

**Rates and Regulatory Affairs**  
**Facsimile: 503.721.2516**



February 24, 2010

David Danner, Secretary and Executive Director  
Washington Utilities & Transportation Commission  
1300 Evergreen Park Drive, S.W.  
Post Office Box 47250  
Olympia, Washington 98504-7250

Dear Mr. Danner,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the Fourth Quarter (October - December), 2010.

Pursuant to Commission Order 01 in Docket UG-110198, the Company is submitting this report on or before the extended due date of February 28, 2010.

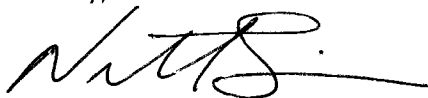
Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2008 and 2009. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2009 and 2010.

Reports are presented with system results, as well as with results for each state.

Please feel free to call me if you have any questions.

Sincerely,



Natasha Siores  
Senior Rates Analyst  
Rates & Regulatory Affairs  
Extension 3588

attachments

# **4<sup>th</sup> Quarter 2010 Results of Operations: December Detail**

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

**Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

		<b>December 2010</b>						
<b>System Direct</b>	<b>System Allocated</b>	<b>System Total</b>	<b>Washington Direct</b>	<b>Washington Allocated</b>	<b>Washington Total</b>	<b>Oregon Direct</b>	<b>Oregon Allocated</b>	<b>Oregon Total</b>
		94,783,498			8,127,577			86,655,922
		1,016,876,176			120,263,878			896,612,299
		<u>9.32%</u>			<u>6.76%</u>			<u>9.66%</u>

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

Acct	Description	System Direct	System Allocated	System Total	Washington		Oregon		December 2010	
					Direct	Allocated	Direct	Allocated	Washington Total	Oregon Total
	<b>Sales of Gas</b>									
480.1	Residential	461,892,494	0	461,892,494	49,531,694	0	412,360,800	0	412,360,800	0
481.1	Commercial	231,009,178	0	231,009,178	20,648,438	0	210,360,740	0	210,360,740	0
481.2	Industrial Firm	31,045,629	0	31,045,629	2,632,862	0	28,412,766	0	28,412,766	0
481.3	Interruptible	0	0	0	3,243,991	0	(3,243,991)	0	(3,243,991)	0
481.5	Interruptible Incentive	36,163,852	0	36,163,852	0	0	36,163,852	0	36,163,852	0
495.20	Unbilled Revenue	0	(8,949,628)	(8,949,628)	0	(1,570,045)	0	(7,379,583)	0	(7,379,583)
	<b>Total Sales of Gas</b>	760,111,153	(8,949,628)	751,161,524	76,056,985	(1,570,045)	684,054,167	(7,379,583)	676,674,584	0
	<b>Transportation Revenue</b>									
489.12	Industrial Firm	6,107,036	0	6,107,036	659,136	0	5,447,900	0	5,447,900	0
489.13	Interruptible	8,130,947	0	8,130,947	545,350	0	7,585,597	0	7,585,597	0
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	(25)	(25)	(25)	0	0	(25)	0	(25)	0
	<b>Total Transportation Revenue</b>	14,237,958	0	14,237,958	1,204,486	0	13,033,472	0	13,033,472	0
495.6	Rate Adjustments - Amortizations	13,809,134	0	13,809,134	(490,892)	0	14,300,026	0	14,300,026	0
	<b>Miscellaneous Revenues</b>									
487	Late Payment Charge	2,629,298	0	2,629,298	135,635	0	2,493,663	0	2,493,663	0
488.1	Returned Check Charge	124,948	0	124,948	15,090	0	109,858	0	109,858	0
488.3	Recon Charge CR During Office Hours	245,884	0	245,884	21,750	0	224,134	0	224,134	0
488.4	Field Collection Charge	325,540	0	325,540	43,410	0	282,130	0	282,130	0
488.5	Recon Charge CR After Office Hours	410,575	0	410,575	49,300	0	361,275	0	361,275	0
488.6	Recon Charge Seas During Office Hours	18,590	0	18,590	1,925	0	16,665	0	16,665	0
488.7	Recon Charge Seas After Office Hours	139,407	0	139,407	19,198	0	120,209	0	120,209	0
488.8	Automated Payment Charge	0	0	0	0	0	0	0	0	0
493.2	Rent - Utility Property	201,177	420,248	621,425	22,631	33,970	587,756	386,278	587,756	386,278
495.1	Meter Rentals	135,684	0	135,684	10,918	0	124,766	0	124,766	0
495.2	Other Gas Revenue - Miscellaneous	4,237,678	420,248	4,657,926	320,846	33,970	4,307,110	386,278	4,307,110	386,278
	<b>Total Miscellaneous Revenues</b>	792,395,922	(8,529,380)	783,866,542	77,091,425	(1,536,075)	715,304,497	(6,993,305)	708,311,192	0
	<b>Total Operating Revenue</b>									
804.7	WACOG Incurred	365,514,054	0	365,514,054	35,274,390	0	330,239,664	0	330,239,664	0
805.7	WACOG Deferred	15,165,242	0	15,165,242	1,964,020	0	13,201,222	0	13,201,222	0
804.6	Demand Incurred	91,383,586	0	91,383,586	8,467,478	0	82,916,108	0	82,916,108	0
805.8	Demand Deferred	(12,855,475)	0	(12,855,475)	(1,016,782)	0	(11,838,693)	0	(11,838,693)	0
805.4	Amortization of Gas Costs	(34,713,477)	0	(34,713,477)	(4,550,908)	0	(30,162,569)	0	(30,162,569)	0
	<b>Total Cost of Gas</b>	424,493,929	0	424,493,929	40,138,198	0	384,355,732	0	384,355,732	0
	<b>Detail</b>									
	<b>Operations &amp; Maintenance</b>									
408.11	Property	15,287,619	0	15,287,619	1,359,669	0	13,927,950	0	13,927,950	0
408.12	Franchise	19,991,040	0	19,991,040	3,082,794	0	16,908,246	0	16,908,246	0
408.13	Payroll	0	5,053,714	5,053,714	0	518,006	4,535,708	0	4,535,708	0
408.14	Other	331,528	0	331,528	0	0	331,528	0	331,528	0
408.15	Regulatory	2,432,537	0	2,432,537	198,503	0	2,234,034	0	2,234,034	0
	<b>Total Other Taxes</b>	38,042,724	5,053,714	43,096,437	4,640,966	518,006	33,401,758	4,535,708	37,937,466	0
403.1	Depreciation	0	62,661,384	62,661,384	0	7,743,694	54,917,690	0	54,917,690	0
	<b>Income Taxes</b>									
409.11	Federal Income Taxes	(3,187,863)	0	(3,187,863)	0	0	0	0	0	(5,925,376)
410.1	Federal Income Taxes - Deferred	50,810,658	0	50,810,658	2,737,513	0	48,073,145	0	48,073,145	50,810,658
411.4	Federal Income Tax Credit	(11,238,406)	0	(11,238,406)	628,032	0	(10,610,374)	0	(10,610,374)	(11,866,438)
409.1	Oregon Income Taxes	1,951,786	0	1,951,786	0	0	1,951,786	0	1,951,786	0
410.1	Oregon Income Taxes - Deferred	8,263,730	0	8,263,730	0	0	8,263,730	0	8,263,730	0
411.1	Oregon Income Tax Credit	(2,462,052)	0	(2,462,052)	0	0	(2,462,052)	0	(2,462,052)	0
	<b>Total Income Taxes</b>	44,137,853	0	44,137,853	3,365,545	0	40,772,308	0	40,772,308	0
	<b>Total Operating Revenue Deductions</b>	474,923,264	170,021,927	644,945,191	45,505,375	18,556,853	429,417,889	151,465,074	580,882,963	621,655,270
	<b>Net Operating Income</b>									
				94,783,498			8,127,577		86,655,922	

	System		Washington		Washington		Oregon		December 2010	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
<b>12 Month Ended Reports</b>										
<b>Rate Base</b>										
101 Gross Plant		2,205,977,741			229,571,853					1,976,405,887
108.1X Accumulated Depreciation		(954,030,412)			(88,313,477)					(865,716,935)
117.X Storage Gas - Cushion		14,076,061			1,355,525					12,720,536
186.XX Leasehold Improvements		1,894,964			187,222					1,707,742
252.XX Customer Contributions		(2,120,038)			(159,438)					(1,960,600)
283.XX Deferred Taxes - Federal		(206,426,238)			(22,377,808)					(184,048,430)
283.XX Deferred Taxes - State		(42,495,901)			0					(42,495,901)
<b>Total Rate Base</b>		<b>1,016,876,176</b>			<b>120,263,878</b>					<b>896,612,299</b>
<b>Rate Of Return on Rate Base</b>		<b>9.32%</b>			<b>6.76%</b>					<b>9.66%</b>
Allocation References:										
A Unbilled Revenue		100.00%			17.54%					82.46%
B Direct		100.00%			8.08%					91.92%
OKM See O&M Detail										
C Payroll Factor		100.00%			10.25%					89.75%
D Depreciation Factor		100.00%			12.36%					87.64%

NW Natural  
Washington Quarterly Results of Operations Report  
Operations and Maintenance Expense: Allocation of System Amounts  
For the Period Ended December 31, 2010  
Month

	System	Washington	Oregon
<b>Natural Gas Storage</b>			
Underground Storage Expense			
Operation			
816 Wells Expense	\$28,840	\$2,777	\$26,063
818 Compressor Station Expense	28,017	2,698	25,319
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	100,190	9,648	90,542
821 Purification Expense	1,040	100	940
Maintenance			
832 Wells Expense	9,164	883	8,282
Total Underground Storage Expense	167,251	16,106	151,145
Other Storage Expense			
Operation			
840 Supervision and Engineering	5,201	501	4,701
Total Other Storage Expense	5,201	501	4,701
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	192,629	18,551	174,078
845 LNG Fuel	-	-	-
Maintenance			
847 Supervision and Engineering	79,230	7,630	71,600
Total Liquified Natural Gas Expense	271,859	26,181	245,678
Total Natural Gas Storage	444,311	42,788	401,524
Transmission Expense			
Operation			
856 Mains Expense	35,815	3,539	32,276
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	35,815	3,539	32,276
Distribution Expense			
Operation			
870 Supervision and Engineering	213,131	16,920	196,211
874 Mains and Services Expense	575,333	32,205	543,129
875 Measuring and Regulator Station Expense - General	16,847	1,571	15,276
877 Measuring and Regulator Station Expense - City Gate	(25,500)	(2,020)	(23,480)
878 Meter and House Regulator Expense	405,650	40,561	365,089
879 Customer Installation Expense	772,397	79,350	693,047
880 Other Expense	62,777	5,811	56,966
881 Rents	35,648	3,522	32,126

	System	Washington	Oregon
<b>Maintenance</b>			
885 Supervision and Engineering	358,884	28,343	330,541
887 Mains	178,612	9,895	168,717
889 Measuring and Regulator Station Expense - General	70,265	6,255	64,009
891 Measuring and Regulator Station Expense - City Gate	7,490	594	6,896
892 Services	105,979	5,933	100,046
893 Meters and House Regulators	173,650	16,157	157,493
894 Other Equipment	2,267	164	2,103
<b>Total Distribution Expense</b>	<b>2,953,431</b>	<b>245,261</b>	<b>2,708,170</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	113,458	11,210	102,248
902 Meter Reading Expenses	52,975	5,297	47,678
903 Customer Records and Collection Expense	1,394,830	139,013	1,255,817
904 Uncollectible Accounts	555,279	54,892	500,387
<b>Total Customer Accounts Expense</b>	<b>2,116,541</b>	<b>210,411</b>	<b>1,906,130</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	17,898	1,858	16,041
908 Customer Assistance Expense	298,444	31,301	267,143
909 Customer Information Expense	48,350	5,017	43,333
910 Miscellaneous Customer Service Expense	15,058	1,563	13,495
<b>Total Customer Service and Informational</b>	<b>379,751</b>	<b>39,739</b>	<b>340,012</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	23,679	2,433	21,246
912 Demonstration and Selling Expense	302,476	30,635	271,841
913 Advertising	106,184	9,122	97,062
916 Miscellaneous Sales Expense	31	3	28
<b>Total Sales Expense</b>	<b>432,371</b>	<b>42,193</b>	<b>390,178</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	4,646,927	478,275	4,168,652
922 Administrative Expenses Transferred - Credit	(1,499,566)	(159,217)	(1,340,349)
924 Property Insurance Premium	200,465	19,806	180,659
925 Injuries and Damages	92,467	9,779	82,688
926 Employee Pensions and Benefits	704,542	75,146	629,396
930 Miscellaneous General Expense	257,038	25,395	231,643
931 Rents	339,213	33,126	306,087
<b>Maintenance</b>			
935 Maintenance of General Plant	422,697	25,879	396,818
<b>Total Administrative and General Expense</b>	<b>5,163,782</b>	<b>508,189</b>	<b>4,655,594</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$11,526,002</b>	<b>\$1,092,119</b>	<b>\$10,433,884</b>

NW Natural  
 Rates & Regulatory Affairs  
 Operations and Maintenance Expense  
 State Allocation of System Amounts  
 For the Period Ended December 31, 2010

FERC Descr	System				Washington				Oregon				Allocation Method	
	Direct		Total		Direct		Total		Direct		Total			
	Dec	Allocated	Dec	Dec	Dec	Allocated	Dec	Dec	Dec	Allocated	Dec	Dec		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	28,839.96	28,839.96	2,777.29	2,777.29	2,777.29	2,777.29	26,062.67	26,062.67	26,062.67	26,062.67	26,062.67	26,062.67	Firm Volumes Total
<b>816 Wells Expense Total</b>	0.00	28,839.96	28,839.96	2,777.29	2,777.29	2,777.29	2,777.29	26,062.67	26,062.67	26,062.67	26,062.67	26,062.67	26,062.67	Firm Volumes Total
	0.00	28,016.64	28,016.64	2,698.00	2,698.00	2,698.00	2,698.00	25,318.64	25,318.64	25,318.64	25,318.64	25,318.64	25,318.64	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	28,016.64	28,016.64	2,698.00	2,698.00	2,698.00	2,698.00	25,318.64	25,318.64	25,318.64	25,318.64	25,318.64	25,318.64	Firm Volumes Total
	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	100,189.82	100,189.82	9,648.28	9,648.28	9,648.28	9,648.28	90,541.54	90,541.54	90,541.54	90,541.54	90,541.54	90,541.54	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	100,189.82	100,189.82	9,648.28	9,648.28	9,648.28	9,648.28	90,541.54	90,541.54	90,541.54	90,541.54	90,541.54	90,541.54	Firm Volumes Total
	0.00	1,040.00	1,040.00	100.15	100.15	100.15	100.15	939.85	939.85	939.85	939.85	939.85	939.85	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	1,040.00	1,040.00	100.15	100.15	100.15	100.15	939.85	939.85	939.85	939.85	939.85	939.85	Firm Volumes Total
	0.00	9,164.40	9,164.40	882.53	882.53	882.53	882.53	8,281.87	8,281.87	8,281.87	8,281.87	8,281.87	8,281.87	Firm Volumes Total
<b>832 Wells Expense Total</b>	0.00	9,164.40	9,164.40	882.53	882.53	882.53	882.53	8,281.87	8,281.87	8,281.87	8,281.87	8,281.87	8,281.87	Firm Volumes Total
	0.00	5,201.41	5,201.41	500.90	500.90	500.90	500.90	4,700.51	4,700.51	4,700.51	4,700.51	4,700.51	4,700.51	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	0.00	5,201.41	5,201.41	500.90	500.90	500.90	500.90	4,700.51	4,700.51	4,700.51	4,700.51	4,700.51	4,700.51	sendout volumes Total
	0.00	277.43	277.43	27.41	27.41	27.41	27.41	250.02	250.02	250.02	250.02	250.02	250.02	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	192,351.65	192,351.65	18,523.46	18,523.46	18,523.46	18,523.46	173,828.19	173,828.19	173,828.19	173,828.19	173,828.19	173,828.19	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	0.00	192,629.08	192,629.08	18,550.87	18,550.87	18,550.87	18,550.87	174,078.21	174,078.21	174,078.21	174,078.21	174,078.21	174,078.21	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	79,230.10	79,230.10	7,629.85	7,629.85	7,629.85	7,629.85	71,600.25	71,600.25	71,600.25	71,600.25	71,600.25	71,600.25	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	79,230.10	79,230.10	7,629.85	7,629.85	7,629.85	7,629.85	71,600.25	71,600.25	71,600.25	71,600.25	71,600.25	71,600.25	Firm Volumes Total
	0.00	35,815.01	35,815.01	3,538.54	3,538.54	3,538.54	3,538.54	32,276.47	32,276.47	32,276.47	32,276.47	32,276.47	32,276.47	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>856 Mains Expense Total</b>	0.00	35,815.01	35,815.01	3,538.54	3,538.54	3,538.54	3,538.54	32,276.47	32,276.47	32,276.47	32,276.47	32,276.47	32,276.47	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
<b>863 Maintenance of Mains Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	92.60	92.60	8.92	8.92	8.92	8.92	83.68	83.68	83.68	83.68	83.68	83.68	Firm Volumes Total
	0.00	4,575.94	4,575.94	400.39	400.39	400.39	400.39	4,175.55	4,175.55	4,175.55	4,175.55	4,175.55	4,175.55	Sales/Sendout Volumes Total
	0.00	208,462.14	208,462.14	16,510.21	16,510.21	16,510.21	16,510.21	191,951.93	191,951.93	191,951.93	191,951.93	191,951.93	191,951.93	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	0.00	213,130.68	213,130.68	16,919.52	16,919.52	16,919.52	16,919.52	196,211.16	196,211.16	196,211.16	196,211.16	196,211.16	196,211.16	3-factor Total
	0.00	67,683.36	67,683.36	6,687.11	6,687.11	6,687.11	6,687.11	60,996.25	60,996.25	60,996.25	60,996.25	60,996.25	60,996.25	Customers port/van Total
	0.00	11,536.55	11,536.55	1,617.43	1,617.43	1,617.43	1,617.43	9,919.12	9,919.12	9,919.12	9,919.12	9,919.12	9,919.12	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	27,937.68	27,937.68	2,849.64	2,849.64	2,849.64	2,849.64	25,088.04	25,088.04	25,088.04	25,088.04	25,088.04	25,088.04	Direct-OR Total
	447,015.82	0.00	447,015.82	0.00	0.00	0.00	0.00	447,015.82	447,015.82	447,015.82	447,015.82	447,015.82	447,015.82	Direct-WA Total
	21,041.08	0.00	21,041.08	21,041.08	0.00	0.00	21,041.08	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	118.75	118.75	9.41	9.41	9.41	9.41	109.34	109.34	109.34	109.34	109.34	109.34	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	468,056.90	107,276.34	575,333.24	21,041.08	11,163.59	32,204.67	447,015.82	96,112.75	543,128.57	543,128.57	543,128.57	543,128.57	543,128.57	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	8,530.13	8,530.13	675.58	675.58	675.58	675.58	7,854.55	7,854.55	7,854.55	7,854.55	7,854.55	7,854.55	Telemetering Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	0.00	8,317.06	8,317.06	895.75	895.75	895.75	895.75	7,421.31	7,421.31	7,421.31	7,421.31	7,421.31	7,421.31	Direct-OR Total
	0.00	16,847.19	16,847.19	1,571.33	1,571.33	1,571.33	1,571.33	15,275.86	15,275.86	15,275.86	15,275.86	15,275.86	15,275.86	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	(25,499.84)	(25,499.84)	(2,019.59)	(2,019.59)	(2,019.59)	(2,019.59)	(23,480.25)	(23,480.25)	(23,480.25)	(23,480.25)	(23,480.25)	(23,480.25)	Customers-Ind Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	(25,499.84)	(25,499.84)	(2,019.59)	(2,019.59)	(2,019.59)	(2,019.59)	(23,480.25)	(23,480.25)	(23,480.25)	(23,480.25)	(23,480.25)	(23,480.25)	Customers-Res Total
	0.00	1,056.66	1,056.66	104.40	104.40	104.40	104.40	952.26	952.26	952.26	952.26	952.26	952.26	Direct-OR Total
	0.00	379,276.28	379,276.28	38,686.18	38,686.18	38,686.18	38,686.18	340,590.10	340,590.10	340,590.10	340,590.10	340,590.10	340,590.10	Customers-All Total
	0.00	17,258.67	17,258.67	1,132.17	1,132.17	1,132.17	1,132.17	16,126.50	16,126.50	16,126.50	16,126.50	16,126.50	16,126.50	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	8,058.74	8,058.74	638.26	638.26	638.26	638.26	7,420.48	7,420.48	7,420.48	7,420.48	7,420.48	7,420.48	sendout volumes Total
<b>878 Meter and House Regulator Expense Total</b>	0.00	405,650.35	405,650.35	40,561.01	40,561.01	40,561.01	40,561.01	365,089.34	365,089.34	365,089.34	365,089.34	365,089.34	365,089.34	sendout volumes Total



For the Period Ended December 31, 2010

FERC Descr	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
			Dec	Dec			Dec	Dec			Dec	Dec
	0.00	32,520.89	32,520.89	0.00	0.00	3,213.07	3,213.07	0.00	0.00	29,307.82	29,307.82	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	715,643.13	715,643.13	0.00	0.00	72,995.61	72,995.61	0.00	0.00	642,647.52	642,647.52	
	0.00	1.25	1.25	0.00	0.00	0.11	0.11	0.00	0.00	1.14	1.14	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	475.83	475.83	0.00	0.00	0.00	0.00	0.00	0.00	475.83	475.83	
	686.60	0.00	686.60	686.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	23,069.34	23,069.34	0.00	0.00	2,454.58	2,454.58	0.00	0.00	20,614.76	20,614.76	
	1,162.43	771,234.61	772,397.04	686.60	78,663.37	79,349.97	79,349.97	475.83	692,571.24	693,047.07	693,047.07	
<b>879 Customer Installation Expense Total</b>	0.00	20,864.34	20,864.34	0.00	2,061.41	2,061.41	2,061.41	0.00	18,802.93	18,802.93	18,802.93	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	23,764.09	23,764.09	0.00	2,423.94	2,423.94	2,423.94	0.00	21,340.15	21,340.15	21,340.15	
	1,429.43	0.00	1,429.43	0.00	0.00	0.00	0.00	1,429.43	0.00	1,429.43	1,429.43	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	51.00	51.00	0.00	5.43	5.43	5.43	0.00	45.57	45.57	45.57	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	16,668.56	16,668.56	0.00	1,320.15	1,320.15	1,320.15	0.00	15,348.41	15,348.41	15,348.41	
	1,429.43	61,347.99	62,777.42	0.00	5,810.93	5,810.93	5,810.93	1,429.43	55,537.96	56,966.49	56,966.49	
	0.00	35,647.68	35,647.68	0.00	3,521.99	3,521.99	3,521.99	0.00	32,125.69	32,125.69	32,125.69	
	0.00	35,647.68	35,647.68	0.00	3,521.99	3,521.99	3,521.99	0.00	32,125.69	32,125.69	32,125.69	
<b>880 Other Expense Total</b>	0.00	284,072.83	284,072.83	0.00	28,066.40	28,066.40	28,066.40	0.00	256,006.43	256,006.43	256,006.43	
	0.00	2,050.12	2,050.12	0.00	209.11	209.11	209.11	0.00	1,841.01	1,841.01	1,841.01	
	68,005.35	0.00	68,005.35	0.00	0.00	0.00	0.00	68,005.35	0.00	68,005.35	68,005.35	
	(340.97)	0.00	(340.97)	(340.97)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	162.00	162.00	0.00	17.24	17.24	17.24	0.00	144.76	144.76	144.76	
	0.00	4,934.18	4,934.18	0.00	390.79	390.79	390.79	0.00	4,543.39	4,543.39	4,543.39	
	67,664.38	291,219.13	358,883.51	(340.97)	28,663.54	28,322.57	28,322.57	68,005.35	262,535.59	330,540.94	330,540.94	
<b>885 Supervision and Engineering Total</b>	0.00	64,338.43	64,338.43	0.00	6,356.65	6,356.65	6,356.65	0.00	57,981.78	57,981.78	57,981.78	
	0.00	1,116.41	1,116.41	0.00	125.26	125.26	125.26	0.00	991.15	991.15	991.15	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	109,744.01	0.00	109,744.01	0.00	0.00	0.00	0.00	109,744.01	0.00	109,744.01	109,744.01	
	3,413.01	0.00	3,413.01	3,413.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	113,157.02	65,454.84	178,611.86	3,413.01	6,481.91	9,894.92	9,894.92	109,744.01	58,972.93	168,716.94	168,716.94	
	0.00	2,361.76	2,361.76	0.00	233.34	233.34	233.34	0.00	2,128.42	2,128.42	2,128.42	
	317.95	0.00	317.95	0.00	0.00	0.00	0.00	317.95	0.00	317.95	317.95	
	0.00	44,102.61	44,102.61	0.00	3,492.93	3,492.93	3,492.93	0.00	40,609.68	40,609.68	40,609.68	
	0.00	23,482.26	23,482.26	0.00	2,529.04	2,529.04	2,529.04	0.00	20,953.22	20,953.22	20,953.22	
	317.95	69,946.63	70,264.58	0.00	6,255.31	6,255.31	6,255.31	317.95	63,691.32	64,009.27	64,009.27	
<b>889 Measuring and Regulator Station Expense - General Total</b>	0.00	48.98	48.98	0.00	4.84	4.84	4.84	0.00	44.14	44.14	44.14	
	0.00	7,441.22	7,441.22	0.00	589.35	589.35	589.35	0.00	6,851.87	6,851.87	6,851.87	
	0.00	7,490.20	7,490.20	0.00	594.19	594.19	594.19	0.00	6,896.01	6,896.01	6,896.01	
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	36,406.76	36,406.76	0.00	3,596.99	3,596.99	3,596.99	0.00	32,809.77	32,809.77	32,809.77	
	65,563.95	0.00	65,563.95	0.00	0.00	0.00	0.00	65,563.95	0.00	65,563.95	65,563.95	
	2,192.16	0.00	2,192.16	2,192.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	1,816.56	1,816.56	0.00	143.87	143.87	143.87	0.00	1,672.69	1,672.69	1,672.69	
	67,756.11	38,223.32	105,979.43	2,192.16	3,740.86	5,933.02	5,933.02	65,563.95	34,482.46	100,046.41	100,046.41	
	0.00	5,958.38	5,958.38	0.00	588.68	588.68	588.68	0.00	5,369.70	5,369.70	5,369.70	
	0.00	90,111.38	90,111.38	0.00	9,191.37	9,191.37	9,191.37	0.00	80,920.01	80,920.01	80,920.01	
	0.00	22,043.65	22,043.65	0.00	1,873.71	1,873.71	1,873.71	0.00	20,169.94	20,169.94	20,169.94	
	0.00	10,865.36	10,865.36	0.00	712.77	712.77	712.77	0.00	10,152.59	10,152.59	10,152.59	
	0.00	12,539.38	12,539.38	0.00	1,301.59	1,301.59	1,301.59	0.00	11,237.79	11,237.79	11,237.79	
	705.10	0.00	705.10	0.00	0.00	0.00	0.00	705.10	0.00	705.10	705.10	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	31,427.10	31,427.10	0.00	2,489.04	2,489.04	2,489.04	0.00	28,938.06	28,938.06	28,938.06	
	705.10	172,945.25	173,650.35	0.00	16,157.16	16,157.16	16,157.16	705.10	156,788.09	157,493.19	157,493.19	
<b>893 Meters and House Regulators Total</b>	0.00	1,423.02	1,423.02	0.00	140.59	140.59	140.59	0.00	1,282.43	1,282.43	1,282.43	
	0.00	228.78	228.78	0.00	23.34	23.34	23.34	0.00	205.44	205.44	205.44	
	615.22	0.00	615.22	0.00	0.00	0.00	0.00	615.22	0.00	615.22	615.22	
	615.22	1,651.80	2,267.02	0.00	163.93	163.93	163.93	615.22	1,487.87	2,103.09	2,103.09	
<b>894 Other Equipment Total</b>	0.00	113,457.69	113,457.69	0.00	11,209.62	11,209.62	11,209.62	0.00	102,248.07	102,248.07	102,248.07	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	113,457.69	113,457.69	0.00	11,209.62	11,209.62	11,209.62	0.00	102,248.07	102,248.07	102,248.07	
<b>901 Supervision Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	50,040.87	50,040.87	0.00	5,104.16	5,104.16	5,104.16	0.00	44,936.71	44,936.71	44,936.71	
	0.00	2,933.65	2,933.65	0.00	192.45	192.45	192.45	0.00	2,741.20	2,741.20	2,741.20	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	52,974.52	52,974.52	0.00	5,296.61	5,296.61	5,296.61	0.00	47,677.91	47,677.91	47,677.91	
<b>902 Meter Reading Expenses Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

For the Period Ended December 31, 2010

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Dec	Allocated	Dec	Total	Dec	Allocated	Dec	Total	Dec	Allocated	Dec	Total	
<b>903 Customer Records and Collection Expense Total</b>	0.00	1,394,829.78	1,394,829.78	1,394,829.78	0.00	139,012.93	139,012.93	139,012.93	0.00	1,255,816.85	1,255,816.85	1,255,816.85	3-factor Total
	0.00	(1,784.00)	(1,784.00)	(1,784.00)	0.00	(181.97)	(181.97)	(181.97)	0.00	(1,602.03)	(1,602.03)	(1,602.03)	Customers-All Total
	0.00	49,099.47	49,099.47	49,099.47	0.00	4,173.45	4,173.45	4,173.45	0.00	44,926.02	44,926.02	44,926.02	Customers-Comm Total
	0.00	8,674.24	8,674.24	8,674.24	0.00	569.03	569.03	569.03	0.00	8,105.21	8,105.21	8,105.21	Customers-Ind Total
	0.00	484,887.80	484,887.80	484,887.80	0.00	50,331.35	50,331.35	50,331.35	0.00	434,556.45	434,556.45	434,556.45	Customers-Res Total
	0.00	357,244.14	357,244.14	357,244.14	0.00	0.00	0.00	0.00	0.00	14,401.54	14,401.54	14,401.54	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	17,898.36	17,898.36	17,898.36	0.00	1,857.85	1,857.85	1,857.85	0.00	16,040.51	16,040.51	16,040.51	Employee Cost Total
<b>904 Uncollectible Accounts Total</b>	0.00	17,898.36	17,898.36	17,898.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	18,787.41	18,787.41	18,787.41	0.00	1,857.85	1,857.85	1,857.85	0.00	16,931.21	16,931.21	16,931.21	Customers-All Total
	0.00	165,418.24	165,418.24	165,418.24	0.00	16,872.67	16,872.67	16,872.67	0.00	148,545.57	148,545.57	148,545.57	Customers-Comm Total
	0.00	16,073.12	16,073.12	16,073.12	0.00	1,366.21	1,366.21	1,366.21	0.00	14,706.91	14,706.91	14,706.91	Customers-Ind Total
	0.00	55,179.31	55,179.31	55,179.31	0.00	3,619.76	3,619.76	3,619.76	0.00	51,559.55	51,559.55	51,559.55	Customers-Res Total
	0.00	47,459.71	47,459.71	47,459.71	0.00	4,926.32	4,926.32	4,926.32	0.00	42,533.39	42,533.39	42,533.39	Direct-OR Total
	(7,133.27)	0.00	(7,133.27)	(7,133.27)	0.00	0.00	0.00	0.00	(7,133.27)	0.00	0.00	(7,133.27)	Direct-WA Total
	2,659.66	0.00	2,659.66	2,659.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
<b>908 Customer Assistance Expense Total</b>	(4,473.61)	302,917.79	298,444.18	298,444.18	2,659.66	28,641.16	31,300.82	31,300.82	(7,133.27)	274,276.63	267,143.36	267,143.36	3-factor Total
	0.00	360.85	360.85	360.85	0.00	35.65	35.65	35.65	0.00	325.20	325.20	325.20	Customers-Res Total
	0.00	47,989.48	47,989.48	47,989.48	0.00	4,981.31	4,981.31	4,981.31	0.00	43,008.17	43,008.17	43,008.17	3-factor Total
	0.00	48,350.33	48,350.33	48,350.33	0.00	5,016.96	5,016.96	5,016.96	0.00	43,333.37	43,333.37	43,333.37	Customers-Res Total
<b>909 Customer Information Expense Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	15,058.29	15,058.29	15,058.29	0.00	1,563.05	1,563.05	1,563.05	0.00	13,495.24	13,495.24	13,495.24	Customers-Comm Total
<b>910 Miscellaneous Customer Service Expense Total</b>	0.00	15,058.29	15,058.29	15,058.29	0.00	1,563.05	1,563.05	1,563.05	0.00	13,495.24	13,495.24	13,495.24	Customers-Res Total
	0.00	14,040.97	14,040.97	14,040.97	0.00	1,432.18	1,432.18	1,432.18	0.00	12,608.79	12,608.79	12,608.79	Customers-All Total
	0.00	9,637.59	9,637.59	9,637.59	0.00	1,000.38	1,000.38	1,000.38	0.00	8,637.21	8,637.21	8,637.21	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
<b>911 Supervision Total</b>	0.00	23,678.56	23,678.56	23,678.56	0.00	2,432.56	2,432.56	2,432.56	0.00	21,246.00	21,246.00	21,246.00	3-factor Total
	0.00	2,697.80	2,697.80	2,697.80	0.00	266.54	266.54	266.54	0.00	2,431.26	2,431.26	2,431.26	Customers-All Total
	0.00	289,287.27	289,287.27	289,287.27	0.00	29,507.31	29,507.31	29,507.31	0.00	259,779.96	259,779.96	259,779.96	Customers-Comm Total
	0.00	10,129.23	10,129.23	10,129.23	0.00	860.99	860.99	860.99	0.00	9,268.24	9,268.24	9,268.24	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	362.00	0.00	362.00	362.00	0.00	0.00	0.00	0.00	362.00	0.00	362.00	362.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
<b>912 Demonstration and Selling Expense Total</b>	362.00	302,114.30	302,476.30	302,476.30	0.00	30,634.84	30,634.84	30,634.84	362.00	271,479.46	271,841.46	271,841.46	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	101,046.12	101,046.12	101,046.12	0.00	8,588.92	8,588.92	8,588.92	0.00	92,457.20	92,457.20	92,457.20	Customers-Res Total
	0.00	5,138.36	5,138.36	5,138.36	0.00	533.36	533.36	533.36	0.00	4,605.00	4,605.00	4,605.00	3-factor Total
<b>913 Advertising Total</b>	0.00	106,184.48	106,184.48	106,184.48	0.00	9,122.28	9,122.28	9,122.28	0.00	97,062.20	97,062.20	97,062.20	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	31.20	31.20	31.20	0.00	3.24	3.24	3.24	0.00	27.96	27.96	27.96	Customers-Res Total
<b>916 Miscellaneous Sales Expense Total</b>	0.00	31.20	31.20	31.20	0.00	3.24	3.24	3.24	0.00	27.96	27.96	27.96	3-factor Total
	0.00	2,545,364.44	2,545,364.44	2,545,364.44	0.00	251,481.99	251,481.99	251,481.99	0.00	2,293,882.45	2,293,882.45	2,293,882.45	Admin Tran Total
	0.00	(37,126.32)	(37,126.32)	(37,126.32)	0.00	(3,939.10)	(3,939.10)	(3,939.10)	0.00	(33,187.22)	(33,187.22)	(33,187.22)	Customers-All Total
	0.00	(9,681.59)	(9,681.59)	(9,681.59)	0.00	(987.52)	(987.52)	(987.52)	0.00	(8,694.07)	(8,694.07)	(8,694.07)	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	3,643.89	3,643.89	3,643.89	0.00	378.23	378.23	378.23	0.00	3,265.66	3,265.66	3,265.66	Direct-OR Total
	92,673.24	0.00	92,673.24	92,673.24	0.00	0.00	0.00	0.00	92,673.24	0.00	92,673.24	92,673.24	direct-wa Total
	613.99	0.00	613.99	613.99	613.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	1,985,240.90	1,985,240.90	1,985,240.90	0.00	211,229.63	211,229.63	211,229.63	0.00	1,774,011.27	1,774,011.27	1,774,011.27	Firm Volumes Total
	0.00	(1,824.26)	(1,824.26)	(1,824.26)	0.00	(175.68)	(175.68)	(175.68)	0.00	(1,648.58)	(1,648.58)	(1,648.58)	Regulatory Total
	0.00	64,701.57	64,701.57	64,701.57	0.00	19,410.47	19,410.47	19,410.47	0.00	45,291.10	45,291.10	45,291.10	Sendout Volumes Total
	0.00	3,320.71	3,320.71	3,320.71	0.00	263.00	263.00	263.00	0.00	3,057.71	3,057.71	3,057.71	Admin Tran Total
<b>921 Office Supplies and Expense Total</b>	93,287.23	4,553,639.34	4,646,926.57	4,646,926.57	613.99	477,661.02	478,275.01	478,275.01	92,673.24	4,075,978.32	4,168,651.56	4,168,651.56	Employee Cost Total
	0.00	(1,122,504.56)	(1,122,504.56)	(1,122,504.56)	0.00	(119,097.74)	(119,097.74)	(119,097.74)	0.00	(1,003,406.82)	(1,003,406.82)	(1,003,406.82)	Admin Tran Total
	0.00	(377,061.40)	(377,061.40)	(377,061.40)	0.00	(40,119.33)	(40,119.33)	(40,119.33)	0.00	(336,942.07)	(336,942.07)	(336,942.07)	Payroll Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(1,499,565.96)	(1,499,565.96)	(1,499,565.96)	0.00	(159,217.07)	(159,217.07)	(159,217.07)	0.00	(1,340,348.89)	(1,340,348.89)	(1,340,348.89)	3-factor Total
	0.00	200,464.83	200,464.83	200,464.83	0.00	19,805.93	19,805.93	19,805.93	0.00	180,658.90	180,658.90	180,658.90	Customers-Res Total
<b>924 Property Insurance Premium Total</b>	0.00	(81,334.79)	(81,334.79)	(81,334.79)	0.00	(8,035.88)	(8,035.88)	(8,035.88)	0.00	(73,298.91)	(73,298.91)	(73,298.91)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	173,801.82	173,801.82	173,801.82	0.00	17,814.69	17,814.69	17,814.69	0.00	155,987.13	155,987.13	155,987.13	Payroll Total
<b>925 Injuries and Damages Total</b>	0.00	92,467.03	92,467.03	92,467.03	0.00	9,778.81	9,778.81	9,778.81	0.00	82,688.22	82,688.22	82,688.22	3-factor Total

For the Period Ended December 31, 2010

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Allocated		Direct		Allocated		Direct		Allocated		
	Dec	Total	Dec	Total	Dec	Total	Dec	Total	Dec	Total	Dec	Total	
	0.00	30,523.37	0.00	3,015.70	0.00	3,015.70	0.00	27,507.67	0.00	27,507.67	2,432.09	27,507.67	3-factor Total
	0.00	2,708.34	0.00	276.25	0.00	276.25	0.00	2,432.09	0.00	2,432.09	492.00	2,432.09	Customers-All Total
	492.00	793,591.47	0.00	84,438.14	0.00	84,438.14	0.00	709,153.33	0.00	709,153.33	709,153.33	709,153.33	Direct-OR Total
	0.00	(122,773.29)	0.00	(12,584.26)	0.00	(12,584.26)	0.00	(110,189.03)	0.00	(110,189.03)	(110,189.03)	(110,189.03)	Employee Cost Total
<b>926 Employee Pensions and Benefits Total</b>	<b>492.00</b>	<b>704,049.89</b>	<b>0.00</b>	<b>75,145.83</b>	<b>0.00</b>	<b>75,145.83</b>	<b>492.00</b>	<b>628,904.06</b>	<b>0.00</b>	<b>628,904.06</b>	<b>629,396.06</b>	<b>629,396.06</b>	<b>Payroll Total</b>
	0.00	257,037.85	0.00	25,395.33	0.00	25,395.33	0.00	231,642.52	0.00	231,642.52	231,642.52	231,642.52	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	<b>0.00</b>	<b>257,037.85</b>	<b>0.00</b>	<b>25,395.33</b>	<b>0.00</b>	<b>25,395.33</b>	<b>0.00</b>	<b>231,642.52</b>	<b>0.00</b>	<b>231,642.52</b>	<b>231,642.52</b>	<b>231,642.52</b>	<b>3-factor Total</b>
	0.00	333,363.76	0.00	32,936.34	0.00	32,936.34	0.00	300,427.42	0.00	300,427.42	3,989.18	300,427.42	Customers-All Total
	0.00	1,860.00	0.00	189.72	0.00	189.72	0.00	1,670.28	0.00	1,670.28	3,989.18	1,670.28	Customers-OR Total
	3,989.18	3,989.18	0.00	0.00	0.00	0.00	3,989.18	0.00	0.00	0.00	0.00	3,989.18	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>931 Rents Total</b>	<b>3,989.18</b>	<b>335,223.76</b>	<b>0.00</b>	<b>33,126.06</b>	<b>0.00</b>	<b>33,126.06</b>	<b>3,989.18</b>	<b>302,097.70</b>	<b>0.00</b>	<b>302,097.70</b>	<b>306,086.88</b>	<b>306,086.88</b>	<b>3-factor Total</b>
	0.00	196,983.59	0.00	19,659.61	0.00	19,659.61	0.00	179,323.98	0.00	179,323.98	20,192.85	179,323.98	Customers-All Total
	0.00	22,486.46	0.00	2,293.61	0.00	2,293.61	0.00	20,192.85	0.00	20,192.85	1,352.07	20,192.85	Customers-The Dalles Total
	0.00	1,810.00	0.00	457.93	0.00	457.93	0.00	1,352.07	0.00	1,352.07	191,382.14	1,352.07	Direct-OR Total
	191,382.14	191,382.14	0.00	0.00	0.00	0.00	191,382.14	0.00	0.00	0.00	0.00	191,382.14	Direct-OR Total
	2,978.97	2,978.97	0.00	2,978.97	0.00	2,978.97	2,978.97	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	175.45	0.00	18.67	0.00	18.67	0.00	156.78	0.00	156.78	156.78	156.78	Employee Cost Total
	0.00	4,880.56	0.00	470.00	0.00	470.00	0.00	4,410.56	0.00	4,410.56	4,410.56	4,410.56	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>935 Maintenance of General Plant Total</b>	<b>194,361.11</b>	<b>228,336.06</b>	<b>0.00</b>	<b>22,899.82</b>	<b>0.00</b>	<b>22,899.82</b>	<b>191,382.14</b>	<b>205,436.24</b>	<b>0.00</b>	<b>205,436.24</b>	<b>396,818.38</b>	<b>396,818.38</b>	<b>3-factor Total</b>
<b>Grand Total</b>	<b>1,023,283.99</b>	<b>10,502,718.21</b>	<b>0.00</b>	<b>1,092,118.65</b>	<b>0.00</b>	<b>1,092,118.65</b>	<b>990,039.49</b>	<b>9,443,844.06</b>	<b>0.00</b>	<b>9,443,844.06</b>	<b>10,433,883.55</b>	<b>10,433,883.55</b>	<b>3-factor Total</b>

**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

	December 2010											
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total			
Total Operating Revenue			18,574,677			1,591,750			16,982,927			
Total Rate Base			1,006,349,400			119,251,353			887,098,047			
Rate Of Return on Rate Base			1.85%			1.33%			1.91%			

NW Natural  
Washington Quarterly Results of Operations Report

Acct	Description	Alloc./Ref.	System		Washington		System		Washington		December 2010	
			Direct	Allocated	Direct	Allocated	Total	Allocated	Direct	Allocated	Oregon	Oregon
480.1	Sales of Gas											
481.1	Residential		70,121,983		7,498,089			70,121,983		7,498,089		
481.2	Commercial		32,836,125		2,897,778			32,836,125		2,897,778		
481.3	Industrial Firm		3,011,812		269,564			3,011,812		269,564		
481.5	Interruptible		0		228,515			0		228,515		
481.5	Interruptible Incentive		3,528,118		0			3,528,118		0		
495.20	Unbilled Revenue		6,028,313		6,028,313			6,028,313		6,028,313		
	Total Sales of Gas	A	109,498,038	6,028,313	10,893,946	8,542		115,526,351	8,542	10,902,488	6,019,771	
	Transportation Revenue											
489.12	Industrial Firm		600,627		62,563			600,627		62,563		
489.13	Interruptible		759,594		55,504			759,594		55,504		
489.15	Interruptible Incentive		0		0			0		0		
489.3	Agency Fee/Balancing		0		0			0		0		
	Total Transportation Revenue		1,360,221	0	118,066	0		1,360,221	0	118,066	0	
495.6	Rate Adjustments - Amortizations		(1,734,158)		(253,864)			(1,734,158)		(253,864)		
	Miscellaneous Revenues											
487	Late Payment Revenue		195,096		9,336			195,096		9,336		
488.1	Returned Check Charge		8,805		1,185			8,805		1,185		
488.3	Recon Charge CR During Office Hours		18,554		1,175			18,554		1,175		
488.4	Field Collection Charge		16,440		2,190			16,440		2,190		
488.5	Recon Charge CR After Office Hours		34,950		2,600			34,950		2,600		
488.6	Recon Charge Seas During Office Hours		4,025		525			4,025		525		
488.7	Recon Charge Seas After Office Hours		675		150			675		150		
488.8	Automated Payment Charge		7,365		1,005			7,365		1,005		
493.2	Rent - Utility Property	B	23,626		1,680			23,626		1,680		
495.1	Meter Rentals		17,438		1,860			17,438		1,860		
495.2	Other Gas Revenue - Miscellaneous		6,616		100			6,616		100		
	Total Miscellaneous Revenues		309,965	23,626	20,126	1,680		333,591	20,126	21,806	21,946	
	Total Operating Revenue		109,434,065	6,051,939	10,778,274	10,222		115,486,005	10,778,274	10,788,496	6,041,717	
	Cost of Gas											
804.7	WACOG Incurred		51,378,187		5,028,174			51,378,187		5,028,174		
805.7	WACOG Deferred		1,452,177		463,905			1,452,177		463,905		
804.6	Demand Incurred		7,656,368		709,164			7,656,368		709,164		
805.8	Demand Deferred		4,717,714		474,847			4,717,714		474,847		
805.4	Amortization of Gas Costs		(2,744,305)		(593,283)			(2,744,305)		(593,283)		
	Total Cost of Gas		62,460,141	0	6,082,807	0		62,460,141	0	6,082,807	0	
	Operations & Maintenance	O&M	1,023,284	10,502,718	33,245	1,058,874		11,526,002	33,245	1,092,119	9,443,844	
	Other Taxes											
408.11	Property		1,727,531		110,798			1,727,531		110,798		
408.12	Franchise		2,939,901		437,800			2,939,901		437,800		
408.13	Payroll		472,487		48,430			472,487		48,430		
408.14	Other		(34,442)		0			(34,442)		0		
408.15	Regulatory		0		0			0		0		
	Total Other Taxes		4,632,990	472,487	548,599	48,430		5,105,478	548,599	597,029	424,057	
403.1	Depreciation	D	5,264,162		650,545			5,264,162		650,545	4,613,617	
	Income Taxes											
409.11	Federal Income Taxes - Deferred		(7,040,809)		0			(7,040,809)		0		
410.1	Federal Income Taxes - Credit		17,625,287		52,336			17,625,287		52,336		
411.4	Oregon Income Taxes		(147,104)		0			(147,104)		0		
409.1	Oregon Income Taxes - Deferred		(742,521)		0			(742,521)		0		
410.1	Oregon Income Taxes - Credit		2,900,305		0			2,900,305		0		
411.1	Oregon Income Tax Credit		(39,613)		0			(39,613)		0		
	Total Income Taxes		12,555,545		774,246			12,555,545		774,246		
	Total Operating Revenue Deductions		68,116,416	16,239,367	6,664,651	1,757,849		96,911,328	6,664,651	9,196,746	14,481,518	
	Net Operating Income		18,574,677		18,574,677			18,574,677		18,574,677		
												16,982,927

	System		Washington		Washington		Oregon		December 2010	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
<b>Rate Base</b>										
101 Gross Plant		2,233,795,103				232,226,743				2,001,568,360
108.1X Accumulated Depreciation		(971,409,279)				(89,911,116)				(881,498,162)
117.X Storage Gas - Cushion		14,027,191				1,350,818				12,676,372
186.XX Leasehold Improvements		1,790,329				176,885				1,613,444
252.XX Customer Contributions		(2,164,274)				(169,155)				(1,995,119)
283.XX Deferred Taxes - Federal		(225,293,666)				(24,422,822)				(200,870,845)
283.XX Deferred Taxes - State		(44,396,004)				0				(44,396,004)
<b>Total Rate Base</b>		1,006,349,400				119,251,353				887,098,047
<b>Rate Of Return on Rate Base</b>		1.85%				1.33%				1.91%
Allocation References:										
A Unbilled Revenue		100.00%				0.14%				99.86%
B Follows plant split		100.00%				10.84%				89.16%
C&M See OO&M Detail										
C Payroll Factor		100.00%				10.25%				89.75%
D Depreciation Factor		100.00%				12.36%				87.64%

# **4<sup>th</sup> Quarter 2010 Results of Operations: Allocation Factors, Gross Plant and Accumulated Depreciation Reports**

NW Natural  
State Allocation Factors  
Updated for year ended 2009 data

	System	Washington	Oregon
<b>Customers</b>			
<b>Total Customers</b>			
December 2009	667,794	68,270	599,524
December 2008	662,341	67,404	594,937
Average	665,068	67,837	597,231
% of System		10.20%	89.80%
<b>Residential Customers</b>			
December 2009	604,692	62,897	541,795
December 2008	599,285	62,087	537,198
Average	601,989	62,492	539,497
% of System		10.38%	89.62%
<b>Commercial Customers</b>			
December 2009	62,169	5,309	56,860
December 2008	62,115	5,258	56,857
Average	62,142	5,284	56,859
% of System		8.50%	91.50%
<b>Industrial Customers</b>			
December 2009	933	64	869
December 2008	941	59	882
Average	937	62	876
% of System		6.56%	93.44%
<b>The Dalles</b>			
December 2009	7,223	1,840	5,383
December 2008	7,147	1,796	5,351
Average	7,185	1,818	5,367
% of System		25.30%	74.70%
<b>Portland / Vancouver</b>			
December 2009	472,888	66,430	406,458
December 2008	468,880	65,608	403,272
Average	470,884	66,019	404,865
% of System		14.02%	85.98%
<b>Portland / Vancouver Commercial</b>			
December 2009	40,294	5,108	35,186
December 2008	40,213	5,059	35,154
Average	40,254	5,084	35,170
% of System		12.63%	87.37%
<b>Volumes - 12 Months Ended 12/31/09</b>			
<b>Firm Delivered</b>			
% of System	763,743,056	73,562,410	690,180,646
		9.63%	90.37%
<b>Sales Volumes</b>			
% of System	788,873,769	75,535,644	713,338,125
		9.58%	90.42%
<b>Sendout Volumes</b>			
% of System	1,131,364,340	89,588,995	1,041,775,345
		7.92%	92.08%
<b>3-factor formula (simple average)</b>			
Gross Plant Directly Assigned		10.84%	89.16%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.20%	89.80%
Average		9.88%	90.12%



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

<b>December 31, 2008</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	19,623,750	0	19,623,750
<b>Distribution</b>	1,632,712,242	179,470,080	1,453,242,162
<b>December 31, 2009</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	29,410,425	723,441	28,686,985
<b>Distribution</b>	1,675,016,919	183,680,956	1,491,335,963
<b>Average</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Intangible - Other</b>	84,795	447	84,348
<b>Production</b>	675,198	0	675,198
<b>Transmission</b>	24,517,088	361,720	24,155,367
<b>Distribution</b>	1,653,864,580	181,575,518	1,472,289,062
<b>Gross Plant Directly Assigned</b>	1,679,141,661	181,937,686	1,497,203,976
<b>% of System</b>		10.84%	89.16%

<b>Allocation Factors - Summary</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers-all</b>	10.200%	89.800%
<b>Customers-Residential</b>	10.380%	89.620%
<b>Customers-Commercial</b>	8.500%	91.500%
<b>Customers-Industrial</b>	6.560%	93.440%
<b>Customers-The Dalles</b>	25.300%	74.700%
<b>3-factor</b>	9.880%	90.120%
<b>firm volumes</b>	9.630%	90.370%
<b>sales volumes</b>	9.580%	90.420%
<b>sendout volumes</b>	7.920%	92.080%
<b>sales/sendout volumes</b>	8.750%	91.250%
<b>Customers Portland/Vancouver</b>	14.020%	85.980%
<b>Customers Portland/Vancouver 80%</b>	11.216%	88.784%
<b>Customers Portland/Vancouver Con</b>	12.630%	87.370%
<b>Payroll</b>	10.250%	89.750%
<b>Admin Transfer</b>	10.610%	89.390%
<b>Employee Cost</b>	10.640%	89.360%
<b>Regulatory</b>	30.000%	70.000%
<b>Telemetry</b>	10.770%	89.230%
<b>Direct-Wa</b>	100.000%	0.000%
<b>Direct-Or</b>	0.000%	100.000%
<b>Gross plant direct assign</b>	10.840%	89.160%
<b>Depreciation</b>	10.533%	89.467%
<b>Rate Base</b>	11.761%	

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Washington Annual Commission Basis Report  
Test Year Based on Twelve Months Ended December 31, 2009  
Rate Base Worksheets

		2008	2009	Dec 08 - Dec 09	
		December	December	12 month average	
SYSTEM		System	System	System	Allocation Method
<b>Gross Plant</b>					
Intangible	Software	76,890,407	86,087,640	82,627,508	Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		19,623,750	29,410,425	24,549,889	Direct
Distribution		1,632,712,242	1,675,016,919	1,652,519,148	Direct
General		100,838,171	104,879,931	101,679,632	3-Factor & Direct
Storage and storage transmission		271,877,793	275,191,826	273,497,140	Firm Delivered Volumes
CNG and LNG		2,567,634	2,567,634	2,567,634	3-Factor
<b>Total Gross Plant</b>		<b>2,105,269,991</b>	<b>2,173,914,368</b>	<b>2,138,200,945</b>	
<b>Accumulated Depreciation</b>					
Intangible		(56,937,182)	(57,716,180)	(55,798,041)	Total Customers
Production		(684,628)	(681,036)	(690,769)	Direct
Transmission		(9,392,423)	(10,054,918)	(9,703,332)	Direct
Distribution		(692,747,579)	(720,917,968)	(708,372,946)	Direct
General		(49,857,513)	(54,358,224)	(52,184,244)	3-Factor
Storage and storage transmission		(75,361,027)	(82,221,501)	(78,811,506)	Firm Delivered Volumes
CNG and LNG		(2,567,634)	(2,567,634)	(2,569,178)	3-Factor
<b>Total Accumulated Depreciation</b>		<b>(867,547,886)</b>	<b>(928,527,460)</b>	<b>(908,130,015)</b>	

		2008	2009	Dec 08 - Dec 09	
		December	December	12 month average	
OREGON		OREGON	OREGON	OREGON	
<b>Gross Plant</b>					
Intangible	Software	67,377,429	75,636,543	72,529,345	Total Customers
	Other	84,348	84,348	84,348	Direct
Production		675,198	675,198	675,198	Direct
Transmission		19,623,750	28,686,985	24,196,237	Direct
Distribution		1,453,242,162	1,491,335,953	1,471,429,087	Direct
General		92,441,112	96,123,351	93,189,103	3-Factor & Direct
Storage and storage transmission		248,843,862	251,868,753	250,337,266	Firm Delivered Volumes
CNG and LNG		2,313,952	2,313,952	2,313,952	3-Factor
<b>Total Gross Plant</b>		<b>1,884,631,812</b>	<b>1,946,725,093</b>	<b>1,914,754,536</b>	
<b>Accumulated Depreciation</b>					
Intangible		(50,139,481)	(50,722,778)	(49,058,410)	Total Customers
Production		(684,628)	(691,036)	(690,769)	Direct
Transmission		(9,392,423)	(10,047,711)	(9,700,978)	Direct
Distribution		(630,191,755)	(653,765,480)	(643,435,955)	Direct
General		(44,232,176)	(48,352,892)	(46,404,647)	3-Factor
Storage and storage transmission		(69,837,494)	(76,195,135)	(73,035,073)	Firm Delivered Volumes
CNG and LNG		(2,313,952)	(2,313,952)	(2,315,344)	3-Factor
<b>Total Accumulated Depreciation</b>		<b>(806,791,908)</b>	<b>(847,058,933)</b>	<b>(824,641,175)</b>	

		2008	2009	Dec 08 - Dec 09	
		December	December	12 month average	
WASHINGTON		WASHINGTON	WASHINGTON	WASHINGTON	
<b>Gross Plant</b>					
Intangible	Software	9,512,979	10,451,096	10,098,163	Total Customers
	Other	447	447	447	Direct
Production		0	0	0	Direct
Transmission		0	723,441	353,651	Direct
Distribution		179,470,080	183,680,956	181,090,061	Direct
General		8,397,059	8,756,580	8,490,529	3-Factor & Direct
Storage and storage transmission		23,003,932	23,323,073	23,159,875	Firm Delivered Volumes
CNG and LNG		253,682	253,682	253,682	3-Factor
<b>Total Gross Plant</b>		<b>220,638,179</b>	<b>227,189,275</b>	<b>223,446,408</b>	
<b>Accumulated Depreciation</b>					
Intangible		(6,797,702)	(6,993,402)	(6,739,631)	Total Customers
Production		0	0	0	Direct
Transmission		0	(7,207)	(2,354)	Direct
Distribution		(62,535,824)	(67,152,488)	(64,936,991)	Direct
General		(5,625,337)	(6,005,380)	(5,779,595)	3-Factor
Storage and storage transmission		(5,523,533)	(6,026,366)	(5,776,433)	Firm Delivered Volumes
CNG and LNG		(253,682)	(253,682)	(253,835)	3-Factor
<b>Total Accumulated Depreciation</b>		<b>(80,756,078)</b>	<b>(86,438,527)</b>	<b>(83,488,835)</b>	

# **4<sup>th</sup> Quarter 2010 Results of Operations: Volumes, Customers and Use per Customer**

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

	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June	2010 July	2010 August	2010 September	2010 October	2010 November	2010 December
<b>Volumes</b>												
Residential	7,698,849	5,178,430	4,404,936	4,054,779	3,025,236	2,183,339	1,445,801	1,100,755	1,196,543	1,548,025	3,126,530	6,756,175
Commercial	3,238,151	2,195,227	1,933,046	1,762,561	1,441,577	1,066,846	776,644	672,255	721,430	855,121	1,346,345	2,763,729
Industrial Firm	303,372	256,350	264,218	249,329	221,673	201,952	176,521	175,005	177,548	216,709	247,439	312,772
Interruptible	522,203	451,833	375,275	301,257	258,795	443,441	380,834	323,231	374,360	408,020	365,615	334,917
<b>Transport Firm</b>	686,594	588,468	637,091	582,757	555,502	529,905	544,782	556,726	488,849	580,533	619,354	689,899
<b>Transport Interruptible</b>	644,438	475,612	596,538	552,732	558,222	625,234	549,823	724,107	640,502	750,933	773,651	729,597
<b>Total</b>	13,093,607	9,145,920	8,211,104	7,503,415	6,061,005	5,050,717	3,874,405	3,552,079	3,599,232	4,359,341	6,478,934	11,587,089
<b>Customers</b>												
Residential	63,245	63,154	63,245	63,213	63,279	63,343	63,398	63,398	63,437	63,501	63,642	63,899
Commercial	5,366	5,375	5,366	5,360	5,339	5,336	5,328	5,328	5,303	5,308	5,349	5,414
Industrial Firm	39	39	39	39	39	40	40	40	41	40	39	39
Interruptible	12	12	12	12	13	11	11	11	11	11	10	10
<b>Transport Firm</b>	7	7	7	7	7	7	7	7	7	7	7	7
<b>Transport Interruptible</b>	7	7	7	7	7	7	7	7	7	7	9	9
<b>Total</b>	68,676	68,594	68,676	68,638	68,684	68,744	68,791	68,791	68,806	68,874	69,056	69,378
<b>Use per Customer</b>												
Residential	122	82	70	64	48	34	23	17	19	24	49	106
Commercial	603	408	360	329	270	200	146	126	136	161	252	510
Industrial Firm	7,779	6,573	6,775	6,393	5,684	5,049	4,413	4,375	4,330	5,418	6,345	8,020
Interruptible	43,517	37,653	31,273	25,105	19,907	40,313	34,621	29,385	34,033	37,093	36,562	33,492
<b>Transport Firm</b>	98,085	84,067	91,013	83,251	79,357	75,701	77,826	79,532	69,836	82,933	88,479	98,557
<b>Transport Interruptible</b>	92,063	67,945	85,220	78,962	79,746	89,319	78,546	103,444	91,500	107,276	85,961	81,066

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

12 Months Ended	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June	2010 July	2010 August	2010 September	2010 October	2010 November	2010 December
<b>Volumes</b>												
Residential	53,963,306	50,929,005	48,115,509	45,835,319	44,219,991	43,675,902	43,622,086	43,541,980	43,702,043	44,133,370	45,483,158	41,719,398
Commercial	24,099,609	22,889,689	21,752,352	20,761,497	20,143,753	19,848,018	19,752,242	19,701,763	19,788,876	19,942,446	20,354,592	18,772,932
Industrial Firm	3,121,630	2,985,089	2,938,097	2,857,699	2,847,745	2,862,981	2,877,966	2,899,619	2,928,457	2,988,726	3,042,752	2,802,888
Interruptible	6,113,674	5,914,820	5,786,198	5,533,590	5,373,096	5,410,452	5,391,213	5,359,598	5,291,131	5,253,380	5,143,730	4,539,781
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Firm	15,911,778	15,378,318	15,764,977	15,631,283	15,518,963	15,520,048	15,566,425	15,816,996	15,835,756	16,011,785	16,011,811	16,186,873
Transport Interruptible	644,438	1,120,050	1,716,588	2,269,320	2,827,542	3,452,776	4,002,599	4,726,706	5,367,208	6,118,141	6,891,792	7,621,389
	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	103,854,435	99,216,971	96,073,721	92,888,708	90,931,090	90,770,177	91,212,531	92,046,662	92,913,471	94,447,848	96,927,835	91,643,261
<b>Average Customers</b>												
Residential	62,447	62,513	62,581	62,639	62,700	62,772	62,857	62,950	63,052	63,155	63,257	63,396
Commercial	5,303	5,305	5,308	5,309	5,310	5,312	5,315	5,319	5,323	5,327	5,334	5,348
Industrial Firm	39	39	39	39	39	39	39	39	39	39	39	40
Interruptible	13	13	13	13	13	12	12	12	12	12	12	11
Transport Firm	10	10	10	10	10	9	9	9	9	8	8	7
Transport Interruptible	7	7	7	7	7	7	7	7	7	7	7	7
<b>Total</b>	67,820	67,887	67,957	68,016	68,078	68,152	68,239	68,336	68,441	68,549	68,657	68,809
<b>12 Month Use per Average Customer</b>												
Residential	864	815	769	732	705	696	694	692	693	699	719	658
Commercial	4,544	4,315	4,098	3,910	3,794	3,737	3,717	3,704	3,718	3,744	3,816	3,510
Industrial Firm	79,260	76,390	75,336	73,419	73,163	73,410	73,649	74,057	74,501	75,886	77,257	70,959
Interruptible	467,516	460,435	455,882	441,329	428,529	436,869	440,791	443,788	443,772	446,366	445,790	400,569
Transport Firm	1,543,680	1,503,144	1,552,611	1,551,196	1,588,555	1,640,330	1,700,534	1,788,008	1,854,638	1,945,357	2,020,908	2,169,375
Transport Interruptible	92,063	160,007	245,227	324,189	403,935	493,254	571,800	675,244	766,744	874,020	959,617	1,039,280

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

	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June	2009 July	2009 August	2009 September	2009 October	2009 November	2009 December
<b>Volumes</b>												
Residential	8,212,731	7,218,432	6,334,969	4,640,564	2,727,428	1,499,617	1,180,861	1,036,480	1,116,698	1,776,742	3,741,650	6,778,285
Commercial	3,405,147	3,070,383	2,753,416	2,059,321	1,362,581	872,420	722,734	634,317	701,551	934,199	1,564,933	2,780,456
Industrial Firm	392,891	311,210	329,727	231,627	186,716	161,536	153,352	148,710	156,440	193,413	226,675	325,961
Interruptible	650,687	503,897	553,865	419,289	406,065	400,073	354,846	442,827	445,771	475,265	470,103	468,763
<b>Transport Total</b>	1,597,540	846,970	1,269,183	1,226,044	1,154,054	1,048,228	1,030,262	1,110,591	1,155,437	1,392,979	1,244,434	1,505,024
<b>Total</b>	14,258,996	11,950,892	11,241,160	8,576,845	5,836,864	3,981,874	3,442,055	3,372,925	3,575,897	4,772,598	7,247,795	11,858,489
<b>Customers</b>												
Residential	62,297	62,366	62,458	62,482	62,406	62,287	62,199	62,110	62,157	62,322	62,585	62,897
Commercial	5,357	5,325	5,342	5,329	5,312	5,293	5,271	5,255	5,251	5,258	5,275	5,309
Industrial Firm	43	40	40	39	39	39	39	39	39	39	38	39
Interruptible	15	14	14	13	13	13	13	13	13	13	12	12
<b>Transport Total</b>	8	8	8	11	11	11	11	11	11	11	13	13
<b>Total</b>	67,720	67,753	67,862	67,874	67,781	67,643	67,533	67,428	67,471	67,643	67,923	68,270
<b>Use per Customer</b>												
Residential	132	116	101	74	44	24	19	17	18	29	60	108
Commercial	636	577	515	386	257	165	137	121	134	178	297	524
Industrial Firm	9,137	7,780	8,243	5,939	4,788	4,142	3,932	3,813	4,011	4,959	5,965	8,358
Interruptible	43,379	35,993	39,562	32,233	31,237	30,775	27,296	34,064	34,290	36,559	39,175	39,064
<b>Transport Total</b>	199,693	105,871	158,648	111,459	104,914	95,293	93,660	100,963	105,040	126,634	95,726	115,771

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

12 Months Ended	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June	2009 July	2009 August	2009 September	2009 October	2009 November	2009 December
<b>Volumes</b>												
Residential	54,028,661	53,418,033	52,239,075	51,639,195	49,049,065	47,119,530	46,210,038	45,854,821	45,854,821	46,449,886	48,409,381	46,264,457
Commercial	24,804,935	24,480,288	24,003,612	23,689,366	22,686,555	21,934,914	21,560,670	21,322,591	21,322,591	21,494,471	22,073,953	20,861,458
Industrial Firm	3,577,732	3,478,571	3,459,650	3,350,322	3,227,924	3,151,180	3,116,760	3,071,645	3,068,169	3,081,857	3,082,704	2,818,258
Interruptible	6,940,050	6,872,061	6,970,380	6,892,372	6,692,808	6,553,335	6,348,375	6,209,852	6,132,885	6,066,201	5,981,675	5,591,471
	0	0	0	0	0	0	0	0	0	0	0	0
<b>Transport Total</b>	16,319,687	15,650,000	15,740,929	15,659,685	15,600,866	15,526,375	15,480,320	15,425,810	15,420,626	15,590,266	15,612,673	15,955,862
	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	105,671,055	103,938,953	102,413,646	101,231,140	97,256,218	94,293,334	92,716,223	91,925,303	91,799,092	92,682,681	95,160,386	91,491,506
<b>Average Customers</b>												
Residential	61,637	61,741	61,637	61,927	62,005	62,066	62,049	62,092	62,142	62,209	62,278	62,381
Commercial	5,214	5,226	5,238	5,248	5,255	5,262	5,267	5,272	5,276	5,282	5,288	5,298
Industrial Firm	38	38	38	38	38	38	39	39	39	39	39	39
Interruptible	14	14	14	14	14	14	14	14	14	14	13	13
<b>Transport Total</b>	8	8	8	8	8	9	9	9	9	10	10	10
<b>Total</b>	66,910	67,027	67,135	67,235	67,321	67,389	67,377	67,426	67,480	67,553	67,629	67,742
<b>12 Month Use per Average Customer</b>												
Residential	877	865	845	834	791	759	745	738	738	747	777	742
Commercial	4,758	4,684	4,582	4,514	4,317	4,168	4,093	4,052	4,041	4,069	4,174	3,938
Industrial Firm	94,919	91,727	90,676	87,634	84,263	82,303	80,874	79,386	78,983	79,022	78,888	71,499
Interruptible	495,718	488,179	495,164	492,312	480,699	473,236	461,055	453,529	450,438	448,072	446,907	424,669
<b>Transport Total</b>	2,059,766	1,980,291	1,986,719	1,920,552	1,860,654	1,802,169	1,749,949	1,699,454	1,656,761	1,634,463	1,561,267	1,536,490

# **4<sup>th</sup> Quarter 2010 Results of Operations: November Detail**





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

Acct	Description	Alloc. Ref.	System		Washington		Washington		November 2010	
			Direct	Allocated	Direct	Allocated	Oregon Direct	Oregon Allocated	Oregon Total	
<b>Sales of Gas</b>										
480.1	Residential		462,642,949	0	49,698,892	0	49,698,892	412,944,057	0	412,944,057
481.1	Commercial		231,896,070	0	20,724,748	0	20,724,748	211,171,322	0	211,171,322
481.2	Industrial Firm		31,448,243	0	2,659,632	0	2,659,632	28,788,612	0	28,788,612
481.3	Interruptible		3,627,858	0	3,347,388	0	3,347,388	280,471	0	280,471
481.5	Interruptible Incentive		32,635,734	0	0	0	0	32,635,734	0	32,635,734
495.20	Unbilled Revenue		8,311,969	8,311,969	1,488,717	1,488,717	1,488,717	6,823,252	6,823,252	6,823,252
	<b>Total Sales of Gas</b>	A	762,250,855	8,311,969	770,562,823	1,488,717	771,919,377	685,820,195	6,823,252	692,643,446
<b>Transportation Revenue</b>										
489.12	Industrial Firm		6,056,313	0	657,930	0	657,930	5,398,383	0	5,398,383
489.13	Interruptible		8,008,729	0	533,225	0	533,225	7,475,504	0	7,475,504
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		1,348	0	1,348	0	1,348	0	0	1,348
	<b>Total Transportation Revenue</b>		14,066,390	0	1,191,155	0	1,191,155	12,875,235	0	12,875,235
<b>Rate Adjustments - Amortizations</b>										
495.6	Rate Adjustments - Amortizations		18,665,088	0	(271,968)	0	(271,968)	18,937,056	0	18,937,056
<b>Miscellaneous Revenues</b>										
487	Late Payment Charge		2,681,498	0	138,584	0	138,584	2,542,914	0	2,542,914
488.1	Returned Check Charge		125,953	0	15,210	0	15,210	110,743	0	110,743
488.3	Recon Charge CR During Office Hours		246,753	0	23,450	0	23,450	225,303	0	225,303
488.4	Field Collection Charge		324,005	0	43,440	0	43,440	280,565	0	280,565
488.5	Recon Charge CR After Office Hours		411,325	0	50,575	0	50,575	360,750	0	360,750
488.6	Recon Charge Seas During Office Hours		17,790	0	1,725	0	1,725	16,065	0	16,065
488.7	Recon Charge Seas After Office Hours		6,700	0	900	0	900	5,800	0	5,800
488.8	Automated Payment Charge		142,479	0	19,875	0	19,875	122,604	0	122,604
493.2	Rent - Utility Property		0	418,172	0	32,290	32,290	385,882	385,882	385,882
495.1	Meter Rentals		201,635	0	22,719	0	22,719	178,916	0	178,916
495.2	Other Gas Revenue - Miscellaneous		1,666,202	0	23,539	0	23,539	1,642,663	0	1,642,663
	<b>Total Miscellaneous Revenues</b>		5,826,340	418,172	6,244,512	32,290	372,306	5,486,323	385,882	5,872,206
<b>Total Operating Revenue</b>			800,808,672	8,730,141	777,689,863	1,521,007	792,108,870	723,118,810	7,209,134	730,327,943
<b>Cost of Gas</b>										
804.7	WACOG Incurred		388,668,472	0	37,628,055	0	37,628,055	351,040,417	0	351,040,417
805.7	WACOG Deferred		14,503,698	0	1,563,227	0	1,563,227	12,940,471	0	12,940,471
804.6	Demand Incurred		91,158,901	0	8,446,508	0	8,446,508	82,712,393	0	82,712,393
805.8	Demand Deferred		(9,580,364)	0	(690,229)	0	(690,229)	(8,890,135)	0	(8,890,135)
805.4	Amortization of Gas Costs		(37,475,001)	0	(4,668,530)	0	(4,668,530)	(32,806,471)	0	(32,806,471)
	<b>Total Cost of Gas</b>		447,275,707	0	42,279,031	0	42,279,031	404,996,676	0	404,996,676
<b>Detail Operations &amp; Maintenance</b>			12,689,366	105,913,899	797,438	10,677,332	11,474,770	11,891,928	95,236,566	107,128,494
<b>Other Taxes</b>										
408.11	Property		15,366,509	0	1,327,933	0	1,327,933	14,038,577	0	14,038,577
408.12	Franchise		20,422,124	0	3,095,243	0	3,095,243	17,326,881	0	17,326,881
408.13	Payroll		0	5,271,019	0	515,136	515,136	4,755,884	4,755,884	4,755,884
408.14	Other		314,594	0	314,594	0	314,594	0	0	314,594
408.15	Regulatory		2,432,537	0	198,503	0	198,503	2,234,034	0	2,234,034
	<b>Total Other Taxes</b>		38,535,763	5,271,019	4,621,678	515,136	5,136,814	33,914,085	4,755,884	38,669,969
<b>Depreciation</b>			0	62,678,210	0	7,664,921	7,664,921	0	55,013,289	55,013,289
<b>Income Taxes</b>										
409.11	Federal Income Taxes		14,543,173	0	3,173,284	0	3,173,284	11,369,889	0	11,369,889
410.1	Federal Income Taxes - Deferred		39,710,393	0	0	0	0	39,710,393	0	39,710,393
411.4	Federal Income Tax Credit		(19,342,476)	0	573,125	0	573,125	(19,915,601)	0	(19,915,601)
409.1	Oregon Income Taxes		3,511,391	0	0	0	0	3,511,391	0	3,511,391
410.1	Oregon Income Taxes - Deferred		7,917,359	0	0	0	0	7,917,359	0	7,917,359
411.1	Oregon Income Tax Credit		(3,928,661)	0	0	0	0	(3,928,661)	0	(3,928,661)
	<b>Total Income Taxes</b>		42,411,179	0	3,746,408	0	3,746,408	38,664,771	0	38,664,771
<b>Total Operating Revenue Deductions</b>			498,500,836	173,863,128	47,698,147	18,857,389	70,301,944	450,802,689	155,005,739	644,473,198
<b>Net Operating Income</b>										
			303,532,836	8,416,993	294,991,716	1,521,007	300,000,000	272,215,921	5,993,395	278,209,396

	System		Washington		Washington		November 2010	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
<b>12 Month Ended Reports</b>								
<b>Rate Base</b>								
<b>101 Gross Plant</b>		2,200,987,680			229,069,296			1,971,918,384
<b>108.1X Accumulated Depreciation</b>		(950,456,927)			(89,482,874)			(860,974,053)
<b>117.X Storage Gas - Cushion</b>		14,084,971			1,354,734			12,730,238
<b>186.XX Leasehold Improvements</b>		1,913,989			189,119			1,724,870
<b>252.XX Customer Contributions</b>		(2,115,200)			(157,789)			(1,957,411)
<b>283.XX Deferred Taxes - Federal</b>		(204,062,853)			(22,132,784)			(181,930,069)
<b>283.XX Deferred Taxes - State</b>		(42,205,639)			0			(42,205,639)
<b>Total Rate Base</b>		1,019,146,021			118,835,701			899,306,319
<b>Rate Of Return on Rate Base</b>		9.31%			7.50%			9.55%
<b>Allocation References:</b>								
A Unbilled Revenue		100.00%			17.91%			82.09%
B Direct		100.00%			7.72%			92.28%
C&M See O&M Detail								
C Payroll Factor		100.00%			9.77%			90.23%
D Depreciation Factor		100.00%			12.23%			87.77%

NW Natural  
Washington Quarterly Results of Operations Report  
Operations and Maintenance Expense: Allocation of System Amounts  
For the Period Ended November 30, 2010

Month

	System	Washington	Oregon
<b>Natural Gas Storage</b>			
Underground Storage Expense			
Operation			
816 Wells Expense	\$39,703	\$3,823	\$35,880
818 Compressor Station Expense	97,358	9,376	87,983
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	92,458	8,904	83,554
821 Purification Expense	2,379	229	2,150
Maintenance			
832 Wells Expense	7,600	732	6,868
Total Underground Storage Expense	239,498	23,064	216,434
<b>Other Storage Expense</b>			
Operation			
840 Supervision and Engineering	5,866	565	5,301
Total Other Storage Expense	5,866	565	5,301
<b>Liquefied Natural Gas Expense</b>			
Operation			
844 Supervision and Engineering	139,844	13,467	126,377
845 LNG Fuel	(28,975)	(2,790)	(26,185)
Maintenance			
847 Supervision and Engineering	53,964	5,197	48,767
Total Liquefied Natural Gas Expense	164,832	15,874	148,959
Total Natural Gas Storage	410,196	39,502	370,694
<b>Transmission Expense</b>			
Operation			
856 Mains Expense	16,329	1,603	14,725
Maintenance			
863 Maintenance of Mains	-	-	-
Total Transmission Expense	16,329	1,603	14,725
<b>Distribution Expense</b>			
Operation			
870 Supervision and Engineering	209,499	16,608	192,891
874 Mains and Services Expense	556,763	29,204	527,559
875 Measuring and Regulator Station Expense - General	19,154	1,684	17,470
877 Measuring and Regulator Station Expense - City Gate	10,750	851	9,898
878 Meter and House Regulator Expense	382,404	38,368	344,036
879 Customer Installation Expense	746,228	76,024	670,204
880 Other Expense	89,528	8,409	81,120
881 Rents	8,234	814	7,420

	System	Washington	Oregon
<b>Maintenance</b>			
885 Supervision and Engineering	397,440	39,036	358,405
887 Mains	259,900	15,685	244,215
889 Measuring and Regulator Station Expense - General	71,553	6,153	65,400
891 Measuring and Regulator Station Expense - City Gate	3,302	262	3,039
892 Services	106,138	7,362	98,775
893 Meters and House Regulators	192,465	17,985	174,480
894 Other Equipment	1,148	111	1,037
<b>Total Distribution Expense</b>	<b>3,054,503</b>	<b>258,555</b>	<b>2,795,948</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	100,101	9,890	90,211
902 Meter Reading Expenses	52,497	5,355	47,143
903 Customer Records and Collection Expense	1,232,978	122,857	1,110,121
904 Uncollectible Accounts	343,933	35,437	308,497
<b>Total Customer Accounts Expense</b>	<b>1,729,510</b>	<b>173,538</b>	<b>1,555,971</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	23,412	2,429	20,983
908 Customer Assistance Expense	301,250	30,674	270,576
909 Customer Information Expense	154,611	16,049	138,562
910 Miscellaneous Customer Service Expense	11,509	1,194	10,315
<b>Total Customer Service and Informational</b>	<b>490,782</b>	<b>50,346</b>	<b>440,436</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	22,256	2,292	19,963
912 Demonstration and Selling Expense	177,016	17,947	159,070
913 Advertising	85,514	7,278	78,236
916 Miscellaneous Sales Expense	-	-	-
<b>Total Sales Expense</b>	<b>284,786</b>	<b>27,517</b>	<b>257,269</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	2,595,304	269,801	2,325,503
922 Administrative Expenses Transferred - Credit	(883,342)	(93,820)	(789,522)
924 Property Insurance Premium	249,469	24,648	224,822
925 Injuries and Damages	97,514	9,604	87,910
926 Employee Pensions and Benefits	769,780	81,763	688,017
930 Miscellaneous General Expense	115,567	11,418	104,149
931 Rents	340,514	33,257	307,257
<b>Maintenance</b>			
935 Maintenance of General Plant	282,867	26,014	256,853
<b>Total Administrative and General Expense</b>	<b>3,567,673</b>	<b>362,684</b>	<b>3,204,988</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$9,553,778</b>	<b>\$913,746</b>	<b>\$8,640,032</b>

NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the Period Ended November 30, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		Nov	Nov		Nov	Nov		Nov	Nov	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	39,703.05	39,703.05	0.00	3,823.40	3,823.40	0.00	35,879.65	35,879.65	Firm Volumes Total
<b>816 Wells Expense Total</b>	0.00	39,703.05	39,703.05	0.00	3,823.40	3,823.40	0.00	35,879.65	35,879.65	
	0.00	97,358.17	97,358.17	0.00	9,375.60	9,375.60	0.00	87,982.57	87,982.57	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	97,358.17	97,358.17	0.00	9,375.60	9,375.60	0.00	87,982.57	87,982.57	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	92,458.12	92,458.12	0.00	8,903.72	8,903.72	0.00	83,554.40	83,554.40	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	92,458.12	92,458.12	0.00	8,903.72	8,903.72	0.00	83,554.40	83,554.40	
	0.00	2,378.55	2,378.55	0.00	229.05	229.05	0.00	2,149.50	2,149.50	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	2,378.55	2,378.55	0.00	229.05	229.05	0.00	2,149.50	2,149.50	
	0.00	7,599.90	7,599.90	0.00	731.87	731.87	0.00	6,868.03	6,868.03	Firm Volumes Total
<b>832 Wells Expense Total</b>	0.00	7,599.90	7,599.90	0.00	731.87	731.87	0.00	6,868.03	6,868.03	
	0.00	5,866.18	5,866.18	0.00	564.92	564.92	0.00	5,301.26	5,301.26	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	0.00	5,866.18	5,866.18	0.00	564.92	564.92	0.00	5,301.26	5,301.26	
	0.00	110.97	110.97	0.00	10.96	10.96	0.00	100.01	100.01	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	139,732.90	139,732.90	0.00	13,456.28	13,456.28	0.00	126,276.62	126,276.62	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	0.00	139,732.90	139,732.90	0.00	13,456.28	13,456.28	0.00	126,276.62	126,276.62	
	0.00	28,975.37	28,975.37	0.00	2,790.33	2,790.33	0.00	26,185.04	26,185.04	Firm Volumes Total
<b>845 LNG Fuel Total</b>	0.00	28,975.37	28,975.37	0.00	2,790.33	2,790.33	0.00	26,185.04	26,185.04	
	0.00	53,963.94	53,963.94	0.00	5,196.72	5,196.72	0.00	48,767.22	48,767.22	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	53,963.94	53,963.94	0.00	5,196.72	5,196.72	0.00	48,767.22	48,767.22	
	0.00	16,228.68	16,228.68	0.00	1,603.39	1,603.39	0.00	14,625.29	14,625.29	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	100.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	100.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>855 Mains Expense Total</b>	100.00	16,228.68	16,228.68	0.00	1,603.39	1,603.39	100.00	14,625.29	14,625.29	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	19.14	19.14	0.00	1.84	1.84	0.00	17.30	17.30	Firm Volumes Total
	0.00	1,855.49	1,855.49	0.00	162.36	162.36	0.00	1,693.13	1,693.13	Sales/Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	0.00	209,499.02	209,499.02	0.00	16,443.85	16,443.85	0.00	191,180.54	191,180.54	Sendout Volumes Total
	0.00	73,539.70	73,539.70	0.00	7,265.71	7,265.71	0.00	66,273.99	66,273.99	3-factor Total
	0.00	9,048.84	9,048.84	0.00	1,268.64	1,268.64	0.00	7,780.20	7,780.20	Customers port/van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	26,748.43	26,748.43	0.00	2,728.34	2,728.34	0.00	24,020.09	24,020.09	Customers-Port/Van 80% Total
	425,105.67	425,105.67	425,105.67	0.00	17,564.54	17,564.54	425,105.67	0.00	425,105.67	Direct-OR Total
	17,564.54	17,564.54	17,564.54	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>874 Mains and Services Expense Total</b>	442,670.21	114,092.81	556,763.02	17,564.54	11,639.35	29,203.89	425,105.67	102,453.46	527,559.13	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	13,299.42	13,299.42	0.00	1,053.31	1,053.31	0.00	12,246.11	12,246.11	Sendout Volumes Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	0.00	5,854.09	5,854.09	0.00	630.49	630.49	0.00	5,223.60	5,223.60	Telemetering Total
	0.00	19,153.51	19,153.51	0.00	1,683.80	1,683.80	0.00	17,469.71	17,469.71	Direct-OR Total
	0.00	10,749.54	10,749.54	0.00	851.36	851.36	0.00	9,898.18	9,898.18	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	10,749.54	10,749.54	0.00	851.36	851.36	0.00	9,898.18	9,898.18	
	0.00	528.33	528.33	0.00	52.20	52.20	0.00	476.13	476.13	3-factor Total
	0.00	362,032.28	362,032.28	0.00	36,927.29	36,927.29	0.00	325,104.99	325,104.99	Customers-All Total
	0.00	13,466.08	13,466.08	0.00	883.37	883.37	0.00	12,582.71	12,582.71	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	6,376.81	6,376.81	0.00	505.04	505.04	0.00	5,871.77	5,871.77	Direct-OR Total
<b>878 Meter and House Regulator Expense Total</b>	0.00	382,403.50	382,403.50	0.00	38,367.90	38,367.90	0.00	344,035.60	344,035.60	sendout volumes Total

For the Period Ended November 30, 2010

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct	Allocated		Total	Direct	Allocated		Total	Direct	Allocated		Total	
		Nov	Nov			Nov	Nov			Nov	Nov		
<b>879 Customer Installation Expense Total</b>	213.84	746,014.26	746,228.10	0.00	76,023.74	76,023.74	1,785.80	213.84	689,990.52	670,204.36	0.00	3-factors Total	
	0.00	31,384.50	31,384.50	0.00	3,100.78	3,100.78	0.00	0.00	28,283.72	28,283.72	0.00	Customers port/van Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total	
	0.00	42,451.82	42,451.82	0.00	4,330.10	4,330.10	0.00	0.00	38,121.72	38,121.72	0.00	Direct-OR Total	
	1,980.05	0.00	1,980.05	0.00	0.00	0.00	0.00	1,980.05	0.00	0.00	0.00	direct-wa Total	
	0.00	(3,973.67)	(3,973.67)	0.00	(422.80)	(422.80)	0.00	0.00	(3,550.87)	(3,550.87)	0.00	Employees Cost Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total	
	0.00	17,685.66	17,685.66	0.00	1,400.71	1,400.71	0.00	0.00	16,284.95	16,284.95	0.00	Sendout Volumes Total	
<b>880 Other Expense Total</b>	1,980.05	87,548.31	89,528.36	0.00	8,408.79	8,408.79	1,785.80	1,980.05	79,139.52	81,119.57	0.00	3-factors Total	
	0.00	8,233.85	8,233.85	0.00	813.50	813.50	0.00	0.00	7,420.35	7,420.35	0.00	Customers-All Total	
<b>881 Rents Total</b>	0.00	8,233.85	8,233.85	0.00	31,057.63	31,057.63	0.00	0.00	283,290.83	283,290.83	0.00	Direct-OR Total	
	0.00	314,348.46	314,348.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employees Cost Total	
	69,466.91	0.00	69,466.91	0.00	0.00	0.00	0.00	69,466.91	0.00	0.00	0.00	sendout volumes Total	
	7,492.29	0.00	7,492.29	0.00	7,492.29	7,492.29	0.00	0.00	0.00	0.00	0.00	3-factors Total	
<b>885 Supervision and Engineering Total</b>	76,959.20	320,480.96	397,440.16	0.00	31,543.32	39,035.62	0.00	69,466.91	288,957.64	358,404.55	0.00	Customers-All Total	
	0.00	73,204.33	73,204.33	0.00	7,232.59	7,232.59	0.00	0.00	65,971.74	65,971.74	0.00	Direct-OR Total	
	0.00	1,910.21	1,910.21	0.00	214.33	214.33	0.00	0.00	1,695.88	1,695.88	0.00	Customers-Ind Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	
	176,547.49	0.00	176,547.49	0.00	0.00	0.00	0.00	176,547.49	0.00	0.00	0.00	sendout volumes Total	
	8,237.77	0.00	8,237.77	0.00	8,237.77	8,237.77	0.00	0.00	0.00	0.00	0.00	3-factors Total	
<b>887 Mains Total</b>	184,785.26	75,114.54	259,899.80	0.00	7,446.92	15,684.69	0.00	176,547.49	67,667.62	244,215.11	0.00	Direct-OR Total	
	0.00	1,201.50	1,201.50	0.00	118.71	118.71	0.00	0.00	1,082.79	1,082.79	0.00	Sendout Volumes Total	
	83.12	0.00	83.12	0.00	0.00	0.00	0.00	83.12	0.00	83.12	0.00	Telemetering Total	
	0.00	53,807.56	53,807.56	0.00	4,261.56	4,261.56	0.00	0.00	49,546.00	49,546.00	0.00	3-factors Total	
<b>889 Measuring and Regulator Station Expense - General Total</b>	83.12	71,469.50	71,552.62	0.00	6,153.06	6,153.06	0.00	83.12	65,316.44	65,399.56	0.00	Customers-All Total	
	0.00	48.91	48.91	0.00	4.83	4.83	0.00	0.00	44.08	44.08	0.00	Direct-OR Total	
	0.00	3,252.61	3,252.61	0.00	257.61	257.61	0.00	0.00	2,995.00	2,995.00	0.00	Direct-WA Total	
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	3,301.52	3,301.52	0.00	262.44	262.44	0.00	0.00	3,039.08	3,039.08	0.00	sendout volumes Total	
	0.00	41,427.73	41,427.73	0.00	4,093.05	4,093.05	0.00	0.00	37,334.68	37,334.68	0.00	3-factors Total	
	59,128.82	0.00	59,128.82	0.00	0.00	0.00	0.00	59,128.82	0.00	59,128.82	0.00	Direct-OR Total	
	3,070.54	0.00	3,070.54	0.00	3,070.54	3,070.54	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	
<b>892 Services Total</b>	62,199.36	43,938.29	106,137.65	0.00	3,070.54	7,362.43	0.00	59,128.82	39,646.40	98,775.22	0.00	sendout volumes Total	
	0.00	770.38	770.38	0.00	76.12	76.12	0.00	0.00	694.26	694.26	0.00	3-factors Total	
	0.00	93,986.04	93,986.04	0.00	9,586.57	9,586.57	0.00	0.00	84,399.47	84,399.47	0.00	Customers-All Total	
	0.00	23,479.61	23,479.61	0.00	1,995.77	1,995.77	0.00	0.00	21,483.84	21,483.84	0.00	Customers-Comm Total	
	0.00	18,125.13	18,125.13	0.00	1,189.01	1,189.01	0.00	0.00	16,936.12	16,936.12	0.00	Customers-Ind Total	
	0.00	16,778.03	16,778.03	0.00	1,741.56	1,741.56	0.00	0.00	15,036.47	15,036.47	0.00	Customers-Res Total	
	305.20	0.00	305.20	0.00	305.20	305.20	0.00	0.00	0.00	0.00	0.00	Direct-OR Total	
	0.00	39,020.48	39,020.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	
<b>893 Meters and House Regulators Total</b>	305.20	192,159.67	192,464.87	0.00	17,679.44	3,090.41	0.00	35,930.07	174,480.23	174,830.23	0.00	Firm Volumes Total	
	0.00	1,126.73	1,126.73	0.00	111.32	111.32	0.00	0.00	1,015.41	1,015.41	0.00	Sendout Volumes Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factors Total	
	21.13	0.00	21.13	0.00	0.00	0.00	0.00	21.13	0.00	21.13	0.00	Customers-All Total	
<b>894 Other Equipment Total</b>	21.13	1,126.73	1,147.86	0.00	111.32	111.32	0.00	21.13	1,015.41	1,036.54	0.00	Direct-OR Total	
	0.00	100,101.08	100,101.08	0.00	9,889.99	9,889.99	0.00	0.00	90,211.09	90,211.09	0.00	3-factors Total	
	0.00	100,101.08	100,101.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total	
<b>901 Supervision Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factors Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total	
	0.00	52,497.45	52,497.45	0.00	0.00	0.00	0.00	0.00	47,142.71	47,142.71	0.00	Customers-All Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total	
<b>902 Meter Reading Expenses Total</b>	0.00	52,497.45	52,497.45	0.00	5,354.74	5,354.74	0.00	0.00	47,142.71	47,142.71	0.00	3-factors Total	

For the Period Ended November 30, 2010

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Allocated		Direct		Allocated		Direct		Allocated		
	Nov	Total	Nov	Total	Nov	Total	Nov	Total	Nov	Total	Nov	Total	
<b>903 Customer Records and Collection Expense Total</b>	0.00	1,232,977.77	1,232,977.77	1,232,977.77	0.00	122,856.84	122,856.84	122,856.84	0.00	1,110,120.93	1,110,120.93	1,110,120.93	3-factor Total
	0.00	800,882.10	800,882.10	800,882.10	0.00	79,127.15	79,127.15	79,127.15	0.00	721,754.95	721,754.95	721,754.95	Customers-All Total
	0.00	90,885.14	90,885.14	90,885.14	0.00	9,270.28	9,270.28	9,270.28	0.00	81,614.86	81,614.86	81,614.86	Customers-Ind Total
	0.00	25,085.07	25,085.07	25,085.07	0.00	1,645.58	1,645.58	1,645.58	0.00	23,439.49	23,439.49	23,439.49	Customers-Res Total
	0.00	316,125.46	316,125.46	316,125.46	0.00	32,813.83	32,813.83	32,813.83	0.00	283,311.63	283,311.63	283,311.63	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	1,232,977.77	1,232,977.77	1,232,977.77	0.00	122,856.84	122,856.84	122,856.84	0.00	1,110,120.93	1,110,120.93	1,110,120.93	Customers-All Total
	0.00	120,478.00	120,478.00	120,478.00	0.00	12,288.76	12,288.76	12,288.76	0.00	108,189.24	108,189.24	108,189.24	Customers-Comm Total
	0.00	26,226.88	26,226.88	26,226.88	0.00	2,229.28	2,229.28	2,229.28	0.00	23,997.60	23,997.60	23,997.60	Customers-Ind Total
	0.00	8,144.95	8,144.95	8,144.95	0.00	534.31	534.31	534.31	0.00	7,610.64	7,610.64	7,610.64	Customers-Res Total
	0.00	196,380.43	196,380.43	196,380.43	0.00	20,384.29	20,384.29	20,384.29	0.00	175,996.14	175,996.14	175,996.14	Direct-OR Total
	(7,297.00)	(7,297.00)	(7,297.00)	(7,297.00)	0.00	0.00	0.00	0.00	(7,297.00)	0.00	0.00	0.00	
	(7,297.00)	351,230.26	343,933.26	343,933.26	0.00	35,436.64	35,436.64	35,436.64	0.00	315,793.62	308,496.62	308,496.62	Customers-Res Total
	0.00	23,782.81	23,782.81	23,782.81	0.00	2,468.66	2,468.66	2,468.66	0.00	21,314.15	21,314.15	21,314.15	Employee Cost Total
	0.00	(370.99)	(370.99)	(370.99)	0.00	(39.47)	(39.47)	(39.47)	0.00	(331.52)	(331.52)	(331.52)	
<b>907 Supervision Total</b>	0.00	23,411.82	23,411.82	23,411.82	0.00	2,429.19	2,429.19	2,429.19	0.00	20,982.63	20,982.63	20,982.63	
	0.00	23,544.87	23,544.87	23,544.87	0.00	2,326.23	2,326.23	2,326.23	0.00	21,218.64	21,218.64	21,218.64	3-factor Total
	0.00	171,735.21	171,735.21	171,735.21	0.00	17,516.99	17,516.99	17,516.99	0.00	154,218.22	154,218.22	154,218.22	Customers-All Total
	0.00	12,973.67	12,973.67	12,973.67	0.00	1,102.76	1,102.76	1,102.76	0.00	11,870.91	11,870.91	11,870.91	Customers-Comm Total
	0.00	56,947.96	56,947.96	56,947.96	0.00	3,735.79	3,735.79	3,735.79	0.00	53,212.17	53,212.17	53,212.17	Customers-Ind Total
	0.00	45,228.08	45,228.08	45,228.08	0.00	4,694.67	4,694.67	4,694.67	0.00	40,533.41	40,533.41	40,533.41	Customers-Res Total
	(10,477.06)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(10,477.06)	0.00	0.00	0.00	Direct-WA Total
	1,297.27	1,297.27	1,297.27	1,297.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>908 Customer Assistance Expense Total</b>	(9,179.79)	310,429.79	301,250.00	301,250.00	1,297.27	29,376.44	30,673.71	30,673.71	(10,477.06)	281,053.35	270,576.29	270,576.29	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	154,610.69	154,610.69	154,610.69	0.00	16,048.59	16,048.59	16,048.59	0.00	138,562.10	138,562.10	138,562.10	3-factor Total
	0.00	154,610.69	154,610.69	154,610.69	0.00	16,048.59	16,048.59	16,048.59	0.00	138,562.10	138,562.10	138,562.10	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	130.30	130.30	130.30	0.00	13.29	13.29	13.29	0.00	117.01	117.01	117.01	Customers-Ind Total
	0.00	11,378.78	11,378.78	11,378.78	0.00	1,181.12	1,181.12	1,181.12	0.00	10,197.66	10,197.66	10,197.66	Customers-Res Total
<b>910 Miscellaneous Customer Service Expense Total</b>	0.00	11,509.08	11,509.08	11,509.08	0.00	1,194.41	1,194.41	1,194.41	0.00	10,314.67	10,314.67	10,314.67	Customers-All Total
	0.00	9,649.36	9,649.36	9,649.36	0.00	984.23	984.23	984.23	0.00	8,665.13	8,665.13	8,665.13	Customers-Comm Total
	0.00	12,806.11	12,806.11	12,806.11	0.00	1,329.27	1,329.27	1,329.27	0.00	11,476.84	11,476.84	11,476.84	Customers-Res Total
	0.00	(199.76)	(199.76)	(199.76)	0.00	(21.25)	(21.25)	(21.25)	0.00	(178.51)	(178.51)	(178.51)	Employee Cost Total
	0.00	22,255.71	22,255.71	22,255.71	0.00	2,292.25	2,292.25	2,292.25	0.00	19,963.46	19,963.46	19,963.46	3-factor Total
	0.00	6,353.33	6,353.33	6,353.33	0.00	627.71	627.71	627.71	0.00	5,725.62	5,725.62	5,725.62	Customers-All Total
	0.00	165,937.31	165,937.31	165,937.31	0.00	16,925.60	16,925.60	16,925.60	0.00	149,011.71	149,011.71	149,011.71	Customers-Comm Total
	0.00	4,628.78	4,628.78	4,628.78	0.00	393.44	393.44	393.44	0.00	4,235.34	4,235.34	4,235.34	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	249,469.41	249,469.41	249,469.41	0.00	24,647.58	24,647.58	24,647.58	0.00	224,821.83	224,821.83	224,821.83	Direct-OR Total
	0.00	97,205.76	97,205.76	97,205.76	0.00	9,603.93	9,603.93	9,603.93	0.00	87,601.83	87,601.83	87,601.83	direct-wa Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	167,257.59	167,257.59	167,257.59	617.07	(17,796.21)	(17,796.21)	(17,796.21)	0.00	(149,461.38)	(149,461.38)	(149,461.38)	Firm Volumes Total
	0.00	8,068.83	8,068.83	8,068.83	0.00	777.03	777.03	777.03	0.00	7,291.80	7,291.80	7,291.80	Regulatory Total
	0.00	101,316.56	101,316.56	101,316.56	0.00	30,394.97	30,394.97	30,394.97	0.00	70,921.59	70,921.59	70,921.59	Sendout Volumes Total
	0.00	4,337.87	4,337.87	4,337.87	0.00	343.56	343.56	343.56	0.00	3,994.31	3,994.31	3,994.31	
<b>921 Office Supplies and Expense Total</b>	63,503.37	2,531,800.47	2,535,303.84	2,535,303.84	617.07	269,184.05	269,801.12	269,801.12	62,886.30	2,262,616.42	2,325,502.72	2,325,502.72	Admin Tran Total
	0.00	(559,377.00)	(559,377.00)	(559,377.00)	0.00	(59,349.90)	(59,349.90)	(59,349.90)	0.00	(500,027.10)	(500,027.10)	(500,027.10)	Employee Cost Total
	0.00	(323,965.04)	(323,965.04)	(323,965.04)	0.00	(34,469.88)	(34,469.88)	(34,469.88)	0.00	(289,495.16)	(289,495.16)	(289,495.16)	Payroll Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	(853,342.04)	(853,342.04)	(853,342.04)	0.00	(93,819.78)	(93,819.78)	(93,819.78)	0.00	(789,522.26)	(789,522.26)	(789,522.26)	3-factor Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	249,469.41	249,469.41	249,469.41	0.00	24,647.58	24,647.58	24,647.58	0.00	224,821.83	224,821.83	224,821.83	
<b>924 Property Insurance Premium Total</b>	0.00	97,205.76	97,205.76	97,205.76	0.00	9,603.93	9,603.93	9,603.93	0.00	87,601.83	87,601.83	87,601.83	3-factor Total
	308.50	0.00	308.50	308.50	0.00	0.00	0.00	0.00	308.50	0.00	308.50	308.50	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>925 Injuries and Damages Total</b>	308.50	97,205.76	97,514.26	97,514.26	0.00	9,603.93	9,603.93	9,603.93	308.50	87,601.83	87,910.33	87,910.33	



For the Period Ended November 30, 2010

FERC Descri

FERC Descri	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Nov	Allocated	Nov	Nov	Nov	Allocated	Nov	Nov	Nov	Allocated	Nov	Nov	
	0.00	11,770.37	11,770.37	0.00	1,162.91	0.00	1,162.91	0.00	1,162.91	0.00	10,607.46	10,607.46	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	492.00	0.00	492.00	0.00	0.00	0.00	0.00	492.00	0.00	492.00	492.00	492.00	Direct-OR Total
	0.00	757,517.19	757,517.19	0.00	80,599.85	0.00	80,599.85	0.00	80,599.85	0.00	676,917.34	676,917.34	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>926 Employee Pensions and Benefits Total</b>	492.00	769,287.56	769,779.56	0.00	81,762.76	0.00	81,762.76	492.00	81,762.76	492.00	687,524.80	688,016.80	3-factor Total
	0.00	115,566.79	115,566.79	0.00	11,417.99	0.00	11,417.99	0.00	11,417.99	0.00	104,148.80	104,148.80	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	0.00	115,566.79	115,566.79	0.00	11,417.99	0.00	11,417.99	0.00	11,417.99	0.00	104,148.80	104,148.80	3-factor Total
	0.00	333,939.76	333,939.76	0.00	32,993.25	0.00	32,993.25	0.00	32,993.25	0.00	300,946.51	300,946.51	Customers-All Total
	0.00	2,585.00	2,585.00	0.00	263.67	0.00	263.67	0.00	263.67	0.00	2,321.33	2,321.33	Customers-OR Total
	3,989.18	0.00	3,989.18	0.00	0.00	0.00	0.00	3,989.18	0.00	3,989.18	0.00	3,989.18	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>931 Rents Total</b>	3,989.18	336,524.76	340,513.94	0.00	33,256.92	0.00	33,256.92	3,989.18	33,256.92	3,989.18	303,267.84	307,257.02	3-factor Total
	0.00	218,553.13	218,553.13	0.00	21,593.04	0.00	21,593.04	0.00	21,593.04	0.00	196,960.09	196,960.09	Customers-All Total
	0.00	9,077.85	9,077.85	0.00	925.94	0.00	925.94	0.00	925.94	0.00	8,151.91	8,151.91	Customers-The Dalles Total
	0.00	783.90	783.90	0.00	198.33	0.00	198.33	0.00	198.33	0.00	585.57	585.57	Customers-OR Total
	48,711.60	0.00	48,711.60	0.00	0.00	0.00	0.00	48,711.60	0.00	48,711.60	0.00	48,711.60	direct-wa Total
	3,034.65	0.00	3,034.65	3,034.65	0.00	0.00	3,034.65	0.00	3,034.65	0.00	0.00	0.00	Employee Cost Total
	0.00	134.10	134.10	0.00	14.27	0.00	14.27	0.00	14.27	0.00	119.83	119.83	Firm Volumes Total
	0.00	2,571.56	2,571.56	0.00	247.64	0.00	247.64	0.00	247.64	0.00	2,323.92	2,323.92	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>935 Maintenance of General Plant Total</b>	51,746.25	231,120.54	282,866.79	3,034.65	22,979.22	0.00	25,013.87	48,711.60	25,013.87	48,711.60	208,141.32	256,852.92	3-factor Total
<b>Grand Total</b>	872,976.88	8,680,801.22	9,553,778.10	41,619.33	872,126.84	0.00	913,746.17	831,357.55	913,746.17	831,357.55	7,808,674.38	8,640,031.93	3-factor Total

**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

	System		Washington		Washington		November 2010	
	Direct	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
		13,573,783			1,521,994			12,051,788
		1,015,419,761			120,079,682			895,340,079
		1.34%			1.27%			1.35%

NW Natural  
Washington Quarterly Results of Operations Report

Account	Description	Alloc. Ref.	System			Washington			November 2010		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
480.1	Sales of Gas		35,924,086	27,306,765	35,924,086	3,741,562	3,312,260	3,741,562	32,182,524	23,994,505	32,182,524
481.1	Residential		17,629,597	17,629,597	1,465,690	1,465,690	0	1,465,690	16,163,907	0	16,163,907
481.2	Commercial		2,705,054	0	2,705,054	218,402	0	218,402	2,486,652	0	2,486,652
481.3	Industrial Firm		0	0	0	248,539	0	248,539	(248,539)	0	(248,539)
481.5	Interruptible		3,299,182	0	3,299,182	0	0	0	3,299,182	0	3,299,182
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
481.5	Unbilled Revenue		0	0	0	0	0	0	0	0	0
495.20	Total Sales of Gas	A	59,557,919	27,306,765	86,864,684	5,674,193	3,312,260	8,986,453	53,883,727	23,994,505	77,878,231
489.12	Transportation Revenue		584,503	0	584,503	59,396	0	59,396	525,107	0	525,107
489.13	Industrial Firm		757,164	0	757,164	62,164	0	62,164	695,000	0	695,000
489.15	Interruptible		0	0	0	0	0	0	0	0	0
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		1,341,667	0	1,341,667	121,560	0	121,560	1,220,107	0	1,220,107
495.6	Total Transportation Revenue		3,361,904	0	3,361,904	(62,274)	0	(62,274)	3,424,179	0	3,424,179
487	Rate Adjustments - Amortizations		117,847	0	117,847	5,730	0	5,730	112,117	0	112,117
488.1	Miscellaneous Revenues		8,100	0	8,100	765	0	765	7,335	0	7,335
488.1	Late Payment Charge		24,625	0	24,625	1,375	0	1,375	23,250	0	23,250
488.3	Returned Check Charge		17,100	0	17,100	2,100	0	2,100	15,000	0	15,000
488.4	Field Collection Charge		31,875	0	31,875	2,450	0	2,450	29,425	0	29,425
488.5	Recon Charge CR During Office Hours		600	0	600	50	0	50	550	0	550
488.6	Recon Charge CR After Office Hours		7,210	0	7,210	913	0	913	6,298	0	6,298
488.7	Recon Charge Seas During Office Hours		26,012	0	26,012	1,940	0	1,940	24,072	0	24,072
488.7	Recon Charge Seas After Office Hours		17,704	0	17,704	1,881	0	1,881	15,822	0	15,822
493.2	Automated Payment Charge		3,490	0	3,490	0	0	0	3,490	0	3,490
493.2	Rent - Utility Property		233,201	26,012	259,213	15,614	1,940	17,554	217,587	24,072	241,659
493.1	Meter Rentals		17,704	0	17,704	1,881	0	1,881	15,822	0	15,822
495.2	Other Gas Revenue - Miscellaneous		0	0	0	0	0	0	0	0	0
495.2	Other Gas Revenue - Miscellaneous Revenues		64,494,691	27,332,777	91,827,468	5,749,092	3,314,200	9,063,292	58,745,599	24,018,577	82,764,176
804.7	Total Operating Revenue		42,029,765	0	42,029,765	4,059,558	0	4,059,558	37,970,207	0	37,970,207
805.7	Cost of Gas		1,987,086	0	1,987,086	193,432	0	193,432	1,793,654	0	1,793,654
804.6	WACOG Incurred		7,747,091	0	7,747,091	719,281	0	719,281	7,027,810	0	7,027,810
804.6	WACOG Deferred		2,539,979	0	2,539,979	217,505	0	217,505	2,322,674	0	2,322,674
805.8	Demand Incurred		(2,339,929)	0	(2,339,929)	(321,469)	0	(321,469)	(2,018,460)	0	(2,018,460)
805.8	Demand Deferred		51,963,992	0	51,963,992	4,868,107	0	4,868,107	47,095,885	0	47,095,885
805.4	Amortization of Gas Costs		0	0	0	0	0	0	0	0	0
805.4	Total Cost of Gas		872,977	8,680,801	9,553,778	41,619	872,127	913,746	831,358	7,808,674	8,640,032
408.11	Other Taxes		1,718,014	0	1,718,014	110,810	0	110,810	1,607,204	0	1,607,204
408.12	Property		2,285,783	0	2,285,783	231,101	0	231,101	2,054,682	0	2,054,682
408.13	Franchise		(51,433)	323,965	272,532	0	33,206	33,206	(51,433)	290,759	(18,197)
408.14	Payroll		0	0	0	0	0	0	0	0	0
408.15	Regulatory		3,952,365	323,965	4,276,330	341,910	33,206	375,117	3,610,454	290,759	3,901,213
408.15	Total Other Taxes		5,249,848	0	5,249,848	648,776	0	648,776	4,601,072	0	4,601,072
403.1	Depreciation		1,713,666	0	1,713,666	683,215	0	683,215	1,030,451	0	1,030,451
409.11	Income Taxes		4,446,460	0	4,446,460	52,336	0	52,336	4,394,124	0	4,394,124
409.11	Federal Income Taxes		(259,946)	0	(259,946)	0	0	0	(259,946)	0	(259,946)
410.1	Federal Income Taxes - Deferred		834,406	0	834,406	0	0	0	834,406	0	834,406
410.1	Oregon Income Taxes		475,151	0	475,151	0	0	0	475,151	0	475,151
410.1	Oregon Income Taxes - Deferred		0	0	0	0	0	0	0	0	0
411.1	Total Income Taxes		7,209,737	0	7,209,737	735,551	0	735,551	6,474,186	0	6,474,186
409.11	Total Operating Revenue Deductions		56,789,334	14,254,615	71,043,949	5,251,637	1,554,110	6,805,747	51,537,697	12,700,505	64,238,202
411.1	Net Operating Income		13,573,783	0	13,573,783	1,521,994	0	1,521,994	12,051,788	0	12,051,788

	System		Washington		Washington		Oregon		November 2010	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
<b>Rate Base</b>		<b>Total</b>				<b>Total</b>				
101 Gross Plant		2,225,969,918				231,479,907				1,994,490,011
108.1X Accumulated Depreciation		(966,560,465)				(89,465,365)				(877,095,100)
117.X Storage Gas - Cushion		14,034,883				1,351,559				12,683,324
186.XX Leasehold Improvements		1,809,354				178,764				1,630,590
252.XX Customer Contributions		(2,142,928)				(179,662)				(1,963,266)
283.XX Deferred Taxes - Federal		(214,800,114)				(23,285,522)				(191,514,593)
283.XX Deferred Taxes - State		(42,890,887)				0				(42,890,887)
<b>Total Rate Base</b>		<b>1,015,419,761</b>				<b>120,079,682</b>				<b>895,340,079</b>
<b>Rate Of Return on Rate Base</b>		<b>1.34%</b>				<b>1.27%</b>				<b>1.35%</b>
Allocation References:										
A Unbilled Revenue		100.00%				12.13%				87.87%
B Follows plant split		100.00%				10.84%				89.16%
See OO&M Detail										
C Payroll Factor		100.00%				10.75%				89.75%
D Depreciation Factor		100.00%				12.36%				87.64%

# **4<sup>th</sup> Quarter 2010 Results of Operations: October Detail**



NW Natural  
Washington Results of Operations  
12 Month Ended Reports

Acct	DESCRIPTION	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	System Total	Direct	Allocated	Washington Total	Direct	Allocated	Oregon Total	
<b>Sales of Gas</b>												
480.1	Residential		475,160,758	0	475,160,758	51,041,007	0	51,041,007	424,119,751	0	424,119,751	
481.1	Commercial		237,292,054	0	237,292,054	21,259,941	0	21,259,941	216,032,113	0	216,032,113	
481.2	Industrial Firm		31,966,056	0	31,966,056	2,675,076	0	2,675,076	29,290,981	0	29,290,981	
481.3	Interruptible		6,991,705	0	6,991,705	3,433,375	0	3,433,375	3,558,329	0	3,558,329	
481.5	Uninterruptible Incentive		29,336,552	0	29,336,552	0	0	0	29,336,552	0	29,336,552	
495.20	Total Sales of Gas	A	(10,917,598)	(10,917,598)	(10,917,598)	(768,364)	(768,364)	(768,364)	(10,149,234)	(10,149,234)	(10,149,234)	692,188,491
<b>Transportation Revenue</b>												
489.12	Industrial Firm		5,974,881	0	5,974,881	654,716	0	654,716	5,320,165	0	5,320,165	
489.13	Interruptible Incentive		7,923,464	0	7,923,464	511,357	0	511,357	7,412,107	0	7,412,107	
489.15	Agency Fee/Balancing		0	0	0	0	0	0	0	0	0	
489.3	Total Transportation Revenue		13,900,394	0	13,900,394	1,166,073	0	1,166,073	12,734,322	0	12,734,322	2,049
<b>Rate Adjustments - Amortizations</b>												
495.6	Rate Adjustments - Amortizations		17,593,923	0	17,593,923	(226,806)	0	(226,806)	17,820,729	0	17,820,729	
<b>Miscellaneous Revenues</b>												
487	Late Payment Charge		2,713,982	0	2,713,982	141,247	0	141,247	2,572,735	0	2,572,735	
488.1	Returned Check Charge		128,308	0	128,308	15,660	0	15,660	112,648	0	112,648	
488.3	Recon Charge CR During Office Hours		252,993	0	252,993	24,000	0	24,000	228,993	0	228,993	
488.4	Field Collection Charge		322,330	0	322,330	43,695	0	43,695	278,635	0	278,635	
488.5	Recon Charge CR After Office Hours		409,075	0	409,075	51,575	0	51,575	357,500	0	357,500	
488.6	Recon Charge Seas During Office Hours		18,290	0	18,290	1,825	0	1,825	16,465	0	16,465	
488.7	Recon Charge Seas After Office Hours		6,400	0	6,400	850	0	850	5,550	0	5,550	
488.8	Automated Payment Charge		144,447	0	144,447	20,365	0	20,365	124,082	0	124,082	
493.2	Rent - Utility Property		413,711	0	413,711	0	0	0	383,360	0	383,360	
495.1	Meter Rentals		201,009	0	201,009	22,834	0	22,834	178,175	0	178,175	
495.2	Other Gas Revenue - Miscellaneous		1,681,527	0	1,681,527	24,740	0	24,740	1,656,787	0	1,656,787	
	Total Miscellaneous Revenues		5,878,361	413,711	6,292,072	346,790	30,350	377,140	5,551,571	383,360	5,914,931	
<b>Total Operating Revenue</b>												
			818,119,804	(10,503,888)	807,615,916	79,695,456	(738,014)	78,957,442	738,424,347	(9,765,874)	728,658,473	
<b>Cost of Gas</b>												
804.7	WACOG Incurred		383,655,547	0	383,655,547	37,286,754	0	37,286,754	346,368,793	0	346,368,793	
805.7	WACOG Deferred		18,439,845	0	18,439,845	1,968,152	0	1,968,152	16,471,693	0	16,471,693	
804.6	Demand Incurred		90,400,131	0	90,400,131	8,365,988	0	8,365,988	82,034,143	0	82,034,143	
805.8	Demand Deferred		(10,181,823)	0	(10,181,823)	(697,041)	0	(697,041)	(9,484,782)	0	(9,484,782)	
805.4	Amortization of Gas Costs		(37,316,451)	0	(37,316,451)	(4,553,742)	0	(4,553,742)	(32,762,709)	0	(32,762,709)	
	Total Cost of Gas		444,997,249	0	444,997,249	42,370,111	0	42,370,111	402,627,138	0	402,627,138	
<b>Detail</b>												
<b>Operations &amp; Maintenance</b>												
			12,452,065	105,970,180	118,422,245	874,802	10,684,186	11,558,988	11,577,263	95,285,994	106,863,257	
<b>Other Taxes</b>												
408.11	Property		15,464,932	0	15,464,932	1,296,185	0	1,296,185	14,168,748	0	14,168,748	
408.12	Franchise		20,343,028	0	20,343,028	3,171,414	0	3,171,414	17,171,614	0	17,171,614	
408.13	Payroll		0	5,372,773	5,372,773	526,518	0	526,518	4,846,255	0	4,846,255	
408.14	Other		319,186	0	319,186	0	0	0	319,186	0	319,186	
408.15	Regulatory		2,432,537	0	2,432,537	198,503	0	198,503	2,234,034	0	2,234,034	
	Total Other Taxes		38,559,683	5,372,773	43,932,457	4,666,102	526,518	5,192,620	33,893,582	4,846,255	38,739,837	
<b>Depreciation</b>												
403.1	Depreciation		0	62,684,340	62,684,340	0	7,585,210	7,585,210	0	55,099,130	55,099,130	
<b>Income Taxes</b>												
409.11	Federal Income Taxes		15,873,076	0	15,873,076	0	0	0	3,054,924	0	3,054,924	
410.1	Federal Income Taxes - Deferred		36,728,259	0	36,728,259	0	0	0	0	0	0	12,818,152
411.4	Federal Income Tax Credit		(19,853,248)	0	(19,853,248)	0	0	0	518,218	0	518,218	36,728,259
409.1	Oregon Income Taxes		2,432,599	0	2,432,599	0	0	0	0	0	0	(20,371,466)
410.1	Oregon Income Taxes - Deferred		9,048,343	0	9,048,343	0	0	0	0	0	0	2,432,599
411.1	Oregon Income Tax Credit		(4,001,604)	0	(4,001,604)	0	0	0	0	0	0	9,048,343
	Total Income Taxes		42,227,425	0	42,227,425	0	0	0	3,573,142	0	3,573,142	(4,001,604)
<b>Total Operating Revenue Deductions</b>												
			496,008,998	174,027,293	670,036,291	47,911,015	18,795,914	66,706,929	448,097,982	155,231,379	603,330,361	641,983,645
<b>Net Operating Income</b>												
			95,352,200	0	95,352,200	8,677,372	0	8,677,372	8,677,372	0	8,677,372	86,674,828





NW Natural  
Washington Quarterly Results of Operations Report  
Operations and Maintenance Expense: Allocation of System Amounts  
For the Period Ended October 31, 2010

Month

	System	Washington	Oregon
<b>Natural Gas Storage</b>			
<b>Underground Storage Expense</b>			
Operation			
816 Wells Expense	\$11,515	\$1,109	\$10,406
818 Compressor Station Expense	49,465	4,763	44,701
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	106,917	10,296	96,621
821 Purification Expense	8,033	774	7,259
<b>Maintenance</b>			
832 Wells Expense	9,299	895	8,403
<b>Total Underground Storage Expense</b>	<b>185,228</b>	<b>17,837</b>	<b>167,390</b>
<b>Other Storage Expense</b>			
Operation			
840 Supervision and Engineering	6,680	643	6,037
<b>Total Other Storage Expense</b>	<b>6,680</b>	<b>643</b>	<b>6,037</b>
<b>Liquefied Natural Gas Expense</b>			
Operation			
844 Supervision and Engineering	142,324	13,706	128,619
845 LNG Fuel	(15,185)	(1,462)	(13,723)
<b>Maintenance</b>			
847 Supervision and Engineering	102,210	9,843	92,367
<b>Total Liquefied Natural Gas Expense</b>	<b>229,349</b>	<b>22,086</b>	<b>207,262</b>
<b>Total Natural Gas Storage</b>	<b>421,256</b>	<b>40,567</b>	<b>380,689</b>
<b>Transmission Expense</b>			
Operation			
856 Mains Expense	30,025	2,966	27,058
<b>Maintenance</b>			
863 Maintenance of Mains	240	24	217
<b>Total Transmission Expense</b>	<b>30,265</b>	<b>2,990</b>	<b>27,275</b>
<b>Distribution Expense</b>			
Operation			
870 Supervision and Engineering	186,074	14,740	171,334
874 Mains and Services Expense	705,722	43,645	662,077
875 Measuring and Regulator Station Expense - General	5,175	551	4,624
877 Measuring and Regulator Station Expense - City Gate	37,328	2,956	34,371
878 Meter and House Regulator Expense	418,368	41,845	376,523
879 Customer Installation Expense	766,284	78,673	687,611
880 Other Expense	173,133	17,583	155,550
881 Rents	20,771	2,052	18,719

	System	Washington	Oregon
<b>Maintenance</b>			
885 Supervision and Engineering	376,810	33,740	343,070
887 Mains	257,393	11,537	245,856
889 Measuring and Regulator Station Expense - General	87,147	7,820	79,327
891 Measuring and Regulator Station Expense - City Gate	4,058	322	3,736
892 Services	102,630	8,124	94,506
893 Meters and House Regulators	140,681	12,538	128,143
894 Other Equipment	1,734	132	1,602
<b>Total Distribution Expense</b>	<b>3,283,307</b>	<b>276,258</b>	<b>3,007,049</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	104,592	10,334	94,259
902 Meter Reading Expenses	59,394	5,945	53,449
903 Customer Records and Collection Expense	1,432,887	142,877	1,290,010
904 Uncollectible Accounts	180,525	18,050	162,475
<b>Total Customer Accounts Expense</b>	<b>1,777,398</b>	<b>177,206</b>	<b>1,600,192</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	27,641	2,881	24,761
908 Customer Assistance Expense	348,698	35,734	312,964
909 Customer Information Expense	140,526	14,585	125,941
910 Miscellaneous Customer Service Expense	8,714	904	7,809
<b>Total Customer Service and Informational</b>	<b>525,579</b>	<b>54,104</b>	<b>471,475</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	28,795	2,970	25,825
912 Demonstration and Selling Expense	150,010	15,176	134,834
913 Advertising	65,211	5,561	59,650
916 Miscellaneous Sales Expense	-	-	-
<b>Total Sales Expense</b>	<b>244,016</b>	<b>23,707</b>	<b>220,309</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	2,965,955	318,656	2,647,299
922 Administrative Expenses Transferred - Credit	(1,543,403)	(163,889)	(1,379,514)
924 Property Insurance Premium	208,314	20,581	187,732
925 Injuries and Damages	112,631	11,128	101,503
926 Employee Pensions and Benefits	694,856	73,878	620,979
930 Miscellaneous General Expense	412,067	40,712	371,355
931 Rents	349,006	43,561	305,445
<b>Maintenance</b>			
935 Maintenance of General Plant	309,786	21,588	288,197
<b>Total Administrative and General Expense</b>	<b>3,509,212</b>	<b>366,216</b>	<b>3,142,996</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$9,791,034</b>	<b>\$941,049</b>	<b>\$8,849,985</b>

NW Natural  
Rates & Regulatory Affairs  
Operations and Maintenance Expense  
State Allocation of System Amounts  
For the Period Ended October 31, 2010

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	11,515.02	11,515.02	1,108.90	1,108.90	0.00	1,108.90	10,406.12	10,406.12	10,406.12	10,406.12	10,406.12	Firm Volumes Total
<b>816 Wells Expense Total</b>	0.00	11,515.02	11,515.02	1,108.90	1,108.90	0.00	1,108.90	10,406.12	10,406.12	10,406.12	10,406.12	10,406.12	Firm Volumes Total
	0.00	49,464.66	49,464.66	4,763.45	4,763.45	0.00	4,763.45	44,701.21	44,701.21	44,701.21	44,701.21	44,701.21	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	49,464.66	49,464.66	4,763.45	4,763.45	0.00	4,763.45	44,701.21	44,701.21	44,701.21	44,701.21	44,701.21	Firm Volumes Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	106,916.63	106,916.63	10,296.07	10,296.07	0.00	10,296.07	96,620.56	96,620.56	96,620.56	96,620.56	96,620.56	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	106,916.63	106,916.63	10,296.07	10,296.07	0.00	10,296.07	96,620.56	96,620.56	96,620.56	96,620.56	96,620.56	Firm Volumes Total
	0.00	8,032.90	8,032.90	773.57	773.57	0.00	773.57	7,259.33	7,259.33	7,259.33	7,259.33	7,259.33	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	8,032.90	8,032.90	773.57	773.57	0.00	773.57	7,259.33	7,259.33	7,259.33	7,259.33	7,259.33	Firm Volumes Total
	0.00	9,298.50	9,298.50	895.45	895.45	0.00	895.45	8,403.05	8,403.05	8,403.05	8,403.05	8,403.05	Firm Volumes Total
<b>832 Wells Expense Total</b>	0.00	9,298.50	9,298.50	895.45	895.45	0.00	895.45	8,403.05	8,403.05	8,403.05	8,403.05	8,403.05	Firm Volumes Total
	0.00	6,679.88	6,679.88	643.27	643.27	0.00	643.27	6,036.61	6,036.61	6,036.61	6,036.61	6,036.61	Firm Volumes Total
<b>840 Supervision and Engineering Total</b>	0.00	6,679.88	6,679.88	643.27	643.27	0.00	643.27	6,036.61	6,036.61	6,036.61	6,036.61	6,036.61	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	142,324.35	142,324.35	13,705.83	13,705.83	0.00	13,705.83	128,618.52	128,618.52	128,618.52	128,618.52	128,618.52	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	0.00	142,324.35	142,324.35	13,705.83	13,705.83	0.00	13,705.83	128,618.52	128,618.52	128,618.52	128,618.52	128,618.52	Firm Volumes Total
	0.00	(15,185.34)	(15,185.34)	(1,462.35)	(1,462.35)	0.00	(1,462.35)	(13,722.99)	(13,722.99)	(13,722.99)	(13,722.99)	(13,722.99)	Firm Volumes Total
<b>845 LNG Fuel Total</b>	0.00	(15,185.34)	(15,185.34)	(1,462.35)	(1,462.35)	0.00	(1,462.35)	(13,722.99)	(13,722.99)	(13,722.99)	(13,722.99)	(13,722.99)	Firm Volumes Total
	0.00	102,209.60	102,209.60	9,842.79	9,842.79	0.00	9,842.79	92,366.81	92,366.81	92,366.81	92,366.81	92,366.81	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	102,209.60	102,209.60	9,842.79	9,842.79	0.00	9,842.79	92,366.81	92,366.81	92,366.81	92,366.81	92,366.81	Firm Volumes Total
	0.00	30,024.82	30,024.82	2,966.45	2,966.45	0.00	2,966.45	27,058.37	27,058.37	27,058.37	27,058.37	27,058.37	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>855 Mains Expense Total</b>	0.00	30,024.82	30,024.82	2,966.45	2,966.45	0.00	2,966.45	27,058.37	27,058.37	27,058.37	27,058.37	27,058.37	3-factor Total
	0.00	240.40	240.40	23.75	23.75	0.00	23.75	216.65	216.65	216.65	216.65	216.65	3-factor Total
<b>863 Maintenance of Mains Total</b>	0.00	240.40	240.40	23.75	23.75	0.00	23.75	216.65	216.65	216.65	216.65	216.65	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	328.02	328.02	28.70	28.70	0.00	28.70	299.32	299.32	299.32	299.32	299.32	Sales/Sendout Volumes Total
	0.00	185,746.16	185,746.16	14,711.10	14,711.10	0.00	14,711.10	171,035.06	171,035.06	171,035.06	171,035.06	171,035.06	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	0.00	186,074.18	186,074.18	14,739.80	14,739.80	0.00	14,739.80	171,334.38	171,334.38	171,334.38	171,334.38	171,334.38	3-factor Total
	0.00	101,348.82	101,348.82	10,013.26	10,013.26	0.00	10,013.26	91,335.56	91,335.56	91,335.56	91,335.56	91,335.56	Customers port/van Total
	0.00	10,087.28	10,087.28	1,414.23	1,414.23	0.00	1,414.23	8,673.05	8,673.05	8,673.05	8,673.05	8,673.05	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	28,778.66	28,778.66	2,935.42	2,935.42	0.00	2,935.42	25,843.24	25,843.24	25,843.24	25,843.24	25,843.24	Customers-Res Total
	536,224.94	0.00	536,224.94	0.00	0.00	0.00	0.00	536,224.94	536,224.94	536,224.94	536,224.94	536,224.94	Direct-OR Total
	29,281.95	0.00	29,281.95	29,281.95	0.00	0.00	29,281.95	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>874 Mains and Services Expense Total</b>	565,506.89	140,214.76	705,721.65	29,281.95	14,362.91	43,644.86	536,224.94	125,851.85	662,076.79	662,076.79	662,076.79	662,076.79	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	222.63	222.63	17.63	17.63	0.00	17.63	205.00	205.00	205.00	205.00	205.00	Telemetering Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	0.00	4,952.67	4,952.67	533.40	533.40	0.00	533.40	4,419.27	4,419.27	4,419.27	4,419.27	4,419.27	Direct-OR Total
	0.00	5,175.30	5,175.30	551.03	551.03	0.00	551.03	4,624.27	4,624.27	4,624.27	4,624.27	4,624.27	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	37,327.53	37,327.53	2,956.34	2,956.34	0.00	2,956.34	34,371.19	34,371.19	34,371.19	34,371.19	34,371.19	3-factor Total
	0.00	2,201.40	2,201.40	217.50	217.50	0.00	217.50	1,983.90	1,983.90	1,983.90	1,983.90	1,983.90	Customers-All Total
	0.00	392,062.15	392,062.15	39,990.34	39,990.34	0.00	39,990.34	352,071.81	352,071.81	352,071.81	352,071.81	352,071.81	Customers-Ind Total
	0.00	20,015.75	20,015.75	1,313.04	1,313.04	0.00	1,313.04	18,702.71	18,702.71	18,702.71	18,702.71	18,702.71	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	4,088.86	4,088.86	323.84	323.84	0.00	323.84	3,765.02	3,765.02	3,765.02	3,765.02	3,765.02	sendout volumes Total
<b>878 Meter and House Regulator Expense Total</b>	0.00	418,368.16	418,368.16	41,844.72	41,844.72	0.00	41,844.72	376,523.44	376,523.44	376,523.44	376,523.44	376,523.44	3-factor Total

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Oct	Allocated	Oct	Oct	Oct	Allocated	Oct	Oct	Oct	Allocated	Oct	Oct	
<b>879 Customer Installation Expense Total</b>	2,202.28	764,082.09	766,284.37	855.37	77,818.01	78,673.38	1,346.91	686,264.08	687,610.99	31,711.52	3-factor Total		
	0.00	35,188.10	35,188.10	0.00	3,476.58	3,476.58	0.00	31,711.52	31,711.52	0.00	Customers port/van Total		
	0.00	117,234.04	117,234.04	0.00	11,957.88	11,957.88	0.00	105,276.16	105,276.16	0.00	Customers-All Total		
	1,597.34	0.00	1,597.34	0.00	0.00	0.00	1,597.34	1,597.34	0.00	0.00	Direct-OR Total		
	0.00	25,109.45	25,109.45	0.00	2,671.65	2,671.65	0.00	22,437.80	22,437.80	0.00	direct-wa Total		
	0.00	(2,833.54)	(2,833.54)	0.00	(272.87)	(272.87)	0.00	(2,560.67)	(2,560.67)	0.00	Employees Cost Total		
	0.00	(3,162.62)	(3,162.62)	0.00	(250.48)	(250.48)	0.00	(2,912.14)	(2,912.14)	0.00	Firm Volumes Total		
<b>880 Other Expense Total</b>	1,597.34	171,535.43	173,132.77	0.00	17,582.76	17,582.76	1,597.34	153,952.67	155,550.01	0.00	Sendout Volumes Total		
	0.00	20,771.20	20,771.20	0.00	2,052.19	2,052.19	0.00	18,719.01	18,719.01	0.00	3-factor Total		
<b>881 Rents Total</b>	0.00	276,003.86	276,003.86	0.00	27,269.20	27,269.20	0.00	248,734.66	248,734.66	0.00	3-factor Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total		
	89,991.54	0.00	89,991.54	0.00	0.00	0.00	89,991.54	89,991.54	0.00	0.00	Direct-OR Total		
	6,097.26	0.00	6,097.26	6,097.26	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total		
	0.00	4,716.94	4,716.94	0.00	373.58	373.58	0.00	4,343.36	4,343.36	0.00	Sendout Volumes Total		
<b>885 Supervision and Engineering Total</b>	96,088.80	280,720.80	376,809.60	6,097.26	27,642.78	33,740.04	89,991.54	253,078.02	343,069.56	0.00	3-factor Total		
	0.00	77,984.19	77,984.19	0.00	7,704.84	7,704.84	0.00	70,279.35	70,279.35	0.00	Customers-All Total		
	0.00	1,851.92	1,851.92	0.00	207.79	207.79	0.00	1,644.13	1,644.13	0.00	Customers-Port/Van 80% Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total		
	173,932.78	0.00	173,932.78	0.00	0.00	0.00	173,932.78	173,932.78	0.00	0.00	Direct-OR Total		
	3,623.93	0.00	3,623.93	3,623.93	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total		
<b>887 Mains Total</b>	177,556.71	79,836.11	257,392.82	3,623.93	7,912.63	11,536.56	173,932.78	71,923.48	245,856.26	0.00	3-factor Total		
	0.00	1,421.54	1,421.54	0.00	140.45	140.45	0.00	1,281.09	1,281.09	0.00	Direct-OR Total		
	101.14	0.00	101.14	0.00	0.00	0.00	101.14	0.00	101.14	0.00	Direct-OR Total		
	0.00	54,123.36	54,123.36	0.00	4,286.57	4,286.57	0.00	49,836.79	49,836.79	0.00	Sendout Volumes Total		
	0.00	31,500.98	31,500.98	0.00	3,392.66	3,392.66	0.00	28,108.32	28,108.32	0.00	Telemetering Total		
<b>889 Measuring and Regulator Station Expense - General Total</b>	101.14	87,045.98	87,147.02	0.00	7,819.68	7,819.68	101.14	79,226.20	79,327.34	0.00	3-factor Total		
	0.00	48.75	48.75	0.00	4.82	4.82	0.00	43.93	43.93	0.00	Sendout Volumes Total		
	0.00	4,009.13	4,009.13	0.00	317.52	317.52	0.00	3,691.61	3,691.61	0.00	3-factor Total		
	0.00	4,057.88	4,057.88	0.00	322.34	322.34	0.00	3,735.54	3,735.54	0.00	3-factor Total		
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	26,243.62	26,243.62	0.00	2,592.87	2,592.87	0.00	23,650.75	23,650.75	0.00	3-factor Total		
	60,043.46	0.00	60,043.46	0.00	0.00	0.00	60,043.46	60,043.46	60,043.46	0.00	Direct-OR Total		
	4,601.18	0.00	4,601.18	4,601.18	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total		
<b>892 Services Total</b>	64,644.64	37,985.34	102,629.98	4,601.18	3,522.81	8,123.99	60,043.46	34,462.53	94,505.99	0.00	3-factor Total		
	0.00	(17,146.93)	(17,146.93)	0.00	(1,694.12)	(1,694.12)	0.00	(15,452.81)	(15,452.81)	0.00	Customers-All Total		
	0.00	64,927.02	64,927.02	0.00	6,622.55	6,622.55	0.00	58,304.47	58,304.47	0.00	Customers-Comm Total		
	0.00	15,382.93	15,382.93	0.00	1,307.55	1,307.55	0.00	14,075.38	14,075.38	0.00	Customers-Comm Total		
	0.00	11,353.96	11,353.96	0.00	744.82	744.82	0.00	10,609.14	10,609.14	0.00	Customers-Res Total		
	0.00	12,895.24	12,895.24	0.00	1,338.53	1,338.53	0.00	11,556.71	11,556.71	0.00	Customers-Res Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total		
	0.00	53,268.53	53,268.53	0.00	4,218.86	4,218.86	0.00	49,049.67	49,049.67	0.00	Firm Volumes Total		
<b>893 Meters and House Regulators Total</b>	0.00	140,680.75	140,680.75	0.00	12,538.19	12,538.19	0.00	128,142.56	128,142.56	0.00	Sendout Volumes Total		
	0.00	1,339.32	1,339.32	0.00	132.32	132.32	0.00	1,207.00	1,207.00	0.00	3-factor Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total		
	394.68	0.00	394.68	394.68	0.00	0.00	394.68	0.00	394.68	0.00	Direct-OR Total		
<b>894 Other Equipment Total</b>	394.68	1,339.32	1,734.00	0.00	132.32	132.32	394.68	1,207.00	1,601.68	0.00	3-factor Total		
	0.00	104,592.24	104,592.24	0.00	10,333.71	10,333.71	0.00	94,258.53	94,258.53	0.00	Direct-OR Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total		
	0.00	104,592.24	104,592.24	0.00	10,333.71	10,333.71	0.00	94,258.53	94,258.53	0.00	Customers-All Total		
<b>901 Supervision Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total		
	0.00	56,295.95	56,295.95	0.00	5,742.19	5,742.19	0.00	50,553.76	50,553.76	0.00	Customers-All Total		
	0.00	3,098.53	3,098.53	0.00	203.26	203.26	0.00	2,895.27	2,895.27	0.00	Customers-Res Total		
<b>902 Meter Reading Expenses Total</b>	0.00	59,394.48	59,394.48	0.00	5,945.45	5,945.45	0.00	53,449.03	53,449.03	0.00	Customers-Res Total		

For the Period Ended October 31, 2010

FERC Descr	System				Washington				Oregon				Allocation Method		
	Direct		Total		Direct		Total		Direct		Total		Total		Oct
	Oct	000	Oct	000	Oct	000	Oct	000	Oct	000	Oct	000	Oct	000	
<b>903 Customer Records and Collection Expense Total</b>	0.00	1,432,886.70	1,432,886.70	56,077.00	0.00	142,877.17	142,877.17	5,719.85	5,719.85	0.00	50,357.15	50,357.15	821,224.93	821,224.93	3-factor Total
	0.00	911,257.13	911,257.13	0.00	0.00	90,032.20	90,032.20	0.00	0.00	0.00	821,224.93	821,224.93	99,903.72	99,903.72	Customers-All Total
	0.00	111,251.36	111,251.36	0.00	0.00	11,347.64	11,347.64	0.00	0.00	0.00	26,905.12	26,905.12	341,975.76	341,975.76	Customers-Res Total
	0.00	28,794.01	28,794.01	0.00	0.00	1,888.89	1,888.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	381,584.20	381,584.20	0.00	0.00	39,608.44	39,608.44	0.00	0.00	0.00	1,290,009.53	1,290,009.53	0.00	0.00	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
<b>904 Uncollectible Accounts Total</b>	0.00	180,524.70	180,524.70	0.00	0.00	18,050.04	18,050.04	0.00	0.00	0.00	162,474.66	162,474.66	0.00	0.00	Customer-Res Total
	0.00	23,219.60	23,219.60	0.00	0.00	2,410.19	2,410.19	0.00	0.00	0.00	20,809.41	20,809.41	0.00	0.00	Employee Cost Total
	0.00	4,421.60	4,421.60	0.00	0.00	470.46	470.46	0.00	0.00	0.00	3,951.14	3,951.14	0.00	0.00	3-factor Total
	0.00	27,641.20	27,641.20	0.00	0.00	2,880.65	2,880.65	0.00	0.00	0.00	24,760.55	24,760.55	0.00	0.00	Customer-Comm Total
	0.00	26,813.97	26,813.97	0.00	0.00	2,649.22	2,649.22	0.00	0.00	0.00	24,164.75	24,164.75	0.00	0.00	Customer-Res Total
	0.00	241,143.10	241,143.10	0.00	0.00	24,596.59	24,596.59	0.00	0.00	0.00	216,546.51	216,546.51	0.00	0.00	Customer-Ind Total
	0.00	16,438.38	16,438.38	0.00	0.00	1,397.26	1,397.26	0.00	0.00	0.00	15,041.12	15,041.12	0.00	0.00	Direct-OR Total
	0.00	59,928.07	59,928.07	0.00	0.00	3,931.28	3,931.28	0.00	0.00	0.00	55,996.79	55,996.79	0.00	0.00	Customer-All Total
	0.00	12,903.97	12,903.97	0.00	0.00	1,339.43	1,339.43	0.00	0.00	0.00	11,564.54	11,564.54	0.00	0.00	Customer-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,820.07	1,820.07	0.00	0.00	1,820.07	1,820.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Ind Total
	0.00	309.30	309.30	0.00	0.00	30.56	30.56	0.00	0.00	0.00	278.74	278.74	0.00	0.00	Direct-OR Total
	0.00	140,217.05	140,217.05	0.00	0.00	14,554.53	14,554.53	0.00	0.00	0.00	125,662.52	125,662.52	0.00	0.00	Customer-Res Total
	0.00	140,526.35	140,526.35	0.00	0.00	14,585.09	14,585.09	0.00	0.00	0.00	125,941.26	125,941.26	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-All Total
	0.00	8,713.77	8,713.77	0.00	0.00	904.49	904.49	0.00	0.00	0.00	7,809.28	7,809.28	0.00	0.00	Customer-Res Total
	0.00	8,713.77	8,713.77	0.00	0.00	904.49	904.49	0.00	0.00	0.00	7,809.28	7,809.28	0.00	0.00	Customer-Comm Total
	0.00	13,910.79	13,910.79	0.00	0.00	1,418.90	1,418.90	0.00	0.00	0.00	12,491.89	12,491.89	0.00	0.00	Customer-Ind Total
	0.00	12,502.86	12,502.86	0.00	0.00	1,297.80	1,297.80	0.00	0.00	0.00	11,205.06	11,205.06	0.00	0.00	Customer-Res Total
	0.00	2,380.94	2,380.94	0.00	0.00	259.33	259.33	0.00	0.00	0.00	2,127.61	2,127.61	0.00	0.00	Employee Cost Total
	0.00	28,794.59	28,794.59	0.00	0.00	2,970.03	2,970.03	0.00	0.00	0.00	25,824.56	25,824.56	0.00	0.00	3-factor Total
	0.00	5,095.58	5,095.58	0.00	0.00	503.44	503.44	0.00	0.00	0.00	4,592.14	4,592.14	0.00	0.00	Customer-All Total
	0.00	138,921.50	138,921.50	0.00	0.00	14,169.99	14,169.99	0.00	0.00	0.00	124,751.51	124,751.51	0.00	0.00	Customer-Res Total
	0.00	5,912.22	5,912.22	0.00	0.00	502.54	502.54	0.00	0.00	0.00	5,409.68	5,409.68	0.00	0.00	Customer-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	81.00	81.00	0.00	0.00	81.00	81.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Res Total
	0.00	149,929.30	150,010.30	0.00	0.00	15,175.97	15,175.97	0.00	0.00	0.00	134,834.33	134,834.33	0.00	0.00	Customer-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Ind Total
	0.00	64,241.74	64,241.74	0.00	0.00	5,460.55	5,460.55	0.00	0.00	0.00	58,781.19	58,781.19	0.00	0.00	Customer-Res Total
	0.00	969.02	969.02	0.00	0.00	100.58	100.58	0.00	0.00	0.00	868.44	868.44	0.00	0.00	Employee Cost Total
	0.00	65,210.76	65,210.76	0.00	0.00	5,561.13	5,561.13	0.00	0.00	0.00	59,649.63	59,649.63	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Res Total
	0.00	2,672,014.09	2,672,014.09	0.00	0.00	263,994.97	263,994.97	0.00	0.00	0.00	2,408,019.12	2,408,019.12	0.00	0.00	Admin Tran Total
	0.00	24,078.11	24,078.11	0.00	0.00	2,455.96	2,455.96	0.00	0.00	0.00	21,622.15	21,622.15	0.00	0.00	Customer-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	67,459.95	0.00	67,459.95	0.00	0.00	67,459.95	67,459.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	616.08	0.00	616.08	0.00	0.00	616.08	616.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	40,591.52	40,591.52	0.00	0.00	4,318.94	4,318.94	0.00	0.00	0.00	36,272.58	36,272.58	0.00	0.00	Regulatory Total
	0.00	288.41	288.41	0.00	0.00	27.77	27.77	0.00	0.00	0.00	260.64	260.64	0.00	0.00	Sendout Volumes Total
	0.00	156,244.46	156,244.46	0.00	0.00	46,873.34	46,873.34	0.00	0.00	0.00	109,371.12	109,371.12	0.00	0.00	Admin Tran Total
	0.00	4,662.72	4,662.72	0.00	0.00	369.28	369.28	0.00	0.00	0.00	4,293.44	4,293.44	0.00	0.00	Employee Cost Total
	68,076.03	2,897,879.31	2,965,955.34	0.00	0.00	318,040.26	318,040.26	616.08	616.08	67,459.95	2,579,839.05	2,647,299.00	0.00	0.00	Payroll Total
	0.00	(1,097,290.32)	(1,097,290.32)	0.00	0.00	(116,422.51)	(116,422.51)	0.00	0.00	0.00	(90,867.81)	(90,867.81)	0.00	0.00	3-factor Total
	0.00	(446,112.99)	(446,112.99)	0.00	0.00	(47,466.42)	(47,466.42)	0.00	0.00	0.00	(398,646.57)	(398,646.57)	0.00	0.00	Customer-Res Total
	0.00	(1,543,403.31)	(1,543,403.31)	0.00	0.00	(163,888.93)	(163,888.93)	0.00	0.00	0.00	(1,379,514.38)	(1,379,514.38)	0.00	0.00	Admin Tran Total
	0.00	208,313.66	208,313.66	0.00	0.00	20,581.39	20,581.39	0.00	0.00	0.00	187,732.27	187,732.27	0.00	0.00	Employee Cost Total
	0.00	208,313.66	208,313.66	0.00	0.00	20,581.39	20,581.39	0.00	0.00	0.00	187,732.27	187,732.27	0.00	0.00	Payroll Total
	0.00	112,631.20	112,631.20	0.00	0.00	11,127.96	11,127.96	0.00	0.00	0.00	101,503.24	101,503.24	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Comm Total
	0.00	112,631.20	112,631.20	0.00	0.00	11,127.96	11,127.96	0.00	0.00	0.00	1				

For the Period Ended October 31, 2010

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Allocated		Direct		Allocated		Direct		Allocated		
	Oct	0.00	Oct	0.00	Oct	0.00	Oct	0.00	Oct	0.00	Oct	0.00	
	0.00	369.94	0.00	369.94	0.00	36.55	0.00	36.55	0.00	333.39	0.00	333.39	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	492.00	0.00	492.00	0.00	0.00	0.00	0.00	0.00	492.00	0.00	0.00	492.00	Direct-OR Total
	0.00	693,994.26	0.00	693,994.26	0.00	73,841.01	0.00	73,841.01	0.00	620,153.25	0.00	620,153.25	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>976 Employee Pensions and Benefits Total</b>	492.00	694,364.20	0.00	694,856.20	0.00	73,877.56	0.00	73,877.56	492.00	620,486.64	0.00	620,978.64	3-factor Total
	0.00	412,067.31	0.00	412,067.31	0.00	40,712.26	0.00	40,712.26	0.00	371,355.05	0.00	371,355.05	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	0.00	412,067.31	0.00	412,067.31	0.00	40,712.26	0.00	40,712.26	0.00	371,355.05	0.00	371,355.05	3-factor Total
	0.00	333,939.76	0.00	333,939.76	0.00	32,993.25	0.00	32,993.25	0.00	300,946.51	0.00	300,946.51	Customers-All Total
	0.00	1,860.00	0.00	1,860.00	0.00	189.72	0.00	189.72	0.00	1,670.28	0.00	1,670.28	Direct-OR Total
	2,828.25	0.00	2,828.25	0.00	0.00	0.00	0.00	0.00	2,828.25	0.00	0.00	2,828.25	Direct-WA Total
	10,378.28	0.00	10,378.28	0.00	10,378.28	0.00	10,378.28	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>931 Rents Total</b>	13,206.53	335,799.76	0.00	349,006.29	10,378.28	33,182.97	0.00	43,561.25	2,828.25	302,616.79	0.00	305,445.04	3-factor Total
	0.00	191,483.58	0.00	191,483.58	0.00	18,918.59	0.00	18,918.59	0.00	172,564.99	0.00	172,564.99	Customers-All Total
	0.00	9,549.56	0.00	9,549.56	0.00	974.05	0.00	974.05	0.00	8,575.51	0.00	8,575.51	Customers-The Dalles Total
	0.00	1,166.60	0.00	1,166.60	0.00	295.15	0.00	295.15	0.00	871.45	0.00	871.45	Direct-OR Total
	104,382.83	0.00	104,382.83	0.00	0.00	0.00	0.00	0.00	104,382.83	0.00	0.00	104,382.83	direct-wa Total
	1,193.40	0.00	1,193.40	0.00	1,193.40	0.00	1,193.40	0.00	0.00	1,201.03	0.00	1,201.03	Employee Cost Total
	0.00	1,344.03	0.00	1,344.03	0.00	143.00	0.00	143.00	0.00	601.47	0.00	601.47	Firm Volumes Total
	0.00	665.56	0.00	665.56	0.00	64.09	0.00	64.09	0.00	0.00	0.00	0.00	sendout volumes Total
<b>935 Maintenance of General Plant Total</b>	105,576.23	204,209.33	0.00	309,785.56	1,193.40	20,394.88	0.00	21,588.28	104,382.83	183,814.45	0.00	288,197.28	3-factor Total
<b>Grand Total</b>	1,086,994.50	8,704,039.20	0.00	9,791,033.70	58,467.52	882,581.55	0.00	941,049.07	1,028,526.98	7,821,457.65	0.00	8,849,984.63	3-factor Total

**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

		October 2010		
System	System	Washington	Washington	Oregon
Direct	Allocated	Direct	Allocated	Total
		Direct	Allocated	Total
	Total			
	4,654,962			4,217,892
	1,020,112,782	437,070	120,556,428	899,556,354
	0.46%		0.36%	0.47%





**October 2010**

	System	System	Washington	Washington	Washington	Oregon	Oregon
	Direct	Allocated	Direct	Allocated	Total	Direct	Total
<b>Rate Base</b>							
<b>101 Gross Plant</b>		2,222,630,055			231,161,150		1,991,468,904
<b>108.1X Accumulated Depreciation</b>		(962,100,365)			(89,055,348)		(873,045,017)
<b>117.X Storage Gas - Cushion</b>		14,044,814			1,352,516		12,692,299
<b>186.XX Leasehold Improvements</b>		1,828,378			180,644		1,647,735
<b>252.XX Customer Contributions</b>		(2,179,369)			(156,313)		(2,023,056)
<b>283.XX Deferred Taxes - Federal</b>		(211,485,103)			(22,926,221)		(188,558,882)
<b>283.XX Deferred Taxes - State</b>		(42,625,629)			0		(42,625,629)
<b>Total Rate Base</b>		1,020,112,782			120,556,428		899,556,354
<b>Rate Of Return on Rate Base</b>		0.46%			0.36%		0.47%
<b>Allocation References:</b>							
A Unbilled Revenue		100.00%			10.38%		89.62%
B Follows plant split		100.00%			10.84%		89.16%
See CO&M Detail							
C Payroll Factor		100.00%			10.25%		89.75%
D Depreciation Factor		100.00%			12.36%		87.64%