

# **October 2015 Activity**

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
Total Operating Revenue		5,372,761			209,703				5,163,058	
Total Rate Base		1,166,923,018			126,034,755				1,040,888,262	
Rate Of Return on Rate Base		0.46%			0.17%				0.50%	

NW Natural  
Washington Quarterly Results of Operations Report

Monthly Summary Acct Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total	October 2015	
										Alloc. Ref.	
<b>Sales of Gas</b>											
480.1 Residential	17,602,197		17,602,197	2,022,975		2,022,975	15,579,222		15,579,222		
481.1 Commercial	10,717,537		10,717,537	960,501		960,501	9,757,035		9,757,035		
481.2 Industrial Firm	2,156,478		2,156,478	159,891		159,891	1,996,587		1,996,587		
481.3 Interruptible	2,488,654		2,488,654	52,691		52,691	2,435,963		2,435,963		
481.5 Interruptible Incentive	0		0	0		0	0		0		
495.20 Unbilled Revenue	6,769,017	6,769,017	6,769,017	658,095	658,095	658,095	6,110,922	6,110,922	6,110,922		
<b>Total Sales of Gas</b>	32,964,866	6,769,017	39,733,883	3,196,059	658,095	3,854,154	29,768,807	6,110,922	35,879,729		
<b>Transportation Revenue</b>											
489.12 Industrial Firm	771,077		771,077	87,559		87,559	683,518		683,518		
489.13 Interruptible	665,065		665,065	87,210		87,210	577,855		577,855		
489.15 Interruptible Incentive	0		0	0		0	0		0		
489.3 Agency Fee/Balancing	9,646		9,646	0		0	9,646		9,646		
<b>Total Transportation Revenue</b>	1,445,788	0	1,445,788	174,770	0	174,770	1,271,019	0	1,271,019		
<b>Rate Adjustments - Amortizations</b>	4,665,729		4,665,729	(60,972)		(60,972)	4,726,701		4,726,701		
<b>Miscellaneous Revenues</b>											
487 Late Payment Charge	85,025		85,025	3,846		3,846	81,179		81,179		
488.0 Seasonal Reconnect Fee	600		600	0		0	600		600		
488.0 Delinquent Reconnect Fee	13,900		13,900	200		200	13,700		13,700		
488.1 Returned Check Charge	7,215		7,215	690		690	6,525		6,525		
488.3 Recon Charge CR During Office Hours	20,045		20,045	1,075		1,075	18,970		18,970		
488.4 Field Collection Charge	17,195		17,195	1,475		1,475	15,720		15,720		
488.5 Recon Charge CR After Office Hours	1,910		1,910	1,750		1,750	160		160		
488.6 Recon Charge Seas During Office Hours	1,890		1,890	150		150	1,740		1,740		
488.7 Recon Charge Seas After Office Hours	200		200	200		200	0		0		
488.8 Automated Payment Charge	3,245		3,245	408		408	2,838		2,838		
493.2 Rent - Utility Property	17,302	27,273	27,273	1,979	1,979	1,979	25,294	25,294	25,294		
495.1 Meter Rentals	7,408		7,408	1,872		1,872	5,536		5,536		
495.2 Other Gas Revenue - Miscellaneous	175,935	27,273	203,208	13,249	1,979	15,228	162,686	25,294	187,980		
<b>Total Miscellaneous Revenues</b>	39,252,318	6,796,290	46,048,608	3,323,106	660,074	3,983,180	35,929,212	6,136,216	42,065,429		
<b>Total Operating Revenue</b>											
<b>Cost of Gas</b>											
804.7 WACOG Incurred	13,083,013		13,083,013	1,103,054		1,103,054	11,979,959		11,979,959		
805.7 WACOG Deferred	1,580,758		1,580,758	251,408		251,408	1,329,350		1,329,350		
804.6 Demand Incurred	6,676,453		6,676,453	693,016		693,016	5,983,438		5,983,438		
805.8 Demand Deferred	(2,837,819)		(2,837,819)	(329,608)		(329,608)	(2,508,211)		(2,508,211)		
805.4 Amortization of Gas Costs	735,260		735,260	39,442		39,442	695,818		695,818		
<b>Total Cost of Gas</b>	19,237,667	0	19,237,667	1,757,312	0	1,757,312	17,480,355	0	17,480,355		
<b>Detail Operations &amp; Maintenance</b>											
<b>Other Taxes</b>											
408.11 Property	1,770,250		1,770,250	145,337		145,337	1,624,913		1,624,913		
408.12 Franchise	1,078,900		1,078,900	150,512		150,512	928,388		928,388		
408.13 Payroll	37,064	418,577	418,577	4,862	44,662	44,662	373,915	373,915	373,915		
408.14 Other	0		0	0		0	0		0		
408.15 Regulatory	0		0	0		0	0		0		
<b>Total Other Taxes</b>	2,886,214	418,577	3,304,791	300,711	44,662	345,373	2,585,503	373,915	2,959,418		
<b>403.1 Depreciation</b>											
<b>Income Taxes</b>											
409.11 Federal Income Taxes	2,387,464		2,387,464	(14,357)		(14,357)	2,401,821		2,401,821		
410.1 Federal Income Taxes - Deferred	133,359		133,359	0		0	133,359		133,359		
411.4 Federal Income Tax Credit	(998,645)		(998,645)	(1,041)		(1,041)	(997,604)		(997,604)		
409.1 Oregon Income Taxes	491,035		491,035	0		0	491,035		491,035		
410.1 Oregon Income Taxes - Deferred	39,788		39,788	0		0	39,788		39,788		
411.1 Oregon Income Tax Credit	(208,752)		(208,752)	0		0	(208,752)		(208,752)		
<b>Total Income Taxes</b>	1,844,249		1,844,249	(15,398)		(15,398)	1,859,647		1,859,647		
<b>Total Operating Revenue Deductions</b>	22,736,662	16,094,937	40,675,847	2,110,066	1,678,809	3,773,477	20,626,596	14,416,127	36,902,371		
<b>Net Operating Income</b>			5,372,761			209,703			5,163,058		

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

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>Rate Base</b>									
101 Gross Plant			2,696,104,466			271,723,162			2,424,381,304
108.1X Accumulated Depreciation			(1,214,008,107)			(116,296,300)			(1,097,711,807)
ADJ Working Capital Allowance			74,232,597			6,966,571			67,266,026
117.X Storage Gas - Cushion			14,162,814			1,329,888			12,832,926
186.XX Leasehold Improvements			738,687			73,056			665,631
252.XX Customer Contributions			(3,345,580)			(410,527)			(2,935,053)
283.XX Deferred Taxes - Federal			(332,934,363)			(37,351,095)			(295,583,267)
283.XX Deferred Taxes - State			(68,027,497)			0			(68,027,497)
<b>Total Rate Base</b>			1,166,923,018			126,034,755			1,040,888,262
<b>Rate Of Return on Rate Base</b>			0.46%			0.17%			0.50%
<b>Allocation References:</b>									
A Unbilled Revenue			100.00%			9.72%			90.28%
B Follows plant split			100.00%			10.47%			89.53%
OKM See OQ&M Detail									
C Payroll Factor			100.00%			10.67%			89.33%
D Depreciation Factor			100.00%			10.56%			89.44%

**Rate Of Return on Rate Base**

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

**October 2015**

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

**Summary**

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

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

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

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

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

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

**Rate Of Return on Rate Base**

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

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

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

Month

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



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



0.00	11,767.48	11,767.48	0.00	900.21	900.21	0.00	10,867.27	10,867.27	0.00	10,867.27	Customers-Ind Total
415.76	0.00	415.76	0.00	0.00	0.00	0.00	415.76	0.00	0.00	415.76	Direct-OR Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
0.00	1,398.88	1,398.88	0.00	111.35	111.35	0.00	0.00	0.00	0.00	1,287.53	Employee Cost Total
0.00	490,957.74	491,373.50	0.00	52,183.01	52,183.01	415.76	438,774.73	439,190.49	0.00	1,287.53	Sendout Volumes Total
0.00	34,852.15	34,852.15	0.00	3,464.30	3,464.30	0.00	31,387.85	31,387.85	0.00	31,387.85	3-factor Total
0.00	806,491.92	806,491.92	0.00	86,375.27	86,375.27	0.00	720,116.65	720,116.65	0.00	720,116.65	Customers-All Total
6,463.65	0.00	6,463.65	0.00	0.00	0.00	6,463.65	0.00	6,463.65	0.00	6,463.65	Direct-OR Total
907.97	0.00	907.97	907.97	0.00	907.97	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
0.00	4,010.02	4,010.02	0.00	421.45	421.45	0.00	3,588.57	3,588.57	0.00	3,588.57	Employee Cost Total
7,371.62	845,354.09	852,725.71	907.97	90,261.02	91,168.99	6,463.65	755,093.07	761,556.72	0.00	761,556.72	3-factor Total
0.00	16,499.47	16,499.47	0.00	1,640.07	1,640.07	0.00	14,859.40	14,859.40	0.00	14,859.40	Customers-All Total
0.00	17,391.48	17,391.48	0.00	1,862.62	1,862.62	0.00	15,528.86	15,528.86	0.00	15,528.86	Direct-OR Total
22,398.71	0.00	22,398.71	0.00	0.00	0.00	22,398.71	0.00	22,398.71	0.00	22,398.71	Direct-WA Total
4,045.64	0.00	4,045.64	4,045.64	0.00	4,045.64	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
0.00	30,990.25	30,990.25	0.00	2,466.82	2,466.82	0.00	28,523.43	28,523.43	0.00	28,523.43	3-factor Total
26,444.35	64,881.20	91,325.55	4,045.64	5,969.51	10,015.15	22,398.71	58,911.69	61,310.40	0.00	61,310.40	Customers-The Dalles Total
0.00	20,967.40	20,967.40	0.00	2,084.16	2,084.16	0.00	18,883.24	18,883.24	0.00	18,883.24	3-factor Total
0.00	2,359.44	2,359.44	0.00	601.19	601.19	0.00	1,758.25	1,758.25	0.00	1,758.25	Customers-All Total
0.00	23,326.84	23,326.84	0.00	2,685.35	2,685.35	0.00	20,641.49	20,641.49	0.00	20,641.49	Direct-OR Total
0.00	167,234.28	167,234.28	0.00	16,623.08	16,623.08	0.00	150,611.20	150,611.20	0.00	150,611.20	Direct-WA Total
0.00	1,765.92	1,765.92	0.00	189.13	189.13	0.00	1,576.79	1,576.79	0.00	1,576.79	Sendout Volumes Total
203,238.23	0.00	203,238.23	0.00	0.00	0.00	203,238.23	0.00	203,238.23	0.00	203,238.23	3-factor Total
2,401.90	0.00	2,401.90	2,401.90	0.00	2,401.90	0.00	0.00	0.00	0.00	0.00	Customers-All Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
0.00	21,953.12	21,953.12	0.00	1,747.47	1,747.47	0.00	20,205.65	20,205.65	0.00	20,205.65	Direct-WA Total
0.00	190,953.32	396,593.45	2,401.90	18,559.68	20,961.58	203,238.23	172,393.64	375,631.87	0.00	375,631.87	Sendout Volumes Total
205,640.13	2,462.46	2,462.46	0.00	244.77	244.77	0.00	2,217.69	2,217.69	0.00	2,217.69	3-factor Total
0.00	2,149.48	2,149.48	0.00	213.67	213.67	0.00	1,935.81	1,935.81	0.00	1,935.81	Customers-All Total
0.00	106,394.76	106,394.76	0.00	12,490.74	12,490.74	0.00	93,904.02	93,904.02	0.00	93,904.02	Direct-OR Total
0.00	87.97	87.97	0.00	9.42	9.42	0.00	78.55	78.55	0.00	78.55	Direct-WA Total
51,688.74	0.00	51,688.74	0.00	0.00	0.00	51,688.74	0.00	51,688.74	0.00	51,688.74	Sendout Volumes Total
7,697.09	0.00	7,697.09	7,697.09	0.00	7,697.09	0.00	0.00	0.00	0.00	0.00	3-factor Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
59,385.83	108,632.21	168,018.04	7,697.09	12,713.83	20,410.92	51,688.74	95,918.38	147,607.12	0.00	147,607.12	Direct-OR Total
0.00	2,462.46	2,462.46	0.00	244.77	244.77	0.00	2,217.69	2,217.69	0.00	2,217.69	Direct-WA Total
864.27	0.00	864.27	0.00	0.00	0.00	864.27	0.00	864.27	0.00	864.27	Sendout Volumes Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
0.00	56,670.19	56,670.19	0.00	4,510.94	4,510.94	0.00	52,159.25	52,159.25	0.00	52,159.25	Customers-All Total
0.00	13,459.94	13,459.94	0.00	1,449.64	1,449.64	0.00	12,010.30	12,010.30	0.00	12,010.30	Direct-OR Total
864.27	72,592.59	73,456.86	0.00	6,205.35	6,205.35	864.27	66,387.24	67,251.51	0.00	67,251.51	Direct-WA Total
0.00	109.07	109.07	0.00	10.84	10.84	0.00	98.23	98.23	0.00	98.23	Sendout Volumes Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
0.00	3,492.89	3,492.89	0.00	278.03	278.03	0.00	3,214.86	3,214.86	0.00	3,214.86	Customers-All Total
0.00	3,601.96	3,601.96	0.00	288.87	288.87	0.00	3,313.09	3,313.09	0.00	3,313.09	Direct-OR Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
12,919.13	0.00	12,919.13	0.00	0.00	0.00	12,919.13	0.00	12,919.13	0.00	12,919.13	Sendout Volumes Total
529.73	0.00	529.73	529.73	0.00	529.73	0.00	0.00	0.00	0.00	0.00	3-factor Total
0.00	12,452.22	12,452.22	0.00	991.20	991.20	0.00	11,461.02	11,461.02	0.00	11,461.02	customers-all Total
13,448.86	12,452.22	25,901.08	529.73	991.20	1,520.93	12,919.13	11,461.02	24,380.15	0.00	24,380.15	Direct-OR Total
0.00	449.98	449.98	0.00	44.73	44.73	0.00	405.25	405.25	0.00	405.25	Direct-WA Total
0.00	89,320.91	89,320.91	0.00	9,566.27	9,566.27	0.00	79,754.64	79,754.64	0.00	79,754.64	Sendout Volumes Total
0.00	8,458.47	8,458.47	0.00	802.71	802.71	0.00	7,655.76	7,655.76	0.00	7,655.76	3-factor Total
0.00	2,576.46	2,576.46	0.00	197.10	197.10	0.00	2,379.36	2,379.36	0.00	2,379.36	Customers-All Total
0.00	22,447.88	22,447.88	0.00	2,435.59	2,435.59	0.00	20,012.29	20,012.29	0.00	20,012.29	Customers-Comm Total
7,147.42	0.00	7,147.42	0.00	0.00	0.00	7,147.42	0.00	7,147.42	0.00	7,147.42	Customers-Ind Total
1,100.19	0.00	1,100.19	1,100.19	0.00	1,100.19	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
0.00	82,929.99	82,929.99	0.00	6,601.24	6,601.24	0.00	76,328.75	76,328.75	0.00	76,328.75	Sendout Volumes Total
8,247.61	206,183.69	214,431.30	1,100.19	19,647.64	20,747.83	7,147.42	186,536.05	193,683.47	0.00	193,683.47	3-factor Total
0.00	1,387.09	1,387.09	0.00	137.88	137.88	0.00	1,249.21	1,249.21	0.00	1,249.21	Customers-All Total
248.60	0.00	248.60	0.00	0.00	0.00	248.60	0.00	248.60	0.00	248.60	Direct-OR Total
248.60	1,387.09	1,635.69	0.00	137.88	137.88	248.60	1,249.21	1,497.81	0.00	1,497.81	Direct-WA Total
0.00	129,169.66	129,169.66	0.00	13,834.07	13,834.07	0.00	115,335.59	115,335.59	0.00	115,335.59	Customers-All Total

901 Supervision Total	0.00	129,169.66	129,169.66	0.00	13,834.07	13,834.07	0.00	115,335.59	115,335.59	Customers-All Total	61,874.92
	0.00	69,296.58	69,296.58	0.00	7,421.66	7,421.66	0.00	61,874.92	61,874.92	Customers-Ind Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total	0.00
902 Meter Reading Expenses Total	0.00	69,296.58	69,296.58	0.00	7,421.66	7,421.66	0.00	61,874.92	61,874.92	3-factor Total	11,634.76
	0.00	12,918.91	12,918.91	0.00	1,284.15	1,284.15	0.00	11,634.76	11,634.76	Customers-All Total	854,192.75
	0.00	956,649.97	956,649.97	0.00	102,457.22	102,457.22	0.00	854,192.75	854,192.75	Customers-Ind Total	30,241.53
	0.00	32,746.65	32,746.65	0.00	2,505.12	2,505.12	0.00	30,241.53	30,241.53	Customers-Res Total	347,892.11
	0.00	390,232.31	390,232.31	0.00	42,340.20	42,340.20	0.00	347,892.11	347,892.11	Direct-OR Total	1,365.00
	1,365.00	0.00	1,365.00	0.00	0.00	0.00	1,365.00	0.00	0.00	Customers-All Total	11,685.38
903 Customer Records and Collection Expense Total	1,365.00	1,392,547.84	1,393,912.84	0.00	148,586.69	148,586.69	1,365.00	1,243,961.15	1,245,326.15	Customers-Comm Total	5,172.68
	0.00	13,087.00	13,087.00	0.00	1,401.62	1,401.62	0.00	11,685.38	11,685.38	Customers-Ind Total	1,468.02
	0.00	5,715.04	5,715.04	0.00	542.36	542.36	0.00	5,172.68	5,172.68	Customers-Res Total	37,297.06
	0.00	1,589.62	1,589.62	0.00	121.60	121.60	0.00	1,468.02	1,468.02	Direct-OR Total	0.00
	0.00	41,836.30	41,836.30	0.00	4,539.24	4,539.24	0.00	37,297.06	37,297.06	Customers-Res Total	55,623.14
	0.00	62,227.96	62,227.96	0.00	6,604.82	6,604.82	0.00	55,623.14	55,623.14	Employee Cost Total	95.93
904 Uncollectible Accounts Total	0.00	107.60	107.60	0.00	11.67	11.67	0.00	95.93	95.93	3-factor Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total	31,172.38
	0.00	107.60	107.60	0.00	11.67	11.67	0.00	95.93	95.93	Customers-Ind Total	57,814.56
907 Supervision Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total	(7,325.84)
	0.00	34,911.37	34,911.37	0.00	3,738.99	3,738.99	0.00	31,172.38	31,172.38	Direct-OR Total	(1,218.75)
	0.00	62,603.74	62,603.74	0.00	4,789.18	4,789.18	0.00	57,814.56	57,814.56	Employee Cost Total	0.00
	0.00	(8,217.42)	(8,217.42)	0.00	(891.58)	(891.58)	0.00	(7,325.84)	(7,325.84)	Customers-All Total	80,442.35
908 Customer Assistance Expense Total	(1,218.75)	0.00	(1,218.75)	0.00	0.00	0.00	(1,218.75)	0.00	0.00	Customers-Ind Total	88,558.53
	0.00	89,297.69	88,078.94	0.00	7,636.59	7,636.59	(1,218.75)	81,661.10	80,442.35	Customers-Res Total	88,558.53
	0.00	99,180.80	99,180.80	0.00	10,622.27	10,622.27	0.00	88,558.53	88,558.53	3-factor Total	130.36
909 Customer Information Expense Total	0.00	146.00	146.00	0.00	15.64	15.64	0.00	130.36	130.36	Customers-All Total	15,564.28
	0.00	17,458.53	17,458.53	0.00	1,894.25	1,894.25	0.00	15,564.28	15,564.28	Customers-Ind Total	15,694.64
	0.00	17,604.53	17,604.53	0.00	1,909.89	1,909.89	0.00	15,694.64	15,694.64	Customers-Res Total	12,229.61
910 Miscellaneous Customer Service Expense Total	0.00	13,696.51	13,696.51	0.00	1,466.90	1,466.90	0.00	12,229.61	12,229.61	Employee Cost Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total	190,727.49
911 Supervision Total	0.00	13,696.51	13,696.51	0.00	1,466.90	1,466.90	0.00	12,229.61	12,229.61	Customers-Res Total	1,035.06
	0.00	213,604.54	213,604.54	0.00	22,877.05	22,877.05	0.00	190,727.49	190,727.49	Direct-OR Total	733.32
	0.00	1,161.03	1,161.03	0.00	125.97	125.97	0.00	1,035.06	1,035.06	Employee Cost Total	0.00
912 Demonstration and Selling Expense Total	733.32	0.00	733.32	0.00	0.00	0.00	733.32	0.00	0.00	3-factor Total	0.00
	733.32	214,765.57	215,498.89	0.00	23,003.02	23,003.02	733.32	191,762.55	192,495.87	Customers-All Total	53,908.77
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total	0.00
	0.00	60,374.92	60,374.92	0.00	6,466.15	6,466.15	0.00	53,908.77	53,908.77	Customers-Res Total	0.00
913 Advertising Total	0.00	60,374.92	60,374.92	0.00	6,466.15	6,466.15	0.00	53,908.77	53,908.77	3-factor Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total	0.00
916 Miscellaneous Sales Expense Total	0.00	3,795,905.55	3,795,905.55	0.00	377,313.03	377,313.03	0.00	3,418,592.52	3,418,592.52	Customers-Res Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Admin Tran Total	1,290.52
	0.00	1,445.32	1,445.32	0.00	154.80	154.80	0.00	1,290.52	1,290.52	Customers-All Total	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total	11,188.82
	0.00	12,550.56	12,550.56	0.00	1,361.74	1,361.74	0.00	11,188.82	11,188.82	Direct-OR Total	49,450.67
	49,450.67	0.00	49,450.67	0.00	0.00	0.00	49,450.67	0.00	0.00	Direct-WA Total	209,913.60
	1,020.13	0.00	1,020.13	0.00	1,020.13	1,020.13	0.00	0.00	0.00	Firm Volumes Total	92,212.31
	0.00	234,566.54	234,566.54	0.00	24,652.94	24,652.94	0.00	209,913.60	209,913.60	Regulatory Total	405.72
	0.00	2,963.50	2,963.50	0.00	278.87	278.87	0.00	2,684.63	2,684.63	Sendout Volumes Total	3,785,738.79
	0.00	131,731.87	131,731.87	0.00	39,519.56	39,519.56	0.00	92,212.31	92,212.31	Admin Tran Total	(957,815.21)
	0.00	440.81	440.81	0.00	35.09	35.09	0.00	(374,584.77)	(374,584.77)	Employee Cost Total	230,610.55
921 Office Supplies and Expense Total	50,470.80	4,179,604.15	4,230,074.95	1,020.13	443,316.03	444,336.16	49,450.67	3,736,288.12	3,785,738.79	3-factor Total	230,610.55
	0.00	(1,071,142.04)	(1,071,142.04)	0.00	(113,326.83)	(113,326.83)	0.00	(957,815.21)	(957,815.21)	Customers-All Total	0.00
	0.00	(418,577.24)	(418,577.24)	0.00	(43,992.47)	(43,992.47)	0.00	(374,584.77)	(374,584.77)	Customers-Ind Total	0.00
922 Administrative Expenses Transferred - Credit To	0.00	(1,489,719.28)	(1,489,719.28)	0.00	(157,319.30)	(157,319.30)	0.00	(1,332,399.98)	(1,332,399.98)	Customers-Res Total	0.00
	0.00	256,063.24	256,063.24	0.00	25,452.69	25,452.69	0.00	230,610.55	230,610.55	3-factor Total	0.00



# **November 2015 Activity**

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

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

NW Natural  
Washington Quarterly Results of Operations Report

Monthly Summary Acct	Description	Alloc. Ref.	System		Washington		Washington		November 2015	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
480.1	Residential		31,856,984	31,856,984	3,286,920	3,286,920	28,570,065	28,570,065	14,108,974	14,108,974
481.1	Commercial		15,355,948	15,355,948	1,246,974	1,246,974	1,852,668	1,852,668	2,076,109	2,076,109
481.2	Industrial Firm		2,031,661	2,031,661	178,994	178,994	0	0	0	0
481.3	Interruptible		2,138,432	2,138,432	62,323	62,323	0	0	0	0
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		29,958,293	29,958,293	4,775,211	3,346,584	26,611,709	26,611,709	73,219,524	73,219,524
	<b>Total Sales of Gas</b>	A	51,383,026	29,958,293	4,775,211	3,346,584	46,607,815	26,611,709	911,194	597,536
489.12	Transportation Revenue		1,032,177	1,032,177	120,982	120,982	0	0	0	0
489.13	Industrial Firm		669,936	669,936	72,400	72,400	0	0	0	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		683	683	0	0	683	683	0	0
	<b>Total Transportation Revenue</b>		1,702,795	0	193,382	0	1,509,413	0	1,509,413	(503,035)
495.6	Rate Adjustments - Amortizations		(614,019)	(614,019)	(110,985)	(110,985)	(503,035)	(503,035)	0	0
487	Miscellaneous Revenues		89,460	89,460	4,060	4,060	85,400	85,400	2,000	2,000
488.0	Late Payment Charge		2,000	2,000	0	0	0	0	21,130	21,130
488.0	Seasonal Reconnect Fee		21,280	21,280	150	150	6,465	6,465	22,840	22,840
488.1	Delinquent Reconnect Fee		7,185	7,185	720	720	14,225	14,225	480	480
488.3	Returned Check Charge		23,540	23,540	700	700	2,200	2,200	3,630	3,630
488.4	Recon Charge CR During Office Hours		15,725	15,725	1,500	1,500	150	150	373	373
488.5	Field Collection Charge		2,680	2,680	200	200	0	0	2,480	2,480
488.6	Recon Charge CR After Office Hours		3,680	3,680	50	50	0	0	3,630	3,630
488.7	Recon Charge Seas After Office Hours		150	150	150	150	0	0	0	0
488.8	Automated Payment Charge		3,148	3,148	373	373	2,775	2,775	27,091	27,091
493.2	Rent - Utility Property		29,280	29,280	1,457	1,457	15,866	15,866	21,025	21,025
495.1	Meter Rentals		17,323	17,323	2,317	2,317	195,837	195,837	27,091	27,091
495.2	Other Gas Revenue - Miscellaneous		23,342	23,342	2,317	2,317	21,025	21,025	0	0
495.2	Total Miscellaneous Revenues		209,513	29,280	13,676	2,189	15,865	195,837	27,091	222,928
	<b>Total Operating Revenue</b>		52,681,315	29,987,573	4,871,285	3,348,773	47,810,030	26,638,800	74,448,830	74,448,830
804.7	Cost of Gas		27,297,685	27,297,685	2,559,290	2,559,290	24,738,395	24,738,395	1,320,351	1,320,351
805.7	WACOG Incurred		1,486,516	1,486,516	166,165	166,165	6,459,099	6,459,099	2,886,643	2,886,643
804.6	WACOG Deferred		7,200,779	7,200,779	273,628	273,628	(56,822)	(56,822)	280,760	280,760
805.8	Demand Incurred		3,160,271	3,160,271	3,683,941	3,683,941	35,685,248	35,685,248	0	0
805.4	Demand Deferred		223,938	223,938	0	0	0	0	0	0
	<b>Total Cost of Gas</b>		39,369,189	0	3,683,941	0	35,685,248	0	35,685,248	0
	<b>Operations &amp; Maintenance</b>	O&M	937,822	9,780,308	67,873	1,015,731	869,949	8,764,577	9,634,526	9,634,526
408.11	Other Taxes		1,710,449	1,710,449	190,848	190,848	1,519,601	1,519,601	1,828,310	1,828,310
408.12	Property		2,099,682	2,099,682	271,373	271,373	44,239	44,239	370,375	370,375
408.13	Franchise		414,614	414,614	2,572	2,572	0	0	32,202	32,202
408.14	Payroll		34,774	34,774	0	0	0	0	0	0
408.15	Other		0	0	464,793	464,793	3,380,113	3,380,113	370,375	370,375
	<b>Total Other Taxes</b>		3,844,906	414,614	464,793	44,239	509,032	3,380,113	3,750,488	3,750,488
403.1	Depreciation		6,173,140	6,173,140	651,637	651,637	5,521,503	5,521,503	7,798,608	7,798,608
409.11	Income Taxes		8,517,991	8,517,991	0	0	0	0	663,070	663,070
410.1	Federal Income Taxes - Deferred		663,070	663,070	(1,041)	(1,041)	0	0	(2,851,634)	(2,851,634)
411.4	Federal Income Tax Credit		(2,851,634)	(2,851,634)	0	0	0	0	1,736,556	1,736,556
409.1	Oregon Income Taxes		1,736,556	1,736,556	0	0	0	0	197,827	197,827
410.1	Oregon Income Taxes - Deferred		197,827	197,827	0	0	0	0	(596,780)	(596,780)
411.1	Oregon Income Tax Credit		(596,780)	(596,780)	7,183,342	7,183,342	0	0	6,947,647	6,947,647
	<b>Total Operating Revenue Deductions</b>		44,151,917	16,368,062	4,216,606	1,711,607	39,935,310	14,656,455	61,539,412	61,539,412
	<b>Net Operating Income</b>		14,482,920	14,482,920	1,573,502	1,573,502	1,573,502	1,573,502	12,909,418	12,909,418



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

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

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

**Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System		Washington		Washington		November 2015	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
		Total		Total		Total		Total
Total Operating Revenue		83,761,447		7,031,867		76,729,580		
Total Rate Base		1,160,505,805		124,211,644		1,036,294,161		
Rate Of Return on Rate Base		7.22%		5.66%		7.40%		

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

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	
<b>Sales of Gas</b>										
480.1	Residential		414,385,494	0	45,187,523	0	45,187,523	369,197,971	0	369,197,971
481.1	Commercial		215,796,848	0	18,771,619	0	18,771,619	197,027,228	0	197,027,228
481.2	Industrial Firm		24,575,589	0	2,289,986	0	2,289,986	22,285,603	0	22,285,603
481.3	Interruptible		30,728,335	0	717,819	0	717,819	30,010,516	0	30,010,516
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	0	0	0	0	0	0	0
	<b>Total Sales of Gas</b>	A	685,488,265	(5,706,149)	67,978,216	(445,357)	66,521,589	618,521,319	(5,260,792)	613,260,527
<b>Transportation Revenue</b>										
489.12	Industrial Firm		9,880,071	0	1,141,955	0	1,141,955	8,738,116	0	8,738,116
489.13	Interruptible		7,669,934	0	894,952	0	894,952	6,774,982	0	6,774,982
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		32,683	0	0	0	0	32,683	0	32,683
	<b>Total Transportation Revenue</b>		17,582,688	0	2,036,907	0	2,036,907	15,545,781	0	15,545,781
<b>Rate Adjustments - Amortizations</b>										
495.6			22,094,804	0	(1,462,894)	0	(1,462,894)	23,557,698	0	23,557,698
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge		2,120,764	0	95,108	0	95,108	2,025,656	0	2,025,656
488.0	Seasonal Reconnect Fee		22,600	0	0	0	0	22,600	0	22,600
488.0	Delinquent Reconnect Fee		291,810	0	1,100	0	1,100	290,710	0	290,710
488.1	Returned Check Charge		105,345	0	10,290	0	10,290	95,055	0	95,055
488.3	Recon Charge CR During Office Hours		278,535	0	14,195	0	14,195	264,340	0	264,340
488.4	Field Collection Charge		408,160	0	35,430	0	35,430	372,730	0	372,730
488.5	Recon Charge CR After Office Hours		40,330	0	37,650	0	37,650	2,680	0	2,680
488.6	Recon Charge Seas During Office Hours		16,475	0	1,685	0	1,685	14,790	0	14,790
488.7	Recon Charge Seas After Office Hours		3,750	0	3,700	0	3,700	50	0	50
488.8	Automated Payment Charge		61,928	0	7,923	0	7,923	54,005	0	54,005
493.2	Rent - Utility Property		207,718	0	19,243	0	19,243	188,647	267,470	267,470
495.1	Meter Rentals		86,504	0	9,104	0	9,104	77,400	0	77,400
495.2	Other Gas Revenue - Miscellaneous		3,643,919	286,713	235,256	19,243	254,499	3,408,663	267,470	3,676,133
	<b>Total Miscellaneous Revenues</b>		728,809,676	(5,419,436)	67,776,215	(426,114)	67,350,101	661,033,461	(4,993,322)	656,040,139
<b>Total Operating Revenue</b>										
			222,478,947	0	20,672,244	0	20,672,244	201,806,703	0	201,806,703
804.7	WACOG Incurred		27,615,335	0	3,755,297	0	3,755,297	23,860,038	0	23,860,038
804.6	Demand Incurred		80,981,612	0	8,400,131	0	8,400,131	72,581,482	0	72,581,482
805.8	Demand Deferred		(10,895,436)	0	(1,432,133)	0	(1,432,133)	(9,463,304)	0	(9,463,304)
805.4	Amortization of Gas Costs		14,206,790	0	758,699	0	758,699	13,448,091	0	13,448,091
	<b>Total Cost of Gas</b>		334,387,248	0	32,154,238	0	32,154,238	302,233,010	0	302,233,010
<b>Operations &amp; Maintenance</b>										
		O&M	11,520,382	135,744,903	746,154	12,421,623	13,167,778	10,774,228	123,323,280	134,097,508
<b>Other Taxes</b>										
408.11	Property		19,044,091	0	1,524,299	0	1,524,299	17,519,792	0	17,519,792
408.12	Franchise		17,977,055	0	2,742,161	0	2,742,161	15,234,894	0	15,234,894
408.13	Payroll		4,829,545	0	515,312	0	515,312	4,314,233	0	4,314,233
408.14	Other		282,577	0	57,308	0	57,308	225,269	0	225,269
408.15	Regulatory		3,638,351	0	143,086	0	143,086	3,495,266	0	3,495,266
	<b>Total Other Taxes</b>		40,942,074	4,829,545	4,466,853	515,312	4,982,166	36,475,221	4,314,233	40,789,454
<b>Depreciation</b>										
403.1			0	74,323,725	0	7,824,703	7,824,703	0	66,499,022	66,499,022
<b>Income Taxes</b>										
409.11	Federal Income Taxes		31,857,860	0	2,228,508	0	2,228,508	29,629,352	0	29,629,352
410.1	Federal Income Taxes - Deferred		24,878,840	0	0	0	0	24,878,840	0	24,878,840
411.4	Federal Income Tax Credit		(25,691,709)	0	(39,158)	0	(39,158)	(25,652,551)	0	(25,652,551)
409.1	Oregon Income Taxes		3,356,010	0	0	0	0	3,356,010	0	3,356,010
410.1	Oregon Income Taxes - Deferred		7,338,405	0	0	0	0	7,338,405	0	7,338,405
411.1	Oregon Income Tax Credit		(3,858,490)	0	0	0	0	(3,858,490)	0	(3,858,490)
	<b>Total Operating Revenue Deductions</b>		386,849,705	214,899,173	639,628,793	20,761,638	603,318,235	349,482,459	194,136,535	579,310,559
	<b>Net Operating Income</b>		87,761,447				7,031,867			76,729,580

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

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

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

Month

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

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

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

FERC DESCRIPTION	System				Washington				Oregon				Allocation Method
	Direct Nov	Allocated Nov	Total		Direct Nov	Allocated Nov	Total		Direct Nov	Allocated Nov	Total		
			Nov	Dec			Nov	Dec			Nov	Dec	
<b>816 Wells Expense Total</b>	-	67,664	67,664	6,367	-	6,367	6,367	61,297	-	61,297	61,297	Firm Volumes Total	
<b>818 Compressor Station Expense Total</b>	-	(5,000)	(5,000)	(471)	-	(471)	(471)	(4,530)	-	(4,530)	(4,530)	Firm Volumes Total	
<b>819 Compressor Station Fuel Total</b>	-	0	0	-	-	-	-	0	-	0	0	Firm Volumes Total	
	988	-	988	-	-	-	-	988	-	988	988	3-factor Total	
<b>820 Measuring and Regulator Station Expense Total</b>	-	196,143	196,143	18,457	-	18,457	18,457	177,686	-	177,686	177,686	Direct-OR Total	
	988	196,143	197,131	18,457	-	18,457	18,457	177,686	988	178,674	178,674	Firm Volumes Total	
<b>821 Purification Expense Total</b>	-	(139)	(139)	(13)	-	(13)	(13)	(126)	-	(126)	(126)	Firm Volumes Total	
	-	(139)	(139)	(13)	-	(13)	(13)	(126)	-	(126)	(126)	Firm Volumes Total	
<b>832 Wells Expense Total</b>	-	7,747	7,747	729	-	729	729	7,018	-	7,018	7,018	Firm Volumes Total	
	-	7,747	7,747	729	-	729	729	7,018	-	7,018	7,018	Firm Volumes Total	
<b>840 Supervision and Engineering Total</b>	-	1,976	1,976	212	-	212	212	1,764	-	1,764	1,764	Customers-All Total	
	-	1,976	1,976	212	-	212	212	1,764	-	1,764	1,764	Customers-All Total	
<b>844 Supervision and Engineering Total</b>	-	9,837	9,837	951	-	951	951	8,885	-	8,885	8,885	Firm Volumes Total	
	-	9,837	9,837	951	-	951	951	8,885	-	8,885	8,885	Firm Volumes Total	
<b>845 LNG Fuel Total</b>	-	103,900	103,900	9,777	-	9,777	9,777	94,123	-	94,123	94,123	Firm Volumes Total	
	-	103,900	103,900	9,777	-	9,777	9,777	94,123	-	94,123	94,123	Firm Volumes Total	
	427	-	427	42	-	42	42	385	-	385	385	3-factor Total	
<b>847 Supervision and Engineering Total</b>	-	55,726	55,726	5,244	-	5,244	5,244	50,482	-	50,482	50,482	Customers-All Total	
	-	55,726	55,726	5,244	-	5,244	5,244	50,482	-	50,482	50,482	Customers-All Total	
<b>856 Mains Expense Total</b>	74,431	110,438	184,869	10,975	-	10,975	10,975	99,463	74,431	173,894	173,894	Direct-OR Total	
	74,431	110,438	184,869	10,975	-	10,975	10,975	99,463	74,431	173,894	173,894	Direct-OR Total	
<b>863 Maintenance of Mains Total</b>	-	-	-	-	-	-	-	-	-	-	-	Sendout Volumes Total	
	-	-	-	-	-	-	-	-	-	-	-	Sendout Volumes Total	
	-	-	-	-	-	-	-	-	-	-	-	3-factor Total	
<b>870 Supervision and Engineering Total</b>	-	103,963	103,963	9,783	-	9,783	9,783	94,180	-	94,180	94,180	Direct-OR Total	
	-	103,963	103,963	9,783	-	9,783	9,783	94,180	-	94,180	94,180	Direct-OR Total	
	-	256	256	22	-	22	22	234	-	234	234	Sales/Sendout Volumes Total	
	-	256	256	22	-	22	22	234	-	234	234	Sales/Sendout Volumes Total	
<b>874 Mains and Services Expense Total</b>	241,776	724,860	966,637	73,257	20,846	94,103	94,103	651,603	220,931	872,534	872,534	Direct-OR Total	
	241,776	724,860	966,637	73,257	20,846	94,103	94,103	651,603	220,931	872,534	872,534	Direct-OR Total	
	-	226	226	22	-	22	22	204	-	204	204	3-factor Total	
	-	226	226	22	-	22	22	204	-	204	204	3-factor Total	
<b>875 Measuring and Regulator Station Expense - Gen</b>	-	5,460	5,460	435	-	435	435	5,025	-	5,025	5,025	Direct-OR Total	
	-	5,460	5,460	435	-	435	435	5,025	-	5,025	5,025	Direct-OR Total	
	-	5,633	5,633	607	-	607	607	5,027	-	5,027	5,027	Telemetering Total	
	-	5,633	5,633	607	-	607	607	5,027	-	5,027	5,027	Telemetering Total	
<b>Customers-All Total</b>	-	11,320	11,320	1,064	-	1,064	1,064	10,256	-	10,256	10,256	3-factor Total	
	-	11,320	11,320	1,064	-	1,064	1,064	10,256	-	10,256	10,256	3-factor Total	
<b>Customers-All Total</b>	-	7,630	7,630	758	-	758	758	6,872	-	6,872	6,872	3-factor Total	
	-	7,630	7,630	758	-	758	758	6,872	-	6,872	6,872	3-factor Total	
<b>Customers-All Total</b>	-	3,355	3,355	359	-	359	359	2,996	-	2,996	2,996	Customers-All Total	
	-	3,355	3,355	359	-	359	359	2,996	-	2,996	2,996	Customers-All Total	

877 Measuring and Regulator Station Expense - City	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Direct-OR Total	-
	44,351	44,351	3,530	3,530	40,821	40,821	-	-	-	-	40,821	40,821	40,821	Sendout Volumes Total	50,688	
	55,336	55,336	4,648	4,648	-	-	-	-	-	-	50,688	50,688	50,688			
3-factor Total	-	-	-	-	-	-	-	-	-	-	-	-	-	3-factor Total	-	
	459,237	459,237	49,184	49,184	410,053	410,053	-	-	-	-	410,053	410,053	410,053	Customers-All Total	-	
	14,589	14,589	1,116	1,116	-	-	-	-	-	-	13,473	13,473	13,473	Customers-Ind Total	-	
	-	-	-	-	144	144	-	-	-	-	-	-	-	Direct-OR Total	144	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Direct-WA Total	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Employee Cost Total	-	
	922	922	73	73	-	-	-	-	-	-	849	849	849	Sendout Volumes Total	-	
378 Meter and House Regulator Expense Total	144	474,748	474,892	50,374	50,374	144	144	424,374	424,519	-	-	-	-	3-factor Total	46,347	
	51,463	51,463	5,115	5,115	-	-	-	-	-	-	46,347	46,347	46,347	Customers-All Total	848,171	
	949,906	949,906	101,735	101,735	-	-	-	-	-	-	848,171	848,171	848,171	Direct-OR Total	6,964	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Direct-WA Total	6,964	
	658	658	658	658	-	-	-	-	-	-	-	-	-	Employee Cost Total	3,994	
	1,005,832	1,013,454	107,977	107,977	6,964	6,964	898,513	898,513	905,477	-	-	-	-	3-factor Total	35,565	
	39,490	39,490	3,925	3,925	-	-	-	-	-	-	35,565	35,565	35,565	Customers-All Total	6,918	
	7,748	7,748	830	830	-	-	-	-	-	-	6,918	6,918	6,918	Direct-OR Total	118,311	
	-	118,311	-	-	-	-	-	-	-	-	118,311	118,311	118,311	Sendout Volumes Total	-	
	-	18,925	18,925	18,925	-	-	-	-	-	-	-	-	-	3-factor Total	20,808	
	22,608	22,608	1,800	1,800	-	-	-	-	-	-	20,808	20,808	20,808	Customers-All Total	63,291	
	69,846	69,846	6,555	6,555	118,311	118,311	63,291	63,291	181,602	-	-	-	-	Direct-WA Total	342,780	
380 Other Expense Total	137,236	137,236	18,925	18,925	118,311	118,311	63,291	63,291	342,780	-	-	-	-	Sendout Volumes Total	-	
	-	-	-	-	-	-	-	-	-	-	-	-	-	3-factor Total	11,548	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Customers-The Dalles Total	1,758	
	-	2,359	2,359	601	601	-	-	-	-	-	1,758	1,758	1,758	3-factor Total	13,306	
	15,182	15,182	1,876	1,876	-	-	-	-	-	-	13,306	13,306	13,306	Customers-All Total	159,211	
	176,783	176,783	17,572	17,572	-	-	-	-	-	-	159,211	159,211	159,211	Direct-OR Total	1,161	
	1,300	1,300	139	139	-	-	-	-	-	-	1,161	1,161	1,161	Direct-WA Total	342,780	
	342,780	342,780	-	-	-	-	-	-	-	-	342,780	342,780	342,780	sales volumes Total	-	
	7,783	7,783	7,783	7,783	-	-	-	-	-	-	-	-	-	Sendout Volumes Total	-	
	641	641	51	51	-	-	-	-	-	-	590	590	590	3-factor Total	503,742	
	178,725	178,725	17,783	17,783	342,780	342,780	160,962	160,962	503,742	-	-	-	-	Direct-OR Total	1,602	
	1,778	1,778	177	177	-	-	-	-	-	-	1,602	1,602	1,602	Direct-WA Total	101,581	
885 Supervision and Engineering Total	115,093	115,093	13,512	13,512	-	-	-	-	-	-	101,581	101,581	101,581	sendout volumes Total	-	
	7	7	1	1	-	-	-	-	-	-	7	7	7	Customer's Port/Van 80% Total	(36,114)	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Direct-OR Total	-	
	8,599	8,599	8,599	8,599	-	-	-	-	-	-	-	-	-	Direct-WA Total	67,075	
	(27,515)	(27,515)	614	614	-	-	-	-	-	-	-	-	-	3-factor Total	5,561	
	116,879	116,879	13,690	13,690	(36,114)	(36,114)	103,190	103,190	67,075	-	-	-	-	Customer's-All Total	583	
	6,175	6,175	614	614	-	-	-	-	-	-	5,561	5,561	5,561	Direct-OR Total	59,155	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Sendout Volumes Total	18,679	
	583	583	-	-	583	583	-	-	-	-	-	-	-	Telemetering Total	83,979	
	64,271	64,271	5,116	5,116	-	-	-	-	-	-	-	-	-	3-factor Total	1,721	
	20,933	20,933	2,255	2,255	-	-	-	-	-	-	-	-	-	Direct-OR Total	2,787	
	91,380	91,380	7,984	7,984	583	583	83,395	83,395	83,979	-	-	-	-	Direct-WA Total	4,508	
	1,911	1,911	190	190	-	-	-	-	-	-	1,721	1,721	1,721	customer's-all Total	-	
	3,028	3,028	241	241	-	-	-	-	-	-	2,787	2,787	2,787	Direct-OR Total	22,957	
	4,939	4,939	431	431	-	-	-	-	-	-	4,508	4,508	4,508	Direct-WA Total	8,589	
	-	-	-	-	-	-	-	-	-	-	-	-	-	Sendout Volumes Total	31,546	
	-	-	-	-	-	-	-	-	-	-	-	-	-	3-factor Total	-	
	22,957	22,957	386	386	22,957	22,957	-	-	-	-	-	-	-	Customer's-All Total	64,759	
	386	386	743	743	-	-	-	-	-	-	8,589	8,589	8,589	Customer's-Comm Total	2,378	
	9,332	9,332	743	743	-	-	-	-	-	-	15,798	15,798	15,798	Customer's-Ind Total	21,661	
	32,675	32,675	743	743	22,957	22,957	8,589	8,589	31,546	-	-	-	-	Direct-OR Total	7,770	
	72,527	72,527	7,768	7,768	-	-	-	-	-	-	-	-	-	Customer's-Res Total	64,759	
	2,627	2,627	249	249	-	-	-	-	-	-	64,759	64,759	64,759	Customer's-All Total	2,378	
	17,107	17,107	1,309	1,309	-	-	-	-	-	-	15,798	15,798	15,798	Customer's-Comm Total	21,661	
	24,297	24,297	2,636	2,636	-	-	-	-	-	-	21,661	21,661	21,661	Customer's-Res Total	7,770	
	7,770	7,770	-	-	7,770	7,770	-	-	-	-	-	-	-	Direct-OR Total	-	







# **December 2015 Activity**

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

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

NW Natural  
Washington Quarterly Results of Operations Report

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

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

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



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

Acct	Description	Alloc_Ref	System		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	
480.1	Sales of Gas									
481.1	Residential		413,978,714	0	44,671,349	0	0	44,671,349	369,307,365	0
481.2	Commercial		214,247,037	0	18,389,235	0	0	18,389,235	195,857,802	0
481.3	Industrial Firm		24,270,513	0	2,228,474	0	0	2,228,474	22,042,039	0
481.5	Interruptible		29,780,643	0	704,677	0	0	704,677	29,075,966	0
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	91,680	0	0	91,309	91,309	0	371
	Total Sales of Gas	A	682,276,907	91,680	65,993,735	91,309	91,309	66,085,044	616,283,172	371
489.12	Transportation Revenue									
489.13	Industrial Firm		10,035,701	0	1,160,210	0	0	1,160,210	8,875,491	0
489.15	Interruptible		7,699,666	0	891,364	0	0	891,364	6,808,302	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		23,942	0	0	0	0	0	23,942	0
	Total Transportation Revenue		17,759,308	0	2,051,574	0	0	2,051,574	15,707,735	0
495.6	Rate Adjustments - Amortizations		16,202,961	0	(1,490,649)	0	0	(1,490,649)	17,693,610	0
	Miscellaneous Revenues									
487	Late Payment Charge		2,103,714	0	94,295	0	0	94,295	2,009,419	0
488.0	Seasonal Reconnect Fee		22,700	0	22,700	0	0	22,700	22,700	0
488.0	Delinquent Reconnect Fee		294,430	0	1,150	0	0	1,150	293,280	0
488.1	Returned Check Charge		104,820	0	10,575	0	0	10,575	94,245	0
488.3	Recon Charge CR During Office Hours		277,305	0	14,145	0	0	14,145	263,160	0
488.4	Field Collection Charge		408,285	0	35,415	0	0	35,415	372,870	0
488.5	Recon Charge CR After Office Hours		40,630	0	37,550	0	0	37,550	3,080	0
488.6	Recon Charge Seas During Office Hours		16,795	0	1,075	0	0	1,075	15,720	0
488.7	Recon Charge Seas After Office Hours		3,830	0	3,750	0	0	3,750	80	0
488.8	Automated Payment Charge		60,853	0	7,750	0	0	7,750	53,103	0
493.2	Rent - Utility Property		0	291,567	0	19,927	0	19,927	271,640	0
493.1	Meter Rentals		207,766	0	19,099	0	0	19,099	188,667	0
495.1	Other Gas Revenue - Miscellaneous		80,790	0	9,631	0	0	9,631	71,159	0
495.2	Total Miscellaneous Revenues		3,621,917	291,567	234,435	19,927	19,927	254,362	3,387,482	271,640
	Total Operating Revenue		719,861,093	383,248	66,789,094	111,236	111,236	66,900,330	653,071,999	272,012
	Cost of Gas									
804.7	WACOG Incurred		216,266,911	0	19,619,025	0	0	19,619,025	196,647,886	0
805.7	WACOG Deferred		28,538,746	0	4,052,739	0	0	4,052,739	24,486,007	0
804.6	Demand Incurred		80,887,570	0	8,384,860	0	0	8,384,860	72,502,710	0
805.8	Demand Deferred		(9,507,763)	0	(1,340,238)	0	0	(1,340,238)	(8,167,526)	0
805.4	Amortization of Gas Costs		11,119,706	0	216,042	0	0	216,042	10,903,663	0
	Total Cost of Gas		327,305,170	0	30,932,429	0	0	30,932,429	296,372,741	0
	Operations & Maintenance	O&M	11,939,733	137,583,741	751,613	12,629,101	13,380,714	11,188,120	124,954,641	136,142,760
	Other Taxes									
408.11	Property		20,790,917	0	1,572,261	0	0	1,572,261	19,218,655	0
408.12	Franchise		18,034,193	0	2,714,899	0	0	2,714,899	15,319,294	0
408.13	Payroll		0	5,187,688	0	553,526	0	553,526	4,634,162	0
408.14	Other		370,358	0	56,585	0	0	56,585	313,773	0
408.15	Regulatory		1,840,206	0	143,086	0	0	143,086	1,697,120	0
	Total Other Taxes		41,035,674	5,187,688	4,486,831	553,526	0	5,040,358	36,546,842	4,634,162
403.1	Depreciation		0	74,409,793	0	7,854,698	7,854,698	0	66,555,095	66,555,095
	Income Taxes									
409.11	Federal Income Taxes		29,792,325	0	2,404,426	0	0	2,404,426	27,387,899	0
410.1	Federal Income Taxes - Deferred		20,837,808	0	0	0	0	0	20,837,808	0
411.4	Federal Income Tax Credit		(19,458,214)	0	(12,494)	0	0	(12,494)	(19,445,720)	0
409.1	Oregon Income Taxes		4,806,220	0	0	0	0	0	4,806,220	0
410.1	Oregon Income Taxes - Deferred		6,260,250	0	0	0	0	0	6,260,250	0
411.1	Oregon Income Tax Credit		(4,457,294)	0	(4,457,294)	0	0	(4,457,294)	(4,457,294)	0
	Total Operating Revenue Deductions		380,280,576	217,181,222	36,170,873	21,037,325	59,600,130	344,109,703	196,143,897	575,642,763
	Net Operating Income		85,001,447							77,701,247



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

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

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

Month

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

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

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

FERC DESCRIPTION	System				Washington				Oregon				Allocation Method
	Allocated		Total		Allocated		Total		Allocated		Total		
	Direct Dec	-	Dec	-	Direct Dec	-	Dec	-	Direct Dec	-	Dec	-	
<b>816 Wells Expense Total</b>	-	36,357	-	36,357	-	3,421	-	3,421	-	32,936	-	32,936	<b>Firm volumes Total</b>
<b>818 Compressor Station Expense Total</b>	-	6,015	-	6,015	-	566	-	566	-	5,449	-	5,449	<b>Firm Volumes Total</b>
<b>819 Compressor Station Fuel Total</b>	-	0	-	0	-	0	-	0	-	0	-	0	<b>Firm Volumes Total</b>
	1,454	-	1,454	-	-	-	-	-	1,454	-	-	-	<b>3-factor Total</b>
<b>820 Measuring and Regulator Station Expense Total</b>	-	201,668	-	201,668	-	18,977	-	18,977	-	182,691	-	182,691	<b>Direct-OR Total</b>
	1,454	201,668	-	203,122	-	18,977	-	18,977	1,454	182,691	-	184,145	<b>Firm Volumes Total</b>
<b>821 Purification Expense Total</b>	-	558	-	558	-	53	-	53	-	506	-	506	<b>Firm Volumes Total</b>
	-	558	-	558	-	53	-	53	-	506	-	506	<b>Firm Volumes Total</b>
<b>832 Wells Expense Total</b>	-	7,903	-	7,903	-	744	-	744	-	7,160	-	7,160	<b>Firm Volumes Total</b>
	-	7,903	-	7,903	-	744	-	744	-	7,160	-	7,160	<b>Firm Volumes Total</b>
	-	1,465	-	1,465	-	157	-	157	-	1,308	-	1,308	<b>Customers-All Total</b>
<b>840 Supervision and Engineering Total</b>	-	7,397	-	7,397	-	696	-	696	-	6,701	-	6,701	<b>Firm Volumes Total</b>
	-	8,862	-	8,862	-	853	-	853	-	8,009	-	8,009	<b>Firm Volumes Total</b>
<b>844 Supervision and Engineering Total</b>	-	204,632	-	204,632	-	19,256	-	19,256	-	185,376	-	185,376	<b>Firm Volumes Total</b>
	-	204,632	-	204,632	-	19,256	-	19,256	-	185,376	-	185,376	<b>Firm Volumes Total</b>
<b>845 LNG Fuel Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	<b>Firm Volumes Total</b>
	-	1,763	-	1,763	-	175	-	175	-	1,588	-	1,588	<b>3-factor Total</b>
	-	-	-	-	-	-	-	-	-	-	-	-	<b>Customers-All Total</b>
<b>847 Supervision and Engineering Total</b>	-	77,894	-	77,894	-	7,330	-	7,330	-	70,564	-	70,564	<b>Direct-OR Total</b>
	-	79,657	-	79,657	-	7,505	-	7,505	-	72,152	-	72,152	<b>Firm Volumes Total</b>
	-	153,206	-	153,206	-	15,229	-	15,229	-	137,977	-	137,977	<b>3-factor Total</b>
	63,979	-	985	-	106	-	106	-	63,979	-	879	-	<b>Customers-All Total</b>
	-	-	-	-	-	-	-	-	-	-	-	-	<b>Direct-OR Total</b>
	-	-	-	-	-	-	-	-	-	-	-	-	<b>Direct-WA Total</b>
	63,979	154,191	-	218,170	-	15,334	-	15,334	63,979	138,857	-	202,836	<b>Sendout Volumes Total</b>
<b>856 Mains Expense Total</b>	-	3,676	-	3,676	-	365	-	365	-	3,310	-	3,310	<b>3-factor Total</b>
	-	44,036	-	44,036	-	3,505	-	3,505	-	40,531	-	40,531	<b>Direct-OR Total</b>
<b>863 Maintenance of Mains Total</b>	-	47,712	-	47,712	-	3,871	-	3,871	-	43,841	-	43,841	<b>Sendout Volumes Total</b>
	-	-	-	-	-	-	-	-	-	-	-	-	<b>3-factor Total</b>
	-	95,422	-	95,422	-	8,979	-	8,979	-	86,443	-	86,443	<b>Direct-OR Total</b>
	-	77	-	77	-	7	-	7	-	70	-	70	<b>Firm Volumes Total</b>
	-	104,532	-	104,532	-	8,321	-	8,321	-	96,211	-	96,211	<b>Sales/Sendout Volumes Total</b>
<b>870 Supervision and Engineering Total</b>	-	200,031	-	200,031	-	17,307	-	17,307	-	182,724	-	182,724	<b>Sendout Volumes Total</b>
	-	401,678	-	401,678	-	39,927	-	39,927	-	361,751	-	361,751	<b>3-factor Total</b>
	-	251,483	-	251,483	-	26,934	-	26,934	-	224,549	-	224,549	<b>Customers-All Total</b>
	248,799	-	248,799	-	-	-	-	-	248,799	-	248,799	-	<b>Direct-OR Total</b>
	36,134	-	36,134	-	36,134	-	36,134	-	-	-	-	-	<b>Direct-WA Total</b>
	69,863	-	69,863	-	5,561	-	5,561	-	64,302	-	64,302	-	<b>sendout volumes Total</b>
<b>874 Mains and Services Expense Total</b>	284,933	723,024	-	1,007,958	-	36,134	-	36,134	248,799	650,602	-	899,402	<b>3-factor Total</b>
	-	233	-	233	-	23	-	23	-	210	-	210	<b>Direct-OR Total</b>
	-	11,520	-	11,520	-	917	-	917	-	10,603	-	10,603	<b>Sendout Volumes Total</b>
	-	4,410	-	4,410	-	475	-	475	-	3,935	-	3,935	<b>Telemetering Total</b>
<b>875 Measuring and Regulator Station Expense - Gen</b>	-	16,163	-	16,163	-	1,415	-	1,415	-	14,748	-	14,748	<b>3-factor Total</b>
	-	12,209	-	12,209	-	1,214	-	1,214	-	10,996	-	10,996	<b>Customers-All Total</b>
	-	4,864	-	4,864	-	521	-	521	-	4,343	-	4,343	<b>Customers-All Total</b>







# **Rate Base and Allocation Factors**



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

NW Natural  
State Allocation Factors  
Updated for year ended 2014 data

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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