

October 2022 Activity

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

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,320,205			70,734			3,249,471
		1,796,360,809			251,881,599			1,544,479,210
		0.18%			0.03%			0.21%

			October 2022						
	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary									
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>							
Sales of Gas									
480.1	Residential		17,687,183	17,687,183	2,223,020	2,223,020	15,464,163		15,464,163
481.1	Commercial		10,063,622	10,063,622	1,050,256	1,050,256	9,013,366		9,013,366
481.2	Industrial Firm		2,017,173	2,017,173	148,723	148,723	1,868,451		1,868,451
481.3	Interruptible		3,266,061	3,266,061	67,177	67,177	3,198,884		3,198,884
481.5	Interruptible Incentive		0	0	0	0	0		0
495.20	Unbilled Revenue	A	13,713,283	13,713,283	1,575,707	1,575,707	12,137,575		12,137,575
	Total Sales of Gas		33,034,040	33,034,283	4,674,732	4,674,732	29,544,864	12,137,575	41,682,439
Transportation Revenue									
489.4	North Mist		1,619,228	1,619,228	0	0	1,619,228		1,619,228
489.12	Industrial Firm		981,441	981,441	119,732	119,732	861,708		861,708
489.13	Interruptible		626,800	626,800	83,993	83,993	542,807		542,807
489.15	Interruptible Incentive		0	0	0	0	0		0
489.3	Agency Fee/Balancing		0	0	0	0	0		0
	Total Transportation Revenue		3,227,468	3,227,468	203,726	203,726	3,023,742	0	3,023,742
495.6	Rate Adjustments - Amortizations		5,116,200	5,116,200	(208,963)	(208,963)	5,325,163		5,325,163
Miscellaneous Revenues									
487	Late Payment Charge		31,216	31,216	1,282	1,282	29,934		29,934
488.0	Seasonal Reconnect Fee		0	0	0	0	0		0
488.0	Delinquent Reconnect Fee		0	0	0	0	0		0
488.1	Returned Check Charge		37,365	37,365	5,265	5,265	32,100		32,100
488.3	Recon Charge CR During Office Hours		150	150	0	0	150		150
488.4	Field Collection Charge		0	0	0	0	0		0
488.5	Recon Charge CR After Office Hours		0	0	0	0	0		0
488.6	Recon Charge Seas During Office Hours		0	0	0	0	0		0
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	6,255	6,255	0	0	6,255		6,255
495.1	Meter Rentals		16,055	16,055	1,535	1,535	14,520		14,520
495.2	Other Gas Revenue - Miscellaneous		38,534	38,534	737	737	37,797		37,797
	Total Miscellaneous Revenues		123,320	123,320	8,819	8,819	114,502	6,255	120,756
	Total Operating Revenue		41,501,028	41,501,537	5,220,566	5,220,566	38,008,270	12,143,830	50,152,100
Cost of Gas									
804.7	WACOG Incurred		16,398,748	16,398,748	1,914,058	1,914,058	14,484,690		14,484,690
805.7	WACOG Deferred		(1,905,243)	(1,905,243)	(507,151)	(507,151)	(1,398,092)		(1,398,092)
804.6	Demand Incurred		6,889,961	6,889,961	763,408	763,408	6,126,553		6,126,553
805.8	Demand Deferred		(3,000,922)	(3,000,922)	(334,629)	(334,629)	(2,666,293)		(2,666,293)
805.4	Amortization of Gas Costs		1,190,291	1,190,291	4,121	4,121	1,186,170		1,186,170
	Total Cost of Gas		19,572,835	19,572,835	1,839,807	1,839,807	17,733,028	0	17,733,028
407	Environmental Expense		0	671,660	0	0	22,038		649,622
Detail Operations & Maintenance									
	Other Taxes	O&M	1,759,371	15,001,203	16,760,574	20,036	1,742,342	1,762,378	13,258,860
408.11	Property		2,512,826	2,512,826	126,327	126,327	2,386,499		2,386,499
408.12	Franchise		1,258,340	1,258,340	184,720	184,720	1,073,620		1,073,620
408.13	Payroll	C	546,663	546,663	6,938	51,048	495,614		495,614
408.14	Other		76,285	76,285	6,938	6,938	69,347		69,347
408.15	Regulatory		0	0	0	0	0		0
	Total Other Taxes		3,847,450	546,663	4,394,113	317,984	51,048	3,529,466	495,614
403.1	Depreciation	D	10,206,472	10,206,472	1,099,237	1,099,237	9,107,235		9,107,235
Income Taxes									
409.11	Federal Income Taxes			171,911		(94,791)			266,702
410.1	Federal Income Taxes - Deferred			90,784		0			90,784
411.4	Federal Income Tax Credit			(52,721)		30			(52,751)
409.1	Oregon Income Taxes			60,673		0			60,673
410.1	Oregon Income Taxes - Deferred			24,060		0			24,060
411.1	Oregon Income Tax Credit			0		0			0
	Total Income Taxes			294,707		(94,761)			389,468
	Total Operating Revenue Deductions		25,179,656	25,754,337	51,900,360	2,177,827	2,892,628	4,997,732	22,861,710
	Net Operating Income		3,320,205	3,320,205	3,320,205	3,320,205	3,320,205	3,320,205	3,249,471

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total

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

Rate Base				
101	Gross Plant	3,660,384,757	439,731,357	3,220,653,399
108.1X	Accumulated Depreciation	(1,537,435,725)	(165,574,957)	(1,371,860,768)
ADJ	Working Capital Allowance	19,007,793	2,048,376	16,959,416
117.X	Storage Gas - Cushion	28,096,641	3,059,724	25,036,917
186.XX	Leasehold Improvements	25,959,584	3,137,273	22,822,311
252.XX	Customer Contributions	(7,417,260)	(2,097,607)	(5,319,653)
283.XX	Deferred Taxes - Federal	(319,934,290)	(28,422,568)	(291,511,722)
283.XX	Deferred Taxes - State	(72,300,690)	0	(72,300,690)
Total Rate Base		1,796,360,809	251,881,599	1,544,479,210
Rate Of Return on Rate Base		0.18%	0.03%	0.21%

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		113,792,871			13,876,873			99,915,998
		1,756,821,968			240,491,983			1,516,329,985
		6.48%			5.77%			6.59%

October 2022

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	System		Washington		Washington		Oregon		Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Sales of Gas											
480.1	Residential	519,662,711	0	519,662,711	66,539,943	0	66,539,943	453,122,769	0	453,122,769	
481.1	Commercial	243,489,145	0	243,489,145	26,668,988	0	26,668,988	216,820,156	0	216,820,156	
481.2	Industrial Firm	24,205,710	0	24,205,710	2,620,021	0	2,620,021	21,585,689	0	21,585,689	
481.3	Interruptible	30,996,078	0	30,996,078	833,356	0	833,356	30,162,722	0	30,162,722	
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue	0	(21,208,408)	(21,208,408)	0	(3,424,219)	(3,424,219)	0	(17,784,189)	(17,784,189)	
	Total Sales of Gas	818,353,644	(21,208,408)	797,145,236	96,662,308	(3,424,219)	93,238,089	721,691,336	(17,784,189)	703,907,147	
Transportation Revenue											
489.4	North Mist	19,436,527	0	19,436,527	0	0	0	19,436,527	0	19,436,527	
489.12	Industrial Firm	12,276,157	0	12,276,157	1,518,667	0	1,518,667	10,757,490	0	10,757,490	
489.13	Interruptible	7,772,385	0	7,772,385	854,298	0	854,298	6,918,087	0	6,918,087	
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing	26,447	0	26,447	0	0	0	26,447	0	26,447	
	Total Transportation Revenue	39,511,516	0	39,511,516	2,372,964	0	2,372,964	37,138,552	0	37,138,552	
495.6	Rate Adjustments - Amortizations	31,740,339	0	31,740,339	(4,905,271)	0	(4,905,271)	36,645,610	0	36,645,610	
Miscellaneous Revenues											
487	Late Payment Charge	2,023,021	0	2,023,021	89,229	0	89,229	1,933,793	0	1,933,793	
488.0	Seasonal Reconnect Fee	800	0	800	0	0	0	800	0	800	
488.0	Delinquent Reconnect Fee	2,800	0	2,800	0	0	0	2,800	0	2,800	
488.1	Returned Check Charge	410,412	0	410,412	52,319	0	52,319	358,093	0	358,093	
488.3	Recon Charge CR During Office Hours	8,590	0	8,590	300	0	300	8,290	0	8,290	
488.4	Field Collection Charge	280	0	280	0	0	0	280	0	280	
488.5	Recon Charge CR After Office Hours	50	0	50	50	0	50	0	0	0	
488.6	Recon Charge Seas During Office Hours	3,560	0	3,560	200	0	200	3,360	0	3,360	
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	73,755	73,755	0	0	0	0	73,755	73,755	
495.1	Meter Rentals	186,452	0	186,452	18,081	0	18,081	168,371	0	168,371	
495.2	Other Gas Revenue - Miscellaneous	433,980	0	433,980	21,311	0	21,311	412,669	0	412,669	
	Total Miscellaneous Revenues	3,070,139	73,755	3,143,894	181,517	0	181,517	2,888,623	73,755	2,962,377	
	Total Operating Revenue	892,675,638	(21,134,653)	871,540,985	94,311,518	(3,424,219)	90,887,299	798,364,121	(17,710,434)	780,653,686	
Cost of Gas											
804.7	WACOG Incurred	281,004,644	0	281,004,644	35,386,163	0	35,386,163	245,618,481	0	245,618,481	
805.7	WACOG Deferred	(32,445,718)	0	(32,445,718)	(8,839,855)	0	(8,839,855)	(23,605,863)	0	(23,605,863)	
804.6	Demand Incurred	80,888,982	0	80,888,982	8,943,319	0	8,943,319	71,945,662	0	71,945,662	
805.8	Demand Deferred	(4,768,407)	0	(4,768,407)	(468,340)	0	(468,340)	(4,300,066)	0	(4,300,066)	
805.4	Amortization of Gas Costs	27,139,265	0	27,139,265	(47,892)	0	(47,892)	27,187,157	0	27,187,157	
	Total Cost of Gas	351,818,766	0	351,818,766	34,973,395	0	34,973,395	316,845,371	0	316,845,371	
407	Environmental Expense			11,148,447			321,670			10,826,776	
Detail	Operations & Maintenance	18,452,798	178,251,914	196,704,712	458,941	20,461,355	20,920,296	17,993,857	157,790,559	175,784,416	
Other Taxes											
408.11	Property	27,893,060	0	27,893,060	1,567,365	0	1,567,365	26,325,695	0	26,325,695	
408.12	Franchise	20,890,140	0	20,890,140	3,901,738	0	3,901,738	16,988,402	0	16,988,402	
408.13	Payroll	0	6,412,884	6,412,884	0	604,988	604,988	0	5,807,897	5,807,897	
408.14	Other	826,046	0	826,046	102,482	0	102,482	723,564	0	723,564	
408.15	Regulatory	2,709,710	0	2,709,710	164,074	0	164,074	2,545,635	0	2,545,635	
	Total Other Taxes	52,318,955	6,412,884	58,731,839	5,735,659	604,988	6,340,647	46,583,296	5,807,897	52,391,193	
403.1	Depreciation	0	112,550,669	112,550,669	0	12,287,418	12,287,418	0	100,263,251	100,263,251	
Income Taxes											
409.11	Federal Income Taxes			19,281,626			2,470,661			16,810,965	
410.1	Federal Income Taxes - Deferred			12,526,893			(281,391)			12,808,284	
411.4	Federal Income Tax Credit			(17,163,211)			(22,270)			(17,140,941)	
409.1	Oregon Income Taxes			3,525,529			0			3,525,529	
410.1	Oregon Income Taxes - Deferred			9,169,066			0			9,169,066	
411.1	Oregon Income Tax Credit			(546,222)			0			(546,222)	
	Total Income Taxes			26,793,681			2,167,000			24,626,681	
	Total Operating Revenue Deductions	422,590,519	297,215,467	757,748,114	41,167,995	33,353,760	77,010,426	381,422,524	263,861,707	680,737,688	
	Net Operating Income			113,792,871			13,876,873			99,915,998	

**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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
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			3,004,170			24,532,779
		26,009,470			3,155,866			22,853,605
		(7,060,813)			(1,523,757)			(5,537,056)
		(319,934,290)			(28,422,568)			(291,511,722)
		(72,300,690)			0			(72,300,690)
		1,756,821,968			240,491,983			1,516,329,985
		6.48%			5.77%			6.59%

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 219,428	\$ 16,909	\$ 202,519
818	Compressor Station Expense	\$ 223,077	\$ 28,677	\$ 194,400
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 432,354	\$ 41,016	\$ 391,338
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 27,273	\$ 2,330	\$ 24,943
834	Compressor Expense	\$ 159,501	\$ 15,714	\$ 143,786
	Total Underground Storage Expense	\$ 1,061,632	\$ 104,646	\$ 956,986
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 16,393	\$ 1,812	\$ 14,581
	Total Other Storage Expense	\$ 16,393	\$ 1,812	\$ 14,581
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 136,899	\$ 15,141	\$ 121,758
845	LNG Fuel	\$ (23,824)	\$ (2,635)	\$ (21,189)
Maintenance				
847	Supervision and Engineering	\$ 99,584	\$ 11,014	\$ 88,570
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	\$ 212,658	\$ 23,520	\$ 189,138
Transmission Expense				
Operation				
856	Mains Expense	\$ 220,685	\$ 25,184	\$ 195,501
Maintenance				
863	Maintenance of Mains	\$ 402	\$ 39	\$ 363
	Total Transmission Expense	\$ 221,087	\$ 25,222	\$ 195,865
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 265,748	\$ 22,982	\$ 242,766
874	Mains and Services Expense	\$ 1,416,121	\$ 124,400	\$ 1,291,721
875	Measuring and Regulator Station Expense - General	\$ 27,817	\$ 2,801	\$ 25,016
877	Measuring and Regulator Station Expense - City Gate	\$ 17,227	\$ 1,293	\$ 15,934
878	Meter and House Regulator Expense	\$ 267,639	\$ 31,326	\$ 236,313
879	Customer Installation Expense	\$ 1,773,319	\$ 208,603	\$ 1,564,716
880	Other Expense	\$ 89,334	\$ 3,296	\$ 86,037
881	Rents	\$ 35,812	\$ 4,383	\$ 31,430
Maintenance				
885	Supervision and Engineering	\$ 397,628	\$ 13,634	\$ 383,994
887	Mains	\$ 331,601	\$ 1,174	\$ 330,426
889	Measuring and Regulator Station Expense - General	\$ 104,977	\$ 8,866	\$ 96,111
891	Measuring and Regulator Station Expense - City Gate	\$ 44,517	\$ 5,273	\$ 39,244
892	Services	\$ 40,554	\$ 17,874	\$ 22,680
893	Meters and House Regulators	\$ 110,619	\$ 11,971	\$ 98,648
894	Other Equipment	\$ 2,151	\$ 130	\$ 2,021
	Total Distribution Expense	\$ 4,925,064	\$ 458,006	\$ 4,467,058

NW Natural

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 187,304	\$ 22,139	\$ 165,165
902 Meter Reading Expenses	\$ (4,792)	\$ (566)	\$ (4,226)
903 Customer Records and Collection Expense	\$ 1,515,837	\$ 177,147	\$ 1,338,691
904 Uncollectible Accounts	\$ 43,882	\$ 4,933	\$ 38,949
Total Customer Accounts Expense	\$ 1,742,231	\$ 203,652	\$ 1,538,579
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 187,392	\$ 19,798	\$ 167,593
909 Customer Information Expense	\$ 329,288	\$ 38,922	\$ 290,366
910 Miscellaneous Customer Service Expense	\$ 14,130	\$ 1,653	\$ 12,476
Total Customer Service and Informational	\$ 530,810	\$ 60,373	\$ 470,436
Sales Expense			
Operation			
911 Supervision	\$ 15,650	\$ 1,850	\$ 13,800
912 Demonstration and Selling Expense	\$ 96,238	\$ 11,301	\$ 84,937
913 Advertising	\$ 76,135	\$ 8,999	\$ 67,136
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	\$ 188,023	\$ 22,150	\$ 165,873
Administrative and General Expense			
Operation			
920 Administrative and General Salaries	\$ 3,891,925	\$ 477,195	\$ 3,414,730
921 Office Supplies and Expense	\$ 3,056,209	\$ 347,700	\$ 2,708,510
922 Administrative Expenses Transferred - Credit	\$ (2,389,296)	\$ (268,505)	\$ (2,120,791)
924 Property Insurance Premium	\$ 386,870	\$ 43,175	\$ 343,696
925 Injuries and Damages	\$ 2,262	\$ 252	\$ 2,010
926 Employee Pensions and Benefits	\$ 1,072,511	\$ 65,357	\$ 1,007,154
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 551,779	\$ 61,579	\$ 490,201
931 Rents	\$ 870,232	\$ 97,137	\$ 773,094
Maintenance			
932 Maintenance of General Plant	\$ 413,736	\$ 39,728	\$ 374,008
Total Administrative and General Expense	\$ 7,856,228	\$ 863,618	\$ 6,992,610
Total Operations and Maintenance Expense	\$ 16,754,128	\$ 1,763,001	\$ 14,991,127

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	direct-or Total	\$ 66,547	\$ -	\$ 66,547	\$ -	\$ -	\$ -	\$ 66,547	\$ -	\$ 66,547
	Firm Sales Volumes Total	\$ -	\$ 152,881	\$ 152,881	\$ -	\$ 16,909	\$ 16,909	\$ -	\$ 135,972	\$ 135,972
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
816 Wells Expense Total		\$ 66,547	\$ 152,881	\$ 219,428	\$ -	\$ 16,909	\$ 16,909	\$ 66,547	\$ 135,972	\$ 202,519
	direct-or Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 10,077	\$ 10,077	\$ -	\$ 1,114	\$ 1,114	\$ -	\$ 8,962	\$ 8,962
	transmission Total	\$ -	\$ 213,000	\$ 213,000	\$ -	\$ 27,562	\$ 27,562	\$ -	\$ 185,438	\$ 185,438
818 Compressor Station Expense Total		\$ -	\$ 223,077	\$ 223,077	\$ -	\$ 28,677	\$ 28,677	\$ -	\$ 194,400	\$ 194,400
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
819 Compressor Station Fuel Total		\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	3-factor Total	\$ -	\$ 6,969	\$ 6,969	\$ -	\$ 778	\$ 778	\$ -	\$ 6,192	\$ 6,192
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 61,563	\$ -	\$ 61,563	\$ -	\$ -	\$ -	\$ 61,563	\$ -	\$ 61,563
	Firm Sales Volumes Total	\$ -	\$ 363,822	\$ 363,822	\$ -	\$ 40,239	\$ 40,239	\$ -	\$ 323,583	\$ 323,583
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
820 Measuring and Regulator Station Expense Total		\$ 61,563	\$ 370,791	\$ 432,354	\$ -	\$ 41,016	\$ 41,016	\$ 61,563	\$ 329,775	\$ 391,338
	direct-or Total	\$ 6,208	\$ -	\$ 6,208	\$ -	\$ -	\$ -	\$ 6,208	\$ -	\$ 6,208
	Firm Sales Volumes Total	\$ -	\$ 21,065	\$ 21,065	\$ -	\$ 2,330	\$ 2,330	\$ -	\$ 18,735	\$ 18,735
832 Wells Expense Total		\$ 6,208	\$ 21,065	\$ 27,273	\$ -	\$ 2,330	\$ 2,330	\$ 6,208	\$ 18,735	\$ 24,943
	direct-or Total	\$ 17,417	\$ -	\$ 17,417	\$ -	\$ -	\$ -	\$ 17,417	\$ -	\$ 17,417
	Firm Sales Volumes Total	\$ -	\$ 142,084	\$ 142,084	\$ -	\$ 15,714	\$ 15,714	\$ -	\$ 126,369	\$ 126,369
834 Compressor Expense Total		\$ 17,417	\$ 142,084	\$ 159,501	\$ -	\$ 15,714	\$ 15,714	\$ 17,417	\$ 126,369	\$ 143,786
	Firm Sales Volumes Total	\$ -	\$ 16,362	\$ 16,362	\$ -	\$ 1,810	\$ 1,810	\$ -	\$ 14,552	\$ 14,552
	Sendout Volumes Total	\$ -	\$ 31	\$ 31	\$ -	\$ 3	\$ 3	\$ -	\$ 29	\$ 29
840 Supervision and Engineering Total		\$ -	\$ 16,393	\$ 16,393	\$ -	\$ 1,812	\$ 1,812	\$ -	\$ 14,581	\$ 14,581
	Firm Sales Volumes Total	\$ -	\$ 136,899	\$ 136,899	\$ -	\$ 15,141	\$ 15,141	\$ -	\$ 121,758	\$ 121,758
844 Supervision and Engineering Total		\$ -	\$ 136,899	\$ 136,899	\$ -	\$ 15,141	\$ 15,141	\$ -	\$ 121,758	\$ 121,758
	Firm Sales Volumes Total	\$ -	\$ (23,824)	\$ (23,824)	\$ -	\$ (2,635)	\$ (2,635)	\$ -	\$ (21,189)	\$ (21,189)
845 LNG Fuel Total		\$ -	\$ (23,824)	\$ (23,824)	\$ -	\$ (2,635)	\$ (2,635)	\$ -	\$ (21,189)	\$ (21,189)
	direct-or Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 99,584	\$ 99,584	\$ -	\$ 11,014	\$ 11,014	\$ -	\$ 88,570	\$ 88,570
847 Supervision and Engineering Total		\$ -	\$ 99,584	\$ 99,584	\$ -	\$ 11,014	\$ 11,014	\$ -	\$ 88,570	\$ 88,570
	3-factor Total	\$ -	\$ 150,600	\$ 150,600	\$ -	\$ 16,807	\$ 16,807	\$ -	\$ 133,793	\$ 133,793
	Direct-OR Total	\$ 5,350	\$ -	\$ 5,350	\$ -	\$ -	\$ -	\$ 5,350	\$ -	\$ 5,350
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 64,734	\$ 64,734	\$ -	\$ 8,377	\$ 8,377	\$ -	\$ 56,358	\$ 56,358
856 Mains Expense Total		\$ 5,350	\$ 215,335	\$ 220,685	\$ -	\$ 25,184	\$ 25,184	\$ 5,350	\$ 190,151	\$ 195,501
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 104	\$ -	\$ 104	\$ -	\$ -	\$ -	\$ 104	\$ -	\$ 104
	Transmission Total	\$ -	\$ 298	\$ 298	\$ -	\$ 39	\$ 39	\$ -	\$ 259	\$ 259
863 Maintenance of Mains Total		\$ 104	\$ 298	\$ 402	\$ -	\$ 39	\$ 39	\$ 104	\$ 259	\$ 363
	Sendout Volumes Total	\$ -	\$ 266,486	\$ 266,486	\$ -	\$ 23,078	\$ 23,078	\$ -	\$ 243,409	\$ 243,409
	transmission Total	\$ -	\$ (739)	\$ (739)	\$ -	\$ (96)	\$ (96)	\$ -	\$ (643)	\$ (643)
870 Supervision and Engineering Total		\$ -	\$ 265,748	\$ 265,748	\$ -	\$ 22,982	\$ 22,982	\$ -	\$ 242,766	\$ 242,766
	3-factor Total	\$ -	\$ 389,534	\$ 389,534	\$ -	\$ 43,472	\$ 43,472	\$ -	\$ 346,062	\$ 346,062
	customers-all Total	\$ -	\$ 659,975	\$ 659,975	\$ -	\$ 78,009	\$ 78,009	\$ -	\$ 581,966	\$ 581,966
	Direct-OR Total	\$ 340,509	\$ -	\$ 340,509	\$ -	\$ -	\$ -	\$ 340,509	\$ -	\$ 340,509
	Direct-WA Total	\$ 96	\$ -	\$ 96	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 12,687	\$ 12,687	\$ -	\$ 1,099	\$ 1,099	\$ -	\$ 11,588	\$ 11,588
	transmission Total	\$ -	\$ 13,320	\$ 13,320	\$ -	\$ 1,724	\$ 1,724	\$ -	\$ 11,596	\$ 11,596
874 Mains and Services Expense Total		\$ 340,606	\$ 1,075,515	\$ 1,416,121	\$ 96	\$ 124,303	\$ 124,400	\$ 340,509	\$ 951,212	\$ 1,291,721
	3-factor Total	\$ -	\$ 43	\$ 43	\$ -	\$ 5	\$ 5	\$ -	\$ 38	\$ 38
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 18,831	\$ 18,831	\$ -	\$ 1,631	\$ 1,631	\$ -	\$ 17,200	\$ 17,200
	Telemetering Total	\$ -	\$ 7,619	\$ 7,619	\$ -	\$ 994	\$ 994	\$ -	\$ 6,625	\$ 6,625
	transmission Total	\$ -	\$ 1,324	\$ 1,324	\$ -	\$ 171	\$ 171	\$ -	\$ 1,153	\$ 1,153
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 27,817	\$ 27,817	\$ -	\$ 2,801	\$ 2,801	\$ -	\$ 25,016	\$ 25,016
	customers-all Total	\$ -	\$ (6,290)	\$ (6,290)	\$ -	\$ (744)	\$ (744)	\$ -	\$ (5,547)	\$ (5,547)
	Sendout Volumes Total	\$ -	\$ 23,518	\$ 23,518	\$ -	\$ 2,037	\$ 2,037	\$ -	\$ 21,481	\$ 21,481
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 17,227	\$ 17,227	\$ -	\$ 1,293	\$ 1,293	\$ -	\$ 15,934	\$ 15,934
	3-factor Total	\$ -	\$ 47,247	\$ 47,247	\$ -	\$ 5,273	\$ 5,273	\$ -	\$ 41,974	\$ 41,974
	customers-all Total	\$ -	\$ 220,123	\$ 220,123	\$ -	\$ 26,019	\$ 26,019	\$ -	\$ 194,104	\$ 194,104
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 269	\$ 269	\$ -	\$ 35	\$ 35	\$ -	\$ 234	\$ 234
878 Meter and House Regulator Expense Total		\$ -	\$ 267,639	\$ 267,639	\$ -	\$ 31,326	\$ 31,326	\$ -	\$ 236,313	\$ 236,313
	3-factor Total	\$ -	\$ 175,644	\$ 175,644	\$ -	\$ 19,602	\$ 19,602	\$ -	\$ 156,042	\$ 156,042
	Customers-All Total	\$ -	\$ 1,583,732	\$ 1,583,732	\$ -	\$ 187,197	\$ 187,197	\$ -	\$ 1,396,535	\$ 1,396,535
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 13,943	\$ 13,943	\$ -	\$ 1,804	\$ 1,804	\$ -	\$ 12,139	\$ 12,139
879 Customer Installation Expense Total		\$ -	\$ 1,773,319	\$ 1,773,319	\$ -	\$ 208,603	\$ 208,603	\$ -	\$ 1,564,716	\$ 1,564,716
	3-factor Total	\$ -	\$ 5,968	\$ 5,968	\$ -	\$ 666	\$ 666	\$ -	\$ 5,302	\$ 5,302
	customers-all Total	\$ -	\$ 10,767	\$ 10,767	\$ -	\$ 1,273	\$ 1,273	\$ -	\$ 9,495	\$ 9,495
	Direct-OR Total	\$ 58,778	\$ -	\$ 58,778	\$ -	\$ -	\$ -	\$ 58,778	\$ -	\$ 58,778
	Direct-WA Total	\$ 173	\$ -	\$ 173	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 74	\$ 74	\$ -	\$ 8	\$ 8	\$ -	\$ 66	\$ 66
	Sendout Volumes Total	\$ -	\$ 13,557	\$ 13,557	\$ -	\$ 1,174	\$ 1,174	\$ -	\$ 12,383	\$ 12,383
	transmission Total	\$ -	\$ 16	\$ 16	\$ -	\$ 2	\$ 2	\$ -	\$ 14	\$ 14
880 Other Expense Total		\$ 58,951	\$ 30,382	\$ 89,334	\$ 173	\$ 3,123	\$ 3,296	\$ 58,778	\$ 27,259	\$ 86,037
	3-factor Total	\$ -	\$ 33,064	\$ 33,064	\$ -	\$ 3,690	\$ 3,690	\$ -	\$ 29,374	\$ 29,374
	Customers-The Dalles Total	\$ -	\$ 2,748	\$ 2,748	\$ -	\$ 693	\$ 693	\$ -	\$ 2,055	\$ 2,055
881 Rents Total		\$ -	\$ 35,812	\$ 35,812	\$ -	\$ 4,383	\$ 4,383	\$ -	\$ 31,430	\$ 31,430
	3-factor Total	\$ -	\$ 225,510	\$ 225,510	\$ -	\$ 25,167	\$ 25,167	\$ -	\$ 200,343	\$ 200,343
	customers-all Total	\$ -	\$ (139,435)	\$ (139,435)	\$ -	\$ (16,481)	\$ (16,481)	\$ -	\$ (122,954)	\$ (122,954)
	direct-or Total	\$ 269,619	\$ -	\$ 269,619	\$ -	\$ -	\$ -	\$ 269,619	\$ -	\$ 269,619
	Direct-WA Total	\$ (549)	\$ -	\$ (549)	\$ (549)	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 42,482	\$ 42,482	\$ -	\$ 5,497	\$ 5,497	\$ -	\$ 36,985	\$ 36,985
885 Supervision and Engineering Total		\$ 269,070	\$ 128,558	\$ 397,628	\$ (549)	\$ 14,183	\$ 13,634	\$ 269,619	\$ 114,375	\$ 383,994
	3-factor Total	\$ -	\$ 63	\$ 63	\$ -	\$ 7	\$ 7	\$ -	\$ 56	\$ 56
	Customers-All Total	\$ -	\$ 44	\$ 44	\$ -	\$ 5	\$ 5	\$ -	\$ 39	\$ 39
	direct-OR Total	\$ 322,513	\$ -	\$ 322,513	\$ -	\$ -	\$ -	\$ 322,513	\$ -	\$ 322,513
	direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 8,980	\$ 8,980	\$ -	\$ 1,162	\$ 1,162	\$ -	\$ 7,818	\$ 7,818
887 Mains Total		\$ 322,513	\$ 9,088	\$ 331,601	\$ -	\$ 1,174	\$ 1,174	\$ 322,513	\$ 7,913	\$ 330,426
	3-factor Total	\$ -	\$ 23	\$ 23	\$ -	\$ 3	\$ 3	\$ -	\$ 21	\$ 21
	customers-all Total	\$ -	\$ 453	\$ 453	\$ -	\$ 54	\$ 54	\$ -	\$ 400	\$ 400
	direct-OR Total	\$ 8,088	\$ -	\$ 8,088	\$ -	\$ -	\$ -	\$ 8,088	\$ -	\$ 8,088
	Sendout Volumes Total	\$ -								

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 870,232	\$ 870,232	\$ -	\$ 97,137	\$ 97,137	\$ -	\$ 773,094	\$ 773,094
932 Maintenance of General Plant Total		\$ 91,944	\$ 321,792	\$ 413,736	\$ 3,538	\$ 36,189	\$ 39,728	\$ 88,406	\$ 285,603	\$ 374,008
Grand Total		\$ 1,759,371	\$ 14,994,756	\$ 16,754,128	\$ 20,036	\$ 1,742,965	\$ 1,763,001	\$ 1,739,335	\$ 13,251,791	\$ 14,991,127

November 2022 Activity

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

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		22,305,414			4,029,078			18,276,337
		1,809,868,118			253,192,833			1,556,675,285
		1.23%			1.59%			1.17%

			November 2022								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary	Acct	Description									
			Alloc. Ref.								
		Sales of Gas									
480.1		Residential	54,676,003		54,676,003	6,512,542		6,512,542	48,163,461		48,163,461
481.1		Commercial	24,836,503		24,836,503	2,283,894		2,283,894	22,552,609		22,552,609
481.2		Industrial Firm	2,727,578		2,727,578	249,154		249,154	2,478,424		2,478,424
481.3		Interruptible	4,147,300		4,147,300	103,661		103,661	4,043,639		4,043,639
481.5		Interruptible Incentive	0		0	0		0	0		0
495.20		Unbilled Revenue		A	47,371,887		5,918,089	5,918,089	41,453,798		41,453,798
		Total Sales of Gas	86,387,385	47,371,887	133,759,272	9,149,252	5,918,089	15,067,341	77,238,133	41,453,798	118,691,931
		Transportation Revenue									
489.4		North Mist	1,619,228		1,619,228	0		0	1,619,228		1,619,228
489.12		Industrial Firm	1,197,096		1,197,096	140,568		140,568	1,056,528		1,056,528
489.13		Interruptible	747,683		747,683	75,661		75,661	672,022		672,022
489.15		Interruptible Incentive	0		0	0		0	0		0
489.3		Agency Fee/Balancing	1,418		1,418	0		0	1,418		1,418
		Total Transportation Revenue	3,565,424	0	3,565,424	216,229	0	216,229	3,349,196	0	3,349,196
495.6		Rate Adjustments - Amortizations	(9,287,463)		(9,287,463)	(500,117)		(500,117)	(8,787,347)		(8,787,347)
		Miscellaneous Revenues									
487		Late Payment Charge	(37,454)		(37,454)	986		986	(38,441)		(38,441)
488.0		Seasonal Reconnect Fee	200		200	0		0	200		200
488.0		Delinquent Reconnect Fee	1,700		1,700	0		0	1,700		1,700
488.1		Returned Check Charge	37,365		37,365	4,890		4,890	32,475		32,475
488.3		Recon Charge CR During Office Hours	1,305		1,305	25		25	1,280		1,280
488.4		Field Collection Charge	1,030		1,030	30		30	1,000		1,000
488.5		Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6		Recon Charge Seas During Office Hours	240		240	0		0	240		240
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	6,255		0	0		6,255	6,255
495.1		Meter Rentals	14,578		14,578	1,535		1,535	13,043		13,043
495.2		Other Gas Revenue - Miscellaneous	41,032		41,032	1,434		1,434	39,599		39,599
		Total Miscellaneous Revenues	59,996	6,255	66,250	8,900	0	8,900	51,096	6,255	57,351
		Total Operating Revenue	80,725,342	47,378,141	128,103,483	8,874,264	5,918,089	14,792,353	71,851,078	41,460,052	113,311,130
		Cost of Gas									
804.7		WACOG Incurred	57,920,940		57,920,940	6,116,555		6,116,555	51,804,384		51,804,384
805.7		WACOG Deferred	(3,915,399)		(3,915,399)	(740,335)		(740,335)	(3,175,064)		(3,175,064)
804.6		Demand Incurred	(9,626,939)		(9,626,939)	(1,088,807)		(1,088,807)	(8,538,132)		(8,538,132)
805.8		Demand Deferred	18,774,190		18,774,190	2,111,411		2,111,411	16,662,779		16,662,779
805.4		Amortization of Gas Costs	(306,589)		(306,589)	(506,065)		(506,065)	199,477		199,477
		Total Cost of Gas	62,846,203	0	62,846,203	5,892,759	0	5,892,759	56,953,444	0	56,953,444
407.03		Environmental Expense			1,658,744			107,500			1,551,244
Detail		Operations & Maintenance	2,133,630	O&M	15,997,826	48,959	1,850,002	1,898,961	2,084,671	14,147,824	16,232,495
		Other Taxes									
408.11		Property	2,678,902		2,678,902	133,563		133,563	2,545,339		2,545,339
408.12		Franchise	3,331,987		3,331,987	522,349		522,349	2,809,637		2,809,637
408.13		Payroll		C	559,691		52,265	52,265		507,426	507,426
408.14		Other	76,283		76,283	6,936		6,936	69,347		69,347
408.15		Regulatory	0		0	0		0	0		0
		Total Other Taxes	6,087,172	559,691	6,646,863	662,848	52,265	715,113	5,424,323	507,426	5,931,749
403.1		Depreciation		D	10,576,496		1,139,089	1,139,089		9,437,407	9,437,407
		Income Taxes									
409.11		Federal Income Taxes			4,512,223			1,012,193			3,500,030
410.11		Federal Income Taxes - Deferred			314,647			0			314,647
411.42		Federal Income Tax Credit			(1,417,338)			(2,340)			(1,414,998)
409.12		Oregon Income Taxes			910,837			0			910,837
410.12		Oregon Income Taxes - Deferred			1,617,938			0			1,617,938
411.12		Oregon Income Tax Credit			0			0			0
		Total Income Taxes			5,938,307			1,009,853			4,928,454
		Total Operating Revenue Deductions	71,067,005	27,134,013	105,798,069	6,604,567	3,041,356	10,763,275	64,462,438	24,092,657	95,034,794
		Net Operating Income			22,305,414			4,029,078			18,276,337

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

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,679,029,819			442,182,994			3,236,846,825
		(1,540,145,664)			(165,980,013)			(1,374,165,651)
		18,805,274			2,026,552			16,778,722
		28,096,574			3,059,717			25,036,857
		26,171,929			3,158,525			23,013,404
		(7,952,657)			(2,641,655)			(5,311,002)
		(321,267,427)			(28,613,287)			(292,654,140)
		(72,869,730)			0			(72,869,730)
		1,809,868,118			253,192,833			1,556,675,285
		1.23%			1.59%			1.17%

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		115,587,719			15,826,321			99,761,398
		<u>1,761,360,317</u>			<u>242,665,349</u>			<u>1,518,694,968</u>
		6.56%			6.52%			6.57%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	System		Washington		Washington		Oregon		Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Sales of Gas											
480.1	Residential	531,991,204	0	531,991,204	68,242,676	0	68,242,676	463,748,528	0	463,748,528	
481.1	Commercial	251,075,781	0	251,075,781	27,263,331	0	27,263,331	223,812,449	0	223,812,449	
481.2	Industrial Firm	24,950,900	0	24,950,900	2,696,454	0	2,696,454	22,254,446	0	22,254,446	
481.3	Interruptible	33,218,951	0	33,218,951	880,438	0	880,438	32,338,513	0	32,338,513	
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue	0	3,929,969	3,929,969	0	(179,191)	(179,191)	0	4,109,160	4,109,160	
	Total Sales of Gas	841,236,836	3,929,969	845,166,805	99,082,899	(179,191)	98,903,708	742,153,937	4,109,160	746,263,097	
Transportation Revenue											
489.4	North Mist	19,433,629	0	19,433,629	0	0	0	19,433,629	0	19,433,629	
489.12	Industrial Firm	12,428,065	0	12,428,065	1,524,074	0	1,524,074	10,903,991	0	10,903,991	
489.13	Interruptible	7,843,394	0	7,843,394	862,389	0	862,389	6,981,004	0	6,981,004	
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing	26,006	0	26,006	0	0	0	26,006	0	26,006	
	Total Transportation Revenue	39,731,094	0	39,731,094	2,386,464	0	2,386,464	37,344,630	0	37,344,630	
495.6	Rate Adjustments - Amortizations	23,107,510	0	23,107,510	(4,971,515)	0	(4,971,515)	28,079,025	0	28,079,025	
Miscellaneous Revenues											
487	Late Payment Charge	1,892,929	0	1,892,929	85,999	0	85,999	1,806,930	0	1,806,930	
488.0	Seasonal Reconnect Fee	900	0	900	0	0	0	900	0	900	
488.0	Delinquent Reconnect Fee	4,200	0	4,200	0	0	0	4,200	0	4,200	
488.1	Returned Check Charge	414,510	0	414,510	53,175	0	53,175	361,335	0	361,335	
488.3	Recon Charge CR During Office Hours	9,215	0	9,215	75	0	75	9,140	0	9,140	
488.4	Field Collection Charge	1,310	0	1,310	30	0	30	1,280	0	1,280	
489.5	Recon Charge CR After Office Hours	0	0	0	0	0	0	0	0	0	
488.6	Recon Charge Seas During Office Hours	1,670	0	1,670	50	0	50	1,620	0	1,620	
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	74,038	74,038	0	0	0	0	74,038	74,038	
495.1	Meter Rentals	185,885	0	185,885	18,129	0	18,129	167,756	0	167,756	
495.2	Other Gas Revenue - Miscellaneous	446,460	0	446,460	21,517	0	21,517	424,943	0	424,943	
	Total Miscellaneous Revenues	2,957,084	74,038	3,031,122	178,975	0	178,975	2,778,109	74,038	2,852,147	
Total Operating Revenue											
		907,032,524	4,004,007	911,036,531	96,676,823	(179,191)	96,497,632	810,355,701	4,183,198	814,538,899	
Cost of Gas											
804.7	WACOG Incurred	313,785,314	0	313,785,314	38,769,841	0	38,769,841	275,015,473	0	275,015,473	
805.7	WACOG Deferred	(34,842,515)	0	(34,842,515)	(9,388,467)	0	(9,388,467)	(25,454,048)	0	(25,454,048)	
804.6	Demand Incurred	65,028,155	0	65,028,155	7,173,148	0	7,173,148	57,855,007	0	57,855,007	
805.8	Demand Deferred	11,537,198	0	11,537,198	1,355,918	0	1,355,918	10,181,280	0	10,181,280	
805.4	Amortization of Gas Costs	25,967,248	0	25,967,248	(551,881)	0	(551,881)	26,519,130	0	26,519,130	
	Total Cost of Gas	381,475,401	0	381,475,401	37,358,559	0	37,358,559	344,116,841	0	344,116,841	
407.03	Environmental Expense			11,704,502				429,170		11,275,332	
Detail	Operations & Maintenance	18,900,405	181,053,637	199,954,042	445,369	20,832,088	21,277,457	18,455,036	160,221,549	178,676,585	
Other Taxes											
408.11	Property	28,292,501	0	28,292,501	1,551,505	0	1,551,505	26,740,996	0	26,740,996	
408.12	Franchise	22,109,395	0	22,109,395	4,059,011	0	4,059,011	18,050,384	0	18,050,384	
408.13	Payroll	0	6,456,687	6,456,687	0	604,862	604,862	0	5,851,825	5,851,825	
408.14	Other	823,139	0	823,139	91,059	0	91,059	732,080	0	732,080	
408.15	Regulatory	2,709,710	0	2,709,710	164,074	0	164,074	2,545,635	0	2,545,635	
	Total Other Taxes	53,934,744	6,456,687	60,391,432	5,865,649	604,862	6,470,512	48,069,095	5,851,825	53,920,920	
403.1	Depreciation	0	114,377,316	114,377,316	0	12,401,899	12,401,899	0	101,975,417	101,975,417	
Income Taxes											
409.11	Federal Income Taxes			19,273,182			3,030,380			16,242,802	
410.11	Federal Income Taxes - Deferred			11,237,312			(281,391)			11,518,703	
411.42	Federal Income Tax Credit			(15,617,646)			(15,276)			(15,602,370)	
409.12	Oregon Income Taxes			2,925,782			0			2,925,782	
410.12	Oregon Income Taxes - Deferred			9,773,147			0			9,773,147	
411.12	Oregon Income Tax Credit			(45,657)			0			(45,657)	
	Total Income Taxes			27,546,120			2,733,713			24,812,407	
Total Operating Revenue Deductions											
		454,310,550	301,887,641	795,448,813	43,669,578	33,838,849	80,671,311	410,640,972	268,048,791	714,777,502	
Net Operating Income											
				115,587,719			15,826,321			99,761,398	

**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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,595,552,084			426,881,997			3,168,670,087
		(1,510,050,545)			(162,672,576)			(1,347,377,969)
		23,548,767			2,528,429			21,020,338
		27,762,289			3,025,112			24,737,177
		25,834,902			3,138,694			22,696,208
		(7,150,023)			(1,623,021)			(5,527,002)
		(321,267,427)			(28,613,287)			(292,654,140)
		(72,869,730)			0			(72,869,730)
		1,761,360,317			242,665,349			1,518,694,968
		6.56%			6.52%			6.57%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2022

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 142,637	\$ 8,714	\$ 133,923
818	Compressor Station Expense	\$ 20,703	\$ 2,290	\$ 18,414
819	Compressor Station Fuel	\$ 59,044	\$ 7,640	\$ 51,404
820	Measuring and Regulator Station Expense	\$ 297,916	\$ 24,929	\$ 272,987
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 30,822	\$ 2,752	\$ 28,070
834	Compressor Expense	\$ 144,470	\$ 13,379	\$ 131,091
	Total Underground Storage Expense	<u>\$ 695,592</u>	<u>\$ 59,704</u>	<u>\$ 635,888</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 9,136	\$ 1,010	\$ 8,126
	Total Other Storage Expense	<u>\$ 9,136</u>	<u>\$ 1,010</u>	<u>\$ 8,126</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 110,116	\$ 12,179	\$ 97,937
845	LNG Fuel	\$ (54)	\$ (6)	\$ (48)
Maintenance				
847	Supervision and Engineering	\$ 144,418	\$ 15,973	\$ 128,445
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 254,479</u>	<u>\$ 28,145</u>	<u>\$ 226,334</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 355,815	\$ 43,065	\$ 312,750
Maintenance				
863	Maintenance of Mains	\$ 2,778	\$ 347	\$ 2,431
	Total Transmission Expense	<u>\$ 358,593</u>	<u>\$ 43,412</u>	<u>\$ 315,181</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 266,093	\$ 22,946	\$ 243,146
874	Mains and Services Expense	\$ 1,065,654	\$ 85,084	\$ 980,570
875	Measuring and Regulator Station Expense - General	\$ 33,302	\$ 3,230	\$ 30,072
877	Measuring and Regulator Station Expense - City Gate	\$ 45,024	\$ 3,690	\$ 41,334
878	Meter and House Regulator Expense	\$ 213,130	\$ 24,884	\$ 188,246
879	Customer Installation Expense	\$ 2,211,772	\$ 261,866	\$ 1,949,906
880	Other Expense	\$ 212,563	\$ 19,862	\$ 192,701
881	Rents	\$ 14,715	\$ 1,666	\$ 13,050
Maintenance				
885	Supervision and Engineering	\$ 450,249	\$ 8,717	\$ 441,531
887	Mains	\$ 272,684	\$ 3,371	\$ 269,312
889	Measuring and Regulator Station Expense - General	\$ 105,561	\$ 9,256	\$ 96,305
891	Measuring and Regulator Station Expense - City Gate	\$ (12,775)	\$ (3,973)	\$ (8,801)
892	Services	\$ 53,145	\$ 30,290	\$ 22,855
893	Meters and House Regulators	\$ 433,615	\$ 46,430	\$ 387,185
894	Other Equipment	\$ 464	\$ 55	\$ 409
	Total Distribution Expense	<u>\$ 5,365,196</u>	<u>\$ 517,374</u>	<u>\$ 4,847,821</u>

NW Natural

Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2022

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 162,427	\$ 19,199	\$ 143,229
902 Meter Reading Expenses	\$ 18,015	\$ 2,129	\$ 15,886
903 Customer Records and Collection Expense	\$ 1,528,768	\$ 178,169	\$ 1,350,600
904 Uncollectible Accounts	\$ 132,357	\$ 15,713	\$ 116,644
Total Customer Accounts Expense	\$ 1,841,568	\$ 215,210	\$ 1,626,358
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 167,605	\$ 17,981	\$ 149,624
909 Customer Information Expense	\$ 208,192	\$ 24,608	\$ 183,583
910 Miscellaneous Customer Service Expense	\$ 12,395	\$ 1,450	\$ 10,945
Total Customer Service and Informational	\$ 388,192	\$ 44,040	\$ 344,152
Sales Expense			
Operation			
911 Supervision	\$ 15,070	\$ 1,781	\$ 13,289
912 Demonstration and Selling Expense	\$ 184,048	\$ 21,752	\$ 162,296
913 Advertising	\$ 51,339	\$ 6,068	\$ 45,271
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	\$ 250,458	\$ 29,602	\$ 220,856
Administrative and General Expense			
Operation			
920 Administrative and General Salaries	\$ 3,572,933	\$ 434,492	\$ 3,138,441
921 Office Supplies and Expense	\$ 4,217,554	\$ 477,399	\$ 3,740,155
922 Administrative Expenses Transferred - Credit	\$ (2,309,294)	\$ (259,259)	\$ (2,050,035)
924 Property Insurance Premium	\$ 423,598	\$ 47,274	\$ 376,325
925 Injuries and Damages	\$ 12,676	\$ 1,415	\$ 11,262
926 Employee Pensions and Benefits	\$ 1,403,730	\$ 65,104	\$ 1,338,626
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 501,851	\$ 56,040	\$ 445,811
931 Rents	\$ 669,202	\$ 74,683	\$ 594,519
Maintenance			
932 Maintenance of General Plant	\$ 479,887	\$ 64,596	\$ 415,292
Total Administrative and General Expense	\$ 8,972,137	\$ 961,742	\$ 8,010,394
Total Operations and Maintenance Expense	\$ 18,135,350	\$ 1,900,240	\$ 16,235,110

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	direct-or Total	\$ 63,897	\$ -	\$ 63,897	\$ -	\$ -	\$ -	\$ 63,897	\$ -	\$ 63,897
	Firm Sales Volumes Total	\$ -	\$ 78,436	\$ 78,436	\$ -	\$ 8,675	\$ 8,675	\$ -	\$ 69,761	\$ 69,761
	transmission Total	\$ -	\$ 304	\$ 304	\$ -	\$ 39	\$ 39	\$ -	\$ 264	\$ 264
816 Wells Expense Total		\$ 63,897	\$ 78,740	\$ 142,637	\$ -	\$ 8,714	\$ 8,714	\$ 63,897	\$ 70,025	\$ 133,923
	direct-or Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 20,703	\$ 20,703	\$ -	\$ 2,290	\$ 2,290	\$ -	\$ 18,414	\$ 18,414
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
818 Compressor Station Expense Total		\$ -	\$ 20,703	\$ 20,703	\$ -	\$ 2,290	\$ 2,290	\$ -	\$ 18,414	\$ 18,414
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	transmission Total	\$ -	\$ 59,044	\$ 59,044	\$ -	\$ 7,640	\$ 7,640	\$ -	\$ 51,404	\$ 51,404
819 Compressor Station Fuel Total		\$ -	\$ 59,044	\$ 59,044	\$ -	\$ 7,640	\$ 7,640	\$ -	\$ 51,404	\$ 51,404
	3-factor Total	\$ -	\$ 2,707	\$ 2,707	\$ -	\$ 302	\$ 302	\$ -	\$ 2,405	\$ 2,405
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 72,541	\$ -	\$ 72,541	\$ -	\$ -	\$ -	\$ 72,541	\$ -	\$ 72,541
	Firm Sales Volumes Total	\$ -	\$ 222,668	\$ 222,668	\$ -	\$ 24,627	\$ 24,627	\$ -	\$ 198,041	\$ 198,041
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
820 Measuring and Regulator Station Expense Total		\$ 72,541	\$ 225,375	\$ 297,916	\$ -	\$ 24,929	\$ 24,929	\$ 72,541	\$ 200,446	\$ 272,987
	direct-or Total	\$ 5,941	\$ -	\$ 5,941	\$ -	\$ -	\$ -	\$ 5,941	\$ -	\$ 5,941
	Firm Sales Volumes Total	\$ -	\$ 24,881	\$ 24,881	\$ -	\$ 2,752	\$ 2,752	\$ -	\$ 22,129	\$ 22,129
832 Wells Expense Total		\$ 5,941	\$ 24,881	\$ 30,822	\$ -	\$ 2,752	\$ 2,752	\$ 5,941	\$ 22,129	\$ 28,070
	direct-or Total	\$ 23,505	\$ -	\$ 23,505	\$ -	\$ -	\$ -	\$ 23,505	\$ -	\$ 23,505
	Firm Sales Volumes Total	\$ -	\$ 120,965	\$ 120,965	\$ -	\$ 13,379	\$ 13,379	\$ -	\$ 107,586	\$ 107,586
834 Compressor Expense Total		\$ 23,505	\$ 120,965	\$ 144,470	\$ -	\$ 13,379	\$ 13,379	\$ 23,505	\$ 107,586	\$ 131,091
	Firm Sales Volumes Total	\$ -	\$ 9,136	\$ 9,136	\$ -	\$ 1,010	\$ 1,010	\$ -	\$ 8,126	\$ 8,126
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
840 Supervision and Engineering Total		\$ -	\$ 9,136	\$ 9,136	\$ -	\$ 1,010	\$ 1,010	\$ -	\$ 8,126	\$ 8,126
	Firm Sales Volumes Total	\$ -	\$ 110,116	\$ 110,116	\$ -	\$ 12,179	\$ 12,179	\$ -	\$ 97,937	\$ 97,937
844 Supervision and Engineering Total		\$ -	\$ 110,116	\$ 110,116	\$ -	\$ 12,179	\$ 12,179	\$ -	\$ 97,937	\$ 97,937
	Firm Sales Volumes Total	\$ -	\$ (54)	\$ (54)	\$ -	\$ (6)	\$ (6)	\$ -	\$ (48)	\$ (48)
845 LNG Fuel Total		\$ -	\$ (54)	\$ (54)	\$ -	\$ (6)	\$ (6)	\$ -	\$ (48)	\$ (48)
	direct-or Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 144,418	\$ 144,418	\$ -	\$ 15,973	\$ 15,973	\$ -	\$ 128,445	\$ 128,445
847 Supervision and Engineering Total		\$ -	\$ 144,418	\$ 144,418	\$ -	\$ 15,973	\$ 15,973	\$ -	\$ 128,445	\$ 128,445
	3-factor Total	\$ -	\$ 163,896	\$ 163,896	\$ -	\$ 18,291	\$ 18,291	\$ -	\$ 145,605	\$ 145,605
	Direct-OR Total	\$ 420	\$ -	\$ 420	\$ -	\$ -	\$ -	\$ 420	\$ -	\$ 420
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 127	\$ 127	\$ -	\$ 11	\$ 11	\$ -	\$ 116	\$ 116
	transmission Total	\$ -	\$ 191,373	\$ 191,373	\$ -	\$ 24,764	\$ 24,764	\$ -	\$ 166,609	\$ 166,609
856 Mains Expense Total		\$ 420	\$ 355,395	\$ 355,815	\$ -	\$ 43,065	\$ 43,065	\$ 420	\$ 312,330	\$ 312,750
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 99	\$ -	\$ 99	\$ -	\$ -	\$ -	\$ 99	\$ -	\$ 99
	Transmission Total	\$ -	\$ 2,678	\$ 2,678	\$ -	\$ 347	\$ 347	\$ -	\$ 2,332	\$ 2,332
863 Maintenance of Mains Total		\$ 99	\$ 2,678	\$ 2,778	\$ -	\$ 347	\$ 347	\$ 99	\$ 2,332	\$ 2,431
	Sendout Volumes Total	\$ -	\$ 268,366	\$ 268,366	\$ -	\$ 23,241	\$ 23,241	\$ -	\$ 245,126	\$ 245,126
	transmission Total	\$ -	\$ (2,274)	\$ (2,274)	\$ -	\$ (294)	\$ (294)	\$ -	\$ (1,979)	\$ (1,979)
870 Supervision and Engineering Total		\$ -	\$ 266,093	\$ 266,093	\$ -	\$ 22,946	\$ 22,946	\$ -	\$ 243,146	\$ 243,146
	3-factor Total	\$ -	\$ 256,085	\$ 256,085	\$ -	\$ 28,579	\$ 28,579	\$ -	\$ 227,506	\$ 227,506
	customers-all Total	\$ -	\$ 428,313	\$ 428,313	\$ -	\$ 50,627	\$ 50,627	\$ -	\$ 377,686	\$ 377,686
	Direct-OR Total	\$ 335,507	\$ -	\$ 335,507	\$ -	\$ -	\$ -	\$ 335,507	\$ -	\$ 335,507
	Direct-WA Total	\$ 690	\$ -	\$ 690	\$ 690	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 15,018	\$ 15,018	\$ -	\$ 1,301	\$ 1,301	\$ -	\$ 13,718	\$ 13,718
	transmission Total	\$ -	\$ 30,041	\$ 30,041	\$ -	\$ 3,887	\$ 3,887	\$ -	\$ 26,154	\$ 26,154
874 Mains and Services Expense Total		\$ 336,197	\$ 729,457	\$ 1,065,654	\$ 690	\$ 84,394	\$ 85,084	\$ 335,507	\$ 645,064	\$ 980,570
	3-factor Total	\$ -	\$ 43	\$ 43	\$ -	\$ 5	\$ 5	\$ -	\$ 38	\$ 38
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 25,338	\$ 25,338	\$ -	\$ 2,194	\$ 2,194	\$ -	\$ 23,144	\$ 23,144
	Telemetering Total	\$ -	\$ 6,124	\$ 6,124	\$ -	\$ 799	\$ 799	\$ -	\$ 5,325	\$ 5,325
	transmission Total	\$ -	\$ 1,797	\$ 1,797	\$ -	\$ 233	\$ 233	\$ -	\$ 1,564	\$ 1,564
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 33,302	\$ 33,302	\$ -	\$ 3,230	\$ 3,230	\$ -	\$ 30,072	\$ 30,072
	customers-all Total	\$ -	\$ (6,615)	\$ (6,615)	\$ -	\$ (782)	\$ (782)	\$ -	\$ (5,833)	\$ (5,833)
	Sendout Volumes Total	\$ -	\$ 51,640	\$ 51,640	\$ -	\$ 4,472	\$ 4,472	\$ -	\$ 47,168	\$ 47,168
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 45,024	\$ 45,024	\$ -	\$ 3,690	\$ 3,690	\$ -	\$ 41,334	\$ 41,334
	3-factor Total	\$ -	\$ 50,251	\$ 50,251	\$ -	\$ 5,608	\$ 5,608	\$ -	\$ 44,643	\$ 44,643
	customers-all Total	\$ -	\$ 160,762	\$ 160,762	\$ -	\$ 19,002	\$ 19,002	\$ -	\$ 141,760	\$ 141,760
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 2,117	\$ 2,117	\$ -	\$ 274	\$ 274	\$ -	\$ 1,843	\$ 1,843
878 Meter and House Regulator Expense Total		\$ -	\$ 213,130	\$ 213,130	\$ -	\$ 24,884	\$ 24,884	\$ -	\$ 188,246	\$ 188,246
	3-factor Total	\$ -	\$ 162,244	\$ 162,244	\$ -	\$ 18,106	\$ 18,106	\$ -	\$ 144,137	\$ 144,137
	Customers-All Total	\$ -	\$ 1,915,111	\$ 1,915,111	\$ -	\$ 226,366	\$ 226,366	\$ -	\$ 1,688,745	\$ 1,688,745
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 134,417	\$ 134,417	\$ -	\$ 17,394	\$ 17,394	\$ -	\$ 117,023	\$ 117,023
879 Customer Installation Expense Total		\$ -	\$ 2,211,772	\$ 2,211,772	\$ -	\$ 261,866	\$ 261,866	\$ -	\$ 1,949,906	\$ 1,949,906
	3-factor Total	\$ -	\$ 20,236	\$ 20,236	\$ -	\$ 2,258	\$ 2,258	\$ -	\$ 17,978	\$ 17,978
	customers-all Total	\$ -	\$ (55,323)	\$ (55,323)	\$ -	\$ (6,539)	\$ (6,539)	\$ -	\$ (48,784)	\$ (48,784)
	Direct-OR Total	\$ 53,875	\$ -	\$ 53,875	\$ -	\$ -	\$ -	\$ 53,875	\$ -	\$ 53,875
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 21,773	\$ 21,773	\$ -	\$ 1,886	\$ 1,886	\$ -	\$ 19,887	\$ 19,887
	transmission Total	\$ -	\$ 172,003	\$ 172,003	\$ -	\$ 22,257	\$ 22,257	\$ -	\$ 149,746	\$ 149,746
880 Other Expense Total		\$ 53,875	\$ 158,688	\$ 212,563	\$ -	\$ 19,862	\$ 19,862	\$ 53,875	\$ 138,827	\$ 192,701
	3-factor Total	\$ -	\$ 14,549	\$ 14,549	\$ -	\$ 1,624	\$ 1,624	\$ -	\$ 12,925	\$ 12,925
	Customers-The Dalles Total	\$ -	\$ 166	\$ 166	\$ -	\$ 42	\$ 42	\$ -	\$ 124	\$ 124
881 Rents Total		\$ -	\$ 14,715	\$ 14,715	\$ -	\$ 1,666	\$ 1,666	\$ -	\$ 13,050	\$ 13,050
	3-factor Total	\$ -	\$ 206,008	\$ 206,008	\$ -	\$ 22,991	\$ 22,991	\$ -	\$ 183,018	\$ 183,018
	customers-all Total	\$ -	\$ (135,454)	\$ (135,454)	\$ -	\$ (16,011)	\$ (16,011)	\$ -	\$ (119,443)	\$ (119,443)
	direct-or Total	\$ 364,485	\$ -	\$ 364,485	\$ -	\$ -	\$ -	\$ 364,485	\$ -	\$ 364,485
	Direct-WA Total	\$ (265)	\$ -	\$ (265)	\$ (265)	\$ -	\$ (265)	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 15,474	\$ 15,474	\$ -	\$ 2,002	\$ 2,002	\$ -	\$ 13,472	\$ 13,472
885 Supervision and Engineering Total		\$ 364,220	\$ 86,029	\$ 450,249	\$ (265)	\$ 8,982	\$ 8,717	\$ 364,485	\$ 77,047	\$ 441,531
	3-factor Total	\$ -	\$ 67	\$ 67	\$ -	\$ 7	\$ 7	\$ -	\$ 59	\$ 59
	Customers-All Total	\$ -	\$ 48	\$ 48	\$ -	\$ 6	\$ 6	\$ -	\$ 42	\$ 42
	direct-OR Total	\$ 246,617	\$ -	\$ 246,617	\$ -	\$ -	\$ -	\$ 246,617	\$ -	\$ 246,617
	direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 25,953	\$ 25,953	\$ -	\$ 3,358	\$ 3,358	\$ -	\$ 22,594	\$ 22,594
887 Mains Total		\$ 246,617	\$ 26,067	\$ 272,684	\$ -	\$ 3,371	\$ 3,371	\$ 246,617	\$ 22,696	\$ 269,312
	3-factor Total	\$ -	\$ 23	\$ 23	\$ -	\$ 3	\$ 3	\$ -	\$ 21	\$ 21
	customers-all Total	\$ -	\$ 80	\$ 80	\$ -	\$ 10	\$ 10	\$ -	\$ 71	\$ 71
	direct-OR Total	\$ 1,744	\$ -	\$ 1,744	\$ -	\$ -	\$ -	\$ 1,744	\$ -	\$ 1,744

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
889 Measuring and Regulator Station Expense - General Total		\$ 1,744	\$ 103,818	\$ 105,561	\$ -	\$ 9,256	\$ 9,256	\$ 1,744	\$ 94,561	\$ 96,305
	3-factor Total	\$ -	\$ 58	\$ 58	\$ -	\$ 6	\$ 6	\$ -	\$ 52	\$ 52
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 14,343	\$ -	\$ 14,343	\$ -	\$ -	\$ -	\$ 14,343	\$ -	\$ 14,343
	Sendout Volumes Total	\$ -	\$ 10,824	\$ 10,824	\$ -	\$ 937	\$ 937	\$ -	\$ 9,886	\$ 9,886
	transmission Total	\$ -	\$ (38,000)	\$ (38,000)	\$ -	\$ (4,917)	\$ (4,917)	\$ -	\$ (33,083)	\$ (33,083)
891 Measuring and Regulator Station Expense - City Gate Total		\$ 14,343	\$ (27,118)	\$ (12,775)	\$ -	\$ (3,973)	\$ (3,973)	\$ 14,343	\$ (23,145)	\$ (8,801)
	customers-all Total	\$ -	\$ 2,990	\$ 2,990	\$ -	\$ 353	\$ 353	\$ -	\$ 2,637	\$ 2,637
	Direct-OR Total	\$ 17,341	\$ -	\$ 17,341	\$ -	\$ -	\$ -	\$ 17,341	\$ -	\$ 17,341
	Direct-WA Total	\$ 29,657	\$ -	\$ 29,657	\$ 29,657	\$ -	\$ 29,657	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 3,011	\$ 3,011	\$ -	\$ 261	\$ 261	\$ -	\$ 2,750	\$ 2,750
	Transmission Total	\$ -	\$ 146	\$ 146	\$ -	\$ 19	\$ 19	\$ -	\$ 127	\$ 127
892 Services Total		\$ 46,998	\$ 6,147	\$ 53,145	\$ 29,657	\$ 633	\$ 30,290	\$ 17,341	\$ 5,514	\$ 22,855
	3-factor Total	\$ -	\$ 302,834	\$ 302,834	\$ -	\$ 33,796	\$ 33,796	\$ -	\$ 269,038	\$ 269,038
	customers-all Total	\$ -	\$ (32,295)	\$ (32,295)	\$ -	\$ (3,817)	\$ (3,817)	\$ -	\$ (28,478)	\$ (28,478)
	Customers-Comm Total	\$ -	\$ 50,876	\$ 50,876	\$ -	\$ 5,393	\$ 5,393	\$ -	\$ 45,483	\$ 45,483
	Customers-Ind Total	\$ -	\$ (28,148)	\$ (28,148)	\$ -	\$ (2,075)	\$ (2,075)	\$ -	\$ (26,074)	\$ (26,074)
	Customers-Res Total	\$ -	\$ 28,553	\$ 28,553	\$ -	\$ 3,341	\$ 3,341	\$ -	\$ 25,212	\$ 25,212
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 109,220	\$ 109,220	\$ -	\$ 9,458	\$ 9,458	\$ -	\$ 99,761	\$ 99,761
	transmission Total	\$ -	\$ 2,576	\$ 2,576	\$ -	\$ 333	\$ 333	\$ -	\$ 2,243	\$ 2,243
893 Meters and House Regulators Total		\$ -	\$ 433,615	\$ 433,615	\$ -	\$ 46,430	\$ 46,430	\$ -	\$ 387,185	\$ 387,185
	3-factor Total	\$ -	\$ 19	\$ 19	\$ -	\$ 2	\$ 2	\$ -	\$ 16	\$ 16
	customers-all Total	\$ -	\$ 445	\$ 445	\$ -	\$ 53	\$ 53	\$ -	\$ 393	\$ 393
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
894 Other Equipment Total		\$ -	\$ 464	\$ 464	\$ -	\$ 55	\$ 55	\$ -	\$ 409	\$ 409
	Customers-All Total	\$ -	\$ 162,427	\$ 162,427	\$ -	\$ 19,199	\$ 19,199	\$ -	\$ 143,229	\$ 143,229
	direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
901 Supervision Total		\$ -	\$ 162,427	\$ 162,427	\$ -	\$ 19,199	\$ 19,199	\$ -	\$ 143,229	\$ 143,229
	Customers-All Total	\$ -	\$ 18,015	\$ 18,015	\$ -	\$ 2,129	\$ 2,129	\$ -	\$ 15,886	\$ 15,886
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ -	\$ 18,015	\$ 18,015	\$ -	\$ 2,129	\$ 2,129	\$ -	\$ 15,886	\$ 15,886
	3-factor Total	\$ -	\$ 13,366	\$ 13,366	\$ -	\$ 1,492	\$ 1,492	\$ -	\$ 11,875	\$ 11,875
	Customers-All Total	\$ -	\$ 1,166,811	\$ 1,166,811	\$ -	\$ 137,917	\$ 137,917	\$ -	\$ 1,028,894	\$ 1,028,894
	Customers-Comm Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Ind Total	\$ -	\$ 46,767	\$ 46,767	\$ -	\$ 3,447	\$ 3,447	\$ -	\$ 43,320	\$ 43,320
	Customers-Res Total	\$ -	\$ 301,824	\$ 301,824	\$ -	\$ 35,313	\$ 35,313	\$ -	\$ 266,511	\$ 266,511
903 Customer Records and Collection Expense Total		\$ -	\$ 1,528,768	\$ 1,528,768	\$ -	\$ 178,169	\$ 178,169	\$ -	\$ 1,350,600	\$ 1,350,600
	Customers-All Total	\$ -	\$ 51,972	\$ 51,972	\$ -	\$ 6,143	\$ 6,143	\$ -	\$ 45,829	\$ 45,829
	Customers-Comm Total	\$ -	\$ 12,044	\$ 12,044	\$ -	\$ 1,277	\$ 1,277	\$ -	\$ 10,768	\$ 10,768
	Customers-Ind Total	\$ -	\$ 4,347	\$ 4,347	\$ -	\$ 320	\$ 320	\$ -	\$ 4,027	\$ 4,027
	Customers-Res Total	\$ -	\$ 68,143	\$ 68,143	\$ -	\$ 7,973	\$ 7,973	\$ -	\$ 60,171	\$ 60,171
	Direct-OR Total	\$ (4,150)	\$ -	\$ (4,150)	\$ -	\$ -	\$ -	\$ (4,150)	\$ -	\$ (4,150)
904 Uncollectible Accounts Total		\$ (4,150)	\$ 136,507	\$ 132,357	\$ -	\$ 15,713	\$ 15,713	\$ (4,150)	\$ 120,794	\$ 116,644
	3-factor Total	\$ -	\$ 22,121	\$ 22,121	\$ -	\$ 2,469	\$ 2,469	\$ -	\$ 19,653	\$ 19,653
	customers-all Total	\$ -	\$ 81,742	\$ 81,742	\$ -	\$ 9,662	\$ 9,662	\$ -	\$ 72,080	\$ 72,080
	Customers-Ind Total	\$ -	\$ 67,807	\$ 67,807	\$ -	\$ 4,997	\$ 4,997	\$ -	\$ 62,809	\$ 62,809
	Customers-Res Total	\$ -	\$ 7,293	\$ 7,293	\$ -	\$ 853	\$ 853	\$ -	\$ 6,439	\$ 6,439
	Direct-OR Total	\$ (11,358)	\$ -	\$ (11,358)	\$ -	\$ -	\$ -	\$ (11,358)	\$ -	\$ (11,358)
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (11,358)	\$ 178,963	\$ 167,605	\$ -	\$ 17,981	\$ 17,981	\$ (11,358)	\$ 160,981	\$ 149,624
	Customers-All Total	\$ -	\$ 208,192	\$ 208,192	\$ -	\$ 24,608	\$ 24,608	\$ -	\$ 183,583	\$ 183,583
909 Customer Information Expense Total		\$ -	\$ 208,192	\$ 208,192	\$ -	\$ 24,608	\$ 24,608	\$ -	\$ 183,583	\$ 183,583
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 12,395	\$ 12,395	\$ -	\$ 1,450	\$ 1,450	\$ -	\$ 10,945	\$ 10,945
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 12,395	\$ 12,395	\$ -	\$ 1,450	\$ 1,450	\$ -	\$ 10,945	\$ 10,945
	Customers-All Total	\$ -	\$ 15,070	\$ 15,070	\$ -	\$ 1,781	\$ 1,781	\$ -	\$ 13,289	\$ 13,289
911 Supervision Total		\$ -	\$ 15,070	\$ 15,070	\$ -	\$ 1,781	\$ 1,781	\$ -	\$ 13,289	\$ 13,289
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 184,015	\$ 184,015	\$ -	\$ 21,751	\$ 21,751	\$ -	\$ 162,265	\$ 162,265
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 12	\$ 12	\$ -	\$ 1	\$ 1	\$ -	\$ 11	\$ 11
	Direct-OR Total	\$ 21	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ 21	\$ -	\$ 21
912 Demonstration and Selling Expense Total		\$ 21	\$ 184,027	\$ 184,048	\$ -	\$ 21,752	\$ 21,752	\$ 21	\$ 162,275	\$ 162,296
	Customers-All Total	\$ -	\$ 51,339	\$ 51,339	\$ -	\$ 6,068	\$ 6,068	\$ -	\$ 45,271	\$ 45,271
913 Advertising Total		\$ -	\$ 51,339	\$ 51,339	\$ -	\$ 6,068	\$ 6,068	\$ -	\$ 45,271	\$ 45,271
	3-factor Total	\$ -	\$ 3,444,315	\$ 3,444,315	\$ -	\$ 384,386	\$ 384,386	\$ -	\$ 3,059,929	\$ 3,059,929
	Customers-All Total	\$ -	\$ 468,185	\$ 468,185	\$ -	\$ 55,339	\$ 55,339	\$ -	\$ 412,846	\$ 412,846
	Customers-Res Total	\$ -	\$ 12,259	\$ 12,259	\$ -	\$ 1,434	\$ 1,434	\$ -	\$ 10,825	\$ 10,825
	direct-or Total	\$ 14,020	\$ -	\$ 14,020	\$ -	\$ -	\$ -	\$ 14,020	\$ -	\$ 14,020
	Employee Cost Total	\$ -	\$ 220,647	\$ 220,647	\$ -	\$ 22,822	\$ 22,822	\$ -	\$ 197,825	\$ 197,825
	payroll Total	\$ -	\$ (708,838)	\$ (708,838)	\$ -	\$ (66,193)	\$ (66,193)	\$ -	\$ (642,645)	\$ (642,645)
	Regulatory Total	\$ -	\$ 122,344	\$ 122,344	\$ -	\$ 36,703	\$ 36,703	\$ -	\$ 85,641	\$ 85,641
920 Administrative and General Salaries Total		\$ 14,020	\$ 3,558,913	\$ 3,572,933	\$ -	\$ 434,492	\$ 434,492	\$ 14,020	\$ 3,124,421	\$ 3,138,441
	3-factor Total	\$ -	\$ 2,676,870	\$ 2,676,870	\$ -	\$ 298,739	\$ 298,739	\$ -	\$ 2,378,131	\$ 2,378,131
	Customers-All Total	\$ -	\$ 1,389,610	\$ 1,389,610	\$ -	\$ 164,252	\$ 164,252	\$ -	\$ 1,225,358	\$ 1,225,358
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 28,596	\$ -	\$ 28,596	\$ -	\$ -	\$ -	\$ 28,596	\$ -	\$ 28,596
	Employee Cost Total	\$ -	\$ 111,065	\$ 111,065	\$ -	\$ 11,488	\$ 11,488	\$ -	\$ 99,578	\$ 99,578
	Firm Sales Volumes Total	\$ -	\$ 2,659	\$ 2,659	\$ -	\$ 294	\$ 294	\$ -	\$ 2,365	\$ 2,365
	payroll Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regulatory Total	\$ -	\$ 8,755	\$ 8,755	\$ -	\$ 2,626	\$ 2,626	\$ -	\$ 6,128	\$ 6,128
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total		\$ 28,596	\$ 4,188,958	\$ 4,217,554	\$ -	\$ 477,399	\$ 477,399	\$ 28,596	\$ 3,711,559	\$ 3,740,155
	3-factor Total	\$ -	\$ (25,380)	\$ (25,380)	\$ -	\$ (2,832)	\$ (2,832)	\$ -	\$ (22,548)	\$ (22,548)
	Admin Tran Total	\$ -	\$ (1,659,407)	\$ (1,659,407)	\$ -	\$ (190,873)	\$ (190,873)	\$ -	\$ (1,468,534)	\$ (1,468,534)
	customers-all Total	\$ -	\$ (64,944)	\$ (64,944)	\$ -	\$ (7,676)	\$ (7,676)	\$ -	\$ (57,268)	\$ (57,268)
	Employee Cost Total	\$ -	\$ (559,563)	\$ (559,563)	\$ -	\$ (57,877)	\$ (57,877)	\$ -	\$ (501,685)	\$ (501,685)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (2,309,294)	\$ (2,309,294)	\$ -	\$ (259,259)	\$ (259,259)	\$ -	\$ (2,050,035)	\$ (2,050,035)
	3-factor Total	\$ -	\$ 423,598	\$ 423,598	\$ -	\$ 47,274	\$ 47,274	\$ -	\$ 376,325	\$ 376,325
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
924 Property Insurance Premium Total		\$ -	\$ 423,598	\$ 423,598	\$ -	\$ 47,274	\$ 47,274	\$ -	\$ 376,325	\$ 376,325
	3-factor Total	\$ -	\$ 12,676	\$ 12,676	\$ -	\$ 1,415	\$ 1,415	\$ -	\$ 11,262	\$ 11,262
925 Injuries and Damages Total		\$ -	\$ 12,676	\$ 12,676	\$ -	\$ 1,415	\$ 1,415	\$ -	\$ 11,262	\$ 11,262
	3-factor Total	\$ -	\$ 186,041	\$ 186,041	\$ -	\$ 20,762	\$ 20,762	\$ -	\$ 165,279	\$ 165,279
	customers-all Total	\$ -	\$ 102,099	\$ 102,099	\$ -	\$ 12,068	\$ 12,068	\$ -	\$ 90,030	\$ 90,030
	Direct-OR Total	\$ 802,136	\$ -	\$ 802,136	\$ -	\$ -	\$ -	\$ 802,136	\$ -	\$ 802,136
	Employee Cost Total	\$ -	\$ 296,033	\$ 296,033	\$ -	\$ 30,620	\$ 30,620	\$ -	\$ 265,413	\$ 265,413
	payroll Total	\$ -	\$ 16,667	\$ 16,667	\$ -	\$ 1,556	\$ 1,556	\$ -	\$ 15,110	\$ 15,110
	Transmission Total	\$ -	\$ 754	\$ 754	\$ -	\$ 98	\$ 98	\$ -	\$ 656	\$ 656
926 Employee Pensions and Benefits Total		\$ 802,136	\$ 601,594	\$ 1,403,730	\$ -	\$ 65,104	\$ 65,104	\$ 802,136	\$ 536,490	\$ 1,338,626
	3-factor Total	\$ -	\$ 496,808	\$ 496,808	\$ -	\$ 55,444	\$ 55,444	\$ -	\$ 441,364	\$ 441,364
	Admin Tran Total	\$ -								

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2022

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
3-factor Total		\$ -	\$ 348,702	\$ 348,702	\$ -	\$ 38,915	\$ 38,915	\$ -	\$ 309,787	\$ 309,787
customers-all Total		\$ -	\$ 37,952	\$ 37,952	\$ -	\$ 4,486	\$ 4,486	\$ -	\$ 33,466	\$ 33,466
Customers-The Dalles Total		\$ -	\$ 1,560	\$ 1,560	\$ -	\$ 393	\$ 393	\$ -	\$ 1,167	\$ 1,167
direct-or Total		\$ 55,092	\$ -	\$ 55,092	\$ -	\$ -	\$ -	\$ 55,092	\$ -	\$ 55,092
Direct-WA Total		\$ 18,877	\$ -	\$ 18,877	\$ 18,877	\$ -	\$ 18,877	\$ -	\$ -	\$ -
firm sales volumes Total		\$ -	\$ 14,571	\$ 14,571	\$ -	\$ 1,612	\$ 1,612	\$ -	\$ 12,959	\$ 12,959
Sendout Volumes Total		\$ -	\$ 2,158	\$ 2,158	\$ -	\$ 187	\$ 187	\$ -	\$ 1,971	\$ 1,971
Transmission Total		\$ -	\$ 976	\$ 976	\$ -	\$ 126	\$ 126	\$ -	\$ 850	\$ 850
932 Maintenance of General Plant Total		\$ 73,969	\$ 405,919	\$ 479,887	\$ 18,877	\$ 45,719	\$ 64,596	\$ 55,092	\$ 360,200	\$ 415,292
Grand Total		\$ 2,133,630	\$ 16,001,720	\$ 18,135,350	\$ 48,959	\$ 1,851,281	\$ 1,900,240	\$ 2,084,671	\$ 14,150,439	\$ 16,235,110

December 2022 Activity

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

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		37,666,835			3,348,791			34,318,044
		1,824,449,469			255,738,863			1,568,710,607
		2.06%			1.31%			2.19%

			December 2022								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary											
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>									
Sales of Gas											
480.1	Residential		101,169,099		101,169,099	12,762,473		12,762,473	88,406,626		88,406,626
481.1	Commercial		50,961,477		50,961,477	5,307,730		5,307,730	45,653,747		45,653,747
481.2	Industrial Firm		4,104,407		4,104,407	396,391		396,391	3,708,016		3,708,016
481.3	Interruptible		3,988,522		3,988,522	98,804		98,804	3,889,718		3,889,718
481.5	Interruptible Incentive		0		0	0		0	0		0
495.20	Unbilled Revenue	A		9,373,294	9,373,294		448,201	448,201		8,925,093	8,925,093
Total Sales of Gas			160,223,505	9,373,294	169,596,799	18,565,398	448,201	19,013,599	141,658,107	8,925,093	150,583,199
Transportation Revenue											
489.4	North Mist		1,619,228		1,619,228	0		0	1,619,228		1,619,228
489.12	Industrial Firm		1,246,236		1,246,236	145,692		145,692	1,100,544		1,100,544
489.13	Interruptible		730,654		730,654	59,841		59,841	670,812		670,812
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		9,849		9,849	0		0	9,849		9,849
Total Transportation Revenue			3,605,966	0	3,605,966	205,533	0	205,533	3,400,433	0	3,400,433
495.6	Rate Adjustments - Amortizations		(3,265,147)		(3,265,147)	(472,587)		(472,587)	(2,792,560)		(2,792,560)
Miscellaneous Revenues											
487	Late Payment Charge		15,999		15,999	12,576		12,576	3,424		3,424
488.0	Seasonal Reconnect Fee		200		200	0		0	200		200
488.0	Delinquent Reconnect Fee		1,900		1,900	0		0	1,900		1,900
488.1	Returned Check Charge		44,085		44,085	5,895		5,895	38,190		38,190
488.3	Recon Charge CR During Office Hours		345		345	375		375	(30)		(30)
488.4	Field Collection Charge		905		905	105		105	800		800
488.5	Recon Charge CR After Office Hours		0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours		300		300	0		0	300		300
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		6,255	6,255		0	0		6,255	6,255
495.1	Meter Rentals		16,164		16,164	1,535		1,535	14,629		14,629
495.2	Other Gas Revenue - Miscellaneous		35,410		35,410	879		879	34,532		34,532
Total Miscellaneous Revenues			115,309	6,255	121,563	21,364	0	21,364	93,944	6,255	100,199
Total Operating Revenue			160,679,632	9,379,549	170,059,181	18,319,708	448,201	18,767,909	142,359,924	8,931,347	151,291,272
Cost of Gas											
804.7	WACOG Incurred		81,540,162		81,540,162	9,389,333		9,389,333	72,150,829		72,150,829
805.7	WACOG Deferred		(24,434,875)		(24,434,875)	(3,526,152)		(3,526,152)	(20,908,723)		(20,908,723)
804.6	Demand Incurred		7,026,833		7,026,833	794,735		794,735	6,232,099		6,232,099
805.8	Demand Deferred		4,057,316		4,057,316	453,605		453,605	3,603,711		3,603,711
805.4	Amortization of Gas Costs		17,274,553		17,274,553	3,609,800		3,609,800	13,664,754		13,664,754
Total Cost of Gas			85,463,989	0	85,463,989	10,721,320	0	10,721,320	74,742,669	0	74,742,669
407.03	Environmental Expense				2,108,201			131,237			1,976,964
Detail	Operations & Maintenance	O&M	2,748,452	18,057,242	20,805,694	48,013	2,041,089	2,089,102	2,700,439	16,016,153	18,716,592
Other Taxes											
408.11	Property		2,674,266		2,674,266	137,073		137,073	2,537,193		2,537,193
408.12	Franchise		4,174,205		4,174,205	757,267		757,267	3,416,938		3,416,938
408.13	Payroll	C		525,203	525,203		49,044	49,044		476,158	476,158
408.14	Other		41,350		41,350	(11,475)		(11,475)	52,825		52,825
408.15	Regulatory		0		0	0		0	0		0
Total Other Taxes			6,889,822	525,203	7,415,025	882,866	49,044	931,910	6,006,956	476,158	6,483,115
403.1	Depreciation	D		6,372,374	6,372,374		686,305	686,305		5,686,069	5,686,069
Income Taxes											
409.11	Federal Income Taxes				7,451,345			863,346			6,587,999
410.11	Federal Income Taxes - Deferred				577,704			0			577,704
411.42	Federal Income Tax Credit				(2,651,426)			(4,101)			(2,647,325)
409.12	Oregon Income Taxes				2,112,584			0			2,112,584
410.12	Oregon Income Taxes - Deferred				2,736,857			0			2,736,857
411.12	Oregon Income Tax Credit				0			0			0
Total Income Taxes					10,227,064			859,245			9,367,819
Total Operating Revenue Deductions			95,102,263	24,954,819	132,392,346	11,652,199	2,776,438	15,419,119	83,450,064	22,178,380	116,973,227
Net Operating Income			37,666,835			3,348,791			34,318,044		

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

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,705,622,487			446,101,754			3,259,520,733
		(1,547,371,146)			(166,893,507)			(1,380,477,639)
		19,995,254			2,154,790			17,840,464
		28,096,574			3,059,717			25,036,857
		26,154,104			3,155,033			22,999,071
		(8,157,679)			(2,736,189)			(5,421,491)
		(325,437,191)			(29,102,736)			(296,334,455)
		(74,452,933)			0			(74,452,933)
		1,824,449,469			255,738,863			1,568,710,607
		2.06%			1.31%			2.19%

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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		122,205,281			16,505,756			105,699,525
		<u>1,763,271,881</u>			<u>244,299,063</u>			<u>1,518,972,819</u>
		6.93%			6.76%			6.96%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	System		Washington		Washington		Oregon		Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
Sales of Gas											
480.1	Residential	565,233,875	0	565,233,875	72,984,915	0	72,984,915	492,248,961	0	492,248,961	
481.1	Commercial	274,305,839	0	274,305,839	29,695,251	0	29,695,251	244,610,588	0	244,610,588	
481.2	Industrial Firm	26,898,072	0	26,898,072	2,853,668	0	2,853,668	24,044,404	0	24,044,404	
481.3	Interruptible	35,130,457	0	35,130,457	916,725	0	916,725	34,213,732	0	34,213,732	
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue	0	9,227,111	9,227,111	0	434,359	434,359	0	8,792,752	8,792,752	
	Total Sales of Gas	901,568,243	9,227,111	910,795,354	106,450,558	434,359	106,884,917	795,117,684	8,792,752	803,910,436	
Transportation Revenue											
489.4	North Mist	19,430,730	0	19,430,730	0	0	0	19,430,730	0	19,430,730	
489.12	Industrial Firm	12,602,651	0	12,602,651	1,529,641	0	1,529,641	11,073,011	0	11,073,011	
489.13	Interruptible	7,883,619	0	7,883,619	859,013	0	859,013	7,024,606	0	7,024,606	
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing	35,855	0	35,855	0	0	0	35,855	0	35,855	
	Total Transportation Revenue	39,952,856	0	39,952,856	2,388,654	0	2,388,654	37,564,202	0	37,564,202	
495.6	Rate Adjustments - Amortizations	18,660,855	0	18,660,855	(4,675,319)	0	(4,675,319)	23,336,174	0	23,336,174	
Miscellaneous Revenues											
487	Late Payment Charge	1,738,099	0	1,738,099	91,185	0	91,185	1,646,914	0	1,646,914	
488.0	Seasonal Reconnect Fee	1,000	0	1,000	0	0	0	1,000	0	1,000	
488.0	Delinquent Reconnect Fee	6,100	0	6,100	0	0	0	6,100	0	6,100	
488.1	Returned Check Charge	427,545	0	427,545	55,635	0	55,635	371,910	0	371,910	
488.3	Recon Charge CR During Office Hours	9,140	0	9,140	400	0	400	8,740	0	8,740	
488.4	Field Collection Charge	2,215	0	2,215	135	0	135	2,080	0	2,080	
489.5	Recon Charge CR After Office Hours	0	0	0	0	0	0	0	0	0	
488.6	Recon Charge Seas During Office Hours	1,080	0	1,080	0	0	0	1,080	0	1,080	
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	0	74,321	74,321	0	0	0	0	74,321	74,321	
495.1	Meter Rentals	186,845	0	186,845	18,202	0	18,202	168,643	0	168,643	
495.2	Other Gas Revenue - Miscellaneous	450,295	0	450,295	18,553	0	18,553	431,742	0	431,742	
	Total Miscellaneous Revenues	2,822,319	74,321	2,896,640	184,110	0	184,110	2,638,209	74,321	2,712,531	
	Total Operating Revenue	965,004,272	9,301,432	972,305,705	104,348,003	434,359	104,782,362	858,656,270	8,867,073	867,523,343	
Cost of Gas											
804.7	WACOG Incurred	366,764,017	0	366,764,017	45,122,817	0	45,122,817	321,641,199	0	321,641,199	
805.7	WACOG Deferred	(58,635,665)	0	(58,635,665)	(12,880,958)	0	(12,880,958)	(45,754,708)	0	(45,754,708)	
804.6	Demand Incurred	65,502,013	0	65,502,013	7,251,642	0	7,251,642	58,250,371	0	58,250,371	
805.8	Demand Deferred	11,767,562	0	11,767,562	1,380,369	0	1,380,369	10,387,193	0	10,387,193	
805.4	Amortization of Gas Costs	43,441,634	0	43,441,634	3,164,041	0	3,164,041	40,277,593	0	40,277,593	
	Total Cost of Gas	428,839,560	0	428,839,560	44,037,912	0	44,037,912	384,801,648	0	384,801,648	
407.03	Environmental Expense			12,389,043			560,407			11,828,636	
Detail	Operations & Maintenance	19,422,951	184,716,080	204,139,031	389,135	21,286,753	21,675,888	19,033,816	163,429,327	182,463,143	
Other Taxes											
408.11	Property	28,867,529	0	28,867,529	1,717,922	0	1,717,922	27,149,607	0	27,149,607	
408.12	Franchise	23,655,206	0	23,655,206	4,382,345	0	4,382,345	19,272,861	0	19,272,861	
408.13	Payroll	0	6,746,428	6,746,428	0	629,995	629,995	0	6,116,433	6,116,433	
408.14	Other	1,139,977	0	1,139,977	66,436	0	66,436	1,073,541	0	1,073,541	
408.15	Regulatory	2,709,710	0	2,709,710	164,074	0	164,074	2,545,635	0	2,545,635	
	Total Other Taxes	56,372,422	6,746,428	63,118,849	6,330,777	629,995	6,960,772	50,041,645	6,116,433	56,158,078	
403.1	Depreciation	0	111,870,747	111,870,747	0	12,048,480	12,048,480	0	99,822,268	99,822,268	
Income Taxes											
409.11	Federal Income Taxes			26,337,445			3,284,581			23,052,864	
410.11	Federal Income Taxes - Deferred			4,922,010			(281,391)			5,203,401	
411.42	Federal Income Tax Credit			(15,770,317)			(10,042)			(15,760,275)	
409.12	Oregon Income Taxes			4,895,132			0			4,895,132	
410.12	Oregon Income Taxes - Deferred			9,358,922			0			9,358,922	
411.12	Oregon Income Tax Credit			0			0			0	
	Total Income Taxes			29,743,192			2,993,147			26,750,045	
	Total Operating Revenue Deductions	504,634,933	303,333,255	850,100,423	50,757,823	33,965,227	88,276,606	453,877,109	269,368,028	761,823,817	
	Net Operating Income			122,205,281			16,505,756			105,699,525	

**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

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		3,609,829,565			429,906,772			3,179,922,793
		(1,515,376,443)			(163,302,699)			(1,352,073,744)
		22,182,616			2,372,735			19,809,881
		27,987,748			3,047,866			24,939,882
		25,820,007			3,128,571			22,691,436
		(7,281,489)			(1,751,447)			(5,530,042)
		(325,437,191)			(29,102,736)			(296,334,455)
		(74,452,933)			0			(74,452,933)
		1,763,271,881			244,299,063			1,518,972,819
		6.93%			6.76%			6.96%

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

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 118,418	\$ 3,002	\$ 115,416
818	Compressor Station Expense	\$ 32,009	\$ 3,540	\$ 28,469
819	Compressor Station Fuel	\$ (40,597)	\$ (5,253)	\$ (35,344)
820	Measuring and Regulator Station Expense	\$ 389,822	\$ 31,394	\$ 358,428
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 23,379	\$ 1,832	\$ 21,547
834	Compressor Expense	\$ 161,433	\$ 15,747	\$ 145,686
	Total Underground Storage Expense	<u>\$ 684,464</u>	<u>\$ 50,262</u>	<u>\$ 634,203</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ 20,468	\$ 2,260	\$ 18,208
	Total Other Storage Expense	<u>\$ 20,468</u>	<u>\$ 2,260</u>	<u>\$ 18,208</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 129,796	\$ 14,355	\$ 115,440
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 115,545	\$ 12,779	\$ 102,765
	Total Liquified Natural Gas Expense			
	Total Natural Gas Storage	<u>\$ 245,340</u>	<u>\$ 27,135</u>	<u>\$ 218,206</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 242,941	\$ 26,010	\$ 216,931
Maintenance				
863	Maintenance of Mains	\$ 101	\$ -	\$ 101
	Total Transmission Expense	<u>\$ 243,042</u>	<u>\$ 26,010</u>	<u>\$ 217,032</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 296,705	\$ 25,651	\$ 271,054
874	Mains and Services Expense	\$ 1,326,235	\$ 91,752	\$ 1,234,483
875	Measuring and Regulator Station Expense - General	\$ 21,437	\$ 2,076	\$ 19,361
877	Measuring and Regulator Station Expense - City Gate	\$ 58,478	\$ 5,074	\$ 53,403
878	Meter and House Regulator Expense	\$ 244,458	\$ 28,621	\$ 215,837
879	Customer Installation Expense	\$ 2,266,595	\$ 267,867	\$ 1,998,728
880	Other Expense	\$ 278,054	\$ 28,101	\$ 249,953
881	Rents	\$ 23,163	\$ 3,334	\$ 19,829
Maintenance				
885	Supervision and Engineering	\$ 542,001	\$ 19,467	\$ 522,534
887	Mains	\$ 254,135	\$ 2,224	\$ 251,911
889	Measuring and Regulator Station Expense - General	\$ 211,602	\$ 18,933	\$ 192,668
891	Measuring and Regulator Station Expense - City Gate	\$ 23,267	\$ 2,220	\$ 21,047
892	Services	\$ 44,006	\$ 23,059	\$ 20,947
893	Meters and House Regulators	\$ 402,602	\$ 42,828	\$ 359,775
894	Other Equipment	\$ 169	\$ 20	\$ 149
	Total Distribution Expense	<u>\$ 5,992,906</u>	<u>\$ 561,226</u>	<u>\$ 5,431,679</u>

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Customer Accounts Expense				
Operation				
901	Supervision	\$ 174,121	\$ 20,581	\$ 153,540
902	Meter Reading Expenses	\$ 13,750	\$ 1,625	\$ 12,125
903	Customer Records and Collection Expense	\$ 1,622,614	\$ 189,234	\$ 1,433,380
904	Uncollectible Accounts	\$ 43,614	\$ 5,166	\$ 38,449
	Total Customer Accounts Expense	\$ 1,854,099	\$ 216,606	\$ 1,637,493
Customer Service and Informational				
Operation				
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 258,359	\$ 28,456	\$ 229,903
909	Customer Information Expense	\$ 279,432	\$ 33,029	\$ 246,403
910	Miscellaneous Customer Service Expense	\$ 15,109	\$ 1,768	\$ 13,341
	Total Customer Service and Informational	\$ 552,900	\$ 63,252	\$ 489,647
Sales Expense				
Operation				
911	Supervision	\$ 14,145	\$ 1,672	\$ 12,473
912	Demonstration and Selling Expense	\$ 283,792	\$ 31,549	\$ 252,243
913	Advertising	\$ 48,963	\$ 5,787	\$ 43,175
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 346,900	\$ 39,009	\$ 307,892
Administrative and General Expense				
Operation				
920	Administrative and General Salaries	\$ 5,627,707	\$ 646,246	\$ 4,981,461
921	Office Supplies and Expense	\$ 4,559,122	\$ 515,792	\$ 4,043,329
922	Administrative Expenses Transferred - Credit	\$ (3,356,338)	\$ (379,690)	\$ (2,976,648)
924	Property Insurance Premium	\$ 428,321	\$ 47,801	\$ 380,521
925	Injuries and Damages	\$ 16,880	\$ 1,884	\$ 14,996
926	Employee Pensions and Benefits	\$ 415,440	\$ (67,583)	\$ 483,023
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 1,571,484	\$ 175,378	\$ 1,396,106
931	Rents	\$ 810,641	\$ 90,506	\$ 720,135
Maintenance				
932	Maintenance of General Plant	\$ 554,023	\$ 75,149	\$ 478,874
	Total Administrative and General Expense	\$ 10,627,280	\$ 1,105,483	\$ 9,521,797
	Total Operations and Maintenance Expense	\$ 20,567,398	\$ 2,091,242	\$ 18,476,156

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	direct-or Total	\$ 91,818.66	\$ -	\$ 91,818.66	\$ -	\$ -	\$ -	\$ 91,818.66	\$ -	\$ 91,818.66
	Firm Sales Volumes Total	\$ -	\$ 23,405.82	\$ 23,405.82	\$ -	\$ 2,588.68	\$ 2,588.68	\$ -	\$ 20,817.14	\$ 20,817.14
	transmission Total	\$ -	\$ 3,193.91	\$ 3,193.91	\$ -	\$ 413.29	\$ 413.29	\$ -	\$ 2,780.62	\$ 2,780.62
816 Wells Expense Total		\$ 91,818.66	\$ 26,599.73	\$ 118,418.39	\$ -	\$ 3,001.98	\$ 3,001.98	\$ 91,818.66	\$ 23,597.75	\$ 115,416.41
	direct-or Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 32,009.01	\$ 32,009.01	\$ -	\$ 3,540.20	\$ 3,540.20	\$ -	\$ 28,468.81	\$ 28,468.81
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
818 Compressor Station Expense Total		\$ -	\$ 32,009.01	\$ 32,009.01	\$ -	\$ 3,540.20	\$ 3,540.20	\$ -	\$ 28,468.81	\$ 28,468.81
	Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
	transmission Total	\$ -	\$ (40,597.22)	\$ (40,597.22)	\$ -	\$ (5,253.28)	\$ (5,253.28)	\$ -	\$ (35,343.94)	\$ (35,343.94)
819 Compressor Station Fuel Total		\$ -	\$ (40,597.21)	\$ (40,597.21)	\$ -	\$ (5,253.28)	\$ (5,253.28)	\$ -	\$ (35,343.93)	\$ (35,343.93)
	3-factor Total	\$ -	\$ 6,600.51	\$ 6,600.51	\$ -	\$ 736.62	\$ 736.62	\$ -	\$ 5,863.89	\$ 5,863.89
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 106,028.73	\$ -	\$ 106,028.73	\$ -	\$ -	\$ -	\$ 106,028.73	\$ -	\$ 106,028.73
	Firm Sales Volumes Total	\$ -	\$ 277,192.92	\$ 277,192.92	\$ -	\$ 30,657.54	\$ 30,657.54	\$ -	\$ 246,535.38	\$ 246,535.38
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
820 Measuring and Regulator Station Expense Total		\$ 106,028.73	\$ 283,793.43	\$ 389,822.16	\$ -	\$ 31,394.15	\$ 31,394.15	\$ 106,028.73	\$ 252,399.28	\$ 358,428.01
	direct-or Total	\$ 6,817.60	\$ -	\$ 6,817.60	\$ -	\$ -	\$ -	\$ 6,817.60	\$ -	\$ 6,817.60
	Firm Sales Volumes Total	\$ -	\$ 16,560.95	\$ 16,560.95	\$ -	\$ 1,831.64	\$ 1,831.64	\$ -	\$ 14,729.31	\$ 14,729.31
832 Wells Expense Total		\$ 6,817.60	\$ 16,560.95	\$ 23,378.55	\$ -	\$ 1,831.64	\$ 1,831.64	\$ 6,817.60	\$ 14,729.31	\$ 21,546.91
	direct-or Total	\$ 19,054.86	\$ -	\$ 19,054.86	\$ -	\$ -	\$ -	\$ 19,054.86	\$ -	\$ 19,054.86
	Firm Sales Volumes Total	\$ -	\$ 142,378.62	\$ 142,378.62	\$ -	\$ 15,747.08	\$ 15,747.08	\$ -	\$ 126,631.54	\$ 126,631.54
834 Compressor Expense Total		\$ 19,054.86	\$ 142,378.62	\$ 161,433.48	\$ -	\$ 15,747.08	\$ 15,747.08	\$ 19,054.86	\$ 126,631.54	\$ 145,686.40
	Firm Sales Volumes Total	\$ -	\$ 20,300.76	\$ 20,300.76	\$ -	\$ 2,245.26	\$ 2,245.26	\$ -	\$ 18,055.50	\$ 18,055.50
	Sendout Volumes Total	\$ -	\$ 166.75	\$ 166.75	\$ -	\$ 14.44	\$ 14.44	\$ -	\$ 152.31	\$ 152.31
840 Supervision and Engineering Total		\$ -	\$ 20,467.51	\$ 20,467.51	\$ -	\$ 2,259.70	\$ 2,259.70	\$ -	\$ 18,207.81	\$ 18,207.81
	Firm Sales Volumes Total	\$ -	\$ 129,795.60	\$ 129,795.60	\$ -	\$ 14,355.39	\$ 14,355.39	\$ -	\$ 115,440.21	\$ 115,440.21
844 Supervision and Engineering Total		\$ -	\$ 129,795.60	\$ 129,795.60	\$ -	\$ 14,355.39	\$ 14,355.39	\$ -	\$ 115,440.21	\$ 115,440.21
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
845 LNG Fuel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 115,544.65	\$ 115,544.65	\$ -	\$ 12,779.24	\$ 12,779.24	\$ -	\$ 102,765.41	\$ 102,765.41
847 Supervision and Engineering Total		\$ -	\$ 115,544.65	\$ 115,544.65	\$ -	\$ 12,779.24	\$ 12,779.24	\$ -	\$ 102,765.41	\$ 102,765.41
	3-factor Total	\$ -	\$ 153,611.02	\$ 153,611.02	\$ -	\$ 17,142.99	\$ 17,142.99	\$ -	\$ 136,468.03	\$ 136,468.03
	Direct-OR Total	\$ 20,231.86	\$ -	\$ 20,231.86	\$ -	\$ -	\$ -	\$ 20,231.86	\$ -	\$ 20,231.86
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 635.04	\$ 635.04	\$ -	\$ 7.86	\$ 7.86	\$ -	\$ 627.18	\$ 627.18
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 68,462.87	\$ 68,462.87	\$ -	\$ 8,859.10	\$ 8,859.10	\$ -	\$ 59,603.77	\$ 59,603.77
856 Mains Expense Total		\$ 20,231.86	\$ 222,708.93	\$ 242,940.79	\$ -	\$ 26,009.95	\$ 26,009.95	\$ 20,231.86	\$ 196,698.98	\$ 216,930.84
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-or Total	\$ 100.98	\$ -	\$ 100.98	\$ -	\$ -	\$ -	\$ 100.98	\$ -	\$ 100.98
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total		\$ 100.98	\$ -	\$ 100.98	\$ -	\$ -	\$ -	\$ 100.98	\$ -	\$ 100.98
	Sendout Volumes Total	\$ -	\$ 297,715.80	\$ 297,715.80	\$ -	\$ 25,782.19	\$ 25,782.19	\$ -	\$ 271,933.61	\$ 271,933.61
	transmission Total	\$ -	\$ (1,010.48)	\$ (1,010.48)	\$ -	\$ (130.76)	\$ (130.76)	\$ -	\$ (879.72)	\$ (879.72)
870 Supervision and Engineering Total		\$ -	\$ 296,705.32	\$ 296,705.32	\$ -	\$ 25,651.43	\$ 25,651.43	\$ -	\$ 271,053.89	\$ 271,053.89
	3-factor Total	\$ -	\$ 147,964.54	\$ 147,964.54	\$ -	\$ 16,512.84	\$ 16,512.84	\$ -	\$ 131,451.70	\$ 131,451.70
	customers-all Total	\$ -	\$ 588,105.17	\$ 588,105.17	\$ -	\$ 69,514.03	\$ 69,514.03	\$ -	\$ 518,591.14	\$ 518,591.14
	Direct-OR Total	\$ 542,899.19	\$ -	\$ 542,899.19	\$ -	\$ -	\$ -	\$ 542,899.19	\$ -	\$ 542,899.19
	Direct-WA Total	\$ 499.92	\$ -	\$ 499.92	\$ 499.92	\$ -	\$ 499.92	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 19,314.13	\$ 19,314.13	\$ -	\$ 1,672.60	\$ 1,672.60	\$ -	\$ 17,641.53	\$ 17,641.53
	transmission Total	\$ -	\$ 27,451.93	\$ 27,451.93	\$ -	\$ 3,552.28	\$ 3,552.28	\$ -	\$ 23,899.65	\$ 23,899.65
874 Mains and Services Expense Total		\$ 543,399.11	\$ 782,835.77	\$ 1,326,234.88	\$ 499.92	\$ 91,251.76	\$ 91,751.68	\$ 542,899.19	\$ 691,584.01	\$ 1,234,483.20
	3-factor Total	\$ -	\$ 42.93	\$ 42.93	\$ -	\$ 4.79	\$ 4.79	\$ -	\$ 38.14	\$ 38.14
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 16,410.23	\$ 16,410.23	\$ -	\$ 1,421.13	\$ 1,421.13	\$ -	\$ 14,989.10	\$ 14,989.10
	Telemetering Total	\$ -	\$ 4,999.12	\$ 4,999.12	\$ -	\$ 652.06	\$ 652.06	\$ -	\$ 4,347.06	\$ 4,347.06
	transmission Total	\$ -	\$ (15.19)	\$ (15.19)	\$ -	\$ (1.97)	\$ (1.97)	\$ -	\$ (13.22)	\$ (13.22)
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 21,437.09	\$ 21,437.09	\$ -	\$ 2,076.01	\$ 2,076.01	\$ -	\$ 19,361.08	\$ 19,361.08
	customers-all Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 58,237.05	\$ 58,237.05	\$ -	\$ 5,043.33	\$ 5,043.33	\$ -	\$ 53,193.72	\$ 53,193.72
	transmission Total	\$ -	\$ 240.62	\$ 240.62	\$ -	\$ 31.14	\$ 31.14	\$ -	\$ 209.48	\$ 209.48
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 58,477.67	\$ 58,477.67	\$ -	\$ 5,074.46	\$ 5,074.46	\$ -	\$ 53,403.21	\$ 53,403.21
	3-factor Total	\$ -	\$ 59,357.81	\$ 59,357.81	\$ -	\$ 6,624.33	\$ 6,624.33	\$ -	\$ 52,733.48	\$ 52,733.48
	customers-all Total	\$ -	\$ 174,565.98	\$ 174,565.98	\$ -	\$ 20,633.70	\$ 20,633.70	\$ -	\$ 153,932.28	\$ 153,932.28
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 10,534.00	\$ 10,534.00	\$ -	\$ 1,363.10	\$ 1,363.10	\$ -	\$ 9,170.90	\$ 9,170.90
878 Meter and House Regulator Expense Total		\$ -	\$ 244,457.79	\$ 244,457.79	\$ -	\$ 28,621.13	\$ 28,621.13	\$ -	\$ 215,836.66	\$ 215,836.66
	3-factor Total	\$ -	\$ 169,049.85	\$ 169,049.85	\$ -	\$ 18,865.96	\$ 18,865.96	\$ -	\$ 150,183.89	\$ 150,183.89
	Customers-All Total	\$ -	\$ 2,001,885.97	\$ 2,001,885.97	\$ -	\$ 236,622.92	\$ 236,622.92	\$ -	\$ 1,765,263.05	\$ 1,765,263.05
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	transmission Total	\$ -	\$ 95,659.64	\$ 95,659.64	\$ -	\$ 12,378.36	\$ 12,378.36	\$ -	\$ 83,281.28	\$ 83,281.28
879 Customer Installation Expense Total		\$ -	\$ 2,266,595.46	\$ 2,266,595.46	\$ -	\$ 267,867.24	\$ 267,867.24	\$ -	\$ 1,998,728.22	\$ 1,998,728.22
	3-factor Total	\$ -	\$ 22,314.61	\$ 22,314.61	\$ -	\$ 2,490.31	\$ 2,490.31	\$ -	\$ 19,824.30	\$ 19,824.30
	customers-all Total	\$ -	\$ (53,492.78)	\$ (53,492.78)	\$ -	\$ (6,322.85)	\$ (6,322.85)	\$ -	\$ (47,169.93)	\$ (47,169.93)
	Direct-OR Total	\$ 55,265.87	\$ -	\$ 55,265.87	\$ -	\$ -	\$ -	\$ 55,265.87	\$ -	\$ 55,265.87
	Direct-WA Total	\$ 245.39	\$ -	\$ 245.39	\$ 245.39	\$ -	\$ 245.39	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 26,714.29	\$ 26,714.29	\$ -	\$ 2,313.46	\$ 2,313.46	\$ -	\$ 24,400.83	\$ 24,400.83
	transmission Total	\$ -	\$ 227,006.47	\$ 227,006.47	\$ -	\$ 29,374.64	\$ 29,374.64	\$ -	\$ 197,631.83	\$ 197,631.83
880 Other Expense Total		\$ 55,511.26	\$ 222,542.59	\$ 278,053.85	\$ 245.39	\$ 27,855.56	\$ 28,100.95	\$ 55,265.87	\$ 194,687.03	\$ 249,952.90
	3-factor Total	\$ -	\$ 17,832.20	\$ 17,832.20	\$ -	\$ 1,990.07	\$ 1,990.07	\$ -	\$ 15,842.13	\$ 15,842.13
	Customers-The Dalles Total	\$ -	\$ 5,330.37	\$ 5,330.37	\$ -	\$ 1,343.79	\$ 1,343.79	\$ -	\$ 3,986.58	\$ 3,986.58
881 Rents Total		\$ -	\$ 23,162.57	\$ 23,162.57	\$ -	\$ 3,333.86	\$ 3,333.86	\$ -	\$ 19,828.71	\$ 19,828.71
	3-factor Total	\$ -	\$ 200,768.70	\$ 200,768.70	\$ -	\$ 22,405.79	\$ 22,405.79	\$ -	\$ 178,362.91	\$ 178,362.91
	customers-all Total	\$ -	\$ (77,277.68)	\$ (77,277.68)	\$ -	\$ (9,134.22)	\$ (9,134.22)	\$ -	\$ (68,143.46)	\$ (68,143.46)
	direct-or Total	\$ 390,675.15	\$ -	\$ 390,675.15	\$ -	\$ -	\$ -	\$ 390,675.15	\$ -	\$ 390,675.15
	Direct-WA Total	\$ 2,978.86	\$ -	\$ 2,978.86	\$ 2,978.86	\$ -	\$ 2,978.86	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 24,856.14	\$ 24,856.14	\$ -	\$ 3,216.38	\$ 3,216.3			

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
889 Measuring and Regulator Station Expense - General Total	transmission Total	\$ 1,756.80	\$ 209,844.82	\$ 211,601.62	\$ -	\$ 18,933.19	\$ 18,933.19	\$ 1,756.80	\$ 190,911.63	\$ 192,668.43
	3-factor Total	\$ -	\$ 119.27	\$ 119.27	\$ -	\$ 13.31	\$ 13.31	\$ -	\$ 105.96	\$ 105.96
	customers-all Total	\$ -	\$ 515.27	\$ 515.27	\$ -	\$ 60.90	\$ 60.90	\$ -	\$ 454.37	\$ 454.37
	Direct-OR Total	\$ (2,141.48)	\$ -	\$ (2,141.48)	\$ -	\$ -	\$ -	\$ (2,141.48)	\$ -	\$ (2,141.48)
	Sendout Volumes Total	\$ -	\$ 24,773.81	\$ 24,773.81	\$ -	\$ 2,145.41	\$ 2,145.41	\$ -	\$ 22,628.40	\$ 22,628.40
	transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
891 Measuring and Regulator Station Expense - City Gate Total		\$ (2,141.48)	\$ 25,408.35	\$ 23,266.87	\$ -	\$ 2,219.63	\$ 2,219.63	\$ (2,141.48)	\$ 23,188.72	\$ 21,047.24
	customers-all Total	\$ -	\$ 1,250.00	\$ 1,250.00	\$ -	\$ 147.75	\$ 147.75	\$ -	\$ 1,102.25	\$ 1,102.25
	Direct-OR Total	\$ 17,173.21	\$ -	\$ 17,173.21	\$ -	\$ -	\$ -	\$ 17,173.21	\$ -	\$ 17,173.21
	Direct-WA Total	\$ 22,514.07	\$ -	\$ 22,514.07	\$ 22,514.07	\$ -	\$ 22,514.07	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 3,068.60	\$ 3,068.60	\$ -	\$ 397.08	\$ 397.08	\$ -	\$ 2,671.52	\$ 2,671.52
892 Services Total		\$ 39,687.28	\$ 4,318.60	\$ 44,005.88	\$ 22,514.07	\$ 544.83	\$ 23,058.90	\$ 17,173.21	\$ 3,773.77	\$ 20,946.98
	3-factor Total	\$ -	\$ 166,345.24	\$ 166,345.24	\$ -	\$ 18,564.13	\$ 18,564.13	\$ -	\$ 147,781.11	\$ 147,781.11
	customers-all Total	\$ -	\$ (35,345.50)	\$ (35,345.50)	\$ -	\$ (4,177.84)	\$ (4,177.84)	\$ -	\$ (31,167.66)	\$ (31,167.66)
	Customers-Comm Total	\$ -	\$ 142,405.26	\$ 142,405.26	\$ -	\$ 15,094.96	\$ 15,094.96	\$ -	\$ 127,310.30	\$ 127,310.30
	Customers-Ind Total	\$ -	\$ (50,865.36)	\$ (50,865.36)	\$ -	\$ (3,748.78)	\$ (3,748.78)	\$ -	\$ (47,116.58)	\$ (47,116.58)
	Customers-Res Total	\$ -	\$ 41,139.98	\$ 41,139.98	\$ -	\$ 4,813.38	\$ 4,813.38	\$ -	\$ 36,326.60	\$ 36,326.60
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 133,057.08	\$ 133,057.08	\$ -	\$ 11,522.74	\$ 11,522.74	\$ -	\$ 121,534.34	\$ 121,534.34
	transmission Total	\$ -	\$ 5,865.42	\$ 5,865.42	\$ -	\$ 758.99	\$ 758.99	\$ -	\$ 5,106.43	\$ 5,106.43
893 Meters and House Regulators Total		\$ -	\$ 402,602.12	\$ 402,602.12	\$ -	\$ 42,827.58	\$ 42,827.58	\$ -	\$ 359,774.54	\$ 359,774.54
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	customers-all Total	\$ -	\$ 168.72	\$ 168.72	\$ -	\$ 19.94	\$ 19.94	\$ -	\$ 148.78	\$ 148.78
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
894 Other Equipment Total		\$ -	\$ 168.72	\$ 168.72	\$ -	\$ 19.94	\$ 19.94	\$ -	\$ 148.78	\$ 148.78
	Customers-All Total	\$ -	\$ 174,120.93	\$ 174,120.93	\$ -	\$ 20,581.09	\$ 20,581.09	\$ -	\$ 153,539.84	\$ 153,539.84
	direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
901 Supervision Total		\$ -	\$ 174,120.93	\$ 174,120.93	\$ -	\$ 20,581.09	\$ 20,581.09	\$ -	\$ 153,539.84	\$ 153,539.84
	Customers-All Total	\$ -	\$ 13,749.93	\$ 13,749.93	\$ -	\$ 1,625.24	\$ 1,625.24	\$ -	\$ 12,124.69	\$ 12,124.69
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ -	\$ 13,749.93	\$ 13,749.93	\$ -	\$ 1,625.24	\$ 1,625.24	\$ -	\$ 12,124.69	\$ 12,124.69
	3-factor Total	\$ -	\$ 13,290.97	\$ 13,290.97	\$ -	\$ 1,483.27	\$ 1,483.27	\$ -	\$ 11,807.70	\$ 11,807.70
	Customers-All Total	\$ -	\$ 1,247,045.36	\$ 1,247,045.36	\$ -	\$ 147,400.76	\$ 147,400.76	\$ -	\$ 1,099,644.60	\$ 1,099,644.60
	Customers-Comm Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Ind Total	\$ -	\$ 47,035.78	\$ 47,035.78	\$ -	\$ 3,466.54	\$ 3,466.54	\$ -	\$ 43,569.24	\$ 43,569.24
	Customers-Res Total	\$ -	\$ 315,241.87	\$ 315,241.87	\$ -	\$ 36,883.30	\$ 36,883.30	\$ -	\$ 278,358.57	\$ 278,358.57
903 Customer Records and Collection Expense Total		\$ -	\$ 1,622,613.98	\$ 1,622,613.98	\$ -	\$ 189,233.87	\$ 189,233.87	\$ -	\$ 1,433,380.11	\$ 1,433,380.11
	Customers-All Total	\$ -	\$ 36,347.00	\$ 36,347.00	\$ -	\$ 4,296.22	\$ 4,296.22	\$ -	\$ 32,050.78	\$ 32,050.78
	Customers-Comm Total	\$ -	\$ (9,253.56)	\$ (9,253.56)	\$ -	\$ (980.88)	\$ (980.88)	\$ -	\$ (8,272.68)	\$ (8,272.68)
	Customers-Ind Total	\$ -	\$ (6,639.77)	\$ (6,639.77)	\$ -	\$ (489.35)	\$ (489.35)	\$ -	\$ (6,150.42)	\$ (6,150.42)
	Customers-Res Total	\$ -	\$ 19,996.03	\$ 19,996.03	\$ -	\$ 2,339.54	\$ 2,339.54	\$ -	\$ 17,656.49	\$ 17,656.49
	Direct-OR Total	\$ 3,164.55	\$ -	\$ 3,164.55	\$ -	\$ -	\$ -	\$ 3,164.55	\$ -	\$ 3,164.55
904 Uncollectible Accounts Total		\$ 3,164.55	\$ 40,449.70	\$ 43,614.25	\$ -	\$ 5,165.52	\$ 5,165.52	\$ 3,164.55	\$ 35,284.18	\$ 38,448.73
	3-factor Total	\$ -	\$ 70,087.68	\$ 70,087.68	\$ -	\$ 7,821.79	\$ 7,821.79	\$ -	\$ 62,265.89	\$ 62,265.89
	customers-all Total	\$ -	\$ 127,788.06	\$ 127,788.06	\$ -	\$ 15,104.55	\$ 15,104.55	\$ -	\$ 112,683.51	\$ 112,683.51
	Customers-Ind Total	\$ -	\$ 64,557.64	\$ 64,557.64	\$ -	\$ 4,757.90	\$ 4,757.90	\$ -	\$ 59,799.74	\$ 59,799.74
	Customers-Res Total	\$ -	\$ 6,594.02	\$ 6,594.02	\$ -	\$ 771.50	\$ 771.50	\$ -	\$ 5,822.52	\$ 5,822.52
	Direct-OR Total	\$ (10,668.76)	\$ -	\$ (10,668.76)	\$ -	\$ -	\$ -	\$ (10,668.76)	\$ -	\$ (10,668.76)
	Direct-WA Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ (10,668.76)	\$ 269,027.40	\$ 258,358.64	\$ -	\$ 28,455.73	\$ 28,455.73	\$ (10,668.76)	\$ 240,571.67	\$ 229,902.91
	Customers-All Total	\$ -	\$ 279,431.86	\$ 279,431.86	\$ -	\$ 33,028.85	\$ 33,028.85	\$ -	\$ 246,403.01	\$ 246,403.01
909 Customer Information Expense Total		\$ -	\$ 279,431.86	\$ 279,431.86	\$ -	\$ 33,028.85	\$ 33,028.85	\$ -	\$ 246,403.01	\$ 246,403.01
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 15,109.03	\$ 15,109.03	\$ -	\$ 1,767.76	\$ 1,767.76	\$ -	\$ 13,341.27	\$ 13,341.27
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 15,109.03	\$ 15,109.03	\$ -	\$ 1,767.76	\$ 1,767.76	\$ -	\$ 13,341.27	\$ 13,341.27
	Customers-All Total	\$ -	\$ 14,145.40	\$ 14,145.40	\$ -	\$ 1,671.99	\$ 1,671.99	\$ -	\$ 12,473.41	\$ 12,473.41
911 Supervision Total		\$ -	\$ 14,145.40	\$ 14,145.40	\$ -	\$ 1,671.99	\$ 1,671.99	\$ -	\$ 12,473.41	\$ 12,473.41
	3-factor Total	\$ -	\$ 18.03	\$ 18.03	\$ -	\$ 2.01	\$ 2.01	\$ -	\$ 16.02	\$ 16.02
	Customers-All Total	\$ -	\$ 206,553.22	\$ 206,553.22	\$ -	\$ 24,414.59	\$ 24,414.59	\$ -	\$ 182,138.63	\$ 182,138.63
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 60,962.80	\$ 60,962.80	\$ -	\$ 7,132.65	\$ 7,132.65	\$ -	\$ 53,830.15	\$ 53,830.15
	Direct-OR Total	\$ 16,257.91	\$ -	\$ 16,257.91	\$ -	\$ -	\$ -	\$ 16,257.91	\$ -	\$ 16,257.91
912 Demonstration and Selling Expense Total		\$ 16,257.91	\$ 267,534.05	\$ 283,791.96	\$ -	\$ 31,549.25	\$ 31,549.25	\$ 16,257.91	\$ 235,984.80	\$ 252,242.71
	Customers-All Total	\$ -	\$ 48,962.85	\$ 48,962.85	\$ -	\$ 5,787.41	\$ 5,787.41	\$ -	\$ 43,175.44	\$ 43,175.44
913 Advertising Total		\$ -	\$ 48,962.85	\$ 48,962.85	\$ -	\$ 5,787.41	\$ 5,787.41	\$ -	\$ 43,175.44	\$ 43,175.44
	3-factor Total	\$ -	\$ 3,455,534.51	\$ 3,455,534.51	\$ -	\$ 385,637.65	\$ 385,637.65	\$ -	\$ 3,069,896.86	\$ 3,069,896.86
	Customers-All Total	\$ -	\$ 458,987.03	\$ 458,987.03	\$ -	\$ 54,252.27	\$ 54,252.27	\$ -	\$ 404,734.76	\$ 404,734.76
	Customers-Res Total	\$ -	\$ 10,990.38	\$ 10,990.38	\$ -	\$ 1,285.87	\$ 1,285.87	\$ -	\$ 9,704.51	\$ 9,704.51
	direct-OR Total	\$ 20,494.01	\$ -	\$ 20,494.01	\$ -	\$ -	\$ -	\$ 20,494.01	\$ -	\$ 20,494.01
	Employee Cost Total	\$ -	\$ 2,271,811.55	\$ 2,271,811.55	\$ -	\$ 234,980.28	\$ 234,980.28	\$ -	\$ 2,036,831.27	\$ 2,036,831.27
	payroll Total	\$ -	\$ (712,054.34)	\$ (712,054.34)	\$ -	\$ (66,493.06)	\$ (66,493.06)	\$ -	\$ (645,561.28)	\$ (645,561.28)
	Regulatory Total	\$ -	\$ 121,943.58	\$ 121,943.58	\$ -	\$ 36,583.07	\$ 36,583.07	\$ -	\$ 85,360.51	\$ 85,360.51
920 Administrative and General Salaries Total		\$ 20,494.01	\$ 5,607,212.71	\$ 5,627,706.72	\$ -	\$ 646,246.09	\$ 646,246.09	\$ 20,494.01	\$ 4,960,966.62	\$ 4,981,460.63
	3-factor Total	\$ -	\$ 3,043,705.15	\$ 3,043,705.15	\$ -	\$ 339,677.49	\$ 339,677.49	\$ -	\$ 2,704,027.66	\$ 2,704,027.66
	Customers-All Total	\$ -	\$ 1,250,877.67	\$ 1,250,877.67	\$ -	\$ 147,853.74	\$ 147,853.74	\$ -	\$ 1,103,023.93	\$ 1,103,023.93
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	direct-OR Total	\$ 28,885.12	\$ -	\$ 28,885.12	\$ -	\$ -	\$ -	\$ 28,885.12	\$ -	\$ 28,885.12
	Employee Cost Total	\$ -	\$ 213,079.96	\$ 213,079.96	\$ -	\$ 22,039.50	\$ 22,039.50	\$ -	\$ 191,040.46	\$ 191,040.46
	Firm Sales Volumes Total	\$ -	\$ 531.86	\$ 531.86	\$ -	\$ 58.82	\$ 58.82	\$ -	\$ 473.04	\$ 473.04
	payroll Total	\$ -	\$ 2,176.72	\$ 2,176.72	\$ -	\$ 203.27	\$ 203.27	\$ -	\$ 1,973.45	\$ 1,973.45
	Regulatory Total	\$ -	\$ 19,865.15	\$ 19,865.15	\$ -	\$ 5,959.55	\$ 5,959.55	\$ -	\$ 13,905.61	\$ 13,905.61
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total		\$ 28,885.12	\$ 4,530,236.51	\$ 4,559,121.63	\$ -	\$ 515,792.37	\$ 515,792.37	\$ 28,885.12	\$ 4,014,444.14	\$ 4,043,329.26
	3-factor Total	\$ -	\$ (25,380.43)	\$ (25,380.43)	\$ -	\$ (2,832.46)	\$ (2,832.46)	\$ -	\$ (22,547.97)	\$ (22,547.97)
	Admin Tran Total	\$ -	\$ (2,709,615.77)	\$ (2,709,615.77)	\$ -	\$ (311,673.55)	\$ (311,673.55)	\$ -	\$ (2,397,942.22)	\$ (2,397,942.22)
	customers-all Total	\$ -	\$ (62,053.38)	\$ (62,053.38)	\$ -	\$ (7,334.71)	\$ (7,334.71)	\$ -	\$ (54,718.67)	\$ (54,718.67)
	Employee Cost Total	\$ -	\$ (559,288.05)	\$ (559,288.05)	\$ -	\$ (57,848.84)	\$ (57,848.84)	\$ -	\$ (501,439.21)	\$ (501,439.21)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (3,356,337.63)	\$ (3,356,337.63)	\$ -	\$ (379,689.56)	\$ (379,689.56)	\$ -	\$ (2,976,648.07)	\$ (2,976,648.07)
	3-factor Total	\$ -	\$ 428,321.22	\$ 428,321.22	\$ -	\$ 47,800.65	\$ 47,800.65	\$ -	\$ 380,520.57	\$ 380,520.57

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total		\$ -	\$ 810,640.70	\$ 810,640.70	\$ -	\$ 90,505.96	\$ 90,505.96	\$ -	\$ 720,134.74	\$ 720,134.74
	3-factor Total	\$ -	\$ 378,120.28	\$ 378,120.28	\$ -	\$ 42,198.22	\$ 42,198.22	\$ -	\$ 335,922.06	\$ 335,922.06
	customers-all Total	\$ -	\$ 56,045.12	\$ 56,045.12	\$ -	\$ 6,624.53	\$ 6,624.53	\$ -	\$ 49,420.59	\$ 49,420.59
	Customers-The Dalles Total	\$ -	\$ 1,988.84	\$ 1,988.84	\$ -	\$ 501.39	\$ 501.39	\$ -	\$ 1,487.45	\$ 1,487.45
	direct-or Total	\$ 55,814.70	\$ -	\$ 55,814.70	\$ -	\$ -	\$ -	\$ 55,814.70	\$ -	\$ 55,814.70
	Direct-WA Total	\$ 21,774.78	\$ -	\$ 21,774.78	\$ 21,774.78	\$ -	\$ 21,774.78	\$ -	\$ -	\$ -
	firm sales volumes Total	\$ -	\$ 20,766.63	\$ 20,766.63	\$ -	\$ 2,296.79	\$ 2,296.79	\$ -	\$ 18,469.84	\$ 18,469.84
	Sendout Volumes Total	\$ -	\$ 18,035.99	\$ 18,035.99	\$ -	\$ 1,561.92	\$ 1,561.92	\$ -	\$ 16,474.07	\$ 16,474.07
	Transmission Total	\$ -	\$ 1,476.46	\$ 1,476.46	\$ -	\$ 191.05	\$ 191.05	\$ -	\$ 1,285.41	\$ 1,285.41
932 Maintenance of General Plant Total		\$ 77,589.48	\$ 476,433.32	\$ 554,022.80	\$ 21,774.78	\$ 53,373.90	\$ 75,148.68	\$ 55,814.70	\$ 423,059.42	\$ 478,874.12
Grand Total		\$ 2,748,452.04	\$ 17,818,946.13	\$ 20,567,398.17	\$ 48,013.02	\$ 2,043,229.19	\$ 2,091,242.21	\$ 2,700,439.02	\$ 15,775,716.94	\$ 18,476,155.96

Rate Base and Allocation Factors

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

NW Natural
State Allocation Factors
Updated for year ended 2021 data

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

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

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
SYSTEM	System	System	System	System	System	System	System	System	System	System	System	System
Gross Plant												
Intangible	Software	177,727,509	178,302,908	176,340,709	176,366,079	176,368,622	176,399,835	177,210,677	177,316,380	249,127,618	269,137,633	248,143,737
	Other	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795
Production		675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Transmission		207,860,384	208,457,213	208,996,043	211,728,593	216,247,229	217,045,993	217,057,599	217,062,056	217,946,075	229,657,781	229,950,740
Distribution		2,608,348,147	2,614,047,812	2,622,763,048	2,627,507,604	2,632,762,387	2,647,892,029	2,651,625,377	2,657,213,800	2,664,988,579	2,699,439,914	2,705,143,296
General		323,381,116	324,242,372	323,160,414	323,729,870	323,608,422	325,485,101	326,206,792	326,504,568	342,296,542	382,236,644	374,630,507
Storage and storage transmission		386,344,069	386,576,099	387,997,604	388,599,664	392,768,660	394,385,222	401,174,570	403,562,064	414,547,232	419,013,845	419,494,400
CNG and LNG		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
Total Gross Plant		3,708,211,987	3,716,177,164	3,723,808,580	3,732,482,571	3,746,306,082	3,765,758,941	3,777,825,776	3,786,209,630	3,893,456,808	4,004,036,579	3,981,913,442
Accumulated Depreciation												
Intangible		(81,057,060)	(82,024,551)	(80,718,126)	(81,682,760)	(82,647,424)	(83,611,608)	(84,591,578)	(85,571,911)	(87,100,087)	(88,754,217)	(65,319,332)
Production		(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission		(51,911,604)	(52,234,877)	(52,559,033)	(52,885,754)	(53,218,216)	(53,554,593)	(53,891,791)	(54,229,003)	(54,566,891)	(54,490,382)	(54,831,031)
Distribution		(1,171,220,591)	(1,173,582,421)	(1,177,132,007)	(1,180,967,985)	(1,241,373,724)	(1,243,996,812)	(1,188,270,242)	(1,191,225,334)	(1,196,311,666)	(1,198,527,266)	(1,199,776,832)
General		(87,584,978)	(89,058,976)	(88,926,771)	(90,448,430)	(91,745,710)	(93,185,524)	(95,050,692)	(96,301,537)	(98,065,764)	(99,508,436)	(93,173,709)
Storage and storage transmission		(159,447,581)	(160,080,393)	(160,714,510)	(161,350,413)	(161,991,833)	(162,639,579)	(163,290,573)	(163,946,162)	(164,598,719)	(165,262,907)	(166,030,747)
CNG and LNG		(2,418,000)	(2,424,662)	(2,431,324)	(2,437,986)	(2,444,648)	(2,451,310)	(2,457,972)	(2,464,634)	(2,471,438)	(2,478,242)	(2,485,007)
Total Accumulated Depreciation		(1,554,330,849)	(1,560,096,916)	(1,563,172,807)	(1,570,464,364)	(1,634,112,592)	(1,640,130,461)	(1,588,243,884)	(1,594,429,617)	(1,603,805,601)	(1,609,712,485)	(1,582,307,694)
Storage Gas		22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903	22,713,903
Customer Contributions		(8,389,845)	(8,574,827)	(8,786,834)	(9,062,747)	(8,927,405)	(8,901,781)	(9,048,102)	(9,167,570)	(9,222,901)	(9,732,787)	(9,879,448)
Leasehold Improvements		26,073,178	25,975,942	25,912,127	25,858,807	25,748,402	25,675,395	25,489,360	25,380,108	25,259,354	25,237,966	25,375,284
Total Rate Base Excluding ADIT and WC		2,194,278,374	2,196,195,267	2,200,474,969	2,201,528,170	2,151,728,390	2,165,115,997	2,228,737,053	2,230,706,455	2,328,401,562	2,432,543,176	2,437,815,487
Less: ADIT		(488,664,583)	(490,826,240)	(491,165,164)	(492,339,665)	(491,077,525)	(491,657,116)	(491,387,163)	(490,523,072)	(490,489,092)	(419,879,997)	(422,719,754)
Total System Rate Base Less Working Capital		1,705,613,791	1,705,369,027	1,709,309,805	1,709,188,505	1,660,650,865	1,673,458,881	1,737,349,890	1,740,183,382	1,837,912,470	2,012,663,179	2,015,095,733
Add: Working Capital		20,981,676	20,187,594	17,884,290	15,957,612	15,393,662	15,675,945	16,991,669	19,820,431	22,964,189	25,876,988	31,144,762
Total System Rate Base (Less Gas Reserves)		1,726,595,467	1,725,556,621	1,727,194,095	1,725,146,117	1,676,044,526	1,689,134,826	1,754,341,559	1,760,003,813	1,860,876,659	2,038,540,167	2,046,240,495
												2,059,578,834

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

	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
OREGON	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	January	February	March	April	May	June	July	August	September	October	November	December
	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON
Gross Plant												
Intangible	156,720,118	157,227,504	155,497,238	155,519,609	155,521,851	155,549,375	156,264,375	156,357,584	219,680,734	237,325,565	218,813,147	218,670,583
Software	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348
Other	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Production	204,568,355	204,568,662	205,099,072	207,824,108	212,342,406	213,141,171	213,152,776	213,157,234	214,041,253	225,752,958	226,045,917	232,013,423
Distribution	2,263,353,934	2,268,234,030	2,275,359,309	2,279,368,043	2,283,605,755	2,297,540,855	2,300,149,434	2,304,997,477	2,312,355,524	2,346,346,950	2,351,638,347	2,363,474,289
General	283,389,945	284,152,931	283,190,881	283,696,324	283,582,937	285,248,897	285,890,023	286,154,447	300,184,037	334,905,574	328,131,703	328,952,711
Storage and storage transmission	347,264,215	347,470,582	348,729,605	349,270,341	352,978,246	354,416,017	360,454,462	362,577,900	372,348,108	376,320,714	376,748,120	377,034,607
CNG and LNG	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719	3,367,719
Total Gross Plant	3,259,423,832	3,265,780,974	3,272,003,369	3,279,805,690	3,292,158,460	3,310,023,578	3,320,038,336	3,327,371,908	3,422,736,920	3,524,779,025	3,505,504,499	3,524,272,878
Accumulated Depreciation												
Intangible	(71,476,116)	(72,329,249)	(71,177,243)	(72,027,858)	(72,878,499)	(73,728,716)	(74,592,854)	(75,457,311)	(76,804,856)	(78,263,468)	(57,598,587)	(58,615,009)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(51,655,042)	(51,972,691)	(52,290,748)	(52,611,358)	(52,937,702)	(53,267,962)	(53,599,043)	(53,930,137)	(54,261,907)	(54,179,281)	(54,514,040)	(55,277,247)
Distribution	(1,039,853,563)	(1,041,787,996)	(1,044,708,899)	(1,047,142,058)	(1,050,182,948)	(1,052,255,219)	(1,054,885,717)	(1,056,849,684)	(1,059,790,984)	(1,062,635,712)	(1,063,327,947)	(1,068,795,029)
General	(77,292,005)	(78,595,210)	(78,471,459)	(79,817,001)	(80,963,200)	(82,236,018)	(83,886,720)	(84,991,658)	(86,552,684)	(87,827,321)	(82,192,362)	(81,880,014)
Storage and storage transmission	(142,917,204)	(143,484,501)	(144,052,961)	(144,623,007)	(145,197,962)	(145,778,541)	(146,362,010)	(146,949,566)	(147,534,426)	(148,129,629)	(148,816,496)	(149,504,031)
CNG and LNG	(2,148,151)	(2,154,070)	(2,159,988)	(2,165,907)	(2,171,825)	(2,177,744)	(2,183,662)	(2,189,581)	(2,195,625)	(2,201,670)	(2,207,680)	(2,213,690)
Total Accumulated Depreciation	(1,386,033,117)	(1,391,014,752)	(1,393,552,334)	(1,399,078,225)	(1,405,023,172)	(1,410,135,236)	(1,416,201,042)	(1,421,058,973)	(1,427,831,518)	(1,433,928,116)	(1,409,348,149)	(1,416,976,057)
Storage Gas	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746	20,201,746
Customer Contributions	(5,563,545)	(5,680,308)	(5,750,199)	(5,826,142)	(5,691,596)	(5,673,265)	(5,768,989)	(5,778,710)	(5,829,544)	(6,029,679)	(6,153,050)	(6,261,656)
Leasehold Improvements	23,163,411	23,077,027	23,020,333	22,975,550	22,877,455	22,812,589	22,644,748	22,547,688	22,440,410	22,421,409	22,543,402	22,590,933
Total Rate Base Excluding ADIT and WC	1,911,192,327	1,912,364,685	1,915,922,914	1,918,078,619	1,924,522,893	1,937,229,411	1,940,914,798	1,943,283,659	2,031,718,013	2,127,444,385	2,132,748,448	2,143,827,843
Less: ADIT	(442,433,884)	(444,370,368)	(444,811,293)	(445,905,105)	(444,645,174)	(445,083,195)	(444,940,382)	(444,213,639)	(444,264,538)	(473,660,627)	(376,234,938)	(382,043,778)
Total Rate Base Less Working Capital	1,468,758,444	1,467,994,318	1,471,111,622	1,472,173,514	1,479,877,719	1,492,146,216	1,495,974,415	1,499,070,020	1,587,453,475	1,753,783,758	1,756,513,510	1,761,784,065
Add: Working Capital	18,756,261	18,046,403	15,987,399	14,298,514	13,793,196	14,046,131	15,255,678	17,795,433	20,618,003	23,186,581	27,906,669	33,870,850
Total Oregon Rate Base (Less Gas Reserves)	1,487,514,705	1,486,040,721	1,487,099,021	1,486,472,028	1,493,670,915	1,506,192,346	1,511,230,094	1,516,865,453	1,608,071,478	1,776,970,339	1,784,420,179	1,795,654,916

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

	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
WASHINGTON	January	February	March	April	May	June	July	August	September	October	November	December
Gross Plant	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Intangible												
Software	21,007,392	21,075,404	20,843,472	20,846,471	20,846,771	20,850,461	20,946,302	20,958,796	29,446,885	31,812,068	29,330,590	29,311,480
Other	447	447	447	447	447	447	447	447	447	447	447	447
Production	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	3,292,029	3,888,550	3,896,971	3,904,485	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822	3,904,822
Distribution	344,994,213	345,813,782	347,403,739	348,139,561	349,156,633	350,351,174	351,475,943	352,216,322	352,633,055	353,092,964	353,504,949	356,478,905
General	39,991,170	40,089,441	39,969,533	40,033,545	40,025,485	40,236,204	40,316,769	40,350,121	42,112,505	47,331,070	46,498,804	46,611,496
Storage and storage transmission	39,079,854	39,105,517	39,262,080	39,329,323	39,790,414	39,969,206	40,720,107	40,984,164	42,199,124	42,693,131	42,746,281	42,781,906
CNG and LNG	423,050	423,050	423,050	423,050	423,050	423,050	423,050	423,050	423,050	423,050	423,050	423,050
Total Gross Plant	448,788,155	450,396,190	451,799,292	452,676,881	454,147,622	455,735,364	457,787,440	458,837,723	470,719,888	479,257,554	476,408,943	479,512,106
Accumulated Depreciation												
Intangible	(9,580,945)	(9,695,302)	(9,540,882)	(9,654,902)	(9,768,926)	(9,882,892)	(9,998,725)	(10,114,600)	(10,295,230)	(10,490,748)	(7,720,745)	(7,856,990)
Production	0	0	0	0	0	0	1	2	3	4	5	6
Transmission	(256,562)	(262,186)	(268,285)	(274,396)	(280,513)	(286,631)	(292,749)	(298,866)	(304,984)	(311,101)	(316,991)	(322,881)
Distribution	(131,367,028)	(131,794,425)	(132,423,108)	(132,941,800)	(133,535,684)	(133,894,070)	(134,346,471)	(134,773,318)	(135,370,630)	(135,891,554)	(136,448,885)	(137,244,401)
General	(10,292,973)	(10,463,767)	(10,455,311)	(10,631,428)	(10,782,510)	(10,949,505)	(11,163,971)	(11,309,879)	(11,513,080)	(11,681,115)	(10,981,347)	(10,950,224)
Storage and storage transmission	(16,530,377)	(16,595,891)	(16,661,550)	(16,727,406)	(16,793,872)	(16,861,038)	(16,928,563)	(16,996,596)	(17,064,294)	(17,133,278)	(17,214,251)	(17,295,306)
CNG and LNG	(269,849)	(270,592)	(271,336)	(272,079)	(272,823)	(273,566)	(274,310)	(275,053)	(275,812)	(276,572)	(277,327)	(278,082)
Total Accumulated Depreciation	(168,297,732)	(169,082,163)	(169,620,473)	(170,502,012)	(171,434,328)	(172,147,703)	(173,004,787)	(173,768,310)	(174,824,027)	(175,784,365)	(172,959,540)	(173,947,878)
Storage Gas	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158	2,512,158
Customer Contributions	(2,826,300)	(2,894,518)	(3,036,635)	(3,236,606)	(3,235,810)	(3,228,517)	(3,279,114)	(3,388,861)	(3,393,357)	(3,703,108)	(3,726,398)	(3,880,961)
Leasehold Improvements	2,909,767	2,898,915	2,891,793	2,883,257	2,870,947	2,862,807	2,844,613	2,832,420	2,818,944	2,816,557	2,831,882	2,837,852
Total Rate Base Excluding ADIT and WC	283,086,047	283,830,581	284,546,135	284,333,678	284,860,588	285,734,108	286,860,310	287,025,130	297,833,605	305,098,795	305,067,044	307,033,277
Less: ADIT	(46,230,699)	(46,455,872)	(46,353,871)	(46,434,561)	(46,432,351)	(46,573,921)	(46,446,780)	(46,309,433)	(46,224,554)	(46,219,371)	(46,484,817)	(47,039,489)
Total Rate Base Less Working Capital	236,855,348	237,374,709	238,192,264	237,899,117	238,428,237	239,160,188	240,413,530	240,715,697	251,609,051	258,879,425	258,582,227	259,993,789
Add: Working Capital	2,225,415	2,141,191	1,896,891	1,659,099	1,600,465	1,629,814	1,735,991	2,024,997	2,346,186	2,690,408	3,238,094	3,930,135
Total Washington Rate Base	239,080,762	239,515,900	240,089,155	239,558,216	240,028,703	240,790,002	242,149,520	242,740,694	253,955,237	261,569,832	261,820,321	263,923,924

Customer Counts, Volumes and Usage per Customer

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

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

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

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

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

	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
Volumes												
Residential	10,811,520	8,585,065	7,208,883	5,310,230.00	4,505,216.00	2,578,790.00	1,574,583.50	1,136,411.90	1,255,630.60	1,445,206.60	5,082,464.70	9,906,887.00
Commercial	4,520,444	3,709,678	3,197,802	2,375,401.00	2,181,220.00	1,400,798.00	967,806.70	732,765.30	803,366.40	890,913.20	1,932,288.50	4,255,304.90
Industrial Firm	458,225	396,186	370,443	327,082.00	288,622.00	230,229.00	190,744.90	173,517.10	171,409.40	181,552.70	281,515.70	402,385.40
Interruptible	144,309	115,100	116,304	111,094.00	95,438.00	78,164.00	70,185.00	68,267.00	71,105.00	89,157.00	130,122.00	123,061.00
Transport Firm	1,167,271	1,057,588	1,062,646	985,956.00	1,040,738.00	917,274.00	876,426.00	876,150.00	796,509.00	933,994.00	1,021,588.00	1,010,515.00
Transport Interruptible	679,700	565,760	671,627	591,541.00	602,232.00	628,936.00	600,271.00	633,399.00	793,424.00	834,352.00	696,081.00	559,509.00
Total	17,781,469	14,429,377	12,627,705	9,701,304	8,713,466	5,834,191	4,280,017	3,620,510	3,891,444	4,375,176	9,144,060	16,257,662
Customers												
Residential	87,030	87,234	87,480	87,701	87,834	87,997	88,100	88,180	88,216	88,340.00	88,529.00	88,730.00
Commercial	7,223	7,150	7,181	7,148	7,120	7,113	7,111	7,096	7,100	7,125.00	7,118.00	7,190.00
Industrial Firm	48	49	50	50	49	50	52	52	52	52.00	52.00	51.00
Interruptible	4	3	3	3	3	3	3	3	3	3.00	3.00	3.00
Transport Firm	19	19	19	19	19	19	19	19	19	19.00	19.00	19.00
Transport Interruptible	10	10	10	10	10	10	10	10	10	10.00	10.00	10.00
Total	94,334	94,465	94,743	94,931	95,035	95,192	95,295	95,360	95,400	95,549	95,731	96,003
Use per Customer												
Residential	124	98	82	61	51	29	18	13	14	16	57	112
Commercial	626	519	445	332	306	197	136	103	113	125	271	592
Industrial Firm	9,546	8,085	7,409	6,542	5,890	4,605	3,668	3,337	3,296	3,491	5,414	7,890
Interruptible	36,077	38,367	38,768	37,031	31,813	26,055	23,395	22,756	23,702	29,719	43,374	41,020
Transport Firm	61,435	55,663	55,929	51,892	54,776	48,278	46,128	46,113	41,922	49,158	53,768	53,185
Transport Interruptible	67,970	56,576	67,163	59,154	60,223	62,894	60,027	63,340	79,342	83,435	69,608	55,951

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

12 Months Ended	2022 January	2022 February	2022 March	2022 April	2022 May	2022 June	2022 July	2022 August	2022 September	2022 October	2022 November	2022 December
Volumes												
Residential	55,361,547	55,343,594	54,992,176	54,919,554	56,698,453	57,163,598	57,427,642	57,373,798	57,257,840	56,251,220	56,819,992	59,400,888
Commercial	24,709,159	24,959,747	24,946,294	24,923,805	25,715,371	25,975,684	26,132,697	26,107,692	26,037,762	25,750,478	25,751,827	26,967,788
Industrial Firm	3,305,901	3,328,062	3,337,865	3,354,960	3,409,227	3,443,263	3,464,103	3,466,135	3,462,574	3,426,568	3,424,849	3,471,912
Interruptible	1,167,284	1,167,336	1,164,430	1,180,905	1,187,795	1,190,179	1,194,317	1,195,790	1,194,601	1,192,207	1,224,280	1,212,306
Transport Firm	11,874,676	11,928,858	11,906,800	11,912,403	11,985,158	12,055,971	12,085,944	12,087,589	12,044,852	11,972,625	11,941,512	11,746,655
Transport Interruptible	7,558,703	7,560,181	7,571,897	7,622,821	7,711,752	7,849,685	7,867,925	7,789,194	7,805,335	7,794,239	7,903,347	7,856,832
Total	103,977,270	104,287,778	103,919,462	103,914,448	106,707,756	107,678,380	108,172,627	108,020,198	107,802,965	106,387,336	107,065,807	110,656,382
Average Customers												
Residential	85,280	85,584	85,883	86,174	86,454	86,725	86,963	87,185	87,393	87,588	87,778	87,948
Commercial	7,309	7,298	7,287	7,277	7,260	7,239	7,219	7,201	7,183	7,169	7,150	7,140
Industrial Firm	48	48	48	48	48	48	49	49	50	50	50	51
Interruptible	5	5	4	4	4	4	4	4	3	3	3	3
Transport Firm	19	19	19	19	19	19	19	19	19	19	19	19
Transport Interruptible	10	10	10	10	10	10	10	10	10	10	10	10
Total	92,671	92,963	93,251	93,532	93,794	94,045	94,264	94,468	94,658	94,840	95,011	95,170
12 Month Use per Average Customer												
Residential	649	647	640	637	656	659	660	658	655	642	647	675
Commercial	3,381	3,420	3,423	3,425	3,542	3,588	3,620	3,626	3,625	3,592	3,602	3,777
Industrial Firm	69,355	69,819	69,781	69,895	70,902	71,240	71,059	70,498	69,833	68,531	68,043	68,637
Interruptible	245,744	254,691	263,645	277,860	290,889	303,875	318,485	333,709	349,639	366,833	386,615	393,180
Transport Firm	624,983	627,835	626,674	626,969	630,798	634,525	636,102	636,189	633,940	630,138	628,501	618,245
Transport Interruptible	755,870	756,018	757,190	762,282	771,175	784,969	786,793	778,919	780,534	779,424	790,335	785,683