

October 2020 Activity

NW Natural
Quarterly Results of Operations Report to the WUTC
4th Quarter 2020

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		2,811,237			452,981			2,358,256
		1,674,040,209			204,873,135			1,469,167,074
		0.17%			0.22%			0.16%

NW Natural
Washington Quarterly Results of Operations Report

October 2020

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary										
Sales of Gas										
480.1	Residential	18,041,853		18,041,853	2,120,087		2,120,087	15,921,766		15,921,766
481.1	Commercial	8,186,094		8,186,094	798,489		798,489	7,387,605		7,387,605
481.2	Industrial Firm	1,724,126		1,724,126	121,413		121,413	1,602,713		1,602,713
481.3	Interruptible	1,551,171		1,551,171	47,844		47,844	1,503,327		1,503,327
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue									
	Total Sales of Gas	29,503,244	17,833,820	47,337,064	3,087,833	2,058,480	5,146,312	26,415,411	15,775,340	42,190,752
Transportation Revenue										
489.4	North Mist	1,622,126		1,622,126	0		0	1,622,126		1,622,126
489.12	Industrial Firm	953,719		953,719	126,330		126,330	827,388		827,388
489.13	Interruptible	722,797		722,797	83,049		83,049	639,748		639,748
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	24,806		24,806	0		0	24,806		24,806
	Total Transportation Revenue	3,323,448	0	3,323,448	209,379	0	209,379	3,114,069	0	3,114,069
495.6	Rate Adjustments - Amortizations	(671,065)		(671,065)	(147,220)		(147,220)	(523,844)		(523,844)
Miscellaneous Revenues										
487	Late Payment Charge	79,762		79,762	3,238		3,238	76,523		76,523
488.0	Seasonal Reconnect Fee	0		0	0		0	0		0
488.0	Delinquent Reconnect Fee	0		0	0		0	0		0
488.1	Returned Check Charge	7,200		7,200	900		900	6,300		6,300
488.3	Recon Charge CR During Office Hours	235		235	75		75	160		160
488.4	Field Collection Charge	0		0	0		0	0		0
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	860		860	50		50	810		810
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	928		928	158		158	770		770
493.2	Rent - Utility Property		5,971	5,971		0			5,971	5,971
495.1	Meter Rentals	15,465		15,465	1,495		1,495	13,970		13,970
495.2	Other Gas Revenue - Miscellaneous	29,447		29,447	1,901		1,901	27,546		27,546
	Total Miscellaneous Revenues	133,896	5,971	139,867	7,816	0	7,816	126,080	5,971	132,051
	Total Operating Revenue	32,289,522	17,839,791	50,129,314	3,157,807	2,058,480	5,216,287	29,131,716	15,781,312	44,913,027
Cost of Gas										
804.7	WACOG Incurred	11,940,794		11,940,794	1,190,735		1,190,735	10,750,058		10,750,058
805.7	WACOG Deferred	(9,115)		(9,115)	(127,005)		(127,005)	117,890		117,890
804.6	Demand Incurred	6,453,583		6,453,583	709,895		709,895	5,743,688		5,743,688
805.8	Demand Deferred	(1,191,741)		(1,191,741)	(134,553)		(134,553)	(1,057,188)		(1,057,188)
805.4	Amortization of Gas Costs	798,228		798,228	19,488		19,488	778,740		778,740
	Total Cost of Gas	17,991,748	0	17,991,748	1,658,560	0	1,658,560	16,333,188	0	16,333,188
407.03	Environmental Expense			670,592			0			670,592
Detail	Operations & Maintenance	1,292,840	14,349,857	15,642,697	64,851	1,599,855	1,664,706	1,227,990	12,750,002	13,977,991
Other Taxes										
408.11	Property	2,185,145		2,185,145	151,671		151,671	2,033,474		2,033,474
408.12	Franchise	1,266,362		1,266,362	179,274		179,274	1,087,087		1,087,087
408.13	Payroll		541,794	541,794		55,021	55,021		486,773	486,773
408.14	Other	68,245		68,245	7,414		7,414	60,830		60,830
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	3,519,751	541,794	4,061,545	338,360	55,021	393,381	3,181,391	486,773	3,668,164
403.1	Depreciation		8,845,055	8,845,055		1,035,756	1,035,756		7,809,299	7,809,299
Income Taxes										
409.11	Federal Income Taxes			(178,640)			20,238			(198,878)
410.11	Federal Income Taxes - Deferred			122,574			0			122,574
411.42	Federal Income Tax Credit			(93,057)			(9,334)			(83,723)
409.12	Oregon Income Taxes			(38,091)			0			(38,091)
410.12	Oregon Income Taxes - Deferred			330,437			0			330,437
411.12	Oregon Income Tax Credit			(36,784)			0			(36,784)
	Total Income Taxes			106,439			10,904			95,535
	Total Operating Revenue Deductions	22,804,340	23,736,706	47,318,077	2,061,771	2,690,632	4,763,306	20,742,569	21,046,074	42,554,771
	Net Operating Income			2,811,237			452,981			2,358,256

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

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Total
Rate Base								
101	Gross Plant			3,507,647,488			401,709,346	3,105,938,142
108.1X	Accumulated Depreciation			(1,473,247,345)			(158,227,046)	(1,315,020,299)
ADJ	Working Capital Allowance			36,604,997			4,048,694	32,556,304
117.X	Storage Gas - Cushion			25,393,061			2,706,900	22,686,160
186.XX	Leasehold Improvements			29,937,924			3,385,979	26,551,945
252.XX	Customer Contributions			(6,527,187)			(1,169,509)	(5,357,678)
283.XX	Deferred Taxes - Federal			(375,027,220)			(47,581,228)	(327,445,992)
283.XX	Deferred Taxes - State			(70,741,508)			0	(70,741,508)
Total Rate Base				1,674,040,209			204,873,135	1,469,167,074
Rate Of Return on Rate Base				0.17%			0.22%	0.16%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		89,125,039			9,411,672			79,713,367
		1,518,812,029			191,613,188			1,327,198,840
		5.87%			4.91%			6.01%

			October 2020							
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural										
Washington Results of Operations										
12 Month Ended Reports										
<u>Acct</u>	<u>Description</u>			<u>Alloc. Ref.</u>						
Sales of Gas										
480.1	Residential	437,209,770	0	437,209,770	50,119,950	0	50,119,950	387,089,820	0	387,089,820
481.1	Commercial	191,775,139	0	191,775,139	18,684,482	0	18,684,482	173,090,657	0	173,090,657
481.2	Industrial Firm	20,301,339	0	20,301,339	1,881,058	0	1,881,058	18,420,282	0	18,420,282
481.3	Interruptible	17,526,137	0	17,526,137	561,581	0	561,581	16,964,557	0	16,964,557
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(6,847,188)	(6,847,188)	0	(509,784)	(509,784)	0	(6,337,404)	(6,337,404)
Total Sales of Gas		666,812,386	(6,847,188)	659,965,197	71,247,070	(509,784)	70,737,286	595,565,315	(6,337,404)	589,227,911
Transportation Revenue										
489.4	North Mist	16,221,260	0	16,221,260	0	0	0	16,221,260	0	16,221,260
489.12	Industrial Firm	11,915,011	0	11,915,011	1,539,757	0	1,539,757	10,375,254	0	10,375,254
489.13	Interruptible	7,877,780	0	7,877,780	738,288	0	738,288	7,139,492	0	7,139,492
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	321,055	0	321,055	0	0	0	321,055	0	321,055
Total Transportation Revenue		36,335,106	0	36,335,106	2,278,045	0	2,278,045	34,057,061	0	34,057,061
495.6	Rate Adjustments - Amortizations	10,056,028	0	10,056,028	(2,250,090)	0	(2,250,090)	12,306,118	0	12,306,118
Miscellaneous Revenues										
487	Late Payment Charge	2,175,205	0	2,175,205	93,978	0	93,978	2,081,227	0	2,081,227
488.0	Seasonal Reconnect Fee	8,600	0	8,600	0	0	0	8,600	0	8,600
488.0	Delinquent Reconnect Fee	141,998	0	141,998	550	0	550	141,448	0	141,448
488.1	Returned Check Charge	116,144	0	116,144	11,999	0	11,999	104,145	0	104,145
488.3	Recon Charge CR During Office Hours	103,994	0	103,994	10,205	0	10,205	93,789	0	93,789
488.4	Field Collection Charge	140,975	0	140,975	12,440	0	12,440	128,535	0	128,535
488.5	Recon Charge CR After Office Hours	17,490	0	17,490	13,000	0	13,000	4,490	0	4,490
488.6	Recon Charge Seas During Office Hours	7,375	0	7,375	205	0	205	7,170	0	7,170
488.7	Recon Charge Seas After Office Hours	1,300	0	1,300	1,150	0	1,150	150	0	150
488.8	Automated Payment Charge	24,243	0	24,243	3,510	0	3,510	20,733	0	20,733
493.2	Rent - Utility Property	0	95,809	95,809	0	0	0	0	95,809	95,809
495.1	Meter Rentals	189,121	0	189,121	15,084	0	15,084	174,038	0	174,038
495.2	Other Gas Revenue - Miscellaneous	351,396	0	351,396	22,825	0	22,825	328,571	0	328,571
Total Miscellaneous Revenues		3,277,841	95,809	3,373,650	184,946	0	184,946	3,092,895	95,809	3,188,704
Total Operating Revenue		716,481,361	(6,751,379)	709,729,982	71,459,971	(509,784)	70,950,187	645,021,389	(6,241,594)	638,779,795
Cost of Gas										
804.7	WACOG Incurred	169,940,506	0	169,940,506	16,176,944	0	16,176,944	153,763,562	0	153,763,562
805.7	WACOG Deferred	(2,749,209)	0	(2,749,209)	(791,806)	0	(791,806)	(1,957,403)	0	(1,957,403)
804.6	Demand Incurred	77,460,372	0	77,460,372	8,520,642	0	8,520,642	68,939,730	0	68,939,730
805.8	Demand Deferred	(1,781,991)	0	(1,781,991)	(312,706)	0	(312,706)	(1,469,285)	0	(1,469,285)
805.4	Amortization of Gas Costs	17,612,829	0	17,612,829	235,362	0	235,362	17,377,468	0	17,377,468
Total Cost of Gas		260,482,508	0	260,482,508	23,828,436	0	23,828,436	236,654,072	0	236,654,072
407.03	Environmental Expense			9,893,509			0			9,893,509
Detail	Operations & Maintenance	18,636,099	167,866,223	186,502,323	772,403	18,745,015	19,517,418	17,863,696	149,121,208	166,984,905
Other Taxes										
408.11	Property	23,921,504	0	23,921,504	1,636,324	0	1,636,324	22,285,180	0	22,285,180
408.12	Franchise	17,540,879	0	17,540,879	2,907,567	0	2,907,567	14,633,312	0	14,633,312
408.13	Payroll	0	6,553,270	6,553,270	0	668,393	668,393	0	5,884,877	5,884,877
408.14	Other	980,196	0	980,196	70,170	0	70,170	910,026	0	910,026
408.15	Regulatory	2,056,103	0	2,056,103	135,431	0	135,431	1,920,673	0	1,920,673
Total Other Taxes		44,498,682	6,553,270	51,051,952	4,749,492	668,393	5,417,885	39,749,190	5,884,877	45,634,068
403.1	Depreciation	0	98,571,012	98,571,012	0	11,481,791	11,481,791	0	87,089,220	87,089,220
Income Taxes										
409.11	Federal Income Taxes			10,453,299			1,386,329			9,066,970
410.11	Federal Income Taxes - Deferred			19,681,197			0			19,681,197
411.42	Federal Income Tax Credit			(21,440,906)			(93,343)			(21,347,563)
409.12	Oregon Income Taxes			3,431,524			0			3,431,524
410.12	Oregon Income Taxes - Deferred			6,512,751			0			6,512,751
411.12	Oregon Income Tax Credit			(4,534,225)			0			(4,534,225)
Total Income Taxes				14,103,640			1,292,986			12,810,654
Total Operating Revenue Deductions		323,617,290	272,990,505	620,604,943	29,350,330	30,895,199	61,538,515	294,266,959	242,095,306	559,066,428
Net Operating Income				89,125,039			9,411,672			79,713,367

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Total
Rate Base								
101	Gross Plant			3,340,903,417			386,296,657	2,954,606,759
108.1X	Accumulated Depreciation			(1,442,408,442)			(154,051,092)	(1,288,357,349)
Adj	Working Capital Allowance			23,499,156			2,638,280	20,860,876
117.X	Storage Gas - Cushion			25,402,792			2,701,056	22,701,736
186.XX	Leasehold Improvements			23,517,760			2,659,822	20,857,938
252.XX	Customer Contributions			(6,333,925)			(1,050,306)	(5,283,619)
283.XX	Deferred Taxes - Federal			(375,027,220)			(47,581,228)	(327,445,992)
283.XX	Deferred Taxes - State			(70,741,508)			0	(70,741,508)
Total Rate Base				1,518,812,029			191,613,188	1,327,198,840
Rate Of Return on Rate Base				5.87%			4.91%	6.01%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31, 2020

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 63,462	\$ 6,765	\$ 56,697
818 Compressor Station Expense	\$ 25,191	\$ 2,685	\$ 22,505
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 220,989	\$ 23,475	\$ 197,514
821 Purification Expense	\$ (4,092)	\$ (436)	\$ (3,656)
Maintenance			
832 Wells Expense	\$ 32,313	\$ 3,445	\$ 28,868
834 Compressor Expense	\$ 118,173	\$ 12,527	\$ 105,646
Total Underground Storage Expense	\$ 456,036	\$ 48,461	\$ 407,575
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ 7,358	\$ 784	\$ 6,574
Total Other Storage Expense	\$ 7,358	\$ 784	\$ 6,574
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 164,843	\$ 17,572	\$ 147,270
845 LNG Fuel	\$ (18,167)	\$ (1,937)	\$ (16,231)
Maintenance			
847 Supervision and Engineering	\$ 78,393	\$ 8,357	\$ 70,037
Total Liquified Natural Gas Expense	\$ 78,393	\$ 8,357	\$ 70,037
Total Natural Gas Storage	\$ 225,069	\$ 23,992	\$ 201,076
Transmission Expense			
Operation			
856 Mains Expense	\$ 247,172	\$ 6,097	\$ 241,075
Maintenance			
863 Maintenance of Mains	\$ 813	\$ 92	\$ 721
Total Transmission Expense	\$ 247,986	\$ 6,189	\$ 241,797
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 228,744	\$ 19,726	\$ 209,018
874 Mains and Services Expense	\$ 1,188,038	\$ 125,450	\$ 1,062,588
875 Measuring and Regulator Station Expense - General	\$ 24,558	\$ 2,460	\$ 22,098
877 Measuring and Regulator Station Expense - City Gate	\$ 56,092	\$ 5,219	\$ 50,873
878 Meter and House Regulator Expense	\$ 568,509	\$ 64,383	\$ 504,126
879 Customer Installation Expense	\$ 1,033,950	\$ 117,859	\$ 916,091
880 Other Expense	\$ 198,894	\$ 19,831	\$ 179,063
881 Rents	\$ 47,255	\$ 5,701	\$ 41,554
Maintenance			
885 Supervision and Engineering	\$ 398,124	\$ 24,708	\$ 373,416
887 Mains	\$ 279,493	\$ 21,435	\$ 258,058
889 Measuring and Regulator Station Expense - General	\$ 153,362	\$ 14,030	\$ 139,331
891 Measuring and Regulator Station Expense - City Gate	\$ 10,230	\$ 236	\$ 9,993
892 Services	\$ 192,880	\$ 27,914	\$ 164,965
893 Meters and House Regulators	\$ 310,238	\$ 32,738	\$ 277,500
894 Other Equipment	\$ 2,926	\$ 246	\$ 2,680
Total Distribution Expense	\$ 4,693,292	\$ 481,938	\$ 4,211,354

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31, 2020

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense				
	Operation			
901	Supervision	\$ 168,093	\$ 19,129	\$ 148,964
902	Meter Reading Expenses	\$ 78,524	\$ 8,936	\$ 69,588
903	Customer Records and Collection Expense	\$ 1,381,214	\$ 155,878	\$ 1,225,335
904	Uncollectible Accounts	\$ 82,365	\$ 10,117	\$ 72,248
	Total Customer Accounts Expense	<u>\$ 1,710,195</u>	<u>\$ 194,060</u>	<u>\$ 1,516,135</u>
Customer Service and Informational				
	Operation			
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 208,710	\$ 26,413	\$ 182,297
909	Customer Information Expense	\$ 231,941	\$ 26,391	\$ 205,550
910	Miscellaneous Customer Service Expense	\$ 14,070	\$ 1,615	\$ 12,455
	Total Customer Service and Informational	<u>\$ 454,721</u>	<u>\$ 54,419</u>	<u>\$ 400,302</u>
Sales Expense				
	Operation			
911	Supervision	\$ 2,983	\$ 339	\$ 2,644
912	Demonstration and Selling Expense	\$ 107,254	\$ 12,208	\$ 95,045
913	Advertising	\$ 24,149	\$ 2,749	\$ 21,400
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	<u>\$ 134,386</u>	<u>\$ 15,297</u>	<u>\$ 119,089</u>
Administrative and General Expense				
	Operation			
921	Office Supplies and Expense	\$ 5,416,069	\$ 649,009	\$ 4,767,061
922	Administrative Expenses Transferred - Credit	\$ (1,665,958)	\$ (187,144)	\$ (1,478,814)
924	Property Insurance Premium	\$ 302,626	\$ 34,227	\$ 268,399
925	Injuries and Damages	\$ 49,845	\$ 5,637	\$ 44,207
926	Employee Pensions and Benefits	\$ 1,981,273	\$ 157,627	\$ 1,823,646
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 577,218	\$ 65,315	\$ 511,903
931	Rents	\$ 651,660	\$ 73,390	\$ 578,271
	Maintenance			
935	Maintenance of General Plant	\$ 400,922	\$ 41,505	\$ 359,418
	Total Administrative and General Expense	<u>\$ 7,713,655</u>	<u>\$ 839,566</u>	<u>\$ 6,874,089</u>
	Total Operations and Maintenance Expense	<u>\$ 15,642,697</u>	<u>\$ 1,664,706</u>	<u>\$ 13,977,991</u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 63,462	\$ 63,462	\$ -	\$ 6,765	\$ 6,765	\$ -	\$ 56,697	\$ 56,697
816 Wells Expense Total		\$ -	\$ 63,462	\$ 63,462	\$ -	\$ 6,765	\$ 6,765	\$ -	\$ 56,697	\$ 56,697
	Firm Sales Volumes Total	\$ -	\$ 25,191	\$ 25,191	\$ -	\$ 2,685	\$ 2,685	\$ -	\$ 22,505	\$ 22,505
818 Compressor Station Expense Total		\$ -	\$ 25,191	\$ 25,191	\$ -	\$ 2,685	\$ 2,685	\$ -	\$ 22,505	\$ 22,505
	Firm Sales Volumes Total	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
819 Compressor Station Fuel Total		\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ 0	\$ 0
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 216,981	\$ 216,981	\$ -	\$ 23,130	\$ 23,130	\$ -	\$ 193,851	\$ 193,851
	Sendout Volumes Total	\$ -	\$ 4,008	\$ 4,008	\$ -	\$ 345	\$ 345	\$ -	\$ 3,663	\$ 3,663
820 Measuring and Regulator Station Expense Total		\$ -	\$ 220,989	\$ 220,989	\$ -	\$ 23,475	\$ 23,475	\$ -	\$ 197,514	\$ 197,514
	Firm Sales Volumes Total	\$ -	\$ (4,092)	\$ (4,092)	\$ -	\$ (436)	\$ (436)	\$ -	\$ (3,656)	\$ (3,656)
821 Purification Expense Total		\$ -	\$ (4,092)	\$ (4,092)	\$ -	\$ (436)	\$ (436)	\$ -	\$ (3,656)	\$ (3,656)
	Firm Sales Volumes Total	\$ -	\$ 32,313	\$ 32,313	\$ -	\$ 3,445	\$ 3,445	\$ -	\$ 28,868	\$ 28,868
832 Wells Expense Total		\$ -	\$ 32,313	\$ 32,313	\$ -	\$ 3,445	\$ 3,445	\$ -	\$ 28,868	\$ 28,868
	Direct-OR Total	\$ 656	\$ -	\$ 656	\$ -	\$ -	\$ -	\$ 656	\$ -	\$ 656
	Firm Sales Volumes Total	\$ -	\$ 117,518	\$ 117,518	\$ -	\$ 12,527	\$ 12,527	\$ -	\$ 104,990	\$ 104,990
834 Compressor Expense Total		\$ 656	\$ 117,518	\$ 118,173	\$ -	\$ 12,527	\$ 12,527	\$ 656	\$ 104,990	\$ 105,646
	Firm Sales Volumes Total	\$ -	\$ 7,358	\$ 7,358	\$ -	\$ 784	\$ 784	\$ -	\$ 6,574	\$ 6,574
840 Supervision and Engineering Total		\$ -	\$ 7,358	\$ 7,358	\$ -	\$ 784	\$ 784	\$ -	\$ 6,574	\$ 6,574
	Firm Sales Volumes Total	\$ -	\$ 164,843	\$ 164,843	\$ -	\$ 17,572	\$ 17,572	\$ -	\$ 147,270	\$ 147,270
844 Supervision and Engineering Total		\$ -	\$ 164,843	\$ 164,843	\$ -	\$ 17,572	\$ 17,572	\$ -	\$ 147,270	\$ 147,270
	Firm Sales Volumes Total	\$ -	\$ (18,167)	\$ (18,167)	\$ -	\$ (1,937)	\$ (1,937)	\$ -	\$ (16,231)	\$ (16,231)
845 LNG Fuel Total		\$ -	\$ (18,167)	\$ (18,167)	\$ -	\$ (1,937)	\$ (1,937)	\$ -	\$ (16,231)	\$ (16,231)
	Firm Sales Volumes Total	\$ -	\$ 78,393	\$ 78,393	\$ -	\$ 8,357	\$ 8,357	\$ -	\$ 70,037	\$ 70,037
847 Supervision and Engineering Total		\$ -	\$ 78,393	\$ 78,393	\$ -	\$ 8,357	\$ 8,357	\$ -	\$ 70,037	\$ 70,037
	3-factor Total	\$ -	\$ 30,012	\$ 30,012	\$ -	\$ 3,394	\$ 3,394	\$ -	\$ 26,617	\$ 26,617
	Direct-OR Total	\$ 1,095	\$ -	\$ 1,095	\$ -	\$ -	\$ -	\$ 1,095	\$ -	\$ 1,095
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales/Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 1,175	\$ 1,175	\$ -	\$ 101	\$ 101	\$ -	\$ 1,074	\$ 1,074
	Transmission Total	\$ -	\$ 214,891	\$ 214,891	\$ -	\$ 2,602	\$ 2,602	\$ -	\$ 212,289	\$ 212,289
856 Mains Expense Total		\$ 1,095	\$ 246,077	\$ 247,172	\$ -	\$ 6,097	\$ 6,097	\$ 1,095	\$ 239,980	\$ 241,075
	3-factor Total	\$ -	\$ 813	\$ 813	\$ -	\$ 92	\$ 92	\$ -	\$ 721	\$ 721
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total		\$ -	\$ 813	\$ 813	\$ -	\$ 92	\$ 92	\$ -	\$ 721	\$ 721
	Customers-All Total	\$ -	\$ 1,949	\$ 1,949	\$ -	\$ 222	\$ 222	\$ -	\$ 1,728	\$ 1,728
	Sendout Volumes Total	\$ -	\$ 226,794	\$ 226,794	\$ -	\$ 19,504	\$ 19,504	\$ -	\$ 207,290	\$ 207,290
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 228,744	\$ 228,744	\$ -	\$ 19,726	\$ 19,726	\$ -	\$ 209,018	\$ 209,018
	3-factor Total	\$ -	\$ 194,595	\$ 194,595	\$ -	\$ 22,009	\$ 22,009	\$ -	\$ 172,586	\$ 172,586
	Customers-All Total	\$ -	\$ 728,984	\$ 728,984	\$ -	\$ 82,958	\$ 82,958	\$ -	\$ 646,026	\$ 646,026
	Direct-OR Total	\$ 189,572	\$ -	\$ 189,572	\$ -	\$ -	\$ -	\$ 189,572	\$ -	\$ 189,572
	Direct-WA Total	\$ 17,751	\$ -	\$ 17,751	\$ 17,751	\$ -	\$ 17,751	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ (1,034)	\$ (1,034)	\$ -	\$ (107)	\$ (107)	\$ -	\$ (927)	\$ (927)
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 42,322	\$ 42,322	\$ -	\$ 2,645	\$ 2,645	\$ -	\$ 39,676	\$ 39,676
	Sendout Volumes Total	\$ -	\$ 25	\$ 25	\$ -	\$ 2	\$ 2	\$ -	\$ 23	\$ 23
	Transmission Total	\$ -	\$ 15,823	\$ 15,823	\$ -	\$ 192	\$ 192	\$ -	\$ 15,631	\$ 15,631
874 Mains and Services Expense Total		\$ 207,323	\$ 980,715	\$ 1,188,038	\$ 17,751	\$ 107,699	\$ 125,450	\$ 189,572	\$ 873,016	\$ 1,062,588
	3-factor Total	\$ -	\$ 891	\$ 891	\$ -	\$ 101	\$ 101	\$ -	\$ 790	\$ 790
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 14,775	\$ 14,775	\$ -	\$ 1,271	\$ 1,271	\$ -	\$ 13,504	\$ 13,504
	Telemetry Total	\$ -	\$ 8,892	\$ 8,892	\$ -	\$ 1,089	\$ 1,089	\$ -	\$ 7,803	\$ 7,803
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 24,558	\$ 24,558	\$ -	\$ 2,460	\$ 2,460	\$ -	\$ 22,098	\$ 22,098
	3-factor Total	\$ -	\$ 11,477	\$ 11,477	\$ -	\$ 1,298	\$ 1,298	\$ -	\$ 10,179	\$ 10,179
	Customers-All Total	\$ -	\$ 3,027	\$ 3,027	\$ -	\$ 344	\$ 344	\$ -	\$ 2,682	\$ 2,682
	Sendout Volumes Total	\$ -	\$ 41,589	\$ 41,589	\$ -	\$ 3,577	\$ 3,577	\$ -	\$ 38,012	\$ 38,012
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 56,092	\$ 56,092	\$ -	\$ 5,219	\$ 5,219	\$ -	\$ 50,873	\$ 50,873

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
891 Measuring and Regulator Station Expense - City Gate Total		\$ 6,897	\$ 3,332	\$ 10,230	\$ -	\$ 236	\$ 236	\$ 6,897	\$ 3,096	\$ 9,993
	3-factor Total	\$ -	\$ 131,911	\$ 131,911	\$ -	\$ 14,919	\$ 14,919	\$ -	\$ 116,992	\$ 116,992
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 39,219	\$ -	\$ 39,219	\$ -	\$ -	\$ -	\$ 39,219	\$ -	\$ 39,219
	Direct-WA Total	\$ 12,250	\$ -	\$ 12,250	\$ 12,250	\$ -	\$ 12,250	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 3,064	\$ 3,064	\$ -	\$ 191	\$ 191	\$ -	\$ 2,872	\$ 2,872
	Sendout Volumes Total	\$ -	\$ 6,436	\$ 6,436	\$ -	\$ 553	\$ 553	\$ -	\$ 5,882	\$ 5,882
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892 Services Total		\$ 51,469	\$ 141,410	\$ 192,880	\$ 12,250	\$ 15,664	\$ 27,914	\$ 39,219	\$ 125,746	\$ 164,965
	3-factor Total	\$ -	\$ 3,038	\$ 3,038	\$ -	\$ 344	\$ 344	\$ -	\$ 2,694	\$ 2,694
	Customers-All Total	\$ -	\$ 146,893	\$ 146,893	\$ -	\$ 16,716	\$ 16,716	\$ -	\$ 130,176	\$ 130,176
	Customers-Comm Total	\$ -	\$ 16,049	\$ 16,049	\$ -	\$ 1,675	\$ 1,675	\$ -	\$ 14,373	\$ 14,373
	Customers-Ind Total	\$ -	\$ 7,107	\$ 7,107	\$ -	\$ 556	\$ 556	\$ -	\$ 6,551	\$ 6,551
	Customers-Res Total	\$ -	\$ 54,923	\$ 54,923	\$ -	\$ 6,305	\$ 6,305	\$ -	\$ 48,618	\$ 48,618
	Direct-OR Total	\$ 89	\$ -	\$ 89	\$ -	\$ -	\$ -	\$ 89	\$ -	\$ 89
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 83,194	\$ 83,194	\$ -	\$ 7,155	\$ 7,155	\$ -	\$ 76,039	\$ 76,039
	Transmission Total	\$ -	\$ (1,053)	\$ (1,053)	\$ -	\$ (13)	\$ (13)	\$ -	\$ (1,041)	\$ (1,041)
893 Meters and House Regulators Total		\$ 89	\$ 310,149	\$ 310,238	\$ -	\$ 32,738	\$ 32,738	\$ 89	\$ 277,411	\$ 277,500
	3-factor Total	\$ -	\$ 2,081	\$ 2,081	\$ -	\$ 235	\$ 235	\$ -	\$ 1,846	\$ 1,846
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ -	\$ 845	\$ 845	\$ -	\$ 10	\$ 10	\$ -	\$ 834	\$ 834
894 Other Equipment Total		\$ -	\$ 2,926	\$ 2,926	\$ -	\$ 246	\$ 246	\$ -	\$ 2,680	\$ 2,680
	Customers-All Total	\$ -	\$ 168,093	\$ 168,093	\$ -	\$ 19,129	\$ 19,129	\$ -	\$ 148,964	\$ 148,964
901 Supervision Total		\$ -	\$ 168,093	\$ 168,093	\$ -	\$ 19,129	\$ 19,129	\$ -	\$ 148,964	\$ 148,964
	Customers-All Total	\$ -	\$ 78,524	\$ 78,524	\$ -	\$ 8,936	\$ 8,936	\$ -	\$ 69,588	\$ 69,588
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ -	\$ 78,524	\$ 78,524	\$ -	\$ 8,936	\$ 8,936	\$ -	\$ 69,588	\$ 69,588
	3-factor Total	\$ -	\$ 11,090	\$ 11,090	\$ -	\$ 1,254	\$ 1,254	\$ -	\$ 9,836	\$ 9,836
	Customers-All Total	\$ -	\$ 1,333,713	\$ 1,333,713	\$ -	\$ 151,777	\$ 151,777	\$ -	\$ 1,181,937	\$ 1,181,937
	Customers-Ind Total	\$ -	\$ 36,410	\$ 36,410	\$ -	\$ 2,847	\$ 2,847	\$ -	\$ 33,563	\$ 33,563
903 Customer Records and Collection Expense Total		\$ -	\$ 1,381,214	\$ 1,381,214	\$ -	\$ 155,878	\$ 155,878	\$ -	\$ 1,225,335	\$ 1,225,335
	Customers-All Total	\$ -	\$ 47,867	\$ 47,867	\$ -	\$ 5,447	\$ 5,447	\$ -	\$ 42,419	\$ 42,419
	Customers-Comm Total	\$ -	\$ (84,353)	\$ (84,353)	\$ -	\$ (8,806)	\$ (8,806)	\$ -	\$ (75,547)	\$ (75,547)
	Customers-Ind Total	\$ -	\$ 4,587	\$ 4,587	\$ -	\$ 359	\$ 359	\$ -	\$ 4,229	\$ 4,229
	Customers-Res Total	\$ -	\$ 114,264	\$ 114,264	\$ -	\$ 13,118	\$ 13,118	\$ -	\$ 101,147	\$ 101,147
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total		\$ -	\$ 82,365	\$ 82,365	\$ -	\$ 10,117	\$ 10,117	\$ -	\$ 72,248	\$ 72,248
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
907 Supervision Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 131,896	\$ 131,896	\$ -	\$ 15,010	\$ 15,010	\$ -	\$ 116,886	\$ 116,886
	Customers-Ind Total	\$ -	\$ 72,990	\$ 72,990	\$ -	\$ 5,708	\$ 5,708	\$ -	\$ 67,282	\$ 67,282
	Customers-Res Total	\$ -	\$ (2,114)	\$ (2,114)	\$ -	\$ (243)	\$ (243)	\$ -	\$ (1,871)	\$ (1,871)
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-WA Total	\$ 5,938	\$ -	\$ 5,938	\$ 5,938	\$ -	\$ 5,938	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ 5,938	\$ 202,772	\$ 208,710	\$ 5,938	\$ 20,475	\$ 26,413	\$ -	\$ 182,297	\$ 182,297
	Customers-All Total	\$ -	\$ 231,374	\$ 231,374	\$ -	\$ 26,330	\$ 26,330	\$ -	\$ 205,043	\$ 205,043
	Firm Sales Volumes Total	\$ -	\$ 567	\$ 567	\$ -	\$ 60	\$ 60	\$ -	\$ 507	\$ 507
909 Customer Information Expense Total		\$ -	\$ 231,941	\$ 231,941	\$ -	\$ 26,391	\$ 26,391	\$ -	\$ 205,550	\$ 205,550
	Customers-Res Total	\$ -	\$ 14,070	\$ 14,070	\$ -	\$ 1,615	\$ 1,615	\$ -	\$ 12,455	\$ 12,455
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 14,070	\$ 14,070	\$ -	\$ 1,615	\$ 1,615	\$ -	\$ 12,455	\$ 12,455
	Customers-All Total	\$ -	\$ 2,983	\$ 2,983	\$ -	\$ 339	\$ 339	\$ -	\$ 2,644	\$ 2,644
911 Supervision Total		\$ -	\$ 2,983	\$ 2,983	\$ -	\$ 339	\$ 339	\$ -	\$ 2,644	\$ 2,644
	3-factor Total	\$ -	\$ 472	\$ 472	\$ -	\$ 53	\$ 53	\$ -	\$ 418	\$ 418
	Customers-All Total	\$ -	\$ 103,456	\$ 103,456	\$ -	\$ 11,773	\$ 11,773	\$ -	\$ 91,682	\$ 91,682
	Customers-Res Total	\$ -	\$ 3,327	\$ 3,327	\$ -	\$ 382	\$ 382	\$ -	\$ 2,945	\$ 2,945
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Demonstration and Selling Expense Total		\$ -	\$ 107,254	\$ 107,254	\$ -	\$ 12,208	\$ 12,208	\$ -	\$ 95,045	\$ 95,045

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended October 31, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 23,499	\$ 23,499	\$ -	\$ 2,674	\$ 2,674	\$ -	\$ 20,824	\$ 20,824
	Customers-Res Total	\$ -	\$ 650	\$ 650	\$ -	\$ 75	\$ 75	\$ -	\$ 575	\$ 575
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
913 Advertising Total		\$ -	\$ 24,149	\$ 24,149	\$ -	\$ 2,749	\$ 2,749	\$ -	\$ 21,400	\$ 21,400
	3-factor Total	\$ -	\$ 4,288,665	\$ 4,288,665	\$ -	\$ 485,048	\$ 485,048	\$ -	\$ 3,803,617	\$ 3,803,617
	Customers-All Total	\$ -	\$ 428,088	\$ 428,088	\$ -	\$ 48,716	\$ 48,716	\$ -	\$ 379,372	\$ 379,372
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 13,485	\$ 13,485	\$ -	\$ 1,548	\$ 1,548	\$ -	\$ 11,937	\$ 11,937
	Direct-OR Total	\$ 19,198	\$ -	\$ 19,198	\$ -	\$ -	\$ -	\$ 19,198	\$ -	\$ 19,198
	Employee Cost Total	\$ -	\$ 439,478	\$ 439,478	\$ -	\$ 45,584	\$ 45,584	\$ -	\$ 393,894	\$ 393,894
	Environmental Admin Costs Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regulatory Total	\$ -	\$ 226,994	\$ 226,994	\$ -	\$ 68,098	\$ 68,098	\$ -	\$ 158,896	\$ 158,896
	Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 161	\$ 161	\$ -	\$ 14	\$ 14	\$ -	\$ 147	\$ 147
921 Office Supplies and Expense Total		\$ 19,198	\$ 5,396,871	\$ 5,416,069	\$ -	\$ 649,009	\$ 649,009	\$ 19,198	\$ 4,747,863	\$ 4,767,061
	3-factor Total	\$ -	\$ (41,617)	\$ (41,617)	\$ -	\$ (4,707)	\$ (4,707)	\$ -	\$ (36,910)	\$ (36,910)
	Admin Tran Total	\$ -	\$ (1,082,547)	\$ (1,082,547)	\$ -	\$ (126,240)	\$ (126,240)	\$ -	\$ (956,307)	\$ (956,307)
	Employee Cost Total	\$ -	\$ (541,794)	\$ (541,794)	\$ -	\$ (56,197)	\$ (56,197)	\$ -	\$ (485,597)	\$ (485,597)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (1,665,958)	\$ (1,665,958)	\$ -	\$ (187,144)	\$ (187,144)	\$ -	\$ (1,478,814)	\$ (1,478,814)
	3-factor Total	\$ -	\$ 302,626	\$ 302,626	\$ -	\$ 34,227	\$ 34,227	\$ -	\$ 268,399	\$ 268,399
924 Property Insurance Premium Total		\$ -	\$ 302,626	\$ 302,626	\$ -	\$ 34,227	\$ 34,227	\$ -	\$ 268,399	\$ 268,399
	3-factor Total	\$ -	\$ 49,845	\$ 49,845	\$ -	\$ 5,637	\$ 5,637	\$ -	\$ 44,207	\$ 44,207
925 Injuries and Damages Total		\$ -	\$ 49,845	\$ 49,845	\$ -	\$ 5,637	\$ 5,637	\$ -	\$ 44,207	\$ 44,207
	3-factor Total	\$ -	\$ 124,756	\$ 124,756	\$ -	\$ 14,110	\$ 14,110	\$ -	\$ 110,646	\$ 110,646
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 472,186	\$ -	\$ 472,186	\$ -	\$ -	\$ -	\$ 472,186	\$ -	\$ 472,186
	Employee Cost Total	\$ -	\$ 1,383,570	\$ 1,383,570	\$ -	\$ 143,508	\$ 143,508	\$ -	\$ 1,240,062	\$ 1,240,062
	Transmission Total	\$ -	\$ 760	\$ 760	\$ -	\$ 9	\$ 9	\$ -	\$ 751	\$ 751
926 Employee Pensions and Benefits Total		\$ 472,186	\$ 1,509,087	\$ 1,981,273	\$ -	\$ 157,627	\$ 157,627	\$ 472,186	\$ 1,351,460	\$ 1,823,646
	3-factor Total	\$ -	\$ 532,177	\$ 532,177	\$ -	\$ 60,189	\$ 60,189	\$ -	\$ 471,988	\$ 471,988
	Admin Tran Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 45,041	\$ 45,041	\$ -	\$ 5,126	\$ 5,126	\$ -	\$ 39,915	\$ 39,915
930 Miscellaneous General Expense Total		\$ -	\$ 577,218	\$ 577,218	\$ -	\$ 65,315	\$ 65,315	\$ -	\$ 511,903	\$ 511,903
	3-factor Total	\$ -	\$ 646,120	\$ 646,120	\$ -	\$ 73,076	\$ 73,076	\$ -	\$ 573,044	\$ 573,044
	Customers-All Total	\$ -	\$ 2,755	\$ 2,755	\$ -	\$ 314	\$ 314	\$ -	\$ 2,442	\$ 2,442
	Direct-OR Total	\$ 2,785	\$ -	\$ 2,785	\$ -	\$ -	\$ -	\$ 2,785	\$ -	\$ 2,785
931 Rents Total		\$ 2,785	\$ 648,875	\$ 651,660	\$ -	\$ 73,390	\$ 73,390	\$ 2,785	\$ 575,485	\$ 578,271
	3-factor Total	\$ -	\$ 308,229	\$ 308,229	\$ -	\$ 34,861	\$ 34,861	\$ -	\$ 273,369	\$ 273,369
	Customers-All Total	\$ -	\$ 17,157	\$ 17,157	\$ -	\$ 1,952	\$ 1,952	\$ -	\$ 15,205	\$ 15,205
	Customers-The Dalles Total	\$ -	\$ 3,596	\$ 3,596	\$ -	\$ 908	\$ 908	\$ -	\$ 2,688	\$ 2,688
	Direct-OR Total	\$ 57,737	\$ -	\$ 57,737	\$ -	\$ -	\$ -	\$ 57,737	\$ -	\$ 57,737
	Direct-WA Total	\$ 2,751	\$ -	\$ 2,751	\$ 2,751	\$ -	\$ 2,751	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 7,597	\$ 7,597	\$ -	\$ 810	\$ 810	\$ -	\$ 6,787	\$ 6,787
	Sendout Volumes Total	\$ -	\$ 2,387	\$ 2,387	\$ -	\$ 205	\$ 205	\$ -	\$ 2,182	\$ 2,182
	Transmission Total	\$ -	\$ 1,467	\$ 1,467	\$ -	\$ 18	\$ 18	\$ -	\$ 1,449	\$ 1,449
935 Maintenance of General Plant Total		\$ 60,488	\$ 340,434	\$ 400,922	\$ 2,751	\$ 38,754	\$ 41,505	\$ 57,737	\$ 301,680	\$ 359,418
Grand Total		\$ 1,292,840	\$ 14,349,857	\$ 15,642,697	\$ 64,851	\$ 1,599,855	\$ 1,664,706	\$ 1,227,990	\$ 12,750,002	\$ 13,977,991

November 2020 Activity

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		20,510,567			2,079,630			18,430,937
		1,671,901,169			205,045,589			1,466,855,581
		1.23%			1.01%			1.26%

NW Natural
Washington Quarterly Results of Operations Report

		November 2020								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary										
Sales of Gas										
480.1	Residential	42,347,511		42,347,511	4,809,809		4,809,809	37,537,702		37,537,702
481.1	Commercial	17,249,867		17,249,867	1,689,551		1,689,551	15,560,315		15,560,315
481.2	Industrial Firm	1,982,388		1,982,388	172,721		172,721	1,809,667		1,809,667
481.3	Interruptible	1,924,427		1,924,427	56,579		56,579	1,867,849		1,867,849
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		22,233,510	22,233,510		2,673,061	2,673,061		19,560,448	19,560,448
	Total Sales of Gas	63,504,193	22,233,510	85,737,703	6,728,661	2,673,061	9,401,722	56,775,533	19,560,448	76,335,981
Transportation Revenue										
489.4	North Mist	1,622,126		1,622,126	0		0	1,622,126		1,622,126
489.12	Industrial Firm	1,045,187		1,045,187	135,160		135,160	910,027		910,027
489.13	Interruptible	676,675		676,675	67,569		67,569	609,105		609,105
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	1,859		1,859	0		0	1,859		1,859
	Total Transportation Revenue	3,345,846	0	3,345,846	202,729	0	202,729	3,143,117	0	3,143,117
495.6	Rate Adjustments - Amortizations	(654,635)		(654,635)	(433,873)		(433,873)	(220,762)		(220,762)
Miscellaneous Revenues										
487	Late Payment Charge	92,638		92,638	4,216		4,216	88,422		88,422
488.0	Seasonal Reconnect Fee	100		100	0		0	100		100
488.0	Delinquent Reconnect Fee	300		300	0		0	300		300
488.1	Returned Check Charge	33,267		33,267	4,034		4,034	29,233		29,233
488.3	Recon Charge CR During Office Hours	680		680	250		250	430		430
488.4	Field Collection Charge	0		0	0		0	0		0
488.5	Recon Charge CR After Office Hours	50		50	50		50	0		0
488.6	Recon Charge Seas During Office Hours	2,130		2,130	150		150	1,980		1,980
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	190		190	28		28	163		163
493.2	Rent - Utility Property		5,971	5,971		0	0		5,971	5,971
495.1	Meter Rentals	15,144		15,144	1,487		1,487	13,658		13,658
495.2	Other Gas Revenue - Miscellaneous	28,552		28,552	1,228		1,228	27,325		27,325
	Total Miscellaneous Revenues	173,051	5,971	179,022	11,441	0	11,441	161,610	5,971	167,581
	Total Operating Revenue	66,368,456	22,239,481	88,607,937	6,508,958	2,673,061	9,182,020	59,859,498	19,566,420	79,425,917
Cost of Gas										
804.7	WACOG Incurred	25,140,270		25,140,270	2,732,877		2,732,877	22,407,393		22,407,393
805.7	WACOG Deferred	(1,518,602)		(1,518,602)	(191,723)		(191,723)	(1,326,879)		(1,326,879)
804.6	Demand Incurred	6,233,887		6,233,887	681,364		681,364	5,552,523		5,552,523
805.8	Demand Deferred	2,468,585		2,468,585	287,152		287,152	2,181,433		2,181,433
805.4	Amortization of Gas Costs	865,428		865,428	(2,076)		(2,076)	867,504		867,504
	Total Cost of Gas	33,189,568	0	33,189,568	3,507,595	0	3,507,595	29,681,973	0	29,681,973
407.03	Environmental Expense			1,102,689			0			1,102,689
Detail	Operations & Maintenance	1,686,023	13,196,103	14,882,127	62,531	1,479,269	1,541,800	1,623,493	11,716,834	13,340,327
Other Taxes										
408.11	Property	2,279,461		2,279,461	149,422		149,422	2,130,038		2,130,038
408.12	Franchise	2,112,732		2,112,732	365,077		365,077	1,747,655		1,747,655
408.13	Payroll		515,888	515,888		52,390	52,390	463,498		463,498
408.14	Other	79,190		79,190	18,359		18,359	60,830		60,830
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	4,471,382	515,888	4,987,270	532,858	52,390	585,248	3,938,524	463,498	4,402,022
403.1	Depreciation		8,749,849	8,749,849		1,024,607	1,024,607		7,725,241	7,725,241
Income Taxes										
409.11	Federal Income Taxes			4,520,667			452,474			4,068,193
410.11	Federal Income Taxes - Deferred			1,604,228			0			1,604,228
411.42	Federal Income Tax Credit			(2,962,903)			(9,334)			(2,953,569)
409.12	Oregon Income Taxes			1,510,584			0			1,510,584
410.12	Oregon Income Taxes - Deferred			1,013,857			0			1,013,857
411.12	Oregon Income Tax Credit			(500,565)			0			(500,565)
	Total Income Taxes			5,185,868			443,140			4,742,728
	Total Operating Revenue Deductions	39,346,974	22,461,840	68,097,370	4,102,984	2,556,267	7,102,390	35,243,990	19,905,573	60,994,980
	Net Operating Income			20,510,567			2,079,630			18,430,937

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

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
System	System	System	Direct	Allocated	Total	Direct	Allocated	Total
		Direct	Allocated	Total	Direct	Allocated	Total	
Rate Base								
101	Gross Plant			3,514,171,114			402,589,505	3,111,581,608
108.1X	Accumulated Depreciation			(1,476,648,658)			(158,656,188)	(1,317,992,470)
ADJ	Working Capital Allowance			35,623,534			3,940,139	31,683,395
117.X	Storage Gas - Cushion			25,391,986			2,706,786	22,685,200
186.XX	Leasehold Improvements			26,383,233			3,366,852	23,016,381
252.XX	Customer Contributions			(6,701,706)			(1,187,434)	(5,514,272)
283.XX	Deferred Taxes - Federal			(375,118,158)			(47,714,071)	(327,404,087)
283.XX	Deferred Taxes - State			(71,200,175)			0	(71,200,175)
Total Rate Base				1,671,901,169			205,045,589	1,466,855,581
Rate Of Return on Rate Base				1.23%			1.01%	1.26%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		93,368,824			9,531,433			83,837,391
		1,541,839,869			193,512,351			1,348,327,519
		6.06%			4.93%			6.22%

			November 2020								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural											
Washington Results of Operations											
12 Month Ended Reports											
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>									
Sales of Gas											
480.1	Residential		438,478,764	0	438,478,764	50,284,053	0	50,284,053	388,194,711	0	388,194,711
481.1	Commercial		189,910,248	0	189,910,248	18,663,784	0	18,663,784	171,246,463	0	171,246,463
481.2	Industrial Firm		20,084,097	0	20,084,097	1,882,356	0	1,882,356	18,201,741	0	18,201,741
481.3	Interruptible		17,710,966	0	17,710,966	563,102	0	563,102	17,147,864	0	17,147,864
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	2,604,792	2,604,792	0	580,757	580,757	0	2,024,035	2,024,035
	Total Sales of Gas		666,184,074	2,604,792	668,788,866	71,393,295	580,757	71,974,052	594,790,779	2,024,035	596,814,814
Transportation Revenue											
489.4	North Mist		17,843,386	0	17,843,386	0	0	0	17,843,386	0	17,843,386
489.12	Industrial Firm		11,872,369	0	11,872,369	1,534,426	0	1,534,426	10,337,943	0	10,337,943
489.13	Interruptible		7,865,657	0	7,865,657	740,788	0	740,788	7,124,869	0	7,124,869
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		232,496	0	232,496	0	0	0	232,496	0	232,496
	Total Transportation Revenue		37,813,908	0	37,813,908	2,275,213	0	2,275,213	35,538,694	0	35,538,694
495.6	Rate Adjustments - Amortizations		10,922,681	0	10,922,681	(2,235,933)	0	(2,235,933)	13,158,613	0	13,158,613
Miscellaneous Revenues											
487	Late Payment Charge		2,151,603	0	2,151,603	93,601	0	93,601	2,058,001	0	2,058,001
488.0	Seasonal Reconnect Fee		7,400	0	7,400	0	0	0	7,400	0	7,400
488.0	Delinquent Reconnect Fee		126,448	0	126,448	550	0	550	125,898	0	125,898
488.1	Returned Check Charge		139,766	0	139,766	15,223	0	15,223	124,543	0	124,543
488.3	Recon Charge CR During Office Hours		85,409	0	85,409	7,405	0	7,405	78,004	0	78,004
488.4	Field Collection Charge		127,660	0	127,660	11,505	0	11,505	116,155	0	116,155
488.5	Recon Charge CR After Office Hours		15,680	0	15,680	13,050	0	13,050	2,630	0	2,630
488.6	Recon Charge Seas During Office Hours		6,870	0	6,870	355	0	355	6,515	0	6,515
488.7	Recon Charge Seas After Office Hours		1,250	0	1,250	1,150	0	1,150	100	0	100
488.8	Automated Payment Charge		22,295	0	22,295	3,243	0	3,243	19,053	0	19,053
493.2	Rent - Utility Property	B	0	92,383	92,383	0	0	0	0	92,383	92,383
495.1	Meter Rentals		188,274	0	188,274	16,544	0	16,544	171,730	0	171,730
495.2	Other Gas Revenue - Miscellaneous		355,630	0	355,630	20,970	0	20,970	334,661	0	334,661
	Total Miscellaneous Revenues		3,228,284	92,383	3,320,667	183,595	0	183,595	3,044,689	92,383	3,137,071
	Total Operating Revenue		718,148,947	2,697,175	720,846,121	71,616,171	580,757	72,196,929	646,532,775	2,116,417	648,649,193
Cost of Gas											
804.7	WACOG Incurred		171,709,386	0	171,709,386	16,558,853	0	16,558,853	155,150,533	0	155,150,533
805.7	WACOG Deferred		(1,392,178)	0	(1,392,178)	(498,951)	0	(498,951)	(893,227)	0	(893,227)
804.6	Demand Incurred		77,163,426	0	77,163,426	8,483,614	0	8,483,614	68,679,812	0	68,679,812
805.8	Demand Deferred		(2,087,346)	0	(2,087,346)	(310,946)	0	(310,946)	(1,776,400)	0	(1,776,400)
805.4	Amortization of Gas Costs		18,847,398	0	18,847,398	452,022	0	452,022	18,395,376	0	18,395,376
	Total Cost of Gas		264,240,686	0	264,240,686	24,684,593	0	24,684,593	239,556,093	0	239,556,093
407.03	Environmental Expense				9,813,250			0			9,813,250
Detail	Operations & Maintenance	O&M	18,492,731	168,087,707	186,580,438	779,484	18,797,760	19,577,244	17,713,246	149,289,948	167,003,194
Other Taxes											
408.11	Property		24,365,347	0	24,365,347	1,633,835	0	1,633,835	22,731,512	0	22,731,512
408.12	Franchise		17,646,463	0	17,646,463	2,957,035	0	2,957,035	14,689,428	0	14,689,428
408.13	Payroll	C	0	6,556,010	6,556,010	0	667,262	667,262	0	5,888,749	5,888,749
408.14	Other		995,907	0	995,907	84,955	0	84,955	910,951	0	910,951
408.15	Regulatory		2,056,103	0	2,056,103	135,431	0	135,431	1,920,673	0	1,920,673
	Total Other Taxes		45,063,819	6,556,010	51,619,830	4,811,256	667,262	5,478,517	40,252,564	5,888,749	46,141,313
403.1	Depreciation	D	0	99,539,097	99,539,097	0	11,625,503	11,625,503	0	87,913,594	87,913,594
Income Taxes											
409.11	Federal Income Taxes				12,135,571			1,402,315			10,733,256
410.11	Federal Income Taxes - Deferred				18,763,314			0			18,763,314
411.42	Federal Income Tax Credit				(21,252,669)			(102,677)			(21,149,993)
409.12	Oregon Income Taxes				3,990,879			0			3,990,879
410.12	Oregon Income Taxes - Deferred				6,577,508			0			6,577,508
411.12	Oregon Income Tax Credit				(4,530,606)			0			(4,530,606)
	Total Income Taxes				15,683,997			1,299,638			14,384,359
	Total Operating Revenue Deductions		327,797,236	274,182,814	622,477,297	30,275,333	31,090,524	62,665,495	297,521,903	243,092,290	564,811,802
	Net Operating Income				93,368,824			9,531,433			83,837,391

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

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base								
101	Gross Plant	3,363,799,671			388,402,396			2,975,397,275
108.1X	Accumulated Depreciation	(1,447,734,763)			(154,808,020)			(1,292,926,743)
Adj	Working Capital Allowance	27,286,741			3,057,540			24,229,201
117.X	Storage Gas - Cushion	25,401,210			2,703,640			22,697,570
186.XX	Leasehold Improvements	25,844,564			2,938,952			22,905,612
252.XX	Customer Contributions	(6,439,220)			(1,068,086)			(5,371,134)
283.XX	Deferred Taxes - Federal	(375,118,158)			(47,714,071)			(327,404,087)
283.XX	Deferred Taxes - State	(71,200,175)			0			(71,200,175)
Total Rate Base		1,541,839,869			193,512,351			1,348,327,519
Rate Of Return on Rate Base		6.06%			4.93%			6.22%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2020

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 68,906	\$ 7,345	\$ 61,561
818 Compressor Station Expense	\$ (12,874)	\$ (1,372)	\$ (11,502)
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 181,964	\$ 19,320	\$ 162,644
821 Purification Expense	\$ -	\$ -	\$ -
Maintenance			
832 Wells Expense	\$ 1,232	\$ 131	\$ 1,100
834 Compressor Expense	\$ 116,205	\$ 12,349	\$ 103,856
Total Underground Storage Expense	<u>\$ 355,432</u>	<u>\$ 37,773</u>	<u>\$ 317,659</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ (6,317)	\$ (673)	\$ (5,643)
Total Other Storage Expense	<u>\$ (6,317)</u>	<u>\$ (673)</u>	<u>\$ (5,643)</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 127,917	\$ 13,636	\$ 114,281
845 LNG Fuel	\$ (19,904)	\$ (2,122)	\$ (17,783)
Maintenance			
847 Supervision and Engineering	\$ 118,933	\$ 12,678	\$ 106,255
Total Liquified Natural Gas Expense	<u>\$ 118,933</u>	<u>\$ 12,678</u>	<u>\$ 106,255</u>
Total Natural Gas Storage	<u>\$ 226,946</u>	<u>\$ 24,192</u>	<u>\$ 202,753</u>
Transmission Expense			
Operation			
856 Mains Expense	\$ 191,929	\$ 8,002	\$ 183,926
Maintenance			
863 Maintenance of Mains	\$ 978	\$ 91	\$ 887
Total Transmission Expense	<u>\$ 192,906</u>	<u>\$ 8,094</u>	<u>\$ 184,813</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 219,094	\$ 18,926	\$ 200,167
874 Mains and Services Expense	\$ 1,154,934	\$ 119,851	\$ 1,035,083
875 Measuring and Regulator Station Expense - General	\$ 29,938	\$ 2,887	\$ 27,051
877 Measuring and Regulator Station Expense - City Gate	\$ 59,736	\$ 5,241	\$ 54,495
878 Meter and House Regulator Expense	\$ 422,157	\$ 47,921	\$ 374,236
879 Customer Installation Expense	\$ 1,129,526	\$ 127,865	\$ 1,001,661
880 Other Expense	\$ 160,240	\$ 17,529	\$ 142,711
881 Rents	\$ 18,156	\$ 2,410	\$ 15,746
Maintenance			
885 Supervision and Engineering	\$ 571,480	\$ 44,151	\$ 527,329
887 Mains	\$ 186,522	\$ 6,131	\$ 180,390
889 Measuring and Regulator Station Expense - General	\$ 117,631	\$ 10,971	\$ 106,660
891 Measuring and Regulator Station Expense - City Gate	\$ 23,467	\$ 1,126	\$ 22,341
892 Services	\$ 112,180	\$ 19,301	\$ 92,880
893 Meters and House Regulators	\$ 352,667	\$ 36,827	\$ 315,840
894 Other Equipment	\$ (1,415)	\$ 161	\$ (1,576)
Total Distribution Expense	<u>\$ 4,556,314</u>	<u>\$ 461,300</u>	<u>\$ 4,095,014</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2020

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 152,250	\$ 17,326	\$ 134,924
902 Meter Reading Expenses	\$ 78,051	\$ 8,882	\$ 69,168
903 Customer Records and Collection Expense	\$ 1,362,459	\$ 153,937	\$ 1,208,521
904 Uncollectible Accounts	\$ 99,912	\$ 11,399	\$ 88,512
Total Customer Accounts Expense	<u>\$ 1,692,671</u>	<u>\$ 191,545</u>	<u>\$ 1,501,126</u>
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 243,131	\$ 25,058	\$ 218,072
909 Customer Information Expense	\$ 134,414	\$ 15,296	\$ 119,118
910 Miscellaneous Customer Service Expense	\$ 12,340	\$ 1,417	\$ 10,924
Total Customer Service and Informational	<u>\$ 389,885</u>	<u>\$ 41,771</u>	<u>\$ 348,114</u>
Sales Expense			
Operation			
911 Supervision	\$ 2,776	\$ 316	\$ 2,460
912 Demonstration and Selling Expense	\$ 184,157	\$ 20,960	\$ 163,197
913 Advertising	\$ 37,109	\$ 4,223	\$ 32,886
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 224,043</u>	<u>\$ 25,499</u>	<u>\$ 198,544</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	\$ 4,971,041	\$ 602,067	\$ 4,368,974
922 Administrative Expenses Transferred - Credit	\$ (1,881,230)	\$ (212,570)	\$ (1,668,660)
924 Property Insurance Premium	\$ 338,979	\$ 38,339	\$ 300,641
925 Injuries and Damages	\$ 109,005	\$ 12,329	\$ 96,677
926 Employee Pensions and Benefits	\$ 2,346,956	\$ 162,288	\$ 2,184,668
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ (713)	\$ (89)	\$ (623)
931 Rents	\$ 742,311	\$ 83,642	\$ 658,668
Maintenance			
935 Maintenance of General Plant	\$ 623,897	\$ 66,293	\$ 557,603
Total Administrative and General Expense	<u>\$ 7,250,247</u>	<u>\$ 752,299</u>	<u>\$ 6,497,948</u>
Total Operations and Maintenance Expense	<u><u>\$ 14,882,127</u></u>	<u><u>\$ 1,541,800</u></u>	<u><u>\$ 13,340,327</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Customers-All Total		\$ -	\$ 417,765	\$ 417,765	\$ -	\$ 47,542	\$ 47,542	\$ -	\$ 370,224	\$ 370,224
Customers-Ind Total		\$ -	\$ 338	\$ 338	\$ -	\$ 26	\$ 26	\$ -	\$ 312	\$ 312
Customers-Res Total		\$ -	\$ 83	\$ 83	\$ -	\$ 9	\$ 9	\$ -	\$ 73	\$ 73
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ 117	\$ 117	\$ -	\$ 12	\$ 12	\$ -	\$ 105	\$ 105
Perimeter Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 3,854	\$ 3,854	\$ -	\$ 331	\$ 331	\$ -	\$ 3,522	\$ 3,522
878 Meter and House Regulator Expense Total		\$ -	\$ 422,157	\$ 422,157	\$ -	\$ 47,921	\$ 47,921	\$ -	\$ 374,236	\$ 374,236
3-factor Total		\$ -	\$ 36,817	\$ 36,817	\$ -	\$ 4,164	\$ 4,164	\$ -	\$ 32,653	\$ 32,653
Customers-All Total		\$ -	\$ 1,064,749	\$ 1,064,749	\$ -	\$ 121,168	\$ 121,168	\$ -	\$ 943,581	\$ 943,581
Customers-Res Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 21,399	\$ -	\$ 21,399	\$ -	\$ -	\$ -	\$ 21,399	\$ -	\$ 21,399
Direct-WA Total		\$ 2,264	\$ -	\$ 2,264	\$ 2,264	\$ -	\$ 2,264	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ 4,297	\$ 4,297	\$ -	\$ 269	\$ 269	\$ -	\$ 4,028	\$ 4,028
879 Customer Installation Expense Total		\$ 23,663	\$ 1,105,863	\$ 1,129,526	\$ 2,264	\$ 125,601	\$ 127,865	\$ 21,399	\$ 980,262	\$ 1,001,661
3-factor Total		\$ -	\$ 6,648	\$ 6,648	\$ -	\$ 752	\$ 752	\$ -	\$ 5,896	\$ 5,896
Customers-All Total		\$ -	\$ 99,820	\$ 99,820	\$ -	\$ 11,360	\$ 11,360	\$ -	\$ 88,460	\$ 88,460
Customers-Ind Total		\$ -	\$ 92	\$ 92	\$ -	\$ 7	\$ 7	\$ -	\$ 85	\$ 85
Direct-OR Total		\$ 4,990	\$ -	\$ 4,990	\$ -	\$ -	\$ -	\$ 4,990	\$ -	\$ 4,990
Direct-WA Total		\$ 1,388	\$ -	\$ 1,388	\$ 1,388	\$ -	\$ 1,388	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total		\$ -	\$ 2,197	\$ 2,197	\$ -	\$ 137	\$ 137	\$ -	\$ 2,059	\$ 2,059
Sendout Volumes Total		\$ -	\$ 45,192	\$ 45,192	\$ -	\$ 3,887	\$ 3,887	\$ -	\$ 41,306	\$ 41,306
Transmission Total		\$ -	\$ (86)	\$ (86)	\$ -	\$ (1)	\$ (1)	\$ -	\$ (85)	\$ (85)
880 Other Expense Total		\$ 6,378	\$ 153,863	\$ 160,240	\$ 1,388	\$ 16,141	\$ 17,529	\$ 4,990	\$ 137,721	\$ 142,711
3-factor Total		\$ -	\$ 15,597	\$ 15,597	\$ -	\$ 1,764	\$ 1,764	\$ -	\$ 13,833	\$ 13,833
Customers-The Dalles Total		\$ -	\$ 2,559	\$ 2,559	\$ -	\$ 646	\$ 646	\$ -	\$ 1,913	\$ 1,913
881 Rents Total		\$ -	\$ 18,156	\$ 18,156	\$ -	\$ 2,410	\$ 2,410	\$ -	\$ 15,746	\$ 15,746
3-factor Total		\$ -	\$ 185,396	\$ 185,396	\$ -	\$ 20,968	\$ 20,968	\$ -	\$ 164,428	\$ 164,428
Customers-All Total		\$ -	\$ 21	\$ 21	\$ -	\$ 2	\$ 2	\$ -	\$ 19	\$ 19
Direct-OR Total		\$ 295,650	\$ -	\$ 295,650	\$ -	\$ -	\$ -	\$ 295,650	\$ -	\$ 295,650
Direct-WA Total		\$ 18,832	\$ -	\$ 18,832	\$ 18,832	\$ -	\$ 18,832	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ 48	\$ 48	\$ -	\$ 5	\$ 5	\$ -	\$ 43	\$ 43
Firm Sales Volumes Total		\$ -	\$ 21,469	\$ 21,469	\$ -	\$ 2,289	\$ 2,289	\$ -	\$ 19,181	\$ 19,181
Perimeter Total		\$ -	\$ 28,747	\$ 28,747	\$ -	\$ 1,797	\$ 1,797	\$ -	\$ 26,950	\$ 26,950
Sendout Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total		\$ -	\$ 21,317	\$ 21,317	\$ -	\$ 258	\$ 258	\$ -	\$ 21,059	\$ 21,059
885 Supervision and Engineering Total		\$ 314,482	\$ 256,998	\$ 571,480	\$ 18,832	\$ 25,319	\$ 44,151	\$ 295,650	\$ 231,679	\$ 527,329
3-factor Total		\$ -	\$ 1,709	\$ 1,709	\$ -	\$ 193	\$ 193	\$ -	\$ 1,516	\$ 1,516
Direct-OR Total		\$ 166,901	\$ -	\$ 166,901	\$ -	\$ -	\$ -	\$ 166,901	\$ -	\$ 166,901
Direct-WA Total		\$ 5,657	\$ -	\$ 5,657	\$ 5,657	\$ -	\$ 5,657	\$ -	\$ -	\$ -
Employee Cost Total		\$ -	\$ 90	\$ 90	\$ -	\$ 9	\$ 9	\$ -	\$ 81	\$ 81
Perimeter Total		\$ -	\$ 2,117	\$ 2,117	\$ -	\$ 132	\$ 132	\$ -	\$ 1,985	\$ 1,985
Sendout Volumes Total		\$ -	\$ 243	\$ 243	\$ -	\$ 21	\$ 21	\$ -	\$ 222	\$ 222
Transmission Total		\$ -	\$ 9,805	\$ 9,805	\$ -	\$ 119	\$ 119	\$ -	\$ 9,687	\$ 9,687
887 Mains Total		\$ 172,558	\$ 13,964	\$ 186,522	\$ 5,657	\$ 475	\$ 6,131	\$ 166,901	\$ 13,940	\$ 180,390
3-factor Total		\$ -	\$ 1,440	\$ 1,440	\$ -	\$ 163	\$ 163	\$ -	\$ 1,277	\$ 1,277
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 93,799	\$ 93,799	\$ -	\$ 8,067	\$ 8,067	\$ -	\$ 85,732	\$ 85,732
Telemetry Total		\$ -	\$ 22,392	\$ 22,392	\$ -	\$ 2,742	\$ 2,742	\$ -	\$ 19,650	\$ 19,650
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
889 Measuring and Regulator Station Expense - General Total		\$ -	\$ 117,631	\$ 117,631	\$ -	\$ 10,971	\$ 10,971	\$ -	\$ 106,660	\$ 106,660
3-factor Total		\$ -	\$ 1,823	\$ 1,823	\$ -	\$ 206	\$ 206	\$ -	\$ 1,617	\$ 1,617
Customers-All Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct-OR Total		\$ 10,944	\$ -	\$ 10,944	\$ -	\$ -	\$ -	\$ 10,944	\$ -	\$ 10,944
Firm Sales Volumes Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total		\$ -	\$ 10,700	\$ 10,700	\$ -	\$ 920	\$ 920	\$ -	\$ 9,780	\$ 9,780
Transmission Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
891 Measuring and Regulator Station Expense - City Gate Total		\$ 10,944	\$ 12,523	\$ 23,467	\$ -	\$ 1,126	\$ 1,126	\$ 10,944	\$ 11,397	\$ 22,341
3-factor Total		\$ -	\$ 56,583	\$ 56,583	\$ -	\$ 6,399	\$ 6,399	\$ -	\$ 50,183	\$ 50,183

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended November 30, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
913 Advertising Total		\$ -	\$ 37,109	\$ 37,109	\$ -	\$ 4,223	\$ 4,223	\$ -	\$ 32,886	\$ 32,886
	3-factor Total	\$ -	\$ 4,180,734	\$ 4,180,734	\$ -	\$ 472,841	\$ 472,841	\$ -	\$ 3,707,893	\$ 3,707,893
	Customers-All Total	\$ -	\$ 207,189	\$ 207,189	\$ -	\$ 23,578	\$ 23,578	\$ -	\$ 183,611	\$ 183,611
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 10,128	\$ 10,128	\$ -	\$ 1,163	\$ 1,163	\$ -	\$ 8,966	\$ 8,966
	Direct-OR Total	\$ 17,799	\$ -	\$ 17,799	\$ -	\$ -	\$ -	\$ 17,799	\$ -	\$ 17,799
	Employee Cost Total	\$ -	\$ 316,247	\$ 316,247	\$ -	\$ 32,802	\$ 32,802	\$ -	\$ 283,445	\$ 283,445
	Environmental Admin Costs Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Regulatory Total	\$ -	\$ 238,943	\$ 238,943	\$ -	\$ 71,683	\$ 71,683	\$ -	\$ 167,260	\$ 167,260
	Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total		\$ 17,799	\$ 4,953,242	\$ 4,971,041	\$ -	\$ 602,067	\$ 602,067	\$ 17,799	\$ 4,351,175	\$ 4,368,974
	3-factor Total	\$ -	\$ (44,955)	\$ (44,955)	\$ -	\$ (5,084)	\$ (5,084)	\$ -	\$ (39,871)	\$ (39,871)
	Admin Tran Total	\$ -	\$ (1,320,386)	\$ (1,320,386)	\$ -	\$ (153,976)	\$ (153,976)	\$ -	\$ (1,166,411)	\$ (1,166,411)
	Employee Cost Total	\$ -	\$ (515,888)	\$ (515,888)	\$ -	\$ (53,509)	\$ (53,509)	\$ -	\$ (462,378)	\$ (462,378)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (1,881,230)	\$ (1,881,230)	\$ -	\$ (212,570)	\$ (212,570)	\$ -	\$ (1,668,660)	\$ (1,668,660)
	3-factor Total	\$ -	\$ 338,979	\$ 338,979	\$ -	\$ 38,339	\$ 38,339	\$ -	\$ 300,641	\$ 300,641
924 Property Insurance Premium Total		\$ -	\$ 338,979	\$ 338,979	\$ -	\$ 38,339	\$ 38,339	\$ -	\$ 300,641	\$ 300,641
	3-factor Total	\$ -	\$ 109,005	\$ 109,005	\$ -	\$ 12,329	\$ 12,329	\$ -	\$ 96,677	\$ 96,677
925 Injuries and Damages Total		\$ -	\$ 109,005	\$ 109,005	\$ -	\$ 12,329	\$ 12,329	\$ -	\$ 96,677	\$ 96,677
	3-factor Total	\$ -	\$ 223,988	\$ 223,988	\$ -	\$ 25,333	\$ 25,333	\$ -	\$ 198,655	\$ 198,655
	Customers-All Total	\$ -	\$ 2,358	\$ 2,358	\$ -	\$ 268	\$ 268	\$ -	\$ 2,090	\$ 2,090
	Direct-OR Total	\$ 802,136	\$ -	\$ 802,136	\$ -	\$ -	\$ -	\$ 802,136	\$ -	\$ 802,136
	Employee Cost Total	\$ -	\$ 1,317,719	\$ 1,317,719	\$ -	\$ 136,678	\$ 136,678	\$ -	\$ 1,181,041	\$ 1,181,041
	Transmission Total	\$ -	\$ 754	\$ 754	\$ -	\$ 9	\$ 9	\$ -	\$ 745	\$ 745
926 Employee Pensions and Benefits Total		\$ 802,136	\$ 1,544,820	\$ 2,346,956	\$ -	\$ 162,288	\$ 162,288	\$ 802,136	\$ 1,382,532	\$ 2,184,668
	3-factor Total	\$ -	\$ 11,993	\$ 11,993	\$ -	\$ 1,356	\$ 1,356	\$ -	\$ 10,637	\$ 10,637
	Admin Tran Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ (12,706)	\$ (12,706)	\$ -	\$ (1,446)	\$ (1,446)	\$ -	\$ (11,260)	\$ (11,260)
930 Miscellaneous General Expense Total		\$ -	\$ (713)	\$ (713)	\$ -	\$ (89)	\$ (89)	\$ -	\$ (623)	\$ (623)
	3-factor Total	\$ -	\$ 736,770	\$ 736,770	\$ -	\$ 83,329	\$ 83,329	\$ -	\$ 653,441	\$ 653,441
	Customers-All Total	\$ -	\$ 2,755	\$ 2,755	\$ -	\$ 314	\$ 314	\$ -	\$ 2,442	\$ 2,442
	Direct-OR Total	\$ 2,785	\$ -	\$ 2,785	\$ -	\$ -	\$ -	\$ 2,785	\$ -	\$ 2,785
931 Rents Total		\$ 2,785	\$ 739,525	\$ 742,311	\$ -	\$ 83,642	\$ 83,642	\$ 2,785	\$ 655,883	\$ 658,668
	3-factor Total	\$ -	\$ 459,115	\$ 459,115	\$ -	\$ 51,926	\$ 51,926	\$ -	\$ 407,189	\$ 407,189
	Customers-All Total	\$ -	\$ 74,269	\$ 74,269	\$ -	\$ 8,452	\$ 8,452	\$ -	\$ 65,817	\$ 65,817
	Customers-The Dalles Total	\$ -	\$ 1,480	\$ 1,480	\$ -	\$ 374	\$ 374	\$ -	\$ 1,106	\$ 1,106
	Direct-OR Total	\$ 51,514	\$ -	\$ 51,514	\$ -	\$ -	\$ -	\$ 51,514	\$ -	\$ 51,514
	Direct-WA Total	\$ 1,904	\$ -	\$ 1,904	\$ 1,904	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 27,899	\$ 27,899	\$ -	\$ 2,974	\$ 2,974	\$ -	\$ 24,925	\$ 24,925
	Sendout Volumes Total	\$ -	\$ 7,714	\$ 7,714	\$ -	\$ 663	\$ 663	\$ -	\$ 7,051	\$ 7,051
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
935 Maintenance of General Plant Total		\$ 53,419	\$ 570,478	\$ 623,897	\$ 1,904	\$ 64,389	\$ 66,293	\$ 51,514	\$ 506,089	\$ 557,603
Grand Total		\$ 1,686,023	\$ 13,196,103	\$ 14,882,127	\$ 62,531	\$ 1,479,269	\$ 1,541,800	\$ 1,623,493	\$ 11,716,834	\$ 13,340,327

December 2020 Activity

NW Natural
Quarterly Results of Operations Report to the WUTC
4th Quarter 2020

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		31,049,272			2,669,356			28,379,916
		1,677,090,474			205,240,109			1,471,850,365
		1.85%			1.30%			1.93%

NW Natural
Washington Quarterly Results of Operations Report

		December 2020								
		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary										
Sales of Gas										
480.1	Residential	67,926,428		67,926,428	8,020,234		8,020,234	59,906,193		59,906,193
481.1	Commercial	27,731,419		27,731,419	2,875,810		2,875,810	24,855,608		24,855,608
481.2	Industrial Firm	2,157,235		2,157,235	239,177		239,177	1,918,058		1,918,058
481.3	Interruptible	2,077,016		2,077,016	62,517		62,517	2,014,499		2,014,499
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		4,076,152	4,076,152		(165,349)	(165,349)		4,241,501	4,241,501
	Total Sales of Gas	99,892,098	4,076,152	103,968,250	11,197,739	(165,349)	11,032,390	88,694,359	4,241,501	92,935,860
Transportation Revenue										
489.4	North Mist	1,622,126		1,622,126	0		0	1,622,126		1,622,126
489.12	Industrial Firm	1,071,650		1,071,650	140,125		140,125	931,525		931,525
489.13	Interruptible	690,428		690,428	63,217		63,217	627,211		627,211
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
	Total Transportation Revenue	3,384,204	0	3,384,204	203,343	0	203,343	3,180,862	0	3,180,862
495.6	Rate Adjustments - Amortizations	1,181,509		1,181,509	(768,783)		(768,783)	1,950,291		1,950,291
Miscellaneous Revenues										
487	Late Payment Charge	170,830		170,830	7,390		7,390	163,440		163,440
488.0	Seasonal Reconnect Fee	100		100	0		0	100		100
488.0	Delinquent Reconnect Fee	0		0	0		0	0		0
488.1	Returned Check Charge	31,050		31,050	3,435		3,435	27,615		27,615
488.3	Recon Charge CR During Office Hours	420		420	50		50	370		370
488.4	Field Collection Charge	0		0	0		0	0		0
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	890		890	50		50	840		840
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	5		5	0		0	5		5
493.2	Rent - Utility Property		5,971	5,971		0	0		5,971	5,971
495.1	Meter Rentals	15,204		15,204	1,463		1,463	13,741		13,741
495.2	Other Gas Revenue - Miscellaneous	31,575		31,575	3,842		3,842	27,733		27,733
	Total Miscellaneous Revenues	250,074	5,971	256,045	16,230	0	16,230	233,844	5,971	239,815
	Total Operating Revenue	104,707,884	4,082,123	108,790,008	10,648,528	(165,349)	10,483,179	94,059,356	4,247,472	98,306,828
Cost of Gas										
804.7	WACOG Incurred	28,561,459		28,561,459	3,036,357		3,036,357	25,525,102		25,525,102
805.7	WACOG Deferred	(641,725)		(641,725)	(33,662)		(33,662)	(608,063)		(608,063)
804.6	Demand Incurred	6,552,976		6,552,976	716,240		716,240	5,836,735		5,836,735
805.8	Demand Deferred	3,826,953		3,826,953	429,155		429,155	3,397,798		3,397,798
805.4	Amortization of Gas Costs	(199,832)		(199,832)	(106,123)		(106,123)	(93,710)		(93,710)
	Total Cost of Gas	38,099,830	0	38,099,830	4,041,968	0	4,041,968	34,057,862	0	34,057,862
407.03	Environmental Expense			1,423,659			0			1,423,659
Detail	Operations & Maintenance	2,225,906	14,394,799	16,620,705	104,247	1,586,424	1,690,671	2,121,658	12,808,375	14,930,033
Other Taxes										
408.11	Property	2,099,238		2,099,238	(29,343)		(29,343)	2,128,582		2,128,582
408.12	Franchise	2,628,394		2,628,394	433,933		433,933	2,194,460		2,194,460
408.13	Payroll		235,463	235,463		23,912	23,912		211,551	211,551
408.14	Other	(275,487)		(275,487)	13,148		13,148	(288,636)		(288,636)
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	4,452,145	235,463	4,687,607	417,738	23,912	441,650	4,034,406	211,551	4,245,957
403.1	Depreciation		8,878,942	8,878,942		1,039,724	1,039,724		7,839,218	7,839,218
Income Taxes										
409.11	Federal Income Taxes			387,082			609,145			(222,063)
410.11	Federal Income Taxes - Deferred			6,893,006			0			6,893,006
411.42	Federal Income Tax Credit			(2,498,755)			(9,334)			(2,489,421)
409.12	Oregon Income Taxes			143,234			0			143,234
410.12	Oregon Income Taxes - Deferred			3,151,082			0			3,151,082
411.12	Oregon Income Tax Credit			(45,657)			0			(45,657)
	Total Income Taxes			8,029,992			599,811			7,430,181
	Total Operating Revenue Deductions	44,777,880	23,509,204	77,740,736	4,563,953	2,650,060	7,813,824	40,213,927	20,859,144	69,926,912
	Net Operating Income			31,049,272			2,669,356			28,379,916

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

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon	
		Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101	Gross Plant		3,527,821,655			404,002,258			3,123,819,397
108.1X	Accumulated Depreciation		(1,482,984,925)			(159,457,907)			(1,323,527,018)
ADJ	Working Capital Allowance		35,964,613			3,977,864			31,986,749
117.X	Storage Gas - Cushion		25,390,150			2,706,590			22,683,560
186.XX	Leasehold Improvements		26,300,264			3,355,811			22,944,454
252.XX	Customer Contributions		(6,253,436)			(1,108,179)			(5,145,257)
283.XX	Deferred Taxes - Federal		(377,117,890)			(48,236,327)			(328,881,563)
283.XX	Deferred Taxes - State		(72,029,957)			0			(72,029,957)
Total Rate Base			1,677,090,474			205,240,109			1,471,850,365
Rate Of Return on Rate Base			1.85%			1.30%			1.93%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		101,509,700			9,833,611			91,676,088
		1,561,344,815			194,955,219			1,366,389,596
		6.50%			5.04%			6.71%

			December 2020								
			System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural											
Washington Results of Operations											
12 Month Ended Reports											
<u>Acct</u>	<u>Description</u>	<u>Alloc. Ref.</u>									
Sales of Gas											
480.1	Residential		442,933,967	0	442,933,967	51,280,792	0	51,280,792	391,653,175	0	391,653,175
481.1	Commercial		189,814,477	0	189,814,477	18,981,614	0	18,981,614	170,832,863	0	170,832,863
481.2	Industrial Firm		20,151,209	0	20,151,209	1,909,623	0	1,909,623	18,241,586	0	18,241,586
481.3	Interruptible		17,879,581	0	17,879,581	563,199	0	563,199	17,316,382	0	17,316,382
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	A	0	4,635,406	4,635,406	0	224,744	224,744	0	4,410,662	4,410,662
	Total Sales of Gas		670,779,235	4,635,406	675,414,641	72,735,229	224,744	72,959,972	598,044,006	4,410,662	602,454,669
Transportation Revenue											
489.4	North Mist		19,465,512	0	19,465,512	0	0	0	19,465,512	0	19,465,512
489.12	Industrial Firm		11,811,969	0	11,811,969	1,525,914	0	1,525,914	10,286,055	0	10,286,055
489.13	Interruptible		7,893,089	0	7,893,089	745,159	0	745,159	7,147,930	0	7,147,930
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		216,908	0	216,908	0	0	0	216,908	0	216,908
	Total Transportation Revenue		39,387,478	0	39,387,478	2,271,072	0	2,271,072	37,116,405	0	37,116,405
495.6	Rate Adjustments - Amortizations		11,841,869	0	11,841,869	(2,675,623)	0	(2,675,623)	14,517,492	0	14,517,492
Miscellaneous Revenues											
487	Late Payment Charge		2,106,614	0	2,106,614	91,185	0	91,185	2,015,429	0	2,015,429
488.0	Seasonal Reconnect Fee		6,600	0	6,600	0	0	0	6,600	0	6,600
488.0	Delinquent Reconnect Fee		101,648	0	101,648	550	0	550	101,098	0	101,098
488.1	Returned Check Charge		159,371	0	159,371	17,323	0	17,323	142,048	0	142,048
488.3	Recon Charge CR During Office Hours		69,355	0	69,355	3,975	0	3,975	65,380	0	65,380
488.4	Field Collection Charge		104,585	0	104,585	9,750	0	9,750	94,835	0	94,835
488.5	Recon Charge CR After Office Hours		13,290	0	13,290	13,050	0	13,050	240	0	240
488.6	Recon Charge Seas During Office Hours		6,495	0	6,495	405	0	405	6,090	0	6,090
488.7	Recon Charge Seas After Office Hours		1,150	0	1,150	1,150	0	1,150	0	0	0
488.8	Automated Payment Charge		19,680	0	19,680	2,905	0	2,905	16,775	0	16,775
493.2	Rent - Utility Property	B	0	88,456	88,456	0	0	0	0	88,456	88,456
495.1	Meter Rentals		187,824	0	187,824	17,980	0	17,980	169,844	0	169,844
495.2	Other Gas Revenue - Miscellaneous		358,556	0	358,556	21,471	0	21,471	337,085	0	337,085
	Total Miscellaneous Revenues		3,135,168	88,456	3,223,623	179,744	0	179,744	2,955,424	88,456	3,043,879
	Total Operating Revenue		725,143,750	4,723,862	729,867,611	72,510,423	224,744	72,735,166	652,633,327	4,499,118	657,132,445
Cost of Gas											
804.7	WACOG Incurred		172,399,081	0	172,399,081	16,366,110	0	16,366,110	156,032,971	0	156,032,971
805.7	WACOG Deferred		630,829	0	630,829	195,870	0	195,870	434,959	0	434,959
804.6	Demand Incurred		77,003,666	0	77,003,666	8,461,454	0	8,461,454	68,542,212	0	68,542,212
805.8	Demand Deferred		(2,995,810)	0	(2,995,810)	(387,419)	0	(387,419)	(2,608,392)	0	(2,608,392)
805.4	Amortization of Gas Costs		15,729,531	0	15,729,531	273,022	0	273,022	15,456,509	0	15,456,509
	Total Cost of Gas		262,767,298	0	262,767,298	24,909,037	0	24,909,037	237,858,261	0	237,858,261
407.03	Environmental Expense				9,690,897			0			9,690,897
Detail	Operations & Maintenance	O&M	18,759,390	165,996,037	184,755,427	796,597	18,582,731	19,379,328	17,962,793	147,413,306	165,376,099
Other Taxes											
408.11	Property		24,792,887	0	24,792,887	1,628,078	0	1,628,078	23,164,809	0	23,164,809
408.12	Franchise		17,797,814	0	17,797,814	2,986,473	0	2,986,473	14,811,341	0	14,811,341
408.13	Payroll	C	0	6,253,754	6,253,754	0	635,090	635,090	0	5,618,664	5,618,664
408.14	Other		706,003	0	706,003	93,089	0	93,089	612,915	0	612,915
408.15	Regulatory		2,056,103	0	2,056,103	135,431	0	135,431	1,920,673	0	1,920,673
	Total Other Taxes		45,352,808	6,253,754	51,606,562	4,843,071	635,090	5,478,160	40,509,737	5,618,664	46,128,401
403.1	Depreciation	D	0	100,591,033	100,591,033	0	11,779,210	11,779,210	0	88,811,823	88,811,823
Income Taxes											
409.11	Federal Income Taxes				9,371,314			1,467,830			7,903,484
410.11	Federal Income Taxes - Deferred				21,945,643			0			21,945,643
411.42	Federal Income Tax Credit				(19,735,734)			(112,010)			(19,623,724)
409.12	Oregon Income Taxes				3,238,700			0			3,238,700
410.12	Oregon Income Taxes - Deferred				8,307,290			0			8,307,290
411.12	Oregon Income Tax Credit				(4,180,518)			0			(4,180,518)
	Total Income Taxes				18,946,695			1,355,820			17,590,875
	Total Operating Revenue Deductions		326,879,495	272,840,824	628,357,911	30,548,705	30,997,031	62,901,555	296,330,791	241,843,793	565,456,356
	Net Operating Income				101,509,700			9,833,611			91,676,088

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

		System	Washington	Washington	Washington	Oregon	Oregon	Oregon
System	System	System	Direct	Allocated	Total	Direct	Allocated	Total
		Total						
Rate Base								
101	Gross Plant	3,385,617,871			390,446,482			2,995,171,388
108.1X	Accumulated Depreciation	(1,453,078,751)			(155,562,107)			(1,297,516,644)
Adj	Working Capital Allowance	30,982,325			3,466,595			27,515,730
117.X	Storage Gas - Cushion	25,399,615			2,706,223			22,693,392
186.XX	Leasehold Improvements	28,018,278			3,216,654			24,801,624
252.XX	Customer Contributions	(6,446,676)			(1,082,302)			(5,364,374)
283.XX	Deferred Taxes - Federal	(377,117,890)			(48,236,327)			(328,881,563)
283.XX	Deferred Taxes - State	(72,029,957)			0			(72,029,957)
Total Rate Base		1,561,344,815			194,955,219			1,366,389,596
Rate Of Return on Rate Base		6.50%			5.04%			6.71%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31, 2020

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 46,427	\$ 4,949	\$ 41,478
818 Compressor Station Expense	\$ 3,135	\$ 334	\$ 2,801
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 303,790	\$ 32,049	\$ 271,741
821 Purification Expense	\$ -	\$ -	\$ -
Maintenance			
832 Wells Expense	\$ 27,235	\$ 2,903	\$ 24,331
834 Compressor Expense	\$ 117,489	\$ 12,493	\$ 104,996
Total Underground Storage Expense	<u>\$ 498,075</u>	<u>\$ 52,728</u>	<u>\$ 445,347</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ (327)	\$ (35)	\$ (292)
Total Other Storage Expense	<u>\$ (327)</u>	<u>\$ (35)</u>	<u>\$ (292)</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 135,322	\$ 14,425	\$ 120,897
845 LNG Fuel	\$ -	\$ -	\$ -
Maintenance			
847 Supervision and Engineering	\$ 109,124	\$ 11,633	\$ 97,492
Total Liquified Natural Gas Expense	<u>\$ 109,124</u>	<u>\$ 11,633</u>	<u>\$ 97,492</u>
Total Natural Gas Storage	<u>\$ 244,447</u>	<u>\$ 26,058</u>	<u>\$ 218,389</u>
Transmission Expense			
Operation			
856 Mains Expense	\$ 249,710	\$ 11,706	\$ 238,004
Maintenance			
863 Maintenance of Mains	\$ 428	\$ 48	\$ 379
Total Transmission Expense	<u>\$ 250,138</u>	<u>\$ 11,754</u>	<u>\$ 238,384</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 237,817	\$ 20,452	\$ 217,365
874 Mains and Services Expense	\$ 1,392,963	\$ 164,052	\$ 1,228,911
875 Measuring and Regulator Station Expense - General	\$ 28,733	\$ 2,749	\$ 25,985
877 Measuring and Regulator Station Expense - City Gate	\$ 77,006	\$ 6,820	\$ 70,185
878 Meter and House Regulator Expense	\$ 481,241	\$ 54,582	\$ 426,659
879 Customer Installation Expense	\$ 1,460,147	\$ 166,776	\$ 1,293,371
880 Other Expense	\$ 101,523	\$ 10,419	\$ 91,104
881 Rents	\$ 13,364	\$ 2,096	\$ 11,268
Maintenance			
885 Supervision and Engineering	\$ 544,084	\$ 39,145	\$ 504,939
887 Mains	\$ 328,844	\$ 23,306	\$ 305,538
889 Measuring and Regulator Station Expense - General	\$ 118,291	\$ 10,936	\$ 107,355
891 Measuring and Regulator Station Expense - City Gate	\$ 6,640	\$ 360	\$ 6,280
892 Services	\$ 55,409	\$ 8,566	\$ 46,843
893 Meters and House Regulators	\$ 396,996	\$ 41,155	\$ 355,841
894 Other Equipment	\$ 2,387	\$ 174	\$ 2,213
Total Distribution Expense	<u>\$ 5,245,445</u>	<u>\$ 551,587</u>	<u>\$ 4,693,858</u>

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31, 2020

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 153,038	\$ 17,416	\$ 135,623
902 Meter Reading Expenses	\$ 91,422	\$ 10,404	\$ 81,018
903 Customer Records and Collection Expense	\$ 1,454,201	\$ 164,302	\$ 1,289,899
904 Uncollectible Accounts	\$ (137,545)	\$ (15,033)	\$ (122,512)
Total Customer Accounts Expense	<u>\$ 1,561,116</u>	<u>\$ 177,089</u>	<u>\$ 1,384,028</u>
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 247,855	\$ 27,444	\$ 220,411
909 Customer Information Expense	\$ 111,715	\$ 12,713	\$ 99,002
910 Miscellaneous Customer Service Expense	\$ 13,888	\$ 1,594	\$ 12,294
Total Customer Service and Informational	<u>\$ 373,458</u>	<u>\$ 41,752</u>	<u>\$ 331,706</u>
Sales Expense			
Operation			
911 Supervision	\$ 3,160	\$ 360	\$ 2,800
912 Demonstration and Selling Expense	\$ 133,368	\$ 13,776	\$ 119,592
913 Advertising	\$ 19,066	\$ 2,170	\$ 16,896
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 155,594</u>	<u>\$ 16,305</u>	<u>\$ 139,289</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	\$ 6,540,170	\$ 749,634	\$ 5,790,536
922 Administrative Expenses Transferred - Credit	\$ (1,967,167)	\$ (222,206)	\$ (1,744,961)
924 Property Insurance Premium	\$ 337,917	\$ 38,218	\$ 299,699
925 Injuries and Damages	\$ (108,477)	\$ (12,269)	\$ (96,208)
926 Employee Pensions and Benefits	\$ 2,063,008	\$ 101,480	\$ 1,961,528
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 176,321	\$ 19,993	\$ 156,328
931 Rents	\$ 744,708	\$ 83,913	\$ 660,794
Maintenance			
935 Maintenance of General Plant	\$ 506,279	\$ 54,670	\$ 451,609
Total Administrative and General Expense	<u>\$ 8,292,758</u>	<u>\$ 813,433</u>	<u>\$ 7,479,325</u>
Total Operations and Maintenance Expense	<u><u>\$ 16,620,705</u></u>	<u><u>\$ 1,690,671</u></u>	<u><u>\$ 14,930,033</u></u>

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 46,427.10	\$ 46,427.10	\$ -	\$ 4,949.13	\$ 4,949.13	\$ -	\$ 41,477.97	\$ 41,477.97
816 Wells Expense Total		\$ -	\$ 46,427.10	\$ 46,427.10	\$ -	\$ 4,949.13	\$ 4,949.13	\$ -	\$ 41,477.97	\$ 41,477.97
	Firm Sales Volumes Total	\$ -	\$ 3,134.74	\$ 3,134.74	\$ -	\$ 334.16	\$ 334.16	\$ -	\$ 2,800.58	\$ 2,800.58
818 Compressor Station Expense Total		\$ -	\$ 3,134.74	\$ 3,134.74	\$ -	\$ 334.16	\$ 334.16	\$ -	\$ 2,800.58	\$ 2,800.58
	Firm Sales Volumes Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
819 Compressor Station Fuel Total		\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 185.08	\$ -	\$ 185.08	\$ -	\$ -	\$ -	\$ 185.08	\$ -	\$ 185.08
	Firm Sales Volumes Total	\$ -	\$ 288,293.65	\$ 288,293.65	\$ -	\$ 30,732.10	\$ 30,732.10	\$ -	\$ 257,561.55	\$ 257,561.55
	Sendout Volumes Total	\$ -	\$ 15,311.04	\$ 15,311.04	\$ -	\$ 1,316.75	\$ 1,316.75	\$ -	\$ 13,994.29	\$ 13,994.29
820 Measuring and Regulator Station Expense Total		\$ 185.08	\$ 303,604.69	\$ 303,789.77	\$ -	\$ 32,048.85	\$ 32,048.85	\$ 185.08	\$ 271,555.84	\$ 271,740.92
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
821 Purification Expense Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 27,234.60	\$ 27,234.60	\$ -	\$ 2,903.21	\$ 2,903.21	\$ -	\$ 24,331.39	\$ 24,331.39
832 Wells Expense Total		\$ -	\$ 27,234.60	\$ 27,234.60	\$ -	\$ 2,903.21	\$ 2,903.21	\$ -	\$ 24,331.39	\$ 24,331.39
	Direct-OR Total	\$ 293.41	\$ -	\$ 293.41	\$ -	\$ -	\$ -	\$ 293.41	\$ -	\$ 293.41
	Firm Sales Volumes Total	\$ -	\$ 117,195.84	\$ 117,195.84	\$ -	\$ 12,493.08	\$ 12,493.08	\$ -	\$ 104,702.76	\$ 104,702.76
834 Compressor Expense Total		\$ 293.41	\$ 117,195.84	\$ 117,489.25	\$ -	\$ 12,493.08	\$ 12,493.08	\$ 293.41	\$ 104,702.76	\$ 104,996.17
	Firm Sales Volumes Total	\$ -	\$ (327.16)	\$ (327.16)	\$ -	\$ (34.88)	\$ (34.88)	\$ -	\$ (292.28)	\$ (292.28)
840 Supervision and Engineering Total		\$ -	\$ (327.16)	\$ (327.16)	\$ -	\$ (34.88)	\$ (34.88)	\$ -	\$ (292.28)	\$ (292.28)
	Firm Sales Volumes Total	\$ -	\$ 135,322.45	\$ 135,322.45	\$ -	\$ 14,425.37	\$ 14,425.37	\$ -	\$ 120,897.08	\$ 120,897.08
844 Supervision and Engineering Total		\$ -	\$ 135,322.45	\$ 135,322.45	\$ -	\$ 14,425.37	\$ 14,425.37	\$ -	\$ 120,897.08	\$ 120,897.08
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
845 LNG Fuel Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 109,124.20	\$ 109,124.20	\$ -	\$ 11,632.64	\$ 11,632.64	\$ -	\$ 97,491.56	\$ 97,491.56
847 Supervision and Engineering Total		\$ -	\$ 109,124.20	\$ 109,124.20	\$ -	\$ 11,632.64	\$ 11,632.64	\$ -	\$ 97,491.56	\$ 97,491.56
	3-factor Total	\$ -	\$ 88,647.68	\$ 88,647.68	\$ -	\$ 10,026.05	\$ 10,026.05	\$ -	\$ 78,621.63	\$ 78,621.63
	Direct-OR Total	\$ 23,604.28	\$ -	\$ 23,604.28	\$ -	\$ -	\$ -	\$ 23,604.28	\$ -	\$ 23,604.28
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sales/Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 210.56	\$ 210.56	\$ -	\$ 18.11	\$ 18.11	\$ -	\$ 192.45	\$ 192.45
	Transmission Total	\$ -	\$ 137,247.67	\$ 137,247.67	\$ -	\$ 1,661.62	\$ 1,661.62	\$ -	\$ 135,586.05	\$ 135,586.05
856 Mains Expense Total		\$ 23,604.28	\$ 226,105.91	\$ 249,710.19	\$ -	\$ 11,705.78	\$ 11,705.78	\$ 23,604.28	\$ 214,400.13	\$ 238,004.41
	3-factor Total	\$ -	\$ 427.85	\$ 427.85	\$ -	\$ 48.39	\$ 48.39	\$ -	\$ 379.46	\$ 379.46
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total		\$ -	\$ 427.85	\$ 427.85	\$ -	\$ 48.39	\$ 48.39	\$ -	\$ 379.46	\$ 379.46
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 237,816.96	\$ 237,816.96	\$ -	\$ 20,452.26	\$ 20,452.26	\$ -	\$ 217,364.70	\$ 217,364.70
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
870 Supervision and Engineering Total		\$ -	\$ 237,816.96	\$ 237,816.96	\$ -	\$ 20,452.26	\$ 20,452.26	\$ -	\$ 217,364.70	\$ 217,364.70
	3-factor Total	\$ -	\$ 401,612.97	\$ 401,612.97	\$ -	\$ 45,422.43	\$ 45,422.43	\$ -	\$ 356,190.54	\$ 356,190.54
	Customers-All Total	\$ -	\$ 531,681.66	\$ 531,681.66	\$ -	\$ 60,505.37	\$ 60,505.37	\$ -	\$ 471,176.29	\$ 471,176.29
	Direct-OR Total	\$ 304,309.98	\$ -	\$ 304,309.98	\$ -	\$ -	\$ -	\$ 304,309.98	\$ -	\$ 304,309.98
	Direct-WA Total	\$ 54,304.01	\$ -	\$ 54,304.01	\$ 54,304.01	\$ -	\$ 54,304.01	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ 521.32	\$ 521.32	\$ -	\$ 54.07	\$ 54.07	\$ -	\$ 467.25	\$ 467.25
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 48,936.44	\$ 48,936.44	\$ -	\$ 3,058.53	\$ 3,058.53	\$ -	\$ 45,877.91	\$ 45,877.91
	Sendout Volumes Total	\$ -	\$ 1,117.26	\$ 1,117.26	\$ -	\$ 96.08	\$ 96.08	\$ -	\$ 1,021.18	\$ 1,021.18
	Transmission Total	\$ -	\$ 50,479.47	\$ 50,479.47	\$ -	\$ 611.14	\$ 611.14	\$ -	\$ 49,868.33	\$ 49,868.33
874 Mains and Services Expense Total		\$ 358,613.99	\$ 1,034,349.12	\$ 1,392,963.11	\$ 54,304.01	\$ 109,747.62	\$ 164,051.63	\$ 304,309.98	\$ 924,601.50	\$ 1,228,911.48
	3-factor Total	\$ -	\$ 2,788.68	\$ 2,788.68	\$ -	\$ 315.40	\$ 315.40	\$ -	\$ 2,473.28	\$ 2,473.28
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 20,405.29	\$ 20,405.29	\$ -	\$ 1,754.85	\$ 1,754.85	\$ -	\$ 18,650.44	\$ 18,650.44
	Telemetry Total	\$ -	\$ 5,539.26	\$ 5,539.26	\$ -	\$ 678.28	\$ 678.28	\$ -	\$ 4,860.98	\$ 4,860.98
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 28,733.23	\$ 28,733.23	\$ -	\$ 2,748.53	\$ 2,748.53	\$ -	\$ 25,984.70	\$ 25,984.70
	3-factor Total	\$ -	\$ 4,338.00	\$ 4,338.00	\$ -	\$ 490.63	\$ 490.63	\$ -	\$ 3,847.37	\$ 3,847.37
	Customers-All Total	\$ -	\$ 2,887.50	\$ 2,887.50	\$ -	\$ 328.60	\$ 328.60	\$ -	\$ 2,558.90	\$ 2,558.90
	Sendout Volumes Total	\$ -	\$ 69,780.05	\$ 69,780.05	\$ -	\$ 6,001.08	\$ 6,001.08	\$ -	\$ 63,778.97	\$ 63,778.97
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 77,005.55	\$ 77,005.55	\$ -	\$ 6,820.31	\$ 6,820.31	\$ -	\$ 70,185.24	\$ 70,185.24

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
891 Measuring and Regulator Station Expense - City Gate Total		\$ 3,370.98	\$ 3,268.70	\$ 6,639.68	\$ -	\$ 359.70	\$ 359.70	\$ 3,370.98	\$ 2,909.00	\$ 6,279.98
	3-factor Total	\$ -	\$ 3,719.35	\$ 3,719.35	\$ -	\$ 420.66	\$ 420.66	\$ -	\$ 3,298.69	\$ 3,298.69
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 43,666.68	\$ -	\$ 43,666.68	\$ -	\$ -	\$ -	\$ 43,666.68	\$ -	\$ 43,666.68
	Direct-WA Total	\$ 8,147.23	\$ -	\$ 8,147.23	\$ 8,147.23	\$ -	\$ 8,147.23	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ (375.85)	\$ (375.85)	\$ -	\$ (23.49)	\$ (23.49)	\$ -	\$ (352.36)	\$ (352.36)
	Sendout Volumes Total	\$ -	\$ 251.29	\$ 251.29	\$ -	\$ 21.61	\$ 21.61	\$ -	\$ 229.68	\$ 229.68
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
892 Services Total		\$ 51,813.91	\$ 3,594.79	\$ 55,408.70	\$ 8,147.23	\$ 418.78	\$ 8,566.01	\$ 43,666.68	\$ 3,176.01	\$ 46,842.69
	3-factor Total	\$ -	\$ 1,801.44	\$ 1,801.44	\$ -	\$ 203.74	\$ 203.74	\$ -	\$ 1,597.70	\$ 1,597.70
	Customers-All Total	\$ -	\$ 186,643.93	\$ 186,643.93	\$ -	\$ 21,240.08	\$ 21,240.08	\$ -	\$ 165,403.85	\$ 165,403.85
	Customers-Comm Total	\$ -	\$ 16,814.34	\$ 16,814.34	\$ -	\$ 1,755.42	\$ 1,755.42	\$ -	\$ 15,058.92	\$ 15,058.92
	Customers-Ind Total	\$ -	\$ 1,298.59	\$ 1,298.59	\$ -	\$ 101.55	\$ 101.55	\$ -	\$ 1,197.04	\$ 1,197.04
	Customers-Res Total	\$ -	\$ 77,880.73	\$ 77,880.73	\$ -	\$ 8,940.71	\$ 8,940.71	\$ -	\$ 68,940.02	\$ 68,940.02
	Direct-OR Total	\$ 49.30	\$ -	\$ 49.30	\$ -	\$ -	\$ -	\$ 49.30	\$ -	\$ 49.30
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 102,194.57	\$ 102,194.57	\$ -	\$ 8,788.73	\$ 8,788.73	\$ -	\$ 93,405.84	\$ 93,405.84
	Transmission Total	\$ -	\$ 10,312.96	\$ 10,312.96	\$ -	\$ 124.86	\$ 124.86	\$ -	\$ 10,188.10	\$ 10,188.10
893 Meters and House Regulators Total		\$ 49.30	\$ 396,946.56	\$ 396,995.86	\$ -	\$ 41,155.09	\$ 41,155.09	\$ 49.30	\$ 355,791.47	\$ 355,840.77
	3-factor Total	\$ -	\$ 1,509.41	\$ 1,509.41	\$ -	\$ 170.71	\$ 170.71	\$ -	\$ 1,338.70	\$ 1,338.70
	Direct-OR Total	\$ 583.35	\$ -	\$ 583.35	\$ -	\$ -	\$ -	\$ 583.35	\$ -	\$ 583.35
	Transmission Total	\$ -	\$ 294.61	\$ 294.61	\$ -	\$ 3.57	\$ 3.57	\$ -	\$ 291.04	\$ 291.04
894 Other Equipment Total		\$ 583.35	\$ 1,804.02	\$ 2,387.37	\$ -	\$ 174.28	\$ 174.28	\$ 583.35	\$ 1,629.74	\$ 2,213.09
	Customers-All Total	\$ -	\$ 153,038.38	\$ 153,038.38	\$ -	\$ 17,415.77	\$ 17,415.77	\$ -	\$ 135,622.61	\$ 135,622.61
901 Supervision Total		\$ -	\$ 153,038.38	\$ 153,038.38	\$ -	\$ 17,415.77	\$ 17,415.77	\$ -	\$ 135,622.61	\$ 135,622.61
	Customers-All Total	\$ -	\$ 91,421.87	\$ 91,421.87	\$ -	\$ 10,403.81	\$ 10,403.81	\$ -	\$ 81,018.06	\$ 81,018.06
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902 Meter Reading Expenses Total		\$ -	\$ 91,421.87	\$ 91,421.87	\$ -	\$ 10,403.81	\$ 10,403.81	\$ -	\$ 81,018.06	\$ 81,018.06
	3-factor Total	\$ -	\$ 11,250.21	\$ 11,250.21	\$ -	\$ 1,272.40	\$ 1,272.40	\$ -	\$ 9,977.81	\$ 9,977.81
	Customers-All Total	\$ -	\$ 1,409,856.04	\$ 1,409,856.04	\$ -	\$ 160,441.62	\$ 160,441.62	\$ -	\$ 1,249,414.42	\$ 1,249,414.42
	Customers-Ind Total	\$ -	\$ 33,095.02	\$ 33,095.02	\$ -	\$ 2,588.03	\$ 2,588.03	\$ -	\$ 30,506.99	\$ 30,506.99
903 Customer Records and Collection Expense Total		\$ -	\$ 1,454,201.27	\$ 1,454,201.27	\$ -	\$ 164,302.05	\$ 164,302.05	\$ -	\$ 1,289,899.22	\$ 1,289,899.22
	Customers-All Total	\$ -	\$ (101,511.17)	\$ (101,511.17)	\$ -	\$ (11,551.97)	\$ (11,551.97)	\$ -	\$ (89,959.20)	\$ (89,959.20)
	Customers-Comm Total	\$ -	\$ (156,301.74)	\$ (156,301.74)	\$ -	\$ (16,317.90)	\$ (16,317.90)	\$ -	\$ (139,983.84)	\$ (139,983.84)
	Customers-Ind Total	\$ -	\$ 12,051.36	\$ 12,051.36	\$ -	\$ 942.42	\$ 942.42	\$ -	\$ 11,108.94	\$ 11,108.94
	Customers-Res Total	\$ -	\$ 103,611.39	\$ 103,611.39	\$ -	\$ 11,894.59	\$ 11,894.59	\$ -	\$ 91,716.80	\$ 91,716.80
	Direct-OR Total	\$ 4,605.08	\$ -	\$ 4,605.08	\$ -	\$ -	\$ -	\$ 4,605.08	\$ -	\$ 4,605.08
904 Uncollectible Accounts Total		\$ 4,605.08	\$ (142,150.16)	\$ (137,545.08)	\$ -	\$ (15,032.87)	\$ (15,032.87)	\$ 4,605.08	\$ (127,117.29)	\$ (122,512.21)
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
907 Supervision Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 175,981.29	\$ 175,981.29	\$ -	\$ 20,026.67	\$ 20,026.67	\$ -	\$ 155,954.62	\$ 155,954.62
	Customers-Ind Total	\$ -	\$ 70,200.20	\$ 70,200.20	\$ -	\$ 5,489.66	\$ 5,489.66	\$ -	\$ 64,710.54	\$ 64,710.54
	Customers-Res Total	\$ -	\$ (287.31)	\$ (287.31)	\$ -	\$ (32.98)	\$ (32.98)	\$ -	\$ (254.33)	\$ (254.33)
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-WA Total	\$ 1,961.11	\$ -	\$ 1,961.11	\$ 1,961.11	\$ -	\$ 1,961.11	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total		\$ 1,961.11	\$ 245,894.18	\$ 247,855.29	\$ 1,961.11	\$ 25,483.34	\$ 27,444.45	\$ -	\$ 220,410.84	\$ 220,410.84
	Customers-All Total	\$ -	\$ 111,714.92	\$ 111,714.92	\$ -	\$ 12,713.16	\$ 12,713.16	\$ -	\$ 99,001.76	\$ 99,001.76
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
909 Customer Information Expense Total		\$ -	\$ 111,714.92	\$ 111,714.92	\$ -	\$ 12,713.16	\$ 12,713.16	\$ -	\$ 99,001.76	\$ 99,001.76
	Customers-Res Total	\$ -	\$ 13,887.87	\$ 13,887.87	\$ -	\$ 1,594.33	\$ 1,594.33	\$ -	\$ 12,293.54	\$ 12,293.54
	Firm Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 13,887.87	\$ 13,887.87	\$ -	\$ 1,594.33	\$ 1,594.33	\$ -	\$ 12,293.54	\$ 12,293.54
	Customers-All Total	\$ -	\$ 3,160.09	\$ 3,160.09	\$ -	\$ 359.62	\$ 359.62	\$ -	\$ 2,800.47	\$ 2,800.47
911 Supervision Total		\$ -	\$ 3,160.09	\$ 3,160.09	\$ -	\$ 359.62	\$ 359.62	\$ -	\$ 2,800.47	\$ 2,800.47
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 107,787.66	\$ 107,787.66	\$ -	\$ 12,266.24	\$ 12,266.24	\$ -	\$ 95,521.42	\$ 95,521.42
	Customers-Res Total	\$ -	\$ 13,148.86	\$ 13,148.86	\$ -	\$ 1,509.49	\$ 1,509.49	\$ -	\$ 11,639.37	\$ 11,639.37
	Direct-OR Total	\$ 12,431.32	\$ -	\$ 12,431.32	\$ -	\$ -	\$ -	\$ 12,431.32	\$ -	\$ 12,431.32
912 Demonstration and Selling Expense Total		\$ 12,431.32	\$ 120,936.52	\$ 133,367.84	\$ -	\$ 13,775.72	\$ 13,775.72	\$ 12,431.32	\$ 107,160.80	\$ 119,592.12

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended December 31, 2020

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 19,066.11	\$ 19,066.11	\$ -	\$ 2,169.72	\$ 2,169.72	\$ -	\$ 16,896.39	\$ 16,896.39
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
913 Advertising Total		\$ -	\$ 19,066.11	\$ 19,066.11	\$ -	\$ 2,169.72	\$ 2,169.72	\$ -	\$ 16,896.39	\$ 16,896.39
	3-factor Total	\$ -	\$ 4,727,651.70	\$ 4,727,651.70	\$ -	\$ 534,697.41	\$ 534,697.41	\$ -	\$ 4,192,954.29	\$ 4,192,954.29
	Customers-All Total	\$ -	\$ 188,089.55	\$ 188,089.55	\$ -	\$ 21,404.59	\$ 21,404.59	\$ -	\$ 166,684.96	\$ 166,684.96
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ -	\$ 11,740.90	\$ 11,740.90	\$ -	\$ 1,347.86	\$ 1,347.86	\$ -	\$ 10,393.04	\$ 10,393.04
	Direct-OR Total	\$ 17,213.63	\$ -	\$ 17,213.63	\$ -	\$ -	\$ -	\$ 17,213.63	\$ -	\$ 17,213.63
	Employee Cost Total	\$ -	\$ 1,459,300.75	\$ 1,459,300.75	\$ -	\$ 151,363.14	\$ 151,363.14	\$ -	\$ 1,307,937.61	\$ 1,307,937.61
	Environmental Admin Costs Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 162.14	\$ 162.14	\$ -	\$ 17.28	\$ 17.28	\$ -	\$ 144.86	\$ 144.86
	Regulatory Total	\$ -	\$ 136,010.89	\$ 136,010.89	\$ -	\$ 40,803.27	\$ 40,803.27	\$ -	\$ 95,207.62	\$ 95,207.62
	Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total		\$ 17,213.63	\$ 6,522,955.93	\$ 6,540,169.56	\$ -	\$ 749,633.54	\$ 749,633.54	\$ 17,213.63	\$ 5,773,322.39	\$ 5,790,536.02
	3-factor Total	\$ -	\$ (26,752.95)	\$ (26,752.95)	\$ -	\$ (3,025.76)	\$ (3,025.76)	\$ -	\$ (23,727.19)	\$ (23,727.19)
	Admin Tran Total	\$ -	\$ (1,389,680.94)	\$ (1,389,680.94)	\$ -	\$ (162,056.46)	\$ (162,056.46)	\$ -	\$ (1,227,624.48)	\$ (1,227,624.48)
	Employee Cost Total	\$ -	\$ (550,733.15)	\$ (550,733.15)	\$ -	\$ (57,123.73)	\$ (57,123.73)	\$ -	\$ (493,609.42)	\$ (493,609.42)
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ (1,967,167.04)	\$ (1,967,167.04)	\$ -	\$ (222,205.94)	\$ (222,205.94)	\$ -	\$ (1,744,961.10)	\$ (1,744,961.10)
	3-factor Total	\$ -	\$ 337,917.43	\$ 337,917.43	\$ -	\$ 38,218.46	\$ 38,218.46	\$ -	\$ 299,698.97	\$ 299,698.97
924 Property Insurance Premium Total		\$ -	\$ 337,917.43	\$ 337,917.43	\$ -	\$ 38,218.46	\$ 38,218.46	\$ -	\$ 299,698.97	\$ 299,698.97
	3-factor Total	\$ -	\$ (108,477.21)	\$ (108,477.21)	\$ -	\$ (12,268.77)	\$ (12,268.77)	\$ -	\$ (96,208.44)	\$ (96,208.44)
925 Injuries and Damages Total		\$ -	\$ (108,477.21)	\$ (108,477.21)	\$ -	\$ (12,268.77)	\$ (12,268.77)	\$ -	\$ (96,208.44)	\$ (96,208.44)
	3-factor Total	\$ -	\$ 175,927.38	\$ 175,927.38	\$ -	\$ 19,897.39	\$ 19,897.39	\$ -	\$ 156,029.99	\$ 156,029.99
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ 1,099,875.00	\$ -	\$ 1,099,875.00	\$ -	\$ -	\$ -	\$ 1,099,875.00	\$ -	\$ 1,099,875.00
	Employee Cost Total	\$ -	\$ 786,451.57	\$ 786,451.57	\$ -	\$ 81,573.16	\$ 81,573.16	\$ -	\$ 704,878.41	\$ 704,878.41
	Transmission Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 9.13	\$ 9.13	\$ -	\$ 744.87	\$ 744.87
926 Employee Pensions and Benefits Total		\$ 1,099,875.00	\$ 963,132.95	\$ 2,063,007.95	\$ -	\$ 101,479.68	\$ 101,479.68	\$ 1,099,875.00	\$ 861,653.27	\$ 1,961,528.27
	3-factor Total	\$ -	\$ 103,608.28	\$ 103,608.28	\$ -	\$ 11,718.10	\$ 11,718.10	\$ -	\$ 91,890.18	\$ 91,890.18
	Admin Tran Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 72,712.71	\$ 72,712.71	\$ -	\$ 8,274.71	\$ 8,274.71	\$ -	\$ 64,438.00	\$ 64,438.00
930 Miscellaneous General Expense Total		\$ -	\$ 176,320.99	\$ 176,320.99	\$ -	\$ 19,992.80	\$ 19,992.80	\$ -	\$ 156,328.19	\$ 156,328.19
	3-factor Total	\$ -	\$ 739,167.12	\$ 739,167.12	\$ -	\$ 83,599.80	\$ 83,599.80	\$ -	\$ 655,567.32	\$ 655,567.32
	Customers-All Total	\$ -	\$ 2,755.20	\$ 2,755.20	\$ -	\$ 313.54	\$ 313.54	\$ -	\$ 2,441.66	\$ 2,441.66
	Direct-OR Total	\$ 2,785.45	\$ -	\$ 2,785.45	\$ -	\$ -	\$ -	\$ 2,785.45	\$ -	\$ 2,785.45
931 Rents Total		\$ 2,785.45	\$ 741,922.32	\$ 744,707.77	\$ -	\$ 83,913.34	\$ 83,913.34	\$ 2,785.45	\$ 658,008.98	\$ 660,794.43
	3-factor Total	\$ -	\$ 392,868.29	\$ 392,868.29	\$ -	\$ 44,433.40	\$ 44,433.40	\$ -	\$ 348,434.89	\$ 348,434.89
	Customers-All Total	\$ -	\$ 25,937.33	\$ 25,937.33	\$ -	\$ 2,951.67	\$ 2,951.67	\$ -	\$ 22,985.66	\$ 22,985.66
	Customers-The Dalles Total	\$ -	\$ 1,404.26	\$ 1,404.26	\$ -	\$ 354.58	\$ 354.58	\$ -	\$ 1,049.68	\$ 1,049.68
	Direct-OR Total	\$ 56,033.39	\$ -	\$ 56,033.39	\$ -	\$ -	\$ -	\$ 56,033.39	\$ -	\$ 56,033.39
	Direct-WA Total	\$ 4,282.74	\$ -	\$ 4,282.74	\$ 4,282.74	\$ -	\$ 4,282.74	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 21,320.69	\$ 21,320.69	\$ -	\$ 2,272.79	\$ 2,272.79	\$ -	\$ 19,047.90	\$ 19,047.90
	Sendout Volumes Total	\$ -	\$ 4,345.80	\$ 4,345.80	\$ -	\$ 373.74	\$ 373.74	\$ -	\$ 3,972.06	\$ 3,972.06
	Transmission Total	\$ -	\$ 86.50	\$ 86.50	\$ -	\$ 1.05	\$ 1.05	\$ -	\$ 85.45	\$ 85.45
935 Maintenance of General Plant Total		\$ 60,316.13	\$ 445,962.87	\$ 506,279.00	\$ 4,282.74	\$ 50,387.22	\$ 54,669.96	\$ 56,033.39	\$ 395,575.65	\$ 451,609.04
Grand Total		\$ 2,225,905.62	\$ 14,394,799.12	\$ 16,620,704.74	\$ 104,247.38	\$ 1,586,424.10	\$ 1,690,671.48	\$ 2,121,658.24	\$ 12,808,375.02	\$ 14,930,033.26

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.380%	88.620%
Customers-Residential	11.480%	88.520%
Customers-Commercial	10.440%	89.560%
Customers-Industrial	7.820%	92.180%
Customers-The Dalles	25.250%	74.750%
3-factor	11.310%	88.690%
firm volumes	10.660%	89.340%
sales volumes	10.200%	89.800%
sendout volumes	8.600%	91.400%
sales/sendout volumes	9.400%	90.600%
Customers Portland/Vancouver	15.600%	84.400%
Customers Portland/Vancouver 80%	12.480%	87.520%
Customers Portland/Vancouver Commercial	15.490%	84.510%
Payroll	10.155%	89.845%
Admin Transfer	11.661%	88.339%
Employee Cost	10.372%	89.628%
Regulatory	30.000%	70.000%
Telemetry	12.245%	87.755%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.960%	88.040%
Depreciation	11.710%	88.290%
Rate Base	13.860%	86.140%

NW Natural
State Allocation Factors
Updated for year ended 2019 data

	System	Washington	Oregon
Customers			
Total Customers			
December 2019	762,884	87,504	675,380
December 2018	750,421	84,650	665,771
Average	756,653	86,077	670,576
% of System		11.38%	88.62%
Residential Customers			
December 2019	692,012	80,116	611,896
December 2018	680,134	77,357	602,777
Average	686,073	78,737	607,337
% of System		11.48%	88.52%
Commercial Customers			
December 2019	69,858	7,308	62,550
December 2018	69,259	7,213	62,046
Average	69,559	7,261	62,298
% of System		10.44%	89.56%
Industrial Customers			
December 2019	1,014	80	934
December 2018	1,031	80	951
Average	1,023	80	943
% of System		7.82%	92.18%
The Dalles			
December 2019	8,460	2,133	6,327
December 2018	8,318	2,103	6,215
Average	8,389	2,118	6,271
% of System		25.25%	74.75%
Portland / Vancouver			
December 2019	542,524	85,371	457,153
December 2018	533,590	82,547	451,043
Average	538,057	83,959	454,098
% of System		15.60%	84.40%
Portland / Vancouver Commercial			
December 2019	45,728	7,088	38,640
December 2018	45,199	6,997	38,202
Average	45,464	7,043	38,421
% of System		15.49%	84.51%
Volumes - 12 Months Ended 12/31/19			
Firm Delivered	772,781,756	82,415,513	690,366,243
% of System		10.66%	89.34%
Sales Volumes	820,247,693	83,688,576	736,559,117
% of System		10.20%	89.80%
Sendout Volumes	1,215,153,606	104,508,093	1,110,645,513
% of System		8.60%	91.40%
3-factor formula (simple average)			
Gross Plant Directly Assigned		11.96%	88.04%
Number of Employees Directly Assigned		10.59%	89.41%
Number of Customers		11.38%	88.62%
Average		11.31%	88.69%
Derivation of factor for 3-factor - Gross Plant Directly Assigned			
December 31, 2019	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	192,013,583	1,115,001	190,898,582
Distribution	2,373,283,800	305,117,836	2,068,165,964
December 31, 2018	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	182,352,775	1,115,001	181,237,774
Distribution	2,264,986,007	292,211,686	1,972,774,321
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	187,183,179	1,115,001	186,068,178
Distribution	2,319,134,903	298,664,761	2,020,470,142
Gross Plant Directly Assigned	2,507,078,076	299,780,209	2,207,297,867
% of System		11.96%	88.04%

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

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
SYSTEM	System	System	System	System	System	System	System	System	System	System	System	System
Gross Plant												
Intangible	126,361,928	126,902,292	127,269,224	128,070,084	142,483,946	142,561,912	142,850,694	143,502,504	148,078,451	168,854,488	169,803,961	171,374,549
Software	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795
Other	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Production	192,106,204	192,161,416	192,375,287	192,371,066	192,536,004	192,560,956	192,784,607	192,809,906	194,512,129	198,721,713	199,541,885	201,262,954
Transmission	2,382,356,019	2,388,897,736	2,401,160,967	2,406,620,571	2,417,848,886	2,427,637,709	2,433,654,068	2,444,067,223	2,453,023,844	2,481,652,595	2,488,310,118	2,493,115,391
Distribution	246,500,038	248,093,184	257,398,924	262,077,420	267,904,801	272,958,977	273,448,944	274,138,719	277,671,859	281,900,635	279,229,252	284,215,595
General												
Storage and storage transmission	338,721,539	338,714,043	339,293,940	339,301,387	341,466,981	341,483,442	341,577,205	341,578,124	341,578,135	371,967,296	372,735,136	373,302,404
CNG and LNG	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768
Total Gross Plant	3,290,596,490	3,299,319,433	3,322,049,103	3,332,991,289	3,366,791,380	3,381,753,757	3,388,866,280	3,400,647,238	3,419,415,180	3,507,647,488	3,514,171,114	3,527,821,655
Accumulated Depreciation												
Intangible	(72,842,194)	(73,357,372)	(73,875,107)	(74,396,154)	(74,960,175)	(74,891,941)	(75,513,964)	(76,136,297)	(76,778,333)	(77,631,920)	(78,328,800)	(79,146,252)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(44,464,096)	(44,762,261)	(45,060,633)	(45,359,171)	(45,657,832)	(45,956,645)	(46,255,650)	(46,554,850)	(46,855,405)	(47,160,578)	(47,469,716)	(47,780,905)
Distribution	(1,089,103,715)	(1,092,819,126)	(1,096,280,839)	(1,099,277,957)	(1,102,803,754)	(1,105,745,924)	(1,107,580,268)	(1,111,538,084)	(1,114,283,725)	(1,117,898,745)	(1,121,520,000)	(1,124,708,708)
General	(65,263,476)	(66,672,450)	(67,851,871)	(69,056,178)	(70,436,192)	(71,725,022)	(73,208,528)	(74,518,352)	(75,829,697)	(77,295,785)	(78,858,957)	(80,486,495)
Storage and storage transmission	(150,166,871)	(150,726,650)	(151,286,713)	(151,847,181)	(152,409,565)	(152,973,977)	(153,538,672)	(154,102,993)	(154,667,557)	(155,232,111)	(155,796,675)	(156,361,239)
CNG and LNG	(2,258,112)	(2,264,774)	(2,271,436)	(2,278,098)	(2,284,760)	(2,291,422)	(2,298,084)	(2,304,746)	(2,311,408)	(2,318,070)	(2,324,732)	(2,331,394)
Total Accumulated Depreciation	(1,424,789,500)	(1,431,293,668)	(1,437,317,635)	(1,442,905,774)	(1,449,243,315)	(1,454,275,966)	(1,459,086,202)	(1,465,846,358)	(1,471,417,161)	(1,473,247,345)	(1,476,648,658)	(1,482,984,925)
Storage Gas	25,407,855	25,406,245	25,404,862	25,403,273	25,401,523	25,399,551	25,397,650	25,395,725	25,393,802	25,393,061	25,391,986	25,390,150
Customer Contributions	(7,532,633)	(7,655,812)	(5,635,851)	(5,756,413)	(5,848,989)	(6,008,002)	(6,138,375)	(6,309,949)	(6,434,528)	(6,527,187)	(6,701,706)	(6,253,436)
Leasehold Improvements	27,497,733	28,885,297	29,561,221	29,835,735	30,062,468	30,152,104	30,318,544	30,253,649	30,052,942	29,937,924	26,383,233	26,300,264
Total Rate Base Excluding ADIT and WC	1,911,179,944	1,914,661,495	1,934,061,701	1,939,568,109	1,967,163,068	1,977,021,444	1,979,357,898	1,984,140,305	1,997,010,234	2,083,203,940	2,082,595,968	2,090,273,708
Less: ADIT	(446,675,980)	(450,285,076)	(451,471,550)	(452,433,249)	(445,897,836)	(446,173,271)	(446,128,595)	(446,125,860)	(446,257,902)	(445,768,729)	(446,318,333)	(449,147,847)
Total System Rate Base Less Working Capital	1,464,503,964	1,464,376,418	1,482,590,151	1,487,134,860	1,521,265,232	1,530,848,173	1,533,229,303	1,538,014,445	1,550,752,332	1,637,435,211	1,636,277,636	1,641,125,861
Add: Working Capital	20,015,532	21,006,368	28,305,101	35,217,131	35,036,312	35,705,281	36,467,860	36,910,085	36,920,489	36,604,997	35,623,534	35,964,613
Total System Rate Base (Less Gas Reserves)	1,484,519,496	1,485,382,786	1,510,895,252	1,522,351,990	1,556,301,543	1,566,553,454	1,569,697,164	1,574,924,530	1,587,672,821	1,674,040,209	1,671,901,169	1,677,090,474

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

OREGON		2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	
		January	February	March	April	May	June	July	August	September	October	November	December
Gross Plant		OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON
Intangible	Software	111,981,941	112,460,811	112,785,987	113,495,708	126,269,273	126,338,367	126,594,285	127,171,919	131,227,123	149,638,847	150,480,270	151,872,125
	Other	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348	84,348
Production		675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Transmission		190,991,202	191,046,214	191,260,085	191,255,864	191,420,370	191,445,322	191,668,973	191,694,272	193,396,495	197,606,079	198,426,251	200,147,320
Distribution		2,076,214,154	2,081,909,957	2,092,881,809	2,097,914,205	2,108,484,482	2,117,254,449	2,122,343,243	2,131,587,708	2,139,814,888	2,167,001,556	2,172,666,763	2,176,852,562
General		220,367,565	221,780,725	230,043,412	234,194,114	239,362,403	243,802,789	244,237,217	244,851,319	247,984,661	251,736,699	249,367,375	253,799,644
Storage and storage transmission		306,131,623	306,124,926	306,643,006	306,649,659	308,584,401	308,599,107	308,682,875	308,683,696	308,683,706	335,833,382	336,519,371	337,026,168
CNG and LNG		3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033	3,362,033
Total Gross Plant		2,909,808,064	2,917,444,212	2,937,735,877	2,947,631,128	2,978,242,507	2,991,561,612	2,997,648,172	3,008,110,493	3,025,228,452	3,105,938,142	3,111,581,608	3,123,819,397
Accumulated Depreciation													
Intangible		(64,552,752)	(65,009,303)	(65,468,120)	(65,929,871)	(66,429,707)	(66,369,238)	(66,920,475)	(67,471,986)	(68,040,958)	(68,797,407)	(69,414,982)	(70,139,408)
Production		(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission		(44,270,790)	(44,567,208)	(44,863,833)	(45,160,623)	(45,457,537)	(45,754,602)	(46,051,859)	(46,349,312)	(46,648,119)	(46,951,544)	(47,258,934)	(47,568,375)
Distribution		(967,895,077)	(971,054,545)	(974,029,611)	(976,564,751)	(979,605,111)	(982,048,489)	(983,459,484)	(986,842,590)	(989,201,930)	(992,308,253)	(995,430,200)	(998,127,721)
General		(58,276,896)	(59,530,806)	(60,581,136)	(61,653,547)	(62,881,792)	(64,023,866)	(65,343,902)	(66,509,901)	(67,677,253)	(68,981,847)	(70,357,087)	(71,722,877)
Storage and storage transmission		(135,120,148)	(135,624,568)	(136,129,241)	(136,634,276)	(137,141,023)	(137,649,582)	(138,158,393)	(138,666,871)	(139,175,566)	(139,684,315)	(140,193,127)	(140,701,938)
CNG and LNG		(2,002,719)	(2,008,628)	(2,014,537)	(2,020,445)	(2,026,354)	(2,032,262)	(2,038,171)	(2,044,079)	(2,049,988)	(2,055,896)	(2,061,805)	(2,067,713)
Total Accumulated Depreciation		(1,272,809,419)	(1,278,486,094)	(1,283,777,514)	(1,288,654,549)	(1,294,232,560)	(1,298,569,074)	(1,302,663,319)	(1,308,575,775)	(1,313,484,850)	(1,318,395,925)	(1,323,307,000)	(1,328,218,075)
Storage Gas		22,699,378	22,697,940	22,696,704	22,695,284	22,693,720	22,691,959	22,690,261	22,688,541	22,686,823	22,686,160	22,685,200	22,683,560
Customer Contributions		(6,538,018)	(6,645,731)	(4,613,528)	(4,729,878)	(4,803,239)	(4,920,147)	(5,030,004)	(5,177,085)	(5,277,480)	(5,357,678)	(5,514,272)	(5,145,257)
Leasehold Improvements		24,387,739	25,618,370	26,217,847	26,461,313	26,662,403	26,741,901	26,889,517	26,831,961	26,653,954	26,551,945	23,016,381	22,944,454
Total Rate Base Excluding ADIT and WC		1,677,547,743	1,680,628,697	1,698,259,387	1,703,403,299	1,728,562,831	1,737,506,251	1,739,534,627	1,743,878,135	1,755,806,899	1,834,798,270	1,833,776,448	1,840,775,136
Less: ADIT		(399,301,781)	(402,713,687)	(403,947,079)	(404,848,643)	(398,296,129)	(398,561,281)	(398,546,571)	(398,563,681)	(398,698,976)	(398,187,500)	(398,604,262)	(400,911,520)
Total Rate Base Less Working Capital		1,278,245,962	1,277,915,010	1,294,312,308	1,298,554,656	1,330,266,702	1,338,944,969	1,340,988,056	1,345,314,454	1,357,107,923	1,436,610,770	1,435,172,186	1,439,863,616
Add: Working Capital		17,457,421	18,321,621	24,687,530	31,428,017	31,266,653	31,863,646	32,564,632	32,959,525	32,968,815	32,556,304	31,683,395	31,986,749
Total Oregon Rate Base (Less Gas Reserves)		1,295,703,383	1,296,236,631	1,318,999,838	1,329,982,672	1,361,533,355	1,370,808,615	1,373,552,688	1,378,273,979	1,390,076,738	1,469,167,074	1,466,855,581	1,471,850,365

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

WASHINGTON		2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
WASHINGTON		WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Gross Plant													
Intangible	Software	14,379,987	14,441,481	14,483,238	14,574,376	16,214,673	16,223,546	16,256,409	16,330,585	16,851,328	19,215,641	19,323,691	19,502,424
	Other	447	447	447	447	447	447	447	447	447	447	447	447
Production		0	0	0	0	0	0	0	0	0	0	0	0
Transmission		1,115,001	1,115,202	1,115,202	1,115,202	1,115,634	1,115,634	1,115,634	1,115,634	1,115,634	1,115,634	1,115,634	1,115,634
Distribution		306,141,865	306,987,779	308,279,157	308,706,366	309,364,405	310,383,260	311,310,825	312,479,515	313,208,956	314,651,039	315,643,355	316,262,829
General		26,132,473	26,312,459	27,355,512	27,883,306	28,542,398	29,156,188	29,211,726	29,287,400	29,687,198	30,163,936	29,861,877	30,415,951
Storage and storage transmission		32,589,916	32,589,117	32,650,934	32,651,728	32,882,580	32,884,335	32,894,330	32,894,428	32,894,429	36,133,914	36,215,766	36,276,236
CNG and LNG		428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736	428,736
Total Gross Plant		380,788,426	381,875,221	384,313,226	385,360,160	388,548,873	390,192,145	391,218,107	392,536,745	394,186,728	401,709,346	402,589,505	404,002,258
Accumulated Depreciation													
Intangible		(8,289,442)	(8,348,069)	(8,406,987)	(8,466,282)	(8,530,468)	(8,522,703)	(8,593,489)	(8,664,311)	(8,737,374)	(8,834,512)	(8,913,817)	(9,006,843)
Production		0	0	0	0	0	0	0	0	0	0	0	0
Transmission		(193,306)	(195,053)	(196,800)	(198,547)	(200,295)	(202,043)	(203,790)	(205,538)	(207,286)	(209,034)	(210,782)	(212,530)
Distribution		(121,208,638)	(121,764,581)	(122,251,228)	(122,713,206)	(123,198,644)	(123,697,435)	(124,120,785)	(124,695,494)	(125,081,795)	(125,590,492)	(126,089,800)	(126,580,988)
General		(6,986,580)	(7,141,643)	(7,270,735)	(7,402,632)	(7,554,400)	(7,701,156)	(7,864,626)	(8,008,450)	(8,152,445)	(8,313,938)	(8,481,870)	(8,656,618)
Storage and storage transmission		(15,046,723)	(15,102,082)	(15,157,472)	(15,212,905)	(15,268,542)	(15,324,395)	(15,380,278)	(15,436,122)	(15,491,992)	(15,016,896)	(15,076,991)	(15,137,248)
CNG and LNG		(255,392)	(256,146)	(256,899)	(257,653)	(258,406)	(259,160)	(259,913)	(260,667)	(261,420)	(262,174)	(262,927)	(263,681)
Total Accumulated Depreciation		(151,980,081)	(152,807,574)	(153,540,121)	(154,251,225)	(155,010,754)	(155,706,892)	(156,422,882)	(157,270,582)	(157,932,311)	(158,227,046)	(158,656,188)	(159,457,907)
Storage Gas		2,708,477	2,708,306	2,708,158	2,707,989	2,707,802	2,707,592	2,707,390	2,707,184	2,706,979	2,706,900	2,706,786	2,706,590
Customer Contributions		(994,615)	(1,010,081)	(1,022,323)	(1,026,535)	(1,045,749)	(1,087,855)	(1,108,371)	(1,132,864)	(1,157,048)	(1,169,509)	(1,187,434)	(1,108,179)
Leasehold Improvements		3,109,994	3,266,927	3,343,374	3,374,422	3,400,065	3,410,203	3,429,027	3,421,688	3,398,988	3,385,979	3,366,852	3,355,811
Total Rate Base Excluding ADIT and WC		233,632,201	234,032,798	235,802,314	236,164,811	238,600,237	239,515,194	239,823,271	240,262,170	241,203,335	248,405,670	248,819,520	249,498,572
Less: ADIT		(47,374,199)	(47,571,389)	(47,524,471)	(47,584,607)	(47,601,707)	(47,611,990)	(47,582,023)	(47,562,180)	(47,558,926)	(47,581,228)	(47,714,071)	(48,236,327)
Total Rate Base Less Working Capital		186,258,001	186,461,408	188,277,843	188,580,204	190,998,530	191,903,203	192,241,248	192,699,991	193,644,409	200,824,441	201,105,450	201,262,245
Add: Working Capital		2,558,111	2,684,747	3,617,571	3,789,114	3,769,659	3,841,635	3,903,228	3,950,560	3,951,674	4,048,694	3,940,139	3,977,864
Total Washington Rate Base		188,816,113	189,146,155	191,895,414	192,369,318	194,768,189	195,744,839	196,144,475	196,650,551	197,596,082	204,873,135	205,045,589	205,240,109

Customer Counts, Volumes and Usage per Customer

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

	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
Volumes												
Residential	8,544,615	8,445,411	9,017,217	4,286,896	2,835,385	1,808,156	1,510,870	1,212,497	1,289,696	2,809,838	5,296,958	7,879,873
Commercial	3,496,106	3,448,355	3,872,299	1,947,327	1,434,132	1,012,501	909,087	739,777	791,286	1,298,085	2,191,838	3,159,843
Industrial Firm	373,094	375,199	408,746	266,973	209,141	180,354	181,282	186,541	136,100	213,527	294,056	352,452
Interruptible	145,963	124,091	107,780	100,080	93,647	83,375	84,358	86,359	83,675	112,174	116,760	134,801
Transport Firm	1,037,515	1,104,372	969,113	1,090,727	1,057,143	943,809	948,898	907,772	864,724	1,093,463	1,124,204	1,250,664
Transport Interruptible	1,023,849	774,666	898,063	525,825	506,062	469,916	535,942	493,473	804,471	1,143,655	663,976	634,915
Total	14,621,142	14,272,094	15,273,218	8,217,828	6,135,510	4,498,111	4,170,437	3,626,419	3,969,952	6,670,742	9,687,792	13,412,548
Customers												
Residential	77,678	77,871	78,069	78,266	78,400	78,579	78,744	78,967	79,195	79,453	79,827	80,116
Commercial	7,197	7,220	7,279	7,278	7,286	7,246	7,208	7,206	7,177	7,238	7,285	7,296
Industrial Firm	55	55	55	55	55	55	55	55	53	53	53	53
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	21	22	22	22	22	22	22	22	22	22
Transport Interruptible	11	15	13	12	12	12	12	12	12	12	12	12
Total	84,976	85,196	85,442	85,638	85,780	85,919	86,046	86,267	86,464	86,783	87,204	87,504
Use per Customer												
Residential	110	108	116	55	36	23	19	15	16	35	66	98
Commercial	486	478	532	268	197	140	126	103	110	179	301	433
Industrial Firm	6,784	6,822	7,432	4,854	3,803	3,279	3,296	3,392	2,568	4,029	5,548	6,650
Interruptible	29,193	24,818	21,556	20,016	18,729	16,675	16,872	17,272	16,735	22,435	23,352	26,960
Transport Firm	34,584	36,812	46,148	49,579	48,052	42,900	43,132	41,262	39,306	49,703	51,100	56,848
Transport Interruptible	93,077	51,644	69,082	43,819	42,172	39,160	44,662	41,123	67,039	95,305	55,331	52,910

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

12 Months Ended	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
Volumes												
Residential	49,016,201	50,886,019	52,643,455	51,711,657	51,894,220	51,966,067	52,083,429	52,142,675	52,145,455	52,949,294	54,466,311	54,937,412
Commercial	21,457,531	22,229,618	23,092,391	22,811,500	22,915,497	22,984,961	23,048,730	23,106,107	23,125,440	23,433,187	24,060,137	24,300,636
Industrial Firm	3,028,979	3,077,028	3,148,088	3,119,206	3,103,211	3,095,441	3,126,164	3,146,751	3,111,491	3,128,729	3,167,764	3,177,465
Interruptible	1,318,656	1,312,638	1,300,253	1,292,470	1,289,661	1,278,795	1,282,182	1,281,821	1,272,625	1,279,769	1,276,259	1,273,063
Transport Firm	9,865,505	10,027,394	10,082,518	10,332,319	10,683,065	10,951,096	11,277,242	11,515,042	11,742,118	12,007,851	12,163,565	12,392,404
Transport Interruptible	10,902,961	10,929,153	10,929,644	10,594,719	10,251,818	9,908,799	9,604,759	9,121,288	8,960,617	8,962,778	8,702,491	8,474,813
Total	95,589,833	98,461,850	101,196,349	99,861,871	100,137,472	100,185,159	100,422,506	100,313,684	100,357,746	101,761,608	103,836,527	104,555,793
Average Customers												
Residential	76,348	76,564	76,778	76,994	77,207	77,420	77,635	77,857	78,080	78,303	78,534	78,764
Commercial	7,001	7,021	7,046	7,070	7,099	7,126	7,153	7,179	7,199	7,216	7,234	7,243
Industrial Firm	55	55	55	55	55	55	55	55	55	55	55	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	30	30	29	29	28	27	27	26	25	25	24	23
Transport Interruptible	11	11	12	12	12	12	12	12	12	12	12	12
Total	83,450	83,686	83,924	84,164	84,405	84,645	84,886	85,134	85,376	85,616	85,864	86,102
12 Month Use per Average Customer												
Residential	642	665	686	672	672	671	671	670	668	676	694	697
Commercial	3,065	3,166	3,278	3,227	3,228	3,225	3,222	3,218	3,212	3,247	3,326	3,355
Industrial Firm	55,493	56,287	57,499	56,885	56,508	56,366	56,839	57,214	56,745	57,233	58,124	58,481
Interruptible	263,731	262,528	260,051	258,494	257,932	255,759	256,436	256,364	254,525	255,954	255,252	254,613
Transport Firm	328,850	334,246	344,701	361,481	382,677	401,875	424,222	444,310	465,034	488,455	508,581	533,007
Transport Interruptible	991,178	964,337	950,404	914,652	878,727	843,302	811,670	765,423	746,718	741,747	715,273	691,821

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

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

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

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