

October 2017 Activity

October 2017

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System Direct	System Allocated	System		Washington		Washington		Oregon		Oregon Total
		Total		Direct	Allocated	Direct	Allocated	Direct	Allocated	
		4,189,166				530,855				3,658,311
		1,340,220,593				161,832,841				1,178,387,752
		0.31%				0.33%				0.31%

NW Natural
Washington Quarterly Results of Operations Report

	System				Washington				October 2017			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
Monthly Summary												
Sales of Gas												
480.1 Residential	21,573,708	14,572,406	36,146,114	2,339,532	0	2,339,532	19,234,176	19,234,176	0	19,234,176	0	19,234,176
481.0 Commercial	11,152,093	0	11,152,093	892,395	0	892,395	10,259,698	10,259,698	0	10,259,698	0	10,259,698
481.1 Industrial Firm	2,004,942	0	2,004,942	142,031	0	142,031	1,862,911	1,862,911	0	1,862,911	0	1,862,911
481.2 Interruptible	1,787,441	0	1,787,441	39,376	0	39,376	1,748,065	1,748,065	0	1,748,065	0	1,748,065
481.5 Unbillable Revenue	0	14,572,406	14,572,406	0	1,559,458	1,559,458	13,012,948	13,012,948	0	13,012,948	0	13,012,948
495.20 Total Sales of Gas	36,518,183	14,572,406	51,090,589	3,413,333	1,559,458	4,972,791	33,104,850	33,104,850	13,012,948	46,117,798	0	46,117,798
Transportation Revenue												
489.12 Industrial Firm	1,000,249	0	1,000,249	119,474	0	119,474	880,775	880,775	0	880,775	0	880,775
489.13 Interruptible	722,206	0	722,206	95,835	0	95,835	626,371	626,371	0	626,371	0	626,371
489.15 Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0	0	0
489.3 Total Transportation Revenue	1,722,455	0	1,722,455	215,310	0	215,310	1,507,146	1,507,146	0	1,507,146	0	1,507,146
Rate Adjustments - Amortizations												
495.6 Rate Adjustments - Amortizations	(1,443,515)	0	(1,443,515)	(103,405)	0	(103,405)	(1,340,110)	(1,340,110)	0	(1,340,110)	0	(1,340,110)
Miscellaneous Revenues												
487 Late Payment Charge	76,326	0	76,326	3,228	0	3,228	73,098	73,098	0	73,098	0	73,098
488.0 Seasonal Reconnect Fee	600	0	600	0	0	0	600	600	0	600	0	600
488.0 Delinquent Reconnect Fee	16,350	0	16,350	50	0	50	16,300	16,300	0	16,300	0	16,300
488.1 Returned Check Charge	8,565	0	8,565	720	0	720	7,845	7,845	0	7,845	0	7,845
488.3 Recon Charge CR During Office Hours	21,600	0	21,600	1,250	0	1,250	20,350	20,350	0	20,350	0	20,350
488.4 Field Collection Charge	19,225	0	19,225	1,785	0	1,785	17,440	17,440	0	17,440	0	17,440
488.5 Recon Charge CR After Office Hours	2,310	0	2,310	1,750	0	1,750	560	560	0	560	0	560
488.6 Recon Charge Seas During Office Hours	1,700	0	1,700	200	0	200	1,500	1,500	0	1,500	0	1,500
488.7 Recon Charge Seas After Office Hours	50	0	50	50	0	50	0	0	0	0	0	0
488.8 Automated Payment Charge	2,570	0	2,570	325	0	325	2,245	2,245	0	2,245	0	2,245
493.2 Rent - Utility Property	15,604	0	15,604	716	0	716	14,888	14,888	0	14,888	0	14,888
495.1 Meter Rentals	16,630	0	16,630	1,600	0	1,600	15,030	15,030	0	15,030	0	15,030
495.2 Other Gas Revenue - Miscellaneous	9,066	0	9,066	286	0	286	8,780	8,780	0	8,780	0	8,780
495.2 Total Miscellaneous Revenues	174,992	15,604	190,596	11,244	716	11,960	163,748	163,748	14,888	178,636	0	178,636
Total Operating Revenue	36,972,115	14,588,010	51,560,125	3,536,481	1,560,175	5,096,656	33,435,634	33,435,634	13,027,835	46,463,470	0	46,463,470
Cost of Gas												
804.7 WACOG Incurred	13,358,581	0	13,358,581	1,202,610	0	1,202,610	12,155,971	12,155,971	0	12,155,971	0	12,155,971
805.7 WACOG Deferred	2,478,772	0	2,478,772	291,810	0	291,810	2,186,962	2,186,962	0	2,186,962	0	2,186,962
804.6 Demand Incurred	6,876,727	0	6,876,727	704,177	0	704,177	6,172,550	6,172,550	0	6,172,550	0	6,172,550
805.8 Demand Deferred	(903,129)	0	(903,129)	(81,094)	0	(81,094)	(822,035)	(822,035)	0	(822,035)	0	(822,035)
805.4 Amortization of Gas Costs	(155,544)	0	(155,544)	(117,092)	0	(117,092)	(38,452)	(38,452)	0	(38,452)	0	(38,452)
805.4 Total Cost of Gas	21,655,407	0	21,655,407	2,000,410	0	2,000,410	19,654,997	19,654,997	0	19,654,997	0	19,654,997
407 Environmental Expense	1,090,160	0	1,090,160	0	0	0	0	0	0	0	0	0
Detail												
Operations & Maintenance	720,662	12,337,499	13,058,161	89,367	1,289,854	1,379,221	631,296	631,296	11,047,645	11,678,940	0	11,678,940
Other Taxes												
408.11 Property	1,866,762	0	1,866,762	129,768	0	129,768	1,736,995	1,736,995	0	1,736,995	0	1,736,995
408.12 Franchise	1,268,148	0	1,268,148	181,848	0	181,848	1,086,300	1,086,300	0	1,086,300	0	1,086,300
408.13 Payroll	496,276	0	496,276	49,484	0	49,484	446,793	446,793	0	446,793	0	446,793
408.14 Other	16,344	0	16,344	4,791	0	4,791	11,554	11,554	0	11,554	0	11,554
408.15 Regulatory	0	0	0	0	0	0	0	0	0	0	0	0
408.15 Total Other Taxes	3,151,255	496,276	3,647,531	316,406	49,484	365,890	2,833,849	2,833,849	446,793	3,281,642	0	3,281,642
403.1 Depreciation	6,703,481	0	6,703,481	690,123	0	690,123	6,013,357	6,013,357	0	6,013,357	0	6,013,357
Income Taxes												
409.11 Federal Income Taxes	555,082	0	555,082	0	0	0	0	0	0	0	0	0
410.1 Federal Income Taxes - Deferred	574,756	0	574,756	0	0	0	0	0	0	0	0	0
411.4 Federal Income Tax Credit	(126,095)	0	(126,095)	(349)	0	(349)	0	0	0	0	0	0
409.1 Oregon Income Taxes	110,929	0	110,929	0	0	0	0	0	0	0	0	0
410.1 Oregon Income Taxes - Deferred	128,345	0	128,345	0	0	0	0	0	0	0	0	0
411.1 Oregon Income Tax Credit	(26,798)	0	(26,798)	0	0	0	0	0	0	0	0	0
411.1 Total Income Taxes	1,216,219	0	1,216,219	130,156	0	130,156	1,086,063	1,086,063	0	1,086,063	0	1,086,063
Total Operating Revenue Deductions	25,527,325	19,537,256	47,370,959	2,406,183	2,029,461	4,565,800	23,121,142	23,121,142	17,507,795	42,805,159	0	42,805,159
Net Operating Income												
Net Operating Income	4,189,166	0	4,189,166	530,855	0	530,855	3,658,311	3,658,311	0	3,658,311	0	3,658,311

Washington Results of Operations
 Monthly Summary

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:
 A Unbilled Revenue
 B Follows plant split
 O&M See O&M Detail
 D Depreciation Factor

	System		Washington		Washington		October 2017	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
		Total		Total		Total		
		2,927,195,682		316,153,748		2,611,041,934		
		(1,294,009,829)		(129,134,975)		(1,164,874,854)		
		128,194,280		14,126,959		114,067,321		
		14,139,824		1,316,418		12,823,406		
		289,990		29,376		260,614		
		(4,111,811)		(653,473)		(3,458,338)		
		(358,890,518)		(40,005,211)		(318,885,307)		
		(72,587,026)		0		(72,587,026)		
		1,340,220,593		161,832,841		1,178,387,752		
		0.31%		0.33%		0.31%		
		100.00%		0.00%		100.00%		
		100.00%		10.94%		89.06%		
		100.00%		10.30%		89.71%		

		October 2017					
System	System	System	Washington	Washington	Washington	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Total
		91,619,497			11,029,892		80,589,604
		1,295,066,599			151,778,756		1,143,287,842
		7.07%			7.27%		7.05%

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

October 2017

NW Natural
 Washington Results of Operations
 12 Month Ended Reports

Acct.	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated		
480.1	Sales of Gas											
481.1	Residential		455,092,514	0	50,216,746	0	50,216,746	404,875,767	0	404,875,767	0	404,875,767
481.2	Commercial		228,038,124	0	19,391,377	0	19,391,377	208,646,748	0	208,646,748	0	208,646,748
481.3	Industrial Firm		22,749,237	0	2,058,483	0	2,058,483	20,690,753	0	20,690,753	0	20,690,753
481.5	Interruption		22,255,951	0	609,111	0	609,111	21,646,840	0	21,646,840	0	21,646,840
481.5	Interruption Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		3,125,050	0	411,736	0	411,736	2,713,314	0	2,713,314	0	2,713,314
	Total Sales of Gas	A	728,135,825	3,125,050	72,275,717	411,736	72,687,453	655,860,109	2,713,314	658,573,423	2,713,314	658,573,423
489.12	Transportation Revenue		12,038,909	0	1,422,595	0	1,422,595	10,616,314	0	10,616,314	0	10,616,314
489.13	Industrial Firm		8,297,322	0	916,768	0	916,768	7,380,554	0	7,380,554	0	7,380,554
489.15	Interruption Incentive		0	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		391,614	0	0	0	0	391,614	0	391,614	0	391,614
	Total Transportation Revenue		20,727,845	0	2,339,363	0	2,339,363	18,388,482	0	18,388,482	0	18,388,482
495.6	Rate Adjustments - Amortizations		(1,999,945)	0	(2,449,402)	0	(2,449,402)	449,457	0	449,457	0	449,457
487	Miscellaneous Revenues		2,163,400	0	98,835	0	98,835	2,064,565	0	2,064,565	0	2,064,565
488.0	Late Payment Charge		16,900	0	0	0	0	16,900	0	16,900	0	16,900
488.0	Seasonal Reconnect Fee		274,340	0	1,350	0	1,350	272,990	0	272,990	0	272,990
488.1	Delinquent Reconnect Fee		113,355	0	10,875	0	10,875	102,480	0	102,480	0	102,480
488.3	Returned Check Charge		247,545	0	14,205	0	14,205	233,340	0	233,340	0	233,340
488.4	Recon Charge CR During Office Hours		357,260	0	33,460	0	33,460	323,800	0	323,800	0	323,800
488.5	Field Collection Charge		40,800	0	37,650	0	37,650	3,150	0	3,150	0	3,150
488.6	Recon Charge CR After Office Hours		13,370	0	920	0	920	12,450	0	12,450	0	12,450
488.7	Recon Charge Seas During Office Hours		2,340	0	2,100	0	2,100	240	0	240	0	240
488.8	Recon Charge Seas After Office Hours		44,983	0	6,235	0	6,235	38,748	0	38,748	0	38,748
493.2	Automated Payment Charge		0	269,865	0	20,601	0	249,265	0	249,265	0	249,265
495.1	Rent - Utility Property		198,869	0	16,181	0	16,181	182,688	0	182,688	0	182,688
495.2	Meter Rentals		75,631	0	8,213	0	8,213	67,418	0	67,418	0	67,418
495.2	Other Gas Revenue - Miscellaneous		3,548,792	269,865	230,024	20,601	250,624	3,318,768	249,265	3,568,033	249,265	3,568,033
	Total Miscellaneous Revenues		750,412,518	3,394,915	72,395,701	432,337	72,828,038	678,016,816	2,962,579	680,979,395	2,962,579	680,979,395
804.7	Total Operating Revenue		233,234,995	0	21,940,614	0	21,940,614	211,294,381	0	211,294,381	0	211,294,381
805.7	WACOG Incurred		7,547,884	0	632,743	0	632,743	6,915,141	0	6,915,141	0	6,915,141
804.6	WACOG Deferred		81,080,844	0	8,302,679	0	8,302,679	72,778,165	0	72,778,165	0	72,778,165
805.8	Demand Incurred		9,289,504	0	1,092,061	0	1,092,061	8,197,443	0	8,197,443	0	8,197,443
805.4	Demand Deferred		(3,100,739)	0	(2,702,581)	0	(2,702,581)	(398,158)	0	(398,158)	0	(398,158)
	Amortization of Gas Costs		328,052,488	0	29,265,516	0	29,265,516	298,786,972	0	298,786,972	0	298,786,972
	Total Cost of Gas		16,304,025	0	0	0	0	16,304,025	0	16,304,025	0	16,304,025
407	Environmental Expense		11,279,126	137,144,380	885,422	14,251,462	15,136,883	10,393,704	122,892,918	133,286,623	122,892,918	133,286,623
Detail	Operations & Maintenance		21,471,169	0	1,312,190	0	1,312,190	20,158,979	0	20,158,979	0	20,158,979
408.11	Property		19,126,474	0	2,965,063	0	2,965,063	16,161,411	0	16,161,411	0	16,161,411
408.12	Franchise		0	6,147,934	0	610,024	0	5,537,911	0	5,537,911	0	5,537,911
408.13	Payroll		441,637	0	87,047	0	87,047	354,589	0	354,589	0	354,589
408.14	Other		1,658,509	0	120,705	0	120,705	1,537,804	0	1,537,804	0	1,537,804
408.15	Regulatory		42,697,788	6,147,934	4,485,005	610,024	5,095,028	38,212,784	5,537,911	43,750,694	5,537,911	43,750,694
	Total Other Taxes		79,204,722	0	8,149,072	0	8,149,072	71,055,651	0	71,055,651	0	71,055,651
403.1	Depreciation		17,312,147	0	4,179,394	0	4,179,394	13,132,753	0	13,132,753	0	13,132,753
	Income Taxes		28,013,564	0	(27,747)	0	(27,747)	28,013,564	0	28,013,564	0	28,013,564
409.11	Federal Income Taxes		(11,184,120)	0	0	0	0	(11,184,120)	0	(11,184,120)	0	(11,184,120)
410.1	Federal Income Taxes - Deferred		3,590,203	0	0	0	0	3,590,203	0	3,590,203	0	3,590,203
411.4	Oregon Income Tax Credit		6,744,811	0	0	0	0	6,744,811	0	6,744,811	0	6,744,811
409.1	Oregon Income Taxes		(3,119,132)	0	4,151,646	0	4,151,646	(3,119,132)	0	(3,119,132)	0	(3,119,132)
410.1	Oregon Income Taxes - Deferred		41,357,473	0	0	0	0	41,357,473	0	41,357,473	0	41,357,473
	Total Income Taxes		662,187,936	222,497,036	34,635,943	23,010,557	61,798,146	347,393,460	199,466,479	600,389,791	199,466,479	600,389,791
	Total Operating Revenue Deductions		91,619,497	0	11,029,892	0	11,029,892	80,589,604	0	80,589,604	0	80,589,604
	Net Operating Income											

	October 2017								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,867,295,634			304,539,170			2,562,756,465
108.1X Accumulated Depreciation			(1,265,385,322)			(125,882,211)			(1,139,503,111)
Adj Working Capital Allowance			114,036,359			12,329,616			101,706,742
117.X Storage Gas - Cushion			14,148,187			1,320,141			12,828,046
186.XX Leasehold Improvements			415,141			41,918			373,223
252.XX Customer Contributions			(3,965,857)			(564,666)			(3,401,190)
283.XX Deferred Taxes - Federal			(358,890,518)			(40,005,211)			(318,885,307)
283.XX Deferred Taxes - State			(72,587,026)			0			(72,587,026)
Total Rate Base			1,295,066,599			151,778,756			1,143,287,842
Rate Of Return on Rate Base			7.07%			7.27%			7.05%
Allocation References:									
0 Depreciation Factor			100.00%			10.26%			89.74%

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

Rate Of Return on Rate Base

Allocation References:
 0 Depreciation Factor

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$42,040	\$3,914	\$38,126
818	Compressor Station Expense	\$5,763	\$536	\$5,226
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$215,677	\$20,031	\$195,646
821	Purification Expense	\$80	\$7	\$73
Maintenance				
832	Wells Expense	\$36,953	\$3,440	\$33,513
834	Compressor Station Expense	\$0	\$0	\$0
	Total Underground Storage Expense	<u>300,512</u>	<u>27,929</u>	<u>272,583</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$13,428	\$1,250	\$12,178
	Total Other Storage Expense	<u>13,428</u>	<u>1,250</u>	<u>12,178</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$220,376	\$20,517	\$199,859
845	LNG Fuel	(\$32,839)	(\$3,057)	(\$29,782)
Maintenance				
847	Supervision and Engineering	\$95,357	\$8,878	\$86,480
	Total Liquified Natural Gas Expense	<u>282,894</u>	<u>26,337</u>	<u>256,557</u>
	Total Natural Gas Storage	<u>596,835</u>	<u>55,517</u>	<u>541,319</u>
Transmission Expense				
Operation				
856	Mains Expense	\$56,961	\$414	\$56,546
Maintenance				
863	Maintenance of Mains	\$96,721	\$9,786	\$86,935
	Total Transmission Expense	<u>153,682</u>	<u>10,200</u>	<u>143,481</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$286,860	\$25,179	\$261,682
874	Mains and Services Expense	\$1,134,873	\$131,851	\$1,003,021
875	Measuring and Regulator Station Expense - General	\$11,880	\$1,143	\$10,737
877	Measuring and Regulator Station Expense - City Gate	\$47,012	\$3,956	\$43,057
878	Meter and House Regulator Expense	\$530,861	\$57,289	\$473,572
879	Customer Installation Expense	\$1,032,288	\$111,003	\$921,285
880	Other Expense	\$154,186	\$15,962	\$138,224
881	Rents	\$44,376	\$6,714	\$37,661
Maintenance				
885	Supervision and Engineering	\$421,922	\$36,478	\$385,444
887	Mains	\$332,349	\$26,615	\$305,734
889	Measuring and Regulator Station Expense - General	\$150,033	\$12,687	\$137,346
891	Measuring and Regulator Station Expense - City Gate	\$21,507	\$2,024	\$19,483
892	Services	\$76,999	\$6,124	\$70,875
893	Meters and House Regulators	\$212,149	\$20,456	\$191,692
894	Other Equipment	\$2,012	\$184	\$1,828
	Total Distribution Expense	<u>4,459,306</u>	<u>457,665</u>	<u>4,001,641</u>

Customer Accounts Expense

Operation

901	Supervision	\$151,578	\$16,461	\$135,117
902	Meter Reading Expenses	\$76,356	\$8,292	\$68,064
903	Customer Records and Collection Expense	\$1,611,397	\$173,878	\$1,437,519
904	Uncollectible Accounts	\$71,629	\$7,709	\$63,920
	Total Customer Accounts Expense	<u>1,910,960</u>	<u>206,340</u>	<u>1,704,620</u>

Customer Service and Informational

Operation

907	Supervision	\$34	\$4	\$30
908	Customer Assistance Expense	\$183,952	\$21,918	\$162,034
909	Customer Information Expense	\$376,695	\$40,909	\$335,786
910	Miscellaneous Customer Service Expense	\$24,953	\$2,740	\$22,213
	Total Customer Service and Informational	<u>585,633</u>	<u>65,570</u>	<u>520,063</u>

Sales Expense

Operation

911	Supervision	\$16,019	\$1,740	\$14,280
912	Demonstration and Selling Expense	\$288,557	\$31,315	\$257,241
913	Advertising	\$63,082	\$6,851	\$56,231
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>367,658</u>	<u>39,906</u>	<u>327,752</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,071,709	\$557,634	\$4,514,075
922	Administrative Expenses Transferred - Credit	(\$1,674,960)	(\$174,294)	(\$1,500,666)
924	Property Insurance Premium	\$268,755	\$27,225	\$241,530
925	Injuries and Damages	\$10,751	\$1,258	\$9,493
926	Employee Pensions and Benefits	\$107,104	\$10,580	\$96,524
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$473,076	\$47,923	\$425,153
931	Rents	\$391,827	\$39,307	\$352,520

Maintenance

935	Maintenance of General Plant	\$335,826	\$34,391	\$301,436
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	Total Administrative and General Expense	<u>\$4,984,087</u>	<u>\$544,023</u>	<u>\$4,440,064</u>
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	Total Operations and Maintenance Expense	<u>\$13,058,161</u>	<u>\$1,379,221</u>	<u>\$11,678,940</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended October 31, 2017

FERC Description	System				Washington				Oregon			
	Direct		Total		Direct		Total		Direct		Total	
	YTD	Oct	YTD	Oct	YTD	Oct	YTD	Oct	YTD	Oct	YTD	Oct
816 Wells Expense Total	\$ -	\$ -	\$ 236,427.98	\$ 236,427.98	\$ -	\$ -	\$ 22,011.44	\$ 22,011.44	\$ -	\$ -	\$ 214,416.54	\$ 214,416.54
818 Compressor Station Expense Total	\$ -	\$ -	\$ 81,454.78	\$ 81,454.78	\$ -	\$ -	\$ 7,583.44	\$ 7,583.44	\$ -	\$ -	\$ 73,871.34	\$ 73,871.34
819 Compressor Station Fuel Total	\$ -	\$ -	\$ 0.09	\$ 0.09	\$ -	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ -	\$ 0.08	\$ 0.08
820 Measuring and Regulator Station Expense Total	\$ 6,714.45	\$ 1,893,938.16	\$ 1,900,652.61	\$ 1,900,652.61	\$ -	\$ -	\$ 176,390.16	\$ 176,390.16	\$ 6,714.45	\$ 1,717,548.00	\$ 1,724,262.45	\$ 1,724,262.45
821 Purification Expense Total	\$ -	\$ -	\$ 23,145.67	\$ 23,145.67	\$ -	\$ -	\$ 2,154.86	\$ 2,154.86	\$ -	\$ -	\$ 20,990.81	\$ 20,990.81
832 Wells Expense Total	\$ -	\$ -	\$ 296,916.39	\$ 296,916.39	\$ -	\$ -	\$ 27,642.92	\$ 27,642.92	\$ -	\$ -	\$ 269,273.47	\$ 269,273.47
834 Compressor Expense Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
840 Supervision and Engineering Total	\$ -	\$ -	\$ 107,824.38	\$ 107,824.38	\$ -	\$ -	\$ 10,038.45	\$ 10,038.45	\$ -	\$ -	\$ 97,785.93	\$ 97,785.93
844 Supervision and Engineering Total	\$ -	\$ -	\$ 1,499,073.32	\$ 1,499,073.32	\$ -	\$ -	\$ 139,563.73	\$ 139,563.73	\$ -	\$ -	\$ 1,359,509.59	\$ 1,359,509.59
845 LNG Fuel Total	\$ -	\$ -	\$ (65,271.14)	\$ (65,271.14)	\$ -	\$ -	\$ (6,076.74)	\$ (6,076.74)	\$ -	\$ -	\$ (59,194.40)	\$ (59,194.40)
847 Supervision and Engineering Total	\$ -	\$ -	\$ 781,011.52	\$ 781,011.52	\$ -	\$ -	\$ 72,712.17	\$ 72,712.17	\$ -	\$ -	\$ 708,299.35	\$ 708,299.35
856 Mains Expense Total	\$ 113,985.95	\$ 1,600,430.16	\$ 1,714,416.11	\$ 1,714,416.11	\$ -	\$ -	\$ 98,712.71	\$ 98,712.71	\$ 113,985.95	\$ 1,501,717.45	\$ 1,615,703.40	\$ 1,615,703.40
863 Maintenance of Mains Total	\$ -	\$ -	\$ 323,283.35	\$ 323,283.35	\$ -	\$ -	\$ 31,530.98	\$ 31,530.98	\$ -	\$ -	\$ 291,752.37	\$ 291,752.37
870 Supervision and Engineering Total	\$ 1,958.86	\$ 2,768,528.75	\$ 2,770,487.61	\$ 2,770,487.61	\$ -	\$ -	\$ 241,682.52	\$ 241,682.52	\$ 1,958.86	\$ 2,526,841.23	\$ 2,528,800.09	\$ 2,528,800.09
874 Mains and Services Expense Total	\$ 2,516,515.43	\$ 8,594,167.81	\$ 11,110,683.24	\$ 11,110,683.24	\$ 3,667,885.45	\$ 8,723,797.79	\$ 1,238,120.51	\$ 1,238,120.51	\$ 2,148,629.98	\$ 7,723,932.75	\$ 9,872,562.73	\$ 9,872,562.73

	\$	-	\$	7,532.43	\$	7,532.43	\$	-	\$	763.04	\$	763.04	\$	763.04	\$	763.04	\$	-	\$	6,769.39	\$	6,769.39	\$	6,769.39	3-Factor Total
	\$	11,191.48	\$	11,191.48	\$	11,191.48	\$	-	\$	-	\$	-	\$	11,191.48	\$	11,191.48	\$	-	\$	-	\$	11,191.48	\$	11,191.48	Direct-OR Total
	\$	-	\$	163,658.42	\$	163,658.42	\$	-	\$	13,043.58	\$	13,043.58	\$	13,043.58	\$	13,043.58	\$	-	\$	150,614.84	\$	150,614.84	\$	150,614.84	Sendout Volumes Total
	\$	-	\$	66,530.20	\$	66,530.20	\$	-	\$	7,165.30	\$	7,165.30	\$	7,165.30	\$	7,165.30	\$	-	\$	59,364.90	\$	59,364.90	\$	59,364.90	Telemetering Total
875 Measuring and Regulator Station Expense - Gent	\$	11,191.48	\$	237,721.05	\$	248,912.53	\$	-	\$	20,971.91	\$	20,971.91	\$	20,971.91	\$	20,971.91	\$	-	\$	216,749.14	\$	216,749.14	\$	227,940.62	
	\$	-	\$	46,856.21	\$	46,856.21	\$	-	\$	4,746.53	\$	4,746.53	\$	4,746.53	\$	4,746.53	\$	-	\$	42,109.68	\$	42,109.68	\$	42,109.68	3-Factor Total
	\$	-	\$	27,244.28	\$	27,244.28	\$	-	\$	2,958.73	\$	2,958.73	\$	2,958.73	\$	2,958.73	\$	-	\$	24,285.55	\$	24,285.55	\$	24,285.55	Customers-All Total
	\$	718.75	\$	-	\$	718.75	\$	-	\$	-	\$	-	\$	718.75	\$	718.75	\$	-	\$	-	\$	-	\$	718.75	Direct-OR Total
	\$	-	\$	372,007.37	\$	372,007.37	\$	-	\$	29,648.99	\$	29,648.99	\$	29,648.99	\$	29,648.99	\$	-	\$	342,358.38	\$	342,358.38	\$	342,358.38	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City I	\$	718.75	\$	446,107.86	\$	446,826.61	\$	-	\$	37,354.25	\$	37,354.25	\$	37,354.25	\$	37,354.25	\$	-	\$	408,753.61	\$	408,753.61	\$	409,472.36	
	\$	-	\$	(21,225.78)	\$	(21,225.78)	\$	-	\$	(2,150.17)	\$	(2,150.17)	\$	(2,150.17)	\$	(2,150.17)	\$	-	\$	(19,075.61)	\$	(19,075.61)	\$	(19,075.61)	3-Factor Total
	\$	-	\$	5,009,672.24	\$	5,009,672.24	\$	-	\$	544,050.41	\$	544,050.41	\$	544,050.41	\$	544,050.41	\$	-	\$	4,465,621.83	\$	4,465,621.83	\$	4,465,621.83	Customers-All Total
	\$	-	\$	50,156.00	\$	50,156.00	\$	-	\$	3,867.03	\$	3,867.03	\$	3,867.03	\$	3,867.03	\$	-	\$	46,288.97	\$	46,288.97	\$	46,288.97	Customers-Ind Total
	\$	(1,508.32)	\$	-	\$	(1,508.32)	\$	-	\$	-	\$	-	\$	(1,508.32)	\$	(1,508.32)	\$	-	\$	-	\$	-	\$	(1,508.32)	Direct-OR Total
	\$	-	\$	26,968.68	\$	26,968.68	\$	-	\$	2,149.40	\$	2,149.40	\$	2,149.40	\$	2,149.40	\$	-	\$	24,819.28	\$	24,819.28	\$	24,819.28	Employee Cost Total
	\$	-	\$	1,716.42	\$	1,716.42	\$	-	\$	20.08	\$	20.08	\$	20.08	\$	20.08	\$	-	\$	1,696.34	\$	1,696.34	\$	1,696.34	Sendout Volumes Total
	\$	(1,508.32)	\$	5,067,287.56	\$	5,065,779.24	\$	-	\$	547,936.75	\$	547,936.75	\$	547,936.75	\$	547,936.75	\$	-	\$	(1,508.32)	\$	4,519,350.81	\$	4,517,842.49	Transmission Total
878 Meter and House Regulator Expense Total	\$	-	\$	208,029.45	\$	208,029.45	\$	-	\$	21,073.38	\$	21,073.38	\$	21,073.38	\$	21,073.38	\$	-	\$	186,956.07	\$	186,956.07	\$	186,956.07	3-Factor Total
	\$	-	\$	8,727,386.96	\$	8,727,386.96	\$	-	\$	947,794.22	\$	947,794.22	\$	947,794.22	\$	947,794.22	\$	-	\$	7,779,592.74	\$	7,779,592.74	\$	7,779,592.74	Customers-All Total
	\$	111,128.93	\$	-	\$	111,128.93	\$	-	\$	-	\$	-	\$	111,128.93	\$	111,128.93	\$	-	\$	-	\$	-	\$	111,128.93	Direct-OR Total
	\$	7,829.93	\$	-	\$	7,829.93	\$	-	\$	-	\$	-	\$	7,829.93	\$	7,829.93	\$	-	\$	-	\$	-	\$	-	Direct-WA Total
879 Customer Installation Expense Total	\$	118,958.86	\$	8,935,416.41	\$	9,054,375.27	\$	-	\$	968,867.61	\$	976,697.54	\$	976,697.54	\$	976,697.54	\$	-	\$	111,128.93	\$	7,966,548.80	\$	8,077,677.73	
	\$	-	\$	1,063,912.07	\$	1,063,912.07	\$	-	\$	107,774.29	\$	107,774.29	\$	107,774.29	\$	107,774.29	\$	-	\$	956,137.78	\$	956,137.78	\$	956,137.78	3-Factor Total
	\$	-	\$	105,910.87	\$	105,910.87	\$	-	\$	11,501.92	\$	11,501.92	\$	11,501.92	\$	11,501.92	\$	-	\$	94,408.95	\$	94,408.95	\$	94,408.95	Customers-All Total
	\$	261,033.62	\$	-	\$	261,033.62	\$	-	\$	-	\$	-	\$	261,033.62	\$	261,033.62	\$	-	\$	-	\$	-	\$	261,033.62	Direct-OR Total
	\$	61,491.50	\$	-	\$	61,491.50	\$	-	\$	61,491.50	\$	61,491.50	\$	61,491.50	\$	61,491.50	\$	-	\$	-	\$	-	\$	-	Direct-WA Total
	\$	-	\$	(5,736.94)	\$	(5,736.94)	\$	-	\$	(534.11)	\$	(534.11)	\$	(534.11)	\$	(534.11)	\$	-	\$	(5,202.83)	\$	(5,202.83)	\$	(5,202.83)	Firm Volumes Total
	\$	-	\$	393,426.89	\$	393,426.89	\$	-	\$	31,356.12	\$	31,356.12	\$	31,356.12	\$	31,356.12	\$	-	\$	362,070.77	\$	362,070.77	\$	362,070.77	Sendout Volumes Total
	\$	-	\$	23,379.67	\$	23,379.67	\$	-	\$	273.54	\$	273.54	\$	273.54	\$	273.54	\$	-	\$	23,106.13	\$	23,106.13	\$	23,106.13	Transmission Total
880 Other Expense Total	\$	322,525.12	\$	1,580,892.56	\$	1,903,417.68	\$	-	\$	150,371.77	\$	211,863.27	\$	211,863.27	\$	211,863.27	\$	-	\$	261,033.62	\$	1,430,520.79	\$	1,691,554.41	
	\$	-	\$	167,919.67	\$	167,919.67	\$	-	\$	17,010.26	\$	17,010.26	\$	17,010.26	\$	17,010.26	\$	-	\$	-	\$	150,909.41	\$	150,909.41	3-Factor Total
	\$	-	\$	38,009.43	\$	38,009.43	\$	-	\$	9,635.39	\$	9,635.39	\$	9,635.39	\$	9,635.39	\$	-	\$	28,374.04	\$	28,374.04	\$	28,374.04	Customers-The Dalles Total
881 Rents Total	\$	-	\$	205,929.10	\$	205,929.10	\$	-	\$	26,645.65	\$	26,645.65	\$	26,645.65	\$	26,645.65	\$	-	\$	179,283.45	\$	179,283.45	\$	179,283.45	
	\$	-	\$	2,114,166.03	\$	2,114,166.03	\$	-	\$	214,165.02	\$	214,165.02	\$	214,165.02	\$	214,165.02	\$	-	\$	1,900,001.01	\$	1,900,001.01	\$	1,900,001.01	3-Factor Total
	\$	-	\$	2,845.44	\$	2,845.44	\$	-	\$	309.01	\$	309.01	\$	309.01	\$	309.01	\$	-	\$	2,536.43	\$	2,536.43	\$	2,536.43	Customers-All Total
	\$	4,262,445.53	\$	-	\$	4,262,445.53	\$	-	\$	-	\$	-	\$	4,262,445.53	\$	4,262,445.53	\$	-	\$	-	\$	-	\$	4,262,445.53	Direct-OR Total
	\$	54,117.68	\$	-	\$	54,117.68	\$	-	\$	54,117.68	\$	54,117.68	\$	54,117.68	\$	54,117.68	\$	-	\$	-	\$	-	\$	-	Direct-WA Total
	\$	-	\$	82.08	\$	82.08	\$	-	\$	8.16	\$	8.16	\$	8.16	\$	8.16	\$	-	\$	73.92	\$	73.92	\$	73.92	Employee Cost Total
	\$	-	\$	7,000.00	\$	7,000.00	\$	-	\$	674.10	\$	674.10	\$	674.10	\$	674.10	\$	-	\$	6,325.90	\$	6,325.90	\$	6,325.90	Sales Volumes Total
	\$	-	\$	110,966.32	\$	110,966.32	\$	-	\$	8,844.02	\$	8,844.02	\$	8,844.02	\$	8,844.02	\$	-	\$	102,122.30	\$	102,122.30	\$	102,122.30	Sendout Volumes Total
	\$	-	\$	108,496.94	\$	108,496.94	\$	-	\$	1,269.41	\$	1,269.41	\$	1,269.41	\$	1,269.41	\$	-	\$	107,227.53	\$	107,227.53	\$	107,227.53	Transmission Total
885 Supervision and Engineering Total	\$	4,316,563.21	\$	2,343,556.81	\$	6,660,120.02	\$	-	\$	54,117.68	\$	225,269.72	\$	279,387.40	\$	4,262,445.53	\$	-	\$	4,262,445.53	\$	2,118,287.09	\$	6,380,732.62	
	\$	-	\$	33,067.50	\$	33,067.50	\$	-	\$	3,349.74	\$	3,349.74	\$	3,349.74	\$	3,349.74	\$	-	\$	29,717.76	\$	29,717.76	\$	29,717.76	3-Factor Total
	\$	-	\$	1,042,407.57	\$	1,042,407.57	\$	-	\$	124,004.80	\$	124,004.80	\$	124,004.80	\$	124,004.80	\$	-	\$	918,402.77	\$	918,402.77	\$	918,402.77	Customers-Port/Van 80% Total
	\$	-	\$	93,048.12	\$	93,048.12	\$	-	\$	10,105.03	\$	10,105.03	\$	10,105.03	\$	10,105.03	\$	-	\$	82,943.09	\$	82,943.09	\$	82,943.09	Customers-All Total
	\$	962,744.16	\$	-	\$	962,744.16	\$	-	\$	-	\$	-	\$	962,744.16	\$	962,744.16	\$	-	\$	-	\$	-	\$	962,744.16	Direct-OR Total
	\$	74,876.21	\$	-	\$	74,876.21	\$	-	\$	74,876.21	\$	74,876.21	\$	74,876.21	\$	74,876.21	\$	-	\$	-	\$	-	\$	-	Direct-WA Total
	\$	-	\$	310,158.54	\$	310,158.54	\$	-	\$	3,628.85	\$	3,628.85	\$	3,628.85	\$	3,628.85	\$	-	\$	306,529.69	\$	306,529.69	\$	306,529.69	Transmission Total
887 Mains Total	\$	1,037,620.37	\$	1,478,681.73	\$	2,516,302.10	\$	-	\$	141,088.42	\$	215,964.63	\$	962,744.16	\$	1,337,593.31	\$	-	\$	1,337,593.31	\$	2,300,337.47	\$	2,300,337.47	
	\$	-	\$	18,982.49	\$	18,982.49	\$	-	\$	1,922.93	\$	1,922.93	\$	1,922.93	\$	1,922.93	\$	-	\$	17,059.56	\$	17,059.56	\$	17,059.56	3-Factor Total
	\$	-	\$	361.10	\$	361.10	\$	-	\$	39.22	\$	39.22	\$												

891 Measuring and Regulator Station Expense - City /	\$ 3,332.65	\$ 132,449.15	\$ 132,449.15	\$ -	\$ -	\$ 10,556.20	\$ 10,556.20	\$ -	\$ 121,892.95	\$ 121,892.95	Sendout Volumes Total
	\$ -	\$ 6,603.17	\$ 6,603.17	\$ -	\$ -	\$ 668.90	\$ 668.90	\$ -	\$ 5,934.27	\$ 5,934.27	3-Factor Total
	\$ -	\$ 66,863.49	\$ 66,863.49	\$ -	\$ -	\$ 7,261.38	\$ 7,261.38	\$ -	\$ 59,602.11	\$ 59,602.11	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 316,068.79	\$ 316,068.79	Direct-OR Total
	\$ -	\$ 28,339.69	\$ 28,339.69	\$ -	\$ -	\$ 28,339.69	\$ 28,339.69	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 80,914.66	\$ 80,914.66	\$ -	\$ -	\$ 6,448.90	\$ 6,448.90	\$ -	\$ 74,465.76	\$ 74,465.76	Sendout Volumes Total
	\$ -	\$ 94,207.15	\$ 94,207.15	\$ -	\$ -	\$ 1,102.22	\$ 1,102.22	\$ -	\$ 93,104.93	\$ 93,104.93	Transmission Total
892 Services Total	\$ 344,408.48	\$ 248,588.47	\$ 592,996.95	\$ 28,339.69	\$ 15,481.40	\$ 43,821.09	\$ 316,068.79	\$ 233,107.07	\$ 549,175.86	\$ (7,548.73)	3-Factor Total
	\$ -	\$ (8,399.61)	\$ (8,399.61)	\$ -	\$ -	\$ (850.88)	\$ (850.88)	\$ -	\$ (7,548.73)	\$ (7,548.73)	Customers-All Total
	\$ -	\$ 1,262,896.97	\$ 1,262,896.97	\$ -	\$ 137,150.61	\$ 137,150.61	\$ -	\$ 1,125,746.36	\$ 1,125,746.36	\$ -	Customers-Comm Total
	\$ -	\$ 80,806.51	\$ 80,806.51	\$ -	\$ 7,838.23	\$ 7,838.23	\$ -	\$ 72,968.28	\$ 72,968.28	\$ -	Customers-Ind Total
	\$ -	\$ 28,762.28	\$ 28,762.28	\$ -	\$ 2,217.57	\$ 2,217.57	\$ -	\$ 26,544.71	\$ 26,544.71	\$ -	Customers-Res Total
	\$ -	\$ 162,441.26	\$ 162,441.26	\$ -	\$ 17,836.05	\$ 17,836.05	\$ -	\$ 144,605.21	\$ 144,605.21	\$ (2,714.23)	Direct-OR Total
	\$ (2,714.23)	\$ -	\$ (2,714.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ 365.05	\$ -	\$ 365.05	\$ 365.05	\$ -	\$ 365.05	\$ -	\$ -	\$ 918,867.51	\$ 918,867.51	Sendout Volumes Total
	\$ -	\$ 998,443.45	\$ 998,443.45	\$ -	\$ 79,575.94	\$ 79,575.94	\$ -	\$ 110,134.55	\$ 110,134.55	\$ -	Transmission Total
	\$ -	\$ 111,438.38	\$ 111,438.38	\$ -	\$ 1,303.83	\$ 1,303.83	\$ -	\$ 2,391,317.88	\$ 2,388,603.65	\$ (2,714.23)	3-Factor Total
893 Meters and House Regulators Total	\$ (2,349.18)	\$ 2,636,389.24	\$ 2,634,040.06	\$ 365.05	\$ 245,071.36	\$ 245,436.41	\$ (2,714.23)	\$ 13,539.29	\$ 13,539.29	\$ -	Customers-All Total
	\$ -	\$ 15,065.42	\$ 15,065.42	\$ -	\$ 1,526.13	\$ 1,526.13	\$ -	\$ 84.92	\$ 84.92	\$ -	Transmission Total
	\$ -	\$ 95.27	\$ 95.27	\$ -	\$ 10.35	\$ 10.35	\$ -	\$ 4,487.14	\$ 4,487.14	\$ -	Customers-All Total
	\$ -	\$ 4,540.26	\$ 4,540.26	\$ -	\$ 53.12	\$ 53.12	\$ -	\$ 18,111.36	\$ 18,111.36	\$ -	Transmission Total
894 Other Equipment Total	\$ -	\$ 19,700.95	\$ 19,700.95	\$ -	\$ 1,589.59	\$ 1,589.59	\$ -	\$ 1,251,726.09	\$ 1,251,726.09	\$ -	Customers-All Total
	\$ -	\$ 1,404,224.92	\$ 1,404,224.92	\$ -	\$ 152,498.83	\$ 152,498.83	\$ -	\$ 647,474.09	\$ 647,474.09	\$ -	Customers-All Total
	\$ -	\$ 726,356.39	\$ 726,356.39	\$ -	\$ 78,882.30	\$ 78,882.30	\$ -	\$ 647,474.09	\$ 647,474.09	\$ -	3-Factor Total
	\$ -	\$ 726,356.39	\$ 726,356.39	\$ -	\$ 78,882.30	\$ 78,882.30	\$ -	\$ 155,963.71	\$ 155,963.71	\$ -	Customers-Comm Total
	\$ -	\$ 173,543.68	\$ 173,543.68	\$ -	\$ 17,579.97	\$ 17,579.97	\$ -	\$ 13,352,631.62	\$ 13,352,631.62	\$ -	Customers-Ind Total
	\$ -	\$ 14,979,393.79	\$ 14,979,393.79	\$ -	\$ 1,626,762.17	\$ 1,626,762.17	\$ -	\$ 300,307.11	\$ 300,307.11	\$ -	Customers-Res Total
	\$ -	\$ 325,395.07	\$ 325,395.07	\$ -	\$ 25,087.96	\$ 25,087.96	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ 371.55	\$ -	\$ 371.55	\$ -	\$ -	\$ -	\$ -	\$ 371.55	\$ 371.55	\$ -	Customers-All Total
903 Customer Records and Collection Expense Total	\$ 371.55	\$ 15,478,332.54	\$ 15,478,704.09	\$ -	\$ 1,669,430.10	\$ 1,669,430.10	\$ 371.55	\$ 13,808,902.44	\$ 13,809,273.99	\$ -	Customers-All Total
	\$ -	\$ 10,413.00	\$ 10,413.00	\$ -	\$ 1,130.85	\$ 1,130.85	\$ -	\$ 9,282.15	\$ 9,282.15	\$ -	Customers-Comm Total
	\$ -	\$ 64,781.65	\$ 64,781.65	\$ -	\$ 6,283.82	\$ 6,283.82	\$ -	\$ 58,497.83	\$ 58,497.83	\$ -	Customers-Ind Total
	\$ -	\$ 17,284.12	\$ 17,284.12	\$ -	\$ 1,332.61	\$ 1,332.61	\$ -	\$ 15,951.51	\$ 15,951.51	\$ -	Customers-Res Total
	\$ -	\$ 523,893.74	\$ 523,893.74	\$ -	\$ 57,523.53	\$ 57,523.53	\$ -	\$ 466,370.21	\$ 466,370.21	\$ -	Direct-OR Total
	\$ 5,199.27	\$ -	\$ 5,199.27	\$ -	\$ -	\$ -	\$ -	\$ 5,199.27	\$ 5,199.27	\$ -	Customers-Res Total
904 Uncollectible Accounts Total	\$ 5,199.27	\$ 616,372.51	\$ 621,571.78	\$ -	\$ 66,270.81	\$ 66,270.81	\$ 5,199.27	\$ 550,101.70	\$ 555,300.97	\$ -	Customers-Res Total
	\$ -	\$ 1,311.56	\$ 1,311.56	\$ -	\$ 144.01	\$ 144.01	\$ -	\$ 1,167.55	\$ 1,167.55	\$ -	3-Factor Total
	\$ -	\$ 825.86	\$ 825.86	\$ -	\$ 83.66	\$ 83.66	\$ -	\$ 742.20	\$ 742.20	\$ -	Customers-All Total
	\$ -	\$ 893,149.88	\$ 893,149.88	\$ -	\$ 96,996.08	\$ 96,996.08	\$ -	\$ 796,153.80	\$ 796,153.80	\$ -	Customers-Comm Total
	\$ -	\$ 839,926.97	\$ 839,926.97	\$ -	\$ 64,758.37	\$ 64,758.37	\$ -	\$ 775,168.60	\$ 775,168.60	\$ -	Customers-Ind Total
	\$ -	\$ 3,212.52	\$ 3,212.52	\$ -	\$ 352.73	\$ 352.73	\$ -	\$ 2,859.79	\$ 2,859.79	\$ -	Customers-Res Total
	\$ (31,492.30)	\$ -	\$ (31,492.30)	\$ -	\$ -	\$ -	\$ (31,492.30)	\$ -	\$ -	\$ -	Direct-OR Total
	\$ 33,528.44	\$ -	\$ 33,528.44	\$ 33,528.44	\$ -	\$ 33,528.44	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
908 Customer Assistance Expense Total	\$ 2,036.14	\$ 1,737,115.23	\$ 1,739,151.37	\$ 33,528.44	\$ 162,190.84	\$ 195,719.28	\$ (31,492.30)	\$ 1,574,924.39	\$ 1,543,432.09	\$ -	Customers-All Total
	\$ -	\$ 2,305,820.41	\$ 2,305,820.41	\$ -	\$ 250,412.10	\$ 250,412.10	\$ -	\$ 2,055,408.31	\$ 2,055,408.31	\$ -	Customers-Res Total
	\$ -	\$ 8.83	\$ 8.83	\$ -	\$ 0.97	\$ 0.97	\$ -	\$ 7.86	\$ 7.86	\$ -	3-Factor Total
	\$ -	\$ 2,305,829.24	\$ 2,305,829.24	\$ -	\$ 250,413.07	\$ 250,413.07	\$ -	\$ 2,055,416.17	\$ 2,055,416.17	\$ -	Customers-Comm Total
	\$ -	\$ 2,558.38	\$ 2,558.38	\$ -	\$ 277.84	\$ 277.84	\$ -	\$ 2,280.54	\$ 2,280.54	\$ -	Customers-Ind Total
	\$ -	\$ 201,382.07	\$ 201,382.07	\$ -	\$ 22,111.75	\$ 22,111.75	\$ -	\$ 179,270.32	\$ 179,270.32	\$ -	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$ -	\$ 203,940.45	\$ 203,940.45	\$ -	\$ 22,389.59	\$ 22,389.59	\$ -	\$ 181,550.86	\$ 181,550.86	\$ -	Customers-All Total
	\$ -	\$ 158,824.88	\$ 158,824.88	\$ -	\$ 17,248.38	\$ 17,248.38	\$ -	\$ 141,576.50	\$ 141,576.50	\$ -	3-Factor Total
	\$ -	\$ 158,824.88	\$ 158,824.88	\$ -	\$ 17,248.38	\$ 17,248.38	\$ -	\$ 21,816.75	\$ 21,816.75	\$ -	Customers-Comm Total
	\$ -	\$ 24,275.90	\$ 24,275.90	\$ -	\$ 2,459.15	\$ 2,459.15	\$ -	\$ 2,886,863.19	\$ 2,886,863.19	\$ -	Customers-Ind Total
	\$ -	\$ 3,238,572.12	\$ 3,238,572.12	\$ -	\$ 351,708.93	\$ 351,708.93	\$ -	\$ 47,689.30	\$ 47,689.30	\$ -	Customers-Res Total
	\$ -	\$ 53,571.45	\$ 53,571.45	\$ -	\$ 5,882.15	\$ 5,882.15	\$ -	\$ -	\$ -	\$ -	Customers-Res Total

November 2017 Activity

		November 2017					
System	System	System	Washington	Washington	Washington	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Total
		12,538,783			1,488,985		11,049,798
		1,391,011,459			169,943,315		1,221,068,144
		0.90%			0.88%		0.90%

**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

	November 2017				System Total	Washington		Washington		System Total	Oregon		Oregon Total
	System Direct	System Allocated	Washington Direct	Washington Allocated		Washington Direct	Washington Allocated	Oregon Direct	Oregon Allocated				
Monthly Summary													
Sales of Gas													
480.1 Residential	36,937,935	17,470,282	4,028,402	1,733,466	36,937,935	4,028,402	1,733,466	0	1,733,466	17,470,282	32,909,532	15,736,815	32,909,532
481.1 Commercial	17,216,236	17,470,282	1,430,253	1,733,466	17,216,236	1,430,253	1,733,466	0	1,733,466	17,470,282	15,785,982	15,736,815	15,785,982
481.2 Industrial Firm	2,018,561	0	167,178	0	2,018,561	167,178	0	0	0	0	1,851,382	0	1,851,382
481.3 Interruptible	2,008,198	0	58,774	0	2,008,198	58,774	0	0	0	0	1,949,423	0	1,949,423
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
495.20 Unbilled Revenue	58,180,929	17,470,282	5,684,608	1,733,466	75,651,210	5,684,608	1,733,466	0	1,733,466	17,470,282	52,496,320	15,736,815	52,496,320
495.20 Total Sales of Gas													68,233,136
Transportation Revenue													
489.12 Industrial Firm	1,056,701	0	130,276	0	1,056,701	130,276	0	0	0	0	926,425	0	926,425
489.13 Interruptible	647,570	0	148,057	0	647,570	148,057	0	0	0	0	499,513	0	499,513
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0	0	0	0
495.6 Total Transportation Revenue	1,704,271	0	278,333	0	1,704,271	278,333	0	0	0	0	1,425,939	0	1,425,939
Rate Adjustments - Amortizations	(1,142,525)	(1,142,525)	(194,744)	(194,744)	(1,142,525)	(194,744)	(194,744)	0	(194,744)	(1,142,525)	(947,781)	0	(947,781)
Miscellaneous Revenues													
487 Late Payment Charge	108,677	0	4,760	0	108,677	4,760	0	0	0	0	103,917	0	103,917
488.0 Seasonal Reconnect Fee	800	0	0	0	800	0	0	0	0	0	800	0	800
488.0 Delinquent Reconnect Fee	18,950	0	50	0	18,950	50	0	0	0	0	18,900	0	18,900
488.1 Returned Check Charge	9,000	0	765	0	9,000	765	0	0	0	0	8,235	0	8,235
488.3 Recon Charge CR During Office Hours	23,460	0	1,380	0	23,460	1,380	0	0	0	0	22,080	0	22,080
488.4 Field Collection Charge	16,810	0	1,710	0	16,810	1,710	0	0	0	0	15,100	0	15,100
488.5 Recon Charge CR After Office Hours	1,950	0	1,550	0	1,950	1,550	0	0	0	0	400	0	400
488.6 Recon Charge Seas During Office Hours	2,615	0	125	0	2,615	125	0	0	0	0	2,490	0	2,490
488.7 Recon Charge Seas After Office Hours	150	0	150	0	150	150	0	0	0	0	0	0	0
488.8 Automated Payment Charge	2,593	0	340	0	2,593	340	0	0	0	0	2,253	0	2,253
493.2 Rent - Utility Property	15,621	15,621	718	718	15,621	718	718	0	718	15,621	14,903	0	14,903
495.1 Meter Rentals	16,727	0	1,600	0	16,727	1,600	0	0	0	0	15,126	0	15,126
495.2 Other Gas Revenue - Miscellaneous	8,924	0	486	0	8,924	486	0	0	0	0	8,438	0	8,438
495.2 Total Miscellaneous Revenues	210,656	15,621	12,916	718	226,277	13,635	718	0	718	15,621	197,740	14,903	212,643
Total Operating Revenue	58,953,331	17,485,903	5,781,114	1,734,185	76,439,234	7,515,298	1,734,185	0	1,734,185	17,485,903	53,172,218	15,751,718	68,923,936
Cost of Gas													
804.7 WACOG Incurred	22,975,314	0	2,236,894	0	22,975,314	2,236,894	0	0	0	0	20,738,420	0	20,738,420
805.7 WACOG Deferred	214,462	0	(16,914)	0	214,462	(16,914)	0	0	0	0	231,376	0	231,376
804.6 Demand Incurred	6,886,071	0	723,726	0	6,886,071	723,726	0	0	0	0	6,162,345	0	6,162,345
805.8 Demand Deferred	2,404,341	0	264,664	0	2,404,341	264,664	0	0	0	0	2,139,677	0	2,139,677
805.4 Amortization of Gas Costs	(856,667)	0	(223,710)	0	(856,667)	(223,710)	0	0	0	0	(632,958)	0	(632,958)
805.4 Total Cost of Gas	31,623,520	0	2,984,660	0	31,623,520	2,984,660	0	0	0	0	28,638,860	0	28,638,860
407 Environmental Expense	1,614,124	0	0	0	1,614,124	0	0	0	0	0	0	0	1,614,124
Detail Operations & Maintenance	980,483	11,575,182	83,268	1,205,719	12,555,664	83,268	1,205,719	0	1,205,719	11,575,182	897,214	10,369,462	11,266,677
Other Taxes													
408.11 Property	1,937,651	0	129,925	0	1,937,651	129,925	0	0	0	0	1,807,726	0	1,807,726
408.12 Franchise	1,881,824	500,104	272,508	49,865	1,881,824	272,508	49,865	0	49,865	500,104	1,609,316	450,238	1,609,316
408.13 Payroll	15,510	0	3,625	0	15,510	3,625	0	0	0	0	11,886	0	11,886
408.14 Other	0	0	0	0	0	0	0	0	0	0	0	0	0
408.15 Regulatory	3,834,986	500,104	406,058	49,865	4,335,090	406,058	49,865	0	49,865	500,104	3,428,928	450,238	3,879,166
408.15 Total Other Taxes													
403.1 Depreciation	6,719,514	6,719,514	691,774	691,774	6,719,514	691,774	691,774	0	691,774	6,719,514	6,027,740	0	6,027,740
Income Taxes													
409.11 Federal Income Taxes	2,556,540	0	605,318	0	2,556,540	605,318	0	0	0	0	1,951,222	0	1,951,222
410.1 Federal Income Taxes - Deferred	3,528,707	0	0	0	3,528,707	0	0	0	0	0	3,528,707	0	3,528,707
411.4 Federal Income Tax Credit	(264,509)	0	(349)	0	(264,509)	(349)	0	0	0	0	(264,160)	0	(264,160)
409.1 Oregon Income Taxes	499,953	0	0	0	499,953	0	0	0	0	0	499,953	0	499,953
410.1 Oregon Income Taxes - Deferred	787,970	0	0	0	787,970	0	0	0	0	0	787,970	0	787,970
411.1 Oregon Income Tax Credit	(56,121)	0	0	0	(56,121)	0	0	0	0	0	(56,121)	0	(56,121)
411.1 Total Income Taxes	7,062,590	0	604,969	0	7,062,590	604,969	0	0	0	0	6,447,571	0	6,447,571
Total Operating Revenue Deductions	36,438,989	18,794,799	3,473,986	1,947,358	63,900,451	3,473,986	1,947,358	0	1,947,358	18,794,799	32,965,003	16,847,440	57,874,138
Net Operating Income													
					12,538,783								11,049,798

	System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
NW Natural										
Washington Results of Operations										
Monthly Summary										
Rate Base										
101 Gross Plant		2,940,639,990				319,402,661				2,621,237,330
108.1X Accumulated Depreciation		(1,300,006,941)				(129,788,423)				(1,170,218,518)
ADJ Working Capital Allowance		175,612,610				20,039,353				155,573,258
117.X Storage Gas - Cushion		14,137,732				1,316,223				12,821,509
186.XX Leasehold Improvements		273,289				27,684				245,605
252.XX Customer Contributions		(3,901,898)				(657,716)				(3,244,182)
283.XX Deferred Taxes - Federal		(362,375,808)				(40,396,467)				(321,979,341)
283.XX Deferred Taxes - State		(73,367,516)				0				(73,367,516)
Total Rate Base		1,391,011,459				169,943,315				1,221,068,144
Rate Of Return on Rate Base		0.90%				0.88%				0.90%
Allocation References:										
A Unbilled Revenue		100.00%				11.05%				88.95%
B Follows plant split		100.00%				10.94%				89.06%
o&M 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
 o&M See O&M Detail
 D Depreciation Factor

		November 2017					
System	System	System	Washington	Washington	Washington	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Total
		92,190,909			11,707,574		80,483,335
		1,299,757,675			153,207,785		1,146,549,890
		7.09%			7.64%		7.02%

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

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct. Description	Alloc. Ref.	System		System		Washington		Washington		November 2017	
		Direct	Allocated	Total	System	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1 Residential		461,806,773	0	461,806,773	51,092,766	0	51,092,766	410,714,007	0	410,714,007	
481.1 Commercial		230,674,936	0	230,674,936	19,656,635	0	19,656,635	211,018,301	0	211,018,301	
481.2 Industrial Firm		22,815,902	0	22,815,902	2,070,266	0	2,070,266	20,745,636	0	20,745,636	
481.3 Interruptible		22,332,335	0	22,332,335	618,522	0	618,522	21,713,813	0	21,713,813	
481.5 Interruptible Incentive		0	0	0	0	0	0	0	0	0	
495.20 Unbilled Revenue		0	4,482,593	4,482,593	0	1,090,655	1,090,655	0	3,391,938	3,391,938	
Total Sales of Gas	A	737,629,946	4,482,593	742,112,539	73,438,189	1,090,655	74,528,844	664,191,757	3,391,938	667,583,695	
Transportation Revenue											
489.12 Industrial Firm		12,096,888	0	12,096,888	1,436,924	0	1,436,924	10,659,964	0	10,659,964	
489.13 Interruptible		8,272,170	0	8,272,170	989,246	0	989,246	7,282,923	0	7,282,923	
489.15 Interruptible Incentive		0	0	0	0	0	0	0	0	0	
489.3 Agency Fee/Balancing		391,614	0	391,614	0	0	0	391,614	0	391,614	
Total Transportation Revenue		20,760,672	0	20,760,672	2,426,170	0	2,426,170	18,334,502	0	18,334,502	
Rate Adjustments - Amortizations		(5,200,754)	0	(5,200,754)	(2,514,968)	0	(2,514,968)	(2,685,786)	0	(2,685,786)	
Miscellaneous Revenues											
487 Late Payment Charge		2,172,350	0	2,172,350	100,358	0	100,358	2,071,992	0	2,071,992	
488.0 Seasonal Reconnect Fee		17,200	0	17,200	0	0	0	17,200	0	17,200	
488.0 Delinquent Reconnect Fee		279,540	0	279,540	1,350	0	1,350	278,190	0	278,190	
488.1 Returned Check Charge		114,780	0	114,780	10,920	0	10,920	103,860	0	103,860	
488.3 Recon Charge CR During Office Hours		251,270	0	251,270	14,760	0	14,760	236,510	0	236,510	
488.4 Field Collection Charge		357,990	0	357,990	34,150	0	34,150	323,840	0	323,840	
488.5 Recon Charge CR After Office Hours		40,590	0	40,590	37,350	0	37,350	3,240	0	3,240	
488.6 Recon Charge Seas During Office Hours		12,240	0	12,240	840	0	840	11,400	0	11,400	
488.7 Recon Charge Seas After Office Hours		2,410	0	2,410	2,250	0	2,250	160	0	160	
488.8 Automated Payment Charge		44,903	0	44,903	6,305	0	6,305	38,598	0	38,598	
493.2 Rent - Utility Property		255,461	0	255,461	0	19,075	19,075	0	236,386	236,386	
495.1 Meter Rentals		199,105	0	199,105	16,056	0	16,056	183,050	0	183,050	
495.2 Other Gas Revenue - Miscellaneous		83,563	0	83,563	8,413	0	8,413	75,150	0	75,150	
Total Miscellaneous Revenues		3,575,940	255,461	3,831,402	232,752	19,075	251,827	3,343,189	236,386	3,579,575	
Total Operating Revenue		756,765,805	4,738,054	761,503,859	73,582,143	1,109,730	74,691,873	683,183,662	3,628,323	686,811,985	
Cost of Gas											
804.7 WACOG Incurred		237,600,734	0	237,600,734	22,536,637	0	22,536,637	215,064,097	0	215,064,097	
805.7 WACOG Deferred		6,815,436	0	6,815,436	528,869	0	528,869	6,286,567	0	6,286,567	
804.6 Demand Incurred		81,615,775	0	81,615,775	8,341,725	0	8,341,725	73,274,050	0	73,274,050	
805.8 Demand Deferred		10,781,782	0	10,781,782	1,288,310	0	1,288,310	9,493,472	0	9,493,472	
805.4 Amortization of Gas Costs		(3,682,738)	0	(3,682,738)	(2,757,196)	0	(2,757,196)	(925,542)	0	(925,542)	
Total Cost of Gas		333,130,990	0	333,130,990	29,938,346	0	29,938,346	303,192,643	0	303,192,643	
Environmental Expense		16,404,026	0	16,404,026	0	0	0	0	0	0	
Operations & Maintenance	O&M	11,396,271	137,967,895	149,364,166	887,523	14,344,479	15,232,002	10,508,748	123,623,416	134,132,164	
Other Taxes											
408.11 Property		21,639,901	0	21,639,901	1,314,551	0	1,314,551	20,325,350	0	20,325,350	
408.12 Franchise		19,307,589	0	19,307,589	3,021,217	0	3,021,217	16,286,372	0	16,286,372	
408.13 Payroll	C	6,184,668	0	6,184,668	615,313	0	615,313	5,569,355	0	5,569,355	
408.14 Other		446,104	0	446,104	87,661	0	87,661	358,443	0	358,443	
408.15 Regulatory		1,658,509	0	1,658,509	120,705	0	120,705	1,537,804	0	1,537,804	
Total Other Taxes		43,052,102	6,184,668	49,236,770	4,544,134	615,313	5,159,446	38,507,969	5,569,355	44,077,324	
Depreciation	D	0	79,452,924	79,452,924	0	8,177,148	8,177,148	0	71,275,776	71,275,776	
Income Taxes											
409.11 Federal Income Taxes		18,869,790	0	18,869,790	4,493,327	0	4,493,327	14,376,463	0	14,376,463	
410.1 Federal Income Taxes - Deferred		27,003,093	0	27,003,093	(15,970)	0	(15,970)	27,003,093	0	27,003,093	
411.4 Federal Income Tax Credit		(11,428,114)	0	(11,428,114)	0	0	0	(11,412,145)	0	(11,412,145)	
409.1 Oregon Income Taxes		3,918,600	0	3,918,600	0	0	0	3,918,600	0	3,918,600	
410.1 Oregon Income Taxes - Deferred		6,527,035	0	6,527,035	0	0	0	6,527,035	0	6,527,035	
411.1 Oregon Income Tax Credit		(3,166,330)	0	(3,166,330)	0	0	0	(3,166,330)	0	(3,166,330)	
Total Income Taxes		41,724,074	0	41,724,074	4,477,357	0	4,477,357	37,246,717	0	37,246,717	
Total Operating Revenue Deductions		387,579,363	223,605,487	611,184,850	35,370,003	23,136,939	58,506,942	352,209,360	200,468,548	552,677,908	
Net Operating Income		369,186,442	2,493,579	371,680,021	38,212,140	873,791	16,184,931	330,984,303	1,159,775	332,144,078	

	System			Washington			November 2017		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
13 Month AMA Ended Reports									
Rate Base									
101 Gross Plant		2,877,127,641	2,877,127,641			306,399,335			2,570,728,306
108.1X Accumulated Depreciation		(1,269,893,283)	(1,269,893,283)			(126,401,053)			(1,143,492,231)
Adj Working Capital Allowance		117,718,663	117,718,663			12,825,585			104,893,078
117.X Storage Gas - Cushion		14,148,314	14,148,314			1,318,975			12,829,339
186.XX Leasehold Improvements		396,472	396,472			40,081			356,390
252.XX Customer Contributions		(3,996,808)	(3,996,808)			(578,672)			(3,418,137)
283.XX Deferred Taxes - Federal		(362,375,808)	(362,375,808)			(40,396,467)			(321,979,341)
283.XX Deferred Taxes - State		(73,367,516)	(73,367,516)			0			(73,367,516)
Total Rate Base		1,299,757,675	1,299,757,675			153,207,785			1,146,549,890
Rate Of Return on Rate Base									
			7.09%			7.64%			7.02%
Allocation References:									
D Depreciation Factor			100.00%			10.29%			89.71%

NW Natural
 Washington Results of Operations
 13 Month AMA Ended Reports

- 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

Rate Of Return on Rate Base

Allocation References:
 D Depreciation Factor

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the period ended November 30, 2017

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$13,530	\$1,260	\$12,270
818	Compressor Station Expense	\$444	\$41	\$403
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$227,360	\$21,128	\$206,232
821	Purification Expense	\$997	\$50	\$947
Maintenance				
832	Wells Expense	\$25,269	\$2,353	\$22,917
834	Compressor Station Expense	\$19,041	\$1,773	\$17,268
	Total Underground Storage Expense	286,640	26,604	260,036
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$15,510	\$1,444	\$14,066
	Total Other Storage Expense	15,510	1,444	14,066
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$168,260	\$15,665	\$152,595
845	LNG Fuel	(\$24,132)	(\$2,247)	(\$21,885)
Maintenance				
847	Supervision and Engineering	\$117,561	\$10,945	\$106,616
	Total Liquified Natural Gas Expense	261,689	24,363	237,325
	Total Natural Gas Storage	563,839	52,411	511,428
Transmission Expense				
Operation				
856	Mains Expense	\$166,652	\$5,402	\$161,251
Maintenance				
863	Maintenance of Mains	\$1,881	\$191	\$1,691
	Total Transmission Expense	168,533	5,592	162,941
Distribution Expense				
Operation				
870	Supervision and Engineering	\$298,001	\$25,971	\$272,030
874	Mains and Services Expense	\$1,071,473	\$107,299	\$964,174
875	Measuring and Regulator Station Expense - General	\$25,986	\$2,277	\$23,709
877	Measuring and Regulator Station Expense - City Gate	\$45,226	\$3,763	\$41,463
878	Meter and House Regulator Expense	\$533,902	\$57,561	\$476,340
879	Customer Installation Expense	\$1,038,960	\$111,660	\$927,300
880	Other Expense	\$188,424	\$22,658	\$165,765
881	Rents	\$16,588	\$2,046	\$14,542
Maintenance				
885	Supervision and Engineering	\$736,433	\$46,856	\$689,577
887	Mains	\$244,762	\$26,429	\$218,333
889	Measuring and Regulator Station Expense - General	\$163,262	\$13,306	\$149,956
891	Measuring and Regulator Station Expense - City Gate	\$10,970	\$785	\$10,185
892	Services	\$9,462	\$2,366	\$7,096
893	Meters and House Regulators	\$231,785	\$21,474	\$210,311
894	Other Equipment	\$2,249	\$163	\$2,086
	Total Distribution Expense	4,617,484	444,615	4,172,868

Customer Accounts Expense

Operation

901	Supervision	\$149,820	\$16,270	\$133,550
902	Meter Reading Expenses	\$74,027	\$8,039	\$65,987
903	Customer Records and Collection Expense	\$1,604,231	\$173,051	\$1,431,180
904	Uncollectible Accounts	\$84,128	\$8,829	\$75,299
	Total Customer Accounts Expense	<u>1,912,206</u>	<u>206,189</u>	<u>1,706,017</u>

Customer Service and Informational

Operation

907	Supervision	\$196	\$22	\$175
908	Customer Assistance Expense	\$207,401	\$26,482	\$180,919
909	Customer Information Expense	\$310,115	\$33,678	\$276,436
910	Miscellaneous Customer Service Expense	\$25,242	\$2,772	\$22,470
	Total Customer Service and Informational	<u>542,953</u>	<u>62,954</u>	<u>479,999</u>

Sales Expense

Operation

911	Supervision	\$10,905	\$1,184	\$9,721
912	Demonstration and Selling Expense	\$462,659	\$50,250	\$412,409
913	Advertising	(\$103,593)	(\$11,250)	(\$92,343)
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>369,971</u>	<u>40,184</u>	<u>329,786</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,020,584	\$544,202	\$4,476,381
922	Administrative Expenses Transferred - Credit	(\$1,674,976)	(\$174,270)	(\$1,500,706)
924	Property Insurance Premium	\$303,090	\$30,703	\$272,387
925	Injuries and Damages	\$3,926	\$1,444	\$2,482
926	Employee Pensions and Benefits	(\$148,310)	(\$14,813)	(\$133,496)
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$90,356	\$9,153	\$81,203
931	Rents	\$398,547	\$39,307	\$359,241

Maintenance

935	Maintenance of General Plant	\$387,462	\$41,317	\$346,145
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	Total Administrative and General Expense	<u>\$4,380,679</u>	<u>\$477,042</u>	<u>\$3,903,637</u>
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	Total Operations and Maintenance Expense	<u>\$12,555,664</u>	<u>\$1,288,987</u>	<u>\$11,266,677</u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended November 30, 2017

FERC Description	System				Washington				Oregon			
	Direct		Total		Direct		Total		Direct		Total	
	YTD	Nov	YTD	Nov	YTD	Nov	YTD	Nov	YTD	Nov	YTD	Nov
816 Wells Expense Total	\$ -	\$ -	\$ 249,957.50	\$ 249,957.50	\$ -	\$ -	\$ 23,271.04	\$ 23,271.04	\$ -	\$ -	\$ 226,686.46	\$ 226,686.46
818 Compressor Station Expense Total	\$ -	\$ -	\$ 81,898.81	\$ 81,898.81	\$ -	\$ -	\$ 7,624.78	\$ 7,624.78	\$ -	\$ -	\$ 74,274.03	\$ 74,274.03
819 Compressor Station Fuel Total	\$ -	\$ -	\$ 0.10	\$ 0.10	\$ -	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ -	\$ 0.09	\$ 0.09
820 Measuring and Regulator Station Expense Total	\$ -	\$ -	\$ 7,840.41	\$ 7,840.41	\$ -	\$ -	\$ 794.23	\$ 794.23	\$ -	\$ -	\$ 7,046.18	\$ 7,046.18
821 Purification Expense Total	\$ -	\$ -	\$ 14.89	\$ 14.89	\$ -	\$ -	\$ 1.62	\$ 1.62	\$ -	\$ -	\$ 13.27	\$ 13.27
832 Wells Expense Total	\$ -	\$ -	\$ 7,140.11	\$ 7,140.11	\$ -	\$ -	\$ 7,140.11	\$ 7,140.11	\$ -	\$ -	\$ -	\$ -
834 Compressor Expense Total	\$ -	\$ -	\$ 2,113,016.77	\$ 2,113,016.77	\$ -	\$ -	\$ 196,721.86	\$ 196,721.86	\$ -	\$ -	\$ 1,916,294.91	\$ 1,916,294.91
840 Supervision and Engineering Total	\$ -	\$ -	\$ 2,120,872.07	\$ 2,120,872.07	\$ -	\$ -	\$ 197,517.71	\$ 197,517.71	\$ 7,140.11	\$ 7,140.11	\$ 1,923,354.36	\$ 1,930,494.47
844 Supervision and Engineering Total	\$ -	\$ -	\$ 23,615.17	\$ 23,615.17	\$ -	\$ -	\$ 2,198.57	\$ 2,198.57	\$ -	\$ -	\$ 21,416.60	\$ 21,416.60
845 LNG Fuel Total	\$ -	\$ -	\$ 527.12	\$ 527.12	\$ -	\$ -	\$ 6.17	\$ 6.17	\$ -	\$ -	\$ 520.95	\$ 520.95
847 Supervision and Engineering Total	\$ -	\$ -	\$ 24,142.29	\$ 24,142.29	\$ -	\$ -	\$ 2,204.74	\$ 2,204.74	\$ -	\$ -	\$ 21,937.55	\$ 21,937.55
856 Mains Expense Total	\$ -	\$ -	\$ 322,185.83	\$ 322,185.83	\$ -	\$ -	\$ 29,995.50	\$ 29,995.50	\$ -	\$ -	\$ 292,190.33	\$ 292,190.33
863 Maintenance of Mains Total	\$ -	\$ -	\$ 322,185.83	\$ 322,185.83	\$ -	\$ -	\$ 29,995.50	\$ 29,995.50	\$ -	\$ -	\$ 292,190.33	\$ 292,190.33
870 Supervision and Engineering Total	\$ -	\$ -	\$ 19,040.82	\$ 19,040.82	\$ -	\$ -	\$ 1,772.70	\$ 1,772.70	\$ -	\$ -	\$ 17,268.12	\$ 17,268.12
874 Mains and Services Expense Total	\$ -	\$ -	\$ 123,334.71	\$ 123,334.71	\$ -	\$ -	\$ 11,482.46	\$ 11,482.46	\$ -	\$ -	\$ 111,852.25	\$ 111,852.25
877 Supervision and Engineering Total	\$ -	\$ -	\$ 1,667,333.08	\$ 1,667,333.08	\$ -	\$ -	\$ 155,228.71	\$ 155,228.71	\$ -	\$ -	\$ 1,512,104.37	\$ 1,512,104.37
878 Supervision and Engineering Total	\$ -	\$ -	\$ 1,667,333.08	\$ 1,667,333.08	\$ -	\$ -	\$ 155,228.71	\$ 155,228.71	\$ -	\$ -	\$ 1,512,104.37	\$ 1,512,104.37
879 Supervision and Engineering Total	\$ -	\$ -	\$ 89,402.95	\$ 89,402.95	\$ -	\$ -	\$ 8,323.41	\$ 8,323.41	\$ -	\$ -	\$ 81,079.54	\$ 81,079.54
880 Supervision and Engineering Total	\$ -	\$ -	\$ 89,402.95	\$ 89,402.95	\$ -	\$ -	\$ 8,323.41	\$ 8,323.41	\$ -	\$ -	\$ 81,079.54	\$ 81,079.54
881 Supervision and Engineering Total	\$ -	\$ -	\$ 898,572.07	\$ 898,572.07	\$ -	\$ -	\$ 83,657.06	\$ 83,657.06	\$ -	\$ -	\$ 814,915.01	\$ 814,915.01
882 Supervision and Engineering Total	\$ -	\$ -	\$ 898,572.07	\$ 898,572.07	\$ -	\$ -	\$ 83,657.06	\$ 83,657.06	\$ -	\$ -	\$ 814,915.01	\$ 814,915.01
883 Supervision and Engineering Total	\$ -	\$ -	\$ 922,785.07	\$ 922,785.07	\$ -	\$ -	\$ 93,478.13	\$ 93,478.13	\$ -	\$ -	\$ 829,306.94	\$ 829,306.94
884 Supervision and Engineering Total	\$ -	\$ -	\$ 733.00	\$ 733.00	\$ -	\$ -	\$ 79.60	\$ 79.60	\$ -	\$ -	\$ 653.40	\$ 653.40
885 Supervision and Engineering Total	\$ -	\$ -	\$ 116,706.29	\$ 116,706.29	\$ -	\$ -	\$ 116,706.29	\$ 116,706.29	\$ -	\$ -	\$ -	\$ -
886 Supervision and Engineering Total	\$ -	\$ -	\$ 86.76	\$ 86.76	\$ -	\$ -	\$ 7.63	\$ 7.63	\$ -	\$ -	\$ 79.13	\$ 79.13
887 Supervision and Engineering Total	\$ -	\$ -	\$ 10,470.36	\$ 10,470.36	\$ -	\$ -	\$ 834.49	\$ 834.49	\$ -	\$ -	\$ 9,635.87	\$ 9,635.87
888 Supervision and Engineering Total	\$ -	\$ -	\$ 830,286.79	\$ 830,286.79	\$ -	\$ -	\$ 9,714.36	\$ 9,714.36	\$ -	\$ -	\$ 820,572.43	\$ 820,572.43
889 Supervision and Engineering Total	\$ -	\$ -	\$ 1,764,361.98	\$ 1,764,361.98	\$ -	\$ -	\$ 104,114.21	\$ 104,114.21	\$ 116,706.29	\$ 116,706.29	\$ 1,660,247.77	\$ 1,776,954.06
890 Supervision and Engineering Total	\$ -	\$ -	\$ 269,170.92	\$ 269,170.92	\$ -	\$ -	\$ 27,267.01	\$ 27,267.01	\$ -	\$ -	\$ 241,903.91	\$ 241,903.91
891 Supervision and Engineering Total	\$ -	\$ -	\$ 55,873.74	\$ 55,873.74	\$ -	\$ -	\$ 4,453.14	\$ 4,453.14	\$ -	\$ -	\$ 51,420.60	\$ 51,420.60
892 Supervision and Engineering Total	\$ -	\$ -	\$ 120.00	\$ 120.00	\$ -	\$ -	\$ 1.40	\$ 1.40	\$ -	\$ -	\$ 118.60	\$ 118.60
893 Supervision and Engineering Total	\$ -	\$ -	\$ 325,164.66	\$ 325,164.66	\$ -	\$ -	\$ 31,721.56	\$ 31,721.56	\$ -	\$ -	\$ 293,443.10	\$ 293,443.10
894 Supervision and Engineering Total	\$ -	\$ -	\$ 2,030.20	\$ 2,030.20	\$ -	\$ -	\$ 205.66	\$ 205.66	\$ -	\$ -	\$ 1,824.54	\$ 1,824.54
895 Supervision and Engineering Total	\$ -	\$ -	\$ 1,958.86	\$ 1,958.86	\$ -	\$ -	\$ 1,958.86	\$ 1,958.86	\$ -	\$ -	\$ -	\$ -
896 Supervision and Engineering Total	\$ -	\$ -	\$ 1,738,292.10	\$ 1,738,292.10	\$ -	\$ -	\$ 161,834.99	\$ 161,834.99	\$ -	\$ -	\$ 1,576,457.11	\$ 1,576,457.11
897 Supervision and Engineering Total	\$ -	\$ -	\$ 804.08	\$ 804.08	\$ -	\$ -	\$ 70.76	\$ 70.76	\$ -	\$ -	\$ 733.32	\$ 733.32
898 Supervision and Engineering Total	\$ -	\$ -	\$ 1,329,464.13	\$ 1,329,464.13	\$ -	\$ -	\$ 105,958.29	\$ 105,958.29	\$ -	\$ -	\$ 1,223,505.84	\$ 1,223,505.84
899 Supervision and Engineering Total	\$ -	\$ -	\$ 3,066,530.11	\$ 3,066,530.11	\$ -	\$ -	\$ 267,658.39	\$ 267,658.39	\$ 1,958.86	\$ 1,958.86	\$ 2,798,871.72	\$ 2,800,830.58
900 Supervision and Engineering Total	\$ -	\$ -	\$ 4,019,615.23	\$ 4,019,615.23	\$ -	\$ -	\$ 407,187.02	\$ 407,187.02	\$ -	\$ -	\$ 3,612,428.21	\$ 3,612,428.21
901 Supervision and Engineering Total	\$ -	\$ -	\$ 4,559,371.61	\$ 4,559,371.61	\$ -	\$ -	\$ 495,147.76	\$ 495,147.76	\$ -	\$ -	\$ 4,064,223.85	\$ 4,064,223.85
902 Supervision and Engineering Total	\$ -	\$ -	\$ 2,397,668.71	\$ 2,397,668.71	\$ -	\$ -	\$ -	\$ -	\$ 2,397,668.71	\$ 2,397,668.71	\$ -	\$ -
903 Supervision and Engineering Total	\$ -	\$ -	\$ 394,238.01	\$ 394,238.01	\$ -	\$ -	\$ 394,238.01	\$ 394,238.01	\$ -	\$ -	\$ -	\$ -
904 Supervision and Engineering Total	\$ -	\$ -	\$ 12,790.13	\$ 12,790.13	\$ -	\$ -	\$ 1,271.34	\$ 1,271.34	\$ -	\$ -	\$ 11,518.79	\$ 11,518.79
905 Supervision and Engineering Total	\$ -	\$ -	\$ 562,250.81	\$ 562,250.81	\$ -	\$ -	\$ 44,811.39	\$ 44,811.39	\$ -	\$ -	\$ 517,439.42	\$ 517,439.42
906 Supervision and Engineering Total	\$ -	\$ -	\$ 236,221.54	\$ 236,221.54	\$ -	\$ -	\$ 2,763.79	\$ 2,763.79	\$ -	\$ -	\$ 233,457.75	\$ 233,457.75
907 Supervision and Engineering Total	\$ -	\$ -	\$ 9,390,249.32	\$ 9,390,249.32	\$ 394,238.01	\$ 394,238.01	\$ 951,181.30	\$ 1,345,419.31	\$ 2,397,668.71	\$ 2,397,668.71	\$ 8,439,068.02	\$ 10,836,736.73

	\$ -	\$ 9,163.24	\$ 9,163.24	\$ -	\$ 928.24	\$ 928.24	\$ -	\$ -	\$ 8,235.00	\$ 8,235.00	3-Factor Total
	\$ 11,191.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,191.48	\$ 11,191.48	Direct-OR Total
	\$ -	\$ 181,901.69	\$ 181,901.69	\$ -	\$ 14,497.56	\$ 14,497.56	\$ -	\$ -	\$ 167,404.13	\$ 167,404.13	Sendout Volumes Total
	\$ -	\$ 72,642.60	\$ 72,642.60	\$ -	\$ 7,823.61	\$ 7,823.61	\$ -	\$ -	\$ 64,818.99	\$ 64,818.99	Telemetering Total
875 Measuring and Regulator Station Expense - Gent	\$ 11,191.48	\$ 263,707.53	\$ 274,899.01	\$ -	\$ 23,249.41	\$ 23,249.41	\$ -	\$ -	\$ 240,458.12	\$ 251,649.69	
	\$ -	\$ 51,095.87	\$ 51,095.87	\$ -	\$ 5,176.01	\$ 5,176.01	\$ -	\$ -	\$ 45,919.86	\$ 45,919.86	3-Factor Total
	\$ -	\$ 29,561.05	\$ 29,561.05	\$ -	\$ 3,210.33	\$ 3,210.33	\$ -	\$ -	\$ 26,350.72	\$ 26,350.72	Customers-All Total
	\$ 718.75	\$ -	\$ 718.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 718.75	\$ 718.75	Direct-OR Total
	\$ -	\$ 410,677.36	\$ 410,677.36	\$ -	\$ 32,730.99	\$ 32,730.99	\$ -	\$ -	\$ 377,946.37	\$ 377,946.37	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City	\$ 718.75	\$ 491,334.28	\$ 492,053.03	\$ -	\$ 41,117.33	\$ 41,117.33	\$ -	\$ -	\$ 450,216.95	\$ 450,935.70	
	\$ -	\$ (21,225.78)	\$ (21,225.78)	\$ -	\$ (2,150.17)	\$ (2,150.17)	\$ -	\$ -	\$ (19,075.61)	\$ (19,075.61)	3-Factor Total
	\$ -	\$ 5,534,845.37	\$ 5,534,845.37	\$ -	\$ 601,084.21	\$ 601,084.21	\$ -	\$ -	\$ 4,933,761.16	\$ 4,933,761.16	Customers-All Total
	\$ -	\$ 56,057.48	\$ 56,057.48	\$ -	\$ 4,322.03	\$ 4,322.03	\$ -	\$ -	\$ 51,735.45	\$ 51,735.45	Customers-Ind Total
	\$ (67.79)	\$ -	\$ (67.79)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (67.79)	\$ (67.79)	Direct-OR Total
	\$ -	\$ 150.00	\$ 150.00	\$ -	\$ 14.91	\$ 14.91	\$ -	\$ -	\$ 135.09	\$ 135.09	Employee Cost Total
	\$ -	\$ 27,604.07	\$ 27,604.07	\$ -	\$ 2,200.04	\$ 2,200.04	\$ -	\$ -	\$ 25,404.03	\$ 25,404.03	Sendout Volumes Total
	\$ -	\$ 2,317.66	\$ 2,317.66	\$ -	\$ 27.12	\$ 27.12	\$ -	\$ -	\$ 2,290.54	\$ 2,290.54	Transmission Total
878 Meter and House Regulator Expense Total	\$ (67.79)	\$ 5,599,748.80	\$ 5,599,681.01	\$ -	\$ 605,498.14	\$ 605,498.14	\$ -	\$ (67.79)	\$ 4,994,250.66	\$ 4,994,182.87	
	\$ -	\$ 231,971.49	\$ 231,971.49	\$ -	\$ 23,498.71	\$ 23,498.71	\$ -	\$ -	\$ 208,472.78	\$ 208,472.78	3-Factor Total
	\$ -	\$ 9,722,887.19	\$ 9,722,887.19	\$ -	\$ 1,055,905.55	\$ 1,055,905.55	\$ -	\$ -	\$ 8,666,981.64	\$ 8,666,981.64	Customers-All Total
	\$ 129,523.58	\$ -	\$ 129,523.58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,523.58	\$ 129,523.58	Direct-OR Total
	\$ 8,953.13	\$ -	\$ 8,953.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
879 Customer Installation Expense Total	\$ 138,476.71	\$ 9,954,858.68	\$ 10,093,335.39	\$ 8,953.13	\$ 1,079,404.26	\$ 1,088,357.39	\$ 129,523.58	\$ -	\$ 8,875,454.42	\$ 9,004,978.00	
	\$ -	\$ 1,200,534.86	\$ 1,200,534.86	\$ -	\$ 121,614.18	\$ 121,614.18	\$ -	\$ -	\$ 1,078,920.68	\$ 1,078,920.68	3-Factor Total
	\$ -	\$ 112,024.97	\$ 112,024.97	\$ -	\$ 12,165.91	\$ 12,165.91	\$ -	\$ -	\$ 99,859.06	\$ 99,859.06	Customers-All Total
	\$ 276,161.08	\$ -	\$ 276,161.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,161.08	\$ 276,161.08	Direct-OR Total
	\$ 67,764.21	\$ -	\$ 67,764.21	\$ -	\$ 67,764.21	\$ 67,764.21	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ (5,736.94)	\$ (5,736.94)	\$ -	\$ (534.11)	\$ (534.11)	\$ -	\$ -	\$ (5,202.83)	\$ (5,202.83)	Firm Volumes Total
	\$ -	\$ 416,922.48	\$ 416,922.48	\$ -	\$ 33,228.72	\$ 33,228.72	\$ -	\$ -	\$ 383,693.76	\$ 383,693.76	Sendout Volumes Total
	\$ -	\$ 24,170.95	\$ 24,170.95	\$ -	\$ 282.80	\$ 282.80	\$ -	\$ -	\$ 23,888.15	\$ 23,888.15	Transmission Total
880 Other Expense Total	\$ 343,925.29	\$ 1,747,916.32	\$ 2,091,841.61	\$ 67,764.21	\$ 166,757.51	\$ 234,524.72	\$ 276,161.08	\$ -	\$ 1,581,158.81	\$ 1,857,319.89	
	\$ -	\$ 182,105.42	\$ 182,105.42	\$ -	\$ 18,447.28	\$ 18,447.28	\$ -	\$ -	\$ 163,658.14	\$ 163,658.14	3-Factor Total
	\$ -	\$ 40,411.42	\$ 40,411.42	\$ -	\$ 10,244.29	\$ 10,244.29	\$ -	\$ -	\$ 30,167.13	\$ 30,167.13	Customers-The Dalles Total
881 Rents Total	\$ -	\$ 222,516.84	\$ 222,516.84	\$ -	\$ 28,691.57	\$ 28,691.57	\$ -	\$ -	\$ 193,825.27	\$ 193,825.27	
	\$ -	\$ 2,364,760.71	\$ 2,364,760.71	\$ -	\$ 239,550.26	\$ 239,550.26	\$ -	\$ -	\$ 2,125,210.45	\$ 2,125,210.45	3-Factor Total
	\$ -	\$ 2,845.44	\$ 2,845.44	\$ -	\$ 309.01	\$ 309.01	\$ -	\$ -	\$ 2,536.43	\$ 2,536.43	Customers-All Total
	\$ 4,703,293.95	\$ -	\$ 4,703,293.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,703,293.95	\$ 4,703,293.95	Direct-OR Total
	\$ 74,505.09	\$ -	\$ 74,505.09	\$ -	\$ 74,505.09	\$ 74,505.09	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 82.08	\$ 82.08	\$ -	\$ 8.16	\$ 8.16	\$ -	\$ -	\$ 73.92	\$ 73.92	Employee Cost Total
	\$ -	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 674.10	\$ 674.10	\$ -	\$ -	\$ 6,325.90	\$ 6,325.90	Sales Volumes Total
	\$ -	\$ 122,663.94	\$ 122,663.94	\$ -	\$ 9,776.32	\$ 9,776.32	\$ -	\$ -	\$ 112,887.62	\$ 112,887.62	Sendout Volumes Total
	\$ -	\$ 121,401.98	\$ 121,401.98	\$ -	\$ 1,420.40	\$ 1,420.40	\$ -	\$ -	\$ 119,981.58	\$ 119,981.58	Transmission Total
885 Supervision and Engineering Total	\$ 4,777,799.04	\$ 2,618,754.15	\$ 7,396,553.19	\$ 74,505.09	\$ 251,738.25	\$ 326,243.34	\$ 4,703,293.95	\$ -	\$ 2,367,015.90	\$ 7,070,309.85	
	\$ -	\$ 35,452.06	\$ 35,452.06	\$ -	\$ 3,591.29	\$ 3,591.29	\$ -	\$ -	\$ 31,860.77	\$ 31,860.77	3-Factor Total
	\$ -	\$ 1,158,400.82	\$ 1,158,400.82	\$ -	\$ 137,803.36	\$ 137,803.36	\$ -	\$ -	\$ 1,020,597.46	\$ 1,020,597.46	Customers-Port/Van 80% Total
	\$ -	\$ 97,618.49	\$ 97,618.49	\$ -	\$ 10,601.37	\$ 10,601.37	\$ -	\$ -	\$ 87,017.12	\$ 87,017.12	Customers-All Total
	\$ 1,065,615.33	\$ -	\$ 1,065,615.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,615.33	\$ 1,065,615.33	Direct-OR Total
	\$ 86,685.11	\$ -	\$ 86,685.11	\$ -	\$ 86,685.11	\$ 86,685.11	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ 317,292.42	\$ 317,292.42	\$ -	\$ 3,712.32	\$ 3,712.32	\$ -	\$ -	\$ 313,580.10	\$ 313,580.10	Transmission Total
887 Mains Total	\$ 1,152,300.44	\$ 1,608,763.79	\$ 2,761,064.23	\$ 86,685.11	\$ 155,708.34	\$ 242,393.45	\$ 1,065,615.33	\$ -	\$ 1,453,055.45	\$ 2,518,670.78	
	\$ -	\$ 20,604.29	\$ 20,604.29	\$ -	\$ 2,087.21	\$ 2,087.21	\$ -	\$ -	\$ 18,517.08	\$ 18,517.08	3-Factor Total
	\$ -	\$ 361.10	\$ 361.10	\$ -	\$ 39.22	\$ 39.22	\$ -	\$ -	\$ 321.88	\$ 321.88	Customers-All Total
	\$ 2,534.45	\$ -	\$ 2,534.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,534.45	\$ 2,534.45	Direct-OR Total
	\$ -	\$ 1,177,181.84	\$ 1,177,181.84	\$ -	\$ 93,821.39	\$ 93,821.39	\$ -	\$ -	\$ 1,083,360.45	\$ 1,083,360.45	Sendout Volumes Total
	\$ -	\$ 304,977.16	\$ 304,977.16	\$ -	\$ 32,846.04	\$ 32,846.04	\$ -	\$ -	\$ 272,131.12	\$ 272,131.12	Telemetering Total
	\$ -	\$ 23,797.06	\$ 23,797.06	\$ -	\$ 278.43	\$ 278.43	\$ -	\$ -	\$ 23,518.63	\$ 23,518.63	Transmission Total
889 Measuring and Regulator Station Expense - Gent	\$ 2,534.45	\$ 1,526,921.45	\$ 1,529,455.90	\$ -	\$ 129,072.29	\$ 129,072.29	\$ 2,534.45	\$ -	\$ 1,397,849.16	\$ 1,400,383.61	
	\$ -	\$ 26,636.61	\$ 26,636.61	\$ -	\$ 2,698.29	\$ 2,698.29	\$ -	\$ -	\$ 23,938.32	\$ 23,938.32	3-Factor Total
	\$ 4,561.73	\$ -	\$ 4,561.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,561.73	\$ 4,561.73	Direct-OR Total

891 Measuring and Regulator Station Expense - City /	\$	-	\$	141,783.61	\$	141,783.61	\$	-	\$	11,300.15	\$	11,300.15	\$	-	\$	130,483.46	\$	130,483.46	Sendout Volumes Total
	\$	-	\$	6,603.17	\$	6,603.17	\$	-	\$	668.90	\$	668.90	\$	-	\$	5,934.27	\$	5,934.27	3-Factor Total
	\$	-	\$	69,142.14	\$	69,142.14	\$	-	\$	7,508.84	\$	7,508.84	\$	-	\$	61,633.30	\$	61,633.30	Customers-All Total
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Direct-OR Total
	\$	-	\$	305,466.11	\$	305,466.11	\$	-	\$	-	\$	-	\$	-	\$	305,466.11	\$	305,466.11	Direct-WA Total
	\$	-	\$	29,129.69	\$	29,129.69	\$	-	\$	29,129.69	\$	29,129.69	\$	-	\$	-	\$	-	Sendout Volumes Total
	\$	-	\$	97,528.16	\$	97,528.16	\$	-	\$	7,772.99	\$	7,772.99	\$	-	\$	89,755.17	\$	89,755.17	Transmission Total
	\$	-	\$	94,589.63	\$	94,589.63	\$	-	\$	1,106.70	\$	1,106.70	\$	-	\$	93,482.93	\$	93,482.93	3-Factor Total
892 Services Total	\$	334,595.80	\$	267,863.10	\$	602,458.90	\$	29,129.69	\$	17,057.43	\$	46,187.12	\$	305,466.11	\$	250,805.67	\$	556,271.78	Customers-All Total
	\$	-	\$	(8,136.24)	\$	(8,136.24)	\$	-	\$	(824.20)	\$	(824.20)	\$	-	\$	(7,312.04)	\$	(7,312.04)	Customers-Comm Total
	\$	-	\$	1,367,180.27	\$	1,367,180.27	\$	-	\$	148,475.78	\$	148,475.78	\$	-	\$	1,218,704.49	\$	1,218,704.49	Customers-Res Total
	\$	-	\$	90,274.38	\$	90,274.38	\$	-	\$	8,756.61	\$	8,756.61	\$	-	\$	81,517.77	\$	81,517.77	Direct-OR Total
	\$	-	\$	32,379.78	\$	32,379.78	\$	-	\$	2,496.48	\$	2,496.48	\$	-	\$	29,883.30	\$	29,883.30	Direct-WA Total
	\$	-	\$	178,789.36	\$	178,789.36	\$	-	\$	19,631.07	\$	19,631.07	\$	-	\$	159,158.29	\$	159,158.29	Sendout Volumes Total
	\$	-	\$	(2,650.23)	\$	(2,650.23)	\$	-	\$	-	\$	-	\$	-	\$	(2,650.23)	\$	(2,650.23)	Transmission Total
	\$	-	\$	365.05	\$	365.05	\$	365.05	\$	365.05	\$	365.05	\$	-	\$	-	\$	-	3-Factor Total
	\$	-	\$	1,086,474.21	\$	1,086,474.21	\$	-	\$	86,591.99	\$	86,591.99	\$	-	\$	999,882.22	\$	999,882.22	Customers-All Total
	\$	-	\$	121,148.18	\$	121,148.18	\$	-	\$	1,417.43	\$	1,417.43	\$	-	\$	119,730.75	\$	119,730.75	Customers-Comm Total
893 Meters and House Regulators Total	\$	(2,285.18)	\$	2,868,109.94	\$	2,865,824.76	\$	365.05	\$	266,545.17	\$	266,910.22	\$	(2,650.23)	\$	2,601,564.77	\$	2,598,914.54	Customers-Res Total
	\$	-	\$	16,595.49	\$	16,595.49	\$	-	\$	1,681.12	\$	1,681.12	\$	-	\$	14,914.37	\$	14,914.37	Direct-OR Total
	\$	-	\$	95.27	\$	95.27	\$	-	\$	10.35	\$	10.35	\$	-	\$	84.92	\$	84.92	Direct-WA Total
	\$	-	\$	5,259.33	\$	5,259.33	\$	-	\$	61.53	\$	61.53	\$	-	\$	5,197.80	\$	5,197.80	Sendout Volumes Total
	\$	-	\$	21,950.09	\$	21,950.09	\$	-	\$	1,753.00	\$	1,753.00	\$	-	\$	20,197.09	\$	20,197.09	Transmission Total
894 Other Equipment Total	\$	-	\$	1,554,045.15	\$	1,554,045.15	\$	-	\$	168,769.30	\$	168,769.30	\$	-	\$	1,385,275.85	\$	1,385,275.85	Customers-All Total
	\$	-	\$	800,382.90	\$	800,382.90	\$	-	\$	86,921.58	\$	86,921.58	\$	-	\$	713,461.32	\$	713,461.32	Customers-Comm Total
901 Supervision Total	\$	-	\$	800,382.90	\$	800,382.90	\$	-	\$	86,921.58	\$	86,921.58	\$	-	\$	713,461.32	\$	713,461.32	Customers-Res Total
902 Meter Reading Expenses Total	\$	-	\$	184,523.60	\$	184,523.60	\$	-	\$	18,692.24	\$	18,692.24	\$	-	\$	165,831.36	\$	165,831.36	3-Factor Total
	\$	-	\$	16,538,082.63	\$	16,538,082.63	\$	-	\$	1,796,035.77	\$	1,796,035.77	\$	-	\$	14,742,046.86	\$	14,742,046.86	Customers-All Total
	\$	-	\$	359,957.39	\$	359,957.39	\$	-	\$	27,752.71	\$	27,752.71	\$	-	\$	332,204.68	\$	332,204.68	Customers-Comm Total
	\$	-	\$	371.55	\$	371.55	\$	-	\$	-	\$	-	\$	-	\$	371.55	\$	371.55	Customers-Res Total
903 Customer Records and Collection Expense Total	\$	371.55	\$	17,082,935.62	\$	17,082,935.17	\$	-	\$	1,842,480.73	\$	1,842,480.73	\$	371.55	\$	15,240,082.89	\$	15,240,082.89	Direct-OR Total
	\$	-	\$	14,310.00	\$	14,310.00	\$	-	\$	1,554.07	\$	1,554.07	\$	-	\$	12,755.93	\$	12,755.93	Customers-All Total
	\$	-	\$	71,741.73	\$	71,741.73	\$	-	\$	6,958.95	\$	6,958.95	\$	-	\$	64,782.78	\$	64,782.78	Customers-Comm Total
	\$	-	\$	19,458.09	\$	19,458.09	\$	-	\$	1,500.22	\$	1,500.22	\$	-	\$	17,957.87	\$	17,957.87	Customers-Res Total
	\$	-	\$	592,769.93	\$	592,769.93	\$	-	\$	65,086.14	\$	65,086.14	\$	-	\$	527,683.79	\$	527,683.79	Sendout Volumes Total
904 Uncollectible Accounts Total	\$	7,419.73	\$	698,279.75	\$	705,699.48	\$	-	\$	75,099.37	\$	75,099.37	\$	7,419.73	\$	623,180.38	\$	630,600.11	3-Factor Total
	\$	-	\$	1,507.75	\$	1,507.75	\$	-	\$	165.55	\$	165.55	\$	-	\$	1,342.20	\$	1,342.20	Customers-All Total
	\$	-	\$	1,507.75	\$	1,507.75	\$	-	\$	165.55	\$	165.55	\$	-	\$	1,342.20	\$	1,342.20	Customers-Comm Total
	\$	-	\$	825.86	\$	825.86	\$	-	\$	83.66	\$	83.66	\$	-	\$	742.20	\$	742.20	Customers-Res Total
	\$	-	\$	981,870.84	\$	981,870.84	\$	-	\$	106,631.17	\$	106,631.17	\$	-	\$	875,239.67	\$	875,239.67	3-Factor Total
	\$	-	\$	942,932.38	\$	942,932.38	\$	-	\$	72,700.09	\$	72,700.09	\$	-	\$	870,232.29	\$	870,232.29	Customers-All Total
	\$	-	\$	11,386.37	\$	11,386.37	\$	-	\$	1,250.22	\$	1,250.22	\$	-	\$	10,136.15	\$	10,136.15	Customers-Comm Total
	\$	-	\$	(31,999.66)	\$	(31,999.66)	\$	-	\$	-	\$	-	\$	-	\$	(31,999.66)	\$	(31,999.66)	Customers-Res Total
908 Customer Assistance Expense Total	\$	9,536.56	\$	1,937,015.45	\$	1,946,552.01	\$	41,536.22	\$	41,536.22	\$	41,536.22	\$	9,536.56	\$	1,756,350.31	\$	1,724,350.65	Direct-OR Total
	\$	-	\$	2,615,934.99	\$	2,615,934.99	\$	-	\$	284,090.54	\$	284,090.54	\$	-	\$	2,331,844.45	\$	2,331,844.45	Direct-WA Total
	\$	-	\$	8.83	\$	8.83	\$	-	\$	0.97	\$	0.97	\$	-	\$	7.86	\$	7.86	Customers-All Total
909 Customer Information Expense Total	\$	-	\$	2,615,943.82	\$	2,615,943.82	\$	-	\$	284,091.51	\$	284,091.51	\$	-	\$	2,331,852.31	\$	2,331,852.31	Customers-Comm Total
	\$	-	\$	2,558.38	\$	2,558.38	\$	-	\$	277.84	\$	277.84	\$	-	\$	2,280.54	\$	2,280.54	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	\$	-	\$	226,623.73	\$	226,623.73	\$	-	\$	24,883.29	\$	24,883.29	\$	-	\$	201,740.44	\$	201,740.44	3-Factor Total
	\$	-	\$	229,182.11	\$	229,182.11	\$	-	\$	25,161.13	\$	25,161.13	\$	-	\$	204,020.98	\$	204,020.98	Customers-All Total
	\$	-	\$	169,730.16	\$	169,730.16	\$	-	\$	18,432.70	\$	18,432.70	\$	-	\$	151,297.46	\$	151,297.46	Customers-Comm Total
	\$	-	\$	169,730.16	\$	169,730.16	\$	-	\$	18,432.70	\$	18,432.70	\$	-	\$	151,297.46	\$	151,297.46	Customers-Res Total
911 Supervision Total	\$	-	\$	24,922.15	\$	24,922.15	\$	-	\$	2,524.61	\$	2,524.61	\$	-	\$	22,397.54	\$	22,397.54	3-Factor Total
	\$	-	\$	3,692,175.89	\$	3,692,175.89	\$	-	\$	400,970.30	\$	400,970.30	\$	-	\$	3,291,205.59	\$	3,291,205.59	Customers-All Total
	\$	-	\$	-	\$	-	\$	-	-	\$	-	\$	-	\$	-	\$	-	-	Customers-Comm Total
	\$	-	\$	61,980.10	\$	61,980.10	\$	-	\$	6,805.41	\$	6,805.41	\$	-	\$	55,174.69	\$	55,174.69	Customers-Res Total

December 2017 Activity

		December 2017					
System	System	System	Washington	Washington	Washington	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Total
		17,106,487			2,402,011		14,704,476
		1,412,137,082			174,159,584		1,237,977,498
		1.21%			1.35%		1.19%

**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

	December 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	58,924,844		58,924,844	6,259,476		6,259,476	52,665,368		52,665,368
481.1 Commercial	27,093,249		27,093,249	2,255,823		2,255,823	24,837,426		24,837,426
481.2 Industrial Firm	2,109,249		2,109,249	205,624		205,624	1,903,625		1,903,625
481.3 Interruptible	2,231,085		2,231,085	66,984		66,984	2,164,102		2,164,102
481.5 Interruptible Incentive	0		0	0		0	0		0
495.20 Unbilled Revenue	15,394,110		15,394,110	2,016,720		2,016,720	13,377,390		13,377,390
Total Sales of Gas	90,358,428	15,394,110	105,752,538	8,787,907	2,016,720	10,804,627	81,570,521	13,377,390	94,947,911
Transportation Revenue									
489.12 Industrial Firm	1,156,654		1,156,654	148,057		148,057	1,008,597		1,008,597
489.13 Interruptible	662,826		662,826	78,855		78,855	583,972		583,972
489.15 Interruptible Incentive	0		0	0		0	0		0
489.3 Agency Fee/Balancing	0		0	0		0	0		0
Total Transportation Revenue	1,819,480	0	1,819,480	226,912	0	226,912	1,592,569	0	1,592,569
495.6 Rate Adjustments - Amortizations	(1,063,347)		(1,063,347)	(324,545)		(324,545)	(738,802)		(738,802)
Miscellaneous Revenues									
487 Late Payment Charge	181,384		181,384	7,413		7,413	173,971		173,971
488.0 Seasonal Reconnect Fee	1,250		1,250	0		0	1,250		1,250
488.0 Delinquent Reconnect Fee	20,400		20,400	100		100	20,300		20,300
488.1 Returned Check Charge	9,585		9,585	960		960	8,625		8,625
488.3 Recon Charge CR During Office Hours	18,965		18,965	645		645	18,320		18,320
488.4 Field Collection Charge	23,150		23,150	1,890		1,890	21,260		21,260
488.5 Recon Charge CR After Office Hours	2,250		2,250	2,250		2,250	0		0
488.6 Recon Charge Seas During Office Hours	1,845		1,845	75		75	1,770		1,770
488.7 Recon Charge Seas After Office Hours	50		50	100		100	(50)		(50)
488.8 Automated Payment Charge	3,003		3,003	415		415	2,588		2,588
493.2 Rent - Utility Property	15,606	15,606	15,606	717	717	1,600	14,890	14,890	14,890
495.1 Meter Rentals	16,123		16,123	1,600		1,600	14,523		14,523
495.2 Other Gas Revenue - Miscellaneous	10,535		10,535	1,370		1,370	9,165		9,165
495.2 Total Miscellaneous Revenues	288,540	15,606	304,146	16,819	717	17,535	271,721	14,890	286,611
Total Operating Revenue	91,403,100	15,409,717	106,812,817	8,707,092	2,017,436	10,724,529	82,696,008	13,392,280	96,088,288
Cost of Gas									
804.7 WACOG Incurred	35,288,751		35,288,751	3,329,903		3,329,903	31,958,849		31,958,849
805.7 WACOG Deferred	874,169		874,169	17,087		17,087	857,081		857,081
804.6 Demand Incurred	6,307,936		6,307,936	662,964		662,964	5,644,972		5,644,972
805.8 Demand Deferred	8,066,361		8,066,361	828,194		828,194	7,238,166		7,238,166
805.4 Amortization of Gas Costs	(2,652,401)		(2,652,401)	(395,433)		(395,433)	(2,256,968)		(2,256,968)
Total Cost of Gas	47,884,816	0	47,884,816	4,442,715	0	4,442,715	43,442,100	0	43,442,100
407 Environmental Expense	1,667,195		1,667,195	0		0	1,667,195		1,667,195
Detail Operations & Maintenance	581,278	15,606,562	16,187,840	50,918	1,600,983	1,651,901	530,360	14,005,578	14,535,939
Other Taxes									
408.11 Property	1,737,378		1,737,378	(64,894)		(64,894)	1,802,271		1,802,271
408.12 Franchise	2,667,959		2,667,959	405,039		405,039	2,262,920		2,262,920
408.13 Payroll	495,550	495,550	495,550	49,411	49,411	49,411	446,139	446,139	446,139
408.14 Other	(8,111)		(8,111)	9,959		9,959	(18,069)		(18,069)
408.15 Regulatory	0		0	0		0	0		0
Total Other Taxes	4,397,226	495,550	4,892,776	350,104	49,411	399,515	4,047,122	446,139	4,493,261
403.1 Depreciation	6,770,080	6,770,080	6,770,080	696,980		696,980	6,073,100		6,073,100
Income Taxes									
409.11 Federal Income Taxes	15,410,216		15,410,216	1,131,755		1,131,755	14,278,461		14,278,461
410.1 Federal Income Taxes - Deferred	27,417,923	0	27,417,923	0		0	27,417,923		27,417,923
411.4 Federal Income Tax Credit	(32,388,917)		(32,388,917)	(349)		(349)	(3,188,991)		(3,188,991)
409.1 Oregon Income Taxes	3,188,991		3,188,991	0		0	3,188,991		3,188,991
410.1 Oregon Income Taxes - Deferred	424,965		424,965	0		0	424,965		424,965
411.1 Oregon Income Tax Credit	(1,749,556)		(1,749,556)	0		0	(1,749,556)		(1,749,556)
Total Income Taxes	12,303,623		12,303,623	1,131,406		1,131,406	11,172,217		11,172,217
Total Operating Revenue Deductions	52,863,320	22,872,192	75,735,512	4,843,737	2,347,374	7,191,111	48,019,583	20,524,818	68,544,401
Net Operating Income	17,106,487		17,106,487	2,402,011		2,402,011	14,704,476		14,704,476

	System			Washington			December 2017		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101 Gross Plant			2,955,758,707			322,633,106			2,633,125,601
108.1X Accumulated Depreciation			(1,302,494,942)			(130,181,128)			(1,172,313,814)
ADJ Working Capital Allowance			184,364,246			21,443,081			162,921,165
117.X Storage Gas - Cushion			14,135,435			1,316,009			12,819,426
186.XX Leasehold Improvements			279,959			28,360			251,599
252.XX Customer Contributions			(3,965,149)			(668,837)			(3,296,312)
283.XX Deferred Taxes - Federal			(362,484,160)			(40,411,007)			(322,073,152)
283.XX Deferred Taxes - State			(73,457,014)			0			(73,457,014)
Total Rate Base			1,412,137,082			174,159,584			1,237,977,498
Rate Of Return on Rate Base			1.21%			1.38%			1.19%
Allocation References:									
A Unbilled Revenue			100.00%			10.61%			89.39%
B Follows plant split			100.00%			10.94%			89.06%
o&M 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
 o&M See O&M Detail
 d Depreciation Factor

December 2017						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct
						Oregon Allocated
						Oregon Total
		89,732,755			11,402,762	
		1,309,097,544			155,137,965	
		6.85%			7.35%	
						78,329,993
						1,153,959,579
						6.79%

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

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
480.1	Sales of Gas													
481.1	Residential		458,762,939	0	458,762,939	51,148,494	0	51,148,494	407,614,445	0	407,614,445			
481.2	Commercial		229,680,586	0	229,680,586	19,735,075	0	19,735,075	209,945,511	0	209,945,511			
481.3	Industrial Firm		22,757,416	0	22,757,416	2,086,226	0	2,086,226	20,671,190	0	20,671,190			
481.5	Interruptible		22,173,128	0	22,173,128	619,918	0	619,918	21,553,210	0	21,553,210			
495.20	Unbilled Revenue		0	0	0	0	0	0	0	0	0			
	Total Sales of Gas		733,374,069	(334,267)	399,107,802	73,589,713	(38,727)	39,862,000	659,784,356	(295,540)	364,243,816			
489.12	Transportation Revenue													
489.13	Industrial Firm		12,084,925	0	12,084,925	1,441,124	0	1,441,124	10,643,801	0	10,643,801			
489.15	Interruptible		8,223,939	0	8,223,939	993,834	0	993,834	7,230,104	0	7,230,104			
489.3	Agency Fee/Balancing		42,151	0	42,151	0	0	0	42,151	0	42,151			
	Total Transportation Revenue		20,351,015	0	20,351,015	2,434,959	0	2,434,959	17,916,056	0	17,916,056			
495.6	Rate Adjustments - Amortizations		(5,244,839)	0	(5,244,839)	(2,530,630)	0	(2,530,630)	(2,714,210)	0	(2,714,210)			
	Miscellaneous Revenues													
487	Late Payment Charge		2,205,197	0	2,205,197	101,454	0	101,454	2,103,742	0	2,103,742			
488.0	Seasonal Reconnect Fee		16,100	0	16,100	0	0	0	16,100	0	16,100			
488.0	Delinquent Reconnect Fee		280,340	0	280,340	1,350	0	1,350	278,990	0	278,990			
488.1	Returned Check Charge		116,010	0	116,010	11,205	0	11,205	104,805	0	104,805			
488.3	Recon Charge CR During Office Hours		253,175	0	253,175	14,655	0	14,655	238,520	0	238,520			
488.4	Field Collection Charge		367,130	0	367,130	34,570	0	34,570	332,560	0	332,560			
488.5	Recon Charge CR After Office Hours		41,170	0	41,170	38,250	0	38,250	2,920	0	2,920			
488.6	Recon Charge Seas During Office Hours		11,110	0	11,110	760	0	760	10,350	0	10,350			
488.7	Recon Charge Seas After Office Hours		2,330	0	2,330	2,300	0	2,300	30	0	30			
488.8	Automated Payment Charge		44,675	0	44,675	6,225	0	6,225	38,450	0	38,450			
493.2	Rent - Utility Property		0	241,126	241,126	0	14,857	14,857	0	226,269	226,269			
495.1	Meter Rentals		198,961	0	198,961	15,980	0	15,980	182,980	0	182,980			
495.2	Other Gas Revenue - Miscellaneous		85,406	0	85,406	9,447	0	9,447	75,959	0	75,959			
	Total Miscellaneous Revenues		3,021,604	241,126	3,262,729	236,197	14,857	251,053	3,385,407	226,269	3,611,676			
	Total Operating Revenue		752,101,848	(93,141)	752,008,707	73,730,239	(23,870)	73,706,368	678,371,609	(69,271)	678,302,339			
804.7	Cost of Gas													
805.7	WACOG Incurred		229,836,947	0	229,836,947	21,637,703	0	21,637,703	208,199,244	0	208,199,244			
804.6	WACOG Deferred		9,792,636	0	9,792,636	943,228	0	943,228	8,849,408	0	8,849,408			
805.8	Demand Incurred		80,776,032	0	80,776,032	8,307,090	0	8,307,090	72,468,942	0	72,468,942			
805.4	Demand Deferred		10,591,019	0	10,591,019	1,248,219	0	1,248,219	9,342,800	0	9,342,800			
	Amortization of Gas Costs		(5,977,732)	0	(5,977,732)	(2,819,553)	0	(2,819,553)	(3,158,179)	0	(3,158,179)			
	Total Cost of Gas		325,018,902	0	325,018,902	29,316,687	0	29,316,687	295,702,214	0	295,702,214			
407	Environmental Expense		15,291,409	0	15,291,409	0	0	0	0	0	0			
Detail	Operations & Maintenance		11,169,125	140,461,909	151,631,034	951,786	14,583,428	15,535,213	10,217,339	125,878,482	136,095,821			
408.11	Other Taxes													
408.12	Property		21,574,287	0	21,574,287	1,094,383	0	1,094,383	20,479,904	0	20,479,904			
408.13	Franchise		19,069,322	0	19,069,322	2,997,437	0	2,997,437	16,071,885	0	16,071,885			
408.14	Payroll		6,292,603	0	6,292,603	627,435	0	627,435	5,665,168	0	5,665,168			
408.15	Other		409,686	0	409,686	93,319	0	93,319	316,366	0	316,366			
	Regulatory		1,658,509	0	1,658,509	120,705	0	120,705	1,537,804	0	1,537,804			
	Total Other Taxes		42,711,803	6,292,603	49,004,406	4,305,844	627,435	4,933,279	38,405,959	5,665,168	44,071,127			
403.1	Depreciation		0	79,733,795	79,733,795	0	8,208,594	8,208,594	0	71,525,201	71,525,201			
	Income Taxes													
409.11	Federal Income Taxes		27,445,261	0	27,445,261	4,314,024	0	4,314,024	23,131,237	0	23,131,237			
410.1	Federal Income Taxes - Deferred		48,348,978	0	48,348,978	0	0	0	48,348,978	0	48,348,978			
411.4	Federal Income Tax Credit		(41,177,646)	0	(41,177,646)	(4,192)	0	(4,192)	(41,173,454)	0	(41,173,454)			
409.1	Oregon Income Taxes		5,353,733	0	5,353,733	0	0	0	5,353,733	0	5,353,733			
410.1	Oregon Income Taxes - Deferred		5,593,424	0	5,593,424	0	0	0	5,593,424	0	5,593,424			
411.1	Oregon Income Tax Credit		(3,967,344)	0	(3,967,344)	0	0	0	(3,967,344)	0	(3,967,344)			
	Total Income Taxes		41,596,407	0	41,596,407	4,309,832	0	4,309,832	37,286,575	0	37,286,575			
	Total Operating Revenue Deductions		378,899,830	226,488,307	605,388,137	34,574,317	23,419,457	62,303,606	344,325,513	203,068,850	599,972,346			
	Net Operating Income		89,732,755		89,732,755	11,402,762		11,402,762			78,329,993			

	December 2017								
	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			2,887,364,650			308,339,604		2,579,025,046	
108.1X Accumulated Depreciation			(1,274,658,193)			(126,941,085)		(1,147,717,108)	
Adj Working Capital Allowance			121,821,788			13,386,820		108,434,967	
117.X Storage Gas - Cushion			14,148,449			1,317,810		12,830,640	
186.XX Leasehold Improvements			378,023			38,267		339,756	
252.XX Customer Contributions			(4,015,999)			(592,443)		(3,423,556)	
283.XX Deferred Taxes - Federal			(362,484,160)			(40,411,007)		(322,073,152)	
283.XX Deferred Taxes - State			(73,457,014)			0		(73,457,014)	
Total Rate Base			1,309,097,544			155,137,965		1,153,959,579	
Rate Of Return on Rate Base			6.85%			7.35%		6.79%	
Allocation References:									
D Depreciation Factor			100.00%			10.30%		89.71%	

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

	<u>System</u>	<u>Washington</u>	<u>Oregon</u>	
Natural Gas Storage				
Underground Storage Expense				
Operation				
816	Wells Expense	\$36,610	\$3,408	\$33,202
818	Compressor Station Expense	\$0	\$0	\$0
819	Compressor Station Fuel	\$0	\$0	\$0
820	Measuring and Regulator Station Expense	\$262,752	\$24,227	\$238,525
821	Purification Expense	\$8,126	\$757	\$7,370
Maintenance				
832	Wells Expense	\$14,558	\$1,355	\$13,202
834	Compressor Station Expense	\$20,319	\$1,892	\$18,427
	Total Underground Storage Expense	<u>342,365</u>	<u>31,639</u>	<u>310,726</u>
Other Storage Expense				
Operation				
840	Supervision and Engineering	\$20,133	\$1,874	\$18,259
	Total Other Storage Expense	<u>20,133</u>	<u>1,874</u>	<u>18,259</u>
Liquified Natural Gas Expense				
Operation				
844	Supervision and Engineering	\$174,484	\$16,244	\$158,239
845	LNG Fuel	(\$653)	(\$61)	(\$592)
Maintenance				
847	Supervision and Engineering	\$83,917	\$7,813	\$76,104
	Total Liquified Natural Gas Expense	<u>257,747</u>	<u>23,996</u>	<u>233,751</u>
	Total Natural Gas Storage	<u>620,246</u>	<u>57,510</u>	<u>562,736</u>
Transmission Expense				
Operation				
856	Mains Expense	\$171,801	\$12,813	\$158,988
Maintenance				
863	Maintenance of Mains	\$314	\$32	\$282
	Total Transmission Expense	<u>172,115</u>	<u>12,845</u>	<u>159,270</u>
Distribution Expense				
Operation				
870	Supervision and Engineering	\$298,185	\$26,063	\$272,122
874	Mains and Services Expense	\$874,036	\$110,446	\$763,590
875	Measuring and Regulator Station Expense - General	\$17,204	\$1,629	\$15,574
877	Measuring and Regulator Station Expense - City Gate	\$61,812	\$5,053	\$56,759
878	Meter and House Regulator Expense	\$486,565	\$52,743	\$433,821
879	Customer Installation Expense	\$925,662	\$102,520	\$823,142
880	Other Expense	\$109,197	\$16,004	\$93,192
881	Rents	\$6,337	\$1,144	\$5,194
Maintenance				
885	Supervision and Engineering	\$402,358	(\$11,446)	\$413,804
887	Mains	\$172,712	\$15,817	\$156,896
889	Measuring and Regulator Station Expense - General	\$115,182	\$9,732	\$105,450
891	Measuring and Regulator Station Expense - City Gate	\$15,393	\$1,242	\$14,151
892	Services	\$40,296	\$127	\$40,168
893	Meters and House Regulators	\$236,404	\$21,280	\$215,123
894	Other Equipment	\$2,400	\$177	\$2,222
	Total Distribution Expense	<u>3,763,742</u>	<u>352,532</u>	<u>3,411,210</u>

Customer Accounts Expense

Operation

901	Supervision	\$146,889	\$15,952	\$130,937
902	Meter Reading Expenses	\$73,132	\$7,942	\$65,190
903	Customer Records and Collection Expense	\$1,589,846	\$171,611	\$1,418,235
904	Uncollectible Accounts	\$158,992	\$17,359	\$141,632
	Total Customer Accounts Expense	<u>1,968,858</u>	<u>212,864</u>	<u>1,755,994</u>

Customer Service and Informational

Operation

907	Supervision	\$378	\$41	\$336
908	Customer Assistance Expense	\$312,471	\$33,781	\$278,690
909	Customer Information Expense	\$219,566	\$23,845	\$195,721
910	Miscellaneous Customer Service Expense	\$37,686	\$4,138	\$33,548
	Total Customer Service and Informational	<u>570,101</u>	<u>61,805</u>	<u>508,296</u>

Sales Expense

Operation

911	Supervision	\$13,237	\$1,438	\$11,799
912	Demonstration and Selling Expense	\$443,236	\$45,836	\$397,400
913	Advertising	\$32,869	\$3,570	\$29,299
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>489,342</u>	<u>50,843</u>	<u>438,499</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$9,485,889	\$980,897	\$8,504,991
922	Administrative Expenses Transferred - Credit	(\$1,916,033)	(\$199,857)	(\$1,716,175)
924	Property Insurance Premium	\$277,622	\$28,123	\$249,499
925	Injuries and Damages	\$43,107	\$24,781	\$18,326
926	Employee Pensions and Benefits	(\$118,924)	(\$11,887)	(\$107,037)
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$117,611	\$11,914	\$105,697
931	Rents	\$393,087	\$39,434	\$353,653

Maintenance

935	Maintenance of General Plant	\$321,077	\$30,096	\$290,981
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	Total Administrative and General Expense	<u>\$8,603,436</u>	<u>\$903,501</u>	<u>\$7,699,935</u>
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	Total Operations and Maintenance Expense	<u><u>\$16,187,840</u></u>	<u><u>\$1,651,901</u></u>	<u><u>\$14,535,939</u></u>
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NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the period ended December 31, 2017

FERC Description	System Direct			System Allocated			Washington			Oregon			Allocation Method
	Dec	YTD Dec	Total	Dec	YTD Dec	Total	Dec	YTD Dec	Total	Dec	YTD Dec	Total	
816 Wells Expense Total	\$ -	\$ -	\$ 286,567.55	\$ -	\$ 286,567.55	\$ 286,567.55	\$ -	\$ 26,679.44	\$ 26,679.44	\$ -	\$ 259,888.11	\$ 259,888.11	Firm Volumes Total
818 Compressor Station Expense Total	\$ -	\$ -	\$ 81,898.81	\$ -	\$ 81,898.81	\$ 81,898.81	\$ -	\$ 7,624.78	\$ 7,624.78	\$ -	\$ 74,274.03	\$ 74,274.03	Firm Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ -	\$ 0.11	\$ -	\$ 0.11	\$ 0.11	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.10	\$ 0.10	Firm Volumes Total
	\$ -	\$ -	\$ 7,840.41	\$ -	\$ 7,840.41	\$ 7,840.41	\$ -	\$ 794.23	\$ 794.23	\$ -	\$ 7,046.18	\$ 7,046.18	3-Factor Total
	\$ -	\$ -	\$ 14.89	\$ -	\$ 14.89	\$ 14.89	\$ -	\$ 1.62	\$ 1.62	\$ -	\$ 13.27	\$ 13.27	Customers-All Total
	\$ 2,525.15	\$ -	\$ 9,665.26	\$ -	\$ 9,665.26	\$ 9,665.26	\$ -	\$ -	\$ -	\$ 9,665.26	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ 2,373,244.00	\$ -	\$ 2,373,244.00	\$ 2,373,244.00	\$ -	\$ 220,948.02	\$ 220,948.02	\$ -	\$ 2,152,294.98	\$ 2,152,294.98	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 2,525.15	\$ -	\$ 2,381,099.30	\$ 2,390,764.56	\$ 31,741.57	\$ 31,741.57	\$ -	\$ 221,744.87	\$ 221,744.87	\$ 9,665.26	\$ 2,159,354.43	\$ 2,169,019.69	Firm Volumes Total
	\$ -	\$ -	\$ 527.12	\$ 527.12	\$ 527.12	\$ 527.12	\$ -	\$ 6.17	\$ 6.17	\$ -	\$ 28,786.43	\$ 28,786.43	Transmission Total
821 Purification Expense Total	\$ -	\$ -	\$ 32,268.69	\$ 32,268.69	\$ 32,268.69	\$ 32,268.69	\$ -	\$ 2,961.31	\$ 2,961.31	\$ -	\$ 29,307.38	\$ 29,307.38	Firm Volumes Total
832 Wells Expense Total	\$ -	\$ -	\$ 336,743.41	\$ 336,743.41	\$ 336,743.41	\$ 336,743.41	\$ -	\$ 31,350.81	\$ 31,350.81	\$ -	\$ 305,392.60	\$ 305,392.60	Firm Volumes Total
834 Compressor Expense Total	\$ -	\$ -	\$ 39,359.69	\$ 39,359.69	\$ 39,359.69	\$ 39,359.69	\$ -	\$ 3,664.39	\$ 3,664.39	\$ -	\$ 35,695.30	\$ 35,695.30	Firm Volumes Total
840 Supervision and Engineering Total	\$ -	\$ -	\$ 143,467.87	\$ 143,467.87	\$ 143,467.87	\$ 143,467.87	\$ -	\$ 13,356.86	\$ 13,356.86	\$ -	\$ 130,111.01	\$ 130,111.01	Firm Volumes Total
844 Supervision and Engineering Total	\$ -	\$ -	\$ 1,841,816.70	\$ 1,841,816.70	\$ 1,841,816.70	\$ 1,841,816.70	\$ -	\$ 171,473.13	\$ 171,473.13	\$ -	\$ 1,670,343.57	\$ 1,670,343.57	Firm Volumes Total
845 LNG Fuel Total	\$ -	\$ -	\$ (90,056.20)	\$ (90,056.20)	\$ (90,056.20)	\$ (90,056.20)	\$ -	\$ (8,384.23)	\$ (8,384.23)	\$ -	\$ (81,671.97)	\$ (81,671.97)	Firm Volumes Total
847 Supervision and Engineering Total	\$ -	\$ -	\$ 982,488.78	\$ 982,488.78	\$ 982,488.78	\$ 982,488.78	\$ -	\$ 91,469.71	\$ 91,469.71	\$ -	\$ 891,019.07	\$ 891,019.07	Firm Volumes Total
	\$ -	\$ -	\$ 1,043,786.35	\$ 1,043,786.35	\$ 1,043,786.35	\$ 1,043,786.35	\$ -	\$ 105,735.56	\$ 105,735.56	\$ -	\$ 938,050.79	\$ 938,050.79	3-Factor Total
	\$ 3,285.36	\$ -	\$ 733.00	\$ 733.00	\$ 733.00	\$ 733.00	\$ -	\$ 79.60	\$ 79.60	\$ -	\$ 653.40	\$ 653.40	Customers-All Total
	\$ -	\$ -	\$ 119,991.65	\$ 119,991.65	\$ 119,991.65	\$ 119,991.65	\$ -	\$ -	\$ -	\$ 119,991.65	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ 86.76	\$ 86.76	\$ 86.76	\$ 86.76	\$ -	\$ 7.63	\$ 7.63	\$ -	\$ 79.13	\$ 79.13	Sales/Sendout Volumes Total
	\$ -	\$ -	\$ 10,470.36	\$ 10,470.36	\$ 10,470.36	\$ 10,470.36	\$ -	\$ 834.49	\$ 834.49	\$ -	\$ 9,635.87	\$ 9,635.87	Sendout Volumes Total
856 Mains Expense Total	\$ 3,285.36	\$ -	\$ 1,932,877.91	\$ 2,052,869.56	\$ 877,801.44	\$ 877,801.44	\$ -	\$ 10,270.28	\$ 10,270.28	\$ -	\$ 867,531.16	\$ 867,531.16	Transmission Total
	\$ -	\$ -	\$ 269,484.86	\$ 269,484.86	\$ 269,484.86	\$ 269,484.86	\$ -	\$ 27,298.82	\$ 27,298.82	\$ -	\$ 242,186.04	\$ 242,186.04	3-Factor Total
	\$ -	\$ -	\$ 55,873.74	\$ 55,873.74	\$ 55,873.74	\$ 55,873.74	\$ -	\$ 4,453.14	\$ 4,453.14	\$ -	\$ 51,420.60	\$ 51,420.60	Sendout Volumes Total
	\$ -	\$ -	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ -	\$ 1.40	\$ 1.40	\$ -	\$ 118.60	\$ 118.60	Transmission Total
863 Maintenance of Mains Total	\$ -	\$ -	\$ 325,478.60	\$ 325,478.60	\$ 325,478.60	\$ 325,478.60	\$ -	\$ 31,753.36	\$ 31,753.36	\$ -	\$ 293,725.24	\$ 293,725.24	Firm Volumes Total
	\$ -	\$ -	\$ (2,030.20)	\$ (2,030.20)	\$ (2,030.20)	\$ (2,030.20)	\$ -	\$ (205.66)	\$ (205.66)	\$ -	\$ (1,824.54)	\$ (1,824.54)	3-Factor Total
	\$ -	\$ 1,958.86	\$ 1,958.86	\$ 1,958.86	\$ 1,958.86	\$ 1,958.86	\$ -	\$ -	\$ -	\$ 1,958.86	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ 1,909,737.06	\$ 1,909,737.06	\$ 1,909,737.06	\$ 1,909,737.06	\$ -	\$ 177,796.52	\$ 177,796.52	\$ -	\$ 1,731,940.54	\$ 1,731,940.54	Firm Volumes Total
	\$ -	\$ -	\$ 789.44	\$ 789.44	\$ 789.44	\$ 789.44	\$ -	\$ 69.47	\$ 69.47	\$ -	\$ 719.97	\$ 719.97	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ -	\$ 1,456,218.46	\$ 1,456,218.46	\$ 1,456,218.46	\$ 1,456,218.46	\$ -	\$ 116,060.61	\$ 116,060.61	\$ -	\$ 1,340,157.85	\$ 1,340,157.85	Sendout Volumes Total
	\$ -	\$ -	\$ 4,336,397.66	\$ 4,336,397.66	\$ 4,336,397.66	\$ 4,336,397.66	\$ -	\$ 439,277.08	\$ 439,277.08	\$ -	\$ 3,897,120.58	\$ 3,897,120.58	3-Factor Total
	\$ 125,681.66	\$ 2,523,350.37	\$ 4,917,408.28	\$ 4,917,408.28	\$ 4,917,408.28	\$ 4,917,408.28	\$ -	\$ 534,030.54	\$ 534,030.54	\$ -	\$ 4,383,377.74	\$ 4,383,377.74	Customers-All Total
	\$ 36,990.13	\$ 431,228.14	\$ 431,228.14	\$ 431,228.14	\$ 431,228.14	\$ 431,228.14	\$ -	\$ -	\$ -	\$ 2,523,350.37	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ 12,790.13	\$ 12,790.13	\$ 12,790.13	\$ 12,790.13	\$ -	\$ 1,271.34	\$ 1,271.34	\$ -	\$ 11,518.79	\$ 11,518.79	Employee Cost Total
	\$ -	\$ -	\$ 592,476.61	\$ 592,476.61	\$ 592,476.61	\$ 592,476.61	\$ -	\$ 47,220.39	\$ 47,220.39	\$ -	\$ 545,256.22	\$ 545,256.22	Sendout Volumes Total
	\$ -	\$ -	\$ 242,540.44	\$ 242,540.44	\$ 242,540.44	\$ 242,540.44	\$ -	\$ 2,837.72	\$ 2,837.72	\$ -	\$ 239,702.72	\$ 239,702.72	Transmission Total
874 Mains and Services Expense Total	\$ 162,671.79	\$ 2,954,578.51	\$ 10,101,613.12	\$ 13,056,191.63	\$ 4,431,228.14	\$ 4,431,228.14	\$ -	\$ 1,024,637.07	\$ 1,455,865.21	\$ 2,523,350.37	\$ 9,076,976.05	\$ 11,600,326.42	3-Factor Total
	\$ -	\$ -	\$ 10,089.50	\$ 10,089.50	\$ 10,089.50	\$ 10,089.50	\$ -	\$ 1,022.07	\$ 1,022.07	\$ -	\$ 9,067.43	\$ 9,067.43	Direct-OR Total
	\$ -	\$ 11,191.48	\$ 189,674.79	\$ 189,674.79	\$ 189,674.79	\$ 189,674.79	\$ -	\$ 15,117.08	\$ 15,117.08	\$ -	\$ 174,557.71	\$ 174,557.71	Sendout Volumes Total
875 Measuring and Regulator Station Expense - Gen	\$ -	\$ -	\$ 81,146.74	\$ 81,146.74	\$ 81,146.74	\$ 81,146.74	\$ -	\$ 8,739.50	\$ 8,739.50	\$ -	\$ 72,407.24	\$ 72,407.24	Telemetering Total

	\$	-	\$	1,476,070.56	\$	1,476,070.56	\$	1,476,070.56	\$	160,301.26	\$	160,301.26	\$	1,315,769.30	\$	1,315,769.30	Customers-All Total		
	\$	-	\$	90,469.08	\$	90,469.08	\$	90,469.08	\$	8,775.50	\$	8,775.50	\$	81,693.58	\$	81,693.58	Customers-Comm Total		
	\$	-	\$	42,745.53	\$	42,745.53	\$	42,745.53	\$	3,295.68	\$	3,295.68	\$	39,449.85	\$	39,449.85	Customers-Ind Total		
	\$	-	\$	196,266.30	\$	196,266.30	\$	196,266.30	\$	21,550.04	\$	21,550.04	\$	174,716.26	\$	174,716.26	Customers-Res Total		
	\$	988.67	\$	(1,661.56)	\$	(1,661.56)	\$	(1,661.56)	\$	365.05	\$	365.05	\$	(1,661.56)	\$	(1,661.56)	Direct-OR Total		
	\$	-	\$	-	\$	-	\$	-	-	-	\$	365.05	\$	-	\$	-	Direct-WA Total		
	\$	-	\$	1,168,310.06	\$	1,168,310.06	\$	1,168,310.06	\$	93,114.31	\$	93,114.31	\$	1,075,195.75	\$	1,075,195.75	Sendout Volumes Total		
	\$	-	\$	137,791.60	\$	137,791.60	\$	137,791.60	\$	1,612.16	\$	1,612.16	\$	136,179.44	\$	136,179.44	Transmission Total		
893 Meters and House Regulators Total	\$	988.67	\$	(1,296.51)	\$	3,103,524.80	\$	3,102,228.29	\$	365.05	\$	287,825.56	\$	288,190.61	\$	(1,661.56)	\$	3-Factor Total	
	\$	-	\$	-	\$	18,262.69	\$	18,262.69	\$	1,850.01	\$	1,850.01	\$	16,412.68	\$	16,412.68	Customers-All Total		
	\$	-	\$	-	\$	95.27	\$	95.27	\$	10.35	\$	10.35	\$	84.92	\$	84.92	Customers-Comm Total		
	\$	-	\$	-	\$	5,992.09	\$	5,992.09	\$	70.11	\$	70.11	\$	5,921.98	\$	5,921.98	Customers-Ind Total		
	\$	-	\$	-	\$	24,350.05	\$	24,350.05	\$	1,930.46	\$	1,930.46	\$	22,419.59	\$	22,419.59	Customers-Res Total		
894 Other Equipment Total	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Direct-OR Total		
	\$	-	\$	-	\$	1,700,933.89	\$	1,700,933.89	\$	184,721.42	\$	184,721.42	\$	1,516,212.47	\$	1,516,212.47	Customers-All Total		
	\$	-	\$	-	\$	873,514.65	\$	873,514.65	\$	94,863.69	\$	94,863.69	\$	778,650.96	\$	778,650.96	Customers-Comm Total		
	\$	-	\$	-	\$	873,514.65	\$	873,514.65	\$	94,863.69	\$	94,863.69	\$	778,650.96	\$	778,650.96	Customers-Ind Total		
902 Meter Reading Expenses Total	\$	-	\$	-	\$	199,831.52	\$	199,831.52	\$	20,242.93	\$	20,242.93	\$	179,588.59	\$	179,588.59	3-Factor Total		
	\$	-	\$	-	\$	18,082,944.85	\$	18,082,944.85	\$	1,963,807.81	\$	1,963,807.81	\$	16,119,137.04	\$	16,119,137.04	Customers-All Total		
	\$	-	\$	-	\$	389,633.21	\$	389,633.21	\$	30,040.72	\$	30,040.72	\$	359,592.49	\$	359,592.49	Customers-Comm Total		
	\$	-	\$	-	\$	-	\$	-	-	-	-	\$	371.55	\$	-	\$	Customers-Ind Total		
903 Customer Records and Collection Expense Total	\$	-	\$	371.55	\$	18,672,409.58	\$	18,672,781.13	\$	-	\$	2,014,091.46	\$	371.55	\$	-	\$	Direct-OR Total	
	\$	-	\$	-	\$	46,461.00	\$	46,461.00	\$	5,045.66	\$	5,045.66	\$	41,415.34	\$	41,415.34	Customers-All Total		
	\$	-	\$	-	\$	82,704.47	\$	82,704.47	\$	8,022.33	\$	8,022.33	\$	74,682.14	\$	74,682.14	Customers-Comm Total		
	\$	-	\$	-	\$	28,771.45	\$	28,771.45	\$	2,218.28	\$	2,218.28	\$	26,553.17	\$	26,553.17	Customers-Ind Total		
	\$	-	\$	-	\$	702,846.33	\$	702,846.33	\$	77,172.53	\$	77,172.53	\$	625,673.80	\$	625,673.80	Customers-Res Total		
	\$	(3,511.98)	\$	3,907.75	\$	-	\$	-	\$	-	\$	-	\$	3,907.75	\$	-	\$	Direct-OR Total	
904 Uncollectible Accounts Total	\$	(3,511.98)	\$	3,907.75	\$	860,783.25	\$	864,691.00	\$	-	\$	92,458.80	\$	3,907.75	\$	-	\$	Customers-All Total	
	\$	-	\$	-	\$	1,885.65	\$	1,885.65	\$	207.04	\$	207.04	\$	1,678.61	\$	1,678.61	Customers-Comm Total		
	\$	-	\$	-	\$	1,885.65	\$	1,885.65	\$	207.04	\$	207.04	\$	1,678.61	\$	1,678.61	Customers-Ind Total		
907 Supervision Total	\$	-	\$	-	\$	1,943.97	\$	1,943.97	\$	196.92	\$	196.92	\$	1,747.05	\$	1,747.05	3-Factor Total		
	\$	-	\$	-	\$	1,135,000.60	\$	1,135,000.60	\$	123,261.07	\$	123,261.07	\$	1,011,739.53	\$	1,011,739.53	Customers-All Total		
	\$	-	\$	-	\$	1,097,381.02	\$	1,097,381.02	\$	84,608.08	\$	84,608.08	\$	1,012,772.94	\$	1,012,772.94	Customers-Comm Total		
	\$	-	\$	-	\$	10,824.35	\$	10,824.35	\$	1,188.51	\$	1,188.51	\$	9,635.84	\$	9,635.84	Customers-Ind Total		
	\$	(855.06)	\$	(32,854.72)	\$	-	\$	(32,854.72)	\$	-	\$	-	\$	(32,854.72)	\$	-	\$	Customers-Res Total	
	\$	5,191.62	\$	46,727.84	\$	-	\$	46,727.84	\$	46,727.84	\$	46,727.84	\$	-	\$	-	\$	Direct-OR Total	
908 Customer Assistance Expense Total	\$	4,336.56	\$	13,873.12	\$	2,245,149.94	\$	2,259,023.06	\$	46,727.84	\$	255,982.42	\$	32,854.72	\$	2,035,895.36	\$	2,003,040.64	Customers-All Total
	\$	-	\$	-	\$	2,835,501.08	\$	2,835,501.08	\$	307,935.42	\$	307,935.42	\$	2,527,565.66	\$	2,527,565.66	Customers-Comm Total		
	\$	-	\$	-	\$	8.83	\$	8.83	\$	0.97	\$	0.97	\$	7.86	\$	7.86	Customers-Ind Total		
909 Customer Information Expense Total	\$	-	\$	-	\$	2,835,509.91	\$	2,835,509.91	\$	307,936.39	\$	307,936.39	\$	2,527,573.52	\$	2,527,573.52	Customers-Res Total		
	\$	-	\$	-	\$	2,568.26	\$	2,568.26	\$	278.91	\$	278.91	\$	2,289.35	\$	2,289.35	Customers-All Total		
	\$	-	\$	-	\$	264,299.89	\$	264,299.89	\$	29,020.13	\$	29,020.13	\$	235,279.76	\$	235,279.76	Customers-Comm Total		
	\$	-	\$	-	\$	266,868.15	\$	266,868.15	\$	29,299.04	\$	29,299.04	\$	237,569.11	\$	237,569.11	Customers-Ind Total		
910 Miscellaneous Customer Service Expense Total	\$	-	\$	-	\$	182,967.12	\$	182,967.12	\$	19,870.23	\$	19,870.23	\$	163,096.89	\$	163,096.89	Customers-Res Total		
	\$	-	\$	-	\$	182,967.12	\$	182,967.12	\$	19,870.23	\$	19,870.23	\$	163,096.89	\$	163,096.89	Customers-All Total		
911 Supervision Total	\$	-	\$	-	\$	24,906.22	\$	24,906.22	\$	2,523.00	\$	2,523.00	\$	22,383.22	\$	22,383.22	3-Factor Total		
	\$	-	\$	-	\$	4,030,712.54	\$	4,030,712.54	\$	437,735.38	\$	437,735.38	\$	3,592,977.16	\$	3,592,977.16	Customers-All Total		
	\$	-	\$	-	\$	74,000.00	\$	74,000.00	\$	5,705.40	\$	5,705.40	\$	68,294.60	\$	68,294.60	Customers-Comm Total		
	\$	-	\$	-	\$	92,647.15	\$	92,647.15	\$	10,172.66	\$	10,172.66	\$	82,474.49	\$	82,474.49	Customers-Ind Total		
	\$	48.68	\$	10,205.19	\$	-	\$	-	\$	-	\$	-	\$	10,205.19	\$	-	\$	Customers-Res Total	
912 Demonstration and Selling Expense Total	\$	48.68	\$	10,205.19	\$	4,222,265.91	\$	4,232,471.10	\$	456,136.44	\$	456,136.44	\$	10,205.19	\$	3,776,334.66	\$	3,776,334.66	Direct-OR Total
	\$	-	\$	-	\$	10.00	\$	10.00	\$	1.01	\$	1.01	\$	8.99	\$	8.99	3-Factor Total		
	\$	-	\$	-	\$	558,790.09	\$	558,790.09	\$	60,684.60	\$	60,684.60	\$	498,105.49	\$	498,105.49	Customers-All Total		
	\$	-	\$	-	\$	1,591.95	\$	1,591.95	\$	-	\$	-	\$	1,591.95	\$	-	\$	Customers-Comm Total	
	\$	-	\$	-	\$	558,800.09	\$	560,392.04	\$	60,685.62	\$	60,685.62	\$	498,114.47	\$	498,114.47	Customers-Ind Total		
	\$	-	\$	-	\$	48,019,628.71	\$	48,019,628.71	\$	4,864,388.39	\$	4,864,388.39	\$	43,155,240.32	\$	43,155,240.32	3-Factor Total		
	\$	-	\$	-	\$	4,571,203.50	\$	4,571,203.50	\$	496,432.70	\$	496,432.70	\$	4,074,770.80	\$	4,074,770.80	Customers-All Total		
	\$	-	\$	-	\$	2,298.14	\$	2,298.14	\$	177.19	\$	177.19	\$	2,120.95	\$	2,120.95	Customers-Comm Total		
	\$	-	\$	-	\$	181,210.19	\$	181,210.19	\$	19,896.88	\$	19,896.88	\$	161,313.31	\$	161,313.31	Customers-Ind Total		
	\$	(6,060.44)	\$	72,886.27	\$	-	\$	-	\$	-	\$	-	\$	72,886.27	\$	-	\$	Customers-Res Total	
	\$	94.20	\$	6,474.26	\$	-	\$	6,474.26	\$	6,474.26	\$	6,474.26	\$	-	\$	-	\$	Direct-OR Total	
	\$	-	\$	-	\$	8,294,153.22	\$	8,294,153.22	\$	824,438.83	\$	824,438.83	\$	7,469,714.39	\$	7,469,714.39	Employee Cost Total		
	\$	-	\$	-	\$	(4,500.21)	\$	(4,500.21)	\$	(418.97)	\$	(418.97)	\$	(4,081.24)	\$	(4,081.24)	Firm Volumes Total		
	\$	-	\$	-	\$	1,820,103.66	\$	1,820,103.66	\$	546,031.10	\$	546,031.10	\$	1,274,072.56	\$	1,274,072.56	Regulatory Total		

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%
Telemetrying	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%
Accumulated Depreciation	10.410%	89.590%
Rate Base	9.883%	90.117%

NW Natural
 State Allocation Factors
 Updated for year ended 2016 data

	System	Washington	Oregon
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)

SYSTEM	2017 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	Allocation Method
	System	System	System	System	System	System	System	System	System	System	System	System	System	
Gross Plant														
Intangible	99,590,439	101,591,919	101,608,015	101,626,899	101,644,111	101,649,836	101,713,441	102,343,776	102,795,639	102,795,639	103,900,996	103,900,996	105,175,574	Total Customers
Production	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	84,795	Direct
Transmission	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	Direct
Distribution	163,396,889	163,866,679	163,883,241	164,394,939	164,523,028	164,754,098	165,023,380	165,102,348	165,326,950	165,326,950	165,348,542	165,348,542	166,587,143	Direct
General	2,078,201,641	2,083,153,338	2,086,518,571	2,094,207,113	2,100,504,089	2,103,991,742	2,115,879,982	2,132,874,662	2,140,000,757	2,148,386,972	2,148,386,972	2,148,386,972	2,161,775,493	Direct
Storage and storage transmission	189,888,987	193,124,451	194,162,687	196,156,443	196,852,237	200,343,295	201,568,288	201,710,779	198,212,122	198,212,122	201,757,405	201,757,405	203,449,576	3-Factor & Direct
CNG and LNG	293,475,195	293,770,417	293,777,783	301,051,419	309,065,442	312,313,607	312,605,292	312,776,312	316,309,651	316,309,651	316,695,313	316,695,313	314,220,159	Firm Delivered Volumes
	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3-Factor
Total Gross Plant	2,828,186,199	2,835,056,628	2,843,422,798	2,852,189,601	2,868,284,549	2,871,909,484	2,886,718,475	2,899,485,579	2,912,141,922	2,919,358,638	2,927,195,682	2,940,639,990	2,955,758,707	
Accumulated Depreciation														
Intangible	(60,448,256)	(60,686,739)	(60,928,816)	(61,173,082)	(61,417,411)	(61,661,765)	(61,906,153)	(62,150,581)	(62,395,130)	(62,524,338)	(62,759,202)	(62,996,864)	(63,238,775)	Total Customers
Production	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	(31,691,036)	Direct
Transmission	(958,244,188)	(961,751,548)	(965,526,153)	(969,566,909)	(973,136,684)	(976,400,817)	(979,314,630)	(982,890,416)	(986,434,400)	(990,376,350)	(994,032,245)	(997,872,649)	(1,001,449,546)	Direct
Distribution	(59,085,510)	(59,800,130)	(60,448,682)	(61,008,738)	(61,608,738)	(62,243,131)	(62,914,131)	(63,624,131)	(64,374,131)	(65,164,131)	(66,000,131)	(66,882,131)	(67,804,131)	Direct
General	(130,835,036)	(131,439,061)	(132,044,676)	(132,649,416)	(133,253,749)	(133,857,698)	(134,461,398)	(135,065,395)	(135,669,395)	(136,273,400)	(136,877,405)	(137,481,410)	(138,085,415)	3-Factor
Storage and storage transmission	(2,100,004)	(2,102,648)	(2,105,293)	(2,107,937)	(2,110,582)	(2,113,226)	(2,115,871)	(2,118,515)	(2,121,159)	(2,123,804)	(2,126,448)	(2,129,093)	(2,131,737)	Firm Delivered Volumes
CNG and LNG	(1,242,899,171)	(1,248,377,286)	(1,253,855,401)	(1,259,333,516)	(1,264,811,631)	(1,270,289,746)	(1,275,767,861)	(1,281,245,976)	(1,286,724,091)	(1,292,202,206)	(1,297,680,321)	(1,303,158,436)	(1,308,636,551)	3-Factor
Total Accumulated Depreciation	14,133,895	14,161,020	14,188,145	14,215,270	14,242,395	14,269,520	14,296,645	14,323,770	14,350,895	14,378,020	14,405,145	14,432,270	14,459,395	
Storage Gas	(3,740,828)	(3,789,913)	(3,968,433)	(4,027,857)	(4,132,732)	(4,034,214)	(4,073,751)	(4,058,079)	(4,187,136)	(4,053,177)	(4,111,811)	(3,901,898)	(3,965,149)	Firm Delivered Volumes
Customer Contributions	500,783	482,395	461,741	441,117	420,486	399,865	377,644	355,433	332,912	311,030	289,990	273,289	279,959	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	1,614,561,711	1,615,089,171	1,622,027,727	1,628,933,738	1,635,602,318	1,637,442,082	1,643,503,857	1,651,142,172	1,663,714,010	
Less: ADIT	(415,988,671)	(425,581,945)	(429,912,436)	(437,433,743)	(449,494,690)	(458,888,857)	(467,680,207)	(475,862,507)	(484,412,597)	(490,624,399)	(493,477,544)	(495,743,324)	(498,941,174)	
Total System Rate Base Less Working Capital	1,180,192,208	1,171,950,900	1,170,700,539	1,166,773,380	1,175,067,021	1,176,200,314	1,184,347,520	1,193,071,231	1,201,189,721	1,206,817,684	1,212,026,313	1,217,398,848	1,222,772,836	
Add: Working Capital	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	37,026,543	
Total System Rate Base (Less Gas Reserves)	1,317,460,751	1,290,988,320	1,289,156,737	1,273,929,848	1,260,992,074	1,269,064,179	1,300,953,224	1,293,992,813	1,324,606,848	1,338,948,453	1,340,220,593	1,391,011,489	1,412,137,882	

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)

OREGON	2016	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017		
Gross Plant	December	January	February	March	April	May	June	July	September	October	November	December	December	December	December	December	December		
	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON	OREGON		
Intangible	88,824,204	89,486,812	90,159,037	90,573,395	90,590,217	90,595,792	90,607,343	90,605,315	90,663,361	91,229,242	92,617,348	93,153,506	92,617,348	91,229,242	90,663,361	90,595,792	90,590,217	88,824,204	
Production	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198	676,198
Transmission	1,623,432,094	1,625,118,136	1,628,000,391	1,632,111,932	1,633,321,896	1,634,418,054	1,634,938,760	1,635,663,395	1,637,917,673	1,643,987,674	1,653,835,868	1,655,871,170	1,643,987,674	1,643,987,674	1,637,917,673	1,634,418,054	1,633,321,896	1,625,118,136	1,623,432,094
Distribution	1,829,990,097	1,834,514,224	1,837,315,510	1,844,200,902	1,848,712,908	1,851,976,130	1,857,289,366	1,862,290,960	1,867,061,511	1,872,543,945	1,883,873,494	1,894,090,110	1,883,873,494	1,872,543,945	1,867,061,511	1,862,290,960	1,851,976,130	1,844,200,902	1,829,990,097
General	174,705,813	175,376,785	178,288,967	179,227,276	181,019,491	180,881,776	181,647,623	184,785,188	185,891,778	186,019,988	182,876,080	187,404,643	186,019,988	186,019,988	185,891,778	184,785,188	181,019,491	178,288,967	174,705,813
Storage and storage transmission	268,964,479	269,245,258	269,492,691	269,499,371	276,095,832	276,276,366	283,363,750	286,309,510	286,574,039	286,729,137	290,283,280	288,038,562	290,283,280	286,729,137	286,574,039	286,309,510	276,095,832	269,499,371	268,964,479
CNG and LNG	3,411,692	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,406,764	3,411,692	3,406,764
Total Gross Plant	2,529,098,016	2,535,307,524	2,542,622,906	2,550,479,176	2,563,906,654	2,567,304,418	2,580,513,153	2,591,820,678	2,598,278,672	2,604,676,296	2,621,237,330	2,633,125,601	2,621,237,330	2,604,676,296	2,598,278,672	2,591,820,678	2,580,513,153	2,550,479,176	2,529,098,016
Accumulated Depreciation																			
Intangible	(53,974,248)	(54,096,159)	(54,311,947)	(54,529,685)	(54,747,480)	(54,965,297)	(55,183,145)	(55,401,028)	(55,619,019)	(55,734,195)	(56,155,404)	(56,371,044)	(55,619,019)	(55,734,195)	(55,401,028)	(55,183,145)	(54,965,297)	(54,529,685)	(53,974,248)
Production	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)	(691,036)
Transmission	(31,371,468)	(31,778,568)	(32,181,514)	(32,586,576)	(33,004,712)	(33,414,218)	(33,824,276)	(34,234,260)	(34,644,522)	(35,056,248)	(35,467,616)	(35,879,730)	(35,056,248)	(35,056,248)	(34,644,522)	(34,234,260)	(33,824,276)	(33,414,218)	(33,004,712)
Distribution	(859,249,397)	(859,368,441)	(859,487,491)	(859,606,541)	(859,725,591)	(859,844,641)	(859,963,691)	(860,082,741)	(860,201,791)	(860,320,841)	(860,439,891)	(860,558,941)	(860,677,991)	(860,320,841)	(860,320,841)	(860,320,841)	(860,320,841)	(860,320,841)	(859,249,397)
General	(55,866,499)	(55,465,703)	(55,064,907)	(54,664,111)	(54,263,315)	(53,862,519)	(53,461,723)	(53,060,927)	(52,660,131)	(52,259,335)	(51,858,539)	(51,457,743)	(51,056,947)	(52,259,335)	(52,259,335)	(52,259,335)	(52,259,335)	(52,259,335)	(55,866,499)
CNG and LNG	(121,105,356)	(121,786,281)	(122,342,950)	(122,898,810)	(123,463,375)	(124,036,112)	(124,616,064)	(125,203,899)	(125,793,778)	(126,376,665)	(126,957,876)	(127,537,876)	(125,793,778)	(126,376,665)	(125,793,778)	(125,203,899)	(124,616,064)	(123,463,375)	(121,105,356)
Total Accumulated Depreciation	(1,119,467,977)	(1,124,462,485)	(1,128,938,577)	(1,133,416,967)	(1,138,427,427)	(1,143,022,769)	(1,148,169,031)	(1,153,341,757)	(1,158,497,310)	(1,163,344,527)	(1,170,218,518)	(1,172,313,814)	(1,170,218,518)	(1,163,344,527)	(1,158,497,310)	(1,153,341,757)	(1,148,169,031)	(1,143,022,769)	(1,119,467,977)
Storage Gas	12,803,896	12,842,629	12,841,167	12,840,003	12,837,488	12,834,827	12,832,263	12,829,897	12,827,534	12,825,291	12,823,406	12,819,426	12,823,406	12,825,291	12,827,534	12,834,827	12,841,167	12,842,629	12,803,896
Customer Contributions	(3,236,500)	(3,280,653)	(3,447,908)	(3,496,037)	(3,566,303)	(3,443,749)	(3,466,542)	(3,439,074)	(3,541,636)	(3,431,840)	(3,244,182)	(3,296,312)	(3,244,182)	(3,431,840)	(3,541,636)	(3,443,749)	(3,496,037)	(3,280,653)	(3,236,500)
Leasehold Improvements	450,705	433,528	414,967	396,432	377,891	359,359	339,389	319,428	299,188	279,523	245,605	251,599	245,605	279,523	299,188	319,428	339,389	433,528	450,705
Total Rate Base Excluding ADIT and WC	1,419,648,140	1,420,840,544	1,423,492,555	1,426,802,607	1,435,128,302	1,434,032,085	1,442,049,232	1,448,189,172	1,449,366,448	1,451,004,743	1,455,792,763	1,460,841,743	1,455,792,763	1,449,366,448	1,451,004,743	1,448,189,172	1,442,049,232	1,434,032,085	1,419,648,140
Less: ADIT	(377,944,973)	(386,523,431)	(390,461,576)	(397,297,859)	(399,171,604)	(395,230,265)	(397,521,953)	(395,442,164)	(394,125,127)	(390,685,707)	(391,472,333)	(395,346,856)	(390,685,707)	(394,125,127)	(390,685,707)	(395,442,164)	(397,297,859)	(386,523,431)	(377,944,973)
Total Rate Base Less Working Capital	1,041,703,167	1,034,317,113	1,033,030,979	1,029,504,748	1,035,956,698	1,038,801,820	1,044,527,279	1,052,747,008	1,055,241,321	1,060,319,036	1,064,320,431	1,065,494,886	1,060,319,036	1,060,319,036	1,055,241,321	1,052,747,008	1,044,527,279	1,035,956,698	1,041,703,167
Add: Working Capital	122,244,605	105,959,439	105,428,117	95,082,663	76,102,933	84,396,561	104,008,165	89,871,765	109,990,460	117,350,022	114,067,321	105,573,258	117,350,022	109,990,460	114,067,321	105,428,117	95,082,663	76,102,933	122,244,605
Total Oregon Rate Base (Less Gas Reserves)	<u>1,165,947,771</u>	<u>1,140,312,552</u>	<u>1,138,459,096</u>	<u>1,124,587,411</u>	<u>1,112,659,631</u>	<u>1,120,196,382</u>	<u>1,146,535,464</u>	<u>1,142,618,773</u>	<u>1,165,231,781</u>	<u>1,177,639,058</u>	<u>1,176,387,752</u>	<u>1,221,066,144</u>	<u>1,176,387,752</u>	<u>1,177,639,058</u>	<u>1,165,231,781</u>	<u>1,142,618,773</u>	<u>1,120,196,382</u>	<u>1,112,659,631</u>	<u>1,140,312,552</u>

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

WASHINGTON	2016		2017		2017		2017		2017		2017		2017		2017		2017		2017		2017		2017	
	December	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other	Washington	Other
Gross Plant																								
Intangible	10,666,135	447	10,902,252	447	11,036,681	447	11,038,768	447	11,038,521	447	11,046,080	447	11,114,534	447	11,165,595	447	11,283,648	447	11,422,067	447	11,422,067	447	11,422,067	447
Production	1,054,795		1,058,759		1,073,043		1,084,268		1,090,703		1,105,707		1,114,674		1,114,674		1,114,674		1,114,674		1,114,674		1,114,674	
Transmission	248,211,544		248,639,114		251,791,180		252,791,528		253,589,023		259,619,248		260,330,717		261,778,867		264,513,478		267,685,383		267,685,383		267,685,383	
Distribution	14,266,470		14,512,201		15,136,952		15,204,614		15,558,107		15,676,511		15,690,791		15,336,042		15,694,375		15,844,933		15,844,933		15,844,933	
General	24,510,716		24,252,325		24,278,412		25,701,693		26,004,097		26,031,253		26,047,175		26,376,329		26,412,034		26,181,597		26,181,597		26,181,597	
Storage and storage transmission																								
CNG and LNG	379,077		384,005		384,005		384,005		384,005		384,005		384,005		384,005		384,005		384,005		384,005		384,005	
Total Gross Plant	299,088,183		299,749,104		304,377,895		306,205,322		307,664,901		313,863,251		314,682,342		316,153,748		319,402,661		322,633,106		322,633,106		322,633,106	
Accumulated Depreciation																								
Intangible	(6,474,008)		(6,590,580)		(6,669,931)		(6,723,008)		(6,749,553)		(6,776,111)		(6,790,143)		(6,815,649)		(6,841,469)		(6,867,731)		(6,867,731)		(6,867,731)	
Production	(125,753)		(127,599)		(133,031)		(134,713)		(138,591)		(140,477)		(142,343)		(144,217)		(146,152)		(148,086)		(148,086)		(148,086)	
Transmission	(101,458,710)		(101,886,489)		(103,185,339)		(104,484,193)		(104,912,987)		(105,431,741)		(105,950,535)		(106,469,281)		(106,988,026)		(107,506,771)		(107,506,771)		(107,506,771)	
Distribution	(5,215,011)		(5,344,427)		(5,486,013)		(5,595,883)		(5,677,466)		(5,760,901)		(5,810,699)		(5,475,983)		(5,556,542)		(5,639,617)		(5,639,617)		(5,639,617)	
General	(9,729,680)		(9,652,780)		(9,800,374)		(9,902,334)		(9,954,497)		(10,006,869)		(10,058,416)		(10,109,295)		(10,160,327)		(9,906,623)		(9,906,623)		(9,906,623)	
Storage and storage transmission	(210,000)		(212,998)		(213,802)		(214,070)		(214,606)		(214,873)		(215,141)		(215,409)		(215,677)		(215,945)		(215,945)		(215,945)	
CNG and LNG	(123,431,163)		(123,914,770)		(125,738,484)		(126,975,200)		(127,654,419)		(128,332,446)		(128,971,784)		(129,134,975)		(129,788,423)		(130,181,128)		(130,181,128)		(130,181,128)	
Total Accumulated Depreciation	(133,000,000)		(133,328,857)		(134,860,355)		(136,459,444)		(137,929,917)		(139,529,447)		(141,129,916)		(142,729,385)		(144,328,854)		(145,928,323)		(147,527,792)		(149,127,261)	
Storage Gas																								
Customer Contributions	1,330,000		1,318,391		1,317,863		1,317,327		1,317,084		1,316,841		1,316,611		1,316,418		1,316,223		1,316,009		1,316,009		1,316,009	
Leasehold Improvements	(504,328)		(509,260)		(566,429)		(607,209)		(619,005)		(645,500)		(621,337)		(653,473)		(657,716)		(668,837)		(668,837)		(668,837)	
Total Rate Base Excluding ADIT and WC	176,537,770		176,692,331		179,433,440		179,978,495		180,744,566		186,235,870		186,437,339		187,711,094		190,300,429		193,127,511		193,127,511		193,127,511	
Less: ADIT	(38,043,698)		(39,058,513)		(40,223,086)		(40,758,253)		(40,420,470)		(40,287,470)		(39,938,691)		(40,005,211)		(40,396,467)		(40,411,007)		(40,411,007)		(40,411,007)	
Total Rate Base Less Working Capital	138,494,072		137,633,818		139,210,354		139,220,242		140,324,096		145,948,400		146,498,648		147,705,883		149,903,962		152,716,503		152,716,503		152,716,503	
Add: Working Capital	14,963,938		15,041,981		15,569,805		16,097,518		16,609,817		17,324,667		18,000,727		18,126,939		20,039,353		21,483,081		21,483,081		21,483,081	
Total Washington Rate Base	153,458,010		152,675,799		154,780,159		155,317,760		156,933,913		163,273,067		164,499,375		165,832,822		170,943,315		174,199,584		174,199,584		174,199,584	

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	8,880,221	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	182,570	151,630	173,213	167,535	194,857	223,910	293,181
Interruptible	149,344	121,237	127,288	103,613	101,529	86,726	82,508	80,700	86,247	95,511	99,890	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	680,131	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	3,860,792	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	77,559	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	383
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	27,189
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	71,154	70,582	76,790	75,368	71,503	84,226	90,084	85,842	79,670	84,040

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

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	43,092,327	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	18,740,492	18,833,310	18,887,673	18,548,400
Industrial Firm	2,686,071	2,696,396	2,745,886	2,746,169	2,756,247	2,762,984	2,750,504	2,753,974	2,762,027	2,783,551	2,755,622	2,728,984
Interruptible	1,244,185	1,298,662	1,276,419	1,270,950	1,276,502	1,282,376	1,294,037	1,302,664	1,304,471	1,304,291	1,275,866	1,270,536
Transport Firm	9,058,789	9,088,795	9,083,870	9,032,567	9,063,474	9,085,752	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	84,355,337	83,723,177	82,461,480	84,398,357	84,671,300	84,851,904	84,806,891	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

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

	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December
Volumes												
Residential	11,650,183	8,661,732	6,698,721	4,772,255	3,314,570	1,917,135	1,362,546	1,117,834	1,218,049	2,187,917	4,277,177	7,143,662
Commercial	4,653,275	3,571,195	2,781,100	1,980,304	1,502,059	987,979	779,778	664,361	695,055	979,454	1,681,326	2,806,693
Industrial Firm	428,454	344,423	335,587	288,298	234,384	208,033	184,823	169,812	164,712	209,112	253,564	326,677
Interruptible	213,454	142,194	124,909	108,214	98,811	88,824	83,679	78,914	80,320	104,819	126,269	147,531
Transport Firm												
Transport Firm	1,123,050	911,622	933,482	877,184	767,162	689,924	680,459	661,872	675,313	846,034	932,293	1,108,762
Transport Interruptible	916,504	736,846	904,576	820,637	890,658	799,284	794,855	893,093	912,587	1,199,942	890,238	958,794
Total	18,984,930	14,388,012	11,778,375	8,846,892	6,809,644	4,691,179	3,886,140	3,585,886	3,746,036	5,527,278	8,160,867	12,492,119
Customers												
Residential	72,798	73,013	73,182	73,393	73,492	73,656	73,809	73,925	74,081	74,258	74,551	74,805
Commercial	6,662	6,650	6,710	6,650	6,717	6,702	6,659	6,717	6,732	6,814	6,868	6,937
Industrial Firm	51	52	52	51	52	52	52	53	53	53	54	54
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm												
Transport Firm	30	30	30	30	30	30	30	30	30	30	30	30
Transport Interruptible	11	11	11	11	11	11	11	11	11	11	11	11
Total	79,557	79,761	79,990	80,140	80,307	80,456	80,566	80,741	80,912	81,171	81,519	81,842
Use per Customer												
Residential	160	119	92	65	45	26	18	15	16	29	57	95
Commercial	698	537	414	298	224	147	117	99	103	144	245	405
Industrial Firm	8,401	7,008	6,454	5,653	4,546	4,001	3,554	3,204	3,108	3,946	4,696	6,050
Interruptible	42,691	28,439	24,982	21,643	19,762	17,765	16,736	15,783	16,064	20,964	25,254	29,506
Transport Firm												
Transport Firm	37,435	30,387	31,116	29,239	25,572	22,997	22,682	22,062	22,510	28,201	31,076	36,959
Transport Interruptible	83,319	66,986	82,234	74,603	80,969	72,662	72,260	81,190	82,962	109,086	80,931	87,163

