

503.226.4211

www.nwnatural.com

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 – 4<sup>th</sup> Quarter

## **October 2015 Activity**

NW Natural Quarterly Results of Operations Report to the WUTC 4th Quarter 2015

	System Sy	Direct Allo	NW Natural Washington Results of Operations <sup>Monthly Summary</sup>	Total Operating Revenue	Total Rate Base	Rate Of Return on Rate Base
	System System	llocated Total		5,372,761	1,166,923,018	0.46%
	Washington Washington	Direct Allocated				
	ton Washington	d Total		209,703	126,034,755	0.17%
	Oregon	Direct				
	Oregon	Allocated	I			
October 2015	Oregon	Total		5,163,058	1,040,888,262	0.50%

Spectrum bitst instant         Spectrum bitst	Monthly Summary Acct Description	ᅿᅿᇬᇄᇬ	Tr 489.12 489.13 489.15 489.3	495.6 Ra	M 487 488.0 488.0 488.1 488.1 488.4 488.5 488.5 488.8 483.2 495.1 495.1	7.001		CC 804.7 805.7 805.8 805.8 805.8	Detail Or	0t 408.11 408.12 408.13 408.14 408.15	403.1 De	In 409.11 410.1 411.4 411.4 410.1 410.1 411.1	
Sector         Sector         Sector         Nestington         Meshington         Meshington         Oregon           Direct         Jonest         Teal         Messing         200301         257532           2.155,073         2.155,073         2.155,073         2.022.075         2.022.075         2.022.075           2.155,073         2.155,073         2.155,073         2.155,003         2.022.075         2.022.075           2.155,073         2.155,073         2.155,003         2.032.075         2.022.075         2.022.075           2.155,073         2.155,003         2.032.075         2.022.075         2.022.075         2.022.075           2.155,073         2.035,073         2.155,003         2.035,005         2.035,005         2.056,000           2.056,017         0.750,017         0.750,010         0.755,01         2.075,010         0.755,010           0.665,056         0.750,01         0.750,01         0.750,01         0.750,01         0.755,010           0.665,056         0.750,01         0.750,01         0.750,01         0.750,01         0.750,01           0.665,056         0.750,01         0.750,01         0.750,01         0.750,01         0.750,01           0.665,056         0.750,01		Gas diential mercial ustrial Firm srruptble Incentive illed Revenue stal Seles of Gas	Transportation Revenue Industrial Firm Interruptible Interruptible Incentive Agency Feel Balancing Agency Feel Balancing Total Transportation Revenue	Rate Adjustments - Amortizations	Miscellaneous Revenues Late Payment Charge Seasonal Reconnect Fee Belinquent Reconnect Fee Delinquent Reconnect Fee Returned Charge CR During Office Hours Field Collection Charge CR After Office Hours Recon Charge Seas After Office Hours Automated Payment Charge	Total Miscellaneous Revenues	Total Operating Revenue	Cost of Gas WACOG Incurred WACOG Deferred Demand Incurred Demand Deferred Amorization of Gas Costs	local cost of Gas Operations & Maintenance	Otther Taxes Property Franchise Payroll Other Regulatory	local Uther Laxes Depreciation	Income Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Taxes - Deferred Oregon Income Taxes - Deferred Oregon Income Taxes - Deferred Oregon Income Taxes	
System         System         Washington         Washington         Oregon         Juncated         Total         Direct         Juncated         Direct         Juncated	Alloc. Ref.	۲	·		m			·	O&M	U	۵		
Sefetim         Wasthington         Wasthington         Orecon           7         Total         Direct         70a         Direct         70a           7         17,602,197         2,022,975         5,093         9,593,033         9,593,033           2,156,478         52,061         966,501         2,455,963         0         0           7         39,733,883         3,196,059         658,005         658,005         658,005         57,393           771,077         87,559         653,005         653,005         3,854,154         29,768,807           655,065         87,210         0         17,470         0         17,470           9,945,058         87,210         0         1,47,70         1,270,01           9,946         81,79         1,979         1,979         1,770,01           13,900         1,793         1,979         1,979         1,770           13,900         1,793         1,979         1,770         1,710,95           13,900         1,793         1,979         1,979         1,770           13,900         1,979         1,979         1,979         1,770           13,900         1,970         1,979         1,979<	System Direct	17,602,197 10,717,537 2,156,478 2,488,654 2,488,654 0 32,964,866	771,077 665,065 0 9,646 1,445,788	4,665,729	85,025 85,025 600 17,215 17,195 17,195 1,910 1,910 1,910 1,890 1,890 3,245 3,245	175,935	39,252,318	13,083,013 1,580,758 6,676,453 (2,837,819) 735,260	19,237,667 612,781	1,770,250 1,078,900 37,064 0	2,886,214		
Washington         Washington         Washington         Onegon           97         2.022.975         10641         Direct         Jonest           77         960.501         10641         Direct         Jonest           78         5.202.975         5.5579,222         960.501         9,757,035           78         9.05.501         5.680,095         5.680,095         3.641,14         29,766,807           78         87,559         658,095         5.864,144         29,766,807         0           76         87,520         658,095         3.644,144         29,766,807         0           79         3,196,039         658,095         3.644,144         29,766,807         0           71         87,559         658,095         3.644,144         29,766,807         0           70         0         1174,770         1,1770         1,1770         0           88         1,979         1,979         1,3770         0         0           88         1,979         1,770         1,271019         1,770           88         1,979         1,973         1,373,300         0         0           88         1,973         1,973         1,973	System Allocated	6,769,017	0		27,273	27,273	6,796,290	c	0 9,419,819	418,577	418,577 6,256,541		
Washington         Washington         Washington         Mashington         Mashington         Drect         Junct           Jona         Jona         Jona         Jona         Junct         Junc	System Total	17,602,197 10,717,537 2,156,478 2,488,654 2,488,654 0 6,769,017 39,733,883	771,077 665,065 0 9,646 1,445,788	4,665,729	85,025 85,025 13,900 7,213 20,045 1,195 1,195 1,195 1,195 1,195 202 3,243 200 3,243 201 3,243 201 3,243 201 3,243 201 3,243 201 201 201 201 201 201 201 201 201 201	203,208	46,048,608	13,083,013 1,580,758 6,676,453 (2,837,819) 735,260	19,237,667 0 10,032,600	1,770,250 1,078,900 418,577 37,064 0	3,304,791 6,256,541	2,387,464 133,359 (998,645) 491,035 39,788 (208,752) 1,844,249	_
Wasthington         Masthington         Oregon           Allocated         Total         Direct         1           Allocated         Total         Direct         1           Allocated         Total         Direct         1           658,095         53,691         2,957,922         9658,095           658,095         53,854,154         29,768,807         0           658,095         3,854,154         29,768,807         0           0         174,770         1,271,019         0           0         174,770         1,271,019         0           0         174,770         1,271,019         0           1,979         1,973         1,475         160           1,979         1,7475         1,271,019         0           0         1,7477         1,271,019         0           1,979         1,7475         1,275,011         1,740           1,979         1,4755         1,275,011         1,740           1,979         1,275         1,275,011         1,740           1,979         1,2574         2,3756,01         1,400           1,979         1,973         1,523         15,729           <			,	(60,972)			3,323,106			걸린	300,711		
Oregon         Direct         J           Direct         J         Direct         J           15,579,222         9,57,035         1,975,035         1,975,035           19,955,035         1,975,035         1,975,035         1,975,035         1,975,035           29,768,807         29,563         0         29,563         0         1,271,019         1,271,019         1,740         1,	Washington Allocated	658,095 658,095	0		1,979	1,979	660,074		973,70	44,662	44,662 660,440	L	-
	Washington Total	2,022,975 960,501 159,891 52,691 52,691 0 658,095 0 3.854,154	87,559 87,210 87,210 0 174,770	(60,972)	3,846 0 200 200 1,075 1,775 1,775 1,775 1,979 1,979 1,979 1,979	15,228	3,983,180	1,103,054 251,408 693,016 (329,608) 39,442	1,757,312 1,025,749	145,337 150,512 44,662 4,862 0	345,373 660,440	(14,357) (1,041) (1,041) 0 (15,398)	
Oregon         Oregon           Allocated	<b>Oregon</b> Direct	15,579,222 9,757,035 1,996,587 2,435,963 0 29.768.807	683,518 683,518 577,855 0 9,646 1,271,019	4,726,701	81,179 81,179 600 13,700 6,572 18,970 15,720 1,740 1,740 2,838 2,838	162,686	35,929,212	11,979,959 1,329,350 5,983,438 (2,508,211) 695,818	17,480,355 560,738	1,624,913 928,388 32,202 0	2,585,503		
	<b>Oregon</b> Allocated	6,110,922 6,110,922	0		25,294	25,294	6,136,216		0 8,446,112	373,915	373,915 5,596,100	I	-

81,179 600 13,700 6,525 18,970 15,720 1,740 1,740 1,740 2,2338 25,294 15,719 15,719 15,719 11,979,959 1,329,350 5,983,438 (2,508,211) 695,818 17,480,355

42,065,429

9,006,850

1,624,913 928,388 373,915 32,202

0 2,959,418 5,596,100

October 2015 n Oregon ed Total

15,579,222 9,757,035 1,996,587 2,435,963 6,110,922 35,879,729

0

683,518 577,855 9,646 1,271,019

4,726,701

2,401,821 133,359 (997,604) 491,035 39,788 (208,752) 1,859,647

36,902,371

14,416,127

20,626,596

1,678,809

2,110,066

16,094,937

22,736,662

Total Operating Revenue Deductions

Net Operating Income

40,675,847 5,372,761

3,773,477 209,703

5,163,058

NW Natural Washington Results of Operations Mashington Results of Operations and a Gross Plant 108.1X Accumulated Depreciation ADJ Working Capital Allowance 117.X Storage Gas - Cushion 117.X Leasehold Improvements 117.X Leasehold Improvements 252.XX Customer Contributions 283.XX Deferred Taxes - Federal 283.XX Deferred Taxes - State Total Rate Base Rate Of Return on Rate Base Allocation References:	Direct Allocated Allocated	System Total 2,696,104,466 (1,214,008,107) 74,232,597 14,162,814 738,687 (3,345,580) (332,934,363) (332,934,363) (332,934,363) (332,934,363) (332,934,363) (332,934,363) (345,580) 0.46%	Washington W Direct	Mischington Allocated	Washington Total (116,296,300) 6,966,571 1,329,888 73,056 (410,527) (37,351,095) (37,351,095) 0 126,034,755 0.17%	Direct	Allocated
Unbilled Revenue Follows plant split		100.00% 100.00%			9.72%		
ayroll Factor epreciation Factor		100.00% 100.00%			10.67% 10.56%		

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						-			October 2015
	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
NW Natural Washington Results of Operations 12 Month Ended Reports	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Summary Total Operating Revenue			82,628,201			7,340,662			75,287,539
Total Rate Base			1,159,899,283			123,479,260		E	1,036,420,024
Rate Of Return on Rate Base			7.12%			5.94%			7.26%

		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	<b>Oregon</b> Direct	<b>Oregon</b> Allocated	October 2015 Oregon Total
NW Natural Washington Results of Operations 12 Month Ended Reports						<u></u>				······
Act Description Sales of Gas 480.1 Residential 481.1 Commercial 481.2 Interruptible 481.5 Interruptible Incentive 495.20 Unbilled Revenue 70tal Sales of Gas	<u>Alloc. Ref.</u> A	417,350,507 217,317,498 24,713,644 31,792,764 31,792,764 0 0	0 0 0 27,576 27,576	417,350,507 217,317,498 24,713,644 31,792,764 21,792,764 21,576 691,201,989	45,591,070 18,947,657 2,310,248 736,052 0 0	0 0 56,663 56,663 56,663	45,591,070 18,947,657 2,310,248 736,052 56,663 56,663	371,759,437 198,369,841 22,403,396 31,056,711 0 623,589,386	0 0 0 0 (29,087) (29,087)	0000066
Transportation Revenue 489.12 Industrial Firm 489.13 Interruptible 489.15 Interruptible Incentive 489.3 Agency Fee/Balancing Total Transportation Revenue		9,745,257 7,656,616 0 32,000 17,433,874	0000	9,745,257 7,656,616 0 32,000 17,433,874	1,127,155 896,318 0 2,023,473	0000	1,127,155 896,318 0 2,023,473	8,618,102 6,760,299 0 32,000 15,410,401	0 0 0 0 0	
495.6 Rate Adjustments - Amortizations		19,147,594	0	19,147,594	(1,470,346)	0	(1,470,346)	20,617,940	0	
Miscellaneous Revenues           487         Late Payment Charge           488.0         Sassonal Reconnect Fee           488.1         Sassonal Reconnect Fee           488.1         Returned Check Charge           488.1         Returned Charge CR During Office Hours           488.5         Recon Charge CR After Office Hours           488.5         Recon Charge CR After Office Hours           488.5         Recon Charge Seas After Office Hours           488.6         Recon Charge Seas After Office Hours           488.7         Recon Charge Seas After Office Hours           488.7         Recon Charge Seas After Office Hours           438.3         Recon Charge Seas After Office Hours           438.4         Recon Charge Seas After Office Hours           438.5         Recon Charge Seas After Office Hours           438.7         Mutomated Payment Charge           438.7         Mutomated Revenues           435.1         Meter Rentals           435.2         Office Ray Revenues           435.1         Meter Rentals	۵	2,118,393 22,600 22,660 222,660 281,510 104,895 104,895 39,490 39,490 3,980 5,795 207,557 20,5577 20,5577 20,5577 20,5577 20,5577 20,5577 20,5577 2	0 0 0 0 0 0 280,172 2 80,172 2 80,172	2,118,393 23,600 23,600 104,895 104,895 39,490 39,490 16,705 39,800 15,705 280,175 200,175 200	94,760 1,250 10,275 10,275 14,520 37,570 37,570 37,570 37,570 3,850 1,820 1,820 1,820 1,820 1,820 1,820 1,820 1,820 1,820 2,33,530 2,33,530 2,33,530 1,233 2,33,530 2,33,500	18,558 18,558 18,558 18,558 18,558	94,760 94,760 1,250 10,275 14,520 35,370 35,370 35,6370 35,6370 14,528 35,6370 11,820 37,820 37,820 11,820 11,820 37,124 11,820 37,750	2,023,633 23,600 291,430 291,430 24,620 375,185 375,185 375,185 375,185 375,185 375,185 130 14,885 14,8555 14,8555 14,8555 14,8555 14,85555 14,8555555555555555555555555555555555555	261,614 261,614 261,614 261,614 261,614 261,614	0000000004004
Total Operating Revenue		731,411,135	307,748	731,718,882	68,371,657	75,221	68,446,877	663,039,478	232,527	
Cost of Gas 804.7 WACOG Incurred 805.7 WACOG Deferred 804.6 Demand Incurred 805.8 Demand Deferred 805.4 Amortization of Gas Costs Total Cost of Gas		235,819,352 23,739,886 80,497,868 (10,318,984) 14,541,190 344,279,312	00000	235,819,352 23,739,886 80,497,886 810,497,884 (10,318,984) 14,541,190 344,279,312	21,681,857 3,490,605 8,355,679 (1,427,295) 785,530 32,886,376	00000	21,681,857 3,490,605 8,355,679 (1,427,295) 785,530 32,886,376	214,137,495 20,249,281 72,142,189 (8,891,689) 13,755,660 311,392,936	00000	
Detail Operations & Maintenance	O&M	11,256,281	135,699,108	146,955,389		12,393,697	13,140,697	10,509,280	123,305,412	
Other Taxes 408.11 Property 408.12 Franchise 408.13 Payroll 408.15 Other 408.15 Total Other Taxes	U	19,124,312 18,230,602 0 247,361 3,638,351 41,240,626	0 0 4,834,733 0 0 4,834,733	19,124,312 18,230,602 4,834,733 247,361 3,638,351 46,075,359	1,478,054 2,788,950 0 68,877 143,086 4,478,966	515,866 515,866 0 515,866	1,478,054 2,788,950 515,866 68,877 143,086 4,994,832	17,646,259 15,441,652 0 178,484 3,495,266 36,761,660	0 0 4,318,867 4,318,867 0 0	
403.1 Depreciation	۵	0	74,201,023	74,201,023	0	266'062'2	7,790,997	0	66,410,026	
Income Taxes 409.11 Federal Income Taxes 410.1 Federal Income Taxes - Deferred 411.4 Federal Income Taxes - Credit 409.1 Oregon Income Taxes - Deferred 411.1 Oregon Income Taxes - Deferred 411.1 Total Income Taxes - Deferred				23,100,183 30,573,403 (22,873,620) 1,568,685 8,91,418 8,91,418 (3,280,470) 37,579,599			2,359,134 0 (65,822) 0 0 2,293,313			
Total Operating Revenue Deductions		396,776,218	214,734,864	649,090,681	38,112,343	20,700,560	61,106,215	358,663,876	194,034,304	
Net Operating Income				82,628,201			7,340,662			U

										October 2015
		System Direct	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
NW Natural Washington 12 Month End	NW Natural Washington Results of Operations 12 Month Ended Reports			B2-		Allocated	100	חוובר	Allocated	10031
101 R	Rate Base Gross Plant			2,671,219,259			267,942,738			2,403,276,521
108.1X	Accumulated Depreciation			(1,187,449,134)			(114,376,380)			(1,073,072,754)
Adj	Working Capital Allowance			63,363,909			5,891,671			57,472,238
117.X	Storage Gas - Cushion			14,087,763			1,323,308			12,764,455
186.XX	Leasehold Improvements			969,858			201,255			768,602
252.XX	<b>Customer Contributions</b>			(3,330,412)			(346,857)			(2,983,555)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(331,409,433) (67,552,526)			(37,156,476) 0			(294,252,957) (67,552,526)
	Total Rate Base			1,159,899,283			123,479,260			1,036,420,024
2	Rate Of Return on Rate Base			7.12%		H_	5.94%			7.26%
M × m (	Allocation References: A Unbilied Revenue Direct			100.00% 100.00%		<u>, , - , , , , , , , , , , , , , , , , ,</u>	205.48% 6.62%			-105.48% 93.38%
ŏυ Δ	own see own peak c Payroll Factor D Depreciation Factor			100.00% 100.00%			10.67% 10.50%			89.33% 89.50%

NW Natural
Washington Quarterly Results of Operations Report
<b>Operations and Maintenance Expense: Allocation of System Amounts</b>

System	spense \$17,210	Station Expense Station Fuel	nd Regulator Station Expense 139,290 Expense -	se 16,053 jround Storage Expense 179,160	and Engineering 8,771 Storage Expense 8,771	xpense and Engineering 102,216 -	and Engineering 72,757 sd Natural Gas Expense 174,972	l Gas Storage 362,903	se 99,363	of Mains 2,091 iission Expense 101,454	pense       203,680         Supervision and Engineering       203,680         Mains and Services Expense       752,617         Measuring and Regulator Station Expense - General       14,012         Meter and House Regulator Station Expense       64,798         Meter and House Regulator Station Expense       64,798         Meter and House Regulator Station Expense       61,374         Other Expense       91,374
Storage ound Storage Ey	ound storage Ev ation Wells Expens	Compressor 5 Compressor 5	Measuring an Purification E	tenance Wells Expens Total Undergi	orage Expense ation Supervision a Total Other Si	l Natural Gas Ex ation Supervision a LNG Fuel	tenance Supervision a Total Liquifie	Total Natural	n Expense ation Mains Expens	enance Maintenance ( Total Transmi	Distribution Expense Operation 870 Supervision an 875 Measuring and 877 Measuring and 878 Meter and Hou 879 Customer Inst 880 Other Expense
	Natural Gas Storage	ural Gas Storage Underground Storage Expense Operation 816 Wells Expense	ural Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Fuel	ural Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Fuel 820 Measuring and Regulator Station Expense 821 Purification Expense	ural Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Fuel 820 Measuring and Regulator Station Expense 821 Purification Expense 821 Varification Expense 832 Wells Expense 70tal Underground Storage Expense	ural Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Expense 820 Measuring and Regulator Station Expense 821 Purification Expense 821 Purification Expense 822 Wells Expense 832 Wells Expense 70tal Underground Storage Expense Other Storage Expense 0fher Storage Expense 0peration 840 Supervision and Engineering 70tal Other Storage Expense	rral Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Evel 820 Measuring and Regulator Station Expense 821 Purification Expense 822 Wells Expense 70tal Underground Storage Expense 70tal Underground Storage Expense 70tal Underground Storage Expense 10tal Underground Storage Expense 840 Supervision and Engineering 10tal Atural Gas Expense 10tartion 844 Supervision and Engineering 845 LNG Fuel	ural Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Expense 820 Measuring and Regulator Station Expense 821 Purification Expense 821 Varification Expense 822 Wells Expense 70tal Underground Storage Expense 0ther Storage Expense 0ther Storage Expense 0ther Storage Expense 0peration 840 Supervision and Engineering 70tal Other Storage Expense 1iquified Natural Gas Expense 0peration 844 Supervision and Engineering 847 Supervision and Engineering 70tal Liquified Natural Gas Expense 847 Supervision and Engineering 70tal Liquified Natural Gas Expense	ral Gas Storage Juderground Storage Expense Oreration 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Expense 820 Measuring and Regulator Station Expense 821 Purification Expense 822 Wells Expense 70tal Underground Storage Expense 932 Wells Expense 940 Supervision and Engineering 70tal Other Storage Expense 0peration 840 Supervision and Engineering 1quified Natural Gas Expense 0peration 843 Supervision and Engineering 843 Supervision and Engineering 843 Supervision and Engineering 844 Supervision and Engineering 843 Supervision and Engineering 843 Supervision and Engineering 70tal Liquified Natural Gas Storage	Natural Gas Storage Underground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 819 Compressor Station Expense 821 Purification Expense 821 Purification Expense 822 Wells Expense 832 Wells Expense 70tal Underground Storage Expense 932 Wells Expense 943 Underground Storage Expense 943 Lung Internanc 843 Lung Internanc 843 Supervision and Engineering 843 Supervision and Engineering 843 Supervision and Engineering 70tal Natural Gas Expense 943 Lung Internance 843 Supervision and Engineering 70tal Liquified Natural Gas Expense 70tal Liquified Natural Gas Storage 70tal Natural Gas Storage	ral Gas Storage Inderground Storage Expense Operation 816 Wells Expense 818 Compressor Station Expense 820 Measuring and Regulator Station Expense 821 Purification Expense 821 Purification Expense 822 Wells Expense 832 Wells Expense 70tal Underground Storage Expense 940 Supervision and Engineering 940 Supervision and Engineering 945 Lug freel 945 Lug freel 945 Lug freel 945 Lug freel 945 Supervision and Engineering 945 Supervision and Engineering 945 Supervision and Engineering 945 Lug freel 945 Supervision and Engineering 845 Lug freel 945 Lug freel 945 Lug freel 945 Supervision and Engineering 845 Lug freel 945 Lug freel 95 Maintenance 95 Maintenance 95 Maintenance 95 Maintenance 95 Maintenance

904 Uncollectible Accounts         Total Customer Accounts Expense         Customer Service and Informational         Operation         907 Supervision         908 Customer Assistance Expense         909 Customer Assistance Expense         900 Customer Assistance Expense         901 Miscellaneous Customer Service Expense         910 Miscellaneous Customer Service and Informational         Sales Expense         911 Supervision         912 Demonstration and Selling Expense         913 Advertising         914 Suberse Expense         704al Sales Expense         913 Advertising         913 Advertising         914 Miscellaneous Sales Expense         915 Advertising         916 Miscellaneous Sales Expense         917 Office Supplies and Expense         918 Advertising         919 Operation         921 Office Supplies and Expense         922 Administrative Expenses Transferred - Credit         923 Miscellaneous General Expense         924 Property Insurance Premium         925 Inj	108 88,079 99,181 17,605 204,972 204,972 215,499 60,375 215,499 60,375 (1,489,719) 256,063 2,294 10,163 385,072 385,072 385,072	7,637 10,622 10,622 20,180 20,180 20,180 6,466 6,466 6,466 6,466 1,7,319 25,453 228 228 228 228 228 228 228 228 238,336 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 238,356 248,356 248,356 248,356 248,356 248,356 248,356 248,356 248,356 248,356 248,356 248,366 248,3566 248,3566 248,3566 248,3566 248,3566 248,3566 248,3566 248,3566 248,3566 248,35666 248,35666666666666666666666666666666666666	6.1,875 1,245,326 55,623 1,478,160 96 80,442 88,559 184,791 184,791 184,791 12,230 192,496 53,909 12,230 192,496 53,909 12,230 132,400) 258,634 - 230,611 2,30,611 2
ance Maintenance of General Plant	278,046	30,115	
Total Administrative and General Expense	4,061,596	420,426	3,641,170
	\$10,032,600	\$1,025,749	\$9,006,850

NW Natural Rates & Regulatory Affairs Operations and Maintenance Expense State Allocation of System Amounts										
For the period ended October 31, 2015		System			Washington			Oregon		
FERC DESCRIPTION	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Allocation Mothod
	0.00	17,210.33	17,210.33	1	1,619.49	1,619.49		15,590.84	15,590.84	firm volumes Total
816 Wells Expense Total	0.00	17,210.33 6.606.31	17,210.33 6.606.31	0.00	1,619.49 621.65	1,619.49 621.65	0.00	15,590.84 5 984 66	15,590.84 5 084 66	Eirm Volumoc Total
818 Compressor Station Expense Total	0.00	6,606.31	6,606.31	0.00	621.65	621.65	0.00	5,984.66	5.984.66	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		3-factor Total
	00.0	138,719.74	138,719.74	0.00	0.00 13,053.53	0.00 13,053,53	0.00	0.00 125.666.21	570.73 125.666.21	Direct-OR Total Firm Volumes Total
820 Measuring and Regulator Station Expense Total		138,719.74	139,290.47	0.00	13,053.53	13,053.53	570.73	125,666.21		
821 Durification Evnanca Total	0.00		0.00	0.00	0.00	0.00	0.00	0.00	1.1	Firm Volumes Total
	0.00		16,053.07	0.00	1.510.59	1.510.59	0.00	0.00 14.547.48	0.00	Firm Volumes Total
832 Wells Expense Total	0.00		16,053.07	0.00	1,510.59	1,510.59	0.00	14,542.48	14,542.48	
	0.00		1,141.23	0.00	122.23	122.23	0.00	1,019.00	1,019.00	Customers-All Total
840 Supervision and Engineering Total	0.00		8.770.81	0.00	840.17	717.94	0.00	6,911.64 7,930.64	6,911.64 7 930 64	Firm Volumes Total
	0.00		102,215.77	0.00	9,618.51	9,618.51	0.00	92,597.26	92,597.26	Firm Volumes Total
844 Supervision and Engineering Total	0.00	102,215.77	102,215.77	00.00	9,618.51	9,618.51	0.00	92,597.26	92,597.26	
815 I NG End Total	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
			147 44	000	14.16	14.16	0.00	0.00	0.00	2 footon Total
	0.00		0.00	0.00	0.00	0.00	0.00	00.0	00.0	S-lactor rotal Customers-Ali Total
	0.00	. J CE	0.00	0.00	00.0	0.00	0.00	0.00	0.00	Direct-OR Total
847 Sunarvision and Engineering Total	0000		72 756 58	0.00	6,832.99 6 847 15	6,832.99 6 847 15	0.00	65,781.15	65,781.15	Firm Volumes Total
	0.00		25.638.26	0.00	2.548.44	2,548,44	000	23 089 87	CF.EUE,CU	3-factor Total
	0.00		111.14	0.00	11.91	11.91	0.00	99.23	99.23	Customers-All Total
	72,956.33		72,956.33	0.00	0.00	0:00	72,956.33	0.00	72,956.33	Direct-OR Total
	431.51		431.51 225 51	431.51	17 95	431.51	0.00	0.00	0.00	Direct-WA Total
856 Mains Expense Total	73,387.84		99,362.75	431.51	2,578.30	3,009.81	72.956.33	23.396.61	96.352.94	
	0.00	2,091.18	2,091.18	0.00	207.86	207.86	0.00	1,883.32	1,883.32	3-factor Total
	0.00	00.0	0.00	00.0	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
863 Maintonanco of Maine Total	0.00	0.00	0.00	0.00	00.0	00.0	0.00	0.00	00.0	Sendout Volumes Total
	000	01.150/2	01.150,12	0000	00.00	00.00	0.00	1,883.32	1,883.32	2 E-4 T-4-1
	0.00	0.00	0.00	000	0.00	000	0.00	0.00	0000	3-factor   otal Direct-OB Total
_	00.0	112,634.65	112,634.65	0.00	10,598.92	10,598.92	0.00	102.035.73	102.035.73	Firm Volumes Total
	00.0	122.00	122.00	0.00	10.63	10.63	0.00	111.37	111.37	Sales/Sendout Volumes Total
	0.00	90,923.49	90,923.49	0.00	7,237.51	7,237.51	0.00	83,685.98	83,685.98	Sendout Volumes Total
	00.0	340 035 53	240 025 52	00.0	11/84/.U0	01.148/11	0.00	185,833.08	185,833.08	
	0.00	219,749.69	219,749.69	0.00	23.535.19	23.535.19	0.0	196.214.50	196.214.50	3-tactor 1 otal Customers-All Total
	97,827.62	0.00	97,827.62	0.00	0.00	0.00	97,827.62	0.00		Direct-OR Total
	28,413.52	0.00	28,413.52	28,413.52	0.00	28,413.52	0.00	0.00		Direct-WA Total
874 Mains and Services Exnense Total	126 241 14	50,020,05 676 376 04	757 617 18	0.00 28.413.52	4,212.59 67 831 38	4,512.59 01 744 00	01.00	52,1/8.23	27,1/8.23	sendout volumes Total
	0.00	900.73	01.12,201	0.00	89 53	06.177,120	70.120,15	00,117,000		3-factor Tatal
	226.80	0.00	226.80	0.00	0.00	0.00	226.80	00.0	226.80	Direct-OR Total
	0.00	6,901.16	6,901.16	0.00	549.33	549.33	0.00	6,351.83		Sendout Volumes Total
876 Monchina and Bossilator Ctation Evenues Car		5,983.09 12 785 58	2,983.69	0.00	644.44	644.44	00.0	5,339.25		Telemetering Total
		0C'C0//CT	5 707 73	0000	1,203.JU 319.95	1,283.3U 210 OF	226.80	87.202,21		1 - T - T - T - T - T - T - T - T - T -
	0.00	3,661.61	3,661.61	0.00	392.16	392.16	00.0	3.269.45	3,269,45	3-ractor i otai Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Direct-OR Total
017 Morenian and Branchistic Firstin Control		37,928.66	37,928.66	0.00	3,019.13	3,019.13	0.00	34,909.53	34,909.53	Sendout Volumes Total
0// Measuring and Regulator Station Expense - City		0.00	0.00	0.00	3,/3U.14	3,/30.14	0.00	41,067.86	41,067.86	
	0.00	477,791.38	477,791.38	0.00	51,171.45	0.00 51,171.45	0.00	426,619.93	426,619.93	426,619.93 Customers-All Total

Customers-Ind Total	Direct-WA Total	Employee Cost Total	Sendout Volumes Lotal	3-factor Total	Customers-All Total	Direct-UR Total	Employee Cost Total		3-factor Total	Customers-All Total	ct-OR Total	direct-wa Total	Sendout Volumes Total		3-factor Total	Customers-The Dalles Total		3-factor Total	Customers-All Total	Direct-OR Total	bilett*WA Total seles volumes Total	Sendout Volumes Total		3-factor Total	Customers Port/Van 80% Total	Customers-All Total	Direct-OR Total	ct-WA Total	sendout volumes lotal	3-factor Total	Oristomars-All Total	Direct-OR Total	Volumes Total	Sendout Volumes Total	metering Total	2 feder Tetel	ctor 10tal	Sendout Volumes Total		3-factor Total	customers-all Total	Direct-UK I 0tal	Sendout Volumes Total		3-factor Total	Customers-All lotal	Customers-Ind Total	Customers-Res Total	Direct-OR Total	direct-wa Total	rirm volumes Total Sendout Volumes Total		3-factor Total	Customers-All Total		
		0.00 Emp			_		3 588 57 Emm		-	-		_	28.523.43 Sen		18,883.24 <b>3-fa</b>	1,758.25 Cust			1,576.79 Cust			20.205.65 Send	75,631.87	1,935.81 <b>3-fa</b>	93,904.02 Cust	_		0.00 Dire		71.700		_	0.00 Firm	52,159.25 Send	2,010.30 Tele			3,214.86 Senc				_	11,461.02 Send			7 655 76 Cust	2,379.36 Cust	0,012.29 Cust	7,147.42 Dire		6.328.75 Send	93,683.47		0.00 Cust	_	1.121/21-1
10,867.27	0.00	0.00					3 588 57												1,576.79									0.00															11,461.02										1,249.21	0.00		
0.00		0.00				00.00		6,463.65 7														0.00		0.00						00 U													0.00		0.00				7,147.42		0.00					
900.21	0.00	0.00	52,183.01	3,464.30	86,375.27	0.00		91,168.99						10,015.15						0.00 ZI		1,747.47						7,697.09		20,4477													991.20		44.73	12,000.4			0.00		6,601.24					
900.21								90,261.02												0.00										244 77					1,449.64 6 205 35								991.20		44.73	807.71			0.00							
		0.00																									0.00	/,69/.09	7 697 09	00.0													0.00				0.00		0.00					0.00		
11,767.48 415.76	0.00	0.00	1,373.50	34,852.15	06,491.92	00,007 07	4.010.02												1,/65.92											7.467.46	0.00	864.27	0.00	56,670.19	13,459.94 73 456 86	109 07	00.00	3,492.89	3,601.96	0.00	0.00	229.73	2,452.22	25,901.08	449.98	8.458.47	2,576.46	2,447.88	7,147.42	0.00 T,100.19	82,929.99	4,431.30	1,387.09	248.60	1.635.69	
11,767.48 0.00																																															2,576.46									
0.00																																																			0.00 8					
			878 Meter and House Regulator Expense Total			_ <b>I</b>		879 Customer Installation Expense Total		I				880 Other Expense Total			881 Rents Total		<u> </u>	7	L.,		885 Supervision and Engineering Total			1			887 Mains Total		I	<b>I</b>			889 Measuring and Regulator Station Evence - Ger		1	_	891 Measuring and Regulator Station Expense - City					892 Services Total			<u> </u>				1	893 Meters and House Regulators Total			894 Other Equipment Total	

901 Sunervicion Total	00.0		00-201-2/1							
	000	60 296 58	60.201,021 69 796 58	000	7 471 66	7 421 66	000	61 874 07	CC.CCC,CTT	Cuctomore All Total
	00.0	00.00	0.00	000	00.0771.1	00.0	00.0	76.170,110	76.70/10	
	0.00	0.00	0.00	000	0.00	0.00	0.00	000	00.0	Direct-OB Total
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	61,874,97	
	000	17 918 91	12 918 91	000	1 784 15	1 284 15	000	11 634 76	11 634 76	2.factor Total
-	000	056 640 07	056 640 07	000	102 457 22	102 457 77	000	0/101 TE	1/1/1/17	-
	8	10.010.000	19.010,005	0.0	102'72'72	77.107.0	0.00	C/'76T'+C0	C/.241,4C0	
	0.0	C0.0+//7C	C0.0+/,2C	0.00	21.CUC,2	21.606,2	0.00	30,241.53	30, 241.53	
	1 265 00	390,232.31	390,232.31	0.00	42,340.20	42,340.20	1 257 00	347,892.11	347,892.11	
003 Curtomor Borowic and Collection Evenes	1 365 00	0.00 1 303 547 84	1 202 012 84	0.00	0.00 140 505 60	0.00 1 40 505 50	1,365.00	0.00	1,365.00	Direct-OR Total
	00.00	10.170,250 C1	LOY LOU CI	00.0	CD 107 1	C0*00-104-T	000	CT'TDC'CL7'T	CT-07C'C47'T	
	000	E 715 04	E 715 04	0000	70'T0L'T	70'T04'T	000	00'''''''''''''''''''''''''''''''''''''	00'C00'TT	
	0.0	+0.CI/C	+0.CL/,C	0.00	047.30	06.242	0000	89'7/T'S	5,1/2.68	
	0.00	70'68C'T	70'69C'T	0.00	09.121	121.60	0.00	1,468.02	1,468.02	-
	0.00	41,836.30	41,836.30	0.00	4,539.24	4,539.24	0.00	37,297.06	37,297.06	Customers-Res Total
	0.00	00.0	00.0	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
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	
	0.00	107.60	107.60	0.00	11.67	11.67	0.00	95.93	95.93	Customers-Res Total
	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	Employee Cost Total
907 Supervision Total	0.00	107.60	107.60	0.00	11.67	11.67	0.00	95.93	95.93	
	0.00	00.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	00.0	34,911.37	34,911.37	0.00	3,738.99	3,738.99	0.00	31,172.38	31,172.38	Customers-All Total
	0.00	62,603.74	62,603.74	0.00	4,789.18	4,789.18	0.00	57,814.56	57.814.56	Customers-Ind Total
	0.00	(8,217.42)	(8,217.42)	0.00	(891.58)	(891.58)	0.00	(7.325.84)	(7.325.84)	Customers-Res Total
	(1,218.75)	0.00	(1,218.75)	0.00	0.00	0.00	(1.218.75)	0.00	(1.218.75	Direct-OR Total
	0.00	0.00	0.00	0.00	00.0	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	00.0	0.00	00.0	0.00	0.00	0.00	00.0	0.00	
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	
	0.00	99,180.80	99,180.80	0.00	10,622.27	10,622.27	0.00	88,558.53	88,558.53	customers-all Total
909 Customer Information Expense Total	0.00	99,180.80	99,180.80	0.00	10,622.27	10,622.27	0.00	88,558.53	88,558.53	
	0.00	146.00	146.00	0.00	15.64	15.64	0.00	130.36	130.36	Customers-All Total
	0.00	17,458.53	17,458.53	0.00	1,894.25	1,894.25	0.00	15,564.28	15,564.28	
910 Miscellaneous Customer Service Expense Total	0.00	17,604.53	17,604.53	0.00	1,909.89	1,909.89	0.00	15,694.64	15,694.64	
	0.0	13,090,51	13,090.51	0.00	1,466.90	1,466.90	0.00	12,229.61	12,229.61	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
911 Sumervision Total	0.00	13.696.51	13.696.51	0.00	1 466.90	1.466.90	0.00	12 229 61	0.00 17 779 61	
	000	000	00.0	000	00.0	000	000	1000	10.00	3-factor Total
	000	213 604 54	213 604 54	000	77 877 05	77 877 05	0000	190 777 40	190 777 40	5-lactor total
	000	1 161 03	1 161 03	000	175 97	175 07	0.0	1 035 06	1 025 05	
	733.37	000	733.37	0.00	00.0	000	73 37	00.001	733 37	Direct-OP Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	Employee Cost Total
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	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	60,374.92	60,374.92	0.00	6,466.15	6,466.15	0.00	53,908.77	53.908.77	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	Customers-Res Total
913 Advertising Total	0.00	60,374.92	60,374.92	0.00	6,466.15	6,466.15	0.00	53,908.77	53,908.77	
	0.00	0.00	0.00	0.00	00.0	00.0	0.00	0.00	00.0	_
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
910 MISCEIIANEOUS SAIES EXPENSE LOTAL	0.00	0.00	0.00	0.00	00.0	00.0	0.00	0.00	0.00	
	0.00	CC.CUE,CE/,C	5,799,627,5	0.00	3//,313.03	3//,313.03	0.00	3,418,592.52	3,418,592.52	3-factor Total
	0.00	1 445 22	1 445 27	0.00	114 00	114 00	0.00	0.00	0.00	Admin Iran Total
	000	70'00'0	70'0LL/T	000	NO.FCL	00 U	000	70'00'1	75.062,1	
	000	12 550 56	12 550 56	000	1 361 74	1 361 74	000	11 188 87	11 100 07	Customers-Intu Total
	40.450.67	00.000/21	40 450 67	000	L/100'T	UU U	40 450 67	70'00'11	70'0EU	Diroct-OD Total
	100013	000	10.0CF/CF	1 020 13	000	1 020 13	0000	0000	10.001,01	
	CT'070'T	734 566 54	CT'070'T		74 657 04	CT-UZULT	000	0.00	0.00	
	0000	7 063 ED	12 200 2	000	78 87C	78 87C	000	00.016,602	00'CT6'607	Einen Volumos Total
	000	131 731 87	131 731 87	000	30 510 56	30 510 56	000	CU04-07	2,004.03	
	0.00	440.81	440.81	0.00	35.09	35.09	0.00	405.72	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	
	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)	Admin Tran Total
	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
922 Administrative Expenses Transferred - Credit Tc	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)	
		VC 230 230	76 690 236	000	75 AE7 60	75 757 50	000	220 640 65	110 CTO FF	

924 Property Insurance Premium Total	00.00	256,063.24	256,063.24	0.00	25,452.69	25,452.69	0.00	230,610.55	230,610.55	
	0.00	2,293.67	2,293.67	0.00	227.99	227.99	0.00	2,065.68	2,065.68	2,065.68 3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00 direct-or Total
925 Injuries and Damages Total	0.00	2,293.67	2,293.67	0.00	227.99	227.99	0.00	2,065.68	2,065.68	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00	0.00 customers-ind Total
	754.00	0.00	754.00	0.00	00.00	0.00	754.00	0.00	754.00	754.00 Direct-OR Total
	0.00	9,409.28	9,409.28	0.00	988.92	988.92	0.00	8,420.36	8,420.36	8,420.36 Employee Cost Total
926 Employee Pensions and Benefits Total	754.00	9,409.28	10,163.28	0.00	988.92	988.92	754.00	8,420.36	9,174.36	
	0.00	385,072.00	385,072.00	0.00	38,276.15	38,276.15	00.0	346,795.85	346,795.85	346,795.85 <b>3-factor Total</b>
930 Miscellaneous General Expense Total	0.00	385,072.00	385,072.00	0.00	38,276.15	38,276.15	0.00	346,795.85	346,795.85	
	0.00	383,282.67	383,282.67	0.00	38,098.30	38,098.30	0.00	345,184.37	345,184.37	345,184.37 <b>3-factor Total</b>
	0.00	2,330.00	2,330.00	0.00	249.54	249.54	0.00	2,080.46	2,080.46	2,080.46 Customers-All Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	3,989.18	0.00	3,989.18	3,989.18 Direct-OR Total
	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00 Direct-WA Total
931 Rents Total	3,989.18	385,612.67	389,601.85	0.00	38,347.84	38,347.84	3,989.18	347,264.83	351,254.01	
	0.00	223,338.71	223,338.71	0.00	22,199.84	22,199.84	0.00	201,138.87	201,138.87	3-factor Total
	0.00	1,461.24	1,461.24	0.00	214.36	214.36	0.00	1,246.88	1,246.88	1,246.88 Customers port/van Total
	0.00	15,524.82	15,524.82	0.00	1,662.72	1,662.72	0.00	13,862.10	13,862.10	13,862.10 customers-all Total
	0.00	1,303.80	1,303.80	0.00	332.21	332.21	0.00	971.59	971.59	971.59 Customers-The Dalles Total
	28,699.04	0.00	28,699.04	0.00	0.00	0.00	28,699.04	0.00	28,699.04	28,699.04 Direct-OR Total
	5,494.95	0.00	5,494.95	5,494.95	0.00	5,494.95	0.00	0.00	00.0	direct-wa Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00 Employee Cost Total
	0.00	326.32	326.32	0.00	30.71	30.71	0.00	295.61	295.61	295.61 Firm Volumes Total
	0.00	70.92	70.92	0.00	7.45	7.45	0.00	63.47	63.47	63.47 Gross plant direct assign Total
	0.00	1,826.06	1,826.06	0.00	172.93	172.93	0.00	1,653.13	1,653.13	1,653.13 sales volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	0.00 Sendout Volumes Total
935 Maintenance of General Plant Total	34,193.99	243,851.87	278,045.86	5,494.95	24,620.22	30,115.17	28,699.04	219,231.65	247,930.69	
Grand Total	612,781.08	9,419,818.68	10,032,599.76	52,042.63	973,706.74	1,025,749.37	560,738.45	8,446,111.94	9,006,850.39	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	

## **November 2015 Activity**

NW Natural Quarterly Results of Operations Report to the WUTC 4th Quarter 2015

								ž	November 2015
	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural Washington Results of Operations Monthly Summary									
Total Operating Revenue			14,482,920		-	1,573,502			12,909,418
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%

,

:	November 2015 Oregon Oregon Oregon Direct Allocated Total		28,570,065         28,570,065           14,108,974         14,108,974           1,852,668         1,852,668           2,076,109         2,076,109	0 26,611,709 26,611,709 26,611,709 73,219,524	911,194 597,536	683 683 1,509,413 0 1,509,413	(203,035) (503,035)	85,400 2,1000 6,465 6,465 14,225 14,225 3,630 3,630 2,775	27,091 15,866 21,025	27,091	000,000,000 000,000,00 000,000,00 000,000,00 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,000,000 000,0000		869,949 8,764,577 9,634,526	370,375	3,380,113 370,375 3,750,488 5,521,503 5,521,503	~ 
	Washington Total		3,286,920 1,246,974 178,994 62,323	0 3,346,584 8,121,795	120,982 72,400	0 0 193,382	(110,985)	4,060 0 150 150 1,500 2,200 2,	2,189 1,457 2,317	15,865	2,559,290 166,165 741,680 273,628	(56,822) 3,683,941	1,083,604	190,848 271,373 44,239 2,572 0	509,032 651.637	719,383 0 (1,041) 0
	Washington Allocated			3,346,584 3,346,584		0			2,189	2,189		0	1,015,731	44,239	44,239 651,637	
	Washington		3,286,920 1,246,974 178,994 62,323	u 4,775,211	120,982 72,400	0 193,382	(110,985)	4,060 0 150 720 700 2,200 2,200 50	1,457 2,317	13,676	2,559,290 166,165 741,680 273,628	(56,822) 3,683,941	67,873	190,848 271,373 2,572 0	464,793	
	System Total		31,856,984 15,355,948 2,031,661 2,138,432	29,958,293 81,341,319	1,032,177 669,936	683 1,702,795	(614,019)	89,460 2,000 21,280 7,185 7,185 23,546 25,680 3,680 3,148	29,280 17,323 23,342	238,793	27,297,685 1,486,516 7,200,779 3,160,271	222,938 39,369,189 0	10,718,130	1,710,449 2,099,682 414,614 34,774 0	4,259,520 6,173,140	8,517,991 663,070 (2,852,675) 1,736,556
	System Allocated			29,958,293 29,958,293		0			29,280	29,280		0	9,780,308	414,614	414,614 6,173,140	
	System Direct		31,856,984 15,355,948 2,031,661 2,138,432	0 51,383,026	1,032,177 669,936 0	683 1,702,795	(614,019)	89,460 2,000 2,1280 7,185 7,185 2,185 15,725 15,725 3,580 3,680 3,680 3,148	17,323 23,342	209,513	27,297,685 27,297,685 1,486,516 7,200,779 3,160,271	39,369,189	937,822	1,710,449 2,099,682 34,774 0	3,844,906	
Report		Alloc. Ref.		٩		I			ß			I	O&M	U	۵	
NW Natural Washington Quarterly Results of Operations Report		Monthly Summary Act <u>Description</u>	Sales of Gas Residential Commercial Industrial Firm Interruptible	uncer up uncer up can be a more three to the three three to the total Sales of Gas	Transportation Revenue Industrial Firm Interruptible Thearturkihe Theoretive	Agency Fee/Balancing Total Transportation Revenue	Rate Adjustments - Amortizations	Miscellaneous Revenues Late Payment Charge Seasonal Reconnect Fee Delinquent Reconnect Fee Returned Check Charge Recon Charge CR During Office Hours Field Collection Charge Recon Charge Seas During Office Hours Recon Charge Seas After Office Hours Automated Payment Charge	Rent - Utility Property Meter Rentals Other Gas Revenue - Miscellaneous	Total Miscellaneous Revenues	Cost of Gas WACOG Incurred WACOG Deferred Demand Incurred Demand Deferred	Amortzation of Gas Total Cost of Gas	<b>Operations &amp; Maintenance</b>	Other Taxes Property Franchise Payroll Other Regulatory	Total Other Taxes Depreciation	Income Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Taxes - Deferred Oregon Income Taxes
hing		Acct De	80.1 481.1 481.1 481.3 481.3	50	Ti 489.12 489.13 489.15	489.3	495.6 R		493.2 495.1 495.2			4.c08	Detail O	01 408.11 408.12 408.13 408.15 408.15	403.1 De	

Washington Results of Operations 2015Q4.xlsx

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12,909,418

61,539,412

39,935,310 14,656,455

1,711,607

4,216,606

68,185,968 14,482,920

16,368,062

44,151,917

**Total Operating Revenue Deductions** 

Net Operating Income

1,573,502 6,646,556

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural Washington Monthly Sumr	NW Natural Washington Results of Operations Monthly Summary									
Ra 101	Rate Base 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)
[D]	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	<b>Customer Contributions</b>			(3,413,509)			(426,428)			(2,987,081)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(332,962,084) (68,107,670)			(37,356,936) 0			(295,605,148) (68,107,670)
	Total Rate Base			1,187,769,696			128,387,962			1,059,381,734
Ra	Rate Of Return on Rate Base			1.22%			1.23%			1.22%
Allocc B B	Allocation References: A Unbilied Revenue Follows Jahr spit			100.00% 100.00%			10.64% 10.47%			89.36% 89.53%
စီပရ	Payroll Factor Depreciation Factor			100.00%			10.67% 10.56%			89.33% 89.44%

								No	November 2015
	System	System	System	Washington	Washington Washington	Washington	Oregon	Oregon	Oregon
NW Natural	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
washington results of Operations 12 Month Ended Reports									
Summary									
Total Operating Revenue			83,761,447			7,031,867			76,729,580
Total Rate Base			1,160,505,805		ła	124,211,644			1,036,294,161
Rate Of Return on Rate Base			7.22%			5.66%			7.40%

Trans         Trans         Trans         Trans         Trans         Trans           0         14135549         55.1573         0         15.17733         35.774.653				System Direct	System Allocated	System	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	November 2015 Oregon
Control         Control <t< th=""><th>NW Nat Washin 12 Mont</th><th>ttural ngton Results of Operations in Ended Reports</th><th></th><th></th><th></th><th>B 00-</th><th></th><th>אווסרמובת</th><th>1000</th><th>קונר</th><th>Allocated</th><th>1003</th></t<>	NW Nat Washin 12 Mont	ttural ngton Results of Operations in Ended Reports				B 00-		אווסרמובת	1000	קונר	Allocated	1003
Transmettele formet interviewing functionality functity functity functionality functionality functionality functionalit		Description Sales of Gas Residential Commercial Industrial Firm Interruptible Incentive Unbilled Revenue Total Sales of Gas	<u>Alloc. Ref.</u> A	414,385,494 215,798,848 24,575,589 30,728,335 0 685,488,265	0 0 0 (5,706,149) (5,706,149)	414,385,494 215,798,848 24,575,589 30,728,335 0 (5,706,149) 679,782,116	45,187,523 18,771,619 2,289,986 717,819 0 0 66,966,946	0 0 0 0 0 0 (445,357)	45,187,523 18,771,619 2,289,986 717,819 0 (445,357) 66,521,589	369,197,971 197,027,228 22,285,603 30,010,516 0 0 618,521,319	0 0 0 0 0 0 0 (5,260,792)	369,197,971 197,027,228 22,285,603 30,010,516 0 (5,260,792) 613,260,727
Rest Adjustment - Amortization         2304,461         0         2,004,461         0         1,462,560         0         1,357,560         0         1,357,560         0           Metoline Rest Administrations Restored Late Phymeric Rest Service Rest Administrations (2004)         2,120,761         0         2,120,761         0         1,100         2,235,560         0         0         2,235,560         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		Transportation Revenue Industrial Firm Interruptible Interruptible Incentive Agency Fee/Balancing Total Transportation Revenue		9,880,071 7,669,934 0 32,683 17,582,688	0000	9,880,071 7,669,934 0 32,683 17,582,688	1,141,955 894,952 0 2,036,907	0000	1,141,955 894,952 0 2,036,907	8,738,116 6,774,982 0 32,683 15,545,781	00000	
Metellinemeterie         210354         55.00         55.00         55.00         50.00		Rate Adjustments - Amortizations		22,094,804	0	22,094,804	(1,462,894)	0	(1,462,894)	23,557,698	0	23,557,698
Total Operating Revenue         728,809,576         (5,113,461)         777,515         (435,114)         67,350,101         66,1033,461         (4939,322)           Cest of Gas         WXC05 fremerd         20,572,474         0         23,555,297         23,660,033         0           WXC05 fremerd         23,555,297         0         23,555,294         0         23,555,297         23,660,033         0           WXC05 fremerd         23,555,294         0         23,555,294         0         23,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         3,555,294         0         0         1,474,288         12,491,693         0         0         1,474,288         12,414,233         13,467,718         12,414,613         0         1,474,288         12,414,233         13,467,718         12,414,613         12,414,613         12,414,613         12,414,613         12,414,613         12,414,613		Miscellaneous Revenues Late Payment Charge Seasonal Reconnect Fee Seasonal Reconnect Fee Belinquent Reconnect Fee Returned Check Charge Retorn Charge CR buring Office Hours Field Collection Charge Recon Charge Sas Marto Office Hours Recon Charge Sas Marto Office Hours Recon Charge Charge Sas Marto Office Hours Recon Charge Sas Marto Of	۵	2,120,764 22,600 21,810 2165,345 218,535 405,335 40,330 16,755 3,750 61,928 61,928 61,928 61,928 61,928	286,713 286,713 286,713	N M	95,108 1,100 1,100 10,290 10,290 37,450 37,450 37,450 37,450 37,450 37,450 37,450 1,685 37,000 1,685 37,000 1,072 9,107 2,9107 2,9107 2,9107 2,9107 2,9107 2,9107 2,9107 2,9107 2,9108 3,709 3,708 3,708 3,708 3,708 3,708 3,708 3,708 3,708 3,709 3,708 3,700 3,700 2,700 3,708 3,700 2,700 2,708 3,700 2,7000 2,7000 2,7000 2,7000 2,70000000000	19,243 19,243 19,243 19,243 19,243	95,108 95,108 1,100 10,290 14,195 35,439 37,650 1,655 37,650 1,655 37,650 1,655 37,650 1,265 37,650 1,265 37,650 1,265 26,499 254,499	2,025,656 22,600 200,710 256,340 250,730 254,340 372,730 14,790 14,790 54,005555555555	267,470 267,470 267,470	2,025,656 22,005 22,005 95,055 26,340 372,730 14,790 14,790 14,790 14,790 14,790 14,790 18,647 18,647 18,647 18,647 13,667 13,607
Cast of Gas MACOG Differred MACOG DI MACOG DI		Total Operating Revenue		728,809,676	(5,419,436)	723,390,240	67,776,215	(426,114)	67,350,101	661,033,461	(4,993,322)	656,040,139
	-	Cost of Gas WACOG Incurred WACOG Deferred Demand Incurred Demand Deferred Amortization of Gas Costs Total Cost of Gas		222,478,947 27,615,335 80,981,615 (10,895,436) 14,206,790 334,387,248	00000	222,478,947 27,615,335 80,981,615 (10,895,436) 14,206,790 334,387,248	20,672,244 3,755,297 8,400,131 (1,432,133) 758,699 32,154,238	00000	20,672,244 3,755,297 8,400,131 (1,432,133) 758,699 32,154,238		00000	201,806,703 23,860,038 72,581,482 (9,463,304) 13,448,091 302,233,010
Other Taxes         Other Taxes         Other Taxes         Intervention         Interventinterventintervention <thintervention< th=""> <th< th=""><th></th><th>Operations &amp; Maintenance</th><th>O&amp;M</th><th>11,520,382</th><th>135,744,903</th><th>147,265,285</th><th>746,154</th><th>12,421,623</th><th>13,167,778</th><th>10,774,228</th><th>123,323,280</th><th>134,097,508</th></th<></thintervention<>		Operations & Maintenance	O&M	11,520,382	135,744,903	147,265,285	746,154	12,421,623	13,167,778	10,774,228	123,323,280	134,097,508
		Other Taxes Property Franchise Payrol Other Regulatory Total Other Taxes	U	19,044,091 17,977,055 0 282,577 3,638,351 40,942,074	0 0 4,829,545 0 4,829,545	19,044,091 17,977,055 4,829,545 282,577 3,638,351 45,777,619	1,524,299 2,742,161 0 57,308 143,086 4,466,853	0 515,312 0 515,312 0 515,312	1,524,299 2,742,161 515,312 57,308 143,086 4,982,166	17,519,792 15,234,894 0 225,269 3,495,266 36,475,221	0 4,314,233 0 0 4,314,233	17,519,792 15,234,894 4,314,233 255,269 3,495,266 40,789,454
Income Taxes         1,837,860         2,228,508         2,228,508         2           Federal Income Taxes         26,91,709)         2,228,508         0         0           Federal Income Taxes         25,691,709)         (39,158)         0         0           Federal Income Taxes         3,356,100         3,356,100         0         0         0           Oregon Income Taxes         0         3,356,100         0         0         0         0           Oregon Income Taxes         0         3,356,100         3,356,100         <		Depreciation	۵	0	74,323,725	74,323,725	0	7,824,703	7,824,703	0	66,499,022	66,499,022
ue Deductions 386,849,705 214,898,173 639,628,793 37,367,246 20,761,638 60,318,235 349,482,459 194,136,535 83,761,447 83,761,447 7,031,867 7,031,867	-	Income Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Taxes Oregon Income Taxes Oregon Income Taxes - Deferred Oregon Income Taxes Total Income Taxes			L	31,857,860 24,878,840 (25,691,709) 3,356,010 7,338,405 (3,858,490) 37,880,916			2,228,508 (39,158) (39,158) 0 0 2,189,351			29,629,352 24,878,840 (25,652,551) 3,356,010 7,338,001 7,3858,490) 35,691,565
83,761,447 7,031,867		Total Operating Revenue Deductions		386,849,705	214,898,173	639,628,793	37,367,246	20,761,638	60,318,235	349,482,459	194,136,535	579,310,559
		Net Operating Income			1	83,761,447			7,031,867			76,729,580

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									Ň	November 2015
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
NW Natural Washingtor 12 Month End	NW Natural Washington Results of Operations 12 Month Ended Reports	חופנו	Allocated	10141	DIRECT	Allocated	00	Direct	Allocated	Total
101 101	Rate Base 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	<b>Customer Contributions</b>			(3,340,708)			(359,317)			(2,981,391)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(331,926,061) (67,862,988)			(37,230,677) 0			(294,695,384) (67,862,988)
	Total Rate Base			1,160,505,805			124,211,644			1,036,294,161
ĸ	Rate Of Return on Rate Base			7.22%			5.66%			7.40%
¶ R ∝ ®	Allocation References: A Unbilled Revenue Direct Concom Den-il			100.00% 100.00%			7.80% 6.71%			92.20% 93.29%
ဂ်ီပဝ	own occount occall c Payroll Factor D Depreciation Factor			100.00% 100.00%			10.67% 10.53%			89.33% 89.47%

NW Natural	
Washington Quarterly Results of Operations Report	
<b>Operations and Maintenance Expense: Allocation of System Amounts</b>	
Eartho noticed and ad Noticetton 20, 2015	4444

Ś	orage nd Storage Expense on Wells Expense Compressor Station Expense Compressor Station Expense Measuring and Regulator Station Expense Purification Expense	iance Wells Expense Total Underground Storage Expense	age Expense ion Supervision and Engineering Total Other Storage Expense	latural Gas Expense ion Supervision and Engineering LNG Fuel	nance Supervision and Engineering Total Liquified Natural Gas Expense	Total Natural Gas Storage		iance Maintenance of Mains Total Transmission Expense	cpense on Supervision and Engineering Mains and Services Expense Measuring and Regulator Station Expense - Gity Gate Meter and House Regulator Expense Customer Installation Expense Other Expense Rents
System	64 [64] 00) 0 31 33	7,747 267,403	9,837 9,837	103,900 -	56,153 160,053	437,293	184,869	- 184,869	204,557 966,637 11,320 55,336 474,892 1,013,454 207,082 15,182
Washington	\$6,367 (471) - 18,457 (13)	729 25,070	951 951	777,9 -	5,286 15,063	41,084	10,975	10,975	17,792 94,103 1,064 4,648 50,374 107,977 25,480 1,876
Oregon	\$61,297 \$61,297 (4,530) 0 178,674 (126)	7,018 242,333	8,885 8,885	94,123 -	50,867 144,990	396,209	173,894	- 173,894	186,765 872,534 10,256 50,688 424,519 905,477 181,602 13,306

$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	33     4     29       113,579     10,385     103,194       94,992     10,174     84,818       16,865     1,830     15,035       225,468     22,392     203,076	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	4,064,748 428,195 3,636,553 (1,377,782) (145,479) (1,222,303) 256,649 25,511 231,138 9,597 954 8,643 214,447 22,459 191,987 - 22,452 2,232 20,220 388,450 38,233 350,217	345,424         39,737         305,687           3,923,984         411,842         3,512,142           \$10,718,130         \$1,083,604         \$9,634,526
Maintenance 885 Supervision and Engineering 887 Mains 889 Measuring and Regulator Station Expense - General 891 Measuring and Regulator Station Expense - City Gate 892 Services 893 Meters and House Regulators 894 Other Equipment 70tal Distribution Expense	Customer Accounts Expense Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expense 904 Uncollectible Accounts Total Customer Accounts Expense	Customer Service and Informational Operation 907 Supervision 908 Customer Assistance Expense 909 Customer Information Expense 910 Miscellaneous Customer Service Expense Total Customer Service and Informational	Sales Expense Operation 911 Supervision 912 Demonstration and Selling Expense 913 Advertising 916 Miscellaneous Sales Expense Total Sales Expense	Administrative and General Expense Operation 921 Office Supplies and Expense 922 Administrative Expenses Transferred - Credit 924 Property Insurance Premium 925 Injuries and Damages 926 Employee Pensions and Benefits 928 Regulatory Commission Expense 930 Miscellaneous General Expense 931 Rents	Maintenance 935 Maintenance of General Plant Total Administrative and General Expense Total Operations and Maintenance Expense

NW Natural Rates & Regulatory Affairs Operations and Maintenance Expense										
For the period ended November 30, 2015		System			Washington			Oregon		
	Direct	Allocated	Total		Allocated	Total	Direct	Allocated	Total	
		67.664	NOV 67 664		NOV 6 367	NoV 6 367	NON	NoV 19	VOV 707 13	Allocation Method
816 Wells Expense Total	I	67,664	67,664	1	6,367	6,367	1	61.297		
	1	(2,000)	(2,000)	-	(471)	(471)	-	(4,530)	(4,530)	Firm Volumes Total
818 Compressor Station Expense Total		(2,000)	(5,000)	-	(471)	(471)	1	(4,530)	(4,530)	
810 Commerces Station End Tetal	1		0		1	'	1	0	0	Firm Volumes Total
073 COMPLESSON STRINGIL LACH LOCAL		-					• •		2	2 -factor Total
	988		986				988		- 886	Direct-OR Total
	ı	196,143	196,143	-	18,457	18,457	-	177,686	-	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	988	196,143	197,131	3	18,457	18,457	988	177,686		
821 Durification Exnance Total		(139)	(139)		(13)	(13)	1	(126)		Firm Volumes Total
		1601)	(GCT)	• •	6CL			(12b) 7 018	(126)	Elem Volumos Total
832 Wells Expense Total		7,747	7.747		729	729	k J	7.018	2.018	
		1,976	1,976	1	212	212		1,764	1,764	Customers-All Total
		7,861	7,861	-	740	740	-	7,121	7,121	Firm Volumes Total
840 Supervision and Engineering Total		9,837	9,837	-	951	951	J	8,885		
844 Sunervision and Engineering Total		103,900	103 900	r ,	9777 P	9,117	t 1	94,123 04 173	94,123	Firm Volumes Lotal
	ł	-	-		-			-	_	Firm Volumes Total
845 LNG Fuel Total		1	-		-		1	-		
	I	427	427	-	42	42	F .	385	385	
	-	•	'	-	-	•	1	ı	1	Customers-All Total
		55.776	55.726		5 244	5 244	, ,	- 50.487	- 50.487	Direct-UK Total Firm Volumes Total
847 Supervision and Engineering Total	1	56,153	56,153	1	5,286	5,286	-	50,867		
	1	108,946	108,946	-	10,829	10,829	1	98,117	98,117	3-factor Total
	-	987	987	-	106	106	E	881		Customers-All Total
	74,431	,	74,431	1	1	,	74,431			Direct-OR Total
	• •	- 505	-		-	- 40	1	-	- 765	Direct-WA Total
856 Mains Exnense Total	74.431	110 438	184 869		10 975	10 975	74 431	C04 263		Sendout Volumes Lotal
		-					TCL/L/		-	3-factor Total
	-	-	-	-	-	1	•	ı	.	Direct-OR Total
	1	•	•	-	-	•	E	1	•	Sendout Volumes Total
863 Maintenance of Mains Total	T	ł	1	•	,	•	•	1	ı	
	1		1	•	•	•	-	-	'	3-factor Total
-		103.963	103.963		9.783	9 783		94 180	04 180	birect-OK 10tal Firm Volumes Total
L	1	256	256	1	22	22		234		Sales/Sendout Volumes Total
	*	100,338	100,338		7,987	7,987	ı	92,351	51	Sendout Volumes Total
870 Supervision and Engineering Total	1	204,557	204,557	1	17,792	17,792	-	186,765	186,765	
	1 1	361,637 305 377	361,637 305 377		35,947 32 706	35,947	•	325,690	325,690	3-factor Total
	220,931	-	220.931	-	-	-	220.931	-	120.2/2	Direct-OR Total
	20,846	r	20,846	20,846		20,846	-			Direct-WA Total
	۰	57,846	57,846	-	4,605	4,605	1	53,242	T	sendout volumes Total
874 Mains and Services Expense Total	241,776	724,860	966,637	20,846	73,257	94,103	220,931	651,603	872,534	
		226	226	•	22	22	1	204	204	3-factor Total
		- 5.460	5 460		435	435	• •	- 5 075	202	Direct-OK Total
		5,633	5,633		607	209		5.027	5,027	sendout volumes rotal Telemetering Total
875 Measuring and Regulator Station Expense - Gen	•	11,320	11,320	-	1,064	1,064		10,256	10,256	
		7,630	7,630		758	758	1	6,872		3-factor Total
	-	3,355	3,355	E	359	359	1	2,996	2,996	Customers-All Total

877 Measuring and Regulator Station Expense - City		55,336	55 336		4 648	1 640		50,688		
		222122	1 200,000	1	1,010	1,010,1	•		50,688	
	ı	-	-			1		.		3-factor Total
-	•	459,237	459,237		49,184	49,184		410,053	410,053	-
		14,589	14,589	1	1,116	1,116	•	13,473	13,473	
	144	1	144	-		•	144	1	144	_
<b>L</b>	1	1	'	1	1	'	-		,	Direct-WA Total
	-		- 10	-			-	- 070	- 070	
878 Meter and House Regulator Exnense Total	144	474.748	474,892		50 374	50 374	144	474 374	049 474 510	
		51,463	51.463	-	5.115	5.115		46.347	46.347	3-factor Total
<b>I</b>	T	949,906	949,906	1	101,735	101,735	1	848,171	848,171	Customers-All Total
	6,964	1	6,964	-	-	-	6,964	-	6,964	
L <b>I</b>	658	-	658	658	•	658		1	1	
	1	4,463	4,463	'	469	469	-	3,994	3,994	Employee Cost Total
879 Customer Installation Expense Total	7,622	1,005,832	1,013,454	658	107,319	107,977	6,964	898,513	905,477	
	-	39,490	39,490	•	3,925	3,925		35,565	35,565	
	110 211	1,/48	110 211		830	830		6,918	6,918	
	118,975		118,311	18 975		- 18 975	118,311		118,311	Direct-OR Total
	-	22,608	22,608		1,800	1,800	•	20,808	20.808	
880 Other Expense Total	137,236	69,846	207,082	18,925	6,555	25,480	118,311	63,291	181,602	
	1	12,822	12,822	1	1,275	1,275	-	11,548	11,548	
	'	2,359	2,359	1	601	601	-	1,758	1,758	<b>Customers-The Dalles Total</b>
881 Rents Total		15,182	15,182	1	1,876	1,876	1	13,306	13,306	
	1	176,783	176,783	1	17,572	17,572	•	159,211	159,211	3-factor Total
-	342.780	-	342.780		-		342 780	- -	347 780	Direct-OR Total
<b>I</b>	7,783	1	7,783	7,783		7,783	-	T		
<u> </u>	1	1		1	-	-	·	-		sales volumes Total
	I	641	641	-	51	51		590		Sendout Volumes Total
885 Supervision and Engineering Total	350,562	178,725	529,287	7,783	17,763	25,545	342,780	160,962	503,742	
<u> </u>		115 003	115 003		13 517	13 512	•	1,602	101 581	3-factor Total Customore Boot // 800/ Total
_ <b>L</b>	-	2	2	-	1	1	I	2		Customers-All Total
1	(36,114)	-	(36,114)	-		-	(36,114)		(36,114)	Direct-OR Total
<b></b>	8,599	•	8,599	8,599	1	8,599	•	-	1	Direct-WA Total
100 Million Total		- 115 070	00	- 0 LOO	- 57		-			sendout volumes Total
	(CTC' /7)	6 /0/0TT	03/204 5 17E	66C'O	060'CT	607/77	(+TT/OC)	1051,CU1	c/n//0	2 f1
_1		-	-			- +T0		- TOC'C	- TOC'C	3-ractor rotar Cristomers-Ali Total
11	583		583	t	-	-	583		583	Direct-OR Total
	-	-	•		-	•		1		
	•	64,271 20,022	64,271	·	5,116	5,116		59,155	59,155	
889 Measuring and Regulator Station Expense - Gen	583	91.380	91.963		7.984	7,984	583	10,0/9 R3 395		
	-	1,911	1.911	-	190	190		1.721	1	3-factor Total
<u> </u>	1		1	4	3			-	1	Direct-OR Total
		3,028	3,028	,	241	241		2,787	2,787	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City	-	4,939	4,939	-	431	431	1	4,508		
		•	, ,		•	-	•			3-factor Total
L	22,957	,	22,957	-			22,957		22.957	Direct-OR Total
<u> </u>	386	1	386	386	-	386	-	-		Direct-WA Total
	1	9,332	9,332	1	743	743	1	8,589	8,589	Sendout Volumes Total
892 Services Total	23,343	9,332	32,675	386	743	1,129	22,957	8,589	_	
		72.527	77.577		7.768	7.768	• •	- 64 759		3-factor Total Customers-All Total
	•	2,627	2,627	•	249	249		2,378	2,378	
1	-	17,107	17,107	-	1,309	1,309		15,798		
LI	T	24,297	24,297	1	2,636	2,636	1	21,661	21,661	
]	7,770	•	7,770	1	-	1	7,770			Direct-OR Total

		-	-			1		1		direct-wa Total
	8	- 100 407	- 100 407	•	- 000		1	-		Firm Volumes Total
803 Meters and House Regulators Total	022 2	217 045	774 815		10 061	10 061	- 022 2	107 004	92,488 704 965	sendout Volumes Lotal
	-	1.217	1.217		121	101	-	1 0960	1 096	3-factor Total
		-	-			1	-			Customers-All Total
	360	-	360		-	-	360	-	360	Direct-OR Total
894 Other Equipment Total	360	1,217	1,577		121	121	360	1,096		
	1	121,947	121,947	-	13,061	13,061	•	108,887		Customers-All Total
901 Supervision Total	•	121,947	121,947	•	13,061	13,061	1	108,887	108,887	
	1	54,227	54,227	1	5,808	5,808	•	48,420	48,420	Customers-All Total
			1 1			•	•			Customers-Ind Total
902 Meter Reading Exnenses Total	1	54.227	54 227	,	5 RUR	5 RUR		48.470	0CA 8b	
	-	12.054	12.054	-	1,198	1 198		10,856	10.856	3-factor Total
	1	920.110	920.110	-	98.544	98.544		821.566	821.566	oristomers-all Total
	1	31,518	31,518	1	2,411	2,411	•	29,107	29.107	Customers-Ind Total
	ŧ	407,305	407,305		44,193	44,193	-	363,112	363,112	Customers-Res Total
	113		113	•	-	ſ	113	1	113	Direct-OR Total
903 Customer Records and Collection Expense Total	113	1,370,987	1,371,099	1	146,346	146,346	113	1,224,641	1,224,754	
	1	45,212	45,212	-	4,842	4,842	-	40,370	40,370	Customers-All Total
	•	8,370	8,370		794	794		7,576	7,576	Customers-Comm Total
		1,60/ 777 37	1,00/ 76 771	'	123	121 055 0	•	1,484	1,484	Customers-Ind Total
	(3.457)	-	(3.457)		8,33U -	8,33U -	- (3.457)	68,441 -	68,441 (3 457)	Customers-Res Total Direct-OR Total
904 Uncollectible Accounts Total	(3,457)	131,959	128,502	,	14,089	14,089	(3,457)	117,870	114,413	
	-	33	33		4	4		29	29	Customers-Res Total
	-	ł		*	•	1	1			Employee Cost Total
907 Supervision Total	1	33	33	-	4	4	•	29	29	
	•			-		•			1	3-factor Total
		44,198 64 770	44,198 64 770		4,/34 4 0EE	4,/34		39,464 F0.01F	39,464	Customers-All Total
	1	6 471	6 471		269	109		CT0/2C	CTO'SC	Customers-Dec Total
	(1,809)		(1,809)	r	-	-	(1,809)	-		Direct-OR Total
	-	1	-	4		•		ı	-	Direct-WA Total
		1	1	1	1	•	1	1	•	Employee Cost Total
908 Customer Assistance Expense Total	(1,809)	115,388	113,579	-	10,385	10,385	(1,809)	105,003	103,194	
	1	94,992	94,992	-	10,174	10,174	-	84,818	84,818	customers-all Total
909 Customer Information Expense Total	-	94,992	94,992	-	10,174	10,174		84,818	84,818	
	•			-					1 100	Customers-All Total
010 Miscellaneous Customor Conico Evanuco Total	•	202,01 16 865	10,805 16,865		1,830	1,830		15,035	15,035	Customers-Res Total
	-	14.411	14.411		1.543	1 543		17 868		Cistomers-All Total
							-	-		Customers-Res Total
	1	1	1	-			-			Employee Cost Total
911 Supervision Total	1	14,411	14,411	-	1,543	1,543	·	12,868	12,868	
	-	- 170 010		-			1		-	3-factor Total
		120	1/0/1		13	13,853		1/1//61	701 701	Customers-All Total
	L			1	-	, ,		-	-	Direct-OR Total
	ı	-	-	•	-	1	-	1	-	Employee Cost Total
912 Demonstration and Selling Expense Total	1	176,150	176,150	F	18,866	18,866		157,284	157,284	
	•			•			1		,	3-factor Total
	• •	<u>-</u>	15/,100	4 1	16,825 -	16,825	1	140,274	140,274	Customers-All Total
913 Advertising Total		157,100	157,100	•	16,825	16,825	a	140,274	140,274	
	1	•	,	-	-	-	Ŧ		•	3-factor Total
	4	-	-	T	-	•	-	-	•	Customers-Res Total
916 Miscellaneous Sales Expense Total	•			1	•	'	1	1	-	
		3,628,659	3,628,659	1 1	360,689	360,689	•	3,267,970	3,267,970	3-factor Total
	-	1,178	1.178		126	126		1.052		Aumin Iran total Customers-All Total
	ł	138	138	1	11	11	5	127	127	Customers-Ind Total

921 Office Supplies and Expense Total 922 Administrative Expenses Transferred - Credit Tc 924 Property Insurance Premium Total 925 Injuries and Damages Total 925 Employee Pensions and Benefits Total 930 Miscellaneous General Expense Total	64,764 	214,486 214,486 (2,964) (2,964) (441 3,999,984 (44,614) (414,614) (414,614) (414,614) (1,377,782) 256,649 9,597 9,597 9,597 213,693 213,693 213,693 213,693 213,693 213,693 213,693 213,693 213,693 213,693 22,452 22,54,49 9,597 22,553 23,555 23,555 24,5555 24,55555 24,55555 24,555555 24,555555555555555555555	64,764 - 214,764 (2,964) (415,810 441 (414,614) (414,614) (414,614) (414,614) (414,614) (414,614) (414,614) (1,377,782) 256,649 256,		22,42 22,542 22,542 22,542 22,593 25,511 25,512 22,512	22,542 22,542 22,542 35 43,743 43,743 (101,903) (43,760) (145,479) 25,511 25,511 25,511 25,511 25,511 25,511 25,511 25,513 25	64,764 	20,200 191,944 191,944 (2,685) 102,067 102,065 (3,71,789 (3,71,789 (1,732,303) (1,732,303) (1,732,303) (1,232,3	10,908 64,764 131,944 (2,665) 102,067 406 3,635,553 406 (1,235,553 (311,138 (361,265) (1,235,533 (311,138 (361,265) (1,232,303	
	3.989	- 384.461	388.450	1 1	- 38.233	- 38.233	- 3 989	- 346 777	350 217	Direct-WA Total
	-	271,350	271,350		26,972	26,972	-	244.378	244.378	230,217 244.378 3-factor Total
		2,821	2,821		414	414	1	2,407	2,407	Customers port/van Total
	T	13,267	13,267	-	1,421	1,421	1	11,846	11,846	11,846 customers-all Total
	-	508	508		130	130	•	379	379	379 Customers-The Dalles Total
	45,491		45,491			1	45,491		45,491	45.491 Direct-OR Total
	10,677		10,677	10,677	,	10.677				direct-wa Total
	-				•				'	Employee Cost Total
		326	326	-	31	31	L	296	296	Firm Volumes Total
<u> </u>					; -	;	,		, , ,	Groce alant direct accion Total
	1	9.85	9,85		6	6		801	801	endes volumes Total
		COL	COX	•	ß	<u>ر</u> ک		ΤΑΩ		sales volumes Total
			, ,		-	-	•	1	- 1	Sendout Volumes Total
935 Maintenance of General Plant Total	56,167	289,257	345,424	10,677	29,060	39,737	45,491	260,196	305,687	
	779,164	3,780,308	10,718,13U	6/,8/3	16/'GTN'T	1,U83,604	809,949	8,164,571	9,634,526	
	•		-	-	-	-	1	-	-	

## **December 2015 Activity**

NW Natural Quarterly Results of Operations Report to the WUTC 4th Quarter 2015

December 2015	Dregon Oregon	llocated Total	19,603,092	1,058,122,341	1.85%
	Oregon Ore	Direct Allo			
	Washington Washington Washington	Total	1,839,311	129,603,759	1.42%
	Washington	Allocated			
	Washington	Direct			
	System	Total	21,442,403	1,187,726,101	1.81%
	System	Allocated			
	System	Direct			
		NW Natural Washington Results of Operations Monthly Summary	Total Operating Revenue	Total Rate Base	Rate Of Return on Rate Base

NW Natural Washington	NW Natural Washington Quarterly Results of Operations Report	Report								đ	December 2015
Monthly	Monthly Summary		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	<b>Oregon</b> Direct	Oregon Allocated	Oregon Total
AGG 480.1 481.1 481.2 481.3 481.5 495.20	Ussention Sales of Gas Residential Commercial Industrial Firm Interruptible Incentive Unbilled Revenue	Alloc. Ref. A	65,511,945 30,301,601 2,254,914 2,351,755 2,351,755	4,276,564	65,511,945 30,301,601 2,254,914 2,351,755 0 4,276,564		(29,554)	6,761,405 2,479,789 2,10,965 68,074 (29,554)	58,750,540 27,821,812 2,043,949 2,283,681	4,306,118	58,750,540 27,821,812 2,043,949 2,283,681 2,283,681 4,306,118
489.12 489.13 480.15	Transportation Revenue Industrial Firm Interruptible		100,420,210 1,075,579 680,432 0	+0C/0/2/+	104,036,780 1,075,579 680,432	71,243 71,243	(+cc,62)	9,490,079 129,494 71,243	90,899,983 946,085 609,189	4,306,118	95,206,101 946,085 609,189
	Agency Fee/Balancing Total Transportation Revenue Rate Adivistments - Amortizations		0 1,756,011	0	0 1,756,011 74 090 143)	0 200,738 (171,731)	0	200,738	0 1,555,273 73 818 412)	0	0 1,555,273 72 818 4121
	Miscellaneous Revenues Late Payment Charge Saasonal Reconnect Fee Delinguent Reconnect Fee		151,301 2,800 24,670		151,301 2,800 24,670	6,436 6,436 300		6,436 300	144,865 2,800 24,370		144,865 2,800 24,370
488.3 488.5 488.5 488.5 488.7 488.7 488.7	Recont Charge CR During Recon Charge CR During Office Hours Field Collection Charge Recon Charge CR After Office Hours Recon Charge Seas After Office Hours Recon Charge Seas After Office Hours Automated Payment Charge		2,145 2,145 16,145 2,890 4,840 380 3,260		22/,75 22,145 16,145 2,890 4,840 380 380 380	930 955 1,425 2,250 280 300 405		930 955 1,425 2,250 2,250 280 300 405	2,015 21,190 14,720 640 4,560 80 2,855		0,615 1,190 14,720 4,560 80 2,855
493.2 495.1 495.2	Rent - Utility Property Meter Rentals Other Gas Revenue - Miscellaneous Total Miscellaneous Revenues	B	17,545 4,302 257,823	27,592	27,592 17,545 4,302 285,415	1, 15,	2,187 2,187	2,187 1,711 826 18,005	15,834 3,476 242,005	25,405	25,405 15,834 3,476 267,410
	Total Operating Revenue		98,343,906	4,304,156	102,648,062	9,4	(27,367)	9,437,691	88,878,849	4,331,523	93,210,371
804.7 805.7 805.8 805.8 805.4	Cost of Gas WACOG Incurred WACOG Deferred Demand Incurred Demand Deferred Amortization of Gas Costs		30,787,538 2,976,538 6,886,295 5,052,636 (741,452)		30,787,538 2,976,536 6,886,295 5,052,636 (741,452)	2,895,332 404,269 709,288 517,590 (399,420)		2,895,332 404,269 709,288 517,590 (399.420)	27,892,206 2,572,267 6,177,006 4,535,046 (342,033)		27,892,206 2,572,267 6,177,006 4,535,046 (342,033)
	Total Cost of Gas	M80	44,961,552	0 946 215 C1	44,961,552 0 13 104 056		0 0 0 0	4,127,060	40,834,493	0 001 500 11	40,834,493
	other faxes Other faxes Property Fanchise Payroll	5 U	2,649,117	401,359	2,649,117 2,649,117 401,359	192,565 387,405	42,825	192,565 387,405 42,825	1,524,474 2,261,713	358,534	1,524,474 2,261,713 358,534
408.15	outer Regulatory Total Other Taxes		4,500,553	401,359	4,901,912	2,240 0 582,216	42,825	2,240 0 625,041	132,150 0 3,918,336	358,534	132,130 0 4,276,870
403.1	Depreciation	D		6,182,210	6,182,210		652,594	652,594		5,529,616	5,529,616
409.11 410.1 411.4 409.1 409.1 410.1 411.1	Income Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Tax Credit Oregon Income Taxes Oregon Income Taxes - Deferred Oregon Income Taxes - Deferred Total Income Taxes				(3,247,662) 16,155,254 (3,034,325) (755,325) (755,465) 3,517,306 (630,095) 11,965,029			858,812 0 (1,041) 0 0 857,771			(4,106,474) 16,155,254 (3,033,284) (795,449) 3,517,649) (630,095) 11,107,258
	Total Operating Revenue Deductions		50,341,815	18,898,815	81,205,659	4,761,623	1,978,986	7,598,379	45,580,192	16,919,829	73,607,279
	Net Operating Income				21,442,403		للس	1,839,311			19,603,092

Washington Results of Operations 2015Q4.xlsx

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		system	system	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural Washington Re: Monthly Summary	NW Natural Washington Results of Operations Monthly Summary									
Rat 101	Rate Base Gross Plant			2,730,413,756			276,323,351			2,454,090,405
108.1X	Accumulated Depreciation			(1,215,545,491)			(116,440,783)			(1,099,104,708)
(DD	Working Capital Allowance			75,136,753			7,272,257			67,864,496
117.X	Storage Gas - Cushion			14,148,391			1,328,534			12,819,857
186.XX	Leasehold Improvements			697,165			68,950			628,215
252.XX	<b>Customer Contributions</b>			(3,346,865)			(421,615)			(2,925,250)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(343,311,349) (70,466,260)			(38,526,934) 0			(304,784,414) (70,466,260)
	Total Rate Base			1,187,726,101			129,603,759			1,058,122,341
Rat	Rate Of Return on Rate Base			1.81%			1.42%			1.85%
Alloc B B	Allocation References: A Unbilled Revenue B Follows plant split			100.00% 100.00%			-3.30% 10.47%			103.30% 89.53%
ο Ο Ο	Payroll Factor Depreciation Factor			100.00% 100.00%			10.67% 10.56%			89.33% 89.44%

	Total	77,701,247	1,036,465,840	7.50%
Oregon	Allocated			
Oregon	Direct			
Washington	Total	7,300,200	125,136,114	5.83%
Washington Washington Washington	Allocated			
Washington	Direct			
System	Total	85,001,447	1,161,601,954	7.32%
System	Allocated			
System	Direct			

Rate Of Return on Rate Base

Total Operating Revenue Total Rate Base

Summary

NW Natural Washington Results of Operations 12 Month Ended Reports

NW Natural Washington Results of Operations 12 Month Ended Reports	Acct Description Sales of Gas 480.1 Residential 481.1 Commercial 481.3 Interruptible 481.3 Interruptible Incentive 481.5 Interruptible Incentive 495.20 Unbilled Revenue 70tal Sales of Gas	Transportation Revenue       489.12     Industrial Firm       489.13     Interruptible Incentive       489.15     Agency Fee/Balancing       489.6     Total Transportation Reven       489.6     Rate Adjustments - Amortizations	Miscellaneous Revenues 487 Late Payment Charge 488.0 Seasonal Reconnect Fee 488.1 Reconnect Fee 488.1 Returned Check Charge 488.3 Recon Charge CR During Off 488.5 Recon Charge CR After Offici 488.5 Recon Charge Seas After Offic 488.6 Recon Charge Seas After Offic 488.8 Automated Payment Charge 493.2 Reth Utility Property 495.1 Other Gas Revenue - Miscelli 70tal Miscellaneous Revenu	Total Operating Revenue	Cost of Gas804.7WACOG Incurred805.7WACOG Deferred804.6Demand Incurred805.8Demand Deferred805.4Amortization of Gas Costs704al Cost of Gas	Detail Operations & Maintenance	Otther Taxes 408.11 Property 408.12 Franchise 408.13 Payrol 408.15 Regulatory Total Other Taxes	403.1 Depreciation	Income Taxes409.11Federal Income Taxes410.1Federal Income Taxes - Deferred411.4Federal Income Tax Credit409.1Oregon Income Taxes - Deferred410.1Oregon Income Taxes - Deferred411.1Oregon Income Taxes - Deferred411.1Total Income Taxes	Total Operating	Net Operating Income
perations	centive la Gas	ortation Revenue rdustrial Firm terruptible Incentive gency Fee/Balancing Total Transportation Revenue djustments - Amortizations	Ilaneous Revenues Late Payment Charge Seasonal Reconnect Fee Seasonal Reconnect Fee Beaon Charge CR During Office Hours Recon Charge CR During Office Hours Recon Charge Seas During Office Hours Recon Charge Seas After Office Hours Automated Payment Charge Rent - Utility Property Meter Rentals Meter Rentals Meter Rentals Meter Rentals Meter Rentals	Revenue	년 년 6.86 Costs 188	lance	ssx		ne Taxes Federal Income Taxes Federal Income Taxes - Deferred Federal Income Tax Credit Oregon Income Taxes - Deferred Oregon Income Taxes Total Income Taxes	Total Operating Revenue Deductions	icome
	Alloc. Ref. A		æ			O&M	U	۵		·	
System Direct	413,978,714 214,247,037 24,270,513 29,780,643 29,780,643 0 682,276,907	10,035,701 7,699,666 0 23,942 17,759,308 16,202,961	2,103,714 29,4700 294,430 294,430 104,820 104,820 40,535 40,535 40,535 16,795 3,830 16,795 60,853 60,853 507,766 80,796 80,796	719,861,093	216,266,911 28,538,746 80,887,570 (9,507,763) 11,119,706 327,305,170	11,939,733	20,790,917 18,034,193 0 370,358 1,840,206 41,035,674	0		380,280,576	
System Allocated	0 0 0 0 0 0 1,680 91,680	00000 0	291,567 291,567 291,567 291,567 291,567	383,248	00000	137,583,741	5,187,688 5,187,688 0 5,187,688	74,409,793	I	217,181,222	
System Total	413,978,714 214,247,037 24,270,513 29,780,643 29,780,643 91,680 682,368,588	10,035,701 7,699,666 0 17,759,308 15,202,961	2,103,714 22,700 22,700 22,700 207,305 40,630 16,795 16,795 3830 60,853 50,1567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,567 201,766 201,776 201,77	720,244,341	216,266,911 28,538,746 80,887,570 (9,507,763) 11,119,706 327,305,170	149,523,474	20,790,917 18,034,193 5,187,688 370,358 1,840,206 46,223,362	74,409,793	29,792,325 20,837,808 (19,488,214) 4,806,220 6,260,250 (4,457,294) 37,781,095	635,242,893	85,001,447
Washington Direct	44,671,349 18,389,235 2,228,474 704,677 0 0 65,993,735	1,160,210 891,364 0 2,051,574 (1,490,649)	94,295 1,150 1,150 10,575 10,575 37,550 37,550 37,550 37,550 37,550 1,075 3,750 7,750 1,075 3,750 2,415 234,435	66,789,094	19,619,025 4,052,739 8,384,860 (1,340,238) 216,042 30,932,429	751,613	1,572,261 2,714,899 0 56,585 143,086 4,486,831	0		36,170,873	
Washington Allocated	0 0 0 0 0 0 0 0 0 0 0 0 1,309	000000	19,927 19,927 19,927 19,927	111,236	00000	12,629,101	553,526 553,526 0 553,526	7,854,698		21,037,325	
Washington Total	44,671,349 18,389,235 2,228,474 704,677 91,309 91,309 66,085,044	1,160,210 891,364 891,364 0 2,051,574 (1,490,649)	94,295 0 1,150 10,575 10,575 35,5415 35,5415 37,5415 37,5415 37,5415 37,570 1,075 12,075 12,075 12,075 27,362 19,099	66,900,330	19,619,025 4,052,739 8,384,860 (1,340,238) 216,042 30,932,429	13,380,714	1,572,261 2,714,899 553,526 56,585 143,086 5,040,358	7,854,698	2,404,426 0 (12,494) 0 0 2,391,932	59,600,130	7,300,200
Oregon Direct	369,307,365 195,857,802 22,042,039 29,075,966 29,075,966 0 0	8,875,491 6,808,302 0 23,942 15,707,735 17,693,610	2,009,419 23,700 293,280 293,280 372,287 37,287 3,080 35,103 53,103 54,203 54,203 54,203 55,203 56,203 57,203 56,203 57,2	653,071,999	196,647,886 24,486,007 72,502,710 (8,167,526) 10,903,663 296,372,741	11,188,120	19,218,655 15,319,294 0 313,773 1,697,120 36,548,842	0		344,109,703	
Oregon Allocated	371 371 371	000000	271,640 271,640 271,640 271,640	272,012	00000	124,954,641	0 0 4,634,162 0 4,634,162	66,555,095		196,143,897	
December 2015 Oregon Total	369,307,365 195,857,802 22,042,039 29,075,966 29,075,966 371 371	8,875,491 6,808,302 0 23,942 15,707,735 17,693,610	2,009,419 22,700 22,700 23,280 263,160 372,870 3,287 3,080 15,720 15,720 15,720 15,720 15,720 15,720 15,720 13,657 125 3,659,125 3,659,125	653,344,010	196,647,886 24,486,007 72,502,710 (8,167,526) 10,903,663 296,372,741	136,142,760	19,218,655 15,319,294 4,634,165 313,773 313,773 1,697,120 41,183,004	66,555,095	27,387,899 20,837,808 (19,445,720) 4,806,220 6,260,250 6,260,250 6,260,250 35,389,163	575,642,763	77,701,247

		Svstem	Svstem	Svstem	Washington	Washington	Washington	Orenon	Orodon	Orenon
NW Natural	ural	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
wasning 12 Month	washington results of Operations 12 Month Ended Reports									
Rz 101	Rate Base Gross Plant			2,683,389,761			270,018,374			2,413,371,387
108.1X	Accumulated Depreciation			(1,196,475,434)			(114,648,579)			(1,081,826,855)
Adj	Working Capital Allowance			64,261,914			6,013,716			58,248,198
117.X	Storage Gas - Cushion			14,109,289			1,324,862			12,784,426
186.XX	Leasehold Improvements			901,082			169,975			731,107
252.XX	<b>Customer Contributions</b>			(3,355,838)			(370,721)			(2,985,116)
283.XX 283.XX	Deferred Taxes - Federal Deferred Taxes - State			(333,090,634) (68,138,187)			(37,371,513) 0			(295,719,121) (68,138,187)
	Total Rate Base			1,161,601,954			125,136,114			1,036,465,840
R	Rate Of Return on Rate Base			7.32%			5.83%			7.50%
10 × m (	Allocation References: A Unbilled Revenue b Direct			100.00% 100.00%			99.60% 6.83%			0.40% 93.17%
်ဳပရ	ucen ace ucen detail c Payroll Factor D Depreciation Factor			100.00% 100.00%			10.67% 10.56%			89.33% 89.44%

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

rt System Amounts Month	System Washington	1	\$3	6,015 566 0 -	203,12 55		253,956 23	<u>8,862</u> 853 8,862 853	204,632 19,256 -	<u>79,657</u> 284,289 26,761	547,108 51,374	218,170 15,334	$\frac{\dot{47},712}{265,882} \qquad \frac{3,871}{19,205}$	200,031 17,307 1,007,958 108,556 1,007,958 108,556 16,163 1,415 16,163 5,924 486,792 51,720 1,043,721 110,887 99,619 9,463 11,376 1,497
Operations and Maintenance Expense: Allocation of System Amounts For the period ended December 31, 2015		Natural Gas Storage Underground Storage Expense Oneration	816 Wells Expense	818 Compressor Station Expense 819 Compressor Station Fuel		Maintenance 832 Wells Expense		Other Storage Expense Operation 840 Supervision and Engineering Total Other Storage Expense	Liquified Natural Gas Expense Operation 844 Supervision and Engineering 845 LNG Fuel	Maintenance 847 Supervision and Engineering Total Liquified Natural Gas Expense	Total Natural Gas Storage	Transmission Expense Operation 856 Mains Expense	Maintenance 863 Maintenance of Mains Total Transmission Expense	Distribution Expense Operation 870 Supervision and Engineering 874 Mains and Services Expense 875 Measuring and Regulator Station Expense - General 877 Measuring and Regulator Station Expense 878 Meter and House Regulator Expense 879 Customer Installation Expense 880 Other Expense 881 Rents

413,517         21,282         392,235           140,445         7,491         132,954           82,601         7,356         75,246           4,257         327         3,929           80,634         4,893         75,741           246,077         22,331         223,746           3,903,336         370,596         3,532,740	125,695 13,462 112,233 71,822 7,692 64,131 1,499,766 160,105 1,339,661 18,980 18,980 164,949 1,881,213 200,239 1,680,974	541     57     484       64,970     9,456     55,514       189,927     20,341     169,585       18,538     2,011     16,526       273,975     31,865     242,110	13,876 1,486 12,390 299,007 32,019 266,988 91,692 9,820 81,872 	6,510,312 691,156 5,819,156 (1,589,637) (167,903) (1,421,734) 256,649 25,511 231,138 424,887 42,234 382,653 (601,635) (63,311) (538,324) - 166,498 16,550 149,949 389,026 38,291 350,735	362,768         36,781         325,987           5,918,868         619,308         5,299,560           \$13,194,956         \$1,335,914         \$11,859,043
Maintenance 885 Supervision and Engineering 887 Mains 889 Measuring and Regulator Station Expense - General 891 Measuring and Regulator Station Expense - City Gate 892 Services 893 Meters and House Regulators 894 Other Equipment Total Distribution Expense	Customer Accounts Expense Operation 901 Supervision 902 Meter Reading Expenses 903 Customer Records and Collection Expense 904 Uncollectible Accounts Total Customer Accounts Expense	Customer Service and Informational Operation 907 Supervision 908 Customer Assistance Expense 909 Customer Information Expense 910 Miscellaneous Customer Service Expense Total Customer Service and Informational	Sales Expense Operation 911 Supervision 912 Demonstration and Selling Expense 913 Advertising 916 Miscellaneous Sales Expense Total Sales Expense	Administrative and General Expense Operation 92.1 Office Supplies and Expense 92.2 Administrative Expenses Transferred - Credit 92.4 Property Insurance Premium 92.5 Injuries and Damages 92.6 Employee Pensions and Benefits 92.8 Regulatory Commission Expense 93.0 Miscellaneous General Expense 93.1 Rents	Maintenance 935 Maintenance of General Plant Total Administrative and General Expense Total Operations and Maintenance Expense

NW Natural Defec & Documentation Affaired										
Operations and Maintenance Expense State Allocation of System Amounts										
For the period ended December 31, 2015	torio	System	1-1-1	č	Washington			Oregon		
FERC DESCRIPTION	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Allocation Method
	1	36,357	36,357	1	3,421	3,421	,	32,936	2,936	firm volumes Total
816 Wells Expense Total		36,357	36,357	-	3,421	3,421	1	32,936		
010 Carter Charles Francis	-	6,015 6,015	6,015	1	566	566	,	5,449	_	Firm Volumes Total
	•	5TU,0	STU,0	•	200	995	•	5,449		
819 Compressor Station Fuel Total					, ,		• •			Firm Volumes Lotal
			,	-	-	,	-			3-factor Total
	1,454		1,454			1	1,454	1	1,454	Direct-OR Total
	1	201,668	201,668	1	18,977	18,977	. 1	182,691	182,691	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	1,454	201,668	203,122	4	18,977	18,977	1,454	182,691	184,145	
031 Durification Econoco Tatal		558	558	1	8	3 23	-	506	506	Firm Volumes Total
		200 2	2002		53	25	I	506		
832 Wells Expense Total		cne'/	2.903		744	744	t . 1	7,160	7 160	FIRM VOIUMES LOTAL
		1,465	1,465	1	157	157		1.308	1.308	Customers-All Total
		7,397	7,397	-	969	969		6,701	6,701	Firm Volumes Total
840 Supervision and Engineering Total		8,862	8,862	1	853	853		8,009		
844 Supervision and Engineering Total		204,632 204 632	204,632		19,256	19,256 10 756		185,376	185,376	Firm Volumes Total
	,	-	200,702		-	-		0/c/cot	-	Eirm Volumes Total
845 LNG Fuel Total		1	1	I	•		1	1	,	
	1	1,763	1,763	1	175	175	-	1,588	1,588	3-factor Total
	•	1	-	•		1	-			Customers-All Total
		- 100 11	- 100 55	•	-	-	•			Direct-OR Total
847 Supervision and Engineering Total	-	70 657	70,657		7 ENE	7 EAE	-	70,564	70,564	Firm Volumes Total
	. 1	153,206	153,206		cnc'/	coc'/		137 077	137 072	3-factor Total
	ı	985	985	-	106	106	1	879	879	Ciistomers-All Total
<b>L</b>	63,979	1	63,979		-		63,979		63.979	Direct-OR Total
	-		-	•				I		Direct-WA Total
	•	1	-	-	-	1		ł	1	Sendout Volumes Total
856 Mains Expense Total	63,979	154,191	218,170		15,334	15,334	63,979	138,857	202,836	
		3,676	3,676	,	365	365	1	3,310	3,310	3-factor Total
	, ,	44.036	44.036		3.505	3 505		- 40 531		Direct-OR Total Sendout Volumes Total
863 Maintenance of Mains Total	1	47,712	47,712		3,871	3,871	1	43,841	43,841	
	-		-	1	1		1	T		3-factor Total
	-			•	-		1	1		Direct-OR Total
	-	77,422	774,CK		8,9/9	8,9/9	•	80,443		Firm Volumes Total
		104,532	104.532		8.321	8.321		96.211		Sales/ sendout volumes 1 otal Sendout Volumes Total
870 Supervision and Engineering Total	4	200,031	200,031	1	17,307	17,307	1	182,724	182,724	
	•	401,678	401,678	-	39,927	39,927	1	361,751		3-factor Total
		251,483	251,483	1	26,934	26,934		224,549		Customers-All Total
	248,799	-	248,799		-		248,799	-	248,799	Direct-OR Total
	+CT/0C	- 69.863	50,134 69.863	- -	5.561	5,561		- 64 302		Direct-WA Total
874 Mains and Services Expense Total	284,933	723,024	1,007,958	36,134	72,422	108,556	248,799	650,602	-	
	1	233	233	-	23	23		210	1	3-factor Total
	-	-	•	-	I	ı	1	1		Direct-OR Total
	•	11,520	11,520	•	917	917	ł	10,603	10,603	Sendout Volumes Total
875 Meseuring and Regulator Station Evolues - Gan		4,41U	4,41U		4/5 1 415	1 415	1	3,935		Telemetering Total
0/3 Measuring and Regulator Station Expense - Gen		12 200	007 01	•	1,412	1,415 1 714		14,/48	14,/48	Contract Tabul
		4,864	4,864	- 1	521	521		4,343	4.343	4.343 Customers-All Total
						-				

	-		,		1	-			r	Direct-OR Total
	•	52,626	52,626	,	4,189	4,189	1	48,437	48,437	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City	'	669'69	669'699	1	5,924	5,924	1	63,775	63,775	
	• •	- 473 190	473 100		- E0 670	- E0 670	•	- 477 E11	- 400	3-factor Total
		13,322	13,322	1	1.019	1.019		112,303	112/224	Customers-Ind Total
	-	-	-		-	-	ı		1	Direct-OR Total
	-	I	1			1	ı	1	T	Direct-WA Total
	•	-		-		1	-	-	-	Employee Cost Total
878 Mater and Hourse Boonlater Evenence Tatel		280	280	1	22	22		258	258	Sendout Volumes Total
		31 407	31 407		1/170	107/TC		2/0/004	400,000	2 frotor Toth
	-	995,418	995,418	-	106.609	106.609		888.809	888.809	3-ractor rotar Customers-All Total
	11,597	-	11,597	*	-	1	11,597	-	11,597	Direct-OR Total
	699	-	699	699	1	699	1	1	Ţ	Direct-WA Total
		4,633	4,633	-	487	487	-	4,147	4,147	Employee Cost Total
8/9 Customer Installation Expense Total	12,257	1,U31,454	1,043,/21	609	110,218	110,88/	11,597	921,236	932,834	
		7.711	7 711		2,946 876	2,946	1 1	26,693 6 885	26,693 6 885	3-factor Total Customers-All Total
	28,872		28,872				28.872	-	200,0	
	3,294		3,294	3,294	3	3,294	-	1		direct-wa Total
000 Othor Eveness Tatel	-	30,103	30,103	-	2,396	2,396	-	27,707	27,707	Sendout Volumes Total
	001'70	2100	99,019	3,294	0,108 806	9,403	28,872	68719	90,156	ł
	1 1	2,359	2,359		890 601	890 601		8,120 1.758	8,120	3-factor Total Customers-The Dalles Total
881 Rents Total	1	11,376	11,376		1,497	1,497		9,878	9,878	
	ŧ	169,491	169,491	1	16,847	16,847	1	152,644	152.644	3-factor Total
	-	1,524	1,524	•	163	163	•	1,361	1,361	Customers-All Total
	225,336		225,336	1	•		225,336		225,336	Direct-OR Total
	3,156	•	3,156	3,156	-	3,156	•	-	8	Direct-WA Total
		14.009	14,009		1.115	1115		17 894	12 804	sales volumes Total Sendout Volumes Total
885 Supervision and Engineering Total	228,492	185,025	413,517	3,156	18,126	21,282	225,336	166,899	392.235	
	-	2,186	2,186		217	217	1	1,968	1,968	3-factor Total
	1	59,517	59,517	•	6,987	6,987	ł	52,530	52,530	Customers Port/Van 80% Total
	I	1,597	1,597	-	171	171	-	1,426	1,426	Customers-All Total
	76,780	5	76,780	. 8	•	, (	76,780	•	76,780	Direct-OR Total
			93 777	56		<u>8</u>		-	-	Direct-WA Total
887 Mains Total	76.873	63.572	140.445	- 63	797	7.491	76 780	0C2 76 174	137 954	sendout volumes Lotal
		3.473	3.473		345	345	-	3 178	3 178	3-factor Total
	1			1	2 -	2 1				Customers-All Total
	687	-	687	8	I	1	687	•	687	Direct-OR Total
				-			1	•	-	Firm Volumes Total
		21,163 27,279	51,163		4,0/3 7.938	4,0/3 7.938		47,091 24 341	47,091	Sendout Volumes Total Telemetering Total
889 Measuring and Regulator Station Expense - Ger	687	81,915	82,601		7,356	7,356	687	74,559	75,246	
		667	667	1	66	99	1	601	601	3-factor Total
	312	-	312	•		1	312		312	Direct-OR Total
801 Measuring and Begulator Station Evnence - City	317	3 945	4 757		107	107	312	3,010 3,617	3,010	Sendout Volumes Lotal
	1	85	85	,	8	8		17	-	3-factor Total
	1	5,600	5,600	ł	600	600	1	5,000	-	customers-all Total
	64,359	t	64,359	1	-	1	64,359	1	64,359	Direct-OR Total
	3,740		3,740	3,740	-	3,740		1		Direct-WA Total
		6,85U	6,850		545	545		6,305	6,305	Sendout Volumes Total
892 Services Total	68,098	12,535	80,634	3,740	1,153	4,893	64,359	11,382	75,741	-
	-	508 86.167	308		31 070 0	31	•	8/7	278	3-factor Total
		(106)	(106)		9,228	1017	•	/0,939 /06/	/0,939 /06/	Customers-All Total
		7,307	7,307		559	559	1	6.748		
	-	25,185	25,185	-	2,733	2,733	-	22,452		Customers-Res Total
	4,220		4,220	I	F	•	4,220	-	4,220	Direct-OR Total

If Micro relations functions from the product relation in the product relation											
$4_{200}$ $4_{400}$ $4_{400}$ $4_{200}$ $4_{400}$ $4_{200}$ <			122.995	122.995		- 0 790	- 9 790		- 113 205	- 113 205	Firm Volumes Total
the         1.48         1.48         1.48         1.48         1.49         1.41 <th< td=""><td>3 Meters and House Regulators Total</td><td>4.220</td><td>241.857</td><td>246.077</td><td></td><td>22.331</td><td>22.331</td><td>4.220</td><td>219 526</td><td>773 746 AD</td><td>_</td></th<>	3 Meters and House Regulators Total	4.220	241.857	246.077		22.331	22.331	4.220	219 526	773 746 AD	_
$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$			1,498	1.498	-	149	149		1.349	1.349	
		1					1 1	1			
(10 <sup>60</sup> )         1,660         1,660         1,660         1,660         1,660         1,610         1,12,133         112,133<		(1,049)		(1,049)		•	1	(1,049)		(1,049)	
1         1	Other Equipment Total	(1,049)		449	-	149	149	(1,049)	1,349	300	
· · · · · · · · · · · · · · · · · · ·		-	125,695	125,695	•	13,462	13,462	1	112,233	112,233	
triangle $7,1,00$	Supervision Total	-	125,695	125,695	-	13,462	13,462		112,233	112,233	
$ {\bf r} = $			71,800	71,800	•	7,690	2,690		64,111	64,111	
No.         No. <td></td> <td>1</td> <td>22</td> <td>22</td> <td>ı</td> <td>2</td> <td>2</td> <td>-</td> <td>20</td> <td>20</td> <td></td>		1	22	22	ı	2	2	-	20	20	
F         11,822         11,823		•	1		1	1	,	-	-	•	
· 10000         · 100000         · 10000         <	Meter Reading Expenses Total		71,822	71,822		7,692	7,692	,	64,131	64.131	
c         1000661         10000661         0.00066         0.			11.873	11.873	•	1.180	1.180		10.693	10.693	
e Total         33.22         33.23         3.33.23         3.33.23         3.33.23         3.33.23         3.33.23         3.33.23         3.33.23         3.33.25         3		1	1.030.864	1.030,864		110.405	110.405	•	920.458	020 458	
transmistion $-1, 499, 56$ $-1, 699, 56$ $-1, 699, 56$ $-1, 399$			33 377	33 377		2 553	2 2 2 2 2		010 02	010 00	
errore $$			210'00 710 CLV	21010		100.17			610'0C	FTO'DC	
Free         1,499,76         1,499,76         1,499,76         1,499,76         1,439,76         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,339,661         1,330,759         1,330,759         1,330,759         1,330,759         1,330,759         1,330,759         1,330,759         1,330,759         1,330,759         1,320,751         1,320,7			000'07+	000/074	-	106,64	106,64		3//,691	3//,691	Customers-Res Total
Control $-1.73, 00$ $-1.13, 00$ $-1.13, 00$			225 004 1	225 000 1		100 101	100 101	-			DIrect-UK LOTAI
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	customer kecords and collection Expense Lots	-	1,439,700	1,439,760		501,001	160,105	•	1,339,661	1,339,661	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		'	331	331		35	35	-	296	296	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		•	16,462	16,462	-	1,562	1,562	-	14,899	14,899	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		1	1,755	1,755		134	134	•	1,620	1,620	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		'	158,970	158,970	Ŧ	17,248	17,248		141,721	141,721	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		6,412		6,412		,	-	6,412	•	6,412	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Jncollectible Accounts Total	6,412	177,517	183,929	1	18,980	18,980	6,412	158,537	164,949	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		'	35	35	1	4	4	-	31	31	Customers-Res Total
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		'	506	506	•	8	23	•	453	453	Employee Cost Total
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	upervision Total	'	541	541	-	57	57	•	484	484	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		,	5. 22	5.25		0	0	-	m	m	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		•	36,808	36,808	-	3,942	3,942	-	32,866	32,866	
		1	104,00	100,43/	•	4,855	4,853		58,584 4 000	58,584	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	-	(41 384)		(41 384)		-		(41 384)	4,000	141 384	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$					1	-		-		-	
		I	623	623	ł	65	65	1	558	558	Employee Cost Total
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	ustomer Assistance Expense Total	(41,384)	106,354	64,970	-	9,456	9,456	(41,384)	96,898	55.514	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		-	189,927	189,927		20,341	20,341	-	169,585	169,585	customers-all Total
(-, -, -) $(-, -)$	ustomer Information Expense Total	1	189,927	189,927	1	20,341	20,341	1	169,585	169.585	
Total         :         18,538         18,538         18,538         18,538         18,538         18,538         16,526         12,566		•		-			. '	I	1	1	Customers-All Total
Total         -         18,538         -         2,011         2,011         2,011         -         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         16,526         12,390         12		1	18,538	18,538	-	2,011	2,011	-	16,526	16,526	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	liscellaneous Customer Service Expense Total	-	18,538	18,538	F	2,011	2,011	-	16,526	16,526	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			13,876	13,876		1,486	1,486	I	12,390	12,390	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		•	F			-					
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		1	,	,		1	,	•	e	-	Employee Cost Total
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	upervision Total	-	13,876	13,876	1	1,486	1,486	P	12,390	12,390	•
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		1	*	1		1	,	J	1	,	3-factor Total
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		1	298,938	298,938	1	32,016	32,016	1	266,922	266,922	Customers-All Total
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		'	28	28	1	m		1	25	25	<b>Customers-Res Total</b>
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		41	-	41	•	-		41	-	41	Direct-OR Total
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		•		- 000	F			-			Employee Cost Total
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	emonstration and selling Expense Total	41	996,382	100,882	•	32,019	32,019	41	266,947	266,988	
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$		'	- 01 547			- 0.01	- 0 01	1			3-factor Total
-     91,692     91,692     91,692     91,692     91,692     91,692     81,872     81,872       -     -     -     -     -     -     81,872     81,872     81,872       -     -     -     -     -     -     -     81,872     81,872     81,872       -     -     -     -     -     -     -     -     -       -     -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -     -     -     -     -     -     -       -			240/16	105		5 CT0/c	5 50%		70/10	170/10	Customers-Aii 10tal Customers-Dec Total
·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·     ·       ·     ·     ·     ·     ·     ·     ·     ·       · <td>dvertising Total</td> <td>•</td> <td>91.692</td> <td>91.692</td> <td>-</td> <td>9.820</td> <td>9.820</td> <td>-</td> <td>81.872</td> <td>81.872</td> <td></td>	dvertising Total	•	91.692	91.692	-	9.820	9.820	-	81.872	81.872	
-     - <td></td> <td>,</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>1</td> <td>3-factor Total</td>		,				-		-		1	3-factor Total
.     .     .     .     .     .     .     .     .     .       .     3,602,818     3,602,818     3,602,818     2,602,818     3,502,818     3,244,698     3,244,698       .     .     .     .     .     3,244,698     3,244,698       .     .     .     .     .     .     3,244,698       .     .     .     .     .     .       .     .     .     .     .     .       .     .     .     .     .     .       .     .     .     .     .     .       .     .     .     .     .     .       .     .     .     .     .     .		'			ı	1	1	1	-		Customers-Res Total
3,602,818         3,602,818         -         358,120         358,120         -         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         3,244,698         2,244,698         3,244,698	fiscellaneous Sales Expense Total	-	-	-		1	1	1		I	
		•	3,602,818	3,602,818	<b>B</b>	358,120	358,120	1	3,244,698	3,244,698	3-factor Total
1,226 1,226 - 1,13 131 - 1095 1095 1095 1095 1095 1095 1095 1095					-	-	-	-		-	Admin Tran Total
		-	1,226	1,226	-	131	131	•	1,095	1,095	Customers-All Total

s Total		le.	: Total	Total		nes Total		tal	Total							Total	7	Total					Total	-				t/van Total	Total	e Dalles Total			Total	Total	ect assign Total	Total	tes Total			
Customers-Res Total	Direct-OR Total	Direct-WA Tota	2,334,458 Employee Cost Total	Firm Volumes	Regulatory Tol	Sendout Volun		8) Admin Tran To	(359,176) Employee Cost Total	(1	3 3-factor Total	231,138	3 3-factor Total	direct-or Total	1-	customers-ind Tota	754 Direct-OR Total	(539,078) Employee Cost Total	(+	149,949 3-factor Total		344,666 3-factor Total	Customers-All	3,989 Direct-OR Total	Direct-WA Total	<b>—</b>	264,309 3-factor Total	Customers port/van Total		1,062 Customers-The Dalles Total	44,634 Direct-OR Total	direct-wa Total	Employee Cost	296 Firm Volumes Total	Gross plant dir	903 sales volumes Total	Sendout Volun			
8,89	87,571	ŀ	2,334,458	6,89(	132,029	26	5,819,156	(1.062.55	(359,176	(1,421,734)	231,138	231,138	382,65	-	382,653	1	154	(539,078	(538,324)	149,949	149,949	344,666	2,080	3,989	-	350,735	264,309	1,731	11,833	1,062	44,632	1	191	296	1,028	:06	•	325,987	11,859,043	1
8,897	-	1	2,334,458	068'6	132,029	265	5,731,585	(1.062,558)	(359,176)	(1,421,734)	231,138	231,138	382,653	-	382,653		1	(539,078)	(539,078)	149,949	149,949	344,666	2,080	-	-	346,746	264,309	1,731	11,833	1,062	1	1	191	296	1,028	903	•	281,353	11,031,679	1
	87,571		•	1	1	•	87,571	ľ	ł		1	1		1		•	754	•	754	1		1	-	3,989		3,989	5	1	•	1	44,634	1			•	•	1	44,634	827,363	1
1,083	-		274,166	1,027	56,584	23	691,156	(125,720)	(42,183)	(167,903)	25,511	25,511	42,234	•	42,234	1		(63,311)	(63,311)	16,550	16,550	38,041	250	r	1	38,291	29,172	298	1,419	363		5,261	22	31	121	94	•	36,781	1,335,914	ı
1,083	-		274,166	1,027	56,584	33	691,156	(125,720)	(42,183)	(167,903)	25,511	25,511	42,234	1	42,234	1	•	(63,311)	(63,311)	16,550	16,550	38,041	250		1	38,291	29,172	298	1,419	363		1	22	31	121	94	1	31,520	1,283,566	1
	1	ı	1	1	ı			1	I	1	•	1		1	1	1	•	1	•	,	t	1			•	1	1	-		P	-	5,261	ł	ı	-	ŀ	•	5,261	52,347	1
086'6	87,571	,	2,608,625	10,918	188,613	288	6,510,312	(1,188,278)	(401,359)	(1,589,637)	256,649	256,649	424,887	1	424,887		754	(602,389)	(601,635)	166,498	166,498	382,707	2,330	3,989	1	389,026	293,481	2,029	13,252	1,425	44,634	5,261	214	326	1,148	966	1	362,768	13,194,956	
9,980		•	2,608,625	10,918	188,613	288	6,422,741	(1,188,278)	(401,359)	(1,589,637)	256,649	256,649	424,887	E	424,887		•	(602,389)	(602,389)	166,498	166,498	382,707	2,330	т		385,037	293,481	2,029	13,252	1,425	I	ł	214	326	1,148	966	1	312,873	12,315,246	F
1	87,571	1	1		-	r	87,571	•	1	- 0	1	-	-	•	-	F	754	-	754		-	-		3,989	-	3,989	-	۰	•	•	44,634	5,261	1	1	1	1	1	49,894	879,710	ı
							tal			922 Administrative Expenses Transferred - Credit To		otal							s Total		: Total																	otal		
							921 Office Supplies and Expense Total			xpenses Transi		924 Property Insurance Premium Total			nages Total				926 Employee Pensions and Benefits Total		930 Miscellaneous General Expense Total																	935 Maintenance of General Plant Total		
							ffice Supplies a			dministrative E		roperty Insura			925 Injuries and Damages Total				nployee Pensic		iscellaneous Ge					931 Rents Total												aintenance of (	Total	
							921 0			922 A		924 P			925 II				926 Ei		930 M					931 R												935 M	Grand Total	

## **Rate Base and Allocation Factors**

NW Natural Quarterly Results of Operations Report to the WUTC 4th Quarter 2015

Allocation Factors - Summary	Washington	Oregon
Customera ell	10 5000/	00.44.00/
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%
Telemetering	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

Updated for year ended 2014 data	System	Washington	Oregon
Customers		Tradinigton	oregon
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%
<b>Commercial Customers</b>			
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 % of System	42,885	5,976 13.93%	36,909 86.07%
		10100 /0	00.07 /0
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 Assign	ned	8.60%	91.40%
Number of Customers	_	10.59%	89.41%
Average		0.000/	00.110/

9.89%

90.11%

Average

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

		2013 Dec	2014 December	Dec 13 - Dec 14 12 month average	
SYSTEM		<b>C</b>	<b>a</b>		
Gross Plant		System	System	System	Allocation Method
ntangible	Software Other	103,123,879 84,795	90,513,399 84,795	102,268,534 84,795	Total Customers
roduction	other	675,198	675,198	675,198	
ransmission		133,527,317	152,929,441	142,040,127	
istribution		1,875,730,818	1,937,150,374	1,904,430,874	
eneral		176,320,553	179,822,192		3-Factor & Direct
torage and storage transmission		279,519,367	281,843,368	280,868,151	Firm Delivered Volume
NG and LNG		2,527,301	3,790,768	3,655,739	
ncana		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	
ccumulated Depreciation					
itangible		(70,730,657)	(56,323,141)		Total Customers
roduction		(691,036)	(691,036)	(674,809)	
ansmission		(17,824,894)	(22,118,583)	(19,909,454)	
istribution		(857,234,227)	(886,819,825)	(874,106,683)	
eneral		(64,670,658)	(62,612,842)	(67,297,816)	3-Factor
orage and storage transmission		(109,184,265)	(116,028,992)	(112,606,513)	Firm Delivered Volum
NG and LNG		(2,324,428)	(2,036,539)	(2,191,364)	3-Factor
ncana		(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)	
torage Gas		14,127,180	14,018,464		Firm Delivered Volume
ustomer Advances		(3,138,288)	(3,192,328)	(3,380,519)	
asehold Improvements		1,378,600	1,107,853	1,244,226	Direct & 3-Factor
tal Rate Base Excluding ADIT and W	IC .	1,596,955,654	1,652,212,713	1,625,007,919	
REGON		2013	2014	Dec 13 - Dec 14	
ross Plant		Dec OREGON	December OREGON	12 month average OREGON	
itangible	Software	92,203,060	80,928,030		Total Customers
	Other	84,348	84,348	84,348	
oduction		675,198	675,198	675,198	
ansmission		132,558,715	151,928,687	141,059,899	
stribution		1,669,093,250	1,716,601,539	1,693,809,216	
eneral		166,385,959	169,584,653	167,974,395	3-Factor & Direct
orage and storage transmission NG and LNG		256,371,198 2,277,351	258,476,976 3,415,861	257,593,332 3,294,187	Firm Delivered Volume 3-Factor
ncana		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	
ccumulated Depreciation					
ntangible		(63,240,280)	(50,358,521)	(61,390,062)	Total Customers

(63,240,280)	(50,358,521)	(61,390,062) Total Customers
(691,036)	(691,036)	(674,809) Direct
(17,761,094)	(22,034,688)	(19,835,666) Direct
(771,117,602)	(795,473,276)	(785,439,301) Direct
(59,035,279)	(57,156,969)	(61,387,723) 3-Factor
(101,381,124)	(107,736,675)	(104,558,792) Firm Delivered Volumes
(2,094,542)	(1,835,125)	(1,974,638) 3-Factor
(18,100,036)	(37,290,324)	(27,014,760) Direct
(1,033,420,993)	(1,072,576,613)	(1,062,275,751)
12,800,638	12,702,130	12,750,897 Firm Delivered Volumes
(2,910,664)	(2,907,569)	(3,121,567) Direct
1,074,460	836,728	946,898 Direct & 3-Factor
1,451,031,657	1,497,140,441	1,477,210,680
	(691.036) (17.761.094) (771.117.602) (59.035.279) (101.381.124) (2.094.542) (18.100.036) (1.033.420.993) 12.800.638 (2.910.664) 1.074.460	(691,036)         (691,036)           (17,761,094)         (22,034,688)           (771,117,602)         (795,473,276)           (59,035,279)         (57,156,969)           (101,381,124)         (107,736,675)           (2,094,542)         (1,835,125)           (18,100,036)         (37,290,324)           (1,033,420,993)         (1,072,576,613)           12,800,638         12,702,130           (2,910,664)         (2,907,559)           1,074,460         836,728

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

Kate base		2013	2014	Dec 13 - Dec 14	
WASHINGTON		2013	2014	Dec 13 - Dec 14	•
		Dec	December	12 month average	
Gross Plant		WASHINGTON	WASHINGTON	WASHINGTON	
Intangible	Software	10,920,819	9,585,369	10,830,238	Total Customers
	Other	447	447	447	Direct
Production		0	0	0	Direct
Transmission		968,602	1,000,754	980,227	Direct
Distribution		206,637,568	220,548,835	210,621,658	Direct
General		9,934,593	10,237,539	10,555,473	3-Factor & Direct
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)	
Distribution		(86,116,625)	(91,346,549)	(88,667,381)	
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

\$147,797,239

# Customer Counts, Volumes and Usage per Customer

NW Natural Quarterly Results of Operations Report to the WUTC 4th Quarter 2015

NW Natural Washington Qtrly Results of Operations Monthly Volumes, Customers, and Leor Customers

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

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

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

NW Natural Washington Qtriy Results of Operations Monthly Volumes, Customers, and

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

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

12 Months Ended	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December
Volumes Residential Commercial Industrial Firm Interruptible	43,629,264 19,896,592 2,933,358 1,213,241	41,120,968 18,884,201 2,832,132 1,177,198	39,791,270 18,291,730 2,738,366 1,171,902	39,392,123 18,066,803 2,682,837 1,182,173	39,398,804 18,075,235 2,631,236 1,187,509	39,411,897 18,057,307 2,648,148 1,183,198	39,182,185 17,959,353 2,650,412 1,177,975	39,160,069 17,961,987 2,670,363 1,172,715	39,279,508 18,024,293 2,684,415 1,176,713	39,482,253 18,081,028 2,678,242 1,184,725	39,196,111 17,951,540 2,687,063 1,195,756	39,854,370 18,055,350 2,674,797 1,218,581
Transport Firm Transport Interruptible	8,862,409 9,962,217	8,866,126 10,038,939	8,951,037 10,037,444	8,972,881 9,245,213	8,919,885 8,562,020	8,868,088 10,043,251	8,854,733 10,141,547	8,841,513 10,211,055	8,896,076 10,236,061	8,891,644 10,205,292	8,931,820 10,210,012	9,016,429 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 Commercial Industrial Firm Interruptible	67,965 6,167 39 5	68,097 6,171 39 5	68,230 6,173 39 5	68,365 6,176 39 5	68,501 6,181 39 5	68,638 6,189 39 5	68,781 6,198 39 5	68,927 6,202 39 5	69,086 6,206 40 5	69,246 6,215 41 5	69,402 6,226 41 5	69,561 6,235 42 5
Transport Firm Transport Interruptible	15 11	16 11	17 11	17 11	18 11	19 11	19 11	20 11	20 11	21 11	22	22
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 Commercial Industrial Firm Interruptible	642 3,227 75,375 238,670	604 3,060 72,619 235,440	583 2,963 70,215 234,380	576 2,925 68,791 236,435	575 2,924 67,468 237,502	574 2,918 67,612 236,640	570 2,898 67,383 235,595	568 2,896 67,747 234,543	569 2,904 67,532 235,343	570 2,909 65,994 236,945	565 2,883 64,879 239,151	573 2,896 63,560 243,716
Transport Firm Transport Interruptible	574,859 905,656	551,262 912,631	534,390 912,495	515,189 840,474	493,266 778,365	475,076 913,023	459,986 921,959	445,791 928,278	435,726 930,551	423,412 927,754	412,238 928,183	403,721 925,798