

January 2017 Activity

Jan 2017								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		20,726,653			3,269,932			17,456,721
		1,290,280,568			150,622,209			1,139,658,359
		1.61%			2.17%			1.53%

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

NW Natural
Washington Quarterly Results of Operations Report

	Jan 2017								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Monthly Summary									
Sales of Gas									
480.1 Residential	88,862,605	(6,126,765)	88,862,605	10,215,488	(635,572)	10,215,488	78,647,117	(5,491,193)	78,647,117
481.1 Commercial	43,528,110	(6,126,765)	43,528,110	3,832,314	(635,572)	3,832,314	39,695,796	(5,491,193)	39,695,796
481.2 Industrial Firm	2,582,918	0	2,582,918	262,194	0	262,194	2,320,724	0	2,320,724
481.3 Interruptible	2,629,946	0	2,629,946	93,340	0	93,340	2,536,606	0	2,536,606
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	0	(6,126,765)	(6,126,765)	0	0	0	0	0	0
Total Sales of Gas	137,603,579	(6,126,765)	131,476,814	14,403,336	(635,572)	13,767,763	123,200,244	(5,491,193)	117,709,050
Transportation Revenue									
489.12 Industrial Firm	1,223,950	0	1,223,950	155,273	0	155,273	1,068,677	0	1,068,677
489.13 Interruptible	711,790	0	711,790	73,112	0	73,112	638,678	0	638,678
489.15 Interruptible Incentive	36,681	0	36,681	0	0	0	36,681	0	36,681
489.3 Agency Fee/Balancing	1,972,421	0	1,972,421	228,385	0	228,385	1,744,036	0	1,744,036
Total Transportation Revenue	(7,820,447)	0	(7,820,447)	(533,430)	0	(533,430)	(7,287,017)	0	(7,287,017)
Rate Adjustments - Amortizations									
Miscellaneous Revenues									
487 Lata Payment Charge	258,097	0	258,097	11,012	0	11,012	247,085	0	247,085
488.0 Seasonal Reconnect Fee	1,350	0	1,350	0	0	0	1,350	0	1,350
488.0 Delinquent Reconnect Fee	18,300	0	18,300	0	0	0	18,300	0	18,300
488.1 Returned Check Charge	9,900	0	9,900	825	0	825	9,075	0	9,075
488.3 Recon Charge CR During Office Hours	12,105	0	12,105	725	0	725	11,380	0	11,380
488.4 Field Collection Charge	16,815	0	16,815	1,695	0	1,695	15,120	0	15,120
488.5 Recon Charge CR After Office Hours	2,420	0	2,420	2,100	0	2,100	320	0	320
488.6 Recon Charge Seas During Office Hours	1,420	0	1,420	100	0	100	1,320	0	1,320
488.7 Recon Charge Seas After Office Hours	200	0	200	200	0	200	0	0	0
488.8 Automated Payment Charge	3,678	0	3,678	535	0	535	3,143	0	3,143
493.2 Rent - Utility Property	29,913	0	29,913	2,286	0	2,286	27,628	0	27,628
493.1 Meter Rentals	17,161	0	17,161	1,686	0	1,686	15,475	0	15,475
495.1 Other Gas Revenue - Miscellaneous	3,218	0	3,218	193	0	193	3,025	0	3,025
Total Miscellaneous Revenues	344,663	29,913	374,576	19,071	2,286	21,357	325,592	27,628	353,219
Total Operating Revenue	132,100,216	(6,096,852)	126,003,364	14,117,362	(633,287)	13,484,076	117,982,854	(5,463,566)	112,519,288
Cost of Gas									
804.7 WACOG Incurred	48,493,361	0	48,493,361	4,933,217	0	4,933,217	43,560,145	0	43,560,145
805.7 WACOG Deferred	(1,224,178)	0	(1,224,178)	(389,592)	0	(389,592)	(834,587)	0	(834,587)
804.6 Demand Incurred	6,929,536	0	6,929,536	709,585	0	709,585	6,219,952	0	6,219,952
805.8 Demand Deferred	10,828,252	0	10,828,252	1,177,911	0	1,177,911	9,650,340	0	9,650,340
805.4 Amortization of Gas Costs	(580,922)	0	(580,922)	(572,469)	0	(572,469)	(8,454)	0	(8,454)
Total Cost of Gas	64,446,049	0	64,446,049	5,858,652	0	5,858,652	58,587,396	0	58,587,396
Environmental Expense									
407 Environmental Expense	0	0	0	0	0	0	0	0	0
Operations & Maintenance									
Detail Operations & Maintenance	1,026,322	12,033,311	13,059,633	69,923	1,249,592	1,315,516	956,398	10,787,719	11,744,117
Other Taxes									
408.11 Property	1,773,470	0	1,773,470	131,747	0	131,747	1,641,723	0	1,641,723
408.12 Franchise	3,318,394	0	3,318,394	565,388	0	565,388	2,753,006	0	2,753,006
408.13 Payroll	10,176	535,469	545,645	2,784	53,392	56,176	7,393	482,077	489,470
408.14 Other	0	0	0	0	0	0	0	0	0
408.15 Regulatory	0	0	0	0	0	0	0	0	0
Total Other Taxes	5,102,040	535,469	5,637,509	699,918	53,392	753,310	4,402,121	482,077	4,884,199
Depreciation									
403.1 Depreciation	0	6,497,985	6,497,985	0	668,968	668,968	0	5,829,018	5,829,018
Income Taxes									
409.11 Federal Income Taxes	5,567,845	0	5,567,845	1,618,047	0	1,618,047	3,949,798	0	3,949,798
410.1 Federal Income Taxes - Deferred	5,723,305	0	5,723,305	0	0	0	5,723,305	0	5,723,305
411.4 Federal Income Tax Credit	(877,249)	0	(877,249)	(349)	0	(349)	(876,900)	0	(876,900)
409.1 Oregon Income Taxes	1,098,198	0	1,098,198	0	0	0	1,098,198	0	1,098,198
410.1 Oregon Income Taxes - Deferred	1,291,223	0	1,291,223	0	0	0	1,291,223	0	1,291,223
411.1 Oregon Income Tax Credit	(186,325)	0	(186,325)	0	0	0	(186,325)	0	(186,325)
Total Income Taxes	12,616,997	0	12,616,997	1,617,698	0	1,617,698	10,999,299	0	10,999,299
Total Operating Revenue Deductions	70,574,410	19,066,765	89,641,175	6,628,494	1,967,951	8,596,445	63,945,916	17,098,814	81,044,730
Net Operating Income			20,726,653			3,269,932			17,456,721

Jan 2017

	System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base								
101 Gross Plant		2,835,056,628			299,749,104			2,535,307,524
108.1X Accumulated Depreciation		(1,248,377,286)			(123,914,770)			(1,124,462,517)
ADJ Working Capital Allowance		118,329,668			12,988,391			105,341,278
117.X Storage Gas - Cushion		14,161,020			1,318,391			12,842,629
186.XX Leasehold Improvements		482,395			48,867			433,528
252.XX Customer Contributions		(3,789,913)			(509,260)			(3,280,653)
283.XX Deferred Taxes - Federal		(354,238,749)			(39,058,513)			(315,180,236)
283.XX Deferred Taxes - State		(71,343,196)			0			(71,343,196)
Total Rate Base		1,290,280,568			150,622,209			1,139,658,359
Rate Of Return on Rate Base		1.61%			2.17%			1.53%
Allocation References:								
A Unbilled Revenue		100.00%			12.21%			87.79%
B Follows plant split		100.00%			10.94%			89.06%
CAM See O&M Detail								
D Depreciation Factor		100.00%			10.30%			89.71%

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

101 Rate Base
 Gross Plant

108.1X Accumulated Depreciation

ADJ Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

A Unbilled Revenue

B Follows plant split

CAM See O&M Detail

D Depreciation Factor

Jan 2017								
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
		91,203,106			9,657,202			81,545,903
		1,246,617,598			139,758,244			1,106,859,354
		7.32%			6.91%			7.37%

NW Natural
 Washington Results of Operations
 12 Month Ended Reports
 13 Month AMA for Rate Base
 Summary
 Total Operating Revenue
 Total Rate Base
 Rate Of Return on Rate Base

Jan 2017

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Acct	Description	Absc. Def.	System		Washington		Washington		Oregon		Oregon Total
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Total		
480.1	Sales of Gas										
481.1	Residential		413,184,932	0	42,388,421	0	0	370,796,511	0	0	370,796,511
481.2	Commercial		205,134,130	0	16,533,509	0	0	188,600,622	0	0	188,600,622
481.3	Industrial Firm		21,220,803	0	1,851,175	0	0	19,369,628	0	0	19,369,628
481.4	Interruptible		19,483,093	0	541,599	0	0	18,941,494	0	0	18,941,494
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		13,404,784	0	0	0	0	13,404,784	0	0	13,404,784
	Total Sales of Gas	A	659,022,958	13,404,784	61,314,703	2,106,782	2,106,782	597,708,255	11,298,002	11,298,002	609,006,257
	Transportation Revenue										
489.12	Industrial Firm		11,537,723	0	1,338,027	0	0	10,199,696	0	0	10,199,696
489.13	Interruptible		8,102,016	0	906,024	0	0	7,195,992	0	0	7,195,992
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		417,040	0	0	0	0	417,040	0	0	417,040
	Total Transportation Revenue		20,056,778	0	2,244,051	0	0	17,812,727	0	0	17,812,727
495.6	Rate Adjustments - Amortizations		(5,873,398)	0	(1,894,716)	0	0	(3,978,681)	0	0	(3,978,681)
	Miscellaneous Revenues										
487	Labo Payment Charge		1,985,222	0	80,149	0	0	1,905,073	0	0	1,905,073
488.0	Seasonal Reconnect Fee		13,100	0	0	0	0	13,100	0	0	13,100
488.1	Delinquent Reconnect Fee		260,700	0	1,300	0	0	259,400	0	0	259,400
488.2	Returned Check Charge		103,455	0	9,540	0	0	93,915	0	0	93,915
488.3	Recon Charge CR During Office Hours		238,915	0	11,025	0	0	227,890	0	0	227,890
488.4	Field Collection Charge		340,450	0	27,320	0	0	313,130	0	0	313,130
488.5	Recon Charge CR After Office Hours		31,820	0	29,300	0	0	2,520	0	0	2,520
488.6	Recon Charge Seas During Office Hours		14,490	0	990	0	0	13,500	0	0	13,500
488.7	Recon Charge Seas After Office Hours		1,610	0	1,450	0	0	160	0	0	160
488.8	Automated Payment Charge		45,848	0	5,800	0	0	40,048	0	0	40,048
493.2	Rent - Utility Property		386,492	0	29,557	0	0	356,934	0	0	356,934
495.1	Meter Rentals		118,225	0	16,642	0	0	101,583	0	0	101,583
495.2	Other Gas Revenue - Miscellaneous		3,358,301	386,492	202,085	29,557	0	3,156,216	356,934	0	3,513,150
	Total Miscellaneous Revenues		676,564,640	13,791,276	61,866,123	2,136,340	2,136,340	614,698,517	11,654,936	11,654,936	626,353,453
	Total Operating Revenue		1,334,589,698	13,404,784	1,396,614,916	4,243,122	4,243,122	1,392,371,794	11,654,936	11,654,936	1,404,026,730
804.7	WACOG Incurred		208,794,718	0	19,362,922	0	0	189,431,796	0	0	189,431,796
805.7	WACOG Deferred		13,405,270	0	1,803,281	0	0	11,601,989	0	0	11,601,989
804.6	Demand Incurred		80,572,485	0	8,286,709	0	0	72,285,776	0	0	72,285,776
805.8	Demand Deferred		(251,931)	0	20,523	0	0	(231,408)	0	0	(231,408)
805.4	Amortization of Gas Costs		(23,460,591)	0	(5,069,584)	0	0	(18,391,007)	0	0	(18,391,007)
	Total Cost of Gas		279,059,952	0	24,403,850	0	0	254,656,102	0	0	254,656,102
407	Environmental Expense		14,245,168	0	0	0	0	14,245,168	0	0	14,245,168
Detail	Operations & Maintenance	O&M	13,962,217	129,794,227	633,431	13,486,102	13,486,102	13,328,786	116,308,125	116,308,125	129,636,911
	Other Taxes										
408.11	Property		20,765,974	0	1,233,567	0	0	19,532,407	0	0	19,532,407
408.12	Franchise		17,759,626	0	2,582,691	0	0	15,176,934	0	0	15,176,934
408.13	Payroll		5,906,201	0	570,056	0	0	5,336,145	0	0	5,336,145
408.14	Other		287,027	0	82,894	0	0	204,133	0	0	204,133
408.15	Regulatory		1,767,110	0	133,752	0	0	1,633,358	0	0	1,633,358
	Total Other Taxes		40,579,738	5,906,201	4,032,905	570,056	570,056	36,546,633	5,336,145	5,336,145	41,882,778
403.1	Depreciation		0	76,552,394	0	7,853,748	0	0	68,698,646	0	68,698,646
	Income Taxes										
409.11	Federal Income Taxes - Deferred		7,390,353	0	3,498,915	0	0	3,891,438	0	0	3,891,438
410.1	Federal Income Tax Credit		(11,059,255)	0	(133,746)	0	0	(10,925,509)	0	0	(10,925,509)
409.1	Oregon Income Taxes		2,599,943	0	0	0	0	2,599,943	0	0	2,599,943
410.1	Oregon Income Taxes - Deferred		8,227,572	0	0	0	0	8,227,572	0	0	8,227,572
411.1	Oregon Income Tax Credit		(4,045,171)	0	0	0	0	(4,045,171)	0	0	(4,045,171)
	Total Income Taxes		39,052,914	0	3,365,169	0	0	35,687,745	0	0	35,687,745
	Total Operating Revenue Deductions		333,601,907	212,252,821	29,070,186	21,909,906	21,909,906	304,531,721	190,342,916	190,342,916	544,807,550
	Net Operating Income		1,000,989,790	13,404,784	1,066,944,916	2,039,226	2,039,226	1,087,840,073	9,612,020	9,612,020	1,097,452,093

Jan 2017

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

Rate Base

101 Gross Plant

108.1X Accumulated Depreciation

Adj Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

b Depreciation Factor

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			2,781,572,785			288,160,738			2,493,412,047
		(1,225,673,065)	(1,225,673,065)			(121,051,397)			(1,104,621,668)
		105,176,823	105,176,823			10,810,711			94,366,112
		14,150,045	14,150,045			4,330,929			12,819,116
		565,840	565,840			56,610			509,230
		(3,592,885)	(3,592,885)			(490,833)			(3,102,052)
		(354,238,749)	(354,238,749)			(39,058,513)			(315,180,236)
		(71,343,196)	(71,343,196)			0			(71,343,196)
		1,246,617,598	1,246,617,598			139,758,244			1,106,859,354
			7.32%			6.91%			7.37%
			100.00%			10.26%			89.74%

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the period ended January 31st, 2017

		Month		
		System	Washington	Oregon
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$50,788	\$4,728	\$46,060
818	Compressor Station Expense	\$0	\$0	\$0
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$197,832	\$18,283	\$179,550
821	Purification Expense	\$0	\$0	\$0
Maintenance		\$15,009	\$1,397	\$13,612
832	Wells Expense	263,630	24,409	239,221
Total Underground Storage Expense				
		<u>\$10,527</u>	<u>\$980</u>	<u>\$9,547</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$143,576	\$13,367	\$130,209
Total Other Storage Expense		<u>10,527</u>	<u>980</u>	<u>9,547</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$92,056	\$8,570	\$83,486
845	LNG Fuel	\$0	\$0	\$0
Maintenance		\$92,056	\$8,570	\$83,486
847	Supervision and Engineering	235,632	21,937	213,695
Total Liquified Natural Gas Expense				
		<u>509,789</u>	<u>47,326</u>	<u>462,463</u>
Transmission Expense				
Operation				
856	Mains Expense	\$164,150	\$9,410	\$154,740
Maintenance		\$36,538	\$3,575	\$32,964
863	Maintenance of Mains	200,688	12,985	187,704
Total Transmission Expense				
		<u>\$265,517</u>	<u>\$23,048</u>	<u>\$242,469</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$1,094,309	\$114,328	\$979,982
874	Mains and Services Expense	\$43,905	\$2,850	\$41,055
875	Measuring and Regulator Station Expense - General	\$90,053	\$7,477	\$82,576
877	Measuring and Regulator Station Expense - City Gate	\$510,628	\$55,130	\$455,498
879	Meter and House Regulator Expense	\$1,161,738	\$124,427	\$1,037,311
880	Customer Installation Expense	\$124,810	\$14,242	\$110,568
881	Other Expense	\$12,502	\$1,908	\$10,594
Rents				

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	\$732,413	\$33,857	\$698,556
887 Mains	187,643	17,507	170,136
889 Measuring and Regulator Station Expense - General	131,927	10,901	121,025
891 Measuring and Regulator Station Expense - City Gate	21,351	1,760	19,591
892 Services	75,618	1,783	73,836
893 Meters and House Regulators	244,588	23,202	221,386
894 Other Equipment	1,411	140	1,272
Total Distribution Expense	<u>4,698,414</u>	<u>432,558</u>	<u>4,265,856</u>
Customer Accounts Expense			
Operation			
901 Supervision	138,412	15,031	123,380
902 Meter Reading Expenses	79,225	8,604	70,621
903 Customer Records and Collection Expense	1,572,896	169,405	1,403,491
904 Uncollectible Accounts	174,653	19,045	155,608
Total Customer Accounts Expense	<u>1,965,186</u>	<u>212,085</u>	<u>1,753,100</u>
Customer Service and Informational			
Operation			
907 Supervision	16	2	14
908 Customer Assistance Expense	141,601	17,309	124,292
909 Customer Information Expense	101,458	11,018	90,440
910 Miscellaneous Customer Service Expense	16,426	1,804	14,623
Total Customer Service and Informational	<u>259,502</u>	<u>30,133</u>	<u>229,369</u>
Sales Expense			
Operation			
911 Supervision	14,471	1,572	12,899
912 Demonstration and Selling Expense	311,223	33,802	277,421
913 Advertising	16,900	1,835	15,065
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	<u>342,594</u>	<u>37,209</u>	<u>305,386</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,789,485	517,881	4,271,604
922 Administrative Expenses Transferred - Credit	(1,659,530)	(172,399)	(1,487,131)
924 Property Insurance Premium	266,675	27,014	239,661
925 Injuries and Damages	2,740	641	2,098
926 Employee Pensions and Benefits	114,621	11,327	103,294
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	723,867	73,328	650,540
931 Rents	391,495	39,273	352,222
Maintenance			
935 Maintenance of General Plant	454,107	46,155	407,952
Total Administrative and General Expense	<u>5,083,460</u>	<u>543,220</u>	<u>4,540,240</u>
Total Operations and Maintenance Expense	<u>13,059,633</u>	<u>\$1,315,516</u>	<u>\$11,744,117</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended January 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
816 Wells Expense Total	\$ -	\$ 50,788.28	\$ 50,788.28	\$ -	\$ 4,728.39	\$ 4,728.39	\$ -	\$ 46,059.89	\$ 46,059.89	Firm volumes Total
819 Compressor Station Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ 1,454.42	\$ -	\$ 1,454.42	\$ -	\$ -	\$ 1,454.42	\$ -	\$ -	\$ 1,454.42	Customers-All Total
	\$ -	\$ 196,377.89	\$ 196,377.89	\$ -	\$ 18,282.78	\$ 18,282.78	\$ -	\$ 178,095.11	\$ 178,095.11	Direct-OR Total
820 Measuring and Regulator Station Expense Total	\$ 1,454.42	\$ 196,377.89	\$ 197,832.31	\$ -	\$ 18,282.78	\$ 18,282.78	\$ 1,454.42	\$ 179,095.11	\$ 179,549.53	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total
822 Wells Expense Total	\$ -	\$ 15,009.05	\$ 15,009.05	\$ -	\$ 1,397.34	\$ 1,397.34	\$ -	\$ 13,611.71	\$ 13,611.71	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 10,526.54	\$ 10,526.54	\$ -	\$ 980.02	\$ 980.02	\$ -	\$ 9,546.52	\$ 9,546.52	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 143,575.86	\$ 143,575.86	\$ -	\$ 13,366.91	\$ 13,366.91	\$ -	\$ 130,208.95	\$ 130,208.95	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 92,056.47	\$ 92,056.47	\$ -	\$ 8,570.46	\$ 8,570.46	\$ -	\$ 83,486.01	\$ 83,486.01	Firm Volumes Total
	\$ -	\$ 82,139.65	\$ 82,139.65	\$ -	\$ 8,320.75	\$ 8,320.75	\$ -	\$ 73,818.90	\$ 73,818.90	3-factor Total
	\$ 2,057.35	\$ -	\$ 2,057.35	\$ -	\$ -	\$ -	\$ 2,057.35	\$ -	\$ 2,057.35	Customers-All Total
	\$ -	\$ 2,260.44	\$ 2,260.44	\$ -	\$ 180.16	\$ 180.16	\$ -	\$ 2,080.28	\$ 2,080.28	Direct-OR Total
	\$ -	\$ 77,692.51	\$ 77,692.51	\$ -	\$ 909.00	\$ 909.00	\$ -	\$ 76,783.51	\$ 76,783.51	Sendout Volumes Total
856 Mains Expense Total	\$ 2,057.35	\$ 162,092.60	\$ 164,149.95	\$ -	\$ 9,409.91	\$ 9,409.91	\$ 2,057.35	\$ 152,682.69	\$ 154,740.04	Transmission Total
	\$ -	\$ 30,887.68	\$ 30,887.68	\$ -	\$ 3,108.66	\$ 3,108.66	\$ -	\$ 27,579.02	\$ 27,579.02	3-factor Total
	\$ -	\$ 5,850.80	\$ 5,850.80	\$ -	\$ 466.31	\$ 466.31	\$ -	\$ 5,384.49	\$ 5,384.49	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 36,538.48	\$ 36,538.48	\$ -	\$ 3,574.97	\$ 3,574.97	\$ -	\$ 32,963.51	\$ 32,963.51	3-factor Total
	\$ -	\$ (2,500.00)	\$ (2,500.00)	\$ -	\$ (253.25)	\$ (253.25)	\$ -	\$ (2,246.75)	\$ (2,246.75)	Customers-All Total
	\$ -	\$ 144,773.33	\$ 144,773.33	\$ -	\$ 13,478.40	\$ 13,478.40	\$ -	\$ 131,294.93	\$ 131,294.93	Direct-OR Total
	\$ -	\$ 34.71	\$ 34.71	\$ -	\$ 3.05	\$ 3.05	\$ -	\$ 31.66	\$ 31.66	Sales/Sendout Volumes Total
	\$ -	\$ 123,208.66	\$ 123,208.66	\$ -	\$ 9,819.73	\$ 9,819.73	\$ -	\$ 113,388.93	\$ 113,388.93	Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 265,516.70	\$ 265,516.70	\$ -	\$ 23,047.93	\$ 23,047.93	\$ -	\$ 242,468.77	\$ 242,468.77	3-factor Total
	\$ -	\$ 358,400.82	\$ 358,400.82	\$ -	\$ 36,306.00	\$ 36,306.00	\$ -	\$ 322,094.82	\$ 322,094.82	Customers-All Total
	\$ -	\$ 334,890.00	\$ 334,890.00	\$ -	\$ 36,369.05	\$ 36,369.05	\$ -	\$ 298,520.95	\$ 298,520.95	Direct-OR Total
	\$ 256,003.52	\$ -	\$ 256,003.52	\$ -	\$ -	\$ -	\$ 256,003.52	\$ -	\$ 256,003.52	Direct-WA Total
	\$ 35,938.55	\$ -	\$ 35,938.55	\$ 35,938.55	\$ -	\$ 35,938.55	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 65,264.18	\$ 65,264.18	\$ -	\$ 5,201.56	\$ 5,201.56	\$ -	\$ 60,062.62	\$ 60,062.62	sendout volumes Total
	\$ -	\$ 43,813.36	\$ 43,813.36	\$ -	\$ 512.60	\$ 512.60	\$ -	\$ 43,299.76	\$ 43,299.76	Transmission Total
874 Mains and Services Expense Total	\$ 291,942.07	\$ 802,367.36	\$ 1,094,309.43	\$ 35,938.55	\$ 78,389.22	\$ 114,327.77	\$ 256,003.52	\$ 723,978.14	\$ 979,981.66	3-factor Total
	\$ -	\$ 666.23	\$ 666.23	\$ -	\$ 67.49	\$ 67.49	\$ -	\$ 598.74	\$ 598.74	direct-or Total
	\$ 11,174.09	\$ -	\$ 11,174.09	\$ -	\$ -	\$ -	\$ 11,174.09	\$ -	\$ 11,174.09	Sendout Volumes Total
	\$ -	\$ 23,963.79	\$ 23,963.79	\$ -	\$ 1,909.91	\$ 1,909.91	\$ -	\$ 22,053.88	\$ 22,053.88	Telemetering Total
	\$ -	\$ 8,100.92	\$ 8,100.92	\$ -	\$ 872.47	\$ 872.47	\$ -	\$ 7,228.45	\$ 7,228.45	3-factor Total
875 Measuring and Regulator Station Expense - General T	\$ 11,174.09	\$ 32,730.94	\$ 43,905.03	\$ -	\$ 2,849.87	\$ 2,849.87	\$ 11,174.09	\$ 29,881.07	\$ 41,055.16	Customers-All Total
	\$ -	\$ 10,152.33	\$ 10,152.33	\$ -	\$ 1,028.43	\$ 1,028.43	\$ -	\$ 9,123.90	\$ 9,123.90	Sendout Volumes Total
	\$ -	\$ 2,768.81	\$ 2,768.81	\$ -	\$ 300.69	\$ 300.69	\$ -	\$ 2,468.12	\$ 2,468.12	Customers-All Total
	\$ -	\$ 77,131.88	\$ 77,131.88	\$ -	\$ 6,147.41	\$ 6,147.41	\$ -	\$ 70,984.47	\$ 70,984.47	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate	\$ -	\$ 90,053.02	\$ 90,053.02	\$ -	\$ 7,476.53	\$ 7,476.53	\$ -	\$ 82,576.49	\$ 82,576.49	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
	\$ -	\$ 500,554.95	\$ 500,554.95	\$ -	\$ 54,360.27	\$ 54,360.27	\$ -	\$ 446,194.68	\$ 446,194.68	Customers-Ind Total
	\$ -	\$ 6,297.74	\$ 6,297.74	\$ -	\$ 485.56	\$ 485.56	\$ -	\$ 5,812.18	\$ 5,812.18	Customers-Ind Total

For the period ended January 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		Jan	Jan		Jan	Jan		Jan	Jan	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 3,523.91	\$ 280.86	\$ -	\$ 280.86	\$ 280.86	\$ -	\$ 3,243.05	\$ 3,243.05	Sendout Volumes Total
	\$ -	\$ 251.43	\$ 2.94	\$ -	\$ 2.94	\$ 2.94	\$ -	\$ 248.49	\$ 248.49	Transmission Total
878 Meter and House Regulator Expense Total	\$ -	\$ 510,628.03	\$ 55,129.62	\$ -	\$ 55,129.62	\$ 55,129.62	\$ -	\$ 455,498.41	\$ 455,498.41	
	\$ -	\$ 25,275.71	\$ 2,560.43	\$ -	\$ 2,560.43	\$ 2,560.43	\$ -	\$ 22,715.28	\$ 22,715.28	3-factor Total
	\$ -	\$ 1,122,160.72	\$ 121,866.65	\$ -	\$ 121,866.65	\$ 121,866.65	\$ -	\$ 1,000,294.07	\$ 1,000,294.07	Customers-All Total
	\$ 14,302.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,302.00	\$ -	\$ 14,302.00	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
879 Customer Installation Expense Total	\$ 14,302.00	\$ 1,147,436.43	\$ 124,427.08	\$ -	\$ 124,427.08	\$ 124,427.08	\$ 14,302.00	\$ 1,023,009.35	\$ 1,037,311.35	
	\$ -	\$ 69,206.02	\$ 7,010.57	\$ -	\$ 7,010.57	\$ 7,010.57	\$ -	\$ 62,195.45	\$ 62,195.45	3-factor Total
	\$ -	\$ 8,476.06	\$ 920.50	\$ -	\$ 920.50	\$ 920.50	\$ -	\$ 7,555.56	\$ 7,555.56	Customers-All Total
	\$ 15,674.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,674.51	\$ -	\$ 15,674.51	Direct-OR Total
	\$ 4,454.65	\$ -	\$ 4,454.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 22,647.53	\$ 2,667.53	\$ -	\$ 2,667.53	\$ 2,667.53	\$ -	\$ 20,984.52	\$ 20,984.52	Sendout Volumes Total
	\$ -	\$ 4,350.83	\$ 50.90	\$ -	\$ 50.90	\$ 50.90	\$ -	\$ 4,299.93	\$ 4,299.93	Transmission Total
880 Other Expense Total	\$ 20,129.16	\$ 104,680.44	\$ 14,241.63	\$ 4,454.65	\$ 9,786.98	\$ 14,241.63	\$ 15,674.51	\$ 94,893.46	\$ 110,567.97	
	\$ -	\$ 8,288.36	\$ 839.61	\$ -	\$ 839.61	\$ 839.61	\$ -	\$ 7,448.75	\$ 7,448.75	3-factor Total
	\$ -	\$ 4,213.71	\$ 1,068.18	\$ -	\$ 1,068.18	\$ 1,068.18	\$ -	\$ 3,145.53	\$ 3,145.53	Customers-The Dalles Total
	\$ -	\$ 12,502.07	\$ 1,907.79	\$ -	\$ 1,907.79	\$ 1,907.79	\$ -	\$ 10,594.28	\$ 10,594.28	
881 Rents Total	\$ -	\$ 214,720.78	\$ 21,751.22	\$ -	\$ 21,751.22	\$ 21,751.22	\$ -	\$ 192,969.56	\$ 192,969.56	
	\$ -	\$ 1,533.55	\$ 166.54	\$ -	\$ 166.54	\$ 166.54	\$ -	\$ 1,367.01	\$ 1,367.01	Customers-All Total
	\$ 483,364.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,364.90	\$ -	\$ 483,364.90	Direct-OR Total
	\$ 10,896.01	\$ -	\$ 10,896.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	sales volumes Total
	\$ -	\$ 11,578.80	\$ 922.83	\$ -	\$ 922.83	\$ 922.83	\$ -	\$ 10,655.97	\$ 10,655.97	Sendout Volumes Total
	\$ -	\$ 10,319.37	\$ 120.74	\$ -	\$ 120.74	\$ 120.74	\$ -	\$ 10,198.63	\$ 10,198.63	Transmission Total
885 Supervision and Engineering Total	\$ 494,260.91	\$ 238,152.50	\$ 732,413.41	\$ 10,896.01	\$ 22,961.33	\$ 33,857.34	\$ 483,364.90	\$ 215,191.17	\$ 698,556.07	
	\$ -	\$ 1,687.64	\$ 170.96	\$ -	\$ 170.96	\$ 170.96	\$ -	\$ 1,516.68	\$ 1,516.68	3-factor Total
	\$ -	\$ 97,360.11	\$ 11,585.85	\$ -	\$ 11,585.85	\$ 11,585.85	\$ -	\$ 85,774.26	\$ 85,774.26	Customers Port/Van 80% Total
	\$ -	\$ 526.48	\$ 57.18	\$ -	\$ 57.18	\$ 57.18	\$ -	\$ 469.30	\$ 469.30	Customers-AR Total
	\$ 58,744.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,744.66	\$ -	\$ 58,744.66	Direct-OR Total
	\$ 5,413.47	\$ -	\$ 5,413.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 23,910.59	\$ 279.75	\$ -	\$ 279.75	\$ 279.75	\$ -	\$ 23,630.84	\$ 23,630.84	Transmission Total
887 Malina Total	\$ 64,158.13	\$ 123,484.82	\$ 187,642.95	\$ 5,413.47	\$ 12,093.74	\$ 17,507.21	\$ 58,744.66	\$ 111,391.08	\$ 170,135.74	
	\$ -	\$ 1,755.45	\$ 177.83	\$ -	\$ 177.83	\$ 177.83	\$ -	\$ 1,577.62	\$ 1,577.62	3-factor Total
	\$ -	\$ 361.10	\$ 39.22	\$ -	\$ 39.22	\$ 39.22	\$ -	\$ 321.88	\$ 321.88	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 118,958.98	\$ 9,481.03	\$ -	\$ 9,481.03	\$ 9,481.03	\$ -	\$ 109,477.95	\$ 109,477.95	Sendout Volumes Total
	\$ -	\$ 11,212.27	\$ 1,207.56	\$ -	\$ 1,207.56	\$ 1,207.56	\$ -	\$ 10,004.71	\$ 10,004.71	Telemetering Total
	\$ -	\$ (361.10)	\$ (4.22)	\$ -	\$ (4.22)	\$ (4.22)	\$ -	\$ (356.88)	\$ (356.88)	Transmission Total
889 Measuring and Regulator Station Expense - General T	\$ -	\$ 131,926.70	\$ 13,926.70	\$ -	\$ 10,901.41	\$ 10,901.41	\$ -	\$ 121,025.29	\$ 121,025.29	
	\$ -	\$ 2,681.84	\$ 268.18	\$ -	\$ 271.67	\$ 271.67	\$ -	\$ 2,410.17	\$ 2,410.17	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-or Total
	\$ -	\$ 18,668.82	\$ 1,868.82	\$ -	\$ 1,487.90	\$ 1,487.90	\$ -	\$ 17,180.92	\$ 17,180.92	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate	\$ -	\$ 21,350.66	\$ 2,130.66	\$ -	\$ 1,759.58	\$ 1,759.58	\$ -	\$ 19,591.08	\$ 19,591.08	
	\$ -	\$ 1,098.29	\$ 109.83	\$ -	\$ 111.26	\$ 111.26	\$ -	\$ 987.03	\$ 987.03	3-factor Total
	\$ -	\$ 2,150.57	\$ 233.55	\$ -	\$ 233.55	\$ 233.55	\$ -	\$ 1,917.02	\$ 1,917.02	customers-all Total
	\$ 47,433.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,433.59	\$ -	\$ 47,433.59	Direct-OR Total
	\$ 796.44	\$ -	\$ 796.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 5,278.86	\$ 420.73	\$ -	\$ 420.73	\$ 420.73	\$ -	\$ 4,858.13	\$ 4,858.13	Sendout Volumes Total
	\$ -	\$ 18,660.52	\$ 1,860.52	\$ -	\$ 220.67	\$ 220.67	\$ -	\$ 18,639.85	\$ 18,639.85	Transmission Total
892 Services Total	\$ 48,230.03	\$ 27,388.24	\$ 75,618.27	\$ 796.44	\$ 986.20	\$ 1,782.64	\$ 47,433.59	\$ 26,402.04	\$ 73,835.63	
	\$ -	\$ 60.95	\$ 6.17	\$ -	\$ 6.17	\$ 6.17	\$ -	\$ 54.78	\$ 54.78	3-factor Total
	\$ -	\$ 103,351.55	\$ 10,351.55	\$ -	\$ 11,223.98	\$ 11,223.98	\$ -	\$ 92,127.57	\$ 92,127.57	Customers-All Total
	\$ -	\$ 10,155.96	\$ 985.13	\$ -	\$ 985.13	\$ 985.13	\$ -	\$ 9,170.83	\$ 9,170.83	Customers-Comm Total
	\$ -	\$ 309.67	\$ 23.88	\$ -	\$ 23.88	\$ 23.88	\$ -	\$ 285.79	\$ 285.79	Customers-Ind Total
	\$ -	\$ 23,207.26	\$ 2,548.16	\$ -	\$ 2,548.16	\$ 2,548.16	\$ -	\$ 20,659.10	\$ 20,659.10	Customers-Res Total
	\$ 33.28	\$ -	\$ 33.28	\$ -	\$ -	\$ -	\$ 33.28	\$ -	\$ 33.28	Direct-OR Total
	\$ -	\$ 105,249.92	\$ 8,388.42	\$ -	\$ 8,388.42	\$ 8,388.42	\$ -	\$ 96,861.50	\$ 96,861.50	Sendout Volumes Total

For the period ended January 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Jan	Jan		Jan	Jan		Jan	Jan	
893 Meters and House Regulators Total	\$ 33.28	\$ 2,219.45	\$ 2,219.45	\$ -	\$ 25.97	\$ 25.97	\$ -	\$ 2,193.48	\$ 2,193.48	Transmission Total
894 Other Equipment Total	\$ -	\$ 1,375.08	\$ 1,375.08	\$ -	\$ 139.30	\$ 139.30	\$ -	\$ 1,235.78	\$ 1,235.78	3-Factor Total
901 Supervision Total	\$ -	\$ 1,411.30	\$ 1,411.30	\$ -	\$ 139.72	\$ 139.72	\$ -	\$ 1,271.58	\$ 1,271.58	Customers-All Total
902 Meter Reading Expenses Total	\$ -	\$ 138,411.53	\$ 138,411.53	\$ -	\$ 15,031.49	\$ 15,031.49	\$ -	\$ 123,380.04	\$ 123,380.04	customers-all Total
903 Customer Records and Collection Expense Total	\$ -	\$ 79,224.65	\$ 79,224.65	\$ -	\$ 8,603.80	\$ 8,603.80	\$ -	\$ 70,620.85	\$ 70,620.85	3-Factor Total
904 Uncollectible Accounts Total	\$ -	\$ 1,572,619.76	\$ 1,572,619.76	\$ -	\$ 169,405.04	\$ 169,405.04	\$ -	\$ 1,403,214.72	\$ 1,403,214.72	Customers-Comm Total
907 Supervision Total	\$ -	\$ 16.25	\$ 16.25	\$ -	\$ 1.78	\$ 1.78	\$ -	\$ 14.47	\$ 14.47	Customers-Ind Total
908 Customer Assistance Expense Total	\$ -	\$ 47,498.57	\$ 47,498.57	\$ -	\$ 5,158.34	\$ 5,158.34	\$ -	\$ 42,340.23	\$ 42,340.23	Direct-OR Total
909 Customer Information Expense Total	\$ -	\$ 82,977.60	\$ 82,977.60	\$ -	\$ 6,397.57	\$ 6,397.57	\$ -	\$ 76,580.03	\$ 76,580.03	Customers-All Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 16,426.12	\$ 16,426.12	\$ -	\$ 1,803.59	\$ 1,803.59	\$ -	\$ 14,622.53	\$ 14,622.53	Customers-Res Total
911 Supervision Total	\$ -	\$ 14,471.01	\$ 14,471.01	\$ -	\$ 1,571.55	\$ 1,571.55	\$ -	\$ 12,899.46	\$ 12,899.46	direct-or Total
912 Demonstration and Selling Expense Total	\$ -	\$ 311,222.97	\$ 311,222.97	\$ -	\$ 33,801.65	\$ 33,801.65	\$ -	\$ 277,421.32	\$ 277,421.32	Customers-Res Total
913 Advertising Total	\$ -	\$ 16,900.35	\$ 16,900.35	\$ -	\$ 1,835.38	\$ 1,835.38	\$ -	\$ 15,064.97	\$ 15,064.97	3-Factor Total
921 Office Supplies and Expense Total	\$ -	\$ 4,083,798.42	\$ 4,083,798.42	\$ -	\$ 413,688.78	\$ 413,688.78	\$ -	\$ 3,670,109.64	\$ 3,670,109.64	Customers-All Total
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ 256,425.45	\$ 256,425.45	\$ -	\$ 27,847.80	\$ 27,847.80	\$ -	\$ 228,577.65	\$ 228,577.65	Customers-Ind Total
924 Property Insurance Premium Total	\$ -	\$ 248.90	\$ 248.90	\$ -	\$ 19.19	\$ 19.19	\$ -	\$ 229.71	\$ 229.71	direct-or Total
	\$ -	\$ 13,624.28	\$ 13,624.28	\$ -	\$ 1,495.95	\$ 1,495.95	\$ -	\$ 12,128.33	\$ 12,128.33	direct-wa Total
	\$ -	\$ 5,160.90	\$ 5,160.90	\$ -	\$ -	\$ -	\$ -	\$ 5,160.90	\$ 5,160.90	Employee Cost Total
	\$ -	\$ 215.07	\$ 215.07	\$ -	\$ 215.07	\$ 215.07	\$ -	\$ -	\$ -	Firm Volumes Total
	\$ -	\$ 265,224.48	\$ 265,224.48	\$ -	\$ 26,363.31	\$ 26,363.31	\$ -	\$ 238,861.17	\$ 238,861.17	Regulatory Total
	\$ -	\$ 4,542.56	\$ 4,542.56	\$ -	\$ 422.91	\$ 422.91	\$ -	\$ 4,119.65	\$ 4,119.65	Sendout Volumes Total
	\$ -	\$ 159,154.67	\$ 159,154.67	\$ -	\$ 47,746.40	\$ 47,746.40	\$ -	\$ 111,408.27	\$ 111,408.27	Transmission Total
	\$ -	\$ 1,009.88	\$ 1,009.88	\$ -	\$ 80.49	\$ 80.49	\$ -	\$ 929.39	\$ 929.39	Admin Tran Total
	\$ -	\$ 80.50	\$ 80.50	\$ -	\$ 0.94	\$ 0.94	\$ -	\$ 79.56	\$ 79.56	Employee Cost Total
	\$ 5,375.97	\$ 4,784,109.14	\$ 4,789,485.11	\$ 215.07	\$ 517,665.78	\$ 517,880.85	\$ 5,160.90	\$ 4,266,443.36	\$ 4,271,604.26	Regulatory Total
	\$ -	\$ (1,124,060.73)	\$ (1,124,060.73)	\$ -	\$ (119,172.92)	\$ (119,172.92)	\$ -	\$ (1,004,887.81)	\$ (1,004,887.81)	Sendout Volumes Total
	\$ -	\$ (535,469.02)	\$ (535,469.02)	\$ -	\$ (53,225.62)	\$ (53,225.62)	\$ -	\$ (482,243.40)	\$ (482,243.40)	Transmission Total
	\$ -	\$ (1,659,529.75)	\$ (1,659,529.75)	\$ -	\$ (172,398.54)	\$ (172,398.54)	\$ -	\$ (1,487,131.21)	\$ (1,487,131.21)	3-Factor Total
	\$ -	\$ 266,674.86	\$ 266,674.86	\$ -	\$ 27,014.16	\$ 27,014.16	\$ -	\$ 239,660.70	\$ 239,660.70	Customers-All Total
	\$ -	\$ 266,674.86	\$ 266,674.86	\$ -	\$ 27,014.16	\$ 27,014.16	\$ -	\$ 239,660.70	\$ 239,660.70	Customers-Res Total

For the period ended January 31, 2017

FERC Description	System				Washington				Oregon			
	Direct		Total		Direct		Total		Direct		Total	
	Jan		Jan		Jan		Jan		Jan		Jan	
	\$ -	\$ 2,335.00	\$ 2,335.00	\$ -	\$ 236.54	\$ 236.54	\$ -	\$ 2,098.46	\$ -	\$ 2,098.46	\$ 2,098.46	\$ -
	\$ 404.58	\$ -	\$ 404.58	\$ 404.58	\$ -	\$ 404.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
925 Injuries and Damages Total	\$ 404.58	\$ 2,335.00	\$ 2,739.58	\$ 404.58	\$ 236.54	\$ 641.12	\$ -	\$ 2,098.46	\$ -	\$ 2,098.46	\$ 2,098.46	\$ -
	\$ -	\$ 113,866.99	\$ 113,866.99	\$ -	\$ 11,318.38	\$ 11,318.38	\$ -	\$ 102,548.61	\$ -	\$ 102,548.61	\$ 102,548.61	\$ -
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ -	\$ 745.18	\$ 745.18	\$ -
926 Employee Pensions and Benefits Total	\$ -	\$ 114,620.99	\$ 114,620.99	\$ -	\$ 11,327.20	\$ 11,327.20	\$ -	\$ 103,293.79	\$ -	\$ 103,293.79	\$ 103,293.79	\$ -
	\$ -	\$ 723,867.28	\$ 723,867.28	\$ -	\$ 73,327.76	\$ 73,327.76	\$ -	\$ 650,539.52	\$ -	\$ 650,539.52	\$ 650,539.52	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total	\$ -	\$ 723,867.28	\$ 723,867.28	\$ -	\$ 73,327.76	\$ 73,327.76	\$ -	\$ 650,539.52	\$ -	\$ 650,539.52	\$ 650,539.52	\$ -
	\$ -	\$ 385,015.70	\$ 385,015.70	\$ -	\$ 39,002.09	\$ 39,002.09	\$ -	\$ 346,013.61	\$ -	\$ 346,013.61	\$ 346,013.61	\$ -
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ -	\$ 2,219.59	\$ 2,219.59	\$ -
931 Rents Total	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	\$ 3,989.18	\$ -	\$ -
	\$ -	\$ 387,505.70	\$ 387,505.70	\$ -	\$ 39,272.50	\$ 39,272.50	\$ -	\$ 348,233.20	\$ -	\$ 348,233.20	\$ 348,233.20	\$ -
	\$ -	\$ 325,693.62	\$ 325,693.62	\$ -	\$ 31,992.76	\$ 31,992.76	\$ -	\$ 292,700.86	\$ -	\$ 292,700.86	\$ 292,700.86	\$ -
	\$ -	\$ 3,681.96	\$ 3,681.96	\$ -	\$ 547.51	\$ 547.51	\$ -	\$ 3,134.45	\$ -	\$ 3,134.45	\$ 3,134.45	\$ -
	\$ -	\$ 25,285.86	\$ 25,285.86	\$ -	\$ 2,746.04	\$ 2,746.04	\$ -	\$ 22,539.82	\$ -	\$ 22,539.82	\$ 22,539.82	\$ -
	\$ -	\$ 859.01	\$ 859.01	\$ -	\$ 217.76	\$ 217.76	\$ -	\$ 641.25	\$ -	\$ 641.25	\$ 641.25	\$ -
	\$ 51,811.92	\$ -	\$ 51,811.92	\$ -	\$ -	\$ -	\$ 51,811.92	\$ -	\$ 51,811.92	\$ 51,811.92	\$ -	\$ -
	\$ 5,914.63	\$ -	\$ 5,914.63	\$ 5,914.63	\$ -	\$ 5,914.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 36,790.43	\$ 36,790.43	\$ -	\$ 3,425.19	\$ 3,425.19	\$ -	\$ 33,365.24	\$ -	\$ 33,365.24	\$ 33,365.24	\$ -
	\$ -	\$ 3,874.44	\$ 3,874.44	\$ -	\$ 308.79	\$ 308.79	\$ -	\$ 3,565.65	\$ -	\$ 3,565.65	\$ 3,565.65	\$ -
	\$ -	\$ 195.51	\$ 195.51	\$ -	\$ 2.29	\$ 2.29	\$ -	\$ 193.22	\$ -	\$ 193.22	\$ 193.22	\$ -
935 Maintenance of General Plant Total	\$ 57,726.55	\$ 396,380.83	\$ 454,107.38	\$ 5,914.63	\$ 40,240.34	\$ 46,154.97	\$ 51,811.92	\$ 356,140.49	\$ 51,811.92	\$ 407,952.41	\$ 407,952.41	\$ -
Grand Total	\$ 1,026,321.96	\$ 12,033,310.99	\$ 13,059,632.95	\$ 69,923.47	\$ 1,245,592.07	\$ 1,315,515.54	\$ 10,787,718.92	\$ 956,398.49	\$ 10,787,718.92	\$ 11,744,117.41	\$ 11,744,117.41	\$ -

February 2017 Activity

Feb 2017						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		16,176,336			2,010,032	
		1,789,020,405			150,026,944	
		1.25%			1.34%	1.24%

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

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

NW Natural
Washington Quarterly Results of Operations Report

	Feb 2017				System Total	Washington			Oregon			
	System Direct	System Allocated	System Total	Washington Direct		Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total		
Monthly Summary												
Sales of Gas												
480.1 Residential	69,824,566	(14,403,264)	69,824,566	7,725,548	(1,608,498)	7,725,548	62,099,018	62,099,018	62,099,018			
481.1 Commercial	34,543,653	(14,403,264)	34,543,653	2,980,470	(1,608,498)	2,980,470	31,563,183	31,563,183	31,563,183			
481.2 Industrial Firm	2,371,924	(14,403,264)	2,371,924	232,780	(1,608,498)	232,780	2,139,144	2,139,144	2,139,144			
481.3 Interruptible	2,297,781	(14,403,264)	2,297,781	67,403	(1,608,498)	67,403	2,230,378	2,230,378	2,230,378			
481.5 Interruptible Incentive	0	(14,403,264)	0	0	(1,608,498)	0	0	0	0			
495.20 Unbilled Revenue	0	(14,403,264)	(14,403,264)	0	(1,608,498)	0	0	0	0			
Total Sales of Gas	109,037,924	(14,403,264)	94,634,661	11,006,202	(1,608,498)	9,397,703	96,031,723	(12,794,766)	(12,794,766)	85,236,957		
Transportation Revenue												
489.12 Industrial Firm	1,094,200		1,094,200	132,206		132,206	961,993	961,993	961,993			
489.13 Interruptible	661,698		661,698	64,846		64,846	596,852	596,852	596,852			
489.15 Interruptible Incentive	0		0	0		0	0	0	0			
489.3 Agency Fee/Balancing	641		641	0		0	0	0	0			
Total Transportation Revenue	1,756,539	0	1,756,539	197,052	0	197,052	1,559,486	1,559,486	1,559,486			
Rate Adjustments - Amortizations	(3,165,871)		(3,165,871)	(400,538)		(400,538)	(2,765,333)	(2,765,333)	(2,765,333)			
Miscellaneous Revenues												
487 Late Payment Charge	345,885		345,885	17,844		17,844	328,041	328,041	328,041			
488.0 Seasonal Reconnect Fee	1,900		1,900	0		0	1,900	1,900	1,900			
488.0 Delinquent Reconnect Fee	34,350		34,350	0		0	34,350	34,350	34,350			
488.1 Returned Check Charge	11,760		11,760	1,335		1,335	10,425	10,425	10,425			
488.3 Recon Charge CR During Office Hours	19,095		19,095	875		875	18,220	18,220	18,220			
488.4 Field Collection Charge	34,645		34,645	3,345		3,345	31,300	31,300	31,300			
488.5 Recon Charge CR After Office Hours	4,780		4,780	4,700		4,700	80	80	80			
488.6 Recon Charge Seas During Office Hours	380		380	50		50	330	330	330			
488.7 Recon Charge Seas After Office Hours	650		650	650		650	0	0	0			
488.8 Automated Payment Charge	5,205		5,205	693		693	4,513	4,513	4,513			
493.2 Rent - Utility Property	29,909		29,909	2,285		2,285	27,624	27,624	27,624			
495.1 Meter Rentals	16,648		16,648	1,617		1,617	15,030	15,030	15,030			
495.2 Other Gas Revenue - Miscellaneous	6,019		6,019	1,101		1,101	4,918	4,918	4,918			
Total Miscellaneous Revenues	481,317	29,909	511,226	32,210	2,285	34,495	449,107	27,624	476,731			
Total Operating Revenue	108,109,910	(14,373,355)	93,736,555	10,834,926	(1,606,213)	9,228,713	97,274,984	(12,767,142)	84,507,842			
Cost of Gas												
804.7 WACOG Incurred	29,517,678		29,517,678	2,893,219		2,893,219	26,624,459	26,624,459	26,624,459			
805.7 WACOG Deferred	2,132,465		2,132,465	133,253		133,253	1,999,212	1,999,212	1,999,212			
804.6 Demand Incurred	6,568,028		6,568,028	672,566		672,566	5,895,462	5,895,462	5,895,462			
805.8 Demand Deferred	5,484,109		5,484,109	591,297		591,297	4,892,813	4,892,813	4,892,813			
805.4 Amortization of Gas Costs	(443,573)		(443,573)	(430,537)		(430,537)	(13,036)	(13,036)	(13,036)			
Total Cost of Gas	43,258,708	0	43,258,708	3,859,797	0	3,859,797	39,398,910	39,398,910	39,398,910			
Environmental Expense	2,144,269		2,144,269	0		0	0	0	0			
Operations & Maintenance	1,001,529	10,534,178	11,535,707	55,772	1,093,948	1,149,719	945,758	9,440,230	10,385,988			
Other Taxes												
408.11 Property	1,772,049		1,772,049	131,591		131,591	1,640,457	1,640,457	1,640,457			
408.12 Franchise	2,415,771		2,415,771	402,535		402,535	2,013,236	2,013,236	2,013,236			
408.13 Payroll	514,614		514,614	10,235	51,312	51,312	463,302	463,302	463,302			
408.14 Other	17,676		17,676	0		0	7,441	7,441	7,441			
408.15 Regulatory	0		0	0		0	0	0	0			
Total Other Taxes	4,205,495	514,614	4,720,110	544,361	51,312	595,673	3,661,134	463,302	4,124,436			
Depreciation	6,548,994		6,548,994	674,219		674,219	5,874,775	5,874,775	5,874,775			
Income Taxes												
409.11 Federal Income Taxes	4,194,497		4,194,497	939,621		939,621	3,254,876	3,254,876	3,254,876			
410.1 Federal Income Taxes - Deferred	4,149,434		4,149,434	0		0	4,149,434	4,149,434	4,149,434			
411.4 Federal Income Tax Credit	(624,719)		(624,719)	(349)		(349)	(624,370)	(624,370)	(624,370)			
409.1 Oregon Income Taxes	829,759		829,759	0		0	829,759	829,759	829,759			
410.1 Oregon Income Taxes - Deferred	936,145		936,145	0		0	936,145	936,145	936,145			
411.1 Oregon Income Tax Credit	(132,685)		(132,685)	0		0	(132,685)	(132,685)	(132,685)			
Total Operating Revenue Deductions	48,465,732	17,597,786	66,063,518	4,459,930	1,819,479	6,279,409	44,005,802	15,778,307	59,784,109			
Net Operating Income			27,472,837			2,949,304						

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101 Gross Plant			2,843,422,798			300,799,892			2,542,622,906
108.1X Accumulated Depreciation			(1,253,462,540)			(123,914,770)			(1,129,547,770)
ADJ Working Capital Allowance			110,319,865			13,019,658			105,300,208
117.X Storage Gas - Cushion			14,159,408			46,774			14,112,634
186.XX Leasehold Improvements			461,741			46,774			414,967
252.XX Customer Contributions			(3,968,433)			(520,525)			(3,447,908)
283.XX Deferred Taxes - Federal			(357,767,235)			(39,450,860)			(318,116,375)
283.XX Deferred Taxes - State			(72,145,201)			0			(72,145,201)
Total Rate Base			1,289,020,405			150,026,944			1,138,993,461
Rate Of Return on Rate Base			1.25%			1.34%			1.24%
Allocation References:									
A Unbilled Revenue			100.00%			9.69%			90.31%
e Follows plant split			100.00%			10.94%			89.06%
o&M See O&M Detail									
D Depreciation Factor			100.00%			10.30%			89.71%

Feb 2017						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		91,597,511			10,409,693	
		1,245,895,202			140,515,017	
		7.35%			7.41%	7.34%

NW Natural
 Washington Results of Operations
 12 Month Ended Reports
 13 Month AMA for Rate Base
 Summary
 Total Operating Revenue
 Total Rate Base
 Rate Of Return on Rate Base

Feb 2017

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Abc. Ref.

Acct Description

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1 Residential	426,610,010	0	426,610,010	44,710,514	0	44,710,514	381,899,496	0	381,899,496
481.1 Commercial	213,630,113	0	213,630,113	17,419,269	0	17,419,269	196,210,844	0	196,210,844
481.2 Industrial Firm	21,537,107	0	21,537,107	1,891,237	0	1,891,237	19,645,870	0	19,645,870
481.3 Interruptible	19,646,721	0	19,646,721	549,290	0	549,290	19,097,431	0	19,097,431
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	0	4,665,326	4,665,326	0	1,149,073	1,149,073	0	3,516,254	3,516,254
495.20 Total Sales of Gas	681,423,952	4,665,326	686,089,279	64,570,310	1,149,073	65,719,383	616,853,642	3,516,254	620,369,896
Transportation Revenue									
489.12 Industrial Firm	11,645,033	0	11,645,033	1,355,306	0	1,355,306	10,289,727	0	10,289,727
489.13 Interruptible	8,112,909	0	8,112,909	907,106	0	907,106	7,205,803	0	7,205,803
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	403,077	0	403,077	0	0	0	403,077	0	403,077
495.6 Total Transportation Revenue	20,161,019	0	20,161,019	2,262,412	0	2,262,412	17,898,607	0	17,898,607
Rate Adjustments - Amortizations	(5,547,317)	0	(5,547,317)	(2,078,398)	0	(2,078,398)	(3,468,919)	0	(3,468,919)
Miscellaneous Revenues									
487 Late Payment Charge	2,023,917	0	2,023,917	83,530	0	83,530	1,940,387	0	1,940,387
488.0 Seasonal Reconnect Fee	13,600	0	13,600	0	0	0	13,600	0	13,600
488.0 Delinquent Reconnect Fee	258,800	0	258,800	1,300	0	1,300	257,500	0	257,500
488.1 Returned Check Charge	103,935	0	103,935	9,930	0	9,930	94,005	0	94,005
488.3 Recon Charge CR During Office Hours	232,740	0	232,740	10,600	0	10,600	222,140	0	222,140
488.4 Field Collection Charge	330,550	0	330,550	26,540	0	26,540	304,010	0	304,010
488.5 Recon Charge CR After Office Hours	31,290	0	31,290	28,850	0	28,850	2,440	0	2,440
488.6 Recon Charge Seas During Office Hours	14,400	0	14,400	990	0	990	13,410	0	13,410
488.7 Recon Charge Seas After Office Hours	2,010	0	2,010	1,850	0	1,850	160	0	160
488.8 Automated Payment Charge	45,296	0	45,296	5,800	0	5,800	39,496	0	39,496
493.2 Rent - Utility Property	387,151	0	387,151	0	29,611	29,611	0	357,540	357,540
495.1 Meter Rentals	203,173	0	203,173	17,264	0	17,264	185,909	0	185,909
495.2 Other Gas Revenue - Miscellaneous	119,306	0	119,306	19,529	0	19,529	99,777	0	99,777
495.2 Total Miscellaneous Revenues	3,379,016	387,151	3,766,167	206,183	29,611	235,794	3,172,834	357,540	3,530,374
Total Operating Revenue	699,416,671	5,052,477	704,469,148	64,960,507	1,178,684	66,139,190	634,456,164	3,873,794	638,329,958
Cost of Gas									
804.7 WACOG Incurred	217,405,161	0	217,405,161	20,278,485	0	20,278,485	197,126,676	0	197,126,676
805.7 WACOG Deferred	12,342,971	0	12,342,971	1,500,761	0	1,500,761	10,842,210	0	10,842,210
804.6 Demand Incurred	80,559,039	0	80,559,039	8,281,383	0	8,281,383	72,277,656	0	72,277,656
805.8 Demand Deferred	3,194,118	0	3,194,118	393,246	0	393,246	2,800,871	0	2,800,871
805.4 Amortization of Gas Costs	(23,302,555)	0	(23,302,555)	(5,180,150)	0	(5,180,150)	(18,122,405)	0	(18,122,405)
805.4 Total Cost of Gas	290,198,735	0	290,198,735	25,273,726	0	25,273,726	264,925,009	0	264,925,009
407 Environmental Expense									
407	14,842,064	0	14,842,064	0	0	0	14,842,064	0	14,842,064
Detail Operations & Maintenance	13,044,256	130,083,421	143,127,677	601,737	13,503,269	14,105,006	12,442,519	116,580,152	129,022,670
Other Taxes									
408.11 Property	20,767,415	0	20,767,415	1,205,778	0	1,205,778	19,561,637	0	19,561,637
408.12 Franchises	18,091,760	0	18,091,760	2,686,593	0	2,686,593	15,405,167	0	15,405,167
408.13 Payroll	5,864,661	0	5,864,661	0	567,866	567,866	5,296,795	0	5,296,795
408.14 Other	297,106	0	297,106	91,524	0	91,524	205,582	0	205,582
408.15 Regulatory	1,767,110	0	1,767,110	133,752	0	133,752	1,633,358	0	1,633,358
408.15 Total Other Taxes	40,923,391	5,864,661	46,788,052	4,117,647	567,866	4,685,513	36,805,744	5,296,795	42,102,539
403.1 Depreciation	0	76,844,415	76,844,415	0	7,886,252	7,886,252	0	68,958,164	68,958,164
Income Taxes									
409.11 Federal Income Taxes - Deferred	7,417,392	0	7,417,392	0	0	0	0	0	0
410.1 Federal Income Tax Credit	(10,663,411)	0	(10,663,411)	0	0	0	0	0	0
411.4 Oregon Income Taxes - Deferred	2,592,692	0	2,592,692	0	0	0	0	0	0
409.1 Oregon Income Taxes	8,495,852	0	8,495,852	0	0	0	0	0	0
410.1 Oregon Income Tax Credit	(3,953,199)	0	(3,953,199)	0	0	0	0	0	0
411.1 Total Income Taxes	41,070,694	0	41,070,694	0	0	0	0	0	0
Total Operating Revenue Deductions	344,166,382	212,792,497	612,871,637	29,993,110	21,957,387	55,729,498	314,173,272	190,835,110	557,142,139
Net Operating Income	91,597,511	0	91,597,511	10,409,693	0	10,409,693	81,187,818	0	81,187,818

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant			2,790,082,773			289,842,127			2,500,240,645
108.1X Accumulated Depreciation			(1,229,840,876)			(121,574,651)			(1,108,266,225)
Adj Working Capital Allowance			104,497,117			10,811,242			93,685,775
117.X Storage Gas - Cushion			14,148,978			1,329,649			12,819,329
186.XX Leasehold Improvements			549,677			55,045			494,632
252.XX Customer Contributions			(3,630,030)			(497,635)			(3,132,395)
283.XX Deferred Taxes - Federal			(357,767,235)			(39,450,860)			(318,316,375)
283.XX Deferred Taxes - State			(72,145,201)			0			(72,145,201)
Total Rate Base			1,245,895,202			140,515,017			1,105,380,185
Rate Of Return on Rate Base			7.35%			7.41%			7.34%
Allocation References:									
0 Depreciation Factor			100.00%			10.26%			89.74%

HW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the period ended February 28, 2017

	Month	System	Washington	Oregon
Natural Gas Storage				
Underground Storage Expense				
Operation				
816 Wells Expense	\$18,255	\$1,700	\$16,556	\$0
818 Compressor Station Expense	\$0	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$17,497	\$170,613	\$15,497
820 Measuring and Regulator Station Expense	\$188,110	\$1,591		
821 Purification Expense	\$17,088			
Maintenance				
832 Wells Expense	\$38,944	\$3,626	\$35,318	\$0
Total Underground Storage Expense	262,397	24,413	237,984	\$0
Other Storage Expense				
Operation				
840 Supervision and Engineering	\$12,609	\$1,174	\$11,435	\$0
Total Other Storage Expense	12,609	1,174	11,435	\$0
Liquified Natural Gas Expense				
Operation				
844 Supervision and Engineering	\$112,616	\$10,485	\$102,132	\$0
845 LNG Fuel	\$0	\$0	\$0	\$0
Maintenance				
847 Supervision and Engineering	\$88,698	\$8,258	\$80,440	\$0
Total Liquified Natural Gas Expense	201,314	18,742	182,572	\$0
Total Natural Gas Storage	476,321	44,329	431,992	\$0
Transmission Expense				
Operation				
856 Mains Expense	\$132,746	\$4,028	\$128,717	\$0
Maintenance				
863 Maintenance of Mains	\$74,213	\$7,534	\$66,679	\$0
Total Transmission Expense	206,959	11,562	195,397	\$0
Distribution Expense				
Operation				
870 Supervision and Engineering	\$259,732	\$22,654	\$237,078	\$0
874 Mains and Services Expense	\$939,864	\$103,229	\$836,635	\$0
875 Measuring and Regulator Station Expense - General	\$17,969	\$1,616	\$16,353	\$0
877 Measuring and Regulator Station Expense - City Gate	\$53,101	\$4,440	\$48,661	\$0
878 Meter and House Regulator Expense	\$423,742	\$45,860	\$377,882	\$0
879 Customer Installation Expense	\$867,071	\$94,006	\$773,065	\$0
880 Other Expense	\$241,706	\$24,346	\$217,360	\$0
881 Rents	\$10,646	\$1,444	\$9,202	\$0

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	\$781,871	\$27,004	\$754,868
887 Mains	177,342	20,584	156,757
889 Measuring and Regulator Station Expense - General	136,470	11,668	124,802
891 Measuring and Regulator Station Expense - City Gate	16,301	1,222	15,079
892 Services	66,687	1,508	65,179
893 Meters and House Regulators	230,948	22,388	208,560
894 Other Equipment	2,959	176	2,784
Total Distribution Expense	<u>4,226,411</u>	<u>382,146</u>	<u>3,844,265</u>
Customer Accounts Expense			
Operation			
901 Supervision	139,856	15,188	124,668
902 Meter Reading Expenses	67,814	7,365	60,449
903 Customer Records and Collection Expense	1,458,828	157,419	1,301,409
904 Uncollectible Accounts	122,951	12,865	110,086
Total Customer Accounts Expense	<u>1,789,449</u>	<u>192,837</u>	<u>1,596,612</u>
Customer Service and Informational			
Operation			
907 Supervision	214	23	190
908 Customer Assistance Expense	170,429	21,471	148,958
909 Customer Information Expense	103,528	11,243	92,285
910 Miscellaneous Customer Service Expense	18,796	2,064	16,732
Total Customer Service and Informational	<u>292,967</u>	<u>34,802</u>	<u>258,165</u>
Sales Expense			
Operation			
911 Supervision	18,924	2,055	16,869
912 Demonstration and Selling Expense	367,202	39,750	327,452
913 Advertising	94,480	10,261	84,219
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	<u>480,605</u>	<u>52,065</u>	<u>428,540</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,670,400	501,820	4,168,580
922 Administrative Expenses Transferred - Credit	(1,689,338)	(175,697)	(1,513,641)
924 Property Insurance Premium	266,125	26,958	239,166
925 Injuries and Damages	3,046	886	2,160
926 Employee Pensions and Benefits	39,256	3,836	35,420
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	114,064	11,555	102,509
931 Rents	390,108	39,132	350,976
Maintenance			
935 Maintenance of General Plant	269,335	23,488	245,847
Total Administrative and General Expense	<u>4,062,995</u>	<u>431,978</u>	<u>3,631,017</u>
Total Operations and Maintenance Expense	<u>11,535,707</u>	<u>\$1,149,719</u>	<u>\$10,385,988</u>
		<u>9.97%</u>	<u>90.03%</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended February 28, 2017

FERC Description	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb	Feb		
816 Wells Expense Total	\$ -	\$ 18,255.44	\$ 18,255.44	\$ 1,699.58	\$ 1,699.58	\$ -	\$ 1,699.58	\$ 1,699.58	\$ 1,699.58	\$ -	\$ 16,555.86	\$ 16,555.86	Firm volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.00	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.01	\$ 0.01	Customers-All Total
	\$ 173.31	\$ -	\$ 173.31	\$ -	\$ -	\$ 173.31	\$ -	\$ 173.31	\$ -	\$ -	\$ -	\$ 173.31	Direct-OR Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ 187,936.70	\$ 187,936.70	\$ 17,496.91	\$ 17,496.91	\$ -	\$ 17,496.91	\$ 17,496.91	\$ 17,496.91	\$ -	\$ 170,439.79	\$ 170,439.79	Firm Volumes Total
821 Purification Expense Total	\$ -	\$ 17,088.21	\$ 17,088.21	\$ 1,590.91	\$ 1,590.91	\$ -	\$ 1,590.91	\$ 1,590.91	\$ 1,590.91	\$ -	\$ 15,497.30	\$ 15,497.30	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 38,943.53	\$ 38,943.53	\$ 3,625.64	\$ 3,625.64	\$ -	\$ 3,625.64	\$ 3,625.64	\$ 3,625.64	\$ -	\$ 35,317.89	\$ 35,317.89	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 12,609.28	\$ 12,609.28	\$ 1,173.92	\$ 1,173.92	\$ -	\$ 1,173.92	\$ 1,173.92	\$ 1,173.92	\$ -	\$ 11,435.36	\$ 11,435.36	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 112,616.26	\$ 112,616.26	\$ 10,484.57	\$ 10,484.57	\$ -	\$ 10,484.57	\$ 10,484.57	\$ 10,484.57	\$ -	\$ 102,131.69	\$ 102,131.69	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 89,698.11	\$ 89,698.11	\$ 8,257.79	\$ 8,257.79	\$ -	\$ 8,257.79	\$ 8,257.79	\$ 8,257.79	\$ -	\$ 80,440.32	\$ 80,440.32	Firm Volumes Total
	\$ -	\$ 30,947.43	\$ 30,947.43	\$ 3,134.97	\$ 3,134.97	\$ -	\$ 3,134.97	\$ 3,134.97	\$ 3,134.97	\$ -	\$ 27,812.46	\$ 27,812.46	3-factor Total
	\$ -	\$ 733.00	\$ 733.00	\$ 79.60	\$ 79.60	\$ -	\$ 79.60	\$ 79.60	\$ 79.60	\$ -	\$ 653.40	\$ 653.40	Customers-All Total
	\$ 35,217.74	\$ -	\$ 35,217.74	\$ -	\$ -	\$ 35,217.74	\$ -	\$ 35,217.74	\$ -	\$ -	\$ -	\$ 35,217.74	Direct-OR Total
	\$ -	\$ 635.66	\$ 635.66	\$ 50.66	\$ 50.66	\$ -	\$ 50.66	\$ 50.66	\$ 50.66	\$ -	\$ 585.00	\$ 585.00	Sendout Volumes Total
	\$ -	\$ 65,211.71	\$ 65,211.71	\$ 762.98	\$ 762.98	\$ -	\$ 762.98	\$ 762.98	\$ 762.98	\$ -	\$ 64,448.73	\$ 64,448.73	Transmission Total
856 Mains Expense Total	\$ 35,217.74	\$ 97,522.80	\$ 132,740.54	\$ 4,028.22	\$ 4,028.22	\$ -	\$ 4,028.22	\$ 4,028.22	\$ 4,028.22	\$ -	\$ 93,699.58	\$ 93,699.58	3-factor Total
	\$ -	\$ 74,959.94	\$ 74,959.94	\$ 7,593.44	\$ 7,593.44	\$ -	\$ 7,593.44	\$ 7,593.44	\$ 7,593.44	\$ -	\$ 67,366.50	\$ 67,366.50	Sendout Volumes Total
	\$ -	\$ (746.56)	\$ (746.56)	\$ (59.50)	\$ (59.50)	\$ -	\$ (59.50)	\$ (59.50)	\$ (59.50)	\$ -	\$ (687.06)	\$ (687.06)	Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 74,213.38	\$ 74,213.38	\$ 7,533.94	\$ 7,533.94	\$ -	\$ 7,533.94	\$ 7,533.94	\$ 7,533.94	\$ -	\$ 66,679.44	\$ 66,679.44	3-factor Total
	\$ -	\$ 469.80	\$ 469.80	\$ 47.59	\$ 47.59	\$ -	\$ 47.59	\$ 47.59	\$ 47.59	\$ -	\$ 422.21	\$ 422.21	Firm Volumes Total
	\$ -	\$ 144,988.36	\$ 144,988.36	\$ 13,498.42	\$ 13,498.42	\$ -	\$ 13,498.42	\$ 13,498.42	\$ 13,498.42	\$ -	\$ 131,489.94	\$ 131,489.94	Sales/Sendout Volumes Total
	\$ -	\$ 93.50	\$ 93.50	\$ 8.23	\$ 8.23	\$ -	\$ 8.23	\$ 8.23	\$ 8.23	\$ -	\$ 85.27	\$ 85.27	Sendout Volumes Total
879 Supervision and Engineering Total	\$ -	\$ 114,180.67	\$ 114,180.67	\$ 9,100.20	\$ 9,100.20	\$ -	\$ 9,100.20	\$ 9,100.20	\$ 9,100.20	\$ -	\$ 105,080.47	\$ 105,080.47	3-factor Total
	\$ -	\$ 259,732.33	\$ 259,732.33	\$ 22,654.43	\$ 22,654.43	\$ -	\$ 22,654.43	\$ 22,654.43	\$ 22,654.43	\$ -	\$ 237,077.90	\$ 237,077.90	Customers-All Total
	\$ -	\$ 369,411.57	\$ 369,411.57	\$ 37,421.39	\$ 37,421.39	\$ -	\$ 37,421.39	\$ 37,421.39	\$ 37,421.39	\$ -	\$ 331,990.18	\$ 331,990.18	Direct-OR Total
	\$ 142,672.95	\$ -	\$ 142,672.95	\$ 35,196.88	\$ 35,196.88	\$ -	\$ 35,196.88	\$ 35,196.88	\$ 35,196.88	\$ -	\$ 288,899.60	\$ 288,899.60	Employee Cost Total
	\$ 27,209.35	\$ -	\$ 27,209.35	\$ 27,209.35	\$ 27,209.35	\$ -	\$ 27,209.35	\$ 27,209.35	\$ 27,209.35	\$ -	\$ -	\$ -	Sendout volumes Total
	\$ -	\$ 36,865.79	\$ 36,865.79	\$ 2,938.20	\$ 2,938.20	\$ -	\$ 2,938.20	\$ 2,938.20	\$ 2,938.20	\$ -	\$ 33,927.59	\$ 33,927.59	Transmission Total
874 Mains and Services Expense Total	\$ 169,882.30	\$ 769,982.18	\$ 939,864.48	\$ 76,018.89	\$ 76,018.89	\$ 27,209.35	\$ 76,018.89	\$ 103,228.24	\$ 103,228.24	\$ -	\$ 693,962.29	\$ 836,635.24	3-factor Total
	\$ -	\$ 759.58	\$ 759.58	\$ 76.95	\$ 76.95	\$ -	\$ 76.95	\$ 76.95	\$ 76.95	\$ -	\$ 682.63	\$ 682.63	direct-or Total
	\$ -	\$ 11,229.93	\$ 11,229.93	\$ 895.03	\$ 895.03	\$ -	\$ 895.03	\$ 895.03	\$ 895.03	\$ -	\$ 10,334.90	\$ 10,334.90	Sendout Volumes Total
	\$ -	\$ 5,979.74	\$ 5,979.74	\$ 644.02	\$ 644.02	\$ -	\$ 644.02	\$ 644.02	\$ 644.02	\$ -	\$ 5,335.72	\$ 5,335.72	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	\$ -	\$ 17,969.25	\$ 17,969.25	\$ 1,615.99	\$ 1,615.99	\$ -	\$ 1,615.99	\$ 1,615.99	\$ 1,615.99	\$ -	\$ 16,353.26	\$ 16,353.26	3-factor Total
	\$ -	\$ 4,705.26	\$ 4,705.26	\$ 476.64	\$ 476.64	\$ -	\$ 476.64	\$ 476.64	\$ 476.64	\$ -	\$ 4,228.62	\$ 4,228.62	Customers-All Total
	\$ -	\$ 3,664.50	\$ 3,664.50	\$ 397.96	\$ 397.96	\$ -	\$ 397.96	\$ 397.96	\$ 397.96	\$ -	\$ 3,266.54	\$ 3,266.54	Customers-Ind Total
	\$ -	\$ 44,731.06	\$ 44,731.06	\$ 3,565.07	\$ 3,565.07	\$ -	\$ 3,565.07	\$ 3,565.07	\$ 3,565.07	\$ -	\$ 41,165.99	\$ 41,165.99	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	\$ -	\$ 53,100.82	\$ 53,100.82	\$ 4,439.67	\$ 4,439.67	\$ -	\$ 4,439.67	\$ 4,439.67	\$ 4,439.67	\$ -	\$ 48,661.15	\$ 48,661.15	3-factor Total
	\$ -	\$ 419,674.67	\$ 419,674.67	\$ 45,576.67	\$ 45,576.67	\$ -	\$ 45,576.67	\$ 45,576.67	\$ 45,576.67	\$ -	\$ 374,098.00	\$ 374,098.00	Customers-All Total
	\$ -	\$ 1,848.36	\$ 1,848.36	\$ 142.51	\$ 142.51	\$ -	\$ 142.51	\$ 142.51	\$ 142.51	\$ -	\$ 1,705.85	\$ 1,705.85	Customers-Ind Total
	\$ 450.62	\$ -	\$ 450.62	\$ -	\$ -	\$ 450.62	\$ -	\$ 450.62	\$ -	\$ -	\$ 450.62	\$ 450.62	Direct-OR Total
	\$ -	\$ 1,768.19	\$ 1,768.19	\$ 140.92	\$ 140.92	\$ -	\$ 140.92	\$ 140.92	\$ 140.92	\$ -	\$ 1,627.27	\$ 1,627.27	Sendout Volumes Total

For the period ended February 28, 2017

FENC Description	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Feb	Allocated	Feb	Feb	Feb	Allocated	Feb	Feb	Feb	Allocated	Feb	Feb	
878 Meter and House Regulator Expense Total	\$ 450.62	\$ 413,291.22	\$ 423,741.84	\$ 423,741.84	\$ -	\$ -	\$ -	\$ 45,860.10	\$ 45,860.10	\$ 450.62	\$ 377,431.12	\$ 377,881.74	3-factor Total
	-	24,760.67	24,760.67	24,760.67	-	-	-	2,508.26	2,508.26	-	22,252.41	22,252.41	Customer-All Total
	-	825,499.51	825,499.51	825,499.51	-	-	-	89,649.25	89,649.25	-	735,850.26	735,850.26	Customer-Ind Total
	-	-	-	-	-	-	-	-	-	-	-	-	Customer-Res Total
	-	1,848.39	1,848.39	1,848.39	-	-	-	1,848.39	1,848.39	-	14,962.70	14,962.70	Direct-WA Total
879 Customer Installation Expense Total	\$ 16,811.09	\$ 850,260.18	\$ 867,071.27	\$ 867,071.27	\$ 1,848.39	\$ 92,157.50	\$ 94,005.89	\$ 94,005.89	\$ 94,005.89	\$ 14,962.70	\$ 750,102.68	\$ 773,065.38	3-factor Total
	-	164,820.44	164,820.44	164,820.44	-	-	-	16,696.31	16,696.31	-	148,124.13	148,124.13	Customer-All Total
	-	7,285.55	7,285.55	7,285.55	-	-	-	791.21	791.21	-	6,494.34	6,494.34	Direct-OR Total
	-	44,538.63	44,538.63	44,538.63	-	-	-	-	-	-	44,538.63	44,538.63	Direct-WA Total
	-	5,411.37	5,411.37	5,411.37	-	-	-	1,426.95	1,426.95	-	16,477.09	16,477.09	Sendout Volumes Total
	-	17,904.04	17,904.04	17,904.04	-	-	-	20.43	20.43	-	1,725.81	1,725.81	Transmission Total
	-	1,746.24	1,746.24	1,746.24	-	-	-	-	-	-	-	-	3-factor Total
880 Other Expense Total	\$ 49,950.00	\$ 191,756.27	\$ 241,706.27	\$ 241,706.27	\$ 5,411.37	\$ 18,934.90	\$ 24,346.27	\$ 24,346.27	\$ 24,346.27	\$ 44,538.63	\$ 177,821.37	\$ 217,360.00	Customer-The Ballet Total
	-	8,243.52	8,243.52	8,243.52	-	-	-	835.07	835.07	-	7,408.45	7,408.45	3-factor Total
	-	2,401.99	2,401.99	2,401.99	-	-	-	608.90	608.90	-	1,793.09	1,793.09	Customer-All Total
	-	10,645.51	10,645.51	10,645.51	-	-	-	1,443.97	1,443.97	-	9,201.54	9,201.54	3-factor Total
	-	230,535.58	230,535.58	230,535.58	-	-	-	23,333.25	23,333.25	-	207,182.33	207,182.33	Customer-Ind Total
	-	1,317.30	1,317.30	1,317.30	-	-	-	143.06	143.06	-	1,174.24	1,174.24	Direct-OR Total
	-	511,858.59	511,858.59	511,858.59	-	-	-	-	-	-	511,858.59	511,858.59	Direct-WA Total
	-	1,490.82	1,490.82	1,490.82	-	-	-	1,490.82	1,490.82	-	-	-	Sendout Volumes Total
	-	7,000.00	7,000.00	7,000.00	-	-	-	674.10	674.10	-	6,325.90	6,325.90	Transmission Total
	-	14,636.83	14,636.83	14,636.83	-	-	-	1,166.56	1,166.56	-	13,470.27	13,470.27	3-factor Total
	-	15,032.33	15,032.33	15,032.33	-	-	-	175.88	175.88	-	14,856.45	14,856.45	Customer-Peak/Van 80% Total
885 Supervision and Engineering Total	\$ 513,349.41	\$ 268,572.04	\$ 781,921.45	\$ 781,921.45	\$ 1,490.82	\$ 25,512.85	\$ 27,003.67	\$ 27,003.67	\$ 27,003.67	\$ 511,858.59	\$ 243,009.19	\$ 754,867.78	Customer-All Total
	-	1,919.06	1,919.06	1,919.06	-	-	-	194.40	194.40	-	1,724.66	1,724.66	3-factor Total
	-	93,355.08	93,355.08	93,355.08	-	-	-	11,109.25	11,109.25	-	82,245.83	82,245.83	Customer-Ind Total
	-	6,695.07	6,695.07	6,695.07	-	-	-	727.08	727.08	-	5,967.99	5,967.99	Customer-Res Total
	-	44,707.45	44,707.45	44,707.45	-	-	-	-	-	-	44,707.45	44,707.45	Direct-OR Total
	-	8,291.98	8,291.98	8,291.98	-	-	-	8,291.98	8,291.98	-	-	-	Direct-WA Total
	-	22,373.29	22,373.29	22,373.29	-	-	-	261.77	261.77	-	22,111.52	22,111.52	Sendout Volumes Total
	-	124,342.50	124,342.50	124,342.50	-	-	-	12,292.51	12,292.51	-	111,049.99	111,049.99	Transmission Total
887 Mains Total	\$ -	\$ 2,188.43	\$ 2,188.43	\$ 2,188.43	\$ -	\$ 221.69	\$ 221.69	\$ 221.69	\$ 221.69	\$ -	\$ 1,966.74	\$ 1,966.74	3-factor Total
	-	-	-	-	-	-	-	-	-	-	-	-	Customer-All Total
	-	300.00	300.00	300.00	-	-	-	-	-	300.00	-	-	Direct-OR Total
	-	106,565.80	106,565.80	106,565.80	-	-	-	8,493.29	8,493.29	-	98,072.51	98,072.51	Sendout Volumes Total
	-	27,415.38	27,415.38	27,415.38	-	-	-	2,952.64	2,952.64	-	24,462.74	24,462.74	Telemetering Total
	-	-	-	-	-	-	-	-	-	-	-	-	Transmission Total
889 Measuring and Regulator Station Expense - General Total	\$ 300.00	\$ 136,169.61	\$ 136,469.61	\$ 136,469.61	\$ -	\$ 11,667.62	\$ 11,667.62	\$ 11,667.62	\$ 11,667.62	\$ 300.00	\$ 124,501.99	\$ 124,801.99	3-factor Total
	-	1,951.33	1,951.33	1,951.33	-	-	-	197.67	197.67	-	1,753.66	1,753.66	direct-or Total
	-	12,858.36	12,858.36	12,858.36	-	-	-	1,024.81	1,024.81	-	11,833.55	11,833.55	Sendout Volumes Total
	-	14,809.69	14,809.69	14,809.69	-	-	-	1,222.48	1,222.48	-	13,587.21	13,587.21	3-factor Total
	-	1,639.90	1,639.90	1,639.90	-	-	-	166.12	166.12	-	1,473.78	1,473.78	customer-all Total
	-	2,162.63	2,162.63	2,162.63	-	-	-	234.86	234.86	-	1,927.77	1,927.77	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	52,205.70	52,205.70	Direct-WA Total
	-	7,336.66	7,336.66	7,336.66	-	-	-	584.73	584.73	-	6,751.93	6,751.93	Sendout Volumes Total
	-	2,852.87	2,852.87	2,852.87	-	-	-	33.38	33.38	-	2,819.49	2,819.49	Transmission Total
892 Services Total	\$ 52,694.93	\$ 13,992,066	\$ 66,686.99	\$ 66,686.99	\$ 489.23	\$ 1,019.09	\$ 1,508.32	\$ 1,508.32	\$ 1,508.32	\$ 52,205.70	\$ 12,972.97	\$ 65,178.67	3-factor Total
	-	-	-	-	-	-	-	-	-	-	-	-	Customer-All Total
	-	102,736.10	102,736.10	102,736.10	-	-	-	11,157.14	11,157.14	-	91,578.96	91,578.96	Customer-Comm Total
	-	6,244.10	6,244.10	6,244.10	-	-	-	605.68	605.68	-	5,638.42	5,638.42	Customer-Ind Total
	-	1,219.83	1,219.83	1,219.83	-	-	-	94.05	94.05	-	1,125.78	1,125.78	Customer-Res Total
	-	15,687.82	15,687.82	15,687.82	-	-	-	1,722.52	1,722.52	-	13,965.30	13,965.30	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	(4,216.33)	(4,216.33)	Sendout Volumes Total
	-	110,736.49	110,736.49	110,736.49	-	-	-	8,825.70	8,825.70	-	101,910.79	101,910.79	Transmission Total
	-	235,164.61	235,164.61	235,164.61	-	-	-	(17.08)	(17.08)	-	(1,442.65)	(1,442.65)	3-factor Total
893 Meters and House Regulators Total	\$ (4,216.33)	\$ (1,459,733)	\$ (1,463,949.33)	\$ (1,463,949.33)	\$ -	\$ 22,388.01	\$ 22,388.01	\$ 22,388.01	\$ 22,388.01	\$ (4,216.33)	\$ 212,776.60	\$ 208,560.27	Customer-Comm Total
	-	1,572.87	1,572.87	1,572.87	-	-	-	159.33	159.33	-	1,413.54	1,413.54	Customer-Ind Total
	-	1,386.57	1,386.57	1,386.57	-	-	-	16.22	16.22	-	1,370.35	1,370.35	Customer-Res Total
	-	2,959.44	2,959.44	2,959.44	-	-	-	175.55	175.55	-	2,783.89	2,783.89	Direct-OR Total
	-	-	-	-	-	-	-	-	-	-	-	-	Sendout Volumes Total
894 Other Equipment Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3-factor Total
	-	-	-	-	-	-	-	-	-	-	-	-	Transmission Total

For the period ended February 28, 2017

FERC Description	System				Washington				Oregon				Allocation Method		
	Direct		Total		Direct		Allocated		Direct		Allocated			Total	
	Feb		Feb		Feb		Feb		Feb		Feb			Feb	
930 Miscellaneous General Expense Total	\$ -	\$ 114,063.86	\$ 114,063.86	\$ -	\$ -	\$ 11,554.67	\$ 11,554.67	\$ -	\$ 107,509.19	\$ -	\$ 107,509.19	\$ 102,509.19	3-factor Total		
	\$ -	\$ 383,628.70	\$ 383,628.70	\$ -	\$ 38,861.59	\$ 38,861.59	\$ 38,861.59	\$ -	\$ 344,767.11	\$ -	\$ 344,767.11	\$ 344,767.11	Customers-All Total		
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ -	\$ 2,219.59	\$ 2,219.59	Direct-DR Total		
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ 3,989.18			
931 Rents Total	\$ -	\$ 386,118.70	\$ 386,118.70	\$ -	\$ 39,132.00	\$ 39,132.00	\$ 39,132.00	\$ 3,989.18	\$ 346,986.70	\$ -	\$ 346,986.70	\$ 350,975.88	3-factor Total		
	\$ -	\$ 183,260.16	\$ 183,260.16	\$ -	\$ 18,564.25	\$ 18,564.25	\$ 18,564.25	\$ -	\$ 164,695.91	\$ -	\$ 164,695.91	\$ 164,695.91	Customers port/van Total		
	\$ -	\$ 3,574.13	\$ 3,574.13	\$ -	\$ 531.47	\$ 531.47	\$ 531.47	\$ -	\$ 3,042.66	\$ -	\$ 3,042.66	\$ 3,042.66	Customers-All Total		
	\$ -	\$ 17,070.62	\$ 17,070.62	\$ -	\$ 1,853.87	\$ 1,853.87	\$ 1,853.87	\$ -	\$ 15,216.75	\$ -	\$ 15,216.75	\$ 15,216.75	Customers-The Dalles Total		
	\$ -	\$ 1,482.39	\$ 1,482.39	\$ -	\$ 375.79	\$ 375.79	\$ 375.79	\$ -	\$ 1,106.60	\$ -	\$ 1,106.60	\$ 1,106.60	Direct-OR Total		
	\$ 83,850.67	\$ -	\$ 83,850.67	\$ -	\$ -	\$ -	\$ -	\$ 83,850.67	\$ -	\$ 83,850.67	\$ -	\$ 83,850.67	Direct-WA Total		
	\$ 4,512.15	\$ -	\$ 4,512.15	\$ 4,512.15	\$ -	\$ 4,512.15	\$ 4,512.15	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Volumes Total		
	\$ -	\$ (29,312.32)	\$ (29,312.32)	\$ -	\$ (2,728.98)	\$ (2,728.98)	\$ (2,728.98)	\$ -	\$ (26,583.34)	\$ -	\$ (26,583.34)	\$ (26,583.34)	Sendout Volumes Total		
	\$ -	\$ 4,731.85	\$ 4,731.85	\$ -	\$ 377.13	\$ 377.13	\$ 377.13	\$ -	\$ 4,354.72	\$ -	\$ 4,354.72	\$ 4,354.72	Transmission Total		
	\$ -	\$ 164.92	\$ 164.92	\$ -	\$ 1.93	\$ 1.93	\$ 1.93	\$ -	\$ 162.99	\$ -	\$ 162.99	\$ 162.99			
935 Maintenance of General Plant Total	\$ 88,362.82	\$ 180,971.75	\$ 269,334.57	\$ 4,512.15	\$ 18,975.46	\$ 23,487.61	\$ 23,487.61	\$ 83,850.67	\$ 161,986.29	\$ -	\$ 161,986.29	\$ 245,846.96			
Grand Total	\$ 1,001,529.43	\$ 10,534,177.60	\$ 11,535,707.03	\$ 55,771.58	\$ 1,093,947.58	\$ 1,149,719.16	\$ 1,149,719.16	\$ 945,757.85	\$ 9,440,230.02	\$ -	\$ 9,440,230.02	\$ 10,385,987.87			

March 2017 Activity

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			11,074,612			1,530,366			9,544,246
Total Rate Base			1,773,633,994			148,878,746			1,124,755,247
Rate Of Return on Rate Base			0.87%			1.03%			0.85%

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

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

NW Natural
Washington Quarterly Results of Operations Report

	System		System		System		System		System		System	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Monthly Summary												
Sales of Gas												
480.1 Residential	55,246,778	(5,697,783)	6,090,998	(890,639)	6,090,998	(890,639)	6,090,998	(890,639)	49,155,779	(4,807,144)	49,155,779	(4,807,144)
481.1 Commercial	27,491,551	(5,697,783)	2,345,000	(890,639)	2,345,000	(890,639)	2,345,000	(890,639)	25,146,550	(4,807,144)	25,146,550	(4,807,144)
481.2 Industrial Firm	2,174,315		215,195		215,195		215,195		1,959,120		1,959,120	
481.3 Interruptible	2,382,287		59,856		59,856		59,856		2,322,430		2,322,430	
481.5 Interruptible Incentive	0		0		0		0		0		0	
495.20 Unbilled Revenue	0		0		0		0		0		0	
Total Sales of Gas	87,294,930	(5,697,783)	8,711,049	(890,639)	8,711,049	(890,639)	8,711,049	(890,639)	78,583,881	(4,807,144)	78,583,881	(4,807,144)
Transportation Revenue												
489.12 Industrial Firm	1,079,991		129,582		129,582		129,582		950,410		950,410	
489.13 Interruptible	696,937		75,835		75,835		75,835		621,102		621,102	
489.15 Interruptible Incentive	0		0		0		0		0		0	
489.3 Agency Fee/Balancing	2,704		2,704		2,704		2,704		2,704		2,704	
Total Transportation Revenue	1,779,632	0	205,416	0	205,416	0	205,416	0	1,574,216	0	1,574,216	0
Rate Adjustments - Amortizations	(3,049,331)	(3,049,331)	(310,368)	(310,368)	(310,368)	(310,368)	(310,368)	(310,368)	(2,738,964)	(2,738,964)	(2,738,964)	(2,738,964)
Miscellaneous Revenues												
487 Late Payment Charge	292,276		14,140		14,140		14,140		278,136		278,136	
488.0 Seasonal Reconnect Fee	2,050		0		0		0		2,050		2,050	
488.0 Delinquent Reconnect Fee	43,140		0		0		0		43,140		43,140	
488.1 Returned Check Charge	10,890		1,125		1,125		1,125		9,765		9,765	
488.3 Recon Charge CR During Office Hours	27,035		1,575		1,575		1,575		25,460		25,460	
488.4 Field Collection Charge	47,205		4,565		4,565		4,565		42,640		42,640	
488.5 Recon Charge CR After Office Hours	6,975		6,475		6,475		6,475		500		500	
488.6 Recon Charge Seas During Office Hours	360		30		30		30		330		330	
488.7 Recon Charge Seas After Office Hours	430		350		350		350		80		80	
488.8 Automated Payment Charge	5,430		743		743		743		4,688		4,688	
493.2 Rent - Utility Property	28,069		28,069		28,069		28,069		28,069		28,069	
495.1 Meter Rentals	16,899		1,743		1,743		1,743		15,155		15,155	
495.2 Other Gas Revenue - Miscellaneous	4,666		1,430		1,430		1,430		3,236		3,236	
Total Miscellaneous Revenues	457,356	28,069	32,176	2,291	32,176	2,291	32,176	2,291	425,180	25,778	425,180	25,778
Total Operating Revenue	86,482,587	(5,669,714)	8,638,274	(888,348)	8,638,274	(888,348)	8,638,274	(888,348)	77,844,313	(4,781,366)	77,844,313	(4,781,366)
Cost of Gas												
804.7 WACOG Incurred	23,233,811		2,198,606		2,198,606		2,198,606		21,035,205		21,035,205	
805.7 WACOG Deferred	3,089,272		303,717		303,717		303,717		2,785,555		2,785,555	
804.6 Demand Incurred	7,062,717		723,222		723,222		723,222		6,339,495		6,339,495	
805.8 Demand Deferred	2,882,515		313,111		313,111		313,111		2,569,404		2,569,404	
805.4 Amortization of Gas Costs	(362,131)		(335,818)		(335,818)		(335,818)		(26,312)		(26,312)	
Total Cost of Gas	35,906,185	0	3,202,838	0	3,202,838	0	3,202,838	0	32,703,347	0	32,703,347	0
Environmental Expense												
407 Environmental Expense	1,791,423		1,791,423		1,791,423		1,791,423		1,791,423		1,791,423	
Operations & Maintenance												
OB&M Operations & Maintenance	1,065,831		69,724		69,724		69,724		996,107		996,107	
Other Taxes												
408.11 Property	1,472,519		(158,556)		(158,556)		(158,556)		1,631,075		1,631,075	
408.12 Franchise	2,094,668		331,879		331,879		331,879		1,762,789		1,762,789	
408.13 Payroll	739,861		73,772		73,772		73,772		666,089		666,089	
408.14 Other	121,525		17,230		17,230		17,230		104,295		104,295	
408.15 Regulatory	1,537,804		0		0		0		1,537,804		1,537,804	
Total Other Taxes	5,226,516	739,861	190,553	73,772	190,553	73,772	190,553	73,772	5,035,963	666,089	5,702,052	666,089
Depreciation												
403.1 Depreciation	6,576,956		6,576,956		6,576,956		6,576,956		6,576,956		6,576,956	
Income Taxes												
409.11 Federal Income Taxes	916,303		916,303		916,303		916,303		916,303		916,303	
410.1 Federal Income Taxes - Deferred	5,750,814		5,750,814		5,750,814		5,750,814		5,750,814		5,750,814	
411.4 Federal Income Tax Credit	(2,000,231)		(2,000,231)		(2,000,231)		(2,000,231)		(349)		(1,999,882)	
409.1 Oregon Income Taxes	162,814		162,814		162,814		162,814		162,814		162,814	
410.1 Oregon Income Taxes - Deferred	1,249,936		1,249,936		1,249,936		1,249,936		1,249,936		1,249,936	
411.1 Oregon Income Tax Credit	(425,337)		(425,337)		(425,337)		(425,337)		(425,337)		(425,337)	
Total Income Taxes	6,544,299	0	6,544,299	0	6,544,299	0	6,544,299	0	6,544,299	0	6,544,299	0
Total Operating Revenue Deductions	42,198,532	20,994,008	3,463,114	2,074,817	3,463,114	2,074,817	3,463,114	2,074,817	38,735,417	18,019,191	38,735,417	18,019,191
Net Operating Income	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612	11,074,612

Mar 2017

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

**Rate Base
 Gross Plant**

101

108.1X Accumulated Depreciation

ADJ Working Capital Allowance

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Revenue
- B Follows plant split
- o&H See O&M Detail
- D Depreciation Factor

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
2,852,189,601		2,852,189,601	301,710,425		301,710,425			2,550,479,176	
(1,259,553,863)		(1,259,553,863)	(125,136,865)		(125,136,865)			(1,133,416,998)	
106,860,613		106,860,613	11,610,083		11,610,083			95,250,531	
14,158,125		14,158,125	1,318,121		1,318,121			12,840,003	
441,117		441,117	44,685		44,685			396,432	
(1,027,857)		(1,027,857)	(531,820)		(531,820)			(3,496,037)	
(363,949,168)		(363,949,168)	(40,135,883)		(40,135,883)			(323,813,285)	
(73,484,575)		(73,484,575)	0		0			(73,484,575)	
1,273,633,994		1,273,633,994	148,878,746		148,878,746			1,124,755,247	
0.87%		0.87%	1.03%		1.03%			0.85%	
100.00%		100.00%	11.06%		11.06%			88.94%	
100.00%		100.00%	10.94%		10.94%			89.06%	
100.00%		100.00%	10.30%		10.30%			89.71%	

Mar 2017						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		92,183,548			10,791,699	
		1,242,290,145			141,037,801	
		7.42%			7.65%	7.39%

NW Natural
 Washington Results of Operations
 12 Month Ended Reports
 13 Month AMA for Rate Base
 Summary
 Total Operating Revenue
 Total Rate Base
 Rate Of Return on Rate Base

Mar 2017

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Acct	Description	Alloc. Ref.	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Sales of Gas										
481.1	Residential		432,794,307	0	432,794,307	46,134,919	0	46,134,919	386,659,388	0	386,659,388
481.2	Commercial		218,303,215	0	218,303,215	18,002,691	0	18,002,691	200,300,524	0	200,300,524
481.3	Industrial Firm		21,711,825	0	21,711,825	1,910,400	0	1,910,400	19,801,426	0	19,801,426
481.5	Interruptible		19,799,374	0	19,799,374	546,795	0	546,795	19,252,579	0	19,252,579
495.20	Interruptible Incentive		0	0	0	0	0	0	0	0	0
	Unbilled Revenue		0	1,799,649	1,799,649	0	365,471	365,471	0	1,434,178	1,434,178
	Total Sales of Gas		692,608,722	1,799,649	694,408,370	66,594,805	365,471	66,960,276	626,013,916	1,434,178	627,448,094
489.12	Transportation Revenue										
489.13	Industrial Firm		11,706,022	0	11,706,022	1,367,223	0	1,367,223	10,338,799	0	10,338,799
489.15	Interruptible Incentive		8,137,112	0	8,137,112	913,023	0	913,023	7,224,090	0	7,224,090
489.3	Agency Fee/Balancing		0	0	0	0	0	0	0	0	0
	Agency Fee/Balancing		400,799	0	400,799	0	0	0	400,799	0	400,799
	Total Transportation Revenue		20,243,934	0	20,243,934	2,280,246	0	2,280,246	17,963,688	0	17,963,688
495.6	Rate Adjustments - Amortizations		(7,021,316)	0	(7,021,316)	(2,205,248)	0	(2,205,248)	(4,816,068)	0	(4,816,068)
487	Miscellaneous Revenues										
488.0	Late Payment Charge		2,056,853	0	2,056,853	87,046	0	87,046	1,969,807	0	1,969,807
488.0	Seasonal Reconnect Fee		13,750	0	13,750	0	0	0	13,750	0	13,750
488.0	Delinquent Reconnect Fee		258,590	0	258,590	1,300	0	1,300	257,290	0	257,290
488.1	Returned Check Charge		104,910	0	104,910	10,005	0	10,005	94,905	0	94,905
488.3	Recon Charge CR During Office Hours		230,250	0	230,250	10,900	0	10,900	219,350	0	219,350
488.4	Field Collection Charge		330,050	0	330,050	26,820	0	26,820	303,230	0	303,230
488.5	Recon Charge CR After Office Hours		33,305	0	33,305	30,525	0	30,525	2,780	0	2,780
488.6	Recon Charge Soas During Office Hours		14,390	0	14,390	920	0	920	13,470	0	13,470
488.7	Recon Charge Soas After Office Hours		2,240	0	2,240	2,000	0	2,000	240	0	240
488.8	Automated Payment Charge		45,011	0	45,011	5,815	0	5,815	39,196	0	39,196
493.2	Rent - Utility Property		385,977	0	385,977	29,671	0	29,671	356,306	0	356,306
495.1	Meter Rentals		202,476	0	202,476	16,833	0	16,833	185,643	0	185,643
495.2	Other Gas Revenue - Miscellaneous		83,914	0	83,914	17,207	0	17,207	66,707	0	66,707
	Total Miscellaneous Revenues		3,375,739	385,977	3,761,716	209,371	29,671	239,043	3,166,368	356,306	3,522,673
	Total Operating Revenue		709,207,078	2,185,626	711,392,704	66,879,174	395,143	67,274,317	642,327,904	1,790,483	644,118,387
804.7	Cost of Gas										
805.7	WACOG Incurred		222,803,874	0	222,803,874	20,893,464	0	20,893,464	201,910,411	0	201,910,411
804.6	WACOG Deferred		10,606,329	0	10,606,329	1,168,385	0	1,168,385	9,437,943	0	9,437,943
804.6	Demand Incurred		80,620,419	0	80,620,419	8,283,468	0	8,283,468	72,336,951	0	72,336,951
805.8	Demand Deferred		4,889,188	0	4,889,188	602,486	0	602,486	4,286,702	0	4,286,702
805.4	Amortization of Gas Costs		(23,131,511)	0	(23,131,511)	(5,242,418)	0	(5,242,418)	(17,889,092)	0	(17,889,092)
	Total Cost of Gas		295,788,299	0	295,788,299	25,705,384	0	25,705,384	270,082,915	0	270,082,915
407	Environmental Expense										
	Environmental Expense		15,223,557	0	15,223,557	0	0	0	0	0	15,223,557
Detail	Operations & Maintenance										
408.11	Other Taxes										
408.12	Property		20,785,487	0	20,785,487	1,196,501	0	1,196,501	19,588,986	0	19,588,986
408.13	Franchise		18,295,770	0	18,295,770	2,748,210	0	2,748,210	15,547,560	0	15,547,560
408.14	Payroll		5,976,450	0	5,976,450	581,217	0	581,217	5,395,233	0	5,395,233
408.15	Other		414,318	0	414,318	105,883	0	105,883	308,434	0	308,434
	Regulatory		1,671,556	0	1,671,556	133,752	0	133,752	1,537,804	0	1,537,804
	Total Other Taxes		41,167,131	5,976,450	47,143,581	4,184,347	581,217	4,765,564	36,982,784	5,395,233	42,378,017
403.1	Depreciation										
	Depreciation		77,152,344	0	77,152,344	0	7,920,398	7,920,398	0	69,231,946	69,231,946
409.11	Income Taxes										
410.1	Federal Income Taxes		14,986,778	0	14,986,778	4,102,367	0	4,102,367	10,884,411	0	10,884,411
411.4	Federal Income Taxes - Deferred		31,680,250	0	31,680,250	(110,191)	0	(110,191)	31,800,250	0	31,800,250
409.1	Oregon Income Tax Credit		(12,646,252)	0	(12,646,252)	0	0	0	(12,536,061)	0	(12,536,061)
410.1	Oregon Income Taxes		4,192,832	0	4,192,832	0	0	0	4,192,832	0	4,192,832
410.1	Oregon Income Taxes - Deferred		7,330,933	0	7,330,933	0	0	0	7,330,933	0	7,330,933
411.1	Oregon Income Tax Credit		(4,369,639)	0	(4,369,639)	0	0	0	(4,369,639)	0	(4,369,639)
	Total Income Taxes		41,174,902	0	41,174,902	3,992,176	0	3,992,176	37,182,726	0	37,182,726
	Total Operating Revenue Deductions		349,860,109	212,950,588	619,209,156	30,500,826	21,989,616	56,482,617	319,359,283	190,960,972	562,726,539
	Net Operating Income		92,183,548	0	92,183,548	10,791,699	0	10,791,699	81,391,849	0	81,391,849

Mar 2017

NW Natural
Washington Results of Operations
13 Month AMA Ended Reports

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant		2,798,883,948	2,798,883,948			291,577,887			2,507,306,060
108.1X Accumulated Depreciation		(1,234,024,631)	(1,234,024,631)			(122,101,946)			(1,111,922,685)
Adj Working Capital Allowance		103,840,440	103,840,440			10,809,083			93,031,357
117.X Storage Gas - Cushion		14,148,279	14,148,279			1,328,403			12,819,876
186.XX Leasehold Improvements		533,524	533,524			53,479			480,045
252.XX Customer Contributions		(3,657,671)	(3,657,671)			(493,222)			(3,164,449)
283.XX Deferred Taxes - Federal		(363,949,168)	(363,949,168)			(40,135,883)			(323,813,285)
283.XX Deferred Taxes - State		(73,484,575)	(73,484,575)			0			(73,484,575)
Total Rate Base		1,242,290,145	1,242,290,145			141,037,801			1,101,252,344
Rate Of Return on Rate Base			7.42%			7.65%			7.39%
Allocation References:									
D Depreciation Factor			100.00%			10.27%			89.73%

MW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the period ended March 31, 2017

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$14,655	\$1,364	\$13,291
818 Compressor Station Expense	\$0	\$0	\$0
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$186,906	\$17,452	\$169,454
821 Purification Expense	\$1,064	\$99	\$965
Maintenance			
832 Wells Expense	\$34,888	\$3,248	\$31,640
Total Underground Storage Expense	237,513	22,164	215,350
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$5,985	\$557	\$5,428
Total Other Storage Expense	5,985	557	5,428
Liquidified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$113,031	\$10,523	\$102,508
845 LNG Fuel	\$0	\$0	\$0
Maintenance			
847 Supervision and Engineering	\$86,172	\$8,023	\$78,150
Total Liquidified Natural Gas Expense	199,203	18,546	180,657
Total Natural Gas Storage	442,701	41,267	401,435
Transmission Expense			
Operation			
856 Mains Expense	\$126,879	\$4,198	\$122,681
Maintenance			
863 Maintenance of Mains	\$5,192	\$435	\$4,757
Total Transmission Expense	132,071	4,633	127,438
Distribution Expense			
Operation			
870 Supervision and Engineering	\$266,371	\$23,174	\$243,198
874 Mains and Services Expense	\$1,283,560	\$145,146	\$1,138,414
875 Measuring and Regulator Station Expense - General	\$19,040	\$1,734	\$17,306
877 Measuring and Regulator Station Expense - City Gate	\$41,516	\$3,402	\$38,114
878 Meter and House Regulator Expense	\$490,163	\$52,969	\$437,194
879 Customer Installation Expense	\$853,891	\$92,097	\$761,795
880 Other Expense	\$210,191	\$22,673	\$187,519
881 Rents	\$6,041	\$978	\$5,063

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	\$781,859	\$19,169	\$762,691
887 Mains	\$205,930	\$18,332	\$187,598
889 Measuring and Regulator Station Expense - General	\$136,307	\$11,578	\$124,730
891 Measuring and Regulator Station Expense - City Gate	\$29,152	\$2,329	\$26,823
892 Services	\$66,650	\$5,328	\$61,322
893 Meters and House Regulators	\$274,775	\$26,451	\$248,324
894 Other Equipment	\$2,269	\$170	\$2,100
Total Distribution Expense	<u>4,667,718</u>	<u>425,528</u>	<u>4,242,190</u>
Customer Accounts Expense			
Operation			
901 Supervision	\$139,082	\$15,104	\$123,977
902 Meter Reading Expenses	75,040	8,149	66,891
903 Customer Records and Collection Expense	1,794,404	193,573	1,600,831
904 Uncollectible Accounts	91,368	9,792	81,576
Total Customer Accounts Expense	<u>2,099,894</u>	<u>226,619</u>	<u>1,873,275</u>
Customer Service and Informational			
Operation			
907 Supervision	65	7	57
908 Customer Assistance Expense	151,828	16,196	135,632
909 Customer Information Expense	291,959	31,707	260,252
910 Miscellaneous Customer Service Expense	19,776	2,171	17,604
Total Customer Service and Informational	<u>463,627</u>	<u>50,081</u>	<u>413,546</u>
Sales Expense			
Operation			
911 Supervision	15,288	1,660	13,628
912 Demonstration and Selling Expense	304,499	33,067	271,432
913 Advertising	43,176	4,689	38,487
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	<u>362,964</u>	<u>39,416</u>	<u>323,547</u>
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	5,969,838	637,836	5,332,002
922 Administrative Expenses Transferred - Credit	(1,794,501)	(186,441)	(1,608,061)
924 Property Insurance Premium	205,986	20,866	185,119
925 Injuries and Damages	55,997	6,785	49,212
926 Employee Pensions and Benefits	112,892	11,155	101,737
928 Regulatory Commission Expense	-	-	-
930 Miscellaneous General Expense	383,992	38,898	345,094
931 Rents	389,371	39,057	350,314
Maintenance			
935 Maintenance of General Plant	350,471	37,971	312,501
Total Administrative and General Expense	<u>5,674,046</u>	<u>606,128</u>	<u>5,067,918</u>
Total Operations and Maintenance Expense	<u>13,843,022</u>	<u>\$1,393,672</u>	<u>\$12,449,350</u>
		<u>10.07%</u>	<u>89.93%</u>

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended March 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	Mar	
816 Wells Expense Total	\$ -	\$ 14,655.34	\$ 14,655.34	\$ -	\$ 1,364.41	\$ 1,364.41	\$ -	\$ 13,290.93	\$ 13,290.93	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ (545.90)	\$ 187,436.60	\$ 187,436.60	\$ -	\$ 17,450.35	\$ 17,450.35	\$ (545.90)	\$ 169,986.25	\$ 169,986.25	Customers-All Total Direct-OR Total Firm Volumes Total
821 Purification Expense Total	\$ -	\$ 1,063.77	\$ 1,063.77	\$ -	\$ 99.04	\$ 99.04	\$ -	\$ 964.73	\$ 964.73	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ 34,888.46	\$ 34,888.46	\$ -	\$ 3,248.12	\$ 3,248.12	\$ -	\$ 31,640.34	\$ 31,640.34	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 5,984.96	\$ 5,984.96	\$ -	\$ 557.20	\$ 557.20	\$ -	\$ 5,427.76	\$ 5,427.76	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 113,030.68	\$ 113,030.68	\$ -	\$ 10,523.16	\$ 10,523.16	\$ -	\$ 102,507.52	\$ 102,507.52	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 86,172.46	\$ 86,172.46	\$ -	\$ 8,022.66	\$ 8,022.66	\$ -	\$ 78,149.80	\$ 78,149.80	Firm Volumes Total
856 Mains Expense Total	\$ 21,314.11	\$ 72,492.65	\$ 93,806.76	\$ -	\$ 848.16	\$ 848.16	\$ 21,314.11	\$ 71,644.49	\$ 93,806.76	3-factor Total Customers-All Total Direct-OR Total Sendout Volumes Total Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 5,191.82	\$ 5,191.82	\$ -	\$ 434.87	\$ 434.87	\$ -	\$ 4,756.95	\$ 4,756.95	3-factor Total
870 Supervision and Engineering Total	\$ -	\$ 266,371.37	\$ 266,371.37	\$ -	\$ 23,173.75	\$ 23,173.75	\$ -	\$ 243,197.62	\$ 243,197.62	3-factor Total Firm Volumes Total Sales/Sendout Volumes Total
874 Mains and Service Expense Total	\$ 335,052.96	\$ 948,507.33	\$ 1,283,560.29	\$ 51,270.91	\$ 93,875.13	\$ 145,146.04	\$ 283,782.05	\$ 854,632.20	\$ 1,138,414.25	3-factor Total direct-or Total Sendout Volumes Total Telemetering Total
875 Measuring and Regulator Station Expense - General T	\$ -	\$ 19,040.38	\$ 19,040.38	\$ -	\$ 1,734.05	\$ 1,734.05	\$ -	\$ 17,306.33	\$ 17,306.33	3-factor Total
877 Measuring and Regulator Station Expense - City Gate	\$ -	\$ 41,516.34	\$ 41,516.34	\$ -	\$ 3,402.13	\$ 3,402.13	\$ -	\$ 38,114.21	\$ 38,114.21	3-factor Total Customers-All Total Sendout Volumes Total
878 Meter and House Regulator Expense Total	\$ 79.65	\$ 2,501.30	\$ 2,580.95	\$ -	\$ 199.35	\$ 199.35	\$ 79.65	\$ 2,301.95	\$ 2,580.95	3-factor Total Customers-All Total Customers-Ind Total Direct-OR Total Sendout Volumes Total Transmission Total
	\$ -	\$ 7,648.37	\$ 7,648.37	\$ -	\$ 774.78	\$ 774.78	\$ -	\$ 6,873.59	\$ 7,648.37	3-factor Total

For the period ended March 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Mar	Total		Mar	Total		Mar	Total	
\$	-	\$ 838,125.85	\$	91,020.47	\$ 91,020.47	\$	-	\$ 747,105.38	\$ 747,105.38	Customers-All Total
\$	7,815.72	-	\$	-	-	\$	7,815.72	-	-	Direct-OR Total
\$	301.45	-	\$	301.45	301.45	\$	-	-	-	Direct-WA Total
\$	8,117.17	\$ 845,774.22	\$	853,891.39	\$ 92,096.70	\$	7,815.72	\$ 753,978.97	\$ 761,794.69	3-factor Total
\$	-	\$ 124,296.23	\$	124,296.23	\$	12,591.21	\$	111,705.02	\$ 111,705.02	Customers-All Total
\$	-	\$ 11,512.49	\$	11,512.49	\$	1,250.26	\$	10,262.23	\$ 10,262.23	Direct-OR Total
\$	19,228.86	-	\$	19,228.86	-	-	19,228.86	-	19,228.86	Direct-WA Total
\$	5,044.75	-	\$	5,044.75	-	-	-	-	-	Sendout Volumes Total
\$	-	\$ 47,059.26	\$	47,059.26	\$	3,750.62	\$	43,308.64	\$ 43,308.64	Transmission Total
\$	-	\$ 3,049.69	\$	3,049.69	\$	35.68	\$	3,014.01	\$ 3,014.01	3-factor Total
\$	24,273.61	\$ 185,917.67	\$	210,191.28	\$	368.62	\$	168,289.90	\$ 187,518.76	Customers-The Dailies Total
\$	-	\$ 3,638.89	\$	3,638.89	\$	608.90	\$	3,270.27	\$ 3,270.27	3-factor Total
\$	-	\$ 2,401.99	\$	2,401.99	\$	608.90	\$	1,793.09	\$ 1,793.09	Customers-All Total
\$	-	\$ 6,040.88	\$	6,040.88	\$	977.52	\$	5,063.36	\$ 5,063.36	3-factor Total
\$	-	\$ 195,329.15	\$	195,329.15	\$	19,786.84	\$	175,542.31	\$ 175,542.31	Customers-All Total
\$	-	\$ 1,690.04	\$	1,690.04	\$	183.54	\$	1,506.50	\$ 1,506.50	Direct-OR Total
\$	559,998.14	-	\$	559,998.14	-	-	559,998.14	-	559,998.14	Direct-WA Total
\$	(1,679.99)	-	\$	(1,679.99)	-	-	-	-	-	Sendout Volumes Total
\$	-	\$ 8,352.92	\$	8,352.92	\$	665.73	\$	7,687.19	\$ 7,687.19	Transmission Total
\$	-	\$ 18,169.09	\$	18,169.09	\$	212.58	\$	17,956.51	\$ 17,956.51	3-factor Total
\$	559,318.15	\$ 223,541.20	\$	781,859.35	\$	1,679.99	\$	202,692.51	\$ 762,690.65	Customers-Per/Var 80% Total
\$	-	\$ 2,895.93	\$	2,895.93	\$	293.36	\$	2,602.57	\$ 2,602.57	Customers-All Total
\$	-	\$ 114,014.89	\$	114,014.89	\$	13,567.77	\$	100,447.12	\$ 100,447.12	Customers-OR Total
\$	-	\$ 2,852.18	\$	2,852.18	\$	309.75	\$	2,542.43	\$ 2,542.43	Customers-All Total
\$	44,013.21	-	\$	44,013.21	-	-	44,013.21	-	44,013.21	Direct-OR Total
\$	3,711.60	-	\$	3,711.60	-	-	-	-	-	Direct-WA Total
\$	-	\$ 38,442.50	\$	38,442.50	\$	449.78	\$	37,992.72	\$ 37,992.72	Transmission Total
\$	47,724.81	\$ 158,705.50	\$	205,930.31	\$	3,711.60	\$	142,620.65	\$ 188,332.25	3-factor Total
\$	-	\$ 2,572.81	\$	2,572.81	\$	260.63	\$	2,312.18	\$ 2,312.18	Customers-All Total
\$	-	\$ -	\$	-	\$	-	-	-	-	Direct-OR Total
\$	-	\$ 99,943.02	\$	99,943.02	\$	7,965.46	\$	91,977.56	\$ 91,977.56	Sendout Volumes Total
\$	-	\$ 30,793.05	\$	30,793.05	\$	3,316.41	\$	27,476.64	\$ 27,476.64	Telemetering Total
\$	-	\$ 2,998.44	\$	2,998.44	\$	35.08	\$	2,963.36	\$ 2,963.36	Transmission Total
\$	-	\$ 136,307.32	\$	136,307.32	\$	11,577.58	\$	124,729.74	\$ 124,729.74	3-factor Total
\$	-	\$ 279.99	\$	279.99	\$	28.36	\$	251.63	\$ 251.63	direct-OR Total
\$	-	\$ 28,872.30	\$	28,872.30	\$	2,901.12	\$	26,571.18	\$ 26,571.18	Sendout Volumes Total
\$	-	\$ 29,152.29	\$	29,152.29	\$	2,329.49	\$	26,822.80	\$ 26,822.80	3-factor Total
\$	-	\$ 379.75	\$	379.75	\$	38.47	\$	341.28	\$ 341.28	customers-all Total
\$	41,805.30	-	\$	41,805.30	-	-	41,805.30	-	41,805.30	Direct-OR Total
\$	2,984.76	-	\$	2,984.76	-	-	-	-	-	Sendout Volumes Total
\$	-	\$ 11,903.14	\$	11,903.14	\$	948.68	\$	10,954.46	\$ 10,954.46	Direct-WA Total
\$	-	\$ (3,261.74)	\$	(3,261.74)	\$	(38.16)	\$	(3,223.58)	\$ (3,223.58)	Transmission Total
\$	44,790.06	\$ 21,859.90	\$	66,649.96	\$	2,984.76	\$	19,516.63	\$ 61,321.93	3-factor Total
\$	-	\$ 142,602.49	\$	142,602.49	\$	15,486.63	\$	127,115.86	\$ 127,115.86	Customers-All Total
\$	-	\$ 4,275.79	\$	4,275.79	\$	414.75	\$	3,861.04	\$ 3,861.04	Customers-Comm Total
\$	-	\$ 2,348.15	\$	2,348.15	\$	181.04	\$	2,167.11	\$ 2,167.11	Customers-Ind Total
\$	-	\$ 16,619.02	\$	16,619.02	\$	1,824.77	\$	14,794.25	\$ 14,794.25	Customers-Res Total
\$	761.63	-	\$	761.63	-	-	761.63	-	761.63	Direct-OR Total
\$	-	\$ 107,034.38	\$	107,034.38	\$	8,530.64	\$	98,503.74	\$ 98,503.74	Sendout Volumes Total
\$	-	\$ 1,133.43	\$	1,133.43	\$	13.26	\$	1,120.17	\$ 1,120.17	Transmission Total
\$	761.63	\$ 274,013.26	\$	274,774.89	\$	26,451.09	\$	247,562.17	\$ 248,323.80	3-factor Total
\$	-	\$ 1,595.52	\$	1,595.52	\$	161.63	\$	1,433.89	\$ 1,433.89	Transmission Total
\$	-	\$ 673.61	\$	673.61	\$	7.88	\$	665.73	\$ 665.73	Customers-All Total
\$	-	\$ 2,269.13	\$	2,269.13	\$	169.51	\$	2,099.62	\$ 2,099.62	Customers-Ind Total
\$	-	\$ 139,081.65	\$	139,081.65	\$	15,104.27	\$	123,977.38	\$ 123,977.38	customers-all Total
\$	-	\$ 75,040.45	\$	75,040.45	\$	8,149.39	\$	66,891.06	\$ 66,891.06	3-factor Total
\$	-	\$ 75,040.45	\$	75,040.45	\$	8,149.39	\$	66,891.06	\$ 66,891.06	3-factor Total
\$	-	\$ 18,980.30	\$	18,980.30	\$	1,922.70	\$	17,057.60	\$ 17,057.60	3-factor Total

For the period ended March 31, 2017

FERC Description	System			Washington			Oregon			Allocation Method Customers-All Total Customers-Ind Total Direct-OR Total					
	Direct	Allocated		Direct	Allocated		Direct	Allocated							
		Mar	Total		Mar	Total		Mar	Total						
903 Customer Records and Collection Expense Total	\$ -	\$ 1,730,575.27	\$ 1,730,575.27	\$ -	\$ 188,809.27	\$ 188,809.27	\$ -	\$ 1,549,766.00	\$ 1,549,766.00	\$ -	\$ 34,007.10	\$ 34,007.10	\$ -	\$ 1,600,830.69	\$ 1,600,830.69
	\$ -	\$ 36,848.09	\$ 36,848.09	\$ -	\$ 2,840.99	\$ 2,840.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 1,794,403.66	\$ 1,794,403.66	\$ -	\$ 193,572.97	\$ 193,572.97	\$ -	\$ 1,600,830.69	\$ 1,600,830.69	\$ -	\$ 47,226.37	\$ 47,226.37	\$ -	\$ 1,204.58	\$ 1,204.58
	\$ -	\$ 52,980.00	\$ 52,980.00	\$ -	\$ 5,793.63	\$ 5,793.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 1,333.98	\$ 1,333.98	\$ -	\$ 129.40	\$ 129.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ (8,572.19)	\$ (8,572.19)	\$ -	\$ (660.92)	\$ (660.92)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 41,619.72	\$ 41,619.72	\$ -	\$ 4,569.85	\$ 4,569.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 4,006.51	\$ -	\$ 4,006.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
904 Uncollectible Accounts Total	\$ 4,006.51	\$ 87,361.95	\$ 91,368.02	\$ -	\$ 9,791.95	\$ 9,791.95	\$ -	\$ 77,569.56	\$ 77,569.56	\$ 4,006.51	\$ -	\$ -	\$ 4,006.51	\$ -	\$ -
	\$ -	\$ 64.50	\$ 64.50	\$ -	\$ 7.08	\$ 7.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
907 Supervision Total	\$ -	\$ 64.50	\$ 64.50	\$ -	\$ 7.08	\$ 7.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 69,225.15	\$ 69,225.15	\$ -	\$ 7,517.85	\$ 7,517.85	\$ -	\$ 61,707.30	\$ 61,707.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 92,267.44	\$ 92,267.44	\$ -	\$ 7,113.82	\$ 7,113.82	\$ -	\$ 85,153.62	\$ 85,153.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ (2,928.35)	\$ (2,928.35)	\$ -	\$ (371.53)	\$ (371.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (8,621.74)	\$ -	\$ (8,621.74)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,885.64	\$ -	\$ 1,885.64	\$ 1,885.64	\$ -	\$ 1,885.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
908 Customer Assistance Expense Total	\$ (6,736.10)	\$ 158,564.24	\$ 151,828.14	\$ 1,885.64	\$ 14,310.14	\$ 16,195.78	\$ (8,621.74)	\$ 144,254.10	\$ 135,632.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 291,959.04	\$ 291,959.04	\$ -	\$ 31,706.75	\$ 31,706.75	\$ -	\$ 260,252.29	\$ 260,252.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
909 Customer Information Expense Total	\$ -	\$ 291,959.04	\$ 291,959.04	\$ -	\$ 31,706.75	\$ 31,706.75	\$ -	\$ 260,252.29	\$ 260,252.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 19,775.56	\$ 19,775.56	\$ -	\$ 2,171.36	\$ 2,171.36	\$ -	\$ 17,604.20	\$ 17,604.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 15,288.43	\$ 15,288.43	\$ -	\$ 1,660.32	\$ 1,660.32	\$ -	\$ 13,628.11	\$ 13,628.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 15,288.43	\$ 15,288.43	\$ -	\$ 1,660.32	\$ 1,660.32	\$ -	\$ 13,628.11	\$ 13,628.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 52.07	\$ 52.07	\$ -	\$ 5.27	\$ 5.27	\$ -	\$ 46.80	\$ 46.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 299,985.46	\$ 299,985.46	\$ -	\$ 32,578.42	\$ 32,578.42	\$ -	\$ 267,407.04	\$ 267,407.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 58.90	\$ 4,402.88	\$ 4,402.88	\$ -	\$ 483.44	\$ 483.44	\$ -	\$ 3,919.44	\$ 3,919.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912 Deregulation and Selling Expense Total	\$ 58.90	\$ 304,440.41	\$ 304,499.31	\$ -	\$ 32,067.13	\$ 32,067.13	\$ -	\$ 271,373.28	\$ 271,373.28	\$ 58.90	\$ -	\$ 58.90	\$ -	\$ -	\$ -
	\$ -	\$ 43,176.09	\$ 43,176.09	\$ -	\$ 4,688.92	\$ 4,688.92	\$ -	\$ 38,487.17	\$ 38,487.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
913 Advertising Total	\$ -	\$ 3,911,541.91	\$ 3,911,541.91	\$ -	\$ 396,239.20	\$ 396,239.20	\$ -	\$ 3,515,302.71	\$ 3,515,302.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 405,122.44	\$ 405,122.44	\$ -	\$ 43,996.30	\$ 43,996.30	\$ -	\$ 361,126.14	\$ 361,126.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 167.42	\$ 167.42	\$ -	\$ 12.91	\$ 12.91	\$ -	\$ 154.51	\$ 154.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 14,612.18	\$ 14,612.18	\$ -	\$ 1,604.42	\$ 1,604.42	\$ -	\$ 13,007.76	\$ 13,007.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ (4,135.01)	\$ -	\$ (4,135.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 370.18	\$ -	\$ 370.18	\$ 370.18	\$ -	\$ 370.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 1,477,167.25	\$ 1,477,167.25	\$ -	\$ 146,830.42	\$ 146,830.42	\$ -	\$ 1,330,336.83	\$ 1,330,336.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 161,746.78	\$ 161,746.78	\$ -	\$ 48,524.03	\$ 48,524.03	\$ -	\$ 113,222.75	\$ 113,222.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 3,245.32	\$ 3,245.32	\$ -	\$ 258.65	\$ 258.65	\$ -	\$ 2,986.67	\$ 2,986.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
921 Office Supplies and Expense Total	\$ (3,764.83)	\$ 5,973,603.30	\$ 5,969,838.47	\$ 370.18	\$ 637,465.93	\$ 637,836.11	\$ (4,135.01)	\$ 5,336,137.37	\$ 5,332,002.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ (1,218,652.39)	\$ (1,218,652.39)	\$ -	\$ (129,201.53)	\$ (129,201.53)	\$ -	\$ (1,089,450.86)	\$ (1,089,450.86)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ (575,849.06)	\$ (575,849.06)	\$ -	\$ (57,239.40)	\$ (57,239.40)	\$ -	\$ (518,609.66)	\$ (518,609.66)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ (1,794,501.45)	\$ (1,794,501.45)	\$ -	\$ (186,440.92)	\$ (186,440.92)	\$ -	\$ (1,608,060.53)	\$ (1,608,060.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 205,985.68	\$ 205,985.68	\$ -	\$ 20,866.35	\$ 20,866.35	\$ -	\$ 185,119.33	\$ 185,119.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 205,985.68	\$ 205,985.68	\$ -	\$ 20,866.35	\$ 20,866.35	\$ -	\$ 185,119.33	\$ 185,119.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 54,759.04	\$ 54,759.04	\$ 54,759.04	\$ -	\$ 5,547.09	\$ 5,547.09	\$ -	\$ 49,211.95	\$ 49,211.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,237.96	\$ -	\$ 1,237.96	\$ 1,237.96	\$ -	\$ 1,237.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 1,237.96	\$ 54,759.04	\$ 55,997.00	\$ 1,237.96	\$ 5,547.09	\$ 6,785.05	\$ -	\$ 49,211.95	\$ 49,211.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
922 Administrative Expenses Transferred - Credit Total	\$ -	\$ 112,138.02	\$ 112,138.02	\$ -	\$ 11,466.52	\$ 11,466.52	\$ -	\$ 100,991.50	\$ 100,991.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
924 Property Insurance Premium Total	\$ -	\$ 383,992.41	\$ 383,992.41	\$ -	\$ 38,892.23	\$ 38,892.23	\$ -	\$ 345,038.93	\$ 345,038.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 61.25	\$ 61.25	\$ -	\$ 6.09	\$ 6.09	\$ -	\$ 55.16	\$ 55.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
925 Injuries and Damages Total	\$ -	\$ 383,992.41	\$ 383,992.41	\$ -	\$ 38,892.23	\$ 38,892.23	\$ -	\$ 345,038.93	\$ 345,038.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 382,991.70	\$ 382,991.70	\$ -	\$ 38,786.93	\$ 38,786.93	\$ -	\$ 344,104.77	\$ 344,104.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ 2,219.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,989.18	\$ 385,381.70	\$ 389,370.88	\$ -	\$ 39,057.34	\$ 39,057.34	\$ -	\$ 346,374.36	\$ 350,313.54	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -
	\$ -	\$ 265,463.23	\$ 265,463.23	\$ -	\$ 26,901.56	\$ 26,901.56	\$ -	\$ 238,561.67	\$ 238,561.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 7,776.31	\$ 7,776.31	\$ -	\$ 1,156.34	\$ 1,156.34	\$ -	\$ 6,619.97	\$ 6,619.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930 Miscellaneous General Expense Total	\$ -	\$ 383,992.41	\$ 383,992.41	\$ -	\$ 38,892.23	\$ 38,892.23	\$ -	\$ 345,038.93	\$ 345,038.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 382,991.70	\$ 382,991.70	\$ -	\$ 38,786.93	\$ 38,786.93	\$ -	\$ 344,104.77	\$ 344,104.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ 2,219.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
931 Rents Total	\$ -	\$ 385,381.70	\$ 389,370.88	\$ -	\$ 39,057.34	\$ 39,057.34	\$ -	\$ 346,374.36	\$ 350,313.54	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -
	\$ -	\$ 265,463.23	\$ 265,463.23	\$ -	\$ 26,901.56	\$ 26,901.56	\$ -	\$ 238,561.67	\$ 238,561.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 7,776.31	\$ 7,776.31	\$ -	\$ 1,156.34	\$ 1,156.34	\$ -	\$ 6,619.97	\$ 6,619.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 382,991.70	\$ 382,991.70	\$ -	\$ 38,786.93	\$ 38,786.93	\$ -	\$ 344,104.77	\$ 344,104.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ 2,219.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,989.18	\$ 385,381.70	\$ 389,370.88	\$ -	\$ 39,057.34	\$ 39,057.34	\$ -	\$ 346,374.36	\$ 350,313.54	\$ 3,989.18	\$ -	\$ 3,989.18	\$ -	\$ -	\$ -
	\$ -	\$ 265,463.23	\$ 265,463.23	\$ -	\$ 26,901.56	\$ 26,901.56	\$ -	\$ 238,561.67	\$ 238,561.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 7,776.31	\$ 7,776.31	\$ -	\$ 1,156.34	\$ 1,156.34	\$ -	\$ 6,619.97	\$ 6,619.97	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 382,991.70	\$ 382,991.70	\$ -	\$ 38,786.93	\$ 38,786.93	\$ -	\$ 344,104.77	\$ 344,104.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ 2,490.00	\$ 2,490.00	\$ -	\$ 270.41	\$ 270.41	\$ -	\$ 2,219.59	\$ 2,219.59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 3,989.18	\$ -													

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.860%	89.140%
Customers-Residential	10.980%	89.020%
Customers-Commercial	9.700%	90.300%
Customers-Industrial	7.710%	92.290%
Customers-The Dalles	25.350%	74.650%
3-factor	10.130%	89.870%
firm volumes	9.310%	90.690%
sales volumes	9.630%	90.370%
sendout volumes	7.970%	92.030%
sales/sendout volumes	8.800%	91.200%
Customers Portland/Vancouver	14.870%	85.130%
Customers Portland/Vancouver 80%	11.896%	88.100%
Customers Portland/Vancouver Commercial	14.340%	85.660%
Payroll	9.971%	90.029%
Admin Transfer	10.602%	89.398%
Employee Cost	9.940%	90.060%
Regulatory	30.000%	70.000%
Telemetry	10.770%	89.230%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	10.940%	89.060%
Depreciation	10.300%	89.700%
Rate Base	10.680%	89.320%

**NW Natural
 State Allocation Factors
 Updated for year ended 2016 data**

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Customers			
Total Customers			
December 2016	725,146	79,263	645,883
December 2015	714,428	77,026	637,402
Average	719,787	78,145	641,643
% of System		10.86%	89.14%
Residential Customers			
December 2016	656,855	72,566	584,289
December 2015	646,841	70,592	576,249
Average	651,848	71,579	580,269
% of System		10.98%	89.02%
Commercial Customers			
December 2016	67,278	6,621	60,657
December 2015	66,421	6,342	60,079
Average	66,850	6,482	60,368
% of System		9.70%	90.30%
Industrial Customers			
December 2016	1,013	76	937
December 2015	1,166	92	1,074
Average	1,090	84	1,006
% of System		7.71%	92.29%
The Dalles			
December 2016	7,930	2,000	5,930
December 2015	7,815	1,992	5,823
Average	7,873	1,996	5,877
% of System		25.35%	74.65%
Portland / Vancouver			
December 2016	516,011	77,263	438,748
December 2015	508,149	75,034	433,115
Average	512,080	76,149	435,932
% of System		14.87%	85.13%
Portland / Vancouver Commercial			
December 2016	44,041	6,406	37,635
December 2015	43,356	6,128	37,228
Average	43,699	6,267	37,432
% of System		14.34%	85.66%
Volumes - 12 Months Ended 12/31/16			
Firm Delivered	784,281,575	73,037,645	711,243,930
% of System		9.31%	90.69%
Sales Volumes	677,696,235	65,241,398	612,454,837
% of System		9.63%	90.37%
Sendout Volumes	1,084,997,214	86,499,412	998,497,802
% of System		7.97%	92.03%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.94%	89.06%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.86%	89.14%
Average		10.13%	89.87%

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

December 31, 2016	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097
December 31, 2015	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	157,894,271	1,015,489	156,878,782
Distribution	2,005,888,596	231,807,252	1,774,081,344
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	160,645,580	1,035,142	159,610,438
Distribution	2,042,045,119	240,009,398	1,802,035,721
Gross Plant Directly Assigned	2,203,450,692	241,044,987	1,962,405,705
% of System		10.94%	89.06%

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

		2016 December	2017 January	2017 February	2017 March	
SYSTEM		System	System	System	System	Allocation Method
Gross Plant						
Intangible	Software	99,590,429	100,389,064	101,591,919	101,608,015	Total Customers
	Other	84,795	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	675,198	Direct
Transmission		163,396,889	163,576,895	163,866,679	163,883,241	Direct
Distribution		2,078,201,641	2,083,153,338	2,086,518,571	2,094,207,113	Direct
General		188,971,283	189,888,987	193,124,451	194,162,687	3-Factor & Direct
Storage and storage transmission CNG and LNG		293,475,195 3,790,768	293,497,583 3,790,768	293,770,417 3,790,768	293,777,783 3,790,768	Firm Delivered Volumes 3-Factor
Total Gross Plant		2,828,186,199	2,835,056,628	2,843,422,798	2,852,189,601	
Accumulated Depreciation						
Intangible		(60,448,256)	(60,686,739)	(60,928,816)	(61,173,082)	Total Customers
Production		(691,036)	(691,036)	(691,036)	(691,036)	Direct
Transmission		(31,497,222)	(31,906,124)	(32,316,885)	(32,726,776)	Direct
Distribution		(958,244,108)	(961,751,548)	(965,529,153)	(968,562,909)	Direct
General		(59,083,510)	(59,800,130)	(59,846,682)	(60,642,706)	3-Factor
Storage and storage transmission CNG and LNG		(130,835,036) (2,100,004)	(131,439,061) (2,102,648)	(132,044,676) (2,105,293)	(132,649,416) (2,107,937)	Firm Delivered Volumes 3-Factor
Total Accumulated Depreciation		(1,242,899,171)	(1,248,377,286)	(1,253,462,540)	(1,258,553,863)	
Storage Gas		14,133,895	14,161,020	14,159,408	14,158,125	Firm Delivered Volumes
Customer Contributions		(3,740,828)	(3,789,913)	(3,968,433)	(4,027,857)	Direct
Leasehold Improvements		500,783	482,395	461,741	441,117	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC		1,596,180,879	1,597,532,844	1,600,612,975	1,604,207,123	
Less: ADIT		(415,988,671)	(425,581,945)	(429,912,436)	(437,433,743)	
Total System Rate Base Less Working Capital		1,180,192,208	1,171,950,900	1,170,700,539	1,166,773,380	
Add: Working Capital		137,208,543	118,329,668	118,319,865	106,860,613	
Total System Rate Base (Less Gas Reserves)		1,317,400,751	1,290,280,568	1,289,020,405	1,273,633,994	
OREGON						
		2016 December OREGON	2017 January OREGON	2017 February OREGON	2017 March OREGON	
Gross Plant						
Intangible	Software	88,924,294	89,486,812	90,559,037	90,573,385	Total Customers
	Other	84,348	84,348	84,348	84,348	Direct
Production		675,198	675,198	675,198	675,198	Direct
Transmission		162,342,094	162,518,136	162,800,391	162,811,932	Direct
Distribution		1,829,990,097	1,834,514,224	1,837,315,510	1,844,200,902	Direct
General		174,705,813	175,376,785	178,288,967	179,227,276	3-Factor & Direct
Storage and storage transmission CNG and LNG		268,964,479 3,411,692	269,245,258 3,406,764	269,492,691 3,406,764	269,499,371 3,406,764	Firm Delivered Volumes 3-Factor
Total Gross Plant		2,529,098,016	2,535,307,524	2,542,622,906	2,550,479,176	
Accumulated Depreciation						
Intangible		(53,974,248)	(54,096,159)	(54,311,947)	(54,529,685)	Total Customers
Production		(691,036)	(691,036)	(691,036)	(691,036)	Direct
Transmission		(31,371,468)	(31,778,566)	(32,187,511)	(32,595,576)	Direct
Distribution		(856,567,367)	(859,765,091)	(863,008,454)	(865,580,292)	Direct
General		(53,868,499)	(54,455,703)	(54,504,654)	(55,227,164)	3-Factor
Storage and storage transmission CNG and LNG		(121,105,356) (1,890,003)	(121,786,281) (1,889,650)	(122,342,950) (1,892,027)	(122,898,810) (1,894,403)	Firm Delivered Volumes 3-Factor
Total Accumulated Depreciation		(1,119,467,977)	(1,124,462,485)	(1,128,938,577)	(1,133,416,967)	
Storage Gas		12,803,896	12,842,629	12,841,167	12,840,003	Firm Delivered Volumes
Customer Contributions		(3,236,500)	(3,280,653)	(3,447,908)	(3,496,037)	Direct
Leasehold Improvements		450,705	433,528	414,967	396,432	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC		1,419,648,140	1,420,840,544	1,423,492,555	1,426,802,607	

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

	2016	2017	2017	2017	
Less: ADIT	(377,944,973)	(386,523,431)	(390,461,576)	(397,297,859)	
Total Rate Base Less Working Capital	1,041,703,167	1,034,317,113	1,033,030,979	1,029,504,748	
Add: Working Capital	122,244,605	105,341,278	105,300,208	95,250,531	
Total Oregon Rate Base (Less Gas Reserves)	1,163,947,771	1,139,658,391	1,138,331,187	1,124,755,279	
WASHINGTON					
	2016	2017	2017	2017	
Gross Plant	December	January	February	March	
	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	
Intangible					Total Customers
Software	10,666,135	10,902,252	11,032,882	11,034,630	Direct
Other	447	447	447	447	Direct
Production					Direct
Transmission	1,054,795	1,058,759	1,066,287	1,071,309	Direct
Distribution	248,211,544	248,639,114	249,203,061	250,006,211	Direct
General	14,265,470	14,512,201	14,835,484	14,935,411	3-Factor & Direct
Storage and storage transmission	24,510,716	24,252,325	24,277,726	24,278,412	Firm Delivered Volumes
CNG and LNG	379,077	384,005	384,005	384,005	3-Factor
Total Gross Plant	299,088,183	299,749,104	300,799,892	301,710,425	
Accumulated Depreciation					
Intangible	(6,474,008)	(6,590,580)	(6,616,869)	(6,643,397)	Total Customers
Production	0	0	0	0	Direct
Transmission	(125,753)	(127,559)	(129,374)	(131,200)	Direct
Distribution	(101,676,710)	(101,986,426)	(102,520,668)	(102,982,586)	Direct
General	(5,215,011)	(5,344,427)	(5,342,028)	(5,415,542)	3-Factor
		0	0	0	
Storage and storage transmission	(9,729,680)	(9,652,780)	(9,701,726)	(9,750,606)	Firm Delivered Volumes
CNG and LNG	(210,000)	(212,998)	(213,266)	(213,534)	3-Factor
Total Accumulated Depreciation	(123,431,163)	(123,914,770)	(124,523,931)	(125,136,865)	
Storage Gas	1,330,000	1,318,391	1,318,241	1,318,121	Firm Delivered Volumes
Customer Contributions	(504,328)	(509,260)	(520,525)	(531,820)	Direct
Leasehold Improvements	50,078	48,867	46,774	44,685	Direct & 3-Factor
Total Rate Base Excluding ADIT and WC	176,532,770	176,692,331	177,120,452	177,404,547	
Less: ADIT	(38,043,698)	(39,058,513)	(39,450,860)	(40,135,883)	
Total Rate Base Less Working Capital	138,489,073	137,633,818	137,669,592	137,268,664	
Add: Working Capital	14,963,938	12,988,391	13,019,658	11,610,083	
Total Washington Rate Base	153,453,011	150,622,209	150,689,249	148,878,746	

Customer Counts, Volumes and Usage per Customer

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

	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes												
Residential	8,680,221	5,789,694	4,919,785	3,529,262	2,083,818	1,747,621	1,347,152	1,154,797	1,262,725	1,993,324	3,147,231	6,837,853
Commercial	3,539,304	2,423,263	2,020,690	1,592,322	1,013,884	925,809	769,933	680,891	735,865	951,516	1,299,735	2,595,188
Industrial Firm	340,180	283,335	290,890	220,211	195,482	192,570	151,630	173,213	167,525	196,857	223,910	232,181
Interruptible	149,344	121,237	127,388	103,613	101,529	86,726	82,368	80,700	86,247	95,511	99,990	135,943
Transport Firm	966,793	814,325	843,296	673,040	647,533	642,237	658,307	644,702	632,304	753,893	764,133	1,026,220
Transport Interruptible	796,198	686,131	787,313	776,401	844,695	829,052	786,535	926,489	1,081,002	1,030,109	876,370	924,444
Total	14,672,040	10,111,985	8,989,262	6,894,849	4,886,941	4,424,015	3,796,065	3,660,792	3,965,668	5,021,210	6,411,269	11,812,829
Customers												
Residential	70,814	70,984	71,106	71,241	71,329	71,455	71,554	71,702	71,893	72,039	72,302	72,566
Commercial	6,334	6,331	6,360	6,403	6,440	6,457	6,445	6,409	6,365	6,409	6,525	6,600
Industrial Firm	49	48	48	49	50	50	47	50	49	51	51	51
Interruptible	5	5	5	5	5	5	5	6	5	5	5	5
Transport Firm	29	29	29	29	30	30	30	30	30	30	30	30
Transport Interruptible	12	11	11	11	11	11	11	11	12	12	11	11
Total	77,243	77,408	77,539	77,738	77,865	78,008	78,092	78,208	78,354	78,546	78,924	79,263
Use per Customer												
Residential	125	82	69	50	29	24	19	16	18	28	44	94
Commercial	559	383	318	249	157	143	119	106	116	148	199	393
Industrial Firm	6,942	5,903	6,060	4,494	3,910	3,851	3,226	3,464	3,419	3,860	4,390	5,749
Interruptible	29,869	24,247	25,458	20,723	20,306	17,345	16,502	13,450	17,249	19,102	19,978	27,169
Transport Firm	33,338	28,080	29,079	23,208	21,584	21,408	21,944	21,490	21,077	25,130	25,471	34,207
Transport Interruptible	66,350	61,830	71,574	70,582	76,790	75,368	71,503	84,226	90,084	85,842	79,670	84,040

NW Natural
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 Monthly Volumes, Customers, and
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12 Months Ended	2016 January	2016 February	2016 March	2016 April	2016 May	2016 June	2016 July	2016 August	2016 September	2016 October	2016 November	2016 December
Volumes												
Residential	41,330,906	41,741,266	42,413,090	42,525,037	42,114,236	42,281,777	42,489,270	42,587,738	42,618,136	43,082,327	43,239,795	42,693,483
Commercial	18,543,198	18,622,377	18,780,380	18,827,665	18,645,645	18,685,014	18,769,937	18,791,716	18,760,492	18,832,310	18,857,673	18,946,400
Industrial Firm	2,686,071	2,696,396	2,745,886	2,746,169	2,756,247	2,763,864	2,750,504	2,758,974	2,762,027	2,783,551	2,755,622	2,726,984
Interruptible	1,244,185	1,258,662	1,276,419	1,270,550	1,276,902	1,282,376	1,294,037	1,302,664	1,304,971	1,304,291	1,275,886	1,270,536
Transport Firm	9,058,789	9,088,795	9,083,870	9,032,567	9,063,474	9,085,732	9,097,680	9,106,671	9,089,086	9,161,526	9,042,682	9,066,783
Transport Interruptible	10,082,382	10,002,238	10,055,692	9,321,189	8,604,976	10,300,474	10,269,872	10,304,141	10,272,679	10,236,295	10,276,048	10,338,739
Total	82,945,531	83,409,734	84,335,337	83,723,177	82,461,480	84,398,357	84,671,300	84,851,904	84,806,691	85,410,300	85,447,706	84,646,925
Average Customers												
Residential	69,720	69,883	70,048	70,216	70,384	70,557	70,729	70,906	71,078	71,247	71,418	71,582
Commercial	6,243	6,254	6,266	6,282	6,299	6,317	6,334	6,353	6,368	6,382	6,402	6,423
Industrial Firm	43	44	44	45	46	47	47	48	49	49	49	49
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm	23	24	24	25	26	27	27	28	29	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	76,045	76,220	76,399	76,583	76,771	76,963	77,154	77,351	77,540	77,724	77,914	78,101
12 Month Use per Average Customer												
Residential	593	597	605	606	598	599	601	601	600	605	605	596
Commercial	2,970	2,978	2,997	2,997	2,960	2,958	2,963	2,958	2,946	2,951	2,946	2,888
Industrial Firm	62,588	61,750	61,821	60,689	59,702	58,891	58,007	57,181	56,657	56,904	56,142	55,224
Interruptible	248,837	251,732	255,284	254,110	255,380	256,475	258,807	256,262	256,617	256,582	250,994	249,942
Transport Firm	393,860	384,034	373,310	361,303	351,980	342,859	333,860	325,238	316,142	310,560	305,668	305,622
Transport Interruptible	909,689	902,458	907,280	840,435	775,223	929,366	926,605	929,697	919,941	909,893	913,426	918,999

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	2017		
	January	February	March
Volumes			
Residential	11,650,193	8,661,732	6,698,721
Commercial	4,653,275	3,571,195	2,781,100
Industrial Firm	428,454	364,423	335,587
Interruptible	213,454	142,194	124,909
Transport Firm	1,123,050	911,622	933,482
Transport Interruptible	916,504	736,846	904,576
Total	18,984,930	14,388,012	11,778,375
Customers			
Residential	72,798	73,013	73,182
Commercial	6,662	6,650	6,710
Industrial Firm	51	52	52
Interruptible	5	5	5
Transport Firm	30	30	30
Transport Interruptible	11	11	11
Total	79,557	79,761	79,990
Use Per Customer			
Residential	160	119	92
Commercial	698	537	414
Industrial Firm	8,401	7,008	6,454
Interruptible	42,691	28,439	24,982
Transport Firm	37,435	30,387	31,116
Transport Interruptible	83,319	66,986	82,234

**NW Natural
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 Monthly Volumes, Customers, and
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12 Months Ended	2017		
	January	February	March
Volumes			
Residential	45,463,455	48,335,493	50,114,429
Commercial	19,662,371	20,810,303	21,570,713
Industrial Firm	2,817,258	2,898,346	2,943,043
Interruptible	1,334,646	1,355,603	1,353,224
Transport Firm	9,223,040	9,320,337	9,410,523
Transport Interruptible	10,459,045	10,515,760	10,633,023
Total	88,959,815	93,235,842	96,024,955
Average Customers			
Residential	71,747	71,917	72,090
Commercial	6,451	6,477	6,506
Industrial Firm	50	50	50
Interruptible	5	5	5
Transport Firm	30	30	30
Transport Interruptible	11	11	11
Total	78,294	78,490	78,692
12 Month Use per Average Customer			
Residential	634	672	695
Commercial	3,048	3,213	3,315
Industrial Firm	56,819	58,064	58,568
Interruptible	262,553	266,676	266,208
Transport Firm	310,018	312,414	314,558
Transport Interruptible	936,631	941,710	952,211