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February 26, 2016

Steven V. King, Executive Director and Secretary
Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RE: NW Natural's Fourth Quarter of 2015 Results of Operations

Dear Mr. King,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the Fourth Quarter (October - December), 2015.

Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2013 and 2014. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2014 and 2015.

Reports are presented with system results, as well as with results for each state.

Please feel free to call or email me if you have any questions.

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates Analyst

Attachment: Quarterly Results of Operations Report to the WUTC – 4th Quarter

October 2015 Activity

NW Natural
Washington Quarterly Results of Operations Report

| Monthly Summary Acct Description | System Direct | System Allocated | System Total | Washington | | Oregon | | October 2015 | |
|---|------------------|---------------------|-----------------|------------|-----------|-------------|------------|-----------------|-----------------|
| | | | | Direct | Allocated | Direct | Allocated | Oregon Total | Oregon Total |
| Alloc. Ref. | | | | | | | | | |
| Sales of Gas | | | | | | | | | |
| 480.1 Residential | 17,602,197 | 6,769,017 | 17,602,197 | 2,022,975 | 658,095 | 15,579,222 | 6,110,922 | 15,579,222 | 6,110,922 |
| 481.1 Commercial | 10,717,537 | 6,769,017 | 10,717,537 | 960,501 | 658,095 | 9,757,035 | 6,110,922 | 9,757,035 | 6,110,922 |
| 481.2 Industrial Firm | 2,156,478 | 0 | 2,156,478 | 159,891 | 0 | 1,996,587 | 0 | 1,996,587 | 0 |
| 481.3 Interruptible | 2,488,654 | 0 | 2,488,654 | 52,691 | 0 | 2,435,963 | 0 | 2,435,963 | 0 |
| 481.5 Interruptible Incentive | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495.20 Unbilled Revenue | 0 | 6,769,017 | 6,769,017 | 0 | 658,095 | 0 | 6,110,922 | 6,110,922 | 6,110,922 |
| Total Sales of Gas | 32,964,866 | 6,769,017 | 39,733,883 | 3,196,059 | 658,095 | 29,768,807 | 6,110,922 | 35,879,729 | 35,879,729 |
| Transportation Revenue | | | | | | | | | |
| 489.12 Industrial Firm | 771,077 | 0 | 771,077 | 87,559 | 0 | 683,518 | 0 | 683,518 | 0 |
| 489.13 Interruptible | 665,065 | 0 | 665,065 | 87,210 | 0 | 577,855 | 0 | 577,855 | 0 |
| 489.15 Interruptible Incentive | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 489.3 Agency Fee/Balancing | 9,646 | 0 | 9,646 | 0 | 0 | 9,646 | 0 | 9,646 | 0 |
| Total Transportation Revenue | 1,445,788 | 0 | 1,445,788 | 174,770 | 0 | 1,271,019 | 0 | 1,271,019 | 0 |
| Rate Adjustments - Amortizations | 4,665,729 | 0 | 4,665,729 | (60,972) | 0 | 4,726,701 | 0 | 4,726,701 | 0 |
| Miscellaneous Revenues | | | | | | | | | |
| 487 Late Payment Charge | 85,025 | 0 | 85,025 | 3,846 | 0 | 81,179 | 0 | 81,179 | 0 |
| 488.0 Seasonal Reconnect Fee | 600 | 0 | 600 | 0 | 0 | 600 | 0 | 600 | 0 |
| 488.0 Delinquent Reconnect Fee | 13,900 | 0 | 13,900 | 200 | 0 | 13,700 | 0 | 13,700 | 0 |
| 488.1 Returned Check Charge | 7,215 | 0 | 7,215 | 690 | 0 | 6,525 | 0 | 6,525 | 0 |
| 488.3 Recon Charge CR During Office Hours | 20,045 | 0 | 20,045 | 1,075 | 0 | 18,970 | 0 | 18,970 | 0 |
| 488.4 Field Collection Charge | 17,195 | 0 | 17,195 | 1,475 | 0 | 15,720 | 0 | 15,720 | 0 |
| 488.5 Recon Charge CR After Office Hours | 1,910 | 0 | 1,910 | 1,750 | 0 | 160 | 0 | 160 | 0 |
| 488.6 Recon Charge Seas During Office Hours | 1,890 | 0 | 1,890 | 150 | 0 | 1,740 | 0 | 1,740 | 0 |
| 488.7 Recon Charge Seas After Office Hours | 200 | 0 | 200 | 200 | 0 | 0 | 0 | 0 | 0 |
| 488.8 Automated Payment Charge | 3,245 | 0 | 3,245 | 408 | 0 | 2,838 | 0 | 2,838 | 0 |
| 493.2 Rent - Utility Property | 17,302 | 27,273 | 27,273 | 1,979 | 1,979 | 15,719 | 25,294 | 25,294 | 25,294 |
| 495.1 Meter Rentals | 7,408 | 0 | 7,408 | 1,872 | 0 | 5,536 | 0 | 5,536 | 0 |
| 495.2 Other Gas Revenue - Miscellaneous | 175,935 | 27,273 | 203,208 | 13,249 | 1,979 | 162,686 | 25,294 | 187,980 | 203,208 |
| Total Miscellaneous Revenues | 39,252,318 | 6,796,290 | 46,048,608 | 3,323,106 | 660,074 | 35,929,212 | 6,136,216 | 42,065,429 | 46,048,608 |
| Total Operating Revenue | 13,083,013 | 0 | 13,083,013 | 1,103,054 | 0 | 11,979,959 | 0 | 11,979,959 | 0 |
| Cost of Gas | | | | | | | | | |
| 804.7 WACOG Incurred | 1,580,758 | 0 | 1,580,758 | 251,408 | 0 | 1,329,350 | 0 | 1,329,350 | 0 |
| 805.7 WACOG Deferred | 6,676,453 | 0 | 6,676,453 | 693,016 | 0 | 5,983,438 | 0 | 5,983,438 | 0 |
| 805.8 Demand Incurred | (2,837,819) | 0 | (2,837,819) | (329,608) | 0 | (2,508,211) | 0 | (2,508,211) | 0 |
| 805.4 Amortization of Gas Costs | 735,260 | 0 | 735,260 | 39,442 | 0 | 695,818 | 0 | 695,818 | 0 |
| Total Cost of Gas | 19,237,667 | 0 | 19,237,667 | 1,757,312 | 0 | 17,480,355 | 0 | 17,480,355 | 0 |
| Detail Operations & Maintenance | | | | | | | | | |
| O&M | 612,781 | 9,419,819 | 10,032,600 | 52,043 | 973,707 | 560,738 | 8,446,112 | 9,006,850 | 10,032,600 |
| Other Taxes | | | | | | | | | |
| 408.11 Property | 1,770,250 | 0 | 1,770,250 | 145,337 | 0 | 1,624,913 | 0 | 1,624,913 | 0 |
| 408.12 Franchise | 1,078,900 | 0 | 1,078,900 | 150,512 | 0 | 928,388 | 0 | 928,388 | 0 |
| 408.13 Payroll | 37,064 | 418,577 | 418,577 | 4,862 | 44,662 | 32,202 | 373,915 | 373,915 | 418,577 |
| 408.14 Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 408.15 Regulatory | 2,886,214 | 418,577 | 3,304,791 | 300,711 | 44,662 | 2,585,503 | 373,915 | 2,959,418 | 3,304,791 |
| Total Other Taxes | 5,733,318 | 418,577 | 6,151,895 | 500,610 | 89,334 | 4,133,433 | 747,830 | 4,881,263 | 6,151,895 |
| 403.1 Depreciation | 6,256,541 | 0 | 6,256,541 | 660,440 | 0 | 5,596,100 | 0 | 5,596,100 | 0 |
| Income Taxes | | | | | | | | | |
| 409.11 Federal Income Taxes | 2,387,464 | 0 | 2,387,464 | (14,357) | 0 | 2,401,821 | 0 | 2,401,821 | 0 |
| 410.1 Federal Income Taxes - Deferred | 133,359 | 0 | 133,359 | 0 | 0 | 133,359 | 0 | 133,359 | 0 |
| 411.4 Federal Income Tax Credit | (998,645) | 0 | (998,645) | (1,041) | 0 | (997,604) | 0 | (997,604) | 0 |
| 409.1 Oregon Income Taxes | 491,035 | 0 | 491,035 | 0 | 0 | 491,035 | 0 | 491,035 | 0 |
| 410.1 Oregon Income Taxes - Deferred | 39,788 | 0 | 39,788 | 0 | 0 | 39,788 | 0 | 39,788 | 0 |
| 411.1 Oregon Income Tax Credit | (208,752) | 0 | (208,752) | (15,398) | 0 | (189,354) | 0 | (189,354) | 0 |
| Total Income Taxes | 1,844,249 | 0 | 1,844,249 | (15,398) | 0 | 1,828,851 | 0 | 1,828,851 | 0 |
| Total Operating Revenue Deductions | 22,736,662 | 16,094,937 | 40,675,847 | 2,110,066 | 1,678,809 | 20,626,596 | 14,416,127 | 36,902,371 | 40,675,847 |
| Net Operating Income | 5,372,761 | 0 | 5,372,761 | 209,703 | 0 | 5,163,058 | 0 | 5,163,058 | 0 |

NW Natural
Washington Results of Operations
Monthly Summary

| Rate Base | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|---------------------------------|---------------|------------------|----------------------|-------------------|----------------------|--------------------|---------------|------------------|----------------------|
| 101 Gross Plant | | | 2,696,104,466 | | | 271,723,162 | | | 2,424,381,304 |
| 108.1X Accumulated Depreciation | | | (1,214,008,107) | | | (116,296,300) | | | (1,097,711,807) |
| ADJ Working Capital Allowance | | | 74,232,597 | | | 6,966,571 | | | 67,266,026 |
| 117.X Storage Gas - Cushion | | | 14,162,814 | | | 1,329,888 | | | 12,832,926 |
| 186.XX Leasehold Improvements | | | 738,687 | | | 73,056 | | | 665,631 |
| 252.XX Customer Contributions | | | (3,345,580) | | | (410,527) | | | (2,935,053) |
| 283.XX Deferred Taxes - Federal | | | (332,934,363) | | | (37,351,095) | | | (295,583,267) |
| 283.XX Deferred Taxes - State | | | (68,027,497) | | | 0 | | | (68,027,497) |
| Total Rate Base | | | 1,166,923,018 | | | 126,034,755 | | | 1,040,888,262 |

Rate Of Return on Rate Base

| Allocation References: | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|------------------------|---------------|------------------|--------------|-------------------|----------------------|------------------|---------------|------------------|--------------|
| A Unbilled Revenue | | | 100.00% | | | 9.72% | | | 90.28% |
| B Follows plant split | | | 100.00% | | | 10.47% | | | 89.53% |
| OKM See OQ&M Detail | | | 100.00% | | | 10.67% | | | 89.33% |
| C Payroll Factor | | | 100.00% | | | 10.56% | | | 89.44% |
| D Depreciation Factor | | | 100.00% | | | 0.17% | | | 0.50% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

Summary

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

| | | October 2015 | | | | | | |
|---------------|------------------|---------------|-------------------|----------------------|------------------|---------------|------------------|---------------|
| System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
| | | 82,628,201 | | | 7,340,662 | | | 75,287,539 |
| | | 1,159,899,283 | | | 123,479,260 | | | 1,036,420,024 |
| | | 7.12% | | | 5.94% | | | 7.26% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Oregon | | Oregon | |
|---|---------------------------------------|-------------|--------------|-------------|-------------|------------|-------------|-------------|--------------|------------|--------------|----------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated | Total | Total |
| Sales of Gas | | | | | | | | | | | | |
| 480.1 | Residential | | 417,350,507 | 0 | 45,591,070 | 0 | 45,591,070 | 0 | 371,759,437 | 0 | 371,759,437 | 0 |
| 481.1 | Commercial | | 217,317,498 | 0 | 18,947,657 | 0 | 18,947,657 | 0 | 198,369,841 | 0 | 198,369,841 | 0 |
| 481.2 | Industrial Firm | | 24,713,644 | 0 | 2,310,248 | 0 | 2,310,248 | 0 | 22,403,396 | 0 | 22,403,396 | 0 |
| 481.3 | Interruptible | | 31,792,764 | 0 | 736,052 | 0 | 736,052 | 0 | 31,056,711 | 0 | 31,056,711 | 0 |
| 481.5 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495.20 | Unbilled Revenue | | 27,576 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Sales of Gas | A | 691,174,413 | 27,576 | 67,585,027 | 56,663 | 67,641,691 | 56,663 | 623,589,386 | (29,087) | 623,560,298 | (29,087) |
| Transportation Revenue | | | | | | | | | | | | |
| 489.12 | Industrial Firm | | 9,745,257 | 0 | 1,127,155 | 0 | 1,127,155 | 0 | 8,618,102 | 0 | 8,618,102 | 0 |
| 489.13 | Interruptible | | 7,656,616 | 0 | 896,318 | 0 | 896,318 | 0 | 6,760,299 | 0 | 6,760,299 | 0 |
| 489.15 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 489.3 | Agency Fee/Balancing | | 32,000 | 0 | 0 | 0 | 0 | 0 | 32,000 | 0 | 32,000 | 0 |
| | Total Transportation Revenue | | 17,433,874 | 0 | 2,023,473 | 0 | 2,023,473 | 0 | 15,410,401 | 0 | 15,410,401 | 0 |
| Rate Adjustments - Amortizations | | | | | | | | | | | | |
| 495.6 | Miscellaneous Revenues | | 2,118,393 | 0 | 94,760 | 0 | 94,760 | 0 | 2,023,633 | 0 | 2,023,633 | 0 |
| 487 | Late Payment Charge | | 23,600 | 0 | 0 | 0 | 0 | 0 | 23,600 | 0 | 23,600 | 0 |
| 488.0 | Seasonal Reconnect Fee | | 292,680 | 0 | 1,250 | 0 | 1,250 | 0 | 291,430 | 0 | 291,430 | 0 |
| 488.1 | Delinquent Reconnect Fee | | 104,895 | 0 | 10,275 | 0 | 10,275 | 0 | 94,620 | 0 | 94,620 | 0 |
| 488.3 | Return Charge CR During Office Hours | | 281,510 | 0 | 14,520 | 0 | 14,520 | 0 | 266,990 | 0 | 266,990 | 0 |
| 488.4 | Field Collection Charge | | 410,555 | 0 | 35,370 | 0 | 35,370 | 0 | 375,185 | 0 | 375,185 | 0 |
| 488.5 | Recon Charge CR After Office Hours | | 39,490 | 0 | 37,050 | 0 | 37,050 | 0 | 2,440 | 0 | 2,440 | 0 |
| 488.6 | Recon Charge Seas During Office Hours | | 16,705 | 0 | 1,820 | 0 | 1,820 | 0 | 14,885 | 0 | 14,885 | 0 |
| 488.7 | Recon Charge Seas After Office Hours | | 3,980 | 0 | 3,850 | 0 | 3,850 | 0 | 130 | 0 | 130 | 0 |
| 488.8 | Automated Payment Charge | | 62,923 | 0 | 8,118 | 0 | 8,118 | 0 | 54,805 | 0 | 54,805 | 0 |
| 493.2 | Rent - Utility Property | | 280,172 | 0 | 18,558 | 0 | 18,558 | 0 | 261,614 | 0 | 261,614 | 0 |
| 495.1 | Meter Rentals | | 207,527 | 0 | 19,317 | 0 | 19,317 | 0 | 188,210 | 0 | 188,210 | 0 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 92,997 | 0 | 7,174 | 0 | 7,174 | 0 | 85,823 | 0 | 85,823 | 0 |
| | Total Miscellaneous Revenues | | 3,655,254 | 280,172 | 233,503 | 18,558 | 252,060 | 18,558 | 3,421,751 | 261,614 | 3,683,365 | 261,614 |
| Total Operating Revenue | | | | | | | | | | | | |
| | | | 731,411,135 | 307,748 | 68,371,657 | 75,221 | 68,446,877 | 75,221 | 663,039,478 | 232,527 | 663,272,005 | 232,527 |
| Cost of Gas | | | | | | | | | | | | |
| 804.7 | WACOG Incurred | | 235,819,352 | 0 | 21,681,857 | 0 | 21,681,857 | 0 | 214,137,495 | 0 | 214,137,495 | 0 |
| 805.7 | WACOG Deferred | | 23,739,886 | 0 | 3,490,605 | 0 | 3,490,605 | 0 | 20,249,281 | 0 | 20,249,281 | 0 |
| 804.6 | Demand Incurred | | 80,497,868 | 0 | 8,355,679 | 0 | 8,355,679 | 0 | 72,142,189 | 0 | 72,142,189 | 0 |
| 805.8 | Demand Deferred | | (10,316,984) | 0 | (1,427,295) | 0 | (1,427,295) | 0 | (8,891,689) | 0 | (8,891,689) | 0 |
| 805.4 | Amortization of Gas Costs | | 14,541,190 | 0 | 1,454,190 | 0 | 1,454,190 | 0 | 13,755,660 | 0 | 13,755,660 | 0 |
| | Total Cost of Gas | | 344,279,312 | 0 | 32,886,376 | 0 | 32,886,376 | 0 | 311,392,936 | 0 | 311,392,936 | 0 |
| Operations & Maintenance | | | | | | | | | | | | |
| | | O&M | 11,256,281 | 135,699,108 | 747,000 | 12,393,697 | 13,140,697 | 10,509,280 | 123,305,412 | 0 | 133,814,692 | 0 |
| Other Taxes | | | | | | | | | | | | |
| 408.11 | Property | | 19,124,312 | 0 | 1,478,054 | 0 | 1,478,054 | 0 | 17,646,259 | 0 | 17,646,259 | 0 |
| 408.12 | Franchise | | 18,230,602 | 0 | 2,788,950 | 0 | 2,788,950 | 0 | 15,441,652 | 0 | 15,441,652 | 0 |
| 408.13 | Payroll | | 0 | 4,834,733 | 0 | 515,866 | 0 | 4,318,867 | 0 | 4,318,867 | 0 | |
| 408.14 | Other | | 247,361 | 0 | 68,877 | 0 | 68,877 | 0 | 178,484 | 0 | 178,484 | 0 |
| 408.15 | Regulatory | | 3,638,351 | 0 | 143,086 | 0 | 143,086 | 0 | 3,495,266 | 0 | 3,495,266 | 0 |
| | Total Other Taxes | | 41,240,626 | 4,834,733 | 4,478,966 | 515,866 | 4,994,832 | 36,761,660 | 4,318,867 | 41,080,526 | 41,080,526 | 0 |
| Depreciation | | | | | | | | | | | | |
| 403.1 | Depreciation | | 0 | 74,201,023 | 0 | 7,790,997 | 7,790,997 | 0 | 66,410,026 | 0 | 66,410,026 | 0 |
| Income Taxes | | | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | 23,100,183 | 0 | 2,359,134 | 0 | 2,359,134 | 0 | 20,741,049 | 0 | 20,741,049 | 0 |
| 410.1 | Federal Income Taxes - Deferred | | 30,573,403 | 0 | 0 | 0 | 0 | 0 | 30,573,403 | 0 | 30,573,403 | 0 |
| 411.4 | Federal Income Tax Credit | | (22,873,620) | 0 | (65,822) | 0 | (65,822) | 0 | (22,807,799) | 0 | (22,807,799) | 0 |
| 409.1 | Oregon Income Taxes | | 1,568,685 | 0 | 0 | 0 | 0 | 0 | 1,568,685 | 0 | 1,568,685 | 0 |
| 410.1 | Oregon Income Taxes - Deferred | | 8,491,418 | 0 | 0 | 0 | 0 | 0 | 8,491,418 | 0 | 8,491,418 | 0 |
| 411.1 | Oregon Income Tax Credit | | (3,280,470) | 0 | 0 | 0 | 0 | 0 | (3,280,470) | 0 | (3,280,470) | 0 |
| | Total Income Taxes | | 37,579,599 | 0 | 2,293,313 | 0 | 2,293,313 | 0 | 35,286,286 | 0 | 35,286,286 | 0 |
| Total Operating Revenue Deductions | | | | | | | | | | | | |
| | | | 396,776,218 | 214,734,864 | 38,112,343 | 20,700,560 | 61,106,215 | 358,663,876 | 194,034,304 | 0 | 587,984,466 | 0 |
| Net Operating Income | | | | | | | | | | | | |
| | | | 82,628,201 | 649,090,681 | 7,340,662 | 0 | 7,340,662 | 0 | 75,287,539 | 0 | 75,287,539 | 0 |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Rate Base | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|---------------------------------|---------------|------------------|-----------------|-------------------|----------------------|------------------|---------------|------------------|-----------------|
| 101 Gross Plant | | 2,671,219,259 | 2,671,219,259 | | | 267,942,738 | | | 2,403,276,521 |
| 108.1X Accumulated Depreciation | | (1,187,449,134) | (1,187,449,134) | | | (114,376,380) | | | (1,073,072,754) |
| Adj Working Capital Allowance | | 63,363,909 | 63,363,909 | | | 5,891,671 | | | 57,472,238 |
| 117.X Storage Gas - Cushion | | 14,087,763 | 14,087,763 | | | 1,323,308 | | | 12,764,455 |
| 186.XX Leasehold Improvements | | 969,858 | 969,858 | | | 201,255 | | | 768,602 |
| 252.XX Customer Contributions | | (3,330,412) | (3,330,412) | | | (346,857) | | | (2,983,555) |
| 283.XX Deferred Taxes - Federal | | (331,409,433) | (331,409,433) | | | (37,156,476) | | | (294,252,957) |
| 283.XX Deferred Taxes - State | | (67,552,526) | (67,552,526) | | | 0 | | | (67,552,526) |
| Total Rate Base | | 1,159,899,283 | 1,159,899,283 | | | 123,479,260 | | | 1,036,420,024 |

Rate Of Return on Rate Base

| Allocation References: | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|------------------------|--------------|-------------------|----------------------|------------------|---------------|------------------|--------------|
| A Unbilled Revenue | 100.00% | | | 205.48% | | | -105.48% |
| B Direct | 100.00% | | | 6.62% | | | 93.38% |
| O&M See O&M Detail | 100.00% | | | 10.67% | | | 89.33% |
| C Payroll Factor | 100.00% | | | 10.50% | | | 89.50% |
| D Depreciation Factor | | | | | | | |
| | 7.12% | | | 5.94% | | | 7.26% |

| System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
|---------------|------------------|-----------------|-------------------|----------------------|------------------|---------------|------------------|-----------------|
| | | 2,671,219,259 | | | 267,942,738 | | | 2,403,276,521 |
| | | (1,187,449,134) | | | (114,376,380) | | | (1,073,072,754) |
| | | 63,363,909 | | | 5,891,671 | | | 57,472,238 |
| | | 14,087,763 | | | 1,323,308 | | | 12,764,455 |
| | | 969,858 | | | 201,255 | | | 768,602 |
| | | (3,330,412) | | | (346,857) | | | (2,983,555) |
| | | (331,409,433) | | | (37,156,476) | | | (294,252,957) |
| | | (67,552,526) | | | 0 | | | (67,552,526) |
| | | 1,159,899,283 | | | 123,479,260 | | | 1,036,420,024 |
| | | 7.12% | | | 5.94% | | | 7.26% |
| | | 100.00% | | | 205.48% | | | -105.48% |
| | | 100.00% | | | 6.62% | | | 93.38% |
| | | 100.00% | | | 10.67% | | | 89.33% |
| | | 100.00% | | | 10.50% | | | 89.50% |

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31, 2015

Month

| | System | Washington | Oregon |
|---|----------|------------|----------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$17,210 | \$1,619 | \$15,591 |
| 818 Compressor Station Expense | 6,606 | 622 | 5,985 |
| 819 Compressor Station Fuel | 0 | - | 0 |
| 820 Measuring and Regulator Station Expense | 139,290 | 13,054 | 126,237 |
| 821 Purification Expense | - | - | - |
| Maintenance | | | |
| 832 Wells Expense | 16,053 | 1,511 | 14,542 |
| Total Underground Storage Expense | 179,160 | 16,805 | 162,355 |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 8,771 | 840 | 7,931 |
| Total Other Storage Expense | 8,771 | 840 | 7,931 |
| Liquified Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 102,216 | 9,619 | 92,597 |
| 845 LNG Fuel | - | - | - |
| Maintenance | | | |
| 847 Supervision and Engineering | 72,757 | 6,847 | 65,909 |
| Total Liquified Natural Gas Expense | 174,972 | 16,466 | 158,507 |
| Total Natural Gas Storage | 362,903 | 34,111 | 328,792 |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 99,363 | 3,010 | 96,353 |
| Maintenance | | | |
| 863 Maintenance of Mains | 2,091 | 208 | 1,883 |
| Total Transmission Expense | 101,454 | 3,218 | 98,236 |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 203,680 | 17,847 | 185,833 |
| 874 Mains and Services Expense | 752,617 | 91,245 | 661,372 |
| 875 Measuring and Regulator Station Expense - General | 14,012 | 1,283 | 12,729 |
| 877 Measuring and Regulator Station Expense - City Gate | 44,798 | 3,730 | 41,068 |
| 878 Meter and House Regulator Expense | 491,374 | 52,183 | 439,190 |
| 879 Customer Installation Expense | 852,726 | 91,169 | 761,557 |
| 880 Other Expense | 91,326 | 10,015 | 81,310 |
| 881 Rents | 23,327 | 2,685 | 20,641 |

| | | | | | |
|---|---------------------|--------------------|--------------------|--|--|
| Maintenance | | | | | |
| 885 Supervision and Engineering | 396,593 | 20,962 | 375,632 | | |
| 887 Mains | 168,018 | 20,411 | 147,607 | | |
| 889 Measuring and Regulator Station Expense - General | 73,457 | 6,205 | 67,252 | | |
| 891 Measuring and Regulator Station Expense - City Gate | 3,602 | 289 | 3,313 | | |
| 892 Services | 25,901 | 1,521 | 24,380 | | |
| 893 Meters and House Regulators | 214,431 | 20,748 | 193,683 | | |
| 894 Other Equipment | 1,636 | 138 | 1,498 | | |
| Total Distribution Expense | <u>3,357,498</u> | <u>340,431</u> | <u>3,017,066</u> | | |
| Customer Accounts Expense | | | | | |
| Operation | | | | | |
| 901 Supervision | 129,170 | 13,834 | 115,336 | | |
| 902 Meter Reading Expenses | 69,297 | 7,422 | 61,875 | | |
| 903 Customer Records and Collection Expense | 1,393,913 | 148,587 | 1,245,326 | | |
| 904 Uncollectible Accounts | 62,228 | 6,605 | 55,623 | | |
| Total Customer Accounts Expense | <u>1,654,607</u> | <u>176,447</u> | <u>1,478,160</u> | | |
| Customer Service and Informational | | | | | |
| Operation | | | | | |
| 907 Supervision | 108 | 12 | 96 | | |
| 908 Customer Assistance Expense | 88,079 | 7,637 | 80,442 | | |
| 909 Customer Information Expense | 99,181 | 10,622 | 88,559 | | |
| 910 Miscellaneous Customer Service Expense | 17,605 | 1,910 | 15,695 | | |
| Total Customer Service and Informational | <u>204,972</u> | <u>20,180</u> | <u>184,791</u> | | |
| Sales Expense | | | | | |
| Operation | | | | | |
| 911 Supervision | 13,697 | 1,467 | 12,230 | | |
| 912 Demonstration and Selling Expense | 215,499 | 23,003 | 192,496 | | |
| 913 Advertising | 60,375 | 6,466 | 53,909 | | |
| 916 Miscellaneous Sales Expense | - | - | - | | |
| Total Sales Expense | <u>289,570</u> | <u>30,936</u> | <u>258,634</u> | | |
| Administrative and General Expense | | | | | |
| Operation | | | | | |
| 921 Office Supplies and Expense | 4,230,075 | 444,336 | 3,785,739 | | |
| 922 Administrative Expenses Transferred - Credit | (1,489,719) | (157,319) | (1,332,400) | | |
| 924 Property Insurance Premium | 256,063 | 25,453 | 230,611 | | |
| 925 Injuries and Damages | 2,294 | 228 | 2,066 | | |
| 926 Employee Pensions and Benefits | 10,163 | 989 | 9,174 | | |
| 928 Regulatory Commission Expense | - | - | - | | |
| 930 Miscellaneous General Expense | 385,072 | 38,276 | 346,796 | | |
| 931 Rents | 389,602 | 38,348 | 351,254 | | |
| Maintenance | | | | | |
| 935 Maintenance of General Plant | 278,046 | 30,115 | 247,931 | | |
| Total Administrative and General Expense | <u>4,061,596</u> | <u>420,426</u> | <u>3,641,170</u> | | |
| Total Operations and Maintenance Expense | <u>\$10,032,600</u> | <u>\$1,025,749</u> | <u>\$9,006,850</u> | | |

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended October 31, 2015

| FERC DESCRIPTION | System | | | | Washington | | | | Oregon | | | | Allocation Method firm volumes Total |
|---|--------|------------|------------|------|------------|-----------|-------|------------|--------|------------|------------|------------|---|
| | Direct | Allocated | Total | | Direct | Allocated | Total | | Direct | Allocated | Total | | |
| | | | Oct | Oct | | | Oct | Oct | | | Oct | Oct | |
| 816 Wells Expense Total | 0.00 | 17,210.33 | 17,210.33 | 0.00 | 1,619.49 | 1,619.49 | 0.00 | 15,590.84 | 0.00 | 15,590.84 | 15,590.84 | 15,590.84 | |
| 818 Compressor Station Expense Total | 0.00 | 6,606.31 | 6,606.31 | 0.00 | 621.65 | 621.65 | 0.00 | 5,984.66 | 0.00 | 5,984.66 | 5,984.66 | 5,984.66 | |
| 819 Compressor Station Fuel Total | 0.00 | 0.01 | 0.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | 0.01 | 0.01 | |
| 820 Measuring and Regulator Station Expense Total | 570.73 | 138,719.74 | 139,290.47 | 0.00 | 13,053.53 | 13,053.53 | 0.00 | 125,666.21 | 0.00 | 125,666.21 | 126,236.94 | 126,236.94 | |
| 821 Purification Expense Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 832 Wells Expense Total | 0.00 | 16,053.07 | 16,053.07 | 0.00 | 1,510.59 | 1,510.59 | 0.00 | 14,542.48 | 0.00 | 14,542.48 | 14,542.48 | 14,542.48 | |
| 840 Supervision and Engineering Total | 0.00 | 1,141.23 | 1,141.23 | 0.00 | 122.23 | 122.23 | 0.00 | 1,019.00 | 0.00 | 1,019.00 | 1,019.00 | 1,019.00 | |
| 844 Supervision and Engineering Total | 0.00 | 102,215.77 | 102,215.77 | 0.00 | 9,618.51 | 9,618.51 | 0.00 | 92,597.26 | 0.00 | 92,597.26 | 92,597.26 | 92,597.26 | |
| 845 LNG Fuel Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 847 Supervision and Engineering Total | 0.00 | 142.44 | 142.44 | 0.00 | 14.16 | 14.16 | 0.00 | 128.28 | 0.00 | 128.28 | 128.28 | 128.28 | |
| 856 Mains Expense Total | 0.00 | 72,614.14 | 72,614.14 | 0.00 | 6,832.99 | 6,832.99 | 0.00 | 65,781.15 | 0.00 | 65,781.15 | 65,781.15 | 65,781.15 | |
| 863 Maintenance of Mains Total | 0.00 | 2,091.18 | 2,091.18 | 0.00 | 207.86 | 207.86 | 0.00 | 1,883.32 | 0.00 | 1,883.32 | 1,883.32 | 1,883.32 | |
| 870 Supervision and Engineering Total | 0.00 | 349,935.53 | 349,935.53 | 0.00 | 34,783.60 | 34,783.60 | 0.00 | 315,151.93 | 0.00 | 315,151.93 | 315,151.93 | 315,151.93 | |
| 874 Mains and Services Expense Total | 0.00 | 900.73 | 900.73 | 0.00 | 89.53 | 89.53 | 0.00 | 811.20 | 0.00 | 811.20 | 811.20 | 811.20 | |
| 875 Measuring and Regulator Station Expense - Gen | 0.00 | 6,901.16 | 6,901.16 | 0.00 | 549.33 | 549.33 | 0.00 | 6,351.83 | 0.00 | 6,351.83 | 6,351.83 | 6,351.83 | |
| 877 Measuring and Regulator Station Expense - City | 0.00 | 44,798.00 | 44,798.00 | 0.00 | 3,730.14 | 3,730.14 | 0.00 | 41,067.86 | 0.00 | 41,067.86 | 41,067.86 | 41,067.86 | |

| | | | | | | | | | |
|------------|------------|------------|----------|-----------|-----------|------------|------------|------------|----------------------------|
| 0.00 | 11,767.48 | 11,767.48 | 0.00 | 900.21 | 900.21 | 0.00 | 10,867.27 | 10,867.27 | Customers-Ind Total |
| 415.76 | 0.00 | 415.76 | 0.00 | 0.00 | 0.00 | 415.76 | 0.00 | 415.76 | Direct-OR Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 0.00 | 1,398.88 | 1,398.88 | 0.00 | 111.35 | 111.35 | 0.00 | 1,287.53 | 1,287.53 | Employee Cost Total |
| 0.00 | 490,957.74 | 491,373.50 | 0.00 | 52,183.01 | 52,183.01 | 415.76 | 438,774.73 | 439,190.49 | Sendout Volumes Total |
| 0.00 | 34,852.15 | 34,852.15 | 0.00 | 3,464.30 | 3,464.30 | 0.00 | 31,387.85 | 31,387.85 | 3-factor Total |
| 0.00 | 806,491.92 | 806,491.92 | 0.00 | 86,375.27 | 86,375.27 | 0.00 | 720,116.65 | 720,116.65 | Customers-All Total |
| 6,463.65 | 0.00 | 6,463.65 | 0.00 | 0.00 | 0.00 | 6,463.65 | 0.00 | 6,463.65 | Direct-OR Total |
| 907.97 | 0.00 | 907.97 | 907.97 | 0.00 | 907.97 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 0.00 | 4,010.02 | 4,010.02 | 0.00 | 421.45 | 421.45 | 0.00 | 3,588.57 | 3,588.57 | Employee Cost Total |
| 7,371.62 | 845,354.09 | 852,725.71 | 907.97 | 90,261.02 | 91,168.99 | 6,463.65 | 755,093.07 | 761,556.72 | 3-factor Total |
| 0.00 | 16,499.47 | 16,499.47 | 0.00 | 1,640.07 | 1,640.07 | 0.00 | 14,859.40 | 14,859.40 | Customers-All Total |
| 0.00 | 17,391.48 | 17,391.48 | 0.00 | 1,862.62 | 1,862.62 | 0.00 | 15,528.86 | 15,528.86 | Direct-OR Total |
| 22,398.71 | 0.00 | 22,398.71 | 0.00 | 0.00 | 0.00 | 22,398.71 | 0.00 | 22,398.71 | Direct-WA Total |
| 4,045.64 | 0.00 | 4,045.64 | 4,045.64 | 0.00 | 4,045.64 | 0.00 | 0.00 | 0.00 | Sendout Volumes Total |
| 0.00 | 30,990.25 | 30,990.25 | 0.00 | 2,466.82 | 2,466.82 | 0.00 | 28,523.43 | 28,523.43 | 3-factor Total |
| 0.00 | 64,881.20 | 64,881.20 | 4,045.64 | 5,969.51 | 10,015.15 | 22,398.71 | 58,911.69 | 61,310.40 | Customers-The Dalles Total |
| 0.00 | 20,967.40 | 20,967.40 | 0.00 | 2,084.16 | 2,084.16 | 0.00 | 18,883.24 | 18,883.24 | 3-factor Total |
| 0.00 | 2,359.44 | 2,359.44 | 0.00 | 601.19 | 601.19 | 0.00 | 1,758.25 | 1,758.25 | Customers-All Total |
| 0.00 | 23,326.84 | 23,326.84 | 0.00 | 2,685.35 | 2,685.35 | 0.00 | 20,641.49 | 20,641.49 | Direct-OR Total |
| 0.00 | 167,234.28 | 167,234.28 | 0.00 | 16,623.08 | 16,623.08 | 0.00 | 150,611.20 | 150,611.20 | Direct-WA Total |
| 0.00 | 1,765.92 | 1,765.92 | 0.00 | 189.13 | 189.13 | 0.00 | 1,576.79 | 1,576.79 | Sendout Volumes Total |
| 203,238.23 | 0.00 | 203,238.23 | 0.00 | 0.00 | 0.00 | 203,238.23 | 0.00 | 203,238.23 | 3-factor Total |
| 2,401.90 | 0.00 | 2,401.90 | 2,401.90 | 0.00 | 2,401.90 | 0.00 | 0.00 | 0.00 | Customers-All Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total |
| 0.00 | 21,953.12 | 21,953.12 | 0.00 | 1,747.47 | 1,747.47 | 0.00 | 20,205.65 | 20,205.65 | Direct-WA Total |
| 205,640.13 | 190,953.32 | 396,593.45 | 2,401.90 | 18,559.68 | 20,961.58 | 203,238.23 | 172,393.64 | 375,631.87 | sales volumes Total |
| 0.00 | 2,149.48 | 2,149.48 | 0.00 | 213.67 | 213.67 | 0.00 | 1,935.81 | 1,935.81 | Sendout Volumes Total |
| 0.00 | 106,394.76 | 106,394.76 | 0.00 | 12,490.74 | 12,490.74 | 0.00 | 93,904.02 | 93,904.02 | 3-factor Total |
| 0.00 | 87.97 | 87.97 | 0.00 | 9.42 | 9.42 | 0.00 | 78.55 | 78.55 | Customers-All Total |
| 51,688.74 | 0.00 | 51,688.74 | 0.00 | 0.00 | 0.00 | 51,688.74 | 0.00 | 51,688.74 | Direct-OR Total |
| 7,697.09 | 0.00 | 7,697.09 | 7,697.09 | 0.00 | 7,697.09 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Sendout volumes Total |
| 59,385.83 | 108,632.21 | 168,018.04 | 7,697.09 | 12,713.83 | 20,410.92 | 51,688.74 | 95,918.38 | 147,607.12 | 3-factor Total |
| 0.00 | 2,462.46 | 2,462.46 | 0.00 | 244.77 | 244.77 | 0.00 | 2,217.69 | 2,217.69 | Customers-All Total |
| 864.27 | 0.00 | 864.27 | 0.00 | 0.00 | 0.00 | 864.27 | 0.00 | 864.27 | Direct-OR Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Firm Volumes Total |
| 0.00 | 56,670.19 | 56,670.19 | 0.00 | 4,510.94 | 4,510.94 | 0.00 | 52,159.25 | 52,159.25 | Sendout Volumes Total |
| 0.00 | 13,459.94 | 13,459.94 | 0.00 | 1,449.64 | 1,449.64 | 0.00 | 12,010.30 | 12,010.30 | Telemetering Total |
| 864.27 | 72,592.59 | 73,456.86 | 0.00 | 6,205.35 | 6,205.35 | 864.27 | 66,387.24 | 67,251.51 | 3-factor Total |
| 0.00 | 109.07 | 109.07 | 0.00 | 10.84 | 10.84 | 0.00 | 98.23 | 98.23 | Direct-OR Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 0.00 | 3,492.89 | 3,492.89 | 0.00 | 278.03 | 278.03 | 0.00 | 3,214.86 | 3,214.86 | Sendout Volumes Total |
| 0.00 | 3,601.96 | 3,601.96 | 0.00 | 288.87 | 288.87 | 0.00 | 3,313.09 | 3,313.09 | 3-factor Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | customers-all Total |
| 12,919.13 | 0.00 | 12,919.13 | 0.00 | 0.00 | 0.00 | 12,919.13 | 0.00 | 12,919.13 | Direct-OR Total |
| 529.73 | 0.00 | 529.73 | 529.73 | 0.00 | 529.73 | 0.00 | 0.00 | 0.00 | Direct-WA Total |
| 0.00 | 12,452.22 | 12,452.22 | 0.00 | 991.20 | 991.20 | 0.00 | 11,461.02 | 11,461.02 | Sendout Volumes Total |
| 13,448.86 | 12,452.22 | 25,901.08 | 529.73 | 991.20 | 1,520.93 | 12,919.13 | 11,461.02 | 24,380.15 | 3-factor Total |
| 0.00 | 449.98 | 449.98 | 0.00 | 44.73 | 44.73 | 0.00 | 405.25 | 405.25 | Customers-All Total |
| 0.00 | 89,320.91 | 89,320.91 | 0.00 | 9,566.27 | 9,566.27 | 0.00 | 79,754.64 | 79,754.64 | Customers-Comm Total |
| 0.00 | 8,458.47 | 8,458.47 | 0.00 | 802.71 | 802.71 | 0.00 | 7,655.76 | 7,655.76 | Customers-Ind Total |
| 0.00 | 2,576.46 | 2,576.46 | 0.00 | 197.10 | 197.10 | 0.00 | 2,379.36 | 2,379.36 | Customers-Res Total |
| 0.00 | 22,447.88 | 22,447.88 | 0.00 | 2,435.59 | 2,435.59 | 0.00 | 20,012.29 | 20,012.29 | Direct-OR Total |
| 7,147.42 | 0.00 | 7,147.42 | 0.00 | 0.00 | 0.00 | 7,147.42 | 0.00 | 7,147.42 | direct-wa Total |
| 1,100.19 | 0.00 | 1,100.19 | 1,100.19 | 0.00 | 1,100.19 | 0.00 | 0.00 | 0.00 | Firm Volumes Total |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Sendout Volumes Total |
| 0.00 | 82,929.99 | 82,929.99 | 0.00 | 6,601.24 | 6,601.24 | 0.00 | 76,328.75 | 76,328.75 | 3-factor Total |
| 8,247.61 | 206,183.69 | 214,431.30 | 1,100.19 | 19,647.64 | 20,747.83 | 7,147.42 | 186,536.05 | 193,683.47 | Customers-All Total |
| 0.00 | 1,387.09 | 1,387.09 | 0.00 | 137.88 | 137.88 | 0.00 | 1,249.21 | 1,249.21 | Direct-OR Total |
| 248.60 | 0.00 | 248.60 | 0.00 | 0.00 | 0.00 | 248.60 | 0.00 | 248.60 | Customers-All Total |
| 248.60 | 1,387.09 | 1,635.69 | 0.00 | 137.88 | 137.88 | 248.60 | 1,249.21 | 1,497.81 | Direct-OR Total |
| 0.00 | 129,169.66 | 129,169.66 | 0.00 | 13,834.07 | 13,834.07 | 0.00 | 115,335.59 | 115,335.59 | Customers-All Total |

| | | | | | | | | | | | |
|---|------------|----------------|----------------|----------|--------------|--------------|------------|----------------|----------------|-----------------------|--------------|
| 901 Supervision Total | 0.00 | 129,169.66 | 129,169.66 | 0.00 | 13,834.07 | 13,834.07 | 0.00 | 115,335.59 | 115,335.59 | Customers-All Total | 61,874.92 |
| | 0.00 | 69,296.58 | 69,296.58 | 0.00 | 7,421.66 | 7,421.66 | 0.00 | 61,874.92 | 61,874.92 | Customers-Ind Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total | 0.00 |
| 902 Meter Reading Expenses Total | 0.00 | 69,296.58 | 69,296.58 | 0.00 | 7,421.66 | 7,421.66 | 0.00 | 61,874.92 | 61,874.92 | 3-factor Total | 11,634.76 |
| | 0.00 | 12,918.91 | 12,918.91 | 0.00 | 1,284.15 | 1,284.15 | 0.00 | 11,634.76 | 11,634.76 | Customers-all Total | 854,192.75 |
| | 0.00 | 956,649.97 | 956,649.97 | 0.00 | 102,457.22 | 102,457.22 | 0.00 | 30,241.53 | 30,241.53 | Customers-Ind Total | 347,892.11 |
| | 0.00 | 32,746.65 | 32,746.65 | 0.00 | 2,505.12 | 2,505.12 | 0.00 | 0.00 | 0.00 | Customers-Res Total | 1,365.00 |
| | 0.00 | 390,232.31 | 390,232.31 | 0.00 | 42,340.20 | 42,340.20 | 0.00 | 1,365.00 | 1,365.00 | Direct-OR Total | 1,245,326.15 |
| | 1,365.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-All Total | 11,685.38 |
| 903 Customer Records and Collection Expense Total | 0.00 | 13,087.00 | 13,087.00 | 0.00 | 1,401.62 | 1,401.62 | 0.00 | 11,685.38 | 11,685.38 | Customers-Comm Total | 5,172.68 |
| | 0.00 | 5,715.04 | 5,715.04 | 0.00 | 542.36 | 542.36 | 0.00 | 5,172.68 | 5,172.68 | Customers-Ind Total | 1,468.02 |
| | 0.00 | 1,589.62 | 1,589.62 | 0.00 | 121.60 | 121.60 | 0.00 | 37,297.06 | 37,297.06 | Direct-OR Total | 0.00 |
| | 0.00 | 41,836.30 | 41,836.30 | 0.00 | 4,539.24 | 4,539.24 | 0.00 | 0.00 | 0.00 | Customers-Res Total | 55,623.14 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Employee Cost Total | 95.93 |
| 904 Uncollectible Accounts Total | 0.00 | 62,227.96 | 62,227.96 | 0.00 | 6,604.82 | 6,604.82 | 0.00 | 55,623.14 | 55,623.14 | 3-factor Total | 0.00 |
| | 0.00 | 107.60 | 107.60 | 0.00 | 11.67 | 11.67 | 0.00 | 95.93 | 95.93 | Customers-All Total | 31,172.38 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Ind Total | 57,814.56 |
| | 0.00 | 107.60 | 107.60 | 0.00 | 11.67 | 11.67 | 0.00 | 95.93 | 95.93 | Customers-Res Total | (7,325.84) |
| 907 Supervision Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Direct-OR Total | (1,218.75) |
| | 0.00 | 34,911.37 | 34,911.37 | 0.00 | 3,738.99 | 3,738.99 | 0.00 | 0.00 | 0.00 | Employee Cost Total | 0.00 |
| | 0.00 | 62,603.74 | 62,603.74 | 0.00 | 4,789.18 | 4,789.18 | 0.00 | 81,661.10 | 81,661.10 | Customers-all Total | 88,558.53 |
| | 0.00 | (8,217.42) | (8,217.42) | 0.00 | (891.58) | (891.58) | 0.00 | 15,564.28 | 15,564.28 | Customers-Res Total | 15,694.64 |
| | (1,218.75) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-All Total | 130.36 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Res Total | 15,564.28 |
| 908 Customer Assistance Expense Total | (1,218.75) | 89,297.69 | 88,078.94 | 0.00 | 7,636.59 | 7,636.59 | (1,218.75) | 81,661.10 | 80,442.35 | Customers-Res Total | 15,694.64 |
| | 0.00 | 99,180.80 | 99,180.80 | 0.00 | 10,622.27 | 10,622.27 | 0.00 | 88,558.53 | 88,558.53 | 3-factor Total | 0.00 |
| 909 Customer Information Expense Total | 0.00 | 146.00 | 146.00 | 0.00 | 15.64 | 15.64 | 0.00 | 130.36 | 130.36 | Customers-All Total | 130.36 |
| | 0.00 | 17,458.53 | 17,458.53 | 0.00 | 1,894.25 | 1,894.25 | 0.00 | 15,564.28 | 15,564.28 | Customers-Res Total | 15,564.28 |
| | 0.00 | 17,604.53 | 17,604.53 | 0.00 | 1,909.89 | 1,909.89 | 0.00 | 15,694.64 | 15,694.64 | 3-factor Total | 0.00 |
| 910 Miscellaneous Customer Service Expense Total | 0.00 | 13,696.51 | 13,696.51 | 0.00 | 1,466.90 | 1,466.90 | 0.00 | 12,229.61 | 12,229.61 | Customers-All Total | 12,229.61 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Res Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Employee Cost Total | 0.00 |
| 911 Supervision Total | 0.00 | 13,696.51 | 13,696.51 | 0.00 | 1,466.90 | 1,466.90 | 0.00 | 12,229.61 | 12,229.61 | 3-factor Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-All Total | 190,727.49 |
| | 0.00 | 213,604.54 | 213,604.54 | 0.00 | 22,877.05 | 22,877.05 | 0.00 | 1,035.06 | 1,035.06 | Customers-Res Total | 1,035.06 |
| | 0.00 | 1,161.03 | 1,161.03 | 0.00 | 125.97 | 125.97 | 0.00 | 733.32 | 733.32 | Direct-OR Total | 0.00 |
| | 733.32 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Employee Cost Total | 0.00 |
| 912 Demonstration and Selling Expense Total | 733.32 | 214,765.57 | 215,498.89 | 0.00 | 23,003.02 | 23,003.02 | 733.32 | 191,762.55 | 192,495.87 | 3-factor Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-All Total | 53,908.77 |
| | 0.00 | 60,374.92 | 60,374.92 | 0.00 | 6,466.15 | 6,466.15 | 0.00 | 53,908.77 | 53,908.77 | Customers-Res Total | 0.00 |
| | 0.00 | 60,374.92 | 60,374.92 | 0.00 | 6,466.15 | 6,466.15 | 0.00 | 53,908.77 | 53,908.77 | 3-factor Total | 0.00 |
| 913 Advertising Total | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Res Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3-factor Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Res Total | 0.00 |
| 916 Miscellaneous Sales Expense Total | 0.00 | 3,795,905.55 | 3,795,905.55 | 0.00 | 377,313.03 | 377,313.03 | 0.00 | 3,418,592.52 | 3,418,592.52 | 3-factor Total | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Admin Tran Total | 0.00 |
| | 0.00 | 1,445.32 | 1,445.32 | 0.00 | 154.80 | 154.80 | 0.00 | 1,290.52 | 1,290.52 | Customers-All Total | 1,290.52 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Customers-Ind Total | 0.00 |
| | 0.00 | 12,550.56 | 12,550.56 | 0.00 | 1,361.74 | 1,361.74 | 0.00 | 11,188.82 | 11,188.82 | Customers-Res Total | 11,188.82 |
| | 49,450.67 | 0.00 | 49,450.67 | 0.00 | 0.00 | 0.00 | 49,450.67 | 0.00 | 49,450.67 | Direct-OR Total | 49,450.67 |
| | 1,020.13 | 0.00 | 1,020.13 | 0.00 | 1,020.13 | 1,020.13 | 0.00 | 0.00 | 0.00 | Direct-WA Total | 0.00 |
| | 0.00 | 234,566.54 | 234,566.54 | 0.00 | 24,652.94 | 24,652.94 | 0.00 | 209,913.60 | 209,913.60 | Employee Cost Total | 209,913.60 |
| | 0.00 | 2,963.50 | 2,963.50 | 0.00 | 278.87 | 278.87 | 0.00 | 2,684.63 | 2,684.63 | Firm Volumes Total | 2,684.63 |
| | 0.00 | 131,731.87 | 131,731.87 | 0.00 | 39,519.56 | 39,519.56 | 0.00 | 92,212.31 | 92,212.31 | Regulatory Total | 92,212.31 |
| | 0.00 | 440.81 | 440.81 | 0.00 | 35.09 | 35.09 | 0.00 | 405.72 | 405.72 | Sendout Volumes Total | 405.72 |
| 921 Office Supplies and Expense Total | 50,470.80 | 4,179,604.15 | 4,230,074.95 | 1,020.13 | 443,316.03 | 444,336.16 | 49,450.67 | 3,736,288.12 | 3,785,738.79 | Admin Tran Total | 3,785,738.79 |
| | 0.00 | (1,071,142.04) | (1,071,142.04) | 0.00 | (113,326.83) | (113,326.83) | 0.00 | (957,815.21) | (957,815.21) | Employee Cost Total | (957,815.21) |
| | 0.00 | (418,577.24) | (418,577.24) | 0.00 | (43,992.47) | (43,992.47) | 0.00 | (374,584.77) | (374,584.77) | Employee Cost Total | (374,584.77) |
| 922 Administrative Expenses Transferred - Credit To | 0.00 | (1,489,719.28) | (1,489,719.28) | 0.00 | (157,319.30) | (157,319.30) | 0.00 | (1,332,399.98) | (1,332,399.98) | 3-factor Total | 230,610.55 |
| | 0.00 | 256,063.24 | 256,063.24 | 0.00 | 25,452.69 | 25,452.69 | 0.00 | 230,610.55 | 230,610.55 | 3-factor Total | 230,610.55 |

November 2015 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

| | System | | Washington | | Washington | | November 2015 | |
|-----------------------------|--------|---------------|------------|-------------|------------|---------------|---------------|---------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated | Oregon | Oregon |
| | | Total | | Total | | Total | | Total |
| Total Operating Revenue | | 14,482,920 | | 1,573,502 | | 12,909,418 | | 12,909,418 |
| Total Rate Base | | 1,187,769,696 | | 128,387,962 | | 1,059,381,734 | | 1,059,381,734 |
| Rate Of Return on Rate Base | | 1.22% | | 1.23% | | 1.22% | | 1.22% |

NW Natural
Washington Quarterly Results of Operations Report

| Monthly Summary Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | November 2015 | |
|-------------------------|---|-------------|-------------|------------|------------|-----------|------------|------------|---------------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Oregon | Oregon |
| 480.1 | Residential | | 31,856,984 | 29,958,293 | 3,286,920 | 3,346,584 | 3,286,920 | 3,346,584 | 28,570,065 | 28,570,065 |
| 481.1 | Commercial | | 15,355,948 | | 1,246,974 | | 1,246,974 | | 14,108,974 | 14,108,974 |
| 481.2 | Industrial Firm | | 2,031,661 | | 178,994 | | 178,994 | | 1,852,668 | 1,852,668 |
| 481.3 | Interruptible | | 2,138,432 | | 62,323 | | 62,323 | | 2,076,109 | 2,076,109 |
| 481.5 | Interruptible Incentive | | 0 | | 0 | | 0 | | 0 | 0 |
| 495.20 | Unbilled Revenue | | 0 | | 0 | | 0 | | 0 | 0 |
| | Total Sales of Gas | A | 51,383,026 | 29,958,293 | 4,775,211 | 3,346,584 | 4,775,211 | 3,346,584 | 46,607,815 | 46,607,815 |
| | Total Sales of Gas | | 81,341,319 | | | | | | 26,611,709 | 26,611,709 |
| 489.12 | Transportation Revenue | | | | | | | | | |
| 489.13 | Industrial Firm | | 1,032,177 | | 120,982 | | 120,982 | | 911,194 | 911,194 |
| 489.14 | Interruptible | | 669,936 | | 72,400 | | 72,400 | | 597,536 | 597,536 |
| 489.15 | Interruptible Incentive | | 0 | | 0 | | 0 | | 0 | 0 |
| 489.3 | Agency Fee/Balancing | | 683 | | 0 | | 0 | | 683 | 683 |
| | Total Transportation Revenue | | 1,702,795 | 0 | 193,382 | 0 | 193,382 | 0 | 1,509,413 | 1,509,413 |
| 495.6 | Rate Adjustments - Amortizations | | (614,019) | | (110,985) | | (110,985) | | (503,035) | (503,035) |
| 487 | Miscellaneous Revenues | | 89,460 | | 4,060 | | 4,060 | | 85,400 | 85,400 |
| 488.0 | Late Payment Charge | | 2,000 | | 0 | | 0 | | 2,000 | 2,000 |
| 488.1 | Seasonal Reconnect Fee | | 21,280 | | 150 | | 150 | | 21,130 | 21,130 |
| 488.2 | Delinquent Reconnect Fee | | 7,185 | | 720 | | 720 | | 6,465 | 6,465 |
| 488.3 | Returned Check Charge | | 23,540 | | 700 | | 700 | | 22,840 | 22,840 |
| 488.4 | Recon Charge CR During Office Hours | | 15,725 | | 1,500 | | 1,500 | | 14,225 | 14,225 |
| 488.5 | Field Collection Charge | | 2,680 | | 2,200 | | 2,200 | | 480 | 480 |
| 488.6 | Recon Charge CR After Office Hours | | 3,680 | | 50 | | 50 | | 3,630 | 3,630 |
| 488.7 | Recon Charge Seas During Office Hours | | 150 | | 150 | | 150 | | 0 | 0 |
| 488.8 | Recon Charge Seas After Office Hours | | 3,148 | | 373 | | 373 | | 2,775 | 2,775 |
| 493.2 | Automated Payment Charge | | 29,280 | | 2,189 | | 2,189 | | 27,091 | 27,091 |
| 493.2 | Rent - Utility Property | | 17,323 | 29,280 | 1,457 | 2,189 | 1,457 | 2,189 | 15,866 | 15,866 |
| 495.1 | Meter Rentals | | 23,342 | | 2,317 | | 2,317 | | 21,025 | 21,025 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 209,513 | 29,280 | 13,676 | 2,189 | 13,676 | 2,189 | 195,837 | 195,837 |
| | Total Miscellaneous Revenues | | 52,681,315 | 29,987,573 | 4,871,285 | 3,348,773 | 4,871,285 | 3,348,773 | 47,810,030 | 47,810,030 |
| | Total Operating Revenue | | 82,668,888 | | | | 8,220,058 | | 26,638,800 | 74,448,830 |
| 804.7 | Cost of Gas | | 27,297,685 | | 2,559,290 | | 2,559,290 | | 24,738,395 | 24,738,395 |
| 805.7 | WACOG Incurred | | 1,486,516 | | 166,165 | | 166,165 | | 1,320,351 | 1,320,351 |
| 804.6 | WACOG Deferred | | 7,200,779 | | 741,680 | | 741,680 | | 6,459,099 | 6,459,099 |
| 805.8 | Demand Incurred | | 3,160,271 | | 273,628 | | 273,628 | | 2,886,643 | 2,886,643 |
| 805.4 | Demand Deferred | | 223,938 | | (56,822) | | (56,822) | | 280,760 | 280,760 |
| | Amortization of Gas Costs | | 39,369,189 | 0 | 3,683,941 | 0 | 3,683,941 | 0 | 35,685,248 | 35,685,248 |
| | Total Cost of Gas | | 937,822 | 9,780,308 | 67,873 | 1,015,731 | 67,873 | 1,015,731 | 869,949 | 9,634,526 |
| | Operations & Maintenance | O&M | 10,718,130 | | | | 1,083,604 | | 8,764,577 | 9,634,526 |
| 408.11 | Other Taxes | | 1,710,449 | | 190,848 | | 190,848 | | 1,519,601 | 1,519,601 |
| 408.12 | Property | | 2,099,682 | | 271,373 | | 271,373 | | 1,828,310 | 1,828,310 |
| 408.13 | Franchise | | 414,614 | | 44,239 | | 44,239 | | 370,375 | 370,375 |
| 408.14 | Payroll | | 34,774 | | 2,572 | | 2,572 | | 32,202 | 32,202 |
| 408.15 | Other | | 0 | | 0 | | 0 | | 0 | 0 |
| | Total Other Taxes | | 3,844,906 | 414,614 | 464,793 | 44,239 | 509,032 | 3,380,113 | 3,750,488 | 3,750,488 |
| 403.1 | Depreciation | | 6,173,140 | | 651,637 | | 651,637 | | 5,521,503 | 5,521,503 |
| 409.11 | Income Taxes | | 8,517,991 | | 719,383 | | 719,383 | | 663,070 | 7,798,608 |
| 410.1 | Federal Income Taxes - Deferred | | 663,070 | | 0 | | 0 | | (2,851,634) | 663,070 |
| 411.4 | Federal Income Tax Credit | | (2,852,675) | | (1,041) | | (1,041) | | 1,736,556 | (2,851,634) |
| 409.1 | Oregon Income Taxes | | 1,736,556 | | 0 | | 0 | | 197,827 | 1,736,556 |
| 410.1 | Oregon Income Taxes - Deferred | | 197,827 | | 0 | | 0 | | (596,780) | 197,827 |
| 411.1 | Oregon Income Tax Credit | | (596,780) | | 0 | | 0 | | 6,947,647 | (596,780) |
| | Total Income Taxes | | 7,665,989 | | 718,342 | | 718,342 | | 6,947,647 | 6,947,647 |
| | Total Operating Revenue Deductions | | 68,185,968 | 16,368,062 | 4,216,606 | 1,711,607 | 6,646,556 | 39,935,310 | 14,656,455 | 61,539,412 |
| | Net Operating Income | | 14,482,920 | | 1,573,502 | | 1,573,502 | | 12,909,418 | 12,909,418 |

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

| | System | | Washington | | Washington | | November 2015 | |
|------------------------------------|--------|----------------------|------------|--------------------|------------|-----------|---------------|----------------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Total |
| Rate Base | | | | | | | | |
| 101 Gross Plant | | 2,698,059,131 | | 271,985,243 | | | | 2,426,073,888 |
| 108.1X Accumulated Depreciation | | (1,211,165,438) | | (116,029,146) | | | | (1,095,136,292) |
| ADJ Working Capital Allowance | | 90,486,586 | | 8,815,094 | | | | 81,671,492 |
| 117.X Storage Gas - Cushion | | 14,154,754 | | 1,329,131 | | | | 12,825,623 |
| 186.XX Leasehold Improvements | | 717,926 | | 71,003 | | | | 646,923 |
| 252.XX Customer Contributions | | (3,413,509) | | (426,428) | | | | (2,987,081) |
| 283.XX Deferred Taxes - Federal | | (332,962,084) | | (37,356,936) | | | | (295,605,148) |
| 283.XX Deferred Taxes - State | | (68,107,670) | | 0 | | | | (68,107,670) |
| Total Rate Base | | 1,187,769,696 | | 128,387,962 | | | | 1,059,381,734 |
| Rate Of Return on Rate Base | | 1.22% | | 1.23% | | | | 1.22% |
| Allocation References: | | | | | | | | |
| A Unbilled Revenue | | 100.00% | | 10.64% | | | | 89.36% |
| B Follows plant split | | 100.00% | | 10.47% | | | | 89.53% |
| C&M See OO&M Detail | | | | | | | | |
| C Payroll Factor | | 100.00% | | 10.67% | | | | 89.33% |
| D Depreciation Factor | | 100.00% | | 10.56% | | | | 89.44% |

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

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

| | System | | Washington | | Washington | | November 2015 | |
|--|--------|---------------|------------|-----------|-------------|--------|---------------|---------------|
| | Direct | Allocated | Direct | Allocated | Total | Direct | Allocated | Total |
| | | | | | | | | |
| | | 83,761,447 | | | 7,031,867 | | | 76,729,580 |
| | | 1,160,505,805 | | | 124,211,644 | | | 1,036,294,161 |
| | | 7.22% | | | 5.66% | | | 7.40% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Oregon | |
|-------------------------------|---|-------------|--------------|-------------|-------------|------------|-------------|-------------|-------------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Total | |
| Sales of Gas | | | | | | | | | | |
| 480.1 | Residential | | 414,385,494 | 0 | 45,187,523 | 0 | 45,187,523 | 369,197,971 | 0 | 369,197,971 |
| 481.1 | Commercial | | 215,796,848 | 0 | 18,771,619 | 0 | 18,771,619 | 197,027,228 | 0 | 197,027,228 |
| 481.2 | Industrial Firm | | 24,575,589 | 0 | 2,289,986 | 0 | 2,289,986 | 22,285,603 | 0 | 22,285,603 |
| 481.3 | Interruptible | | 30,728,335 | 0 | 717,819 | 0 | 717,819 | 30,010,516 | 0 | 30,010,516 |
| 481.5 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 495.20 | Unbilled Revenue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Sales of Gas | A | 685,488,265 | (5,706,149) | 679,782,116 | (445,357) | (445,357) | 618,521,319 | (5,260,792) | (5,260,792) |
| | | | | | 679,782,116 | (445,357) | (445,357) | 618,521,589 | (5,260,792) | 613,260,527 |
| Transportation Revenue | | | | | | | | | | |
| 489.12 | Industrial Firm | | 9,880,071 | 0 | 1,141,955 | 0 | 1,141,955 | 8,738,116 | 0 | 8,738,116 |
| 489.13 | Interruptible | | 7,669,934 | 0 | 894,952 | 0 | 894,952 | 6,774,982 | 0 | 6,774,982 |
| 489.15 | Interruptible Incentive | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 489.3 | Agency Fee/Balancing | | 32,683 | 0 | 0 | 0 | 0 | 32,683 | 0 | 32,683 |
| | Total Transportation Revenue | | 17,582,688 | 0 | 2,036,907 | 0 | 2,036,907 | 15,545,781 | 0 | 15,545,781 |
| 495.6 | Rate Adjustments - Amortizations | | 22,094,804 | 0 | (1,462,894) | 0 | (1,462,894) | 23,557,698 | 0 | 23,557,698 |
| Miscellaneous Revenues | | | | | | | | | | |
| 487 | Late Payment Charge | | 2,120,764 | 0 | 95,108 | 0 | 95,108 | 2,025,656 | 0 | 2,025,656 |
| 488.0 | Seasonal Reconnect Fee | | 22,600 | 0 | 0 | 0 | 0 | 22,600 | 0 | 22,600 |
| 488.0 | Delinquent Reconnect Fee | | 291,810 | 0 | 1,100 | 0 | 1,100 | 290,710 | 0 | 290,710 |
| 488.1 | Returned Check Charge | | 105,345 | 0 | 10,290 | 0 | 10,290 | 95,055 | 0 | 95,055 |
| 488.3 | Recon Charge CR During Office Hours | | 278,535 | 0 | 14,195 | 0 | 14,195 | 264,340 | 0 | 264,340 |
| 488.4 | Field Collection Charge | | 408,160 | 0 | 35,430 | 0 | 35,430 | 372,730 | 0 | 372,730 |
| 488.5 | Recon Charge CR After Office Hours | | 40,330 | 0 | 37,650 | 0 | 37,650 | 2,680 | 0 | 2,680 |
| 488.6 | Recon Charge Seas During Office Hours | | 16,475 | 0 | 1,685 | 0 | 1,685 | 14,790 | 0 | 14,790 |
| 488.7 | Recon Charge Seas After Office Hours | | 3,750 | 0 | 3,700 | 0 | 3,700 | 50 | 0 | 50 |
| 488.8 | Automated Payment Charge | | 61,928 | 0 | 7,923 | 0 | 7,923 | 54,005 | 0 | 54,005 |
| 493.2 | Rent - Utility Property | | 207,718 | 0 | 19,072 | 19,243 | 19,243 | 188,647 | 267,470 | 267,470 |
| 493.1 | Meter Rentals | | 86,504 | 0 | 9,104 | 0 | 9,104 | 77,400 | 0 | 77,400 |
| 495.1 | Other Gas Revenue - Miscellaneous | | 3,643,919 | 286,713 | 235,256 | 19,243 | 254,499 | 3,408,663 | 267,470 | 3,676,133 |
| 495.2 | Total Miscellaneous Revenues | | 728,809,676 | (5,419,436) | 723,390,240 | (426,114) | 67,350,101 | 661,033,461 | (4,993,322) | 656,040,139 |
| | Total Operating Revenue | | 222,478,947 | 0 | 20,672,244 | 0 | 20,672,244 | 201,806,703 | 0 | 201,806,703 |
| 804.7 | WACOG Incurred | | 27,615,335 | 0 | 3,755,297 | 0 | 3,755,297 | 23,860,038 | 0 | 23,860,038 |
| 805.7 | WACOG Deferred | | 80,981,612 | 0 | 8,400,131 | 0 | 8,400,131 | 72,581,482 | 0 | 72,581,482 |
| 804.6 | Demand Incurred | | (10,895,436) | 0 | (1,432,133) | 0 | (1,432,133) | (9,463,304) | 0 | (9,463,304) |
| 805.8 | Demand Deferred | | 14,206,790 | 0 | 758,699 | 0 | 758,699 | 13,448,091 | 0 | 13,448,091 |
| 805.4 | Amortization of Gas Costs | | 334,387,248 | 0 | 32,154,238 | 0 | 32,154,238 | 302,233,010 | 0 | 302,233,010 |
| | Total Cost of Gas | | 11,520,382 | 135,744,903 | 147,265,285 | 12,421,623 | 13,167,778 | 10,774,228 | 123,323,280 | 134,097,508 |
| Detail | Operations & Maintenance | O&M | 19,044,091 | 0 | 1,524,299 | 0 | 1,524,299 | 17,519,792 | 0 | 17,519,792 |
| 408.11 | Property | | 17,977,055 | 0 | 2,742,161 | 0 | 2,742,161 | 15,234,894 | 0 | 15,234,894 |
| 408.12 | Franchise | | 0 | 4,829,545 | 0 | 515,312 | 515,312 | 4,314,233 | 0 | 4,314,233 |
| 408.13 | Payroll | | 282,577 | 0 | 57,308 | 0 | 57,308 | 225,269 | 0 | 225,269 |
| 408.14 | Other | | 3,638,351 | 0 | 143,086 | 0 | 143,086 | 3,495,266 | 0 | 3,495,266 |
| 408.15 | Regulatory | | 40,942,074 | 4,829,545 | 45,771,619 | 4,466,853 | 515,312 | 36,475,221 | 4,314,233 | 40,789,454 |
| | Total Other Taxes | | 74,323,725 | 0 | 7,824,703 | 0 | 7,824,703 | 66,499,022 | 0 | 66,499,022 |
| 403.1 | Depreciation | | 31,857,860 | 0 | 2,228,508 | 0 | 2,228,508 | 29,629,352 | 0 | 29,629,352 |
| Income Taxes | | | | | | | | | | |
| 409.11 | Federal Income Taxes | | 24,878,840 | 0 | (39,158) | 0 | (39,158) | 25,652,551 | 0 | 25,652,551 |
| 410.1 | Federal Income Taxes - Deferred | | 3,356,010 | 0 | 0 | 0 | 0 | 3,356,010 | 0 | 3,356,010 |
| 411.4 | Oregon Income Tax Credit | | 7,338,405 | 0 | 0 | 0 | 0 | 7,338,405 | 0 | 7,338,405 |
| 410.1 | Oregon Income Taxes | | (3,858,490) | 0 | 0 | 0 | 0 | (3,858,490) | 0 | (3,858,490) |
| 411.1 | Oregon Income Tax Credit | | 37,880,916 | 0 | 2,189,351 | 0 | 2,189,351 | 35,691,565 | 0 | 35,691,565 |
| | Total Operating Revenue Deductions | | 386,849,705 | 214,899,173 | 639,628,793 | 20,761,638 | 60,318,235 | 349,482,459 | 194,136,535 | 579,310,559 |
| | Net Operating Income | | 83,761,447 | | 7,031,867 | | 7,031,867 | | | 76,729,580 |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| | November 2015 | | | | | | | | |
|------------------------------------|---------------|------------------|----------------------|-------------------|----------------------|--------------------|---------------|------------------|----------------------|
| | System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
| Rate Base | | | | | | | | | |
| 101 Gross Plant | | | 2,676,423,082 | | | 268,818,716 | | | 2,407,604,366 |
| 108.1X Accumulated Depreciation | | | (1,191,956,642) | | | (114,511,942) | | | (1,077,444,700) |
| Adj Working Capital Allowance | | | 64,135,354 | | | 5,985,332 | | | 58,150,022 |
| 117.X Storage Gas - Cushion | | | 14,098,461 | | | 1,324,079 | | | 12,774,382 |
| 186.XX Leasehold Improvements | | | 935,306 | | | 185,452 | | | 749,854 |
| 252.XX Customer Contributions | | | (3,340,708) | | | (359,317) | | | (2,981,391) |
| 283.XX Deferred Taxes - Federal | | | (331,926,061) | | | (37,230,677) | | | (294,695,384) |
| 283.XX Deferred Taxes - State | | | (67,862,988) | | | 0 | | | (67,862,988) |
| Total Rate Base | | | 1,160,505,805 | | | 124,211,644 | | | 1,036,294,161 |
| Rate Of Return on Rate Base | | | 7.22% | | | 5.66% | | | 7.40% |
| Allocation References: | | | | | | | | | |
| A Unbilled Revenue | | | 100.00% | | | 7.80% | | | 92.20% |
| B Direct | | | 100.00% | | | 6.71% | | | 93.29% |
| O&M See O&M Detail | | | 100.00% | | | 10.67% | | | 89.33% |
| C Payroll Factor | | | 100.00% | | | 10.53% | | | 89.47% |
| D Depreciation Factor | | | | | | | | | |

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2015

Month

| | System | Washington | Oregon |
|---|-----------|------------|----------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$67,664 | \$6,367 | \$61,297 |
| 818 Compressor Station Expense | (5,000) | (471) | (4,530) |
| 819 Compressor Station Fuel | 0 | - | 0 |
| 820 Measuring and Regulator Station Expense | 197,131 | 18,457 | 178,674 |
| 821 Purification Expense | (139) | (13) | (126) |
| Maintenance | | | |
| 832 Wells Expense | 7,747 | 729 | 7,018 |
| Total Underground Storage Expense | 267,403 | 25,070 | 242,333 |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 9,837 | 951 | 8,885 |
| Total Other Storage Expense | 9,837 | 951 | 8,885 |
| Liquefied Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 103,900 | 9,777 | 94,123 |
| 845 LNG Fuel | - | - | - |
| Maintenance | | | |
| 847 Supervision and Engineering | 56,153 | 5,286 | 50,867 |
| Total Liquefied Natural Gas Expense | 160,053 | 15,063 | 144,990 |
| Total Natural Gas Storage | 437,293 | 41,084 | 396,209 |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 184,869 | 10,975 | 173,894 |
| Maintenance | | | |
| 863 Maintenance of Mains | - | - | - |
| Total Transmission Expense | 184,869 | 10,975 | 173,894 |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 204,557 | 17,792 | 186,765 |
| 874 Mains and Services Expense | 966,637 | 94,103 | 872,534 |
| 875 Measuring and Regulator Station Expense - General | 11,320 | 1,064 | 10,256 |
| 877 Measuring and Regulator Station Expense - City Gate | 55,336 | 4,648 | 50,688 |
| 878 Meter and House Regulator Expense | 474,892 | 50,374 | 424,519 |
| 879 Customer Installation Expense | 1,013,454 | 107,977 | 905,477 |
| 880 Other Expense | 207,082 | 25,480 | 181,602 |
| 881 Rents | 15,182 | 1,876 | 13,306 |

| | | | | | |
|---|---------------------|--------------------|--------------------|--|--|
| Maintenance | | | | | |
| 885 Supervision and Engineering | 529,287 | 25,545 | 503,742 | | |
| 887 Mains | 89,364 | 22,289 | 67,075 | | |
| 889 Measuring and Regulator Station Expense - General | 91,963 | 7,984 | 83,979 | | |
| 891 Measuring and Regulator Station Expense - City Gate | 4,939 | 431 | 4,508 | | |
| 892 Services | 32,675 | 1,129 | 31,546 | | |
| 893 Meters and House Regulators | 224,815 | 19,961 | 204,855 | | |
| 894 Other Equipment | 1,577 | 121 | 1,456 | | |
| Total Distribution Expense | <u>3,923,080</u> | <u>380,773</u> | <u>3,542,307</u> | | |
| Customer Accounts Expense | | | | | |
| Operation | | | | | |
| 901 Supervision | 121,947 | 13,061 | 108,887 | | |
| 902 Meter Reading Expenses | 54,227 | 5,808 | 48,420 | | |
| 903 Customer Records and Collection Expense | 1,371,099 | 146,346 | 1,224,754 | | |
| 904 Uncollectible Accounts | 128,502 | 14,089 | 114,413 | | |
| Total Customer Accounts Expense | <u>1,675,776</u> | <u>179,303</u> | <u>1,496,473</u> | | |
| Customer Service and Informational | | | | | |
| Operation | | | | | |
| 907 Supervision | 33 | 4 | 29 | | |
| 908 Customer Assistance Expense | 113,579 | 10,385 | 103,194 | | |
| 909 Customer Information Expense | 94,992 | 10,174 | 84,818 | | |
| 910 Miscellaneous Customer Service Expense | 16,865 | 1,830 | 15,035 | | |
| Total Customer Service and Informational | <u>225,468</u> | <u>22,392</u> | <u>203,076</u> | | |
| Sales Expense | | | | | |
| Operation | | | | | |
| 911 Supervision | 14,411 | 1,543 | 12,868 | | |
| 912 Demonstration and Selling Expense | 176,150 | 18,866 | 157,284 | | |
| 913 Advertising | 157,100 | 16,825 | 140,274 | | |
| 916 Miscellaneous Sales Expense | - | - | - | | |
| Total Sales Expense | <u>347,660</u> | <u>37,235</u> | <u>310,426</u> | | |
| Administrative and General Expense | | | | | |
| Operation | | | | | |
| 921 Office Supplies and Expense | 4,064,748 | 428,195 | 3,636,553 | | |
| 922 Administrative Expenses Transferred - Credit | (1,377,782) | (145,479) | (1,232,303) | | |
| 924 Property Insurance Premium | 256,649 | 25,511 | 231,138 | | |
| 925 Injuries and Damages | 9,597 | 954 | 8,643 | | |
| 926 Employee Pensions and Benefits | 214,447 | 22,459 | 191,987 | | |
| 928 Regulatory Commission Expense | - | - | - | | |
| 930 Miscellaneous General Expense | 22,452 | 2,232 | 20,220 | | |
| 931 Rents | 388,450 | 38,233 | 350,217 | | |
| Maintenance | | | | | |
| 935 Maintenance of General Plant | 345,424 | 39,737 | 305,687 | | |
| Total Administrative and General Expense | <u>3,923,984</u> | <u>411,842</u> | <u>3,512,142</u> | | |
| Total Operations and Maintenance Expense | <u>\$10,718,130</u> | <u>\$1,083,604</u> | <u>\$9,634,526</u> | | |

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the period ended November 30, 2015

| FERC DESCRIPTION | System | | | | Washington | | | | Oregon | | | | Allocation Method |
|--|---------------|------------------|---------|--------|---------------|------------------|--------|---------|---------------|------------------|---------|-----------------------------|-------------------|
| | Direct Nov | Allocated Nov | Total | | Direct Nov | Allocated Nov | Total | | Direct Nov | Allocated Nov | Total | | |
| | | | Nov | Dec | | | Nov | Dec | | | Nov | Dec | |
| 816 Wells Expense Total | - | 67,664 | 67,664 | 6,367 | - | 6,367 | 6,367 | 61,297 | - | 61,297 | 61,297 | Firm Volumes Total | |
| 818 Compressor Station Expense Total | - | (5,000) | (5,000) | (471) | - | (471) | (471) | (4,530) | - | (4,530) | (4,530) | Firm Volumes Total | |
| 819 Compressor Station Fuel Total | - | 0 | 0 | - | - | - | - | 0 | - | 0 | 0 | Firm Volumes Total | |
| | 988 | - | 988 | - | - | - | - | 988 | - | 988 | 988 | 3-factor Total | |
| 820 Measuring and Regulator Station Expense Total | - | 196,143 | 196,143 | 18,457 | - | 18,457 | 18,457 | 177,686 | - | 177,686 | 177,686 | Direct-OR Total | |
| | 988 | 196,143 | 197,131 | 18,457 | - | 18,457 | 18,457 | 177,686 | 988 | 178,674 | 178,674 | Firm Volumes Total | |
| 821 Purification Expense Total | - | (139) | (139) | (13) | - | (13) | (13) | (126) | - | (126) | (126) | Firm Volumes Total | |
| 832 Wells Expense Total | - | 7,747 | 7,747 | 729 | - | 729 | 729 | 7,018 | - | 7,018 | 7,018 | Firm Volumes Total | |
| | - | 1,976 | 1,976 | 212 | - | 212 | 212 | 1,764 | - | 1,764 | 1,764 | Customers-All Total | |
| | - | 7,861 | 7,861 | 740 | - | 740 | 740 | 7,121 | - | 7,121 | 7,121 | Firm Volumes Total | |
| 840 Supervision and Engineering Total | - | 9,837 | 9,837 | 951 | - | 951 | 951 | 8,885 | - | 8,885 | 8,885 | Firm Volumes Total | |
| 844 Supervision and Engineering Total | - | 103,900 | 103,900 | 9,777 | - | 9,777 | 9,777 | 94,123 | - | 94,123 | 94,123 | Firm Volumes Total | |
| | - | 103,900 | 103,900 | 9,777 | - | 9,777 | 9,777 | 94,123 | - | 94,123 | 94,123 | Firm Volumes Total | |
| 845 LNG Fuel Total | - | 427 | 427 | 42 | - | 42 | 42 | 385 | - | 385 | 385 | 3-factor Total | |
| | - | 55,726 | 55,726 | 5,244 | - | 5,244 | 5,244 | 50,482 | - | 50,482 | 50,482 | Customers-All Total | |
| | - | 56,153 | 56,153 | 5,286 | - | 5,286 | 5,286 | 50,867 | - | 50,867 | 50,867 | Direct-OR Total | |
| 847 Supervision and Engineering Total | - | 108,946 | 108,946 | 10,829 | - | 10,829 | 10,829 | 98,117 | - | 98,117 | 98,117 | Firm Volumes Total | |
| | 74,431 | 987 | 74,431 | 106 | - | 106 | 106 | 881 | - | 881 | 881 | 3-factor Total | |
| | 74,431 | 987 | 74,431 | 106 | - | 106 | 106 | 881 | - | 881 | 881 | Customers-All Total | |
| | 74,431 | 987 | 74,431 | 106 | - | 106 | 106 | 881 | - | 881 | 881 | Direct-OR Total | |
| 856 Mains Expense Total | - | 505 | 505 | 40 | - | 40 | 40 | 465 | - | 465 | 465 | Direct-WA Total | |
| | 74,431 | 110,438 | 184,869 | 10,975 | - | 10,975 | 10,975 | 99,463 | - | 99,463 | 173,894 | Sendout Volumes Total | |
| | - | - | - | - | - | - | - | - | - | - | - | 3-factor Total | |
| | - | - | - | - | - | - | - | - | - | - | - | Direct-OR Total | |
| | - | - | - | - | - | - | - | - | - | - | - | Sendout Volumes Total | |
| 863 Maintenance of Mains Total | - | - | - | - | - | - | - | - | - | - | - | 3-factor Total | |
| | - | 103,963 | 103,963 | 9,783 | - | 9,783 | 9,783 | 94,180 | - | 94,180 | 94,180 | Direct-OR Total | |
| | - | 256 | 256 | 22 | - | 22 | 22 | 234 | - | 234 | 234 | Firm Volumes Total | |
| | - | 100,338 | 100,338 | 7,987 | - | 7,987 | 7,987 | 92,351 | - | 92,351 | 92,351 | Sales/Sendout Volumes Total | |
| 870 Supervision and Engineering Total | - | 204,557 | 204,557 | 17,792 | - | 17,792 | 17,792 | 186,765 | - | 186,765 | 186,765 | Sendout Volumes Total | |
| | - | 361,637 | 361,637 | 35,947 | - | 35,947 | 35,947 | 325,690 | - | 325,690 | 325,690 | 3-factor Total | |
| | - | 305,377 | 305,377 | 32,706 | - | 32,706 | 32,706 | 272,671 | - | 272,671 | 272,671 | Customers-All Total | |
| | 220,931 | - | 220,931 | - | - | - | - | 220,931 | - | 220,931 | 220,931 | Direct-OR Total | |
| | 20,846 | - | 20,846 | 20,846 | - | 20,846 | 20,846 | - | - | - | - | Direct-WA Total | |
| 874 Mains and Services Expense Total | - | 57,846 | 57,846 | 4,605 | - | 4,605 | 4,605 | 53,242 | - | 53,242 | 53,242 | Sendout volumes Total | |
| | 241,776 | 724,860 | 966,637 | 73,257 | - | 73,257 | 73,257 | 651,603 | - | 651,603 | 872,534 | 3-factor Total | |
| | - | 226 | 226 | 22 | - | 22 | 22 | 204 | - | 204 | 204 | Direct-OR Total | |
| | - | 5,460 | 5,460 | 435 | - | 435 | 435 | 5,025 | - | 5,025 | 5,025 | Sendout Volumes Total | |
| | - | 5,633 | 5,633 | 607 | - | 607 | 607 | 5,027 | - | 5,027 | 5,027 | Telemetering Total | |
| 875 Measuring and Regulator Station Expense - Gen | - | 11,320 | 11,320 | 1,064 | - | 1,064 | 1,064 | 10,256 | - | 10,256 | 10,256 | 3-factor Total | |
| | - | 7,630 | 7,630 | 758 | - | 758 | 758 | 6,872 | - | 6,872 | 6,872 | Customers-All Total | |
| | - | 3,355 | 3,355 | 359 | - | 359 | 359 | 2,996 | - | 2,996 | 2,996 | Customers-All Total | |

December 2015 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

| | | December 2015 | | | | | | |
|------------------|---------------------|-----------------|----------------------|-------------------------|---------------------|------------------|---------------------|-----------------|
| System Direct | System Allocated | System Total | Washington Direct | Washington Allocated | Washington Total | Oregon Direct | Oregon Allocated | Oregon Total |
| | | 21,442,403 | | | 1,839,311 | | | 19,603,092 |
| | | 1,187,726,101 | | | 129,603,759 | | | 1,058,122,341 |
| | | 1.81% | | | 1.42% | | | 1.85% |

NW Natural
Washington Quarterly Results of Operations Report

| Monthly Summary Acct | Description | Alloc. Ref. | System | | Washington | | Washington | | Oregon | | Oregon | |
|----------------------|---------------------------------------|-------------|-------------|------------|------------|-----------|------------|-----------|-------------|------------|--------|-------------|
| | | | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated | Total | Total |
| 480.1 | Residential Sales of Gas | | 65,511,945 | | 6,761,405 | | | 6,761,405 | 58,750,540 | | | 58,750,540 |
| 481.1 | Commercial | | 30,301,601 | | 2,479,789 | | | 2,479,789 | 27,821,812 | | | 27,821,812 |
| 481.2 | Industrial Firm | | 2,254,914 | | 210,965 | | | 210,965 | 2,043,949 | | | 2,043,949 |
| 481.3 | Interruptible | | 2,351,755 | | 68,074 | | | 68,074 | 2,283,681 | | | 2,283,681 |
| 481.5 | Interruptible Incentive | | 0 | | 0 | | | 0 | 0 | | | 0 |
| 495.20 | Unbilled Revenue | | 4,276,564 | | | | | | 4,306,118 | | | 4,306,118 |
| | Total Sales of Gas | A | 100,420,216 | 4,276,564 | 9,520,233 | (29,554) | 9,490,679 | (29,554) | 90,895,983 | 4,306,118 | | 95,206,101 |
| 489.12 | Transportation Revenue | | | | | | | | | | | |
| 489.13 | Industrial Firm | | 1,075,579 | | 129,494 | | | 129,494 | 946,085 | | | 946,085 |
| 489.15 | Interruptible | | 680,432 | | 71,243 | | | 71,243 | 609,189 | | | 609,189 |
| 489.3 | Interruptible Incentive | | 0 | | 0 | | | 0 | 0 | | | 0 |
| | Agency Fee/Balancing | | 0 | | 0 | | | 0 | 0 | | | 0 |
| | Total Transportation Revenue | | 1,756,011 | 0 | 200,738 | 0 | 200,738 | (29,554) | 1,555,273 | 0 | | 1,555,273 |
| 495.6 | Rate Adjustments - Amortizations | | (4,090,143) | | (271,731) | | (271,731) | | (3,818,412) | | | (3,818,412) |
| 487 | Miscellaneous Revenues | | 151,301 | | 6,436 | | | 6,436 | 144,865 | | | 144,865 |
| 488.0 | Late Payment Charge | | 2,800 | | 0 | | | 0 | 2,800 | | | 2,800 |
| 488.0 | Seasonal Reconnect Fee | | 24,670 | | 300 | | | 300 | 24,370 | | | 24,370 |
| 488.1 | Delinquent Reconnect Fee | | 7,545 | | 930 | | | 930 | 6,615 | | | 6,615 |
| 488.3 | Returned Check Charge | | 22,145 | | 955 | | | 955 | 21,190 | | | 21,190 |
| 488.4 | Recon Charge CR During Office Hours | | 16,145 | | 1,425 | | | 1,425 | 14,720 | | | 14,720 |
| 488.5 | Field Collection Charge | | 2,890 | | 2,250 | | | 2,250 | 640 | | | 640 |
| 488.6 | Recon Charge CR After Office Hours | | 4,840 | | 280 | | | 280 | 4,560 | | | 4,560 |
| 488.7 | Recon Charge Seas During Office Hours | | 380 | | 300 | | | 300 | 80 | | | 80 |
| 488.8 | Automated Payment Charge | | 3,260 | | 405 | | | 405 | 2,855 | | | 2,855 |
| 493.2 | Rent - Utility Property | B | 17,545 | 27,592 | 1,711 | 2,187 | 2,187 | 2,187 | 15,834 | 25,405 | | 25,405 |
| 495.1 | Meter Rentals | | 4,302 | | 826 | | | 826 | 3,476 | | | 3,476 |
| 495.2 | Other Gas Revenue - Miscellaneous | | 257,823 | 27,592 | 15,818 | 2,187 | 18,005 | 2,187 | 242,005 | 25,405 | | 267,410 |
| | Total Miscellaneous Revenues | | 98,343,906 | 4,304,156 | 9,465,058 | (27,367) | 9,437,691 | (27,367) | 88,878,849 | 4,331,523 | | 93,210,371 |
| | Total Operating Revenue | | 30,787,538 | | 2,895,332 | | 2,895,332 | | 27,892,206 | | | 27,892,206 |
| 804.7 | WACOG Incurred | | 2,976,536 | | 404,269 | | | 404,269 | 2,572,267 | | | 2,572,267 |
| 804.6 | WACOG Deferred | | 6,886,295 | | 709,288 | | | 709,288 | 6,177,006 | | | 6,177,006 |
| 805.8 | Demand Incurred | | 5,052,636 | | 517,590 | | | 517,590 | 4,535,046 | | | 4,535,046 |
| 805.4 | Demand Deferred | | (741,452) | | (399,420) | | | (399,420) | (342,033) | | | (342,033) |
| | Total Cost of Gas | | 44,961,552 | 0 | 4,127,060 | 0 | 4,127,060 | 0 | 40,834,493 | 0 | | 40,834,493 |
| | Operations & Maintenance | O&M | 879,710 | 12,315,246 | 52,347 | 1,283,567 | 1,335,914 | 1,335,914 | 827,363 | 11,031,680 | | 11,859,043 |
| | Other Taxes | C | 1,717,039 | | 192,565 | | 192,565 | 192,565 | 1,524,474 | | | 1,524,474 |
| 408.11 | Property | | 2,649,117 | | 387,405 | | 387,405 | 387,405 | 2,261,713 | | | 2,261,713 |
| 408.12 | Franchise | | 401,359 | | 0 | | 0 | 0 | 358,534 | | | 358,534 |
| 408.13 | Payroll | | 134,396 | | 2,246 | | 2,246 | 2,246 | 132,150 | | | 132,150 |
| 408.14 | Other | | 0 | | 0 | | 0 | 0 | 0 | | | 0 |
| 408.15 | Regulatory | | 4,500,553 | 401,359 | 582,216 | 42,825 | 625,041 | 42,825 | 3,918,336 | 358,534 | | 4,276,870 |
| | Total Other Taxes | D | 6,182,210 | 6,182,210 | 652,594 | 652,594 | 652,594 | 652,594 | 5,529,616 | | | 5,529,616 |
| 403.1 | Depreciation | | | | | | | | | | | |
| | Income Taxes | | (3,247,662) | | 858,812 | | 858,812 | 858,812 | (4,106,474) | | | (4,106,474) |
| 409.11 | Federal Income Taxes | | 16,155,254 | | 0 | | 0 | 0 | 16,155,254 | | | 16,155,254 |
| 410.1 | Federal Income Taxes - Deferred | | (3,034,325) | | (1,041) | | (1,041) | (1,041) | (3,033,284) | | | (3,033,284) |
| 411.4 | Federal Income Tax Credit | | (795,449) | | 0 | | 0 | 0 | (795,449) | | | (795,449) |
| 409.1 | Oregon Income Taxes | | 3,517,306 | | 0 | | 0 | 0 | 3,517,306 | | | 3,517,306 |
| 410.1 | Oregon Income Taxes - Deferred | | (630,095) | | 0 | | 0 | 0 | (630,095) | | | (630,095) |
| 411.1 | Oregon Income Tax Credit | | 11,965,029 | | 857,771 | | 857,771 | 857,771 | 11,107,258 | | | 11,107,258 |
| | Total Operating Revenue Deductions | | 50,341,815 | 18,898,615 | 4,761,623 | 1,978,986 | 7,598,379 | 1,978,986 | 45,580,192 | 16,919,829 | | 73,607,279 |
| | Net Operating Income | | 21,442,403 | | 1,839,311 | | 1,839,311 | 1,839,311 | 19,603,092 | | | 19,603,092 |

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

| | System | | Washington | | Washington | | Oregon | |
|------------------------------------|--------|----------------------|------------|-----------|------------|-----------|--------|----------------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated |
| Rate Base | | | | | | | | |
| 101 Gross Plant | | 2,730,413,756 | | | | | | 2,454,090,405 |
| 108.1X Accumulated Depreciation | | (1,215,545,491) | | | | | | (1,099,104,708) |
| ADJ Working Capital Allowance | | 75,136,753 | | | | | | 67,864,496 |
| 117.X Storage Gas - Cushion | | 14,148,391 | | | | | | 12,819,857 |
| 186.XX Leasehold Improvements | | 697,165 | | | | | | 628,215 |
| 252.XX Customer Contributions | | (3,346,865) | | | | | | (2,925,250) |
| 283.XX Deferred Taxes - Federal | | (343,311,349) | | | | | | (304,784,414) |
| 283.XX Deferred Taxes - State | | (70,466,260) | | | | | | (70,466,260) |
| Total Rate Base | | 1,187,726,101 | | | | | | 1,058,122,341 |
| Rate Of Return on Rate Base | | 1.81% | | | | | | 1.85% |
| Allocation References: | | | | | | | | |
| A Unbilled Revenue | | 100.00% | | | | | | 103.30% |
| B Follows plant split | | 100.00% | | | | | | 89.53% |
| O&M See OO&M Detail | | | | | | | | |
| C Payroll Factor | | 100.00% | | | | | | 89.33% |
| D Depreciation Factor | | 100.00% | | | | | | 89.44% |

NW Natural
Washington Results of Operations
12 Month Ended Reports

| | System | | Washington | | Washington | | Oregon | |
|------------------------------------|--------|----------------------|------------|-----------|------------|-----------|--------|----------------------|
| | Direct | Allocated | Direct | Allocated | Direct | Allocated | Direct | Allocated |
| Rate Base | | | | | | | | |
| 101 Gross Plant | | 2,683,389,761 | | | | | | 2,413,371,387 |
| 108.1X Accumulated Depreciation | | (1,196,475,934) | | | | | | (1,081,826,855) |
| Adj Working Capital Allowance | | 64,261,914 | | | | | | 58,248,198 |
| 117.X Storage Gas - Cushion | | 14,109,289 | | | | | | 12,784,426 |
| 186.XX Leasehold Improvements | | 901,082 | | | | | | 731,107 |
| 252.XX Customer Contributions | | (3,355,838) | | | | | | (2,985,116) |
| 283.XX Deferred Taxes - Federal | | (333,090,634) | | | | | | (295,719,121) |
| 283.XX Deferred Taxes - State | | (68,138,187) | | | | | | (68,138,187) |
| Total Rate Base | | 1,161,601,954 | | | | | | 1,036,465,840 |
| Rate Of Return on Rate Base | | 7.32% | | | | | | 7.50% |
| Allocation References: | | | | | | | | |
| A Unbilled Revenue | | 100.00% | | | | | | 0.40% |
| B Direct | | 100.00% | | | | | | 93.17% |
| O&M See O&M Detail | | | | | | | | |
| C Payroll Factor | | 100.00% | | | | | | 89.33% |
| D Depreciation Factor | | 100.00% | | | | | | 89.44% |

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31, 2015

Month

| | System | Washington | Oregon |
|---|----------------|---------------|----------------|
| Natural Gas Storage | | | |
| Underground Storage Expense | | | |
| Operation | | | |
| 816 Wells Expense | \$36,357 | \$3,421 | \$32,936 |
| 818 Compressor Station Expense | 6,015 | 566 | 5,449 |
| 819 Compressor Station Fuel | 0 | - | 0 |
| 820 Measuring and Regulator Station Expense | 203,122 | 18,977 | 184,145 |
| 821 Purification Expense | 558 | 53 | 506 |
| Maintenance | | | |
| 832 Wells Expense | 7,903 | 744 | 7,160 |
| Total Underground Storage Expense | <u>253,956</u> | <u>23,760</u> | <u>230,196</u> |
| Other Storage Expense | | | |
| Operation | | | |
| 840 Supervision and Engineering | 8,862 | 853 | 8,009 |
| Total Other Storage Expense | <u>8,862</u> | <u>853</u> | <u>8,009</u> |
| Liquefied Natural Gas Expense | | | |
| Operation | | | |
| 844 Supervision and Engineering | 204,632 | 19,256 | 185,376 |
| 845 LNG Fuel | - | - | - |
| Maintenance | | | |
| 847 Supervision and Engineering | 79,657 | 7,505 | 72,152 |
| Total Liquefied Natural Gas Expense | <u>284,289</u> | <u>26,761</u> | <u>257,528</u> |
| Total Natural Gas Storage | <u>547,108</u> | <u>51,374</u> | <u>495,733</u> |
| Transmission Expense | | | |
| Operation | | | |
| 856 Mains Expense | 218,170 | 15,334 | 202,836 |
| Maintenance | | | |
| 863 Maintenance of Mains | 47,712 | 3,871 | 43,841 |
| Total Transmission Expense | <u>265,882</u> | <u>19,205</u> | <u>246,677</u> |
| Distribution Expense | | | |
| Operation | | | |
| 870 Supervision and Engineering | 200,031 | 17,307 | 182,724 |
| 874 Mains and Services Expense | 1,007,958 | 108,556 | 899,402 |
| 875 Measuring and Regulator Station Expense - General | 16,163 | 1,415 | 14,748 |
| 877 Measuring and Regulator Station Expense - City Gate | 69,699 | 5,924 | 63,775 |
| 878 Meter and House Regulator Expense | 486,792 | 51,720 | 435,072 |
| 879 Customer Installation Expense | 1,043,721 | 110,887 | 932,834 |
| 880 Other Expense | 99,619 | 9,463 | 90,156 |
| 881 Rents | 11,376 | 1,497 | 9,878 |

| | | | | |
|---|---------------------|--------------------|---------------------|--|
| Maintenance | | | | |
| 885 Supervision and Engineering | 413,517 | 21,282 | 392,235 | |
| 887 Mains | 140,445 | 7,491 | 132,954 | |
| 889 Measuring and Regulator Station Expense - General | 82,601 | 7,356 | 75,246 | |
| 891 Measuring and Regulator Station Expense - City Gate | 4,257 | 327 | 3,929 | |
| 892 Services | 80,634 | 4,893 | 75,741 | |
| 893 Meters and House Regulators | 246,077 | 22,331 | 223,746 | |
| 894 Other Equipment | 449 | 149 | 300 | |
| Total Distribution Expense | <u>3,903,336</u> | <u>370,596</u> | <u>3,532,740</u> | |
| Customer Accounts Expense | | | | |
| Operation | | | | |
| 901 Supervision | 125,695 | 13,462 | 112,233 | |
| 902 Meter Reading Expenses | 71,822 | 7,692 | 64,131 | |
| 903 Customer Records and Collection Expense | 1,499,766 | 160,105 | 1,339,661 | |
| 904 Uncollectible Accounts | 183,929 | 18,980 | 164,949 | |
| Total Customer Accounts Expense | <u>1,881,213</u> | <u>200,239</u> | <u>1,680,974</u> | |
| Customer Service and Informational | | | | |
| Operation | | | | |
| 907 Supervision | 541 | 57 | 484 | |
| 908 Customer Assistance Expense | 64,970 | 9,456 | 55,514 | |
| 909 Customer Information Expense | 189,927 | 20,341 | 169,585 | |
| 910 Miscellaneous Customer Service Expense | 18,538 | 2,011 | 16,526 | |
| Total Customer Service and Informational | <u>273,975</u> | <u>31,865</u> | <u>242,110</u> | |
| Sales Expense | | | | |
| Operation | | | | |
| 911 Supervision | 13,876 | 1,486 | 12,390 | |
| 912 Demonstration and Selling Expense | 299,007 | 32,019 | 266,988 | |
| 913 Advertising | 91,692 | 9,820 | 81,872 | |
| 916 Miscellaneous Sales Expense | - | - | - | |
| Total Sales Expense | <u>404,575</u> | <u>43,326</u> | <u>361,249</u> | |
| Administrative and General Expense | | | | |
| Operation | | | | |
| 921 Office Supplies and Expense | 6,510,312 | 691,156 | 5,819,156 | |
| 922 Administrative Expenses Transferred - Credit | (1,589,637) | (167,903) | (1,421,734) | |
| 924 Property Insurance Premium | 256,649 | 25,511 | 231,138 | |
| 925 Injuries and Damages | 424,887 | 42,234 | 382,653 | |
| 926 Employee Pensions and Benefits | (601,635) | (63,311) | (538,324) | |
| 928 Regulatory Commission Expense | - | - | - | |
| 930 Miscellaneous General Expense | 166,498 | 16,550 | 149,949 | |
| 931 Rents | 389,026 | 38,291 | 350,735 | |
| Maintenance | | | | |
| 935 Maintenance of General Plant | 362,768 | 36,781 | 325,987 | |
| Total Administrative and General Expense | <u>5,918,868</u> | <u>619,308</u> | <u>5,299,560</u> | |
| Total Operations and Maintenance Expense | <u>\$13,194,956</u> | <u>\$1,335,914</u> | <u>\$11,859,043</u> | |

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended December 31, 2015

| FERC DESCRIPTION | System | | | | Washington | | | | Oregon | | | | Allocation Method |
|--|-----------|---------|-------|-----------|------------|--------|-------|---------|-----------|---------|-------|---------|-----------------------------|
| | Allocated | | Total | | Allocated | | Total | | Allocated | | Total | | |
| | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | Dec | | |
| 816 Wells Expense Total | - | 36,357 | - | 36,357 | - | 3,421 | - | 3,421 | - | 3,421 | - | 32,936 | firm volumes Total |
| 818 Compressor Station Expense Total | - | 6,015 | - | 6,015 | - | 566 | - | 566 | - | 5,449 | - | 5,449 | Firm Volumes Total |
| 819 Compressor Station Fuel Total | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | - | 0 | Firm Volumes Total |
| | 1,454 | - | - | 1,454 | - | - | - | - | 1,454 | - | - | 1,454 | 3-factor Total |
| 820 Measuring and Regulator Station Expense Total | - | 201,668 | - | 201,668 | - | 18,977 | - | 18,977 | - | 182,691 | - | 182,691 | Direct-OR Total |
| | 1,454 | 201,668 | - | 203,122 | - | 18,977 | - | 18,977 | 1,454 | 182,691 | - | 184,145 | Firm Volumes Total |
| 821 Purification Expense Total | - | 558 | - | 558 | - | 53 | - | 53 | - | 506 | - | 506 | Firm Volumes Total |
| | - | 558 | - | 558 | - | 53 | - | 53 | - | 506 | - | 506 | Firm Volumes Total |
| 832 Wells Expense Total | - | 7,903 | - | 7,903 | - | 744 | - | 744 | - | 7160 | - | 7,160 | Firm Volumes Total |
| | - | 7,903 | - | 7,903 | - | 744 | - | 744 | - | 7,160 | - | 7,160 | Firm Volumes Total |
| 840 Supervision and Engineering Total | - | 7,397 | - | 7,397 | - | 1,465 | - | 1,465 | - | 1,308 | - | 1,308 | Customers-All Total |
| | - | 7,397 | - | 7,397 | - | 1,465 | - | 1,465 | - | 1,308 | - | 1,308 | Firm Volumes Total |
| 844 Supervision and Engineering Total | - | 8,862 | - | 8,862 | - | 853 | - | 853 | - | 8,009 | - | 8,009 | Firm Volumes Total |
| | - | 8,862 | - | 8,862 | - | 853 | - | 853 | - | 8,009 | - | 8,009 | Firm Volumes Total |
| 845 LNG Fuel Total | - | 204,632 | - | 204,632 | - | 19,256 | - | 19,256 | - | 185,376 | - | 185,376 | Firm Volumes Total |
| | - | 204,632 | - | 204,632 | - | 19,256 | - | 19,256 | - | 185,376 | - | 185,376 | Firm Volumes Total |
| | - | 1,763 | - | 1,763 | - | 175 | - | 175 | - | 1,588 | - | 1,588 | 3-factor Total |
| 847 Supervision and Engineering Total | - | 77,894 | - | 77,894 | - | 7,330 | - | 7,330 | - | 70,564 | - | 70,564 | Customers-All Total |
| | - | 77,894 | - | 77,894 | - | 7,330 | - | 7,330 | - | 70,564 | - | 70,564 | Direct-OR Total |
| | - | 79,657 | - | 79,657 | - | 7,505 | - | 7,505 | - | 72,152 | - | 72,152 | Firm Volumes Total |
| | - | 153,206 | - | 153,206 | - | 15,229 | - | 15,229 | - | 137,977 | - | 137,977 | 3-factor Total |
| | - | 985 | - | 985 | - | 106 | - | 106 | - | 879 | - | 879 | Customers-All Total |
| | 63,979 | - | - | 63,979 | - | - | - | - | 63,979 | - | - | 63,979 | Direct-OR Total |
| | - | - | - | - | - | - | - | - | - | - | - | - | Direct-WA Total |
| | - | - | - | - | - | - | - | - | - | - | - | - | Sendout Volumes Total |
| 856 Mains Expense Total | 63,979 | 154,191 | - | 218,170 | - | 15,334 | - | 15,334 | 63,979 | 138,857 | - | 202,836 | 3-factor Total |
| | - | 3,676 | - | 3,676 | - | 365 | - | 365 | - | 3,310 | - | 3,310 | Direct-OR Total |
| | - | 44,036 | - | 44,036 | - | 3,505 | - | 3,505 | - | 40,531 | - | 40,531 | Sendout Volumes Total |
| | - | 47,712 | - | 47,712 | - | 3,871 | - | 3,871 | - | 43,841 | - | 43,841 | 3-factor Total |
| 863 Maintenance of Mains Total | - | - | - | - | - | - | - | - | - | - | - | - | Direct-OR Total |
| | - | 95,422 | - | 95,422 | - | 8,979 | - | 8,979 | - | 86,443 | - | 86,443 | Firm Volumes Total |
| | - | 77 | - | 77 | - | 7 | - | 7 | - | 70 | - | 70 | Sales/Sendout Volumes Total |
| | - | 104,532 | - | 104,532 | - | 8,321 | - | 8,321 | - | 96,211 | - | 96,211 | Sendout Volumes Total |
| | - | 200,031 | - | 200,031 | - | 17,307 | - | 17,307 | - | 182,724 | - | 182,724 | 3-factor Total |
| | - | 401,678 | - | 401,678 | - | 39,927 | - | 39,927 | - | 361,751 | - | 361,751 | Customers-All Total |
| | 248,799 | - | - | 248,799 | - | 26,934 | - | 26,934 | - | 224,549 | - | 224,549 | Direct-OR Total |
| | 36,134 | - | - | 36,134 | - | 36,134 | - | 36,134 | - | - | - | - | Direct-WA Total |
| | 69,863 | - | - | 69,863 | - | 5,561 | - | 5,561 | - | 64,302 | - | 64,302 | sendout volumes Total |
| 874 Mains and Services Expense Total | 284,933 | 723,024 | - | 1,007,958 | - | 72,422 | - | 108,556 | 248,799 | 650,602 | - | 899,402 | 3-factor Total |
| | - | 233 | - | 233 | - | 23 | - | 23 | - | 210 | - | 210 | Direct-OR Total |
| | - | 11,520 | - | 11,520 | - | 917 | - | 917 | - | 10,603 | - | 10,603 | Sendout Volumes Total |
| | - | 4,410 | - | 4,410 | - | 475 | - | 475 | - | 3,935 | - | 3,935 | Telemetering Total |
| | - | 16,163 | - | 16,163 | - | 1,415 | - | 1,415 | - | 14,748 | - | 14,748 | 3-factor Total |
| 875 Measuring and Regulator Station Expense - Gen | - | 12,209 | - | 12,209 | - | 1,214 | - | 1,214 | - | 10,996 | - | 10,996 | Customers-All Total |
| | - | 4,864 | - | 4,864 | - | 521 | - | 521 | - | 4,343 | - | 4,343 | Firm Volumes Total |

Rate Base and Allocation Factors

| Allocation Factors - Summary | Washington | Oregon |
|---|-------------------|---------------|
| Customers-all | 10.590% | 89.410% |
| Customers-Residential | 10.720% | 89.280% |
| Customers-Commercial | 9.420% | 90.580% |
| Customers-Industrial | 7.210% | 92.790% |
| Customers-The Dalles | 25.470% | 74.530% |
| 3-factor | 9.890% | 90.110% |
| firm volumes | 9.390% | 90.610% |
| sales volumes | 9.530% | 90.470% |
| sendout volumes | 7.950% | 92.050% |
| sales/sendout volumes | 8.735% | 91.265% |
| Customers Portland/Vancouver | 14.510% | 85.490% |
| Customers Portland/Vancouver 80% | 11.608% | 88.392% |
| Customers Portland/Vancouver Con | 13.930% | 86.070% |
| Payroll | 10.670% | 89.330% |
| Admin Transfer | 10.580% | 89.420% |
| Employee Cost | 10.510% | 89.490% |
| Regulatory | 30.000% | 70.000% |
| Telemetry | 10.770% | 89.230% |
| Direct-Wa | 100.000% | 0.000% |
| Direct-Or | 0.000% | 100.000% |
| Gross plant direct assign | 10.470% | 89.530% |
| | | |
| Depreciation | 10.560% | 89.444% |
| Rate Base | 9.100% | 90.900% |

NW Natural
State Allocation Factors
Updated for year ended 2014 data

| | System | Washington | Oregon |
|---|---------------|------------|---------------|
| Customers | | | |
| Total Customers | | | |
| December 2014 | 704,644 | 75,010 | 629,634 |
| December 2013 | 694,873 | 73,255 | 621,618 |
| Average | 699,759 | 74,133 | 625,626 |
| % of System | | 10.59% | 89.41% |
| Residential Customers | | | |
| December 2014 | 637,411 | 68,691 | 568,720 |
| December 2013 | 628,634 | 67,045 | 561,589 |
| Average | 633,023 | 67,868 | 565,155 |
| % of System | | 10.72% | 89.28% |
| Commercial Customers | | | |
| December 2014 | 66,204 | 6,243 | 59,961 |
| December 2013 | 65,272 | 6,142 | 59,130 |
| Average | 65,738 | 6,193 | 59,546 |
| % of System | | 9.42% | 90.58% |
| Industrial Customers | | | |
| December 2014 | 1,029 | 76 | 953 |
| December 2013 | 967 | 68 | 899 |
| Average | 998 | 72 | 926 |
| % of System | | 7.21% | 92.79% |
| The Dalles | | | |
| December 2014 | 7,724 | 1,967 | 5,757 |
| December 2013 | 7,571 | 1,929 | 5,642 |
| Average | 7,648 | 1,948 | 5,700 |
| % of System | | 25.47% | 74.53% |
| Portland / Vancouver | | | |
| December 2014 | 500,899 | 73,043 | 427,856 |
| December 2013 | 493,749 | 71,326 | 422,423 |
| Average | 497,324 | 72,185 | 425,140 |
| % of System | | 14.51% | 85.49% |
| Portland / Vancouver Commercial | | | |
| December 2014 | 43,201 | 6,022 | 37,179 |
| December 2013 | 42,568 | 5,929 | 36,639 |
| Average | 42,885 | 5,976 | 36,909 |
| % of System | | 13.93% | 86.07% |
| Volumes - 12 Months Ended 12/31/13 | | | |
| Firm Delivered | 835,205,726 | 78,421,817 | 756,783,909 |
| % of System | | 9.39% | 90.61% |
| Sales Volumes | 729,847,556 | 69,557,216 | 660,290,340 |
| % of System | | 9.53% | 90.47% |
| Sendout Volumes | 1,092,989,019 | 86,838,155 | 1,006,150,864 |
| % of System | | 7.95% | 92.05% |
| 3-factor formula (simple average) | | | |
| Gross Plant Directly Assigned | | 10.47% | 89.53% |
| Number of Employees Directly Assigned | | 8.60% | 91.40% |
| Number of Customers | | 10.59% | 89.41% |
| Average | | 9.89% | 90.11% |

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

| December 31, 2014 | System | Washington | Oregon |
|--------------------------------------|---------------|-------------------|---------------|
| Intangible - Other | 84,795 | 447 | 84,348 |
| Production | 675,198 | 0 | 675,198 |
| Transmission | 152,929,441 | 1,000,754 | 151,928,687 |
| Distribution | 1,937,150,374 | 220,548,835 | 1,716,601,539 |
| December 31, 2013 | System | Washington | Oregon |
| Intangible | 84,795 | 447 | 84,348 |
| Production | 675,198 | 0 | 675,198 |
| Transmission | 133,527,317 | 968,602 | 132,558,715 |
| Distribution | 1,875,730,818 | 206,637,568 | 1,669,093,250 |
| Average | System | Washington | Oregon |
| Intangible - Other | 84,795 | 447 | 84,348 |
| Production | 675,198 | 0 | 675,198 |
| Transmission | 143,228,379 | 984,678 | 142,243,701 |
| Distribution | 1,906,440,596 | 213,593,202 | 1,692,847,395 |
| Gross Plant Directly Assigned | 2,050,428,969 | 214,578,326 | 1,835,850,642 |
| % of System | | 10.47% | 89.53% |

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2014
Rate Base

| <u>SYSTEM</u> | | 2013 Dec | 2014 December | Dec 13 - Dec 14 12 month average | Allocation Method |
|---|-----------------------|-----------------|------------------|-------------------------------------|------------------------|
| | | System | System | System | |
| Gross Plant | | | | | |
| Intangible | Software Other | 103,123,879 | 90,513,399 | 102,268,534 | Total Customers |
| | | 84,795 | 84,795 | 84,795 | Direct |
| Production | | 675,198 | 675,198 | 675,198 | Direct |
| Transmission | | 133,527,317 | 152,929,441 | 142,040,127 | Direct |
| Distribution | | 1,875,730,818 | 1,937,150,374 | 1,904,430,874 | Direct |
| General | | 176,320,553 | 179,822,192 | 178,529,869 | 3-Factor & Direct |
| Storage and storage transmission CNG and LNG | | 279,519,367 | 281,843,368 | 280,868,151 | Firm Delivered Volumes |
| | | 2,527,301 | 3,790,768 | 3,655,739 | 3-Factor |
| Encana | | 153,839,135 | 177,390,471 | 172,981,332 | Direct |
| Total Gross Plant | | 2,725,348,364 | 2,824,200,007 | 2,785,534,619 | |
| Accumulated Depreciation | | | | | |
| Intangible | | (70,730,657) | (56,323,141) | (68,661,293) | Total Customers |
| Production | | (691,036) | (691,036) | (674,809) | Direct |
| Transmission | | (17,824,894) | (22,118,583) | (19,909,454) | Direct |
| Distribution | | (857,234,227) | (886,819,825) | (874,106,683) | Direct |
| General | | (64,670,658) | (62,612,842) | (67,297,816) | 3-Factor |
| Storage and storage transmission CNG and LNG | | (109,184,265) | (116,028,992) | (112,606,513) | Firm Delivered Volumes |
| | | (2,324,428) | (2,036,539) | (2,191,364) | 3-Factor |
| Encana | | (18,100,036) | (37,290,324) | (27,014,760) | Direct |
| Total Accumulated Depreciation | | (1,140,760,201) | (1,183,921,283) | (1,172,462,692) | |
| Storage Gas | | 14,127,180 | 14,018,464 | 14,072,285 | Firm Delivered Volumes |
| Customer Advances | | (3,138,288) | (3,192,328) | (3,380,519) | Direct |
| Leasehold Improvements | | 1,378,600 | 1,107,853 | 1,244,226 | Direct & 3-Factor |
| Total Rate Base Excluding ADIT and WC | | 1,596,955,654 | 1,652,212,713 | 1,625,007,919 | |

| <u>OREGON</u> | | 2013 Dec OREGON | 2014 December OREGON | Dec 13 - Dec 14 12 month average OREGON | Allocation Method |
|---|-----------------------|-----------------------|----------------------------|---|------------------------|
| Gross Plant | | | | | |
| Intangible | Software Other | 92,203,060 | 80,928,030 | 91,438,296 | Total Customers |
| | | 84,348 | 84,348 | 84,348 | Direct |
| Production | | 675,198 | 675,198 | 675,198 | Direct |
| Transmission | | 132,558,715 | 151,928,687 | 141,059,899 | Direct |
| Distribution | | 1,669,093,250 | 1,716,601,539 | 1,693,809,216 | Direct |
| General | | 166,385,959 | 169,584,653 | 167,974,395 | 3-Factor & Direct |
| Storage and storage transmission CNG and LNG | | 256,371,198 | 258,476,976 | 257,593,332 | Firm Delivered Volumes |
| | | 2,277,351 | 3,415,861 | 3,294,187 | 3-Factor |
| Encana | | 153,839,135 | 177,390,471 | 172,981,332 | Direct |
| Total Gross Plant | | 2,473,488,216 | 2,559,085,764 | 2,528,910,204 | |
| Accumulated Depreciation | | | | | |
| Intangible | | (63,240,280) | (50,358,521) | (61,390,062) | Total Customers |
| Production | | (691,036) | (691,036) | (674,809) | Direct |
| Transmission | | (17,761,094) | (22,034,688) | (19,835,666) | Direct |
| Distribution | | (771,117,602) | (795,473,276) | (785,439,301) | Direct |
| General | | (59,035,279) | (57,156,969) | (61,387,723) | 3-Factor |
| Storage and storage transmission CNG and LNG | | (101,381,124) | (107,736,675) | (104,558,792) | Firm Delivered Volumes |
| | | (2,094,542) | (1,835,125) | (1,974,638) | 3-Factor |
| Encana | | (18,100,036) | (37,290,324) | (27,014,760) | Direct |
| Total Accumulated Depreciation | | (1,033,420,993) | (1,072,576,613) | (1,062,275,751) | |
| Storage Gas | | 12,800,638 | 12,702,130 | 12,750,897 | Firm Delivered Volumes |
| Customer Advances | | (2,910,664) | (2,907,569) | (3,121,567) | Direct |
| Leasehold Improvements | | 1,074,460 | 836,728 | 946,898 | Direct & 3-Factor |
| Total Rate Base Excluding ADIT | | 1,451,031,657 | 1,497,140,441 | 1,477,210,680 | |

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2014
Rate Base

| | 2013 | 2014 | Dec 13 - Dec 14 | |
|---|---------------|------------------|-------------------------------------|------------------------|
| WASHINGTON | 2013 Dec | 2014 December | Dec 13 - Dec 14 12 month average | |
| Gross Plant | WASHINGTON | WASHINGTON | WASHINGTON | |
| Intangible | 10,920,819 | 9,585,369 | 10,830,238 | Total Customers |
| Software | 447 | 447 | 447 | Direct |
| Other | 0 | 0 | 0 | Direct |
| Production | 968,602 | 1,000,754 | 980,227 | Direct |
| Transmission | 206,637,568 | 220,548,835 | 210,621,658 | Direct |
| Distribution | 9,934,593 | 10,237,539 | 10,555,473 | 3-Factor & Direct |
| General | | | | |
| Storage and storage transmission | 23,148,169 | 23,366,392 | 23,274,819 | Firm Delivered Volumes |
| CNG and LNG | 249,950 | 374,907 | 361,553 | 3-Factor |
| Total Gross Plant | 251,860,148 | 265,114,243 | 256,624,416 | |
| Accumulated Depreciation | | | | |
| Intangible | (7,490,377) | (5,964,621) | (7,271,231) | Total Customers |
| Production | 0 | 0 | 0 | Direct |
| Transmission | (63,800) | (83,896) | (73,788) | Direct |
| Distribution | (86,116,625) | (91,346,549) | (88,667,381) | Direct |
| General | (5,635,379) | (5,455,873) | (5,910,093) | 3-Factor |
| Storage and storage transmission | (7,803,141) | (8,292,318) | (8,047,721) | Firm Delivered Volumes |
| CNG and LNG | (229,886) | (201,414) | (216,726) | 3-Factor |
| Total Accumulated Depreciation | (107,339,208) | (111,344,670) | (110,186,941) | |
| Storage Gas | 1,326,542 | 1,316,334 | 1,321,388 | Firm Delivered Volumes |
| Customer Advances | (227,624) | (284,759) | (258,951) | Direct |
| Leasehold Improvements | 304,139 | 271,125 | 297,328 | Direct & 3-Factor |
| Total Rate Base Excluding ADIT | 145,923,997 | 155,072,272 | 147,797,239 | |
| Total Rate Base Used | | | <u>\$147,797,239</u> | |

Customer Counts, Volumes and Usage per Customer

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

| | 2014 January | 2014 February | 2014 March | 2014 April | 2014 May | 2014 June | 2014 July | 2014 August | 2014 September | 2014 October | 2014 November | 2014 December |
|--------------------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| Volumes | | | | | | | | | | | | |
| Residential | 8,504,093 | 7,887,630 | 5,577,659 | 3,816,462 | 2,487,938 | 1,566,987 | 1,369,371 | 1,078,445 | 1,112,888 | 1,316,388 | 3,285,905 | 6,725,906 |
| Commercial | 3,652,334 | 3,356,475 | 2,455,158 | 1,769,964 | 1,187,472 | 904,368 | 782,964 | 656,478 | 704,783 | 822,963 | 1,403,860 | 2,800,651 |
| Industrial Firm | 403,214 | 374,236 | 335,166 | 275,457 | 237,005 | 168,941 | 161,826 | 144,792 | 150,420 | 181,506 | 243,018 | 332,085 |
| Interruptible | 232,910 | 142,803 | 114,827 | 99,211 | 89,841 | 85,563 | 76,070 | 77,333 | 80,442 | 87,679 | 117,264 | 118,468 |
| Transport Firm | 832,429 | 780,602 | 763,310 | 702,499 | 669,622 | 671,756 | 659,734 | 648,931 | 595,326 | 685,885 | 842,801 | 917,510 |
| Transport Interruptible | 862,564 | 683,553 | 735,354 | 792,231 | 683,193 | 724,135 | 718,841 | 822,712 | 1,087,458 | 1,097,262 | 831,897 | 887,988 |
| Total | 14,487,544 | 13,225,299 | 9,981,474 | 7,455,824 | 5,355,071 | 4,121,750 | 3,768,806 | 3,428,691 | 3,731,317 | 4,191,683 | 6,724,745 | 11,782,608 |
| Customers | | | | | | | | | | | | |
| Residential | 67,275 | 67,436 | 67,534 | 67,610 | 67,670 | 67,740 | 67,770 | 67,831 | 67,914 | 68,095 | 68,376 | 68,691 |
| Commercial | 6,212 | 6,159 | 6,181 | 6,183 | 6,175 | 6,144 | 6,130 | 6,130 | 6,136 | 6,134 | 6,154 | 6,243 |
| Industrial Firm | 38 | 38 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 |
| Interruptible | 6 | 6 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Transport Firm | 13 | 13 | 13 | 13 | 13 | 14 | 14 | 14 | 14 | 14 | 21 | 21 |
| Transport Interruptible | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Total | 73,555 | 73,663 | 73,783 | 73,861 | 73,913 | 73,953 | 73,969 | 74,030 | 74,119 | 74,298 | 74,606 | 75,010 |
| Use per Customer | | | | | | | | | | | | |
| Residential | 126 | 117 | 83 | 56 | 37 | 23 | 20 | 16 | 16 | 19 | 48 | 98 |
| Commercial | 588 | 545 | 397 | 286 | 192 | 147 | 128 | 107 | 115 | 134 | 228 | 449 |
| Industrial Firm | 10,611 | 9,848 | 8,594 | 7,063 | 6,077 | 4,332 | 4,149 | 3,713 | 3,857 | 4,654 | 6,231 | 8,515 |
| Interruptible | 38,818 | 23,801 | 22,965 | 19,842 | 17,968 | 17,113 | 15,214 | 15,467 | 16,088 | 17,536 | 23,453 | 23,694 |
| Transport Firm | 64,033 | 60,046 | 58,716 | 54,038 | 51,509 | 47,983 | 47,124 | 46,352 | 42,523 | 48,992 | 40,133 | 80,726 |
| Transport Interruptible | 78,415 | 62,141 | 66,850 | 72,021 | 62,108 | 65,830 | 65,349 | 74,792 | 98,860 | 99,751 | 75,627 | 80,726 |

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

| 1.2 Months Ended | 2014 January | 2014 February | 2014 March | 2014 April | 2014 May | 2014 June | 2014 July | 2014 August | 2014 September | 2014 October | 2014 November | 2014 December |
|---|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| Volumes | | | | | | | | | | | | |
| Residential | 46,434,839 | 47,342,142 | 47,470,651 | 47,446,260 | 47,490,105 | 47,183,490 | 47,274,518 | 47,256,776 | 47,259,750 | 46,298,651 | 45,994,468 | 44,729,672 |
| Commercial | 20,812,781 | 21,200,692 | 21,328,757 | 21,410,312 | 21,382,974 | 21,304,915 | 21,321,274 | 21,303,157 | 21,321,696 | 21,043,354 | 20,836,838 | 20,497,470 |
| Industrial Firm | 3,295,146 | 3,330,434 | 3,366,255 | 3,373,704 | 3,378,045 | 3,358,573 | 3,320,364 | 3,261,637 | 3,207,782 | 3,124,040 | 3,067,550 | 3,007,666 |
| Interruptible | 1,395,313 | 1,412,831 | 1,394,631 | 1,378,238 | 1,314,234 | 1,268,538 | 1,246,961 | 1,233,701 | 1,201,851 | 1,122,640 | 1,325,232 | 1,322,411 |
| Transport Firm | 8,689,748 | 8,724,541 | 8,698,834 | 8,669,530 | 8,703,670 | 8,788,411 | 8,851,049 | 8,843,478 | 8,762,443 | 8,712,603 | 8,782,698 | 8,770,405 |
| Transport Interruptible | 10,151,824 | 10,171,549 | 10,165,219 | 10,187,219 | 10,156,684 | 10,188,910 | 9,373,948 | 9,985,492 | 9,976,523 | 8,741,222 | 9,821,284 | 9,927,188 |
| Total | 90,779,651 | 92,182,189 | 92,424,347 | 92,465,263 | 92,425,712 | 92,092,837 | 91,388,114 | 91,884,241 | 91,730,045 | 89,042,510 | 89,828,070 | 88,254,812 |
| Average Customers | | | | | | | | | | | | |
| Residential | 66,309 | 66,448 | 66,590 | 66,731 | 66,871 | 67,013 | 67,154 | 67,291 | 67,426 | 67,558 | 67,691 | 67,829 |
| Commercial | 5,989 | 6,011 | 6,034 | 6,058 | 6,081 | 6,100 | 6,115 | 6,130 | 6,141 | 6,150 | 6,157 | 6,165 |
| Industrial Firm | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 38 | 39 | 39 | 39 |
| Interruptible | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 5 | 5 | 5 | 5 | 5 |
| Transport Firm | 14 | 13 | 12 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 14 | 15 |
| Transport Interruptible | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Total | 72,366 | 72,527 | 72,690 | 72,856 | 73,020 | 73,180 | 73,336 | 73,488 | 73,636 | 73,776 | 73,917 | 74,063 |
| 1.2 Month Use per Average Customer | | | | | | | | | | | | |
| Residential | 700 | 712 | 713 | 711 | 710 | 704 | 704 | 702 | 701 | 685 | 679 | 659 |
| Commercial | 3,475 | 3,527 | 3,535 | 3,534 | 3,516 | 3,493 | 3,487 | 3,475 | 3,472 | 3,422 | 3,384 | 3,325 |
| Industrial Firm | 87,676 | 88,615 | 89,370 | 89,370 | 89,288 | 88,773 | 87,378 | 85,458 | 83,681 | 81,144 | 79,333 | 77,451 |
| Interruptible | 239,197 | 242,200 | 242,545 | 243,218 | 231,924 | 227,201 | 226,720 | 227,760 | 225,347 | 213,836 | 248,481 | 255,951 |
| Transport Firm | 639,736 | 671,119 | 700,577 | 693,562 | 691,682 | 689,287 | 685,243 | 675,935 | 661,316 | 649,387 | 623,624 | 594,604 |
| Transport Interruptible | 922,893 | 924,686 | 924,111 | 926,111 | 923,335 | 926,265 | 852,177 | 907,772 | 906,957 | 794,657 | 892,844 | 902,472 |

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

| | 2015 January | 2015 February | 2015 March | 2015 April | 2015 May | 2015 June | 2015 July | 2015 August | 2015 September | 2015 October | 2015 November | 2015 December |
|--------------------------------|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| Volumes | | | | | | | | | | | | |
| Residential | 7,403,685 | 5,379,334 | 4,247,961 | 3,417,315 | 2,494,619 | 1,580,080 | 1,139,659 | 1,056,329 | 1,232,327 | 1,519,133 | 2,999,763 | 7,384,165 |
| Commercial | 3,051,456 | 2,344,084 | 1,862,687 | 1,545,037 | 1,195,904 | 886,440 | 685,010 | 659,112 | 767,089 | 879,698 | 1,274,372 | 2,904,461 |
| Industrial Firm | 328,906 | 273,010 | 241,400 | 219,928 | 185,404 | 185,853 | 164,090 | 164,743 | 164,472 | 175,333 | 251,839 | 319,819 |
| Interruptible | 123,740 | 106,760 | 109,531 | 109,482 | 95,177 | 81,252 | 70,847 | 72,073 | 84,440 | 95,691 | 128,295 | 141,293 |
| Transport Firm | 924,433 | 784,319 | 848,221 | 724,343 | 616,626 | 619,959 | 646,379 | 635,711 | 649,889 | 681,453 | 882,977 | 1,002,119 |
| Transport Interruptible | 897,593 | 760,275 | 733,859 | 734,503 | 716,213 | 754,650 | 817,137 | 892,220 | 1,112,464 | 1,066,493 | 836,617 | 861,753 |
| Total | 12,729,813 | 9,647,782 | 8,043,659 | 6,750,608 | 5,303,943 | 4,108,234 | 3,523,122 | 3,480,188 | 4,010,681 | 4,417,801 | 6,373,863 | 12,613,610 |
| Customers | | | | | | | | | | | | |
| Residential | 68,908 | 69,023 | 69,131 | 69,227 | 69,307 | 69,377 | 69,490 | 69,586 | 69,819 | 70,011 | 70,259 | 70,592 |
| Commercial | 6,230 | 6,206 | 6,211 | 6,219 | 6,235 | 6,241 | 6,235 | 6,182 | 6,186 | 6,237 | 6,292 | 6,342 |
| Industrial Firm | 39 | 39 | 39 | 39 | 39 | 41 | 41 | 40 | 43 | 49 | 49 | 47 |
| Interruptible | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Transport Firm | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 21 | 29 | 29 |
| Transport Interruptible | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Total | 75,214 | 75,305 | 75,418 | 75,522 | 75,618 | 75,696 | 75,803 | 75,845 | 76,085 | 76,334 | 76,645 | 77,026 |
| Use per Customer | | | | | | | | | | | | |
| Residential | 107 | 78 | 61 | 49 | 36 | 23 | 16 | 15 | 18 | 22 | 43 | 105 |
| Commercial | 490 | 378 | 300 | 248 | 192 | 142 | 110 | 107 | 124 | 141 | 203 | 458 |
| Industrial Firm | 8,433 | 7,000 | 6,190 | 5,639 | 4,754 | 4,533 | 4,002 | 4,119 | 3,825 | 3,578 | 5,140 | 6,805 |
| Interruptible | 24,748 | 21,352 | 21,906 | 21,896 | 19,035 | 16,250 | 14,169 | 14,415 | 16,888 | 19,138 | 25,659 | 28,259 |
| Transport Firm | 81,599 | 69,116 | 66,714 | 66,773 | 65,110 | 68,605 | 74,285 | 81,111 | 101,133 | 96,954 | 76,056 | 78,341 |
| Transport Interruptible | 81,599 | 69,116 | 66,714 | 66,773 | 65,110 | 68,605 | 74,285 | 81,111 | 101,133 | 96,954 | 76,056 | 78,341 |

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

| 12 Months Ended | 2015 January | 2015 February | 2015 March | 2015 April | 2015 May | 2015 June | 2015 July | 2015 August | 2015 September | 2015 October | 2015 November | 2015 December |
|--|-----------------|------------------|---------------|---------------|-------------|--------------|--------------|----------------|-------------------|-----------------|------------------|------------------|
| Volumes | | | | | | | | | | | | |
| Residential | 43,629,264 | 41,120,968 | 39,791,270 | 39,392,123 | 39,398,804 | 39,411,897 | 39,182,185 | 39,160,069 | 39,279,508 | 39,482,253 | 39,196,111 | 39,854,370 |
| Commercial | 19,896,592 | 18,884,201 | 18,291,730 | 18,066,803 | 18,075,235 | 18,057,307 | 17,959,353 | 17,961,987 | 18,024,293 | 18,081,028 | 17,951,540 | 18,055,350 |
| Industrial Firm | 2,933,358 | 2,832,132 | 2,738,366 | 2,682,837 | 2,631,236 | 2,648,148 | 2,650,412 | 2,670,363 | 2,684,415 | 2,676,242 | 2,687,063 | 2,674,797 |
| Interruptible | 1,213,241 | 1,177,198 | 1,171,902 | 1,182,173 | 1,187,509 | 1,183,198 | 1,177,975 | 1,172,715 | 1,176,713 | 1,184,725 | 1,195,756 | 1,218,581 |
| Transport Firm | 8,862,409 | 8,866,126 | 8,951,037 | 8,972,881 | 8,919,885 | 8,868,088 | 8,854,733 | 8,841,513 | 8,896,076 | 8,891,644 | 8,931,820 | 9,016,429 |
| Transport Interruptible | 9,962,217 | 10,038,939 | 10,037,444 | 9,245,213 | 8,562,020 | 10,043,251 | 10,141,547 | 10,211,055 | 10,236,061 | 10,205,292 | 10,210,012 | 10,183,777 |
| Total | 86,497,081 | 82,919,564 | 80,981,749 | 79,542,030 | 78,774,689 | 80,211,889 | 79,966,205 | 80,017,702 | 80,297,066 | 80,523,184 | 80,172,302 | 81,003,304 |
| Average Customers | | | | | | | | | | | | |
| Residential | 67,965 | 68,097 | 68,230 | 68,365 | 68,501 | 68,638 | 68,781 | 68,927 | 69,086 | 69,246 | 69,402 | 69,561 |
| Commercial | 6,167 | 6,171 | 6,173 | 6,176 | 6,181 | 6,189 | 6,198 | 6,202 | 6,206 | 6,215 | 6,226 | 6,235 |
| Industrial Firm | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 39 | 40 | 41 | 41 | 42 |
| Interruptible | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Transport Firm | 15 | 16 | 17 | 17 | 18 | 19 | 19 | 20 | 20 | 21 | 22 | 22 |
| Transport Interruptible | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 |
| Total | 74,202 | 74,338 | 74,475 | 74,613 | 74,755 | 74,900 | 75,053 | 75,205 | 75,368 | 75,538 | 75,708 | 75,876 |
| 12 Month Use per Average Customer | | | | | | | | | | | | |
| Residential | 642 | 604 | 583 | 576 | 575 | 574 | 570 | 568 | 569 | 570 | 565 | 573 |
| Commercial | 3,227 | 3,060 | 2,963 | 2,925 | 2,924 | 2,918 | 2,898 | 2,896 | 2,904 | 2,909 | 2,883 | 2,896 |
| Industrial Firm | 75,375 | 72,619 | 70,215 | 68,791 | 67,468 | 67,612 | 67,383 | 67,747 | 67,532 | 65,994 | 64,879 | 63,560 |
| Interruptible | 238,670 | 235,440 | 234,380 | 236,435 | 237,502 | 236,640 | 235,595 | 234,543 | 235,343 | 236,945 | 239,151 | 243,716 |
| Transport Firm | 574,859 | 551,262 | 534,390 | 515,189 | 493,266 | 475,076 | 459,986 | 445,791 | 435,726 | 423,412 | 412,238 | 403,721 |
| Transport Interruptible | 905,656 | 912,631 | 912,495 | 840,474 | 778,365 | 913,023 | 921,959 | 928,278 | 930,551 | 927,754 | 928,183 | 925,798 |