

# **January 2016 Activity**

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

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

		Jan 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		22,405,059			1,978,069			20,426,990
		1,127,128,405			123,774,975			1,003,353,430
		1.99%			1.60%			2.04%

NW Natural  
Washington Quarterly Results of Operations Report

Monthly Summary Account Description	Alloc. Ref.	System		Washington		Washington		Oregon		Jan 2016	
		Direct	Allocated	Direct	Total	Allocated	Total	Direct	Allocated	Oregon	Total
<b>Monthly Summary</b>											
<b>Sales of Gas</b>											
480.1 Residential		76,569,838		8,025,474	8,025,474			68,544,364			68,544,364
481.1 Commercial		36,126,471		3,007,816	3,007,816			33,118,655			33,118,655
481.2 Industrial Firm		2,412,912		227,772	227,772			2,185,140			2,185,140
481.3 Interruptible		2,435,424		71,452	71,452			2,363,972			2,363,972
481.5 Interruptible Incentive		0		0	0			0			0
481.5 Unbilled Revenue		(12,429,221)		(1,368,951)	(1,368,951)			(11,060,270)			(11,060,270)
495.20 Total Sales of Gas	A	117,544,645	(12,429,221)	11,332,515	(1,368,951)	105,115,425	(1,368,951)	106,212,131	(11,060,270)		95,151,861
<b>Transportation Revenue</b>											
489.12 Industrial Firm		1,103,512		129,847	129,847			973,665			973,665
489.13 Interruptible		688,772		67,833	67,833			620,939			620,939
489.15 Interruptible Incentive		0		0	0			0			0
489.3 Agency Fee/Balancing		315		315	315			315			315
<b>Total Transportation Revenue</b>		1,792,599	0	197,680	0	1,792,599	0	1,594,918	0		1,594,918
495.6 Rate Adjustments - Amortizations		(4,100,134)		(328,139)	(328,139)			(3,771,995)			(3,771,995)
<b>Miscellaneous Revenues</b>											
487 Late Payment Charge		272,900		11,754	11,754			261,146			261,146
488.0 Seasonal Reconnect Fee		2,000		0	0			2,000			2,000
488.0 Delinquent Reconnect Fee		27,130		0	0			27,130			27,130
488.1 Returned Check Charge		9,945		825	825			9,120			9,120
488.3 Recon Charge CR During Office Hours		19,165		1,075	1,075			18,090			18,090
488.4 Field Collection Charge		31,700		3,020	3,020			28,680			28,680
488.5 Recon Charge CR After Office Hours		2,500		2,500	2,500			0			0
488.6 Recon Charge Seas During Office Hours		1,215		135	135			1,080			1,080
488.7 Recon Charge Seas After Office Hours		130		50	50			80			80
488.8 Automated Payment Charge		4,243		535	535			3,708			3,708
493.2 Rent - Utility Property		29,253		1,023	1,023			28,231			28,231
495.1 Meter Rentals		16,220		1,585	1,585			14,635			14,635
495.2 Other Gas Revenue - Miscellaneous		10,233		429	429			9,804			9,804
495.2 Total Miscellaneous Revenues		397,381	29,253	21,908	1,023	426,634	21,908	375,473	28,231		403,703
<b>Total Operating Revenue</b>		115,634,491	(12,399,967)	11,223,964	(1,367,928)	103,234,524	11,223,964	104,410,527	(11,032,039)		93,378,488
<b>Cost of Gas</b>											
804.7 WACOG Incurred		31,629,274		3,095,811	3,095,811			28,533,463			28,533,463
805.7 WACOG Deferred		3,006,768		389,512	389,512			2,617,255			2,617,255
804.6 Demand Incurred		7,010,494		722,081	722,081			6,288,413			6,288,413
805.8 Demand Deferred		5,196,826		573,045	573,045			4,623,781			4,623,781
805.4 Amortization of Gas Costs		(868,848)		(478,879)	(478,879)			(389,970)			(389,970)
<b>Total Cost of Gas</b>		45,974,513	0	4,301,570	0	45,974,513	4,301,570	41,672,942	0		41,672,942
<b>Detail</b>											
<b>Operations &amp; Maintenance</b>	ORM	957,251	9,991,881	37,742	1,034,094	10,949,133	37,742	9,191,509	8,957,788		9,877,297
<b>Other Taxes</b>											
408.11 Property		1,770,065		159,325	159,325			1,610,740			1,610,740
408.12 Franchise		2,668,988		426,283	426,283			2,242,705			2,242,705
408.13 Payroll		375,986		36,170	36,170			339,816			339,816
408.14 Other		12,350		6,358	6,358			5,992			5,992
408.15 Regulatory		0		0	0			0			0
<b>Total Other Taxes</b>		4,451,403	375,986	591,966	36,170	4,827,369	591,966	3,859,437	339,816		4,199,253
<b>Depreciation</b>	D	6,234,290			639,389	6,234,290		5,594,902			5,594,902
<b>Income Taxes</b>											
409.11 Federal Income Taxes		7,332,944		1,249,163	1,249,163			6,083,781			6,083,781
410.11 Federal Income Taxes - Deferred		5,038,161		0	0			5,038,161			5,038,161
411.42 Federal Income Tax Credit		(1,768,946)		(12,127)	(12,127)			(1,756,819)			(1,756,819)
409.12 Oregon Income Taxes		1,468,656		0	0			1,468,656			1,468,656
410.12 Oregon Income Taxes - Deferred		1,157,272		0	0			1,157,272			1,157,272
411.12 Oregon Income Tax Credit		(383,947)		0	0			(383,947)			(383,947)
<b>Total Income Taxes</b>		12,844,140		1,237,036	0	12,844,140	1,237,036	11,607,104			11,607,104
<b>Total Operating Revenue Deductions</b>		51,383,167	16,602,158	4,931,278	1,709,652	80,829,465	4,931,278	46,451,889	14,892,505		72,951,498
<b>Net Operating Income</b>						22,405,059		20,426,990			20,426,990

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

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

**Total Rate Base**

**Rate Of Return on Rate Base**

**Allocation References:**

- A Unbilled Revenue
- B Follows plant split
- CO&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			2,734,956,234			278,794,713			2,456,161,521
		(1,221,022,767)	(1,221,022,767)			(117,619,351)			(1,103,403,417)
		21,039,425	21,039,425			1,442,993			19,596,432
		14,175,893	14,175,893			1,333,952			12,841,941
		676,404	676,404			67,640			608,764
		(3,379,931)	(3,379,931)			(426,275)			(2,953,656)
		(347,805,146)	(347,805,146)			(39,818,697)			(307,986,449)
		(71,511,707)	(71,511,707)			0			(71,511,707)
		1,127,128,405	1,127,128,405			123,774,975			1,003,353,430
		1.99%	1.99%			1.60%			2.04%
		100.00%	100.00%			9.75%			90.25%
		100.00%	100.00%			10.68%			89.32%
		100.00%	100.00%			9.62%			90.38%
		100.00%	100.00%			10.26%			89.74%

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

**Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

		<b>Jan 2016</b>						
<b>System Direct</b>	<b>System Allocated</b>	<b>System Total</b>	<b>Washington Direct</b>	<b>Washington Allocated</b>	<b>Washington Total</b>	<b>Oregon Direct</b>	<b>Oregon Allocated</b>	<b>Oregon Total</b>
		86,271,916			7,389,770			80,882,146
		1,157,784,750			125,010,140			1,032,774,610
		7.62%			5.91%			7.83%

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

Account	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon Total
			Direct	Allocated	Direct	Total	Direct	Allocated	Total		
480.1	Residential		416,664,633	0	44,729,524	0	44,729,524	371,935,109	0	371,935,109	
481.1	Commercial		214,667,771	0	18,295,590	0	18,295,590	196,372,180	0	196,372,180	
481.2	Industrial Firm		24,065,653	0	2,185,700	0	2,185,700	21,879,953	0	21,879,953	
481.3	Interruptible		28,840,108	0	691,567	0	691,567	28,148,541	0	28,148,541	
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue		0	0	0	0	0	0	0	0	
	<b>Total Sales of Gas</b>		<b>684,238,165</b>	<b>(1,847,934)</b>	<b>65,902,382</b>	<b>(585,026)</b>	<b>65,317,356</b>	<b>618,335,783</b>	<b>(1,262,908)</b>	<b>617,072,875</b>	
	<b>Transportation Revenue</b>		<b>10,213,641</b>	<b>0</b>	<b>1,178,512</b>	<b>0</b>	<b>1,178,512</b>	<b>9,035,129</b>	<b>0</b>	<b>9,035,129</b>	
489.12	Industrial Firm		7,735,323	0	884,166	0	884,166	6,851,157	0	6,851,157	
489.13	Interruptible		0	0	0	0	0	0	0	0	
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing		24,257	0	0	0	0	24,257	0	24,257	
	<b>Total Transportation Revenue</b>		<b>17,973,221</b>	<b>0</b>	<b>2,062,678</b>	<b>0</b>	<b>2,062,678</b>	<b>15,910,543</b>	<b>0</b>	<b>15,910,543</b>	
495.6	Rate Adjustments - Amortizations		10,510,562	0	(1,551,050)	0	(1,551,050)	12,061,612	0	12,061,612	
	<b>Miscellaneous Revenues</b>		<b>2,092,899</b>	<b>0</b>	<b>92,644</b>	<b>0</b>	<b>92,644</b>	<b>2,000,254</b>	<b>0</b>	<b>2,000,254</b>	
487	Late Payment Charge		21,400	0	0	0	0	21,400	0	21,400	
488.0	Seasonal Reconnect Fee		291,410	0	1,150	0	1,150	290,260	0	290,260	
488.1	Delinquent Reconnect Fee		104,130	0	10,500	0	10,500	93,630	0	93,630	
488.2	Returned Check Charge		277,610	0	14,170	0	14,170	263,440	0	263,440	
488.3	Recon Charge CR During Office Hours		405,980	0	35,425	0	35,425	370,555	0	370,555	
488.4	Field Collection Charge		39,070	0	36,550	0	36,550	2,520	0	2,520	
488.5	Recon Charge CR After Office Hours		17,235	0	1,185	0	1,185	16,050	0	16,050	
488.6	Recon Charge Seas During Office Hours		3,560	0	3,400	0	3,400	160	0	160	
488.7	Recon Charge Seas After Office Hours		58,693	0	7,438	0	7,438	51,255	0	51,255	
488.8	Automated Payment Charge		298,082	0	19,442	0	19,442	278,640	0	278,640	
493.2	Rent - Utility Property		0	0	0	0	0	0	0	0	
495.1	Meter Rentals		206,507	0	18,964	0	18,964	187,544	0	187,544	
495.2	Other Gas Revenue - Miscellaneous		86,387	0	9,761	0	9,761	76,626	0	76,626	
	<b>Total Miscellaneous Revenues</b>		<b>3,604,881</b>	<b>298,082</b>	<b>231,186</b>	<b>19,442</b>	<b>250,628</b>	<b>3,373,694</b>	<b>278,640</b>	<b>3,652,334</b>	
	<b>Total Operating Revenue</b>		<b>716,326,828</b>	<b>(1,549,852)</b>	<b>66,645,197</b>	<b>(565,584)</b>	<b>66,079,613</b>	<b>649,681,632</b>	<b>(984,268)</b>	<b>648,697,363</b>	
	<b>Cost of Gas</b>		<b>210,883,905</b>	<b>0</b>	<b>19,026,108</b>	<b>0</b>	<b>19,026,108</b>	<b>191,857,797</b>	<b>0</b>	<b>191,857,797</b>	
804.7	WACOG Incurred		26,889,654	0	3,951,393	0	3,951,393	22,938,261	0	22,938,261	
805.7	WACOG Deferred		80,950,073	0	8,385,739	0	8,385,739	72,564,334	0	72,564,334	
804.6	Demand Incurred		7,688,562	0	(1,213,631)	0	(1,213,631)	(7,324,807)	0	(7,324,807)	
805.8	Demand Deferred		0	0	(419,210)	0	(419,210)	8,107,773	0	8,107,773	
805.4	Amortization of Gas Costs		317,873,756	0	29,730,399	0	29,730,399	288,143,357	0	288,143,357	
	<b>Total Cost of Gas</b>		<b>317,873,756</b>	<b>0</b>	<b>29,730,399</b>	<b>0</b>	<b>29,730,399</b>	<b>288,143,357</b>	<b>0</b>	<b>288,143,357</b>	
	<b>Operations &amp; Maintenance</b>		<b>11,708,005</b>	<b>137,217,262</b>	<b>732,917</b>	<b>12,614,141</b>	<b>13,347,059</b>	<b>10,975,088</b>	<b>124,603,120</b>	<b>135,578,208</b>	
	<b>Other Taxes</b>		<b>20,759,666</b>	<b>0</b>	<b>1,581,922</b>	<b>0</b>	<b>1,581,922</b>	<b>19,177,743</b>	<b>0</b>	<b>19,177,743</b>	
408.11	Property		17,992,466	0	2,692,632	0	2,692,632	15,299,833	0	15,299,833	
408.12	Franchise		0	5,164,913	0	547,148	547,148	4,617,764	0	4,617,764	
408.13	Payroll		390,144	0	62,769	0	62,769	327,375	0	327,375	
408.14	Other		1,840,206	0	1,430,886	0	1,430,886	1,697,120	0	1,697,120	
408.15	Regulatory		40,982,481	5,164,913	4,480,409	547,148	5,027,558	36,502,072	4,617,764	41,119,836	
	<b>Total Other Taxes</b>		<b>40,982,481</b>	<b>5,164,913</b>	<b>4,480,409</b>	<b>547,148</b>	<b>5,027,558</b>	<b>36,502,072</b>	<b>4,617,764</b>	<b>41,119,836</b>	
403.1	Depreciation		0	74,507,783	0	7,846,339	7,846,339	0	66,661,444	66,661,444	
	<b>Income Taxes</b>		<b>27,148,110</b>	<b>24,086,635</b>	<b>(19,013,528)</b>	<b>4,244,153</b>	<b>6,946,669</b>	<b>24,386,042</b>	<b>24,086,635</b>	<b>24,386,042</b>	
409.11	Federal Income Taxes		0	0	0	0	0	0	0	0	
410.11	Federal Income Taxes - Deferred		0	0	0	0	0	0	0	0	
411.42	Federal Income Tax Credit		0	0	0	0	0	0	0	0	
409.12	Oregon Income Taxes		0	0	0	0	0	0	0	0	
410.12	Oregon Income Taxes - Deferred		0	0	0	0	0	0	0	0	
411.12	Oregon Income Tax Credit		0	0	0	0	0	0	0	0	
	<b>Total Income Taxes</b>		<b>27,148,110</b>	<b>24,086,635</b>	<b>(19,013,528)</b>	<b>4,244,153</b>	<b>6,946,669</b>	<b>24,386,042</b>	<b>24,086,635</b>	<b>24,386,042</b>	
	<b>Total Operating Revenue Deductions</b>		<b>370,564,242</b>	<b>216,889,957</b>	<b>34,943,725</b>	<b>21,007,528</b>	<b>58,689,843</b>	<b>335,620,517</b>	<b>195,882,329</b>	<b>567,815,218</b>	
	<b>Net Operating Income</b>		<b>88,271,916</b>	<b>0</b>	<b>7,389,770</b>	<b>0</b>	<b>7,389,770</b>	<b>80,882,146</b>	<b>0</b>	<b>80,882,146</b>	



NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the period ended January 31, 2016

FERC Description	System				Washington				Oregon			
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan
815 Wells Expense Total	\$ -	\$ 58,428.03	\$ 58,428.03	\$ -	\$ 5,498.08	\$ 5,498.08	\$ -	\$ 5,498.08	\$ 5,498.08	\$ -	\$ 52,929.95	\$ 52,929.95
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
820 Measuring and Regulator Station Expense Total	\$ 600.84	\$ 143,369.80	\$ 143,970.64	\$ -	\$ 13,491.10	\$ 13,491.10	\$ 600.84	\$ 129,878.70	\$ 129,878.70	\$ -	\$ 600.84	\$ 129,878.70
821 Purification Expense Total	\$ -	\$ (138.60)	\$ (138.60)	\$ -	\$ (13.04)	\$ (13.04)	\$ -	\$ (125.56)	\$ (125.56)	\$ -	\$ (125.56)	\$ (125.56)
832 Wells Expense Total	\$ -	\$ 13,527.15	\$ 13,527.15	\$ -	\$ 1,272.90	\$ 1,272.90	\$ -	\$ 12,254.25	\$ 12,254.25	\$ -	\$ 12,254.25	\$ 12,254.25
840 Supervision and Engineering Total	\$ -	\$ 1,201.58	\$ 1,201.58	\$ -	\$ 128.69	\$ 128.69	\$ -	\$ 1,072.89	\$ 1,072.89	\$ -	\$ 1,072.89	\$ 1,072.89
844 Supervision and Engineering Total	\$ -	\$ 7,974.26	\$ 7,974.26	\$ -	\$ 766.00	\$ 766.00	\$ -	\$ 7,208.26	\$ 7,208.26	\$ -	\$ 7,208.26	\$ 7,208.26
847 Supervision and Engineering Total	\$ -	\$ 87,357.99	\$ 87,357.99	\$ -	\$ 8,220.39	\$ 8,220.39	\$ -	\$ 79,137.60	\$ 79,137.60	\$ -	\$ 79,137.60	\$ 79,137.60
863 Maintenance of Mains Total	\$ -	\$ 29,474.55	\$ 29,474.55	\$ -	\$ 2,363.84	\$ 2,363.84	\$ -	\$ 27,110.71	\$ 27,110.71	\$ -	\$ 26,331.55	\$ 26,331.55
870 Supervision and Engineering Total	\$ -	\$ 258,507.17	\$ 258,507.17	\$ -	\$ 22,150.25	\$ 22,150.25	\$ -	\$ 236,356.92	\$ 236,356.92	\$ -	\$ 236,356.92	\$ 236,356.92
874 Mains and Services Expense Total	\$ 60,376.25	\$ 637,585.93	\$ 697,962.18	\$ 5,235.44	\$ 65,351.95	\$ 70,587.39	\$ 55,140.81	\$ 572,233.98	\$ 627,374.79	\$ -	\$ 572,233.98	\$ 627,374.79
875 Measuring and Regulator Station Expense - General	\$ -	\$ 7,042.88	\$ 7,042.88	\$ -	\$ 855.95	\$ 855.95	\$ -	\$ 6,186.93	\$ 6,186.93	\$ -	\$ 6,186.93	\$ 6,186.93
877 Measuring and Regulator Station Expense - City Gas	\$ -	\$ 73,459.78	\$ 73,459.78	\$ -	\$ 6,097.15	\$ 6,097.15	\$ -	\$ 67,362.63	\$ 67,362.63	\$ -	\$ 67,362.63	\$ 67,362.63
878 Meter and House Regulator Expense Total	\$ 81.58	\$ 446,193.83	\$ 446,275.41	\$ -	\$ 47,420.76	\$ 47,420.76	\$ 81.58	\$ 398,773.07	\$ 398,854.65	\$ -	\$ 398,854.65	\$ 398,854.65
	\$ -	\$ 42,888.10	\$ 42,888.10	\$ -	\$ 4,288.81	\$ 4,288.81	\$ -	\$ 38,599.29	\$ 38,599.29	\$ -	\$ 38,599.29	\$ 38,599.29
	\$ -	\$ 743,884.80	\$ 743,884.80	\$ -	\$ 79,670.06	\$ 79,670.06	\$ -	\$ 664,214.74	\$ 664,214.74	\$ -	\$ 664,214.74	\$ 664,214.74
	\$ 8,564.84	\$ -	\$ 8,564.84	\$ 628.18	\$ -	\$ 628.18	\$ 8,564.84	\$ -	\$ 8,564.84	\$ -	\$ -	\$ 8,564.84
	\$ -	\$ 5,007.77	\$ 5,007.77	\$ -	\$ 478.24	\$ 478.24	\$ -	\$ 4,529.53	\$ 4,529.53	\$ -	\$ 4,529.53	\$ 4,529.53



For the period ended January 31, 2016

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	Jan	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	\$ -	\$ 35,829.96	\$ 35,829.96	\$ -	\$ 3,837.39	\$ 3,837.39	\$ -	\$ -	\$ 31,992.57	Customers-All Total
	\$ -	\$ 69,292.89	\$ 69,292.89	\$ -	\$ 5,300.91	\$ 5,300.91	\$ -	\$ -	\$ 63,991.98	Customers-Ind Total
	\$ -	\$ (2,871.20)	\$ (2,871.20)	\$ -	\$ (311.53)	\$ (311.53)	\$ -	\$ -	\$ (2,559.67)	Customers-Res Total
	\$ (50,237.83)	\$ -	\$ (50,237.83)	\$ -	\$ -	\$ -	\$ (50,237.83)	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ (50,237.83)	\$ 102,251.65	\$ 52,013.82	\$ -	\$ 8,826.77	\$ 8,826.77	\$ (50,237.83)	\$ 93,424.88	\$ 43,187.05	Customers-All Total
909 Customer Information Expense Total	\$ -	\$ 69,507.21	\$ 69,507.21	\$ -	\$ 7,444.22	\$ 7,444.22	\$ -	\$ -	\$ 62,062.99	Customers-All Total
	\$ -	\$ 69,507.21	\$ 69,507.21	\$ -	\$ 7,444.22	\$ 7,444.22	\$ -	\$ -	\$ 62,062.99	Customers-All Total
	\$ -	\$ 16,453.27	\$ 16,453.27	\$ -	\$ 1,785.18	\$ 1,785.18	\$ -	\$ -	\$ 14,668.09	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 16,453.27	\$ 16,453.27	\$ -	\$ 1,785.18	\$ 1,785.18	\$ -	\$ -	\$ 14,668.09	Customers-Res Total
	\$ -	\$ 14,769.21	\$ 14,769.21	\$ -	\$ 1,581.78	\$ 1,581.78	\$ -	\$ -	\$ 13,187.43	Customers-All Total
911 Supervision Total	\$ -	\$ 14,769.21	\$ 14,769.21	\$ -	\$ 1,581.78	\$ 1,581.78	\$ -	\$ -	\$ 13,187.43	Customers-All Total
	\$ -	\$ 186,249.28	\$ 186,249.28	\$ -	\$ 19,947.30	\$ 19,947.30	\$ -	\$ -	\$ 166,301.98	Customers-Res Total
	\$ -	\$ 8,281.60	\$ 8,281.60	\$ -	\$ 898.55	\$ 898.55	\$ -	\$ -	\$ 7,383.05	Customers-Res Total
	\$ 3,885.72	\$ -	\$ 3,885.72	\$ -	\$ -	\$ -	\$ 3,885.72	\$ -	\$ -	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ 3,885.72	\$ 194,530.88	\$ 198,416.60	\$ -	\$ 20,845.85	\$ 20,845.85	\$ 3,885.72	\$ 173,685.03	\$ 177,570.75	Customers-All Total
913 Advertising Total	\$ -	\$ 637.17	\$ 637.17	\$ -	\$ 68.24	\$ 68.24	\$ -	\$ -	\$ 568.93	Customers-All Total
	\$ -	\$ 637.17	\$ 637.17	\$ -	\$ 68.24	\$ 68.24	\$ -	\$ -	\$ 568.93	Customers-All Total
	\$ -	\$ 3,650,280.81	\$ 3,650,280.81	\$ -	\$ 365,028.08	\$ 365,028.08	\$ -	\$ 3,285,252.73	\$ 3,285,252.73	3-factor Total
	\$ -	\$ 24,904.08	\$ 24,904.08	\$ -	\$ 2,667.23	\$ 2,667.23	\$ -	\$ 22,236.85	\$ 22,236.85	Customers-All Total
	\$ -	\$ 227.00	\$ 227.00	\$ -	\$ 17.37	\$ 17.37	\$ -	\$ 209.63	\$ 209.63	Customers-Ind Total
	\$ -	\$ 12,054.92	\$ 12,054.92	\$ -	\$ 1,307.96	\$ 1,307.96	\$ -	\$ 10,746.96	\$ 10,746.96	Customers-Res Total
	\$ 187,195.41	\$ -	\$ 187,195.41	\$ -	\$ -	\$ -	\$ 187,195.41	\$ -	\$ 187,195.41	Direct-OR Total
	\$ -	\$ 223,427.78	\$ 223,427.78	\$ -	\$ 21,337.35	\$ 21,337.35	\$ -	\$ 202,090.43	\$ 202,090.43	Employee Cost Total
	\$ -	\$ (2,632.50)	\$ (2,632.50)	\$ -	\$ (247.72)	\$ (247.72)	\$ -	\$ (2,384.78)	\$ (2,384.78)	Firm Volumes Total
	\$ -	\$ 132,742.43	\$ 132,742.43	\$ -	\$ 39,822.73	\$ 39,822.73	\$ -	\$ 92,919.70	\$ 92,919.70	Regulatory Total
	\$ -	\$ 181.35	\$ 181.35	\$ -	\$ 14.44	\$ 14.44	\$ -	\$ 166.91	\$ 166.91	Sendout Volumes Total
921 Office Supplies and Expense Total	\$ 187,195.41	\$ 4,041,185.87	\$ 4,228,381.28	\$ -	\$ 429,947.43	\$ 429,947.43	\$ 187,195.41	\$ 3,611,238.44	\$ 3,798,433.85	Admin Tran Total
	\$ -	\$ (1,046,137.37)	\$ (1,046,137.37)	\$ -	\$ (110,158.27)	\$ (110,158.27)	\$ -	\$ (935,979.10)	\$ (935,979.10)	Admin Tran Total
	\$ -	\$ (375,985.91)	\$ (375,985.91)	\$ -	\$ (35,906.65)	\$ (35,906.65)	\$ -	\$ (340,079.26)	\$ (340,079.26)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,422,123.28)	\$ (1,422,123.28)	\$ -	\$ (146,064.92)	\$ (146,064.92)	\$ -	\$ (1,276,058.36)	\$ (1,276,058.36)	Employee Cost Total
	\$ -	\$ 257,648.75	\$ 257,648.75	\$ -	\$ 25,764.88	\$ 25,764.88	\$ -	\$ 231,883.88	\$ 231,883.88	3-factor Total
924 Property Insurance Premium Total	\$ -	\$ 257,648.75	\$ 257,648.75	\$ -	\$ 25,764.88	\$ 25,764.88	\$ -	\$ 231,883.88	\$ 231,883.88	3-factor Total
	\$ -	\$ 2,285.88	\$ 2,285.88	\$ -	\$ 228.59	\$ 228.59	\$ -	\$ 2,057.29	\$ 2,057.29	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	direct-or Total
925 Injuries and Damages Total	\$ -	\$ 2,285.88	\$ 2,285.88	\$ -	\$ 228.59	\$ 228.59	\$ -	\$ 2,057.29	\$ 2,057.29	direct-or Total
	\$ 754.00	\$ -	\$ 754.00	\$ -	\$ -	\$ -	\$ 754.00	\$ -	\$ 754.00	Direct-OR Total
	\$ -	\$ (9,455.59)	\$ (9,455.59)	\$ -	\$ (903.01)	\$ (903.01)	\$ -	\$ (8,552.58)	\$ (8,552.58)	Employee Cost Total
926 Employee Pensions and Benefits Total	\$ 754.00	\$ (9,455.59)	\$ (8,701.59)	\$ -	\$ (903.01)	\$ (903.01)	\$ 754.00	\$ (8,552.58)	\$ (7,798.58)	Employee Cost Total
	\$ -	\$ 749,470.69	\$ 749,470.69	\$ -	\$ 74,947.07	\$ 74,947.07	\$ -	\$ 674,523.62	\$ 674,523.62	3-factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 749,470.69	\$ 749,470.69	\$ -	\$ 74,947.07	\$ 74,947.07	\$ -	\$ 674,523.62	\$ 674,523.62	3-factor Total
	\$ -	\$ 382,706.67	\$ 382,706.67	\$ -	\$ 38,270.67	\$ 38,270.67	\$ -	\$ 344,436.00	\$ 344,436.00	3-factor Total
	\$ -	\$ 2,330.00	\$ 2,330.00	\$ -	\$ 249.54	\$ 249.54	\$ -	\$ 2,080.46	\$ 2,080.46	Customers-All Total
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	Direct-OR Total
931 Rents Total	\$ 3,989.18	\$ 385,036.67	\$ 389,025.85	\$ -	\$ 38,520.21	\$ 38,520.21	\$ 3,989.18	\$ 346,516.46	\$ 350,505.64	Customers-All Total
	\$ -	\$ 259,594.43	\$ 259,594.43	\$ -	\$ 25,959.44	\$ 25,959.44	\$ -	\$ 233,634.99	\$ 233,634.99	3-factor Total
	\$ -	\$ 4,235.66	\$ 4,235.66	\$ -	\$ 621.37	\$ 621.37	\$ -	\$ 3,614.29	\$ 3,614.29	Customers port/van Total
	\$ -	\$ 13,297.67	\$ 13,297.67	\$ -	\$ 1,424.18	\$ 1,424.18	\$ -	\$ 11,873.49	\$ 11,873.49	Customers-All Total
	\$ -	\$ 829.17	\$ 829.17	\$ -	\$ 211.27	\$ 211.27	\$ -	\$ 617.90	\$ 617.90	Customers-The Dalles Total
	\$ 50,009.19	\$ -	\$ 50,009.19	\$ -	\$ -	\$ -	\$ 50,009.19	\$ -	\$ 50,009.19	Direct-OR Total
	\$ 5,561.16	\$ -	\$ 5,561.16	\$ -	\$ -	\$ -	\$ 5,561.16	\$ -	\$ 5,561.16	Direct-WA Total
	\$ -	\$ 266.50	\$ 266.50	\$ -	\$ 25.45	\$ 25.45	\$ -	\$ 241.05	\$ 241.05	Employee Cost Total
	\$ -	\$ 355.32	\$ 355.32	\$ -	\$ 33.44	\$ 33.44	\$ -	\$ 321.88	\$ 321.88	Firm Volumes Total
	\$ -	\$ 105.56	\$ 105.56	\$ -	\$ 10.00	\$ 10.00	\$ -	\$ 95.56	\$ 95.56	sales volumes Total
935 Maintenance of General Plant Total	\$ 55,570.35	\$ 278,684.31	\$ 334,254.66	\$ 5,561.16	\$ 28,285.15	\$ 33,846.31	\$ 50,009.19	\$ 250,399.16	\$ 300,408.35	Customers-All Total
Grand Total	\$ 957,251.15	\$ 9,991,881.46	\$ 10,949,132.61	\$ 37,741.80	\$ 1,034,093.67	\$ 1,071,835.47	\$ 919,509.35	\$ 8,957,787.79	\$ 9,877,297.14	

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
For the period ended January 31st, 2016

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
816	Wells Expense	\$58,428	\$5,498	\$52,930
818	Compressor Station Expense	0	0	0
819	Compressor Station Fuel	0	0	0
820	Measuring and Regulator Station Expense	143,971	13,491	130,480
821	Purification Expense	(139)	(13)	(126)
<b>Maintenance</b>				
832	Wells Expense	13,527	1,273	12,254
	<b>Total Underground Storage Expense</b>	<u>215,787</u>	<u>20,249</u>	<u>195,538</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	7,974	766	7,208
	<b>Total Other Storage Expense</b>	<u>7,974</u>	<u>766</u>	<u>7,208</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	125,831	11,841	113,991
845	LNG Fuel	0	0	0
<b>Maintenance</b>				
847	Supervision and Engineering	87,358	8,220	79,138
	<b>Total Liquified Natural Gas Expense</b>	<u>213,189</u>	<u>20,061</u>	<u>193,128</u>
	<b>Total Natural Gas Storage</b>	<u>436,951</u>	<u>41,076</u>	<u>395,875</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	143,023	6,535	136,488
<b>Maintenance</b>				
863	Maintenance of Mains	29,475	2,364	27,111
	<b>Total Transmission Expense</b>	<u>172,497</u>	<u>8,899</u>	<u>163,599</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	258,507	22,150	236,357
874	Mains and Services Expense	697,962	70,587	627,375
875	Measuring and Regulator Station Expense - General	7,043	856	6,187
877	Measuring and Regulator Station Expense - City Gate	73,460	6,097	67,363
878	Meter and House Regulator Expense	446,275	47,421	398,855
879	Customer Installation Expense	800,974	85,065	715,908
880	Other Expense	146,630	20,846	125,784
881	Rents	10,973	1,462	9,510
<b>Maintenance</b>				
885	Supervision and Engineering	549,098	21,698	527,400
887	Mains	191,086	16,287	174,798

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
889	Measuring and Regulator Station Expense - General	114,219	9,882	104,337
891	Measuring and Regulator Station Expense - City Gate	6,966	562	6,404
892	Services	59,468	1,300	58,168
893	Meters and House Regulators	263,847	25,408	238,439
894	Other Equipment	1,715	145	1,570
	<b>Total Distribution Expense</b>	<u>3,628,223</u>	<u>329,767</u>	<u>3,298,456</u>
<b>Customer Accounts Expense</b>				
<b>Operation</b>				
901	Supervision	134,789	14,436	120,353
902	Meter Reading Expenses	55,403	5,934	49,470
903	Customer Records and Collection Expense	1,490,602	159,275	1,331,327
904	Uncollectible Accounts	148,560	15,603	132,957
	<b>Total Customer Accounts Expense</b>	<u>1,829,354</u>	<u>195,247</u>	<u>1,634,107</u>
<b>Customer Service and Informational</b>				
<b>Operation</b>				
907	Supervision	68	7	61
908	Customer Assistance Expense	52,014	8,827	43,187
909	Customer Information Expense	69,507	7,444	62,063
910	Miscellaneous Customer Service Expense	16,453	1,785	14,668
	<b>Total Customer Service and Informational</b>	<u>138,042</u>	<u>18,064</u>	<u>119,979</u>
<b>Sales Expense</b>				
<b>Operation</b>				
911	Supervision	14,769	1,582	13,187
912	Demonstration and Selling Expense	198,417	20,846	177,571
913	Advertising	637	68	569
916	Miscellaneous Sales Expense	0	0	0
	<b>Total Sales Expense</b>	<u>213,823</u>	<u>22,496</u>	<u>191,327</u>
<b>Administrative and General Expense</b>				
<b>Operation</b>				
921	Office Supplies and Expense	4,228,381	429,947	3,798,434
922	Administrative Expenses Transferred - Credit	(1,422,123)	(146,065)	(1,276,058)
924	Property Insurance Premium	257,649	25,765	231,884
925	Injuries and Damages	2,286	229	2,057
926	Employee Pensions and Benefits	(8,702)	(903)	(7,799)
928	Regulatory Commission Expense	0	0	0
930	Miscellaneous General Expense	749,471	74,947	674,524
931	Rents	389,026	38,520	350,506
<b>Maintenance</b>				
935	Maintenance of General Plant	334,255	33,846	300,408
	<b>Total Administrative and General Expense</b>	<u>4,530,242</u>	<u>456,287</u>	<u>4,073,956</u>
	<b>Total Operations and Maintenance Expense</b>	<u>10,949,133</u>	<u>\$1,071,835</u>	<u>\$9,877,297</u>

# **February 2016 Activity**

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

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

Feb 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		17,329,304			1,082,773	
		1,108,837,755			121,963,860	
		1.56%			0.89%	1.65%

NW Natural  
Washington Quarterly Results of Operations Report

Monthly Summary Acct Description	Alloc. Ref.	System		Washington		Oregon		Feb 2016	
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Washington Total	Oregon Total
<b>Sales of Gas</b>									
480.1 Residential		56,399,488	(5,663,806)	5,403,455	(650,789)	50,996,032	(5,013,017)	5,403,455	50,996,032
481.1 Commercial		26,047,670	(5,663,806)	2,094,710	(650,789)	23,952,961	(5,013,017)	2,094,710	23,952,961
481.2 Industrial Firm		2,055,619		192,718		1,862,901		192,718	1,862,901
481.3 Interruptible		2,134,153		59,712		2,074,441		59,712	2,074,441
481.5 Interruptible Incentive		0		0		0		0	0
495.20 Unbilled Revenue	A	86,636,931	(5,663,806)	7,750,595	(650,789)	78,886,336	(5,013,017)	(650,789)	(5,013,017)
<b>Total Sales of Gas</b>		86,636,931	(5,663,806)	7,750,595	(650,789)	78,886,336	(5,013,017)	7,099,806	73,873,318
<b>Transportation Revenue</b>									
489.12 Industrial Firm		986,890		114,927		871,963		114,927	871,963
489.13 Interruptible		650,805		63,764		587,040		63,764	587,040
489.15 Interruptible Incentive		0		0		0		0	0
489.3 Agency Fee/Balancing		14,604		0		14,604		0	14,604
<b>Total Transportation Revenue</b>		1,652,298	0	178,691	0	1,473,607	0	178,691	1,473,607
<b>Rate Adjustments - Amortizations</b>		(3,491,951)		(216,857)		(3,275,095)		(216,857)	(3,275,095)
<b>Miscellaneous Revenues</b>									
487 Late Payment Charge		307,190		14,463		292,727		14,463	292,727
488.0 Seasonal Reconnect Fee		1,400		0		1,400		0	1,400
488.0 Delinquent Reconnect Fee		36,250		0		36,250		0	36,250
488.1 Returned Check Charge		11,280		945		10,335		945	10,335
488.3 Recon Charge CR During Office Hours		25,270		1,300		23,970		1,300	23,970
488.4 Field Collection Charge		44,545		4,125		40,420		4,125	40,420
488.5 Recon Charge CR After Office Hours		5,310		5,150		160		5,150	160
488.6 Recon Charge Seas During Office Hours		470		50		420		50	420
488.7 Recon Charge Seas After Office Hours		250		250		0		250	0
488.8 Automated Payment Charge		5,758		693		5,065		693	5,065
493.2 Rent - Utility Property	B	17,940	29,250	995	1,194	16,945	28,056	995	28,056
495.1 Meter Rentals		4,939		142		4,797		142	4,797
495.2 Other Gas Revenue - Miscellaneous		460,602	29,250	28,112	1,194	432,490	28,056	29,306	460,545
<b>Total Miscellaneous Revenues</b>		85,257,879	(5,634,556)	7,740,542	(649,595)	77,517,337	(4,984,962)	7,090,947	72,532,375
<b>Total Operating Revenue</b>		20,907,235		1,977,656		18,929,579		1,977,656	18,929,579
<b>Cost of Gas</b>		3,194,764		435,773		2,758,991		435,773	2,758,991
804.7 WACOG Incurred		6,581,475		677,892		5,903,583		677,892	5,903,583
804.6 WACOG Deferred		2,038,061		218,573		1,819,488		218,573	1,819,488
805.8 Demand Deferred		(601,610)		(319,972)		(281,638)		(319,972)	(281,638)
805.4 Amortization of Gas Costs		32,119,925	0	2,989,922	0	29,130,002	0	2,989,922	29,130,002
<b>Total Cost of Gas</b>		1,919,491	10,244,983	87,465	1,076,780	1,832,025	9,168,203	1,164,246	11,000,228
<b>Detail Operations &amp; Maintenance</b>	O&M	1,770,608		159,380		1,611,228		159,380	1,611,228
<b>Other Taxes</b>		2,083,636		298,633		1,785,003		298,633	1,785,003
408.11 Property		556,154		(54,650)		501,504		501,504	501,504
408.12 Franchise	C	7,597				7,597			7,597
408.13 Payroll		3,861,842	556,154	403,363	53,502	3,458,478	502,652	403,363	3,961,131
408.14 Other		0		0		0		0	0
408.15 Regulatory		0		0		0		0	0
<b>Total Other Taxes</b>		6,256,973	6,256,973	641,715	641,715	5,615,258	5,615,258	641,715	6,256,973
<b>403.1 Depreciation</b>	D	4,167,458		767,553		3,399,905		767,553	3,399,905
<b>Income Taxes</b>		2,907,538		(1,020,563)		1,886,975		(1,020,563)	866,412
409.11 Federal Income Taxes		837,010		0		837,010		0	837,010
410.11 Federal Income Taxes - Deferred		667,865		0		667,865		0	667,865
411.42 Federal Income Tax Credit		(224,657)		(224,657)		(224,657)		(224,657)	(224,657)
409.12 Oregon Income Taxes		0		0		0		0	0
410.12 Oregon Income Taxes - Deferred		0		0		0		0	0
411.12 Oregon Income Tax Credit		7,334,651		755,426		6,579,225		755,426	6,579,225
<b>Total Operating Revenue Deductions</b>		37,901,257	17,058,110	3,480,751	1,771,997	34,420,506	15,286,113	6,008,175	56,285,844
<b>Net Operating Income</b>		17,329,304		1,082,773		16,246,531		1,082,773	16,246,531

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

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

**Total Rate Base**

**Rate Of Return on Rate Base**

**Allocation References:**  
**A** Unbilled Revenue  
**B** Follows plant split  
**O&M** See O&M Detail  
**C** Payroll Factor  
**D** Depreciation Factor

	Feb 2016								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			2,739,283,487			279,282,481			2,460,001,006
		(1,226,289,473)				(118,114,737)			(1,108,174,736)
		7,130,801				(33,566)			7,164,366
		14,170,138				1,333,410			12,836,728
		655,643				65,564			590,079
		(3,486,931)				(440,259)			(3,046,672)
		(350,493,760)				(40,129,033)			(310,364,727)
		(72,132,149)				0			(72,132,149)
		1,108,837,755				121,963,860			986,873,895
		1.56%				0.89%			1.65%
		100.00%				10.56%			89.44%
		100.00%				10.68%			89.32%
		100.00%				9.62%			90.38%
		100.00%				10.26%			89.74%

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

**Summary**

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

Feb 2016									
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total	
		91,161,606			7,575,976			83,585,630	
		1,153,342,751			124,804,409			1,028,538,342	
		7.90%			6.07%			8.13%	

NW Natural  
Washington Results of Operations  
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	
480.1	Residential Sales of Gas		416,846,834	0	44,212,913	0	44,212,913	372,633,921	0	372,633,921	0	372,633,921
481.1	Commercial		213,484,402	0	17,974,559	0	17,974,559	195,509,843	0	195,509,843	0	195,509,843
481.2	Industrial Firm		23,784,441	0	2,144,043	0	2,144,043	21,640,398	0	21,640,398	0	21,640,398
481.3	Interruptible		27,967,607	0	676,904	0	676,904	27,290,703	0	27,290,703	0	27,290,703
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	3,077,486	0	3,077,486	0	0	0	0	0	0
	Total Sales of Gas	A	682,083,284	3,077,486	65,008,419	3,069,941	65,315,360	617,074,865	2,770,546	619,845,411	2,770,546	619,845,411
489.12	Transportation Revenue		10,357,262	0	1,194,635	0	1,194,635	9,162,627	0	9,162,627	0	9,162,627
489.13	Industrial Firm		7,770,092	0	877,397	0	877,397	6,892,695	0	6,892,695	0	6,892,695
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		38,120	0	0	0	0	38,120	0	38,120	0	38,120
	Total Transportation Revenue		18,165,474	0	2,072,031	0	2,072,031	16,093,442	0	16,093,442	0	16,093,442
495.6	Rate Adjustments - Amortizations		5,677,841	0	(1,570,132)	0	(1,570,132)	7,247,973	0	7,247,973	0	7,247,973
	Miscellaneous Revenues		2,087,290	0	91,930	0	91,930	1,995,359	0	1,995,359	0	1,995,359
487	Late Payment Charge		20,000	0	0	0	0	20,000	0	20,000	0	20,000
488.0	Seasonal Reconnect Fee		287,160	0	1,150	0	1,150	286,010	0	286,010	0	286,010
488.1	Returned Check Charge		104,460	0	10,305	0	10,305	94,155	0	94,155	0	94,155
488.3	Recon Charge CR During Office Hours		274,710	0	13,820	0	13,820	260,890	0	260,890	0	260,890
488.4	Field Collection Charge		397,790	0	34,875	0	34,875	362,915	0	362,915	0	362,915
488.5	Recon Charge CR After Office Hours		39,510	0	37,250	0	37,250	2,260	0	2,260	0	2,260
488.6	Recon Charge Seas During Office Hours		17,145	0	1,185	0	1,185	15,960	0	15,960	0	15,960
488.7	Recon Charge Seas After Office Hours		3,560	0	3,400	0	3,400	160	0	160	0	160
488.8	Automated Payment Charge		56,198	0	7,148	0	7,148	49,050	0	49,050	0	49,050
493.2	Rent - Utility Property		302,498	0	19,129	0	19,129	283,369	0	283,369	0	283,369
495.1	Meber Rentals		207,553	0	18,257	0	18,257	189,296	0	189,296	0	189,296
495.2	Other Gas Revenue - Miscellaneous		85,369	0	9,902	0	9,902	75,467	0	75,467	0	75,467
	Total Miscellaneous Revenues		3,580,743	302,498	229,221	19,129	248,350	3,351,522	283,369	3,634,891	283,369	3,634,891
	Total Operating Revenue		709,507,342	3,379,984	65,739,539	326,069	66,065,608	643,767,803	3,053,915	646,821,718	3,053,915	646,821,718
	Cost of Gas		206,416,921	0	18,709,859	0	18,709,859	187,707,062	0	187,707,062	0	187,707,062
804.7	WACOG Incurred		27,436,497	0	3,985,674	0	3,985,674	23,450,823	0	23,450,823	0	23,450,823
805.7	WACOG Deferred		81,149,234	0	8,401,147	0	8,401,147	72,748,086	0	72,748,086	0	72,748,086
805.8	Demand Deferred		(7,830,750)	0	(1,081,995)	0	(1,081,995)	(6,748,755)	0	(6,748,755)	0	(6,748,755)
805.4	Amortization of Gas Costs		5,195,831	0	(855,542)	0	(855,542)	6,051,373	0	6,051,373	0	6,051,373
	Total Cost of Gas		312,367,733	0	29,159,143	0	29,159,143	283,206,590	0	283,206,590	0	283,206,590
	Operations & Maintenance	O&M	12,690,601	137,332,516	722,341	12,663,227	13,385,567	11,966,760	124,669,290	136,637,549	124,669,290	136,637,549
	Other Taxes		20,728,957	0	1,591,638	0	1,591,638	19,137,319	0	19,137,319	0	19,137,319
408.11	Property		18,046,452	0	2,675,681	0	2,675,681	15,372,771	0	15,372,771	0	15,372,771
408.12	Franchise		0	5,273,127	0	552,855	0	4,720,272	0	4,720,272	0	4,720,272
408.13	Payroll		416,701	0	7,181	0	7,181	409,520	0	409,520	0	409,520
408.14	Other		1,840,206	0	143,086	0	143,086	1,697,120	0	1,697,120	0	1,697,120
408.15	Regulatory		41,034,317	5,273,127	4,417,586	552,855	4,970,441	36,616,731	4,720,272	41,337,003	4,720,272	41,337,003
	Total Other Taxes		63,661,376	5,273,127	14,733,886	552,855	16,663,763	124,669,290	4,720,272	171,389,562	4,720,272	171,389,562
403.1	Depreciation	D	0	74,597,042	0	7,836,990	7,836,990	0	66,760,052	66,760,052	66,760,052	66,760,052
	Income Taxes		21,629,394	0	3,172,156	0	3,172,156	18,457,238	0	18,457,238	0	18,457,238
409.11	Federal Income Taxes		25,290,658	0	(34,666)	0	(34,666)	25,255,992	0	25,255,992	0	25,255,992
411.42	Federal Income Tax Credit		(15,212,688)	0	0	0	0	(15,212,688)	0	(15,212,688)	0	(15,212,688)
409.12	Oregon Income Taxes		3,110,939	0	0	0	0	3,110,939	0	3,110,939	0	3,110,939
410.12	Oregon Income Taxes - Deferred		7,163,311	0	0	0	0	7,163,311	0	7,163,311	0	7,163,311
411.12	Oregon Income Tax Credit		(3,551,230)	0	0	0	0	(3,551,230)	0	(3,551,230)	0	(3,551,230)
	Total Income Taxes		38,430,384	0	3,137,491	0	3,137,491	35,292,893	0	35,292,893	0	35,292,893
	Total Operating Revenue Deductions		366,092,650	217,202,685	34,299,070	21,053,072	58,469,632	331,793,580	196,149,613	527,943,193	196,149,613	527,943,193
	Net Operating Income		343,414,692	1,157,299	31,540,469	105,016	7,595,976	311,974,223	1,904,292	118,878,525	1,904,292	118,878,525

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Rate Base</b>									
101 Gross Plant		2,697,073,164	2,697,073,164			272,155,726			2,424,917,437
108.1X Accumulated Depreciation		(1,205,040,780)	(1,205,040,780)			(115,564,221)			(1,089,476,559)
Adj Working Capital Allowance		54,410,849	54,410,849			4,956,684			49,454,165
117.X Storage Gas - Cushion		14,137,325	14,137,325			1,377,967			12,809,358
186.XX Leasehold Improvements		833,118	833,118			139,548			693,570
252.XX Customer Contributions		(3,378,471)	(3,378,471)			(390,374)			(2,988,096)
283.XX Deferred Taxes - Federal		(335,904,283)	(335,904,283)			(37,820,921)			(298,083,362)
283.XX Deferred Taxes - State		(68,788,170)	(68,788,170)			0			(68,788,170)
<b>Total Rate Base</b>		<b>1,153,342,751</b>	<b>1,153,342,751</b>			<b>124,804,409</b>			<b>1,028,538,342</b>
<b>Rate Of Return on Rate Base</b>		<b>7.90%</b>	<b>7.90%</b>			<b>6.07%</b>			<b>8.13%</b>
<b>Allocation References:</b>									
A Unbilled Revenue		100.00%	100.00%			9.97%			90.03%
B Direct		100.00%	100.00%			6.32%			93.68%
C&M See O&M Detail									
C Payroll Factor		100.00%	100.00%			10.48%			89.52%
D Depreciation Factor		100.00%	100.00%			10.51%			89.49%

Feb 2016

NW Natural  
 Rates & Regulatory Affairs  
 Operations and Maintenance Expense  
 State Allocation of System Amounts  
 For the period ended February 29, 2016

FERC Description	System				Washington				Oregon				
	Direct		Total		Direct		Total		Direct		Total		
	Feb		Feb		Feb		Feb		Feb		Feb		
816 Wells Expense Total	\$ -	\$ 15,616.85	\$ 15,616.85	\$ -	\$ 1,469.55	\$ -	\$ 1,469.55	\$ -	\$ 14,147.30	\$ -	\$ 14,147.30	\$ 14,147.30	firm volumes Total
818 Compressor Station Expense Total	\$ -	\$ 315.00	\$ 315.00	\$ -	\$ 29.64	\$ -	\$ 29.64	\$ -	\$ 285.36	\$ -	\$ 285.36	\$ 285.36	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ -	\$ 0.00	\$ -	\$ 0.01	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ 505.91	\$ 505.91	\$ -	\$ 50.59	\$ -	\$ 50.59	\$ -	\$ 455.32	\$ -	\$ 455.32	\$ 455.32	3-factor Total
	\$ 753.17	\$ -	\$ 753.17	\$ -	\$ -	\$ -	\$ -	\$ 753.17	\$ -	\$ -	\$ 753.17	\$ -	Direct-OR Total
	\$ -	\$ 162,168.65	\$ 162,168.65	\$ -	\$ 15,260.07	\$ -	\$ 15,260.07	\$ -	\$ 146,908.58	\$ -	\$ 146,908.58	\$ 146,908.58	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 753.17	\$ 162,674.56	\$ 163,427.73	\$ -	\$ 15,310.66	\$ -	\$ 15,310.66	\$ 753.17	\$ 147,363.90	\$ -	\$ 148,117.07	\$ 148,117.07	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 13,985.67	\$ 13,985.67	\$ -	\$ 1,316.05	\$ -	\$ 1,316.05	\$ -	\$ 12,669.62	\$ -	\$ 12,669.62	\$ 12,669.62	Firm Volumes Total
	\$ -	\$ 13,985.67	\$ 13,985.67	\$ -	\$ 1,316.05	\$ -	\$ 1,316.05	\$ -	\$ 12,669.62	\$ -	\$ 12,669.62	\$ 12,669.62	Customers-All Total
	\$ -	\$ 1,506.30	\$ 1,506.30	\$ -	\$ 161.32	\$ -	\$ 161.32	\$ -	\$ 1,344.98	\$ -	\$ 1,344.98	\$ 1,344.98	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 7,195.05	\$ 7,195.05	\$ -	\$ 677.05	\$ -	\$ 677.05	\$ -	\$ 6,518.00	\$ -	\$ 6,518.00	\$ 6,518.00	Firm Volumes Total
	\$ -	\$ 8,701.35	\$ 8,701.35	\$ -	\$ 838.38	\$ -	\$ 838.38	\$ -	\$ 7,862.97	\$ -	\$ 7,862.97	\$ 7,862.97	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 141,029.74	\$ 141,029.74	\$ -	\$ 13,270.90	\$ -	\$ 13,270.90	\$ -	\$ 127,758.84	\$ -	\$ 127,758.84	\$ 127,758.84	Firm Volumes Total
	\$ -	\$ 54,096.77	\$ 54,096.77	\$ -	\$ 5,090.51	\$ -	\$ 5,090.51	\$ -	\$ 49,006.26	\$ -	\$ 49,006.26	\$ 49,006.26	3-factor Total
847 Supervision and Engineering Total	\$ -	\$ 54,096.77	\$ 54,096.77	\$ -	\$ 5,090.51	\$ -	\$ 5,090.51	\$ -	\$ 49,006.26	\$ -	\$ 49,006.26	\$ 49,006.26	Firm Volumes Total
	\$ -	\$ 109,629.18	\$ 109,629.18	\$ -	\$ 10,962.92	\$ -	\$ 10,962.92	\$ -	\$ 98,666.26	\$ -	\$ 98,666.26	\$ 98,666.26	Customers-All Total
	\$ -	\$ 973.09	\$ 973.09	\$ -	\$ 104.22	\$ -	\$ 104.22	\$ -	\$ 868.87	\$ -	\$ 868.87	\$ 868.87	Firm Volumes Total
	\$ 108,150.65	\$ -	\$ 108,150.65	\$ -	\$ -	\$ -	\$ -	\$ 108,150.65	\$ -	\$ -	\$ 108,150.65	\$ -	Direct-OR Total
	\$ 128.05	\$ -	\$ 128.05	\$ -	\$ -	\$ -	\$ -	\$ 128.05	\$ -	\$ -	\$ 128.05	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	sendout volumes Total
855 Mains Expense Total	\$ 108,278.70	\$ 110,602.27	\$ 218,880.97	\$ 128.05	\$ 11,067.14	\$ 11,195.19	\$ 11,195.19	\$ 108,150.65	\$ 99,535.13	\$ -	\$ 207,685.78	\$ 207,685.78	3-factor Total
	\$ 480.53	\$ -	\$ 480.53	\$ -	\$ 48.05	\$ -	\$ 48.05	\$ -	\$ 432.48	\$ -	\$ 432.48	\$ 432.48	Firm Volumes Total
	\$ 217.90	\$ -	\$ 217.90	\$ -	\$ -	\$ -	\$ -	\$ 217.90	\$ -	\$ -	\$ 217.90	\$ -	Direct-OR Total
863 Maintenance of Mains Total	\$ 217.90	\$ 6,168.64	\$ 6,386.54	\$ -	\$ 491.02	\$ -	\$ 491.02	\$ 217.90	\$ 5,677.62	\$ 6,110.09	\$ 6,327.99	\$ 6,327.99	Sendout Volumes Total
	\$ -	\$ 111,052.48	\$ 111,052.48	\$ -	\$ 10,450.04	\$ 10,450.04	\$ 10,450.04	\$ -	\$ 100,602.44	\$ -	\$ 100,602.44	\$ 100,602.44	Firm Volumes Total
	\$ -	\$ 77.08	\$ 77.08	\$ -	\$ 6.71	\$ 6.71	\$ 6.71	\$ -	\$ 70.37	\$ -	\$ 70.37	\$ 70.37	Sales/Sendout Volumes Total
	\$ -	\$ 126,170.73	\$ 126,170.73	\$ -	\$ 10,043.19	\$ 10,043.19	\$ 10,043.19	\$ -	\$ 116,127.54	\$ 116,127.54	\$ 116,127.54	\$ 116,127.54	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 237,300.29	\$ 237,300.29	\$ -	\$ 20,499.94	\$ 20,499.94	\$ 20,499.94	\$ -	\$ 216,800.35	\$ -	\$ 216,800.35	\$ 216,800.35	3-factor Total
	\$ -	\$ 374,248.60	\$ 374,248.60	\$ -	\$ 37,424.86	\$ 37,424.86	\$ 37,424.86	\$ -	\$ 336,823.74	\$ -	\$ 336,823.74	\$ 336,823.74	Customers-All Total
	\$ -	\$ 314,876.42	\$ 314,876.42	\$ -	\$ 33,723.26	\$ 33,723.26	\$ 33,723.26	\$ -	\$ 281,153.16	\$ -	\$ 281,153.16	\$ 281,153.16	Direct-OR Total
	\$ 291,620.51	\$ -	\$ 291,620.51	\$ -	\$ -	\$ -	\$ -	\$ 291,620.51	\$ -	\$ -	\$ 291,620.51	\$ -	Direct-WA Total
	\$ 38,425.06	\$ -	\$ 38,425.06	\$ 38,425.06	\$ -	\$ -	\$ -	\$ 38,425.06	\$ -	\$ -	\$ 38,425.06	\$ -	sendout volumes Total
874 Mains and Services Expense Total	\$ 330,045.57	\$ 730,522.91	\$ 1,060,568.48	\$ 38,425.06	\$ 74,443.40	\$ 112,868.46	\$ 112,868.46	\$ 291,620.51	\$ 656,079.51	\$ 947,700.02	\$ 947,700.02	\$ 947,700.02	3-factor Total
	\$ -	\$ 395.36	\$ 395.36	\$ -	\$ 31.47	\$ 31.47	\$ 31.47	\$ -	\$ 363.89	\$ -	\$ 363.89	\$ 363.89	Sendout Volumes Total
	\$ -	\$ 6,051.99	\$ 6,051.99	\$ -	\$ 651.80	\$ 651.80	\$ 651.80	\$ -	\$ 5,400.19	\$ -	\$ 5,400.19	\$ 5,400.19	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 6,447.35	\$ 6,447.35	\$ -	\$ 683.27	\$ 683.27	\$ 683.27	\$ -	\$ 5,764.08	\$ -	\$ 5,764.08	\$ 5,764.08	3-factor Total
	\$ -	\$ 6,933.47	\$ 6,933.47	\$ -	\$ 693.35	\$ 693.35	\$ 693.35	\$ -	\$ 6,240.12	\$ -	\$ 6,240.12	\$ 6,240.12	Customers-All Total
	\$ -	\$ 3,508.21	\$ 3,508.21	\$ -	\$ 375.73	\$ 375.73	\$ 375.73	\$ -	\$ 3,132.48	\$ -	\$ 3,132.48	\$ 3,132.48	Direct-OR Total
	\$ -	\$ 36,215.08	\$ 36,215.08	\$ -	\$ 2,882.72	\$ 2,882.72	\$ 2,882.72	\$ -	\$ 33,332.36	\$ -	\$ 33,332.36	\$ 33,332.36	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 46,656.76	\$ 46,656.76	\$ -	\$ 3,951.80	\$ 3,951.80	\$ 3,951.80	\$ -	\$ 42,704.96	\$ -	\$ 42,704.96	\$ 42,704.96	Customers-All Total
	\$ -	\$ 403,274.93	\$ 403,274.93	\$ -	\$ 43,190.75	\$ 43,190.75	\$ 43,190.75	\$ -	\$ 360,084.18	\$ -	\$ 360,084.18	\$ 360,084.18	Customers-Ind Total
	\$ -	\$ 13,372.35	\$ 13,372.35	\$ -	\$ 1,022.98	\$ 1,022.98	\$ 1,022.98	\$ -	\$ 12,349.37	\$ -	\$ 12,349.37	\$ 12,349.37	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 572.34	\$ 572.34	\$ -	\$ 45.56	\$ 45.56	\$ 45.56	\$ -	\$ 526.78	\$ -	\$ 526.78	\$ 526.78	Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ -	\$ 417,219.62	\$ 417,219.62	\$ -	\$ 44,259.29	\$ 44,259.29	\$ 44,259.29	\$ -	\$ 372,960.33	\$ -	\$ 372,960.33	\$ 372,960.33	3-factor Total
	\$ -	\$ 36,910.66	\$ 36,910.66	\$ -	\$ 3,691.07	\$ 3,691.07	\$ 3,691.07	\$ -	\$ 33,219.59	\$ -	\$ 33,219.59	\$ 33,219.59	Customers-All Total
	\$ -	\$ 768,212.87	\$ 768,212.87	\$ -	\$ 82,275.60	\$ 82,275.60	\$ 82,275.60	\$ -	\$ 685,937.27	\$ -	\$ 685,937.27	\$ 685,937.27	Direct-OR Total
	\$ 3,494.34	\$ -	\$ 3,494.34	\$ -	\$ -	\$ -	\$ -	\$ 3,494.34	\$ -	\$ -	\$ 3,494.34	\$ -	Direct-WA Total
	\$ 184.45	\$ -	\$ 184.45	\$ 184.45	\$ -	\$ -	\$ -	\$ 184.45	\$ -	\$ -	\$ 184.45	\$ -	Employee Cost Total
	\$ -	\$ 3,510.29	\$ 3,510.29	\$ -	\$ 335.23	\$ 335.23	\$ 335.23	\$ -	\$ 3,175.06	\$ -	\$ 3,175.06	\$ 3,175.06	Sendout Volumes Total

For the period ended February 29, 2016

FERC Description	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Feb	Allocated	Feb	Feb	Feb	Allocated	Feb	Feb	Feb	Allocated	Feb	Feb	
<b>879 Customer Installation Expense Total</b>	\$ 3,678.79	\$ 808,683.82	\$ 812,312.61	\$ 812,312.61	\$ 184.45	\$ 86,301.90	\$ 86,486.35	\$ 86,486.35	\$ 3,494.34	\$ 722,331.92	\$ 725,826.26	\$ 725,826.26	3-factor Total
	\$ -	\$ 71,161.86	\$ 71,161.86	\$ 71,161.86	\$ -	\$ 7,116.19	\$ 7,116.19	\$ 7,116.19	\$ -	\$ 64,045.67	\$ 64,045.67	\$ 64,045.67	Customers-All Total
	\$ -	\$ 44,203.38	\$ 44,203.38	\$ 44,203.38	\$ -	\$ 4,734.18	\$ 4,734.18	\$ 4,734.18	\$ -	\$ 39,469.20	\$ 39,469.20	\$ 39,469.20	Customers-OR Total
	\$ 154,334.66	\$ -	\$ 154,334.66	\$ 154,334.66	\$ 18,783.62	\$ -	\$ 18,783.62	\$ 18,783.62	\$ 154,334.66	\$ -	\$ 154,334.66	\$ 154,334.66	Direct-wa Total
	\$ 18,783.62	\$ -	\$ 18,783.62	\$ 18,783.62	\$ -	\$ 1,989.14	\$ 1,989.14	\$ 1,989.14	\$ -	\$ 23,000.01	\$ 23,000.01	\$ 23,000.01	Sendout Volumes Total
<b>880 Other Expense Total</b>	\$ 173,118.28	\$ 140,354.39	\$ 313,472.67	\$ 313,472.67	\$ 18,783.62	\$ 13,839.50	\$ 32,623.12	\$ 32,623.12	\$ 154,334.66	\$ 126,514.89	\$ 280,849.55	\$ 280,849.55	3-factor Total
	\$ -	\$ 5,179.14	\$ 5,179.14	\$ 5,179.14	\$ -	\$ 517.91	\$ 517.91	\$ 517.91	\$ -	\$ 4,661.23	\$ 4,661.23	\$ 4,661.23	Customers-The Dalles Total
<b>881 Rents Total</b>	\$ -	\$ 4,959.41	\$ 4,959.41	\$ 4,959.41	\$ -	\$ 1,263.66	\$ 1,263.66	\$ 1,263.66	\$ -	\$ 3,695.75	\$ 3,695.75	\$ 3,695.75	Customers-All Total
	\$ -	\$ 10,138.55	\$ 10,138.55	\$ 10,138.55	\$ -	\$ 1,781.57	\$ 1,781.57	\$ 1,781.57	\$ -	\$ 8,356.98	\$ 8,356.98	\$ 8,356.98	3-factor Total
	\$ -	\$ 181,893.40	\$ 181,893.40	\$ 181,893.40	\$ -	\$ 18,189.34	\$ 18,189.34	\$ 18,189.34	\$ -	\$ 163,704.06	\$ 163,704.06	\$ 163,704.06	Customers-OR Total
	\$ 477,021.90	\$ -	\$ 477,021.90	\$ 477,021.90	\$ -	\$ 182.16	\$ 182.16	\$ 182.16	\$ -	\$ 1,518.64	\$ 1,518.64	\$ 1,518.64	Direct-OR Total
	\$ 3,356.70	\$ -	\$ 3,356.70	\$ 3,356.70	\$ 3,356.70	\$ -	\$ 3,356.70	\$ 3,356.70	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 10,012.59	\$ 10,012.59	\$ 10,012.59	\$ -	\$ 797.00	\$ 797.00	\$ 797.00	\$ -	\$ 9,215.59	\$ 9,215.59	\$ 9,215.59	Sendout Volumes Total
<b>885 Supervision and Engineering Total</b>	\$ 480,378.60	\$ 193,606.79	\$ 673,985.39	\$ 673,985.39	\$ 3,356.70	\$ 19,168.50	\$ 22,525.20	\$ 22,525.20	\$ 477,021.90	\$ 174,438.79	\$ 651,460.19	\$ 651,460.19	3-factor Total
	\$ -	\$ 4,606.05	\$ 4,606.05	\$ 4,606.05	\$ -	\$ 460.61	\$ 460.61	\$ 460.61	\$ -	\$ 4,145.45	\$ 4,145.45	\$ 4,145.45	Customers Port/Van 80% Total
	\$ -	\$ 104,858.76	\$ 104,858.76	\$ 104,858.76	\$ -	\$ 12,310.42	\$ 12,310.42	\$ 12,310.42	\$ -	\$ 92,548.34	\$ 92,548.34	\$ 92,548.34	Customers-All Total
	\$ -	\$ 49.22	\$ 49.22	\$ 49.22	\$ -	\$ 5.27	\$ 5.27	\$ 5.27	\$ -	\$ 43.95	\$ 43.95	\$ 43.95	Customers-OR Total
	\$ 192,632.39	\$ -	\$ 192,632.39	\$ 192,632.39	\$ -	\$ -	\$ -	\$ -	\$ 192,632.39	\$ -	\$ 192,632.39	\$ 192,632.39	Direct-OR Total
	\$ 17,030.93	\$ -	\$ 17,030.93	\$ 17,030.93	\$ 17,030.93	\$ -	\$ 17,030.93	\$ 17,030.93	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
<b>887 Mains Total</b>	\$ 209,663.32	\$ 109,514.03	\$ 319,177.35	\$ 319,177.35	\$ 17,030.93	\$ 12,776.29	\$ 29,807.22	\$ 29,807.22	\$ 192,632.39	\$ 96,737.74	\$ 289,370.13	\$ 289,370.13	3-factor Total
	\$ -	\$ 2,854.53	\$ 2,854.53	\$ 2,854.53	\$ -	\$ 285.45	\$ 285.45	\$ 285.45	\$ -	\$ 2,569.08	\$ 2,569.08	\$ 2,569.08	Customers-All Total
	\$ 1,146.69	\$ -	\$ 1,146.69	\$ 1,146.69	\$ -	\$ -	\$ -	\$ -	\$ 1,146.69	\$ -	\$ 1,146.69	\$ 1,146.69	Direct-OR Total
	\$ -	\$ (760.00)	\$ (760.00)	\$ (760.00)	\$ -	\$ (71.52)	\$ (71.52)	\$ (71.52)	\$ -	\$ (688.48)	\$ (688.48)	\$ (688.48)	Firm Volumes Total
	\$ -	\$ 62,923.80	\$ 62,923.80	\$ 62,923.80	\$ -	\$ 5,008.73	\$ 5,008.73	\$ 5,008.73	\$ -	\$ 57,915.07	\$ 57,915.07	\$ 57,915.07	Sendout Volumes Total
	\$ -	\$ 23,597.97	\$ 23,597.97	\$ 23,597.97	\$ -	\$ 2,541.50	\$ 2,541.50	\$ 2,541.50	\$ -	\$ 21,056.47	\$ 21,056.47	\$ 21,056.47	Telemetering Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	\$ 1,146.69	\$ 88,616.30	\$ 89,762.99	\$ 89,762.99	\$ -	\$ 7,764.17	\$ 7,764.17	\$ 7,764.17	\$ 1,146.69	\$ 80,852.13	\$ 81,998.82	\$ 81,998.82	3-factor Total
	\$ 297.60	\$ 297.60	\$ 297.60	\$ 297.60	\$ -	\$ 29.76	\$ 29.76	\$ 29.76	\$ -	\$ 267.84	\$ 267.84	\$ 267.84	Direct-OR Total
	\$ 621.77	\$ 10,961.61	\$ 10,961.61	\$ 10,961.61	\$ -	\$ 872.54	\$ 872.54	\$ 872.54	\$ 621.77	\$ 10,089.07	\$ 10,089.07	\$ 10,089.07	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	\$ 621.77	\$ 11,259.21	\$ 11,880.98	\$ 11,880.98	\$ -	\$ 902.30	\$ 902.30	\$ 902.30	\$ 621.77	\$ 10,356.91	\$ 10,978.68	\$ 10,978.68	3-factor Total
	\$ 32,553.76	\$ -	\$ 32,553.76	\$ 32,553.76	\$ -	\$ -	\$ -	\$ -	\$ 32,553.76	\$ -	\$ 32,553.76	\$ 32,553.76	Direct-OR Total
	\$ 4,451.04	\$ -	\$ 4,451.04	\$ 4,451.04	\$ 4,451.04	\$ -	\$ 4,451.04	\$ 4,451.04	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ 37,004.80	\$ 15,599.61	\$ 52,604.41	\$ 52,604.41	\$ 4,451.04	\$ 1,241.73	\$ 5,692.77	\$ 5,692.77	\$ 37,553.76	\$ 14,357.88	\$ 46,911.64	\$ 46,911.64	Sendout Volumes Total
	\$ -	\$ 293.20	\$ 293.20	\$ 293.20	\$ -	\$ 29.32	\$ 29.32	\$ 29.32	\$ -	\$ 263.88	\$ 263.88	\$ 263.88	3-factor Total
	\$ -	\$ 124,352.85	\$ 124,352.85	\$ 124,352.85	\$ -	\$ 13,318.19	\$ 13,318.19	\$ 13,318.19	\$ -	\$ 111,034.66	\$ 111,034.66	\$ 111,034.66	Customers-All Total
	\$ -	\$ 6,249.94	\$ 6,249.94	\$ 6,249.94	\$ -	\$ 593.12	\$ 593.12	\$ 593.12	\$ -	\$ 5,656.82	\$ 5,656.82	\$ 5,656.82	Customers-Comm Total
	\$ -	\$ 99,545.48	\$ 99,545.48	\$ 99,545.48	\$ -	\$ 3,025.23	\$ 3,025.23	\$ 3,025.23	\$ -	\$ 36,520.25	\$ 36,520.25	\$ 36,520.25	Customers-Ind Total
	\$ -	\$ 27,655.60	\$ 27,655.60	\$ 27,655.60	\$ -	\$ 3,000.63	\$ 3,000.63	\$ 3,000.63	\$ -	\$ 24,654.97	\$ 24,654.97	\$ 24,654.97	Customers-Res Total
	\$ (1,607.38)	\$ -	\$ (1,607.38)	\$ (1,607.38)	\$ -	\$ -	\$ -	\$ -	\$ (1,607.38)	\$ -	\$ (1,607.38)	\$ (1,607.38)	Direct-OR Total
<b>893 Meters and House Regulators Total</b>	\$ (1,607.38)	\$ 276,382.98	\$ 274,775.60	\$ 274,775.60	\$ -	\$ 26,198.05	\$ 26,198.05	\$ 26,198.05	\$ (1,607.38)	\$ 250,184.93	\$ 248,577.55	\$ 248,577.55	3-factor Total
	\$ 463.03	\$ -	\$ 463.03	\$ 463.03	\$ -	\$ 142.30	\$ 142.30	\$ 142.30	\$ 463.03	\$ -	\$ 463.03	\$ 463.03	Direct-OR Total
	\$ 463.03	\$ 1,423.02	\$ 1,886.05	\$ 1,886.05	\$ -	\$ 142.30	\$ 142.30	\$ 142.30	\$ 463.03	\$ 1,280.72	\$ 1,743.75	\$ 1,743.75	Customers-All Total
<b>901 Supervision Total</b>	\$ -	\$ 128,952.32	\$ 128,952.32	\$ 128,952.32	\$ -	\$ 13,810.79	\$ 13,810.79	\$ 13,810.79	\$ -	\$ 115,141.53	\$ 115,141.53	\$ 115,141.53	Customers-All Total
	\$ -	\$ 58,854.70	\$ 58,854.70	\$ 58,854.70	\$ -	\$ 6,303.34	\$ 6,303.34	\$ 6,303.34	\$ -	\$ 52,551.36	\$ 52,551.36	\$ 52,551.36	Customers-All Total
	\$ -	\$ 58,854.70	\$ 58,854.70	\$ 58,854.70	\$ -	\$ 6,303.34	\$ 6,303.34	\$ 6,303.34	\$ -	\$ 52,551.36	\$ 52,551.36	\$ 52,551.36	3-factor Total
	\$ -	\$ 12,731.01	\$ 12,731.01	\$ 12,731.01	\$ -	\$ 1,273.10	\$ 1,273.10	\$ 1,273.10	\$ -	\$ 11,457.91	\$ 11,457.91	\$ 11,457.91	customers-all Total
	\$ -	\$ 1,054,442.85	\$ 1,054,442.85	\$ 1,054,442.85	\$ -	\$ 112,930.83	\$ 112,930.83	\$ 112,930.83	\$ -	\$ 941,512.02	\$ 941,512.02	\$ 941,512.02	Customers-Ind Total
	\$ -	\$ 28,965.66	\$ 28,965.66	\$ 28,965.66	\$ -	\$ 2,215.87	\$ 2,215.87	\$ 2,215.87	\$ -	\$ 26,749.79	\$ 26,749.79	\$ 26,749.79	Customers-Res Total
	\$ -	\$ 411,257.98	\$ 411,257.98	\$ 411,257.98	\$ -	\$ 44,621.49	\$ 44,621.49	\$ 44,621.49	\$ -	\$ 366,636.49	\$ 366,636.49	\$ 366,636.49	Customers-Res Total
<b>903 Customer Records and Collection Expense Total</b>	\$ -	\$ 1,507,397.50	\$ 1,507,397.50	\$ 1,507,397.50	\$ -	\$ 161,041.29	\$ 161,041.29	\$ 161,041.29	\$ -	\$ 1,346,356.21	\$ 1,346,356.21	\$ 1,346,356.21	Customers-All Total
	\$ -	\$ (9,994.00)	\$ (9,994.00)	\$ (9,994.00)	\$ -	\$ (1,070.36)	\$ (1,070.36)	\$ (1,070.36)	\$ -	\$ (8,923.64)	\$ (8,923.64)	\$ (8,923.64)	Customers-Comm Total
	\$ -	\$ 10,400.47	\$ 10,400.47	\$ 10,400.47	\$ -	\$ 987.00	\$ 987.00	\$ 987.00	\$ -	\$ 9,413.47	\$ 9,413.47	\$ 9,413.47	Customers-Ind Total
	\$ -	\$ 2,314.71	\$ 2,314.71	\$ 2,314.71	\$ -	\$ 177.08	\$ 177.08	\$ 177.08	\$ -	\$ 2,137.63	\$ 2,137.63	\$ 2,137.63	Customers-Res Total
	\$ -	\$ 111,246.51	\$ 111,246.51	\$ 111,246.51	\$ -	\$ 12,070.25	\$ 12,070.25	\$ 12,070.25	\$ -	\$ 99,176.26	\$ 99,176.26	\$ 99,176.26	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	\$ 782.64	\$ 113,967.69	\$ 114,750.33	\$ 114,750.33	\$ -	\$ 12,163.97	\$ 12,163.97	\$ 12,163.97	\$ 782.64	\$ 101,803.72	\$ 102,586.36	\$ 102,586.36	Customers-Res Total
<b>907 Supervision Total</b>	\$ -	\$ 146.24	\$ 146.24	\$ 146.24	\$ -	\$ 15.87	\$ 15.87	\$ 15.87	\$ -	\$ 130.37	\$ 130.37	\$ 130.37	Customers-Res Total

For the period ended February 29, 2016

FERC Description	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Feb	Allocated	Feb	Feb	Feb	Allocated	Feb	Feb	Feb	Allocated	Feb	Feb	
	\$ -	\$ 235.70	\$ -	\$ 235.70	\$ -	\$ 235.70	\$ -	\$ 235.70	\$ -	\$ 212.13	\$ -	\$ 212.13	3-factor Total
	\$ -	\$ 50,072.17	\$ -	\$ 50,072.17	\$ -	\$ 5,362.73	\$ -	\$ 5,362.73	\$ -	\$ 44,709.44	\$ -	\$ 44,709.44	Customers-All Total
	\$ -	\$ 79,396.17	\$ -	\$ 79,396.17	\$ -	\$ 6,073.81	\$ -	\$ 6,073.81	\$ -	\$ 73,322.36	\$ -	\$ 73,322.36	Customers-Ind Total
	\$ -	\$ 7,335.48	\$ -	\$ 7,335.48	\$ -	\$ 795.90	\$ -	\$ 795.90	\$ -	\$ 6,539.58	\$ -	\$ 6,539.58	Customers-Res Total
	\$ (352.83)	\$ -	\$ -	\$ (352.83)	\$ -	\$ -	\$ -	\$ -	\$ (352.83)	\$ -	\$ -	\$ (352.83)	Direct-OR Total
	\$ (352.83)	\$ 137,099.52	\$ -	\$ 136,686.69	\$ -	\$ 12,256.01	\$ -	\$ 12,256.01	\$ (352.83)	\$ 124,783.51	\$ -	\$ 124,430.68	Direct-WA Total
908 Customer Assistance Expense Total	\$ -	\$ 138,300.97	\$ -	\$ 138,300.97	\$ -	\$ 14,812.03	\$ -	\$ 14,812.03	\$ -	\$ 123,488.94	\$ -	\$ 123,488.94	Customers-All Total
909 Customer Information Expense Total	\$ -	\$ 18,549.13	\$ -	\$ 18,549.13	\$ -	\$ 2,012.58	\$ -	\$ 2,012.58	\$ -	\$ 16,536.55	\$ -	\$ 16,536.55	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 15,122.96	\$ -	\$ 15,122.96	\$ -	\$ 1,619.67	\$ -	\$ 1,619.67	\$ -	\$ 13,503.29	\$ -	\$ 13,503.29	Customers-All Total
911 Supervision Total	\$ -	\$ 267,494.74	\$ -	\$ 267,494.74	\$ -	\$ 28,648.69	\$ -	\$ 28,648.69	\$ -	\$ 238,846.05	\$ -	\$ 238,846.05	Customers-Res Total
	\$ -	\$ 484.90	\$ -	\$ 484.90	\$ -	\$ 52.61	\$ -	\$ 52.61	\$ -	\$ 432.29	\$ -	\$ 432.29	Customers-Res Total
	\$ (2,341.89)	\$ -	\$ -	\$ (2,341.89)	\$ -	\$ -	\$ -	\$ -	\$ (2,341.89)	\$ -	\$ -	\$ (2,341.89)	Direct-OR Total
912 Demonstration and Selling Expense Total	\$ -	\$ 31,148.89	\$ -	\$ 31,148.89	\$ -	\$ 3,336.05	\$ -	\$ 3,336.05	\$ -	\$ 27,812.84	\$ -	\$ 27,812.84	Customers-All Total
913 Advertising Total	\$ -	\$ 4,191,786.63	\$ -	\$ 4,191,786.63	\$ -	\$ 419,178.66	\$ -	\$ 419,178.66	\$ -	\$ 3,772,607.97	\$ -	\$ 3,772,607.97	3-factor Total
	\$ -	\$ 208,670.34	\$ -	\$ 208,670.34	\$ -	\$ 22,348.59	\$ -	\$ 22,348.59	\$ -	\$ 186,321.75	\$ -	\$ 186,321.75	Customers-All Total
	\$ -	\$ 30,690.65	\$ -	\$ 30,690.65	\$ -	\$ 3,329.94	\$ -	\$ 3,329.94	\$ -	\$ 27,360.71	\$ -	\$ 27,360.71	Customers-Res Total
	\$ 47,741.36	\$ -	\$ -	\$ 47,741.36	\$ -	\$ -	\$ -	\$ -	\$ 47,741.36	\$ -	\$ 47,741.36	Direct-OR Total	
	\$ -	\$ 254,928.15	\$ -	\$ 254,928.15	\$ -	\$ 24,345.64	\$ -	\$ 24,345.64	\$ -	\$ 230,582.51	\$ -	\$ 230,582.51	Employee Cost Total
	\$ -	\$ 12,025.00	\$ -	\$ 12,025.00	\$ -	\$ 1,131.55	\$ -	\$ 1,131.55	\$ -	\$ 10,893.45	\$ -	\$ 10,893.45	Firm Volumes Total
	\$ -	\$ 189,909.91	\$ -	\$ 189,909.91	\$ -	\$ 56,972.97	\$ -	\$ 56,972.97	\$ -	\$ 132,936.94	\$ -	\$ 132,936.94	Regulatory Total
	\$ -	\$ 171.98	\$ -	\$ 171.98	\$ -	\$ 13.69	\$ -	\$ 13.69	\$ -	\$ 158.29	\$ -	\$ 158.29	Sendout Volumes Total
921 Office Supplies and Expense Total	\$ 47,741.36	\$ 4,889,182.66	\$ -	\$ 4,936,924.02	\$ -	\$ 527,321.05	\$ -	\$ 527,321.05	\$ 47,741.36	\$ 4,360,861.61	\$ -	\$ 4,408,602.97	Admin Tran Total
	\$ -	\$ (1,183,414.00)	\$ -	\$ (1,183,414.00)	\$ -	\$ (124,613.49)	\$ -	\$ (124,613.49)	\$ -	\$ (1,058,800.51)	\$ -	\$ (1,058,800.51)	Employee Cost Total
	\$ -	\$ (556,154.34)	\$ -	\$ (556,154.34)	\$ -	\$ (53,112.74)	\$ -	\$ (53,112.74)	\$ -	\$ (503,041.60)	\$ -	\$ (503,041.60)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ (1,739,568.34)	\$ -	\$ (1,739,568.34)	\$ -	\$ (177,726.23)	\$ -	\$ (177,726.23)	\$ -	\$ (1,561,842.11)	\$ -	\$ (1,561,842.11)	3-factor Total
	\$ -	\$ 256,648.75	\$ -	\$ 256,648.75	\$ -	\$ 25,664.88	\$ -	\$ 25,664.88	\$ -	\$ 230,983.88	\$ -	\$ 230,983.88	3-factor Total
	\$ -	\$ 256,648.75	\$ -	\$ 256,648.75	\$ -	\$ 25,664.88	\$ -	\$ 25,664.88	\$ -	\$ 230,983.88	\$ -	\$ 230,983.88	3-factor Total
	\$ 471,067.52	\$ -	\$ -	\$ 471,067.52	\$ -	\$ 237.65	\$ -	\$ 237.65	\$ 471,067.52	\$ -	\$ 471,067.52	direct-or Total	
925 Injuries and Damages Total	\$ 754.00	\$ -	\$ -	\$ 754.00	\$ -	\$ 237.65	\$ -	\$ 237.65	\$ 754.00	\$ -	\$ 754.00	Direct-OR Total	
	\$ -	\$ 31,523.92	\$ -	\$ 31,523.92	\$ -	\$ 3,010.53	\$ -	\$ 3,010.53	\$ -	\$ 28,513.39	\$ -	\$ 28,513.39	Employee Cost Total
926 Employee Pensions and Benefits Total	\$ 754.00	\$ 31,523.92	\$ -	\$ 32,277.92	\$ -	\$ 3,010.53	\$ -	\$ 3,010.53	\$ 754.00	\$ 28,513.39	\$ -	\$ 29,267.39	3-factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 86,757.90	\$ -	\$ 86,757.90	\$ -	\$ 8,675.79	\$ -	\$ 8,675.79	\$ -	\$ 78,082.11	\$ -	\$ 78,082.11	3-factor Total
	\$ -	\$ 382,706.67	\$ -	\$ 382,706.67	\$ -	\$ 38,270.67	\$ -	\$ 38,270.67	\$ -	\$ 344,436.00	\$ -	\$ 344,436.00	3-factor Total
	\$ -	\$ 2,330.00	\$ -	\$ 2,330.00	\$ -	\$ 249.54	\$ -	\$ 249.54	\$ -	\$ 2,080.46	\$ -	\$ 2,080.46	Customers-All Total
	\$ 3,989.18	\$ -	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ -	\$ 3,989.18	Direct-OR Total
931 Rents Total	\$ -	\$ 385,036.67	\$ -	\$ 389,025.85	\$ -	\$ 38,520.21	\$ -	\$ 38,520.21	\$ -	\$ 346,516.46	\$ -	\$ 350,505.64	3-factor Total
	\$ -	\$ 276,445.42	\$ -	\$ 276,445.42	\$ -	\$ 27,644.54	\$ -	\$ 27,644.54	\$ -	\$ 248,800.88	\$ -	\$ 248,800.88	Customers port/van Total
	\$ -	\$ 2,102.30	\$ -	\$ 2,102.30	\$ -	\$ 308.41	\$ -	\$ 308.41	\$ -	\$ 1,793.89	\$ -	\$ 1,793.89	Customers-All Total
	\$ -	\$ 18,819.63	\$ -	\$ 18,819.63	\$ -	\$ 2,015.58	\$ -	\$ 2,015.58	\$ -	\$ 16,804.05	\$ -	\$ 16,804.05	Customers-The Dailes Total
	\$ -	\$ 6,412.88	\$ -	\$ 6,412.88	\$ -	\$ 1,634.00	\$ -	\$ 1,634.00	\$ -	\$ 4,778.88	\$ -	\$ 4,778.88	Direct-OR Total
	\$ 48,981.82	\$ -	\$ -	\$ 48,981.82	\$ -	\$ -	\$ -	\$ -	\$ 48,981.82	\$ -	\$ -	\$ 48,981.82	Direct-WA Total
	\$ 5,105.58	\$ -	\$ -	\$ 5,105.58	\$ -	\$ 5,105.58	\$ -	\$ 5,105.58	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 266.50	\$ -	\$ 266.50	\$ -	\$ 25.45	\$ -	\$ 25.45	\$ -	\$ 241.05	\$ -	\$ 241.05	Firm Volumes Total
	\$ -	\$ 356.42	\$ -	\$ 356.42	\$ -	\$ 39.54	\$ -	\$ 39.54	\$ -	\$ 322.88	\$ -	\$ 322.88	Firm Volumes Total
	\$ -	\$ 4,815.56	\$ -	\$ 4,815.56	\$ -	\$ 456.03	\$ -	\$ 456.03	\$ -	\$ 4,359.53	\$ -	\$ 4,359.53	sales volumes Total
935 Maintenance of General Plant Total	\$ 54,087.40	\$ 309,218.71	\$ -	\$ 363,306.11	\$ -	\$ 5,105.58	\$ -	\$ 5,105.58	\$ 54,087.40	\$ 327,223.14	\$ -	\$ 327,223.14	3-factor Total
Grand Total	\$ 1,919,490.62	\$ 10,244,983.35	\$ -	\$ 12,164,473.97	\$ -	\$ 87,465.43	\$ -	\$ 1,076,780.24	\$ 1,164,245.67	\$ 9,164,245.67	\$ -	\$ 11,000,228.30	

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
For the period ended February 29, 2016

Month

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
816	Wells Expense	\$15,617	\$1,470	\$14,147
818	Compressor Station Expense	315	30	285
819	Compressor Station Fuel	0	0	0
820	Measuring and Regulator Station Expense	163,428	15,311	148,117
821	Purification Expense	0	0	0
<b>Maintenance</b>				
832	Wells Expense	13,986	1,316	12,670
	<b>Total Underground Storage Expense</b>	<u>193,345</u>	<u>18,126</u>	<u>175,219</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	8,701	838	7,863
	<b>Total Other Storage Expense</b>	<u>8,701</u>	<u>838</u>	<u>7,863</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	141,030	13,271	127,759
845	LNG Fuel	0	0	0
<b>Maintenance</b>				
847	Supervision and Engineering	54,097	5,091	49,006
	<b>Total Liquified Natural Gas Expense</b>	<u>195,127</u>	<u>18,361</u>	<u>176,765</u>
	<b>Total Natural Gas Storage</b>	<u>397,173</u>	<u>37,326</u>	<u>359,847</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	218,881	11,195	207,686
<b>Maintenance</b>				
863	Maintenance of Mains	6,867	539	6,328
	<b>Total Transmission Expense</b>	<u>225,748</u>	<u>11,734</u>	<u>214,014</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	237,300	20,500	216,800
874	Mains and Services Expense	1,060,568	112,868	947,700
875	Measuring and Regulator Station Expense - General	6,447	683	5,764
877	Measuring and Regulator Station Expense - City Gate	46,657	3,952	42,705
878	Meter and House Regulator Expense	417,220	44,259	372,960
879	Customer Installation Expense	812,313	86,486	725,826
880	Other Expense	313,473	32,623	280,850
881	Rents	10,139	1,782	8,357
<b>Maintenance</b>				
885	Supervision and Engineering	673,985	22,525	651,460
887	Mains	319,177	29,807	289,370

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
889	Measuring and Regulator Station Expense - General	89,763	7,764	81,999
891	Measuring and Regulator Station Expense - City Gate	11,881	902	10,979
892	Services	52,604	5,693	46,912
893	Meters and House Regulators	274,776	26,198	248,578
894	Other Equipment	1,886	142	1,744
	<b>Total Distribution Expense</b>	<u>4,328,189</u>	<u>396,186</u>	<u>3,932,003</u>
<b>Customer Accounts Expense</b>				
<b>Operation</b>				
901	Supervision	128,952	13,811	115,142
902	Meter Reading Expenses	58,855	6,303	52,551
903	Customer Records and Collection Expense	1,507,398	161,041	1,346,356
904	Uncollectible Accounts	114,750	12,164	102,586
	<b>Total Customer Accounts Expense</b>	<u>1,809,955</u>	<u>193,319</u>	<u>1,616,635</u>
<b>Customer Service and Informational</b>				
<b>Operation</b>				
907	Supervision	146	16	130
908	Customer Assistance Expense	136,687	12,256	124,431
909	Customer Information Expense	138,301	14,812	123,489
910	Miscellaneous Customer Service Expense	18,549	2,013	16,537
	<b>Total Customer Service and Informational</b>	<u>293,683</u>	<u>29,096</u>	<u>264,587</u>
<b>Sales Expense</b>				
<b>Operation</b>				
911	Supervision	15,123	1,620	13,503
912	Demonstration and Selling Expense	265,638	28,701	236,936
913	Advertising	31,149	3,336	27,813
916	Miscellaneous Sales Expense	0	0	0
	<b>Total Sales Expense</b>	<u>311,910</u>	<u>33,657</u>	<u>278,253</u>
<b>Administrative and General Expense</b>				
<b>Operation</b>				
921	Office Supplies and Expense	4,935,924	527,321	4,408,603
922	Administrative Expenses Transferred - Credit	(1,739,568)	(177,726)	(1,561,842)
924	Property Insurance Premium	256,649	25,665	230,984
925	Injuries and Damages	473,444	238	473,206
926	Employee Pensions and Benefits	32,278	3,011	29,267
928	Regulatory Commission Expense	0	0	0
930	Miscellaneous General Expense	86,758	8,676	78,082
931	Rents	389,026	38,520	350,506
<b>Maintenance</b>				
935	Maintenance of General Plant	363,306	37,223	326,083
	<b>Total Administrative and General Expense</b>	<u>4,797,816</u>	<u>462,927</u>	<u>4,334,889</u>
	<b>Total Operations and Maintenance Expense</b>	<u>12,164,474</u>	<u>\$1,164,246</u>	<u>\$11,000,228</u>
			9.57%	90.43%

# **March 2016 Activity**

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Mar 2016						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		11,898,505			936,955	
		1,085,504,991			119,436,772	
		1.10%			0.78%	1.13%

NW Natural  
Washington Quarterly Results of Operations Report

Monthly Summary Acct Description	Alloc. Ref.	System				Washington				Oregon			
		Direct	System Allocated	Total		Direct	Washington Allocated	Total		Direct	Oregon Allocated	Total	
<b>480.1 Residential</b>		49,062,481	(2,832,105)	49,062,481	4,666,593	(107,037)	4,666,593	44,395,888	44,395,888		(2,725,068)	44,395,888	
<b>481.1 Commercial</b>		22,818,449	(2,832,105)	22,818,449	1,761,578	(107,037)	1,761,578	21,056,870	21,056,870		(2,725,068)	21,056,870	
<b>481.2 Industrial Firm</b>		1,999,597		1,999,597	196,032		196,032	1,803,565	1,803,565			1,803,565	
<b>481.3 Interruptible</b>		2,229,634		2,229,634	62,351		62,351	2,167,283	2,167,283			2,167,283	
<b>481.5 Interruptible Incentive</b>		0		0	0		0	0	0			0	
<b>495.20 Unbilled Revenue</b>		76,110,161	(2,832,105)	73,278,056	6,686,554	(107,037)	6,579,517	69,423,606	69,423,606		(2,725,068)	66,698,539	
<b>Total Sales of Gas</b>													
<b>Transportation Revenue</b>		1,019,002		1,019,002	117,664		117,664	901,338	901,338			901,338	
<b>489.12 Industrial Firm</b>		672,734		672,734	69,918		69,918	602,816	602,816			602,816	
<b>489.13 Interruptible</b>		0		0	0		0	0	0			0	
<b>489.15 Agency Fee/Balancing</b>		4,982		4,982	0		0	4,982	4,982			4,982	
<b>Total Transportation Revenue</b>		1,696,718	0	1,696,718	187,582	0	187,582	1,509,136	1,509,136		0	1,509,136	
<b>Rate Adjustments - Amortizations</b>		(1,575,332)		(1,575,332)	(183,517)		(183,517)	(1,391,815)	(1,391,815)			(1,391,815)	
<b>Miscellaneous Revenues</b>		259,340		259,340	10,624		10,624	248,716	248,716			248,716	
<b>487 Late Payment Charge</b>		1,900		1,900	0		0	1,900	1,900			1,900	
<b>488.0 Seasonal Reconnect Fee</b>		43,350		43,350	0		0	43,350	43,350			43,350	
<b>488.1 Delinquent Reconnect Fee</b>		9,915		9,915	1,050		1,050	8,865	8,865			8,865	
<b>488.3 Recon Charge CR During Office Hours</b>		29,525		29,525	1,275		1,275	28,250	28,250			28,250	
<b>488.4 Field Collection Charge</b>		47,705		47,705	4,285		4,285	43,420	43,420			43,420	
<b>488.5 Recon Charge CR After Office Hours</b>		4,960		4,960	4,800		4,800	160	160			160	
<b>488.6 Recon Charge Seas During Office Hours</b>		370		370	100		100	270	270			270	
<b>488.7 Recon Charge Seas After Office Hours</b>		200		200	200		200	0	0			0	
<b>488.8 Automated Payment Charge</b>		5,715		5,715	728		728	4,988	4,988			4,988	
<b>493.2 Rent - Utility Property</b>		29,243		29,243	1,086		1,086	28,156	28,156			28,156	
<b>495.1 Meter Rentals</b>		17,595		17,595	2,174		2,174	15,421	15,421			15,421	
<b>495.2 Other Gas Revenue - Miscellaneous</b>		40,058		40,058	3,752		3,752	36,306	36,306			36,306	
<b>Total Miscellaneous Revenues</b>		460,633	29,243	489,876	28,988	1,086	30,074	431,645	431,645		28,156	459,802	
<b>Total Operating Revenue</b>		76,692,180	(2,802,862)	73,889,317	6,719,607	(105,951)	6,613,656	69,972,573	69,972,573		(2,696,911)	67,275,661	
<b>Cost of Gas</b>		17,835,098		17,835,098	1,583,628		1,583,628	16,251,471	16,251,471			16,251,471	
<b>804.7 WACOG Incurred</b>		4,825,914		4,825,914	636,092		636,092	4,189,822	4,189,822			4,189,822	
<b>804.6 Demand Incurred</b>		7,001,337		7,001,337	721,138		721,138	6,280,200	6,280,200			6,280,200	
<b>805.8 Demand Deferred</b>		1,187,445		1,187,445	103,871		103,871	1,083,574	1,083,574			1,083,574	
<b>805.4 Amortization of Gas Costs</b>		(533,175)		(533,175)	(273,550)		(273,550)	(259,625)	(259,625)			(259,625)	
<b>Total Cost of Gas</b>		30,316,620	0	30,316,620	2,771,179	0	2,771,179	27,545,441	27,545,441		0	27,545,441	
<b>Detail</b>		1,205,408	13,038,817	14,244,225	60,366	1,339,216	1,399,582	1,445,042	1,445,042		11,699,601	12,844,643	
<b>Operations &amp; Maintenance</b>		1,454,447		1,454,447	(149,278)		(149,278)	1,603,726	1,603,726			1,603,726	
<b>Other Taxes</b>		1,890,658		1,890,658	270,261		270,261	1,620,396	1,620,396			1,620,396	
<b>408.11 Property</b>		628,071		628,071	2,870		2,870	1,443	1,443			1,443	
<b>408.12 Franchise</b>		4,313		4,313	0		0	1,633,358	1,633,358			1,633,358	
<b>408.13 Payroll</b>		1,633,358		1,633,358	123,853		123,853	4,858,923	4,858,923			4,858,923	
<b>408.14 Other</b>		4,982,776		4,982,776	628,071		628,071	5,426,574	5,426,574			5,426,574	
<b>Total Other Taxes</b>		6,269,028		6,269,028	642,951		642,951	5,626,076	5,626,076			5,626,076	
<b>403.1 Depreciation</b>													
<b>Income Taxes</b>		(6,653,083)		(6,653,083)	690,841		690,841	(7,343,924)	(7,343,924)			(7,343,924)	
<b>409.11 Federal Income Taxes</b>		11,251,932		11,251,932	0		0	11,251,932	11,251,932			11,251,932	
<b>411.42 Federal Income Tax Credit</b>		(17,390)		(17,390)	(12,127)		(12,127)	(5,263)	(5,263)			(5,263)	
<b>409.12 Oregon Income Taxes</b>		(1,437,326)		(1,437,326)	0		0	(1,437,326)	(1,437,326)			(1,437,326)	
<b>410.12 Oregon Income Taxes - Deferred</b>		2,414,855		2,414,855	0		0	2,414,855	2,414,855			2,414,855	
<b>411.12 Oregon Income Tax Credit</b>		(8,897)		(8,897)	0		0	(8,897)	(8,897)			(8,897)	
<b>Total Income Taxes</b>		5,550,091		5,550,091	678,714		678,714	4,871,377	4,871,377			4,871,377	
<b>Total Operating Revenue Deductions</b>		36,504,804	19,935,917	61,990,812	2,955,398	2,042,588	5,676,701	33,549,406	33,549,406		17,893,328	56,314,111	
<b>Net Operating Income</b>				11,898,505			936,955					10,961,550	

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

Rate Base	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
101 Gross Plant			2,745,100,712			279,938,199			2,465,162,513
108.XX Accumulated Depreciation			(1,231,129,928)			(118,570,030)			(1,112,559,898)
ADJ Working Capital Allowance			(4,163,461)			(1,286,884)			(2,876,577)
117.X Storage Gas - Cushion			14,164,182			1,332,850			12,831,332
186.XX Leasehold Improvements			634,882			63,488			571,394
252.XX Customer Contributions			(3,845,965)			(717,994)			(3,127,972)
283.XX Deferred Taxes - Federal			(360,890,357)			(41,322,857)			(319,567,500)
283.XX Deferred Taxes - State			(74,365,072)			0			(74,365,072)
<b>Total Rate Base</b>			<b>1,085,504,991</b>			<b>119,436,772</b>			<b>966,068,220</b>

**Rate Of Return on Rate Base**

Allocation References:

- A Unbilled Revenue
- B Follows plant split
- O&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

Rate Of Return on Rate Base	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			1.10%			0.78%			1.13%
A			100.00%			44.47%			55.53%
B			100.00%			10.68%			89.32%
C			100.00%			9.62%			90.38%
D			100.00%			10.26%			89.74%

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

**Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

Mar 2016								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		105,001,087			7,820,340			97,180,747
		1,147,253,543			124,410,162			1,022,843,381
		9.15%			6.29%			9.50%

NW Natural  
Washington Results of Operations  
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	
480.1	Residential		419,083,691	0	44,103,050	0	44,103,050	374,980,641	0	374,980,641
481.1	Commercial		213,163,528	0	17,804,408	0	17,804,408	195,359,121	0	195,359,121
481.2	Industrial Firm		23,609,194	0	2,133,882	0	2,133,882	21,475,312	0	21,475,312
481.3	Interruptible		27,026,940	0	663,292	0	663,292	26,363,249	0	26,363,249
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	6,093,659	0	914,006	914,006	0	5,179,653	5,179,653
	Total Sales of Gas	A	682,882,954	6,093,659	64,704,632	914,006	65,618,638	618,178,322	5,179,653	623,357,975
489.12	Transportation Revenue		10,531,268	0	1,212,629	0	1,212,629	9,318,639	0	9,318,639
489.13	Industrial Firm		7,817,573	0	880,221	0	880,221	6,937,352	0	6,937,352
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		43,102	0	43,102	0	43,102	43,102	0	43,102
	Total Transportation Revenue		18,391,943	0	2,092,850	0	2,092,850	16,299,092	0	16,299,092
495.6	Rate Adjustments - Amortizations		2,865,168	0	(1,597,602)	0	(1,597,602)	4,462,770	0	4,462,770
487	Miscellaneous Revenues		2,077,733	0	90,583	0	90,583	1,987,150	0	1,987,150
488.0	Late Payment Charge		19,200	0	0	0	0	19,200	0	19,200
488.0	Seasonal Reconnect Fee		291,610	0	1,150	0	1,150	290,460	0	290,460
488.1	Returned Check Charge		104,535	0	10,425	0	10,425	94,110	0	94,110
488.3	Recon Charge CR During Office Hours		275,220	0	13,620	0	13,620	261,600	0	261,600
488.4	Field Collection Charge		395,050	0	34,435	0	34,435	360,615	0	360,615
488.5	Recon Charge CR After Office Hours		39,240	0	37,000	0	37,000	2,240	0	2,240
488.6	Recon Charge Seas During Office Hours		17,075	0	1,205	0	1,205	15,870	0	15,870
488.7	Recon Charge Seas After Office Hours		3,210	0	3,050	0	3,050	160	0	160
488.8	Automated Payment Charge		54,653	0	6,915	0	6,915	47,738	0	47,738
493.2	Rent - Utility Property	B	308,982	0	18,706	0	18,706	290,276	0	290,276
495.1	Meter Rentals		207,445	0	18,856	0	18,856	188,589	0	188,589
495.2	Other Gas Revenue - Miscellaneous		119,957	0	12,926	0	12,926	107,031	0	107,031
	Total Miscellaneous Revenues		3,604,927	308,982	230,165	18,706	248,870	3,374,763	290,276	3,665,039
	Total Operating Revenue		707,744,991	6,402,641	65,430,044	932,712	66,362,756	642,314,947	5,469,929	647,784,876
804.7	WACOG Incurred		204,006,331	0	18,452,160	0	18,452,160	185,554,172	0	185,554,172
805.7	WACOG Deferred		28,033,198	0	4,131,493	0	4,131,493	23,901,705	0	23,901,705
804.6	Demand Incurred		81,159,123	0	8,396,573	0	8,396,573	72,762,551	0	72,762,551
805.8	Demand Deferred		(6,242,953)	0	(899,436)	0	(899,436)	(5,343,517)	0	(5,343,517)
805.4	Amortization of Gas Costs		3,056,003	0	(1,222,325)	0	(1,222,325)	4,278,327	0	4,278,327
	Total Cost of Gas		310,011,702	0	28,858,465	0	28,858,465	281,153,238	0	281,153,238
Detail	Operations & Maintenance	O&M	13,016,698	121,820,844	651,652	12,715,038	13,366,689	12,365,047	109,105,806	121,470,853
408.11	Property		20,625,255	0	1,535,862	0	1,535,862	19,089,393	0	19,089,393
408.12	Franchise		18,139,486	0	2,676,766	0	2,676,766	15,462,720	0	15,462,720
408.13	Payroll	C	5,365,517	0	556,118	0	556,118	4,809,399	0	4,809,399
408.14	Other		486,177	0	7,022	0	7,022	479,155	0	479,155
408.15	Regulatory		1,776,444	0	143,086	0	143,086	1,633,358	0	1,633,358
	Total Other Taxes		41,027,361	5,365,517	4,362,736	556,118	4,918,854	36,664,625	4,809,399	41,474,023
403.1	Depreciation	D	0	74,694,823	0	7,828,505	7,828,505	0	66,866,318	66,866,318
	Income Taxes		12,327,737	0	3,615,655	0	3,615,655	0	0	8,712,082
410.11	Federal Income Taxes - Deferred		35,460,687	0	(45,751)	0	(45,751)	0	0	35,460,687
411.42	Federal Income Tax Credit		(12,136,071)	0	0	0	0	0	0	(12,090,320)
409.12	Oregon Income Taxes		1,118,805	0	0	0	0	0	0	1,118,805
410.12	Oregon Income Taxes - Deferred		9,341,516	0	0	0	0	0	0	9,341,516
411.12	Oregon Income Tax Credit		(2,903,074)	0	0	0	0	0	0	(2,903,074)
	Total Income Taxes		43,209,600	0	3,569,904	0	3,569,904	0	0	39,639,696
	Total Operating Revenue Deductions		364,055,761	201,881,184	33,872,852	21,099,661	58,542,416	330,182,909	180,781,523	550,604,129
	Net Operating Income		105,001,087	0	7,820,340	0	7,820,340	0	0	97,180,747

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Rate Base</b>									
101 Gross Plant			2,704,050,850			273,228,430			2,430,822,420
108.1X Accumulated Depreciation			(1,209,280,695)			(116,018,073)			(1,093,262,622)
Adj Working Capital Allowance			48,724,721			4,342,142			44,382,579
117.X Storage Gas - Cushion			14,151,741			1,329,557			12,822,184
186.XX Leasehold Improvements			799,377			124,573			674,804
252.XX Customer Contributions			(3,422,340)			(423,752)			(2,998,588)
283.XX Deferred Taxes - Federal			(338,421,379)			(38,172,714)			(300,248,665)
283.XX Deferred Taxes - State			(69,348,732)			0			(69,348,732)
<b>Total Rate Base</b>			<b>1,147,253,543</b>			<b>124,410,162</b>			<b>1,022,843,381</b>
<b>Rate Of Return on Rate Base</b>			<b>9.15%</b>			<b>6.29%</b>			<b>9.50%</b>
<b>Allocation References:</b>									
A Unbilled Revenue			100.00%			15.00%			85.00%
B Direct			100.00%			6.05%			93.95%
O&M See O&M Detail									
C Payroll Factor			100.00%			10.36%			89.64%
D Depreciation Factor			100.00%			10.48%			89.52%

NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the period ended March 31, 2016

FERC Description	System			Washington			Oregon			Allocation Method
	Direct Mar	Total		Direct Mar	Total		Direct Mar	Total		
		Allocated	Mar		Allocated	Mar		Allocated	Mar	
816 Wells Expense Total	\$ -	\$ (2,694.27)	\$ (2,694.27)	\$ -	\$ (253.53)	\$ (253.53)	\$ -	\$ (2,440.74)	\$ (2,440.74)	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	
	\$ -	\$ 397.37	\$ 397.37	\$ -	\$ 39.74	\$ 39.74	\$ -	\$ 357.63	\$ 357.63	3-factor Total
	\$ 738.37	\$ -	\$ 738.37	\$ -	\$ -	\$ -	\$ 738.37	\$ -	\$ 738.37	Direct-OR Total
	\$ -	\$ 164,495.04	\$ 164,495.04	\$ -	\$ 15,478.98	\$ 15,478.98	\$ -	\$ 149,016.06	\$ 149,016.06	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 738.37	\$ 164,892.41	\$ 165,630.78	\$ -	\$ 15,518.72	\$ 15,518.72	\$ 738.37	\$ 149,373.69	\$ 150,112.06	
	\$ -	\$ (144.76)	\$ (144.76)	\$ -	\$ (13.62)	\$ (13.62)	\$ -	\$ (131.14)	\$ (131.14)	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ (144.76)	\$ (144.76)	\$ -	\$ (13.62)	\$ (13.62)	\$ -	\$ (131.14)	\$ (131.14)	
832 Wells Expense Total	\$ -	\$ 14,237.85	\$ 14,237.85	\$ -	\$ 1,339.78	\$ 1,339.78	\$ -	\$ 12,898.07	\$ 12,898.07	Firm Volumes Total
	\$ -	\$ 14,237.85	\$ 14,237.85	\$ -	\$ 1,339.78	\$ 1,339.78	\$ -	\$ 12,898.07	\$ 12,898.07	
	\$ -	\$ 1,476.72	\$ 1,476.72	\$ -	\$ 158.16	\$ 158.16	\$ -	\$ 1,318.56	\$ 1,318.56	Customers-All Total
	\$ -	\$ 7,352.43	\$ 7,352.43	\$ -	\$ 691.86	\$ 691.86	\$ -	\$ 6,660.57	\$ 6,660.57	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 8,829.15	\$ 8,829.15	\$ -	\$ 850.02	\$ 850.02	\$ -	\$ 7,979.13	\$ 7,979.13	
	\$ -	\$ 102,145.55	\$ 102,145.55	\$ -	\$ 9,611.90	\$ 9,611.90	\$ -	\$ 92,533.65	\$ 92,533.65	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 102,145.55	\$ 102,145.55	\$ -	\$ 9,611.90	\$ 9,611.90	\$ -	\$ 92,533.65	\$ 92,533.65	
	\$ -	\$ 2.37	\$ 2.37	\$ -	\$ 0.24	\$ 0.24	\$ -	\$ 2.13	\$ 2.13	3-factor Total
	\$ -	\$ 76,850.24	\$ 76,850.24	\$ -	\$ 7,231.61	\$ 7,231.61	\$ -	\$ 69,618.63	\$ 69,618.63	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 76,850.24	\$ 76,850.24	\$ -	\$ 7,231.61	\$ 7,231.61	\$ -	\$ 69,618.63	\$ 69,618.63	
	\$ -	\$ 115,894.08	\$ 115,894.08	\$ -	\$ 11,589.41	\$ 11,589.41	\$ -	\$ 104,304.67	\$ 104,304.67	3-factor Total
	\$ -	\$ 3,530.47	\$ 3,530.47	\$ -	\$ 378.11	\$ 378.11	\$ -	\$ 3,152.36	\$ 3,152.36	Customers-All Total
	\$ 154,446.26	\$ -	\$ 154,446.26	\$ -	\$ -	\$ -	\$ 154,446.26	\$ -	\$ 154,446.26	Direct-OR Total
	\$ 1,402.51	\$ -	\$ 1,402.51	\$ 1,402.51	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 1,800.00	\$ 1,800.00	\$ -	\$ 143.28	\$ 143.28	\$ -	\$ 1,656.72	\$ 1,656.72	sendout volumes Total
856 Mains Expense Total	\$ 155,848.77	\$ 121,224.55	\$ 277,073.32	\$ 1,402.51	\$ 12,110.80	\$ 13,513.31	\$ 154,446.26	\$ 109,113.75	\$ 263,560.01	
	\$ -	\$ 547.00	\$ 547.00	\$ -	\$ 54.70	\$ 54.70	\$ -	\$ 492.30	\$ 492.30	3-factor Total
	\$ 984.80	\$ -	\$ 984.80	\$ -	\$ -	\$ -	\$ 984.80	\$ -	\$ 984.80	Direct-OR Total
	\$ -	\$ 19,609.99	\$ 19,609.99	\$ -	\$ 1,560.96	\$ 1,560.96	\$ -	\$ 18,049.03	\$ 18,049.03	Sendout Volumes Total
863 Maintenance of Mains Total	\$ 984.80	\$ 20,156.99	\$ 21,141.59	\$ -	\$ 1,615.66	\$ 1,615.66	\$ 984.80	\$ 18,541.33	\$ 19,525.93	
	\$ -	\$ 112,129.49	\$ 112,129.49	\$ -	\$ 10,551.39	\$ 10,551.39	\$ -	\$ 101,578.10	\$ 101,578.10	Firm Volumes Total
	\$ -	\$ 77.08	\$ 77.08	\$ -	\$ 6.71	\$ 6.71	\$ -	\$ 70.37	\$ 70.37	Sales/Sendout Volumes Total
	\$ -	\$ 111,876.21	\$ 111,876.21	\$ -	\$ 8,905.35	\$ 8,905.35	\$ -	\$ 102,970.86	\$ 102,970.86	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 224,082.78	\$ 224,082.78	\$ -	\$ 19,463.44	\$ 19,463.44	\$ -	\$ 204,619.34	\$ 204,619.34	
	\$ -	\$ 385,366.83	\$ 385,366.83	\$ -	\$ 38,536.68	\$ 38,536.68	\$ -	\$ 346,830.15	\$ 346,830.15	3-factor Total
	\$ -	\$ 339,968.01	\$ 339,968.01	\$ -	\$ 36,410.57	\$ 36,410.57	\$ -	\$ 303,557.44	\$ 303,557.44	Customers-All Total
	\$ 345,733.41	\$ -	\$ 345,733.41	\$ -	\$ -	\$ -	\$ 345,733.41	\$ -	\$ 345,733.41	Direct-OR Total
	\$ 44,391.46	\$ -	\$ 44,391.46	\$ 44,391.46	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 44,037.30	\$ 44,037.30	\$ -	\$ 3,505.37	\$ 3,505.37	\$ -	\$ 40,531.93	\$ 40,531.93	sendout volumes Total
874 Mains and Services Expense Total	\$ 390,124.87	\$ 769,372.14	\$ 1,159,497.01	\$ 44,391.46	\$ 78,452.63	\$ 122,844.09	\$ 345,733.41	\$ 690,919.51	\$ 1,036,652.92	
	\$ -	\$ 101.01	\$ 101.01	\$ -	\$ 10.10	\$ 10.10	\$ -	\$ 90.91	\$ 90.91	3-factor Total
	\$ -	\$ 9.55	\$ 9.55	\$ -	\$ 0.76	\$ 0.76	\$ -	\$ 8.79	\$ 8.79	Sendout Volumes Total
	\$ -	\$ 6,804.66	\$ 6,804.66	\$ -	\$ 732.86	\$ 732.86	\$ -	\$ 6,071.80	\$ 6,071.80	Telemetering Total
875 Measuring and Regulator Station Expense - General T	\$ -	\$ 6,915.22	\$ 6,915.22	\$ -	\$ 743.72	\$ 743.72	\$ -	\$ 6,171.50	\$ 6,171.50	
	\$ -	\$ 6,209.12	\$ 6,209.12	\$ -	\$ 620.91	\$ 620.91	\$ -	\$ 5,588.21	\$ 5,588.21	3-factor Total
	\$ -	\$ 3,793.15	\$ 3,793.15	\$ -	\$ 406.25	\$ 406.25	\$ -	\$ 3,386.90	\$ 3,386.90	Customers-All Total
	\$ -	\$ 40,813.58	\$ 40,813.58	\$ -	\$ 3,248.76	\$ 3,248.76	\$ -	\$ 37,564.82	\$ 37,564.82	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate	\$ -	\$ 50,815.85	\$ 50,815.85	\$ -	\$ 4,275.92	\$ 4,275.92	\$ -	\$ 46,539.93	\$ 46,539.93	
	\$ -	\$ 494,237.39	\$ 494,237.39	\$ -	\$ 52,932.82	\$ 52,932.82	\$ -	\$ 441,304.57	\$ 441,304.57	Customers-All Total
	\$ -	\$ 9,583.85	\$ 9,583.85	\$ -	\$ 733.16	\$ 733.16	\$ -	\$ 8,850.69	\$ 8,850.69	Customers-Ind Total
	\$ -	\$ 3.23	\$ 3.23	\$ -	\$ 0.35	\$ 0.35	\$ -	\$ 2.88	\$ 2.88	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 1,223.25	\$ 1,223.25	\$ 97.37	\$ -	\$ -	\$ 1,125.88	\$ -	\$ 1,125.88	Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ -	\$ 505,047.72	\$ 505,047.72	\$ -	\$ 53,763.71	\$ 53,763.71	\$ -	\$ 451,284.01	\$ 451,284.01	
	\$ -	\$ 31,160.68	\$ 31,160.68	\$ -	\$ 3,116.07	\$ 3,116.07	\$ -	\$ 28,044.61	\$ 28,044.61	3-factor Total

\$	-	\$	747,371.48	\$	747,371.48	\$	-	\$	80,043.49	\$	80,043.49	\$	-	\$	667,327.99	Customers-All Total
\$	790.06	\$	790.06	\$	790.06	\$	-	\$	-	\$	-	\$	790.06	\$	-	Direct-OR Total
\$	481.90	\$	481.90	\$	481.90	\$	-	\$	481.90	\$	-	\$	-	\$	-	Direct-WA Total
\$	-	\$	4,350.94	\$	4,350.94	\$	-	\$	415.51	\$	-	\$	-	\$	3,935.43	Employee Cost Total
\$	1,271.96	\$	782,883.10	\$	784,155.06	\$	481.90	\$	83,575.07	\$	84,056.97	\$	790.06	\$	699,308.03	879 Customer Installation Expense Total
\$	-	\$	109,952.18	\$	109,952.18	\$	-	\$	10,995.22	\$	10,995.22	\$	-	\$	98,956.96	3-factor Total
\$	-	\$	22,672.15	\$	22,672.15	\$	-	\$	2,428.19	\$	2,428.19	\$	-	\$	20,243.96	Customers-All Total
\$	(128,574.48)	\$	-	\$	(128,574.48)	\$	-	\$	-	\$	-	\$	(128,574.48)	\$	-	Direct-OR Total
\$	(21,683.51)	\$	-	\$	(21,683.51)	\$	-	\$	(21,683.51)	\$	-	\$	-	\$	-	direct-wa Total
\$	-	\$	26,643.47	\$	26,643.47	\$	-	\$	2,120.82	\$	2,120.82	\$	-	\$	24,522.65	Sendout Volumes Total
\$	(150,257.99)	\$	159,267.80	\$	9,009.81	\$	(21,683.51)	\$	15,544.23	\$	(6,139.28)	\$	(128,574.48)	\$	143,723.57	880 Other Expense Total
\$	-	\$	4,889.71	\$	4,889.71	\$	-	\$	488.97	\$	488.97	\$	-	\$	4,400.74	3-factor Total
\$	-	\$	2,363.46	\$	2,363.46	\$	-	\$	602.21	\$	602.21	\$	-	\$	1,761.25	Customers-The Dailes Total
\$	-	\$	7,253.17	\$	7,253.17	\$	-	\$	1,091.18	\$	1,091.18	\$	-	\$	6,161.99	3-factor Total
\$	-	\$	173,205.40	\$	173,205.40	\$	-	\$	17,320.54	\$	17,320.54	\$	-	\$	155,884.86	Customers-All Total
\$	-	\$	1,589.58	\$	1,589.58	\$	-	\$	170.24	\$	170.24	\$	-	\$	1,419.34	Direct-OR Total
\$	501,288.82	\$	-	\$	501,288.82	\$	-	\$	-	\$	-	\$	501,288.82	\$	-	Direct-WA Total
\$	19,044.94	\$	-	\$	19,044.94	\$	-	\$	19,044.94	\$	-	\$	-	\$	-	Sendout Volumes Total
\$	-	\$	8,751.86	\$	8,751.86	\$	-	\$	696.65	\$	696.65	\$	-	\$	8,055.21	3-factor Total
\$	520,333.76	\$	183,546.84	\$	703,880.60	\$	19,044.94	\$	18,187.43	\$	37,232.37	\$	501,288.82	\$	165,359.41	885 Supervision and Engineering Total
\$	-	\$	2,600.94	\$	2,600.94	\$	-	\$	260.09	\$	260.09	\$	-	\$	2,340.85	3-factor Total
\$	-	\$	102,999.11	\$	102,999.11	\$	-	\$	12,092.10	\$	12,092.10	\$	-	\$	90,907.01	Customers Port/Van 80% Total
\$	-	\$	1,159.63	\$	1,159.63	\$	-	\$	124.20	\$	124.20	\$	-	\$	1,035.43	Customers-All Total
\$	119,817.81	\$	-	\$	119,817.81	\$	-	\$	-	\$	-	\$	119,817.81	\$	-	Direct-OR Total
\$	5,106.23	\$	-	\$	5,106.23	\$	-	\$	5,106.23	\$	-	\$	-	\$	-	Direct-WA Total
\$	124,924.04	\$	106,759.68	\$	231,683.72	\$	5,106.23	\$	12,476.39	\$	17,582.62	\$	119,817.81	\$	94,283.29	887 Mains Total
\$	-	\$	2,404.42	\$	2,404.42	\$	-	\$	240.44	\$	240.44	\$	-	\$	2,163.98	3-factor Total
\$	1,049.45	\$	-	\$	1,049.45	\$	-	\$	-	\$	-	\$	1,049.45	\$	-	Customers-All Total
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,049.45	\$	-	Direct-OR Total
\$	-	\$	78,682.46	\$	78,682.46	\$	-	\$	6,263.12	\$	6,263.12	\$	-	\$	72,419.34	Firm Volumes Total
\$	-	\$	12,760.39	\$	12,760.39	\$	-	\$	1,374.29	\$	1,374.29	\$	-	\$	11,386.10	Sendout Volumes Total
\$	1,049.45	\$	93,847.27	\$	94,896.72	\$	-	\$	7,877.86	\$	7,877.86	\$	1,049.45	\$	85,969.41	Telemetering Total
\$	-	\$	54.47	\$	54.47	\$	-	\$	5.45	\$	5.45	\$	-	\$	49.02	3-factor Total
\$	2,006.34	\$	-	\$	2,006.34	\$	-	\$	-	\$	-	\$	2,006.34	\$	-	Direct-OR Total
\$	-	\$	3,156.29	\$	3,156.29	\$	-	\$	252.35	\$	252.35	\$	-	\$	2,854.92	Sendout Volumes Total
\$	2,006.34	\$	57.73	\$	57.73	\$	-	\$	5.77	\$	5.77	\$	-	\$	51.96	3-factor Total
\$	35,629.16	\$	-	\$	35,629.16	\$	-	\$	3,893.34	\$	3,893.34	\$	-	\$	35,629.16	Direct-OR Total
\$	3,893.34	\$	-	\$	3,893.34	\$	-	\$	965.62	\$	965.62	\$	-	\$	-	Direct-WA Total
\$	39,522.50	\$	12,188.65	\$	51,711.15	\$	3,893.34	\$	971.39	\$	4,864.73	\$	35,629.16	\$	11,165.30	Sendout Volumes Total
\$	-	\$	4.57	\$	4.57	\$	-	\$	0.46	\$	0.46	\$	-	\$	4.11	3-factor Total
\$	-	\$	132,428.14	\$	132,428.14	\$	-	\$	14,183.05	\$	14,183.05	\$	-	\$	118,245.09	Customers-All Total
\$	-	\$	6,897.92	\$	6,897.92	\$	-	\$	654.61	\$	654.61	\$	-	\$	6,243.31	Customers-Comm Total
\$	-	\$	3,800.37	\$	3,800.37	\$	-	\$	290.73	\$	290.73	\$	-	\$	3,509.64	Customers-Ind Total
\$	-	\$	24,791.48	\$	24,791.48	\$	-	\$	2,689.88	\$	2,689.88	\$	-	\$	22,101.60	Customers-Res Total
\$	(2,480.01)	\$	-	\$	(2,480.01)	\$	-	\$	-	\$	-	\$	(2,480.01)	\$	-	Direct-OR Total
\$	(2,480.01)	\$	253,026.61	\$	250,546.60	\$	-	\$	24,593.02	\$	24,593.02	\$	(2,480.01)	\$	78,329.84	Sendout Volumes Total
\$	209.20	\$	1,525.49	\$	1,525.49	\$	-	\$	152.55	\$	152.55	\$	-	\$	1,372.94	3-factor Total
\$	209.20	\$	-	\$	209.20	\$	-	\$	-	\$	-	\$	209.20	\$	-	Direct-OR Total
\$	209.20	\$	1,525.49	\$	1,734.69	\$	152.55	\$	152.55	\$	152.55	\$	209.20	\$	1,372.94	Customers-All Total
\$	-	\$	136,072.20	\$	136,072.20	\$	-	\$	14,573.33	\$	14,573.33	\$	-	\$	121,498.87	Customers-Ind Total
\$	-	\$	136,072.20	\$	136,072.20	\$	-	\$	14,573.33	\$	14,573.33	\$	-	\$	121,498.87	Customers-Res Total
\$	-	\$	63,860.01	\$	63,860.01	\$	-	\$	6,839.41	\$	6,839.41	\$	-	\$	57,020.60	Customers-All Total
\$	-	\$	12,553.03	\$	12,553.03	\$	-	\$	1,255.30	\$	1,255.30	\$	-	\$	11,297.73	3-factor Total
\$	-	\$	1,013,013.93	\$	1,013,013.93	\$	-	\$	108,489.79	\$	108,489.79	\$	-	\$	904,520.14	customers-all Total
\$	-	\$	32,606.40	\$	32,606.40	\$	-	\$	2,494.39	\$	2,494.39	\$	-	\$	30,112.01	Customers-Ind Total
\$	-	\$	425,479.05	\$	425,479.05	\$	-	\$	46,164.48	\$	46,164.48	\$	-	\$	379,314.57	Customers-Res Total
\$	-	\$	1,483,652.41	\$	1,483,652.41	\$	-	\$	158,407.96	\$	158,407.96	\$	-	\$	1,325,244.45	Customers-All Total
\$	-	\$	14,611.00	\$	14,611.00	\$	-	\$	1,564.84	\$	1,564.84	\$	-	\$	13,046.16	Customers-Comm Total
\$	-	\$	(5,992.58)	\$	(5,992.58)	\$	-	\$	(568.70)	\$	(568.70)	\$	-	\$	(5,423.88)	Customers-Comm Total
\$	-	\$	104,732.24	\$	104,732.24	\$	-	\$	8,012.02	\$	8,012.02	\$	-	\$	96,720.22	Customers-Ind Total

\$	-	\$	86,320.85	\$	86,320.85	\$	-	\$	9,365.81	\$	9,365.81	\$	-	\$	76,955.04	\$	76,955.04	Customers-Res Total
\$	(4,068.55)	\$	-	\$	(4,068.55)	\$	-	\$	-	\$	-	\$	(4,068.55)	\$	-	\$	(4,068.55)	Direct-OR Total
\$	(4,068.55)	\$	199,671.51	\$	195,602.96	\$	-	\$	18,373.97	\$	18,373.97	\$	(4,068.55)	\$	181,297.54	\$	177,228.99	Customers-Res Total
\$	-	\$	152.61	\$	152.61	\$	-	\$	16.56	\$	16.56	\$	-	\$	136.05	\$	136.05	3-factor Total
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Customers-All Total
\$	-	\$	41,640.26	\$	41,640.26	\$	-	\$	4,459.67	\$	4,459.67	\$	-	\$	37,180.59	\$	37,180.59	Customers-Ind Total
\$	-	\$	81,105.93	\$	81,105.93	\$	-	\$	6,204.60	\$	6,204.60	\$	-	\$	74,901.33	\$	74,901.33	Customers-OR Total
\$	-	\$	(4,692.31)	\$	(4,692.31)	\$	-	\$	(509.12)	\$	(509.12)	\$	-	\$	(4,183.19)	\$	(4,183.19)	Direct-OR Total
\$	(764.76)	\$	-	\$	(764.76)	\$	-	\$	-	\$	-	\$	(764.76)	\$	-	\$	-	Direct-WA Total
\$	(764.76)	\$	118,093.88	\$	117,289.12	\$	-	\$	10,155.16	\$	10,155.16	\$	(764.76)	\$	107,898.72	\$	107,133.96	Customers-All Total
\$	-	\$	209,310.84	\$	209,310.84	\$	-	\$	22,417.19	\$	22,417.19	\$	-	\$	186,893.65	\$	186,893.65	Customers-Res Total
\$	-	\$	209,310.84	\$	209,310.84	\$	-	\$	22,417.19	\$	22,417.19	\$	-	\$	186,893.65	\$	186,893.65	Customers-All Total
\$	-	\$	70.00	\$	70.00	\$	-	\$	7.50	\$	7.50	\$	-	\$	62.50	\$	62.50	Customers-Res Total
\$	-	\$	36,625.36	\$	36,625.36	\$	-	\$	3,973.85	\$	3,973.85	\$	-	\$	32,651.51	\$	32,651.51	Customers-All Total
\$	-	\$	36,695.36	\$	36,695.36	\$	-	\$	3,981.35	\$	3,981.35	\$	-	\$	32,714.01	\$	32,714.01	Customers-Res Total
\$	-	\$	14,342.48	\$	14,342.48	\$	-	\$	1,536.08	\$	1,536.08	\$	-	\$	12,806.40	\$	12,806.40	Customers-All Total
\$	-	\$	14,342.48	\$	14,342.48	\$	-	\$	1,536.08	\$	1,536.08	\$	-	\$	12,806.40	\$	12,806.40	Customers-Res Total
\$	-	\$	214,645.89	\$	214,645.89	\$	-	\$	22,988.57	\$	22,988.57	\$	-	\$	191,657.32	\$	191,657.32	Customers-All Total
\$	-	\$	983.38	\$	983.38	\$	-	\$	106.70	\$	106.70	\$	-	\$	876.68	\$	876.68	Customers-Res Total
\$	22.14	\$	-	\$	22.14	\$	-	\$	-	\$	-	\$	22.14	\$	-	\$	-	Direct-OR Total
\$	22.14	\$	215,629.27	\$	215,651.41	\$	-	\$	23,095.27	\$	23,095.27	\$	22.14	\$	192,534.00	\$	192,556.14	Customers-All Total
\$	-	\$	237,864.97	\$	237,864.97	\$	-	\$	25,475.34	\$	25,475.34	\$	-	\$	212,389.63	\$	212,389.63	Customers-Res Total
\$	-	\$	237,864.97	\$	237,864.97	\$	-	\$	25,475.34	\$	25,475.34	\$	-	\$	212,389.63	\$	212,389.63	Customers-All Total
\$	-	\$	4,184,690.80	\$	4,184,690.80	\$	-	\$	418,469.08	\$	418,469.08	\$	-	\$	3,766,221.72	\$	3,766,221.72	3-factor Total
\$	-	\$	43,608.57	\$	43,608.57	\$	-	\$	4,670.48	\$	4,670.48	\$	-	\$	38,938.09	\$	38,938.09	Customers-All Total
\$	-	\$	131.70	\$	131.70	\$	-	\$	10.08	\$	10.08	\$	-	\$	121.62	\$	121.62	Customers-Ind Total
\$	-	\$	(4,066.35)	\$	(4,066.35)	\$	-	\$	(441.20)	\$	(441.20)	\$	-	\$	(3,625.15)	\$	(3,625.15)	Customers-Res Total
\$	64,665.40	\$	-	\$	64,665.40	\$	-	\$	-	\$	-	\$	64,665.40	\$	-	\$	-	Direct-OR Total
\$	-	\$	1,827,757.67	\$	1,827,757.67	\$	-	\$	174,550.86	\$	174,550.86	\$	-	\$	1,653,206.81	\$	1,653,206.81	Employee Cost Total
\$	-	\$	170,078.16	\$	170,078.16	\$	-	\$	51,023.45	\$	51,023.45	\$	-	\$	119,054.71	\$	119,054.71	Firm Volumes Total
\$	-	\$	278.97	\$	278.97	\$	-	\$	22.21	\$	22.21	\$	-	\$	256.76	\$	256.76	Regulatory Total
\$	64,665.40	\$	6,222,479.52	\$	6,287,144.92	\$	-	\$	648,304.95	\$	648,304.95	\$	64,665.40	\$	5,574,174.57	\$	5,638,839.97	Sendout Volumes Total
\$	-	\$	(1,056,011.25)	\$	(1,056,011.25)	\$	-	\$	(111,197.98)	\$	(111,197.98)	\$	-	\$	(944,813.27)	\$	(944,813.27)	Admin Tran Total
\$	-	\$	(522,912.64)	\$	(522,912.64)	\$	-	\$	(49,938.16)	\$	(49,938.16)	\$	-	\$	(472,974.48)	\$	(472,974.48)	Employee Cost Total
\$	-	\$	(1,578,923.89)	\$	(1,578,923.89)	\$	-	\$	(161,136.14)	\$	(161,136.14)	\$	-	\$	(1,417,787.75)	\$	(1,417,787.75)	Employee Cost Total
\$	-	\$	264,248.10	\$	264,248.10	\$	-	\$	26,424.81	\$	26,424.81	\$	-	\$	237,823.29	\$	237,823.29	3-factor Total
\$	-	\$	(309,391.56)	\$	(309,391.56)	\$	-	\$	(30,939.16)	\$	(30,939.16)	\$	-	\$	(278,452.40)	\$	(278,452.40)	3-factor Total
\$	114.76	\$	-	\$	114.76	\$	-	\$	-	\$	-	\$	114.76	\$	-	\$	-	direct-or Total
\$	114.76	\$	(309,391.56)	\$	(309,391.56)	\$	-	\$	(30,939.16)	\$	(30,939.16)	\$	114.76	\$	(278,452.40)	\$	(278,452.40)	3-factor Total
\$	754.00	\$	-	\$	754.00	\$	-	\$	-	\$	-	\$	754.00	\$	-	\$	-	Direct-OR Total
\$	754.00	\$	910,966.23	\$	910,966.23	\$	-	\$	86,997.27	\$	86,997.27	\$	754.00	\$	823,968.96	\$	823,968.96	Employee Cost Total
\$	754.00	\$	910,966.23	\$	910,966.23	\$	-	\$	86,997.27	\$	86,997.27	\$	754.00	\$	823,968.96	\$	823,968.96	Employee Cost Total
\$	-	\$	305,734.46	\$	305,734.46	\$	-	\$	30,573.45	\$	30,573.45	\$	-	\$	275,161.01	\$	275,161.01	3-factor Total
\$	-	\$	305,734.46	\$	305,734.46	\$	-	\$	30,573.45	\$	30,573.45	\$	-	\$	275,161.01	\$	275,161.01	3-factor Total
\$	-	\$	382,706.67	\$	382,706.67	\$	-	\$	38,270.67	\$	38,270.67	\$	-	\$	344,436.00	\$	344,436.00	3-factor Total
\$	-	\$	2,330.00	\$	2,330.00	\$	-	\$	249.54	\$	249.54	\$	-	\$	2,080.46	\$	2,080.46	Customers-All Total
\$	3,989.18	\$	-	\$	3,989.18	\$	-	\$	-	\$	-	\$	3,989.18	\$	-	\$	-	Direct-OR Total
\$	3,989.18	\$	385,036.67	\$	389,025.85	\$	-	\$	36,520.21	\$	36,520.21	\$	3,989.18	\$	346,516.46	\$	350,505.64	3-factor Total
\$	-	\$	439,899.26	\$	439,899.26	\$	-	\$	43,989.93	\$	43,989.93	\$	-	\$	395,909.33	\$	395,909.33	Customer party/Van Total
\$	-	\$	3,438.27	\$	3,438.27	\$	-	\$	504.39	\$	504.39	\$	-	\$	2,933.88	\$	2,933.88	Customers-All Total
\$	-	\$	13,472.64	\$	13,472.64	\$	-	\$	1,442.92	\$	1,442.92	\$	-	\$	12,029.72	\$	12,029.72	Customers-The Dalles Total
\$	-	\$	629.51	\$	629.51	\$	-	\$	160.40	\$	160.40	\$	-	\$	469.11	\$	469.11	Direct-OR Total
\$	48,690.55	\$	-	\$	48,690.55	\$	-	\$	-	\$	-	\$	48,690.55	\$	-	\$	-	Direct-WA Total
\$	7,729.23	\$	-	\$	7,729.23	\$	-	\$	7,729.23	\$	7,729.23	\$	-	\$	-	\$	-	Employee Cost Total
\$	-	\$	356.42	\$	356.42	\$	-	\$	33.54	\$	33.54	\$	-	\$	322.88	\$	322.88	Firm Volumes Total
\$	-	\$	377.56	\$	377.56	\$	-	\$	35.75	\$	35.75	\$	-	\$	341.81	\$	341.81	sales volumes Total
\$	56,419.78	\$	458,173.66	\$	514,593.44	\$	7,729.23	\$	46,166.93	\$	53,896.16	\$	48,690.55	\$	412,006.73	\$	460,697.28	Grand Total
\$	1,205,407.81	\$	13,038,817.43	\$	14,244,225.24	\$	60,366.10	\$	1,339,216.40	\$	1,399,582.50	\$	1,145,041.71	\$	11,659,601.03	\$	12,844,642.74	

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
For the period ended March 31, 2016

		Month		
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Natural Gas Storage</b>				
<b>Underground Storage Expense</b>				
<b>Operation</b>				
<b>816</b>	<b>Wells Expense</b>	(\$2,694)	(\$254)	(\$2,441)
<b>818</b>	<b>Compressor Station Expense</b>	0	0	0
<b>819</b>	<b>Compressor Station Fuel</b>	0	0	0
<b>820</b>	<b>Measuring and Regulator Station Expense</b>	165,631	15,519	150,112
<b>821</b>	<b>Purification Expense</b>	(145)	(14)	(131)
<b>Maintenance</b>				
<b>832</b>	<b>Wells Expense</b>	14,238	1,340	12,898
	<b>Total Underground Storage Expense</b>	<u>177,030</u>	<u>16,591</u>	<u>160,438</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
<b>840</b>	<b>Supervision and Engineering</b>	8,829	850	7,979
	<b>Total Other Storage Expense</b>	<u>8,829</u>	<u>850</u>	<u>7,979</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
<b>844</b>	<b>Supervision and Engineering</b>	102,146	9,612	92,534
<b>845</b>	<b>LNG Fuel</b>	0	0	0
<b>Maintenance</b>				
<b>847</b>	<b>Supervision and Engineering</b>	76,853	7,232	69,621
	<b>Total Liquified Natural Gas Expense</b>	<u>178,998</u>	<u>16,844</u>	<u>162,154</u>
	<b>Total Natural Gas Storage</b>	<u>364,857</u>	<u>34,285</u>	<u>330,572</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
<b>856</b>	<b>Mains Expense</b>	277,073	13,513	263,560
<b>Maintenance</b>				
<b>863</b>	<b>Maintenance of Mains</b>	21,142	1,616	19,526
	<b>Total Transmission Expense</b>	<u>298,215</u>	<u>15,129</u>	<u>283,086</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
<b>870</b>	<b>Supervision and Engineering</b>	224,083	19,463	204,619
<b>874</b>	<b>Mains and Services Expense</b>	1,159,497	122,844	1,036,653
<b>875</b>	<b>Measuring and Regulator Station Expense - General</b>	6,915	744	6,171
<b>877</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	50,816	4,276	46,540
<b>878</b>	<b>Meter and House Regulator Expense</b>	505,048	53,764	451,284
<b>879</b>	<b>Customer Installation Expense</b>	784,155	84,057	700,098
<b>880</b>	<b>Other Expense</b>	9,010	(6,139)	15,149
<b>881</b>	<b>Rents</b>	7,253	1,091	6,162
<b>Maintenance</b>				
<b>885</b>	<b>Supervision and Engineering</b>	703,881	37,232	666,648
<b>887</b>	<b>Mains</b>	231,684	17,583	214,101

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
889	Measuring and Regulator Station Expense - General	94,897	7,878	87,019
891	Measuring and Regulator Station Expense - City Gate	5,163	252	4,910
892	Services	51,711	4,865	46,846
893	Meters and House Regulators	250,547	24,593	225,954
894	Other Equipment	1,735	153	1,582
	<b>Total Distribution Expense</b>	<u>4,086,393</u>	<u>372,655</u>	<u>3,713,737</u>
<b>Customer Accounts Expense</b>				
<b>Operation</b>				
901	Supervision	136,072	14,573	121,499
902	Meter Reading Expenses	63,860	6,839	57,021
903	Customer Records and Collection Expense	1,483,652	158,408	1,325,244
904	Uncollectible Accounts	195,603	18,374	177,229
	<b>Total Customer Accounts Expense</b>	<u>1,879,188</u>	<u>198,195</u>	<u>1,680,993</u>
<b>Customer Service and Informational</b>				
<b>Operation</b>				
907	Supervision	153	17	136
908	Customer Assistance Expense	117,289	10,155	107,134
909	Customer Information Expense	209,311	22,417	186,894
910	Miscellaneous Customer Service Expense	36,695	3,981	32,714
	<b>Total Customer Service and Informational</b>	<u>363,448</u>	<u>36,570</u>	<u>326,878</u>
<b>Sales Expense</b>				
<b>Operation</b>				
911	Supervision	14,342	1,536	12,806
912	Demonstration and Selling Expense	215,651	23,095	192,556
913	Advertising	237,865	25,475	212,390
916	Miscellaneous Sales Expense	0	0	0
	<b>Total Sales Expense</b>	<u>467,859</u>	<u>50,107</u>	<u>417,752</u>
<b>Administrative and General Expense</b>				
<b>Operation</b>				
921	Office Supplies and Expense	6,287,145	648,305	5,638,840
922	Administrative Expenses Transferred - Credit	(1,578,924)	(161,136)	(1,417,788)
924	Property Insurance Premium	264,248	26,425	237,823
925	Injuries and Damages	(309,277)	(30,939)	(278,338)
926	Employee Pensions and Benefits	911,720	86,997	824,723
928	Regulatory Commission Expense	0	0	0
930	Miscellaneous General Expense	305,734	30,573	275,161
931	Rents	389,026	38,520	350,506
<b>Maintenance</b>				
935	Maintenance of General Plant	514,593	53,896	460,697
	<b>Total Administrative and General Expense</b>	<u>6,784,266</u>	<u>692,642</u>	<u>6,091,625</u>
	<b>Total Operations and Maintenance Expense</b>	<u>14,244,225</u>	<u>\$1,399,582</u>	<u>\$12,844,643</u>
			9.83%	90.17%

# **Rate Base and Allocation Factors**

<b>Allocation Factors - Summary</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers-all</b>	10.710%	89.290%
<b>Customers-Residential</b>	10.850%	89.150%
<b>Customers-Commercial</b>	9.490%	90.510%
<b>Customers-Industrial</b>	7.660%	92.340%
<b>Customers-The Dalles</b>	25.480%	74.520%
<b>3-factor</b>	10.000%	90.000%
<b>firm volumes</b>	9.410%	90.590%
<b>sales volumes</b>	9.470%	90.530%
<b>sendout volumes</b>	7.960%	92.040%
<b>sales/sendout volumes</b>	8.710%	91.290%
<b>Customers Portland/Vancouver</b>	14.670%	85.330%
<b>Customers Portland/Vancouver 80%</b>	11.736%	88.264%
<b>Customers Portland/Vancouver Corr</b>	14.040%	85.960%
<b>Payroll</b>	9.620%	90.380%
<b>Admin Transfer</b>	10.530%	89.470%
<b>Employee Cost</b>	9.550%	90.450%
<b>Regulatory</b>	30.000%	70.000%
<b>Telemetry</b>	10.770%	89.230%
<b>Direct-Wa</b>	100.000%	0.000%
<b>Direct-Or</b>	0.000%	100.000%
<b>Gross plant direct assign</b>	10.680%	89.320%
<b>Depreciation</b>	10.260%	89.744%
<b>Rate Base</b>	9.590%	90.410%

**NW Natural**  
**State Allocation Factors**  
Updated for year ended 2015 data

	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers</b>			
<b>Total Customers</b>			
December 2015	714,428	77,026	637,402
December 2014	704,644	75,010	629,634
<b>Average</b>	709,536	76,018	633,518
<b>% of System</b>		10.71%	89.29%
<b>Residential Customers</b>			
December 2015	646,841	70,592	576,249
December 2014	637,411	68,691	568,720
<b>Average</b>	642,126	69,642	572,485
<b>% of System</b>		10.85%	89.15%
<b>Commercial Customers</b>			
December 2015	66,421	6,342	60,079
December 2014	66,207	6,243	59,964
<b>Average</b>	66,314	6,293	60,022
<b>% of System</b>		9.49%	90.51%
<b>Industrial Customers</b>			
December 2015	1,166	92	1,074
December 2014	1,026	76	950
<b>Average</b>	1,096	84	1,012
<b>% of System</b>		7.66%	92.34%
<b>The Dalles</b>			
December 2015	7,815	1,992	5,823
December 2014	7,724	1,967	5,757
<b>Average</b>	7,770	1,980	5,790
<b>% of System</b>		25.48%	74.52%
<b>Portland / Vancouver</b>			
December 2015	508,149	75,034	433,115
December 2014	500,899	73,043	427,856
<b>Average</b>	504,524	74,039	430,486
<b>% of System</b>		14.67%	85.33%
<b>Portland / Vancouver Commercial</b>			
December 2015	43,356	6,128	37,228
December 2014	43,201	6,022	37,179
<b>Average</b>	43,279	6,075	37,204
<b>% of System</b>		14.04%	85.96%
<b>Volumes - 12 Months Ended 12/31/13</b>			
<b>Firm Delivered</b>	739,321,222	69,600,944	669,720,278
<b>% of System</b>		9.41%	90.59%
<b>Sales Volumes</b>	652,564,762	61,803,096	590,761,666
<b>% of System</b>		9.47%	90.53%
<b>Sendout Volumes</b>	1,028,612,731	81,833,007	946,779,724
<b>% of System</b>		7.96%	92.04%
<b>3-factor formula (simple average)</b>			
<b>Gross Plant Directly Assigned</b>		10.68%	89.32%
<b>Number of Employees Directly Assigned</b>		8.60%	91.40%
<b>Number of Customers</b>		10.71%	89.29%
<b>Average</b>		10.00%	90.00%

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

December 31, 2014	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	157,894,271	1,015,489	156,878,782
<b>Distribution</b>	2,005,888,596	231,807,252	1,774,081,344
<b>December 31, 2013</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	152,929,441	1,000,754	151,928,687
<b>Distribution</b>	1,937,150,374	220,548,835	1,716,601,539
<b>Average</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	155,411,856	1,008,121	154,403,735
<b>Distribution</b>	1,971,519,485	226,178,044	1,745,341,441
<b>Gross Plant Directly Assigned</b>	<b>2,127,691,334</b>	<b>227,186,612</b>	<b>1,900,504,723</b>
<b>% of System</b>		<b>10.68%</b>	<b>89.32%</b>

**NW Natural**  
**Washington Annual Commission Basis Report**  
**Test Year Based on Twelve Months Ended December 31, 2015**  
**Rate Base**

<b>SYSTEM</b>		2014 Dec	2015 December	Dec 14 - Dec 15 12 month average	
		<b>System</b>	<b>System</b>	<b>System</b>	Allocation Method
<b><u>Gross Plant</u></b>					
<b>Intangible</b>	<b>Software</b>	90,513,399	94,125,471	92,074,353	Total Customers
	<b>Other</b>	84,795	84,795	84,795	Direct
<b>Production</b>		675,198	675,198	675,198	Direct
<b>Transmission</b>		152,929,441	157,894,271	153,872,995	Direct
<b>Distribution</b>		1,937,177,870	2,003,154,364	1,963,012,125	Direct
<b>General</b>		179,822,192	184,627,304	182,131,346	3-Factor & Direct
<b>Storage and storage transmission</b>		281,843,368	286,061,584	284,270,428	Firm Delivered Volumes
<b>CNG and LNG</b>		3,790,768	3,790,768	3,790,768	3-Factor
<b>Encana</b>		186,987,496	187,547,253	187,424,923	Direct
<b>Total Gross Plant</b>		<b>2,833,824,527</b>	<b>2,917,961,008</b>	<b>2,867,336,931</b>	
<b><u>Accumulated Depreciation</u></b>					
<b>Intangible</b>		(56,323,141)	(57,757,395)	(57,424,468)	Total Customers
<b>Production</b>		(691,036)	(691,036)	(691,036)	Direct
<b>Transmission</b>		(22,118,583)	(26,731,852)	(24,416,635)	Direct
<b>Distribution</b>		(886,819,825)	(921,193,829)	(904,452,325)	Direct
<b>General</b>		(62,612,842)	(60,630,509)	(65,271,403)	3-Factor
<b>Storage and storage transmission</b>		(116,028,992)	(124,216,203)	(120,266,279)	Firm Delivered Volumes
<b>CNG and LNG</b>		(2,036,539)	(2,068,270)	(2,052,404)	3-Factor
<b>Encana</b>		(37,910,394)	(55,901,631)	(47,436,012)	Direct
<b>Total Accumulated Depreciation</b>		<b>(1,184,541,353)</b>	<b>(1,249,190,724)</b>	<b>(1,222,010,561)</b>	
<b>Storage Gas</b>		14,018,464	14,148,391	14,103,875	Firm Delivered Volumes
<b>Customer Advances</b>		(3,165,309)	(3,346,865)	(3,348,273)	Direct
<b>Leasehold Improvements</b>		1,107,853	697,165	918,194	Direct & 3-Factor
<b>Total Rate Base Excluding ADIT and WC</b>		<b>1,661,244,182</b>	<b>1,680,268,975</b>	<b>1,657,000,166</b>	

**NW Natural  
Washington Annual Commission Basis Report  
Test Year Based on Twelve Months Ended December 31, 2015  
Rate Base**

		2014	2015	Dec 14 - Dec 15	
<b>OREGON</b>		2014	2015	Dec 14 - Dec 15	
<b>Gross Plant</b>		Dec OREGON	December OREGON	12 month average OREGON	
<b>Intangible</b>	<b>Software</b>	80,819,414	84,044,633	82,213,190	Total Customers
	<b>Other</b>	84,348	84,348	84,348	Direct
<b>Production</b>		675,198	675,198	675,198	Direct
<b>Transmission</b>		151,928,687	156,878,782	152,861,592	Direct
<b>Distribution</b>		1,716,601,539	1,774,081,344	1,740,667,944	Direct
<b>General</b>		166,148,435	170,775,618	168,264,893	3-Factor & Direct
<b>Storage and storage transmission</b>		258,427,207	262,248,489	260,625,881	Firm Delivered Volumes
<b>CNG and LNG</b>		3,413,966	3,413,966	3,413,966	3-Factor
<b>Encana</b>		186,987,496	187,547,253	187,424,923	Direct
<b>Total Gross Plant</b>		<b>2,565,086,290</b>	<b>2,639,749,631</b>	<b>2,596,231,933</b>	
<b>Accumulated Depreciation</b>					
<b>Intangible</b>		(50,290,933)	(51,571,578)	(51,274,308)	Total Customers
<b>Production</b>		(691,036)	(691,036)	(691,036)	Direct
<b>Transmission</b>		(22,034,688)	(26,627,223)	(24,322,387)	Direct
<b>Distribution</b>		(795,473,276)	(825,236,387)	(810,781,756)	Direct
<b>General</b>		(56,884,207)	(55,177,586)	(59,315,490)	3-Factor
<b>Storage and storage transmission</b>		(107,513,146)	(115,019,652)	(111,396,564)	Firm Delivered Volumes
<b>CNG and LNG</b>		(1,832,885)	(1,861,443)	(1,847,163)	3-Factor
<b>Encana</b>		(37,910,394)	(55,901,631)	(47,436,012)	Direct
<b>Total Accumulated Depreciation</b>		<b>(1,072,630,565)</b>	<b>(1,132,086,536)</b>	<b>(1,107,064,715)</b>	
<b>Storage Gas</b>		12,699,327	12,817,028	12,776,700	Firm Delivered Volumes
<b>Customer Advances</b>		(2,880,550)	(2,925,250)	(2,983,254)	Direct
<b>Leasehold Improvements</b>		853,180	628,215	740,481	Direct & 3-Factor
<b>Total Rate Base Excluding ADIT and WC</b>		<b>1,503,127,681</b>	<b>1,518,183,088</b>	<b>1,499,701,145</b>	

**NW Natural**  
**Washington Annual Commission Basis Report**  
**Test Year Based on Twelve Months Ended December 31, 2015**  
**Rate Base**

	2014	2015	Dec 14 - Dec 15	
<b>WASHINGTON</b>	2014 Dec WASHINGTON	2015 December WASHINGTON	Dec 14 - Dec 15 12 month average WASHINGTON	
<b>Gross Plant</b>				
<b>Intangible</b>				<b>Total Customers</b>
<b>Software</b>	9,693,985	10,080,838	9,861,163	447 Direct
<b>Other</b>	447	447	447	0 Direct
<b>Production</b>				
<b>Transmission</b>	1,000,754	1,015,489	1,011,404	Direct
<b>Distribution</b>	220,564,189	231,807,252	224,086,743	Direct
<b>General</b>	13,742,973	11,186,487	13,822,796	3-Factor & Direct
<b>Storage and storage transmission</b>				
<b>CNG and LNG</b>	23,416,161	23,813,095	23,644,547	Firm Delivered Volumes
	379,077	379,077	379,077	3-Factor
<b>Total Gross Plant</b>	268,797,586	278,282,685	272,806,177	
<b>Accumulated Depreciation</b>				
<b>Intangible</b>				<b>Total Customers</b>
<b>Production</b>	(6,032,208)	(6,185,817)	(6,150,160)	Direct
<b>Transmission</b>	(83,896)	(104,629)	(94,457)	Direct
<b>Distribution</b>	(91,346,549)	(95,957,411)	(93,670,641)	Direct
<b>General</b>	(5,728,635)	(5,452,923)	(5,955,913)	3-Factor
<b>Storage and storage transmission</b>				
<b>CNG and LNG</b>	(8,515,847)	(9,196,551)	(8,869,715)	Firm Delivered Volumes
	(203,654)	(206,827)	(205,240)	3-Factor
<b>Total Accumulated Depreciation</b>	(111,910,789)	(117,104,158)	(114,946,127)	
<b>Storage Gas</b>	1,319,137	1,331,364	1,327,175	Firm Delivered Volumes
<b>Customer Advances</b>	(284,759)	(421,615)	(365,019)	Direct
<b>Leasehold Improvements</b>	254,673	68,950	177,714	Direct & 3-Factor
<b>Total Rate Base Excluding ADIT and WC</b>	158,175,848	162,157,225	158,999,920	
<b>Total Rate Base Used</b>			<u><u>\$158,999,920</u></u>	

# **Customer Counts, Volumes and Usage per Customer**

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

	2015 January	2015 February	2015 March	2015 April	2015 May	2015 June	2015 July	2015 August	2015 September	2015 October	2015 November	2015 December
<b>Volumes</b>												
Residential	7,403,685	5,379,334	4,247,961	3,417,315	2,494,619	1,580,080	1,139,659	1,056,329	1,232,327	1,519,133	2,999,763	7,384,165
Commercial	3,051,456	2,344,084	1,862,687	1,545,037	1,195,904	886,440	685,010	659,010	767,089	879,698	1,274,372	2,904,461
Industrial Firm	328,906	273,010	241,400	219,928	185,404	185,853	164,090	164,743	164,472	175,333	251,839	319,819
Interruptible	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073	84,440	95,691	128,295	141,293
<b>Transport Firm</b>												
Transport Interruptible	924,433	784,319	846,221	724,343	616,626	619,959	646,379	635,711	649,889	681,453	882,977	1,002,119
	897,593	760,275	733,859	734,503	716,213	754,650	817,137	892,220	1,112,464	1,066,493	836,617	861,753
<b>Total</b>	<b>12,729,813</b>	<b>9,647,782</b>	<b>8,043,659</b>	<b>6,750,608</b>	<b>5,303,943</b>	<b>4,108,234</b>	<b>3,523,122</b>	<b>3,480,188</b>	<b>4,010,681</b>	<b>4,417,801</b>	<b>6,373,863</b>	<b>12,613,610</b>
<b>Customers</b>												
Residential	68,908	69,023	69,131	69,227	69,307	69,377	69,490	69,586	69,819	70,011	70,259	70,592
Commercial	6,230	6,206	6,211	6,219	6,235	6,241	6,235	6,182	6,186	6,237	6,292	6,342
Industrial Firm	39	39	39	39	39	41	41	40	43	49	49	47
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
<b>Transport Firm</b>												
Transport Interruptible	21	21	21	21	21	21	21	21	21	21	29	29
	11	11	11	11	11	11	11	11	11	11	11	11
<b>Total</b>	<b>75,214</b>	<b>75,305</b>	<b>75,418</b>	<b>75,522</b>	<b>75,618</b>	<b>75,696</b>	<b>75,803</b>	<b>75,845</b>	<b>76,085</b>	<b>76,334</b>	<b>76,645</b>	<b>77,026</b>
<b>Use per Customer</b>												
Residential	107	78	61	49	36	23	16	15	18	22	43	105
Commercial	490	378	300	248	192	142	110	107	124	141	203	458
Industrial Firm	8,433	7,000	6,190	5,639	4,754	4,533	4,002	4,119	3,825	3,578	5,140	6,805
Interruptible	24,748	21,352	21,906	21,896	19,035	16,250	14,169	14,415	16,888	19,138	25,659	28,259
<b>Transport Firm</b>												
Transport Interruptible	81,599	69,116	66,714	66,773	65,110	68,605	74,285	81,111	101,133	96,954	76,056	78,341
	81,599	69,116	66,714	66,773	65,110	68,605	74,285	81,111	101,133	96,954	76,056	78,341

NW Natural  
Washington 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
<b>Volumes</b>												
Residential	43,629,264	41,120,968	39,791,270	39,392,123	39,398,804	39,411,897	39,182,185	39,160,069	39,279,508	39,482,253	39,196,111	39,854,370
Commercial	19,896,592	18,884,201	18,291,730	18,056,803	18,075,235	18,057,307	17,959,353	17,961,987	18,024,293	18,081,028	17,951,540	18,055,350
Industrial Firm	2,933,358	2,832,132	2,738,366	2,682,837	2,631,236	2,648,148	2,650,412	2,670,563	2,684,415	2,676,242	2,687,063	2,674,797
Interruptible	1,213,241	1,177,198	1,171,902	1,182,173	1,187,509	1,183,198	1,177,975	1,172,715	1,176,713	1,184,725	1,195,756	1,218,581
<b>Transport Firm</b>	8,862,409	8,866,126	8,951,037	8,972,881	8,919,885	8,868,088	8,854,733	8,841,513	8,896,076	8,891,644	8,931,820	9,016,429
<b>Transport Interruptible</b>	9,962,217	10,038,939	10,037,444	9,245,213	8,562,020	10,043,251	10,141,547	10,211,055	10,236,061	10,205,292	10,210,012	10,183,777
<b>Total</b>	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
<b>Average Customers</b>												
Residential	67,965	68,097	68,230	68,365	68,501	68,638	68,781	68,927	69,086	69,246	69,402	69,561
Commercial	6,167	6,171	6,173	6,176	6,181	6,189	6,198	6,202	6,206	6,215	6,226	6,235
Industrial Firm	39	39	39	39	39	39	39	39	40	41	41	42
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
<b>Transport Firm</b>	15	16	17	17	18	19	19	20	20	21	22	22
<b>Transport Interruptible</b>	11	11	11	11	11	11	11	11	11	11	11	11
<b>Total</b>	74,202	74,338	74,475	74,613	74,755	74,900	75,053	75,205	75,368	75,538	75,708	75,876
<b>12 Month Use per Average Customer</b>												
Residential	642	604	583	576	575	574	570	568	569	570	565	573
Commercial	3,227	3,060	2,963	2,925	2,924	2,918	2,898	2,896	2,904	2,909	2,883	2,896
Industrial Firm	75,375	72,619	70,215	68,791	67,468	67,612	67,383	67,747	67,532	65,994	64,879	63,560
Interruptible	238,670	235,440	234,380	236,435	237,502	236,640	235,595	234,543	235,343	236,945	239,151	243,716
<b>Transport Firm</b>	574,859	551,262	534,390	515,189	493,266	475,076	459,986	445,791	435,726	423,412	412,238	403,721
<b>Transport Interruptible</b>	905,656	912,631	912,495	840,474	778,365	913,023	921,959	928,278	930,551	927,754	928,183	925,798

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

	2016 January	2016 February	2016 March
<b>Volumes</b>			
Residential	8,880,221	5,789,694	4,919,785
Commercial	3,539,304	2,423,263	2,020,690
Industrial Firm	340,180	283,335	290,890
Interruptible	149,344	121,237	127,288
<b>Transport Firm</b>	966,783	814,325	843,296
<b>Transport Interruptible</b>	796,198	680,131	787,313
<b>Total</b>	14,672,040	10,111,985	8,989,262
<b>Customers</b>			
Residential	70,814	70,984	71,106
Commercial	6,334	6,331	6,360
Industrial Firm	49	48	48
Interruptible	5	5	5
<b>Transport Firm</b>	29	29	29
<b>Transport Interruptible</b>	12	11	11
<b>Total</b>	77,243	77,408	77,559
<b>Use per Customer</b>			
Residential	125	82	69
Commercial	559	383	318
Industrial Firm	6,942	5,903	6,060
Interruptible	29,869	24,247	25,458
<b>Transport Firm</b>	66,350	61,830	71,574
<b>Transport Interruptible</b>	66,350	61,830	71,574

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

12 Months Ended	2016		
	January	February	March
<b>Volumes</b>			
Residential	41,330,906	41,741,266	42,413,090
Commercial	18,543,198	18,622,377	18,780,380
Industrial Firm	2,686,071	2,696,396	2,745,886
Interruptible	1,244,185	1,258,662	1,276,419
<b>Transport Firm</b>	9,058,769	9,088,795	9,083,870
<b>Transport Interruptible</b>	10,082,382	10,007,238	10,055,692
<b>Total</b>	82,945,531	83,409,734	84,355,337
<b>Average Customers</b>			
Residential	69,720	69,883	70,048
Commercial	6,243	6,254	6,266
Industrial Firm	43	44	44
Interruptible	5	5	5
<b>Transport Firm</b>	23	24	24
<b>Transport Interruptible</b>	11	11	11
<b>Total</b>	76,045	76,220	76,399
<b>12 Month Use per Average Customer</b>			
Residential	593	597	605
Commercial	2,970	2,978	2,997
Industrial Firm	62,588	61,750	61,821
Interruptible	248,837	251,732	255,284
<b>Transport Firm</b>	393,860	384,034	373,310
<b>Transport Interruptible</b>	909,689	902,458	907,280