

January 2021 Activity

NW Natural
Quarterly Results of Operations Report to the WUTC
1st Quarter 2021

**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
		31,011,982			2,485,971			28,526,011
		1,670,044,410			209,796,014			1,460,248,397
		1.86%			1.18%			1.95%

		January 2021								
		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	74,513,057		74,513,057	8,032,376		8,032,376	66,480,681		66,480,681
481.1	Commercial	29,972,361		29,972,361	2,958,767		2,958,767	27,013,593		27,013,593
481.2	Industrial Firm	2,130,873		2,130,873	245,556		245,556	1,885,316		1,885,316
481.3	Interruptible	2,078,328		2,078,328	63,660		63,660	2,014,669		2,014,669
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue									
	Total Sales of Gas	108,694,619	(6,205,651)	102,488,968	11,300,359	(413,438)	10,886,921	97,394,260	(5,792,213)	91,602,047
Transportation Revenue										
489.4	North Mist	1,571,895		1,571,895	0		0	1,571,895		1,571,895
489.12	Industrial Firm	1,084,409		1,084,409	138,059		138,059	946,350		946,350
489.13	Interruptible	686,403		686,403	68,119		68,119	618,284		618,284
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
	Total Transportation Revenue	3,342,707	0	3,342,707	206,178	0	206,178	3,136,529	0	3,136,529
495.6	Rate Adjustments - Amortizations	482,222		482,222	(790,814)		(790,814)	1,273,035		1,273,035
Miscellaneous Revenues										
487	Late Payment Charge	298,737		298,737	11,714		11,714	287,023		287,023
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	29,865		29,865	3,345		3,345	26,520		26,520
488.3	Recon Charge CR During Office Hours	240		240	0		0	240		240
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	265		265	55		55	210		210
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property	0	6,032	6,032	0		0	0	6,032	6,032
495.1	Meter Rentals	15,097		15,097	1,527		1,527	13,570		13,570
495.2	Other Gas Revenue - Miscellaneous	30,983		30,983	2,201		2,201	28,782		28,782
	Total Miscellaneous Revenues	375,186	6,032	381,219	18,841	0	18,841	356,346	6,032	362,378
	Total Operating Revenue	112,894,733	(6,199,619)	106,695,115	10,734,564	(413,438)	10,321,126	102,160,169	(5,786,180)	96,373,989
Cost of Gas										
804.7	WACOG Incurred	27,846,185		27,846,185	3,005,630		3,005,630	24,840,554		24,840,554
805.7	WACOG Deferred	(373,866)		(373,866)	(70,562)		(70,562)	(303,304)		(303,304)
804.6	Demand Incurred	6,084,326		6,084,326	688,872		688,872	5,395,454		5,395,454
805.8	Demand Deferred	4,099,383		4,099,383	461,123		461,123	3,638,260		3,638,260
805.4	Amortization of Gas Costs	(203,756)		(203,756)	(107,128)		(107,128)	(96,628)		(96,628)
	Total Cost of Gas	37,452,272	0	37,452,272	3,977,936	0	3,977,936	33,474,336	0	33,474,336
407.03	Environmental Expense			1,388,803			30,937			1,357,866
Detail	Operations & Maintenance	O&M	2,077,944	14,413,676	16,491,620	71,324	1,595,068	1,666,392	2,006,620	12,818,608
Other Taxes										
408.11	Property	2,262,437		2,262,437	152,321		152,321	2,110,116		2,110,116
408.12	Franchise	0		0	442,414		442,414	(442,414)		(442,414)
408.13	Payroll	0	527,965	527,965	0	52,700	52,700	475,265		475,265
408.14	Other	79,540		79,540	14,650		14,650	64,890		64,890
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	2,341,977	527,965	2,869,942	609,385	52,700	662,085	1,732,592	475,265	2,207,857
403.1	Depreciation		8,930,745	8,930,745		1,032,394	1,032,394		7,898,351	7,898,351
Income Taxes										
409.11	Federal Income Taxes			2,580,160			601,953			1,978,207
410.11	Federal Income Taxes - Deferred			4,178,760			(132,958)			4,311,718
411.42	Federal Income Tax Credit			(2,338,460)			(3,583)			(2,334,877)
409.12	Oregon Income Taxes			3,125,730			0			3,125,730
410.12	Oregon Income Taxes - Deferred			1,003,561			0			1,003,561
411.12	Oregon Income Tax Credit			0			0			0
	Total Income Taxes			8,549,751			465,412			8,084,339
	Total Operating Revenue Deductions	41,872,193	23,872,386	75,683,133	4,658,645	2,680,162	7,835,155	37,213,548	21,192,223	67,847,977
	Net Operating Income			31,011,982			2,485,971			28,526,011

	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			3,547,708,249			410,444,629			3,137,263,621
108.1X Accumulated Depreciation			(1,490,025,651)			(160,610,233)			(1,329,415,418)
ADJ Working Capital Allowance			27,814,171			2,878,616			24,935,556
117.X Storage Gas - Cushion			25,388,354			2,764,792			22,623,562
186.XX Leasehold Improvements			26,187,706			3,175,976			23,011,729
252.XX Customer Contributions			(6,434,054)			(1,139,403)			(5,294,650)
283.XX Deferred Taxes - Federal			-394873970.8			(47,718,362)			(347,155,609)
283.XX Deferred Taxes - State			-65720394.44			0			(65,720,394)
Total Rate Base			1,670,044,410			209,796,014			1,460,248,397
Rate Of Return on Rate Base			1.86%			1.18%			1.95%

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
		107,753,388			10,054,058			97,699,329
		1,568,883,699			197,243,569			1,371,640,129
		6.87%			5.10%			7.12%

			January 2021							
		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	445,236,456	0	445,236,456	51,625,429	0	51,625,429	393,611,027	0	393,611,027
481.1	Commercial	187,967,145	0	187,967,145	19,008,952	0	19,008,952	168,958,193	0	168,958,193
481.2	Industrial Firm	20,138,946	0	20,138,946	1,934,335	0	1,934,335	18,204,610	0	18,204,610
481.3	Interruptible	18,012,503	0	18,012,503	565,852	0	565,852	17,446,650	0	17,446,650
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	5,541,593	5,541,593	0	808,906	808,906	0	4,732,687	4,732,687
Total Sales of Gas		671,355,049	5,541,593	676,896,642	73,134,568	808,906	73,943,474	598,220,481	4,732,687	602,953,168
Transportation Revenue										
489.4	North Mist	19,415,281	0	19,415,281	0	0	0	19,415,281	0	19,415,281
489.12	Industrial Firm	11,763,756	0	11,763,756	1,518,017	0	1,518,017	10,245,739	0	10,245,739
489.13	Interruptible	7,900,014	0	7,900,014	753,662	0	753,662	7,146,352	0	7,146,352
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	192,941	0	192,941	0	0	0	192,941	0	192,941
Total Transportation Revenue		39,271,992	0	39,271,992	2,271,679	0	2,271,679	37,000,313	0	37,000,313
495.6	Rate Adjustments - Amortizations	16,749,868	0	16,749,868	(2,806,522)	0	(2,806,522)	19,556,390	0	19,556,390
Miscellaneous Revenues										
487	Late Payment Charge	2,125,358	0	2,125,358	89,360	0	89,360	2,035,998	0	2,035,998
488.0	Seasonal Reconnect Fee	5,500	0	5,500	0	0	0	5,500	0	5,500
488.0	Delinquent Reconnect Fee	70,050	0	70,050	250	0	250	69,800	0	69,800
488.1	Returned Check Charge	174,732	0	174,732	19,349	0	19,349	155,383	0	155,383
488.3	Recon Charge CR During Office Hours	51,990	0	51,990	2,900	0	2,900	49,090	0	49,090
488.4	Field Collection Charge	73,040	0	73,040	7,065	0	7,065	65,975	0	65,975
488.5	Recon Charge CR After Office Hours	8,740	0	8,740	8,500	0	8,500	240	0	240
488.6	Recon Charge Seas During Office Hours	6,195	0	6,195	435	0	435	5,760	0	5,760
488.7	Recon Charge Seas After Office Hours	850	0	850	850	0	850	0	0	0
488.8	Automated Payment Charge	16,428	0	16,428	2,460	0	2,460	13,968	0	13,968
493.2	Rent - Utility Property	0	85,090	85,090	0	0	0	0	85,090	85,090
495.1	Meter Rentals	187,031	0	187,031	18,010	0	18,010	169,021	0	169,021
495.2	Other Gas Revenue - Miscellaneous	360,209	0	360,209	22,301	0	22,301	337,908	0	337,908
Total Miscellaneous Revenues		3,080,122	85,090	3,165,212	171,479	0	171,479	2,908,643	85,090	2,993,732
Total Operating Revenue		730,457,030	5,626,683	736,083,713	72,771,204	808,906	73,580,110	657,685,826	4,817,777	662,503,603
Cost of Gas										
804.7	WACOG Incurred	175,595,795	0	175,595,795	16,766,683	0	16,766,683	158,829,112	0	158,829,112
805.7	WACOG Deferred	410,727	0	410,727	464,160	0	464,160	(53,433)	0	(53,433)
804.6	Demand Incurred	76,363,092	0	76,363,092	8,410,587	0	8,410,587	67,952,505	0	67,952,505
805.8	Demand Deferred	(3,367,972)	0	(3,367,972)	(413,148)	0	(413,148)	(2,954,824)	0	(2,954,824)
805.4	Amortization of Gas Costs	12,348,336	0	12,348,336	85,044	0	85,044	12,263,291	0	12,263,291
Total Cost of Gas		261,349,977	0	261,349,977	25,313,326	0	25,313,326	236,036,652	0	236,036,652
407.03	Environmental Expense			9,584,506			30,937			9,553,569
Detail	Operations & Maintenance	18,772,273	166,602,444	185,374,716	814,621	18,637,186	19,451,807	17,957,652	147,965,258	165,922,910
Other Taxes										
408.11	Property	25,102,496	0	25,102,496	1,619,816	0	1,619,816	23,482,680	0	23,482,680
408.12	Franchise	15,222,346	0	15,222,346	3,035,759	0	3,035,759	12,186,587	0	12,186,587
408.13	Payroll	0	6,248,054	6,248,054	0	633,594	633,594	0	5,614,460	5,614,460
408.14	Other	719,039	0	719,039	103,334	0	103,334	615,705	0	615,705
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		43,099,984	6,248,054	49,348,038	4,894,340	633,594	5,527,934	38,205,644	5,614,460	43,820,104
403.1	Depreciation	0	101,583,694	101,583,694	0	11,882,054	11,882,054	0	89,701,639	89,701,639
Income Taxes										
409.11	Federal Income Taxes			8,475,027			1,559,211			6,915,816
410.11	Federal Income Taxes - Deferred			23,468,249			(132,958)			23,601,207
411.42	Federal Income Tax Credit			(20,180,720)			(106,259)			(20,074,461)
409.12	Oregon Income Taxes			5,223,831			0			5,223,831
410.12	Oregon Income Taxes - Deferred			8,283,525			0			8,283,525
411.12	Oregon Income Tax Credit			(4,180,518)			0			(4,180,518)
Total Income Taxes				21,089,394			1,319,994			19,769,400
Total Operating Revenue Deductions		323,222,234	274,434,191	628,330,325	31,022,287	31,152,834	63,526,051	292,199,948	243,281,357	564,804,274
Net Operating Income				107,753,388			10,054,058			97,699,329

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

		System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base										
101	Gross Plant			3,406,718,857			392,679,070			3,014,039,787
108.1X	Accumulated Depreciation			(1,458,472,882)			(156,298,220)			(1,302,174,662)
Adj	Working Capital Allowance			33,139,719			3,682,771			29,456,948
117.X	Storage Gas - Cushion			25,397,994			2,765,842			22,632,153
186.XX	Leasehold Improvements			29,048,842			3,226,049			25,822,792
252.XX	Customer Contributions			(6,354,466)			(1,093,580)			(5,260,886)
283.XX	Deferred Taxes - Federal			(394,873,971)			(47,718,362)			(347,155,609)
283.XX	Deferred Taxes - State			(65,720,394)			0			(65,720,394)
Total Rate Base				1,568,883,699			197,243,569			1,371,640,129
Rate Of Return on Rate Base				6.87%			5.10%			7.12%

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

		<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$ 92,715	\$ 10,097	\$ 82,618
818	Compressor Station Expense	\$ 3,222	\$ 351	\$ 2,871
819	Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820	Measuring and Regulator Station Expense	\$ 181,810	\$ 19,722	\$ 162,088
821	Purification Expense	\$ -	\$ -	\$ -
Maintenance				
832	Wells Expense	\$ 28,885	\$ 3,146	\$ 25,739
834	Compressor Expense	\$ 117,303	\$ 12,690	\$ 104,613
	Total Underground Storage Expense	<u>\$ 423,935</u>	<u>\$ 46,005</u>	<u>\$ 377,930</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$ (196)	\$ (21)	\$ (175)
	Total Other Storage Expense	<u>\$ (196)</u>	<u>\$ (21)</u>	<u>\$ (175)</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$ 129,453	\$ 14,097	\$ 115,356
845	LNG Fuel	\$ -	\$ -	\$ -
Maintenance				
847	Supervision and Engineering	\$ 111,327	\$ 12,123	\$ 99,203
	Total Liquified Natural Gas Expense	<u>\$ 240,780</u>	<u>\$ 26,221</u>	<u>\$ 214,559</u>
	Total Natural Gas Storage	<u>\$ 240,780</u>	<u>\$ 26,221</u>	<u>\$ 214,559</u>
Transmission Expense				
Operation				
856	Mains Expense	\$ 87,015	\$ 4,321	\$ 82,695
Maintenance				
863	Maintenance of Mains	\$ 2,407	\$ 248	\$ 2,159
	Total Transmission Expense	<u>\$ 89,423</u>	<u>\$ 4,569</u>	<u>\$ 84,854</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$ 256,830	\$ 22,036	\$ 234,794
874	Mains and Services Expense	\$ 1,081,873	\$ 118,669	\$ 963,204
875	Measuring and Regulator Station Expense - General	\$ 14,178	\$ 1,846	\$ 12,332
877	Measuring and Regulator Station Expense - City Gate	\$ 75,216	\$ 6,779	\$ 68,438
878	Meter and House Regulator Expense	\$ 632,015	\$ 72,943	\$ 559,072
879	Customer Installation Expense	\$ 1,113,801	\$ 127,704	\$ 986,097
880	Other Expense	\$ 108,725	\$ 9,428	\$ 99,297
881	Rents	\$ 9,002	\$ 1,343	\$ 7,659
Maintenance				
885	Supervision and Engineering	\$ 504,015	\$ 37,986	\$ 466,029
887	Mains	\$ 273,403	\$ 10,422	\$ 262,981
889	Measuring and Regulator Station Expense - General	\$ 178,211	\$ 16,989	\$ 161,222
891	Measuring and Regulator Station Expense - City Gate	\$ 10,210	\$ 885	\$ 9,325
892	Services	\$ 85,637	\$ 8,214	\$ 77,422
893	Meters and House Regulators	\$ 459,921	\$ 48,091	\$ 411,830
894	Other Equipment	\$ 13,885	\$ 188	\$ 13,697
	Total Distribution Expense	<u>\$ 4,816,924</u>	<u>\$ 483,523</u>	<u>\$ 4,333,401</u>

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 171,754	\$ 19,872	\$ 151,882
902 Meter Reading Expenses	\$ 86,925	\$ 10,057	\$ 76,868
903 Customer Records and Collection Expense	\$ 1,427,197	\$ 163,614	\$ 1,263,583
904 Uncollectible Accounts	\$ 103,848	\$ 11,963	\$ 91,885
Total Customer Accounts Expense	<u>\$ 1,789,725</u>	<u>\$ 205,506</u>	<u>\$ 1,584,219</u>
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 275,508	\$ 34,866	\$ 240,643
909 Customer Information Expense	\$ 107,631	\$ 12,453	\$ 95,178
910 Miscellaneous Customer Service Expense	\$ 10,556	\$ 1,219	\$ 9,336
Total Customer Service and Informational	<u>\$ 393,695</u>	<u>\$ 48,538</u>	<u>\$ 345,157</u>
Sales Expense			
Operation			
911 Supervision	\$ 3,092	\$ 358	\$ 2,734
912 Demonstration and Selling Expense	\$ 90,663	\$ 10,490	\$ 80,173
913 Advertising	\$ 8,526	\$ 986	\$ 7,540
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	<u>\$ 102,281</u>	<u>\$ 11,834</u>	<u>\$ 90,447</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	\$ 6,018,796	\$ 690,356	\$ 5,328,440
922 Administrative Expenses Transferred - Credit	\$ (1,980,034)	\$ (218,961)	\$ (1,761,073)
924 Property Insurance Premium	\$ 339,379	\$ 36,483	\$ 302,896
925 Injuries and Damages	\$ 24,668	\$ 2,652	\$ 22,016
926 Employee Pensions and Benefits	\$ 2,547,769	\$ 151,836	\$ 2,395,933
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 511,370	\$ 55,214	\$ 456,156
931 Rents	\$ 763,793	\$ 81,725	\$ 682,068
Maintenance			
935 Maintenance of General Plant	\$ 409,314	\$ 40,913	\$ 368,400
Total Administrative and General Expense	<u>\$ 8,635,054</u>	<u>\$ 840,218</u>	<u>\$ 7,794,836</u>
Total Operations and Maintenance Expense	<u><u>\$ 16,491,620</u></u>	<u><u>\$ 1,666,392</u></u>	<u><u>\$ 14,825,228</u></u>

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 17,964.79	\$ 17,964.79	\$ -	\$ 1,752.59	\$ 1,752.59	\$ -	\$ 16,212.20	\$ 16,212.20
816 Wells Expense Total		\$ -	\$ 17,964.79	\$ 17,964.79	\$ -	\$ 1,752.59	\$ 1,752.59	\$ -	\$ 16,212.20	\$ 16,212.20
	Firm Sales Volumes Total	\$ -	\$ 4,525.30	\$ 4,525.30	\$ -	\$ 388.27	\$ 388.27	\$ -	\$ 4,137.03	\$ 4,137.03
818 Compressor Station Expense Total		\$ -	\$ 4,525.30	\$ 4,525.30	\$ -	\$ 388.27	\$ 388.27	\$ -	\$ 4,137.03	\$ 4,137.03
	Firm Sales Volumes Total	\$ -	\$ 27,841.80	\$ 27,841.80	\$ -	\$ 2,388.83	\$ 2,388.83	\$ -	\$ 25,452.97	\$ 25,452.97
819 Compressor Station Fuel Total		\$ -	\$ 27,841.80	\$ 27,841.80	\$ -	\$ 2,388.83	\$ 2,388.83	\$ -	\$ 25,452.97	\$ 25,452.97
	3-factor Total	\$ -	\$ 158.86	\$ 158.86	\$ -	\$ 13.63	\$ 13.63	\$ -	\$ 145.23	\$ 145.23
	Firm Sales Volumes Total	\$ -	\$ 243,941.33	\$ 243,941.33	\$ -	\$ 20,932.53	\$ 20,932.53	\$ -	\$ 223,008.80	\$ 223,008.80
	Sendout Volumes Total	\$ -	\$ (17,179.05)	\$ (17,179.05)	\$ -	\$ (1,431.21)	\$ (1,431.21)	\$ -	\$ (15,747.84)	\$ (15,747.84)
820 Measuring and Regulator Station Expense Total		\$ -	\$ 226,921.14	\$ 226,921.14	\$ -	\$ 19,514.95	\$ 19,514.95	\$ -	\$ 207,406.19	\$ 207,406.19
	Firm Sales Volumes Total	\$ -	\$ 48,430.91	\$ 48,430.91	\$ -	\$ 4,155.37	\$ 4,155.37	\$ -	\$ 44,275.54	\$ 44,275.54
832 Wells Expense Total		\$ -	\$ 48,430.91	\$ 48,430.91	\$ -	\$ 4,155.37	\$ 4,155.37	\$ -	\$ 44,275.54	\$ 44,275.54
	Direct-OR Total	\$ -	\$ 1,565.35	\$ 1,565.35	\$ -	\$ 134.31	\$ 134.31	\$ -	\$ 1,431.04	\$ 1,431.04
	Firm Sales Volumes Total	\$ -	\$ 1,767.40	\$ 1,767.40	\$ -	\$ 151.64	\$ 151.64	\$ -	\$ 1,615.76	\$ 1,615.76
834 Compressor Expense Total		\$ -	\$ 3,332.75	\$ 3,332.75	\$ -	\$ 285.95	\$ 285.95	\$ -	\$ 3,046.80	\$ 3,046.80
	Firm Sales Volumes Total	\$ -	\$ (40,094.09)	\$ (40,094.09)	\$ -	\$ (3,440.07)	\$ (3,440.07)	\$ -	\$ (36,654.02)	\$ (36,654.02)
840 Supervision and Engineering Total		\$ -	\$ (40,094.09)	\$ (40,094.09)	\$ -	\$ (3,440.07)	\$ (3,440.07)	\$ -	\$ (36,654.02)	\$ (36,654.02)
	Firm Sales Volumes Total	\$ -	\$ 118,955.11	\$ 118,955.11	\$ -	\$ 10,404.48	\$ 10,404.48	\$ -	\$ 108,550.63	\$ 108,550.63
844 Supervision and Engineering Total		\$ -	\$ 118,955.11	\$ 118,955.11	\$ -	\$ 10,404.48	\$ 10,404.48	\$ -	\$ 108,550.63	\$ 108,550.63
	Firm Sales Volumes Total	\$ -	\$ (2,856.36)	\$ (2,856.36)	\$ -	\$ (245.08)	\$ (245.08)	\$ -	\$ (2,611.28)	\$ (2,611.28)
845 LNG Fuel Total		\$ -	\$ (2,856.36)	\$ (2,856.36)	\$ -	\$ (245.08)	\$ (245.08)	\$ -	\$ (2,611.28)	\$ (2,611.28)
	Firm Sales Volumes Total	\$ -	\$ 265,593.93	\$ 265,593.93	\$ -	\$ 22,787.96	\$ 22,787.96	\$ -	\$ 242,805.97	\$ 242,805.97
847 Supervision and Engineering Total		\$ -	\$ 265,593.93	\$ 265,593.93	\$ -	\$ 22,787.96	\$ 22,787.96	\$ -	\$ 242,805.97	\$ 242,805.97
	3-factor Total	\$ -	\$ 31,992.20	\$ 31,992.20	\$ -	\$ 2,727.96	\$ 2,727.96	\$ -	\$ 29,264.24	\$ 29,264.24
	Direct-OR Total	\$ -	\$ 1,022.23	\$ 1,022.23	\$ -	\$ 83.57	\$ 83.57	\$ -	\$ 938.66	\$ 938.66
	Perimeter Total	\$ -	\$ 3,358.54	\$ 3,358.54	\$ -	\$ 286.88	\$ 286.88	\$ -	\$ 3,071.66	\$ 3,071.66
	Sendout Volumes Total	\$ -	\$ 160.01	\$ 160.01	\$ -	\$ 18.51	\$ 18.51	\$ -	\$ 141.50	\$ 141.50
	Transmission Total	\$ -	\$ (112,274.88)	\$ (112,274.88)	\$ -	\$ (9,600.27)	\$ (9,600.27)	\$ -	\$ (102,674.61)	\$ (102,674.61)
856 Mains Expense Total		\$ -	\$ (75,741.90)	\$ (75,741.90)	\$ -	\$ (6,483.35)	\$ (6,483.35)	\$ -	\$ (69,258.55)	\$ (69,258.55)
	3-factor Total	\$ -	\$ 5,628.91	\$ 5,628.91	\$ -	\$ 568.58	\$ 568.58	\$ -	\$ 5,060.33	\$ 5,060.33
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total		\$ -	\$ 5,628.91	\$ 5,628.91	\$ -	\$ 568.58	\$ 568.58	\$ -	\$ 5,060.33	\$ 5,060.33
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 7,655.79	\$ 7,655.79	\$ -	\$ 833.72	\$ 833.72	\$ -	\$ 6,822.07	\$ 6,822.07
	Sendout Volumes Total	\$ -	\$ 182,963.69	\$ 182,963.69	\$ -	\$ 16,921.22	\$ 16,921.22	\$ -	\$ 166,042.47	\$ 166,042.47
	Transmission Total	\$ -	\$ 2,267.05	\$ 2,267.05	\$ -	\$ 246.88	\$ 246.88	\$ -	\$ 2,020.17	\$ 2,020.17
870 Supervision and Engineering Total		\$ -	\$ 192,886.53	\$ 192,886.53	\$ -	\$ 18,001.82	\$ 18,001.82	\$ -	\$ 174,884.71	\$ 174,884.71
	3-factor Total	\$ 238.20	\$ 116,120.49	\$ 116,358.69	\$ 238.20	\$ 11,853.89	\$ 12,092.09	\$ -	\$ 104,266.60	\$ 104,266.60
	Customers-All Total	\$ (238.20)	\$ 225,012.38	\$ 224,774.18	\$ (238.20)	\$ 25,434.47	\$ 25,196.27	\$ -	\$ 199,577.91	\$ 199,577.91
	Direct-OR Total	\$ -	\$ 167,800.25	\$ 167,800.25	\$ -	\$ 17,735.66	\$ 17,735.66	\$ -	\$ 150,064.59	\$ 150,064.59
	Direct-WA Total	\$ -	\$ 159,512.10	\$ 159,512.10	\$ -	\$ 16,696.86	\$ 16,696.86	\$ -	\$ 142,815.24	\$ 142,815.24
	Employee Cost Total	\$ -	\$ 7,966.59	\$ 7,966.59	\$ -	\$ 920.14	\$ 920.14	\$ -	\$ 7,046.45	\$ 7,046.45
	Perimeter Total	\$ -	\$ 65,364.33	\$ 65,364.33	\$ -	\$ 7,315.84	\$ 7,315.84	\$ -	\$ 58,048.49	\$ 58,048.49
	Sendout Volumes Total	\$ -	\$ 22,813.84	\$ 22,813.84	\$ -	\$ 2,509.14	\$ 2,509.14	\$ -	\$ 20,304.70	\$ 20,304.70
	Transmission Total	\$ -	\$ 83,066.28	\$ 83,066.28	\$ -	\$ 9,265.50	\$ 9,265.50	\$ -	\$ 73,800.78	\$ 73,800.78
874 Mains and Services Expense Total		\$ -	\$ 847,656.26	\$ 847,656.26	\$ -	\$ 91,731.51	\$ 91,731.51	\$ -	\$ 755,924.75	\$ 755,924.75
	3-factor Total	\$ 23,019.03	\$ 102.96	\$ 23,121.99	\$ -	\$ 11.91	\$ 11.91	\$ 23,019.03	\$ 91.05	\$ 23,110.08
	Customers-All Total	\$ 3,952.50	\$ -	\$ 3,952.50	\$ -	\$ -	\$ -	\$ 3,952.50	\$ -	\$ 3,952.50
	Direct-OR Total	\$ 3,200.00	\$ 4,315.87	\$ 7,515.87	\$ -	\$ 499.35	\$ 499.35	\$ 3,200.00	\$ 3,816.52	\$ 7,016.52
	Sendout Volumes Total	\$ (30,171.53)	\$ 48,465.68	\$ 18,294.15	\$ -	\$ 5,607.48	\$ 5,607.48	\$ (30,171.53)	\$ 42,858.20	\$ 12,686.67
	Telemetry Total	\$ -	\$ 468.00	\$ 468.00	\$ -	\$ 54.15	\$ 54.15	\$ -	\$ 413.85	\$ 413.85
875 Measuring and Regulator Station Expense - General Total		\$ -	\$ 53,352.51	\$ 53,352.51	\$ -	\$ 6,172.89	\$ 6,172.89	\$ -	\$ 47,179.62	\$ 47,179.62
	3-factor Total	\$ -	\$ (4,188.28)	\$ (4,188.28)	\$ -	\$ (456.10)	\$ (456.10)	\$ -	\$ (3,732.18)	\$ (3,732.18)
	Customers-All Total	\$ -	\$ 45,570.82	\$ 45,570.82	\$ -	\$ 4,965.61	\$ 4,965.61	\$ -	\$ 40,605.21	\$ 40,605.21
	Sendout Volumes Total	\$ -	\$ 122,473.08	\$ 122,473.08	\$ -	\$ 13,334.37	\$ 13,334.37	\$ -	\$ 109,138.71	\$ 109,138.71
877 Measuring and Regulator Station Expense - City Gate Total		\$ -	\$ 163,855.62	\$ 163,855.62	\$ -	\$ 17,843.88	\$ 17,843.88	\$ -	\$ 146,011.74	\$ 146,011.74
	Customers-All Total	\$ -	\$ 140,629.98	\$ 140,629.98	\$ -	\$ 15,314.60	\$ 15,314.60	\$ -	\$ 125,315.38	\$ 125,315.38
	Customers-Ind Total	\$ -	\$ 15,911.46	\$ 15,911.46	\$ -	\$ 1,732.76	\$ 1,732.76	\$ -	\$ 14,178.70	\$ 14,178.70
	Customers-Res Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ (3,164.70)	\$ (3,164.70)	\$ -	\$ (344.64)	\$ (344.64)	\$ -	\$ (2,820.06)	\$ (2,820.06)
	Sendout Volumes Total	\$ -	\$ 7,873.46	\$ 7,873.46	\$ -	\$ 857.42	\$ 857.42	\$ -	\$ 7,016.04	\$ 7,016.04
878 Meter and House Regulator Expense Total		\$ -	\$ 161,250.20	\$ 161,250.20	\$ -	\$ 17,560.15	\$ 17,560.15	\$ -	\$ 143,690.05	\$ 143,690.05

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Transmission Total	\$ 2,518.50	\$ -	\$ 2,518.50	\$ -	\$ -	\$ -	\$ 2,518.50	\$ -	\$ 2,518.50
894 Other Equipment Total		\$ 32,295.06	\$ -	\$ 32,295.06	\$ -	\$ -	\$ -	\$ 32,295.06	\$ -	\$ 32,295.06
	Customers-All Total	\$ (13,053.69)	\$ -	\$ (13,053.69)	\$ -	\$ -	\$ -	\$ (13,053.69)	\$ -	\$ (13,053.69)
	Direct-OR Total	\$ 290.46	\$ -	\$ 290.46	\$ -	\$ -	\$ -	\$ 290.46	\$ -	\$ 290.46
901 Supervision Total		\$ (12,763.23)	\$ -	\$ (12,763.23)	\$ -	\$ -	\$ -	\$ (12,763.23)	\$ -	\$ (12,763.23)
	Customers-All Total	\$ 1,535.82	\$ -	\$ 1,535.82	\$ -	\$ -	\$ -	\$ 1,535.82	\$ -	\$ 1,535.82
	Perimeter Total	\$ 1,375.12	\$ -	\$ 1,375.12	\$ -	\$ -	\$ -	\$ 1,375.12	\$ -	\$ 1,375.12
902 Meter Reading Expenses Total		\$ 2,910.94	\$ -	\$ 2,910.94	\$ -	\$ -	\$ -	\$ 2,910.94	\$ -	\$ 2,910.94
	3-factor Total	\$ 6,041.68	\$ -	\$ 6,041.68	\$ -	\$ -	\$ -	\$ 6,041.68	\$ -	\$ 6,041.68
	Customers-All Total	\$ 789,976.04	\$ -	\$ 789,976.04	\$ -	\$ -	\$ -	\$ 789,976.04	\$ -	\$ 789,976.04
	Customers-Ind Total	\$ 58,913.43	\$ -	\$ 58,913.43	\$ -	\$ -	\$ -	\$ 58,913.43	\$ -	\$ 58,913.43
903 Customer Records and Collection Expense Total		\$ 854,931.15	\$ -	\$ 854,931.15	\$ -	\$ -	\$ -	\$ 854,931.15	\$ -	\$ 854,931.15
	Customers-All Total	\$ 30,892.19	\$ -	\$ 30,892.19	\$ -	\$ -	\$ -	\$ 30,892.19	\$ -	\$ 30,892.19
	Customers-Comm Total	\$ 382,601.16	\$ -	\$ 382,601.16	\$ -	\$ -	\$ -	\$ 382,601.16	\$ -	\$ 382,601.16
	Customers-Ind Total	\$ 5.42	\$ -	\$ 5.42	\$ -	\$ -	\$ -	\$ 5.42	\$ -	\$ 5.42
	Customers-Res Total	\$ 94,860.38	\$ -	\$ 94,860.38	\$ -	\$ -	\$ -	\$ 94,860.38	\$ -	\$ 94,860.38
	Direct-OR Total	\$ 25,946.18	\$ -	\$ 25,946.18	\$ -	\$ -	\$ -	\$ 25,946.18	\$ -	\$ 25,946.18
904 Uncollectible Accounts Total		\$ 534,305.33	\$ -	\$ 534,305.33	\$ -	\$ -	\$ -	\$ 534,305.33	\$ -	\$ 534,305.33
	Customers-All Total	\$ (63,721.95)	\$ (27,198.33)	\$ (90,920.28)	\$ -	\$ (1,830.66)	\$ (1,830.66)	\$ (63,721.95)	\$ (25,367.67)	\$ (89,089.62)
	Customers-Ind Total	\$ 4,771.36	\$ 206.91	\$ 4,978.27	\$ -	\$ 13.93	\$ 13.93	\$ 4,771.36	\$ 192.98	\$ 4,964.34
	Customers-Res Total	\$ (1,054,774.36)	\$ 13,238.79	\$ (1,041,535.57)	\$ -	\$ 891.07	\$ 891.07	\$ (1,054,774.36)	\$ 12,347.72	\$ (1,042,426.64)
	Direct-OR Total	\$ -	\$ 38,979.97	\$ 38,979.97	\$ -	\$ 2,623.65	\$ 2,623.65	\$ -	\$ 36,356.32	\$ 36,356.32
	Direct-WA Total	\$ 43,661.04	\$ -	\$ 43,661.04	\$ -	\$ 2,938.72	\$ 2,938.72	\$ -	\$ 40,722.32	\$ 40,722.32
908 Customer Assistance Expense Total		\$ (1,113,724.95)	\$ 68,888.38	\$ (1,044,836.57)	\$ -	\$ 4,636.72	\$ 4,636.72	\$ (1,113,724.95)	\$ 64,251.66	\$ (1,049,473.29)
	Customers-All Total	\$ -	\$ 577,451.41	\$ 577,451.41	\$ -	\$ 66,354.85	\$ 66,354.85	\$ -	\$ 511,096.56	\$ 511,096.56
909 Customer Information Expense Total		\$ -	\$ 577,451.41	\$ 577,451.41	\$ -	\$ 66,354.85	\$ 66,354.85	\$ -	\$ 511,096.56	\$ 511,096.56
	Customers-Res Total	\$ -	\$ 76,870.99	\$ 76,870.99	\$ -	\$ 8,271.94	\$ 8,271.94	\$ -	\$ 68,599.05	\$ 68,599.05
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 76,870.99	\$ 76,870.99	\$ -	\$ 8,271.94	\$ 8,271.94	\$ -	\$ 68,599.05	\$ 68,599.05
	Customers-All Total	\$ -	\$ 83,922.76	\$ 83,922.76	\$ -	\$ 9,021.70	\$ 9,021.70	\$ -	\$ 74,901.06	\$ 74,901.06
911 Supervision Total		\$ -	\$ 83,922.76	\$ 83,922.76	\$ -	\$ 9,021.70	\$ 9,021.70	\$ -	\$ 74,901.06	\$ 74,901.06
	Customers-All Total	\$ -	\$ 222,664.02	\$ 222,664.02	\$ -	\$ 23,936.38	\$ 23,936.38	\$ -	\$ 198,727.64	\$ 198,727.64
	Customers-Res Total	\$ -	\$ 10,887.20	\$ 10,887.20	\$ -	\$ 1,170.37	\$ 1,170.37	\$ -	\$ 9,716.83	\$ 9,716.83
	Direct-OR Total	\$ -	\$ 27.12	\$ 27.12	\$ -	\$ 2.92	\$ 2.92	\$ -	\$ 24.20	\$ 24.20
912 Demonstration and Selling Expense Total		\$ -	\$ 233,578.34	\$ 233,578.34	\$ -	\$ 25,109.67	\$ 25,109.67	\$ -	\$ 208,468.67	\$ 208,468.67
	Customers-All Total	\$ -	\$ (96,352.00)	\$ (96,352.00)	\$ -	\$ (10,357.84)	\$ (10,357.84)	\$ -	\$ (85,994.16)	\$ (85,994.16)
913 Advertising Total		\$ -	\$ (96,352.00)	\$ (96,352.00)	\$ -	\$ (10,357.84)	\$ (10,357.84)	\$ -	\$ (85,994.16)	\$ (85,994.16)
	3-factor Total	\$ 47,813.77	\$ 4,099,615.35	\$ 4,147,429.12	\$ 2,481.76	\$ 440,710.80	\$ 443,192.56	\$ 45,332.01	\$ 3,658,904.55	\$ 3,704,236.56
	Customers-All Total	\$ 10,153.09	\$ 903,696.34	\$ 913,849.43	\$ 408.00	\$ 97,155.86	\$ 97,563.86	\$ 9,745.09	\$ 806,540.48	\$ 816,285.57
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ 1,062.34	\$ 31,568.27	\$ 32,630.61	\$ 1,062.34	\$ 3,393.59	\$ 4,455.93	\$ -	\$ 28,174.68	\$ 28,174.68
	Direct-OR Total	\$ -	\$ 22,917.50	\$ 22,917.50	\$ -	\$ 2,463.63	\$ 2,463.63	\$ -	\$ 20,453.87	\$ 20,453.87
	Employee Cost Total	\$ 5,114.38	\$ 611,800.13	\$ 616,914.51	\$ -	\$ 65,864.51	\$ 65,864.51	\$ 5,114.38	\$ 545,935.62	\$ 551,050.00
	Regulatory Total	\$ 2,244.83	\$ 133,715.81	\$ 135,960.64	\$ -	\$ 14,347.43	\$ 14,347.43	\$ 2,244.83	\$ 119,368.38	\$ 121,613.21
	Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 13,432.69	\$ 13,432.69	\$ -	\$ 1,554.16	\$ 1,554.16	\$ -	\$ 11,878.53	\$ 11,878.53
921 Office Supplies and Expense Total		\$ 66,388.41	\$ 5,816,746.09	\$ 5,883,134.50	\$ 3,952.10	\$ 625,489.98	\$ 629,442.08	\$ 62,436.31	\$ 5,191,256.11	\$ 5,253,692.42
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Admin Tran Total	\$ -	\$ 90,880.20	\$ 90,880.20	\$ -	\$ 9,782.43	\$ 9,782.43	\$ -	\$ 81,097.77	\$ 81,097.77
	Employee Cost Total	\$ -	\$ 95,010.42	\$ 95,010.42	\$ -	\$ 10,213.62	\$ 10,213.62	\$ -	\$ 84,796.80	\$ 84,796.80
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ 185,890.62	\$ 185,890.62	\$ -	\$ 19,996.05	\$ 19,996.05	\$ -	\$ 165,894.57	\$ 165,894.57
	3-factor Total	\$ -	\$ (629.55)	\$ (629.55)	\$ -	\$ (67.68)	\$ (67.68)	\$ -	\$ (561.87)	\$ (561.87)
	Employee Cost Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 81.06	\$ 81.06	\$ -	\$ 672.95	\$ 672.95
924 Property Insurance Premium Total		\$ -	\$ 124.45	\$ 124.45	\$ -	\$ 13.38	\$ 13.38	\$ -	\$ 111.07	\$ 111.07
	3-factor Total	\$ -	\$ 65,172.63	\$ 65,172.63	\$ -	\$ 7,006.06	\$ 7,006.06	\$ -	\$ 58,166.57	\$ 58,166.57
925 Injuries and Damages Total		\$ -	\$ 65,172.63	\$ 65,172.63	\$ -	\$ 7,006.06	\$ 7,006.06	\$ -	\$ 58,166.57	\$ 58,166.57
	3-factor Total	\$ -	\$ 43,832.29	\$ 43,832.29	\$ -	\$ 4,720.42	\$ 4,720.42	\$ -	\$ 39,111.87	\$ 39,111.87
	Customers-All Total	\$ -	\$ 270.26	\$ 270.26	\$ -	\$ 31.27	\$ 31.27	\$ -	\$ 238.99	\$ 238.99
	Direct-OR Total	\$ -	\$ 49.07	\$ 49.07	\$ -	\$ 5.28	\$ 5.28	\$ -	\$ 43.79	\$ 43.79
	Employee Cost Total	\$ -	\$ 190,523.45	\$ 190,523.45	\$ -	\$ 20,495.96	\$ 20,495.96	\$ -	\$ 170,027.49	\$ 170,027.49
	Transmission Total	\$ -	\$ (2,863.21)	\$ (2,863.21)	\$ -	\$ (307.80)	\$ (307.80)	\$ -	\$ (2,555.41)	\$ (2,555.41)
926 Employee Pensions and Benefits Total		\$ -	\$ 231,811.86	\$ 231,811.86	\$ -	\$ 24,945.13	\$ 24,945.13	\$ -	\$ 206,866.73	\$ 206,866.73
	3-factor Total	\$ -	\$ 135,576.62	\$ 135,576.62	\$ -	\$ 18,444.80	\$ 18,444.80	\$ -	\$ 117,131.82	\$ 117,131.82

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Admin Tran Total	\$ -	\$ 51,942.50	\$ 51,942.50	\$ -	\$ 5,583.82	\$ 5,583.82	\$ -	\$ 46,358.68	\$ 46,358.68
	Customers-All Total	\$ -	\$ 168,289.35	\$ 168,289.35	\$ -	\$ 50,280.57	\$ 50,280.57	\$ -	\$ 118,008.78	\$ 118,008.78
930 Miscellaneous General Expense Total		\$ -	\$ 355,808.47	\$ 355,808.47	\$ -	\$ 74,309.18	\$ 74,309.18	\$ -	\$ 281,499.29	\$ 281,499.29
	3-factor Total	\$ -	\$ 19,624.08	\$ 19,624.08	\$ -	\$ 2,109.59	\$ 2,109.59	\$ -	\$ 17,514.49	\$ 17,514.49
	Customers-All Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ (15,702.44)	\$ (15,702.44)	\$ -	\$ (1,688.01)	\$ (1,688.01)	\$ -	\$ (14,014.43)	\$ (14,014.43)
931 Rents Total		\$ -	\$ 3,921.64	\$ 3,921.64	\$ -	\$ 421.58	\$ 421.58	\$ -	\$ 3,500.06	\$ 3,500.06
	3-factor Total	\$ (2,193.00)	\$ (554,328.08)	\$ (556,521.08)	\$ -	\$ (56,837.46)	\$ (56,837.46)	\$ (2,193.00)	\$ (497,490.62)	\$ (499,683.62)
	Customers-All Total	\$ -	\$ 107,379.60	\$ 107,379.60	\$ -	\$ 11,728.34	\$ 11,728.34	\$ -	\$ 95,651.26	\$ 95,651.26
	Customers-The Dalles Total	\$ -	\$ 196,669.79	\$ 196,669.79	\$ -	\$ 20,981.86	\$ 20,981.86	\$ -	\$ 175,687.93	\$ 175,687.93
	Direct-OR Total	\$ 697,934.00	\$ 73,578.30	\$ 771,512.30	\$ -	\$ 5,034.89	\$ 5,034.89	\$ 697,934.00	\$ 68,543.41	\$ 766,477.41
	Direct-WA Total	\$ 405,345.00	\$ 31,523.50	\$ 436,868.50	\$ -	\$ 3,387.36	\$ 3,387.36	\$ 405,345.00	\$ 28,136.14	\$ 433,481.14
	Firm Sales Volumes Total	\$ -	\$ (44,985.85)	\$ (44,985.85)	\$ -	\$ (4,835.98)	\$ (4,835.98)	\$ -	\$ (40,149.87)	\$ (40,149.87)
	Sendout Volumes Total	\$ -	\$ 107,718.61	\$ 107,718.61	\$ -	\$ 12,291.77	\$ 12,291.77	\$ -	\$ 95,426.84	\$ 95,426.84
	Transmission Total	\$ -	\$ 148,291.84	\$ 148,291.84	\$ -	\$ 15,941.37	\$ 15,941.37	\$ -	\$ 132,350.47	\$ 132,350.47
935 Maintenance of General Plant Total		\$ 1,101,086.00	\$ 65,847.71	\$ 1,166,933.71	\$ -	\$ 7,692.14	\$ 7,692.14	\$ 1,101,086.00	\$ 58,155.57	\$ 1,159,241.57
Grand Total		\$ 2,077,943.57	\$ 14,413,676.29	\$ 16,491,619.86	\$ 71,323.87	\$ 1,595,068.43	\$ 1,666,392.30	\$ 2,006,619.70	\$ 12,818,607.86	\$ 14,825,227.56

February 2021 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
		23,853,965			2,841,329			21,012,636
		1,674,048,918			210,637,047			1,463,411,871
		1.42%			1.35%			1.44%

NW Natural
Washington Quarterly Results of Operations Report

February 2021

		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	63,751,343		63,751,343	8,321,731		8,321,731	55,429,612		55,429,612
481.1	Commercial	26,014,111		26,014,111	3,036,796		3,036,796	22,977,315		22,977,315
481.2	Industrial Firm	1,702,518		1,702,518	242,187		242,187	1,460,331		1,460,331
481.3	Interruptible	1,345,086		1,345,086	57,650		57,650	1,287,435		1,287,435
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		(4,889,350)	(4,889,350)			(136,278)		(4,753,071)	(4,753,071)
	Total Sales of Gas	92,813,057	(4,889,350)	87,923,707	11,658,365	(136,278)	11,522,086	81,154,693	(4,753,071)	76,401,621
Transportation Revenue										
489.4	North Mist	1,571,895		1,571,895	0		0	1,571,895		1,571,895
489.12	Industrial Firm	1,074,964		1,074,964	132,360		132,360	942,604		942,604
489.13	Interruptible	655,897		655,897	59,116		59,116	596,782		596,782
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	10,053		10,053	0		0	10,053		10,053
	Total Transportation Revenue	3,312,810	0	3,312,810	191,476	0	191,476	3,121,334	0	3,121,334
495.6	Rate Adjustments - Amortizations	7,999,316		7,999,316	(812,164)		(812,164)	8,811,480		8,811,480
Miscellaneous Revenues										
487	Late Payment Charge	312,264		312,264	14,790		14,790	297,474		297,474
488.0	Seasonal Reconnect Fee	300		300	0		0	300		300
488.0	Delinquent Reconnect Fee	300		300	0		0	300		300
488.1	Returned Check Charge	29,430		29,430	3,255		3,255	26,175		26,175
488.3	Recon Charge CR During Office Hours	520		520	0		0	520		520
488.4	Field Collection Charge	1,040		1,040	0		0	1,040		1,040
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	115		115	25		25	90		90
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property		6,032	6,032		0	0		6,032	6,032
495.1	Meter Rentals	15,487		15,487	1,487		1,487	14,000		14,000
495.2	Other Gas Revenue - Miscellaneous	37,314		37,314	1,515		1,515	35,800		35,800
	Total Miscellaneous Revenues	396,770	6,032	402,802	21,071	0	21,071	375,698	6,032	381,731
	Total Operating Revenue	104,521,953	(4,883,317)	99,638,635	11,058,748	(136,278)	10,922,470	93,463,205	(4,747,039)	88,716,166
Cost of Gas										
804.7	WACOG Incurred	56,864,837		56,864,837	6,275,492		6,275,492	50,589,345		50,589,345
805.7	WACOG Deferred	(26,380,077)		(26,380,077)	(3,152,892)		(3,152,892)	(23,227,186)		(23,227,186)
804.6	Demand Incurred	5,875,116		5,875,116	642,150		642,150	5,232,966		5,232,966
805.8	Demand Deferred	4,573,773		4,573,773	548,236		548,236	4,025,536		4,025,536
805.4	Amortization of Gas Costs	(208,256)		(208,256)	(110,803)		(110,803)	(97,454)		(97,454)
	Total Cost of Gas	40,725,393	0	40,725,393	4,202,185	0	4,202,185	36,523,208	0	36,523,208
407.03	Environmental Expense			1,266,623			32,631			1,233,992
Detail	Operations & Maintenance	1,768,811	13,948,490	15,717,300	58,234	1,534,709	1,592,942	1,710,577	12,413,781	14,124,358
Other Taxes										
408.11	Property	2,274,320		2,274,320	147,915		147,915	2,126,405		2,126,405
408.12	Franchise	0		0	436,326		436,326	(436,326)		(436,326)
408.13	Payroll		557,705	557,705		55,668	55,668		502,037	502,037
408.14	Other	66,742		66,742	1,852		1,852	64,890		64,890
408.15	Regulatory	0		0	0		0	0		0
	Total Other Taxes	2,341,062	557,705	2,898,767	586,093	55,668	641,762	1,754,969	502,037	2,257,006
403.1	Depreciation		8,980,027	8,980,027		1,038,091	1,038,091		7,941,936	7,941,936
Income Taxes										
409.11	Federal Income Taxes			2,098,435			693,117			1,405,318
410.11	Federal Income Taxes - Deferred			2,837,973			(116,449)			2,954,422
411.42	Federal Income Tax Credit			(1,896,237)			(3,139)			(1,893,098)
409.12	Oregon Income Taxes			2,343,058			0			2,343,058
410.12	Oregon Income Taxes - Deferred			813,331			0			813,331
411.12	Oregon Income Tax Credit			0			0			0
	Total Income Taxes			6,196,560			573,529			5,623,031
	Total Operating Revenue Deductions	44,835,266	23,486,222	75,784,671	4,846,512	2,628,468	8,081,141	39,988,754	20,857,754	67,703,530
	Net Operating Income			23,853,965			2,841,329			21,012,636

**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			3,558,499,977			412,122,697	3,146,377,280
108.1X	Accumulated Depreciation			(1,497,313,169)			(161,555,869)	(1,335,757,300)
ADJ	Working Capital Allowance			30,071,331			3,112,219	26,959,112
117.X	Storage Gas - Cushion			25,418,631			2,768,089	22,650,542
186.XX	Leasehold Improvements			26,061,883			3,160,875	22,901,008
252.XX	Customer Contributions			(6,433,512)			(1,168,495)	(5,265,016)
283.XX	Deferred Taxes - Federal			(395,958,486)			(47,802,469)	(348,156,017)
283.XX	Deferred Taxes - State			(66,297,737)			0	(66,297,737)
Total Rate Base				1,674,048,918			210,637,047	1,463,411,871
Rate Of Return on Rate Base				1.42%			1.35%	1.44%

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
		111,698,817			10,734,596			100,964,221
		1,583,891,865			198,961,334			1,384,930,532
		7.05%			5.40%			7.29%

			February 2021							
		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	448,359,068	0	448,359,068	53,475,704	0	53,475,704	394,883,365	0	394,883,365
481.1	Commercial	186,887,065	0	186,887,065	19,560,775	0	19,560,775	167,326,291	0	167,326,291
481.2	Industrial Firm	19,781,208	0	19,781,208	1,966,207	0	1,966,207	17,815,001	0	17,815,001
481.3	Interruptible	17,427,335	0	17,427,335	564,455	0	564,455	16,862,881	0	16,862,881
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	3,032,896	3,032,896	0	453,695	453,695	0	2,579,201	2,579,201
Total Sales of Gas		672,454,677	3,032,896	675,487,573	75,567,140	453,695	76,020,835	596,887,537	2,579,201	599,466,738
Transportation Revenue										
489.4	North Mist	19,365,050	0	19,365,050	0	0	0	19,365,050	0	19,365,050
489.12	Industrial Firm	11,721,196	0	11,721,196	1,509,556	0	1,509,556	10,211,641	0	10,211,641
489.13	Interruptible	7,887,873	0	7,887,873	753,195	0	753,195	7,134,678	0	7,134,678
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	180,917	0	180,917	0	0	0	180,917	0	180,917
Total Transportation Revenue		39,155,037	0	39,155,037	2,262,751	0	2,262,751	36,892,286	0	36,892,286
495.6	Rate Adjustments - Amortizations	27,286,213	0	27,286,213	(3,030,773)	0	(3,030,773)	30,316,985	0	30,316,985
Miscellaneous Revenues										
487	Late Payment Charge	2,135,891	0	2,135,891	90,200	0	90,200	2,045,691	0	2,045,691
488.0	Seasonal Reconnect Fee	3,000	0	3,000	0	0	0	3,000	0	3,000
488.0	Delinquent Reconnect Fee	31,900	0	31,900	0	0	0	31,900	0	31,900
488.1	Returned Check Charge	188,712	0	188,712	20,684	0	20,684	168,028	0	168,028
488.3	Recon Charge CR During Office Hours	29,545	0	29,545	1,775	0	1,775	27,770	0	27,770
488.4	Field Collection Charge	33,545	0	33,545	3,345	0	3,345	30,200	0	30,200
488.5	Recon Charge CR After Office Hours	4,060	0	4,060	3,900	0	3,900	160	0	160
488.6	Recon Charge Seas During Office Hours	6,165	0	6,165	465	0	465	5,700	0	5,700
488.7	Recon Charge Seas After Office Hours	250	0	250	250	0	250	0	0	0
488.8	Automated Payment Charge	12,553	0	12,553	1,883	0	1,883	10,670	0	10,670
493.2	Rent - Utility Property	0	81,724	81,724	0	0	0	0	81,724	81,724
495.1	Meter Rentals	186,764	0	186,764	18,007	0	18,007	168,757	0	168,757
495.2	Other Gas Revenue - Miscellaneous	356,391	0	356,391	22,931	0	22,931	333,460	0	333,460
Total Miscellaneous Revenues		2,988,775	81,724	3,070,499	163,439	0	163,439	2,825,335	81,724	2,907,059
Total Operating Revenue		741,884,701	3,114,620	744,999,322	74,962,557	453,695	75,416,253	666,922,144	2,660,925	669,583,069
Cost of Gas										
804.7	WACOG Incurred	210,147,502	0	210,147,502	20,926,944	0	20,926,944	189,220,558	0	189,220,558
805.7	WACOG Deferred	(26,780,012)	0	(26,780,012)	(2,708,886)	0	(2,708,886)	(24,071,126)	0	(24,071,126)
804.6	Demand Incurred	75,923,151	0	75,923,151	8,358,081	0	8,358,081	67,565,070	0	67,565,070
805.8	Demand Deferred	(3,154,045)	0	(3,154,045)	(326,803)	0	(326,803)	(2,827,242)	0	(2,827,242)
805.4	Amortization of Gas Costs	9,450,217	0	9,450,217	(93,582)	0	(93,582)	9,543,799	0	9,543,799
Total Cost of Gas		265,586,812	0	265,586,812	26,155,754	0	26,155,754	239,431,058	0	239,431,058
407.03	Environmental Expense			9,532,230			63,568			9,468,662
Detail	Operations & Maintenance	O&M	18,591,312	167,359,832	185,951,144	775,342	18,692,855	19,468,197	17,815,970	148,666,976
Other Taxes										
408.11	Property	25,438,978	0	25,438,978	1,607,393	0	1,607,393	23,831,584	0	23,831,584
408.12	Franchise	12,943,128	0	12,943,128	3,106,084	0	3,106,084	9,837,045	0	9,837,045
408.13	Payroll	0	6,303,225	6,303,225	0	638,228	638,228	0	5,664,996	5,664,996
408.14	Other	719,546	0	719,546	101,051	0	101,051	618,495	0	618,495
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		41,157,755	6,303,225	47,460,980	4,949,959	638,228	5,588,187	36,207,796	5,664,996	41,872,793
403.1	Depreciation	D	0	102,583,876	102,583,876	0	11,985,706	11,985,706	0	90,598,170
Income Taxes										
409.11	Federal Income Taxes			7,760,488			1,769,716			5,990,772
410.11	Federal Income Taxes - Deferred			24,290,105			(249,407)			24,539,512
411.42	Federal Income Tax Credit			(20,641,055)			(100,064)			(20,540,991)
409.12	Oregon Income Taxes			6,639,306			0			6,639,306
410.12	Oregon Income Taxes - Deferred			8,317,137			0			8,317,137
411.12	Oregon Income Tax Credit			(4,180,518)			0			(4,180,518)
Total Income Taxes				22,185,463			1,420,245			20,765,218
Total Operating Revenue Deductions		325,335,879	276,246,933	633,300,505	31,881,054	31,316,790	64,681,657	293,454,825	244,930,143	568,618,848
Net Operating Income				111,698,817			10,734,596			100,964,221

**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			3,428,231,036			395,175,057	3,033,055,980
108.1X	Accumulated Depreciation			(1,463,941,867)			(157,022,322)	(1,306,919,545)
Adj	Working Capital Allowance			33,842,369			3,713,936	30,128,432
117.X	Storage Gas - Cushion			25,397,698			2,765,809	22,631,889
186.XX	Leasehold Improvements			28,876,615			3,237,536	25,639,079
252.XX	Customer Contributions			(6,257,763)			(1,106,213)	(5,151,549)
283.XX	Deferred Taxes - Federal			(395,958,486)			(47,802,469)	(348,156,017)
283.XX	Deferred Taxes - State			(66,297,737)			0	(66,297,737)
Total Rate Base				1,583,891,865			198,961,334	1,384,930,532
Rate Of Return on Rate Base				7.05%			5.40%	7.29%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended February 28, 2021

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 33,834	\$ 3,684	\$ 30,149
818 Compressor Station Expense	\$ 2,031	\$ 221	\$ 1,810
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 202,351	\$ 21,959	\$ 180,392
821 Purification Expense	\$ -	\$ -	\$ -
Maintenance			
832 Wells Expense	\$ 19,588	\$ 2,133	\$ 17,455
834 Compressor Expense	\$ 117,036	\$ 12,690	\$ 104,346
Total Underground Storage Expense	\$ 374,839	\$ 40,687	\$ 334,152
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ 20	\$ 2	\$ 17
Total Other Storage Expense	\$ 20	\$ 2	\$ 17
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 99,333	\$ 10,817	\$ 88,515
845 LNG Fuel	\$ -	\$ -	\$ -
Maintenance			
847 Supervision and Engineering	\$ 105,845	\$ 11,526	\$ 94,318
Total Liquified Natural Gas Expense	\$ 205,177	\$ 22,344	\$ 182,833
Total Natural Gas Storage			
	\$ 205,177	\$ 22,344	\$ 182,833
Transmission Expense			
Operation			
856 Mains Expense	\$ 84,612	\$ 1,646	\$ 82,965
Maintenance			
863 Maintenance of Mains	\$ 395	\$ 32	\$ 363
Total Transmission Expense	\$ 85,007	\$ 1,678	\$ 83,329
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 123,177	\$ 9,450	\$ 113,728
874 Mains and Services Expense	\$ 1,177,702	\$ 126,439	\$ 1,051,263
875 Measuring and Regulator Station Expense - General	\$ 6,536	\$ 975	\$ 5,561
877 Measuring and Regulator Station Expense - City Gate	\$ 76,506	\$ 6,797	\$ 69,709
878 Meter and House Regulator Expense	\$ 558,896	\$ 64,241	\$ 494,655
879 Customer Installation Expense	\$ 1,183,929	\$ 137,148	\$ 1,046,781
880 Other Expense	\$ 145,972	\$ 14,114	\$ 131,857
881 Rents	\$ 10,084	\$ 1,459	\$ 8,625
Maintenance			
885 Supervision and Engineering	\$ 538,028	\$ 42,699	\$ 495,329
887 Mains	\$ 245,696	\$ 14,754	\$ 230,943
889 Measuring and Regulator Station Expense - General	\$ 149,382	\$ 14,199	\$ 135,182
891 Measuring and Regulator Station Expense - City Gate	\$ 42,061	\$ 1,699	\$ 40,362
892 Services	\$ 79,499	\$ 3,897	\$ 75,602
893 Meters and House Regulators	\$ 326,823	\$ 35,783	\$ 291,040
894 Other Equipment	\$ 5,695	\$ 179	\$ 5,516
Total Distribution Expense	\$ 4,669,986	\$ 473,834	\$ 4,196,152

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended February 28, 2021

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$ 167,349	\$ 19,362	\$ 147,986
902 Meter Reading Expenses	\$ 84,449	\$ 9,771	\$ 74,678
903 Customer Records and Collection Expense	\$ 1,370,758	\$ 157,007	\$ 1,213,752
904 Uncollectible Accounts	\$ 90,877	\$ 10,524	\$ 80,353
Total Customer Accounts Expense	\$ 1,713,433	\$ 196,663	\$ 1,516,769
Customer Service and Informational			
Operation			
907 Supervision	\$ -	\$ -	\$ -
908 Customer Assistance Expense	\$ 206,771	\$ 21,031	\$ 185,740
909 Customer Information Expense	\$ 227,432	\$ 26,314	\$ 201,118
910 Miscellaneous Customer Service Expense	\$ 16,341	\$ 1,887	\$ 14,454
Total Customer Service and Informational	\$ 450,545	\$ 49,232	\$ 401,312
Sales Expense			
Operation			
911 Supervision	\$ 3,281	\$ 380	\$ 2,901
912 Demonstration and Selling Expense	\$ 153,886	\$ 17,804	\$ 136,082
913 Advertising	\$ 15,682	\$ 1,814	\$ 13,868
916 Miscellaneous Sales Expense	\$ -	\$ -	\$ -
Total Sales Expense	\$ 172,850	\$ 19,998	\$ 152,852
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	\$ 6,135,763	\$ 690,918	\$ 5,444,846
922 Administrative Expenses Transferred - Credit	\$ (2,019,849)	\$ (223,524)	\$ (1,796,325)
924 Property Insurance Premium	\$ 342,479	\$ 36,817	\$ 305,663
925 Injuries and Damages	\$ 3,514	\$ 378	\$ 3,136
926 Employee Pensions and Benefits	\$ 2,180,374	\$ 134,653	\$ 2,045,721
928 Regulatory Commission Expense	\$ -	\$ -	\$ -
930 Miscellaneous General Expense	\$ 195,395	\$ 21,535	\$ 173,860
931 Rents	\$ 788,697	\$ 84,402	\$ 704,295
Maintenance			
935 Maintenance of General Plant	\$ 419,069	\$ 43,325	\$ 375,745
Total Administrative and General Expense	\$ 8,045,444	\$ 788,503	\$ 7,256,941
Total Operations and Maintenance Expense	\$ 15,717,300	\$ 1,592,942	\$ 14,124,358

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended February 28, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Firm Sales Volumes Total	\$ -	\$ 22,209.63	\$ 22,209.63	\$ -	\$ 2,243.38	\$ 2,243.38	\$ -	\$ 19,966.25	\$ 19,966.25
816 Wells Expense Total		\$ -	\$ 22,209.63	\$ 22,209.63	\$ -	\$ 2,243.38	\$ 2,243.38	\$ -	\$ 19,966.25	\$ 19,966.25
	Firm Sales Volumes Total	\$ -	\$ 4,550.62	\$ 4,550.62	\$ -	\$ 390.44	\$ 390.44	\$ -	\$ 4,160.18	\$ 4,160.18
818 Compressor Station Expense Total		\$ -	\$ 4,550.62	\$ 4,550.62	\$ -	\$ 390.44	\$ 390.44	\$ -	\$ 4,160.18	\$ 4,160.18
	Firm Sales Volumes Total	\$ -	\$ 8,262.54	\$ 8,262.54	\$ -	\$ 708.93	\$ 708.93	\$ -	\$ 7,553.61	\$ 7,553.61
819 Compressor Station Fuel Total		\$ -	\$ 8,262.54	\$ 8,262.54	\$ -	\$ 708.93	\$ 708.93	\$ -	\$ 7,553.61	\$ 7,553.61
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 152,998.17	\$ 152,998.17	\$ -	\$ 13,127.24	\$ 13,127.24	\$ -	\$ 139,870.93	\$ 139,870.93
	Sendout Volumes Total	\$ -	\$ (18,289.45)	\$ (18,289.45)	\$ -	\$ (1,569.23)	\$ (1,569.23)	\$ -	\$ (16,720.22)	\$ (16,720.22)
820 Measuring and Regulator Station Expense Total		\$ -	\$ 134,708.72	\$ 134,708.72	\$ -	\$ 11,558.01	\$ 11,558.01	\$ -	\$ 123,150.71	\$ 123,150.71
	Firm Sales Volumes Total	\$ -	\$ 38,515.91	\$ 38,515.91	\$ -	\$ 3,299.10	\$ 3,299.10	\$ -	\$ 35,216.81	\$ 35,216.81
832 Wells Expense Total		\$ -	\$ 38,515.91	\$ 38,515.91	\$ -	\$ 3,299.10	\$ 3,299.10	\$ -	\$ 35,216.81	\$ 35,216.81
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Firm Sales Volumes Total	\$ -	\$ 1,139.95	\$ 1,139.95	\$ -	\$ 97.81	\$ 97.81	\$ -	\$ 1,042.14	\$ 1,042.14
834 Compressor Expense Total		\$ -	\$ 1,139.95	\$ 1,139.95	\$ -	\$ 97.81	\$ 97.81	\$ -	\$ 1,042.14	\$ 1,042.14
	Firm Sales Volumes Total	\$ -	\$ (34,489.71)	\$ (34,489.71)	\$ -	\$ (2,957.95)	\$ (2,957.95)	\$ -	\$ (31,531.76)	\$ (31,531.76)
840 Supervision and Engineering Total		\$ -	\$ (34,489.71)	\$ (34,489.71)	\$ -	\$ (2,957.95)	\$ (2,957.95)	\$ -	\$ (31,531.76)	\$ (31,531.76)
	Firm Sales Volumes Total	\$ -	\$ 118,526.50	\$ 118,526.50	\$ -	\$ 10,412.65	\$ 10,412.65	\$ -	\$ 108,113.85	\$ 108,113.85
844 Supervision and Engineering Total		\$ -	\$ 118,526.50	\$ 118,526.50	\$ -	\$ 10,412.65	\$ 10,412.65	\$ -	\$ 108,113.85	\$ 108,113.85
	Firm Sales Volumes Total	\$ -	\$ (3,654.11)	\$ (3,654.11)	\$ -	\$ (313.52)	\$ (313.52)	\$ -	\$ (3,340.59)	\$ (3,340.59)
845 LNG Fuel Total		\$ -	\$ (3,654.11)	\$ (3,654.11)	\$ -	\$ (313.52)	\$ (313.52)	\$ -	\$ (3,340.59)	\$ (3,340.59)
	Firm Sales Volumes Total	\$ -	\$ 271,103.45	\$ 271,103.45	\$ -	\$ 23,260.68	\$ 23,260.68	\$ -	\$ 247,842.77	\$ 247,842.77
847 Supervision and Engineering Total		\$ -	\$ 271,103.45	\$ 271,103.45	\$ -	\$ 23,260.68	\$ 23,260.68	\$ -	\$ 247,842.77	\$ 247,842.77
	3-factor Total	\$ -	\$ 33,420.75	\$ 33,420.75	\$ -	\$ 2,809.18	\$ 2,809.18	\$ -	\$ 30,611.57	\$ 30,611.57
	Direct-OR Total	\$ -	\$ 3,160.01	\$ 3,160.01	\$ -	\$ 271.13	\$ 271.13	\$ -	\$ 2,888.88	\$ 2,888.88
	Perimeter Total	\$ -	\$ 4,098.27	\$ 4,098.27	\$ -	\$ 347.21	\$ 347.21	\$ -	\$ 3,751.06	\$ 3,751.06
	Sendout Volumes Total	\$ -	\$ 98.81	\$ 98.81	\$ -	\$ 8.48	\$ 8.48	\$ -	\$ 90.33	\$ 90.33
	Transmission Total	\$ -	\$ (197,311.06)	\$ (197,311.06)	\$ -	\$ (16,929.29)	\$ (16,929.29)	\$ -	\$ (180,381.77)	\$ (180,381.77)
856 Mains Expense Total		\$ -	\$ (156,533.22)	\$ (156,533.22)	\$ -	\$ (13,493.29)	\$ (13,493.29)	\$ -	\$ (143,039.93)	\$ (143,039.93)
	3-factor Total	\$ -	\$ 10,008.56	\$ 10,008.56	\$ -	\$ 944.36	\$ 944.36	\$ -	\$ 9,064.20	\$ 9,064.20
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
863 Maintenance of Mains Total		\$ -	\$ 10,008.56	\$ 10,008.56	\$ -	\$ 944.36	\$ 944.36	\$ -	\$ 9,064.20	\$ 9,064.20
	3-factor Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-All Total	\$ -	\$ 7,871.74	\$ 7,871.74	\$ -	\$ 857.23	\$ 857.23	\$ -	\$ 7,014.51	\$ 7,014.51
	Sendout Volumes Total	\$ -	\$ 137,748.11	\$ 137,748.11	\$ -	\$ 11,828.70	\$ 11,828.70	\$ -	\$ 125,919.41	\$ 125,919.41
	Transmission Total	\$ -	\$ 2,375.00	\$ 2,375.00	\$ -	\$ 258.64	\$ 258.64	\$ -	\$ 2,116.36	\$ 2,116.36
870 Supervision and Engineering Total		\$ -	\$ 147,994.85	\$ 147,994.85	\$ -	\$ 12,944.57	\$ 12,944.57	\$ -	\$ 135,050.28	\$ 135,050.28
	3-factor Total	\$ 327.53	\$ 112,477.71	\$ 112,805.24	\$ 327.53	\$ 11,291.68	\$ 11,619.21	\$ -	\$ 101,186.03	\$ 101,186.03
	Customers-All Total	\$ (993.18)	\$ 233,646.51	\$ 232,653.33	\$ (993.18)	\$ 26,449.56	\$ 25,456.38	\$ -	\$ 207,196.95	\$ 207,196.95
	Direct-OR Total	\$ -	\$ 170,600.99	\$ 170,600.99	\$ -	\$ 18,322.30	\$ 18,322.30	\$ -	\$ 152,278.69	\$ 152,278.69
	Direct-WA Total	\$ 665.65	\$ 159,615.09	\$ 160,280.74	\$ 665.65	\$ 16,622.79	\$ 17,288.44	\$ -	\$ 142,992.30	\$ 142,992.30
	Employee Cost Total	\$ -	\$ 7,966.61	\$ 7,966.61	\$ -	\$ 920.14	\$ 920.14	\$ -	\$ 7,046.47	\$ 7,046.47
	Perimeter Total	\$ -	\$ 34,154.64	\$ 34,154.64	\$ -	\$ 3,722.85	\$ 3,722.85	\$ -	\$ 30,431.79	\$ 30,431.79
	Sendout Volumes Total	\$ -	\$ 24,776.31	\$ 24,776.31	\$ -	\$ 2,732.90	\$ 2,732.90	\$ -	\$ 22,043.41	\$ 22,043.41
	Transmission Total	\$ -	\$ 121,423.03	\$ 121,423.03	\$ -	\$ 13,695.49	\$ 13,695.49	\$ -	\$ 107,727.54	\$ 107,727.54
874 Mains and Services Expense Total		\$ -	\$ 864,660.89	\$ 864,660.89	\$ -	\$ 93,757.72	\$ 93,757.72	\$ -	\$ 770,903.17	\$ 770,903.17
	3-factor Total	\$ 129,573.72	\$ 11,814.97	\$ 141,388.69	\$ -	\$ 1,366.99	\$ 1,366.99	\$ 129,573.72	\$ 10,447.98	\$ 140,021.70
	Customers-All Total	\$ 3,216.25	\$ -	\$ 3,216.25	\$ -	\$ -	\$ -	\$ 3,216.25	\$ -	\$ 3,216.25
	Direct-OR Total	\$ 21,275.00	\$ 4,114.45	\$ 25,389.45	\$ -	\$ 476.04	\$ 476.04	\$ 21,275.00	\$ 3,638.41	\$ 24,913.41
	Sendout Volumes Total	\$ (258,064.97)	\$ 151,269.07	\$ (106,795.90)	\$ -	\$ 17,501.83	\$ 17,501.83	\$ (258,064.97)	\$ 133,767.24	\$ (124,297.73)
	Telemetry Total	\$ -	\$ 12,224.55	\$ 12,224.55	\$ -	\$ 1,414.38	\$ 1,414.38	\$ -	\$ 10,810.17	\$ 10,810.17
875 Measuring and Regulator Station Expense - General Total		\$ (104,000.00)	\$ 179,423.04	\$ 75,423.04	\$ -	\$ 20,759.25	\$ 20,759.25	\$ (104,000.00)	\$ 158,663.79	\$ 54,663.79
	3-factor Total	\$ -	\$ 19,142.85	\$ 19,142.85	\$ -	\$ 2,084.66	\$ 2,084.66	\$ -	\$ 17,058.19	\$ 17,058.19
	Customers-All Total	\$ -	\$ 40,375.23	\$ 40,375.23	\$ -	\$ 4,398.04	\$ 4,398.04	\$ -	\$ 35,977.19	\$ 35,977.19
	Sendout Volumes Total	\$ 104,000.00	\$ 121,094.40	\$ 225,094.40	\$ -	\$ 13,186.00	\$ 13,186.00	\$ 104,000.00	\$ 107,908.40	\$ 211,908.40
877 Measuring and Regulator Station Expense - City Gate Total		\$ 104,000.00	\$ 180,612.48	\$ 284,612.48	\$ -	\$ 19,668.70	\$ 19,668.70	\$ 104,000.00	\$ 160,943.78	\$ 264,943.78
	Customers-All Total	\$ -	\$ 132,721.71	\$ 132,721.71	\$ -	\$ 14,453.39	\$ 14,453.39	\$ -	\$ 118,268.32	\$ 118,268.32
	Customers-Ind Total	\$ -	\$ 14,847.56	\$ 14,847.56	\$ -	\$ 1,616.90	\$ 1,616.90	\$ -	\$ 13,230.66	\$ 13,230.66
	Customers-Res Total	\$ -	\$ 780.08	\$ 780.08	\$ -	\$ 84.95	\$ 84.95	\$ -	\$ 695.13	\$ 695.13
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 6,535.27	\$ 6,535.27	\$ -	\$ 711.69	\$ 711.69	\$ -	\$ 5,823.58	\$ 5,823.58

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended February 28, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
878 Meter and House Regulator Expense Total		\$ -	\$ 154,884.62	\$ 154,884.62	\$ -	\$ 16,866.94	\$ 16,866.94	\$ -	\$ 138,017.68	\$ 138,017.68
	3-factor Total	\$ 10,547.16	\$ 244,765.70	\$ 255,312.86	\$ 5,975.16	\$ 26,669.51	\$ 32,644.67	\$ 4,572.00	\$ 218,096.19	\$ 222,668.19
	Customers-All Total	\$ 9,018.91	\$ 253,808.89	\$ 262,827.80	\$ (7,819.94)	\$ 28,197.84	\$ 20,377.90	\$ 16,838.85	\$ 225,611.05	\$ 242,449.90
	Direct-OR Total	\$ -	\$ 147,434.83	\$ 147,434.83	\$ -	\$ 16,005.38	\$ 16,005.38	\$ -	\$ 131,429.45	\$ 131,429.45
	Direct-WA Total	\$ -	\$ (95,099.14)	\$ (95,099.14)	\$ -	\$ (10,221.42)	\$ (10,221.42)	\$ -	\$ (84,877.72)	\$ (84,877.72)
	Employee Cost Total	\$ 68.75	\$ -	\$ 68.75	\$ 68.75	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 1,387.00	\$ 1,387.00	\$ -	\$ 149.10	\$ 149.10	\$ -	\$ 1,237.90	\$ 1,237.90
879 Customer Installation Expense Total		\$ 19,634.82	\$ 552,297.28	\$ 571,932.10	\$ (1,776.03)	\$ 60,800.41	\$ 59,024.38	\$ 21,410.85	\$ 491,496.87	\$ 512,907.72
	3-factor Total	\$ -	\$ 575,635.51	\$ 575,635.51	\$ -	\$ 65,738.64	\$ 65,738.64	\$ -	\$ 509,896.87	\$ 509,896.87
	Customers-All Total	\$ -	\$ 110,222.80	\$ 110,222.80	\$ -	\$ 12,752.76	\$ 12,752.76	\$ -	\$ 97,470.04	\$ 97,470.04
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Direct-OR Total	\$ -	\$ 107,465.99	\$ 107,465.99	\$ -	\$ 12,377.82	\$ 12,377.82	\$ -	\$ 95,088.17	\$ 95,088.17
	Direct-WA Total	\$ -	\$ 633,263.46	\$ 633,263.46	\$ -	\$ 73,240.17	\$ 73,240.17	\$ -	\$ 560,023.29	\$ 560,023.29
	Perimeter Total	\$ -	\$ (62,544.24)	\$ (62,544.24)	\$ -	\$ (7,236.37)	\$ (7,236.37)	\$ -	\$ (55,307.87)	\$ (55,307.87)
	Sendout Volumes Total	\$ -	\$ 923,029.22	\$ 923,029.22	\$ -	\$ 106,661.12	\$ 106,661.12	\$ -	\$ 816,368.10	\$ 816,368.10
	Transmission Total	\$ -	\$ 5,325.13	\$ 5,325.13	\$ -	\$ 616.12	\$ 616.12	\$ -	\$ 4,709.01	\$ 4,709.01
880 Other Expense Total		\$ -	\$ 2,292,397.87	\$ 2,292,397.87	\$ -	\$ 264,150.27	\$ 264,150.27	\$ -	\$ 2,028,247.60	\$ 2,028,247.60
	3-factor Total	\$ -	\$ 11,329.14	\$ 11,329.14	\$ -	\$ 1,310.78	\$ 1,310.78	\$ -	\$ 10,018.36	\$ 10,018.36
	Customers-The Dalles Total	\$ -	\$ 50,982.77	\$ 50,982.77	\$ -	\$ 5,898.71	\$ 5,898.71	\$ -	\$ 45,084.06	\$ 45,084.06
881 Rents Total		\$ -	\$ 62,311.91	\$ 62,311.91	\$ -	\$ 7,209.49	\$ 7,209.49	\$ -	\$ 55,102.42	\$ 55,102.42
	3-factor Total	\$ -	\$ 537,584.98	\$ 537,584.98	\$ -	\$ 60,037.37	\$ 60,037.37	\$ -	\$ 477,547.61	\$ 477,547.61
	Customers-All Total	\$ -	\$ 26,148.51	\$ 26,148.51	\$ -	\$ 2,971.22	\$ 2,971.22	\$ -	\$ 23,177.29	\$ 23,177.29
	Direct-OR Total	\$ -	\$ (117,585.88)	\$ (117,585.88)	\$ -	\$ (10,529.38)	\$ (10,529.38)	\$ -	\$ (107,056.50)	\$ (107,056.50)
	Direct-WA Total	\$ -	\$ 165,003.75	\$ 165,003.75	\$ -	\$ 17,272.05	\$ 17,272.05	\$ -	\$ 147,731.70	\$ 147,731.70
	Firm Sales Volumes Total	\$ -	\$ 504,869.54	\$ 504,869.54	\$ -	\$ 57,964.12	\$ 57,964.12	\$ -	\$ 446,905.42	\$ 446,905.42
	Perimeter Total	\$ -	\$ (97,876.94)	\$ (97,876.94)	\$ -	\$ (11,324.36)	\$ (11,324.36)	\$ -	\$ (86,552.58)	\$ (86,552.58)
	Transmission Total	\$ -	\$ 360,755.70	\$ 360,755.70	\$ -	\$ 41,734.24	\$ 41,734.24	\$ -	\$ 319,021.46	\$ 319,021.46
885 Supervision and Engineering Total		\$ -	\$ 1,378,899.66	\$ 1,378,899.66	\$ -	\$ 158,125.27	\$ 158,125.27	\$ -	\$ 1,220,774.39	\$ 1,220,774.39
	3-factor Total	\$ 114,298.52	\$ 245,404.99	\$ 359,703.51	\$ 114,298.52	\$ 3,011.65	\$ 117,310.17	\$ -	\$ 242,393.34	\$ 242,393.34
	Direct-OR Total	\$ 68,261.95	\$ 20,550.27	\$ 88,812.22	\$ 68,261.95	\$ 252.20	\$ 68,514.15	\$ -	\$ 20,298.07	\$ 20,298.07
	Direct-WA Total	\$ (13,387.03)	\$ (193,255.05)	\$ (206,642.08)	\$ (13,387.03)	\$ (2,371.66)	\$ (15,758.69)	\$ -	\$ (190,883.39)	\$ (190,883.39)
	Perimeter Total	\$ 20,427.13	\$ 15,251.33	\$ 35,678.46	\$ 20,427.13	\$ 187.17	\$ 20,614.30	\$ -	\$ 15,064.16	\$ 15,064.16
	Sendout Volumes Total	\$ -	\$ 144.90	\$ 144.90	\$ -	\$ 1.78	\$ 1.78	\$ -	\$ 143.12	\$ 143.12
	Transmission Total	\$ -	\$ 41,942.66	\$ 41,942.66	\$ -	\$ 514.73	\$ 514.73	\$ -	\$ 41,427.93	\$ 41,427.93
887 Mains Total		\$ 189,600.57	\$ 130,039.10	\$ 319,639.67	\$ 189,600.57	\$ 1,595.86	\$ 191,196.43	\$ -	\$ 128,443.24	\$ 128,443.24
	3-factor Total	\$ (31,184.80)	\$ -	\$ (31,184.80)	\$ -	\$ -	\$ -	\$ (31,184.80)	\$ -	\$ (31,184.80)
	Direct-OR Total	\$ 259,741.72	\$ -	\$ 259,741.72	\$ -	\$ -	\$ -	\$ 259,741.72	\$ -	\$ 259,741.72
	Sendout Volumes Total	\$ 257,836.24	\$ -	\$ 257,836.24	\$ (134,929.18)	\$ -	\$ (134,929.18)	\$ 392,765.42	\$ -	\$ 392,765.42
	Telemetry Total	\$ 220,595.28	\$ -	\$ 220,595.28	\$ -	\$ -	\$ -	\$ 220,595.28	\$ -	\$ 220,595.28
	Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
889 Measuring and Regulator Station Expense - General Total		\$ 706,988.44	\$ -	\$ 706,988.44	\$ (134,929.18)	\$ -	\$ (134,929.18)	\$ 841,917.62	\$ -	\$ 841,917.62
	3-factor Total	\$ 1,337.82	\$ -	\$ 1,337.82	\$ -	\$ -	\$ -	\$ 1,337.82	\$ -	\$ 1,337.82
	Direct-OR Total	\$ (239,281.09)	\$ -	\$ (239,281.09)	\$ -	\$ -	\$ -	\$ (239,281.09)	\$ -	\$ (239,281.09)
	Sendout Volumes Total	\$ (318,575.16)	\$ -	\$ (318,575.16)	\$ -	\$ -	\$ -	\$ (318,575.16)	\$ -	\$ (318,575.16)
891 Measuring and Regulator Station Expense - City Gate Total		\$ (556,518.43)	\$ -	\$ (556,518.43)	\$ -	\$ -	\$ -	\$ (556,518.43)	\$ -	\$ (556,518.43)
	3-factor Total	\$ -	\$ 85.87	\$ 85.87	\$ -	\$ 9.23	\$ 9.23	\$ -	\$ 76.64	\$ 76.64
	Direct-OR Total	\$ (33,151.92)	\$ 146,357.13	\$ 113,205.21	\$ -	\$ 15,510.69	\$ 15,510.69	\$ (33,151.92)	\$ 130,846.44	\$ 97,694.52
	Direct-WA Total	\$ 2,185.97	\$ 25,740.28	\$ 27,926.25	\$ -	\$ 2,793.42	\$ 2,793.42	\$ 2,185.97	\$ 22,946.86	\$ 25,132.83
	Perimeter Total	\$ -	\$ 25,410.76	\$ 25,410.76	\$ -	\$ 2,844.20	\$ 2,844.20	\$ -	\$ 22,566.56	\$ 22,566.56
	Sendout Volumes Total	\$ 3,004.70	\$ 17,888.66	\$ 20,893.36	\$ -	\$ 1,923.03	\$ 1,923.03	\$ 3,004.70	\$ 15,965.63	\$ 18,970.33
	Transmission Total	\$ -	\$ 34.15	\$ 34.15	\$ -	\$ 3.67	\$ 3.67	\$ -	\$ 30.48	\$ 30.48
892 Services Total		\$ (27,961.25)	\$ 215,516.85	\$ 187,555.60	\$ -	\$ 23,084.25	\$ 23,084.25	\$ (27,961.25)	\$ 192,432.60	\$ 164,471.35
	Customers-All Total	\$ 5,555.99	\$ -	\$ 5,555.99	\$ -	\$ -	\$ -	\$ 5,555.99	\$ -	\$ 5,555.99
	Customers-Comm Total	\$ 13,048.75	\$ 3,625.48	\$ 16,674.23	\$ -	\$ 389.74	\$ 389.74	\$ 13,048.75	\$ 3,235.74	\$ 16,284.49
	Customers-Ind Total	\$ 8,325.07	\$ (96.00)	\$ 8,229.07	\$ -	\$ (10.32)	\$ (10.32)	\$ 8,325.07	\$ (85.68)	\$ 8,239.39
	Customers-Res Total	\$ 25,422.07	\$ 691.97	\$ 26,114.04	\$ -	\$ 66.60	\$ 66.60	\$ 25,422.07	\$ 625.37	\$ 26,047.44
	Direct-OR Total	\$ (10,419.84)	\$ -	\$ (10,419.84)	\$ -	\$ -	\$ -	\$ (10,419.84)	\$ -	\$ (10,419.84)
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ 33,350.78	\$ 2,197.11	\$ 35,547.89	\$ -	\$ 156.81	\$ 156.81	\$ 33,350.78	\$ 2,040.30	\$ 35,391.08
	Transmission Total	\$ 40,788.69	\$ 6,887.94	\$ 47,676.63	\$ -	\$ 84.53	\$ 84.53	\$ 40,788.69	\$ 6,803.41	\$ 47,592.10
893 Meters and House Regulators Total		\$ 116,071.51	\$ 13,306.50	\$ 129,378.01	\$ -	\$ 687.36	\$ 687.36	\$ 116,071.51	\$ 12,619.14	\$ 128,690.65

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended February 28, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	3-factor Total	\$ 39,880.02	\$ -	\$ 39,880.02	\$ -	\$ -	\$ -	\$ 39,880.02	\$ -	\$ 39,880.02
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Transmission Total	\$ 85.31	\$ -	\$ 85.31	\$ -	\$ -	\$ -	\$ 85.31	\$ -	\$ 85.31
894 Other Equipment Total		\$ 39,965.33	\$ -	\$ 39,965.33	\$ -	\$ -	\$ -	\$ 39,965.33	\$ -	\$ 39,965.33
	Customers-All Total	\$ (8,469.60)	\$ -	\$ (8,469.60)	\$ -	\$ -	\$ -	\$ (8,469.60)	\$ -	\$ (8,469.60)
	Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
901 Supervision Total		\$ (8,469.60)	\$ -	\$ (8,469.60)	\$ -	\$ -	\$ -	\$ (8,469.60)	\$ -	\$ (8,469.60)
	Customers-All Total	\$ 23,463.01	\$ -	\$ 23,463.01	\$ -	\$ -	\$ -	\$ 23,463.01	\$ -	\$ 23,463.01
	Perimeter Total	\$ 1,851.58	\$ -	\$ 1,851.58	\$ -	\$ -	\$ -	\$ 1,851.58	\$ -	\$ 1,851.58
902 Meter Reading Expenses Total		\$ 25,314.59	\$ -	\$ 25,314.59	\$ -	\$ -	\$ -	\$ 25,314.59	\$ -	\$ 25,314.59
	3-factor Total	\$ 7,453.73	\$ -	\$ 7,453.73	\$ -	\$ -	\$ -	\$ 7,453.73	\$ -	\$ 7,453.73
	Customers-All Total	\$ 864,131.34	\$ -	\$ 864,131.34	\$ -	\$ -	\$ -	\$ 864,131.34	\$ -	\$ 864,131.34
	Customers-Ind Total	\$ 80,105.16	\$ -	\$ 80,105.16	\$ -	\$ -	\$ -	\$ 80,105.16	\$ -	\$ 80,105.16
903 Customer Records and Collection Expense Total		\$ 951,690.23	\$ -	\$ 951,690.23	\$ -	\$ -	\$ -	\$ 951,690.23	\$ -	\$ 951,690.23
	Customers-All Total	\$ 39,224.21	\$ -	\$ 39,224.21	\$ -	\$ -	\$ -	\$ 39,224.21	\$ -	\$ 39,224.21
	Customers-Comm Total	\$ 384,772.50	\$ -	\$ 384,772.50	\$ -	\$ -	\$ -	\$ 384,772.50	\$ -	\$ 384,772.50
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ 94,566.57	\$ -	\$ 94,566.57	\$ -	\$ -	\$ -	\$ 94,566.57	\$ -	\$ 94,566.57
	Direct-OR Total	\$ 30,199.36	\$ -	\$ 30,199.36	\$ -	\$ -	\$ -	\$ 30,199.36	\$ -	\$ 30,199.36
904 Uncollectible Accounts Total		\$ 548,762.64	\$ -	\$ 548,762.64	\$ -	\$ -	\$ -	\$ 548,762.64	\$ -	\$ 548,762.64
	Customers-All Total	\$ (83,575.71)	\$ (40,668.89)	\$ (124,244.60)	\$ -	\$ (2,737.33)	\$ (2,737.33)	\$ (83,575.71)	\$ (37,931.56)	\$ (121,507.27)
	Customers-Ind Total	\$ 4,896.87	\$ (357.78)	\$ 4,539.09	\$ -	\$ (24.08)	\$ (24.08)	\$ 4,896.87	\$ (333.70)	\$ 4,563.17
	Customers-Res Total	\$ (1,127,130.03)	\$ 21,720.36	\$ (1,105,409.67)	\$ -	\$ 1,461.95	\$ 1,461.95	\$ (1,127,130.03)	\$ 20,258.41	\$ (1,106,871.62)
	Direct-OR Total	\$ -	\$ 37,452.00	\$ 37,452.00	\$ -	\$ 2,520.81	\$ 2,520.81	\$ -	\$ 34,931.19	\$ 34,931.19
	Direct-WA Total	\$ -	\$ 46,079.74	\$ 46,079.74	\$ -	\$ 3,101.52	\$ 3,101.52	\$ -	\$ 42,978.22	\$ 42,978.22
908 Customer Assistance Expense Total		\$ (1,205,808.87)	\$ 64,225.43	\$ (1,141,583.44)	\$ -	\$ 4,322.87	\$ 4,322.87	\$ (1,205,808.87)	\$ 59,902.56	\$ (1,145,906.31)
	Customers-All Total	\$ -	\$ 547,147.49	\$ 547,147.49	\$ -	\$ 62,842.98	\$ 62,842.98	\$ -	\$ 484,304.51	\$ 484,304.51
909 Customer Information Expense Total		\$ -	\$ 547,147.49	\$ 547,147.49	\$ -	\$ 62,842.98	\$ 62,842.98	\$ -	\$ 484,304.51	\$ 484,304.51
	Customers-Res Total	\$ -	\$ 156,558.11	\$ 156,558.11	\$ -	\$ 16,831.07	\$ 16,831.07	\$ -	\$ 139,727.04	\$ 139,727.04
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 156,558.11	\$ 156,558.11	\$ -	\$ 16,831.07	\$ 16,831.07	\$ -	\$ 139,727.04	\$ 139,727.04
	Customers-All Total	\$ -	\$ 90,272.13	\$ 90,272.13	\$ -	\$ 9,704.25	\$ 9,704.25	\$ -	\$ 80,567.88	\$ 80,567.88
911 Supervision Total		\$ -	\$ 90,272.13	\$ 90,272.13	\$ -	\$ 9,704.25	\$ 9,704.25	\$ -	\$ 80,567.88	\$ 80,567.88
	Customers-All Total	\$ -	\$ 275,800.87	\$ 275,800.87	\$ -	\$ 30,037.32	\$ 30,037.32	\$ -	\$ 245,763.55	\$ 245,763.55
	Customers-Res Total	\$ -	\$ 74,747.88	\$ 74,747.88	\$ -	\$ 8,587.97	\$ 8,587.97	\$ -	\$ 66,159.91	\$ 66,159.91
	Direct-OR Total	\$ -	\$ 234.77	\$ 234.77	\$ -	\$ 25.24	\$ 25.24	\$ -	\$ 209.53	\$ 209.53
912 Demonstration and Selling Expense Total		\$ -	\$ 350,783.52	\$ 350,783.52	\$ -	\$ 38,650.52	\$ 38,650.52	\$ -	\$ 312,133.00	\$ 312,133.00
	Customers-All Total	\$ -	\$ (95,072.49)	\$ (95,072.49)	\$ -	\$ (10,220.29)	\$ (10,220.29)	\$ -	\$ (84,852.20)	\$ (84,852.20)
913 Advertising Total		\$ -	\$ (95,072.49)	\$ (95,072.49)	\$ -	\$ (10,220.29)	\$ (10,220.29)	\$ -	\$ (84,852.20)	\$ (84,852.20)
	3-factor Total	\$ 55,195.31	\$ 4,051,531.47	\$ 4,106,726.78	\$ 3,430.80	\$ 436,444.51	\$ 439,875.31	\$ 51,764.51	\$ 3,615,086.96	\$ 3,666,851.47
	Customers-All Total	\$ 8,759.60	\$ 527,958.57	\$ 536,718.17	\$ 799.76	\$ 56,764.46	\$ 57,564.22	\$ 7,959.84	\$ 471,194.11	\$ 479,153.95
	Customers-Ind Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Customers-Res Total	\$ 1,107.64	\$ 30,495.67	\$ 31,603.31	\$ 1,107.64	\$ 3,278.28	\$ 4,385.92	\$ -	\$ 27,217.39	\$ 27,217.39
	Direct-OR Total	\$ -	\$ 24,557.61	\$ 24,557.61	\$ -	\$ 2,639.94	\$ 2,639.94	\$ -	\$ 21,917.67	\$ 21,917.67
	Employee Cost Total	\$ 5,710.52	\$ 539,994.32	\$ 545,704.84	\$ -	\$ 58,090.49	\$ 58,090.49	\$ 5,710.52	\$ 481,903.83	\$ 487,614.35
	Regulatory Total	\$ 1,944.26	\$ 217,674.54	\$ 219,618.80	\$ -	\$ 23,371.76	\$ 23,371.76	\$ 1,944.26	\$ 194,302.78	\$ 196,247.04
	Sales Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 13,432.70	\$ 13,432.70	\$ -	\$ 1,554.16	\$ 1,554.16	\$ -	\$ 11,878.54	\$ 11,878.54
921 Office Supplies and Expense Total		\$ 72,717.33	\$ 5,405,644.88	\$ 5,478,362.21	\$ 5,338.20	\$ 582,143.61	\$ 587,481.81	\$ 67,379.13	\$ 4,823,501.27	\$ 4,890,880.40
	3-factor Total	\$ -	\$ 2,172.55	\$ 2,172.55	\$ -	\$ 233.55	\$ 233.55	\$ -	\$ 1,939.00	\$ 1,939.00
	Admin Tran Total	\$ -	\$ 90,466.86	\$ 90,466.86	\$ -	\$ 9,725.19	\$ 9,725.19	\$ -	\$ 80,741.67	\$ 80,741.67
	Employee Cost Total	\$ -	\$ 104,257.65	\$ 104,257.65	\$ -	\$ 11,207.70	\$ 11,207.70	\$ -	\$ 93,049.95	\$ 93,049.95
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ 196,897.06	\$ 196,897.06	\$ -	\$ 21,166.43	\$ 21,166.43	\$ -	\$ 175,730.63	\$ 175,730.63
	3-factor Total	\$ -	\$ 60,583.33	\$ 60,583.33	\$ -	\$ 6,512.71	\$ 6,512.71	\$ -	\$ 54,070.62	\$ 54,070.62
	Employee Cost Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 81.06	\$ 81.06	\$ -	\$ 672.95	\$ 672.95
924 Property Insurance Premium Total		\$ -	\$ 61,337.33	\$ 61,337.33	\$ -	\$ 6,593.76	\$ 6,593.76	\$ -	\$ 54,743.57	\$ 54,743.57
	3-factor Total	\$ -	\$ 66,605.50	\$ 66,605.50	\$ -	\$ 7,160.09	\$ 7,160.09	\$ -	\$ 59,445.41	\$ 59,445.41
925 Injuries and Damages Total		\$ -	\$ 66,605.50	\$ 66,605.50	\$ -	\$ 7,160.09	\$ 7,160.09	\$ -	\$ 59,445.41	\$ 59,445.41
	3-factor Total	\$ -	\$ 18,927.09	\$ 18,927.09	\$ -	\$ 2,043.12	\$ 2,043.12	\$ -	\$ 16,883.97	\$ 16,883.97
	Customers-All Total	\$ -	\$ 270.26	\$ 270.26	\$ -	\$ 31.27	\$ 31.27	\$ -	\$ 238.99	\$ 238.99
	Direct-OR Total	\$ -	\$ 35.72	\$ 35.72	\$ -	\$ 3.84	\$ 3.84	\$ -	\$ 31.88	\$ 31.88
	Employee Cost Total	\$ -	\$ 105,844.46	\$ 105,844.46	\$ -	\$ 11,394.51	\$ 11,394.51	\$ -	\$ 94,449.95	\$ 94,449.95

NW Natural
Rates & regulatory Affairs
Operations and Maintenance Expenses
State Allocation of System Accounts
For the period ended February 28, 2021

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Transmission Total	\$ -	\$ (327.56)	\$ (327.56)	\$ -	\$ (35.21)	\$ (35.21)	\$ -	\$ (292.35)	\$ (292.35)
926 Employee Pensions and Benefits Total		\$ -	\$ 124,749.97	\$ 124,749.97	\$ -	\$ 13,437.53	\$ 13,437.53	\$ -	\$ 111,312.44	\$ 111,312.44
	3-factor Total	\$ -	\$ 155,969.94	\$ 155,969.94	\$ -	\$ 20,402.57	\$ 20,402.57	\$ -	\$ 135,567.37	\$ 135,567.37
	Admin Tran Total	\$ -	\$ 54,347.94	\$ 54,347.94	\$ -	\$ 5,842.40	\$ 5,842.40	\$ -	\$ 48,505.54	\$ 48,505.54
	Customers-All Total	\$ -	\$ 192,561.43	\$ 192,561.43	\$ -	\$ 52,410.84	\$ 52,410.84	\$ -	\$ 140,150.59	\$ 140,150.59
930 Miscellaneous General Expense Total		\$ -	\$ 402,879.31	\$ 402,879.31	\$ -	\$ 78,655.81	\$ 78,655.81	\$ -	\$ 324,223.50	\$ 324,223.50
	3-factor Total	\$ -	\$ 7,593.03	\$ 7,593.03	\$ -	\$ 816.25	\$ 816.25	\$ -	\$ 6,776.78	\$ 6,776.78
	Customers-All Total	\$ -	\$ 5,660.82	\$ 5,660.82	\$ -	\$ 608.54	\$ 608.54	\$ -	\$ 5,052.28	\$ 5,052.28
	Direct-OR Total	\$ -	\$ 59,521.78	\$ 59,521.78	\$ -	\$ 6,398.59	\$ 6,398.59	\$ -	\$ 53,123.19	\$ 53,123.19
931 Rents Total		\$ -	\$ 72,775.63	\$ 72,775.63	\$ -	\$ 7,823.38	\$ 7,823.38	\$ -	\$ 64,952.25	\$ 64,952.25
	3-factor Total	\$ (2,325.76)	\$ (473,625.14)	\$ (475,950.90)	\$ -	\$ (60,212.83)	\$ (60,212.83)	\$ (2,325.76)	\$ (413,412.31)	\$ (415,738.07)
	Customers-All Total	\$ -	\$ 4,795.21	\$ 4,795.21	\$ -	\$ 801.39	\$ 801.39	\$ -	\$ 3,993.82	\$ 3,993.82
	Customers-The Dalles Total	\$ -	\$ 186,709.66	\$ 186,709.66	\$ -	\$ 19,911.14	\$ 19,911.14	\$ -	\$ 166,798.52	\$ 166,798.52
	Direct-OR Total	\$ 568,802.00	\$ 58,406.18	\$ 627,208.18	\$ -	\$ 3,425.35	\$ 3,425.35	\$ 568,802.00	\$ 54,980.83	\$ 623,782.83
	Direct-WA Total	\$ 330,347.00	\$ 31,548.49	\$ 361,895.49	\$ -	\$ 3,390.18	\$ 3,390.18	\$ 330,347.00	\$ 28,158.31	\$ 358,505.31
	Firm Sales Volumes Total	\$ -	\$ (49,900.90)	\$ (49,900.90)	\$ -	\$ (5,364.35)	\$ (5,364.35)	\$ -	\$ (44,536.55)	\$ (44,536.55)
	Sendout Volumes Total	\$ -	\$ 109,651.96	\$ 109,651.96	\$ -	\$ 12,533.85	\$ 12,533.85	\$ -	\$ 97,118.11	\$ 97,118.11
	Transmission Total	\$ -	\$ 49,406.34	\$ 49,406.34	\$ -	\$ 5,311.18	\$ 5,311.18	\$ -	\$ 44,095.16	\$ 44,095.16
935 Maintenance of General Plant Total		\$ 896,823.24	\$ (83,008.20)	\$ 813,815.04	\$ -	\$ (20,204.09)	\$ (20,204.09)	\$ 896,823.24	\$ (62,804.11)	\$ 834,019.13
Grand Total		\$ 1,768,810.55	\$ 13,948,489.56	\$ 15,717,300.11	\$ 58,233.56	\$ 1,534,708.57	\$ 1,592,942.13	\$ 1,710,576.99	\$ 12,413,780.99	\$ 14,124,357.98

March 2021 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
		16,154,207			1,621,571			14,532,636
		1,675,685,468			211,402,850			1,464,282,618
		0.96%			0.77%			0.99%

NW Natural
Washington Quarterly Results of Operations Report

March 2021

		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	60,674,664		60,674,664	7,399,641		7,399,641	53,275,023		53,275,023
481.1	Commercial	26,782,049		26,782,049	2,866,441		2,866,441	23,915,609		23,915,609
481.2	Industrial Firm	2,039,676		2,039,676	235,712		235,712	1,803,965		1,803,965
481.3	Interruptible	2,256,114		2,256,114	59,058		59,058	2,197,057		2,197,057
481.5	Interruptible Incentive	0		0	0		0	0		0
495.20	Unbilled Revenue		(5,065,896)	(5,065,896)		(714,005)	(714,005)		(4,351,892)	(4,351,892)
	Total Sales of Gas	91,752,504	(5,065,896)	86,686,608	10,560,851	(714,005)	9,846,846	81,191,653	(4,351,892)	76,839,762
Transportation Revenue										
489.4	North Mist	1,571,895		1,571,895	0		0	1,571,895		1,571,895
489.12	Industrial Firm	1,092,055		1,092,055	132,956		132,956	959,100		959,100
489.13	Interruptible	700,045		700,045	67,202		67,202	632,843		632,843
489.15	Interruptible Incentive	0		0	0		0	0		0
489.3	Agency Fee/Balancing	0		0	0		0	0		0
	Total Transportation Revenue	3,363,995	0	3,363,995	200,158	0	200,158	3,163,837	0	3,163,837
495.6	Rate Adjustments - Amortizations	(408,329)		(408,329)	(698,504)		(698,504)	290,175		290,175
Miscellaneous Revenues										
487	Late Payment Charge	274,785		274,785	11,985		11,985	262,799		262,799
488.0	Seasonal Reconnect Fee	200		200	0		0	200		200
488.0	Delinquent Reconnect Fee	1,000		1,000	0		0	1,000		1,000
488.1	Returned Check Charge	25,267		25,267	3,240		3,240	22,027		22,027
488.3	Recon Charge CR During Office Hours	1,490		1,490	100		100	1,390		1,390
488.4	Field Collection Charge	4,620		4,620	0		0	4,620		4,620
488.5	Recon Charge CR After Office Hours	0		0	0		0	0		0
488.6	Recon Charge Seas During Office Hours	30		30	0		0	30		30
488.7	Recon Charge Seas After Office Hours	0		0	0		0	0		0
488.8	Automated Payment Charge	0		0	0		0	0		0
493.2	Rent - Utility Property		6,032	6,032		0	0		6,032	6,032
495.1	Meter Rentals	15,601		15,601	1,509		1,509	14,092		14,092
495.2	Other Gas Revenue - Miscellaneous	34,047		34,047	2,416		2,416	31,632		31,632
	Total Miscellaneous Revenues	357,040	6,032	363,072	19,250	0	19,250	337,790	6,032	343,823
	Total Operating Revenue	95,065,210	(5,059,864)	90,005,346	10,081,754	(714,005)	9,367,750	84,983,456	(4,345,859)	80,637,597
Cost of Gas										
804.7	WACOG Incurred	25,665,180		25,665,180	2,808,765		2,808,765	22,856,415		22,856,415
805.7	WACOG Deferred	(585,777)		(585,777)	(173,676)		(173,676)	(412,102)		(412,102)
804.6	Demand Incurred	6,382,332		6,382,332	697,588		697,588	5,684,744		5,684,744
805.8	Demand Deferred	2,803,543		2,803,543	306,864		306,864	2,496,679		2,496,679
805.4	Amortization of Gas Costs	(186,963)		(186,963)	(99,167)		(99,167)	(87,796)		(87,796)
	Total Cost of Gas	34,078,314	0	34,078,314	3,540,374	0	3,540,374	30,537,940	0	30,537,940
407.03	Environmental Expense			1,121,487			27,490			1,093,997
Detail	Operations & Maintenance	1,603,952	18,975,196	20,579,148	55,259	2,080,432	2,135,692	1,548,692	16,894,764	18,443,456
Other Taxes										
408.11	Property	2,261,019		2,261,019	152,491		152,491	2,108,528		2,108,528
408.12	Franchise	0		0	455,691		455,691	(455,691)		(455,691)
408.13	Payroll		682,719	682,719		68,147	68,147		614,572	614,572
408.14	Other	319,691		319,691	27,438		27,438	292,253		292,253
408.15	Regulatory	2,060,265		2,060,265	0		0	2,060,265		2,060,265
	Total Other Taxes	4,640,975	682,719	5,323,694	635,620	68,147	703,767	4,005,355	614,572	4,619,926
403.1	Depreciation		9,001,967	9,001,967		1,040,627	1,040,627		7,961,339	7,961,339
Income Taxes										
409.11	Federal Income Taxes			1,605,035			354,226			1,250,809
410.11	Federal Income Taxes - Deferred			2,547,548			(54,528)			2,602,076
411.42	Federal Income Tax Credit			(2,172,583)			(1,470)			(2,171,113)
409.12	Oregon Income Taxes			1,615,538			0			1,615,538
410.12	Oregon Income Taxes - Deferred			577,877			0			577,877
411.12	Oregon Income Tax Credit			(426,885)			0			(426,885)
	Total Income Taxes			3,746,530			298,229			3,448,301
	Total Operating Revenue Deductions	40,323,241	28,659,882	73,851,139	4,231,254	3,189,207	7,746,179	36,091,987	25,470,675	66,104,960
	Net Operating Income			16,154,207			1,621,571			14,532,636

**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			3,572,494,848			414,489,355	3,158,005,493
108.1X	Accumulated Depreciation			(1,504,018,241)			(162,465,039)	(1,341,553,202)
ADJ	Working Capital Allowance			25,400,967			2,628,862	22,772,105
117.X	Storage Gas - Cushion			25,417,308			2,767,945	22,649,363
186.XX	Leasehold Improvements			25,971,134			3,149,544	22,821,590
252.XX	Customer Contributions			(6,638,481)			(1,207,652)	(5,430,828)
283.XX	Deferred Taxes - Federal			(396,385,969)			(47,960,165)	(348,425,804)
283.XX	Deferred Taxes - State			(66,556,099)			0	(66,556,099)
Total Rate Base				1,675,685,468			211,402,850	1,464,282,618
Rate Of Return on Rate Base				0.96%			0.77%	0.99%

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
		116,320,005			10,258,725			106,061,280
		1,598,910,105			200,548,452			1,398,361,653
		7.27%			5.12%			7.58%

			March 2021							
		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	454,994,557	0	454,994,557	54,598,379	0	54,598,379	400,396,178	0	400,396,178
481.1	Commercial	188,990,441	0	188,990,441	20,011,344	0	20,011,344	168,979,097	0	168,979,097
481.2	Industrial Firm	19,846,582	0	19,846,582	1,987,647	0	1,987,647	17,858,934	0	17,858,934
481.3	Interruptible	17,720,980	0	17,720,980	568,108	0	568,108	17,152,872	0	17,152,872
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	2,285,051	2,285,051	0	245,757	245,757	0	2,039,294	2,039,294
Total Sales of Gas		681,552,559	2,285,051	683,837,611	77,165,478	245,757	77,411,235	604,387,081	2,039,294	606,426,375
Transportation Revenue										
489.4	North Mist	19,314,819	0	19,314,819	0	0	0	19,314,819	0	19,314,819
489.12	Industrial Firm	11,703,841	0	11,703,841	1,501,704	0	1,501,704	10,202,137	0	10,202,137
489.13	Interruptible	7,882,736	0	7,882,736	751,519	0	751,519	7,131,217	0	7,131,217
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	119,343	0	119,343	0	0	0	119,343	0	119,343
Total Transportation Revenue		39,020,739	0	39,020,739	2,253,223	0	2,253,223	36,767,516	0	36,767,516
495.6	Rate Adjustments - Amortizations	26,549,205	0	26,549,205	(4,101,620)	0	(4,101,620)	30,650,825	0	30,650,825
Miscellaneous Revenues										
487	Late Payment Charge	2,127,007	0	2,127,007	91,185	0	91,185	2,035,821	0	2,035,821
488.0	Seasonal Reconnect Fee	800	0	800	0	0	0	800	0	800
488.0	Delinquent Reconnect Fee	4,300	0	4,300	(150)	0	(150)	4,450	0	4,450
488.1	Returned Check Charge	201,424	0	201,424	22,739	0	22,739	178,685	0	178,685
488.3	Recon Charge CR During Office Hours	10,150	0	10,150	800	0	800	9,350	0	9,350
488.4	Field Collection Charge	5,800	0	5,800	0	0	0	5,800	0	5,800
488.5	Recon Charge CR After Office Hours	550	0	550	550	0	550	0	0	0
488.6	Recon Charge Seas During Office Hours	5,895	0	5,895	465	0	465	5,430	0	5,430
488.7	Recon Charge Seas After Office Hours	0	0	0	0	0	0	0	0	0
488.8	Automated Payment Charge	8,863	0	8,863	1,405	0	1,405	7,458	0	7,458
493.2	Rent - Utility Property	0	78,358	78,358	0	0	0	0	78,358	78,358
495.1	Meter Rentals	186,593	0	186,593	18,011	0	18,011	168,582	0	168,582
495.2	Other Gas Revenue - Miscellaneous	358,054	0	358,054	23,166	0	23,166	334,888	0	334,888
Total Miscellaneous Revenues		2,909,435	78,358	2,987,793	158,171	0	158,171	2,751,264	78,358	2,829,622
Total Operating Revenue		750,031,939	2,363,410	752,395,348	75,475,253	245,757	75,721,010	674,556,686	2,117,653	676,674,339
Cost of Gas										
804.7	WACOG Incurred	216,721,479	0	216,721,479	22,029,723	0	22,029,723	194,691,756	0	194,691,756
805.7	WACOG Deferred	(29,325,330)	0	(29,325,330)	(3,070,825)	0	(3,070,825)	(26,254,504)	0	(26,254,504)
804.6	Demand Incurred	75,643,774	0	75,643,774	8,322,881	0	8,322,881	67,320,893	0	67,320,893
805.8	Demand Deferred	(3,293,764)	0	(3,293,764)	(311,509)	0	(311,509)	(2,982,254)	0	(2,982,254)
805.4	Amortization of Gas Costs	6,692,807	0	6,692,807	(258,390)	0	(258,390)	6,951,197	0	6,951,197
Total Cost of Gas		266,438,966	0	266,438,966	26,711,879	0	26,711,879	239,727,087	0	239,727,087
407.03	Environmental Expense			9,462,656			91,058			9,371,598
Detail	Operations & Maintenance	18,369,826	168,609,103	186,978,929	759,633	18,804,376	19,564,010	17,610,192	149,804,727	167,414,919
Other Taxes										
408.11	Property	25,847,671	0	25,847,671	1,662,844	0	1,662,844	24,184,827	0	24,184,827
408.12	Franchise	10,889,821	0	10,889,821	3,185,948	0	3,185,948	7,703,874	0	7,703,874
408.13	Payroll	0	6,266,095	6,266,095	0	633,272	633,272	0	5,632,823	5,632,823
408.14	Other	952,796	0	952,796	128,489	0	128,489	824,307	0	824,307
408.15	Regulatory	2,195,745	0	2,195,745	135,431	0	135,431	2,060,315	0	2,060,315
Total Other Taxes		39,886,033	6,266,095	46,152,128	5,112,712	633,272	5,745,984	34,773,322	5,632,823	40,406,144
403.1	Depreciation	0	103,557,869	103,557,869	0	12,086,257	12,086,257	0	91,471,611	91,471,611
Income Taxes										
409.11	Federal Income Taxes			3,306,490			1,659,231			1,647,259
410.11	Federal Income Taxes - Deferred			25,163,427			(303,935)			25,467,362
411.42	Federal Income Tax Credit			(16,642,247)			(92,199)			(16,550,048)
409.12	Oregon Income Taxes			6,144,186			0			6,144,186
410.12	Oregon Income Taxes - Deferred			8,205,249			0			8,205,249
411.12	Oregon Income Tax Credit			(2,692,309)			0			(2,692,309)
Total Income Taxes				23,484,796			1,263,097			22,221,699
Total Operating Revenue Deductions		324,694,824	278,433,067	636,075,344	32,584,224	31,523,906	65,462,285	292,110,601	246,909,161	570,613,059
Net Operating Income				116,320,005			10,258,725			106,061,280

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			3,449,465,465			397,692,707	3,051,772,758
108.1X	Accumulated Depreciation			(1,469,471,872)			(157,758,706)	(1,311,713,166)
Adj	Working Capital Allowance			34,099,070			3,690,552	30,408,518
117.X	Storage Gas - Cushion			25,398,732			2,765,922	22,632,811
186.XX	Leasehold Improvements			28,609,386			3,238,678	25,370,708
252.XX	Customer Contributions			(6,248,610)			(1,120,536)	(5,128,074)
283.XX	Deferred Taxes - Federal			(396,385,969)			(47,960,165)	(348,425,804)
283.XX	Deferred Taxes - State			(66,556,099)			0	(66,556,099)
Total Rate Base				1,598,910,105			200,548,452	1,398,361,653
Rate Of Return on Rate Base				7.27%			5.12%	7.58%

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$ 83,578	\$ 9,102	\$ 74,476
818 Compressor Station Expense	\$ 1,430	\$ 156	\$ 1,274
819 Compressor Station Fuel	\$ 0	\$ 0	\$ 0
820 Measuring and Regulator Station Expense	\$ 259,799	\$ 28,187	\$ 231,612
821 Purification Expense	\$ -	\$ -	\$ -
			\$ -
			\$ -
Maintenance			
832 Wells Expense	\$ 23,075	\$ 2,513	\$ 20,562
834 Compressor Expense	\$ 164,628	\$ 12,745	\$ 151,882
Total Underground Storage Expense	<u>\$ 532,509</u>	<u>\$ 52,703</u>	<u>\$ 479,806</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$ (47)	\$ (5)	\$ (42)
Total Other Storage Expense	<u>\$ (47)</u>	<u>\$ (5)</u>	<u>\$ (42)</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$ 110,974	\$ 12,085	\$ 98,889
845 LNG Fuel	\$ (15,609)	\$ (1,700)	\$ (13,909)
Maintenance			
847 Supervision and Engineering	\$ 127,377	\$ 13,871	\$ 113,506
Total Liquified Natural Gas Expense			
	<u>\$ 222,742</u>	<u>\$ 24,257</u>	<u>\$ 198,486</u>
Transmission Expense			
Operation			
856 Mains Expense	\$ 88,441	\$ 800	\$ 87,641
Maintenance			
863 Maintenance of Mains	\$ 526	\$ 36	\$ 490
Total Transmission Expense	<u>\$ 88,967</u>	<u>\$ 836</u>	<u>\$ 88,131</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$ 364,773	\$ 32,600	\$ 332,173
874 Mains and Services Expense	\$ 1,324,424	\$ 134,620	\$ 1,189,805
875 Measuring and Regulator Station Expense - General	\$ 6,322	\$ 973	\$ 5,350
877 Measuring and Regulator Station Expense - City Gate	\$ 66,390	\$ 5,854	\$ 60,537
878 Meter and House Regulator Expense	\$ 633,989	\$ 73,059	\$ 560,929
879 Customer Installation Expense	\$ 1,017,738	\$ 115,395	\$ 902,343
880 Other Expense	\$ 247,547	\$ 25,581	\$ 221,966
881 Rents	\$ 3,092	\$ 708	\$ 2,384
Maintenance			
885 Supervision and Engineering	\$ 382,973	\$ 29,438	\$ 353,535
887 Mains	\$ 233,476	\$ 14,645	\$ 218,830
889 Measuring and Regulator Station Expense - General	\$ 196,474	\$ 18,260	\$ 178,214
891 Measuring and Regulator Station Expense - City Gate	\$ (12,374)	\$ 787	\$ (13,161)
892 Services	\$ 46,502	\$ 8,168	\$ 38,334
893 Meters and House Regulators	\$ 391,646	\$ 41,414	\$ 350,232
894 Other Equipment	\$ 3,164	\$ 220	\$ 2,944
Total Distribution Expense	<u>\$ 4,906,136</u>	<u>\$ 501,721</u>	<u>\$ 4,404,415</u>
Customer Accounts Expense			

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Operation				
901	Supervision	\$ 178,668	\$ 20,887	\$ 157,782
902	Meter Reading Expenses	\$ 100,165	\$ 11,540	\$ 88,625
903	Customer Records and Collection Expense	\$ 1,536,233	\$ 175,825	\$ 1,360,409
904	Uncollectible Accounts	\$ 118,538	\$ 13,357	\$ 105,181
	Total Customer Accounts Expense	\$ 1,933,605	\$ 221,608	\$ 1,711,996
Customer Service and Informational				
Operation				
907	Supervision	\$ -	\$ -	\$ -
908	Customer Assistance Expense	\$ 264,798	\$ 32,685	\$ 232,113
909	Customer Information Expense	\$ 450,837	\$ 52,162	\$ 398,675
910	Miscellaneous Customer Service Expense	\$ 15,297	\$ 1,767	\$ 13,530
	Total Customer Service and Informational	\$ 730,932	\$ 86,614	\$ 644,319
Sales Expense				
Operation				
911	Supervision	\$ 3,387	\$ 392	\$ 2,995
912	Demonstration and Selling Expense	\$ 253,645	\$ 28,173	\$ 225,472
913	Advertising	\$ 24,197	\$ 2,800	\$ 21,397
916	Miscellaneous Sales Expense	\$ -	\$ -	\$ -
	Total Sales Expense	\$ 281,229	\$ 31,364	\$ 249,865
Administrative and General Expense				
Operation				
921	Office Supplies and Expense	\$ 9,248,187	\$ 1,030,240	\$ 8,217,947
922	Administrative Expenses Transferred - Credit	\$ (2,113,031)	\$ (233,755)	\$ (1,879,275)
924	Property Insurance Premium	\$ 207,702	\$ 22,327	\$ 185,375
925	Injuries and Damages	\$ (18,584)	\$ (1,998)	\$ (16,587)
926	Employee Pensions and Benefits	\$ 2,714,429	\$ 201,190	\$ 2,513,238
928	Regulatory Commission Expense	\$ -	\$ -	\$ -
930	Miscellaneous General Expense	\$ 665,673	\$ 73,772	\$ 591,900
931	Rents	\$ 722,826	\$ 77,317	\$ 645,509
Maintenance				
935	Maintenance of General Plant	\$ 455,873	\$ 47,501	\$ 408,372
	Total Administrative and General Expense	\$ 11,883,074	\$ 1,216,594	\$ 10,666,480
	Total Operations and Maintenance Expense	<u>\$ 20,579,148</u>	<u>\$ 2,135,692</u>	<u>\$ 18,443,456</u>

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Sendout Volumes Total	\$ -	\$ 7,513.32	\$ 7,513.32	\$ -	\$ 818.20	\$ 818.20	\$ -	\$ 6,695.12	\$ 6,695.12
878 Meter and House Regulator Expense Total		\$ -	\$ 200,768.21	\$ 200,768.21	\$ -	\$ 21,863.66	\$ 21,863.66	\$ -	\$ 178,904.55	\$ 178,904.55
	3-factor Total	\$ 10,733.80	\$ 211,117.40	\$ 221,851.20	\$ 6,161.80	\$ 23,054.24	\$ 29,216.04	\$ 4,572.00	\$ 188,063.16	\$ 192,635.16
	Customers-All Total	\$ 55,979.19	\$ 599,770.37	\$ 655,749.56	\$ (4,294.71)	\$ 65,460.04	\$ 61,165.33	\$ 60,273.90	\$ 534,310.33	\$ 594,584.23
	Direct-OR Total	\$ -	\$ 156,548.65	\$ 156,548.65	\$ -	\$ 16,979.06	\$ 16,979.06	\$ -	\$ 139,569.59	\$ 139,569.59
	Direct-WA Total	\$ -	\$ (119,833.48)	\$ (119,833.48)	\$ -	\$ (12,878.75)	\$ (12,878.75)	\$ -	\$ (106,954.73)	\$ (106,954.73)
	Employee Cost Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Perimeter Total	\$ -	\$ 927.98	\$ 927.98	\$ -	\$ 99.76	\$ 99.76	\$ -	\$ 828.22	\$ 828.22
879 Customer Installation Expense Total		\$ 66,712.99	\$ 848,530.92	\$ 915,243.91	\$ 1,867.09	\$ 92,714.35	\$ 94,581.44	\$ 64,845.90	\$ 755,816.57	\$ 820,662.47
	3-factor Total	\$ -	\$ 638,801.13	\$ 638,801.13	\$ -	\$ 72,824.04	\$ 72,824.04	\$ -	\$ 565,977.09	\$ 565,977.09
	Customers-All Total	\$ -	\$ 175,392.10	\$ 175,392.10	\$ -	\$ 20,292.87	\$ 20,292.87	\$ -	\$ 155,099.23	\$ 155,099.23
	Customers-Ind Total	\$ -	\$ 532.44	\$ 532.44	\$ -	\$ 61.60	\$ 61.60	\$ -	\$ 470.84	\$ 470.84
	Direct-OR Total	\$ -	\$ 130,545.30	\$ 130,545.30	\$ -	\$ 14,983.28	\$ 14,983.28	\$ -	\$ 115,562.02	\$ 115,562.02
	Direct-WA Total	\$ -	\$ 740,263.40	\$ 740,263.40	\$ -	\$ 85,622.25	\$ 85,622.25	\$ -	\$ 654,641.15	\$ 654,641.15
	Perimeter Total	\$ -	\$ (30,962.65)	\$ (30,962.65)	\$ -	\$ (3,582.38)	\$ (3,582.38)	\$ -	\$ (27,380.27)	\$ (27,380.27)
	Sendout Volumes Total	\$ -	\$ 1,063,626.73	\$ 1,063,626.73	\$ -	\$ 122,939.15	\$ 122,939.15	\$ -	\$ 940,687.58	\$ 940,687.58
	Transmission Total	\$ -	\$ 534.58	\$ 534.58	\$ -	\$ 61.85	\$ 61.85	\$ -	\$ 472.73	\$ 472.73
880 Other Expense Total		\$ -	\$ 2,718,733.03	\$ 2,718,733.03	\$ -	\$ 313,202.66	\$ 313,202.66	\$ -	\$ 2,405,530.37	\$ 2,405,530.37
	3-factor Total	\$ -	\$ 11,358.72	\$ 11,358.72	\$ -	\$ 1,314.20	\$ 1,314.20	\$ -	\$ 10,044.52	\$ 10,044.52
	Customers-The Dalles Total	\$ -	\$ 48,967.83	\$ 48,967.83	\$ -	\$ 5,665.58	\$ 5,665.58	\$ -	\$ 43,302.25	\$ 43,302.25
881 Rents Total		\$ -	\$ 60,326.55	\$ 60,326.55	\$ -	\$ 6,979.78	\$ 6,979.78	\$ -	\$ 53,346.77	\$ 53,346.77
	3-factor Total	\$ -	\$ 573,952.50	\$ 573,952.50	\$ -	\$ 62,682.70	\$ 62,682.70	\$ -	\$ 511,269.80	\$ 511,269.80
	Customers-All Total	\$ -	\$ 27,342.26	\$ 27,342.26	\$ -	\$ 3,090.93	\$ 3,090.93	\$ -	\$ 24,251.33	\$ 24,251.33
	Direct-OR Total	\$ -	\$ (337,470.29)	\$ (337,470.29)	\$ -	\$ (35,324.20)	\$ (35,324.20)	\$ -	\$ (302,146.09)	\$ (302,146.09)
	Direct-WA Total	\$ -	\$ 110,842.91	\$ 110,842.91	\$ -	\$ 10,768.50	\$ 10,768.50	\$ -	\$ 100,074.41	\$ 100,074.41
	Firm Sales Volumes Total	\$ -	\$ 601,178.94	\$ 601,178.94	\$ -	\$ 69,039.72	\$ 69,039.72	\$ -	\$ 532,139.22	\$ 532,139.22
	Perimeter Total	\$ -	\$ (154,199.30)	\$ (154,199.30)	\$ -	\$ (17,840.86)	\$ (17,840.86)	\$ -	\$ (136,358.44)	\$ (136,358.44)
	Transmission Total	\$ -	\$ 394,480.47	\$ 394,480.47	\$ -	\$ 45,641.39	\$ 45,641.39	\$ -	\$ 348,839.08	\$ 348,839.08
885 Supervision and Engineering Total		\$ -	\$ 1,216,127.49	\$ 1,216,127.49	\$ -	\$ 138,058.17	\$ 138,058.17	\$ -	\$ 1,078,069.32	\$ 1,078,069.32
	3-factor Total	\$ 122,989.94	\$ 272,106.49	\$ 395,096.43	\$ 122,989.94	\$ 3,339.33	\$ 126,329.27	\$ -	\$ 268,767.16	\$ 268,767.16
	Direct-OR Total	\$ 79,095.62	\$ 50,825.73	\$ 129,921.35	\$ 79,095.62	\$ 623.74	\$ 79,719.36	\$ -	\$ 50,201.99	\$ 50,201.99
	Direct-WA Total	\$ (12,598.38)	\$ (265,070.22)	\$ (277,668.60)	\$ (12,598.38)	\$ (3,252.98)	\$ (15,851.36)	\$ -	\$ (261,817.24)	\$ (261,817.24)
	Perimeter Total	\$ 11,587.40	\$ 17,428.20	\$ 29,015.60	\$ 11,587.40	\$ 213.88	\$ 11,801.28	\$ -	\$ 17,214.32	\$ 17,214.32
	Sendout Volumes Total	\$ -	\$ 268.19	\$ 268.19	\$ -	\$ 3.29	\$ 3.29	\$ -	\$ 264.90	\$ 264.90
	Transmission Total	\$ -	\$ 42,914.74	\$ 42,914.74	\$ -	\$ 526.66	\$ 526.66	\$ -	\$ 42,388.08	\$ 42,388.08
887 Mains Total		\$ 201,074.58	\$ 118,473.13	\$ 319,547.71	\$ 201,074.58	\$ 1,453.92	\$ 202,528.50	\$ -	\$ 117,019.21	\$ 117,019.21
	3-factor Total	\$ (47,308.35)	\$ -	\$ (47,308.35)	\$ (289.42)	\$ -	\$ (289.42)	\$ (47,018.93)	\$ -	\$ (47,018.93)
	Direct-OR Total	\$ 292,337.86	\$ -	\$ 292,337.86	\$ -	\$ -	\$ -	\$ 292,337.86	\$ -	\$ 292,337.86
	Sendout Volumes Total	\$ 272,103.72	\$ -	\$ 272,103.72	\$ (150,922.54)	\$ -	\$ (150,922.54)	\$ 423,026.26	\$ -	\$ 423,026.26
	Telemetry Total	\$ 217,460.03	\$ -	\$ 217,460.03	\$ -	\$ -	\$ -	\$ 217,460.03	\$ -	\$ 217,460.03
	Transmission Total	\$ 55.25	\$ -	\$ 55.25	\$ -	\$ -	\$ -	\$ 55.25	\$ -	\$ 55.25
889 Measuring and Regulator Station Expense - General Total		\$ 734,648.51	\$ -	\$ 734,648.51	\$ (151,211.96)	\$ -	\$ (151,211.96)	\$ 885,860.47	\$ -	\$ 885,860.47
	3-factor Total	\$ 1,327.18	\$ -	\$ 1,327.18	\$ -	\$ -	\$ -	\$ 1,327.18	\$ -	\$ 1,327.18
	Direct-OR Total	\$ (265,575.67)	\$ -	\$ (265,575.67)	\$ -	\$ -	\$ -	\$ (265,575.67)	\$ -	\$ (265,575.67)
	Sendout Volumes Total	\$ (407,310.73)	\$ -	\$ (407,310.73)	\$ -	\$ -	\$ -	\$ (407,310.73)	\$ -	\$ (407,310.73)
891 Measuring and Regulator Station Expense - City Gate Total		\$ (671,559.22)	\$ -	\$ (671,559.22)	\$ -	\$ -	\$ -	\$ (671,559.22)	\$ -	\$ (671,559.22)
	3-factor Total	\$ -	\$ (17.67)	\$ (17.67)	\$ -	\$ (1.90)	\$ (1.90)	\$ -	\$ (15.77)	\$ (15.77)
	Direct-OR Total	\$ (32,872.66)	\$ 120,174.64	\$ 87,301.98	\$ -	\$ 12,730.32	\$ 12,730.32	\$ (32,872.66)	\$ 107,444.32	\$ 74,571.66
	Direct-WA Total	\$ 4,412.73	\$ 32,796.82	\$ 37,209.55	\$ -	\$ 3,559.74	\$ 3,559.74	\$ 4,412.73	\$ 29,237.08	\$ 33,649.81
	Perimeter Total	\$ -	\$ 25,560.09	\$ 25,560.09	\$ -	\$ 2,864.50	\$ 2,864.50	\$ -	\$ 22,695.59	\$ 22,695.59
	Sendout Volumes Total	\$ 2,173.80	\$ 21,435.78	\$ 23,609.58	\$ -	\$ 2,304.35	\$ 2,304.35	\$ 2,173.80	\$ 19,131.43	\$ 21,305.23
	Transmission Total	\$ -	\$ (21.16)	\$ (21.16)	\$ -	\$ (2.27)	\$ (2.27)	\$ -	\$ (18.89)	\$ (18.89)
892 Services Total		\$ (26,286.13)	\$ 199,928.50	\$ 173,642.37	\$ -	\$ 21,454.73	\$ 21,454.73	\$ (26,286.13)	\$ 178,473.77	\$ 152,187.64
	Customers-All Total	\$ (822.38)	\$ -	\$ (822.38)	\$ -	\$ -	\$ -	\$ (822.38)	\$ -	\$ (822.38)
	Customers-Comm Total	\$ 17,675.60	\$ 3,526.44	\$ 21,202.04	\$ -	\$ 46.13	\$ 46.13	\$ 17,675.60	\$ 3,480.31	\$ 21,155.91
	Customers-Ind Total	\$ 3,448.73	\$ -	\$ 3,448.73	\$ -	\$ -	\$ -	\$ 3,448.73	\$ -	\$ 3,448.73
	Customers-Res Total	\$ 14,576.54	\$ 398.33	\$ 14,974.87	\$ -	\$ 39.62	\$ 39.62	\$ 14,576.54	\$ 358.71	\$ 14,935.25
	Direct-OR Total	\$ 1,059.87	\$ -	\$ 1,059.87	\$ -	\$ -	\$ -	\$ 1,059.87	\$ -	\$ 1,059.87

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Perimeter Total	\$ 13.80	\$ -	\$ 13.80	\$ -	\$ -	\$ -	\$ 13.80	\$ -	\$ 13.80
	Sendout Volumes Total	\$ 69,115.09	\$ (4,627.40)	\$ 64,487.69	\$ -	\$ (497.45)	\$ (497.45)	\$ 69,115.09	\$ (4,129.95)	\$ 64,985.14
	Transmission Total	\$ 73,317.26	\$ 197.40	\$ 73,514.66	\$ -	\$ 2.42	\$ 2.42	\$ 73,317.26	\$ 194.98	\$ 73,512.24
893 Meters and House Regulators Total		\$ 178,384.51	\$ (505.23)	\$ 177,879.28	\$ -	\$ (409.27)	\$ (409.27)	\$ 178,384.51	\$ (95.96)	\$ 178,288.55
	3-factor Total	\$ 24,922.17	\$ -	\$ 24,922.17	\$ -	\$ -	\$ -	\$ 24,922.17	\$ -	\$ 24,922.17
	Direct-OR Total	\$ (646.80)	\$ -	\$ (646.80)	\$ -	\$ -	\$ -	\$ (646.80)	\$ -	\$ (646.80)
	Transmission Total	\$ 155.00	\$ -	\$ 155.00	\$ -	\$ -	\$ -	\$ 155.00	\$ -	\$ 155.00
894 Other Equipment Total		\$ 24,430.37	\$ -	\$ 24,430.37	\$ -	\$ -	\$ -	\$ 24,430.37	\$ -	\$ 24,430.37
	Customers-All Total	\$ (19,035.46)	\$ -	\$ (19,035.46)	\$ -	\$ -	\$ -	\$ (19,035.46)	\$ -	\$ (19,035.46)
	Direct-OR Total	\$ 2,850.08	\$ -	\$ 2,850.08	\$ -	\$ -	\$ -	\$ 2,850.08	\$ -	\$ 2,850.08
901 Supervision Total		\$ (16,185.38)	\$ -	\$ (16,185.38)	\$ -	\$ -	\$ -	\$ (16,185.38)	\$ -	\$ (16,185.38)
	Customers-All Total	\$ (15,236.93)	\$ -	\$ (15,236.93)	\$ -	\$ -	\$ -	\$ (15,236.93)	\$ -	\$ (15,236.93)
	Perimeter Total	\$ 2,832.69	\$ -	\$ 2,832.69	\$ -	\$ -	\$ -	\$ 2,832.69	\$ -	\$ 2,832.69
902 Meter Reading Expenses Total		\$ (12,404.24)	\$ -	\$ (12,404.24)	\$ -	\$ -	\$ -	\$ (12,404.24)	\$ -	\$ (12,404.24)
	3-factor Total	\$ 1,915.61	\$ -	\$ 1,915.61	\$ -	\$ -	\$ -	\$ 1,915.61	\$ -	\$ 1,915.61
	Customers-All Total	\$ 983,828.45	\$ -	\$ 983,828.45	\$ -	\$ -	\$ -	\$ 983,828.45	\$ -	\$ 983,828.45
	Customers-Ind Total	\$ 43,137.80	\$ -	\$ 43,137.80	\$ -	\$ -	\$ -	\$ 43,137.80	\$ -	\$ 43,137.80
903 Customer Records and Collection Expense Total		\$ 1,028,881.86	\$ -	\$ 1,028,881.86	\$ -	\$ -	\$ -	\$ 1,028,881.86	\$ -	\$ 1,028,881.86
	Customers-All Total	\$ 39,489.46	\$ -	\$ 39,489.46	\$ -	\$ -	\$ -	\$ 39,489.46	\$ -	\$ 39,489.46
	Customers-Comm Total	\$ 429,802.08	\$ -	\$ 429,802.08	\$ -	\$ -	\$ -	\$ 429,802.08	\$ -	\$ 429,802.08
	Customers-Ind Total	\$ 115.00	\$ -	\$ 115.00	\$ -	\$ -	\$ -	\$ 115.00	\$ -	\$ 115.00
	Customers-Res Total	\$ 107,197.36	\$ -	\$ 107,197.36	\$ -	\$ -	\$ -	\$ 107,197.36	\$ -	\$ 107,197.36
	Direct-OR Total	\$ 27,942.73	\$ -	\$ 27,942.73	\$ -	\$ -	\$ -	\$ 27,942.73	\$ -	\$ 27,942.73
904 Uncollectible Accounts Total		\$ 604,546.63	\$ -	\$ 604,546.63	\$ -	\$ -	\$ -	\$ 604,546.63	\$ -	\$ 604,546.63
	Customers-All Total	\$ (45,024.25)	\$ (46,730.31)	\$ (91,754.56)	\$ -	\$ (3,130.75)	\$ (3,130.75)	\$ (45,024.25)	\$ (43,599.56)	\$ (88,623.81)
	Customers-Ind Total	\$ 4,035.16	\$ 1,186.62	\$ 5,221.78	\$ -	\$ 79.87	\$ 79.87	\$ 4,035.16	\$ 1,106.75	\$ 5,141.91
	Customers-Res Total	\$ (1,326,372.82)	\$ 24,600.96	\$ (1,301,771.86)	\$ -	\$ 1,655.83	\$ 1,655.83	\$ (1,326,372.82)	\$ 22,945.13	\$ (1,303,427.69)
	Direct-OR Total	\$ -	\$ 43,403.22	\$ 43,403.22	\$ -	\$ 2,921.37	\$ 2,921.37	\$ -	\$ 40,481.85	\$ 40,481.85
	Direct-WA Total	\$ -	\$ 43,944.44	\$ 43,944.44	\$ -	\$ 2,957.80	\$ 2,957.80	\$ -	\$ 40,986.64	\$ 40,986.64
908 Customer Assistance Expense Total		\$ (1,367,361.91)	\$ 66,404.93	\$ (1,300,956.98)	\$ -	\$ 4,484.13	\$ 4,484.13	\$ (1,367,361.91)	\$ 61,920.80	\$ (1,305,441.11)
	Customers-All Total	\$ -	\$ 693,796.12	\$ 693,796.12	\$ -	\$ 79,887.06	\$ 79,887.06	\$ -	\$ 613,909.06	\$ 613,909.06
909 Customer Information Expense Total		\$ -	\$ 693,796.12	\$ 693,796.12	\$ -	\$ 79,887.06	\$ 79,887.06	\$ -	\$ 613,909.06	\$ 613,909.06
	Customers-Res Total	\$ -	\$ 141,722.28	\$ 141,722.28	\$ -	\$ 15,235.15	\$ 15,235.15	\$ -	\$ 126,487.13	\$ 126,487.13
910 Miscellaneous Customer Service Expense Total		\$ -	\$ 141,722.28	\$ 141,722.28	\$ -	\$ 15,235.15	\$ 15,235.15	\$ -	\$ 126,487.13	\$ 126,487.13
	Customers-All Total	\$ -	\$ 88,037.54	\$ 88,037.54	\$ -	\$ 9,464.04	\$ 9,464.04	\$ -	\$ 78,573.50	\$ 78,573.50
911 Supervision Total		\$ -	\$ 88,037.54	\$ 88,037.54	\$ -	\$ 9,464.04	\$ 9,464.04	\$ -	\$ 78,573.50	\$ 78,573.50
	Customers-All Total	\$ -	\$ 200,527.31	\$ 200,527.31	\$ -	\$ 21,694.99	\$ 21,694.99	\$ -	\$ 178,832.32	\$ 178,832.32
	Customers-Res Total	\$ -	\$ 40,360.87	\$ 40,360.87	\$ -	\$ 4,599.53	\$ 4,599.53	\$ -	\$ 35,761.34	\$ 35,761.34
	Direct-OR Total	\$ -	\$ 310.04	\$ 310.04	\$ -	\$ 33.33	\$ 33.33	\$ -	\$ 276.71	\$ 276.71
912 Demonstration and Selling Expense Total		\$ -	\$ 241,198.22	\$ 241,198.22	\$ -	\$ 26,327.85	\$ 26,327.85	\$ -	\$ 214,870.37	\$ 214,870.37
	Customers-All Total	\$ -	\$ (104,284.41)	\$ (104,284.41)	\$ -	\$ (11,210.57)	\$ (11,210.57)	\$ -	\$ (93,073.84)	\$ (93,073.84)
913 Advertising Total		\$ -	\$ (104,284.41)	\$ (104,284.41)	\$ -	\$ (11,210.57)	\$ (11,210.57)	\$ -	\$ (93,073.84)	\$ (93,073.84)
	3-factor Total	\$ 37,571.39	\$ 3,780,999.94	\$ 3,818,571.33	\$ 2,692.35	\$ 407,264.98	\$ 409,957.33	\$ 34,879.04	\$ 3,373,734.96	\$ 3,408,614.00
	Customers-All Total	\$ 6,083.36	\$ 493,904.09	\$ 499,987.45	\$ -	\$ 53,103.64	\$ 53,103.64	\$ 6,083.36	\$ 440,800.45	\$ 446,883.81
	Customers-Ind Total	\$ -	\$ 27.69	\$ 27.69	\$ -	\$ 2.98	\$ 2.98	\$ -	\$ 24.71	\$ 24.71
	Customers-Res Total	\$ 837.34	\$ 34,088.55	\$ 34,925.89	\$ 837.34	\$ 3,664.52	\$ 4,501.86	\$ -	\$ 30,424.03	\$ 30,424.03
	Direct-OR Total	\$ -	\$ 35,350.07	\$ 35,350.07	\$ -	\$ 3,800.13	\$ 3,800.13	\$ -	\$ 31,549.94	\$ 31,549.94
	Employee Cost Total	\$ 5,117.09	\$ 535,382.49	\$ 540,499.58	\$ -	\$ 57,656.96	\$ 57,656.96	\$ 5,117.09	\$ 477,725.53	\$ 482,842.62
	Regulatory Total	\$ 1,217.47	\$ 29,478.31	\$ 30,695.78	\$ -	\$ 3,139.61	\$ 3,139.61	\$ 1,217.47	\$ 26,338.70	\$ 27,556.17
	Sales Volumes Total	\$ -	\$ 199.95	\$ 199.95	\$ -	\$ 21.49	\$ 21.49	\$ -	\$ 178.46	\$ 178.46
	Sendout Volumes Total	\$ -	\$ 13,835.64	\$ 13,835.64	\$ -	\$ 1,600.78	\$ 1,600.78	\$ -	\$ 12,234.86	\$ 12,234.86
921 Office Supplies and Expense Total		\$ 50,826.65	\$ 4,923,266.73	\$ 4,974,093.38	\$ 3,529.69	\$ 530,255.10	\$ 533,784.79	\$ 47,296.96	\$ 4,393,011.63	\$ 4,440,308.59
	3-factor Total	\$ -	\$ 474.03	\$ 474.03	\$ -	\$ 50.96	\$ 50.96	\$ -	\$ 423.07	\$ 423.07
	Admin Tran Total	\$ -	\$ 93,026.42	\$ 93,026.42	\$ -	\$ 10,000.34	\$ 10,000.34	\$ -	\$ 83,026.08	\$ 83,026.08
	Employee Cost Total	\$ -	\$ 108,974.05	\$ 108,974.05	\$ -	\$ 11,714.71	\$ 11,714.71	\$ -	\$ 97,259.34	\$ 97,259.34
922 Administrative Expenses Transferred - Credit Total		\$ -	\$ 202,474.50	\$ 202,474.50	\$ -	\$ 21,766.01	\$ 21,766.01	\$ -	\$ 180,708.49	\$ 180,708.49
	3-factor Total	\$ -	\$ 30.00	\$ 30.00	\$ -	\$ 3.23	\$ 3.23	\$ -	\$ 26.78	\$ 26.78
	Employee Cost Total	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 81.06	\$ 81.06	\$ -	\$ 672.95	\$ 672.95
924 Property Insurance Premium Total		\$ -	\$ 784.00	\$ 784.00	\$ -	\$ 84.28	\$ 84.28	\$ -	\$ 699.72	\$ 699.72

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

FERC Description	Allocation Method	System			Washington			Oregon		
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	3-factor Total	\$ -	\$ 100,004.36	\$ 100,004.36	\$ -	\$ 10,750.47	\$ 10,750.47	\$ -	\$ 89,253.89	\$ 89,253.89
925 Injuries and Damages Total		\$ -	\$ 100,004.36	\$ 100,004.36	\$ -	\$ 10,750.47	\$ 10,750.47	\$ -	\$ 89,253.89	\$ 89,253.89
	3-factor Total	\$ -	\$ 56,400.72	\$ 56,400.72	\$ -	\$ 6,071.81	\$ 6,071.81	\$ -	\$ 50,328.91	\$ 50,328.91
	Customers-All Total	\$ -	\$ 279.10	\$ 279.10	\$ -	\$ 32.29	\$ 32.29	\$ -	\$ 246.81	\$ 246.81
	Direct-OR Total	\$ -	\$ 37.87	\$ 37.87	\$ -	\$ 4.07	\$ 4.07	\$ -	\$ 33.80	\$ 33.80
	Employee Cost Total	\$ -	\$ 96,302.20	\$ 96,302.20	\$ -	\$ 10,368.70	\$ 10,368.70	\$ -	\$ 85,933.50	\$ 85,933.50
	Transmission Total	\$ -	\$ (2,561.27)	\$ (2,561.27)	\$ -	\$ (275.34)	\$ (275.34)	\$ -	\$ (2,285.93)	\$ (2,285.93)
926 Employee Pensions and Benefits Total		\$ -	\$ 150,458.62	\$ 150,458.62	\$ -	\$ 16,201.53	\$ 16,201.53	\$ -	\$ 134,257.09	\$ 134,257.09
	3-factor Total	\$ -	\$ 148,413.42	\$ 148,413.42	\$ -	\$ 20,067.69	\$ 20,067.69	\$ -	\$ 128,345.73	\$ 128,345.73
	Admin Tran Total	\$ -	\$ 54,173.70	\$ 54,173.70	\$ -	\$ 5,823.67	\$ 5,823.67	\$ -	\$ 48,350.03	\$ 48,350.03
	Customers-All Total	\$ -	\$ 205,974.86	\$ 205,974.86	\$ -	\$ 55,190.37	\$ 55,190.37	\$ -	\$ 150,784.49	\$ 150,784.49
930 Miscellaneous General Expense Total		\$ -	\$ 408,561.98	\$ 408,561.98	\$ -	\$ 81,081.74	\$ 81,081.74	\$ -	\$ 327,480.24	\$ 327,480.24
	3-factor Total	\$ -	\$ 50,374.48	\$ 50,374.48	\$ -	\$ 5,415.26	\$ 5,415.26	\$ -	\$ 44,959.22	\$ 44,959.22
	Customers-All Total	\$ -	\$ 4,782.69	\$ 4,782.69	\$ -	\$ 514.14	\$ 514.14	\$ -	\$ 4,268.55	\$ 4,268.55
	Direct-OR Total	\$ -	\$ 42,333.10	\$ 42,333.10	\$ -	\$ 4,550.81	\$ 4,550.81	\$ -	\$ 37,782.29	\$ 37,782.29
931 Rents Total		\$ -	\$ 97,490.27	\$ 97,490.27	\$ -	\$ 10,480.20	\$ 10,480.20	\$ -	\$ 87,010.07	\$ 87,010.07
	3-factor Total	\$ (830.39)	\$ 848,083.02	\$ 847,252.63	\$ -	\$ 90,686.76	\$ 90,686.76	\$ (830.39)	\$ 757,396.26	\$ 756,565.87
	Customers-All Total	\$ -	\$ 96,365.24	\$ 96,365.24	\$ -	\$ 10,588.87	\$ 10,588.87	\$ -	\$ 85,776.37	\$ 85,776.37
	Customers-The Dalles Total	\$ -	\$ 172,708.13	\$ 172,708.13	\$ -	\$ 18,405.98	\$ 18,405.98	\$ -	\$ 154,302.15	\$ 154,302.15
	Direct-OR Total	\$ 515,539.97	\$ 2,682,511.87	\$ 3,198,051.84	\$ -	\$ 278,654.25	\$ 278,654.25	\$ 515,539.97	\$ 2,403,857.62	\$ 2,919,397.59
	Direct-WA Total	\$ 293,533.00	\$ 36,510.62	\$ 330,043.62	\$ -	\$ 3,923.35	\$ 3,923.35	\$ 293,533.00	\$ 32,587.27	\$ 326,120.27
	Firm Sales Volumes Total	\$ -	\$ (11,213.84)	\$ (11,213.84)	\$ -	\$ (1,205.49)	\$ (1,205.49)	\$ -	\$ (10,008.35)	\$ (10,008.35)
	Sendout Volumes Total	\$ -	\$ 181,838.21	\$ 181,838.21	\$ -	\$ 20,810.09	\$ 20,810.09	\$ -	\$ 161,028.12	\$ 161,028.12
	Transmission Total	\$ -	\$ 44,952.51	\$ 44,952.51	\$ -	\$ 4,832.39	\$ 4,832.39	\$ -	\$ 40,120.12	\$ 40,120.12
935 Maintenance of General Plant Total		\$ 808,242.58	\$ 4,051,755.76	\$ 4,859,998.34	\$ -	\$ 426,696.19	\$ 426,696.19	\$ 808,242.58	\$ 3,625,059.57	\$ 4,433,302.15
Grand Total		\$ 1,603,951.80	\$ 18,975,196.10	\$ 20,579,147.90	\$ 55,259.40	\$ 2,080,432.30	\$ 2,135,691.70	\$ 1,548,692.40	\$ 16,894,763.80	\$ 18,443,456.20

Rate Base and Allocation Factors

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

NW Natural
State Allocation Factors
Updated for year ended 2020 data

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

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

		2021 January	2021 February	2021 March
SYSTEM		System	System	System
<u>Gross Plant</u>				
Intangible	Software	171,985,003	172,589,576	172,905,001
	Other	84,795	84,795	84,795
Production		675,198	675,198	675,198
Transmission		201,243,550	201,267,284	202,835,916
Distribution		2,508,988,258	2,518,298,633	2,528,858,242
General		287,250,592	287,872,569	288,912,416
Storage and storage transmission		373,690,085	373,921,152	374,432,511
CNG and LNG		3,790,768	3,790,768	3,790,768
Total Gross Plant		3,547,708,249	3,558,499,977	3,572,494,848
<u>Accumulated Depreciation</u>				
Intangible		(79,973,995)	(80,805,825)	(81,641,213)
Production		(691,036)	(691,036)	(691,036)
Transmission		(48,093,353)	(48,405,810)	(48,719,509)
Distribution		(1,128,348,300)	(1,132,445,937)	(1,135,882,612)
General		(78,512,632)	(79,943,455)	(81,447,219)
Storage and storage transmission		(152,068,279)	(152,676,388)	(153,285,271)
CNG and LNG		(2,338,056)	(2,344,718)	(2,351,380)
Total Accumulated Depreciation		(1,490,025,651)	(1,497,313,169)	(1,504,018,241)
Storage Gas		25,388,354	25,418,631	25,417,308
Customer Contributions		(6,434,054)	(6,433,512)	(6,638,481)
Leasehold Improvements		26,187,706	26,061,883	25,971,134
Total Rate Base Excluding ADIT and WC		2,102,824,604	2,106,233,809	2,113,226,568
Less: ADIT		(460,594,365)	(462,256,223)	(462,942,067)
Total System Rate Base Less Working Capital		1,642,230,239	1,643,977,587	1,650,284,501
Add: Working Capital		27,814,171	30,071,331	25,400,967
Total System Rate Base (Less Gas Reserves)		1,670,044,410	1,674,048,918	1,675,685,468

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

OREGON		2021	2021	2021
		January	February	March
Gross Plant		OREGON	OREGON	OREGON
Intangible	Software	152,086,338	152,620,962	152,899,893
	Other	84,348	84,348	84,348
Production		675,198	675,198	675,198
Transmission		200,127,916	200,151,650	200,962,143
Distribution		2,186,979,774	2,194,773,237	2,203,926,228
General		257,337,851	257,893,785	258,823,911
Storage and storage transmission		336,588,935	336,794,839	337,250,511
CNG and LNG		3,383,261	3,383,261	3,383,261
Total Gross Plant		3,137,263,621	3,146,377,280	3,158,005,493
Accumulated Depreciation				
Intangible		(70,721,004)	(71,456,591)	(72,195,325)
Production		(691,036)	(691,036)	(691,036)
Transmission		(47,879,075)	(48,189,785)	(48,501,142)
Distribution		(1,001,128,204)	(1,004,591,576)	(1,007,439,381)
General		(70,366,665)	(71,646,641)	(72,991,720)
Storage and storage transmission		(136,542,718)	(137,089,010)	(137,635,992)
CNG and LNG		(2,086,715)	(2,092,661)	(2,098,607)
Total Accumulated Depreciation		(1,329,415,418)	(1,335,757,300)	(1,341,553,202)
Storage Gas		22,623,562	22,650,542	22,649,363
Customer Contributions		(5,294,650)	(5,265,016)	(5,430,828)
Leasehold Improvements		23,011,729	22,901,008	22,821,590
Total Rate Base Excluding ADIT and WC		1,848,188,844	1,850,906,513	1,856,492,416
Less: ADIT		(412,876,003)	(414,453,754)	(414,981,902)
Total Rate Base Less Working Capital		1,435,312,841	1,436,452,759	1,441,510,513
Add: Working Capital		24,935,556	26,959,112	22,772,105
Total Oregon Rate Base (Less Gas Reserves)		1,460,248,397	1,463,411,871	1,464,282,618

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

WASHINGTON		2021 January WASHINGTON	2021 February WASHINGTON	2021 March WASHINGTON
<u>Gross Plant</u>				
Intangible	Software	19,898,665	19,968,614	20,005,109
	Other	447	447	447
Production		0	0	0
Transmission		1,115,634	1,115,634	1,873,773
Distribution		322,008,484	323,525,396	324,932,013
General		29,912,741	29,978,784	30,088,505
Storage and storage transmission CNG and LNG		37,101,150 407,508	37,126,313 407,508	37,182,000 407,508
Total Gross Plant		410,444,629	412,122,697	414,489,355
<u>Accumulated Depreciation</u>				
Intangible		(9,252,991)	(9,349,234)	(9,445,888)
Production		0	0	0
Transmission		(214,277)	(216,025)	(218,367)
Distribution		(127,220,096)	(127,854,361)	(128,443,231)
General		(8,145,967)	(8,296,814)	(8,455,499)
Storage and storage transmission CNG and LNG		(15,525,561) (251,341)	(15,587,378) (252,057)	(15,649,279) (252,773)
Total Accumulated Depreciation		(160,610,233)	(161,555,869)	(162,465,039)
Storage Gas		2,764,792	2,768,089	2,767,945
Customer Contributions		(1,139,403)	(1,168,495)	(1,207,652)
Leasehold Improvements		3,175,976	3,160,875	3,149,544
Total Rate Base Excluding ADIT and WC		254,635,760	255,327,296	256,734,153
Less: ADIT		(47,718,362)	(47,802,469)	(47,960,165)
Total Rate Base Less Working Capital		206,917,398	207,524,827	208,773,988
Add: Working Capital		2,878,616	3,112,219	2,628,862
Total Washington Rate Base		209,796,014	210,637,047	211,402,850

Customer Counts, Volumes and Usage per Customer

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

	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2020 October	2020 November	2020 December
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

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

	2021 January	2021 February	2021 March
<hr/>			
<u>Volumes</u>			
Residential	8,274,699	8,603,018	7,560,301
Commercial	3,379,548	3,459,090	3,211,255
Industrial Firm	371,668	374,025	360,640
Interruptible	129,407	115,048	119,210
Transport Firm	1,151,546	1,003,406	1,084,704
Transport Interruptible	672,347	564,282	659,911
<hr/>			
Total	13,979,215	14,118,869	12,996,021
<u>Customers</u>			
Residential	83,298	83,594	83,891
Commercial	7,277	7,280	7,319
Industrial Firm	48	49	48
Interruptible	5	5	5
Transport Firm	19	19	19
Transport Interruptible	10	10	10
<hr/>			
Total	90,657	90,957	91,292
<u>Use per Customer</u>			
Residential	99	103	90
Commercial	464	475	439
Industrial Firm	7,743	7,633	7,513
Interruptible	25,881	23,010	23,842
Transport Firm	60,608	52,811	57,090
Transport Interruptible	67,235	56,428	65,991

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

12 Months Ended	2020 January	2020 February	2020 March
Volumes			
Residential	52,196,098	53,610,925	54,224,755
Commercial	21,725,238	22,118,299	22,354,534
Industrial Firm	3,026,762	3,055,175	3,062,121
Interruptible	1,196,605	1,185,628	1,187,006
Transport Firm	11,975,210	11,847,532	11,777,804
Transport Interruptible	7,470,819	7,438,032	7,373,602
Total	97,590,732	99,255,591	99,979,822
Average Customers			
Residential	81,868	82,113	82,363
Commercial	7,252	7,251	7,250
Industrial Firm	51	51	50
Interruptible	5	5	5
Transport Firm	22	21	21
Transport Interruptible	10	10	10
Total	89,208	89,450	89,699
12 Month Use per Average Customer			
Residential	638	653	658
Commercial	2,996	3,050	3,084
Industrial Firm	59,348	60,300	60,938
Interruptible	239,321	237,126	237,401
Transport Firm	552,702	553,192	556,432
Transport Interruptible	747,082	743,803	737,360