159
	Total Operating Revenue Deductions		55,039,214	24,808,969	87,675,531	5,725,865	2,775,485	9,159,305	49,313,349	22,033,484	78,516,226
	Net Operating Income				22,782,587			2,872,736			19,909,852

		February 2022								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
NW Natural										
Washington Results of Operations										
Monthly Summary										
Rate Base										
101	Gross Plant	3,558,499,977			420,966,591				3,137,533,386	
108.1X	Accumulated Depreciation	(1,497,313,169)			(160,975,555)				(1,336,337,614)	
ADJ	Working Capital Allowance	30,071,331			3,112,219				26,959,112	
117.X	Storage Gas - Cushion	28,109,966			3,061,175				25,048,791	
186.XX	Leasehold Improvements	26,061,883			3,160,875				22,901,008	
252.XX	Customer Contributions	(6,433,512)			(1,168,495)				(5,265,016)	
283.XX	Deferred Taxes - Federal	(395,474,509)			(44,431,443)				(351,043,066)	
283.XX	Deferred Taxes - State	(66,297,737)			0				(66,297,737)	
Total Rate Base		1,677,224,230			223,725,367				1,453,498,863	
Rate Of Return on Rate Base		1.36%			1.28%				1.37%	

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

			February 2022					
System	System	System	Washington		Washington		Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		109,492,294			12,197,369			97,294,926
		1,584,707,118			204,441,949			1,380,265,169
		6.91%			5.97%			7.05%

				February 2022							
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
NW Natural											
Washington Results of Operations											
12 Month Ended Reports											
Acct	Description	Alloc. Ref.									
Sales of Gas											
480.1	Residential	469,847,278	0	469,847,278	58,911,728	0	58,911,728	410,935,550	0	410,935,550	
481.1	Commercial	202,250,214	0	202,250,214	21,979,463	0	21,979,463	180,270,750	0	180,270,750	
481.2	Industrial Firm	20,202,961	0	20,202,961	2,131,494	0	2,131,494	18,071,467	0	18,071,467	
481.3	Interruptible	17,903,301	0	17,903,301	610,199	0	610,199	17,293,102	0	17,293,102	
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue	0	(14,160,620)	(14,160,620)	0	(2,259,355)	(2,259,355)	0	(11,901,265)	(11,901,265)	
	Total Sales of Gas	710,203,753	(14,160,620)	696,043,133	83,632,884	(2,259,355)	81,373,529	626,570,869	(11,901,265)	614,669,604	
Transportation Revenue											
489.4	North Mist	19,459,715	0	19,459,715	0	0	0	19,459,715	0	19,459,715	
489.12	Industrial Firm	11,857,591	0	11,857,591	1,522,630	0	1,522,630	10,334,960	0	10,334,960	
489.13	Interruptible	7,848,998	0	7,848,998	756,347	0	756,347	7,092,651	0	7,092,651	
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing	162,190	0	162,190	0	0	0	162,190	0	162,190	
	Total Transportation Revenue	39,328,494	0	39,328,494	2,278,978	0	2,278,978	37,049,516	0	37,049,516	
495.6	Rate Adjustments - Amortizations	41,488,338	0	41,488,338	(2,976,663)	0	(2,976,663)	44,465,001	0	44,465,001	
Miscellaneous Revenues											
487	Late Payment Charge	2,090,828	0	2,090,828	69,008	0	69,008	2,021,820	0	2,021,820	
488.0	Seasonal Reconnect Fee	3,100	0	3,100	0	0	0	3,100	0	3,100	
488.0	Delinquent Reconnect Fee	32,000	0	32,000	0	0	0	32,000	0	32,000	
488.1	Returned Check Charge	203,652	0	203,652	24,434	0	24,434	179,218	0	179,218	
488.3	Recon Charge CR During Office Hours	31,095	0	31,095	1,775	0	1,775	29,320	0	29,320	
488.4	Field Collection Charge	32,525	0	32,525	3,345	0	3,345	29,180	0	29,180	
488.5	Recon Charge CR After Office Hours	4,060	0	4,060	3,900	0	3,900	160	0	160	
488.6	Recon Charge Seas During Office Hours	5,995	0	5,995	385	0	385	5,610	0	5,610	
488.7	Recon Charge Seas After Office Hours	250	0	250	250	0	250	0	0	0	
488.8	Automated Payment Charge	12,553	0	12,553	1,883	0	1,883	10,670	0	10,670	
493.2	Rent - Utility Property	0	81,843	81,843	0	0	0	0	81,843	81,843	
495.1	Meter Rentals	187,327	0	187,327	17,959	0	17,959	169,368	0	169,368	
495.2	Other Gas Revenue - Miscellaneous	371,330	0	371,330	23,485	0	23,485	347,845	0	347,845	
	Total Miscellaneous Revenues	2,974,713	81,843	3,056,557	146,423	0	146,423	2,828,290	81,843	2,910,133	
	Total Operating Revenue	793,995,298	(14,078,776)	779,916,522	83,081,622	(2,259,355)	80,822,267	710,913,676	(11,819,422)	699,094,254	
Cost of Gas											
804.7	WACOG Incurred	205,621,217	0	205,621,217	21,952,281	0	21,952,281	183,668,935	0	183,668,935	
805.7	WACOG Deferred	(7,351,792)	0	(7,351,792)	(1,288,243)	0	(1,288,243)	(6,063,549)	0	(6,063,549)	
804.6	Demand Incurred	77,497,716	0	77,497,716	8,526,626	0	8,526,626	68,971,089	0	68,971,089	
805.8	Demand Deferred	(2,462,601)	0	(2,462,601)	(259,723)	0	(259,723)	(2,202,878)	0	(2,202,878)	
805.4	Amortization of Gas Costs	20,314,476	0	20,314,476	144,589	0	144,589	20,169,886	0	20,169,886	
	Total Cost of Gas	293,619,015	0	293,619,015	29,075,531	0	29,075,531	264,543,484	0	264,543,484	
407.03	Environmental Expense			10,284,422			129,292			10,155,130	
Detail	Operations & Maintenance	O&M	18,591,312	169,028,444	187,619,756	775,342	18,946,032	19,721,373	17,815,970	150,082,413	167,898,383
Other Taxes											
408.11	Property			25,594,554	1,605,396	0	1,605,396	23,989,159	0	23,989,159	
408.12	Franchise			18,430,662	3,477,758	0	3,477,758	14,952,904	0	14,952,904	
408.13	Payroll			6,265,328	0	627,703	627,703	0	5,637,625	5,637,625	
408.14	Other			725,827	92,572	0	92,572	633,255	0	633,255	
408.15	Regulatory			2,056,103	135,431	0	135,431	1,920,673	0	1,920,673	
	Total Other Taxes			46,807,146	53,072,474	627,703	5,938,859	41,495,990	5,637,625	47,133,614	
403.1	Depreciation	D	0	103,386,014	0	11,930,601	11,930,601	0	91,455,413	91,455,413	
Income Taxes											
409.11	Federal Income Taxes			12,684,688			2,173,309			10,511,379	
410.11	Federal Income Taxes - Deferred			19,889,936			(244,143)			20,134,079	
411.42	Federal Income Tax Credit			(20,093,835)			(99,922)			(19,993,913)	
409.12	Oregon Income Taxes			4,160,557			0			4,160,557	
410.12	Oregon Income Taxes - Deferred			9,981,719			0			9,981,719	
411.12	Oregon Income Tax Credit			(4,180,518)			0			(4,180,518)	
	Total Income Taxes			22,442,547			1,829,243			20,613,304	
	Total Operating Revenue Deductions			359,017,472	278,679,786	670,424,227	35,162,028	31,504,336	68,624,899	323,855,444	247,175,451
	Net Operating Income			109,492,294			12,197,369			97,294,926	

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

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

February 2022								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,428,231,036			397,038,711			3,031,192,325
		(1,463,947,009)			(156,920,353)			(1,307,026,655)
		33,842,369			3,713,936			30,128,432
		25,734,115			2,836,627			22,897,488
		28,876,615			3,310,683			25,565,932
		(6,257,763)			(1,106,213)			(5,151,549)
		(395,474,509)			(44,431,443)			(351,043,066)
		(66,297,737)			0			(66,297,737)
		1,584,707,118			204,441,949			1,380,265,169
		6.91%			5.97%			7.05%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended February 28, 2022

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 121,346	\$ 13,421	\$ 107,925
818 Compressor Station Expense	\$ 20,281	\$ 2,243	\$ 18,038
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 234,308	\$ 25,842	\$ 208,466
821 Purification Expense	\$ -	\$ -	\$ -
Maintenance			
832 Wells Expense	\$ 58,108	\$ 6,427	\$ 51,681
834 Compressor Expense	\$ 144,981	\$ 13,850	\$ 131,131
Total Underground Storage Expense	\$ 579,024	\$ 61,782	\$ 517,241
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ 1,169	\$ 129	\$ 1,040
Total Other Storage Expense	\$ 1,169	\$ 129	\$ 1,040
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 114,965	\$ 12,715	\$ 102,250
845 LNG Fuel	\$ -	\$ -	\$ -
Maintenance			
847 Supervision and Engineering	\$ 115,666	\$ 12,793	\$ 102,873
Total Liquified Natural Gas Expense	\$ 230,631	\$ 25,508	\$ 205,123
Total Natural Gas Storage	\$ 230,631	\$ 25,508	\$ 205,123
Transmission Expense			
Operation			
856 Mains Expense	\$ 183,881	\$ 18,540	\$ 165,341
Maintenance			
863 Maintenance of Mains	\$ 0	\$ 0	\$ 0
Total Transmission Expense	\$ 183,882	\$ 18,540	\$ 165,342
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 284,394	\$ 24,629	\$ 259,766
874 Mains and Services Expense	\$ 1,288,616	\$ 118,105	\$ 1,170,510
875 Measuring and Regulator Station Expense - General	\$ 32,567	\$ 2,954	\$ 29,613
877 Measuring and Regulator Station Expense - City Gate	\$ 75,136	\$ 6,728	\$ 68,407
878 Meter and House Regulator Expense	\$ 541,971	\$ 63,906	\$ 478,066
879 Customer Installation Expense	\$ 1,024,522	\$ 117,881	\$ 906,641
880 Other Expense	\$ 81,462	\$ 8,486	\$ 72,977
881 Rents	\$ 10,470	\$ 1,555	\$ 8,915
Maintenance			
885 Supervision and Engineering	\$ 504,500	\$ 31,815	\$ 472,684
887 Mains	\$ 237,199	\$ 85	\$ 237,115
889 Measuring and Regulator Station Expense - General	\$ 215,932	\$ 19,516	\$ 196,416
891 Measuring and Regulator Station Expense - City Gate	\$ 28,223	\$ 2,256	\$ 25,967
892 Services	\$ 165,928	\$ 5,572	\$ 160,356
893 Meters and House Regulators	\$ 392,598	\$ 42,341	\$ 350,257
894 Other Equipment	\$ -	\$ -	\$ -
Total Distribution Expense	\$ 4,883,517	\$ 445,828	\$ 4,437,689

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended February 28, 2022

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 171,482	\$ 20,269	\$ 151,213
902	Meter Reading Expenses	\$ 401,734	\$ 47,118	\$ 354,616
903	Customer Records and Collection Expense	\$ 1,446,362	\$ 169,340	\$ 1,277,023
904	Uncollectible Accounts	\$ 95,209	\$ 10,924	\$ 84,285
	Total Customer Accounts Expense	\$ 2,114,786	\$ 247,650	\$ 1,867,137
Customer Service and Informational				
Operation				
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 308,851	\$ 37,626	\$ 271,225
909	Customer Information Expense	\$ 180,358	\$ 21,318	\$ 159,040
910	Miscellaneous Customer Service Expense	\$ 15,606	\$ 1,826	\$ 13,780
	Total Customer Service and Informational	\$ 504,815	\$ 60,770	\$ 444,045
Sales Expense				
Operation				
911	Supervision	\$ 16,249	\$ 1,921	\$ 14,329
912	Demonstration and Selling Expense	\$ 138,927	\$ 16,421	\$ 122,505
913	Advertising	\$ 57,217	\$ 6,763	\$ 50,454
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 212,393	\$ 25,105	\$ 187,288
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 7,110,654	\$ 836,920	\$ 6,273,734
922	Administrative Expenses Transferred - Credit	\$ (2,253,397)	\$ (253,058)	\$ (2,000,339)
924	Property Insurance Premium	\$ 390,105	\$ 43,536	\$ 346,569
925	Injuries and Damages	\$ 2,299	\$ 257	\$ 2,043
926	Employee Pensions and Benefits	\$ 1,523,477	\$ 65,899	\$ 1,457,578
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 456,787	\$ 51,126	\$ 405,661
931	Rents	\$ 849,529	\$ 94,827	\$ 754,702
Maintenance				
935	Maintenance of General Plant	\$ 469,777	\$ 51,532	\$ 418,245
	Total Administrative and General Expense	\$ 8,549,231	\$ 891,038	\$ 7,658,193
	Total Operations and Maintenance Expense	\$ 17,259,447	\$ 1,776,350	\$ 15,483,097
	TRUE	TRUE	TRUE	

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended February 28, 2022

FERC Description	Allocation Method	System			Washington			Oregon			
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
816 Wells Expense Total	Firm Sales Volumes Total	\$ -	\$ 121,345.79	\$ 121,345.79	\$ -	\$ 13,420.84	\$ 13,420.84	\$ -	\$ -	\$ 107,924.95	\$ 107,924.95
		\$ -	\$ 121,345.79	\$ 121,345.79	\$ -	\$ 13,420.84	\$ 13,420.84	\$ -	\$ -	\$ 107,924.95	\$ 107,924.95
	Firm Sales Volumes Total	\$ -	\$ 20,280.94	\$ 20,280.94	\$ -	\$ 2,243.07	\$ 2,243.07	\$ -	\$ -	\$ 18,037.87	\$ 18,037.87
818 Compressor Station Expense Total		\$ -	\$ 20,280.94	\$ 20,280.94	\$ -	\$ 2,243.07	\$ 2,243.07	\$ -	\$ -	\$ 18,037.87	\$ 18,037.87
	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	\$ -	\$ 43.43	\$ 43.43	\$ -	\$ 4.85	\$ 4.85	\$ -	\$ -	\$ 38.58	\$ 38.58
	Firm Sales Volumes Total	\$ -	\$ 231,234.42	\$ 231,234.42	\$ -	\$ 25,574.53	\$ 25,574.53	\$ -	\$ -	\$ 205,659.89	\$ 205,659.89
	Sendout Volumes Total	\$ -	\$ 3,030.37	\$ 3,030.37	\$ -	\$ 262.43	\$ 262.43	\$ -	\$ -	\$ 2,767.94	\$ 2,767.94
820 Measuring and Regulator Station Expense Total		\$ -	\$ 234,308.22	\$ 234,308.22	\$ -	\$ 25,841.80	\$ 25,841.80	\$ -	\$ -	\$ 208,466.42	\$ 208,466.42
	Firm Sales Volumes Total	\$ -	\$ 58,108.18	\$ 58,108.18	\$ -	\$ 6,426.76	\$ 6,426.76	\$ -	\$ -	\$ 51,681.42	\$ 51,681.42
832 Wells Expense Total		\$ -	\$ 58,108.18	\$ 58,108.18	\$ -	\$ 6,426.76	\$ 6,426.76	\$ -	\$ -	\$ 51,681.42	\$ 51,681.42
	Direct-OR Total	\$ 19,754.72	\$ -	\$ 19,754.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,754.72	\$ 19,754.72
	Firm Sales Volumes Total	\$ -	\$ 125,225.95	\$ 125,225.95	\$ -	\$ 13,849.99	\$ 13,849.99	\$ -	\$ -	\$ 111,375.96	\$ 111,375.96
834 Compressor Expense Total		\$ 19,754.72	\$ 125,225.95	\$ 144,980.67	\$ -	\$ 13,849.99	\$ 13,849.99	\$ 19,754.72	\$ 111,375.96	\$ 131,130.68	\$ 131,130.68
	Firm Sales Volumes Total	\$ -	\$ 1,168.77	\$ 1,168.77	\$ -	\$ 129.27	\$ 129.27	\$ -	\$ -	\$ 1,039.50	\$ 1,039.50
840 Supervision and Engineering Total		\$ -	\$ 1,168.77	\$ 1,168.77	\$ -	\$ 129.27	\$ 129.27	\$ -	\$ -	\$ 1,039.50	\$ 1,039.50
	Firm Sales Volumes Total	\$ -	\$ 114,965.25	\$ 114,965.25	\$ -	\$ 12,715.16	\$ 12,715.16	\$ -	\$ -	\$ 102,250.09	\$ 102,250.09
844 Supervision and Engineering Total		\$ -	\$ 114,965.25	\$ 114,965.25	\$ -	\$ 12,715.16	\$ 12,715.16	\$ -	\$ -	\$ 102,250.09	\$ 102,250.09
	Firm Sales Volumes Total	\$ -	\$ 115,665.86	\$ 115,665.86	\$ -	\$ 12,792.64	\$ 12,792.64	\$ -	\$ -	\$ 102,873.22	\$ 102,873.22
847 Supervision and Engineering Total		\$ -	\$ 115,665.86	\$ 115,665.86	\$ -	\$ 12,792.64	\$ 12,792.64	\$ -	\$ -	\$ 102,873.22	\$ 102,873.22
	3-factor Total	\$ -	\$ 58,147.09	\$ 58,147.09	\$ -	\$ 6,489.22	\$ 6,489.22	\$ -	\$ -	\$ 51,657.87	\$ 51,657.87
	Direct-OR Total	\$ 34,476.88	\$ -	\$ 34,476.88	\$ -	\$ -	\$ -	\$ 34,476.88	\$ -	\$ -	\$ 34,476.88
	Direct-WA Total	\$ 350.00	\$ -	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 1,462.81	\$ 1,462.81	\$ -	\$ 126.68	\$ 126.68	\$ -	\$ 1,336.13	\$ 1,336.13	\$ 1,336.13
	Transmission Total	\$ -	\$ 89,444.59	\$ 89,444.59	\$ -	\$ 11,574.13	\$ 11,574.13	\$ -	\$ 77,870.46	\$ 77,870.46	\$ 77,870.46
856 Mains Expense Total		\$ 34,826.88	\$ 149,054.49	\$ 183,881.37	\$ 350.00	\$ 18,190.02	\$ 18,540.02	\$ 34,476.88	\$ 130,864.47	\$ 165,341.35	\$ 165,341.35
	3-factor Total	\$ -	\$ 0.36	\$ 0.36	\$ -	\$ 0.05	\$ 0.05	\$ -	\$ 0.31	\$ 0.31	\$ 0.31
863 Maintenance of Mains Total		\$ -	\$ 0.36	\$ 0.36	\$ -	\$ 0.05	\$ 0.05	\$ -	\$ 0.31	\$ 0.31	\$ 0.31
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 284,394.06	\$ 284,394.06	\$ -	\$ 24,628.53	\$ 24,628.53	\$ -	\$ 259,765.53	\$ 259,765.53	\$ 259,765.53
870 Supervision and Engineering Total		\$ -	\$ 284,394.06	\$ 284,394.06	\$ -	\$ 24,628.53	\$ 24,628.53	\$ -	\$ 259,765.53	\$ 259,765.53	\$ 259,765.53
	3-factor Total	\$ -	\$ 242,499.56	\$ 242,499.56	\$ -	\$ 27,062.95	\$ 27,062.95	\$ -	\$ 215,436.61	\$ 215,436.61	\$ 215,436.61
	Customers-All Total	\$ -	\$ 679,825.37	\$ 679,825.37	\$ -	\$ 80,355.36	\$ 80,355.36	\$ -	\$ 599,470.01	\$ 599,470.01	\$ 599,470.01
	Direct-OR Total	\$ 279,176.23	\$ -	\$ 279,176.23	\$ -	\$ -	\$ -	\$ 279,176.23	\$ -	\$ -	\$ 279,176.23
	Direct-WA Total	\$ 677.61	\$ -	\$ 677.61	\$ 677.61	\$ -	\$ 677.61	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 27,463.00	\$ 27,463.00	\$ -	\$ 2,378.30	\$ 2,378.30	\$ -	\$ 25,084.70	\$ 25,084.70	\$ 25,084.70
	Transmission Total	\$ 279,853.84	\$ 1,008,761.88	\$ 1,288,615.72	\$ 677.61	\$ 7,631.23	\$ 7,631.23	\$ 279,176.23	\$ 891,334.05	\$ 1,170,510.28	\$ 1,170,510.28
874 Mains and Services Expense Total		\$ -	\$ 68.04	\$ 68.04	\$ -	\$ 7.59	\$ 7.59	\$ -	\$ 60.45	\$ 60.45	\$ 60.45
	3-factor Total	\$ -	\$ (5,434.42)	\$ (5,434.42)	\$ -	\$ (642.35)	\$ (642.35)	\$ -	\$ (4,792.07)	\$ (4,792.07)	\$ (4,792.07)
	Customers-All Total	\$ -	\$ 31,004.75	\$ 31,004.75	\$ -	\$ 2,685.01	\$ 2,685.01	\$ -	\$ 28,319.74	\$ 28,319.74	\$ 28,319.74
	Sendout Volumes Total	\$ -	\$ 6,928.43	\$ 6,928.43	\$ -	\$ 903.71	\$ 903.71	\$ -	\$ 6,024.72	\$ 6,024.72	\$ 6,024.72
	Telemetry Total	\$ -	\$ 32,566.80	\$ 32,566.80	\$ -	\$ 2,953.96	\$ 2,953.96	\$ -	\$ 29,612.84	\$ 29,612.84	\$ 29,612.84
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 7,014.76	\$ 7,014.76	\$ -	\$ 829.14	\$ 829.14	\$ -	\$ 6,185.62	\$ 6,185.62	\$ 6,185.62
	Customers-All Total	\$ -	\$ 68,120.89	\$ 68,120.89	\$ -	\$ 5,899.27	\$ 5,899.27	\$ -	\$ 62,221.62	\$ 62,221.62	\$ 62,221.62
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 75,135.65	\$ 75,135.65	\$ -	\$ 6,728.41	\$ 6,728.41	\$ -	\$ 68,407.24	\$ 68,407.24	\$ 68,407.24
	Customers-All Total	\$ -	\$ 538,255.20	\$ 538,255.20	\$ -	\$ 63,621.76	\$ 63,621.76	\$ -	\$ 474,633.44	\$ 474,633.44	\$ 474,633.44
	Customers-Ind Total	\$ -	\$ 2,302.69	\$ 2,302.69	\$ -	\$ 169.71	\$ 169.71	\$ -	\$ 2,132.98	\$ 2,132.98	\$ 2,132.98
	Customers-Res Total	\$ -	\$ 163.57	\$ 163.57	\$ -	\$ 19.14	\$ 19.14	\$ -	\$ 144.43	\$ 144.43	\$ 144.43
	Direct-OR Total	\$ 153.34	\$ -	\$ 153.34	\$ -	\$ -	\$ -	\$ 153.34	\$ -	\$ -	\$ 153.34
	Sendout Volumes Total	\$ -	\$ 1,096.63	\$ 1,096.63	\$ -	\$ 94.97	\$ 94.97	\$ -	\$ 1,001.66	\$ 1,001.66	\$ 1,001.66
878 Meter and House Regulator Expense Total		\$ 153.34	\$ 541,818.09	\$ 541,971.43	\$ -	\$ 63,905.58	\$ 63,905.58	\$ 153.34	\$ 477,912.51	\$ 478,065.85	\$ 478,065.85
	3-factor Total	\$ -	\$ 38,658.97	\$ 38,658.97	\$ -	\$ 4,314.34	\$ 4,314.34	\$ -	\$ 34,344.63	\$ 34,344.63	\$ 34,344.63
	Customers-All Total	\$ -	\$ 960,546.98	\$ 960,546.98	\$ -	\$ 113,536.65	\$ 113,536.65	\$ -	\$ 847,010.33	\$ 847,010.33	\$ 847,010.33
	Direct-OR Total	\$ 25,083.66	\$ -	\$ 25,083.66	\$ -	\$ -	\$ -	\$ 25,083.66	\$ -	\$ -	\$ 25,083.66
	Transmission Total	\$ -	\$ 232.37	\$ 232.37	\$ -	\$ 30.07	\$ 30.07	\$ -	\$ 202.30	\$ 202.30	\$ 202.30
879 Customer Installation Expense Total		\$ 25,083.66	\$ 999,438.32	\$ 1,024,521.98	\$ -	\$ 117,881.06	\$ 117,881.06	\$ 25,083.66	\$ 881,557.26	\$ 906,640.92	\$ 906,640.92
	3-factor Total	\$ -	\$ 1,785.62	\$ 1,785.62	\$ -	\$ 199.28	\$ 199.28	\$ -	\$ 1,586.34	\$ 1,586.34	\$ 1,586.34
	Customers-All Total	\$ -	\$ 56,081.89	\$ 56,081.89	\$ -	\$ 6,628.88	\$ 6,628.88	\$ -	\$ 49,453.01	\$ 49,453.01	\$ 49,453.01
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 5,447.45	\$ -	\$ 5,447.45	\$ -	\$ -	\$ -	\$ 5,447.45	\$ -	\$ -	\$ 5,447.45
	Sendout Volumes Total	\$ -	\$ 16,141.42	\$ 16,141.42	\$ -	\$ 1,397.85	\$ 1,397.85	\$ -	\$ 14,743.57	\$ 14,743.57	\$ 14,743.57
	Transmission Total	\$ -	\$ 2,005.68	\$ 2,005.68	\$ -	\$ 259.53	\$ 259.53	\$ -	\$ 1,746.15	\$ 1,746.15	\$ 1,746.15
880 Other Expense Total		\$ 5,447.45	\$ 76,014.61	\$ 81,462.06	\$ -	\$ 8,485.54	\$ 8,485.54	\$ 5,447.45	\$ 67,929.07	\$ 72,975.52	\$ 72,975.52
	3-factor Total	\$ -	\$ 7,719.42	\$ 7,719.42	\$ -	\$ 861.49	\$ 861.49	\$ -	\$ 6,857.93	\$ 6,857.93	\$ 6,857.93
	Customers-The Dalles Total	\$ -	\$ 2,750.20	\$ 2,750.20	\$ -	\$ 693.33	\$ 693.33	\$ -	\$ 2,056.87	\$ 2,056.87	\$ 2,056.87
881 Rents Total		\$ -	\$ 10,469.62	\$ 10,469.62	\$ -	\$ 1,554.81	\$ 1,554.81	\$ -	\$ 8,914.81	\$ 8,914.81	\$ 8,914.81
	3-factor Total	\$ -	\$ 202,966.40	\$ 202,966.40	\$ -	\$ 22,651.05	\$ 22,651.05	\$ -	\$ 180,315.35	\$ 180,315.35	\$ 180,315.35
	Customers-All Total	\$ -	\$ 69,459.16	\$ 69,459.16	\$ -	\$ 8,210.07	\$ 8,210.07	\$ -	\$ 61,249.09	\$ 61,249.09	\$ 61,249.09
	Direct-OR Total	\$ 211,763.55	\$ -	\$ 211,763.55	\$ -	\$ -	\$ -	\$ 211,763.55	\$ -	\$ -	\$ 211,763.55
	Direct-WA Total	\$ (1,889.15)	\$ -	\$ (1,889.15)	\$ (1,889.15)	\$ -	\$ (1,889.15)	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 1,562.54	\$ 1,562.54	\$ -	\$ 172.82	\$ 172.82	\$ -	\$ 1,389.72	\$ 1,389.72	\$ 1,389.72
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 20,637.17	\$ 20,637.17	\$ -	\$ 2,670.45	\$ 2,670.45	\$ -	\$ 17,966.72	\$ 17,966.72	\$ 17,966.72
885 Supervision and Engineering Total		\$ 209,874.40	\$ 294,625.27	\$ 504,499.67	\$ (1,889.15)	\$ 33,704.39	\$ 31,815.24	\$ 211,763.55	\$ 260,920.88	\$ 472,684.43	\$ 472,684.43
	3-factor Total	\$ -	\$ 371.71	\$ 371.71	\$ -	\$ 41.48	\$ 41.48	\$ -	\$ 330.23	\$ 330.23	\$ 330.23
	Customers-All Total	\$ -	\$ 46.26	\$ 46.26	\$ -	\$ 5.47	\$ 5.47	\$ -	\$ 40.79	\$ 40.79	\$ 40.79
	Direct-OR Total	\$ 236,490.78	\$ -	\$ 236,490.78	\$ -	\$ -	\$ -	\$ 236,490.78	\$ -	\$ -	\$ 236,490.78
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 290.39	\$ 290.39	\$ -	\$ 37.58	\$ 37.58	\$ -	\$ 252.81	\$ 252.81	\$ 252.81
887 Mains Total		\$ 236,490.78	\$ 708.36	\$ 237,199.14	\$ -	\$ 84.53	\$ 84.53	\$ 236,490.78	\$ 623.83	\$ 237,114.61	\$ 237,114.61
	3-factor Total	\$ -	\$ 23.40	\$ 23.40	\$ -	\$ 2.61	\$ 2.61	\$ -	\$ 20.79	\$ 20.79	\$ 20.79
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 197,299.12	\$ 197,299.12	\$ -	\$ 17,086.10	\$ 17,086.10	\$ -	\$ 180,213.02		

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended February 28, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
902 Meter Reading Expenses Total		\$ -	\$ 401,733.55	\$ 401,733.55	\$ -	\$ 47,117.71	\$ 47,117.71	\$ -	\$ 354,615.84	\$ 354,615.84
	3-factor Total	\$ -	\$ 13,369.44	\$ 13,369.44	\$ -	\$ 1,492.03	\$ 1,492.03	\$ -	\$ 11,877.41	\$ 11,877.41
	Customers-All Total	\$ -	\$ 1,398,559.80	\$ 1,398,559.80	\$ -	\$ 165,309.77	\$ 165,309.77	\$ -	\$ 1,233,250.03	\$ 1,233,250.03
	Customers-Ind Total	\$ -	\$ 34,433.03	\$ 34,433.03	\$ -	\$ 2,537.71	\$ 2,537.71	\$ -	\$ 31,895.32	\$ 31,895.32
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total		\$ -	\$ 1,446,362.27	\$ 1,446,362.27	\$ -	\$ 169,339.51	\$ 169,339.51	\$ -	\$ 1,277,022.76	\$ 1,277,022.76
	Customers-All Total	\$ -	\$ (12,394.00)	\$ (12,394.00)	\$ -	\$ (1,464.97)	\$ (1,464.97)	\$ -	\$ (10,929.03)	\$ (10,929.03)
	Customers-Comm Total	\$ -	\$ 15,781.66	\$ 15,781.66	\$ -	\$ 1,672.86	\$ 1,672.86	\$ -	\$ 14,108.80	\$ 14,108.80
	Customers-Ind Total	\$ -	\$ 2,748.28	\$ 2,748.28	\$ -	\$ 202.55	\$ 202.55	\$ -	\$ 2,545.73	\$ 2,545.73
	Customers-Res Total	\$ -	\$ 89,855.75	\$ 89,855.75	\$ -	\$ 10,513.12	\$ 10,513.12	\$ -	\$ 79,342.63	\$ 79,342.63
	Direct-OR Total	\$ (782.71)	\$ -	\$ (782.71)	\$ -	\$ -	\$ -	\$ (782.71)	\$ -	\$ (782.71)
904 Uncollectible Accounts Total		\$ (782.71)	\$ 95,991.69	\$ 95,208.98	\$ -	\$ 10,923.56	\$ 10,923.56	\$ (782.71)	\$ 85,068.13	\$ 84,285.42
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 235,138.42	\$ 235,138.42	\$ -	\$ 27,793.36	\$ 27,793.36	\$ -	\$ 207,345.06	\$ 207,345.06
	Customers-Ind Total	\$ -	\$ 71,637.36	\$ 71,637.36	\$ -	\$ 5,279.67	\$ 5,279.67	\$ -	\$ 66,357.69	\$ 66,357.69
	Customers-Res Total	\$ -	\$ (2,805.93)	\$ (2,805.93)	\$ -	\$ (328.29)	\$ (328.29)	\$ -	\$ (2,477.64)	\$ (2,477.64)
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-WA Total	\$ 4,880.76	\$ -	\$ 4,880.76	\$ 4,880.76	\$ -	\$ 4,880.76	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ 4,880.76	\$ 303,969.85	\$ 308,850.61	\$ 4,880.76	\$ 32,744.74	\$ 37,625.50	\$ 0.00	\$ 271,225.11	\$ 271,225.11
	Customers-All Total	\$ -	\$ 180,358.08	\$ 180,358.08	\$ -	\$ 21,318.33	\$ 21,318.33	\$ -	\$ 159,039.75	\$ 159,039.75
909 Customer Information Expense Total		\$ -	\$ 180,358.08	\$ 180,358.08	\$ -	\$ 21,318.33	\$ 21,318.33	\$ -	\$ 159,039.75	\$ 159,039.75
	Customers-Res Total	\$ -	\$ 15,606.16	\$ 15,606.16	\$ -	\$ 1,825.92	\$ 1,825.92	\$ -	\$ 13,780.24	\$ 13,780.24
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 15,606.16	\$ 15,606.16	\$ -	\$ 1,825.92	\$ 1,825.92	\$ -	\$ 13,780.24	\$ 13,780.24
	Customers-All Total	\$ -	\$ 16,249.39	\$ 16,249.39	\$ -	\$ 1,920.68	\$ 1,920.68	\$ -	\$ 14,328.71	\$ 14,328.71
911 Supervision Total		\$ -	\$ 16,249.39	\$ 16,249.39	\$ -	\$ 1,920.68	\$ 1,920.68	\$ -	\$ 14,328.71	\$ 14,328.71
	Customers-All Total	\$ -	\$ 139,087.10	\$ 139,087.10	\$ -	\$ 16,440.10	\$ 16,440.10	\$ -	\$ 122,647.00	\$ 122,647.00
	Customers-Res Total	\$ -	\$ (160.52)	\$ (160.52)	\$ -	\$ (18.78)	\$ (18.78)	\$ -	\$ (141.74)	\$ (141.74)
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total		\$ -	\$ 138,926.58	\$ 138,926.58	\$ -	\$ 16,421.31	\$ 16,421.31	\$ -	\$ 122,505.27	\$ 122,505.27
	Customers-All Total	\$ -	\$ 57,216.65	\$ 57,216.65	\$ -	\$ 6,763.01	\$ 6,763.01	\$ -	\$ 50,453.64	\$ 50,453.64
913 Advertising Total		\$ -	\$ 57,216.65	\$ 57,216.65	\$ -	\$ 6,763.01	\$ 6,763.01	\$ -	\$ 50,453.64	\$ 50,453.64
	3-factor Total	\$ -	\$ 5,933,170.91	\$ 5,933,170.91	\$ -	\$ 662,141.87	\$ 662,141.87	\$ -	\$ 5,271,029.04	\$ 5,271,029.04
	Customers-All Total	\$ -	\$ 570,644.53	\$ 570,644.53	\$ -	\$ 67,450.18	\$ 67,450.18	\$ -	\$ 503,194.35	\$ 503,194.35
	Customers-Res Total	\$ -	\$ 14,635.16	\$ 14,635.16	\$ -	\$ 1,712.31	\$ 1,712.31	\$ -	\$ 12,922.85	\$ 12,922.85
	Direct-OR Total	\$ 11,720.31	\$ -	\$ 11,720.31	\$ -	\$ -	\$ -	\$ 11,720.31	\$ -	\$ 11,720.31
	Employee Cost Total	\$ -	\$ 349,515.95	\$ 349,515.95	\$ -	\$ 36,151.48	\$ 36,151.48	\$ -	\$ 313,364.47	\$ 313,364.47
	Firm Sales Volumes Total	\$ -	\$ (920.21)	\$ (920.21)	\$ -	\$ (101.78)	\$ (101.78)	\$ -	\$ (818.43)	\$ (818.43)
	Regulatory Total	\$ -	\$ 231,887.48	\$ 231,887.48	\$ -	\$ 69,566.24	\$ 69,566.24	\$ -	\$ 162,321.24	\$ 162,321.24
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total		\$ 11,720.31	\$ 7,098,933.82	\$ 7,110,654.13	\$ -	\$ 836,920.32	\$ 836,920.32	\$ 11,720.31	\$ 6,262,013.50	\$ 6,273,733.81
	3-factor Total	\$ -	\$ (25,257.00)	\$ (25,257.00)	\$ -	\$ (2,818.68)	\$ (2,818.68)	\$ -	\$ (22,438.32)	\$ (22,438.32)
	Admin Tran Total	\$ -	\$ (1,706,013.70)	\$ (1,706,013.70)	\$ -	\$ (196,234.23)	\$ (196,234.23)	\$ -	\$ (1,509,779.47)	\$ (1,509,779.47)
	Employee Cost Total	\$ -	\$ (522,126.38)	\$ (522,126.38)	\$ -	\$ (54,005.10)	\$ (54,005.10)	\$ -	\$ (468,121.28)	\$ (468,121.28)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (2,253,397.08)	\$ (2,253,397.08)	\$ -	\$ (253,058.00)	\$ (253,058.00)	\$ -	\$ (2,000,339.08)	\$ (2,000,339.08)
	3-factor Total	\$ -	\$ 390,104.59	\$ 390,104.59	\$ -	\$ 43,535.67	\$ 43,535.67	\$ -	\$ 346,568.92	\$ 346,568.92
924 Property Insurance Premium Total		\$ -	\$ 390,104.59	\$ 390,104.59	\$ -	\$ 43,535.67	\$ 43,535.67	\$ -	\$ 346,568.92	\$ 346,568.92
	3-factor Total	\$ -	\$ 2,299.12	\$ 2,299.12	\$ -	\$ 256.58	\$ 256.58	\$ -	\$ 2,042.54	\$ 2,042.54
925 Injuries and Damages Total		\$ -	\$ 2,299.12	\$ 2,299.12	\$ -	\$ 256.58	\$ 256.58	\$ -	\$ 2,042.54	\$ 2,042.54
	3-factor Total	\$ -	\$ 159,550.30	\$ 159,550.30	\$ -	\$ 17,805.81	\$ 17,805.81	\$ -	\$ 141,744.49	\$ 141,744.49
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 899,149.00	\$ -	\$ 899,149.00	\$ -	\$ -	\$ -	\$ 899,149.00	\$ -	\$ 899,149.00
	Employee Cost Total	\$ -	\$ 464,023.49	\$ 464,023.49	\$ -	\$ 47,995.34	\$ 47,995.34	\$ -	\$ 416,028.15	\$ 416,028.15
	Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 97.57	\$ 97.57	\$ -	\$ 656.43	\$ 656.43
926 Employee Pensions and Benefits Total		\$ 899,149.00	\$ 624,327.79	\$ 1,523,476.79	\$ -	\$ 65,898.72	\$ 65,898.72	\$ 899,149.00	\$ 558,429.07	\$ 1,457,578.07
	3-factor Total	\$ -	\$ 434,302.87	\$ 434,302.87	\$ -	\$ 48,468.20	\$ 48,468.20	\$ -	\$ 385,834.67	\$ 385,834.67
	Admin Tran Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 22,484.44	\$ 22,484.44	\$ -	\$ 2,657.66	\$ 2,657.66	\$ -	\$ 19,826.78	\$ 19,826.78
930 Miscellaneous General Expense Total		\$ -	\$ 456,787.31	\$ 456,787.31	\$ -	\$ 51,125.86	\$ 51,125.86	\$ -	\$ 405,661.45	\$ 405,661.45
	3-factor Total	\$ -	\$ 846,602.18	\$ 846,602.18	\$ -	\$ 94,480.80	\$ 94,480.80	\$ -	\$ 752,121.38	\$ 752,121.38
	Customers-All Total	\$ -	\$ 2,927.00	\$ 2,927.00	\$ -	\$ 345.97	\$ 345.97	\$ -	\$ 2,581.03	\$ 2,581.03
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 849,529.18	\$ 849,529.18	\$ -	\$ 94,826.77	\$ 94,826.77	\$ -	\$ 754,702.41	\$ 754,702.41
	3-factor Total	\$ -	\$ 353,749.71	\$ 353,749.71	\$ -	\$ 39,478.47	\$ 39,478.47	\$ -	\$ 314,271.24	\$ 314,271.24
	Customers-All Total	\$ -	\$ 13,239.01	\$ 13,239.01	\$ -	\$ 1,564.85	\$ 1,564.85	\$ -	\$ 11,674.16	\$ 11,674.16
	Customers-The Dalles Total	\$ -	\$ 1,783.86	\$ 1,783.86	\$ -	\$ 449.71	\$ 449.71	\$ -	\$ 1,334.15	\$ 1,334.15
	Direct-OR Total	\$ 72,123.46	\$ -	\$ 72,123.46	\$ -	\$ -	\$ -	\$ 72,123.46	\$ -	\$ 72,123.46
	Direct-WA Total	\$ 7,773.36	\$ -	\$ 7,773.36	\$ 7,773.36	\$ -	\$ 7,773.36	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 18,230.59	\$ 18,230.59	\$ -	\$ 2,016.30	\$ 2,016.30	\$ -	\$ 16,214.29	\$ 16,214.29
	Sendout Volumes Total	\$ -	\$ 2,876.56	\$ 2,876.56	\$ -	\$ 249.11	\$ 249.11	\$ -	\$ 2,627.45	\$ 2,627.45
935 Maintenance of General Plant Total		\$ 79,896.82	\$ 389,879.73	\$ 469,776.55	\$ 7,773.36	\$ 43,758.44	\$ 51,531.80	\$ 72,123.46	\$ 346,121.29	\$ 418,244.75
Grand Total		\$ 1,969,335.39	\$ 15,290,111.25	\$ 17,259,446.64	\$ 16,831.22	\$ 1,759,518.33	\$ 1,776,349.55	\$ 1,952,504.17	\$ 13,530,592.92	\$ 15,483,097.09

March 2022 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

			March 2022					
System	System	System	Washington		Washington		Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		13,073,995			1,642,653			11,431,343
		1,678,879,973			224,557,272			1,454,322,701
		0.78%			0.73%			0.79%

NW Natural
Washington Quarterly Results of Operations Report

			March 2022						
System		System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct		Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary									
Acct	Description	Alloc. Ref.							
Sales of Gas									
480.1	Residential		59,342,469			8,278,166			51,064,303
481.1	Commercial		27,474,851			3,308,376			24,166,476
481.2	Industrial Firm		1,855,739			284,755			1,570,984
481.3	Interruptible		1,980,804			75,010			1,905,795
481.5	Interruptible Incentive		0			0			0
495.20	Unbilled Revenue	A	(9,323,247)			(1,816,687)			(7,506,560)
	Total Sales of Gas		90,653,863	(9,323,247)	81,330,616	11,946,306	(1,816,687)	10,129,620	78,707,557
								(7,506,560)	71,200,997
Transportation Revenue									
489.4	North Mist		1,619,228			0			1,619,228
489.12	Industrial Firm		1,111,454			135,699			975,754
489.13	Interruptible		676,479			71,160			605,319
489.15	Interruptible Incentive		0			0			0
489.3	Agency Fee/Balancing		0			0			0
	Total Transportation Revenue		3,407,160	0	3,407,160	206,859	0	206,859	3,200,301
495.6	Rate Adjustments - Amortizations		9,552,956		9,552,956	(554,766)		(554,766)	10,107,722
Miscellaneous Revenues									
487	Late Payment Charge		274,785		274,785	1,727		1,727	273,058
488.0	Seasonal Reconnect Fee		0		0	0		0	0
488.0	Delinquent Reconnect Fee		700		700	0		700	700
488.1	Returned Check Charge		34,830		34,830	4,875		4,875	29,955
488.3	Recon Charge CR During Office Hours		1,180		1,180	0		0	1,180
488.4	Field Collection Charge		20		20	0		20	20
488.5	Recon Charge CR After Office Hours		0		0	0		0	0
488.6	Recon Charge Seas During Office Hours		90		90	0		90	90
488.7	Recon Charge Seas After Office Hours		0		0	0		0	0
488.8	Automated Payment Charge		0		0	0		0	0
493.2	Rent - Utility Property	B	6,092		6,092	0		0	6,092
495.1	Meter Rentals		15,772		15,772	1,507		1,507	14,265
495.2	Other Gas Revenue - Miscellaneous		42,478		42,478	3,670		3,670	38,808
	Total Miscellaneous Revenues		369,855	6,092	375,947	11,778	0	11,778	358,077
								6,092	364,169
	Total Operating Revenue		103,983,835	(9,317,155)	94,666,680	11,610,178	(1,816,687)	9,793,491	92,373,657
								(7,500,468)	84,873,189
Cost of Gas									
804.7	WACOG Incurred		27,167,924		27,167,924	3,481,039		3,481,039	23,686,885
805.7	WACOG Deferred		(120,047)		(120,047)	(456,616)		(456,616)	336,569
804.6	Demand Incurred		7,082,691		7,082,691	784,762		784,762	6,297,929
805.8	Demand Deferred		1,197,586		1,197,586	130,502		130,502	1,067,083
805.4	Amortization of Gas Costs		4,052,878		4,052,878	8,298		8,298	4,044,580
	Total Cost of Gas		39,381,032	0	39,381,032	3,947,986	0	3,947,986	35,433,047
407.03	Environmental Expense		0		1,295,082	0		46,025	1,249,057
Detail	Operations & Maintenance	O&M	1,603,952	18,458,031	20,061,983	55,259	2,023,497	2,078,756	1,548,692
									16,434,535
	Other Taxes								17,983,227
408.11	Property		2,305,663		2,305,663	149,119		149,119	2,156,544
408.12	Franchise		2,130,611		2,130,611	481,942		481,942	1,648,669
408.13	Payroll	C	713,329		713,329	66,612		66,612	646,717
408.14	Other		359,837		359,837	32,990		32,990	326,847
408.15	Regulatory		2,545,635		2,545,635	0		0	2,545,635
	Total Other Taxes		7,341,747	713,329	8,055,076	664,051	66,612	730,664	6,677,695
									646,717
403.1	Depreciation	D	9,371,662		9,371,662	1,009,328		1,009,328	8,362,334
Income Taxes									
409.11	Federal Income Taxes				1,344,314			377,011	967,303
410.11	Federal Income Taxes - Deferred				1,754,232			(37,248)	1,791,480
411.42	Federal Income Tax Credit				(1,236,308)			(1,683)	(1,234,625)
409.12	Oregon Income Taxes				1,107,049			0	1,107,049
410.12	Oregon Income Taxes - Deferred				458,562			0	458,562
411.12	Oregon Income Tax Credit				0			0	0
	Total Income Taxes				3,427,849			338,080	3,089,769
	Total Operating Revenue Deductions		48,326,731	28,543,023	81,592,685	4,667,297	3,099,437	8,150,838	43,659,434
									25,443,586
	Net Operating Income				13,073,995			1,642,653	11,431,343

		March 2022								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
NW Natural										
Washington Results of Operations										
Monthly Summary										
	Rate Base									
101	Gross Plant	3,572,494,848			423,345,745			3,149,149,103		
108.1X	Accumulated Depreciation	(1,504,014,929)			(161,845,317)			(1,342,169,612)		
ADJ	Working Capital Allowance	25,400,967			2,628,862			22,772,105		
117.X	Storage Gas - Cushion	28,108,643			3,061,031			25,047,612		
186.XX	Leasehold Improvements	25,971,134			3,149,544			22,821,590		
252.XX	Customer Contributions	(6,638,481)			(1,207,652)			(5,430,828)		
283.XX	Deferred Taxes - Federal	(395,886,111)			(44,574,941)			(351,311,170)		
283.XX	Deferred Taxes - State	(66,556,099)			0			(66,556,099)		
	Total Rate Base	<u>1,678,879,973</u>			<u>224,557,272</u>			<u>1,454,322,701</u>		
	Rate Of Return on Rate Base	0.78%			0.73%			0.79%		

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

			March 2022					
System	System	System	Washington		Washington		Oregon	
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		111,033,270			11,742,579			99,290,690
		1,599,965,654			206,841,618			1,393,124,036
		6.94%			5.68%			7.13%

		March 2022									
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
NW Natural											
Washington Results of Operations											
12 Month Ended Reports											
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>									
Sales of Gas											
480.1	Residential	475,150,573	0	475,150,573	60,912,929	0	60,912,929	414,237,644	0	414,237,644	
481.1	Commercial	205,046,391	0	205,046,391	22,871,968	0	22,871,968	182,174,423	0	182,174,423	
481.2	Industrial Firm	20,084,396	0	20,084,396	2,201,978	0	2,201,978	17,882,419	0	17,882,419	
481.3	Interruptible	17,921,634	0	17,921,634	629,804	0	629,804	17,291,831	0	17,291,831	
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue	0	(19,165,816)	(19,165,816)	0	(3,569,975)	(3,569,975)	0	(15,595,840)	(15,595,840)	
	Total Sales of Gas	718,202,995	(19,165,816)	699,037,179	86,616,678	(3,569,975)	83,046,703	631,586,317	(15,595,840)	615,990,476	
Transportation Revenue											
489.4	North Mist	19,456,817	0	19,456,817	0	0	0	19,456,817	0	19,456,817	
489.12	Industrial Firm	11,859,633	0	11,859,633	1,517,523	0	1,517,523	10,342,111	0	10,342,111	
489.13	Interruptible	7,820,295	0	7,820,295	758,629	0	758,629	7,061,666	0	7,061,666	
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing	100,616	0	100,616	0	0	0	100,616	0	100,616	
	Total Transportation Revenue	39,237,361	0	39,237,361	2,276,151	0	2,276,151	36,961,209	0	36,961,209	
495.6	Rate Adjustments - Amortizations	50,712,616	0	50,712,616	(3,903,772)	0	(3,903,772)	54,616,388	0	54,616,388	
Miscellaneous Revenues											
487	Late Payment Charge	2,081,944	0	2,081,944	59,735	0	59,735	2,022,209	0	2,022,209	
488.0	Seasonal Reconnect Fee	700	0	700	0	0	0	700	0	700	
488.0	Delinquent Reconnect Fee	4,100	0	4,100	(150)	0	(150)	4,250	0	4,250	
488.1	Returned Check Charge	225,927	0	225,927	28,124	0	28,124	197,803	0	197,803	
488.3	Recon Charge CR During Office Hours	11,390	0	11,390	700	0	700	10,690	0	10,690	
488.4	Field Collection Charge	180	0	180	0	0	0	180	0	180	
488.5	Recon Charge CR After Office Hours	550	0	550	550	0	550	0	0	0	
488.6	Recon Charge Seas During Office Hours	5,785	0	5,785	385	0	385	5,400	0	5,400	
488.7	Recon Charge Seas After Office Hours	0	0	0	0	0	0	0	0	0	
488.8	Automated Payment Charge	8,863	0	8,863	1,405	0	1,405	7,458	0	7,458	
493.2	Rent - Utility Property	0	78,537	78,537	0	0	0	0	78,537	78,537	
495.1	Meter Rentals	187,327	0	187,327	17,961	0	17,961	169,366	0	169,366	
495.2	Other Gas Revenue - Miscellaneous	381,424	0	381,424	24,974	0	24,974	356,450	0	356,450	
	Total Miscellaneous Revenues	2,908,189	78,537	2,986,726	133,684	0	133,684	2,774,505	78,537	2,853,043	
	Total Operating Revenue	811,061,160	(19,087,278)	791,973,882	85,122,741	(3,569,975)	81,552,766	725,938,419	(15,517,303)	710,421,116	
Cost of Gas											
804.7	WACOG Incurred	213,697,938	0	213,697,938	23,727,334	0	23,727,334	189,970,604	0	189,970,604	
805.7	WACOG Deferred	(9,431,380)	0	(9,431,380)	(1,933,123)	0	(1,933,123)	(7,498,257)	0	(7,498,257)	
804.6	Demand Incurred	77,918,699	0	77,918,699	8,578,601	0	8,578,601	69,340,098	0	69,340,098	
805.8	Demand Deferred	(4,208,277)	0	(4,208,277)	(420,791)	0	(420,791)	(3,787,486)	0	(3,787,486)	
805.4	Amortization of Gas Costs	21,796,907	0	21,796,907	87,246	0	87,246	21,709,661	0	21,709,661	
	Total Cost of Gas	299,773,887	0	299,773,887	30,039,267	0	30,039,267	269,734,620	0	269,734,620	
407.03	Environmental Expense			10,388,443				175,316		10,213,126	
Detail	Operations & Maintenance	O&M	18,369,826	169,760,551	188,130,377	759,633	19,000,617	19,760,250	17,610,192	150,759,934	168,370,127
Other Taxes											
408.11	Property	26,047,891	0	26,047,891	1,657,474	0	1,657,474	24,390,417	0	24,390,417	
408.12	Franchise	18,507,966	0	18,507,966	3,583,873	0	3,583,873	14,924,093	0	14,924,093	
408.13	Payroll	0	6,258,809	6,258,809	0	621,212	621,212	0	5,637,597	5,637,597	
408.14	Other	999,223	0	999,223	125,562	0	125,562	873,661	0	873,661	
408.15	Regulatory	2,681,116	0	2,681,116	135,431	0	135,431	2,545,685	0	2,545,685	
	Total Other Taxes	48,236,196	6,258,809	54,495,005	5,502,340	621,212	6,123,552	42,733,856	5,637,597	48,371,453	
403.1	Depreciation	D	0	104,729,702	0	11,999,853	11,999,853	0	92,729,849	92,729,849	
Income Taxes											
409.11	Federal Income Taxes			7,969,969			2,085,609			5,884,360	
410.11	Federal Income Taxes - Deferred			19,969,942			(281,391)			20,251,333	
411.42	Federal Income Tax Credit			(15,158,752)			(92,271)			(15,066,481)	
409.12	Oregon Income Taxes			3,156,948			0			3,156,948	
410.12	Oregon Income Taxes - Deferred			9,750,516			0			9,750,516	
411.12	Oregon Income Tax Credit			(2,265,424)			0			(2,265,424)	
	Total Income Taxes			23,423,199			1,711,947			21,711,252	
	Total Operating Revenue Deductions	366,379,908	280,749,062	680,940,612	36,301,240	31,621,682	69,810,186	330,078,668	249,127,380	611,130,426	
	Net Operating Income			111,033,270			11,742,579			99,290,690	

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

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

March 2022								
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,449,465,465			400,293,874			3,049,171,592
		(1,469,476,875)			(157,606,736)			(1,311,870,139)
		34,099,070			3,690,552			30,408,518
		25,959,427			2,857,565			23,101,863
		28,609,386			3,301,841			25,307,545
		(6,248,610)			(1,120,536)			(5,128,074)
		(395,886,111)			(44,574,941)			(351,311,170)
		(66,556,099)			0			(66,556,099)
		1,599,965,654			206,841,618			1,393,124,036
		6.94%			5.68%			7.13%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended March 31, 2022

		System	Washington	Oregon
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 101,934	\$ 11,274	\$ 90,660
818	Compressor Station Expense	\$ -	\$ -	\$ -
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 300,120	\$ 33,109	\$ 267,011
821	Purification Expense	\$ -	\$ -	\$ -
				\$ -
				\$ -
Maintenance				
832	Wells Expense	\$ 37,797	\$ 4,180	\$ 33,617
834	Compressor Expense	\$ 221,240	\$ 13,850	\$ 207,390
	Total Underground Storage Expense	<u>\$ 661,092</u>	<u>\$ 62,414</u>	<u>\$ 598,678</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 469	\$ 52	\$ 417
	Total Other Storage Expense	<u>\$ 469</u>	<u>\$ 52</u>	<u>\$ 417</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 141,049	\$ 15,600	\$ 125,449
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 104,963	\$ 11,609	\$ 93,354
	Total Liquified Natural Gas Expense			
		<u>\$ 246,013</u>	<u>\$ 27,209</u>	<u>\$ 218,804</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 143,893	\$ 17,430	\$ 126,463
Maintenance				
863	Maintenance of Mains	\$ 200	\$ 26	\$ 175
	Total Transmission Expense	<u>\$ 144,093</u>	<u>\$ 17,456</u>	<u>\$ 126,638</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 286,860	\$ 24,842	\$ 262,018
874	Mains and Services Expense	\$ 1,419,622	\$ 125,979	\$ 1,293,644
875	Measuring and Regulator Station Expense - General	\$ 31,720	\$ 3,001	\$ 28,719
877	Measuring and Regulator Station Expense - City Gate	\$ 41,899	\$ 3,871	\$ 38,027
878	Meter and House Regulator Expense	\$ 653,619	\$ 77,087	\$ 576,532
879	Customer Installation Expense	\$ 955,209	\$ 108,993	\$ 846,216
880	Other Expense	\$ 365,770	\$ 39,215	\$ 326,555
881	Rents	\$ 6,801	\$ 1,145	\$ 5,655
Maintenance				
885	Supervision and Engineering	\$ 353,013	\$ 26,485	\$ 326,528
887	Mains	\$ 307,508	\$ 563	\$ 306,944
889	Measuring and Regulator Station Expense - General	\$ 194,737	\$ 17,764	\$ 176,973
891	Measuring and Regulator Station Expense - City Gate	\$ 23,249	\$ 1,974	\$ 21,274
892	Services	\$ 33,493	\$ 1,850	\$ 31,642
893	Meters and House Regulators	\$ 469,164	\$ 51,701	\$ 417,463
894	Other Equipment	\$ 3,597	\$ -	\$ 3,597
	Total Distribution Expense	<u>\$ 5,146,260</u>	<u>\$ 484,471</u>	<u>\$ 4,661,789</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended March 31, 2022

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense				
	Operation			
901	Supervision	\$ 184,735	\$ 21,836	\$ 162,899
902	Meter Reading Expenses	\$ (201,631)	\$ (23,466)	\$ (178,165)
903	Customer Records and Collection Expense	\$ 2,131,899	\$ 250,458	\$ 1,881,441
904	Uncollectible Accounts	\$ 135,277	\$ 14,674	\$ 120,603
	Total Customer Accounts Expense	<u>\$ 2,250,281</u>	<u>\$ 263,503</u>	<u>\$ 1,986,778</u>
Customer Service and Informational				
	Operation			
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 311,012	\$ 39,636	\$ 271,376
909	Customer Information Expense	\$ 226,321	\$ 26,751	\$ 199,570
910	Miscellaneous Customer Service Expense	\$ 18,514	\$ 2,166	\$ 16,348
	Total Customer Service and Informational	<u>\$ 555,847</u>	<u>\$ 68,553</u>	<u>\$ 487,294</u>
Sales Expense				
	Operation			
911	Supervision	\$ 16,869	\$ 1,994	\$ 14,875
912	Demonstration and Selling Expense	\$ 192,854	\$ 21,552	\$ 171,302
913	Advertising	\$ 42,097	\$ 4,976	\$ 37,121
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 251,820</u>	<u>\$ 28,521</u>	<u>\$ 223,298</u>
Administrative and General Expense				
	Operation			
921	Office Supplies and Expense	\$ 8,960,197	\$ 1,016,478	\$ 7,943,719
922	Administrative Expenses Transferred - Credit	\$ (2,277,936)	\$ (255,341)	\$ (2,022,595)
924	Property Insurance Premium	\$ 255,737	\$ 28,540	\$ 227,196
925	Injuries and Damages	\$ 1,413	\$ 158	\$ 1,255
926	Employee Pensions and Benefits	\$ 2,274,045	\$ 153,970	\$ 2,120,075
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 222,886	\$ 25,790	\$ 197,096
931	Rents	\$ 848,832	\$ 94,749	\$ 754,083
	Maintenance			
935	Maintenance of General Plant	\$ 520,935	\$ 62,234	\$ 458,702
	Total Administrative and General Expense	<u>\$ 10,806,109</u>	<u>\$ 1,126,577</u>	<u>\$ 9,679,532</u>
	Total Operations and Maintenance Expense	<u><u>\$ 20,061,983</u></u>	<u><u>\$ 2,078,756</u></u>	<u><u>\$ 17,983,227</u></u>
		TRUE	TRUE	TRUE

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended March 31, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
816 Wells Expense Total	Firm Sales Volumes Total	\$ -	\$ 101,933.99	\$ 101,933.99	\$ -	\$ 11,273.90	\$ 11,273.90	\$ -	\$ 90,660.09	\$ 90,660.09
		\$ -	\$ 101,933.99	\$ 101,933.99	\$ -	\$ 11,273.90	\$ 11,273.90	\$ -	\$ 90,660.09	\$ 90,660.09
818 Compressor Station Expense Total	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
819 Compressor Station Fuel Total	Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
		\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
820 Measuring and Regulator Station Expense Total	3-factor Total	\$ -	\$ (43.43)	\$ (43.43)	\$ -	\$ (4.85)	\$ (4.85)	\$ -	\$ (38.58)	\$ (38.58)
	Firm Sales Volumes Total	\$ -	\$ 296,664.91	\$ 296,664.91	\$ -	\$ 32,811.14	\$ 32,811.14	\$ -	\$ 263,853.77	\$ 263,853.77
832 Wells Expense Total	Sendout Volumes Total	\$ -	\$ 3,498.93	\$ 3,498.93	\$ -	\$ 303.01	\$ 303.01	\$ -	\$ 3,195.92	\$ 3,195.92
	Firm Sales Volumes Total	\$ -	\$ 300,120.41	\$ 300,120.41	\$ -	\$ 33,109.30	\$ 33,109.30	\$ -	\$ 267,011.11	\$ 267,011.11
834 Compressor Expense Total	Firm Sales Volumes Total	\$ -	\$ 37,797.46	\$ 37,797.46	\$ -	\$ 4,180.40	\$ 4,180.40	\$ -	\$ 33,617.06	\$ 33,617.06
	Direct-OR Total	\$ 96,014.00	\$ -	\$ 96,014.00	\$ -	\$ -	\$ -	\$ 96,014.00	\$ -	\$ 96,014.00
840 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 125,225.95	\$ 125,225.95	\$ -	\$ 13,849.99	\$ 13,849.99	\$ -	\$ 111,375.96	\$ 111,375.96
		\$ 96,014.00	\$ 125,225.95	\$ 221,239.95	\$ -	\$ 13,849.99	\$ 13,849.99	\$ 96,014.00	\$ 111,375.96	\$ 207,389.96
844 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 468.54	\$ 468.54	\$ -	\$ 51.82	\$ 51.82	\$ -	\$ 416.72	\$ 416.72
		\$ -	\$ 468.54	\$ 468.54	\$ -	\$ 51.82	\$ 51.82	\$ -	\$ 416.72	\$ 416.72
847 Supervision and Engineering Total	Firm Sales Volumes Total	\$ -	\$ 141,049.34	\$ 141,049.34	\$ -	\$ 15,600.06	\$ 15,600.06	\$ -	\$ 125,449.28	\$ 125,449.28
		\$ -	\$ 141,049.34	\$ 141,049.34	\$ -	\$ 15,600.06	\$ 15,600.06	\$ -	\$ 125,449.28	\$ 125,449.28
856 Mains Expense Total	Firm Sales Volumes Total	\$ -	\$ 104,963.25	\$ 104,963.25	\$ -	\$ 11,608.94	\$ 11,608.94	\$ -	\$ 93,354.31	\$ 93,354.31
		\$ -	\$ 104,963.25	\$ 104,963.25	\$ -	\$ 11,608.94	\$ 11,608.94	\$ -	\$ 93,354.31	\$ 93,354.31
863 Maintenance of Mains Total	3-factor Total	\$ -	\$ 60,411.08	\$ 60,411.08	\$ -	\$ 6,741.88	\$ 6,741.88	\$ -	\$ 53,669.20	\$ 53,669.20
	Direct-OR Total	\$ 510.00	\$ -	\$ 510.00	\$ -	\$ -	\$ -	\$ 510.00	\$ -	\$ 510.00
870 Supervision and Engineering Total	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 1,133.65	\$ 1,133.65	\$ -	\$ 98.17	\$ 98.17	\$ -	\$ 1,035.48	\$ 1,035.48
874 Mains and Services Expense Total	Transmission Total	\$ -	\$ 81,838.27	\$ 81,838.27	\$ -	\$ 10,589.87	\$ 10,589.87	\$ -	\$ 71,248.40	\$ 71,248.40
		\$ 510.00	\$ 143,383.00	\$ 143,893.00	\$ -	\$ 17,429.92	\$ 17,429.92	\$ 510.00	\$ 125,953.08	\$ 126,463.08
875 Measuring and Regulator Station Expense - General Total	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 200.44	\$ 200.44	\$ -	\$ 25.94	\$ 25.94	\$ -	\$ 174.50	\$ 174.50
877 Measuring and Regulator Station Expense - City Gate Total	Customers-All Total	\$ -	\$ 200.44	\$ 200.44	\$ -	\$ 25.94	\$ 25.94	\$ -	\$ 174.50	\$ 174.50
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total	Customers-All Total	\$ -	\$ 286,860.00	\$ 286,860.00	\$ -	\$ 24,842.08	\$ 24,842.08	\$ -	\$ 262,017.92	\$ 262,017.92
	Sendout Volumes Total	\$ -	\$ 286,860.00	\$ 286,860.00	\$ -	\$ 24,842.08	\$ 24,842.08	\$ -	\$ 262,017.92	\$ 262,017.92
881 Rents Total	3-factor Total	\$ -	\$ 302,716.14	\$ 302,716.14	\$ -	\$ 33,783.12	\$ 33,783.12	\$ -	\$ 268,933.02	\$ 268,933.02
	Customers-All Total	\$ -	\$ 731,273.03	\$ 731,273.03	\$ -	\$ 86,436.47	\$ 86,436.47	\$ -	\$ 644,836.56	\$ 644,836.56
885 Supervision and Engineering Total	Direct-OR Total	\$ 335,909.78	\$ -	\$ 335,909.78	\$ -	\$ -	\$ -	\$ 335,909.78	\$ -	\$ 335,909.78
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
887 Mains Total	Perimeter Total	\$ -	\$ 285.09	\$ 285.09	\$ -	\$ 3.53	\$ 3.53	\$ -	\$ 281.56	\$ 281.56
	Sendout Volumes Total	\$ -	\$ 14,997.41	\$ 14,997.41	\$ -	\$ 1,298.78	\$ 1,298.78	\$ -	\$ 13,698.63	\$ 13,698.63
889 Measuring and Regulator Station Expense - General Total	Transmission Total	\$ -	\$ 34,440.96	\$ 34,440.96	\$ -	\$ 4,456.66	\$ 4,456.66	\$ -	\$ 29,984.30	\$ 29,984.30
		\$ 335,909.78	\$ 1,083,712.63	\$ 1,419,622.41	\$ -	\$ 125,978.56	\$ 125,978.56	\$ 335,909.78	\$ 957,734.07	\$ 1,293,643.85
891 Measuring and Regulator Station Expense - City Gate Total	3-factor Total	\$ -	\$ 42.63	\$ 42.63	\$ -	\$ 4.76	\$ 4.76	\$ -	\$ 37.87	\$ 37.87
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892 Services Total	Sendout Volumes Total	\$ -	\$ 25,896.77	\$ 25,896.77	\$ -	\$ 2,242.66	\$ 2,242.66	\$ -	\$ 23,654.11	\$ 23,654.11
	Telemetering Total	\$ -	\$ 5,780.64	\$ 5,780.64	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 5,026.64	\$ 5,026.64
893 Meters and House Regulators Total	3-factor Total	\$ -	\$ 31,720.04	\$ 31,720.04	\$ -	\$ 3,001.41	\$ 3,001.41	\$ -	\$ 28,718.63	\$ 28,718.63
	Customers-All Total	\$ -	\$ 7,691.22	\$ 7,691.22	\$ -	\$ 909.10	\$ 909.10	\$ -	\$ 6,782.12	\$ 6,782.12
898 Other Expense Total	Sendout Volumes Total	\$ -	\$ 34,207.56	\$ 34,207.56	\$ -	\$ 2,962.37	\$ 2,962.37	\$ -	\$ 31,245.19	\$ 31,245.19
	Customers-All Total	\$ -	\$ 41,898.78	\$ 41,898.78	\$ -	\$ 3,871.48	\$ 3,871.48	\$ -	\$ 38,027.30	\$ 38,027.30
899 Services Total	Customers-Ind Total	\$ -	\$ 650,108.81	\$ 650,108.81	\$ -	\$ 76,842.86	\$ 76,842.86	\$ -	\$ 573,265.95	\$ 573,265.95
	Customers-Res Total	\$ -	\$ 2,613.81	\$ 2,613.81	\$ -	\$ 192.64	\$ 192.64	\$ -	\$ 2,421.17	\$ 2,421.17
900 Other Expense Total	Direct-OR Total	\$ 306.69	\$ -	\$ 306.69	\$ -	\$ -	\$ -	\$ 306.69	\$ -	\$ 306.69
	Sendout Volumes Total	\$ -	\$ 589.68	\$ 589.68	\$ -	\$ 51.07	\$ 51.07	\$ -	\$ 538.61	\$ 538.61
901 Other Expense Total	3-factor Total	\$ -	\$ 653,312.30	\$ 653,618.99	\$ -	\$ 77,086.57	\$ 77,086.57	\$ -	\$ 576,532.42	\$ 576,532.42
	Direct-OR Total	\$ 31,860.22	\$ -	\$ 31,860.22	\$ -	\$ -	\$ -	\$ 31,860.22	\$ -	\$ 31,860.22
902 Other Expense Total	Transmission Total	\$ -	\$ 22,282.87	\$ 22,282.87	\$ -	\$ 2,486.77	\$ 2,486.77	\$ -	\$ 19,796.10	\$ 19,796.10
	Customers-All Total	\$ -	\$ 901,065.89	\$ 901,065.89	\$ -	\$ 106,505.99	\$ 106,505.99	\$ -	\$ 794,559.90	\$ 794,559.90
903 Other Expense Total	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 923,348.76	\$ 955,208.98	\$ -	\$ 108,992.76	\$ 108,992.76	\$ -	\$ 846,216.22	\$ 846,216.22
904 Other Expense Total	3-factor Total	\$ -	\$ 107,247.45	\$ 107,247.45	\$ -	\$ 11,968.82	\$ 11,968.82	\$ -	\$ 95,278.63	\$ 95,278.63
	Customers-All Total	\$ -	\$ 197,333.49	\$ 197,333.49	\$ -	\$ 23,324.82	\$ 23,324.82	\$ -	\$ 174,008.67	\$ 174,008.67
905 Other Expense Total	Customers-Ind Total	\$ -	\$ 94.65	\$ 94.65	\$ -	\$ 6.98	\$ 6.98	\$ -	\$ 87.67	\$ 87.67
	Direct-OR Total	\$ 16,120.38	\$ -	\$ 16,120.38	\$ -	\$ -	\$ -	\$ 16,120.38	\$ -	\$ 16,120.38
906 Other Expense Total	Sendout Volumes Total	\$ -	\$ 44,514.17	\$ 44,514.17	\$ -	\$ 3,854.93	\$ 3,854.93	\$ -	\$ 40,659.24	\$ 40,659.24
	Transmission Total	\$ -	\$ 459.64	\$ 459.64	\$ -	\$ 59.48	\$ 59.48	\$ -	\$ 400.16	\$ 400.16
907 Other Expense Total	3-factor Total	\$ -	\$ 349,649.40	\$ 365,769.78	\$ -	\$ 39,215.01	\$ 39,215.01	\$ -	\$ 326,554.77	\$ 326,554.77
	Customers-The Dalles Total	\$ -	\$ 4,050.60	\$ 4,050.60	\$ -	\$ 452.05	\$ 452.05	\$ -	\$ 3,598.55	\$ 3,598.55
908 Other Expense Total	Customers-Ind Total	\$ -	\$ 2,750.20	\$ 2,750.20	\$ -	\$ 693.33	\$ 693.33	\$ -	\$ 2,056.87	\$ 2,056.87
	Customers-Res Total	\$ -	\$ 6,800.80	\$ 6,800.80	\$ -	\$ 1,145.37	\$ 1,145.37	\$ -	\$ 5,655.43	\$ 5,655.43
909 Other Expense Total	3-factor Total	\$ -	\$ 172,432.28	\$ 172,432.28	\$ -	\$ 19,243.44	\$ 19,243.44	\$ -	\$ 153,188.84	\$ 153,188.84
	Customers-All Total	\$ -	\$ 74,860.62	\$ 74,860.62	\$ -	\$ 8,848.53	\$ 8,848.53	\$ -	\$ 66,012.09	\$ 66,012.09
910 Other Expense Total	Direct-OR Total	\$ 91,306.43	\$ -	\$ 91,306.43	\$ -	\$ -	\$ -	\$ 91,306.43	\$ -	\$ 91,306.43
	Direct-WA Total	\$ (4,067.15)	\$ -	\$ (4,067.15)	\$ (4,067.15)	\$ -	\$ (4,067.15)	\$ -	\$ -	\$ -
911 Other Expense Total	Firm Sales Volumes Total	\$ -	\$ (1,433.60)	\$ (1,433.60)	\$ -	\$ (158.56)	\$ (158.56)	\$ -	\$ (1,275.04)	\$ (1,275.04)
	Sendout Volumes Total	\$ -	\$ (970.52)	\$ (970.52)	\$ -	\$ (84.05)	\$ (84.05)	\$ -	\$ (886.47)	\$ (886.47)
912 Other Expense Total	Transmission Total	\$ -	\$ 20,884.71	\$ 20,884.71	\$ -	\$ 2,702.48	\$ 2,702.48	\$ -	\$ 18,182.23	\$ 18,182.23
	3-factor Total	\$ 87,239.28	\$ 265,773.49	\$ 353,012.77	\$ (4,067.15)	\$ 30,551.85	\$ 26,484.70	\$ 91,306.43	\$ 235,221.64	\$ 326,528.07
913 Other Expense Total	Customers-All Total	\$ -	\$ 401.03	\$ 401.03	\$ -	\$ 44.75	\$ 44.75	\$ -	\$ 356.28	\$ 356.28
	Direct-OR Total	\$ 303,095.97	\$ -	\$ 303,095.97	\$ -	\$ -	\$ -	\$ 303,095.97	\$ -	\$ 303,095.97
914 Other Expense Total	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 3,964.69	\$ 3,964.69	\$ -	\$ 513.03	\$ 513.03	\$ -	\$ 3,451.66	\$ 3,451.66
915 Other Expense Total	3-factor Total	\$ 303,095.97	\$ 4,411.53	\$ 307,507.50	\$ -	\$ 563.20	\$ 563.20	\$ 303,095.97	\$ 3,848.33	\$ 306,944.30
	Direct-OR Total	\$ -	\$ 23.27	\$ 23.27	\$ -	\$ 2.60	\$ 2.60	\$ -	\$ 20.67	\$ 20.67
916 Other Expense Total	Sendout Volumes Total	\$ 1,591.55	\$ -	\$ 1,591.55	\$ -	\$ -	\$ -	\$ 1,591.55	\$ -	\$ 1,591.55
	Telemetering Total	\$ -	\$ 169,464.27	\$ 169,464.27	\$ -	\$ 14,675.61	\$ 14,675.61	\$ -	\$ 154,788.66	\$ 154,788.66
917 Other Expense Total	3-factor Total	\$ -	\$ 23,658.01	\$ 23,658.01	\$ -	\$ 3,085.83	\$ 3,085.83	\$ -	\$ 20,572.18	\$ 20,572.18
	Direct-OR Total	\$ 1,591.55	\$ 193,145.55	\$ 194,737.10	\$ -	\$ 17,764.03	\$ 17,764.03	\$ 1,591.55	\$ 175,381.52	\$ 176,973.07
918 Other Expense Total	3-factor Total	\$ -	\$ 4,024.20	\$ 4,024.20	\$ -	\$ 449.10	\$ 449.10	\$ -	\$ 3,575.10	\$ 3,575.10
	Direct-OR Total	\$ 1,611.17	\$ -	\$ 1,611.17	\$ -	\$ -	\$ -	\$ 1,611.17	\$ -	\$ 1,611.17
919 Other Expense Total	Sendout Volumes Total	\$ -	\$ 17,613.55	\$ 17,613.55	\$ -	\$ 1,525.33	\$ 1,525.33	\$ -	\$ 16,088.22	\$ 16,088.22
	Direct-OR Total	\$ 1,611.17	\$ 21,637.75	\$ 23,248.92	\$ -	\$ 1,974.43	\$ 1,974.43	\$ 1,611.17	\$ 19,663.32	\$ 21,274.49
920 Other Expense Total	Direct-WA Total	\$ 22,011.96	\$ -	\$ 22,011.96	\$ -	\$ -	\$ -	\$ 22,011.96	\$ -	\$ 22,011.96
	Perimeter Total	\$ -	\$ 810.43	\$ 810.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Other Expense Total	Sendout Volumes Total	\$ -	\$ 7,960.49	\$ 7,960.49						

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended March 31, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
894 Other Equipment Total		\$ 3,597.09	\$ -	\$ 3,597.09	\$ -	\$ -	\$ -	\$ 3,597.09	\$ -	\$ 3,597.09
	Customers-All Total	\$ -	\$ 184,735.17	\$ 184,735.17	\$ -	\$ 21,835.70	\$ 21,835.70	\$ -	\$ 162,899.47	\$ 162,899.47
901 Supervision Total		\$ -	\$ 184,735.17	\$ 184,735.17	\$ -	\$ 21,835.70	\$ 21,835.70	\$ -	\$ 162,899.47	\$ 162,899.47
	Customers-All Total	\$ -	\$ 104,369.48	\$ 104,369.48	\$ -	\$ 12,336.47	\$ 12,336.47	\$ -	\$ 92,033.01	\$ 92,033.01
	Customers-Res Total	\$ -	\$ (306,000.00)	\$ (306,000.00)	\$ -	\$ (35,802.00)	\$ (35,802.00)	\$ -	\$ (270,198.00)	\$ (270,198.00)
902 Meter Reading Expenses Total		\$ -	\$ (201,630.52)	\$ (201,630.52)	\$ -	\$ (23,465.53)	\$ (23,465.53)	\$ -	\$ (178,164.99)	\$ (178,164.99)
	3-factor Total	\$ -	\$ 13,914.96	\$ 13,914.96	\$ -	\$ 1,552.91	\$ 1,552.91	\$ -	\$ 12,362.05	\$ 12,362.05
	Customers-All Total	\$ -	\$ 2,085,610.94	\$ 2,085,610.94	\$ -	\$ 246,519.21	\$ 246,519.21	\$ -	\$ 1,839,091.73	\$ 1,839,091.73
	Customers-Ind Total	\$ -	\$ 32,372.94	\$ 32,372.94	\$ -	\$ 2,385.89	\$ 2,385.89	\$ -	\$ 29,987.05	\$ 29,987.05
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
903 Customer Records and Collection Expense Total		\$ -	\$ 2,131,898.84	\$ 2,131,898.84	\$ -	\$ 250,458.01	\$ 250,458.01	\$ -	\$ 1,881,440.83	\$ 1,881,440.83
	Customers-All Total	\$ -	\$ 15,280.00	\$ 15,280.00	\$ -	\$ 1,806.10	\$ 1,806.10	\$ -	\$ 13,473.90	\$ 13,473.90
	Customers-Comm Total	\$ -	\$ 42,119.18	\$ 42,119.18	\$ -	\$ 4,464.63	\$ 4,464.63	\$ -	\$ 37,654.55	\$ 37,654.55
	Customers-Ind Total	\$ -	\$ 2,790.74	\$ 2,790.74	\$ -	\$ 205.68	\$ 205.68	\$ -	\$ 2,585.06	\$ 2,585.06
	Customers-Res Total	\$ -	\$ 70,068.89	\$ 70,068.89	\$ -	\$ 8,198.06	\$ 8,198.06	\$ -	\$ 61,870.83	\$ 61,870.83
	Direct-OR Total	\$ 5,018.38	\$ -	\$ 5,018.38	\$ -	\$ -	\$ -	\$ 5,018.38	\$ -	\$ 5,018.38
904 Uncollectible Accounts Total		\$ 5,018.38	\$ 130,258.81	\$ 135,277.19	\$ -	\$ 14,674.47	\$ 14,674.47	\$ 5,018.38	\$ 115,584.34	\$ 120,602.72
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 205,991.07	\$ 205,991.07	\$ -	\$ 24,348.14	\$ 24,348.14	\$ -	\$ 181,642.93	\$ 181,642.93
	Customers-Ind Total	\$ -	\$ 71,925.42	\$ 71,925.42	\$ -	\$ 5,300.90	\$ 5,300.90	\$ -	\$ 66,624.52	\$ 66,624.52
	Customers-Res Total	\$ -	\$ 26,170.12	\$ 26,170.12	\$ -	\$ 3,061.90	\$ 3,061.90	\$ -	\$ 23,108.22	\$ 23,108.22
	Direct-OR Total	\$ 0.00	\$ -	\$ 0.00	\$ -	\$ -	\$ -	\$ 0.00	\$ -	\$ 0.00
	Direct-WA Total	\$ 6,924.99	\$ -	\$ 6,924.99	\$ 6,924.99	\$ -	\$ 6,924.99	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ 6,924.99	\$ 304,086.61	\$ 311,011.60	\$ 6,924.99	\$ 32,710.95	\$ 39,635.94	\$ 0.00	\$ 271,375.66	\$ 271,375.66
	Customers-All Total	\$ -	\$ 226,321.02	\$ 226,321.02	\$ -	\$ 26,751.14	\$ 26,751.14	\$ -	\$ 199,569.88	\$ 199,569.88
909 Customer Information Expense Total		\$ -	\$ 226,321.02	\$ 226,321.02	\$ -	\$ 26,751.14	\$ 26,751.14	\$ -	\$ 199,569.88	\$ 199,569.88
	Customers-Res Total	\$ -	\$ 18,514.44	\$ 18,514.44	\$ -	\$ 2,166.19	\$ 2,166.19	\$ -	\$ 16,348.25	\$ 16,348.25
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 18,514.44	\$ 18,514.44	\$ -	\$ 2,166.19	\$ 2,166.19	\$ -	\$ 16,348.25	\$ 16,348.25
	Customers-All Total	\$ -	\$ 16,869.37	\$ 16,869.37	\$ -	\$ 1,993.96	\$ 1,993.96	\$ -	\$ 14,875.41	\$ 14,875.41
911 Supervision Total		\$ -	\$ 16,869.37	\$ 16,869.37	\$ -	\$ 1,993.96	\$ 1,993.96	\$ -	\$ 14,875.41	\$ 14,875.41
	Customers-All Total	\$ -	\$ 156,905.08	\$ 156,905.08	\$ -	\$ 18,546.18	\$ 18,546.18	\$ -	\$ 138,358.90	\$ 138,358.90
	Customers-Res Total	\$ -	\$ 25,687.96	\$ 25,687.96	\$ -	\$ 3,005.49	\$ 3,005.49	\$ -	\$ 22,682.47	\$ 22,682.47
	Direct-OR Total	\$ 10,260.70	\$ -	\$ 10,260.70	\$ -	\$ -	\$ -	\$ 10,260.70	\$ -	\$ 10,260.70
912 Demonstration and Selling Expense Total		\$ 10,260.70	\$ 182,593.04	\$ 192,853.74	\$ -	\$ 21,551.67	\$ 21,551.67	\$ 10,260.70	\$ 161,041.37	\$ 171,302.07
	Customers-All Total	\$ -	\$ 42,096.57	\$ 42,096.57	\$ -	\$ 4,975.81	\$ 4,975.81	\$ -	\$ 37,120.76	\$ 37,120.76
913 Advertising Total		\$ -	\$ 42,096.57	\$ 42,096.57	\$ -	\$ 4,975.81	\$ 4,975.81	\$ -	\$ 37,120.76	\$ 37,120.76
	3-factor Total	\$ -	\$ 5,228,484.13	\$ 5,228,484.13	\$ -	\$ 583,498.83	\$ 583,498.83	\$ -	\$ 4,644,985.30	\$ 4,644,985.30
	Customers-All Total	\$ -	\$ 651,198.80	\$ 651,198.80	\$ -	\$ 76,971.70	\$ 76,971.70	\$ -	\$ 574,227.10	\$ 574,227.10
	Customers-Res Total	\$ -	\$ (17,201.50)	\$ (17,201.50)	\$ -	\$ (2,012.58)	\$ (2,012.58)	\$ -	\$ (15,188.92)	\$ (15,188.92)
	Direct-OR Total	\$ 27,907.26	\$ -	\$ 27,907.26	\$ -	\$ -	\$ -	\$ 27,907.26	\$ -	\$ 27,907.26
	Employee Cost Total	\$ -	\$ 2,863,692.12	\$ 2,863,692.12	\$ -	\$ 296,200.27	\$ 296,200.27	\$ -	\$ 2,567,491.85	\$ 2,567,491.85
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regulatory Total	\$ -	\$ 206,046.46	\$ 206,046.46	\$ -	\$ 61,813.94	\$ 61,813.94	\$ -	\$ 144,232.52	\$ 144,232.52
	Sendout Volumes Total	\$ -	\$ 69.94	\$ 69.94	\$ -	\$ 6.06	\$ 6.06	\$ -	\$ 63.88	\$ 63.88
921 Office Supplies and Expense Total		\$ 27,907.26	\$ 8,932,289.95	\$ 8,960,197.21	\$ -	\$ 1,016,478.21	\$ 1,016,478.21	\$ 27,907.26	\$ 7,915,811.74	\$ 7,943,719.00
	3-factor Total	\$ -	\$ (25,258.00)	\$ (25,258.00)	\$ -	\$ (2,818.79)	\$ (2,818.79)	\$ -	\$ (22,439.21)	\$ (22,439.21)
	Admin Tran Total	\$ -	\$ (1,684,030.33)	\$ (1,684,030.33)	\$ -	\$ (193,705.59)	\$ (193,705.59)	\$ -	\$ (1,490,324.74)	\$ (1,490,324.74)
	Employee Cost Total	\$ -	\$ (568,647.96)	\$ (568,647.96)	\$ -	\$ (58,816.96)	\$ (58,816.96)	\$ -	\$ (509,831.00)	\$ (509,831.00)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (2,277,936.29)	\$ (2,277,936.29)	\$ -	\$ (255,341.35)	\$ (255,341.35)	\$ -	\$ (2,022,594.94)	\$ (2,022,594.94)
	3-factor Total	\$ -	\$ 255,736.68	\$ 255,736.68	\$ -	\$ 28,540.21	\$ 28,540.21	\$ -	\$ 227,196.47	\$ 227,196.47
924 Property Insurance Premium Total		\$ -	\$ 255,736.68	\$ 255,736.68	\$ -	\$ 28,540.21	\$ 28,540.21	\$ -	\$ 227,196.47	\$ 227,196.47
	3-factor Total	\$ -	\$ 1,413.21	\$ 1,413.21	\$ -	\$ 157.71	\$ 157.71	\$ -	\$ 1,255.50	\$ 1,255.50
925 Injuries and Damages Total		\$ -	\$ 1,413.21	\$ 1,413.21	\$ -	\$ 157.71	\$ 157.71	\$ -	\$ 1,255.50	\$ 1,255.50
	3-factor Total	\$ -	\$ 174,612.54	\$ 174,612.54	\$ -	\$ 19,486.76	\$ 19,486.76	\$ -	\$ 155,125.78	\$ 155,125.78
	Customers-All Total	\$ -	\$ (3,360.00)	\$ (3,360.00)	\$ -	\$ (397.15)	\$ (397.15)	\$ -	\$ (2,962.85)	\$ (2,962.85)
	Direct-OR Total	\$ 798,946.00	\$ -	\$ 798,946.00	\$ -	\$ -	\$ -	\$ 798,946.00	\$ -	\$ 798,946.00
	Employee Cost Total	\$ -	\$ 1,303,092.50	\$ 1,303,092.50	\$ -	\$ 134,782.77	\$ 134,782.77	\$ -	\$ 1,168,309.73	\$ 1,168,309.73
	Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 97.57	\$ 97.57	\$ -	\$ 656.43	\$ 656.43
926 Employee Pensions and Benefits Total		\$ 798,946.00	\$ 1,475,099.04	\$ 2,274,045.04	\$ -	\$ 153,969.94	\$ 153,969.94	\$ 798,946.00	\$ 1,321,129.10	\$ 2,120,075.10
	3-factor Total	\$ -	\$ 49,236.85	\$ 49,236.85	\$ -	\$ 5,494.83	\$ 5,494.83	\$ -	\$ 43,742.02	\$ 43,742.02
	Admin Tran Total	\$ -	\$ 72,518.28	\$ 72,518.28	\$ -	\$ 8,341.42	\$ 8,341.42	\$ -	\$ 64,176.86	\$ 64,176.86
	Customers-All Total	\$ -	\$ 101,130.54	\$ 101,130.54	\$ -	\$ 11,953.63	\$ 11,953.63	\$ -	\$ 89,176.91	\$ 89,176.91
930 Miscellaneous General Expense Total		\$ -	\$ 222,885.67	\$ 222,885.67	\$ -	\$ 25,789.88	\$ 25,789.88	\$ -	\$ 197,095.79	\$ 197,095.79
	3-factor Total	\$ -	\$ 845,905.43	\$ 845,905.43	\$ -	\$ 94,403.05	\$ 94,403.05	\$ -	\$ 751,502.38	\$ 751,502.38
	Customers-All Total	\$ -	\$ 2,927.00	\$ 2,927.00	\$ -	\$ 345.97	\$ 345.97	\$ -	\$ 2,581.03	\$ 2,581.03
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 848,832.43	\$ 848,832.43	\$ -	\$ 94,749.02	\$ 94,749.02	\$ -	\$ 754,083.41	\$ 754,083.41
	3-factor Total	\$ -	\$ 413,685.04	\$ 413,685.04	\$ -	\$ 46,167.25	\$ 46,167.25	\$ -	\$ 367,517.79	\$ 367,517.79
	Customers-All Total	\$ -	\$ 19,686.31	\$ 19,686.31	\$ -	\$ 2,326.92	\$ 2,326.92	\$ -	\$ 17,359.39	\$ 17,359.39
	Customers-The Dalles Total	\$ -	\$ 2,227.99	\$ 2,227.99	\$ -	\$ 561.68	\$ 561.68	\$ -	\$ 1,666.31	\$ 1,666.31
	Direct-OR Total	\$ 57,799.39	\$ -	\$ 57,799.39	\$ -	\$ -	\$ -	\$ 57,799.39	\$ -	\$ 57,799.39
	Direct-WA Total	\$ 11,562.98	\$ -	\$ 11,562.98	\$ 11,562.98	\$ -	\$ 11,562.98	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 9,652.80	\$ 9,652.80	\$ -	\$ 1,067.60	\$ 1,067.60	\$ -	\$ 8,585.20	\$ 8,585.20
	Sendout Volumes Total	\$ -	\$ 6,320.83	\$ 6,320.83	\$ -	\$ 547.38	\$ 547.38	\$ -	\$ 5,773.45	\$ 5,773.45
935 Maintenance of General Plant Total		\$ 69,362.37	\$ 451,572.97	\$ 520,935.34	\$ 11,562.98	\$ 50,670.83	\$ 62,233.81	\$ 57,799.39	\$ 400,902.14	\$ 458,701.53
Grand Total		\$ 1,819,098.22	\$ 18,242,884.93	\$ 20,061,983.15	\$ 15,231.25	\$ 2,063,524.81	\$ 2,078,756.06	\$ 1,803,866.97	\$ 16,179,360.12	\$ 17,983,227.09

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
1 Customers-all	11.820%	88.180%
2 Customers-Res	11.700%	88.300%
3 Customers-Comm	10.600%	89.400%
4 Customers-Ind	7.370%	92.630%
5 Customers-The Dalles	25.210%	74.790%
6 3-factor	11.160%	88.840%
7 Firm Sales Volumes	11.060%	88.940%
8 Sales Volumes	10.420%	89.580%
9 Sendout Volumes	8.660%	91.340%
10 Sales/Sendout Volumes	9.540%	90.460%
11 Customers Portland/Vancouver	16.220%	83.780%
12 Customers Portland/Vancouver 80%	12.980%	87.020%
13 Customers Portland/Vancouver Commercial	15.790%	84.210%
14 Payroll	9.338%	90.662%
15 Admin Tran	11.503%	88.498%
16 Employee Cost	10.343%	89.657%
17 Regulatory	30.000%	70.000%
18 Telemetry	13.043%	86.957%
19 Direct-WA	100.000%	0.000%
20 Direct-OR	0.000%	100.000%
21 Gross Plant Direct Assign	12.070%	87.930%
22 Perimeter	6.818%	93.182%
23 Depreciation	10.770%	89.230%
24 Rate Base	13.700%	86.300%
25 Transmission	1.238%	98.762%
26 Distribution	12.940%	87.060%
27 Environmental Admin Costs	3.320%	96.680%

NW Natural
State Allocation Factors
Updated for year ended 2021 data

	System	Washington	Oregon
Customers			
Total Customers			
December 2021	785,897	94,092	691,805
December 2020	774,476	90,323	684,153
Average	780,187	92,208	687,979
% of System		11.82%	88.18%
Residential Customers			
December 2021	714,000	84,738	629,262
December 2020	702,721	81,029	621,692
Average	708,361	82,884	625,477
% of System		11.70%	88.30%
Commercial Customers			
December 2021	68,961	7,325	61,636
December 2020	68,718	7,266	61,452
Average	68,840	7,296	61,544
% of System		10.60%	89.40%
Industrial Customers			
December 2021	978	71	907
December 2020	989	74	915
Average	984	73	911
% of System		7.37%	92.63%
The Dalles			
December 2021	8,665	2,179	6,486
December 2020	8,604	2,174	6,430
Average	8,635	2,177	6,458
% of System		25.21%	74.79%
Portland / Vancouver			
December 2021	559,297	91,913	467,384
December 2020	550,730	88,149	462,581
Average	555,014	90,031	464,983
% of System		16.22%	83.78%
Portland / Vancouver Commercial			
December 2021	44,887	7,109	37,778
December 2020	44,797	7,052	37,745
Average	44,842	7,081	37,762
% of System		15.79%	84.21%
Volumes - 12 Months Ended 12/31/21			
Firm Delivered			
	719,814,758	79,612,332	640,202,426
% of System		11.06%	88.94%
Sales Volumes			
	775,299,913	80,764,714	694,535,199
% of System		10.42%	89.58%
Sendout Volumes			
	1,184,773,617	102,660,504	1,082,113,113
% of System		8.66%	91.34%
3-factor formula (simple average)			
Gross Plant Directly Assigned		12.07%	87.93%
Number of Employees Directly Assigned		9.58%	90.42%
Number of Customers		11.82%	88.18%
Average		11.16%	88.84%
Derivation of factor for 3-factor - Gross Plant Directly Assigned			
December 31, 2021			
	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	207,852,729	3,291,600	204,561,129
Distribution	2,606,701,502	344,497,651	2,262,203,851
December 31, 2020			
	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	201,262,954	1,115,634	200,147,320
Distribution	2,493,115,391	316,262,829	2,176,852,562
Average			
	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	204,557,842	2,203,617	202,354,225
Distribution	2,549,908,446	330,380,240	2,219,528,206
Gross Plant Directly Assigned	2,755,226,281	332,584,304	2,422,641,977
% of System		12.07%	87.93%

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Rate Base (Less Gas Reserves)**

	2022 January	2022 February	2022 March
SYSTEM	System	System	System
<u>Gross Plant</u>			
Intangible			
Software	177,727,509	178,302,908	176,340,709
Other	84,795	84,795	84,795
Production	675,198	675,198	675,198
Transmission	207,860,384	208,457,213	208,996,043
Distribution	2,608,348,147	2,614,047,812	2,622,763,048
General	323,381,116	324,242,372	323,160,414
Storage and storage transmission	386,344,069	386,576,099	387,997,604
CNG and LNG	3,790,768	3,790,768	3,790,768
Total Gross Plant	3,708,211,987	3,716,177,164	3,723,808,580
<u>Accumulated Depreciation</u>			
Intangible	(81,057,060)	(82,024,551)	(80,718,126)
Production	(691,036)	(691,036)	(691,036)
Transmission	(51,911,604)	(52,234,877)	(52,559,033)
Distribution	(1,171,220,591)	(1,173,582,421)	(1,177,132,007)
General	(87,584,978)	(89,058,976)	(88,926,771)
Storage and storage transmission	(159,447,581)	(160,080,393)	(160,714,510)
CNG and LNG	(2,418,000)	(2,424,662)	(2,431,324)
Total Accumulated Depreciation	(1,554,330,849)	(1,560,096,916)	(1,563,172,807)
Storage Gas	22,713,903	22,713,903	22,713,903
Customer Contributions	(8,389,845)	(8,574,827)	(8,786,834)
Leasehold Improvements	26,073,178	25,975,942	25,912,127
Total Rate Base Excluding ADIT and WC	2,194,278,374	2,196,195,267	2,200,474,969
Less: ADIT	(450,956,006)	(452,606,846)	(457,191,278)
Total System Rate Base Less Working Capital	1,743,322,368	1,743,588,421	1,743,283,691
Add: Working Capital	20,981,676	20,187,594	17,884,290
Total System Rate Base (Less Gas Reserves)	1,764,304,044	1,763,776,015	1,761,167,981

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Rate Base (Less Gas Reserves)**

OREGON		2022	2022	2022
		January	February	March
Gross Plant		OREGON	OREGON	OREGON
Intangible	Software	156,737,890	157,245,334	155,514,872
	Other	84,348	84,348	84,348
Production		675,198	675,198	675,198
Transmission		204,568,355	204,568,662	205,099,072
Distribution		2,263,353,934	2,268,234,030	2,275,359,309
General		283,603,219	284,366,389	283,404,271
Storage and storage transmission		347,264,215	347,470,582	348,734,869
CNG and LNG		3,368,098	3,368,098	3,368,098
Total Gross Plant		3,259,655,257	3,266,012,642	3,272,240,036
Accumulated Depreciation				
Intangible		(71,484,222)	(72,337,452)	(71,185,315)
Production		(691,036)	(691,036)	(691,036)
Transmission		(51,655,042)	(51,972,691)	(52,290,748)
Distribution		(1,039,520,119)	(1,041,452,325)	(1,044,369,606)
General		(77,324,653)	(78,628,294)	(78,504,820)
Storage and storage transmission		(142,917,204)	(143,484,501)	(144,052,961)
CNG and LNG		(2,148,393)	(2,154,312)	(2,160,232)
Total Accumulated Depreciation		(1,385,740,668)	(1,390,720,612)	(1,393,254,718)
Storage Gas		20,201,746	20,201,746	20,201,746
Customer Contributions		(5,563,545)	(5,680,308)	(5,750,199)
Leasehold Improvements		23,163,411	23,077,027	23,020,333
Total Rate Base Excluding ADIT and WC		1,911,716,201	1,912,890,494	1,916,457,198
Less: ADIT		(450,956,006)	(452,606,846)	(457,191,278)
Total Rate Base Less Working Capital		1,460,760,195	1,460,283,648	1,459,265,920
Add: Working Capital		18,756,261	18,046,403	15,987,399
Total Oregon Rate Base (Less Gas Reserves)		1,479,516,456	1,478,330,052	1,475,253,319

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Rate Base (Less Gas Reserves)**

WASHINGTON		2022 January WASHINGTON	2022 February WASHINGTON	2022 March WASHINGTON
Gross Plant				
Intangible	Software	20,989,619	21,057,573	20,825,838
	Other	447	447	447
Production		0	0	0
Transmission		3,292,029	3,888,550	3,896,971
Distribution		344,994,213	345,813,782	347,403,739
General		39,777,897	39,875,982	39,756,143
Storage and storage transmission CNG and LNG		39,079,854 422,671	39,105,517 422,671	39,262,735 422,671
Total Gross Plant		448,556,730	450,164,522	451,568,544
Accumulated Depreciation				
Intangible		(9,572,839)	(9,687,100)	(9,532,811)
Production		0	0	0
Transmission		(256,562)	(262,186)	(268,285)
Distribution		(131,700,472)	(132,130,095)	(132,762,401)
General		(10,260,325)	(10,430,682)	(10,421,950)
Storage and storage transmission CNG and LNG		(16,530,377) (269,607)	(16,595,891) (270,350)	(16,661,550) (271,093)
Total Accumulated Depreciation		(168,590,181)	(169,376,304)	(169,918,089)
Storage Gas		2,512,158	2,512,158	2,512,158
Customer Contributions		(2,826,300)	(2,894,518)	(3,036,635)
Leasehold Improvements		2,909,767	2,898,915	2,891,793
Total Rate Base Excluding ADIT and WC		282,562,173	283,304,773	284,017,771
Less: ADIT		0	0	0
Total Rate Base Less Working Capital		282,562,173	283,304,773	284,017,771
Add: Working Capital		2,225,415	2,141,191	1,896,891
Total Washington Rate Base		284,787,587	285,445,963	285,914,662

Customer Counts, Volumes and Usage per Customer

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

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December
Volumes												
Residential	8,274,699	8,603,018	7,560,301	5,382,852	2,726,317	2,113,645	1,310,540	1,190,255	1,371,589	2,451,827	4,513,692	7,325,991
Commercial	3,379,548	3,459,090	3,211,255	2,397,890	1,389,654	1,140,485	810,794	757,770	873,296	1,178,198	1,930,939	3,039,344
Industrial Firm	371,668	374,025	360,640	309,987	234,355	196,193	169,905	171,485	174,970	217,559	283,235	355,322
Interruptible	129,407	115,048	119,210	94,619	88,548	75,780	66,047	66,794	72,294	91,551	98,049	135,035
Transport Firm	1,151,546	1,003,406	1,084,704	980,353	967,983	846,461	846,453	874,505	839,246	1,006,221	1,052,701	1,205,372
Transport Interruptible	672,347	564,282	659,911	540,617	513,301	491,003	582,031	712,130	777,283	845,448	586,973	606,024
Total	13,979,215	14,118,869	12,996,021	9,706,318	5,920,158	4,863,567	3,785,770	3,772,939	4,108,678	5,790,804	8,465,589	12,667,088
Customers												
Residential	83,298	83,594	83,891	84,204	84,483	84,744	85,237	85,513	85,727	85,994	86,252	86,696
Commercial	7,277	7,280	7,319	7,271	7,323	7,359	7,353	7,312	7,312	7,294	7,350	7,315
Industrial Firm	48	49	48	48	48	47	47	47	47	47	48	48
Interruptible	5	5	5	5	5	5	5	5	5	5	4	4
Transport Firm	19	19	19	19	19	19	19	19	19	19	19	19
Transport Interruptible	10	10	10	10	10	10	10	10	10	10	10	10
Total	90,657	90,957	91,292	91,557	91,888	92,184	92,671	92,906	93,120	93,369	93,683	94,092
Use per Customer												
Residential	99	103	90	64	32	25	15	14	16	29	52	85
Commercial	464	475	439	330	190	155	110	104	119	162	263	415
Industrial Firm	7,743	7,633	7,513	6,458	4,882	4,174	3,615	3,649	3,723	4,629	5,901	7,403
Interruptible	25,881	23,010	23,842	18,924	17,710	15,156	13,209	13,359	14,459	18,310	24,512	33,759
Transport Firm	60,608	52,811	57,090	51,598	50,946	44,551	44,550	46,027	44,171	52,959	55,405	63,441
Transport Interruptible	67,235	56,428	65,991	54,062	51,330	49,100	58,203	71,213	77,728	84,545	58,697	60,602

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

12 Months Ended	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December
Volumes												
Residential	52,196,098	53,610,925	54,224,755	54,243,998	54,054,631	53,939,656	53,601,044	53,499,536	53,518,990	54,164,771	53,768,541	52,824,726
Commercial	21,725,238	22,118,299	22,354,534	22,599,432	22,864,663	23,115,193	23,138,650	23,262,398	23,460,691	23,816,927	23,802,764	23,568,263
Industrial Firm	3,026,762	3,055,175	3,062,121	3,082,624	3,126,431	3,161,002	3,170,426	3,185,826	3,201,959	3,228,431	3,233,368	3,219,344
Interruptible	1,196,605	1,185,628	1,187,006	1,182,752	1,183,966	1,180,969	1,170,319	1,163,850	1,161,319	1,159,612	1,144,595	1,152,382
Transport Firm	11,975,210	11,847,532	11,777,804	11,786,535	11,853,910	11,830,120	11,825,171	11,801,082	11,775,672	11,786,335	11,789,590	11,858,951
Transport Interruptible	7,470,819	7,438,032	7,373,602	7,463,960	7,490,143	7,510,740	7,566,496	7,690,165	7,752,395	7,632,702	7,559,635	7,551,350
Total	97,590,732	99,255,591	99,979,822	100,359,301	100,573,744	100,737,680	100,472,106	100,602,857	100,871,026	101,788,778	101,298,493	100,175,016
Average Customers												
Residential	81,868	82,113	82,363	82,625	82,903	83,185	83,489	83,801	84,109	84,396	84,681	84,969
Commercial	7,252	7,251	7,250	7,249	7,260	7,272	7,278	7,284	7,291	7,300	7,307	7,314
Industrial Firm	51	51	50	50	49	49	48	48	48	48	48	48
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	22	21	21	21	21	20	20	20	20	19	19	19
Transport Interruptible	10	10	10	10	10	10	10	10	10	10	10	10
Total	89,208	89,450	89,699	89,959	90,248	90,541	90,851	91,168	91,482	91,779	92,070	92,365
12 Month Use per Average Customer												
Residential	638	653	658	657	652	648	642	638	636	642	635	622
Commercial	2,996	3,050	3,084	3,118	3,149	3,179	3,179	3,194	3,218	3,263	3,258	3,222
Industrial Firm	59,348	60,300	60,938	61,859	63,267	64,620	65,482	66,256	66,940	67,729	67,833	67,539
Interruptible	239,321	237,126	237,401	236,550	236,793	236,194	234,064	232,770	232,264	231,922	232,799	238,424
Transport Firm	552,702	553,192	556,432	563,500	573,576	579,434	586,372	592,523	598,763	607,022	615,109	624,155
Transport Interruptible	747,082	743,803	737,360	746,396	749,014	751,074	756,650	769,017	775,240	763,270	755,964	755,135

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

	2022 January	2022 February	2022 March
<u>Volumes</u>			
Residential	10,811,520	8,585,065	7,208,883
Commercial	4,520,444	3,709,678	3,197,802
Industrial Firm	458,225	396,186	370,443
Interruptible	144,309	115,100	116,304
Transport Firm	1,167,271	1,057,588	1,062,646
Transport Interruptible	679,700	565,760	671,627
Total	17,781,469	14,429,377	12,627,705
<u>Customers</u>			
Residential	87,030	87,234	87,480
Commercial	7,223	7,150	7,181
Industrial Firm	48	49	50
Interruptible	4	3	3
Transport Firm	19	19	19
Transport Interruptible	10	10	10
Total	94,334	94,465	94,743
<u>Use per Customer</u>			
Residential	124	98	82
Commercial	626	519	445
Industrial Firm	9,546	8,085	7,409
Interruptible	36,077	38,367	38,768
Transport Firm	61,435	55,663	55,929
Transport Interruptible	67,970	56,576	67,163

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

12 Months Ended	2022 January	2022 February	2022 March
Volumes			
Residential	55,361,547	55,343,594	54,992,176
Commercial	24,709,159	24,959,747	24,946,294
Industrial Firm	3,305,901	3,328,062	3,337,865
Interruptible	1,167,284	1,167,336	1,164,430
Transport Firm	11,874,676	11,928,858	11,906,800
Transport Interruptible	7,558,703	7,560,181	7,571,897
Total	103,977,270	104,287,778	103,919,462
Average Customers			
Residential	85,280	85,584	85,883
Commercial	7,309	7,298	7,287
Industrial Firm	48	48	48
Interruptible	5	5	4
Transport Firm	19	19	19
Transport Interruptible	10	10	10
Total	92,671	92,963	93,251
12 Month Use per Average Customer			
Residential	649	647	640
Commercial	3,381	3,420	3,423
Industrial Firm	69,355	69,819	69,781
Interruptible	245,744	254,691	263,645
Transport Firm	624,983	627,835	626,674
Transport Interruptible	755,870	756,018	757,190