

# October 2021 Activity

NW Natural  
Quarterly Results of Operations Report to the WUTC  
4<sup>th</sup> Quarter 2021

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

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

			<b>October 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		4,579,262			808,431			3,770,831
		1,796,360,809			249,796,750			1,546,564,059
		0.25%			0.32%			0.24%

NW Natural  
Washington Quarterly Results of Operations Report

			October 2021								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Monthly Summary</b>											
Acct	Description	Alloc. Ref.									
<b>Sales of Gas</b>											
480.1	Residential		24,060,107		24,060,107	2,866,803		2,866,803	21,193,304		21,193,304
481.1	Commercial		11,206,016		11,206,016	1,156,620		1,156,620	10,049,396		10,049,396
481.2	Industrial Firm		1,929,943		1,929,943	147,311		147,311	1,782,632		1,782,632
481.3	Interruptible		2,147,741		2,147,741	61,726		61,726	2,086,015		2,086,015
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		18,006,445	18,006,445		2,152,687	2,152,687		15,853,758	15,853,758
	<b>Total Sales of Gas</b>		39,343,807	18,006,445	57,350,252	4,232,460	2,152,687	6,385,147	35,111,347	15,853,758	50,965,105
<b>Transportation Revenue</b>											
489.4	North Mist		1,571,895		1,571,895	0		0	1,571,895		1,571,895
489.12	Industrial Firm		1,003,519		1,003,519	123,100		123,100	880,419		880,419
489.13	Interruptible		701,212		701,212	78,515		78,515	622,697		622,697
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		101		101	0		0	101		101
	<b>Total Transportation Revenue</b>		3,276,727	0	3,276,727	201,615	0	201,615	3,075,112	0	3,075,112
495.6	Rate Adjustments - Amortizations		(2,728,499)		(2,728,499)	(332,732)		(332,732)	(2,395,766)		(2,395,766)
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		77,461		77,461	3,238		3,238	74,222		74,222
488.0	Seasonal Reconnect Fee		0		0	0		0	0		0
488.0	Delinquent Reconnect Fee		600		600	0		0	600		600
488.1	Returned Check Charge		25,200		25,200	3,345		3,345	21,855		21,855
488.3	Recon Charge CR During Office Hours		1,500		1,500	0		0	1,500		1,500
488.4	Field Collection Charge		(1,840)		(1,840)	0		0	(1,840)		(1,840)
488.5	Recon Charge CR After Office Hours		80		80	0		0	80		80
488.6	Recon Charge Seas During Office Hours		30		30	0		0	30		30
488.7	Recon Charge Seas After Office Hours		0		0	0		0	0		0
488.8	Automated Payment Charge		0		0	0		0	0		0
493.2	Rent - Utility Property	B		6,092	6,092		0	0		6,092	6,092
495.1	Meter Rentals		15,639		15,639	1,484		1,484	14,155		14,155
495.2	Other Gas Revenue - Miscellaneous		35,227		35,227	2,558		2,558	32,669		32,669
	<b>Total Miscellaneous Revenues</b>		153,896	6,092	159,988	10,625	0	10,625	143,271	6,092	149,363
	<b>Total Operating Revenue</b>		40,045,931	18,012,537	58,058,469	4,111,968	2,152,687	6,264,655	35,933,964	15,859,850	51,793,814
<b>Cost of Gas</b>											
804.7	WACOG Incurred		22,988,991		22,988,991	2,554,554		2,554,554	20,434,437		20,434,437
805.7	WACOG Deferred		(6,657,158)		(6,657,158)	(964,960)		(964,960)	(5,692,198)		(5,692,198)
804.6	Demand Incurred		6,377,930		6,377,930	697,108		697,108	5,680,823		5,680,823
805.8	Demand Deferred		(891,800)		(891,800)	(83,484)		(83,484)	(808,316)		(808,316)
805.4	Amortization of Gas Costs		(67,614)		(67,614)	(34,219)		(34,219)	(33,395)		(33,395)
	<b>Total Cost of Gas</b>		21,750,350	0	21,750,350	2,168,999	0	2,168,999	19,581,351	0	19,581,351
407.03	Environmental Expense				663,331			17,137			646,194
Detail	Operations & Maintenance	O&M	1,475,615	15,335,339	16,810,954	23,489	1,703,972	1,727,461	1,452,126	13,631,367	15,083,493
<b>Other Taxes</b>											
408.11	Property		2,343,209		2,343,209	136,410		136,410	2,206,800		2,206,800
408.12	Franchise		1,463,375		1,463,375	176,958		176,958	1,286,417		1,286,417
408.13	Payroll	C		534,080	534,080		53,310	53,310		480,770	480,770
408.14	Other		73,264		73,264	4,777		4,777	68,487		68,487
408.15	Regulatory		0		0	0		0	0		0
	<b>Total Other Taxes</b>		3,879,848	534,080	4,413,929	318,145	53,310	371,455	3,561,704	480,770	4,042,474
403.1	Depreciation	D		9,259,157	9,259,157		1,070,359	1,070,359		8,188,799	8,188,799
<b>Income Taxes</b>											
409.11	Federal Income Taxes				249,099			100,074			149,025
410.11	Federal Income Taxes - Deferred				184,939			0			184,939
411.42	Federal Income Tax Credit				(58,841)			738			(59,579)
409.12	Oregon Income Taxes				150,113			0			150,113
410.12	Oregon Income Taxes - Deferred				56,175			0			56,175
411.12	Oregon Income Tax Credit				0			0			0
	<b>Total Income Taxes</b>				581,485			100,812			480,673
	<b>Total Operating Revenue Deductions</b>		27,105,814	25,128,577	53,479,206	2,510,633	2,827,641	5,456,223	24,595,181	22,300,936	48,022,983
	<b>Net Operating Income</b>				4,579,262			808,431			3,770,831

		<b>October 2021</b>						
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>NW Natural</b>								
<b>Washington Results of Operations</b>								
<b>Monthly Summary</b>								
<b>Rate Base</b>								
<b>101</b>	<b>Gross Plant</b>	3,660,384,757			439,731,357			3,220,653,399
<b>108.1X</b>	<b>Accumulated Depreciation</b>	(1,537,435,725)			(165,574,957)			(1,371,860,768)
<b>ADJ</b>	<b>Working Capital Allowance</b>	19,007,793			2,048,376			16,959,416
<b>117.X</b>	<b>Storage Gas - Cushion</b>	28,096,641			3,059,724			25,036,917
<b>186.XX</b>	<b>Leasehold Improvements</b>	25,959,584			3,137,273			22,822,311
<b>252.XX</b>	<b>Customer Contributions</b>	(7,417,260)			(2,097,607)			(5,319,653)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	(319,934,290)			(30,507,417)			(289,426,873)
<b>283.XX</b>	<b>Deferred Taxes - State</b>	(72,300,690)			0			(72,300,690)
<b>Total Rate Base</b>		<b>1,796,360,809</b>			<b>249,796,750</b>			<b>1,546,564,059</b>
<b>Rate Of Return on Rate Base</b>		<b>0.25%</b>			<b>0.32%</b>			<b>0.24%</b>

**NW Natural**  
**Washington Results of Operations**  
 12 Month Ended Reports  
 13 Month AMA for Rate Base  
 Summary

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

			<b>October 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		114,796,323			10,511,605			104,284,718
		1,756,821,968			238,396,623			1,518,425,345
		6.53%			4.41%			6.87%

		October 2021								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>NW Natural</b>										
<b>Washington Results of Operations</b>										
<b>12 Month Ended Reports</b>										
Acct	Description	Alloc. Ref.								
<b>Sales of Gas</b>										
480.1	Residential	470,774,109	0	470,774,109	56,059,451	0	56,059,451	414,714,658	0	414,714,658
481.1	Commercial	206,030,952	0	206,030,952	21,681,666	0	21,681,666	184,349,287	0	184,349,287
481.2	Industrial Firm	21,323,140	0	21,323,140	2,139,223	0	2,139,223	19,183,917	0	19,183,917
481.3	Interruptible	21,367,312	0	21,367,312	621,556	0	621,556	20,745,755	0	20,745,755
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	2,769,410	2,769,410	0	369,013	369,013	0	2,400,398	2,400,398
	<b>Total Sales of Gas</b>	719,495,513	2,769,410	722,264,923	80,501,896	369,013	80,870,909	638,993,617	2,400,398	641,394,015
<b>Transportation Revenue</b>										
489.4	North Mist	18,963,202	0	18,963,202	0	0	0	18,963,202	0	18,963,202
489.12	Industrial Firm	11,880,305	0	11,880,305	1,468,394	0	1,468,394	10,411,911	0	10,411,911
489.13	Interruptible	8,021,579	0	8,021,579	797,162	0	797,162	7,224,417	0	7,224,417
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	14,814	0	14,814	0	0	0	14,814	0	14,814
	<b>Total Transportation Revenue</b>	38,879,901	0	38,879,901	2,265,557	0	2,265,557	36,614,344	0	36,614,344
495.6	Rate Adjustments - Amortizations	14,877,214	0	14,877,214	(5,146,871)	0	(5,146,871)	20,024,085	0	20,024,085
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge	2,065,465	0	2,065,465	91,185	0	91,185	1,974,280	0	1,974,280
488.0	Seasonal Reconnect Fee	800	0	800	0	0	0	800	0	800
488.0	Delinquent Reconnect Fee	4,900	0	4,900	0	0	0	4,900	0	4,900
488.1	Returned Check Charge	314,209	0	314,209	37,979	0	37,979	276,230	0	276,230
488.3	Recon Charge CR During Office Hours	7,800	0	7,800	400	0	400	7,400	0	7,400
488.4	Field Collection Charge	23,220	0	23,220	0	0	0	23,220	0	23,220
488.5	Recon Charge CR After Office Hours	230	0	230	50	0	50	180	0	180
488.6	Recon Charge Seas During Office Hours	3,790	0	3,790	280	0	280	3,510	0	3,510
488.7	Recon Charge Seas After Office Hours	0	0	0	0	0	0	0	0	0
488.8	Automated Payment Charge	195	0	195	28	0	28	168	0	168
493.2	Rent - Utility Property	0	79,445	79,445	0	0	0	0	79,445	79,445
495.1	Meter Rentals	185,118	0	185,118	17,960	0	17,960	167,158	0	167,158
495.2	Other Gas Revenue - Miscellaneous	384,115	0	384,115	21,315	0	21,315	362,800	0	362,800
	<b>Total Miscellaneous Revenues</b>	2,989,842	79,445	3,069,287	169,197	0	169,197	2,820,645	79,445	2,900,090
	<b>Total Operating Revenue</b>	776,242,470	2,848,856	779,091,325	77,789,778	369,013	78,158,791	698,452,691	2,479,843	700,932,534
<b>Cost of Gas</b>										
804.7	WACOG Incurred	242,257,851	0	242,257,851	26,118,891	0	26,118,891	216,138,959	0	216,138,959
805.7	WACOG Deferred	(41,341,014)	0	(41,341,014)	(5,327,665)	0	(5,327,665)	(36,013,349)	0	(36,013,349)
804.6	Demand Incurred	74,568,987	0	74,568,987	8,174,245	0	8,174,245	66,394,743	0	66,394,743
805.8	Demand Deferred	(3,597,291)	0	(3,597,291)	(228,418)	0	(228,418)	(3,368,874)	0	(3,368,874)
805.4	Amortization of Gas Costs	(389,908)	0	(389,908)	(661,679)	0	(661,679)	271,772	0	271,772
	<b>Total Cost of Gas</b>	271,498,625	0	271,498,625	28,075,374	0	28,075,374	243,423,251	0	243,423,251
407.03	Environmental Expense			9,281,657				160,542		9,121,115
Detail	Operations & Maintenance	O&M	18,856,210	176,620,842	195,477,051	431,449	19,561,372	19,992,820	18,424,761	157,059,470
<b>Other Taxes</b>										
408.11	Property	27,126,980	0	27,126,980	1,358,264	0	1,358,264	25,768,715	0	25,768,715
408.12	Franchise	18,953,529	0	18,953,529	3,279,405	0	3,279,405	15,674,123	0	15,674,123
408.13	Payroll	0	6,293,697	6,293,697	0	629,523	629,523	0	5,664,175	5,664,175
408.14	Other	798,754	0	798,754	114,329	0	114,329	684,425	0	684,425
408.15	Regulatory	2,205,684	0	2,205,684	145,420	0	145,420	2,060,265	0	2,060,265
	<b>Total Other Taxes</b>	49,084,947	6,293,697	55,378,644	4,897,419	629,523	5,526,941	44,187,528	5,664,175	49,851,703
403.1	Depreciation	D	0	108,536,357	108,536,357	0	12,573,246	12,573,246	0	95,963,111
<b>Income Taxes</b>										
409.11	Federal Income Taxes			15,735,790			1,646,057			14,089,733
410.11	Federal Income Taxes - Deferred			16,054,809			(303,935)			16,358,744
411.42	Federal Income Tax Credit			(17,745,750)			(23,859)			(17,721,891)
409.12	Oregon Income Taxes			5,189,191			0			5,189,191
410.12	Oregon Income Taxes - Deferred			7,851,525			0			7,851,525
411.12	Oregon Income Tax Credit			(2,962,897)			0			(2,962,897)
	<b>Total Income Taxes</b>			24,122,668			1,318,262			22,804,406
	<b>Total Operating Revenue Deductions</b>	339,439,782	291,450,897	664,295,003	33,404,242	32,764,140	67,647,187	306,035,540	258,686,756	596,647,816
	<b>Net Operating Income</b>			114,796,323			10,511,605			104,284,718

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

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

			<b>October 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>		<b>Washington</b>	<b>Oregon</b>		<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,582,318,919			423,648,018			3,158,670,901
		(1,504,730,321)			(162,061,254)			(1,342,669,067)
		24,982,745			2,691,509			22,291,236
		27,536,949			2,998,774			24,538,175
		26,009,470			3,150,751			22,858,719
		(7,060,813)			(1,523,757)			(5,537,056)
		(319,934,290)			(30,507,417)			(289,426,873)
		(72,300,690)			0			(72,300,690)
		<b>1,756,821,968</b>			<b>238,396,623</b>			<b>1,518,425,345</b>
		6.53%			4.41%			6.87%

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended October 31, 2021**

		<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	\$ 40,006	\$ 4,357	\$ 35,649
818	Compressor Station Expense	\$ 85,788	\$ 9,342	\$ 76,445
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 372,336	\$ 40,469	\$ 331,866
821	Purification Expense	\$ -	\$ -	\$ -
<b>Maintenance</b>				
832	Wells Expense	\$ 6,478	\$ 705	\$ 5,772
834	Compressor Expense	\$ 149,870	\$ 13,629	\$ 136,242
	<b>Total Underground Storage Expense</b>	<b>\$ 654,477</b>	<b>\$ 68,502</b>	<b>\$ 585,975</b>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	\$ 256	\$ 28	\$ 228
	<b>Total Other Storage Expense</b>	<b>\$ 256</b>	<b>\$ 28</b>	<b>\$ 228</b>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	\$ 155,829	\$ 16,970	\$ 138,859
845	LNG Fuel	\$ (19,935)	\$ (2,171)	\$ (17,764)
<b>Maintenance</b>				
847	Supervision and Engineering	\$ 180,102	\$ 19,613	\$ 160,489
	<b>Total Liquified Natural Gas Expense</b>	<b>\$ 135,894</b>	<b>\$ 14,412</b>	<b>\$ 121,484</b>
	<b>Total Natural Gas Storage</b>	<b>\$ 315,996</b>	<b>\$ 34,412</b>	<b>\$ 281,584</b>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	\$ 293,768	\$ 25,186	\$ 268,582
<b>Maintenance</b>				
863	Maintenance of Mains	\$ 2,549	\$ 92	\$ 2,457
	<b>Total Transmission Expense</b>	<b>\$ 296,317</b>	<b>\$ 25,278</b>	<b>\$ 271,040</b>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	\$ 262,470	\$ 22,520	\$ 239,950
874	Mains and Services Expense	\$ 1,112,663	\$ 107,031	\$ 1,005,632
875	Measuring and Regulator Station Expense - General	\$ 15,929	\$ 1,718	\$ 14,211
877	Measuring and Regulator Station Expense - City Gate	\$ 41,176	\$ 3,704	\$ 37,472
878	Meter and House Regulator Expense	\$ 559,249	\$ 64,348	\$ 494,900
879	Customer Installation Expense	\$ 1,131,828	\$ 128,413	\$ 1,003,415
880	Other Expense	\$ 126,294	\$ 12,992	\$ 113,303
881	Rents	\$ 27,981	\$ 3,383	\$ 24,598
<b>Maintenance</b>				
885	Supervision and Engineering	\$ 497,015	\$ 24,971	\$ 472,044
887	Mains	\$ 280,571	\$ 343	\$ 280,228
889	Measuring and Regulator Station Expense - General	\$ 148,515	\$ 13,774	\$ 134,741
891	Measuring and Regulator Station Expense - City Gate	\$ 21,789	\$ 1,747	\$ 20,042
892	Services	\$ 116,152	\$ 3,639	\$ 112,513
893	Meters and House Regulators	\$ 440,562	\$ 47,876	\$ 392,686
894	Other Equipment	\$ 493	\$ 18	\$ 475
	<b>Total Distribution Expense</b>	<b>\$ 4,782,687</b>	<b>\$ 436,477</b>	<b>\$ 4,346,210</b>



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended October 31, 2021**

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Customer Accounts Expense</b>				
	<b>Operation</b>			
901	Supervision	\$ 181,451	\$ 20,994	\$ 160,458
902	Meter Reading Expenses	\$ 96,818	\$ 11,048	\$ 85,770
903	Customer Records and Collection Expense	\$ 1,670,529	\$ 191,417	\$ 1,479,112
904	Uncollectible Accounts	\$ 58,911	\$ 6,623	\$ 52,288
	<b>Total Customer Accounts Expense</b>	<u>\$ 2,007,709</u>	<u>\$ 230,082</u>	<u>\$ 1,777,628</u>
<b>Customer Service and Informational</b>				
	<b>Operation</b>			
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 218,548	\$ 33,018	\$ 185,529
909	Customer Information Expense	\$ 257,019	\$ 29,734	\$ 227,284
910	Miscellaneous Customer Service Expense	\$ 13,682	\$ 1,580	\$ 12,101
	<b>Total Customer Service and Informational</b>	<u>\$ 489,248</u>	<u>\$ 64,333</u>	<u>\$ 424,915</u>
<b>Sales Expense</b>				
	<b>Operation</b>			
911	Supervision	\$ 16,717	\$ 1,934	\$ 14,783
912	Demonstration and Selling Expense	\$ 150,169	\$ 17,373	\$ 132,795
913	Advertising	\$ 22,662	\$ 2,622	\$ 20,040
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	<b>Total Sales Expense</b>	<u>\$ 189,548</u>	<u>\$ 21,929</u>	<u>\$ 167,619</u>
<b>Administrative and General Expense</b>				
	<b>Operation</b>			
921	Office Supplies and Expense	\$ 6,033,238	\$ 687,465	\$ 5,345,773
922	Administrative Expenses Transferred - Credit	\$ (1,984,436)	\$ (219,407)	\$ (1,765,029)
924	Property Insurance Premium	\$ 338,979	\$ 36,440	\$ 302,539
925	Injuries and Damages	\$ 3,463	\$ 372	\$ 3,091
926	Employee Pensions and Benefits	\$ 1,845,304	\$ 144,300	\$ 1,701,004
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 620,413	\$ 67,141	\$ 553,272
931	Rents	\$ 808,319	\$ 86,509	\$ 721,810
	<b>Maintenance</b>			
935	Maintenance of General Plant	\$ 409,434	\$ 43,599	\$ 365,835
	<b>Total Administrative and General Expense</b>	<u>\$ 8,074,716</u>	<u>\$ 846,420</u>	<u>\$ 7,228,296</u>
	<b>Total Operations and Maintenance Expense</b>	<u>\$ 16,810,954</u>	<u>\$ 1,727,461</u>	<u>\$ 15,083,493</u>
		TRUE	TRUE	TRUE

**NW Natural**  
Rates & regulatory Affairs  
Operations and Maintenance Expenses  
State Allocation of System Accounts  
For the period ended October 31, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 40,006	\$ 40,006	\$ -	\$ 4,357	\$ 4,357	\$ -	\$ 35,649	\$ 35,649
816 Wells Expense Total		\$ -	\$ 40,006	\$ 40,006	\$ -	\$ 4,357	\$ 4,357	\$ -	\$ 35,649	\$ 35,649
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 85,788	\$ 85,788	\$ -	\$ 9,342	\$ 9,342	\$ -	\$ 76,445	\$ 76,445
818 Compressor Station Expense Total		\$ -	\$ 85,788	\$ 85,788	\$ -	\$ 9,342	\$ 9,342	\$ -	\$ 76,445	\$ 76,445
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
819 Compressor Station Fuel Total		\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 368,960	\$ 368,960	\$ -	\$ 40,180	\$ 40,180	\$ -	\$ 328,780	\$ 328,780
	Sendout Volumes Total	\$ -	\$ 3,376	\$ 3,376	\$ -	\$ 290	\$ 290	\$ -	\$ 3,086	\$ 3,086
820 Measuring and Regulator Station Expense Total		\$ -	\$ 372,336	\$ 372,336	\$ -	\$ 40,469	\$ 40,469	\$ -	\$ 331,866	\$ 331,866
	Firm Sales Volumes Total	\$ -	\$ 6,478	\$ 6,478	\$ -	\$ 705	\$ 705	\$ -	\$ 5,772	\$ 5,772
832 Wells Expense Total		\$ -	\$ 6,478	\$ 6,478	\$ -	\$ 705	\$ 705	\$ -	\$ 5,772	\$ 5,772
	Direct-OR Total	\$ 24,723	\$ -	\$ 24,723	\$ -	\$ -	\$ -	\$ 24,723	\$ -	\$ 24,723
	Firm Sales Volumes Total	\$ -	\$ 125,147	\$ 125,147	\$ -	\$ 13,629	\$ 13,629	\$ -	\$ 111,518	\$ 111,518
834 Compressor Expense Total		\$ 24,723	\$ 125,147	\$ 149,870	\$ -	\$ 13,629	\$ 13,629	\$ 24,723	\$ 111,518	\$ 136,242
	Firm Sales Volumes Total	\$ -	\$ 256	\$ 256	\$ -	\$ 28	\$ 28	\$ -	\$ 228	\$ 228
840 Supervision and Engineering Total		\$ -	\$ 256	\$ 256	\$ -	\$ 28	\$ 28	\$ -	\$ 228	\$ 228
	Firm Sales Volumes Total	\$ -	\$ 155,829	\$ 155,829	\$ -	\$ 16,970	\$ 16,970	\$ -	\$ 138,859	\$ 138,859
844 Supervision and Engineering Total		\$ -	\$ 155,829	\$ 155,829	\$ -	\$ 16,970	\$ 16,970	\$ -	\$ 138,859	\$ 138,859
	Firm Sales Volumes Total	\$ -	\$ (19,935)	\$ (19,935)	\$ -	\$ (2,171)	\$ (2,171)	\$ -	\$ (17,764)	\$ (17,764)
845 LNG Fuel Total		\$ -	\$ (19,935)	\$ (19,935)	\$ -	\$ (2,171)	\$ (2,171)	\$ -	\$ (17,764)	\$ (17,764)
	Firm Sales Volumes Total	\$ -	\$ 180,102	\$ 180,102	\$ -	\$ 19,613	\$ 19,613	\$ -	\$ 160,489	\$ 160,489
847 Supervision and Engineering Total		\$ -	\$ 180,102	\$ 180,102	\$ -	\$ 19,613	\$ 19,613	\$ -	\$ 160,489	\$ 160,489
	3-factor Total	\$ -	\$ 225,487	\$ 225,487	\$ -	\$ 24,240	\$ 24,240	\$ -	\$ 201,247	\$ 201,247
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 389	\$ -	\$ 389	\$ -	\$ -	\$ -	\$ 389	\$ -	\$ 389
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 1,537	\$ 1,537	\$ -	\$ 132	\$ 132	\$ -	\$ 1,406	\$ 1,406
	Transmission Total	\$ -	\$ 66,355	\$ 66,355	\$ -	\$ 814	\$ 814	\$ -	\$ 65,541	\$ 65,541
856 Mains Expense Total		\$ 389	\$ 293,379	\$ 293,768	\$ -	\$ 25,186	\$ 25,186	\$ 389	\$ 268,193	\$ 268,582
	3-factor Total	\$ -	\$ 634	\$ 634	\$ -	\$ 68	\$ 68	\$ -	\$ 566	\$ 566
	Transmission Total	\$ -	\$ 1,915	\$ 1,915	\$ -	\$ 23	\$ 23	\$ -	\$ 1,891	\$ 1,891
863 Maintenance of Mains Total		\$ -	\$ 2,549	\$ 2,549	\$ -	\$ 92	\$ 92	\$ -	\$ 2,457	\$ 2,457
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 262,470	\$ 262,470	\$ -	\$ 22,520	\$ 22,520	\$ -	\$ 239,950	\$ 239,950
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 262,470	\$ 262,470	\$ -	\$ 22,520	\$ 22,520	\$ -	\$ 239,950	\$ 239,950
	3-factor Total	\$ -	\$ 259,806	\$ 259,806	\$ -	\$ 27,929	\$ 27,929	\$ -	\$ 231,877	\$ 231,877
	Customers-All Total	\$ -	\$ 620,474	\$ 620,474	\$ -	\$ 71,789	\$ 71,789	\$ -	\$ 548,685	\$ 548,685
	Direct-OR Total	\$ 199,070	\$ -	\$ 199,070	\$ -	\$ -	\$ -	\$ 199,070	\$ -	\$ 199,070
	Direct-WA Total	\$ 6,418	\$ -	\$ 6,418	\$ 6,418	\$ -	\$ 6,418	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 748	\$ 748	\$ -	\$ 50	\$ 50	\$ -	\$ 698	\$ 698
	Sendout Volumes Total	\$ -	\$ 7,124	\$ 7,124	\$ -	\$ 611	\$ 611	\$ -	\$ 6,513	\$ 6,513
	Transmission Total	\$ -	\$ 19,023	\$ 19,023	\$ -	\$ 233	\$ 233	\$ -	\$ 18,789	\$ 18,789
874 Mains and Services Expense Total		\$ 205,488	\$ 907,175	\$ 1,112,663	\$ 6,418	\$ 100,613	\$ 107,031	\$ 199,070	\$ 806,562	\$ 1,005,632
	3-factor Total	\$ -	\$ 465	\$ 465	\$ -	\$ 50	\$ 50	\$ -	\$ 415	\$ 415
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 9,488	\$ 9,488	\$ -	\$ 814	\$ 814	\$ -	\$ 8,674	\$ 8,674
	Telemetry Total	\$ -	\$ 5,976	\$ 5,976	\$ -	\$ 854	\$ 854	\$ -	\$ 5,122	\$ 5,122
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 15,929	\$ 15,929	\$ -	\$ 1,718	\$ 1,718	\$ -	\$ 14,211	\$ 14,211
	3-factor Total	\$ -	\$ 4,058	\$ 4,058	\$ -	\$ 436	\$ 436	\$ -	\$ 3,622	\$ 3,622
	Customers-All Total	\$ -	\$ 2,769	\$ 2,769	\$ -	\$ 320	\$ 320	\$ -	\$ 2,448	\$ 2,448
	Sendout Volumes Total	\$ -	\$ 34,349	\$ 34,349	\$ -	\$ 2,947	\$ 2,947	\$ -	\$ 31,402	\$ 31,402
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 41,176	\$ 41,176	\$ -	\$ 3,704	\$ 3,704	\$ -	\$ 37,472	\$ 37,472
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 549,640	\$ 549,640	\$ -	\$ 63,593	\$ 63,593	\$ -	\$ 486,047	\$ 486,047
	Customers-Ind Total	\$ -	\$ 5,544	\$ 5,544	\$ -	\$ 426	\$ 426	\$ -	\$ 5,118	\$ 5,118
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 233	\$ -	\$ 233	\$ -	\$ -	\$ -	\$ 233	\$ -	\$ 233
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 3,830	\$ 3,830	\$ -	\$ 329	\$ 329	\$ -	\$ 3,502	\$ 3,502
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total		\$ 233	\$ 559,015	\$ 559,249	\$ -	\$ 64,348	\$ 64,348	\$ 233	\$ 494,667	\$ 494,900
	3-factor Total	\$ -	\$ 37,862	\$ 37,862	\$ -	\$ 4,070	\$ 4,070	\$ -	\$ 33,792	\$ 33,792
	Customers-All Total	\$ -	\$ 1,074,672	\$ 1,074,672	\$ -	\$ 124,340	\$ 124,340	\$ -	\$ 950,333	\$ 950,333
	Direct-OR Total	\$ 19,019	\$ -	\$ 19,019	\$ -	\$ -	\$ -	\$ 19,019	\$ -	\$ 19,019
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 275	\$ 275	\$ -	\$ 3	\$ 3	\$ -	\$ 271	\$ 271
879 Customer Installation Expense Total		\$ 19,019	\$ 1,112,809	\$ 1,131,828	\$ -	\$ 128,413	\$ 128,413	\$ 19,019	\$ 984,396	\$ 1,003,415
	3-factor Total	\$ -	\$ 4,599	\$ 4,599	\$ -	\$ 494	\$ 494	\$ -	\$ 4,105	\$ 4,105
	Customers-All Total	\$ -	\$ 95,595	\$ 95,595	\$ -	\$ 11,060	\$ 11,060	\$ -	\$ 84,534	\$ 84,534
	Customers-Ind Total	\$ -	\$ 64	\$ 64	\$ -	\$ 5	\$ 5	\$ -	\$ 59	\$ 59
	Direct-OR Total	\$ 8,398	\$ -	\$ 8,398	\$ -	\$ -	\$ -	\$ 8,398	\$ -	\$ 8,398
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ 224	\$ 224	\$ -	\$ 23	\$ 23	\$ -	\$ 201	\$ 201
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 16,251	\$ 16,251	\$ -	\$ 1,394	\$ 1,394	\$ -	\$ 14,856	\$ 14,856
	Transmission Total	\$ -	\$ 1,164	\$ 1,164	\$ -	\$ 14	\$ 14	\$ -	\$ 1,150	\$ 1,150
880 Other Expense Total		\$ 8,398	\$ 117,897	\$ 126,294	\$ -	\$ 12,992	\$ 12,992	\$ 8,398	\$ 104,905	\$ 113,303
	3-factor Total	\$ -	\$ 25,392	\$ 25,392	\$ -	\$ 2,730	\$ 2,730	\$ -	\$ 22,662	\$ 22,662
	Customers-The Dalles Total	\$ -	\$ 2,589	\$ 2,589	\$ -	\$ 654	\$ 654	\$ -	\$ 1,936	\$ 1,936
881 Rents Total		\$ -	\$ 27,981	\$ 27,981	\$ -	\$ 3,383	\$ 3,383	\$ -	\$ 24,598	\$ 24,598
	3-factor Total	\$ -	\$ 198,812	\$ 198,812	\$ -	\$ 21,372	\$ 21,372	\$ -	\$ 177,440	\$ 177,440
	Customers-All Total	\$ -	\$ 63,741	\$ 63,741	\$ -	\$ 7,375	\$ 7,375	\$ -	\$ 56,366	\$ 56,366
	Direct-OR Total	\$ 216,867	\$ -	\$ 216,867	\$ -	\$ -	\$ -	\$ 216,867	\$ -	\$ 216,867
	Direct-WA Total	\$ (4,105)	\$ -	\$ (4,105)	\$ (4,105)	\$ -	\$ (4,105)	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 647	\$ 647	\$ -	\$ 71	\$ 71	\$ -	\$ 577	\$ 577
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 21,052	\$ 21,052	\$ -	\$ 258	\$ 258	\$ -	\$ 20,794	\$ 20,794
885 Supervision and Engineering Total		\$ 212,762	\$ 284,253	\$ 497,015	\$ (4,105)	\$ 29,076	\$ 24,971	\$ 216,867	\$ 255,177	\$ 472,044
	3-factor Total	\$ -	\$ 1,108	\$ 1,108	\$ -	\$ 119	\$ 119	\$ -	\$ 989	\$ 989
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 266,907	\$ -	\$ 266,907	\$ -	\$ -	\$ -	\$ 266,907	\$ -	\$ 266,907
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 1,270	\$ 1,270	\$ -	\$ 86	\$ 86	\$ -	\$ 1,185	\$ 1,185
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 11,286	\$ 11,286	\$ -	\$ 138	\$ 138	\$ -	\$ 11,147	\$ 11,147
887 Mains Total		\$ 266,907	\$ 13,664	\$ 280,571	\$ -	\$ 343	\$ 343	\$ 266,907	\$ 13,321	\$ 280,228
	3-factor Total	\$ -	\$ 126	\$ 126	\$ -	\$ 14	\$ 14	\$ -	\$ 113	\$ 113
	Customers-All Total	\$ -	\$ 2,486	\$ 2,486	\$ -	\$ 288	\$ 288	\$ -	\$ 2,199	\$ 2,199
	Direct-OR Total	\$ 2,126	\$ -	\$ 2,126	\$ -	\$ -	\$ -	\$ 2,126	\$ -	\$ 2,126
	Sendout Volumes Total	\$ -</								

**NW Natural**  
Rates & regulatory Affairs  
Operations and Maintenance Expenses  
State Allocation of System Accounts  
For the period ended October 31, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>889 Measuring and Regulator Station Expense - General Total</b>		\$ 2,126	\$ 146,389	\$ 148,515	\$ -	\$ 13,774	\$ 13,774	\$ 2,126	\$ 132,615	\$ 134,741
3-factor Total		\$ -	\$ 370	\$ 370	\$ -	\$ 40	\$ 40	\$ -	\$ 330	\$ 330
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 1,524	\$ -	\$ 1,524	\$ -	\$ -	\$ -	\$ 1,524	\$ -	\$ 1,524
Sendout Volumes Total		\$ -	\$ 19,895	\$ 19,895	\$ -	\$ 1,707	\$ 1,707	\$ -	\$ 18,188	\$ 18,188
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>		\$ 1,524	\$ 20,265	\$ 21,789	\$ -	\$ 1,747	\$ 1,747	\$ 1,524	\$ 18,518	\$ 20,042
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 111,060	\$ -	\$ 111,060	\$ -	\$ -	\$ -	\$ 111,060	\$ -	\$ 111,060
Direct-WA Total		\$ 3,503	\$ -	\$ 3,503	\$ 3,503	\$ -	\$ 3,503	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 1,589	\$ 1,589	\$ -	\$ 136	\$ 136	\$ -	\$ 1,453	\$ 1,453
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>892 Services Total</b>		\$ 114,563	\$ 1,589	\$ 116,152	\$ 3,503	\$ 136	\$ 3,639	\$ 111,060	\$ 1,453	\$ 112,513
3-factor Total		\$ -	\$ 9,262	\$ 9,262	\$ -	\$ 996	\$ 996	\$ -	\$ 8,266	\$ 8,266
Customers-All Total		\$ -	\$ 207,147	\$ 207,147	\$ -	\$ 23,967	\$ 23,967	\$ -	\$ 183,180	\$ 183,180
Customers-Comm Total		\$ -	\$ 17,442	\$ 17,442	\$ -	\$ 1,833	\$ 1,833	\$ -	\$ 15,609	\$ 15,609
Customers-Ind Total		\$ -	\$ 91	\$ 91	\$ -	\$ 7	\$ 7	\$ -	\$ 84	\$ 84
Customers-Res Total		\$ -	\$ 113,594	\$ 113,594	\$ -	\$ 13,120	\$ 13,120	\$ -	\$ 100,474	\$ 100,474
Direct-OR Total		\$ 39	\$ -	\$ 39	\$ -	\$ -	\$ -	\$ 39	\$ -	\$ 39
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 92,649	\$ 92,649	\$ -	\$ 7,949	\$ 7,949	\$ -	\$ 84,700	\$ 84,700
Transmission Total		\$ -	\$ 338	\$ 338	\$ -	\$ 4	\$ 4	\$ -	\$ 334	\$ 334
<b>893 Meters and House Regulators Total</b>		\$ 39	\$ 440,523	\$ 440,562	\$ -	\$ 47,876	\$ 47,876	\$ 39	\$ 392,647	\$ 392,686
3-factor Total		\$ -	\$ 126	\$ 126	\$ -	\$ 14	\$ 14	\$ -	\$ 113	\$ 113
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total		\$ -	\$ 366	\$ 366	\$ -	\$ 4	\$ 4	\$ -	\$ 362	\$ 362
<b>894 Other Equipment Total</b>		\$ -	\$ 493	\$ 493	\$ -	\$ 18	\$ 18	\$ -	\$ 475	\$ 475
Customers-All Total		\$ -	\$ 181,426	\$ 181,426	\$ -	\$ 20,991	\$ 20,991	\$ -	\$ 160,435	\$ 160,435
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ 25	\$ 25	\$ -	\$ 3	\$ 3	\$ -	\$ 22	\$ 22
<b>901 Supervision Total</b>		\$ -	\$ 181,451	\$ 181,451	\$ -	\$ 20,994	\$ 20,994	\$ -	\$ 160,458	\$ 160,458
Customers-All Total		\$ -	\$ 95,489	\$ 95,489	\$ -	\$ 11,048	\$ 11,048	\$ -	\$ 84,441	\$ 84,441
Direct-OR Total		\$ 1,329	\$ -	\$ 1,329	\$ -	\$ -	\$ -	\$ 1,329	\$ -	\$ 1,329
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>902 Meter Reading Expenses Total</b>		\$ 1,329	\$ 95,489	\$ 96,818	\$ -	\$ 11,048	\$ 11,048	\$ 1,329	\$ 84,441	\$ 85,770
3-factor Total		\$ -	\$ 12,866	\$ 12,866	\$ -	\$ 1,383	\$ 1,383	\$ -	\$ 11,483	\$ 11,483
Customers-All Total		\$ -	\$ 1,612,358	\$ 1,612,358	\$ -	\$ 186,550	\$ 186,550	\$ -	\$ 1,425,808	\$ 1,425,808
Customers-Ind Total		\$ -	\$ 45,305	\$ 45,305	\$ -	\$ 3,484	\$ 3,484	\$ -	\$ 41,821	\$ 41,821
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>903 Customer Records and Collection Expense Total</b>		\$ -	\$ 1,670,529	\$ 1,670,529	\$ -	\$ 191,417	\$ 191,417	\$ -	\$ 1,479,112	\$ 1,479,112
Customers-All Total		\$ -	\$ 21,022	\$ 21,022	\$ -	\$ 2,432	\$ 2,432	\$ -	\$ 18,590	\$ 18,590
Customers-Comm Total		\$ -	\$ 5,229	\$ 5,229	\$ -	\$ 550	\$ 550	\$ -	\$ 4,679	\$ 4,679
Customers-Ind Total		\$ -	\$ 3,389	\$ 3,389	\$ -	\$ 261	\$ 261	\$ -	\$ 3,129	\$ 3,129
Customers-Res Total		\$ -	\$ 29,271	\$ 29,271	\$ -	\$ 3,381	\$ 3,381	\$ -	\$ 25,890	\$ 25,890
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>904 Uncollectible Accounts Total</b>		\$ -	\$ 58,911	\$ 58,911	\$ -	\$ 6,623	\$ 6,623	\$ -	\$ 52,288	\$ 52,288
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 142,618	\$ 142,618	\$ -	\$ 16,501	\$ 16,501	\$ -	\$ 126,117	\$ 126,117
Customers-Ind Total		\$ -	\$ 70,156	\$ 70,156	\$ -	\$ 5,395	\$ 5,395	\$ -	\$ 64,761	\$ 64,761
Customers-Res Total		\$ -	\$ (6,047)	\$ (6,047)	\$ -	\$ (698)	\$ (698)	\$ -	\$ (5,349)	\$ (5,349)
Direct-OR Total		\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0
Direct-WA Total		\$ 11,821	\$ -	\$ 11,821	\$ 11,821	\$ -	\$ 11,821	\$ -	\$ -	\$ -
<b>908 Customer Assistance Expense Total</b>		\$ 11,821	\$ 206,727	\$ 218,548	\$ 11,821	\$ 21,197	\$ 33,018	\$ 0	\$ 185,529	\$ 185,529
Customers-All Total		\$ -	\$ 243,613	\$ 243,613	\$ -	\$ 28,186	\$ 28,186	\$ -	\$ 215,427	\$ 215,427
Customers-Res Total		\$ -	\$ 13,406	\$ 13,406	\$ -	\$ 1,548	\$ 1,548	\$ -	\$ 11,857	\$ 11,857
<b>909 Customer Information Expense Total</b>		\$ -	\$ 257,019	\$ 257,019	\$ -	\$ 29,734	\$ 29,734	\$ -	\$ 227,284	\$ 227,284
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 13,682	\$ 13,682	\$ -	\$ 1,580	\$ 1,580	\$ -	\$ 12,101	\$ 12,101
<b>910 Miscellaneous Customer Service Expense Total</b>		\$ -	\$ 13,682	\$ 13,682	\$ -	\$ 1,580	\$ 1,580	\$ -	\$ 12,101	\$ 12,101
Customers-All Total		\$ -	\$ 16,717	\$ 16,717	\$ -	\$ 1,934	\$ 1,934	\$ -	\$ 14,783	\$ 14,783
<b>911 Supervision Total</b>		\$ -	\$ 16,717	\$ 16,717	\$ -	\$ 1,934	\$ 1,934	\$ -	\$ 14,783	\$ 14,783
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 143,526	\$ 143,526	\$ -	\$ 16,606	\$ 16,606	\$ -	\$ 126,920	\$ 126,920
Customers-Res Total		\$ -	\$ 6,643	\$ 6,643	\$ -	\$ 767	\$ 767	\$ -	\$ 5,875	\$ 5,875
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>912 Demonstration and Selling Expense Total</b>		\$ -	\$ 150,169	\$ 150,169	\$ -	\$ 17,373	\$ 17,373	\$ -	\$ 132,795	\$ 132,795
Customers-All Total		\$ -	\$ 22,662	\$ 22,662	\$ -	\$ 2,622	\$ 2,622	\$ -	\$ 20,040	\$ 20,040
<b>913 Advertising Total</b>		\$ -	\$ 22,662	\$ 22,662	\$ -	\$ 2,622	\$ 2,622	\$ -	\$ 20,040	\$ 20,040
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>916 Miscellaneous Sales Expense Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3-factor Total		\$ -	\$ 5,091,013	\$ 5,091,013	\$ -	\$ 547,284	\$ 547,284	\$ -	\$ 4,543,729	\$ 4,543,729
Customers-All Total		\$ -	\$ 325,264	\$ 325,264	\$ -	\$ 37,633	\$ 37,633	\$ -	\$ 287,631	\$ 287,631
Customers-Ind Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 17,149	\$ 17,149	\$ -	\$ 1,981	\$ 1,981	\$ -	\$ 15,168	\$ 15,168
Direct-OR Total		\$ 70,169	\$ -	\$ 70,169	\$ -	\$ -	\$ -	\$ 70,169	\$ -	\$ 70,169
Employee Cost Total		\$ -	\$ 298,821	\$ 298,821	\$ -	\$ 31,321	\$ 31,321	\$ -	\$ 267,500	\$ 267,500
Firm Sales Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Total		\$ -	\$ 230,822	\$ 230,822	\$ -	\$ 69,246	\$ 69,246	\$ -	\$ 161,575	\$ 161,575
Sendout Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>921 Office Supplies and Expense Total</b>		\$ 70,169	\$ 5,963,069	\$ 6,033,238	\$ -	\$ 687,465	\$ 687,465	\$ 70,169	\$ 5,275,604	\$ 5,345,773
3-factor Total		\$ -	\$ (25,702)	\$ (25,702)	\$ -	\$ (2,763)	\$ (2,763)	\$ -	\$ (22,939)	\$ (22,939)
Admin Tran Total		\$ -	\$ (1,424,654)	\$ (1,424,654)	\$ -	\$ (160,664)	\$ (160,664)	\$ -	\$ (1,263,990)	\$ (1,263,990)
Employee Cost Total		\$ -	\$ (534,080)	\$ (534,080)	\$ -	\$ (55,980)	\$ (55,980)	\$ -	\$ (478,100)	\$ (478,100)
<b>922 Administrative Expenses Transferred - Credit Total</b>		\$ -	\$ (1,984,436)	\$ (1,984,436)	\$ -	\$ (219,407)	\$ (219,407)	\$ -	\$ (1,765,029)	\$ (1,765,029)
3-factor Total		\$ -	\$ 338,979	\$ 338,979	\$ -	\$ 36,440	\$ 36,440	\$ -	\$ 302,539	\$ 302,539
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>924 Property Insurance Premium Total</b>		\$ -	\$ 338,979	\$ 338,979	\$ -	\$ 36,440	\$ 36,440	\$ -	\$ 302,539	\$ 302,539
3-factor Total		\$ -	\$ 3,463	\$ 3,463	\$ -	\$ 372	\$ 372	\$ -	\$ 3,091	\$ 3,091
<b>925 Injuries and Damages Total</b>		\$ -	\$ 3,463	\$ 3,463	\$ -	\$ 372	\$ 372	\$ -	\$ 3,091	\$ 3,091
3-factor Total		\$ -	\$ 165,758	\$ 165,758	\$ -	\$ 17,819	\$ 17,819	\$ -	\$ 147,939	\$ 147,939
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 472,186	\$ -	\$ 472,186	\$ -	\$ -	\$ -	\$ 472,186	\$ -	\$ 472,186
Employee Cost Total		\$ -	\$ 1,206,606	\$ 1,206,606	\$ -	\$ 126,472	\$ 126,472	\$ -	\$ 1,080,134	\$ 1,080,134
Transmission Total		\$ -	\$ 754	\$ 754	\$ -	\$ 9	\$ 9	\$ -	\$ 745	\$ 745
<b>926 Employee Pensions and Benefits Total</b>		\$ 472,186	\$ 1,373,118	\$ 1,845,304	\$ -	\$ 144,300	\$ 144,300	\$ 472,186	\$ 1,228,818	\$ 1,701,004
3-factor Total		\$ -	\$ 565,973	\$ 565,973	\$ -	\$ 60,842	\$ 60,842	\$ -	\$ 505,131	\$ 505,131
Admin Tran Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 54,440	\$ 54,440	\$ -	\$ 6,299	\$ 6,299	\$ -	\$ 48,141	\$ 48,141
<b>930 Miscellaneous General Expense Total</b>		\$ -	\$ 620,413	\$ 620,413	\$ -	\$ 67,141	\$ 67,141	\$ -	\$ 553,272	\$ 553,272
3-factor Total		\$ -	\$ 801,587	\$ 801,587	\$ -	\$ 86,171	\$ 86,171	\$ -	\$ 715,416	\$ 715,416
Customers-All Total		\$ -	\$ 2,927	\$ 2,927	\$ -	\$ 339	\$ 339	\$ -	\$ 2,588	\$ 2,588
Direct-OR Total		\$ 3,805	\$ -	\$ 3,805	\$ -	\$ -	\$ -	\$ 3,805	\$ -	\$ 3,805
<b>931 Rents Total</b>		\$ 3,805	\$ 804,514	\$ 808,319	\$ -	\$ 86,509	\$ 86,509	\$ 3,805	\$ 718,005	\$ 721,810
3-factor Total		\$ -	\$ 309,792	\$ 309,792	\$ -	\$ 33,303	\$ 33,303	\$ -	\$ 276,490	\$ 276,490
Customers-All Total		\$ -	\$ 14,289	\$ 14,289	\$ -	\$ 1,653	\$ 1,653	\$ -	\$ 12,636	\$ 12,636
Customers-The Dalles Total		\$ -	\$ 1,336	\$ 1,336	\$ -	\$ 337	\$ 337	\$ -	\$	

# November 2021 Activity

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

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

			<b>November 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		17,744,171			1,919,393			15,824,778
		1,809,868,118			251,093,993			1,558,774,124
		0.98%			0.76%			1.02%

NW Natural  
Washington Quarterly Results of Operations Report

			November 2021							
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Monthly Summary</b>										
Acct	Description	Alloc. Ref.								
<b>Sales of Gas</b>										
480.1	Residential	41,345,986		41,345,986	4,996,277		4,996,277	36,349,709		36,349,709
481.1	Commercial	18,188,575		18,188,575	1,866,678		1,866,678	16,321,896		16,321,896
481.2	Industrial Firm	2,109,981		2,109,981	198,317		198,317	1,911,664		1,911,664
481.3	Interruptible	2,608,292		2,608,292	65,944		65,944	2,542,347		2,542,347
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		21,416,655	21,416,655		2,490,137	2,490,137		18,926,518	18,926,518
	<b>Total Sales of Gas</b>	64,252,833	21,416,655	85,669,488	7,127,217	2,490,137	9,617,354	57,125,616	18,926,518	76,052,134
<b>Transportation Revenue</b>										
489.4	North Mist	1,571,895		1,571,895	0		0	1,571,895		1,571,895
489.12	Industrial Firm	1,066,132		1,066,132	132,599		132,599	933,533		933,533
489.13	Interruptible	667,245		667,245	65,627		65,627	601,618		601,618
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
	<b>Total Transportation Revenue</b>	3,305,273	0	3,305,273	198,226	0	198,226	3,107,047	0	3,107,047
495.6	Rate Adjustments - Amortizations	781,830		781,830	(518,767)		(518,767)	1,300,597		1,300,597
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge	109,037		109,037	4,216		4,216	104,822		104,822
488.0	Seasonal Reconnect Fee	100		100	0		0	100		100
488.0	Delinquent Reconnect Fee	500		500	0		0	500		500
488.1	Returned Check Charge	29,250		29,250	3,900		3,900	25,350		25,350
488.3	Recon Charge CR During Office Hours	1,320		1,320	0		0	1,320		1,320
488.4	Field Collection Charge	(1,200)		(1,200)	0		0	(1,200)		(1,200)
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	180		180	0		0	180		180
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property		6,092	6,092		0	0		6,092	6,092
495.1	Meter Rentals	15,692		15,692	1,465		1,465	14,227		14,227
495.2	Other Gas Revenue - Miscellaneous	41,343		41,343	3,195		3,195	38,149		38,149
	<b>Total Miscellaneous Revenues</b>	196,222	6,092	202,314	12,775	0	12,775	183,447	6,092	189,539
	<b>Total Operating Revenue</b>	68,536,157	21,422,747	89,958,904	6,819,450	2,490,137	9,309,587	61,716,707	18,932,610	80,649,317
<b>Cost of Gas</b>										
804.7	WACOG Incurred	26,551,319		26,551,319	3,229,933		3,229,933	23,321,387		23,321,387
805.7	WACOG Deferred	(1,228,632)		(1,228,632)	(356,575)		(356,575)	(872,057)		(872,057)
804.6	Demand Incurred	6,638,352		6,638,352	735,529		735,529	5,902,822		5,902,822
805.8	Demand Deferred	1,089,645		1,089,645	128,604		128,604	961,041		961,041
805.4	Amortization of Gas Costs	1,204,421		1,204,421	(32,474)		(32,474)	1,236,896		1,236,896
	<b>Total Cost of Gas</b>	34,255,106	0	34,255,106	3,705,018	0	3,705,018	30,550,088	0	30,550,088
407.03	Environmental Expense			1,264,249			44,507			1,219,742
Detail	Operations & Maintenance	2,248,215	14,996,879	17,245,094	16,644	1,655,867	1,672,511	2,231,572	13,341,012	15,572,584
<b>Other Taxes</b>										
408.11	Property	2,322,776		2,322,776	139,512		139,512	2,183,264		2,183,264
408.12	Franchise	2,225,932		2,225,932	290,015		290,015	1,935,917		1,935,917
408.13	Payroll		545,050	545,050		54,405	54,405		490,645	490,645
408.14	Other	79,065		79,065	10,578		10,578	68,487		68,487
408.15	Regulatory	0		0	0		0	0		0
	<b>Total Other Taxes</b>	4,627,773	545,050	5,172,823	440,105	54,405	494,510	4,187,668	490,645	4,678,313
403.1	Depreciation		9,260,208	9,260,208		1,070,480	1,070,480		8,189,728	8,189,728
<b>Income Taxes</b>										
409.11	Federal Income Taxes			2,203,381			402,432			1,800,949
410.11	Federal Income Taxes - Deferred			1,975,814			0			1,975,814
411.42	Federal Income Tax Credit			(1,542,112)			738			(1,542,850)
409.12	Oregon Income Taxes			1,660,477			0			1,660,477
410.12	Oregon Income Taxes - Deferred			799,102			0			799,102
411.12	Oregon Income Tax Credit			(79,408)			0			(79,408)
	<b>Total Income Taxes</b>			5,017,254			403,170			4,614,084
	<b>Total Operating Revenue Deductions</b>	41,131,094	24,802,137	72,214,734	4,161,766	2,780,752	7,390,195	36,969,328	22,021,385	64,824,539
	<b>Net Operating Income</b>			17,744,171			1,919,393			15,824,778

		<b>November 2021</b>						
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>NW Natural</b>								
<b>Washington Results of Operations</b>								
<b>Monthly Summary</b>								
<b>Rate Base</b>								
<b>101</b>	<b>Gross Plant</b>	3,679,029,819			442,182,994			3,236,846,825
<b>108.1X</b>	<b>Accumulated Depreciation</b>	(1,540,145,664)			(165,980,013)			(1,374,165,651)
<b>ADJ</b>	<b>Working Capital Allowance</b>	18,805,274			2,026,552			16,778,722
<b>117.X</b>	<b>Storage Gas - Cushion</b>	28,096,574			3,059,717			25,036,857
<b>186.XX</b>	<b>Leasehold Improvements</b>	26,171,929			3,158,525			23,013,404
<b>252.XX</b>	<b>Customer Contributions</b>	(7,952,657)			(2,641,655)			(5,311,002)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	(321,267,427)			(30,712,126)			(290,555,301)
<b>283.XX</b>	<b>Deferred Taxes - State</b>	(72,869,730)			0			(72,869,730)
<b>Total Rate Base</b>		<b>1,809,868,118</b>			<b>251,093,993</b>			<b>1,558,774,124</b>
<b>Rate Of Return on Rate Base</b>		<b>0.98%</b>			<b>0.76%</b>			<b>1.02%</b>

**NW Natural**  
**Washington Results of Operations**  
 12 Month Ended Reports  
 13 Month AMA for Rate Base  
 Summary

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

			<b>November 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		112,029,927			10,351,367			101,678,559
		1,761,360,317			240,564,711			1,520,795,606
		6.36%			4.30%			6.69%



		November 2021								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>NW Natural</b>										
<b>Washington Results of Operations</b>										
<b>12 Month Ended Reports</b>										
Acct	Description	Alloc. Ref.								
<b>Sales of Gas</b>										
480.1	Residential	469,772,583	0	469,772,583	56,245,918	0	56,245,918	413,526,665	0	413,526,665
481.1	Commercial	206,969,660	0	206,969,660	21,858,793	0	21,858,793	185,110,868	0	185,110,868
481.2	Industrial Firm	21,450,733	0	21,450,733	2,164,819	0	2,164,819	19,285,915	0	19,285,915
481.3	Interruptible	22,051,176	0	22,051,176	630,922	0	630,922	21,420,254	0	21,420,254
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	1,952,556	1,952,556	0	186,088	186,088	0	1,766,467	1,766,467
	<b>Total Sales of Gas</b>	<b>720,244,153</b>	<b>1,952,556</b>	<b>722,196,708</b>	<b>80,900,452</b>	<b>186,088</b>	<b>81,086,540</b>	<b>639,343,701</b>	<b>1,766,467</b>	<b>641,110,168</b>
<b>Transportation Revenue</b>										
489.4	North Mist	18,912,971	0	18,912,971	0	0	0	18,912,971	0	18,912,971
489.12	Industrial Firm	11,901,251	0	11,901,251	1,465,834	0	1,465,834	10,435,417	0	10,435,417
489.13	Interruptible	8,012,150	0	8,012,150	795,220	0	795,220	7,216,930	0	7,216,930
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	12,955	0	12,955	0	0	0	12,955	0	12,955
	<b>Total Transportation Revenue</b>	<b>38,839,327</b>	<b>0</b>	<b>38,839,327</b>	<b>2,261,053</b>	<b>0</b>	<b>2,261,053</b>	<b>36,578,273</b>	<b>0</b>	<b>36,578,273</b>
495.6	Rate Adjustments - Amortizations	16,313,679	0	16,313,679	(5,231,765)	0	(5,231,765)	21,545,444	0	21,545,444
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge	2,081,864	0	2,081,864	91,185	0	91,185	1,990,679	0	1,990,679
488.0	Seasonal Reconnect Fee	800	0	800	0	0	0	800	0	800
488.0	Delinquent Reconnect Fee	5,100	0	5,100	0	0	0	5,100	0	5,100
488.1	Returned Check Charge	310,192	0	310,192	37,845	0	37,845	272,347	0	272,347
488.3	Recon Charge CR During Office Hours	8,440	0	8,440	150	0	150	8,290	0	8,290
488.4	Field Collection Charge	22,020	0	22,020	0	0	0	22,020	0	22,020
488.5	Recon Charge CR After Office Hours	180	0	180	0	0	0	180	0	180
488.6	Recon Charge Seas During Office Hours	1,840	0	1,840	130	0	130	1,710	0	1,710
488.7	Recon Charge Seas After Office Hours	0	0	0	0	0	0	0	0	0
488.8	Automated Payment Charge	5	0	5	0	0	0	5	0	5
493.2	Rent - Utility Property	0	79,566	79,566	0	0	0	0	79,566	79,566
495.1	Meter Rentals	185,665	0	185,665	17,938	0	17,938	167,727	0	167,727
495.2	Other Gas Revenue - Miscellaneous	396,906	0	396,906	23,282	0	23,282	373,625	0	373,625
	<b>Total Miscellaneous Revenues</b>	<b>3,013,013</b>	<b>79,566</b>	<b>3,092,579</b>	<b>170,530</b>	<b>0</b>	<b>170,530</b>	<b>2,842,482</b>	<b>79,566</b>	<b>2,922,049</b>
	<b>Total Operating Revenue</b>	<b>778,410,171</b>	<b>2,032,122</b>	<b>780,442,293</b>	<b>78,100,270</b>	<b>186,088</b>	<b>78,286,359</b>	<b>700,309,901</b>	<b>1,846,033</b>	<b>702,155,934</b>
<b>Cost of Gas</b>										
804.7	WACOG Incurred	243,668,900	0	243,668,900	26,615,947	0	26,615,947	217,052,953	0	217,052,953
805.7	WACOG Deferred	(41,051,044)	0	(41,051,044)	(5,492,517)	0	(5,492,517)	(35,558,527)	0	(35,558,527)
804.6	Demand Incurred	74,973,452	0	74,973,452	8,228,410	0	8,228,410	66,745,042	0	66,745,042
805.8	Demand Deferred	(4,976,231)	0	(4,976,231)	(386,966)	0	(386,966)	(4,589,266)	0	(4,589,266)
805.4	Amortization of Gas Costs	(50,915)	0	(50,915)	(692,078)	0	(692,078)	641,163	0	641,163
	<b>Total Cost of Gas</b>	<b>272,564,163</b>	<b>0</b>	<b>272,564,163</b>	<b>28,272,797</b>	<b>0</b>	<b>28,272,797</b>	<b>244,291,366</b>	<b>0</b>	<b>244,291,366</b>
407.03	Environmental Expense			9,443,217			205,049			9,238,168
Detail	Operations & Maintenance	O&M	19,418,402	178,421,617	197,840,019	385,562	19,737,969	20,123,531	19,032,840	158,683,648
<b>Other Taxes</b>										
408.11	Property	27,170,295	0	27,170,295	1,348,354	0	1,348,354	25,821,941	0	25,821,941
408.12	Franchise	19,066,729	0	19,066,729	3,204,344	0	3,204,344	15,862,385	0	15,862,385
408.13	Payroll	0	6,322,859	6,322,859	0	631,538	631,538	0	5,691,322	5,691,322
408.14	Other	798,629	0	798,629	106,548	0	106,548	692,082	0	692,082
408.15	Regulatory	2,205,684	0	2,205,684	145,420	0	145,420	2,060,265	0	2,060,265
	<b>Total Other Taxes</b>	<b>49,241,338</b>	<b>6,322,859</b>	<b>55,564,197</b>	<b>4,804,665</b>	<b>631,538</b>	<b>5,436,203</b>	<b>44,436,672</b>	<b>5,691,322</b>	<b>50,127,994</b>
403.1	Depreciation	D	0	109,046,717	0	12,619,119	12,619,119	0	96,427,598	96,427,598
<b>Income Taxes</b>										
409.11	Federal Income Taxes			13,418,504			1,596,015			11,822,489
410.11	Federal Income Taxes - Deferred			16,426,395			(303,935)			16,730,330
411.42	Federal Income Tax Credit			(16,324,959)			(13,787)			(16,311,172)
409.12	Oregon Income Taxes			5,339,084			0			5,339,084
410.12	Oregon Income Taxes - Deferred			7,636,770			0			7,636,770
411.12	Oregon Income Tax Credit			(2,541,740)			0			(2,541,740)
	<b>Total Income Taxes</b>			<b>23,954,054</b>			<b>1,278,292</b>			<b>22,675,762</b>
	<b>Total Operating Revenue Deductions</b>	<b>341,223,902</b>	<b>293,791,193</b>	<b>668,412,366</b>	<b>33,463,024</b>	<b>32,988,626</b>	<b>67,934,991</b>	<b>307,760,878</b>	<b>260,802,568</b>	<b>600,477,375</b>
	<b>Net Operating Income</b>			<b>112,029,927</b>			<b>10,351,367</b>			<b>101,678,559</b>

			November 2021					
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>NW Natural</b>								
<b>Washington Results of Operations</b>								
<b>13 Month AMA Ended Reports</b>								
<b>Rate Base</b>								
<b>101</b>	<b>Gross Plant</b>	3,595,552,084			426,881,997			3,168,670,087
<b>108.1X</b>	<b>Accumulated Depreciation</b>	(1,510,050,545)			(162,672,576)			(1,347,377,969)
<b>Adj</b>	<b>Working Capital Allowance</b>	23,548,767			2,528,429			21,020,338
<b>117.X</b>	<b>Storage Gas - Cushion</b>	27,762,289			3,023,313			24,738,976
<b>186.XX</b>	<b>Leasehold Improvements</b>	25,834,902			3,138,694			22,696,208
<b>252.XX</b>	<b>Customer Contributions</b>	(7,150,023)			(1,623,021)			(5,527,002)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	(321,267,427)			(30,712,126)			(290,555,301)
<b>283.XX</b>	<b>Deferred Taxes - State</b>	(72,869,730)			0			(72,869,730)
	<b>Total Rate Base</b>	<b>1,761,360,317</b>			<b>240,564,711</b>			<b>1,520,795,606</b>
	<b>Rate Of Return on Rate Base</b>	<b>6.36%</b>			<b>4.30%</b>			<b>6.69%</b>

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended November 30, 2021**

		<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	\$ 193,442	\$ 21,066	\$ 172,377
818	Compressor Station Expense	\$ 8,280	\$ 902	\$ 7,379
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 276,424	\$ 30,048	\$ 246,376
821	Purification Expense	\$ -	\$ -	\$ -
<b>Maintenance</b>				
832	Wells Expense	\$ 6,631	\$ 722	\$ 5,909
834	Compressor Expense	\$ 130,868	\$ 13,648	\$ 117,220
	<b>Total Underground Storage Expense</b>	<b>\$ 615,645</b>	<b>\$ 66,385</b>	<b>\$ 549,260</b>
<b>Other Storage Expense</b>				
<b>Operation</b>				
840	Supervision and Engineering	\$ 1,250	\$ 136	\$ 1,114
	<b>Total Other Storage Expense</b>	<b>\$ 1,250</b>	<b>\$ 136</b>	<b>\$ 1,114</b>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
844	Supervision and Engineering	\$ 160,058	\$ 17,430	\$ 142,628
845	LNG Fuel	\$ -	\$ -	\$ -
<b>Maintenance</b>				
847	Supervision and Engineering	\$ 116,497	\$ 12,687	\$ 103,811
	<b>Total Liquified Natural Gas Expense</b>	<b>\$ 276,555</b>	<b>\$ 30,117</b>	<b>\$ 246,439</b>
	<b>Total Natural Gas Storage</b>	<b>\$ 276,555</b>	<b>\$ 30,117</b>	<b>\$ 246,439</b>
<b>Transmission Expense</b>				
<b>Operation</b>				
856	Mains Expense	\$ 509,890	\$ 40,725	\$ 469,165
<b>Maintenance</b>				
863	Maintenance of Mains	\$ 1,089	\$ 109	\$ 981
	<b>Total Transmission Expense</b>	<b>\$ 510,979</b>	<b>\$ 40,833</b>	<b>\$ 470,146</b>
<b>Distribution Expense</b>				
<b>Operation</b>				
870	Supervision and Engineering	\$ 282,728	\$ 24,258	\$ 258,470
874	Mains and Services Expense	\$ 1,182,938	\$ 93,231	\$ 1,089,707
875	Measuring and Regulator Station Expense - General	\$ 38,622	\$ 3,535	\$ 35,087
877	Measuring and Regulator Station Expense - City Gate	\$ 49,369	\$ 4,357	\$ 45,012
878	Meter and House Regulator Expense	\$ 570,668	\$ 65,805	\$ 504,864
879	Customer Installation Expense	\$ 1,141,363	\$ 128,318	\$ 1,013,045
880	Other Expense	\$ 88,884	\$ 7,773	\$ 81,111
881	Rents	\$ 18,164	\$ 2,328	\$ 15,837
<b>Maintenance</b>				
885	Supervision and Engineering	\$ 525,070	\$ 33,400	\$ 491,670
887	Mains	\$ 317,853	\$ 3,440	\$ 314,413
889	Measuring and Regulator Station Expense - General	\$ 107,935	\$ 10,264	\$ 97,671
891	Measuring and Regulator Station Expense - City Gate	\$ 20,869	\$ 1,568	\$ 19,302
892	Services	\$ 108,986	\$ 2,259	\$ 106,728
893	Meters and House Regulators	\$ 422,910	\$ 45,691	\$ 377,219
894	Other Equipment	\$ 409	\$ 19	\$ 390
	<b>Total Distribution Expense</b>	<b>\$ 4,876,769</b>	<b>\$ 426,245</b>	<b>\$ 4,450,524</b>

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended November 30, 2021**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	\$ 165,854	\$ 19,189	\$ 146,665
902 Meter Reading Expenses	\$ 84,421	\$ 9,768	\$ 74,654
903 Customer Records and Collection Expense	\$ 1,602,046	\$ 183,911	\$ 1,418,135
904 Uncollectible Accounts	\$ 489,161	\$ 8,609	\$ 480,552
<b>Total Customer Accounts Expense</b>	<b>\$ 2,341,482</b>	<b>\$ 221,477</b>	<b>\$ 2,120,006</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 235,598	\$ 28,895	\$ 206,703
909 Customer Information Expense	\$ 198,299	\$ 22,942	\$ 175,357
910 Miscellaneous Customer Service Expense	\$ 13,025	\$ 1,504	\$ 11,521
<b>Total Customer Service and Informational</b>	<b>\$ 446,921</b>	<b>\$ 53,341</b>	<b>\$ 393,580</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	\$ 15,231	\$ 1,762	\$ 13,469
912 Demonstration and Selling Expense	\$ 202,178	\$ 23,388	\$ 178,790
913 Advertising	\$ 25,170	\$ 2,912	\$ 22,258
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
<b>Total Sales Expense</b>	<b>\$ 242,580</b>	<b>\$ 28,063</b>	<b>\$ 214,517</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	\$ 6,004,099	\$ 695,140	\$ 5,308,959
922 Administrative Expenses Transferred - Credit	\$ (1,990,604)	\$ (220,015)	\$ (1,770,589)
924 Property Insurance Premium	\$ 386,605	\$ 41,560	\$ 345,045
925 Injuries and Damages	\$ 2,293	\$ 247	\$ 2,047
926 Employee Pensions and Benefits	\$ 2,191,156	\$ 146,024	\$ 2,045,132
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 63,576	\$ 7,150	\$ 56,426
931 Rents	\$ 808,564	\$ 86,536	\$ 722,028
<b>Maintenance</b>			
935 Maintenance of General Plant	\$ 467,224	\$ 49,273	\$ 417,951
<b>Total Administrative and General Expense</b>	<b>\$ 7,932,912</b>	<b>\$ 805,914</b>	<b>\$ 7,126,998</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$ 17,245,094</b>	<b>\$ 1,672,511</b>	<b>\$ 15,572,584</b>
	TRUE	TRUE	TRUE

**NW Natural**  
Rates & regulatory Affairs  
Operations and Maintenance Expenses  
State Allocation of System Accounts  
For the period ended November 30, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Firm Sales Volumes Total		\$ -	\$ 193,442	\$ 193,442	\$ -	\$ 21,066	\$ 21,066	\$ -	\$ 172,377	\$ 172,377
816 Wells Expense Total		\$ -	\$ 193,442	\$ 193,442	\$ -	\$ 21,066	\$ 21,066	\$ -	\$ 172,377	\$ 172,377
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 8,280	\$ 8,280	\$ -	\$ 902	\$ 902	\$ -	\$ 7,379	\$ 7,379
818 Compressor Station Expense Total		\$ -	\$ 8,280	\$ 8,280	\$ -	\$ 902	\$ 902	\$ -	\$ 7,379	\$ 7,379
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
819 Compressor Station Fuel Total		\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 785	\$ 785	\$ -	\$ 91	\$ 91	\$ -	\$ 694	\$ 694
	Firm Sales Volumes Total	\$ -	\$ 273,031	\$ 273,031	\$ -	\$ 29,733	\$ 29,733	\$ -	\$ 243,298	\$ 243,298
	Sendout Volumes Total	\$ -	\$ 2,608	\$ 2,608	\$ -	\$ 224	\$ 224	\$ -	\$ 2,384	\$ 2,384
820 Measuring and Regulator Station Expense Total		\$ -	\$ 276,424	\$ 276,424	\$ -	\$ 30,048	\$ 30,048	\$ -	\$ 246,376	\$ 246,376
	Firm Sales Volumes Total	\$ -	\$ 6,631	\$ 6,631	\$ -	\$ 722	\$ 722	\$ -	\$ 5,909	\$ 5,909
832 Wells Expense Total		\$ -	\$ 6,631	\$ 6,631	\$ -	\$ 722	\$ 722	\$ -	\$ 5,909	\$ 5,909
	Direct-OR Total	\$ 5,546	\$ -	\$ 5,546	\$ -	\$ -	\$ -	\$ 5,546	\$ -	\$ 5,546
	Firm Sales Volumes Total	\$ -	\$ 125,322	\$ 125,322	\$ -	\$ 13,648	\$ 13,648	\$ -	\$ 111,675	\$ 111,675
834 Compressor Expense Total		\$ 5,546	\$ 125,322	\$ 130,868	\$ -	\$ 13,648	\$ 13,648	\$ 5,546	\$ 111,675	\$ 117,220
	Firm Sales Volumes Total	\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 136	\$ 136	\$ -	\$ 1,114	\$ 1,114
840 Supervision and Engineering Total		\$ -	\$ 1,250	\$ 1,250	\$ -	\$ 136	\$ 136	\$ -	\$ 1,114	\$ 1,114
	Firm Sales Volumes Total	\$ -	\$ 160,058	\$ 160,058	\$ -	\$ 17,430	\$ 17,430	\$ -	\$ 142,628	\$ 142,628
844 Supervision and Engineering Total		\$ -	\$ 160,058	\$ 160,058	\$ -	\$ 17,430	\$ 17,430	\$ -	\$ 142,628	\$ 142,628
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
845 LNG Fuel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 116,497	\$ 116,497	\$ -	\$ 12,687	\$ 12,687	\$ -	\$ 103,811	\$ 103,811
847 Supervision and Engineering Total		\$ -	\$ 116,497	\$ 116,497	\$ -	\$ 12,687	\$ 12,687	\$ -	\$ 103,811	\$ 103,811
	3-factor Total	\$ -	\$ 361,774	\$ 361,774	\$ -	\$ 38,891	\$ 38,891	\$ -	\$ 322,883	\$ 322,883
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 1,660	\$ -	\$ 1,660	\$ -	\$ -	\$ -	\$ 1,660	\$ -	\$ 1,660
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 499	\$ 499	\$ -	\$ 43	\$ 43	\$ -	\$ 456	\$ 456
	Transmission Total	\$ -	\$ 145,957	\$ 145,957	\$ -	\$ 1,791	\$ 1,791	\$ -	\$ 144,166	\$ 144,166
856 Mains Expense Total		\$ 1,660	\$ 508,230	\$ 509,890	\$ -	\$ 40,725	\$ 40,725	\$ 1,660	\$ 467,505	\$ 469,165
	3-factor Total	\$ -	\$ 1,001	\$ 1,001	\$ -	\$ 108	\$ 108	\$ -	\$ 893	\$ 893
	Transmission Total	\$ -	\$ 88	\$ 88	\$ -	\$ 1	\$ 1	\$ -	\$ 87	\$ 87
863 Maintenance of Mains Total		\$ -	\$ 1,089	\$ 1,089	\$ -	\$ 109	\$ 109	\$ -	\$ 981	\$ 981
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 282,728	\$ 282,728	\$ -	\$ 24,258	\$ 24,258	\$ -	\$ 258,470	\$ 258,470
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 282,728	\$ 282,728	\$ -	\$ 24,258	\$ 24,258	\$ -	\$ 258,470	\$ 258,470
	3-factor Total	\$ -	\$ 265,027	\$ 265,027	\$ -	\$ 28,490	\$ 28,490	\$ -	\$ 236,536	\$ 236,536
	Customers-All Total	\$ -	\$ 545,920	\$ 545,920	\$ -	\$ 63,163	\$ 63,163	\$ -	\$ 482,757	\$ 482,757
	Direct-OR Total	\$ 326,858	\$ -	\$ 326,858	\$ -	\$ -	\$ -	\$ 326,858	\$ -	\$ 326,858
	Direct-WA Total	\$ 506	\$ -	\$ 506	\$ 506	\$ -	\$ 506	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 110	\$ 110	\$ -	\$ 7	\$ 7	\$ -	\$ 102	\$ 102
	Sendout Volumes Total	\$ -	\$ 7,046	\$ 7,046	\$ -	\$ 605	\$ 605	\$ -	\$ 6,441	\$ 6,441
	Transmission Total	\$ -	\$ 37,472	\$ 37,472	\$ -	\$ 460	\$ 460	\$ -	\$ 37,012	\$ 37,012
874 Mains and Services Expense Total		\$ 327,363	\$ 855,575	\$ 1,182,938	\$ 506	\$ 92,725	\$ 93,231	\$ 326,858	\$ 762,850	\$ 1,089,707
	3-factor Total	\$ -	\$ 555	\$ 555	\$ -	\$ 60	\$ 60	\$ -	\$ 495	\$ 495
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 34,397	\$ 34,397	\$ -	\$ 2,951	\$ 2,951	\$ -	\$ 31,446	\$ 31,446
	Telemetry Total	\$ -	\$ 3,670	\$ 3,670	\$ -	\$ 524	\$ 524	\$ -	\$ 3,146	\$ 3,146
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 38,622	\$ 38,622	\$ -	\$ 3,535	\$ 3,535	\$ -	\$ 35,087	\$ 35,087
	3-factor Total	\$ -	\$ 687	\$ 687	\$ -	\$ 74	\$ 74	\$ -	\$ 613	\$ 613
	Customers-All Total	\$ -	\$ 3,538	\$ 3,538	\$ -	\$ 409	\$ 409	\$ -	\$ 3,129	\$ 3,129
	Sendout Volumes Total	\$ -	\$ 45,143	\$ 45,143	\$ -	\$ 3,873	\$ 3,873	\$ -	\$ 41,270	\$ 41,270
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 49,369	\$ 49,369	\$ -	\$ 4,357	\$ 4,357	\$ -	\$ 45,012	\$ 45,012
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 564,431	\$ 564,431	\$ -	\$ 65,305	\$ 65,305	\$ -	\$ 499,127	\$ 499,127
	Customers-Ind Total	\$ -	\$ 4,371	\$ 4,371	\$ -	\$ 336	\$ 336	\$ -	\$ 4,035	\$ 4,035
	Customers-Res Total	\$ -	\$ 129	\$ 129	\$ -	\$ 15	\$ 15	\$ -	\$ 114	\$ 114
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 1,737	\$ 1,737	\$ -	\$ 149	\$ 149	\$ -	\$ 1,588	\$ 1,588
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total		\$ -	\$ 570,668	\$ 570,668	\$ -	\$ 65,805	\$ 65,805	\$ -	\$ 504,864	\$ 504,864
	3-factor Total	\$ -	\$ 22,300	\$ 22,300	\$ -	\$ 2,397	\$ 2,397	\$ -	\$ 19,903	\$ 19,903
	Customers-All Total	\$ -	\$ 1,088,336	\$ 1,088,336	\$ -	\$ 125,920	\$ 125,920	\$ -	\$ 962,416	\$ 962,416
	Direct-OR Total	\$ 30,727	\$ -	\$ 30,727	\$ -	\$ -	\$ -	\$ 30,727	\$ -	\$ 30,727
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total		\$ 30,727	\$ 1,110,636	\$ 1,141,363	\$ -	\$ 128,318	\$ 128,318	\$ 30,727	\$ 982,318	\$ 1,013,045
	3-factor Total	\$ -	\$ 11,655	\$ 11,655	\$ -	\$ 1,253	\$ 1,253	\$ -	\$ 10,402	\$ 10,402
	Customers-All Total	\$ -	\$ 20,828	\$ 20,828	\$ -	\$ 2,410	\$ 2,410	\$ -	\$ 18,418	\$ 18,418
	Customers-Ind Total	\$ -	\$ 128	\$ 128	\$ -	\$ 10	\$ 10	\$ -	\$ 118	\$ 118
	Direct-OR Total	\$ 14,762	\$ -	\$ 14,762	\$ -	\$ -	\$ -	\$ 14,762	\$ -	\$ 14,762
	Direct-WA Total	\$ 636	\$ -	\$ 636	\$ 636	\$ -	\$ 636	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ 75	\$ 75	\$ -	\$ 8	\$ 8	\$ -	\$ 67	\$ 67
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 40,203	\$ 40,203	\$ -	\$ 3,449	\$ 3,449	\$ -	\$ 36,754	\$ 36,754
	Transmission Total	\$ -	\$ 597	\$ 597	\$ -	\$ 7	\$ 7	\$ -	\$ 590	\$ 590
880 Other Expense Total		\$ 15,398	\$ 73,486	\$ 88,884	\$ 636	\$ 7,137	\$ 7,773	\$ 14,762	\$ 66,349	\$ 81,111
	3-factor Total	\$ -	\$ 15,575	\$ 15,575	\$ -	\$ 1,674	\$ 1,674	\$ -	\$ 13,901	\$ 13,901
	Customers-The Dalles Total	\$ -	\$ 2,589	\$ 2,589	\$ -	\$ 654	\$ 654	\$ -	\$ 1,936	\$ 1,936
881 Rents Total		\$ -	\$ 18,164	\$ 18,164	\$ -	\$ 2,328	\$ 2,328	\$ -	\$ 15,837	\$ 15,837
	3-factor Total	\$ -	\$ 206,266	\$ 206,266	\$ -	\$ 22,174	\$ 22,174	\$ -	\$ 184,092	\$ 184,092
	Customers-All Total	\$ -	\$ 57,088	\$ 57,088	\$ -	\$ 6,605	\$ 6,605	\$ -	\$ 50,483	\$ 50,483
	Direct-OR Total	\$ 236,450	\$ -	\$ 236,450	\$ -	\$ -	\$ -	\$ 236,450	\$ -	\$ 236,450
	Direct-WA Total	\$ 3,938	\$ -	\$ 3,938	\$ 3,938	\$ -	\$ 3,938	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 4,360	\$ 4,360	\$ -	\$ 475	\$ 475	\$ -	\$ 3,886	\$ 3,886
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 16,968	\$ 16,968	\$ -	\$ 208	\$ 208	\$ -	\$ 16,760	\$ 16,760
885 Supervision and Engineering Total		\$ 240,388	\$ 284,682	\$ 525,070	\$ 3,938	\$ 29,462	\$ 33,400	\$ 236,450	\$ 255,220	\$ 491,670
	3-factor Total	\$ -	\$ 29,640	\$ 29,640	\$ -	\$ 3,186	\$ 3,186	\$ -	\$ 26,454	\$ 26,454
	Customers-All Total	\$ -	\$ 223	\$ 223	\$ -	\$ 26	\$ 26	\$ -	\$ 197	\$ 197
	Direct-OR Total	\$ 269,410	\$ -	\$ 269,410	\$ -	\$ -	\$ -	\$ 269,410	\$ -	\$ 269,410
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 18,580	\$ 18,580	\$ -	\$ 228	\$ 228	\$ -	\$ 18,352	\$ 18,352
887 Mains Total		\$ 269,410	\$ 48,443	\$ 317,853	\$ -	\$ 3,440	\$ 3,440	\$ 269,410	\$ 45,003	\$ 314,413
	3-factor Total	\$ -	\$ 143	\$ 143	\$ -	\$ 15	\$ 15	\$ -	\$ 127	\$ 127
	Customers-All Total	\$ -	\$ 142	\$ 142	\$ -	\$ 16	\$ 16	\$ -	\$ 126	\$ 126
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 90,191	\$ 90,191	\$ -	\$ 7,738	\$ 7,738	\$ -	\$ 82,45	

**NW Natural**  
Rates & regulatory Affairs  
Operations and Maintenance Expenses  
State Allocation of System Accounts  
For the period ended November 30, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total		\$ -	\$ 10,353	\$ 10,353	\$ -	\$ 1,113	\$ 1,113	\$ -	\$ 9,240	\$ 9,240
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 5,216	\$ -	\$ 5,216	\$ -	\$ -	\$ -	\$ 5,216	\$ -	\$ 5,216
Sendout Volumes Total		\$ -	\$ 5,300	\$ 5,300	\$ -	\$ 455	\$ 455	\$ -	\$ 4,845	\$ 4,845
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>		\$ 5,216	\$ 15,653	\$ 20,869	\$ -	\$ 1,568	\$ 1,568	\$ 5,216	\$ 14,085	\$ 19,302
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 104,346	\$ -	\$ 104,346	\$ -	\$ -	\$ -	\$ 104,346	\$ -	\$ 104,346
Direct-WA Total		\$ 2,035	\$ -	\$ 2,035	\$ 2,035	\$ -	\$ 2,035	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ (16)	\$ (16)	\$ -	\$ (1)	\$ (1)	\$ -	\$ (15)	\$ (15)
Sendout Volumes Total		\$ -	\$ 2,622	\$ 2,622	\$ -	\$ 225	\$ 225	\$ -	\$ 2,397	\$ 2,397
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>892 Services Total</b>		\$ 106,380	\$ 2,606	\$ 108,986	\$ 2,035	\$ 224	\$ 2,259	\$ 104,346	\$ 2,382	\$ 106,728
3-factor Total		\$ -	\$ (5,448)	\$ (5,448)	\$ -	\$ (586)	\$ (586)	\$ -	\$ (4,862)	\$ (4,862)
Customers-All Total		\$ -	\$ 232,934	\$ 232,934	\$ -	\$ 26,951	\$ 26,951	\$ -	\$ 205,984	\$ 205,984
Customers-Comm Total		\$ -	\$ 6,711	\$ 6,711	\$ -	\$ 705	\$ 705	\$ -	\$ 6,006	\$ 6,006
Customers-Ind Total		\$ -	\$ 53	\$ 53	\$ -	\$ 4	\$ 4	\$ -	\$ 48	\$ 48
Customers-Res Total		\$ -	\$ 84,975	\$ 84,975	\$ -	\$ 9,815	\$ 9,815	\$ -	\$ 75,160	\$ 75,160
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 102,404	\$ 102,404	\$ -	\$ 8,786	\$ 8,786	\$ -	\$ 93,618	\$ 93,618
Transmission Total		\$ -	\$ 1,281	\$ 1,281	\$ -	\$ 16	\$ 16	\$ -	\$ 1,265	\$ 1,265
<b>893 Meters and House Regulators Total</b>		\$ -	\$ 422,910	\$ 422,910	\$ -	\$ 45,691	\$ 45,691	\$ -	\$ 377,219	\$ 377,219
3-factor Total		\$ -	\$ 143	\$ 143	\$ -	\$ 15	\$ 15	\$ -	\$ 127	\$ 127
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total		\$ -	\$ 266	\$ 266	\$ -	\$ 3	\$ 3	\$ -	\$ 262	\$ 262
<b>894 Other Equipment Total</b>		\$ -	\$ 409	\$ 409	\$ -	\$ 19	\$ 19	\$ -	\$ 390	\$ 390
Customers-All Total		\$ -	\$ 165,854	\$ 165,854	\$ -	\$ 19,189	\$ 19,189	\$ -	\$ 146,665	\$ 146,665
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>901 Supervision Total</b>		\$ -	\$ 165,854	\$ 165,854	\$ -	\$ 19,189	\$ 19,189	\$ -	\$ 146,665	\$ 146,665
Customers-All Total		\$ -	\$ 84,421	\$ 84,421	\$ -	\$ 9,768	\$ 9,768	\$ -	\$ 74,654	\$ 74,654
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>902 Meter Reading Expenses Total</b>		\$ -	\$ 84,421	\$ 84,421	\$ -	\$ 9,768	\$ 9,768	\$ -	\$ 74,654	\$ 74,654
3-factor Total		\$ -	\$ 11,258	\$ 11,258	\$ -	\$ 1,210	\$ 1,210	\$ -	\$ 10,048	\$ 10,048
Customers-All Total		\$ -	\$ 1,555,898	\$ 1,555,898	\$ -	\$ 180,017	\$ 180,017	\$ -	\$ 1,375,881	\$ 1,375,881
Customers-Ind Total		\$ -	\$ 34,889	\$ 34,889	\$ -	\$ 2,683	\$ 2,683	\$ -	\$ 32,206	\$ 32,206
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>903 Customer Records and Collection Expense Total</b>		\$ -	\$ 1,602,046	\$ 1,602,046	\$ -	\$ 183,911	\$ 183,911	\$ -	\$ 1,418,135	\$ 1,418,135
Customers-All Total		\$ -	\$ 12,948	\$ 12,948	\$ -	\$ 1,498	\$ 1,498	\$ -	\$ 11,450	\$ 11,450
Customers-Comm Total		\$ -	\$ 8,603	\$ 8,603	\$ -	\$ 904	\$ 904	\$ -	\$ 7,698	\$ 7,698
Customers-Ind Total		\$ -	\$ 3,781	\$ 3,781	\$ -	\$ 291	\$ 291	\$ -	\$ 3,490	\$ 3,490
Customers-Res Total		\$ -	\$ 51,222	\$ 51,222	\$ -	\$ 5,916	\$ 5,916	\$ -	\$ 45,306	\$ 45,306
Direct-OR Total		\$ 412,607	\$ -	\$ 412,607	\$ -	\$ -	\$ -	\$ 412,607	\$ -	\$ 412,607
<b>904 Uncollectible Accounts Total</b>		\$ 412,607	\$ 76,554	\$ 489,161	\$ -	\$ 8,609	\$ 8,609	\$ 412,607	\$ 67,945	\$ 480,552
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 168,478	\$ 168,478	\$ -	\$ 19,493	\$ 19,493	\$ -	\$ 148,985	\$ 148,985
Customers-Ind Total		\$ -	\$ 63,130	\$ 63,130	\$ -	\$ 4,855	\$ 4,855	\$ -	\$ 58,275	\$ 58,275
Customers-Res Total		\$ -	\$ 39	\$ 39	\$ -	\$ 4	\$ 4	\$ -	\$ 34	\$ 34
Direct-OR Total		\$ (592)	\$ -	\$ (592)	\$ -	\$ -	\$ -	\$ (592)	\$ -	\$ (592)
Direct-WA Total		\$ 4,543	\$ -	\$ 4,543	\$ 4,543	\$ -	\$ 4,543	\$ -	\$ -	\$ -
<b>908 Customer Assistance Expense Total</b>		\$ 3,951	\$ 231,646	\$ 235,598	\$ 4,543	\$ 24,352	\$ 28,895	\$ (592)	\$ 207,294	\$ 206,703
Customers-All Total		\$ -	\$ 191,947	\$ 191,947	\$ -	\$ 22,208	\$ 22,208	\$ -	\$ 169,739	\$ 169,739
Customers-Res Total		\$ -	\$ 6,351	\$ 6,351	\$ -	\$ 734	\$ 734	\$ -	\$ 5,618	\$ 5,618
<b>909 Customer Information Expense Total</b>		\$ -	\$ 198,299	\$ 198,299	\$ -	\$ 22,942	\$ 22,942	\$ -	\$ 175,357	\$ 175,357
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 13,025	\$ 13,025	\$ -	\$ 1,504	\$ 1,504	\$ -	\$ 11,521	\$ 11,521
<b>910 Miscellaneous Customer Service Expense Total</b>		\$ -	\$ 13,025	\$ 13,025	\$ -	\$ 1,504	\$ 1,504	\$ -	\$ 11,521	\$ 11,521
Customers-All Total		\$ -	\$ 15,231	\$ 15,231	\$ -	\$ 1,762	\$ 1,762	\$ -	\$ 13,469	\$ 13,469
<b>911 Supervision Total</b>		\$ -	\$ 15,231	\$ 15,231	\$ -	\$ 1,762	\$ 1,762	\$ -	\$ 13,469	\$ 13,469
3-factor Total		\$ -	\$ 192	\$ 192	\$ -	\$ 21	\$ 21	\$ -	\$ 171	\$ 171
Customers-All Total		\$ -	\$ 199,631	\$ 199,631	\$ -	\$ 23,097	\$ 23,097	\$ -	\$ 176,533	\$ 176,533
Customers-Res Total		\$ -	\$ 2,341	\$ 2,341	\$ -	\$ 270	\$ 270	\$ -	\$ 2,071	\$ 2,071
Direct-OR Total		\$ 15	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ 15	\$ -	\$ 15
<b>912 Demonstration and Selling Expense Total</b>		\$ 15	\$ 202,164	\$ 202,178	\$ -	\$ 23,388	\$ 23,388	\$ 15	\$ 178,776	\$ 178,790
Customers-All Total		\$ -	\$ 25,170	\$ 25,170	\$ -	\$ 2,912	\$ 2,912	\$ -	\$ 22,258	\$ 22,258
<b>913 Advertising Total</b>		\$ -	\$ 25,170	\$ 25,170	\$ -	\$ 2,912	\$ 2,912	\$ -	\$ 22,258	\$ 22,258
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>916 Miscellaneous Sales Expense Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3-factor Total		\$ -	\$ 4,859,073	\$ 4,859,073	\$ -	\$ 522,350	\$ 522,350	\$ -	\$ 4,336,723	\$ 4,336,723
Customers-All Total		\$ -	\$ 585,102	\$ 585,102	\$ -	\$ 67,696	\$ 67,696	\$ -	\$ 517,405	\$ 517,405
Customers-Ind Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 9,818	\$ 9,818	\$ -	\$ 1,134	\$ 1,134	\$ -	\$ 8,684	\$ 8,684
Direct-OR Total		\$ (33,473)	\$ -	\$ (33,473)	\$ -	\$ -	\$ -	\$ (33,473)	\$ -	\$ (33,473)
Employee Cost Total		\$ -	\$ 364,345	\$ 364,345	\$ -	\$ 38,189	\$ 38,189	\$ -	\$ 326,156	\$ 326,156
Firm Sales Volumes Total		\$ -	\$ 219,233	\$ 219,233	\$ -	\$ 65,770	\$ 65,770	\$ -	\$ 153,463	\$ 153,463
Regulatory Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>921 Office Supplies and Expense Total</b>		\$ (33,473)	\$ 6,037,571	\$ 6,004,099	\$ -	\$ 695,140	\$ 695,140	\$ (33,473)	\$ 5,342,432	\$ 5,308,959
3-factor Total		\$ -	\$ (25,702)	\$ (25,702)	\$ -	\$ (2,763)	\$ (2,763)	\$ -	\$ (22,939)	\$ (22,939)
Admin Tran Total		\$ -	\$ (1,419,853)	\$ (1,419,853)	\$ -	\$ (160,122)	\$ (160,122)	\$ -	\$ (1,259,730)	\$ (1,259,730)
Employee Cost Total		\$ -	\$ (545,050)	\$ (545,050)	\$ -	\$ (57,130)	\$ (57,130)	\$ -	\$ (487,920)	\$ (487,920)
<b>922 Administrative Expenses Transferred - Credit Total</b>		\$ -	\$ (1,990,604)	\$ (1,990,604)	\$ -	\$ (220,015)	\$ (220,015)	\$ -	\$ (1,770,589)	\$ (1,770,589)
3-factor Total		\$ -	\$ 386,605	\$ 386,605	\$ -	\$ 41,560	\$ 41,560	\$ -	\$ 345,045	\$ 345,045
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>924 Property Insurance Premium Total</b>		\$ -	\$ 386,605	\$ 386,605	\$ -	\$ 41,560	\$ 41,560	\$ -	\$ 345,045	\$ 345,045
3-factor Total		\$ -	\$ 2,293	\$ 2,293	\$ -	\$ 247	\$ 247	\$ -	\$ 2,047	\$ 2,047
<b>925 Injuries and Damages Total</b>		\$ -	\$ 2,293	\$ 2,293	\$ -	\$ 247	\$ 247	\$ -	\$ 2,047	\$ 2,047
3-factor Total		\$ -	\$ 187,285	\$ 187,285	\$ -	\$ 20,133	\$ 20,133	\$ -	\$ 167,152	\$ 167,152
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 802,136	\$ -	\$ 802,136	\$ -	\$ -	\$ -	\$ 802,136	\$ -	\$ 802,136
Employee Cost Total		\$ -	\$ 1,200,982	\$ 1,200,982	\$ -	\$ 125,882	\$ 125,882	\$ -	\$ 1,075,099	\$ 1,075,099
Transmission Total		\$ -	\$ 754	\$ 754	\$ -	\$ 9	\$ 9	\$ -	\$ 745	\$ 745
<b>926 Employee Pensions and Benefits Total</b>		\$ 802,136	\$ 1,389,020	\$ 2,191,156	\$ -	\$ 146,024	\$ 146,024	\$ 802,136	\$ 1,242,996	\$ 2,045,132
3-factor Total		\$ -	\$ 25,097	\$ 25,097	\$ -	\$ 2,698	\$ 2,698	\$ -	\$ 22,399	\$ 22,399
Admin Tran Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ 38,478	\$ 38,478	\$ -	\$ 4,452	\$ 4,452	\$ -	\$ 34,027	\$ 34,027
<b>930 Miscellaneous General Expense Total</b>		\$ -	\$ 63,576	\$ 63,576	\$ -	\$ 7,150	\$ 7,150	\$ -	\$ 56,426	\$ 56,426
3-factor Total		\$ -	\$ 801,831	\$ 801,831	\$ -	\$ 86,197	\$ 86,197	\$ -	\$ 715,635	\$ 715,635
Customers-All Total		\$ -	\$ 2,927	\$ 2,927	\$ -	\$ 339	\$ 339	\$ -	\$ 2,588	\$ 2,588
Direct-OR Total		\$ 3,805	\$ -	\$ 3,805	\$ -	\$ -	\$ -	\$ 3,805	\$ -	\$ 3,805
<b>931 Rents Total</b>		\$ 3,805	\$ 804,758	\$ 808,564	\$ -	\$ 86,536	\$ 86,536	\$ 3,805	\$ 718,223	\$ 722,028
3-factor Total		\$ -	\$ 377,640	\$ 377,640	\$ -	\$ 40,596	\$ 40,596	\$ -	\$ 337,044	\$ 337,044
Customers-All Total		\$ -	\$ 10,133	\$ 10,133	\$ -	\$ 1,172	\$ 1,172	\$ -	\$ 8,961	\$ 8,961
Customers-The Dalles Total		\$ -	\$ 1,395	\$ 1,395	\$ -	\$ 352	\$ 352	\$ -	\$ 1,043	\$ 1,043
Direct-OR Total		\$ 52,098	\$ -	\$ 52,098	\$ -	\$ -	\$ -	\$ 52,098	\$ -	\$ 52,098
Direct-WA Total		\$								

# **December 2021 Activity**

NW Natural  
Quarterly Results of Operations Report to the WUTC  
4<sup>th</sup> Quarter 2021

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

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

			<b>December 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		27,415,612			3,781,613			23,633,999
		1,824,449,469			253,604,122			1,570,845,348
		1.50%			1.49%			1.50%



NW Natural  
Washington Quarterly Results of Operations Report

			December 2021							
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>Monthly Summary</b>										
Acct	Description	Alloc. Ref.								
<b>Sales of Gas</b>										
480.1	Residential	73,717,992		73,717,992	8,393,190		8,393,190	65,324,802		65,324,802
481.1	Commercial	31,562,630		31,562,630	3,142,861		3,142,861	28,419,768		28,419,768
481.2	Industrial Firm	2,446,100		2,446,100	270,004		270,004	2,176,096		2,176,096
481.3	Interruptible	3,086,442		3,086,442	87,224		87,224	2,999,219		2,999,219
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		20,860,656	20,860,656		3,373,576	3,373,576		17,487,080	17,487,080
	<b>Total Sales of Gas</b>	110,813,164	20,860,656	131,673,820	11,893,279	3,373,576	15,266,855	98,919,885	17,487,080	116,406,965
<b>Transportation Revenue</b>										
489.4	North Mist	1,571,895		1,571,895	0		0	1,571,895		1,571,895
489.12	Industrial Firm	1,170,899		1,170,899	149,088		149,088	1,021,811		1,021,811
489.13	Interruptible	658,958		658,958	63,434		63,434	595,524		595,524
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	47,370		47,370	0		0	47,370		47,370
	<b>Total Transportation Revenue</b>	3,449,122	0	3,449,122	212,522	0	212,522	3,236,600	0	3,236,600
495.6	Rate Adjustments - Amortizations	(3,818,523)		(3,818,523)	(780,319)		(780,319)	(3,038,203)		(3,038,203)
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge	185,449		185,449	7,390		7,390	178,059		178,059
488.0	Seasonal Reconnect Fee	100		100	0		0	100		100
488.0	Delinquent Reconnect Fee	500		500	0		0	500		500
488.1	Returned Check Charge	33,540		33,540	4,620		4,620	28,920		28,920
488.3	Recon Charge CR During Office Hours	1,090		1,090	25		25	1,065		1,065
488.4	Field Collection Charge	20		20	0		0	20		20
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	175		175	0		0	175		175
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property		6,092	6,092		0	0		6,092	6,092
495.1	Meter Rentals	15,548		15,548	1,459		1,459	14,089		14,089
495.2	Other Gas Revenue - Miscellaneous	40,149		40,149	2,735		2,735	37,414		37,414
	<b>Total Miscellaneous Revenues</b>	276,571	6,092	282,663	16,229	0	16,229	260,342	6,092	266,434
	<b>Total Operating Revenue</b>	110,720,334	20,866,748	131,587,083	11,341,711	3,373,576	14,715,287	99,378,624	17,493,172	116,871,796
<b>Cost of Gas</b>										
804.7	WACOG Incurred	46,976,064		46,976,064	5,765,312		5,765,312	41,210,753		41,210,753
805.7	WACOG Deferred	(6,168,112)		(6,168,112)	(1,043,089)		(1,043,089)	(5,125,023)		(5,125,023)
804.6	Demand Incurred	6,807,262		6,807,262	754,245		754,245	6,053,017		6,053,017
805.8	Demand Deferred	5,911,271		5,911,271	678,689		678,689	5,232,582		5,232,582
805.4	Amortization of Gas Costs	4,099,333		4,099,333	8,936		8,936	4,090,397		4,090,397
	<b>Total Cost of Gas</b>	57,625,818	0	57,625,818	6,164,092	0	6,164,092	51,461,726	0	51,461,726
407.03	Environmental Expense			1,917,996			72,433			1,845,563
Detail	Operations & Maintenance	1,709,396	18,818,247	20,527,643	10,427	2,041,822	2,052,249	1,698,969	16,776,425	18,475,394
<b>Other Taxes</b>										
408.11	Property	2,321,813		2,321,813	139,182		139,182	2,182,631		2,182,631
408.12	Franchise	3,265,659		3,265,659	472,958		472,958	2,792,701		2,792,701
408.13	Payroll		529,884	529,884		52,891	52,891		476,992	476,992
408.14	Other	190,777		190,777	3,345		3,345	187,432		187,432
408.15	Regulatory	0		0	0		0	0		0
	<b>Total Other Taxes</b>	5,778,249	529,884	6,308,132	615,485	52,891	668,376	5,162,764	476,992	5,639,756
403.1	Depreciation		9,306,884	9,306,884		1,075,876	1,075,876		8,231,008	8,231,008
<b>Income Taxes</b>										
409.11	Federal Income Taxes			9,146,824			899,910			8,246,914
410.11	Federal Income Taxes - Deferred			(2,411,570)			0			(2,411,570)
411.42	Federal Income Tax Credit			(2,454,654)			738			(2,453,916)
409.12	Oregon Income Taxes			547,856			0			547,856
410.12	Oregon Income Taxes - Deferred			3,698,051			0			3,698,051
411.12	Oregon Income Tax Credit			(41,510)			0			(41,510)
	<b>Total Income Taxes</b>			8,484,997			900,648			7,584,349
	<b>Total Operating Revenue Deductions</b>	65,113,463	28,655,015	104,171,471	6,790,004	3,170,589	10,933,674	58,323,459	25,484,426	93,237,797
	<b>Net Operating Income</b>			27,415,612			3,781,613			23,633,999

		<b>December 2021</b>						
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>NW Natural</b>								
<b>Washington Results of Operations</b>								
<b>Monthly Summary</b>								
<b>Rate Base</b>								
<b>101</b>	<b>Gross Plant</b>	3,705,622,487			446,101,754			3,259,520,733
<b>108.1X</b>	<b>Accumulated Depreciation</b>	(1,547,371,146)			(166,893,507)			(1,380,477,639)
<b>ADJ</b>	<b>Working Capital Allowance</b>	19,995,254			2,154,790			17,840,464
<b>117.X</b>	<b>Storage Gas - Cushion</b>	28,096,574			3,059,717			25,036,857
<b>186.XX</b>	<b>Leasehold Improvements</b>	26,154,104			3,155,033			22,999,071
<b>252.XX</b>	<b>Customer Contributions</b>	(8,157,679)			(2,736,189)			(5,421,491)
<b>283.XX</b>	<b>Deferred Taxes - Federal</b>	(325,437,191)			(31,237,477)			(294,199,714)
<b>283.XX</b>	<b>Deferred Taxes - State</b>	(74,452,933)			0			(74,452,933)
<b>Total Rate Base</b>		<b>1,824,449,469</b>			<b>253,604,122</b>			<b>1,570,845,348</b>
<b>Rate Of Return on Rate Base</b>		<b>1.50%</b>			<b>1.49%</b>			<b>1.50%</b>

**NW Natural**  
**Washington Results of Operations**  
 12 Month Ended Reports  
 13 Month AMA for Rate Base  
 Summary

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

			<b>December 2021</b>					
<b>System</b>	<b>System</b>	<b>System</b>	<b>Washington</b>	<b>Washington</b>	<b>Washington</b>	<b>Oregon</b>	<b>Oregon</b>	<b>Oregon</b>
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		108,396,267			11,463,625			96,932,642
		<u>1,763,271,881</u>			<u>242,164,322</u>			<u>1,521,107,560</u>
		6.15%			4.73%			6.37%

			December 2021								
System		System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
<b>NW Natural</b>											
<b>Washington Results of Operations</b>											
<b>12 Month Ended Reports</b>											
Acct	Description	Alloc. Ref.									
<b>Sales of Gas</b>											
480.1	Residential		475,564,148	0	475,564,148	56,618,874	0	56,618,874	418,945,274	0	418,945,274
481.1	Commercial		210,800,871	0	210,800,871	22,125,844	0	22,125,844	188,675,028	0	188,675,028
481.2	Industrial Firm		21,739,598	0	21,739,598	2,195,646	0	2,195,646	19,543,952	0	19,543,952
481.3	Interruptible		23,060,602	0	23,060,602	655,628	0	655,628	22,404,974	0	22,404,974
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	18,737,060	18,737,060	0	3,725,013	3,725,013	0	15,012,046	15,012,046
	<b>Total Sales of Gas</b>		731,165,219	18,737,060	749,902,279	81,595,992	3,725,013	85,321,005	649,569,227	15,012,046	664,581,273
<b>Transportation Revenue</b>											
489.4	North Mist		18,862,740	0	18,862,740	0	0	0	18,862,740	0	18,862,740
489.12	Industrial Firm		12,000,500	0	12,000,500	1,474,797	0	1,474,797	10,525,703	0	10,525,703
489.13	Interruptible		7,980,680	0	7,980,680	795,437	0	795,437	7,185,243	0	7,185,243
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		60,325	0	60,325	0	0	0	60,325	0	60,325
	<b>Total Transportation Revenue</b>		38,904,245	0	38,904,245	2,270,233	0	2,270,233	36,634,011	0	36,634,011
495.6	Rate Adjustments - Amortizations		11,313,648	0	11,313,648	(5,243,302)	0	(5,243,302)	16,556,949	0	16,556,949
<b>Miscellaneous Revenues</b>											
487	Late Payment Charge		2,096,483	0	2,096,483	91,185	0	91,185	2,005,298	0	2,005,298
488.0	Seasonal Reconnect Fee		800	0	800	0	0	0	800	0	800
488.0	Delinquent Reconnect Fee		5,600	0	5,600	0	0	0	5,600	0	5,600
488.1	Returned Check Charge		312,682	0	312,682	39,030	0	39,030	273,652	0	273,652
488.3	Recon Charge CR During Office Hours		9,110	0	9,110	125	0	125	8,985	0	8,985
488.4	Field Collection Charge		22,040	0	22,040	0	0	0	22,040	0	22,040
488.5	Recon Charge CR After Office Hours		180	0	180	0	0	0	180	0	180
488.6	Recon Charge Seas During Office Hours		1,125	0	1,125	80	0	80	1,045	0	1,045
488.7	Recon Charge Seas After Office Hours		0	0	0	0	0	0	0	0	0
488.8	Automated Payment Charge		0	0	0	0	0	0	0	0	0
493.2	Rent - Utility Property	B	0	79,687	79,687	0	0	0	0	79,687	79,687
495.1	Meter Rentals		186,009	0	186,009	17,935	0	17,935	168,075	0	168,075
495.2	Other Gas Revenue - Miscellaneous		405,480	0	405,480	22,174	0	22,174	383,306	0	383,306
	<b>Total Miscellaneous Revenues</b>		3,039,510	79,687	3,119,197	170,529	0	170,529	2,868,981	79,687	2,948,668
	<b>Total Operating Revenue</b>		784,422,621	18,816,747	803,239,368	78,793,453	3,725,013	82,518,466	705,629,169	15,091,733	720,720,902
<b>Cost of Gas</b>											
804.7	WACOG Incurred		262,083,506	0	262,083,506	29,344,902	0	29,344,902	232,738,604	0	232,738,604
805.7	WACOG Deferred		(46,577,431)	0	(46,577,431)	(6,501,943)	0	(6,501,943)	(40,075,487)	0	(40,075,487)
804.6	Demand Incurred		75,227,738	0	75,227,738	8,266,414	0	8,266,414	66,961,324	0	66,961,324
805.8	Demand Deferred		(2,891,913)	0	(2,891,913)	(137,432)	0	(137,432)	(2,754,481)	0	(2,754,481)
805.4	Amortization of Gas Costs		4,248,251	0	4,248,251	(577,020)	0	(577,020)	4,825,270	0	4,825,270
	<b>Total Cost of Gas</b>		292,090,151	0	292,090,151	30,394,921	0	30,394,921	261,695,229	0	261,695,229
407.03	Environmental Expense				9,937,553			277,482			9,660,071
Detail	Operations & Maintenance	O&M	18,901,892	182,845,066	201,746,958	291,742	20,193,367	20,485,109	18,610,151	162,651,699	181,261,849
<b>Other Taxes</b>											
408.11	Property		27,392,870	0	27,392,870	1,516,879	0	1,516,879	25,875,991	0	25,875,991
408.12	Franchise		19,703,994	0	19,703,994	3,243,368	0	3,243,368	16,460,626	0	16,460,626
408.13	Payroll	C	0	6,617,280	6,617,280	0	660,517	660,517	0	5,956,763	5,956,763
408.14	Other		1,264,893	0	1,264,893	96,744	0	96,744	1,168,149	0	1,168,149
408.15	Regulatory		2,205,684	0	2,205,684	145,420	0	145,420	2,060,265	0	2,060,265
	<b>Total Other Taxes</b>		50,567,442	6,617,280	57,184,722	5,002,412	660,517	5,662,929	45,565,030	5,956,763	51,521,794
403.1	Depreciation	D	0	109,474,658	109,474,658	0	12,655,270	12,655,270	0	96,819,388	96,819,388
<b>Income Taxes</b>											
409.11	Federal Income Taxes				22,178,246			1,886,780			20,291,466
410.11	Federal Income Taxes - Deferred				7,121,819			(303,935)			7,425,754
411.42	Federal Income Tax Credit				(16,280,858)			(3,715)			(16,277,143)
409.12	Oregon Income Taxes				5,743,706			0			5,743,706
410.12	Oregon Income Taxes - Deferred				8,183,739			0			8,183,739
411.12	Oregon Income Tax Credit				(2,537,593)			0			(2,537,593)
	<b>Total Income Taxes</b>				24,409,059			1,579,130			22,829,929
	<b>Total Operating Revenue Deductions</b>		361,559,485	298,937,004	694,843,101	35,689,075	33,509,155	71,054,841	325,870,410	265,427,849	623,788,260
	<b>Net Operating Income</b>				108,396,267			11,463,625			96,932,642



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended December 31, 2021**

		<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>	\$ 61,596	\$ 6,708	\$ 54,888
<b>818</b>	<b>Compressor Station Expense</b>	\$ 7,610	\$ 829	\$ 6,782
<b>819</b>	<b>Compressor Station Fuel</b>	\$ 0	\$ 0	\$ 0
<b>820</b>	<b>Measuring and Regulator Station Expense</b>	\$ 523,817	\$ 56,960	\$ 466,857
<b>821</b>	<b>Purification Expense</b>	\$ -	\$ -	\$ -
<b>Maintenance</b>				
<b>832</b>	<b>Wells Expense</b>	\$ 35,354	\$ 3,850	\$ 31,504
<b>834</b>	<b>Compressor Expense</b>	\$ 135,835	\$ 13,637	\$ 122,198
	<b>Total Underground Storage Expense</b>	<u>\$ 764,212</u>	<u>\$ 81,983</u>	<u>\$ 682,229</u>
<b>Other Storage Expense</b>				
<b>Operation</b>				
<b>840</b>	<b>Supervision and Engineering</b>	\$ 1,474	\$ 161	\$ 1,314
	<b>Total Other Storage Expense</b>	<u>\$ 1,474</u>	<u>\$ 161</u>	<u>\$ 1,314</u>
<b>Liquified Natural Gas Expense</b>				
<b>Operation</b>				
<b>844</b>	<b>Supervision and Engineering</b>	\$ 127,891	\$ 13,927	\$ 113,964
<b>845</b>	<b>LNG Fuel</b>	\$ -	\$ -	\$ -
<b>Maintenance</b>				
<b>847</b>	<b>Supervision and Engineering</b>	\$ 114,965	\$ 12,520	\$ 102,445
	<b>Total Liquified Natural Gas Expense</b>	<u>\$ 242,856</u>	<u>\$ 26,447</u>	<u>\$ 216,409</u>
<b>Total Natural Gas Storage</b>				
		<u>\$ 242,856</u>	<u>\$ 26,447</u>	<u>\$ 216,409</u>
<b>Transmission Expense</b>				
<b>Operation</b>				
<b>856</b>	<b>Mains Expense</b>	\$ 82,253	\$ (23,259)	\$ 105,512
<b>Maintenance</b>				
<b>863</b>	<b>Maintenance of Mains</b>	\$ 312	\$ 33	\$ 278
	<b>Total Transmission Expense</b>	<u>\$ 82,565</u>	<u>\$ (23,225)</u>	<u>\$ 105,790</u>
<b>Distribution Expense</b>				
<b>Operation</b>				
<b>870</b>	<b>Supervision and Engineering</b>	\$ 278,669	\$ 23,910	\$ 254,759
<b>874</b>	<b>Mains and Services Expense</b>	\$ 1,183,231	\$ 93,633	\$ 1,089,598
<b>875</b>	<b>Measuring and Regulator Station Expense - General</b>	\$ 22,532	\$ 2,482	\$ 20,050
<b>877</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	\$ 69,050	\$ 6,080	\$ 62,970
<b>878</b>	<b>Meter and House Regulator Expense</b>	\$ 560,627	\$ 64,726	\$ 495,901
<b>879</b>	<b>Customer Installation Expense</b>	\$ 1,197,582	\$ 134,632	\$ 1,062,951
<b>880</b>	<b>Other Expense</b>	\$ 141,780	\$ 12,938	\$ 128,842
<b>881</b>	<b>Rents</b>	\$ 13,150	\$ 1,988	\$ 11,162
<b>Maintenance</b>				
<b>885</b>	<b>Supervision and Engineering</b>	\$ 489,010	\$ 28,597	\$ 460,413
<b>887</b>	<b>Mains</b>	\$ 229,067	\$ 243	\$ 228,823
<b>889</b>	<b>Measuring and Regulator Station Expense - General</b>	\$ 184,187	\$ 16,812	\$ 167,376
<b>891</b>	<b>Measuring and Regulator Station Expense - City Gate</b>	\$ 28,759	\$ 2,473	\$ 26,286
<b>892</b>	<b>Services</b>	\$ 55,324	\$ 815	\$ 54,508
<b>893</b>	<b>Meters and House Regulators</b>	\$ 482,921	\$ 51,162	\$ 431,759
<b>894</b>	<b>Other Equipment</b>	\$ 2,264	\$ 19	\$ 2,245
	<b>Total Distribution Expense</b>	<u>\$ 4,938,154</u>	<u>\$ 440,510</u>	<u>\$ 4,497,644</u>

**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Operations and Maintenance Expense: Allocation of System Amounts**  
**For the period ended December 31, 2021**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	\$ 161,061	\$ 18,626	\$ 142,435
902 Meter Reading Expenses	\$ 90,584	\$ 10,427	\$ 80,158
903 Customer Records and Collection Expense	\$ 1,687,292	\$ 193,675	\$ 1,493,618
904 Uncollectible Accounts	\$ (161,064)	\$ 28,821	\$ (189,886)
<b>Total Customer Accounts Expense</b>	<b>\$ 1,777,874</b>	<b>\$ 251,549</b>	<b>\$ 1,526,324</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 233,707	\$ 29,494	\$ 204,213
909 Customer Information Expense	\$ 67,627	\$ 7,828	\$ 59,799
910 Miscellaneous Customer Service Expense	\$ 16,032	\$ 1,852	\$ 14,180
<b>Total Customer Service and Informational</b>	<b>\$ 317,366</b>	<b>\$ 39,174</b>	<b>\$ 278,192</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	\$ 14,075	\$ 1,629	\$ 12,447
912 Demonstration and Selling Expense	\$ 183,811	\$ 19,208	\$ 164,603
913 Advertising	\$ 154,934	\$ 17,926	\$ 137,008
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
<b>Total Sales Expense</b>	<b>\$ 352,820</b>	<b>\$ 38,762</b>	<b>\$ 314,057</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	\$ 9,368,441	\$ 1,043,375	\$ 8,325,067
922 Administrative Expenses Transferred - Credit	\$ (2,267,966)	\$ (251,176)	\$ (2,016,789)
924 Property Insurance Premium	\$ 387,205	\$ 41,624	\$ 345,580
925 Injuries and Damages	\$ 16,285	\$ 1,751	\$ 14,534
926 Employee Pensions and Benefits	\$ 2,361,894	\$ 132,661	\$ 2,229,233
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 906,165	\$ 97,619	\$ 808,546
931 Rents	\$ 808,322	\$ 86,509	\$ 721,812
<b>Maintenance</b>			
935 Maintenance of General Plant	\$ 469,977	\$ 44,524	\$ 425,452
<b>Total Administrative and General Expense</b>	<b>\$ 12,050,323</b>	<b>\$ 1,196,888</b>	<b>\$ 10,853,435</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$ 20,527,643</b>	<b>\$ 2,052,249</b>	<b>\$ 18,475,394</b>
	TRUE	TRUE	TRUE

**NW Natural**  
Rates & regulatory Affairs  
Operations and Maintenance Expenses  
State Allocation of System Accounts  
For the period ended December 31, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 61,595.70	\$ 61,595.70	\$ -	\$ 6,707.77	\$ 6,707.77	\$ -	\$ 54,887.93	\$ 54,887.93
816 Wells Expense Total		\$ -	\$ 61,595.70	\$ 61,595.70	\$ -	\$ 6,707.77	\$ 6,707.77	\$ -	\$ 54,887.93	\$ 54,887.93
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 7,610.36	\$ 7,610.36	\$ -	\$ 828.77	\$ 828.77	\$ -	\$ 6,781.59	\$ 6,781.59
818 Compressor Station Expense Total		\$ -	\$ 7,610.36	\$ 7,610.36	\$ -	\$ 828.77	\$ 828.77	\$ -	\$ 6,781.59	\$ 6,781.59
	Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
819 Compressor Station Fuel Total		\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 582.59	\$ 582.59	\$ -	\$ 67.41	\$ 67.41	\$ -	\$ 515.18	\$ 515.18
	Firm Sales Volumes Total	\$ -	\$ 519,443.02	\$ 519,443.02	\$ -	\$ 56,567.34	\$ 56,567.34	\$ -	\$ 462,875.68	\$ 462,875.68
	Sendout Volumes Total	\$ -	\$ 3,791.50	\$ 3,791.50	\$ -	\$ 325.31	\$ 325.31	\$ -	\$ 3,466.19	\$ 3,466.19
820 Measuring and Regulator Station Expense Total		\$ -	\$ 523,817.11	\$ 523,817.11	\$ -	\$ 56,960.06	\$ 56,960.06	\$ -	\$ 466,857.05	\$ 466,857.05
	Firm Sales Volumes Total	\$ -	\$ 35,354.20	\$ 35,354.20	\$ -	\$ 3,850.07	\$ 3,850.07	\$ -	\$ 31,504.13	\$ 31,504.13
832 Wells Expense Total		\$ -	\$ 35,354.20	\$ 35,354.20	\$ -	\$ 3,850.07	\$ 3,850.07	\$ -	\$ 31,504.13	\$ 31,504.13
	Direct-OR Total	\$ 10,612.04	\$ -	\$ 10,612.04	\$ -	\$ -	\$ -	\$ 10,612.04	\$ -	\$ 10,612.04
	Firm Sales Volumes Total	\$ -	\$ 125,222.63	\$ 125,222.63	\$ -	\$ 13,636.74	\$ 13,636.74	\$ -	\$ 111,585.89	\$ 111,585.89
834 Compressor Expense Total		\$ 10,612.04	\$ 125,222.63	\$ 135,834.67	\$ -	\$ 13,636.74	\$ 13,636.74	\$ 10,612.04	\$ 111,585.89	\$ 122,197.93
	Firm Sales Volumes Total	\$ -	\$ 1,474.18	\$ 1,474.18	\$ -	\$ 160.54	\$ 160.54	\$ -	\$ 1,313.64	\$ 1,313.64
840 Supervision and Engineering Total		\$ -	\$ 1,474.18	\$ 1,474.18	\$ -	\$ 160.54	\$ 160.54	\$ -	\$ 1,313.64	\$ 1,313.64
	Firm Sales Volumes Total	\$ -	\$ 127,891.34	\$ 127,891.34	\$ -	\$ 13,927.37	\$ 13,927.37	\$ -	\$ 113,963.97	\$ 113,963.97
844 Supervision and Engineering Total		\$ -	\$ 127,891.34	\$ 127,891.34	\$ -	\$ 13,927.37	\$ 13,927.37	\$ -	\$ 113,963.97	\$ 113,963.97
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
845 LNG Fuel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 114,964.72	\$ 114,964.72	\$ -	\$ 12,519.66	\$ 12,519.66	\$ -	\$ 102,445.06	\$ 102,445.06
847 Supervision and Engineering Total		\$ -	\$ 114,964.72	\$ 114,964.72	\$ -	\$ 12,519.66	\$ 12,519.66	\$ -	\$ 102,445.06	\$ 102,445.06
	3-factor Total	\$ -	\$ (254,113.85)	\$ (254,113.85)	\$ -	\$ (27,317.24)	\$ (27,317.24)	\$ -	\$ (226,796.61)	\$ (226,796.61)
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 5,660.26	\$ -	\$ 5,660.26	\$ -	\$ -	\$ -	\$ 5,660.26	\$ -	\$ 5,660.26
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 330,707.05	\$ 330,707.05	\$ -	\$ 4,058.49	\$ 4,058.49	\$ -	\$ 326,648.56	\$ 326,648.56
856 Mains Expense Total		\$ 5,660.26	\$ 76,593.20	\$ 82,253.46	\$ -	\$ (23,258.75)	\$ (23,258.75)	\$ 5,660.26	\$ 99,851.95	\$ 105,512.21
	3-factor Total	\$ -	\$ 311.51	\$ 311.51	\$ -	\$ 33.49	\$ 33.49	\$ -	\$ 278.02	\$ 278.02
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total		\$ -	\$ 311.51	\$ 311.51	\$ -	\$ 33.49	\$ 33.49	\$ -	\$ 278.02	\$ 278.02
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 278,668.91	\$ 278,668.91	\$ -	\$ 23,909.79	\$ 23,909.79	\$ -	\$ 254,759.12	\$ 254,759.12
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 278,668.91	\$ 278,668.91	\$ -	\$ 23,909.79	\$ 23,909.79	\$ -	\$ 254,759.12	\$ 254,759.12
	3-factor Total	\$ -	\$ 284,073.20	\$ 284,073.20	\$ -	\$ 30,537.87	\$ 30,537.87	\$ -	\$ 253,535.33	\$ 253,535.33
	Customers-All Total	\$ -	\$ 527,399.24	\$ 527,399.24	\$ -	\$ 61,020.09	\$ 61,020.09	\$ -	\$ 466,379.15	\$ 466,379.15
	Direct-OR Total	\$ 326,904.44	\$ -	\$ 326,904.44	\$ -	\$ -	\$ -	\$ 326,904.44	\$ -	\$ 326,904.44
	Direct-WA Total	\$ 609.36	\$ -	\$ 609.36	\$ 609.36	\$ -	\$ 609.36	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 620.15	\$ 620.15	\$ -	\$ 41.74	\$ 41.74	\$ -	\$ 578.41	\$ 578.41
	Sendout Volumes Total	\$ -	\$ 12,084.49	\$ 12,084.49	\$ -	\$ 1,036.85	\$ 1,036.85	\$ -	\$ 11,047.64	\$ 11,047.64
	Transmission Total	\$ -	\$ 31,540.29	\$ 31,540.29	\$ -	\$ 387.07	\$ 387.07	\$ -	\$ 31,153.22	\$ 31,153.22
874 Mains and Services Expense Total		\$ 327,513.80	\$ 855,717.37	\$ 1,183,231.17	\$ 609.36	\$ 93,023.62	\$ 93,632.98	\$ 326,904.44	\$ 762,693.75	\$ 1,089,598.19
	3-factor Total	\$ -	\$ 67.84	\$ 67.84	\$ -	\$ 7.29	\$ 7.29	\$ -	\$ 60.55	\$ 60.55
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 12,866.47	\$ 12,866.47	\$ -	\$ 1,103.94	\$ 1,103.94	\$ -	\$ 11,762.53	\$ 11,762.53
	Telemetering Total	\$ -	\$ 9,597.64	\$ 9,597.64	\$ -	\$ 1,371.09	\$ 1,371.09	\$ -	\$ 8,226.55	\$ 8,226.55
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 22,531.95	\$ 22,531.95	\$ -	\$ 2,482.33	\$ 2,482.33	\$ -	\$ 20,049.62	\$ 20,049.62
	3-factor Total	\$ -	\$ 944.19	\$ 944.19	\$ -	\$ 101.50	\$ 101.50	\$ -	\$ 842.69	\$ 842.69
	Customers-All Total	\$ -	\$ 4,503.13	\$ 4,503.13	\$ -	\$ 521.01	\$ 521.01	\$ -	\$ 3,982.12	\$ 3,982.12
	Sendout Volumes Total	\$ -	\$ 63,602.33	\$ 63,602.33	\$ -	\$ 5,457.08	\$ 5,457.08	\$ -	\$ 58,145.25	\$ 58,145.25
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 69,049.65	\$ 69,049.65	\$ -	\$ 6,079.59	\$ 6,079.59	\$ -	\$ 62,970.06	\$ 62,970.06
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 557,825.71	\$ 557,825.71	\$ -	\$ 64,540.43	\$ 64,540.43	\$ -	\$ 493,285.28	\$ 493,285.28
	Customers-Ind Total	\$ -	\$ 908.33	\$ 908.33	\$ -	\$ 69.85	\$ 69.85	\$ -	\$ 838.48	\$ 838.48
	Customers-Res Total	\$ -	\$ 86.42	\$ 86.42	\$ -	\$ 9.98	\$ 9.98	\$ -	\$ 76.44	\$ 76.44
	Direct-OR Total	\$ 176.88	\$ -	\$ 176.88	\$ -	\$ -	\$ -	\$ 176.88	\$ -	\$ 176.88
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 1,161.81	\$ 1,161.81	\$ -	\$ 99.68	\$ 99.68	\$ -	\$ 1,062.13	\$ 1,062.13
	Transmission Total	\$ -	\$ 468.04	\$ 468.04	\$ -	\$ 5.74	\$ 5.74	\$ -	\$ 462.30	\$ 462.30
878 Meter and House Regulator Expense Total		\$ 176.88	\$ 560,450.31	\$ 560,627.19	\$ -	\$ 64,725.69	\$ 64,725.69	\$ 176.88	\$ 495,724.62	\$ 495,901.50
	3-factor Total	\$ -	\$ 28,225.45	\$ 28,225.45	\$ -	\$ 3,034.24	\$ 3,034.24	\$ -	\$ 25,191.21	\$ 25,191.21
	Customers-All Total	\$ -	\$ 1,137,401.10	\$ 1,137,401.10	\$ -	\$ 131,597.31	\$ 131,597.31	\$ -	\$ 1,005,803.79	\$ 1,005,803.79
	Direct-OR Total	\$ 31,955.79	\$ -	\$ 31,955.79	\$ -	\$ -	\$ -	\$ 31,955.79	\$ -	\$ 31,955.79
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total		\$ 31,955.79	\$ 1,165,626.55	\$ 1,197,582.34	\$ -	\$ 134,631.54	\$ 134,631.54	\$ 31,955.79	\$ 1,030,995.01	\$ 1,062,950.80
	3-factor Total	\$ -	\$ 3,532.94	\$ 3,532.94	\$ -	\$ 379.79	\$ 379.79	\$ -	\$ 3,153.15	\$ 3,153.15
	Customers-All Total	\$ -	\$ 70,521.99	\$ 70,521.99	\$ -	\$ 8,159.39	\$ 8,159.39	\$ -	\$ 62,362.60	\$ 62,362.60
	Customers-Ind Total	\$ -	\$ 31.97	\$ 31.97	\$ -	\$ 2.46	\$ 2.46	\$ -	\$ 29.51	\$ 29.51
	Direct-OR Total	\$ 15,796.57	\$ -	\$ 15,796.57	\$ -	\$ -	\$ -	\$ 15,796.57	\$ -	\$ 15,796.57
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 51,130.06	\$ 51,130.06	\$ -	\$ 4,386.96	\$ 4,386.96	\$ -	\$ 46,743.10	\$ 46,743.10
	Transmission Total	\$ -	\$ 766.70	\$ 766.70	\$ -	\$ 9.41	\$ 9.41	\$ -	\$ 757.29	\$ 757.29
880 Other Expense Total		\$ 15,796.57	\$ 125,983.66	\$ 141,780.23	\$ -	\$ 12,938.01	\$ 12,938.01	\$ 15,796.57	\$ 113,045.65	\$ 128,842.22
	3-factor Total	\$ -	\$ 9,184.35	\$ 9,184.35	\$ -	\$ 987.32	\$ 987.32	\$ -	\$ 8,197.03	\$ 8,197.03
	Customers-The Dalles Total	\$ -	\$ 3,965.92	\$ 3,965.92	\$ -	\$ 1,001.00	\$ 1,001.00	\$ -	\$ 2,964.92	\$ 2,964.92
881 Rents Total		\$ -	\$ 13,150.27	\$ 13,150.27	\$ -	\$ 1,988.32	\$ 1,988.32	\$ -	\$ 11,161.95	\$ 11,161.95
	3-factor Total	\$ -	\$ 194,127.08	\$ 194,127.08	\$ -	\$ 20,868.66	\$ 20,868.66	\$ -	\$ 173,258.42	\$ 173,258.42
	Customers-All Total	\$ -	\$ 57,242.45	\$ 57,242.45	\$ -	\$ 6,622.95	\$ 6,622.95	\$ -	\$ 50,619.50	\$ 50,619.50
	Direct-OR Total	\$ 209,042.66	\$ -	\$ 209,042.66	\$ -	\$ -	\$ -	\$ 209,042.66	\$ -	\$ 209,042.66
	Direct-WA Total	\$ (25.55)	\$ -	\$ (25.55)	\$ (25.55)	\$ -	\$ (25.55)	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 8,071.64	\$ 8,071.64	\$ -	\$ 879.00	\$ 879.00	\$ -	\$ 7,192.64	\$ 7,192.64
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 20,552.13	\$ 20,552.13	\$ -	\$ 252.22	\$ 252.22	\$ -	\$ 20,299.91	\$ 20,299.91
885 Supervision and Engineering Total		\$ 209,017.11	\$ 279,993.30	\$ 489,010.41	\$ (25.55)	\$ 28,622.83	\$ 28,597.28	\$ 209,042.66	\$	



**NW Natural**  
Rates & regulatory Affairs  
Operations and Maintenance Expenses  
State Allocation of System Accounts  
For the period ended December 31, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>889 Measuring and Regulator Station Expense - General Total</b>		\$ -	\$ 184,187.40	\$ 184,187.40	\$ -	\$ 16,811.80	\$ 16,811.80	\$ -	\$ 167,375.60	\$ 167,375.60
3-factor Total		\$ -	\$ 327.76	\$ 327.76	\$ -	\$ 35.23	\$ 35.23	\$ -	\$ 292.53	\$ 292.53
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 17.71	\$ -	\$ 17.71	\$ -	\$ -	\$ -	\$ 17.71	\$ -	\$ 17.71
Sendout Volumes Total		\$ -	\$ 28,413.95	\$ 28,413.95	\$ -	\$ 2,437.92	\$ 2,437.92	\$ -	\$ 25,976.03	\$ 25,976.03
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>		\$ 17.71	\$ 28,741.71	\$ 28,759.42	\$ -	\$ 2,473.15	\$ 2,473.15	\$ 17.71	\$ 26,268.56	\$ 26,286.27
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 52,745.25	\$ -	\$ 52,745.25	\$ -	\$ -	\$ -	\$ 52,745.25	\$ -	\$ 52,745.25
Direct-WA Total		\$ -	\$ -	\$ -	\$ 650.88	\$ -	\$ 650.88	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ 56.81	\$ 56.81	\$ -	\$ 3.82	\$ 3.82	\$ -	\$ 52.99	\$ 52.99
Sendout Volumes Total		\$ -	\$ 1,870.60	\$ 1,870.60	\$ -	\$ 160.50	\$ 160.50	\$ -	\$ 1,710.10	\$ 1,710.10
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>892 Services Total</b>		\$ 53,396.13	\$ 1,927.41	\$ 55,323.54	\$ 650.88	\$ 164.32	\$ 815.20	\$ 52,745.25	\$ 1,763.09	\$ 54,508.34
3-factor Total		\$ -	\$ 12,011.16	\$ 12,011.16	\$ -	\$ 1,291.20	\$ 1,291.20	\$ -	\$ 10,719.96	\$ 10,719.96
Customers-All Total		\$ -	\$ 250,878.56	\$ 250,878.56	\$ -	\$ 29,026.65	\$ 29,026.65	\$ -	\$ 221,851.91	\$ 221,851.91
Customers-Comm Total		\$ -	\$ 2,470.42	\$ 2,470.42	\$ -	\$ 259.64	\$ 259.64	\$ -	\$ 2,210.78	\$ 2,210.78
Customers-Ind Total		\$ -	\$ 81.17	\$ 81.17	\$ -	\$ 6.24	\$ 6.24	\$ -	\$ 74.93	\$ 74.93
Customers-Res Total		\$ -	\$ 89,442.94	\$ 89,442.94	\$ -	\$ 10,330.66	\$ 10,330.66	\$ -	\$ 79,112.28	\$ 79,112.28
Direct-OR Total		\$ 1,950.69	\$ -	\$ 1,950.69	\$ -	\$ -	\$ -	\$ 1,950.69	\$ -	\$ 1,950.69
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 118,331.27	\$ 118,331.27	\$ -	\$ 10,152.82	\$ 10,152.82	\$ -	\$ 108,178.45	\$ 108,178.45
Transmission Total		\$ -	\$ 7,754.84	\$ 7,754.84	\$ -	\$ 95.17	\$ 95.17	\$ -	\$ 7,659.67	\$ 7,659.67
<b>893 Meters and House Regulators Total</b>		\$ 1,950.69	\$ 480,970.36	\$ 482,921.05	\$ -	\$ 51,162.38	\$ 51,162.38	\$ 1,950.69	\$ 429,807.98	\$ 431,758.67
3-factor Total		\$ -	\$ 162.95	\$ 162.95	\$ -	\$ 17.52	\$ 17.52	\$ -	\$ 145.43	\$ 145.43
Direct-OR Total		\$ 1,971.36	\$ -	\$ 1,971.36	\$ -	\$ -	\$ -	\$ 1,971.36	\$ -	\$ 1,971.36
Transmission Total		\$ -	\$ 129.78	\$ 129.78	\$ -	\$ 1.59	\$ 1.59	\$ -	\$ 128.19	\$ 128.19
<b>894 Other Equipment Total</b>		\$ 1,971.36	\$ 292.73	\$ 2,264.09	\$ -	\$ 19.11	\$ 19.11	\$ 1,971.36	\$ 273.62	\$ 2,244.98
Customers-All Total		\$ -	\$ 160,291.66	\$ 160,291.66	\$ -	\$ 18,545.75	\$ 18,545.75	\$ -	\$ 141,745.91	\$ 141,745.91
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ 769.73	\$ 769.73	\$ -	\$ 80.68	\$ 80.68	\$ -	\$ 689.05	\$ 689.05
<b>901 Supervision Total</b>		\$ -	\$ 161,061.39	\$ 161,061.39	\$ -	\$ 18,626.43	\$ 18,626.43	\$ -	\$ 142,434.96	\$ 142,434.96
Customers-All Total		\$ -	\$ 90,117.04	\$ 90,117.04	\$ -	\$ 10,426.54	\$ 10,426.54	\$ -	\$ 79,690.50	\$ 79,690.50
Direct-OR Total		\$ 467.24	\$ -	\$ 467.24	\$ -	\$ -	\$ -	\$ 467.24	\$ -	\$ 467.24
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>902 Meter Reading Expenses Total</b>		\$ 467.24	\$ 90,117.04	\$ 90,584.28	\$ -	\$ 10,426.54	\$ 10,426.54	\$ 467.24	\$ 79,690.50	\$ 80,157.74
3-factor Total		\$ -	\$ 9,373.02	\$ 9,373.02	\$ -	\$ 1,007.60	\$ 1,007.60	\$ -	\$ 8,365.42	\$ 8,365.42
Customers-All Total		\$ -	\$ 1,642,207.82	\$ 1,642,207.82	\$ -	\$ 190,003.44	\$ 190,003.44	\$ -	\$ 1,452,204.38	\$ 1,452,204.38
Customers-Ind Total		\$ -	\$ 34,638.25	\$ 34,638.25	\$ -	\$ 2,663.68	\$ 2,663.68	\$ -	\$ 31,974.57	\$ 31,974.57
Direct-OR Total		\$ 1,073.25	\$ -	\$ 1,073.25	\$ -	\$ -	\$ -	\$ 1,073.25	\$ -	\$ 1,073.25
<b>903 Customer Records and Collection Expense Total</b>		\$ 1,073.25	\$ 1,686,219.09	\$ 1,687,292.34	\$ -	\$ 193,674.73	\$ 193,674.73	\$ 1,073.25	\$ 1,492,544.36	\$ 1,493,617.61
Customers-All Total		\$ -	\$ 140,985.00	\$ 140,985.00	\$ -	\$ 16,311.96	\$ 16,311.96	\$ -	\$ 124,673.04	\$ 124,673.04
Customers-Comm Total		\$ -	\$ 14,560.63	\$ 14,560.63	\$ -	\$ 1,530.32	\$ 1,530.32	\$ -	\$ 13,030.31	\$ 13,030.31
Customers-Ind Total		\$ -	\$ 4,119.49	\$ 4,119.49	\$ -	\$ 316.79	\$ 316.79	\$ -	\$ 3,802.70	\$ 3,802.70
Customers-Res Total		\$ -	\$ 92,314.77	\$ 92,314.77	\$ -	\$ 10,662.36	\$ 10,662.36	\$ -	\$ 81,652.41	\$ 81,652.41
Direct-OR Total		\$ (413,044.28)	\$ -	\$ (413,044.28)	\$ -	\$ -	\$ -	\$ (413,044.28)	\$ -	\$ (413,044.28)
<b>904 Uncollectible Accounts Total</b>		\$ (413,044.28)	\$ 251,979.89	\$ (161,064.39)	\$ -	\$ 28,821.43	\$ 28,821.43	\$ (413,044.28)	\$ 223,158.46	\$ (189,885.82)
3-factor Total		\$ -	\$ (1,797.91)	\$ (1,797.91)	\$ -	\$ (193.28)	\$ (193.28)	\$ -	\$ (1,604.63)	\$ (1,604.63)
Customers-All Total		\$ -	\$ 169,679.96	\$ 169,679.96	\$ -	\$ 19,631.97	\$ 19,631.97	\$ -	\$ 150,047.99	\$ 150,047.99
Customers-Ind Total		\$ -	\$ 65,172.73	\$ 65,172.73	\$ -	\$ 5,011.78	\$ 5,011.78	\$ -	\$ 60,160.95	\$ 60,160.95
Customers-Res Total		\$ -	\$ (5,570.67)	\$ (5,570.67)	\$ -	\$ (643.41)	\$ (643.41)	\$ -	\$ (4,927.26)	\$ (4,927.26)
Direct-OR Total		\$ 535.54	\$ -	\$ 535.54	\$ -	\$ -	\$ -	\$ 535.54	\$ -	\$ 535.54
Direct-WA Total		\$ 5,686.89	\$ -	\$ 5,686.89	\$ 5,686.89	\$ -	\$ 5,686.89	\$ -	\$ -	\$ -
<b>908 Customer Assistance Expense Total</b>		\$ 6,222.43	\$ 227,484.11	\$ 233,706.54	\$ 5,686.89	\$ 23,807.07	\$ 29,493.96	\$ 535.54	\$ 203,677.04	\$ 204,212.58
Customers-All Total		\$ -	\$ 87,384.43	\$ 87,384.43	\$ -	\$ 10,110.38	\$ 10,110.38	\$ -	\$ 77,274.05	\$ 77,274.05
Customers-Res Total		\$ -	\$ (19,757.07)	\$ (19,757.07)	\$ -	\$ (2,281.94)	\$ (2,281.94)	\$ -	\$ (17,475.13)	\$ (17,475.13)
<b>909 Customer Information Expense Total</b>		\$ -	\$ 67,627.36	\$ 67,627.36	\$ -	\$ 7,828.44	\$ 7,828.44	\$ -	\$ 59,798.92	\$ 59,798.92
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 16,032.13	\$ 16,032.13	\$ -	\$ 1,851.71	\$ 1,851.71	\$ -	\$ 14,180.42	\$ 14,180.42
<b>910 Miscellaneous Customer Service Expense Total</b>		\$ -	\$ 16,032.13	\$ 16,032.13	\$ -	\$ 1,851.71	\$ 1,851.71	\$ -	\$ 14,180.42	\$ 14,180.42
Customers-All Total		\$ -	\$ 14,075.28	\$ 14,075.28	\$ -	\$ 1,628.51	\$ 1,628.51	\$ -	\$ 12,446.77	\$ 12,446.77
<b>911 Supervision Total</b>		\$ -	\$ 14,075.28	\$ 14,075.28	\$ -	\$ 1,628.51	\$ 1,628.51	\$ -	\$ 12,446.77	\$ 12,446.77
3-factor Total		\$ -	\$ (141.94)	\$ (141.94)	\$ -	\$ (15.26)	\$ (15.26)	\$ -	\$ (126.68)	\$ (126.68)
Customers-All Total		\$ -	\$ 146,200.47	\$ 146,200.47	\$ -	\$ 16,915.39	\$ 16,915.39	\$ -	\$ 129,285.08	\$ 129,285.08
Customers-Res Total		\$ -	\$ 19,981.09	\$ 19,981.09	\$ -	\$ 2,307.82	\$ 2,307.82	\$ -	\$ 17,673.27	\$ 17,673.27
Direct-OR Total		\$ 17,771.34	\$ -	\$ 17,771.34	\$ -	\$ -	\$ -	\$ 17,771.34	\$ -	\$ 17,771.34
<b>912 Demonstration and Selling Expense Total</b>		\$ 17,771.34	\$ 166,039.62	\$ 183,810.96	\$ -	\$ 19,207.95	\$ 19,207.95	\$ 17,771.34	\$ 146,831.67	\$ 164,603.01
Customers-All Total		\$ -	\$ 154,933.51	\$ 154,933.51	\$ -	\$ 17,925.81	\$ 17,925.81	\$ -	\$ 137,007.70	\$ 137,007.70
<b>913 Advertising Total</b>		\$ -	\$ 154,933.51	\$ 154,933.51	\$ -	\$ 17,925.81	\$ 17,925.81	\$ -	\$ 137,007.70	\$ 137,007.70
3-factor Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>916 Miscellaneous Sales Expense Total</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3-factor Total		\$ -	\$ 5,672,802.25	\$ 5,672,802.25	\$ -	\$ 609,826.24	\$ 609,826.24	\$ -	\$ 5,062,976.01	\$ 5,062,976.01
Customers-All Total		\$ -	\$ 458,560.53	\$ 458,560.53	\$ -	\$ 53,055.45	\$ 53,055.45	\$ -	\$ 405,505.08	\$ 405,505.08
Customers-Ind Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Customers-Res Total		\$ -	\$ 15,080.76	\$ 15,080.76	\$ -	\$ 1,741.83	\$ 1,741.83	\$ -	\$ 13,338.93	\$ 13,338.93
Direct-OR Total		\$ 21,449.52	\$ -	\$ 21,449.52	\$ -	\$ -	\$ -	\$ 21,449.52	\$ -	\$ 21,449.52
Employee Cost Total		\$ -	\$ 2,978,796.32	\$ 2,978,796.32	\$ -	\$ 312,225.52	\$ 312,225.52	\$ -	\$ 2,666,570.80	\$ 2,666,570.80
Firm Sales Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Total		\$ -	\$ 221,751.89	\$ 221,751.89	\$ -	\$ 66,525.57	\$ 66,525.57	\$ -	\$ 155,226.32	\$ 155,226.32
Sendout Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>921 Office Supplies and Expense Total</b>		\$ 21,449.52	\$ 9,346,991.75	\$ 9,368,441.27	\$ -	\$ 1,043,374.61	\$ 1,043,374.61	\$ 21,449.52	\$ 8,303,617.14	\$ 8,325,066.66
3-factor Total		\$ -	\$ (25,702.00)	\$ (25,702.00)	\$ -	\$ (2,762.97)	\$ (2,762.97)	\$ -	\$ (22,939.04)	\$ (22,939.04)
Admin Tran Total		\$ -	\$ (1,682,375.08)	\$ (1,682,375.08)	\$ -	\$ (189,728.17)	\$ (189,728.17)	\$ -	\$ (1,492,646.91)	\$ (1,492,646.91)
Employee Cost Total		\$ -	\$ (559,888.48)	\$ (559,888.48)	\$ -	\$ (58,685.27)	\$ (58,685.27)	\$ -	\$ (501,203.21)	\$ (501,203.21)
<b>922 Administrative Expenses Transferred - Credit Total</b>		\$ -	\$ (2,267,965.56)	\$ (2,267,965.56)	\$ -	\$ (251,176.40)	\$ (251,176.40)	\$ -	\$ (2,016,789.16)	\$ (2,016,789.16)
3-factor Total		\$ -	\$ 387,204.59	\$ 387,204.59	\$ -	\$ 41,624.49	\$ 41,624.49	\$ -	\$ 345,580.10	\$ 345,580.10
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>924 Property Insurance Premium Total</b>		\$ -	\$ 387,204.59	\$ 387,204.59	\$ -	\$ 41,624.49	\$ 41,624.49	\$ -	\$ 345,580.10	\$ 345,580.10
3-factor Total		\$ -	\$ 16,284.82	\$ 16,284.82	\$ -	\$ 1,750.62	\$ 1,750.62	\$ -	\$ 14,534.20	\$ 14,534.20
3-factor Total		\$ -	\$ 168,050.92	\$ 168,050.92	\$ -	\$ 18,065.47	\$ 18,065.47	\$ -	\$ 149,985.45	\$ 149,985.45
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 1,099,875.00	\$ -	\$ 1,099,875.00	\$ -	\$ -	\$ -	\$ 1,099,875.00	\$ -	\$ 1,099,875.00
Employee Cost Total		\$ -	\$ 1,093,214.08	\$ 1,093,214.08	\$ -	\$ 114,586.33	\$ 114,586.33	\$ -	\$ 978,627.75	\$ 978,627.75
Transmission Total		\$ -	\$ 754.00							

# **Rate Base and Allocation Factors**

<b>Allocation Factors - Summary</b>	<b>Washington</b>	<b>Oregon</b>
<b>1 Customers-all</b>	11.570%	88.430%
<b>2 Customers-Res</b>	11.550%	88.450%
<b>3 Customers-Comm</b>	10.510%	89.490%
<b>4 Customers-Ind</b>	7.690%	92.310%
<b>5 Customers-The Dalles</b>	25.240%	74.760%
<b>6 3-factor</b>	10.750%	89.250%
<b>7 Firm Sales Volumes</b>	10.890%	89.110%
<b>8 Sales Volumes</b>	10.350%	89.650%
<b>9 Sendout Volumes</b>	8.580%	91.420%
<b>10 Sales/Sendout Volumes</b>	9.460%	90.540%
<b>11 Customers Portland/Vancouver</b>	15.870%	84.130%
<b>12 Customers Portland/Vancouver 80%</b>	12.700%	87.300%
<b>13 Customers Portland/Vancouver Commercial</b>	15.620%	84.380%
<b>14 Payroll</b>	9.982%	90.018%
<b>15 Admin Tran</b>	11.277%	88.723%
<b>16 Employee Cost</b>	10.482%	89.518%
<b>17 Regulatory</b>	30.000%	70.000%
<b>18 Telemetry</b>	14.286%	85.714%
<b>19 Direct-WA</b>	100.000%	0.000%
<b>20 Direct-OR</b>	0.000%	100.000%
<b>21 Gross Plant Direct Assign</b>	11.850%	88.150%
<b>22 Perimeter</b>	6.731%	93.269%
<b>23 Depreciation</b>	11.560%	88.440%
<b>24 Rate Base *</b>	13.180%	86.820%
<b>25 Transmission</b>	1.227%	98.773%
<b>26 Distribution</b>	12.780%	87.220%
<b>27 Environmental Admin Costs</b>	3.320%	96.680%

\* CBR rate

NW Natural  
State Allocation Factors  
Updated for year ended 2020 data

	System	Washington	Oregon
<b>Customers</b>			
<b>Total Customers</b>			
December 2020	774,476	90,323	684,153
December 2019	762,884	87,504	675,380
Average	768,680	88,914	679,767
% of System		11.57%	88.43%
<b>Residential Customers</b>			
December 2020	702,721	81,029	621,692
December 2019	692,012	80,116	611,896
Average	697,367	80,573	616,794
% of System		11.55%	88.45%
<b>Commercial Customers</b>			
December 2020	68,812	7,266	61,546
December 2019	69,858	7,308	62,550
Average	69,335	7,287	62,048
% of System		10.51%	89.49%
<b>Industrial Customers</b>			
December 2020	989	74	915
December 2019	1,014	80	934
Average	1,002	77	925
% of System		7.69%	92.31%
<b>The Dalles</b>			
December 2020	8,604	2,174	6,430
December 2019	8,460	2,133	6,327
Average	8,532	2,154	6,379
% of System		25.24%	74.76%
<b>Portland / Vancouver</b>			
December 2020	550,730	88,149	462,581
December 2019	542,524	85,371	457,153
Average	546,627	86,760	459,867
% of System		15.87%	84.13%
<b>Portland / Vancouver Commercial</b>			
December 2020	44,797	7,052	37,745
December 2019	45,728	7,088	38,640
Average	45,263	7,070	38,193
% of System		15.62%	84.38%
<b>Volumes - 12 Months Ended 12/31/20</b>			
<b>Firm Delivered</b>			
	713,160,152	77,633,739	635,526,413
% of System		10.89%	89.11%
<b>Sales Volumes</b>			
	762,017,556	78,832,056	683,185,500
% of System		10.35%	89.65%
<b>Sendout Volumes</b>			
	1,142,896,790	98,086,988	1,044,809,802
% of System		8.58%	91.42%
<b>3-factor formula (simple average)</b>			
Gross Plant Directly Assigned		11.85%	88.15%
Number of Employees Directly Assigned		8.83%	91.17%
Number of Customers		11.57%	88.43%
Average		10.75%	89.25%
<b>Derivation of factor for 3-factor - Gross Plant Directly Assigned</b>			
<b>December 31, 2020</b>			
	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	201,360,156	1,115,634	200,244,521
Distribution	2,496,966,222	316,704,624	2,180,261,598
<b>December 31, 2019</b>			
	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	192,013,583	1,115,001	190,898,582
Distribution	2,373,283,800	305,117,836	2,068,165,964
<b>Average</b>			
	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	196,686,870	1,115,318	195,571,552
Distribution	2,435,125,011	310,911,230	2,124,213,781
Gross Plant Directly Assigned	2,632,571,874	312,026,995	2,320,544,879
% of System		11.85%	88.15%

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

	2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December
<b>SYSTEM</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>	<b>System</b>
<b>Gross Plant</b>												
<b>Intangible</b>												
<b>Software</b>	171,985,003	172,589,576	172,905,001	170,810,668	171,816,455	167,554,866	167,609,292	171,268,756	172,280,547	172,665,948	174,062,051	177,438,535
<b>Other</b>	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795
<b>Production</b>	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
<b>Transmission</b>	201,243,550	201,267,284	202,835,916	203,246,568	203,738,640	204,084,933	205,025,265	205,259,154	206,180,825	207,438,345	207,491,609	207,852,729
<b>Distribution</b>	2,508,988,258	2,518,298,633	2,528,858,242	2,533,659,575	2,542,392,858	2,551,365,667	2,561,792,408	2,567,254,773	2,582,924,631	2,591,799,867	2,597,055,329	2,606,701,502
<b>General</b>	287,250,592	287,872,569	288,912,416	300,590,369	301,135,974	298,936,764	299,160,509	299,660,519	299,917,897	300,720,990	309,898,370	322,820,353
<b>Storage and storage transmission</b>												
<b>CNG and LNG</b>	373,690,085	373,921,152	374,432,511	375,411,890	375,911,814	377,641,614	378,389,023	378,431,034	382,357,201	383,208,844	385,971,698	386,258,607
	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768
<b>Total Gross Plant</b>	3,547,708,249	3,558,499,977	3,572,494,848	3,588,269,832	3,599,546,503	3,604,134,606	3,616,527,259	3,626,424,998	3,648,211,863	3,660,384,757	3,679,029,819	3,705,622,487
<b>Accumulated Depreciation</b>												
<b>Intangible</b>												
<b>Production</b>	(79,973,995)	(80,805,825)	(81,641,213)	(77,059,135)	(77,927,177)	(74,610,237)	(75,460,086)	(76,369,629)	(77,286,714)	(78,209,558)	(79,136,642)	(80,092,795)
<b>Transmission</b>	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
<b>Distribution</b>	(48,093,353)	(48,405,810)	(48,719,509)	(49,034,756)	(49,350,713)	(49,667,331)	(49,984,952)	(50,303,560)	(50,622,914)	(50,944,158)	(51,266,339)	(51,588,811)
<b>General</b>	(1,128,348,300)	(1,132,445,937)	(1,135,879,301)	(1,138,845,856)	(1,143,264,415)	(1,147,101,619)	(1,150,998,814)	(1,154,038,269)	(1,156,526,942)	(1,160,886,545)	(1,163,888,510)	(1,167,731,191)
	(78,512,632)	(79,943,455)	(81,447,219)	(83,025,785)	(84,211,370)	(82,053,170)	(82,723,754)	(84,022,976)	(85,163,325)	(86,751,835)	(84,575,289)	(86,040,772)
<b>Storage and storage transmission</b>												
<b>CNG and LNG</b>	(152,068,279)	(152,676,388)	(153,285,271)	(153,852,886)	(154,464,623)	(155,077,538)	(155,693,390)	(156,311,018)	(156,925,937)	(157,554,581)	(158,183,173)	(158,815,203)
	(2,338,056)	(2,344,718)	(2,351,380)	(2,358,042)	(2,364,704)	(2,371,366)	(2,378,028)	(2,384,690)	(2,391,352)	(2,398,014)	(2,404,676)	(2,411,338)
<b>Total Accumulated Depreciation</b>	(1,490,025,651)	(1,497,313,169)	(1,504,014,929)	(1,504,867,496)	(1,512,274,038)	(1,511,572,297)	(1,517,930,061)	(1,524,121,178)	(1,529,608,220)	(1,537,435,725)	(1,540,145,664)	(1,547,371,146)
<b>Storage Gas</b>	28,079,689	28,109,966	28,108,643	28,107,067	28,105,977	28,104,053	28,102,207	28,100,334	28,098,463	28,096,641	28,096,574	28,096,574
<b>Customer Contributions</b>	(6,434,054)	(6,433,512)	(6,638,481)	(6,922,974)	(7,130,245)	(7,552,440)	(7,760,955)	(8,091,481)	(7,838,253)	(7,417,260)	(7,952,657)	(8,157,679)
<b>Leasehold Improvements</b>	26,187,706	26,061,883	25,971,134	25,674,404	25,543,252	25,471,413	25,391,474	25,449,267	25,730,859	25,959,584	26,171,929	26,154,104
<b>Total Rate Base Excluding ADIT and WC</b>	2,105,515,939	2,108,925,145	2,115,921,216	2,130,260,833	2,133,791,449	2,138,585,335	2,144,329,926	2,147,761,939	2,164,594,713	2,169,587,996	2,185,200,002	2,204,344,339
<b>Less: ADIT</b>	(459,997,519)	(461,772,246)	(462,442,209)	(463,428,765)	(462,268,773)	(462,064,697)	(462,405,278)	(462,264,958)	(462,700,296)	(392,234,980)	(394,137,158)	(399,890,124)
<b>Total System Rate Base Less Working Capital</b>	1,645,518,420	1,647,152,899	1,653,479,006	1,666,832,068	1,671,522,676	1,676,520,638	1,681,924,648	1,685,496,981	1,701,894,416	1,777,353,016	1,791,062,844	1,804,454,215
<b>Add: Working Capital</b>	27,814,171	30,071,331	25,400,967	19,932,736	20,431,613	19,879,875	18,951,076	18,735,750	19,180,877	19,007,793	18,805,274	19,995,254
<b>Total System Rate Base (Less Gas Reserves)</b>	<b>1,673,332,592</b>	<b>1,677,224,230</b>	<b>1,678,879,973</b>	<b>1,686,764,804</b>	<b>1,691,954,289</b>	<b>1,696,400,513</b>	<b>1,700,875,724</b>	<b>1,704,232,731</b>	<b>1,721,075,294</b>	<b>1,796,360,809</b>	<b>1,809,868,118</b>	<b>1,824,449,469</b>

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

<b>OREGON</b>	2021 January OREGON	2021 February OREGON	2021 March OREGON	2021 April OREGON	2021 May OREGON	2021 June OREGON	2021 July OREGON	2021 August OREGON	2021 September OREGON	2021 October OREGON	2021 November OREGON	2021 December OREGON
<b>Gross Plant</b>												
<b>Intangible</b>	152,086,338	152,620,962	152,899,893	151,047,873	151,937,291	148,168,768	148,216,897	151,452,961	152,347,687	152,688,498	153,923,071	156,908,896
<b>Software</b>	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348
<b>Other</b>	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
<b>Production</b>	200,127,916	200,151,650	200,962,143	201,355,286	201,831,862	202,091,223	202,996,753	203,230,238	204,095,156	204,157,217	204,202,575	204,561,129
<b>Transmission</b>	2,186,979,774	2,194,773,237	2,203,926,228	2,208,024,086	2,215,443,343	2,223,238,204	2,232,065,248	2,237,118,374	2,244,154,229	2,249,629,603	2,254,289,922	2,262,203,851
<b>Distribution</b>	252,429,748	252,985,468	253,908,654	263,898,233	264,375,527	262,433,741	262,631,348	263,073,785	263,298,786	264,964,174	272,755,370	283,915,305
<b>General</b>												
<b>Storage and storage transmission</b>	336,588,935	336,794,839	337,250,511	338,123,236	338,568,717	340,110,142	340,776,158	340,813,594	344,312,202	345,071,101	347,533,080	347,788,745
<b>CNG and LNG</b>	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261	3,383,261
<b>Total Gross Plant</b>	3,132,355,517	3,141,468,963	3,153,090,236	3,166,591,522	3,176,299,548	3,180,184,886	3,190,829,211	3,199,831,760	3,212,350,868	3,220,653,399	3,236,846,825	3,259,520,733
<b>Accumulated Depreciation</b>												
<b>Intangible</b>	(70,721,004)	(71,456,591)	(72,195,325)	(68,143,393)	(68,911,002)	(65,977,833)	(66,729,354)	(67,533,663)	(68,344,641)	(69,160,712)	(69,980,532)	(70,826,059)
<b>Production</b>	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
<b>Transmission</b>	(47,879,075)	(48,189,785)	(48,501,142)	(48,813,440)	(49,126,422)	(49,439,985)	(49,754,454)	(50,069,884)	(50,386,015)	(50,703,055)	(51,020,089)	(51,337,407)
<b>Distribution</b>	(1,003,474,573)	(1,006,965,037)	(1,009,865,685)	(1,012,327,880)	(1,016,135,878)	(1,019,439,984)	(1,022,562,499)	(1,025,078,727)	(1,027,168,537)	(1,030,815,805)	(1,033,361,643)	(1,036,631,320)
<b>General</b>	(69,380,137)	(70,650,819)	(71,986,596)	(73,388,719)	(74,439,689)	(75,537,374)	(76,681,152)	(77,871,152)	(79,119,767)	(80,426,717)	(81,788,416)	(83,163,300)
<b>Storage and storage transmission</b>	(136,542,718)	(137,089,010)	(137,635,992)	(138,146,200)	(138,695,725)	(139,246,299)	(139,799,492)	(140,354,266)	(140,906,626)	(141,471,217)	(142,035,762)	(142,603,369)
<b>CNG and LNG</b>	(2,086,715)	(2,092,661)	(2,098,607)	(2,104,553)	(2,110,498)	(2,116,444)	(2,122,390)	(2,128,336)	(2,134,282)	(2,140,228)	(2,146,173)	(2,152,119)
<b>Total Accumulated Depreciation</b>	(1,330,775,258)	(1,337,134,939)	(1,342,974,382)	(1,343,615,220)	(1,350,110,251)	(1,349,448,955)	(1,354,787,960)	(1,360,137,064)	(1,364,922,903)	(1,371,860,768)	(1,374,165,651)	(1,380,477,639)
<b>Storage Gas</b>	25,021,811	25,048,791	25,047,612	25,046,208	25,045,236	25,043,522	25,041,877	25,040,207	25,038,540	25,036,917	25,036,857	25,036,857
<b>Customer Contributions</b>	(5,294,650)	(5,265,016)	(5,430,828)	(5,520,969)	(5,634,432)	(5,744,335)	(5,852,943)	(6,009,748)	(6,166,553)	(6,319,653)	(6,471,002)	(6,621,491)
<b>Leasehold Improvements</b>	23,011,729	22,901,008	22,821,590	22,558,334	22,442,857	22,380,316	22,310,546	22,236,702	22,161,598	22,082,311	22,013,404	21,944,071
<b>Total Rate Base Excluding ADIT and WC</b>	1,844,319,148	1,847,018,806	1,852,554,228	1,865,059,874	1,868,042,958	1,872,415,433	1,877,540,731	1,881,088,857	1,889,389,549	1,891,332,206	1,905,420,434	1,921,657,531
<b>Less: ADIT</b>	(412,417,148)	(414,081,672)	(414,597,612)	(415,451,211)	(414,517,251)	(414,368,639)	(414,570,976)	(414,416,906)	(414,747,497)	(414,727,563)	(414,425,032)	(414,652,647)
<b>Total Rate Base Less Working Capital</b>	1,431,902,001	1,432,937,134	1,437,956,616	1,449,608,663	1,453,525,708	1,458,046,794	1,462,969,755	1,466,671,951	1,474,642,053	1,529,604,643	1,541,995,402	1,553,004,884
<b>Add: Working Capital</b>	24,935,556	26,959,112	22,772,105	17,775,076	18,219,951	17,727,937	16,888,064	16,696,179	17,092,849	16,959,416	16,778,722	17,840,464
<b>Total Oregon Rate Base (Less Gas Reserves)</b>	<b>1,456,837,556</b>	<b>1,459,896,246</b>	<b>1,460,728,721</b>	<b>1,467,383,739</b>	<b>1,471,745,659</b>	<b>1,475,774,731</b>	<b>1,479,857,819</b>	<b>1,483,368,129</b>	<b>1,491,734,902</b>	<b>1,546,564,059</b>	<b>1,558,774,124</b>	<b>1,570,845,348</b>

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

<b>WASHINGTON</b>		2021 January	2021 February	2021 March	2021 April	2021 May	2021 June	2021 July	2021 August	2021 September	2021 October	2021 November	2021 December
		WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
<b>Gross Plant</b>													
<b>Intangible</b>	<b>Software</b>	19,898,665	19,968,614	20,005,109	19,762,794	19,879,164	19,386,098	19,392,395	19,815,795	19,932,859	19,977,450	20,138,979	20,529,638
	<b>Other</b>	447	447	447	447	447	447	447	447	447	447	447	447
<b>Production</b>		0	0	0	0	0	0	0	0	0	0	0	0
<b>Transmission</b>		1,115,634	1,115,634	1,873,773	1,891,282	1,906,778	1,993,711	2,028,513	2,028,916	2,085,669	3,281,129	3,289,035	3,291,600
<b>Distribution</b>		322,008,484	323,525,396	324,932,013	325,635,489	326,949,515	328,127,463	329,727,160	330,136,398	338,770,403	342,170,265	342,765,407	344,497,651
<b>General</b>		38,756,258	38,822,678	38,944,895	41,142,135	41,221,512	40,938,866	40,988,865	41,050,350	41,086,845	35,756,816	37,143,001	38,905,047
<b>Storage and storage transmission</b>		37,101,150	37,126,313	37,182,000	37,288,655	37,343,097	37,531,472	37,612,865	37,617,440	38,044,999	38,137,743	38,438,618	38,469,862
<b>CNG and LNG</b>		407,508	407,508	407,508	407,508	407,508	407,508	407,508	407,508	407,508	407,508	407,508	407,508
<b>Total Gross Plant</b>		419,288,146	420,966,591	423,345,745	426,128,309	427,708,021	428,385,564	430,157,752	431,056,854	440,328,730	439,731,357	442,182,994	446,101,754
<b>Accumulated Depreciation</b>													
<b>Intangible</b>		(9,252,991)	(9,349,234)	(9,445,888)	(8,915,742)	(9,016,174)	(8,632,404)	(8,730,732)	(8,835,966)	(8,942,073)	(9,048,846)	(9,156,109)	(9,266,736)
<b>Production</b>		0	0	0	0	0	0	0	0	0	0	0	0
<b>Transmission</b>		(214,277)	(216,025)	(218,367)	(221,316)	(224,291)	(227,347)	(230,498)	(233,676)	(236,899)	(241,103)	(246,250)	(251,404)
<b>Distribution</b>		(124,873,727)	(125,480,900)	(126,013,616)	(126,517,976)	(127,128,536)	(127,661,634)	(128,436,316)	(128,959,542)	(129,358,406)	(130,070,740)	(130,526,867)	(131,099,872)
<b>General</b>		(9,922,380)	(10,089,961)	(10,265,394)	(10,449,768)	(10,592,807)	(10,308,847)	(10,401,400)	(10,556,654)	(10,694,844)	(9,873,117)	(9,644,873)	(9,804,443)
<b>Storage and storage transmission</b>		(15,525,561)	(15,587,378)	(15,649,279)	(15,706,686)	(15,768,898)	(15,831,239)	(15,893,899)	(15,956,752)	(16,019,311)	(16,083,364)	(16,147,412)	(16,211,834)
<b>CNG and LNG</b>		(251,341)	(252,057)	(252,773)	(253,490)	(254,206)	(254,922)	(255,638)	(256,354)	(257,070)	(257,787)	(258,503)	(259,219)
<b>Total Accumulated Depreciation</b>		(160,040,278)	(160,975,555)	(161,845,317)	(162,064,978)	(162,984,913)	(162,916,393)	(163,948,482)	(164,798,944)	(165,508,603)	(165,574,957)	(165,980,013)	(166,893,507)
<b>Storage Gas</b>		3,057,878	3,061,175	3,061,031	3,060,860	3,060,741	3,060,531	3,060,330	3,060,126	3,059,923	3,059,724	3,059,717	3,059,717
<b>Customer Contributions</b>		(1,139,403)	(1,168,495)	(1,207,652)	(1,402,004)	(1,495,813)	(1,808,105)	(1,908,011)	(2,081,733)	(2,144,699)	(2,097,607)	(2,641,655)	(2,736,189)
<b>Leasehold Improvements</b>		3,175,976	3,160,875	3,149,544	3,116,070	3,100,395	3,091,097	3,080,928	3,085,565	3,114,261	3,137,273	3,158,525	3,155,033
<b>Total Rate Base Excluding ADIT and WC</b>		264,342,320	265,044,591	266,503,351	268,838,256	269,388,431	269,812,695	270,442,517	270,321,869	278,849,611	278,255,791	279,779,568	282,686,808
<b>Less: ADIT</b>		(47,580,371)	(47,690,574)	(47,844,598)	(47,977,554)	(47,751,522)	(47,696,058)	(47,834,303)	(47,848,052)	(47,952,800)	(30,507,417)	(30,712,126)	(31,237,477)
<b>Total Rate Base Less Working Capital</b>		<b>216,761,949</b>	<b>217,354,017</b>	<b>218,658,753</b>	<b>220,860,702</b>	<b>221,636,909</b>	<b>222,116,637</b>	<b>222,608,214</b>	<b>222,473,817</b>	<b>230,896,812</b>	<b>247,748,373</b>	<b>249,067,442</b>	<b>251,449,332</b>
<b>Add: Working Capital</b>		2,878,616	3,112,219	2,628,862	2,157,660	2,211,662	2,151,938	2,063,011	2,039,571	2,088,028	2,048,376	2,026,552	2,154,790
<b>Total Washington Rate Base</b>		<b>219,640,564</b>	<b>220,466,237</b>	<b>221,287,615</b>	<b>223,018,362</b>	<b>223,848,571</b>	<b>224,268,575</b>	<b>224,671,226</b>	<b>224,513,388</b>	<b>232,984,839</b>	<b>249,796,750</b>	<b>251,093,993</b>	<b>253,604,122</b>

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



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

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
<b>Volumes</b>												
Residential	8,688,963	7,188,191	6,946,471	5,363,609	2,915,684	2,228,620	1,649,152	1,291,763	1,352,135	1,806,046	4,909,922	8,269,806
Commercial	3,658,957	3,066,029	2,975,020	2,152,992	1,124,423	889,955	787,337	634,022	675,003	821,962	1,945,102	3,273,845
Industrial Firm	363,635	345,612	353,694	289,484	190,548	161,622	160,481	156,085	158,837	191,087	278,298	369,346
Interruptible	131,119	126,025	117,832	98,873	87,334	78,777	76,697	73,263	74,825	93,258	113,066	127,248
<b>Transport Firm</b>	1,206,639	1,131,084	1,154,432	971,622	900,608	870,251	851,402	898,594	864,656	995,558	1,049,446	1,136,011
<b>Transport Interruptible</b>	634,770	597,069	724,341	450,259	487,118	470,406	526,275	588,461	715,053	965,141	660,040	614,309
<b>Total</b>	14,684,083	12,454,010	12,271,790	9,326,839	5,705,715	4,699,631	4,051,344	3,642,188	3,840,509	4,873,052	8,955,874	13,790,565
<b>Customers</b>												
Residential	80,408	80,665	80,880	81,063	81,150	81,360	81,584	81,774	82,030	82,546	82,832	83,239
Commercial	7,331	7,298	7,335	7,283	7,180	7,220	7,277	7,249	7,224	7,183	7,272	7,230
Industrial Firm	53	53	53	53	53	53	53	51	50	49	48	48
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
<b>Transport Firm</b>	22	22	22	22	22	22	22	22	22	22	22	21
<b>Transport Interruptible</b>	10	10	10	10	10	10	10	10	10	10	10	10
<b>Total</b>	87,829	88,053	88,305	88,436	88,420	88,670	88,951	89,111	89,341	89,815	90,189	90,553
<b>Use per Customer</b>												
Residential	108	89	86	66	36	27	20	16	16	22	59	99
Commercial	499	420	406	296	157	123	108	87	93	114	267	453
Industrial Firm	6,861	6,521	6,673	5,462	3,595	3,049	3,028	3,060	3,177	3,900	5,798	7,695
Interruptible	26,224	25,205	23,566	19,775	17,467	15,755	15,339	14,653	14,965	18,652	22,613	25,450
<b>Transport Firm</b>	54,847	51,413	52,474	44,165	40,937	39,557	38,700	40,845	39,303	45,253	47,702	54,096
<b>Transport Interruptible</b>	63,477	59,707	72,434	45,026	48,712	47,041	52,628	58,846	71,505	96,514	66,004	61,431

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

<b>12 Months Ended</b>	<b>2020 January</b>	<b>2020 February</b>	<b>2020 March</b>	<b>2020 April</b>	<b>2020 May</b>	<b>2020 June</b>	<b>2020 July</b>	<b>2020 August</b>	<b>2020 September</b>	<b>2020 October</b>	<b>2020 November</b>	<b>2020 December</b>
<b>Volumes</b>												
<b>Residential</b>	55,081,760	53,824,540	51,753,794	52,830,507	52,910,806	53,331,270	53,469,552	53,548,818	53,611,257	52,607,465	52,220,429	52,610,362
<b>Commercial</b>	24,463,487	24,081,161	23,183,882	23,389,547	23,079,838	22,957,292	22,835,542	22,729,787	22,613,504	22,137,381	21,890,645	22,004,647
<b>Industrial Firm</b>	3,168,006	3,138,419	3,083,367	3,105,878	3,087,285	3,068,553	3,047,752	3,017,296	3,040,033	3,017,593	3,001,835	3,018,729
<b>Interruptible</b>	1,258,219	1,260,153	1,270,205	1,268,998	1,262,685	1,258,087	1,250,426	1,237,330	1,228,480	1,209,564	1,205,870	1,198,317
<b>Transport Firm</b>	12,561,528	12,588,240	12,773,559	12,654,454	12,497,919	12,424,361	12,326,865	12,317,687	12,317,619	12,219,714	12,144,956	12,030,303
<b>Transport Interruptible</b>	8,085,734	7,908,137	7,734,415	7,658,849	7,639,905	7,640,395	7,630,728	7,725,716	7,636,298	7,457,784	7,453,848	7,433,242
<b>Total</b>	104,618,734	102,800,650	99,799,222	100,908,233	100,478,438	100,679,958	100,560,865	100,576,634	100,447,191	98,649,501	97,917,583	98,295,600
<b>Average Customers</b>												
<b>Residential</b>	78,991	79,224	79,458	79,691	79,921	80,152	80,389	80,623	80,859	81,117	81,367	81,628
<b>Commercial</b>	7,254	7,261	7,265	7,266	7,257	7,255	7,261	7,264	7,268	7,263	7,262	7,257
<b>Industrial Firm</b>	54	54	54	54	54	53	53	53	53	52	52	51
<b>Interruptible</b>	5	5	5	5	5	5	5	5	5	5	5	5
<b>Transport Firm</b>	23	22	22	22	22	22	22	22	22	22	22	22
<b>Transport Interruptible</b>	12	12	12	11	11	11	11	11	11	10	10	10
<b>Total</b>	86,339	86,577	86,816	87,049	87,269	87,498	87,741	87,978	88,217	88,470	88,719	88,973
<b>12 Month Use per Average Customer</b>												
<b>Residential</b>	697	679	651	663	662	665	665	664	663	649	642	645
<b>Commercial</b>	3,372	3,317	3,191	3,219	3,180	3,164	3,145	3,129	3,111	3,048	3,014	3,032
<b>Industrial Firm</b>	58,486	58,119	57,276	57,874	57,706	57,535	57,324	57,110	57,814	57,753	57,913	58,711
<b>Interruptible</b>	251,644	252,031	254,041	253,800	252,537	251,617	250,085	247,466	245,696	241,913	241,174	239,663
<b>Transport Firm</b>	556,230	574,368	580,616	575,202	568,087	564,744	560,312	559,895	559,892	555,442	552,043	548,911
<b>Transport Interruptible</b>	664,581	673,033	672,558	675,781	684,171	694,581	704,375	724,286	727,266	721,721	733,165	743,324

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

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

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

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