

July 2018 Activity

NW Natural
Washington Quarterly Results of Operations Report

	System			Washington			Washingt			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary												
Sales of Gas												
480.1 Residential	13,219,599	(947,754)	13,219,599	1,649,414	(70,765)	1,649,414	1,649,414	(70,765)	1,649,414	11,570,185	(876,990)	11,570,185
481.1 Commercial	8,022,509	(947,754)	8,022,509	765,310	(70,765)	765,310	765,310	(70,765)	765,310	7,257,199	(876,990)	7,257,199
481.2 Industrial Firm	1,438,472		1,438,472	105,096		105,096	105,096		105,096	1,333,376		1,333,376
481.3 Interruptible	1,187,166		1,187,166	31,545		31,545	31,545		31,545	1,155,621		1,155,621
481.5 Interruptible Incentive	0		0	0		0	0		0	0		0
495.20 Unbilled Revenue	0	(947,754)	(947,754)	0	(70,765)	(70,765)	0	(70,765)	(70,765)	0	(876,990)	(876,990)
Total Sales of Gas	23,867,747	(947,754)	22,919,992	2,551,365	(70,765)	2,480,601	2,551,365	(70,765)	2,480,601	21,316,381	(876,990)	20,439,392
Transportation Revenue												
489.12 Industrial Firm	847,989		847,989	96,905		96,905	96,905		96,905	751,084		751,084
489.13 Interruptible	635,405		635,405	77,484		77,484	77,484		77,484	557,921		557,921
489.15 Agency Fee/Balancing	0		0	0		0	0		0	0		0
489.3 Interruptible Incentive	17,317		17,317	0		0	0		0	17,317		17,317
Total Transportation Revenue	1,500,711	0	1,500,711	174,389	0	174,389	174,389	0	174,389	1,326,322	0	1,326,322
Rate Adjustments - Amortizations	1,371,631		1,371,631	(117,996)		(117,996)	1,489,627		1,489,627	1,489,627		1,489,627
Miscellaneous Revenues												
487 Late Payment Charge	80,138		80,138	3,788		3,788	3,788		3,788	76,350		76,350
488.0 Seasonal Reconnect Fee	600		600	0		0	0		0	600		600
488.0 Delinquent Reconnect Fee	14,770		14,770	0		0	0		0	14,770		14,770
488.1 Returned Check Charge	8,790		8,790	1,065		1,065	1,065		1,065	7,725		7,725
488.3 Recon Charge CR During Office Hours	17,945		17,945	1,275		1,275	1,275		1,275	16,670		16,670
488.4 Field Collection Charge	28,900		28,900	2,310		2,310	2,310		2,310	26,590		26,590
488.5 Recon Charge CR After Office Hours	2,550		2,550	2,550		2,550	2,550		2,550	0		0
488.6 Recon Charge Seas During Office Hours	180		180	0		0	0		0	180		180
488.7 Recon Charge Seas After Office Hours	200		200	200		200	200		200	0		0
488.8 Automated Payment Charge	2,820		2,820	423		423	423		423	2,398		2,398
493.2 Rent - Utility Property	15,637		15,637	739		739	739		739	14,899		14,899
495.1 Meter Rentals	15,453		15,453	1,451		1,451	1,451		1,451	14,002		14,002
495.2 Other Gas Revenue - Miscellaneous	49,811		49,811	143		143	143		143	49,668		49,668
Total Miscellaneous Revenues	222,247	15,637	237,884	13,205	739	13,944	13,944	739	13,944	209,042	14,899	223,940
Total Operating Revenue	26,962,335	(932,117)	26,030,218	2,620,963	(70,026)	2,550,938	2,620,963	(70,026)	2,550,938	24,341,372	(862,091)	23,479,281
Cost of Gas												
804.7 WACOG Incurred	6,104,138		6,104,138	482,588		482,588	482,588		482,588	5,621,550		5,621,550
805.7 WACOG Deferred	303,332		303,332	(26,832)		(26,832)	(26,832)		(26,832)	330,164		330,164
804.6 Demand Incurred	6,567,862		6,567,862	690,282		690,282	690,282		690,282	5,877,580		5,877,580
805.8 Demand Deferred	(4,070,751)		(4,070,751)	(416,262)		(416,262)	(416,262)		(416,262)	(3,654,490)		(3,654,490)
805.4 Amortization of Gas Costs	(610,432)		(610,432)	(92,677)		(92,677)	(92,677)		(92,677)	(517,755)		(517,755)
Total Cost of Gas	8,294,150	0	8,294,150	637,100	0	637,100	637,100	0	637,100	7,657,050	0	7,657,050
407.03 Environmental Expense	0		0	0		0	0		0	0		0
Detail												
Operations & Maintenance	256,458	12,373,314	12,629,772	84,598	1,342,263	1,426,861	84,598	1,342,263	1,426,861	171,860	11,031,050	11,202,911
Other Taxes												
408.11 Property	1,883,998		1,883,998	119,560		119,560	119,560		119,560	1,764,438		1,764,438
408.12 Franchise	629,254		629,254	106,861		106,861	106,861		106,861	522,393		522,393
408.13 Payroll	87,598	516,020	603,618	15,115	54,172	69,287	15,115	54,172	69,287	461,849		511,136
408.14 Other	0		0	0		0	0		0	0		0
408.15 Regulatory	0		0	0		0	0		0	0		0
Total Other Taxes	2,600,850	516,020	3,116,871	241,537	54,172	295,709	241,537	54,172	295,709	2,359,313	461,849	2,821,162
403.1 Depreciation	7,020,497		7,020,497	763,830		763,830	763,830		763,830	6,256,667		6,256,667
Income Taxes												
409.11 Federal Income Taxes	(519,551)		(519,551)	0		0	0		0	(519,551)		(519,551)
410.11 Federal Income Taxes - Deferred	256,071		256,071	0		0	0		0	256,071		256,071
411.42 Federal Income Tax Credit	(1,385,376)		(1,385,376)	(428)		(428)	(428)		(428)	(1,384,948)		(1,384,948)
410.12 Oregon Income Taxes	(163,510)		(163,510)	0		0	0		0	(163,510)		(163,510)
410.12 Oregon Income Taxes - Deferred	90,779		90,779	0		0	0		0	90,779		90,779
411.12 Oregon Income Tax Credit	(515,316)		(515,316)	0		0	0		0	(515,316)		(515,316)
Total Income Taxes	(2,236,903)		(2,236,903)	0		0	0		0	(2,236,903)		(2,236,903)
Total Operating Revenue Deductions	11,151,458	19,909,831	29,158,127	963,235	2,160,265	2,944,778	963,235	2,160,265	2,944,778	10,188,223	17,749,566	26,216,349
Net Operating Income												
			(3,127,909)			(390,840)			(390,840)			(2,737,069)

July 2018

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
Rate Base									
101 Gross Plant			3,022,598,900			337,000,110			2,685,598,790
108.1X Accumulated Depreciation			(1,340,792,586)			(137,602,095)			(1,203,190,491)
ADJ Working Capital Allowance			100,294,777			11,730,434			88,564,343
117.X Storage Gas - Cushion			19,990,758			1,921,112			18,069,647
186.XX Leasehold Improvements			134,747			14,930			119,817
252.XX Customer Contributions			(4,494,194)			(795,604)			(3,698,590)
283.XX Deferred Taxes - Federal			(378,716,132)			(42,656,140)			(336,059,992)
283.XX Deferred Taxes - State			(76,525,494)			0			(76,525,494)
Total Rate Base			1,342,490,778			169,612,747			1,172,878,031
Rate Of Return on Rate Base			-0.23%			-0.23%			-0.23%

July 2018

NW Natural
Washington Results of Operations
12 Month Ended Reports

Alloc. Ref.

Acct	Description	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
	Sales of Gas									
480.1	Residential	417,726,972	0	417,726,972	46,601,658	0	46,601,658	371,125,314	0	371,125,314
481.1	Commercial	206,512,740	0	206,512,740	18,035,748	0	18,035,748	188,476,993	0	188,476,993
481.2	Industrial Firm	21,708,199	0	21,708,199	2,000,402	0	2,000,402	19,707,796	0	19,707,796
481.3	Interruptible	20,205,344	0	20,205,344	544,758	0	544,758	19,660,586	0	19,660,586
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(303,630)	(303,630)	0	66,779	66,779	0	(370,408)	(370,408)
	Total Sales of Gas	666,153,255	(303,630)	665,849,625	67,182,566	66,779	67,249,345	598,970,689	(370,408)	598,600,280
	Transportation Revenue									
489.12	Industrial Firm	11,837,694	0	11,837,694	1,423,554	0	1,423,554	10,414,140	0	10,414,140
489.13	Interruptible	7,913,074	0	7,913,074	1,002,366	0	1,002,366	6,910,708	0	6,910,708
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	235,819	0	235,819	0	0	0	235,819	0	235,819
	Total Transportation Revenue	19,986,587	0	19,986,587	2,425,920	0	2,425,920	17,560,667	0	17,560,667
495.6	Rate Adjustments - Amortizations	(946,944)	0	(946,944)	(3,263,622)	0	(3,263,622)	2,316,678	0	2,316,678
	Miscellaneous Revenues									
487	Late Payment Charge	2,049,353	0	2,049,353	89,788	0	89,788	1,959,565	0	1,959,565
488.0	Seasonal Reconnect Fee	14,800	0	14,800	0	0	0	14,800	0	14,800
488.0	Delinquent Reconnect Fee	272,770	0	272,770	1,200	0	1,200	271,570	0	271,570
488.1	Returned Check Charge	118,905	0	118,905	11,820	0	11,820	107,085	0	107,085
488.3	Recon Charge CR During Office Hours	277,831	0	277,831	16,575	0	16,575	261,256	0	261,256
488.4	Field Collection Charge	387,400	0	387,400	35,070	0	35,070	352,330	0	352,330
488.5	Recon Charge CR After Office Hours	38,450	0	38,450	35,500	0	35,500	2,950	0	2,950
488.6	Recon Charge Seas During Office Hours	9,520	0	9,520	550	0	550	8,970	0	8,970
488.7	Recon Charge Seas After Office Hours	1,360	0	1,360	1,250	0	1,250	110	0	110
488.8	Automated Payment Charge	41,323	0	41,323	5,825	0	5,825	35,498	0	35,498
493.2	Rent - Utility Property	0	189,504	189,504	0	8,967	8,967	180,537	180,537	180,537
495.1	Meter Rentals	187,283	0	187,283	16,966	0	16,966	170,317	0	170,317
495.2	Other Gas Revenue - Miscellaneous	290,255	0	290,255	7,905	0	7,905	282,350	0	282,350
	Total Gas Revenue - Miscellaneous	3,689,249	189,504	3,878,753	222,450	8,967	231,417	3,466,799	180,537	3,647,336
	Total Operating Revenue	688,882,148	(114,126)	688,768,022	66,567,314	75,746	66,643,060	622,314,834	(189,871)	622,124,962
	Cost of Gas									
804.7	WACOG Incurred	194,856,975	0	194,856,975	17,944,668	0	17,944,668	176,912,307	0	176,912,307
805.7	WACOG Deferred	15,909,365	0	15,909,365	1,724,035	0	1,724,035	14,185,329	0	14,185,329
804.6	Demand Incurred	79,275,156	0	79,275,156	8,277,030	0	8,277,030	70,998,125	0	70,998,125
805.8	Demand Deferred	4,171,803	0	4,171,803	469,280	0	469,280	3,702,523	0	3,702,523
805.4	Amortization of Gas Costs	(16,620,301)	0	(16,620,301)	(2,850,570)	0	(2,850,570)	(13,769,731)	0	(13,769,731)
	Total Cost of Gas	277,592,997	0	277,592,997	25,584,444	0	25,584,444	252,008,553	0	252,008,553
407.03	Environmental Expense									
	Operations & Maintenance	9,926,708	147,238,786	157,165,494	971,536	15,746,633	16,718,169	8,955,172	131,492,153	140,447,325
	Other Taxes									
408.11	Property	22,216,197	0	22,216,197	1,330,389	0	1,330,389	20,885,807	0	20,885,807
408.12	Franchise	17,624,372	0	17,624,372	2,754,157	0	2,754,157	14,870,215	0	14,870,215
408.13	Payroll	0	6,167,833	6,167,833	0	634,418	634,418	0	5,533,416	5,533,416
408.14	Other	871,797	0	871,797	110,505	0	110,505	761,291	0	761,291
408.15	Regulatory	1,937,625	0	1,937,625	147,230	0	147,230	1,790,395	0	1,790,395
	Total Other Taxes	42,649,991	6,167,833	48,817,824	4,342,282	634,418	4,976,700	38,307,709	5,533,416	43,841,124
403.1	Depreciation	0	81,859,712	81,859,712	0	8,710,184	8,710,184	0	73,149,528	73,149,528
	Income Taxes									
409.11	Federal Income Taxes									
410.11	Federal Income Taxes - Deferred									
411.42	Federal Income Tax Credit									
409.12	Oregon Income Taxes									
410.12	Oregon Income Taxes - Deferred									
411.12	Oregon Income Tax Credit									
	Total Operating Revenue Deductions	330,169,695	235,266,331	604,772,816	30,898,262	25,091,235	58,031,968	299,271,434	210,175,097	546,740,848
	Net Operating Income									
				83,995,206			8,611,091			75,384,114

1. Washington Results of Operations 2018Q3 Final.xlsx

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			2,961,338,172			324,279,234			2,637,058,938
108.1X Accumulated Depreciation			(1,309,783,723)			(131,725,699)			(1,178,058,023)
Adj Working Capital Allowance			159,831,734			18,698,799			141,132,936
117.X Storage Gas - Cushion			16,600,446			1,575,860			15,024,587
186.XX Leasehold Improvements			271,970			30,134			241,836
252.XX Customer Contributions			(4,127,562)			(687,255)			(3,440,307)
283.XX Deferred Taxes - Federal			(378,716,132)			(42,656,140)			(336,059,992)
283.XX Deferred Taxes - State			(76,525,494)			0			(76,525,494)
Total Rate Base			<u>1,368,889,413</u>			<u>169,514,932</u>			<u>1,199,374,481</u>
Rate Of Return on Rate Base			<u>6.14%</u>			<u>5.08%</u>			<u>6.29%</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended July 31, 2018

		JUL	JUL	JUL
		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$12,560	\$1,207	\$11,353
818	Compressor Station Expense	\$1,581	\$152	\$1,429
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$253,504	\$24,314	\$229,190
821	Purification Expense	\$0	\$0	\$0
Maintenance				
832	Wells Expense	\$14,915	\$1,433	\$13,482
834	Compressor Station Expense	\$22,564	\$2,168	\$20,396
	Total Underground Storage Expense	<u>305,123</u>	<u>29,275</u>	<u>275,848</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$17,399	\$1,672	\$15,727
	Total Other Storage Expense	<u>17,399</u>	<u>1,672</u>	<u>15,727</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$186,958	\$17,967	\$168,991
845	LNG Fuel	\$0	\$0	\$0
Maintenance				
847	Supervision and Engineering	\$77,288	\$7,427	\$69,860
	Total Liquified Natural Gas Expense	<u>264,246</u>	<u>25,394</u>	<u>238,852</u>
	Total Natural Gas Storage	<u>586,768</u>	<u>56,341</u>	<u>530,427</u>
Transmission Expense				
Operation				
856	Mains Expense	\$147,893	\$8,707	\$139,186
Maintenance				
863	Maintenance of Mains	\$811	\$90	\$721
	Total Transmission Expense	<u>148,705</u>	<u>8,797</u>	<u>139,908</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$277,187	\$22,979	\$254,208
874	Mains and Services Expense	\$1,100,884	\$114,304	\$986,580
875	Measuring and Regulator Station Expense - General	\$21,619	\$2,260	\$19,359
877	Measuring and Regulator Station Expense - City Gate	\$29,369	\$2,565	\$26,804
878	Meter and House Regulator Expense	\$484,858	\$53,232	\$431,625
879	Customer Installation Expense	\$902,699	\$98,460	\$804,239
880	Other Expense	\$94,954	\$9,708	\$85,245
881	Rents	\$8,224	\$1,257	\$6,967
Maintenance				
885	Supervision and Engineering	\$666,544	\$30,156	\$636,387
887	Mains	\$346,344	\$37,772	\$308,571
889	Measuring and Regulator Station Expense - General	\$133,070	\$11,192	\$121,879
891	Measuring and Regulator Station Expense - City Gate	\$11,742	\$719	\$11,023
892	Services	\$43,359	\$2,086	\$41,274
893	Meters and House Regulators	\$241,179	\$23,912	\$217,267
894	Other Equipment	\$30,365	\$219	\$30,147
	Total Distribution Expense	<u>4,392,396</u>	<u>410,821</u>	<u>3,981,575</u>

Customer Accounts Expense

Operation

901	Supervision	\$132,782	\$14,619	\$118,163
902	Meter Reading Expenses	\$74,290	\$8,179	\$66,110
903	Customer Records and Collection Expense	\$1,413,337	\$154,693	\$1,258,644
904	Uncollectible Accounts	\$28,014	\$3,027	\$24,987
	Total Customer Accounts Expense	<u>1,648,423</u>	<u>180,519</u>	<u>1,467,904</u>

Customer Service and Informational

Operation

907	Supervision	\$87	\$10	\$77
908	Customer Assistance Expense	\$157,359	\$17,393	\$139,967
909	Customer Information Expense	\$129,224	\$14,228	\$114,997
910	Miscellaneous Customer Service Expense	\$20,410	\$2,270	\$18,140
	Total Customer Service and Informational	<u>307,080</u>	<u>33,899</u>	<u>273,180</u>

Sales Expense

Operation

911	Supervision	\$15,566	\$1,714	\$13,853
912	Demonstration and Selling Expense	\$238,582	\$25,531	\$213,050
913	Advertising	\$29,138	\$3,208	\$25,930
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>283,286</u>	<u>30,453</u>	<u>252,833</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$4,825,793	\$567,042	\$4,258,751
922	Administrative Expenses Transferred - Credit	(\$1,667,941)	(\$185,407)	(\$1,482,533)
924	Property Insurance Premium	\$269,149	\$29,822	\$239,328
925	Injuries and Damages	\$2,573	\$285	\$2,288
926	Employee Pensions and Benefits	\$724,876	\$173,236	\$551,640
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$394,434	\$43,703	\$350,731
931	Rents	\$405,602	\$44,497	\$361,105

Maintenance

935	Maintenance of General Plant	<u>\$308,628</u>	<u>\$32,854</u>	<u>\$275,774</u>
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	Total Administrative and General Expense	<u>5,263,115</u>	<u>706,031</u>	<u>4,557,083</u>
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	Total Operations and Maintenance Expense	<u>\$12,629,772</u>	<u>\$1,426,861</u>	<u>\$11,202,911</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended July 31, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
816 Wells Expense Total	\$ -	\$ 12,559.54	\$ 12,559.54	\$ -	\$ 1,206.97	\$ 1,206.97	\$ -	\$ 11,352.57	\$ 11,352.57	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 1,580.56	\$ 1,580.56	\$ -	\$ 151.89	\$ 151.89	\$ -	\$ 1,428.67	\$ 1,428.67	Firm Sales Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Sales Volumes Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ 253,505.72	\$ 253,503.60	\$ -	\$ 24,313.96	\$ 24,313.96	\$ -	\$ 229,191.76	\$ 229,189.64	Firm Sales Volumes Total
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
832 Wells Expense Total	\$ -	\$ 14,914.83	\$ 14,914.83	\$ -	\$ 1,433.32	\$ 1,433.32	\$ -	\$ 13,481.51	\$ 13,481.51	Firm Sales Volumes Total
834 Compressor Expense Total	\$ -	\$ 22,564.02	\$ 22,564.02	\$ -	\$ 2,168.40	\$ 2,168.40	\$ -	\$ 20,395.62	\$ 20,395.62	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 17,399.48	\$ 17,399.48	\$ -	\$ 1,672.09	\$ 1,672.09	\$ -	\$ 15,727.39	\$ 15,727.39	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 186,957.77	\$ 186,957.77	\$ -	\$ 17,966.64	\$ 17,966.64	\$ -	\$ 168,991.13	\$ 168,991.13	Firm Sales Volumes Total
845 LNG Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 77,287.85	\$ 77,287.85	\$ -	\$ 7,427.36	\$ 7,427.36	\$ -	\$ 69,860.49	\$ 69,860.49	Firm Sales Volumes Total
856 Mains Expense Total	\$ -	\$ 140,062.81	\$ 147,893.14	\$ -	\$ 8,706.80	\$ 8,706.80	\$ 7,830.33	\$ 131,356.01	\$ 139,186.34	3-Factor Total
863 Maintenance of Mains Total	\$ -	\$ 811.39	\$ 811.39	\$ -	\$ 89.90	\$ 89.90	\$ -	\$ 721.49	\$ 721.49	Firm Sales Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 277,187.21	\$ 277,187.21	\$ -	\$ 22,978.82	\$ 22,978.82	\$ -	\$ 254,208.39	\$ 254,208.39	Firm Sales Volumes Total
874 Mains and Services Expense Total	\$ -	\$ 798,930.52	\$ 1,100,883.97	\$ 30,929.92	\$ 83,374.52	\$ 114,304.44	\$ 271,023.53	\$ 715,556.00	\$ 986,579.53	3-Factor Total
	\$ -	\$ 821.92	\$ 821.92	\$ -	\$ 91.07	\$ 91.07	\$ -	\$ 730.85	\$ 730.85	Customers-All Total
	\$ -	\$ 468.74	\$ 468.74	\$ -	\$ 51.61	\$ 51.61	\$ -	\$ 417.13	\$ 417.13	Direct-OR Total
	\$ -	\$ 19,444.21	\$ 19,444.21	\$ -	\$ 1,611.93	\$ 1,611.93	\$ -	\$ 17,832.28	\$ 17,832.28	Sendout Volumes Total
	\$ -	\$ 6,576.13	\$ 6,576.13	\$ -	\$ 572.12	\$ 572.12	\$ -	\$ 6,004.01	\$ 6,004.01	Telemetering Total
	\$ -	\$ (5,692.15)	\$ (5,692.15)	\$ -	\$ (66.60)	\$ (66.60)	\$ -	\$ (5,625.55)	\$ (5,625.55)	Transmission Total

875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 21,618.85	\$ 21,618.85	\$ -	\$ 2,260.13	\$ 2,260.13	\$ 2,260.13	\$ -	\$ 19,358.72	\$ 19,358.72	3-Factor Total
	\$ -	\$ 3,164.70	\$ 3,164.70	\$ -	\$ 350.65	\$ 350.65	\$ 350.65	\$ -	\$ 2,814.05	\$ 2,814.05	Customers-All Total
	\$ -	\$ 1,557.47	\$ 1,557.47	\$ -	\$ 171.48	\$ 171.48	\$ 171.48	\$ -	\$ 1,385.99	\$ 1,385.99	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 24,646.98	\$ 24,646.98	\$ -	\$ 2,043.23	\$ 2,043.23	\$ 2,043.23	\$ -	\$ 22,603.75	\$ 22,603.75	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
877 Measuring and Regulator Station Expense - City	\$ -	\$ 29,369.15	\$ 29,369.15	\$ -	\$ 2,565.36	\$ 2,565.36	\$ 2,565.36	\$ -	\$ 26,803.79	\$ 26,803.79	3-Factor Total
	\$ -	\$ 62.16	\$ 62.16	\$ -	\$ 6.89	\$ 6.89	\$ 6.89	\$ -	\$ 55.27	\$ 55.27	Customers-All Total
	\$ -	\$ 479,671.41	\$ 479,671.41	\$ -	\$ 52,811.82	\$ 52,811.82	\$ 52,811.82	\$ -	\$ 426,859.59	\$ 426,859.59	Customers-Ind Total
	\$ -	\$ 3,746.24	\$ 3,746.24	\$ -	\$ 299.32	\$ 299.32	\$ 299.32	\$ -	\$ 3,446.92	\$ 3,446.92	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 1,377.73	\$ 1,377.73	\$ -	\$ 114.21	\$ 114.21	\$ 114.21	\$ -	\$ 1,263.52	\$ 1,263.52	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
878 Meter and House Regulator Expense Total	\$ -	\$ 484,857.54	\$ 484,857.54	\$ -	\$ 53,232.25	\$ 53,232.25	\$ 53,232.25	\$ -	\$ 431,625.29	\$ 431,625.29	3-Factor Total
	\$ -	\$ 14,248.01	\$ 14,248.01	\$ -	\$ 1,578.68	\$ 1,578.68	\$ 1,578.68	\$ -	\$ 12,669.33	\$ 12,669.33	Customers-All Total
	\$ -	\$ 860,177.65	\$ 860,177.65	\$ -	\$ 94,705.56	\$ 94,705.56	\$ 94,705.56	\$ -	\$ 765,472.09	\$ 765,472.09	Customers-Ind Total
	\$ 19,655.37	\$ -	\$ 19,655.37	\$ -	\$ -	\$ -	\$ -	\$ 19,655.37	\$ -	\$ 19,655.37	Direct-OR Total
	\$ 1,725.95	\$ -	\$ 1,725.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 6,892.00	\$ 6,892.00	\$ -	\$ 449.48	\$ 449.48	\$ 449.48	\$ -	\$ 6,442.52	\$ 6,442.52	Perimeter Total
879 Customer Installation Expense Total	\$ 21,381.32	\$ 881,317.66	\$ 902,698.98	\$ 1,725.95	\$ 96,733.71	\$ 98,459.66	\$ 98,459.66	\$ 19,655.37	\$ 784,583.95	\$ 804,239.32	3-Factor Total
	\$ -	\$ 11,689.72	\$ 11,689.72	\$ -	\$ 1,295.22	\$ 1,295.22	\$ 1,295.22	\$ -	\$ 10,394.50	\$ 10,394.50	Customers-All Total
	\$ -	\$ 22,168.07	\$ 22,168.07	\$ -	\$ 2,440.70	\$ 2,440.70	\$ 2,440.70	\$ -	\$ 19,727.37	\$ 19,727.37	Customers-Ind Total
	\$ 16,442.45	\$ -	\$ 16,442.45	\$ -	\$ -	\$ -	\$ -	\$ 16,442.45	\$ -	\$ 16,442.45	Direct-OR Total
	\$ 2,784.94	\$ -	\$ 2,784.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 2,704.50	\$ 2,704.50	\$ -	\$ 176.38	\$ 176.38	\$ 176.38	\$ -	\$ 2,528.12	\$ 2,528.12	Perimeter Total
	\$ -	\$ 35,857.10	\$ 35,857.10	\$ -	\$ 2,972.55	\$ 2,972.55	\$ 2,972.55	\$ -	\$ 32,884.55	\$ 32,884.55	Sendout Volumes Total
	\$ -	\$ 3,306.84	\$ 3,306.84	\$ -	\$ 38.69	\$ 38.69	\$ 38.69	\$ -	\$ 3,268.15	\$ 3,268.15	Transmission Total
880 Other Expense Total	\$ 19,227.39	\$ 75,726.23	\$ 94,953.62	\$ 2,784.94	\$ 6,923.55	\$ 9,708.49	\$ 9,708.49	\$ 16,442.45	\$ 68,802.68	\$ 85,245.13	3-Factor Total
	\$ -	\$ 5,772.84	\$ 5,772.84	\$ -	\$ 639.63	\$ 639.63	\$ 639.63	\$ -	\$ 5,133.21	\$ 5,133.21	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 2,450.99	\$ 2,450.99	\$ -	\$ 616.91	\$ 616.91	\$ 616.91	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-The Dailies Total
881 Rents Total	\$ -	\$ 8,223.83	\$ 8,223.83	\$ -	\$ 1,256.54	\$ 1,256.54	\$ 1,256.54	\$ -	\$ 6,967.29	\$ 6,967.29	3-Factor Total
	\$ -	\$ 234,479.19	\$ 234,479.19	\$ -	\$ 25,980.29	\$ 25,980.29	\$ 25,980.29	\$ -	\$ 208,498.90	\$ 208,498.90	Customers-All Total
	\$ 402,108.60	\$ -	\$ 402,108.60	\$ -	\$ -	\$ -	\$ -	\$ 402,108.60	\$ -	\$ 402,108.60	Direct-OR Total
	\$ 3,345.24	\$ -	\$ 3,345.24	\$ 3,345.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 9,703.05	\$ 9,703.05	\$ -	\$ 632.80	\$ 632.80	\$ 632.80	\$ -	\$ 9,070.25	\$ 9,070.25	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 16,907.50	\$ 16,907.50	\$ -	\$ 197.82	\$ 197.82	\$ 197.82	\$ -	\$ 16,709.68	\$ 16,709.68	Transmission Total
885 Supervision and Engineering Total	\$ 405,453.84	\$ 261,089.74	\$ 666,543.58	\$ 3,345.24	\$ 26,810.92	\$ 30,156.16	\$ 30,156.16	\$ 402,108.60	\$ 234,278.82	\$ 636,387.42	3-Factor Total
	\$ -	\$ 3,061.66	\$ 3,061.66	\$ -	\$ 339.23	\$ 339.23	\$ 339.23	\$ -	\$ 2,722.43	\$ 2,722.43	Customers-All Total
	\$ 253,394.40	\$ -	\$ 253,394.40	\$ -	\$ -	\$ -	\$ -	\$ 253,394.40	\$ -	\$ 253,394.40	Direct-OR Total
	\$ 34,802.79	\$ -	\$ 34,802.79	\$ 34,802.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 37,109.22	\$ 37,109.22	\$ -	\$ 2,420.15	\$ 2,420.15	\$ 2,420.15	\$ -	\$ 34,689.07	\$ 34,689.07	Perimeter Total
	\$ -	\$ 17,975.85	\$ 17,975.85	\$ -	\$ 210.32	\$ 210.32	\$ 210.32	\$ -	\$ 17,765.53	\$ 17,765.53	Transmission Total
887 Mains Total	\$ 288,197.19	\$ 58,146.73	\$ 346,343.92	\$ 34,802.79	\$ 2,969.70	\$ 37,772.49	\$ 37,772.49	\$ 253,394.40	\$ 55,177.03	\$ 308,571.43	3-Factor Total
	\$ -	\$ 1,988.62	\$ 1,988.62	\$ -	\$ 220.34	\$ 220.34	\$ 220.34	\$ -	\$ 1,768.28	\$ 1,768.28	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ 105,402.68	\$ -	\$ 105,402.68	\$ 8,737.88	\$ 8,737.88	\$ 8,737.88	\$ 8,737.88	\$ 96,664.80	\$ 96,664.80	\$ 96,664.80	Sendout Volumes Total
	\$ 25,670.31	\$ 25,670.31	\$ 25,670.31	\$ 2,233.32	\$ 2,233.32	\$ 2,233.32	\$ 2,233.32	\$ 23,436.99	\$ 23,436.99	\$ 23,436.99	Telemetering Total
	\$ -	\$ 8.80	\$ 8.80	\$ 0.10	\$ 0.10	\$ 0.10	\$ 0.10	\$ 8.70	\$ 8.70	\$ 8.70	Transmission Total
889 Measuring and Regulator Station Expense - Gen	\$ -	\$ 133,070.41	\$ 133,070.41	\$ -	\$ 11,191.64	\$ 11,191.64	\$ 11,191.64	\$ -	\$ 121,878.77	\$ 121,878.77	3-Factor Total
	\$ -	\$ 1,461.55	\$ 1,461.55	\$ -	\$ 161.94	\$ 161.94	\$ 161.94	\$ -	\$ 1,299.61	\$ 1,299.61	Customers-All Total
	\$ 3,064.97	\$ -	\$ 3,064.97	\$ -	\$ -	\$ -	\$ -	\$ 3,064.97	\$ -	\$ 3,064.97	Direct-OR Total
	\$ -	\$ 6,634.01	\$ 6,634.01	\$ -	\$ 549.96	\$ 549.96	\$ 549.96	\$ -	\$ 6,084.05	\$ 6,084.05	Sendout Volumes Total
	\$ -	\$ 581.50	\$ 581.50	\$ -	\$ 6.80	\$ 6.80	\$ 6.80	\$ -	\$ 574.70	\$ 574.70	Transmission Total

891 Measuring and Regulator Station Expense - City	\$ 3,064.97	\$ 8,677.06	\$ 11,742.03	\$ -	\$ 718.70	\$ 718.70	\$ 3,064.97	\$ 7,958.36	\$ 11,023.33	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ 33,042.97	\$ -	\$ 33,042.97	\$ -	\$ -	\$ -	\$ 33,042.97	\$ -	\$ 33,042.97	Direct-WA Total
	\$ 1,561.13	\$ -	\$ 1,561.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 1,162.65	\$ 1,162.65	\$ -	\$ 75.82	\$ 75.82	\$ -	\$ 1,086.83	\$ 1,086.83	Sendout Volumes Total
	\$ -	\$ 5,052.19	\$ 5,052.19	\$ -	\$ 418.83	\$ 418.83	\$ -	\$ 4,633.36	\$ 4,633.36	Transmission Total
	\$ -	\$ 2,540.24	\$ 2,540.24	\$ -	\$ 29.72	\$ 29.72	\$ -	\$ 2,510.52	\$ 2,510.52	
892 Services Total	\$ 34,604.10	\$ 8,755.08	\$ 43,359.18	\$ 1,561.13	\$ 524.37	\$ 2,085.50	\$ 33,042.97	\$ 8,230.71	\$ 41,273.68	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 138,553.21	\$ 138,553.21	\$ -	\$ 15,254.71	\$ 15,254.71	\$ -	\$ 123,298.50	\$ 123,298.50	Customers-Comm Total
	\$ -	\$ 16,374.66	\$ 16,374.66	\$ -	\$ 1,642.38	\$ 1,642.38	\$ -	\$ 14,732.28	\$ 14,732.28	Customers-Ind Total
	\$ -	\$ 2,485.06	\$ 2,485.06	\$ -	\$ 198.56	\$ 198.56	\$ -	\$ 2,286.50	\$ 2,286.50	Customers-Res Total
	\$ -	\$ 16,881.83	\$ 16,881.83	\$ -	\$ 1,877.26	\$ 1,877.26	\$ -	\$ 15,004.57	\$ 15,004.57	Direct-OR Total
	\$ -	\$ 480.00	\$ 480.00	\$ -	\$ 31.30	\$ 31.30	\$ -	\$ 448.70	\$ 448.70	Perimeter Total
	\$ -	\$ 58,021.73	\$ 58,021.73	\$ -	\$ 4,810.00	\$ 4,810.00	\$ -	\$ 53,211.73	\$ 53,211.73	Sendout Volumes Total
	\$ -	\$ 8,382.38	\$ 8,382.38	\$ -	\$ 98.07	\$ 98.07	\$ -	\$ 8,284.31	\$ 8,284.31	Transmission Total
893 Meters and House Regulators Total	\$ -	\$ 241,178.87	\$ 241,178.87	\$ -	\$ 23,912.28	\$ 23,912.28	\$ -	\$ 217,266.59	\$ 217,266.59	3-Factor Total
	\$ -	\$ 1,888.45	\$ 1,888.45	\$ -	\$ 209.24	\$ 209.24	\$ -	\$ 1,679.21	\$ 1,679.21	Direct-OR Total
	\$ 27,680.48	\$ -	\$ 27,680.48	\$ -	\$ -	\$ -	\$ 27,680.48	\$ -	\$ 27,680.48	Transmission Total
	\$ -	\$ 796.27	\$ 796.27	\$ -	\$ 9.32	\$ 9.32	\$ -	\$ 786.95	\$ 786.95	
894 Other Equipment Total	\$ 27,680.48	\$ 2,684.72	\$ 30,365.20	\$ -	\$ 218.56	\$ 218.56	\$ 27,680.48	\$ 2,466.16	\$ 30,146.64	Customers-All Total
	\$ -	\$ 132,782.25	\$ 132,782.25	\$ -	\$ 14,619.33	\$ 14,619.33	\$ -	\$ 118,162.92	\$ 118,162.92	Customers-All Total
901 Supervision Total	\$ -	\$ 74,289.56	\$ 74,289.56	\$ -	\$ 8,179.28	\$ 8,179.28	\$ -	\$ 66,110.28	\$ 66,110.28	Perimeter Total
	\$ -	\$ 74,289.56	\$ 74,289.56	\$ -	\$ 8,179.28	\$ 8,179.28	\$ -	\$ 66,110.28	\$ 66,110.28	3-Factor Total
	\$ -	\$ 10,449.96	\$ 10,449.96	\$ -	\$ 1,157.86	\$ 1,157.86	\$ -	\$ 9,292.10	\$ 9,292.10	Customers-All Total
	\$ -	\$ 1,374,343.82	\$ 1,374,343.82	\$ -	\$ 151,315.25	\$ 151,315.25	\$ -	\$ 1,223,028.57	\$ 1,223,028.57	Customers-Ind Total
	\$ -	\$ 27,781.46	\$ 27,781.46	\$ -	\$ 2,219.74	\$ 2,219.74	\$ -	\$ 25,561.72	\$ 25,561.72	Direct-OR Total
	\$ 762.00	\$ -	\$ 762.00	\$ -	\$ -	\$ -	\$ 762.00	\$ -	\$ 762.00	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
902 Customer Records and Collection Expense Total	\$ 762.00	\$ 1,412,575.24	\$ 1,413,337.24	\$ -	\$ 154,692.85	\$ 154,692.85	\$ 762.00	\$ 1,257,882.39	\$ 1,258,644.39	Customers-All Total
	\$ -	\$ (1,179.00)	\$ (1,179.00)	\$ -	\$ (129.81)	\$ (129.81)	\$ -	\$ (1,049.19)	\$ (1,049.19)	Customers-Comm Total
	\$ -	\$ 3,625.35	\$ 3,625.35	\$ -	\$ 363.62	\$ 363.62	\$ -	\$ 3,261.73	\$ 3,261.73	Customers-Ind Total
	\$ -	\$ 1,590.99	\$ 1,590.99	\$ -	\$ 127.12	\$ 127.12	\$ -	\$ 1,463.87	\$ 1,463.87	Customers-Res Total
	\$ -	\$ 23,976.37	\$ 23,976.37	\$ -	\$ 2,666.17	\$ 2,666.17	\$ -	\$ 21,310.20	\$ 21,310.20	Direct-OR Total
904 Uncollectible Accounts Total	\$ -	\$ 28,013.71	\$ 28,013.71	\$ -	\$ 3,027.11	\$ 3,027.11	\$ -	\$ 24,986.60	\$ 24,986.60	Customers-Res Total
	\$ -	\$ 86.61	\$ 86.61	\$ -	\$ 9.63	\$ 9.63	\$ -	\$ 76.98	\$ 76.98	Customers-Res Total
907 Supervision Total	\$ -	\$ 86.61	\$ 86.61	\$ -	\$ 9.63	\$ 9.63	\$ -	\$ 76.98	\$ 76.98	3-Factor Total
	\$ -	\$ 1,230.00	\$ 1,230.00	\$ -	\$ 136.28	\$ 136.28	\$ -	\$ 1,093.72	\$ 1,093.72	Customers-All Total
	\$ -	\$ 73,874.50	\$ 73,874.50	\$ -	\$ 8,133.58	\$ 8,133.58	\$ -	\$ 65,740.92	\$ 65,740.92	Customers-Ind Total
	\$ -	\$ 74,957.40	\$ 74,957.40	\$ -	\$ 5,989.10	\$ 5,989.10	\$ -	\$ 68,968.30	\$ 68,968.30	Customers-Res Total
	\$ (944.14)	\$ 5,746.96	\$ 5,746.96	\$ -	\$ 639.06	\$ 639.06	\$ (944.14)	\$ 5,107.90	\$ 5,107.90	Direct-OR Total
	\$ 2,494.55	\$ -	\$ 2,494.55	\$ 2,494.55	\$ -	\$ -	\$ (944.14)	\$ -	\$ (944.14)	Direct-WA Total
908 Customer Assistance Expense Total	\$ 1,550.41	\$ 155,808.86	\$ 157,359.27	\$ 2,494.55	\$ 14,898.02	\$ 17,392.57	\$ (944.14)	\$ 140,910.84	\$ 139,966.70	Customers-All Total
	\$ -	\$ 129,224.32	\$ 129,224.32	\$ -	\$ 14,227.60	\$ 14,227.60	\$ -	\$ 114,996.72	\$ 114,996.72	Customers-Res Total
909 Customer Information Expense Total	\$ -	\$ 129,224.32	\$ 129,224.32	\$ -	\$ 14,227.60	\$ 14,227.60	\$ -	\$ 114,996.72	\$ 114,996.72	Customers-All Total
	\$ -	\$ 20,409.52	\$ 20,409.52	\$ -	\$ 2,269.54	\$ 2,269.54	\$ -	\$ 18,139.98	\$ 18,139.98	Customers-Res Total
	\$ -	\$ 20,409.52	\$ 20,409.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 20,409.52	\$ 20,409.52	\$ -	\$ 2,269.54	\$ 2,269.54	\$ -	\$ 18,139.98	\$ 18,139.98	Customers-All Total
	\$ -	\$ 15,566.43	\$ 15,566.43	\$ -	\$ 1,713.86	\$ 1,713.86	\$ -	\$ 13,852.57	\$ 13,852.57	Customers-Res Total
	\$ -	\$ 15,566.43	\$ 15,566.43	\$ -	\$ 1,713.86	\$ 1,713.86	\$ -	\$ 13,852.57	\$ 13,852.57	3-Factor Total
	\$ -	\$ 14.00	\$ 14.00	\$ -	\$ 1.55	\$ 1.55	\$ -	\$ 12.45	\$ 12.45	Customers-All Total
	\$ -	\$ 226,584.80	\$ 226,584.80	\$ -	\$ 24,946.99	\$ 24,946.99	\$ -	\$ 201,637.81	\$ 201,637.81	Customers-Res Total
	\$ -	\$ 5,241.68	\$ 5,241.68	\$ -	\$ 582.87	\$ 582.87	\$ -	\$ 4,658.81	\$ 4,658.81	Customers-Res Total

	\$	6,741.04	\$	-	\$	-	\$	-	\$	6,741.04	\$	-	\$	6,741.04	\$	-	\$	6,741.04	Direct-OR Total Sendout Volumes Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Customers-All Total
	\$	6,741.04	\$	231,840.48	\$	238,581.52	\$	25,531.41	\$	25,531.41	\$	25,531.41	\$	206,309.07	\$	213,050.11	\$	213,050.11	Customers-Res Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	3-Factor Total
	\$	-	\$	29,137.92	\$	29,137.92	\$	3,208.08	\$	3,208.08	\$	3,208.08	\$	25,929.84	\$	25,929.84	\$	25,929.84	Customers-All Total
	\$	-	\$	29,137.92	\$	29,137.92	\$	3,208.08	\$	3,208.08	\$	3,208.08	\$	25,929.84	\$	25,929.84	\$	25,929.84	Customers-Res Total
	\$	-	\$	4,210,876.90	\$	4,210,876.90	\$	466,565.16	\$	466,565.16	\$	466,565.16	\$	3,744,311.74	\$	3,744,311.74	\$	3,744,311.74	3-Factor Total
	\$	-	\$	112,996.16	\$	112,996.16	\$	12,440.88	\$	12,440.88	\$	12,440.88	\$	100,555.28	\$	100,555.28	\$	100,555.28	Customers-All Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Customers-Ind Total
	\$	-	\$	12,277.36	\$	12,277.36	\$	1,365.24	\$	1,365.24	\$	1,365.24	\$	10,912.12	\$	10,912.12	\$	10,912.12	Customers-Res Total
	\$	6,949.16	\$	-	\$	6,949.16	\$	-	\$	-	\$	-	\$	6,949.16	\$	6,949.16	\$	6,949.16	Direct-OR Total
	\$	3,561.69	\$	-	\$	3,561.69	\$	-	\$	-	\$	-	\$	3,561.69	\$	3,561.69	\$	3,561.69	Direct-WA Total
	\$	-	\$	310,111.81	\$	310,111.81	\$	32,468.71	\$	32,468.71	\$	32,468.71	\$	277,643.10	\$	277,643.10	\$	277,643.10	Employee Cost Total
	\$	-	\$	58.96	\$	58.96	\$	5.67	\$	5.67	\$	5.67	\$	53.29	\$	53.29	\$	53.29	Firm Sales Volumes Total
	\$	-	\$	168,713.46	\$	168,713.46	\$	50,614.04	\$	50,614.04	\$	50,614.04	\$	118,099.42	\$	118,099.42	\$	118,099.42	Regulatory Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Sales Volumes Total
	\$	-	\$	247.61	\$	247.61	\$	20.53	\$	20.53	\$	20.53	\$	227.08	\$	227.08	\$	227.08	Sendout Volumes Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Transmission Total
	\$	10,510.85	\$	4,815,282.26	\$	4,825,793.11	\$	567,041.91	\$	567,041.91	\$	567,041.91	\$	4,251,802.04	\$	4,258,751.20	\$	4,258,751.20	3-Factor Total
	\$	-	\$	(39,981.16)	\$	(39,981.16)	\$	(4,429.91)	\$	(4,429.91)	\$	(4,429.91)	\$	(35,551.25)	\$	(35,551.25)	\$	(35,551.25)	Admin Tran Total
	\$	-	\$	(1,111,939.00)	\$	(1,111,939.00)	\$	(126,950.08)	\$	(126,950.08)	\$	(126,950.08)	\$	(984,988.92)	\$	(984,988.92)	\$	(984,988.92)	Employee Cost Total
	\$	-	\$	(516,020.36)	\$	(516,020.36)	\$	(54,027.33)	\$	(54,027.33)	\$	(54,027.33)	\$	(461,993.03)	\$	(461,993.03)	\$	(461,993.03)	3-Factor Total
	\$	-	\$	(1,667,940.52)	\$	(1,667,940.52)	\$	(185,407.32)	\$	(185,407.32)	\$	(185,407.32)	\$	(1,482,533.20)	\$	(1,482,533.20)	\$	(1,482,533.20)	Customers-All Total
	\$	-	\$	269,149.34	\$	269,149.34	\$	29,821.75	\$	29,821.75	\$	29,821.75	\$	239,327.59	\$	239,327.59	\$	239,327.59	3-Factor Total
	\$	-	\$	2,572.65	\$	2,572.65	\$	285.05	\$	285.05	\$	285.05	\$	2,287.60	\$	2,287.60	\$	2,287.60	3-Factor Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Customers-All Total
	\$	-	\$	2,572.65	\$	2,572.65	\$	285.05	\$	285.05	\$	285.05	\$	2,287.60	\$	2,287.60	\$	2,287.60	3-Factor Total
	\$	-	\$	219,474.21	\$	219,474.21	\$	24,317.74	\$	24,317.74	\$	24,317.74	\$	195,156.47	\$	195,156.47	\$	195,156.47	3-Factor Total
	\$	(917,601.00)	\$	-	\$	(917,601.00)	\$	-	\$	-	\$	-	\$	(917,601.00)	\$	(917,601.00)	\$	(917,601.00)	Direct-OR Total
	\$	-	\$	1,422,248.98	\$	1,422,248.98	\$	148,909.47	\$	148,909.47	\$	148,909.47	\$	1,273,339.51	\$	1,273,339.51	\$	1,273,339.51	Employee Cost Total
	\$	-	\$	754.00	\$	754.00	\$	8.82	\$	8.82	\$	8.82	\$	745.18	\$	745.18	\$	745.18	Transmission Total
	\$	(917,601.00)	\$	1,642,477.19	\$	728,876.19	\$	173,236.03	\$	173,236.03	\$	173,236.03	\$	(917,601.00)	\$	551,640.16	\$	551,640.16	3-Factor Total
	\$	-	\$	394,434.15	\$	394,434.15	\$	43,703.30	\$	43,703.30	\$	43,703.30	\$	350,730.85	\$	350,730.85	\$	350,730.85	Customers-All Total
	\$	-	\$	394,434.15	\$	394,434.15	\$	43,703.30	\$	43,703.30	\$	43,703.30	\$	350,730.85	\$	350,730.85	\$	350,730.85	3-Factor Total
	\$	-	\$	399,047.59	\$	399,047.59	\$	44,214.47	\$	44,214.47	\$	44,214.47	\$	354,833.12	\$	354,833.12	\$	354,833.12	3-Factor Total
	\$	-	\$	2,565.00	\$	2,565.00	\$	282.41	\$	282.41	\$	282.41	\$	2,282.59	\$	2,282.59	\$	2,282.59	Customers-All Total
	\$	3,989.18	\$	-	\$	3,989.18	\$	-	\$	-	\$	-	\$	3,989.18	\$	3,989.18	\$	3,989.18	Direct-OR Total
	\$	3,989.18	\$	401,612.59	\$	405,601.77	\$	44,496.88	\$	44,496.88	\$	44,496.88	\$	357,115.71	\$	361,104.89	\$	361,104.89	3-Factor Total
	\$	-	\$	223,310.42	\$	223,310.42	\$	24,742.79	\$	24,742.79	\$	24,742.79	\$	198,567.63	\$	198,567.63	\$	198,567.63	Customers-All Total
	\$	-	\$	23,802.87	\$	23,802.87	\$	2,620.70	\$	2,620.70	\$	2,620.70	\$	21,182.17	\$	21,182.17	\$	21,182.17	Customers-The Dalles Total
	\$	-	\$	1,752.65	\$	1,752.65	\$	441.14	\$	441.14	\$	441.14	\$	1,311.51	\$	1,311.51	\$	1,311.51	Direct-OR Total
	\$	3,772.97	\$	-	\$	3,772.97	\$	-	\$	-	\$	-	\$	3,772.97	\$	3,772.97	\$	3,772.97	Direct-WA Total
	\$	3,391.36	\$	-	\$	3,391.36	\$	3,391.36	\$	3,391.36	\$	3,391.36	\$	-	\$	-	\$	-	Firm Sales Volumes Total
	\$	-	\$	8,621.94	\$	8,621.94	\$	828.57	\$	828.57	\$	828.57	\$	7,793.37	\$	7,793.37	\$	7,793.37	Sendout Volumes Total
	\$	-	\$	9,998.93	\$	9,998.93	\$	828.91	\$	828.91	\$	828.91	\$	9,170.02	\$	9,170.02	\$	9,170.02	Transmission Total
	\$	-	\$	26.90	\$	26.90	\$	0.31	\$	0.31	\$	0.31	\$	26.59	\$	26.59	\$	26.59	3-Factor Total
	\$	41,114.33	\$	267,513.71	\$	308,628.04	\$	32,853.79	\$	32,853.79	\$	32,853.79	\$	238,051.28	\$	275,774.25	\$	275,774.25	935 Maintenance of General Plant Total
	\$	256,457.76	\$	12,373,313.85	\$	12,629,771.61	\$	1,426,861.02	\$	1,426,861.02	\$	1,426,861.02	\$	11,031,050.40	\$	11,202,910.59	\$	11,202,910.59	Grand Total

August 2018 Activity

August 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System			Washington			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
			(2,865,822)			(360,942)						(2,504,881)
			1,354,558,158			171,951,070						1,182,607,089
			-0.21%			-0.21%						-0.21%

NW Natural
 Washington Quarterly Results of Operations Report

	System			Washington			August 2018		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary									
Sales of Gas									
480.1 Residential	12,367,690	270,496	12,367,690	1,457,339	(1,154)	1,457,339	10,910,351	271,650	10,910,351
481.1 Commercial	7,370,710	270,496	7,370,710	643,073	(1,154)	643,073	6,727,637	271,650	6,727,637
481.2 Industrial Firm	1,341,879	0	1,341,879	112,830	0	112,830	1,229,049	0	1,229,049
481.3 Interruptible	1,205,933	0	1,205,933	32,475	0	32,475	1,173,458	0	1,173,458
481.5 Interruptible Incentive	0	270,496	270,496	0	(1,154)	(1,154)	0	271,650	271,650
495.20 Unbilled Revenue	22,286,212	270,496	22,556,708	2,245,716	(1,154)	2,244,562	20,040,496	271,650	20,312,146
Total Sales of Gas									
489.12 Transportation Revenue	859,106	0	859,106	99,900	0	99,900	759,206	0	759,206
489.13 Industrial Firm	647,487	0	647,487	86,779	0	86,779	560,708	0	560,708
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	1,506,593	0	1,506,593	186,679	0	186,679	1,319,914	0	1,319,914
Total Transportation Revenue									
495.6 Rate Adjustments - Amortizations	939,317	0	939,317	(104,586)	0	(104,586)	1,043,903	0	1,043,903
Miscellaneous Revenues									
487 Late Payment Charge	80,749	0	80,749	3,704	0	3,704	77,046	0	77,046
488.0 Seasonal Reconnect Fee	400	0	400	0	0	0	400	0	400
488.0 Delinquent Reconnect Fee	10,120	0	10,120	50	0	50	10,070	0	10,070
488.1 Returned Check Charge	8,235	0	8,235	915	0	915	7,320	0	7,320
488.3 Recon Charge CR During Office Hours	14,785	0	14,785	1,125	0	1,125	13,660	0	13,660
488.4 Field Collection Charge	22,560	0	22,560	1,940	0	1,940	20,620	0	20,620
488.5 Recon Charge CR After Office Hours	2,000	0	2,000	2,000	0	2,000	0	0	0
488.6 Recon Charge Seas During Office Hours	325	0	325	25	0	25	300	0	300
488.7 Recon Charge Seas After Office Hours	50	0	50	50	0	50	0	0	0
488.8 Automated Payment Charge	2,430	0	2,430	363	0	363	2,068	0	2,068
493.2 Rent - Utility Property	615,617	0	615,617	736	0	736	614,881	0	614,881
495.1 Meter Rentals	16,354	0	16,354	1,512	0	1,512	14,842	0	14,842
495.2 Other Gas Revenue - Miscellaneous	62,647	0	62,647	572	0	572	62,075	0	62,075
Total Miscellaneous Revenues	220,656	615,617	836,273	12,255	736	12,991	208,401	614,881	823,282
Total Operating Revenue	24,952,778	886,114	25,838,891	2,340,064	(418)	2,339,646	22,612,714	886,531	23,499,245
Cost of Gas									
804.7 WACOG Incurred	6,236,258	0	6,236,258	469,341	0	469,341	5,766,917	0	5,766,917
805.7 WACOG Deferred	(620,670)	0	(620,670)	(255,584)	0	(255,584)	(365,086)	0	(365,086)
804.6 Demand Incurred	6,537,321	0	6,537,321	687,072	0	687,072	5,850,248	0	5,850,248
805.8 Demand Deferred	(4,334,688)	0	(4,334,688)	(452,595)	0	(452,595)	(3,882,093)	0	(3,882,093)
805.4 Amortization of Gas Costs	(509,218)	0	(509,218)	(77,935)	0	(77,935)	(431,283)	0	(431,283)
Total Cost of Gas	7,309,002	0	7,309,002	370,298	0	370,298	6,938,704	0	6,938,704
Environmental Expense									
407.03 Environmental Expense	0	310,255	310,255	0	0	0	0	310,255	310,255
Operations & Maintenance									
Detail Operations & Maintenance	296,754	12,757,446	13,054,199	75,516	1,387,153	1,462,669	221,238	11,370,292	11,591,530
Other Taxes									
408.11 Property	1,857,169	0	1,857,169	118,685	0	118,685	1,738,484	0	1,738,484
408.12 Franchise	682,265	0	682,265	96,108	0	96,108	586,156	0	586,156
408.13 Payroll	535,629	0	535,629	56,230	0	56,230	479,399	0	479,399
408.14 Other	78,143	0	78,143	5,660	0	5,660	72,482	0	72,482
408.15 Regulatory	0	0	0	0	0	0	0	0	0
Total Other Taxes	2,617,576	535,629	3,153,205	220,454	56,230	276,684	2,397,122	479,399	2,876,521
Depreciation									
403.1 Depreciation	10,223,332	20,329,512	28,704,714	666,268	2,208,948	2,700,588	9,557,064	18,120,564	26,004,125
Income Taxes									
409.11 Federal Income Taxes	(480,142)	0	(480,142)	(174,200)	0	(174,200)	(305,942)	0	(305,942)
410.11 Federal Income Taxes - Deferred	248,828	0	248,828	0	0	0	248,828	0	248,828
411.42 Federal Income Tax Credit	(1,359,647)	0	(1,359,647)	(428)	0	(428)	(1,359,219)	0	(1,359,219)
409.12 Oregon Income Taxes	(150,124)	0	(150,124)	0	0	0	(150,124)	0	(150,124)
410.12 Oregon Income Taxes - Deferred	88,211	0	88,211	0	0	0	88,211	0	88,211
411.12 Oregon Income Tax Credit	(505,511)	0	(505,511)	(174,628)	0	(174,628)	(505,511)	0	(505,511)
Total Income Taxes	(888,776)	0	(888,776)	(348,828)	0	(348,828)	(888,776)	0	(888,776)
Total Operating Revenue Deductions	10,223,332	20,329,512	28,704,714	666,268	2,208,948	2,700,588	9,557,064	18,120,564	26,004,125
Net Operating Income									
			(2,865,822)			(360,942)			(2,504,881)

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
August 2018									
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101 Gross Plant			3,030,522,375			338,932,324			2,691,590,051
108.1X Accumulated Depreciation			(1,346,280,073)			(138,332,436)			(1,207,947,637)
ADJ Working Capital Allowance			107,414,758			12,642,034			94,772,723
117.X Storage Gas - Cushion			20,843,456			2,003,056			18,840,400
186.XX Leasehold Improvements			112,135			12,425			99,710
252.XX Customer Contributions			(4,608,550)			(818,449)			(3,790,101)
283.XX Deferred Taxes - Federal			(377,328,047)			(42,487,885)			(334,840,162)
283.XX Deferred Taxes - State			(76,117,895)			0			(76,117,895)
Total Rate Base			1,354,558,158			171,951,070			1,182,607,089
Rate Of Return on Rate Base			-0.21%			-0.21%			-0.21%

August 2018

System		System		Washington		Washington		Oregon	
Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
		82,837,748				8,545,770			74,291,978
		1,375,562,753				171,160,120			1,204,402,632
		6.02%				4.99%			6.17%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

August 2018

Acct	Description	System		Washington		Washington		Oregon	
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
NW Natural									
Washington Results of Operations									
12 Month Ended Reports									
	Alloc. Ref.								
	Sales of Gas								
480.1	Residential	417,434,916	0	46,614,154	0	370,820,761	0	370,820,761	0
481.1	Commercial	206,127,648	0	18,027,355	0	188,100,292	0	188,100,292	0
481.2	Industrial Firm	21,534,366	0	1,992,870	0	19,541,495	0	19,541,495	0
481.3	Interruptible	20,034,196	0	542,841	0	19,491,355	0	19,491,355	0
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	1,635	0	86,692	0	(85,057)	0	(85,057)
	Total Sales of Gas	665,131,125	1,635	67,177,221	86,692	597,953,904	(85,057)	597,868,846	
	Transportation Revenue								
489.12	Industrial Firm	11,826,873	0	1,426,175	0	10,400,697	0	10,400,697	0
489.13	Interruptible	7,868,179	0	1,009,904	0	6,858,275	0	6,858,275	0
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	235,819	0	0	0	235,819	0	235,819	0
	Total Transportation Revenue	19,930,870	0	2,436,079	0	17,494,791	0	17,494,791	0
495.6	Rate Adjustments - Amortizations	(1,210,624)	0	(3,310,352)	0	2,099,728	0	2,099,728	0
	Miscellaneous Revenues								
487	Late Payment Charge	2,045,307	0	89,438	0	1,955,870	0	1,955,870	0
488.0	Seasonal Reconnect Fee	14,000	0	0	0	14,000	0	14,000	0
488.0	Delinquent Reconnect Fee	272,140	0	1,100	0	271,040	0	271,040	0
488.1	Returned Check Charge	118,650	0	11,895	0	106,755	0	106,755	0
488.3	Recon Charge CR During Office Hours	276,471	0	16,325	0	260,146	0	260,146	0
488.4	Field Collection Charge	383,300	0	34,270	0	349,030	0	349,030	0
488.5	Recon Charge CR After Office Hours	37,990	0	35,300	0	2,690	0	2,690	0
488.6	Recon Charge Seas During Office Hours	9,490	0	550	0	8,940	0	8,940	0
488.7	Recon Charge Seas After Office Hours	1,260	0	1,150	0	110	0	110	0
488.8	Automated Payment Charge	40,838	0	5,780	0	35,058	0	35,058	0
493.2	Rent - Utility Property	187,212	0	18,478	8,992	168,734	780,607	780,607	0
495.1	Meter Rentals	345,519	0	7,693	0	337,826	0	337,826	0
495.2	Other Gas Revenue - Miscellaneous	3,732,177	789,599	221,978	8,992	3,510,198	780,607	4,290,805	0
	Total Miscellaneous Revenues	687,583,548	791,234	66,524,927	95,685	621,058,621	695,550	621,754,171	0
	Total Operating Revenue	1,288,374,782	1,635	1,288,374,782	1,635	1,288,374,782	1,635	1,288,374,782	1,635
	Cost of Gas								
804.7	WACOG Incurred	194,291,530	0	17,869,210	0	176,422,320	0	176,422,320	0
805.7	WACOG Deferred	16,105,106	0	1,450,006	0	14,655,099	0	14,655,099	0
804.6	Demand Incurred	79,015,170	0	8,268,058	0	70,747,112	0	70,747,112	0
805.8	Demand Deferred	4,401,010	0	478,032	0	3,922,978	0	3,922,978	0
805.4	Amortization of Gas Costs	(17,031,439)	0	(2,840,346)	0	(14,191,093)	0	(14,191,093)	0
	Total Cost of Gas	276,781,376	0	25,224,961	0	251,556,415	0	251,556,415	0
407.03	Environmental Expense	12,010,393	0	0	0	0	0	12,010,393	0
	Operations & Maintenance	9,201,345	148,564,208	967,982	15,944,680	8,233,363	132,619,529	140,852,892	0
	Other Taxes	22,199,045	0	1,318,481	0	20,880,564	0	20,880,564	0
408.11	Property	17,627,865	0	2,754,822	0	14,873,042	0	14,873,042	0
408.12	Franchise	0	6,197,114	0	640,160	0	5,556,954	0	5,556,954
408.13	Payroll	902,340	0	112,901	0	789,439	0	789,439	0
408.14	Other	1,937,625	0	147,230	0	1,790,395	0	1,790,395	0
408.15	Regulatory	42,666,875	6,197,114	4,333,433	640,160	38,333,441	5,556,954	43,890,395	0
	Total Other Taxes	42,666,875	6,197,114	4,333,433	640,160	38,333,441	5,556,954	43,890,395	0
403.1	Depreciation	0	82,177,122	0	8,784,024	0	73,393,098	0	73,393,098
	Income Taxes								
409.11	Federal Income Taxes	21,026,300	0	2,184,423	0	18,841,878	0	18,841,878	0
410.11	Federal Income Taxes - Deferred	42,606,732	0	(4,821)	0	42,606,732	0	42,606,732	0
411.42	Federal Income Tax Credit	(41,129,087)	0	0	0	(41,124,266)	0	(41,124,266)	0
409.12	Oregon Income Taxes	4,362,524	0	0	0	4,362,524	0	4,362,524	0
410.12	Oregon Income Taxes - Deferred	6,243,902	0	0	0	6,243,902	0	6,243,902	0
411.12	Oregon Income Tax Credit	(5,171,771)	0	2,179,601	0	(2,992,170)	0	(2,992,170)	0
	Total Operating Revenue Deductions	328,649,596	236,938,444	30,526,376	25,368,864	298,123,219	211,569,581	547,462,193	0
	Net Operating Income	959,725,186	1,635	959,725,186	1,635	959,725,186	1,635	959,725,186	1,635

1. Washington Results of Operations 2018Q3 Final.xlsx

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,971,400,413			326,546,079			2,644,854,334
108.1X Accumulated Depreciation			(1,314,752,336)			(132,556,852)			(1,182,195,484)
Adj Working Capital Allowance			159,147,269			18,702,881			140,444,387
117.X Storage Gas - Cushion			17,123,066			1,629,620			15,493,446
186.XX Leasehold Improvements			253,576			28,096			225,480
252.XX Customer Contributions			(4,163,292)			(701,819)			(3,461,473)
283.XX Deferred Taxes - Federal			(377,328,047)			(42,487,885)			(334,840,162)
283.XX Deferred Taxes - State			(76,117,895)			0			(76,117,895)
Total Rate Base			<u>1,375,562,753</u>			<u>171,160,120</u>			<u>1,204,402,632</u>
Rate Of Return on Rate Base			6.02%			4.99%			6.17%

August 2018

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended August 31, 2018

	AUG	AUG	AUG
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$39,228	\$3,770	\$35,459
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$221,729	\$21,255	\$200,473
821 Purification Expense	\$12,423	\$1,194	\$11,229
Maintenance			
832 Wells Expense	\$19,584	\$1,882	\$17,702
834 Compressor Station Expense	\$22,583	\$2,170	\$20,413
Total Underground Storage Expense	<u>315,548</u>	<u>30,271</u>	<u>285,276</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$15,296	\$1,470	\$13,826
Total Other Storage Expense	<u>15,296</u>	<u>1,470</u>	<u>13,826</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$161,749	\$15,544	\$146,205
845 LNG Fuel	\$0	\$0	\$0
Maintenance			
847 Supervision and Engineering	\$29,607	\$2,845	\$26,762
Total Liquified Natural Gas Expense	<u>191,356</u>	<u>18,389</u>	<u>172,967</u>
Total Natural Gas Storage	<u>522,200</u>	<u>50,131</u>	<u>472,069</u>
Transmission Expense			
Operation			
856 Mains Expense	\$278,591	\$21,709	\$256,881
Maintenance			
863 Maintenance of Mains	\$156	\$17	\$138
Total Transmission Expense	<u>278,746</u>	<u>21,726</u>	<u>257,020</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$259,665	\$21,526	\$238,139
874 Mains and Services Expense	\$1,211,659	\$133,738	\$1,077,922
875 Measuring and Regulator Station Expense - General	\$17,005	\$1,468	\$15,537
877 Measuring and Regulator Station Expense - City Gate	\$35,955	\$3,092	\$32,863
878 Meter and House Regulator Expense	\$562,850	\$61,889	\$500,960
879 Customer Installation Expense	\$828,247	\$91,597	\$736,650
880 Other Expense	\$141,342	\$13,955	\$127,387
881 Rents	\$2,451	\$617	\$1,834
Maintenance			
885 Supervision and Engineering	\$623,610	\$27,978	\$595,631
887 Mains	\$314,865	\$16,065	\$298,800
889 Measuring and Regulator Station Expense - General	\$114,169	\$9,327	\$104,842
891 Measuring and Regulator Station Expense - City Gate	\$5,205	\$416	\$4,789
892 Services	\$80,803	\$7,161	\$73,641
893 Meters and House Regulators	\$282,115	\$28,513	\$253,602
894 Other Equipment	\$5,902	\$189	\$5,713
Total Distribution Expense	<u>4,485,843</u>	<u>417,532</u>	<u>4,068,311</u>

Customer Accounts Expense

Operation

901	Supervision	\$140,420	\$15,460	\$124,960
902	Meter Reading Expenses	\$87,958	\$9,669	\$78,289
903	Customer Records and Collection Expense	\$1,497,428	\$163,886	\$1,333,543
904	Uncollectible Accounts	\$27,403	\$2,962	\$24,441
	Total Customer Accounts Expense	<u>1,753,210</u>	<u>191,977</u>	<u>1,561,232</u>

Customer Service and Informational

Operation

907	Supervision	\$193	\$21	\$171
908	Customer Assistance Expense	\$147,244	\$10,566	\$136,678
909	Customer Information Expense	\$190,982	\$21,027	\$169,955
910	Miscellaneous Customer Service Expense	\$16,508	\$1,836	\$14,672
	Total Customer Service and Informational	<u>354,927</u>	<u>33,450</u>	<u>321,477</u>

Sales Expense

Operation

911	Supervision	\$12,567	\$1,384	\$11,184
912	Demonstration and Selling Expense	\$383,120	\$42,230	\$340,890
913	Advertising	\$34,565	\$3,806	\$30,759
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>430,252</u>	<u>47,419</u>	<u>382,833</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,138,615	\$597,374	\$4,541,242
922	Administrative Expenses Transferred - Credit	(\$1,690,056)	(\$187,742)	(\$1,502,314)
924	Property Insurance Premium	\$270,035	\$29,920	\$240,115
925	Injuries and Damages	(\$33,568)	(\$3,719)	(\$29,848)
926	Employee Pensions and Benefits	\$748,893	\$175,847	\$573,046
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$68,994	\$7,645	\$61,349
931	Rents	\$406,375	\$44,583	\$361,792

Maintenance

935	Maintenance of General Plant	<u>\$319,733</u>	<u>\$36,528</u>	<u>\$283,205</u>
	Total Administrative and General Expense	<u>5,229,022</u>	<u>700,434</u>	<u>4,528,588</u>
	Total Operations and Maintenance Expense	<u><u>\$13,054,199</u></u>	<u><u>\$1,462,669</u></u>	<u><u>\$11,591,530</u></u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended August 31, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct AUG	Allocated AUG	Total AUG	Direct AUG	Allocated AUG	Total AUG	Direct AUG	Allocated AUG	Total AUG	
816 Wells Expense Total	\$ -	\$ 39,228.41	\$ 39,228.41	\$ -	\$ 3,769.85	\$ 3,769.85	\$ -	\$ 35,458.56	\$ 35,458.56	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Sales Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 14.65	\$ -	\$ 14.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
821 Purification Expense Total	\$ -	\$ 19,583.74	\$ 19,583.74	\$ -	\$ 1,882.00	\$ 1,882.00	\$ -	\$ 17,701.74	\$ 17,701.74	Direct-OR Total
832 Wells Expense Total	\$ -	\$ 22,583.16	\$ 22,583.16	\$ -	\$ 2,170.24	\$ 2,170.24	\$ -	\$ 20,412.92	\$ 20,412.92	Employee Cost Total
834 Compressor Expense Total	\$ -	\$ 15,296.31	\$ 15,296.31	\$ -	\$ 1,469.98	\$ 1,469.98	\$ -	\$ 13,826.33	\$ 13,826.33	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 15,296.31	\$ 15,296.31	\$ -	\$ 1,469.98	\$ 1,469.98	\$ -	\$ 13,826.33	\$ 13,826.33	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 161,749.30	\$ 161,749.30	\$ -	\$ 15,544.11	\$ 15,544.11	\$ -	\$ 146,205.19	\$ 146,205.19	Firm Sales Volumes Total
845 LNG Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 29,606.91	\$ 29,606.91	\$ -	\$ 2,845.22	\$ 2,845.22	\$ -	\$ 26,761.69	\$ 26,761.69	Firm Sales Volumes Total
854 Mains Expense Total	\$ 20,925.86	\$ 185,004.11	\$ 205,930.00	\$ -	\$ 20,498.46	\$ 20,498.46	\$ -	\$ 164,505.65	\$ 164,505.65	3-Factor Total
863 Maintenance of Mains Total	\$ -	\$ 155.70	\$ 155.70	\$ -	\$ 17.25	\$ 17.25	\$ -	\$ 138.45	\$ 138.45	Direct-OR Total
870 Supervision and Engineering Total	\$ -	\$ 259,664.93	\$ 259,664.93	\$ -	\$ 21,526.22	\$ 21,526.22	\$ -	\$ 238,138.71	\$ 238,138.71	Direct-WA Total
874 Mains and Services Expense Total	\$ 373,077.27	\$ 838,582.22	\$ 1,211,659.49	\$ 42,713.16	\$ 91,024.77	\$ 133,737.93	\$ 330,364.11	\$ 747,557.45	\$ 1,077,921.56	Perimeter Total
	\$ -	\$ 657.53	\$ 657.53	\$ -	\$ 72.85	\$ 72.85	\$ -	\$ 584.68	\$ 584.68	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
	\$ -	\$ 9,535.78	\$ 9,535.78	\$ -	\$ 790.52	\$ 790.52	\$ -	\$ 8,745.26	\$ 8,745.26	Customers-All Total
	\$ -	\$ 6,972.41	\$ 6,972.41	\$ -	\$ 606.60	\$ 606.60	\$ -	\$ 6,365.81	\$ 6,365.81	Direct-OR Total
	\$ -	\$ (160.32)	\$ (160.32)	\$ -	\$ (1.88)	\$ (1.88)	\$ -	\$ (158.44)	\$ (158.44)	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ (2,179.33)	\$ (2,179.33)	\$ -	\$ (25.50)	\$ (25.50)	\$ -	\$ (2,153.83)	\$ (2,153.83)	Transmission Total
	\$ 373,077.27	\$ 838,582.22	\$ 1,211,659.49	\$ 42,713.16	\$ 91,024.77	\$ 133,737.93	\$ 330,364.11	\$ 747,557.45	\$ 1,077,921.56	3-Factor Total
	\$ -	\$ 657.53	\$ 657.53	\$ -	\$ 72.85	\$ 72.85	\$ -	\$ 584.68	\$ 584.68	Firm Sales Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales/Sendout Volumes Total
	\$ -	\$ 259,664.93	\$ 259,664.93	\$ -	\$ 21,526.22	\$ 21,526.22	\$ -	\$ 238,138.71	\$ 238,138.71	Sendout Volumes Total
	\$ -	\$ 314,545.26	\$ 314,545.26	\$ -	\$ 34,851.61	\$ 34,851.61	\$ -	\$ 279,693.65	\$ 279,693.65	3-Factor Total
	\$ -	\$ 487,498.74	\$ 487,498.74	\$ -	\$ 53,673.61	\$ 53,673.61	\$ -	\$ 433,825.13	\$ 433,825.13	Customers-All Total
	\$ 330,364.11	\$ -	\$ 330,364.11	\$ -	\$ -	\$ -	\$ 330,364.11	\$ -	\$ 330,364.11	Direct-OR Total
	\$ 42,713.16	\$ -	\$ 42,713.16	\$ 42,713.16	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 38,717.55	\$ 38,717.55	\$ -	\$ 2,525.04	\$ 2,525.04	\$ -	\$ 36,192.51	\$ 36,192.51	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ (2,179.33)	\$ (2,179.33)	\$ -	\$ (25.50)	\$ (25.50)	\$ -	\$ (2,153.83)	\$ (2,153.83)	Transmission Total
	\$ 373,077.27	\$ 838,582.22	\$ 1,211,659.49	\$ 42,713.16	\$ 91,024.77	\$ 133,737.93	\$ 330,364.11	\$ 747,557.45	\$ 1,077,921.56	3-Factor Total
	\$ -	\$ 657.53	\$ 657.53	\$ -	\$ 72.85	\$ 72.85	\$ -	\$ 584.68	\$ 584.68	Firm Sales Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales/Sendout Volumes Total
	\$ -	\$ 9,535.78	\$ 9,535.78	\$ -	\$ 790.52	\$ 790.52	\$ -	\$ 8,745.26	\$ 8,745.26	Customers-All Total
	\$ -	\$ 6,972.41	\$ 6,972.41	\$ -	\$ 606.60	\$ 606.60	\$ -	\$ 6,365.81	\$ 6,365.81	Direct-OR Total
	\$ -	\$ (160.32)	\$ (160.32)	\$ -	\$ (1.88)	\$ (1.88)	\$ -	\$ (158.44)	\$ (158.44)	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ (2,179.33)	\$ (2,179.33)	\$ -	\$ (25.50)	\$ (25.50)	\$ -	\$ (2,153.83)	\$ (2,153.83)	Transmission Total
	\$ 373,077.27	\$ 838,582.22	\$ 1,211,659.49	\$ 42,713.16	\$ 91,024.77	\$ 133,737.93	\$ 330,364.11	\$ 747,557.45	\$ 1,077,921.56	3-Factor Total

875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 17,005.40	\$ -	\$ 1,468.09	\$ 1,468.09	\$ -	\$ 15,537.31	\$ 15,537.31	3-Factor Total
	\$ -	\$ 3,166.30	\$ -	\$ 350.83	\$ 350.83	\$ -	\$ 2,815.47	\$ 2,815.47	Customers-All Total
	\$ -	\$ 857.67	\$ -	\$ 94.43	\$ 94.43	\$ -	\$ 763.24	\$ 763.24	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 31,931.21	\$ -	\$ 2,647.10	\$ 2,647.10	\$ -	\$ 29,284.11	\$ 29,284.11	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
877 Measuring and Regulator Station Expense - City	\$ -	\$ 35,955.18	\$ -	\$ 3,092.35	\$ 3,092.35	\$ -	\$ 32,862.83	\$ 32,862.83	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 560,043.08	\$ -	\$ 61,660.74	\$ 61,660.74	\$ -	\$ 498,382.34	\$ 498,382.34	Customers-Ind Total
	\$ -	\$ 1,407.26	\$ -	\$ 112.44	\$ 112.44	\$ -	\$ 1,294.82	\$ 1,294.82	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 1,399.28	\$ -	\$ 116.00	\$ 116.00	\$ -	\$ 1,283.28	\$ 1,283.28	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
878 Meter and House Regulator Expense Total	\$ -	\$ 562,849.62	\$ 562,849.62	\$ 61,889.18	\$ 61,889.18	\$ -	\$ 500,960.44	\$ 500,960.44	3-Factor Total
	\$ -	\$ 13,989.62	\$ 13,989.62	\$ 1,550.05	\$ 1,550.05	\$ -	\$ 12,439.57	\$ 12,439.57	Customers-All Total
	\$ -	\$ 799,887.21	\$ 799,887.21	\$ 88,067.58	\$ 88,067.58	\$ -	\$ 711,819.63	\$ 711,819.63	Customers-Ind Total
	\$ 10,589.92	\$ -	\$ 10,589.92	\$ -	\$ -	\$ 10,589.92	\$ -	\$ 10,589.92	Direct-OR Total
	\$ 1,853.81	\$ -	\$ 1,853.81	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 1,926.13	\$ 1,926.13	\$ 125.62	\$ 125.62	\$ -	\$ 1,800.51	\$ 1,800.51	Perimeter Total
879 Customer Installation Expense Total	\$ 12,443.73	\$ 815,802.96	\$ 828,246.69	\$ 1,853.81	\$ 1,853.81	\$ 91,597.06	\$ 726,059.71	\$ 736,649.63	3-Factor Total
	\$ -	\$ 8,044.52	\$ 8,044.52	\$ 891.33	\$ 891.33	\$ -	\$ 7,153.19	\$ 7,153.19	Customers-All Total
	\$ -	\$ 105,081.78	\$ 105,081.78	\$ 11,569.50	\$ 11,569.50	\$ -	\$ 93,512.28	\$ 93,512.28	Customers-Ind Total
	\$ 11,282.34	\$ -	\$ 11,282.34	\$ -	\$ -	\$ 11,282.34	\$ -	\$ 11,282.34	Direct-OR Total
	\$ 227.54	\$ -	\$ 227.54	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 2,619.05	\$ 2,619.05	\$ 170.81	\$ 170.81	\$ -	\$ 2,448.24	\$ 2,448.24	Perimeter Total
	\$ -	\$ 13,076.20	\$ 13,076.20	\$ 1,084.02	\$ 1,084.02	\$ -	\$ 11,992.18	\$ 11,992.18	Sendout Volumes Total
	\$ -	\$ 1,010.86	\$ 1,010.86	\$ 11.83	\$ 11.83	\$ -	\$ 999.03	\$ 999.03	Transmission Total
880 Other Expense Total	\$ 11,509.88	\$ 129,832.41	\$ 141,342.29	\$ 277.54	\$ 13,727.49	\$ 13,955.03	\$ 116,104.92	\$ 127,387.26	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-Ind Total
	\$ -	\$ 2,450.99	\$ 2,450.99	\$ 616.91	\$ 616.91	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-The Dailies Total
881 Rents Total	\$ -	\$ 2,450.99	\$ 2,450.99	\$ 616.91	\$ 616.91	\$ -	\$ 1,834.08	\$ 1,834.08	3-Factor Total
	\$ -	\$ 226,066.29	\$ 226,066.29	\$ 25,048.14	\$ 25,048.14	\$ -	\$ 201,018.15	\$ 201,018.15	Customers-All Total
	\$ 370,440.67	\$ -	\$ 370,440.67	\$ -	\$ -	\$ 370,440.67	\$ -	\$ 370,440.67	Customers-Ind Total
	\$ 1,893.94	\$ -	\$ 1,893.94	\$ 1,893.94	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 13,852.64	\$ 13,852.64	\$ 903.43	\$ 903.43	\$ -	\$ 12,949.21	\$ 12,949.21	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ 11,356.25	\$ 11,356.25	\$ 132.87	\$ 132.87	\$ -	\$ 11,223.38	\$ 11,223.38	Transmission Total
885 Supervision and Engineering Total	\$ 372,334.61	\$ 251,275.18	\$ 623,609.79	\$ 1,893.94	\$ 26,084.44	\$ 27,978.38	\$ 225,190.74	\$ 595,631.41	3-Factor Total
	\$ -	\$ 2,255.82	\$ 2,255.82	\$ 249.94	\$ 249.94	\$ -	\$ 2,005.88	\$ 2,005.88	Customers-All Total
	\$ 280,011.32	\$ -	\$ 280,011.32	\$ -	\$ -	\$ 280,011.32	\$ -	\$ 280,011.32	Customers-Ind Total
	\$ 15,029.24	\$ -	\$ 15,029.24	\$ 15,029.24	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 10,837.75	\$ 10,837.75	\$ 706.81	\$ 706.81	\$ -	\$ 10,130.94	\$ 10,130.94	Perimeter Total
	\$ -	\$ 6,730.90	\$ 6,730.90	\$ 78.75	\$ 78.75	\$ -	\$ 6,652.15	\$ 6,652.15	Transmission Total
887 Mains Total	\$ 295,040.56	\$ 19,824.47	\$ 314,865.03	\$ 15,029.24	\$ 1,035.50	\$ 16,064.74	\$ 18,788.97	\$ 298,800.29	3-Factor Total
	\$ 1,522.14	\$ -	\$ 1,522.14	\$ 194.99	\$ 194.99	\$ -	\$ 1,564.89	\$ 1,564.89	Direct-OR Total
	\$ -	\$ 180.00	\$ 180.00	\$ 11.74	\$ 11.74	\$ -	\$ 168.26	\$ 168.26	Perimeter Total
	\$ -	\$ 88,390.70	\$ 88,390.70	\$ 7,327.59	\$ 7,327.59	\$ -	\$ 81,063.11	\$ 81,063.11	Sendout Volumes Total
	\$ -	\$ 20,335.20	\$ 20,335.20	\$ 1,769.16	\$ 1,769.16	\$ -	\$ 18,566.04	\$ 18,566.04	Telemetering Total
	\$ -	\$ 1,980.59	\$ 1,980.59	\$ 23.17	\$ 23.17	\$ -	\$ 1,957.42	\$ 1,957.42	Transmission Total
889 Measuring and Regulator Station Expense - Gen	\$ 1,522.14	\$ 112,646.37	\$ 114,168.51	\$ 9,326.66	\$ 9,326.66	\$ 232.66	\$ 103,319.71	\$ 104,841.85	3-Factor Total
	\$ -	\$ 236.84	\$ 236.84	\$ 26.24	\$ 26.24	\$ -	\$ 210.60	\$ 210.60	Direct-OR Total
	\$ 294.81	\$ -	\$ 294.81	\$ -	\$ -	\$ 294.81	\$ -	\$ 294.81	Perimeter Total
	\$ -	\$ 4,706.43	\$ 4,706.43	\$ 390.16	\$ 390.16	\$ -	\$ 4,316.27	\$ 4,316.27	Sendout Volumes Total
	\$ -	\$ (32.95)	\$ (32.95)	\$ (0.39)	\$ (0.39)	\$ -	\$ (32.56)	\$ (32.56)	Transmission Total

891 Measuring and Regulator Station Expense - City	\$ 294.81	\$ 4,910.32	\$ 5,205.13	\$ -	\$ 416.02	\$ 416.02	\$ 416.02	\$ 294.81	\$ 4,494.30	\$ 4,789.11	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ 55,472.61	\$ -	\$ 55,472.61	\$ -	\$ -	\$ -	\$ 55,472.61	\$ -	\$ -	\$ -	Direct-WA Total
	\$ 5,787.63	\$ -	\$ 5,787.63	\$ 5,787.63	\$ 5,787.63	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 3,209.16	\$ 3,209.16	\$ -	\$ 209.29	\$ 209.29	\$ -	\$ -	\$ 2,999.87	\$ 2,999.87	Sendout Volumes Total
	\$ -	\$ 13,671.69	\$ 13,671.69	\$ -	\$ 1,133.38	\$ 1,133.38	\$ -	\$ -	\$ 12,538.31	\$ 12,538.31	Transmission Total
	\$ 61,260.24	\$ 19,542.63	\$ 80,802.87	\$ 5,787.63	\$ 3,114	\$ 3,114	\$ 55,472.61	\$ 18,168.81	\$ 2,630.64	\$ 73,641.42	3-Factor Total
892 Services Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 170,314.36	\$ 170,314.36	\$ -	\$ 18,751.61	\$ 18,751.61	\$ -	\$ -	\$ 151,562.75	\$ 151,562.75	Customers-Comm Total
	\$ -	\$ 9,425.09	\$ 9,425.09	\$ -	\$ 945.34	\$ 945.34	\$ -	\$ -	\$ 8,479.75	\$ 8,479.75	Customers-Ind Total
	\$ -	\$ 18,256.16	\$ 18,256.16	\$ -	\$ 1,458.67	\$ 1,458.67	\$ -	\$ -	\$ 16,797.49	\$ 16,797.49	Customers-Res Total
	\$ -	\$ 16,292.68	\$ 16,292.68	\$ -	\$ 1,811.75	\$ 1,811.75	\$ -	\$ -	\$ 14,480.93	\$ 14,480.93	Direct-OR Total
	\$ 185.23	\$ -	\$ 185.23	\$ -	\$ -	\$ -	\$ 185.23	\$ -	\$ -	\$ 185.23	Perimeter Total
	\$ -	\$ 326.46	\$ 326.46	\$ -	\$ 21.29	\$ 21.29	\$ -	\$ -	\$ 305.17	\$ 305.17	Sendout Volumes Total
	\$ -	\$ 66,525.62	\$ 66,525.62	\$ -	\$ 5,514.97	\$ 5,514.97	\$ -	\$ -	\$ 61,010.65	\$ 61,010.65	Transmission Total
	\$ 185.23	\$ 281,930.01	\$ 282,115.24	\$ -	\$ 28,512.86	\$ 28,512.86	\$ 185.23	\$ 253,417.15	\$ 253,602.38	\$ 253,602.38	3-Factor Total
893 Meters and House Regulators Total	\$ -	\$ 1,662.45	\$ 1,662.45	\$ -	\$ 184.20	\$ 184.20	\$ -	\$ -	\$ 1,478.25	\$ 1,478.25	Direct-OR Total
	\$ 3,843.75	\$ -	\$ 3,843.75	\$ -	\$ -	\$ -	\$ 3,843.75	\$ -	\$ -	\$ 3,843.75	Transmission Total
	\$ -	\$ 395.39	\$ 395.39	\$ -	\$ 4.63	\$ 4.63	\$ -	\$ -	\$ 390.76	\$ 390.76	Customers-All Total
894 Other Equipment Total	\$ 3,843.75	\$ 2,057.84	\$ 5,901.59	\$ -	\$ 188.83	\$ 188.83	\$ 3,843.75	\$ 1,869.01	\$ 5,712.76	\$ 5,712.76	Customers-All Total
	\$ -	\$ 140,419.86	\$ 140,419.86	\$ -	\$ 15,460.23	\$ 15,460.23	\$ -	\$ 124,959.63	\$ 124,959.63	\$ 124,959.63	Customers-Comm Total
901 Supervision Total	\$ -	\$ 87,613.98	\$ 87,613.98	\$ -	\$ 9,646.30	\$ 9,646.30	\$ -	\$ 77,967.68	\$ 77,967.68	\$ 77,967.68	Customers-Ind Total
	\$ -	\$ 344.10	\$ 344.10	\$ -	\$ 22.44	\$ 22.44	\$ -	\$ -	\$ 321.66	\$ 321.66	Perimeter Total
902 Meter Reading Expenses Total	\$ -	\$ 87,958.08	\$ 87,958.08	\$ -	\$ 9,668.74	\$ 9,668.74	\$ -	\$ 78,289.34	\$ 78,289.34	\$ 78,289.34	3-Factor Total
	\$ -	\$ 10,758.34	\$ 10,758.34	\$ -	\$ 1,192.02	\$ 1,192.02	\$ -	\$ 9,566.32	\$ 9,566.32	\$ 9,566.32	Customers-Comm Total
	\$ -	\$ 1,453,848.64	\$ 1,453,848.64	\$ -	\$ 160,068.74	\$ 160,068.74	\$ -	\$ 1,293,779.90	\$ 1,293,779.90	\$ 1,293,779.90	Customers-Ind Total
	\$ -	\$ 32,660.03	\$ 32,660.03	\$ -	\$ 2,609.54	\$ 2,609.54	\$ -	\$ 30,050.49	\$ 30,050.49	\$ 30,050.49	Customers-Res Total
	\$ 1.17	\$ -	\$ 1.17	\$ -	\$ -	\$ -	\$ 1.17	\$ -	\$ -	\$ 1.17	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 154.75	\$ 154.75	\$ -	\$ 15.26	\$ 15.26	\$ -	\$ 139.49	\$ 139.49	\$ 139.49	Sales Volumes Total
	\$ 1.17	\$ 4,277.01	\$ 4,974.28	\$ -	\$ 163,885.62	\$ 163,885.62	\$ 1.17	\$ 1,333,541.39	\$ 1,333,542.56	\$ 1,333,542.56	Transmission Total
903 Customer Records and Collection Expense Total	\$ -	\$ 345.00	\$ 345.00	\$ -	\$ 37.98	\$ 37.98	\$ -	\$ 307.02	\$ 307.02	\$ 307.02	Customers-All Total
	\$ -	\$ 3,297.93	\$ 3,297.93	\$ -	\$ 330.78	\$ 330.78	\$ -	\$ 2,967.15	\$ 2,967.15	\$ 2,967.15	Customers-Comm Total
	\$ -	\$ 1,549.03	\$ 1,549.03	\$ -	\$ 123.77	\$ 123.77	\$ -	\$ 1,425.26	\$ 1,425.26	\$ 1,425.26	Customers-Ind Total
	\$ -	\$ 22,211.45	\$ 22,211.45	\$ -	\$ 2,469.91	\$ 2,469.91	\$ -	\$ 19,741.54	\$ 19,741.54	\$ 19,741.54	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 27,403.41	\$ 27,403.41	\$ -	\$ 2,962.45	\$ 2,962.45	\$ -	\$ 24,440.96	\$ 24,440.96	\$ 24,440.96	Direct-WA Total
904 Uncollectible Accounts Total	\$ -	\$ 192.90	\$ 192.90	\$ -	\$ 21.45	\$ 21.45	\$ -	\$ 171.45	\$ 171.45	\$ 171.45	Customers-Res Total
907 Supervision Total	\$ -	\$ 192.90	\$ 192.90	\$ -	\$ 21.45	\$ 21.45	\$ -	\$ 171.45	\$ 171.45	\$ 171.45	3-Factor Total
	\$ -	\$ 1,149.78	\$ 1,149.78	\$ -	\$ 127.40	\$ 127.40	\$ -	\$ 1,022.38	\$ 1,022.38	\$ 1,022.38	Customers-All Total
	\$ -	\$ 72,729.15	\$ 72,729.15	\$ -	\$ 8,007.48	\$ 8,007.48	\$ -	\$ 64,721.67	\$ 64,721.67	\$ 64,721.67	Customers-Comm Total
	\$ -	\$ 80,590.86	\$ 80,590.86	\$ -	\$ 6,439.21	\$ 6,439.21	\$ -	\$ 74,151.65	\$ 74,151.65	\$ 74,151.65	Customers-Ind Total
	\$ -	\$ (2,916.97)	\$ (2,916.97)	\$ -	\$ (324.37)	\$ (324.37)	\$ -	\$ (2,592.60)	\$ (2,592.60)	\$ (2,592.60)	Customers-Res Total
	\$ (624.92)	\$ -	\$ (624.92)	\$ -	\$ -	\$ -	\$ (624.92)	\$ -	\$ -	\$ (624.92)	Direct-OR Total
	\$ (3,684.21)	\$ -	\$ (3,684.21)	\$ (3,684.21)	\$ (3,684.21)	\$ (3,684.21)	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ (4,309.13)	\$ 15,152.82	\$ 14,743.69	\$ (3,684.21)	\$ 14,249.72	\$ 10,565.51	\$ (624.92)	\$ 137,303.10	\$ 136,678.18	\$ 136,678.18	Customers-All Total
	\$ -	\$ 190,981.93	\$ 190,981.93	\$ -	\$ 21,027.11	\$ 21,027.11	\$ -	\$ 169,954.82	\$ 169,954.82	\$ 169,954.82	Customers-Comm Total
909 Customer Information Expense Total	\$ -	\$ 190,981.93	\$ 190,981.93	\$ -	\$ 21,027.11	\$ 21,027.11	\$ -	\$ 169,954.82	\$ 169,954.82	\$ 169,954.82	Customers-Ind Total
	\$ -	\$ 16,507.99	\$ 16,507.99	\$ -	\$ 1,835.69	\$ 1,835.69	\$ -	\$ 14,672.30	\$ 14,672.30	\$ 14,672.30	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 16,507.99	\$ 16,507.99	\$ -	\$ 1,835.69	\$ 1,835.69	\$ -	\$ 14,672.30	\$ 14,672.30	\$ 14,672.30	Customers-All Total
	\$ -	\$ 12,567.34	\$ 12,567.34	\$ -	\$ 1,383.66	\$ 1,383.66	\$ -	\$ 11,183.68	\$ 11,183.68	\$ 11,183.68	Customers-Comm Total
	\$ -	\$ 208.20	\$ 208.20	\$ -	\$ 23.07	\$ 23.07	\$ -	\$ 185.13	\$ 185.13	\$ 185.13	Customers-Ind Total
	\$ -	\$ 383,197.94	\$ 383,197.94	\$ -	\$ 42,190.09	\$ 42,190.09	\$ -	\$ 341,007.85	\$ 341,007.85	\$ 341,007.85	Customers-Res Total
	\$ -	\$ 150.86	\$ 150.86	\$ -	\$ 16.78	\$ 16.78	\$ -	\$ 134.08	\$ 134.08	\$ 134.08	3-Factor Total
911 Supervision Total	\$ -	\$ 383,197.94	\$ 383,197.94	\$ -	\$ 42,190.09	\$ 42,190.09	\$ -	\$ 341,007.85	\$ 341,007.85	\$ 341,007.85	Customers-All Total
	\$ -	\$ 150.86	\$ 150.86	\$ -	\$ 16.78	\$ 16.78	\$ -	\$ 134.08	\$ 134.08	\$ 134.08	Customers-Res Total

September 2018 Activity

September 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			(3,992,691)			(596,292)			(3,396,399)
Total Rate Base			1,374,947,613			174,370,487			1,200,577,126
Rate Of Return on Rate Base			-0.29%			-0.34%			-0.28%

NW Natural
Washington Quarterly Results of Operations Report

	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
Monthly Summary												
Sales of Gas												
480.1 Residential	13,651,013	3,008,413	13,651,013	1,561,754	322,580	1,561,754	322,580	12,089,259	2,685,833	12,089,259	2,685,833	
481.1 Commercial	8,115,557	3,008,413	8,115,557	711,083	322,580	711,083	322,580	7,404,475	2,685,833	7,404,475	2,685,833	
481.2 Industrial Firm	1,688,855	0	1,688,855	116,096	0	116,096	0	1,572,759	0	1,572,759	0	
481.3 Interruptible	1,255,775	0	1,255,775	32,794	0	32,794	0	1,222,981	0	1,222,981	0	
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	
495.20 Unbilled Revenue	0	3,008,413	3,008,413	0	322,580	322,580	322,580	0	2,685,833	2,685,833	2,685,833	
Total Sales of Gas	24,711,200	3,008,413	27,719,613	2,421,727	322,580	2,744,307	322,580	22,289,473	2,685,833	24,975,306	2,685,833	
Transportation Revenue												
489.12 Industrial Firm	869,516	0	869,516	101,794	0	101,794	0	767,722	0	767,722	0	
489.13 Interruptible	624,545	0	624,545	82,070	0	82,070	0	542,474	0	542,474	0	
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	
489.3 Agency Fee/Balancing	576	0	576	183,864	0	183,864	0	576	0	576	0	
Total Transportation Revenue	1,494,637	0	1,494,637	183,864	0	183,864	0	1,310,772	0	1,310,772	0	
Rate Adjustments - Amortizations	(807,254)		(807,254)	(117,950)		(117,950)		(689,304)		(689,304)		
Miscellaneous Revenues												
487 Late Payment Charge	76,428	0	76,428	3,353	0	3,353	0	73,075	0	73,075	0	
488.0 Seasonal Reconnect Fee	400	0	400	0	0	0	0	400	0	400	0	
488.1 Delinquent Reconnect Fee	11,650	0	11,650	50	0	50	0	11,600	0	11,600	0	
488.3 Returned Check Charge	8,298	0	8,298	873	0	873	0	7,425	0	7,425	0	
488.4 Recon Charge CR During Office Hours	13,730	0	13,730	850	0	850	0	12,880	0	12,880	0	
488.5 Field Collection Charge	21,055	0	21,055	1,535	0	1,535	0	19,520	0	19,520	0	
488.6 Recon Charge CR After Office Hours	2,010	0	2,010	1,750	0	1,750	0	260	0	260	0	
488.7 Recon Charge Seas During Office Hours	295	0	295	25	0	25	0	270	0	270	0	
488.8 Recon Charge Seas After Office Hours	100	0	100	100	0	100	0	0	0	0	0	
488.9 Automated Payment Charge	2,185	0	2,185	320	0	320	0	1,865	0	1,865	0	
493.2 Rent - Utility Property	15,617	0	15,617	736	0	736	0	14,881	0	14,881	0	
495.1 Meter Rentals	16,205	0	16,205	1,559	0	1,559	0	14,646	0	14,646	0	
495.2 Other Gas Revenue - Miscellaneous	40,405	0	40,405	429	0	429	0	39,976	0	39,976	0	
Total Miscellaneous Revenues	192,761	0	192,761	10,843	0	10,843	0	181,918	0	181,918	0	
Total Operating Revenue	25,591,344	3,024,030	28,615,374	2,498,485	323,317	2,821,802	323,317	23,092,859	2,700,714	25,793,572	2,700,714	
Cost of Gas												
804.7 WACOG Incurred	6,972,757	0	6,972,757	568,222	0	568,222	0	6,404,535	0	6,404,535	0	
805.7 WACOG Deferred	455,657	0	455,657	187,060	0	187,060	0	268,596	0	268,596	0	
804.6 Demand Incurred	6,356,862	0	6,356,862	668,017	0	668,017	0	5,688,844	0	5,688,844	0	
805.8 Demand Deferred	(3,362,986)	0	(3,362,986)	(356,737)	0	(356,737)	0	(3,006,249)	0	(3,006,249)	0	
805.4 Amortization of Gas Costs	(592,564)	0	(592,564)	(86,777)	0	(86,777)	0	(505,787)	0	(505,787)	0	
Total Cost of Gas	9,829,725	0	9,829,725	979,786	0	979,786	0	8,849,939	0	8,849,939	0	
Environmental Expense	378,292	0	378,292	0	0	0	0	378,292	0	378,292	0	
Operations & Maintenance	(785,632)	14,143,714	13,358,082	66,111	1,549,391	1,615,502	1,615,502	(851,743)	12,594,323	11,742,580	12,594,323	
Other Taxes												
408.11 Property	1,876,439	0	1,876,439	118,690	0	118,690	0	1,757,749	0	1,757,749	0	
408.12 Franchise	828,656	0	828,656	110,870	0	110,870	0	717,787	0	717,787	0	
408.13 Payroll	495,618	0	495,618	52,030	0	52,030	0	443,588	0	443,588	0	
408.14 Other	82,474	0	82,474	9,926	0	9,926	0	72,548	0	72,548	0	
408.15 Regulatory	0	0	0	0	0	0	0	0	0	0	0	
Total Other Taxes	2,787,569	0	2,787,569	239,485	0	239,485	0	2,548,084	0	2,548,084	0	
Depreciation	7,070,744	0	7,070,744	769,297	0	769,297	0	6,301,447	0	6,301,447	0	
Income Taxes												
409.11 Federal Income Taxes	1,029,361	0	1,029,361	(237,579)	0	(237,579)	0	1,266,940	0	1,266,940	0	
410.11 Federal Income Taxes - Deferred	(1,996,297)	0	(1,996,297)	0	0	0	0	(1,996,297)	0	(1,996,297)	0	
411.42 Federal Income Tax Credit	0	0	0	(428)	0	(428)	0	428	0	428	0	
409.12 Oregon Income Taxes	1,770,709	0	1,770,709	0	0	0	0	1,770,709	0	1,770,709	0	
410.12 Oregon Income Taxes - Deferred	364,914	0	364,914	0	0	0	0	364,914	0	364,914	0	
411.12 Oregon Income Tax Credit	(2,480,652)	0	(2,480,652)	0	0	0	0	(2,480,652)	0	(2,480,652)	0	
Total Income Taxes	(1,311,965)	0	(1,311,965)	(238,007)	0	(238,007)	0	1,073,958	0	(1,073,958)	0	
Total Operating Revenue Deductions	11,831,662	21,710,076	32,608,065	1,285,382	2,370,718	3,418,093	3,418,093	10,546,280	19,339,358	29,189,971	19,339,358	
Net Operating Income	(3,992,691)		(3,992,691)	(596,292)		(596,292)		(3,396,399)		(3,396,399)		

September 2018

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
Rate Base									
101 Gross Plant			3,046,124,415			340,941,804			2,705,182,611
108.1X Accumulated Depreciation			(1,352,312,413)			(139,094,194)			(1,213,218,219)
ADJ Working Capital Allowance			116,737,554			13,694,586			103,042,968
117.X Storage Gas - Cushion			21,140,034			2,031,557			19,108,477
186.XX Leasehold Improvements			89,428			9,909			79,519
252.XX Customer Contributions			(4,686,796)			(847,226)			(3,839,571)
283.XX Deferred Taxes - Federal			(376,620,245)			(42,365,950)			(334,254,296)
283.XX Deferred Taxes - State			(75,524,364)			0			(75,524,364)
Total Rate Base			1,374,947,613			174,370,487			1,200,577,126
Rate Of Return on Rate Base			-0.29%			-0.34%			-0.28%

September 2018								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		78,479,657			8,005,845			70,473,811
		1,381,293,504			172,542,916			1,208,750,587
		5.68%			4.64%			5.83%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

September 2018

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total		
480.1	Sales of Gas													
481.1	Residential		417,443,309	0	46,645,672	0	46,645,672	0	46,645,672	370,797,637	0	370,797,637	0	370,797,637
481.2	Commercial		205,983,585	0	18,066,650	0	18,066,650	0	18,066,650	187,916,935	0	187,916,935	0	187,916,935
481.3	Industrial Firm		21,527,710	0	1,989,732	0	1,989,732	0	1,989,732	19,537,978	0	19,537,978	0	19,537,978
481.5	Interruption		19,899,126	0	543,668	0	543,668	0	543,668	19,355,457	0	19,355,457	0	19,355,457
481.5	Interruption Incentive		0	0	0	0	0	0	0	0	0	0	0	0
481.5	Unbilled Revenue		0	472,918	0	151,249	151,249	0	151,249	0	321,670	321,670	0	321,670
495.20	Total Sales of Gas	A	664,853,730	472,918	67,245,722	151,249	67,396,971	151,249	67,396,971	597,608,008	321,670	597,929,678	321,670	597,929,678
489.12	Transportation Revenue													
489.13	Industrial Firm		11,817,230	0	1,427,412	0	1,427,412	0	1,427,412	10,389,819	0	10,389,819	0	10,389,819
489.15	Interruption		7,815,675	0	1,013,044	0	1,013,044	0	1,013,044	6,802,630	0	6,802,630	0	6,802,630
489.3	Interruption Incentive		0	0	0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		236,395	0	0	0	0	0	0	236,395	0	236,395	0	236,395
495.6	Total Transportation Revenue		19,869,300	0	2,440,456	0	2,440,456	0	2,440,456	17,428,844	0	17,428,844	0	17,428,844
495.6	Rate Adjustments - Amortizations		(1,997,646)	0	(3,366,091)	0	(3,366,091)	0	(3,366,091)	1,368,445	0	1,368,445	0	1,368,445
487	Miscellaneous Revenues													
488.0	Late Payment Charge		2,042,198	0	89,244	0	89,244	0	89,244	1,952,953	0	1,952,953	0	1,952,953
488.0	Seasonal Reconnect Fee		13,800	0	0	0	0	0	0	13,800	0	13,800	0	13,800
488.0	Delinquent Reconnect Fee		273,340	0	1,000	0	1,000	0	1,000	272,340	0	272,340	0	272,340
488.1	Returned Check Charge		118,203	0	11,658	0	11,658	0	11,658	106,545	0	106,545	0	106,545
488.3	Recon Charge CR During Office Hours		273,676	0	15,900	0	15,900	0	15,900	257,776	0	257,776	0	257,776
488.4	Field Collection Charge		379,750	0	33,220	0	33,220	0	33,220	346,530	0	346,530	0	346,530
488.5	Recon Charge CR After Office Hours		37,570	0	34,700	0	34,700	0	34,700	2,870	0	2,870	0	2,870
488.5	Recon Charge CR During Office Hours		9,460	0	550	0	550	0	550	8,910	0	8,910	0	8,910
488.7	Recon Charge Seas After Office Hours		1,360	0	1,250	0	1,250	0	1,250	110	0	110	0	110
488.8	Automated Payment Charge		40,363	0	5,723	0	5,723	0	5,723	34,640	0	34,640	0	34,640
493.2	Rent - Utility Property		789,695	0	9,018	0	9,018	0	9,018	780,677	0	780,677	0	780,677
495.1	Meter Rentals		187,362	0	18,356	0	18,356	0	18,356	169,005	0	169,005	0	169,005
495.2	Other Gas Revenue - Miscellaneous		379,795	0	7,836	0	7,836	0	7,836	371,959	0	371,959	0	371,959
495.2	Total Miscellaneous Revenues		3,756,875	789,695	219,437	9,018	228,454	9,018	228,454	3,537,438	780,677	4,318,116	780,677	4,318,116
804.7	Total Operating Revenue		686,482,259	1,262,613	66,539,523	160,266	66,699,789	160,266	66,699,789	619,942,736	1,102,347	621,045,083	1,102,347	621,045,083
804.7	Cost of Gas													
805.4	WACOG Incurred		194,566,692	0	17,902,405	0	17,902,405	0	17,902,405	176,664,287	0	176,664,287	0	176,664,287
805.4	WACOG Deferred		16,031,702	0	1,487,471	0	1,487,471	0	1,487,471	14,544,231	0	14,544,231	0	14,544,231
805.6	Demand Incurred		78,753,917	0	8,258,381	0	8,258,381	0	8,258,381	70,495,536	0	70,495,536	0	70,495,536
805.8	Demand Deferred		4,875,108	0	512,245	0	512,245	0	512,245	4,362,863	0	4,362,863	0	4,362,863
805.4	Amortization of Gas Costs		(17,519,804)	0	(2,854,665)	0	(2,854,665)	0	(2,854,665)	(14,665,139)	0	(14,665,139)	0	(14,665,139)
805.4	Total Cost of Gas		276,707,615	0	25,305,837	0	25,305,837	0	25,305,837	251,401,778	0	251,401,778	0	251,401,778
407.03	Environmental Expense													
407.03	Environmental Expense		11,899,867	0	0	0	0	0	0	11,899,867	0	11,899,867	0	11,899,867
Detail	Operations & Maintenance	O&M	7,522,333	152,816,138	951,513	16,468,066	17,419,579	16,468,066	17,419,579	6,570,820	136,348,072	142,918,892	136,348,072	142,918,892
408.11	Other Taxes													
408.11	Property		22,200,292	0	1,306,481	0	1,306,481	0	1,306,481	20,893,811	0	20,893,811	0	20,893,811
408.12	Franchise		17,598,735	0	2,759,453	0	2,759,453	0	2,759,453	14,839,281	0	14,839,281	0	14,839,281
408.13	Payroll		6,208,749	0	643,932	0	643,932	0	643,932	5,564,817	0	5,564,817	0	5,564,817
408.14	Other		963,451	0	113,349	0	113,349	0	113,349	850,102	0	850,102	0	850,102
408.15	Regulatory		1,937,625	0	147,230	0	147,230	0	147,230	1,790,395	0	1,790,395	0	1,790,395
408.15	Total Other Taxes		42,700,102	6,208,749	4,326,513	643,932	4,970,445	643,932	4,970,445	38,373,589	5,564,817	43,938,406	5,564,817	43,938,406
403.1	Depreciation		0	82,629,540	0	8,871,965	8,871,965	0	8,871,965	0	73,757,576	73,757,576	0	73,757,576
409.11	Income Taxes													
409.11	Federal Income Taxes		21,761,991	0	2,131,019	0	2,131,019	0	2,131,019	19,630,972	0	19,630,972	0	19,630,972
410.11	Federal Income Taxes - Deferred		42,681,753	0	0	0	0	0	0	42,681,753	0	42,681,753	0	42,681,753
411.42	Federal Income Tax Credit		(41,129,230)	0	(4,900)	0	(4,900)	0	(4,900)	(41,124,330)	0	(41,124,330)	0	(41,124,330)
409.12	Oregon Income Taxes		6,266,923	0	0	0	0	0	0	6,266,923	0	6,266,923	0	6,266,923
410.12	Oregon Income Taxes - Deferred		6,546,352	0	0	0	0	0	0	6,546,352	0	6,546,352	0	6,546,352
411.12	Oregon Income Tax Credit		(7,346,918)	0	(2,126,119)	0	(2,126,119)	0	(2,126,119)	(7,346,918)	0	(7,346,918)	0	(7,346,918)
411.12	Total Income Taxes		28,780,872	0	0	0	0	0	0	26,654,753	0	26,654,753	0	26,654,753
403.1	Total Operating Revenue Deductions		326,930,050	241,654,427	30,583,863	25,983,962	58,693,944	25,983,962	58,693,944	296,346,187	215,670,465	550,571,272	215,670,465	550,571,272
403.1	Net Operating Income		78,479,657	0	8,005,845	0	8,005,845	0	8,005,845	0	0	70,473,811	0	70,473,811

1. Washington Results of Operations 2018Q3 Final.xlsx

	September 2018								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			2,981,614,839			328,684,768			2,652,930,071
108.1X Accumulated Depreciation			(1,319,729,271)			(133,395,285)			(1,186,333,985)
Adj Working Capital Allowance			157,830,870			18,623,766			139,207,104
117.X Storage Gas - Cushion			17,693,783			1,688,002			16,005,781
186.XX Leasehold Improvements			235,144			26,054			209,090
252.XX Customer Contributions			(4,207,252)			(718,438)			(3,488,814)
283.XX Deferred Taxes - Federal			(376,620,245)			(42,365,950)			(334,254,296)
283.XX Deferred Taxes - State			(75,524,364)			0			(75,524,364)
Total Rate Base			1,381,293,504			172,542,916			1,208,750,587
Rate Of Return on Rate Base			5.68%			4.64%			5.83%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended September 30, 2018

	SEP	SEP	SEP
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$12,502	\$1,201	\$11,301
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$242,883	\$23,220	\$219,663
821 Purification Expense	\$0	\$0	\$0
Maintenance			
832 Wells Expense	\$17,579	\$1,689	\$15,889
834 Compressor Station Expense	\$22,583	\$2,170	\$20,413
Total Underground Storage Expense	<u>295,547</u>	<u>28,281</u>	<u>267,266</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$18,934	\$1,820	\$17,115
Total Other Storage Expense	<u>18,934</u>	<u>1,820</u>	<u>17,115</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$115,177	\$11,068	\$104,108
845 LNG Fuel	\$0	\$0	\$0
Maintenance			
847 Supervision and Engineering	\$71,931	\$6,913	\$65,018
Total Liquified Natural Gas Expense	<u>187,108</u>	<u>17,981</u>	<u>169,127</u>
Total Natural Gas Storage	<u>501,589</u>	<u>48,082</u>	<u>453,507</u>
Transmission Expense			
Operation			
856 Mains Expense	\$350,988	\$34,648	\$316,340
Maintenance			
863 Maintenance of Mains	\$51,471	\$5,703	\$45,768
Total Transmission Expense	<u>402,459</u>	<u>40,351</u>	<u>362,108</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$267,401	\$22,170	\$245,231
874 Mains and Services Expense	\$932,756	\$107,341	\$825,415
875 Measuring and Regulator Station Expense - General	\$10,491	\$907	\$9,584
877 Measuring and Regulator Station Expense - City Gate	\$25,029	\$2,222	\$22,807
878 Meter and House Regulator Expense	\$573,280	\$63,079	\$510,201
879 Customer Installation Expense	\$943,362	\$103,298	\$840,065
880 Other Expense	\$118,608	\$11,948	\$106,660
881 Rents	\$47,128	\$5,567	\$41,561
Maintenance			
885 Supervision and Engineering	\$891,952	\$33,564	\$858,388
887 Mains	\$285,111	\$14,002	\$271,109
889 Measuring and Regulator Station Expense - General	\$97,757	\$8,132	\$89,626
891 Measuring and Regulator Station Expense - City Gate	\$3,054	\$254	\$2,800
892 Services	\$71,548	\$4,032	\$67,516
893 Meters and House Regulators	\$238,409	\$22,642	\$215,767
894 Other Equipment	\$1,833	\$145	\$1,688
Total Distribution Expense	<u>4,507,719</u>	<u>399,303</u>	<u>4,108,416</u>

Customer Accounts Expense

Operation

901	Supervision	\$144,321	\$15,890	\$128,431
902	Meter Reading Expenses	\$68,202	\$7,468	\$60,735
903	Customer Records and Collection Expense	\$1,309,797	\$143,355	\$1,166,442
904	Uncollectible Accounts	\$24,845	\$2,951	\$21,894
	Total Customer Accounts Expense	<u>1,547,166</u>	<u>169,663</u>	<u>1,377,502</u>

Customer Service and Informational

Operation

907	Supervision	\$127	\$14	\$113
908	Customer Assistance Expense	\$151,925	\$15,054	\$136,871
909	Customer Information Expense	\$223,286	\$24,584	\$198,702
910	Miscellaneous Customer Service Expense	\$12,769	\$1,420	\$11,349
	Total Customer Service and Informational	<u>388,107</u>	<u>41,072</u>	<u>347,035</u>

Sales Expense

Operation

911	Supervision	\$13,851	\$1,525	\$12,326
912	Demonstration and Selling Expense	\$275,534	\$30,122	\$245,412
913	Advertising	\$62,804	\$6,915	\$55,889
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>352,189</u>	<u>38,561</u>	<u>313,627</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,386,923	\$641,445	\$4,745,478
922	Administrative Expenses Transferred - Credit	(\$1,829,983)	(\$204,099)	(\$1,625,884)
924	Property Insurance Premium	\$269,049	\$29,811	\$239,239
925	Injuries and Damages	\$81,179	\$8,995	\$72,184
926	Employee Pensions and Benefits	\$862,072	\$305,360	\$556,712
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$199,013	\$22,051	\$176,963
931	Rents	\$406,288	\$44,573	\$361,715

Maintenance

935	Maintenance of General Plant	<u>\$284,312</u>	<u>\$30,335</u>	<u>\$253,978</u>
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	Total Administrative and General Expense	<u>5,658,853</u>	<u>878,469</u>	<u>4,780,384</u>
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	Total Operations and Maintenance Expense	<u>\$13,358,082</u>	<u>\$1,615,502</u>	<u>\$11,742,580</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended September 30, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct SEP	Allocated SEP	Total SEP	Direct SEP	Allocated SEP	Total SEP	Direct SEP	Allocated SEP	Total SEP	
816 Wells Expense Total	\$ -	\$ 12,502.29	\$ 12,502.29	\$ -	\$ 1,201.47	\$ 1,201.47	\$ -	\$ 11,300.82	\$ 11,300.82	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Sales Volumes Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-Factor Total
821 Purification Expense Total	\$ 804.83	\$ -	\$ 804.83	\$ -	\$ -	\$ -	\$ 804.83	\$ -	\$ 804.83	Direct-OR Total
832 Wells Expense Total	\$ -	\$ 17,578.73	\$ 17,578.73	\$ -	\$ 1,689.32	\$ 1,689.32	\$ -	\$ 15,889.41	\$ 15,889.41	Employee Cost Total
834 Compressor Expense Total	\$ -	\$ 22,583.16	\$ 22,583.16	\$ -	\$ 2,170.24	\$ 2,170.24	\$ -	\$ 20,412.92	\$ 20,412.92	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 18,934.08	\$ 18,934.08	\$ -	\$ 1,819.57	\$ 1,819.57	\$ -	\$ 17,114.51	\$ 17,114.51	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 115,176.80	\$ 115,176.80	\$ -	\$ 11,068.49	\$ 11,068.49	\$ -	\$ 104,108.31	\$ 104,108.31	Firm Sales Volumes Total
845 LNG Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 71,931.03	\$ 71,931.03	\$ -	\$ 6,912.57	\$ 6,912.57	\$ -	\$ 65,018.46	\$ 65,018.46	Firm Sales Volumes Total
856 Mains Expense Total	\$ 4,664.64	\$ 308,533.35	\$ 308,533.35	\$ -	\$ 34,187.71	\$ 34,187.71	\$ 4,664.64	\$ 274,365.64	\$ 274,365.64	3-Factor Total
863 Maintenance of Mains Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
870 Supervision and Engineering Total	\$ -	\$ 262.32	\$ 262.32	\$ -	\$ 21.75	\$ 21.75	\$ -	\$ 240.57	\$ 240.57	Direct-WA Total
874 Mains and Services Expense Total	\$ 211,687.59	\$ 721,068.16	\$ 932,755.75	\$ 29,867.17	\$ 77,473.97	\$ 107,341.14	\$ 181,820.42	\$ 643,594.19	\$ 825,414.61	Perimeter Total
	\$ -	\$ 181.46	\$ 181.46	\$ -	\$ 17.44	\$ 17.44	\$ -	\$ 164.02	\$ 164.02	Sendout Volumes Total
	\$ -	\$ 267,219.47	\$ 267,219.47	\$ -	\$ 22,152.49	\$ 22,152.49	\$ -	\$ 245,066.98	\$ 245,066.98	3-Factor Total
	\$ -	\$ 267,400.93	\$ 267,400.93	\$ -	\$ 22,169.93	\$ 22,169.93	\$ -	\$ 245,231.00	\$ 245,231.00	Customers-All Total
	\$ -	\$ 431,973.47	\$ 431,973.47	\$ -	\$ 47,560.28	\$ 47,560.28	\$ -	\$ 384,413.19	\$ 384,413.19	Direct-OR Total
	\$ 181,820.42	\$ -	\$ 181,820.42	\$ -	\$ -	\$ -	\$ 181,820.42	\$ -	\$ 181,820.42	Direct-WA Total
	\$ 29,867.17	\$ -	\$ 29,867.17	\$ 29,867.17	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 41,876.88	\$ 41,876.88	\$ -	\$ 2,731.08	\$ 2,731.08	\$ -	\$ 39,145.80	\$ 39,145.80	Sendout Volumes Total
	\$ -	\$ 2,110.30	\$ 2,110.30	\$ -	\$ 24.69	\$ 24.69	\$ -	\$ 2,085.61	\$ 2,085.61	Transmission Total
	\$ -	\$ 409.38	\$ 409.38	\$ -	\$ 45.36	\$ 45.36	\$ -	\$ 364.02	\$ 364.02	3-Factor Total
	\$ -	\$ 234.37	\$ 234.37	\$ -	\$ 25.80	\$ 25.80	\$ -	\$ 208.57	\$ 208.57	Customers-All Total
	\$ 73.16	\$ -	\$ 73.16	\$ -	\$ -	\$ -	\$ 73.16	\$ -	\$ 73.16	Direct-OR Total
	\$ -	\$ 3,507.93	\$ 3,507.93	\$ -	\$ 290.81	\$ 290.81	\$ -	\$ 3,217.12	\$ 3,217.12	Sendout Volumes Total
	\$ -	\$ 6,266.07	\$ 6,266.07	\$ -	\$ 545.15	\$ 545.15	\$ -	\$ 5,720.92	\$ 5,720.92	Telemetering Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total

875 Measuring and Regulator Station Expense - Gen	\$ 73.16	\$ 10,417.75	\$ 10,490.91	\$ -	\$ 907.12	\$ 907.12	\$ 907.12	\$ 73.16	\$ 9,510.63	\$ 9,583.79	3-Factor Total
	\$ -	\$ 3,770.17	\$ 3,770.17	\$ -	\$ 417.73	\$ 417.73	\$ -	\$ -	\$ 3,352.44	\$ 3,352.44	Customers-All Total
	\$ -	\$ 1,557.80	\$ 1,557.80	\$ -	\$ 171.51	\$ 171.51	\$ -	\$ -	\$ 1,386.29	\$ 1,386.29	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,068.00	\$ 18,068.00	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
877 Measuring and Regulator Station Expense - City	\$ -	\$ 25,029.20	\$ 25,029.20	\$ -	\$ 2,222.48	\$ 2,222.48	\$ -	\$ -	\$ 22,806.72	\$ 22,806.72	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 572,026.57	\$ 572,026.57	\$ -	\$ 62,980.13	\$ 62,980.13	\$ -	\$ -	\$ 509,046.44	\$ 509,046.44	Customers-Ind Total
	\$ -	\$ 823.67	\$ 823.67	\$ -	\$ 65.81	\$ 65.81	\$ -	\$ -	\$ 757.86	\$ 757.86	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 393.85	\$ 393.85	\$ -	\$ 32.65	\$ 32.65	\$ -	\$ -	\$ 361.20	\$ 361.20	Sendout Volumes Total
	\$ -	\$ 35.76	\$ 35.76	\$ -	\$ 0.42	\$ 0.42	\$ -	\$ -	\$ 35.34	\$ 35.34	Transmission Total
878 Meter and House Regulator Expense Total	\$ -	\$ 573,279.85	\$ 573,279.85	\$ -	\$ 63,079.01	\$ 63,079.01	\$ -	\$ -	\$ 510,200.84	\$ 510,200.84	3-Factor Total
	\$ -	\$ 24,451.62	\$ 24,451.62	\$ -	\$ 2,709.24	\$ 2,709.24	\$ -	\$ -	\$ 21,742.38	\$ 21,742.38	Customers-All Total
	\$ -	\$ 893,514.82	\$ 893,514.82	\$ -	\$ 98,375.98	\$ 98,375.98	\$ -	\$ -	\$ 795,138.84	\$ 795,138.84	Customers-Ind Total
	\$ 17,603.81	\$ -	\$ 17,603.81	\$ -	\$ -	\$ -	\$ 17,603.81	\$ -	\$ -	\$ 17,603.81	Direct-OR Total
	\$ 1,823.09	\$ -	\$ 1,823.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 5,969.14	\$ 5,969.14	\$ -	\$ 389.29	\$ 389.29	\$ -	\$ -	\$ 5,579.85	\$ 5,579.85	Perimeter Total
879 Customer Installation Expense Total	\$ 19,426.90	\$ 923,935.58	\$ 943,362.48	\$ 1,823.09	\$ 101,474.51	\$ 103,297.60	\$ 17,603.81	\$ 822,461.07	\$ 840,064.88	\$ 840,064.88	3-Factor Total
	\$ -	\$ 7,318.53	\$ 7,318.53	\$ -	\$ 810.89	\$ 810.89	\$ -	\$ -	\$ 6,507.64	\$ 6,507.64	Customers-All Total
	\$ -	\$ 65,106.72	\$ 65,106.72	\$ -	\$ 7,168.25	\$ 7,168.25	\$ -	\$ -	\$ 57,938.47	\$ 57,938.47	Customers-Ind Total
	\$ 12,734.89	\$ -	\$ 12,734.89	\$ -	\$ -	\$ -	\$ 12,734.89	\$ -	\$ -	\$ 12,734.89	Direct-OR Total
	\$ 1,407.38	\$ -	\$ 1,407.38	\$ -	\$ -	\$ -	\$ 1,407.38	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 1,320.28	\$ 1,320.28	\$ -	\$ 86.10	\$ 86.10	\$ -	\$ -	\$ 1,234.18	\$ 1,234.18	Perimeter Total
	\$ -	\$ 29,716.82	\$ 29,716.82	\$ -	\$ 2,463.52	\$ 2,463.52	\$ -	\$ -	\$ 27,253.30	\$ 27,253.30	Sendout Volumes Total
	\$ -	\$ 1,003.67	\$ 1,003.67	\$ -	\$ 11.74	\$ 11.74	\$ -	\$ -	\$ 991.93	\$ 991.93	Transmission Total
880 Other Expense Total	\$ 14,142.27	\$ 104,466.02	\$ 118,608.29	\$ 1,407.38	\$ 10,540.52	\$ 11,947.90	\$ 12,734.89	\$ 93,925.50	\$ 106,660.39	\$ 106,660.39	3-Factor Total
	\$ -	\$ 44,677.30	\$ 44,677.30	\$ -	\$ 4,950.24	\$ 4,950.24	\$ -	\$ -	\$ 39,727.06	\$ 39,727.06	Customers-All Total
	\$ -	\$ 2,450.99	\$ 2,450.99	\$ -	\$ 616.91	\$ 616.91	\$ -	\$ -	\$ 1,834.08	\$ 1,834.08	Customers-Ind Total
	\$ -	\$ 47,128.29	\$ 47,128.29	\$ -	\$ 5,567.16	\$ 5,567.16	\$ -	\$ -	\$ 41,561.13	\$ 41,561.13	Direct-OR Total
	\$ -	\$ 252,249.62	\$ 252,249.62	\$ -	\$ 27,949.26	\$ 27,949.26	\$ -	\$ -	\$ 224,300.36	\$ 224,300.36	Direct-WA Total
	\$ 592,697.49	\$ 47.99	\$ 592,697.49	\$ -	\$ 5.28	\$ 5.28	\$ 592,697.49	\$ -	\$ -	\$ 592,697.49	Employee Cost Total
	\$ 3,717.94	\$ -	\$ 3,717.94	\$ 3,717.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 25,895.03	\$ 25,895.03	\$ -	\$ 1,688.80	\$ 1,688.80	\$ -	\$ -	\$ 24,206.23	\$ 24,206.23	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
885 Supervision and Engineering Total	\$ 596,415.43	\$ 295,536.31	\$ 891,951.74	\$ 3,717.94	\$ 29,846.26	\$ 33,564.20	\$ 592,697.49	\$ 265,690.05	\$ 858,387.54	\$ 858,387.54	3-Factor Total
	\$ -	\$ 1,313.83	\$ 1,313.83	\$ -	\$ 145.57	\$ 145.57	\$ -	\$ -	\$ 1,168.26	\$ 1,168.26	Customers-All Total
	\$ 264,062.83	\$ -	\$ 264,062.83	\$ -	\$ -	\$ -	\$ 264,062.83	\$ -	\$ -	\$ 264,062.83	Customers-Ind Total
	\$ 13,487.02	\$ -	\$ 13,487.02	\$ 13,487.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 5,540.86	\$ 5,540.86	\$ -	\$ 361.36	\$ 361.36	\$ -	\$ -	\$ 5,179.50	\$ 5,179.50	Direct-WA Total
	\$ -	\$ 706.21	\$ 706.21	\$ -	\$ 8.26	\$ 8.26	\$ -	\$ -	\$ 697.95	\$ 697.95	Perimeter Total
	\$ 277,549.85	\$ 7,560.90	\$ 285,110.75	\$ 13,487.02	\$ 515.19	\$ 14,002.21	\$ 264,062.83	\$ 7,045.71	\$ 271,108.54	\$ 271,108.54	Sendout Volumes Total
	\$ -	\$ 1,324.38	\$ 1,324.38	\$ -	\$ 146.74	\$ 146.74	\$ -	\$ -	\$ 1,177.64	\$ 1,177.64	Transmission Total
	\$ 660.90	\$ -	\$ 660.90	\$ -	\$ -	\$ -	\$ 660.90	\$ -	\$ -	\$ 660.90	3-Factor Total
	\$ -	\$ 1,320.00	\$ 1,320.00	\$ -	\$ 86.09	\$ 86.09	\$ -	\$ -	\$ 1,233.91	\$ 1,233.91	Direct-OR Total
	\$ -	\$ 75,475.26	\$ 75,475.26	\$ -	\$ 6,256.90	\$ 6,256.90	\$ -	\$ -	\$ 69,218.36	\$ 69,218.36	Perimeter Total
	\$ -	\$ 18,856.75	\$ 18,856.75	\$ -	\$ 1,640.54	\$ 1,640.54	\$ -	\$ -	\$ 17,216.21	\$ 17,216.21	Sendout Volumes Total
	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ 118.60	\$ 118.60	Telemetering Total
	\$ 660.90	\$ 97,096.39	\$ 97,757.29	\$ -	\$ 8,131.67	\$ 8,131.67	\$ 660.90	\$ 88,964.72	\$ 89,625.62	\$ 89,625.62	Transmission Total
887 Mains Total	\$ -	\$ 36.65	\$ 36.65	\$ -	\$ 4.06	\$ 4.06	\$ -	\$ -	\$ 32.59	\$ 32.59	3-Factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 3,017.33	\$ 3,017.33	\$ -	\$ 250.14	\$ 250.14	\$ -	\$ -	\$ 2,767.19	\$ 2,767.19	Customers-Ind Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total

891 Measuring and Regulator Station Expense - City	\$ -	\$ 3,053.98	\$ 3,053.98	\$ -	\$ 254.20	\$ -	\$ 2,799.78	\$ 2,799.78	Customers-All Total
	\$ 56,066.61	\$ -	\$ 56,066.61	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ 3,242.19	\$ -	\$ 3,242.19	\$ 3,242.19	\$ 3,242.19	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 3,163.87	\$ 3,163.87	\$ -	\$ 206.34	\$ -	\$ 2,957.53	\$ 2,957.53	Perimeter Total
	\$ -	\$ 6,706.72	\$ 6,706.72	\$ -	\$ 555.99	\$ -	\$ 6,150.73	\$ 6,150.73	Sendout Volumes Total
	\$ -	\$ 2,368.67	\$ 2,368.67	\$ -	\$ 27.71	\$ -	\$ 2,340.96	\$ 2,340.96	Transmission Total
892 Services Total	\$ 59,308.80	\$ 12,239.26	\$ 71,548.06	\$ 3,242.19	\$ 790.04	\$ 4,032.23	\$ 11,449.22	\$ 67,515.83	3-Factor Total
	\$ -	\$ 37.00	\$ 37.00	\$ -	\$ 4.10	\$ -	\$ 32.90	\$ 32.90	Customers-All Total
	\$ -	\$ 101,699.70	\$ 101,699.70	\$ -	\$ 11,197.14	\$ -	\$ 90,502.56	\$ 90,502.56	Customers-Comm Total
	\$ -	\$ 9,122.18	\$ 9,122.18	\$ -	\$ 914.95	\$ -	\$ 8,207.23	\$ 8,207.23	Customers-Ind Total
	\$ -	\$ 9,868.85	\$ 9,868.85	\$ -	\$ 788.52	\$ -	\$ 9,080.33	\$ 9,080.33	Customers-Res Total
	\$ -	\$ 17,861.33	\$ 17,861.33	\$ -	\$ 1,986.18	\$ -	\$ 15,875.15	\$ 15,875.15	Direct-OR Total
	\$ 53.60	\$ -	\$ 53.60	\$ -	\$ -	\$ -	\$ 53.60	\$ 53.60	Perimeter Total
	\$ -	\$ 92,463.29	\$ 92,463.29	\$ -	\$ 7,665.21	\$ -	\$ 84,798.08	\$ 84,798.08	Sendout Volumes Total
	\$ -	\$ 7,302.56	\$ 7,302.56	\$ -	\$ 85.44	\$ -	\$ 7,217.12	\$ 7,217.12	Transmission Total
893 Meters and House Regulators Total	\$ 53.60	\$ 238,354.91	\$ 238,408.51	\$ -	\$ 22,641.54	\$ 22,641.54	\$ 215,713.37	\$ 215,766.97	3-Factor Total
	\$ -	\$ 1,243.87	\$ 1,243.87	\$ -	\$ 137.82	\$ 137.82	\$ 1,106.05	\$ 1,106.05	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 589.22	\$ 589.22	\$ -	\$ 6.89	\$ 6.89	\$ 582.33	\$ 582.33	Transmission Total
894 Other Equipment Total	\$ -	\$ 1,833.09	\$ 1,833.09	\$ -	\$ 144.71	\$ 144.71	\$ 1,688.38	\$ 1,688.38	Customers-All Total
901 Supervision Total	\$ -	\$ 144,320.87	\$ 144,320.87	\$ -	\$ 15,889.73	\$ 15,889.73	\$ 128,431.14	\$ 128,431.14	Customers-All Total
	\$ -	\$ 67,277.75	\$ 67,277.75	\$ -	\$ 7,407.28	\$ 7,407.28	\$ 59,870.47	\$ 59,870.47	Customers-All Total
	\$ -	\$ 924.48	\$ 924.48	\$ -	\$ 60.29	\$ 60.29	\$ 864.19	\$ 864.19	Perimeter Total
902 Meter Reading Expenses Total	\$ -	\$ 68,202.23	\$ 68,202.23	\$ -	\$ 7,467.57	\$ 7,467.57	\$ 60,734.66	\$ 60,734.66	3-Factor Total
	\$ -	\$ 10,425.64	\$ 10,425.64	\$ -	\$ 1,155.16	\$ 1,155.16	\$ 9,270.48	\$ 9,270.48	Customers-All Total
	\$ -	\$ 1,271,583.27	\$ 1,271,583.27	\$ -	\$ 140,001.32	\$ 140,001.32	\$ 1,131,581.95	\$ 1,131,581.95	Customers-Ind Total
	\$ -	\$ 27,477.43	\$ 27,477.43	\$ -	\$ 2,195.45	\$ 2,195.45	\$ 25,281.98	\$ 25,281.98	Direct-OR Total
	\$ 58.71	\$ -	\$ 58.71	\$ -	\$ -	\$ -	\$ 58.71	\$ 58.71	Perimeter Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sales Volumes Total
	\$ -	\$ 252.28	\$ 252.28	\$ -	\$ 2.95	\$ 2.95	\$ 249.33	\$ 249.33	Transmission Total
903 Customer Records and Collection Expense Total	\$ 58.71	\$ 1,309,738.62	\$ 1,309,797.33	\$ -	\$ 143,354.88	\$ 143,354.88	\$ 1,166,383.74	\$ 1,166,442.45	Customers-All Total
	\$ -	\$ 67,720.00	\$ 67,720.00	\$ -	\$ 7,455.97	\$ 7,455.97	\$ 60,264.03	\$ 60,264.03	Customers-Comm Total
	\$ -	\$ (6,346.79)	\$ (6,346.79)	\$ -	\$ (636.58)	\$ (636.58)	\$ (5,710.21)	\$ (5,710.21)	Customers-Ind Total
	\$ -	\$ (6,191.71)	\$ (6,191.71)	\$ -	\$ (494.72)	\$ (494.72)	\$ (5,696.99)	\$ (5,696.99)	Customers-Res Total
	\$ -	\$ (30,336.24)	\$ (30,336.24)	\$ -	\$ (3,373.39)	\$ (3,373.39)	\$ (26,962.85)	\$ (26,962.85)	Direct-OR Total
904 Uncollectible Accounts Total	\$ -	\$ 24,845.26	\$ 24,845.26	\$ -	\$ 2,951.28	\$ 2,951.28	\$ 21,893.98	\$ 21,893.98	Customers-Res Total
	\$ -	\$ 126.94	\$ 126.94	\$ -	\$ 14.12	\$ 14.12	\$ 112.82	\$ 112.82	Customers-Res Total
907 Supervision Total	\$ -	\$ 126.94	\$ 126.94	\$ -	\$ 14.12	\$ 14.12	\$ 112.82	\$ 112.82	3-Factor Total
	\$ -	\$ 1,777.52	\$ 1,777.52	\$ -	\$ 196.95	\$ 196.95	\$ 1,580.57	\$ 1,580.57	Customers-All Total
	\$ -	\$ 72,931.21	\$ 72,931.21	\$ -	\$ 8,029.73	\$ 8,029.73	\$ 64,901.48	\$ 64,901.48	Customers-Ind Total
	\$ -	\$ 74,101.86	\$ 74,101.86	\$ -	\$ 5,920.74	\$ 5,920.74	\$ 68,181.12	\$ 68,181.12	Customers-Res Total
	\$ -	\$ 4,032.84	\$ 4,032.84	\$ -	\$ 448.45	\$ 448.45	\$ 3,584.39	\$ 3,584.39	Direct-OR Total
	\$ (1,376.25)	\$ -	\$ (1,376.25)	\$ -	\$ -	\$ -	\$ (1,376.25)	\$ (1,376.25)	Direct-WA Total
	\$ 458.01	\$ -	\$ 458.01	\$ 458.01	\$ 458.01	\$ -	\$ -	\$ -	Customers-All Total
908 Customer Assistance Expense Total	\$ (918.24)	\$ 15,284.43	\$ 15,192.19	\$ 458.01	\$ 14,595.87	\$ 15,053.88	\$ 138,247.56	\$ 136,871.31	Customers-All Total
	\$ -	\$ 223,286.00	\$ 223,286.00	\$ -	\$ 24,583.79	\$ 24,583.79	\$ 198,702.21	\$ 198,702.21	Customers-Res Total
909 Customer Information Expense Total	\$ -	\$ 223,286.00	\$ 223,286.00	\$ -	\$ 24,583.79	\$ 24,583.79	\$ 198,702.21	\$ 198,702.21	Customers-Res Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 12,768.66	\$ 12,768.66	\$ -	\$ 1,419.87	\$ 1,419.87	\$ 11,348.79	\$ 11,348.79	Customers-All Total
	\$ -	\$ 12,768.66	\$ 12,768.66	\$ -	\$ 1,419.87	\$ 1,419.87	\$ 11,348.79	\$ 11,348.79	Customers-Res Total
911 Supervision Total	\$ -	\$ 13,850.55	\$ 13,850.55	\$ -	\$ 1,524.95	\$ 1,524.95	\$ 12,325.60	\$ 12,325.60	3-Factor Total
	\$ -	\$ 26.25	\$ 26.25	\$ -	\$ 2.91	\$ 2.91	\$ 23.34	\$ 23.34	Customers-All Total
	\$ -	\$ 266,176.07	\$ 266,176.07	\$ -	\$ 29,305.99	\$ 29,305.99	\$ 236,870.08	\$ 236,870.08	Customers-Res Total
	\$ -	\$ 7,307.76	\$ 7,307.76	\$ -	\$ 812.62	\$ 812.62	\$ 6,495.14	\$ 6,495.14	Customers-Res Total

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.010%	88.990%
Customers-Residential	11.120%	88.880%
Customers-Commercial	10.030%	89.970%
Customers-Industrial	7.990%	92.010%
Customers-The Dalles	25.170%	74.830%
3-factor	11.080%	88.920%
firm volumes	9.610%	90.390%
sales volumes	9.860%	90.140%
sendout volumes	8.290%	91.710%
sales/sendout volumes	9.070%	90.930%
Customers Portland/Vancouver	15.090%	84.910%
Customers Portland/Vancouver 80%	12.070%	87.930%
Customers Portland/Vancouver Commercial	14.830%	85.170%
Payroll	10.498%	89.502%
Admin Transfer	11.417%	88.583%
Employee Cost	10.470%	89.530%
Regulatory	30.000%	70.000%
Telemetering	8.700%	91.300%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.330%	88.670%
Transmission	1.170%	98.83%
Depreciation	10.880%	89.120%
Rate Base	10.511%	89.489%
Average Accumulated Dep Factor	9.370%	90.630%

NW Natural
 State Allocation Factors
 Updated for year ended 2017 data

Customers

	System	Washington	Oregon
Total Customers			
December 2017	737,873	81,842	656,031
December 2016	725,146	79,263	645,883
Average	731,510	80,553	650,957
% of System		11.01%	88.99%
Residential Customers			
December 2017	668,803	74,805	593,998
December 2016	656,855	72,566	584,289
Average	662,829	73,686	589,144
% of System		11.12%	88.88%
Commercial Customers			
December 2017	67,881	6,937	60,944
December 2016	67,278	6,621	60,657
Average	67,580	6,779	60,801
% of System		10.03%	89.97%
Industrial Customers			
December 2017	1,189	100	1,089
December 2016	1,013	76	937
Average	1,101	88	1,013
% of System		7.99%	92.01%
The Dalles			
December 2017	8,119	2,040	6,079
December 2016	7,930	2,000	5,930
Average	8,025	2,020	6,005
% of System		25.17%	74.83%
Portland / Vancouver			
December 2017	524,992	79,802	445,190
December 2016	516,011	77,263	438,748
Average	520,502	78,533	441,969
% of System		15.09%	84.91%
Portland / Vancouver Commercial			

December 2017	44,470	6,724	37,746
December 2016	44,041	6,406	37,635
Average	44,256	6,565	37,691
% of System		14.83%	85.17%

Volumes - 12 Months Ended 12/31/17

Firm Delivered % of System	944,407,495	90,781,405 9.61%	853,626,090 90.39%
Sales Volumes % of System	831,773,110	81,972,186 9.86%	749,800,924 90.14%
Sendout Volumes % of System	1,240,944,848	102,897,356 8.29%	1,138,047,492 91.71%

3-factor formula (simple average)

Gross Plant Directly Assigned	11.33%	88.67%
Number of Employees Directly Assigned	10.90%	89.10%
Number of Customers	11.01%	88.99%
Average	11.08%	88.92%

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

	System	Washington	Oregon
December 31, 2017			
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	166,587,143	1,114,674	165,472,470
Distribution	2,161,775,493	267,685,383	1,894,090,110
December 31, 2016			
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097
Average			
	System	Washington	Oregon

Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	164,992,016	1,084,734	163,907,282
Distribution	2,119,988,567	257,948,464	1,862,040,103
Gross Plant Directly Assigned	2,285,740,577	259,033,645	2,026,706,931
% of System		11.33%	88.67%

NW Natural
 Washington Annual Commission Basis Report and Quarterly ROO
 Test Year Based on Twelve Months Ended December 31, 2017
 Rate Base (Less Gas Reserves)

SYSTEM	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	System
Gross Plant										
Intangible	105,211,287	105,976,732	105,934,961	105,959,178	105,958,907	106,339,619	106,349,582	106,337,338	110,918,040	System
Software	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	System
Other	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	System
Production	166,646,960	166,671,736	167,823,514	167,860,782	168,195,225	168,592,916	168,666,086	168,694,327	169,634,549	System
Transmission	2,168,079,145	2,171,328,431	2,183,114,102	2,187,035,912	2,194,049,822	2,203,962,401	2,209,442,463	2,217,186,171	2,226,387,112	System
Distribution	204,764,289	204,751,538	204,997,170	205,074,607	206,035,569	211,240,927	213,172,505	213,337,418	213,584,984	System
General										System
Storage and storage transmission	314,242,931	318,058,925	318,088,443	318,113,158	318,098,137	320,408,990	320,417,502	320,416,360	321,048,969	System
CNG and LNG	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	System
Total Gross Plant	2,963,495,374	2,971,338,124	2,984,508,953	2,988,594,399	2,996,888,423	3,015,095,615	3,022,598,900	3,030,522,375	3,046,124,415	System
Accumulated Depreciation										System
Intangible	(63,483,064)	(63,728,791)	(63,975,818)	(64,222,814)	(64,469,852)	(64,717,574)	(64,965,998)	(65,214,417)	(65,471,040)	System
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	System
Transmission	(36,857,901)	(37,276,169)	(37,694,607)	(38,115,049)	(38,535,522)	(38,957,364)	(39,379,388)	(39,801,543)	(40,224,172)	System
Distribution	(1,004,738,482)	(1,008,257,483)	(1,011,729,124)	(1,015,259,308)	(1,019,060,727)	(1,022,176,197)	(1,025,018,669)	(1,028,199,175)	(1,032,025,125)	System
General	(64,426,775)	(65,015,476)	(65,719,467)	(66,633,360)	(67,190,286)	(68,123,218)	(69,117,454)	(70,114,552)	(71,001,288)	System
Storage and storage transmission	(135,668,643)	(136,299,148)	(136,931,900)	(137,565,119)	(138,197,975)	(138,833,128)	(139,469,792)	(140,106,458)	(140,744,215)	System
CNG and LNG	(2,134,382)	(2,137,026)	(2,139,671)	(2,142,315)	(2,144,959)	(2,147,604)	(2,150,248)	(2,152,893)	(2,155,537)	System
Total Accumulated Depreciation	(1,308,000,282)	(1,313,405,130)	(1,318,881,623)	(1,324,629,001)	(1,330,290,357)	(1,335,646,120)	(1,340,792,586)	(1,346,280,073)	(1,352,312,413)	System
Storage Gas	18,486,971	18,484,666	18,482,827	18,480,562	18,478,826	19,023,368	19,990,758	20,843,456	21,140,034	System
Customer Contributions	(4,041,490)	(4,107,884)	(4,087,078)	(4,163,334)	(4,268,622)	(4,367,025)	(4,494,194)	(4,608,550)	(4,686,796)	System
Leasehold Improvements	405,324	381,492	209,374	201,172	177,426	156,587	134,747	112,135	89,428	System
Total Rate Base Excluding ADIT and WC	1,670,345,897	1,672,691,267	1,680,232,453	1,678,483,797	1,680,985,695	1,694,262,424	1,697,437,626	1,700,589,343	1,710,354,668	System
Less: ADIT	(447,812,412)	(452,452,912)	(457,356,067)	(459,087,933)	(458,829,088)	(457,104,500)	(455,241,626)	(453,445,942)	(452,144,610)	System
Total System Rate Base Less Working Capital	1,222,533,485	1,220,238,355	1,222,876,386	1,219,395,864	1,222,156,607	1,237,157,924	1,242,196,001	1,247,143,401	1,258,210,059	System
Add: Working Capital	171,820,996	184,769,294	196,774,732	180,086,594	175,222,616	164,981,389	100,294,777	107,414,758	116,737,554	System
Total System Rate Base (Less Gas Reserves)	1,394,354,481	1,405,007,649	1,419,651,118	1,399,482,458	1,397,379,223	1,402,139,313	1,342,490,778	1,354,558,158	1,374,947,613	System

NW Natural
 Washington Annual Commission Basis Report and Quarterly ROO
 Test Year Based on Twelve Months Ended December 31, 2017
 Rate Base (Less Gas Reserves)

WASHINGTON	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018
	January	February	March	April	May	June	July	August	September	WASHINGTON	WASHINGTON	WASHINGTON
Gross Plant												
Intangible												
Production												
Transmission	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001
Distribution	268,646,497	269,005,469	271,664,674	272,703,899	274,534,759	277,930,132	277,960,738	279,877,160	281,297,949	281,297,949	281,297,949	281,297,949
General	17,246,904	17,245,339	17,272,404	17,280,837	17,388,107	17,960,054	18,173,995	18,191,246	18,214,809	18,214,809	18,214,809	18,214,809
Storage and storage transmission	27,027,446	27,394,163	27,396,999	27,399,374	27,397,931	27,620,004	27,620,822	27,620,712	27,681,506	27,681,506	27,681,506	27,681,506
CNG and LNG	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017
Total Gross Plant	326,040,075	326,848,474	329,532,981	330,585,680	332,522,338	336,753,647	337,000,110	338,932,324	340,941,804	340,941,804	340,941,804	340,941,804
Accumulated Depreciation												
Intangible												
Production												
Transmission	(6,989,485)	(7,016,540)	(7,043,738)	(7,070,932)	(7,098,131)	(7,125,405)	(7,152,756)	(7,180,107)	(7,208,362)	(7,208,362)	(7,208,362)	(7,208,362)
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
General	(149,960)	(151,865)	(153,770)	(155,675)	(157,580)	(159,484)	(161,389)	(163,294)	(165,199)	(165,199)	(165,199)	(165,199)
Storage and storage transmission	(107,922,696)	(108,475,865)	(109,032,956)	(109,570,211)	(110,067,678)	(110,578,630)	(110,734,782)	(111,277,218)	(111,862,300)	(111,862,300)	(111,862,300)	(111,862,300)
CNG and LNG	(6,233,353)	(6,290,468)	(6,360,357)	(6,453,503)	(6,507,098)	(6,602,351)	(6,704,392)	(6,806,750)	(6,896,875)	(6,896,875)	(6,896,875)	(6,896,875)
Total Accumulated Depreciation	(131,879,088)	(132,571,625)	(133,281,233)	(133,994,299)	(134,628,000)	(135,317,135)	(137,602,095)	(138,332,436)	(139,094,194)	(139,094,194)	(139,094,194)	(139,094,194)
Storage Gas	1,776,598	1,776,376	1,776,200	1,775,982	1,775,815	1,828,146	1,921,112	2,003,056	2,031,557	2,031,557	2,031,557	2,031,557
Customer Contributions	(683,153)	(696,246)	(698,518)	(713,866)	(735,487)	(765,624)	(795,604)	(818,449)	(847,226)	(847,226)	(847,226)	(847,226)
Leasehold Improvements	44,910	42,269	23,199	22,290	19,659	17,350	14,930	12,425	9,909	9,909	9,909	9,909
Total Rate Base Excluding ADIT and WC	195,299,342	195,399,248	197,352,628	197,675,787	198,954,325	202,516,384	200,538,453	201,796,920	203,041,851	203,041,851	203,041,851	203,041,851
Less: ADIT	(41,960,023)	(42,394,838)	(42,854,263)	(43,016,539)	(42,992,286)	(42,830,692)	(42,656,140)	(42,487,885)	(42,365,950)	(42,365,950)	(42,365,950)	(42,365,950)
Total Rate Base Less Working Capital	153,339,318	153,004,410	154,498,365	154,659,248	155,962,039	159,685,692	157,882,313	159,309,035	160,675,901	160,675,901	160,675,901	160,675,901
Add: Working Capital	20,380,712	22,105,849	23,774,325	21,765,372	21,245,881	20,079,265	11,730,434	12,642,034	13,694,586	13,694,586	13,694,586	13,694,586
Total Washington Rate Base	173,720,030	175,110,259	178,272,690	176,424,620	177,207,920	179,764,957	169,612,747	171,951,070	174,370,487	174,370,487	174,370,487	174,370,487

Customer Counts, Volumes and Usage per Customer

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

	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December
Volumes												
Residential	11,650,193	8,661,732	6,698,721	4,772,255	3,314,570	1,917,135	1,362,546	1,117,834	1,218,049	2,187,917	4,277,177	7,143,662
Commercial	4,653,275	3,571,195	2,781,100	1,980,304	1,502,059	987,979	779,778	664,361	695,055	979,454	1,681,326	2,806,693
Industrial Firm	428,454	364,423	335,587	288,298	236,384	208,033	184,823	169,812	164,712	209,112	253,564	326,677
Interruptible	213,454	142,194	124,909	108,214	98,811	88,824	83,679	78,914	80,320	104,819	126,269	147,531
Transport Firm	1,123,050	911,622	933,482	877,184	767,162	689,924	680,459	661,872	675,313	846,034	932,293	1,108,762
Transport Interruptible	916,504	736,846	904,576	820,637	890,658	799,284	794,855	893,093	912,587	1,199,942	890,238	958,794
Total	18,984,930	14,388,012	11,778,375	8,846,892	6,809,644	4,691,179	3,886,140	3,585,886	3,746,036	5,527,278	8,160,867	12,492,119
Customers												
Residential	72,798	73,013	73,182	73,393	73,492	73,656	73,809	73,925	74,081	74,258	74,551	74,805
Commercial	6,662	6,650	6,710	6,650	6,717	6,702	6,659	6,717	6,732	6,814	6,868	6,937
Industrial Firm	51	52	52	51	52	52	52	53	53	53	54	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	79,557	79,761	79,990	80,140	80,307	80,456	80,566	80,741	80,912	81,171	81,519	81,842
Use per Customer												
Residential	160	119	92	65	45	26	18	15	16	29	57	95
Commercial	698	537	414	298	224	147	117	99	103	144	245	405
Industrial Firm	8,401	7,008	6,454	5,653	4,546	4,001	3,554	3,204	3,108	3,946	4,696	6,050
Interruptible	42,691	28,439	24,982	21,643	19,762	17,765	16,736	15,783	16,064	20,964	25,254	29,506
Transport Firm	37,435	30,387	31,116	29,239	25,572	22,997	22,682	22,062	22,510	28,201	31,076	36,959
Transport Interruptible	83,319	66,986	82,234	74,603	80,969	72,662	72,260	81,190	82,962	109,086	80,931	87,163

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September
Volumes									
Residential Commercial	9,183,356	6,575,593	7,259,781	5,218,694	2,652,822	1,736,309	1,393,508	1,153,251	1,286,916
Industrial Firm Interruptible	3,784,153	2,676,268	3,009,526	2,228,218	1,330,135	943,037	845,318	682,400	771,953
	401,209	327,150	337,686	295,855	225,136	188,124	150,559	165,954	171,360
	131,183	130,109	120,165	107,863	96,456	94,241	80,971	86,720	92,871
Transport Firm Transport Interruptible	981,841	942,483	913,989	840,926	706,397	675,778	622,752	669,972	637,648
	908,646	748,474	897,572	860,750	848,963	812,935	839,982	976,944	965,142
Total	15,390,388	11,400,077	12,538,719	9,552,306	5,859,909	4,450,424	3,933,090	3,735,241	3,925,890
Customers									
Residential Commercial	75,122	75,286	75,497	75,674	75,847	76,020	76,168	76,305	76,517
Industrial Firm Interruptible	6,949	6,980	6,984	6,991	6,939	6,913	6,887	6,890	6,944
	54	54	54	54	54	55	54	55	55
	5	5	5	5	5	5	5	5	5
Transport Firm Transport Interruptible	30	30	30	30	30	30	30	30	30
	11	11	11	11	11	11	11	11	11
Total	82,171	82,366	82,581	82,765	82,886	83,034	83,155	83,296	83,562
Use per Customer									
Residential Commercial	122	87	96	69	35	23	18	15	17
Industrial Firm Interruptible	545	383	431	319	192	136	123	99	111
	7,430	6,058	6,253	5,479	4,169	3,420	2,788	3,017	3,116
	26,237	26,022	24,033	21,573	19,291	18,848	16,194	17,344	18,574
Transport Firm Transport Interruptible	32,728	31,416	30,466	28,031	23,547	22,526	20,758	22,332	21,255
	82,604	68,043	81,597	78,250	77,178	73,903	76,362	88,813	87,740

