

October 2018 Activity

October 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System Direct	System		Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
	System Allocated	System Total						
		4,430,592			185,342			4,245,250
		1,370,683,853			183,934,156			1,186,749,697
		0.32%			0.10%			0.36%

NW Natural
Washington Quarterly Results of Operations Report

	System			Washington			Washington			Oregon			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Monthly Summary															
Sales of Gas															
480.1 Residential	18,708,563		18,708,563	2,144,516		2,144,516			2,144,516	16,564,047		16,564,047			16,564,047
481.1 Commercial	9,960,044		9,960,044	876,750		876,750			876,750	9,083,295		9,083,295			9,083,295
481.2 Industrial Firm	1,870,074		1,870,074	127,686		127,686			127,686	1,742,388		1,742,388			1,742,388
481.3 Interruptible	1,478,139		1,478,139	38,462		38,462			38,462	1,439,677		1,439,677			1,439,677
481.5 Interruptible Incentive	0		0	0		0			0	0		0			0
495.20 Unbilled Revenue	10,746,917		10,746,917						1,183,238	1,183,238		1,183,238			1,183,238
Total Sales of Gas	32,016,820	10,746,917	42,763,737	3,187,414	1,183,238	4,370,651			4,370,651	28,829,406	9,563,679	38,393,085			38,393,085
Transportation Revenue															
489.12 Industrial Firm	957,305		957,305	118,041		118,041			118,041	839,264		839,264			839,264
489.13 Interruptible	888,501		888,501	93,967		93,967			93,967	794,534		794,534			794,534
489.15 Interruptible Incentive	0		0	0		0			0	0		0			0
489.3 Agency Fee/Balancing	723,243		723,243							723,243		723,243			723,243
Total Transportation Revenue	2,569,049	0	2,569,049	212,008	0	212,008			212,008	2,357,041	0	2,357,041			2,357,041
Rate Adjustments - Amortizations	780,806		780,806	(165,413)		(165,413)			(165,413)	946,219		946,219			946,219
Miscellaneous Revenues															
487 Late Payment Charge	75,041		75,041	3,466		3,466			3,466	71,575		71,575			71,575
488.0 Seasonal Reconnect Fee	500		500	0		0			0	500		500			500
488.0 Delinquent Reconnect Fee	13,800		13,800	0		0			0	13,800		13,800			13,800
488.1 Returned Check Charge	8,610		8,610	1,095		1,095			1,095	7,515		7,515			7,515
488.3 Reconn Charge CR During Office Hours	18,545		18,545	875		875			875	17,670		17,670			17,670
488.4 Field Collection Charge	16,190		16,190	1,410		1,410			1,410	14,780		14,780			14,780
488.5 Reconn Charge CR After Office Hours	1,530		1,530	1,450		1,450			1,450	80		80			80
488.6 Reconn Charge Seas During Office Hours	1,375		1,375	25		25			25	1,350		1,350			1,350
488.7 Reconn Charge Seas After Office Hours	100		100	100		100			100	0		0			0
488.8 Automated Payment Charge	2,128		2,128	268		268			268	1,860		1,860			1,860
493.2 Rent - Utility Property	15,976	15,835	15,976	1,561	736	736			1,561	14,415	15,098	15,098			15,098
495.1 Meter Rentals	1,354,472		1,354,472	41,610		41,610			41,610	1,312,862		1,312,862			1,312,862
495.2 Other Gas Revenue - Miscellaneous	1,508,266	15,835	1,524,100	51,859	736	52,595			52,595	1,456,407	15,098	1,471,505			1,471,505
Total Miscellaneous Revenues	36,874,941	10,762,752	47,637,692	3,285,868	1,183,974	4,469,842			4,469,842	33,589,073	9,578,777	43,167,850			43,167,850
Total Operating Revenue															
Cost of Gas															
804.7 WACOG Incurred	11,691,311		11,691,311	1,053,555		1,053,555			1,053,555	10,637,755		10,637,755			10,637,755
805.7 WACOG Deferred	1,271,464		1,271,464	171,188		171,188			171,188	1,100,277		1,100,277			1,100,277
804.6 Demand Incurred	6,621,426		6,621,426	695,912		695,912			695,912	5,925,514		5,925,514			5,925,514
805.8 Demand Deferred	(1,541,996)		(1,541,996)	(152,859)		(152,859)			(152,859)	(1,389,137)		(1,389,137)			(1,389,137)
805.4 Amortization of Gas Costs	(828,100)		(828,100)	(123,782)		(123,782)			(123,782)	(704,318)		(704,318)			(704,318)
Total Cost of Gas	17,214,105	0	17,214,105	1,644,014	0	1,644,014			1,644,014	15,570,091	0	15,570,091			15,570,091
Environmental Expense															
407.03 Environmental Expense				722,518		722,518			722,518			722,518			722,518
Detail															
Operations & Maintenance															
408.11 Property	163,119	13,579,013	13,742,133	86,821	1,463,326	1,550,147			1,550,147	76,298	12,115,687	12,191,985			12,191,985
408.12 Franchise	1,862,219		1,862,219	116,272		116,272			116,272	1,745,948		1,745,948			1,745,948
408.13 Payroll	1,196,019		1,196,019	164,924		164,924			164,924	1,031,095		1,031,095			1,031,095
408.14 Other	80,729	538,199	538,199	8,247	56,500	56,500			56,500	481,699		481,699			481,699
408.15 Regulatory	0		0	0		0			0	72,482		72,482			72,482
Total Other Taxes	3,138,968	538,199	3,677,167	289,442	56,500	345,942			345,942	2,849,525	481,699	3,331,224			3,331,224
Depreciation															
403.1 Depreciation		7,171,525	7,171,525	780,262	780,262	780,262			780,262	6,391,263		6,391,263			6,391,263
Income Taxes															
409.11 Federal Income Taxes			575,543			(35,437)			(35,437)			610,980			610,980
410.11 Federal Income Taxes - Deferred			0			0			0			0			0
411.42 Federal Income Tax Credit			(74,349)			(428)			(428)			(73,921)			(73,921)
409.12 Oregon Income Taxes			199,430			0			0			199,430			199,430
410.12 Oregon Income Taxes - Deferred			0			0			0			0			0
411.12 Oregon Income Tax Credit			(20,971)			0			0			(20,971)			(20,971)
Total Income Taxes			679,653			(35,865)			(35,865)			715,518			715,518
Total Operating Revenue Deductions	20,516,192	21,288,737	41,804,929	2,020,278	2,300,088	4,320,366			4,320,366	18,495,914	18,988,649	37,484,563			37,484,563
Net Operating Income			4,430,592			185,342			185,342			4,245,250			4,245,250

		October 2018							
		System		Washington		Washington		Oregon	
		Direct	Allocated	Direct	Allocated	Total	Allocated	Direct	Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101	Gross Plant		3,114,214,730			351,053,077			2,763,161,653
108.1X	Accumulated Depreciation		(1,357,207,490)			(139,790,783)			(1,217,416,706)
ADJ	Working Capital Allowance		49,358,676			13,837,281			35,521,395
117.X	Storage Gas - Cushion		21,153,652			2,032,866			19,120,786
186.XX	Leasehold Improvements		66,721			7,393			59,329
252.XX	Customer Contributions		(4,206,528)			(788,071)			(3,418,458)
283.XX	Deferred Taxes - Federal		(376,896,436)			(42,417,607)			(334,478,829)
283.XX	Deferred Taxes - State		(75,799,473)			0			(75,799,473)
	Total Rate Base		1,370,683,853			183,934,156			1,186,749,697
	Rate Of Return on Rate Base		0.32%			0.10%			0.36%

October 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System Direct	System		Washington		Washington		Oregon	
	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		78,562,306			7,556,623			71,005,682
		1,289,088,031			171,341,996			1,117,746,036
		6.09%			4.41%			6.35%

October 2018

NW Natural
Washington Results of Operations
 12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		System		Washington		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
480.1	Residential		414,578,164	0	414,578,164	46,450,656	0	46,450,656	0	0	368,127,508	0	0	368,127,508		
481.1	Commercial		204,791,537	0	204,791,537	18,051,005	0	18,051,005	0	0	186,740,532	0	0	186,740,532		
481.2	Industrial Firm		21,392,842	0	21,392,842	1,975,387	0	1,975,387	0	0	19,417,455	0	0	19,417,455		
481.3	Interruptible		19,589,824	0	19,589,824	542,755	0	542,755	0	0	19,047,069	0	0	19,047,069		
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0		
495.20	Unbilled Revenue		0	(3,352,571)	(3,352,571)	0	(307,489)	(307,489)	0	(307,489)	0	(3,045,081)	0	(3,045,081)		
	Total Sales of Gas		660,352,367	(3,352,571)	656,999,796	67,019,803	(307,489)	66,712,314	0	(3,045,081)	593,332,564	(3,045,081)	0	590,287,482		
489.12	Transportation Revenue		11,774,286	0	11,774,286	1,425,979	0	1,425,979	0	0	10,348,307	0	0	10,348,307		
489.13	Interruptible		7,981,969	0	7,981,969	1,011,176	0	1,011,176	0	0	6,970,793	0	0	6,970,793		
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0	0	0		
489.3	Agency Fee/Balancing		959,638	0	959,638	0	0	0	0	0	959,638	0	0	959,638		
	Total Transportation Revenue		20,715,894	0	20,715,894	2,437,155	0	2,437,155	0	0	18,278,739	0	0	18,278,739		
495.6	Rate Adjustments - Amortizations		67,898	0	67,898	(3,034,696)	0	(3,034,696)	0	0	3,102,594	0	0	3,102,594		
	Miscellaneous Revenues		2,040,912	0	2,040,912	89,483	0	89,483	0	0	1,951,430	0	0	1,951,430		
487	Late Payment Charge		13,700	0	13,700	0	0	0	0	0	13,700	0	0	13,700		
488.0	Seasonal Reconnect Fee		270,790	0	270,790	950	0	950	0	0	269,840	0	0	269,840		
488.1	Delinquent Reconnect Fee		118,248	0	118,248	12,033	0	12,033	0	0	106,215	0	0	106,215		
488.2	Returned Check Charge		270,621	0	270,621	15,525	0	15,525	0	0	255,096	0	0	255,096		
488.3	Recon Charge CR During Office Hours		376,715	0	376,715	32,845	0	32,845	0	0	343,870	0	0	343,870		
488.4	Field Collection Charge		36,790	0	36,790	34,400	0	34,400	0	0	2,390	0	0	2,390		
488.5	Recon Charge CR After Office Hours		9,135	0	9,135	375	0	375	0	0	8,760	0	0	8,760		
488.6	Recon Charge Seas During Office Hours		1,410	0	1,410	1,300	0	1,300	0	0	110	0	0	110		
488.7	Recon Charge Seas After Office Hours		39,920	0	39,920	5,665	0	5,665	0	0	34,255	0	0	34,255		
488.8	Automated Payment Charge		0	789,925	789,925	0	0	0	9,038	9,038	0	0	780,888	780,888		
493.2	Rent - Utility Property		186,707	0	186,707	18,317	0	18,317	0	0	168,391	0	0	168,391		
495.1	Meter Rentals		1,725,201	0	1,725,201	49,160	0	49,160	0	0	1,676,041	0	0	1,676,041		
495.2	Other Gas Revenue - Miscellaneous		5,090,149	789,925	5,880,074	260,052	9,038	269,089	0	0	4,830,097	780,888	0	5,610,985		
	Total Miscellaneous Revenues		686,226,308	(2,562,645)	683,663,663	66,682,314	(298,451)	66,383,862	0	(2,264,194)	619,543,994	(2,264,194)	0	617,279,800		
	Total Operating Revenue		192,899,421	0	192,899,421	17,753,350	0	17,753,350	0	0	175,146,071	0	0	175,146,071		
804.7	WACOG Incurred		14,824,394	0	14,824,394	1,366,849	0	1,366,849	0	0	13,457,545	0	0	13,457,545		
805.7	WACOG Deferred		78,498,616	0	78,498,616	8,250,116	0	8,250,116	0	0	70,248,500	0	0	70,248,500		
805.8	Demand Incurred		4,236,241	0	4,236,241	440,480	0	440,480	0	0	3,795,761	0	0	3,795,761		
805.4	Demand Deferred		(18,192,359)	0	(18,192,359)	(2,861,354)	0	(2,861,354)	0	0	(15,331,005)	0	0	(15,331,005)		
	Amortization of Gas Costs		272,266,313	0	272,266,313	24,949,441	0	24,949,441	0	0	247,316,872	0	0	247,316,872		
407.03	Environmental Expense		11,532,225	0	11,532,225	0	0	0	0	0	0	0	0	0		
Detail	Operations & Maintenance	O&M	6,964,790	154,057,652	161,022,442	948,968	17,083,700	18,032,668	0	0	6,015,822	136,973,952	0	142,989,774		
	Other Taxes		22,195,749	0	22,195,749	1,292,985	0	1,292,985	0	0	20,902,764	0	0	20,902,764		
408.11	Property		17,526,606	0	17,526,606	2,742,530	0	2,742,530	0	0	14,784,076	0	0	14,784,076		
408.12	Franchise		0	6,250,672	6,250,672	0	650,948	650,948	0	0	5,599,723	5,599,723	0	5,599,723		
408.13	Payroll		1,027,835	0	1,027,835	116,805	0	116,805	0	0	911,031	0	0	911,031		
408.14	Other		1,937,625	0	1,937,625	147,230	0	147,230	0	0	1,790,395	0	0	1,790,395		
408.15	Regulatory		42,687,815	6,250,672	48,938,487	4,299,549	650,948	4,950,498	0	0	38,368,266	5,599,723	0	43,987,989		
	Total Other Taxes		22,195,749	6,250,672	28,446,421	4,299,549	650,948	4,950,498	0	0	38,368,266	5,599,723	0	43,987,989		
403.1	Depreciation		0	83,097,585	83,097,585	0	8,962,103	8,962,103	0	0	74,135,482	0	0	74,135,482		
	Income Taxes		21,782,452	0	21,782,452	1,937,508	0	1,937,508	0	0	19,844,944	0	0	19,844,944		
409.11	Federal Income Taxes		42,106,997	0	42,106,997	0	0	0	0	0	42,106,997	0	0	42,106,997		
410.11	Federal Income Taxes - Deferred		(41,077,484)	0	(41,077,484)	0	0	0	0	0	(41,077,484)	0	0	(41,077,484)		
411.42	Federal Income Tax Credit		6,355,424	0	6,355,424	0	0	0	0	0	6,355,424	0	0	6,355,424		
409.12	Oregon Income Taxes		6,418,007	0	6,418,007	0	0	0	0	0	6,418,007	0	0	6,418,007		
410.12	Oregon Income Taxes - Deferred		(7,341,091)	0	(7,341,091)	0	0	0	0	0	(7,341,091)	0	0	(7,341,091)		
411.12	Oregon Income Tax Credit		28,244,306	0	28,244,306	1,932,529	0	1,932,529	0	0	26,311,776	0	0	26,311,776		
	Total Operating Revenue Deductions		321,918,917	243,405,909	605,101,357	30,197,958	26,696,752	58,827,239	0	0	291,720,960	216,709,157	0	546,274,118		
	Net Operating Income		78,562,306	0	78,562,306	7,556,623	0	7,556,623	0	0	71,005,682	0	0	71,005,682		

		October 2018					
		System		Washington		Oregon	
		Direct	Allocated	Direct	Allocated	Direct	Allocated
		System		Washington		Oregon	
		Total	Total	Total	Total	Total	Total
NW Natural							
Washington Results of Operations							
13 Month AMA Ended Reports							
Rate Base							
101	Gross Plant		2,994,689,207		331,233,051		2,663,456,156
108.1X	Accumulated Depreciation		(1,324,862,344)		(134,261,045)		(1,190,601,299)
Adj	Working Capital Allowance		57,700,455		15,749,411		41,951,044
117.X	Storage Gas - Cushion		18,277,614		1,747,643		16,529,971
186.XX	Leasehold Improvements		216,607		24,000		192,607
252.XX	Customer Contributions		(4,237,599)		(733,458)		(3,504,141)
283.XX	Deferred Taxes - Federal		(376,896,436)		(42,417,607)		(334,478,829)
283.XX	Deferred Taxes - State		(75,799,473)		0		(75,799,473)
	Total Rate Base		1,289,088,031		171,341,996		1,117,746,036
			6.09%		4.41%		6.35%
Rate Of Return on Rate Base							

NW Natural

**Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended October 31, 2018**

	OCT	OCT	OCT
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$18,197	\$1,749	\$16,449
818 Compressor Station Expense	\$5,326	\$512	\$4,815
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$309,357	\$29,644	\$279,713
821 Purification Expense	\$0	\$0	\$0
Maintenance			
832 Wells Expense	\$16,491	\$1,585	\$14,906
834 Compressor Station Expense	\$22,583	\$2,170	\$20,413
Total Underground Storage Expense	<u>371,955</u>	<u>35,659</u>	<u>336,295</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$14,522	\$1,396	\$13,127
Total Other Storage Expense	<u>14,522</u>	<u>1,396</u>	<u>13,127</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$149,654	\$14,382	\$135,272
845 LNG Fuel	(\$7,785)	(\$748)	(\$7,037)
Maintenance			
847 Supervision and Engineering	\$85,216	\$8,189	\$77,026
Total Liquified Natural Gas Expense	<u>227,084</u>	<u>21,823</u>	<u>205,261</u>
Total Natural Gas Storage	<u>613,561</u>	<u>58,878</u>	<u>554,683</u>
Transmission Expense			
Operation			
856 Mains Expense	\$266,013	\$13,251	\$252,763
Maintenance			
863 Maintenance of Mains	\$114,711	\$12,710	\$102,001
Total Transmission Expense	<u>380,724</u>	<u>25,961</u>	<u>354,764</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$279,550	\$23,175	\$256,375
874 Mains and Services Expense	\$1,053,900	\$124,159	\$929,741
875 Measuring and Regulator Station Expense - General	\$23,710	\$1,943	\$21,766
877 Measuring and Regulator Station Expense - City Gate	\$31,407	\$2,651	\$28,756
878 Meter and House Regulator Expense	\$524,874	\$57,667	\$467,206
879 Customer Installation Expense	\$1,067,285	\$117,623	\$949,662
880 Other Expense	\$175,515	\$19,797	\$155,718
881 Rents	\$29,422	\$3,605	\$25,817
Maintenance			
885 Supervision and Engineering	\$423,850	\$25,003	\$398,847
887 Mains	\$319,097	\$13,975	\$305,122
889 Measuring and Regulator Station Expense - General	\$141,507	\$11,673	\$129,834
891 Measuring and Regulator Station Expense - City Gate	\$22,533	\$1,339	\$21,194
892 Services	\$83,351	\$7,445	\$75,906
893 Meters and House Regulators	\$252,049	\$24,785	\$227,264
894 Other Equipment	\$3,325	\$192	\$3,133
Total Distribution Expense	<u>4,431,374</u>	<u>435,032</u>	<u>3,996,342</u>

Customer Accounts Expense

Operation

901	Supervision	\$169,536	\$18,666	\$150,870
902	Meter Reading Expenses	\$92,360	\$10,169	\$82,192
903	Customer Records and Collection Expense	\$1,685,406	\$184,576	\$1,500,830
904	Uncollectible Accounts	\$53,957	\$5,878	\$48,078
	Total Customer Accounts Expense	<u>2,001,259</u>	<u>219,289</u>	<u>1,781,969</u>

Customer Service and Informational

Operation

907	Supervision	\$56	\$6	\$50
908	Customer Assistance Expense	\$173,869	\$13,123	\$160,747
909	Customer Information Expense	\$217,204	\$23,914	\$193,290
910	Miscellaneous Customer Service Expense	\$16,285	\$1,811	\$14,474
	Total Customer Service and Informational	<u>407,414</u>	<u>38,854</u>	<u>368,560</u>

Sales Expense

Operation

911	Supervision	\$15,912	\$1,752	\$14,160
912	Demonstration and Selling Expense	\$300,094	\$33,195	\$266,900
913	Advertising	\$49,953	\$5,500	\$44,453
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>365,959</u>	<u>40,447</u>	<u>325,513</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$5,015,795	\$581,569	\$4,434,226
922	Administrative Expenses Transferred - Credit	(\$1,715,611)	(\$190,635)	(\$1,524,975)
924	Property Insurance Premium	\$269,049	\$29,811	\$239,239
925	Injuries and Damages	\$8,012	\$888	\$7,124
926	Employee Pensions and Benefits	\$861,244	\$189,038	\$672,206
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$379,777	\$42,079	\$337,697
931	Rents	\$404,760	\$44,846	\$359,914

Maintenance

935	Maintenance of General Plant	<u>\$318,815</u>	<u>\$34,093</u>	<u>\$284,723</u>
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	Total Administrative and General Expense	<u>5,541,842</u>	<u>731,687</u>	<u>4,810,154</u>
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	Total Operations and Maintenance Expense	<u><u>13,742,133</u></u>	<u><u>1,550,147</u></u>	<u><u>12,191,985</u></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, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		OCT	OCT		OCT	OCT		OCT	OCT	
816 Wells Expense Total	\$ -	\$ 18,197.27	\$ 18,197.27	\$ -	\$ 1,748.76	\$ 1,748.76	\$ -	\$ 16,448.51	\$ 16,448.51	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 5,326.41	\$ 5,326.41	\$ -	\$ 511.87	\$ 511.87	\$ -	\$ 4,814.54	\$ 4,814.54	Firm Sales Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Sales Volumes Total
	\$ 319.82	\$ -	\$ 319.82	\$ -	\$ -	\$ -	\$ 319.82	\$ -	\$ -	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 304,895.79	\$ 304,895.79	\$ -	\$ 29,300.49	\$ 29,300.49	\$ -	\$ 275,595.30	\$ 275,595.30	Employee Cost Total
	\$ -	\$ 4,141.26	\$ 4,141.26	\$ -	\$ 343.31	\$ 343.31	\$ -	\$ 3,797.95	\$ 3,797.95	Firm Sales Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 319.82	\$ 309,037.05	\$ 309,356.87	\$ -	\$ 29,643.80	\$ 29,643.80	\$ 319.82	\$ 279,393.25	\$ 279,713.07	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
821 Purification Expense Total	\$ -	\$ 16,491.09	\$ 16,491.09	\$ -	\$ 1,584.79	\$ 1,584.79	\$ -	\$ 14,906.30	\$ 14,906.30	Firm Sales Volumes Total
832 Wells Expense Total	\$ -	\$ 16,491.09	\$ 16,491.09	\$ -	\$ 1,584.79	\$ 1,584.79	\$ -	\$ 14,906.30	\$ 14,906.30	Firm Sales Volumes Total
834 Compressor Expense Total	\$ -	\$ 22,583.16	\$ 22,583.16	\$ -	\$ 2,170.24	\$ 2,170.24	\$ -	\$ 20,412.92	\$ 20,412.92	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 14,522.12	\$ 14,522.12	\$ -	\$ 1,395.58	\$ 1,395.58	\$ -	\$ 13,126.54	\$ 13,126.54	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 149,653.82	\$ 149,653.82	\$ -	\$ 14,381.73	\$ 14,381.73	\$ -	\$ 135,272.09	\$ 135,272.09	Firm Sales Volumes Total
845 LNG Fuel Total	\$ -	\$ (7,785.20)	\$ (7,785.20)	\$ -	\$ (748.16)	\$ (748.16)	\$ -	\$ (7,037.04)	\$ (7,037.04)	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 85,215.55	\$ 85,215.55	\$ -	\$ 8,189.21	\$ 8,189.21	\$ -	\$ 77,026.34	\$ 77,026.34	Firm Sales Volumes Total
	\$ -	\$ 103,471.26	\$ 103,471.26	\$ -	\$ 11,464.62	\$ 11,464.62	\$ -	\$ 92,006.64	\$ 92,006.64	3-factor Total
	\$ 14,652.67	\$ -	\$ 14,652.67	\$ -	\$ -	\$ -	\$ 14,652.67	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-WA Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Perimeter Total
	\$ -	\$ 782.88	\$ 782.88	\$ -	\$ 64.90	\$ 64.90	\$ -	\$ 717.98	\$ 717.98	Sales/Sendout Volumes Total
	\$ -	\$ 147,106.62	\$ 147,106.62	\$ -	\$ 1,721.15	\$ 1,721.15	\$ -	\$ 145,385.47	\$ 145,385.47	Transmission Total
856 Mains Expense Total	\$ 14,652.67	\$ 251,360.76	\$ 266,013.43	\$ -	\$ 13,250.66	\$ 13,250.66	\$ 14,652.67	\$ 238,110.10	\$ 252,762.77	
863 Maintenance of Mains Total	\$ -	\$ 114,710.95	\$ 114,710.95	\$ -	\$ 12,709.97	\$ 12,709.97	\$ -	\$ 102,000.98	\$ 102,000.98	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
	\$ -	\$ 279,549.65	\$ 279,549.65	\$ -	\$ 23,174.67	\$ 23,174.67	\$ -	\$ 256,374.98	\$ 256,374.98	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 279,549.65	\$ 279,549.65	\$ -	\$ 23,174.67	\$ 23,174.67	\$ -	\$ 256,374.98	\$ 256,374.98	Sendout Volumes Total
	\$ -	\$ 278,682.21	\$ 278,682.21	\$ -	\$ 30,877.99	\$ 30,877.99	\$ -	\$ 247,804.22	\$ 247,804.22	3-factor Total
	\$ 242,278.65	\$ 429,901.20	\$ 429,901.20	\$ -	\$ 47,332.12	\$ 47,332.12	\$ -	\$ 382,569.08	\$ 382,569.08	Customers-All Total
	\$ 43,249.90	\$ -	\$ 43,249.90	\$ 43,249.90	\$ -	\$ -	\$ 242,278.65	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 37,352.55	\$ 37,352.55	\$ -	\$ 2,436.02	\$ 2,436.02	\$ -	\$ 34,916.53	\$ 34,916.53	Direct-WA Total
	\$ -	\$ 22,435.20	\$ 22,435.20	\$ -	\$ 262.49	\$ 262.49	\$ -	\$ -	\$ -	Perimeter Total
874 Mains and Services Expense Total	\$ 285,528.55	\$ 768,371.16	\$ 1,053,899.71	\$ 43,249.90	\$ 80,908.62	\$ 124,158.52	\$ 242,278.65	\$ 687,462.54	\$ 929,741.19	Sendout Volumes Total
	\$ -	\$ 245.00	\$ 245.00	\$ -	\$ 27.15	\$ 27.15	\$ -	\$ 217.85	\$ 217.85	3-factor Total
	\$ 681.59	\$ -	\$ 681.59	\$ -	\$ -	\$ -	\$ 681.59	\$ -	\$ -	Customers-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ 16,099.93	\$ 16,099.93	\$ -	\$ 1,334.68	\$ 1,334.68	\$ -	\$ 14,765.25	\$ 14,765.25	Firm Sales Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Sendout Volumes Total

910 Miscellaneous Customer Service Expense Total	\$ -	\$ 16,285.05	\$ 16,285.05	\$ -	\$ 1,810.90	\$ 1,810.90	\$ -	\$ 14,474.15	\$ 14,474.15	Customers-All Total
911 Supervision Total	\$ -	\$ 15,912.18	\$ 15,912.18	\$ -	\$ 1,751.93	\$ 1,751.93	\$ -	\$ 14,160.25	\$ 14,160.25	3-factor Total
	\$ -	\$ 215	\$ 215	\$ -	\$ 0.24	\$ 0.24	\$ -	\$ 1.91	\$ 1.91	Customers-All Total
	\$ -	\$ 296,373.80	\$ 296,373.80	\$ -	\$ 32,630.76	\$ 32,630.76	\$ -	\$ 263,743.04	\$ 263,743.04	CUSTOMERS-RES Total
	\$ -	\$ 5,068.13	\$ 5,068.13	\$ -	\$ 563.58	\$ 563.58	\$ -	\$ 4,504.55	\$ 4,504.55	Direct-OR Total
	\$ (1,350.00)	\$ -	\$ (1,350.00)	\$ -	\$ -	\$ -	\$ -	\$ (1,350.00)	\$ (1,350.00)	Sendout Volumes Total
912 Demonstration and Selling Expense Total	\$ (1,350.00)	\$ 301,444.08	\$ 300,094.08	\$ -	\$ 33,194.57	\$ 33,194.57	\$ (1,350.00)	\$ 268,249.51	\$ 266,899.51	Customers-All Total
	\$ -	\$ 49,706.29	\$ 49,706.29	\$ -	\$ 5,472.66	\$ 5,472.66	\$ -	\$ 44,233.63	\$ 44,233.63	Customers-Res Total
913 Advertising Total	\$ -	\$ 246.75	\$ 246.75	\$ -	\$ 27.44	\$ 27.44	\$ -	\$ 219.31	\$ 219.31	3-factor Total
	\$ -	\$ 49,953.04	\$ 49,953.04	\$ -	\$ 5,500.10	\$ 5,500.10	\$ -	\$ 44,452.94	\$ 44,452.94	Customers-All Total
	\$ -	\$ 4,313,030.12	\$ 4,313,030.12	\$ -	\$ 477,883.74	\$ 477,883.74	\$ -	\$ 3,835,146.38	\$ 3,835,146.38	Customers-Ind Total
	\$ -	\$ 141,964.02	\$ 141,964.02	\$ -	\$ 15,630.24	\$ 15,630.24	\$ -	\$ 126,333.78	\$ 126,333.78	Customers-Res Total
	\$ -	\$ 3,529.83	\$ 3,529.83	\$ -	\$ 282.03	\$ 282.03	\$ -	\$ 3,247.80	\$ 3,247.80	Direct-OR Total
	\$ -	\$ 12,758.47	\$ 12,758.47	\$ -	\$ 1,418.74	\$ 1,418.74	\$ -	\$ 11,339.73	\$ 11,339.73	direct-wa Total
	\$ 9,558.96	\$ -	\$ 9,558.96	\$ -	\$ -	\$ -	\$ 9,558.96	\$ -	\$ -	Employee Cost Total
	\$ 3,510.06	\$ -	\$ 3,510.06	\$ 3,510.06	\$ 3,510.06	\$ 3,510.06	\$ -	\$ -	\$ -	Firm Sales Volumes Total
	\$ -	\$ 391,551.23	\$ 391,551.23	\$ -	\$ 40,995.41	\$ 40,995.41	\$ -	\$ 350,555.82	\$ 350,555.82	Regulatory Total
	\$ -	\$ 139,344.88	\$ 139,344.88	\$ -	\$ 41,803.46	\$ 41,803.46	\$ -	\$ 97,541.42	\$ 97,541.42	Sales Volumes Total
	\$ -	\$ 547.46	\$ 547.46	\$ -	\$ 45.38	\$ 45.38	\$ -	\$ 502.08	\$ 502.08	Sendout Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Transmission Total
921 Office Supplies and Expense Total	\$ 13,069.02	\$ 5,002,726.01	\$ 5,015,795.03	\$ 3,510.06	\$ 578,059.01	\$ 581,569.07	\$ 9,558.96	\$ 4,424,667.00	\$ 4,434,225.96	3-Factor Total
	\$ -	\$ (41,315.47)	\$ (41,315.47)	\$ -	\$ (4,577.75)	\$ (4,577.75)	\$ -	\$ (36,737.72)	\$ (36,737.72)	Admin Tran Total
	\$ -	\$ (1,136,096.00)	\$ (1,136,096.00)	\$ -	\$ (129,708.08)	\$ (129,708.08)	\$ -	\$ (1,006,387.92)	\$ (1,006,387.92)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (538,199.12)	\$ (538,199.12)	\$ -	\$ (56,349.45)	\$ (56,349.45)	\$ -	\$ (481,849.67)	\$ (481,849.67)	3-factor Total
	\$ -	\$ (1,715,610.59)	\$ (1,715,610.59)	\$ -	\$ (190,635.28)	\$ (190,635.28)	\$ -	\$ (1,524,975.31)	\$ (1,524,975.31)	3-factor Total
924 Property Insurance Premium Total	\$ -	\$ 269,049.45	\$ 269,049.45	\$ -	\$ 29,810.68	\$ 29,810.68	\$ -	\$ 239,238.77	\$ 239,238.77	3-factor Total
	\$ -	\$ 269,049.45	\$ 269,049.45	\$ -	\$ 29,810.68	\$ 29,810.68	\$ -	\$ 239,238.77	\$ 239,238.77	3-factor Total
925 Injuries and Damages Total	\$ -	\$ 8,012.22	\$ 8,012.22	\$ -	\$ 887.75	\$ 887.75	\$ -	\$ 7,124.47	\$ 7,124.47	CUSTOMERS-ALL Total
	\$ -	\$ 8,012.22	\$ 8,012.22	\$ -	\$ 887.75	\$ 887.75	\$ -	\$ 7,124.47	\$ 7,124.47	3-Factor Total
	\$ -	\$ 206,872.19	\$ 206,872.19	\$ -	\$ 22,921.44	\$ 22,921.44	\$ -	\$ 183,950.75	\$ 183,950.75	DIRECT-OR Total
	\$ (932,890.00)	\$ -	\$ (932,890.00)	\$ -	\$ -	\$ -	\$ (932,890.00)	\$ -	\$ (932,890.00)	Employee Cost Total
	\$ -	\$ 1,586,507.52	\$ 1,586,507.52	\$ -	\$ 166,107.34	\$ 166,107.34	\$ -	\$ 1,420,400.18	\$ 1,420,400.18	Transmission Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	3-factor Total
926 Employee Pensions and Benefits Total	\$ (932,890.00)	\$ 1,794,133.71	\$ 861,243.71	\$ -	\$ 189,037.60	\$ 189,037.60	\$ (932,890.00)	\$ 1,605,096.11	\$ 672,206.11	CUSTOMERS-ALL Total
	\$ -	\$ 379,776.66	\$ 379,776.66	\$ -	\$ 42,079.25	\$ 42,079.25	\$ -	\$ 337,697.41	\$ 337,697.41	3-factor Total
930 Miscellaneous General Expense Total	\$ -	\$ 379,776.66	\$ 379,776.66	\$ -	\$ 42,079.25	\$ 42,079.25	\$ -	\$ 337,697.41	\$ 337,697.41	Customers-All Total
	\$ -	\$ 402,119.85	\$ 402,119.85	\$ -	\$ 44,554.88	\$ 44,554.88	\$ -	\$ 357,564.97	\$ 357,564.97	Direct-OR Total
	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 290.66	\$ 290.66	\$ -	\$ 2,349.34	\$ 2,349.34	3-factor Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Customers-All Total
931 Rents Total	\$ -	\$ 404,759.85	\$ 404,759.85	\$ -	\$ 44,845.54	\$ 44,845.54	\$ -	\$ 359,914.31	\$ 359,914.31	Direct-OR Total
	\$ -	\$ 233,766.64	\$ 233,766.64	\$ -	\$ 25,901.34	\$ 25,901.34	\$ -	\$ 207,865.30	\$ 207,865.30	Customers-All Total
	\$ -	\$ 14,254.81	\$ 14,254.81	\$ -	\$ 1,569.45	\$ 1,569.45	\$ -	\$ 12,685.36	\$ 12,685.36	Customers-The Dalles Total
	\$ -	\$ 328.16	\$ 328.16	\$ -	\$ 82.60	\$ 82.60	\$ -	\$ 245.56	\$ 245.56	Direct-OR Total
	\$ 52,794.99	\$ -	\$ 52,794.99	\$ -	\$ -	\$ -	\$ 52,794.99	\$ -	\$ -	Firm Sales Volumes Total
	\$ 5,422.40	\$ -	\$ 5,422.40	\$ 5,422.40	\$ 5,422.40	\$ 5,422.40	\$ -	\$ 4,187.81	\$ 4,187.81	Sendout Volumes Total
	\$ -	\$ 7,681.92	\$ 7,681.92	\$ -	\$ 738.23	\$ 738.23	\$ -	\$ 6,943.69	\$ 6,943.69	Transmission Total
	\$ -	\$ 4,566.36	\$ 4,566.36	\$ -	\$ 378.55	\$ 378.55	\$ -	\$ -	\$ -	3-factor Total
935 Maintenance of General Plant Total	\$ 58,217.39	\$ 260,597.89	\$ 318,815.28	\$ 5,422.40	\$ 28,670.18	\$ 34,092.58	\$ 52,794.99	\$ 231,927.71	\$ 284,722.70	Customers-All Total
Grand Total	\$ 163,119.15	\$ 13,579,013.47	\$ 13,742,132.62	\$ 86,821.33	\$ 1,463,325.99	\$ 1,550,147.32	\$ 76,297.82	\$ 12,115,687.48	\$ 12,191,985.30	

November 2018 Activity

November 2018

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

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Total Operating Revenue			15,196,635			1,331,214			13,865,421
Total Rate Base			1,373,024,895			188,682,091			1,184,342,804
Rate Of Return on Rate Base			1.11%			0.71%			1.17%

NW Natural
Washington Quarterly Results of Operations Report

	System		System		Washington		Washington		November 2018		
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Oregon Total	
Monthly Summary											
Sales of Gas											
480.1 Residential	31,702,323	20,077,546	31,702,323	3,462,838	1,923,292	3,462,838	28,239,484	18,154,254	28,239,484	28,239,484	
480.1 Commercial	14,857,936	1,275,022	14,857,936	1,275,022	0	1,275,022	13,582,914	13,582,914	13,582,914	13,582,914	
481.2 Industrial Firm	1,793,549	155,440	1,793,549	155,440	0	155,440	1,638,110	1,638,110	1,638,110	1,638,110	
481.3 Interruptible	1,650,135	0	1,650,135	49,897	0	49,897	1,600,238	1,600,238	1,600,238	1,600,238	
481.5 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	
495.20 Unbilled Revenue	0	20,077,546	20,077,546	1,923,292	1,923,292	1,923,292	18,154,254	18,154,254	18,154,254	18,154,254	
Total Sales of Gas	50,003,943	20,077,546	70,081,489	4,943,197	1,923,292	6,866,489	45,060,747	18,154,254	63,215,001	63,215,001	
Transportation Revenue											
489.12 Industrial Firm	1,576,531	0	1,576,531	146,882	0	146,882	1,429,648	1,429,648	1,429,648	1,429,648	
489.13 Interruptible	426,396	0	426,396	74,799	0	74,799	351,597	351,597	351,597	351,597	
489.15 Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	
489.3 Agency Fee/Balancing	1,035,695	0	1,035,695	0	0	0	1,035,695	1,035,695	1,035,695	1,035,695	
Total Transportation Revenue	3,038,621	0	3,038,621	221,681	0	221,681	2,816,940	2,816,940	2,816,940	2,816,940	
495.6 Rate Adjustments - Amortizations	(93,143)	0	(93,143)	(296,369)	0	(296,369)	203,225	203,225	203,225	203,225	
Miscellaneous Revenues											
487 Late Payment Charge	103,328	0	103,328	4,428	0	4,428	98,899	98,899	98,899	98,899	
488.0 Seasonal Reconnect Fee	700	0	700	0	0	0	700	700	700	700	
488.0 Delinquent Reconnect Fee	13,800	0	13,800	0	0	0	13,800	13,800	13,800	13,800	
488.1 Returned Check Charge	9,015	0	9,015	945	0	945	8,070	8,070	8,070	8,070	
488.3 Recon Charge CR During Office Hours	19,839	0	19,839	1,225	0	1,225	18,614	18,614	18,614	18,614	
488.4 Field Collection Charge	14,875	0	14,875	1,395	0	1,395	13,480	13,480	13,480	13,480	
488.5 Recon Charge CR After Office Hours	1,670	0	1,670	1,350	0	1,350	320	320	320	320	
488.6 Recon Charge Seas During Office Hours	2,220	0	2,220	210	0	210	2,010	2,010	2,010	2,010	
488.7 Recon Charge Seas After Office Hours	0	0	0	0	0	0	0	0	0	0	
488.8 Automated Payment Charge	2,265	0	2,265	320	0	320	1,945	1,945	1,945	1,945	
493.2 Rent - Utility Property	15,840	15,840	15,840	736	736	736	14,969	15,103	15,103	15,103	
495.1 Meter Rentals	15,855	0	15,855	886	0	886	14,969	14,969	14,969	14,969	
495.2 Other Gas Revenue - Miscellaneous	(6,544)	0	(6,544)	(9,420)	0	(9,420)	2,876	2,876	2,876	2,876	
Total Miscellaneous Revenues	177,022	15,840	192,862	1,339	736	2,075	175,683	15,103	190,786	190,786	
Total Operating Revenue	53,126,443	20,093,386	73,219,829	4,869,848	1,924,029	6,793,877	48,256,595	18,169,357	66,425,952	66,425,952	
Cost of Gas											
804.7 WACOG Incurred	27,979,371	0	27,979,371	2,777,648	0	2,777,648	25,201,723	25,201,723	25,201,723	25,201,723	
805.7 WACOG Deferred	(7,891,738)	0	(7,891,738)	(950,693)	0	(950,693)	(6,941,045)	(6,941,045)	(6,941,045)	(6,941,045)	
804.6 Demand Incurred	6,325,975	0	6,325,975	677,512	0	677,512	5,648,463	5,648,463	5,648,463	5,648,463	
805.8 Demand Deferred	2,036,932	0	2,036,932	223,557	0	223,557	1,813,375	1,813,375	1,813,375	1,813,375	
805.4 Amortization of Gas Costs	(1,568,720)	0	(1,568,720)	(247,429)	0	(247,429)	(1,321,291)	(1,321,291)	(1,321,291)	(1,321,291)	
Total Cost of Gas	26,881,820	0	26,881,820	2,480,595	0	2,480,595	24,401,225	24,401,225	24,401,225	24,401,225	
407.03 Environmental Expense	1,208,213	0	1,208,213	0	0	0	1,208,213	1,208,213	1,208,213	1,208,213	
Detail											
O&M Operations & Maintenance	1,051,701	13,016,279	14,067,980	66,082	1,423,886	1,489,967	985,619	11,592,393	12,578,013	12,578,013	
Other Taxes											
408.11 Property	1,715,063	0	1,715,063	121,879	0	121,879	1,593,185	1,593,185	1,593,185	1,593,185	
408.12 Franchise	1,827,996	0	1,827,996	270,934	0	270,934	1,557,062	1,557,062	1,557,062	1,557,062	
408.13 Payroll	526,208	526,208	526,208	55,241	55,241	55,241	470,967	470,967	470,967	470,967	
408.14 Other	76,949	0	76,949	4,467	0	4,467	72,482	72,482	72,482	72,482	
408.15 Regulatory	0	0	0	0	0	0	0	0	0	0	
Total Other Taxes	3,620,009	526,208	4,146,217	397,279	55,241	452,520	3,222,730	470,967	3,693,696	3,693,696	
403.1 Depreciation	7,090,562	7,090,562	7,090,562	771,453	771,453	771,453	6,319,109	6,319,109	6,319,109	6,319,109	
Income Taxes											
409.11 Federal Income Taxes	4,090,735	0	4,090,735	268,555	0	268,555	3,822,180	3,822,180	3,822,180	3,822,180	
410.11 Federal Income Taxes - Deferred	0	0	0	0	0	0	0	0	0	0	
411.42 Federal Income Tax Credit	(678,862)	0	(678,862)	(428)	0	(428)	(678,434)	(678,434)	(678,434)	(678,434)	
409.12 Oregon Income Taxes	1,409,055	0	1,409,055	0	0	0	1,409,055	1,409,055	1,409,055	1,409,055	
410.12 Oregon Income Taxes - Deferred	0	0	0	0	0	0	0	0	0	0	
411.12 Oregon Income Tax Credit	(192,526)	0	(192,526)	0	0	0	(192,526)	(192,526)	(192,526)	(192,526)	
Total Income Taxes	4,628,402	0	4,628,402	268,127	0	268,127	4,360,275	4,360,275	4,360,275	4,360,275	
Total Operating Revenue Deductions	31,553,530	20,633,049	58,023,194	2,943,956	2,250,580	5,462,662	28,609,574	18,382,469	52,960,531	52,960,531	
Net Operating Income	15,196,635	15,196,635	15,196,635	1,331,214	1,331,214	1,331,214	13,865,421	13,865,421	13,865,421	13,865,421	

	November 2018											
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total			
NW Natural Washington Results of Operations Monthly Summary												
Rate Base												
101 Gross Plant			3,104,129,661			351,343,285			2,752,786,376			
108.1X Accumulated Depreciation			(1,347,601,989)			(138,861,115)			(1,208,740,874)			
ADJ Working Capital Allowance			54,316,096			17,570,586			36,745,510			
117.X Storage Gas - Cushion			21,166,642			2,034,114			19,132,527			
186.XX Leasehold Improvements			63,035			6,984			56,051			
252.XX Customer Contributions			(4,305,651)			(802,354)			(3,503,297)			
283.XX Deferred Taxes - Federal			(378,560,815)			(42,609,410)			(335,951,406)			
283.XX Deferred Taxes - State			(76,182,084)			0			(76,182,084)			
Total Rate Base			1,373,024,895			188,682,091			1,184,342,804			
Rate Of Return on Rate Base			1.11%			0.71%			1.17%			

November 2018

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Total Operating Revenue		81,220,158		7,398,852		72,748,546		
Total Rate Base		1,289,236,651		173,044,381		1,116,192,270		
Rate Of Return on Rate Base		6.30%		4.28%		6.52%		

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				November 2018							
Acct	Description	Alloc. Ref	System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
480.1	Residential Sales of Gas		409,342,552	0	409,342,552	45,885,092	0	45,885,092	363,457,460	0	363,457,460
481.1	Commercial		202,433,237	0	202,433,237	17,895,774	0	17,895,774	184,537,464	0	184,537,464
481.2	Industrial Firm		21,167,831	0	21,167,831	1,963,648	0	1,963,648	19,204,183	0	19,204,183
481.3	Interruptible		19,231,761	0	19,231,761	533,877	0	533,877	18,697,884	0	18,697,884
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(745,306)	(745,306)	0	0	(117,663)	0	(627,643)	(627,643)
	Total Sales of Gas	A	652,175,381	(745,306)	651,430,075	66,278,391	(117,663)	66,160,728	585,896,990	(627,643)	585,269,348
489.12	Transportation Revenue		12,294,115	0	12,294,115	1,442,585	0	1,442,585	10,851,531	0	10,851,531
489.13	Industrial Firm		7,760,795	0	7,760,795	937,918	0	937,918	6,822,877	0	6,822,877
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		1,995,333	0	1,995,333	0	0	0	1,995,333	0	1,995,333
	Total Transportation Revenue		22,050,243	0	22,050,243	2,380,503	0	2,380,503	19,669,740	0	19,669,740
495.6	Rate Adjustments - Amortizations		1,117,280	0	1,117,280	(3,136,320)	0	(3,136,320)	4,253,600	0	4,253,600
Miscellaneous Revenues											
487	Late Payment Charge		2,035,563	0	2,035,563	89,151	0	89,151	1,946,412	0	1,946,412
488.0	Seasonal Reconnect Fee		13,600	0	13,600	0	0	0	13,600	0	13,600
488.0	Delinquent Reconnect Fee		265,640	0	265,640	900	0	900	264,740	0	264,740
488.1	Returned Check Charge		118,263	0	118,263	12,213	0	12,213	106,050	0	106,050
488.3	Recon Charge CR During Office Hours		267,000	0	267,000	15,370	0	15,370	251,630	0	251,630
488.4	Field Collection Charge		374,780	0	374,780	32,530	0	32,530	342,250	0	342,250
488.5	Recon Charge CR After Office Hours		36,510	0	36,510	34,200	0	34,200	2,310	0	2,310
488.6	Recon Charge Seas During Office Hours		8,740	0	8,740	460	0	460	8,280	0	8,280
488.7	Recon Charge Seas After Office Hours		1,260	0	1,260	1,150	0	1,150	110	0	110
488.8	Automated Payment Charge		39,593	0	39,593	5,645	0	5,645	33,948	0	33,948
493.2	Rent - Utility Property		0	790,144	790,144	0	0	0	0	781,088	781,088
495.1	Meter Rentals		185,835	0	185,835	17,602	0	17,602	168,233	0	168,233
495.2	Other Gas Revenue - Miscellaneous		1,709,732	0	1,709,732	39,253	0	39,253	1,670,479	0	1,670,479
	Total Miscellaneous Revenues		5,056,515	790,144	5,846,659	248,474	9,056	257,530	4,808,041	781,088	5,589,129
	Total Operating Revenue		680,399,419	44,838	680,444,257	65,771,048	(108,607)	65,662,441	614,628,371	153,445	614,781,817
Cost of Gas											
804.7	WACOG Incurred		197,903,479	0	197,903,479	18,294,104	0	18,294,104	179,609,374	0	179,609,374
805.7	WACOG Deferred		6,718,194	0	6,718,194	433,070	0	433,070	6,285,124	0	6,285,124
804.6	Demand Incurred		77,938,520	0	77,938,520	8,203,902	0	8,203,902	69,734,619	0	69,734,619
805.8	Demand Deferred		3,868,832	0	3,868,832	399,373	0	399,373	3,469,458	0	3,469,458
805.4	Amortization of Gas Costs		(18,904,412)	0	(18,904,412)	(2,885,074)	0	(2,885,074)	(16,019,338)	0	(16,019,338)
	Total Cost of Gas		267,524,613	0	267,524,613	24,445,376	0	24,445,376	243,079,237	0	243,079,237
407.03	Environmental Expense		11,126,315	0	11,126,315	0	0	0	0	0	0
Detail	Operations & Maintenance	O&M	7,036,008	155,498,749	162,534,758	931,781	17,301,867	18,233,648	6,104,227	138,196,883	144,301,109
Other Taxes											
408.11	Property		21,973,161	0	21,973,161	1,284,939	0	1,284,939	20,688,222	0	20,688,222
408.12	Franchise		17,472,778	0	17,472,778	2,740,955	0	2,740,955	14,731,822	0	14,731,822
408.13	Payroll		0	6,276,776	6,276,776	0	656,324	656,324	0	5,620,451	5,620,451
408.14	Other		1,089,274	0	1,089,274	117,646	0	117,646	971,627	0	971,627
408.15	Regulatory		1,937,625	0	1,937,625	147,230	0	147,230	1,790,395	0	1,790,395
	Total Other Taxes		42,472,838	6,276,776	48,749,614	4,290,770	656,324	4,947,095	38,182,067	5,620,451	43,802,519
403.1	Depreciation		0	83,468,633	83,468,633	0	9,041,782	9,041,782	0	74,426,851	74,426,851
Income Taxes											
409.11	Federal Income Taxes		23,316,647	0	23,316,647	1,600,745	0	1,600,745	0	0	12,961,129
410.11	Federal Income Taxes - Deferred		38,578,290	0	38,578,290	0	0	0	0	0	17,232,405
411.42	Federal Income Tax Credit		(41,491,837)	0	(41,491,837)	(5,057)	0	(5,057)	0	0	(11,725,470)
409.12	Oregon Income Taxes		7,264,526	0	7,264,526	0	0	0	0	0	5,829,393
410.12	Oregon Income Taxes - Deferred		5,630,037	0	5,630,037	0	0	0	0	0	6,563,648
411.12	Oregon Income Tax Credit		(7,477,496)	0	(7,477,496)	0	0	0	0	0	(6,676,482)
	Total Income Taxes		25,820,168	0	25,820,168	1,595,687	0	1,595,687	0	0	24,184,623
	Total Operating Revenue Deductions		317,033,459	245,244,158	599,224,100	29,667,927	26,999,973	58,263,588	287,365,531	218,244,185	542,033,271
	Net Operating Income		81,220,158	0	81,220,158	7,398,852	0	7,398,852	0	0	72,748,546

1. Washington Results of Operations 2018Q4.Final.xlsx

	November 2018								
	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			3,009,293,737			334,018,049			2,675,275,688
108.1X Accumulated Depreciation			(1,329,478,707)			(135,083,065)			(1,194,395,641)
Adj Working Capital Allowance			49,361,616			15,634,494			33,727,122
117.X Storage Gas - Cushion			18,862,729			1,807,407			17,055,321
186.XX Leasehold Improvements			198,544			21,999			176,545
252.XX Customer Contributions			(4,258,369)			(745,093)			(3,513,276)
283.XX Deferred Taxes - Federal			(378,560,815)			(42,609,410)			(335,951,406)
283.XX Deferred Taxes - State			(76,182,084)			0			(76,182,084)
Total Rate Base			1,289,236,651			173,044,381			1,116,192,270
Rate Of Return on Rate Base			6.30%			4.28%			6.52%

NW Natural

**Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended November 30, 2018**

	NOV	NOV	NOV
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$36,909	\$3,547	\$33,362
818 Compressor Station Expense	\$6,880	\$661	\$6,219
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$351,176	\$33,640	\$317,536
821 Purification Expense	(\$136)	(\$13)	(\$122)
Maintenance			
832 Wells Expense	\$20,154	\$1,937	\$18,217
834 Compressor Station Expense	\$22,583	\$2,170	\$20,413
Total Underground Storage Expense	<u>437,567</u>	<u>41,943</u>	<u>395,624</u>
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$7,996	\$768	\$7,228
Total Other Storage Expense	<u>7,996</u>	<u>768</u>	<u>7,228</u>
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$177,385	\$17,047	\$160,339
845 LNG Fuel	(\$17,138)	(\$1,647)	(\$15,491)
Maintenance			
847 Supervision and Engineering	\$100,270	\$9,636	\$90,634
Total Liquified Natural Gas Expense	<u>260,518</u>	<u>25,036</u>	<u>235,482</u>
Total Natural Gas Storage	<u>706,080</u>	<u>67,747</u>	<u>638,333</u>
Transmission Expense			
Operation			
856 Mains Expense	\$220,380	\$11,312	\$209,068
Maintenance			
863 Maintenance of Mains	\$17,258	\$1,912	\$15,346
Total Transmission Expense	<u>237,638</u>	<u>13,224</u>	<u>224,414</u>
Distribution Expense			
Operation			
870 Supervision and Engineering	\$286,485	\$23,750	\$262,735
874 Mains and Services Expense	\$1,061,350	\$124,552	\$936,798
875 Measuring and Regulator Station Expense - General	\$11,752	\$1,029	\$10,724
877 Measuring and Regulator Station Expense - City Gate	\$53,014	\$4,663	\$48,351
878 Meter and House Regulator Expense	\$477,436	\$52,466	\$424,969
879 Customer Installation Expense	\$1,100,880	\$124,992	\$975,888
880 Other Expense	\$156,398	\$14,654	\$141,745
881 Rents	\$16,719	\$2,198	\$14,522
Maintenance			
885 Supervision and Engineering	\$474,995	\$18,054	\$456,941
887 Mains	\$259,117	\$4,375	\$254,742
889 Measuring and Regulator Station Expense - General	\$145,390	\$11,994	\$133,396
891 Measuring and Regulator Station Expense - City Gate	\$25,692	\$1,200	\$24,492
892 Services	\$79,445	\$1,875	\$77,570
893 Meters and House Regulators	\$230,836	\$23,026	\$207,810
894 Other Equipment	\$15,744	\$116	\$15,628
Total Distribution Expense	<u>4,395,253</u>	<u>408,944</u>	<u>3,986,309</u>

Customer Accounts Expense

Operation

901	Supervision	\$157,685	\$17,361	\$140,324
902	Meter Reading Expenses	\$76,436	\$8,416	\$68,021
903	Customer Records and Collection Expense	\$1,408,964	\$154,019	\$1,254,945
904	Uncollectible Accounts	\$78,796	\$8,463	\$70,332
	Total Customer Accounts Expense	<u>1,721,881</u>	<u>188,259</u>	<u>1,533,622</u>

Customer Service and Informational

Operation

907	Supervision	\$56	\$6	\$50
908	Customer Assistance Expense	\$149,339	\$14,614	\$134,725
909	Customer Information Expense	\$188,567	\$20,761	\$167,806
910	Miscellaneous Customer Service Expense	\$15,661	\$1,741	\$13,919
	Total Customer Service and Informational	<u>353,623</u>	<u>37,123</u>	<u>316,500</u>

Sales Expense

Operation

911	Supervision	\$12,709	\$1,399	\$11,309
912	Demonstration and Selling Expense	\$342,142	\$37,530	\$304,612
913	Advertising	\$69,909	\$7,699	\$62,210
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>424,759</u>	<u>46,628</u>	<u>378,131</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$4,966,218	\$601,172	\$4,365,046
922	Administrative Expenses Transferred - Credit	(\$1,659,500)	(\$184,341)	(\$1,475,159)
924	Property Insurance Premium	\$221,780	\$24,573	\$197,207
925	Injuries and Damages	\$15,505	\$1,718	\$13,787
926	Employee Pensions and Benefits	\$1,820,683	\$191,830	\$1,628,853
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$122,023	\$13,520	\$108,503
931	Rents	\$383,041	\$42,483	\$340,558

Maintenance

935	Maintenance of General Plant	<u>\$358,995</u>	<u>\$37,087</u>	<u>\$321,908</u>
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	Total Administrative and General Expense	<u>6,228,746</u>	<u>728,043</u>	<u>5,500,703</u>
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	Total Operations and Maintenance Expense	<u><u>14,067,980</u></u>	<u><u>1,489,967</u></u>	<u><u>12,578,013</u></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, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	NOV	NOV	NOV	NOV	NOV	NOV	NOV	NOV	NOV	
816 Wells Expense Total	\$ -	\$ 36,908.87	\$ 36,908.87	\$ -	\$ 3,546.94	\$ 3,546.94	\$ -	\$ 33,361.93	\$ 33,361.93	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 6,879.86	\$ 6,879.86	\$ -	\$ 661.15	\$ 661.15	\$ -	\$ 6,218.71	\$ 6,218.71	Firm Sales Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.00	\$ 0.00	\$ -	\$ 0.01	\$ 0.01	Firm Sales Volumes Total
820 Measuring and Regulator Station Expense Total	\$ -	\$ 350,514.24	\$ 351,176.01	\$ -	\$ 33,640.38	\$ 33,640.38	\$ -	\$ 316,873.86	\$ 317,535.63	3-Factor Total Direct-OR Total Employee Cost Total Firm Sales Volumes Total Sendout Volumes Total
821 Purification Expense Total	\$ -	\$ (135.52)	\$ (135.52)	\$ -	\$ (13.02)	\$ (13.02)	\$ -	\$ (122.50)	\$ (122.50)	Firm Sales Volumes Total
832 Wells Expense Total	\$ -	\$ 20,154.11	\$ 20,154.11	\$ -	\$ 1,936.81	\$ 1,936.81	\$ -	\$ 18,217.30	\$ 18,217.30	Firm Sales Volumes Total
834 Compressor Expense Total	\$ -	\$ 22,583.16	\$ 22,583.16	\$ -	\$ 2,170.24	\$ 2,170.24	\$ -	\$ 20,412.92	\$ 20,412.92	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 7,995.93	\$ 7,995.93	\$ -	\$ 768.41	\$ 768.41	\$ -	\$ 7,227.52	\$ 7,227.52	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 177,385.36	\$ 177,385.36	\$ -	\$ 17,046.73	\$ 17,046.73	\$ -	\$ 160,338.63	\$ 160,338.63	Firm Sales Volumes Total
845 LNG Fuel Total	\$ -	\$ (17,138.18)	\$ (17,138.18)	\$ -	\$ (1,646.98)	\$ (1,646.98)	\$ -	\$ (15,491.20)	\$ (15,491.20)	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 100,270.33	\$ 100,270.33	\$ -	\$ 9,635.98	\$ 9,635.98	\$ -	\$ 90,634.35	\$ 90,634.35	Firm Sales Volumes Total
856 Mains Expense Total	\$ -	\$ 87,642.07	\$ 87,642.07	\$ -	\$ 9,710.74	\$ 9,710.74	\$ -	\$ 77,931.33	\$ 77,931.33	3-Factor Total Direct-OR Total Direct-WA Total Perimeter Total Sales/Sendout Volumes Total Transmission Total
863 Maintenance of Mains Total	\$ -	\$ 17,258.15	\$ 17,258.15	\$ -	\$ 1,912.20	\$ 1,912.20	\$ -	\$ 15,345.95	\$ 15,345.95	3-Factor Total
870 Supervision and Engineering Total	\$ -	\$ 286,484.88	\$ 286,484.88	\$ -	\$ 23,749.60	\$ 23,749.60	\$ -	\$ 262,735.28	\$ 262,735.28	Firm Sales Volumes Total Sales/Sendout Volumes Total
874 Mains and Services Expense Total	\$ -	\$ 711,920.63	\$ 1,061,349.50	\$ -	\$ 75,183.55	\$ 124,551.83	\$ -	\$ 636,737.08	\$ 936,797.67	3-Factor Total Customers-All Total Direct-OR Total Direct-WA Total Perimeter Total Sendout Volumes Total Transmission Total
	\$ -	\$ 1,198.67	\$ 1,198.67	\$ -	\$ 132.81	\$ 132.81	\$ -	\$ 1,065.86	\$ 1,065.86	Customer-All Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Direct-OR Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
	\$ -	\$ 5,453.52	\$ 5,453.52	\$ -	\$ 452.10	\$ 452.10	\$ -	\$ 5,001.42	\$ 5,001.42	Sendout Volumes Total

	\$	-	\$	5,099.96	\$	443.70	\$	443.70	\$	443.70	\$	4,656.26	\$	4,656.26	Telemetering Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Transmission Total	
875 Measuring and Regulator Station Expense - Gen	\$	-	\$	11,752.15	\$	1,028.61	\$	1,028.61	\$	1,028.61	\$	10,723.54	\$	10,723.54	3-Factor Total	
	\$	-	\$	8,572.85	\$	949.87	\$	949.87	\$	949.87	\$	7,622.98	\$	7,622.98	Customers-All Total	
	\$	-	\$	1,067.71	\$	117.55	\$	117.55	\$	117.55	\$	950.16	\$	950.16	Direct-OR Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Perimeter Total	
	\$	-	\$	43,373.22	\$	43,373.22	\$	43,373.22	\$	43,373.22	\$	39,777.58	\$	39,777.58	Sendout Volumes Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Transmission Total	
877 Measuring and Regulator Station Expense - City	\$	-	\$	53,013.78	\$	4,663.07	\$	4,663.07	\$	4,663.07	\$	48,350.71	\$	48,350.71	3-Factor Total	
	\$	-	\$	474,080.52	\$	474,080.52	\$	474,080.52	\$	474,080.52	\$	421,884.25	\$	421,884.25	Customers-All Total	
	\$	-	\$	2,673.95	\$	213.65	\$	213.65	\$	213.65	\$	2,460.30	\$	2,460.30	Customers-Ind Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Direct-OR Total	
	\$	-	\$	681.12	\$	56.46	\$	56.46	\$	56.46	\$	624.66	\$	624.66	Perimeter Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Sendout Volumes Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Transmission Total	
878 Meter and House Regulator Expense Total	\$	-	\$	477,435.59	\$	52,466.38	\$	52,466.38	\$	52,466.38	\$	424,969.21	\$	424,969.21	3-Factor Total	
	\$	-	\$	25,756.97	\$	2,853.87	\$	2,853.87	\$	2,853.87	\$	22,903.10	\$	22,903.10	Customers-All Total	
	\$	-	\$	1,049,255.81	\$	115,523.06	\$	115,523.06	\$	115,523.06	\$	933,732.75	\$	933,732.75	Customers-Ind Total	
	\$	15,226.67	\$	-	\$	-	\$	-	\$	-	\$	15,226.67	\$	15,226.67	Direct-OR Total	
	\$	6,334.55	\$	-	\$	6,334.55	\$	6,334.55	\$	6,334.55	\$	-	\$	-	Direct-WA Total	
	\$	-	\$	4,305.89	\$	280.82	\$	280.82	\$	280.82	\$	4,025.07	\$	4,025.07	Perimeter Total	
879 Customer Installation Expense Total	\$	21,561.22	\$	1,079,318.67	\$	6,334.55	\$	118,657.75	\$	124,992.30	\$	15,226.67	\$	960,660.92	\$	975,887.59
	\$	-	\$	4,597.15	\$	509.36	\$	509.36	\$	509.36	\$	4,087.79	\$	4,087.79	3-Factor Total	
	\$	-	\$	64,085.56	\$	7,055.82	\$	7,055.82	\$	7,055.82	\$	57,029.74	\$	57,029.74	Customers-All Total	
	\$	38,737.75	\$	-	\$	-	\$	-	\$	-	\$	38,737.75	\$	38,737.75	Direct-OR Total	
	\$	3,644.95	\$	-	\$	3,644.95	\$	3,644.95	\$	3,644.95	\$	-	\$	-	Direct-WA Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Employee Cost Total	
	\$	-	\$	6,031.88	\$	393.38	\$	393.38	\$	393.38	\$	5,638.50	\$	5,638.50	Perimeter Total	
	\$	-	\$	36,381.45	\$	3,016.02	\$	3,016.02	\$	3,016.02	\$	33,365.43	\$	33,365.43	Sendout Volumes Total	
	\$	-	\$	2,919.74	\$	34.16	\$	34.16	\$	34.16	\$	2,885.58	\$	2,885.58	Transmission Total	
880 Other Expense Total	\$	42,382.70	\$	114,015.78	\$	3,644.95	\$	11,008.75	\$	14,653.70	\$	38,737.75	\$	103,007.03	\$	141,744.78
	\$	-	\$	14,268.40	\$	1,580.94	\$	1,580.94	\$	1,580.94	\$	12,687.46	\$	12,687.46	3-Factor Total	
	\$	-	\$	2,450.99	\$	616.91	\$	616.91	\$	616.91	\$	1,834.08	\$	1,834.08	Customers-All Total	
	\$	-	\$	16,719.39	\$	2,197.85	\$	2,197.85	\$	2,197.85	\$	14,521.54	\$	14,521.54	Customers-The Dailies Total	
881 Rents Total	\$	-	\$	217,349.08	\$	24,082.28	\$	24,082.28	\$	24,082.28	\$	193,266.80	\$	193,266.80	3-Factor Total	
	\$	-	\$	3.35	\$	0.37	\$	0.37	\$	0.37	\$	2.98	\$	2.98	Customers-All Total	
	\$	233,741.96	\$	-	\$	-	\$	-	\$	-	\$	233,741.96	\$	233,741.96	Direct-OR Total	
	\$	(7,005.95)	\$	-	\$	(7,005.95)	\$	(7,005.95)	\$	(7,005.95)	\$	-	\$	-	Direct-WA Total	
	\$	-	\$	11,499.53	\$	749.96	\$	749.96	\$	749.96	\$	10,749.57	\$	10,749.57	Perimeter Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Sendout Volumes Total	
	\$	-	\$	19,406.53	\$	227.06	\$	227.06	\$	227.06	\$	19,179.47	\$	19,179.47	Transmission Total	
885 Supervision and Engineering Total	\$	226,736.01	\$	248,258.49	\$	474,994.50	\$	(7,005.95)	\$	25,059.67	\$	18,053.72	\$	233,741.96	\$	456,940.78
	\$	-	\$	1,940.31	\$	1,940.31	\$	1,940.31	\$	214.99	\$	1,725.32	\$	1,725.32	3-Factor Total	
	\$	245,946.77	\$	-	\$	-	\$	-	\$	-	\$	245,946.77	\$	245,946.77	Customers-All Total	
	\$	3,743.38	\$	-	\$	3,743.38	\$	3,743.38	\$	3,743.38	\$	-	\$	-	Direct-OR Total	
	\$	-	\$	6,154.53	\$	401.38	\$	401.38	\$	401.38	\$	5,753.15	\$	5,753.15	Direct-WA Total	
	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	Perimeter Total	
	\$	-	\$	1,332.23	\$	15.59	\$	15.59	\$	15.59	\$	1,316.64	\$	1,316.64	Sendout Volumes Total	
	\$	249,690.15	\$	9,427.07	\$	259,117.22	\$	3,743.38	\$	631.95	\$	8,795.12	\$	254,741.89	Transmission Total	
887 Mains Total	\$	-	\$	1,051.59	\$	116.52	\$	116.52	\$	116.52	\$	935.07	\$	935.07	3-Factor Total	
	\$	2,351.60	\$	-	\$	-	\$	-	\$	-	\$	2,351.60	\$	2,351.60	Direct-OR Total	
	\$	-	\$	126.00	\$	8.22	\$	8.22	\$	8.22	\$	117.78	\$	117.78	Perimeter Total	
	\$	-	\$	112,936.63	\$	112,936.63	\$	9,362.45	\$	9,362.45	\$	103,574.18	\$	103,574.18	Sendout Volumes Total	
	\$	-	\$	28,798.59	\$	2,505.48	\$	2,505.48	\$	2,505.48	\$	26,293.11	\$	26,293.11	Telemetering Total	
	\$	-	\$	126.00	\$	1.47	\$	1.47	\$	1.47	\$	124.53	\$	124.53	Transmission Total	
889 Measuring and Regulator Station Expense - Gen	\$	2,351.60	\$	143,038.81	\$	11,994.13	\$	11,994.13	\$	11,994.13	\$	2,351.60	\$	133,396.28	3-Factor Total	
	\$	-	\$	380.09	\$	42.11	\$	42.11	\$	42.11	\$	337.98	\$	337.98	Transmission Total	

910 Miscellaneous Customer Service Expense Total	\$	-	\$	15,660.85	\$	15,660.85	\$	1,741.49	\$	1,741.49	\$	-	\$	13,919.36	\$	13,919.36	\$	13,919.36	Customers-All Total
911 Supervision Total	\$	-	\$	12,708.53	\$	12,708.53	\$	1,399.21	\$	1,399.21	\$	-	\$	11,309.32	\$	11,309.32	\$	11,309.32	3-Factor Total
	\$	-	\$	42.04	\$	42.04	\$	4.66	\$	4.66	\$	-	\$	37.38	\$	37.38	\$	37.38	Customers-All Total
	\$	-	\$	338,940.92	\$	338,940.92	\$	37,317.40	\$	37,317.40	\$	-	\$	301,623.52	\$	301,623.52	\$	301,623.52	Customers-Res Total
	\$	-	\$	1,868.04	\$	1,868.04	\$	207.73	\$	207.73	\$	-	\$	1,660.31	\$	1,660.31	\$	1,660.31	Direct-OR Total
	\$	-	\$	1,290.52	\$	1,290.52	\$	-	\$	-	\$	-	\$	1,290.52	\$	1,290.52	\$	1,290.52	Sendout Volumes Total
912 Demonstration and Selling Expense Total	\$	1,290.52	\$	340,851.00	\$	342,141.52	\$	37,529.78	\$	37,529.78	\$	1,290.52	\$	303,321.22	\$	304,611.74	\$	304,611.74	Customers-All Total
	\$	-	\$	68,059.21	\$	68,059.21	\$	7,493.32	\$	7,493.32	\$	-	\$	60,565.89	\$	60,565.89	\$	60,565.89	Customers-Res Total
913 Advertising Total	\$	-	\$	1,850.00	\$	1,850.00	\$	205.72	\$	205.72	\$	-	\$	1,644.28	\$	1,644.28	\$	1,644.28	3-Factor Total
	\$	-	\$	69,909.21	\$	69,909.21	\$	7,699.04	\$	7,699.04	\$	-	\$	62,210.17	\$	62,210.17	\$	62,210.17	Customers-All Total
	\$	-	\$	4,249,692.26	\$	4,249,692.26	\$	470,865.90	\$	470,865.90	\$	-	\$	3,778,826.36	\$	3,778,826.36	\$	3,778,826.36	Customers-Ind Total
	\$	-	\$	104,038.67	\$	104,038.67	\$	11,454.66	\$	11,454.66	\$	-	\$	92,584.01	\$	92,584.01	\$	92,584.01	Customers-Res Total
	\$	-	\$	966.13	\$	966.13	\$	77.19	\$	77.19	\$	-	\$	888.94	\$	888.94	\$	888.94	Direct-OR Total
	\$	-	\$	11,648.28	\$	11,648.28	\$	1,295.29	\$	1,295.29	\$	-	\$	10,352.99	\$	10,352.99	\$	10,352.99	Employee Cost Total
	\$	-	\$	6,132.01	\$	6,132.01	\$	-	\$	-	\$	6,132.01	\$	-	\$	-	\$	-	Regulatory Total
	\$	-	\$	4,267.62	\$	4,267.62	\$	4,267.62	\$	4,267.62	\$	-	\$	290,631.61	\$	290,631.61	\$	290,631.61	Sales Volumes Total
	\$	-	\$	324,619.25	\$	324,619.25	\$	33,987.64	\$	33,987.64	\$	-	\$	184,613.05	\$	184,613.05	\$	184,613.05	Sendout Volumes Total
	\$	-	\$	263,732.93	\$	263,732.93	\$	79,119.88	\$	79,119.88	\$	-	\$	662.08	\$	662.08	\$	662.08	Transmission Total
	\$	-	\$	734.50	\$	734.50	\$	72.42	\$	72.42	\$	-	\$	350.75	\$	350.75	\$	350.75	3-Factor Total
	\$	-	\$	382.46	\$	382.46	\$	31.71	\$	31.71	\$	-	\$	4.24	\$	4.24	\$	4.24	Admin Tran Total
	\$	-	\$	4.29	\$	4.29	\$	0.05	\$	0.05	\$	-	\$	197,206.61	\$	197,206.61	\$	197,206.61	Employee Cost Total
921 Office Supplies and Expense Total	\$	10,399.63	\$	4,955,818.77	\$	4,966,218.40	\$	4,267.62	\$	596,904.73	\$	601,172.35	\$	6,132.01	\$	4,358,914.04	\$	4,365,046.05	3-Factor Total
	\$	-	\$	(41,854.64)	\$	(41,854.64)	\$	-	\$	(4,637.49)	\$	-	\$	(37,217.15)	\$	(37,217.15)	\$	(37,217.15)	Admin Tran Total
	\$	-	\$	(1,091,437.00)	\$	(1,091,437.00)	\$	-	\$	(124,609.36)	\$	-	\$	(966,827.64)	\$	(966,827.64)	\$	(966,827.64)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$	-	\$	(526,207.89)	\$	(526,207.89)	\$	-	\$	(55,093.97)	\$	-	\$	(471,113.92)	\$	(471,113.92)	\$	(471,113.92)	3-Factor Total
924 Property Insurance Premium Total	\$	-	\$	(1,659,499.53)	\$	(1,659,499.53)	\$	-	\$	(184,340.82)	\$	-	\$	(1,475,158.71)	\$	(1,475,158.71)	\$	(1,475,158.71)	Customers-All Total
	\$	-	\$	221,779.81	\$	221,779.81	\$	24,573.20	\$	24,573.20	\$	-	\$	197,206.61	\$	197,206.61	\$	197,206.61	3-Factor Total
	\$	-	\$	15,505.41	\$	15,505.41	\$	-	\$	1,718.00	\$	-	\$	13,787.41	\$	13,787.41	\$	13,787.41	Direct-OR Total
925 Injuries and Damages Total	\$	-	\$	15,505.41	\$	15,505.41	\$	-	\$	1,718.00	\$	-	\$	13,787.41	\$	13,787.41	\$	13,787.41	Employee Cost Total
	\$	-	\$	208,948.79	\$	208,948.79	\$	23,151.53	\$	23,151.53	\$	-	\$	185,797.26	\$	185,797.26	\$	185,797.26	Transmission Total
	\$	-	\$	1,610,979.88	\$	1,610,979.88	\$	168,669.59	\$	168,669.59	\$	-	\$	1,442,310.29	\$	1,442,310.29	\$	1,442,310.29	3-Factor Total
	\$	-	\$	754.00	\$	754.00	\$	8.82	\$	8.82	\$	-	\$	745.18	\$	745.18	\$	745.18	Customers-All Total
926 Employee Pensions and Benefits Total	\$	-	\$	1,820,682.67	\$	1,820,682.67	\$	-	\$	191,829.94	\$	-	\$	1,628,852.73	\$	1,628,852.73	\$	1,628,852.73	3-Factor Total
	\$	-	\$	121,722.97	\$	121,722.97	\$	-	\$	13,486.91	\$	-	\$	108,236.06	\$	108,236.06	\$	108,236.06	Customers-All Total
	\$	-	\$	300.00	\$	300.00	\$	33.03	\$	33.03	\$	-	\$	266.97	\$	266.97	\$	266.97	3-Factor Total
930 Miscellaneous General Expense Total	\$	-	\$	122,022.97	\$	122,022.97	\$	-	\$	13,519.94	\$	-	\$	108,503.03	\$	108,503.03	\$	108,503.03	Direct-OR Total
	\$	-	\$	380,800.27	\$	380,800.27	\$	42,192.67	\$	42,192.67	\$	-	\$	338,607.60	\$	338,607.60	\$	338,607.60	Employee Cost Total
	\$	-	\$	2,640.00	\$	2,640.00	\$	290.66	\$	290.66	\$	-	\$	2,349.34	\$	2,349.34	\$	2,349.34	Transmission Total
	\$	(398.92)	\$	-	\$	(398.92)	\$	-	\$	-	\$	(398.92)	\$	-	\$	-	\$	-	3-Factor Total
931 Rents Total	\$	(398.92)	\$	383,440.27	\$	383,041.35	\$	42,483.33	\$	42,483.33	\$	(398.92)	\$	340,956.94	\$	340,558.02	\$	340,558.02	Customers-All Total
	\$	-	\$	283,306.28	\$	283,306.28	\$	-	\$	31,390.34	\$	-	\$	251,915.94	\$	251,915.94	\$	251,915.94	Customers-Res Total
	\$	-	\$	13,494.19	\$	13,494.19	\$	1,485.71	\$	1,485.71	\$	-	\$	12,008.48	\$	12,008.48	\$	12,008.48	Direct-OR Total
	\$	-	\$	474.26	\$	474.26	\$	119.37	\$	119.37	\$	-	\$	354.89	\$	354.89	\$	354.89	Firm Sales Volumes Total
	\$	47,014.22	\$	-	\$	47,014.22	\$	-	\$	-	\$	47,014.22	\$	-	\$	-	\$	-	Sendout Volumes Total
	\$	2,997.64	\$	-	\$	2,997.64	\$	2,997.64	\$	2,997.64	\$	-	\$	8,453.76	\$	8,453.76	\$	8,453.76	Transmission Total
	\$	-	\$	9,352.54	\$	9,352.54	\$	898.78	\$	898.78	\$	-	\$	2,160.94	\$	2,160.94	\$	2,160.94	3-Factor Total
	\$	-	\$	2,356.28	\$	2,356.28	\$	195.34	\$	195.34	\$	-	\$	-	\$	-	\$	-	Customers-All Total
935 Maintenance of General Plant Total	\$	50,011.86	\$	308,983.55	\$	358,995.41	\$	2,997.64	\$	34,089.53	\$	37,087.17	\$	47,014.22	\$	274,894.02	\$	321,908.24	3-Factor Total
Grand Total	\$	1,051,701.23	\$	13,016,278.72	\$	14,067,979.95	\$	66,081.84	\$	1,423,885.51	\$	1,489,967.35	\$	985,619.39	\$	11,592,393.21	\$	12,578,012.60	Customers-All Total

December 2018 Activity

December 2018

**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 Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
			22,868,187			2,210,967			20,657,220
			1,371,117,440			191,008,374			1,180,109,066
			1.67%			1.16%			1.75%

NW Natural
Washington Quarterly Results of Operations Report

	System		System		Washington		Washington		December 2018	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Oregon
										Total
Monthly Summary										
Sales of Gas										
480.1 Residential	57,522,992	10,416,094	5,999,033	751,503	5,999,033	751,503	9,021,389	9,664,592	51,523,959	51,523,959
481.1 Commercial	26,195,086	10,416,094	2,154,518	724,561	2,154,518	724,561	600,669	600,669	24,040,568	24,040,568
481.2 Industrial Firm	1,884,909		186,175	608,596	186,175	608,596	536,165	536,165	1,698,735	1,698,735
481.3 Interruptible	1,814,019		55,892	0	55,892	0	0	0	1,758,127	1,758,127
481.5 Interruptible Incentive	0		0	284,388	0	284,388	0	0	0	0
495.20 Unbilled Revenue	0	10,416,094	0	751,503	0	751,503	0	9,664,592	9,664,592	9,664,592
Total Sales of Gas	87,417,006	10,416,094	5,999,033	97,833,101	5,999,033	751,503	79,021,389	9,664,592	88,685,981	88,685,981
Transportation Revenue										
489.12 Industrial Firm	724,561		123,892	724,561	123,892	724,561	600,669	600,669	600,669	600,669
489.13 Interruptible	608,596		72,430	608,596	72,430	608,596	536,165	536,165	536,165	536,165
489.15 Interruptible Incentive	0		0	0	0	0	0	0	0	0
489.3 Agency Fee/Balancing	284,388		0	284,388	0	284,388	0	0	284,388	284,388
Total Transportation Revenue	1,617,545	0	196,322	1,617,545	196,322	751,503	1,421,223	0	1,421,223	1,421,223
495.6 Rate Adjustments - Amortizations	(5,308,557)	0	(538,641)	(5,308,557)	(538,641)	0	(4,769,916)	0	(4,769,916)	(4,769,916)
Miscellaneous Revenues										
487 Late Payment Charge	161,170		6,977	161,170	6,977	161,170	154,193	154,193	154,193	154,193
488.0 Seasonal Reconnect Fee	1,000		0	1,000	0	1,000	1,000	1,000	1,000	1,000
488.0 Delinquent Reconnect Fee	18,770		0	18,770	0	18,770	18,770	18,770	18,770	18,770
488.1 Returned Check Charge	9,585		9,585	9,585	9,585	9,585	8,610	8,610	8,610	8,610
488.3 Recon Charge CR During Office Hours	17,870		850	17,870	850	17,870	17,020	17,020	17,020	17,020
488.4 Field Collection Charge	18,410		1,830	18,410	1,830	18,410	16,580	16,580	16,580	16,580
488.5 Recon Charge CR After Office Hours	2,920		2,600	2,920	2,600	2,920	320	320	320	320
488.6 Recon Charge Seals During Office Hours	2,290		160	2,290	160	2,290	2,130	2,130	2,130	2,130
488.7 Recon Charge Seals After Office Hours	50		50	50	50	50	0	0	0	0
488.8 Automated Payment Charge	2,643		373	2,643	373	2,643	2,270	2,270	2,270	2,270
493.2 Rent - Utility, Property	15,840		736	15,840	736	15,840	15,103	15,103	15,103	15,103
495.1 Meter Rentals	16,003		2,184	16,003	2,184	16,003	13,819	13,819	13,819	13,819
495.2 Other Gas Revenue - Miscellaneous	(5,427)		(5,427)	(5,427)	(5,427)	(5,427)	(5,427)	(5,427)	(5,427)	(5,427)
Total Miscellaneous Revenues	245,283	15,840	15,998	261,123	16,734	736	229,285	15,103	244,388	244,388
Total Operating Revenue	83,971,278	10,431,934	8,069,297	94,403,211	8,821,536	752,239	75,901,980	9,679,695	85,581,675	85,581,675
Cost of Gas										
804.7 WACOG Incurred	31,540,498		3,226,960	31,540,498	3,226,960	31,540,498	28,313,539	28,313,539	28,313,539	28,313,539
805.7 WACOG Deferred	(4,475,435)		(701,364)	(4,475,435)	(701,364)	(4,475,435)	(3,774,071)	(3,774,071)	(3,774,071)	(3,774,071)
804.6 Demand Incurred	6,614,889		708,455	6,614,889	708,455	6,614,889	5,906,435	5,906,435	5,906,435	5,906,435
805.8 Demand Deferred	4,950,541		535,335	4,950,541	535,335	4,950,541	4,415,206	4,415,206	4,415,206	4,415,206
805.4 Amortization of Gas Costs	(3,029,710)		(546,892)	(3,029,710)	(546,892)	(3,029,710)	(2,482,818)	(2,482,818)	(2,482,818)	(2,482,818)
Total Cost of Gas	35,600,783	0	3,222,493	35,600,783	3,222,493	0	32,378,290	0	32,378,290	32,378,290
407.03 Environmental Expense										
Detail	749,241	14,287,666	36,531	1,540,727	36,531	1,540,727	712,710	12,746,938	13,459,648	13,459,648
Other Taxes										
408.11 Property	1,715,701		120,144	1,715,701	120,144	1,715,701	1,595,556	1,595,556	1,595,556	1,595,556
408.12 Franchise	2,500,741		363,378	2,500,741	363,378	2,500,741	2,137,364	2,137,364	2,137,364	2,137,364
408.13 Payroll	509,395		6,992	509,395	6,992	509,395	455,919	455,919	455,919	455,919
408.14 Other	126,400		0	126,400	0	126,400	119,408	119,408	119,408	119,408
408.15 Regulatory	4,342,842		490,514	4,342,842	490,514	4,342,842	3,852,329	3,852,329	3,852,329	3,852,329
Total Other Taxes	9,135,080	0	981,028	9,135,080	981,028	0	8,267,207	8,267,207	8,267,207	8,267,207
403.1 Depreciation										
Detail	749,241	14,287,666	36,531	1,540,727	36,531	1,540,727	712,710	12,746,938	13,459,648	13,459,648
Income Taxes										
409.11 Federal Income Taxes	(4,620,067)		502,012	(4,620,067)	502,012	(4,620,067)	(5,122,079)	(5,122,079)	(5,122,079)	(5,122,079)
410.11 Federal Income Taxes - Deferred	10,533,424		0	10,533,424	0	10,533,424	10,533,424	10,533,424	10,533,424	10,533,424
411.42 Federal Income Tax Credit	(322,784)		(428)	(322,784)	(428)	(322,784)	(322,356)	(322,356)	(322,356)	(322,356)
409.12 Oregon Income Taxes	(984,957)		0	(984,957)	0	(984,957)	(984,957)	(984,957)	(984,957)	(984,957)
410.12 Oregon Income Taxes - Deferred	2,737,745		0	2,737,745	0	2,737,745	2,737,745	2,737,745	2,737,745	2,737,745
411.12 Oregon Income Tax Credit	0		0	0	0	0	0	0	0	0
Total Income Taxes	7,343,361	0	501,584	7,343,361	501,584	0	6,841,777	6,841,777	6,841,777	6,841,777
Total Operating Revenue Deductions	40,692,867	21,830,539	3,749,539	71,535,024	6,610,569	2,359,446	36,943,328	19,471,094	64,924,456	64,924,456
Net Operating Income										
Detail	40,692,867	21,830,539	3,749,539	71,535,024	6,610,569	2,359,446	36,943,328	19,471,094	64,924,456	64,924,456
Net Operating Income	22,868,187	22,868,187	2,210,967	22,868,187	2,210,967	22,868,187	22,868,187	22,868,187	22,868,187	22,868,187

	December 2018								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
NW Natural									
Washington Results of Operations									
Monthly Summary									
Rate Base									
101 Gross Plant			3,115,303,144			352,682,604			2,762,620,539
108.1X Accumulated Depreciation			(1,353,516,655)			(139,634,705)			(1,213,881,950)
ADJ Working Capital Allowance			46,066,497			19,226,389			26,840,108
117.X Storage Gas - Cushion			21,180,352			2,035,432			19,144,920
186.XX Leasehold Improvements			59,348			6,576			52,773
252.XX Customer Contributions			(4,410,555)			(808,912)			(3,601,643)
283.XX Deferred Taxes - Federal			(377,457,451)			(42,499,012)			(334,958,439)
283.XX Deferred Taxes - State			(76,107,241)			0			(76,107,241)
Total Rate Base			1,371,117,440			191,008,374			1,180,109,066
Rate Of Return on Rate Base			1.67%			1.16%			1.75%

December 2018

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue			86,981,857			7,207,808			79,774,049
Total Rate Base			1,295,328,588			175,532,212			1,119,796,376
Rate Of Return on Rate Base			6.72%			4.11%			7.12%

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

Alloc. Ref.

Acct	Description	System		System		Washington		Washington		Oregon		Oregon	
		Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
480.1	Residential	407,940,700	0	407,940,700	45,624,649	0	45,624,649	0	0	362,316,051	0	362,316,051	0
481.1	Commercial	201,535,075	0	201,535,075	17,794,469	0	17,794,469	0	0	183,740,606	0	183,740,606	0
481.2	Industrial Firm	20,943,491	0	20,943,491	1,944,199	0	1,944,199	0	0	18,999,292	0	18,999,292	0
481.3	Interruptible	18,814,694	0	18,814,694	522,785	0	522,785	0	0	18,291,909	0	18,291,909	0
481.5	Interruptible Incentive	0	0	0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue	0	(5,723,322)	(5,723,322)	0	(1,382,881)	(1,382,881)	0	(4,340,441)	(4,340,441)	0	(4,340,441)	0
	Total Sales of Gas	649,233,960	(5,723,322)	643,510,638	65,886,102	(1,382,881)	64,503,221	0	(4,340,441)	583,347,858	(4,340,441)	579,007,417	0
489.12	Transportation Revenue												
489.13	Industrial Firm	11,862,023	0	11,862,023	1,418,420	0	1,418,420	0	0	10,443,603	0	10,443,603	0
489.15	Interruptible	7,706,564	0	7,706,564	931,494	0	931,494	0	0	6,775,070	0	6,775,070	0
489.3	Agency Fee/Balancing	0	0	0	0	0	0	0	0	0	0	0	0
	Total Transportation Revenue	2,279,721	0	2,279,721	2,349,914	0	2,349,914	0	0	2,279,721	0	2,279,721	0
495.6	Rate Adjustments - Amortizations	21,848,308	0	21,848,308	2,349,914	0	2,349,914	0	0	19,498,394	0	19,498,394	0
	Total Rate Adjustments - Amortizations	(3,127,930)	0	(3,127,930)	(3,350,416)	0	(3,350,416)	0	0	222,486	0	222,486	0
	Miscellaneous Revenues												
487	Late Payment Charge	2,015,349	0	2,015,349	88,715	0	88,715	0	0	1,926,634	0	1,926,634	0
488.0	Seasonal Reconnect Fee	13,350	0	13,350	0	0	0	0	0	13,350	0	13,350	0
488.1	Delinquent Reconnect Fee	264,010	0	264,010	800	0	800	0	0	263,210	0	263,210	0
488.3	Returned Check Charge	118,263	0	118,263	12,228	0	12,228	0	0	106,035	0	106,035	0
488.4	Recon Charge CR During Office Hours	265,905	0	265,905	15,575	0	15,575	0	0	250,330	0	250,330	0
488.4	Field Collection Charge	370,040	0	370,040	32,470	0	32,470	0	0	337,570	0	337,570	0
488.5	Recon Charge CR After Office Hours	37,180	0	37,180	34,550	0	34,550	0	0	2,630	0	2,630	0
488.6	Recon Charge Seas During Office Hours	9,185	0	9,185	545	0	545	0	0	8,640	0	8,640	0
488.7	Recon Charge Seas After Office Hours	1,260	0	1,260	1,100	0	1,100	0	0	160	0	160	0
488.8	Automated Payment Charge	39,233	0	39,233	5,603	0	5,603	0	0	33,630	0	33,630	0
493.2	Rent - Utility Property	0	790,377	790,377	0	9,076	9,076	0	781,301	0	781,301	0	
495.1	Meter Rentals	185,715	0	185,715	18,185	0	18,185	0	0	167,530	0	167,530	0
495.2	Other Gas Revenue - Miscellaneous	1,693,770	0	1,693,770	37,883	0	37,883	0	0	1,655,887	0	1,655,887	0
	Total Miscellaneous Revenues	5,013,259	790,377	5,803,636	247,653	9,076	256,729	0	781,301	4,765,605	781,301	5,546,906	0
	Total Operating Revenue	672,967,597	(4,932,945)	668,034,652	65,133,253	(1,373,805)	63,759,448	0	(3,559,140)	607,834,344	(3,559,140)	604,275,204	0
804.7	Cost of Gas	194,155,225	0	194,155,225	18,191,161	0	18,191,161	0	0	175,964,064	0	175,964,064	0
805.7	WACOG Incurred	1,368,591	0	1,368,591	(285,381)	0	(285,381)	0	0	1,653,972	0	1,653,972	0
804.6	WACOG Deferred	78,245,474	0	78,245,474	8,249,392	0	8,249,392	0	0	69,996,082	0	69,996,082	0
805.8	Demand Incurred	753,012	0	753,012	106,514	0	106,514	0	0	646,498	0	646,498	0
805.4	Demand Deferred	(19,281,721)	0	(19,281,721)	(3,036,533)	0	(3,036,533)	0	0	(16,245,189)	0	(16,245,189)	0
	Amortization of Gas Costs	255,240,581	0	255,240,581	23,225,154	0	23,225,154	0	0	232,015,427	0	232,015,427	0
407.03	Environmental Expense												
	Total Environmental Expense	11,127,377	0	11,127,377	0	0	0	0	0	11,127,377	0	11,127,377	0
Detail	Operations & Maintenance	7,203,971	154,179,853	161,383,824	917,395	17,241,611	18,159,005	0	136,938,243	6,286,576	143,224,819	143,224,819	0
408.11	Other Taxes												
408.12	Property	21,951,484	0	21,951,484	1,469,976	0	1,469,976	0	0	20,481,507	0	20,481,507	0
408.13	Franchise	17,305,560	0	17,305,560	2,699,294	0	2,699,294	0	0	14,606,266	0	14,606,266	0
408.14	Payroll	6,290,621	0	6,290,621	660,389	0	660,389	0	5,630,231	0	5,630,231	0	
408.15	Other	1,223,785	0	1,223,785	114,680	0	114,680	0	0	1,109,105	0	1,109,105	0
408.15	Regulatory	1,937,625	0	1,937,625	147,230	0	147,230	0	0	1,790,395	0	1,790,395	0
	Total Other Taxes	42,418,454	6,290,621	48,709,075	4,431,181	660,389	5,091,570	0	5,630,231	37,987,274	5,630,231	43,617,505	0
403.1	Depreciation	0	83,732,032	83,732,032	0	9,110,045	9,110,045	0	74,621,987	0	74,621,987	0	
	Total Depreciation	0	83,732,032	83,732,032	0	9,110,045	9,110,045	0	74,621,987	0	74,621,987	0	
	Income Taxes												
409.11	Federal Income Taxes	3,286,364		3,286,364	971,002		971,002			2,315,362		2,315,362	
410.11	Federal Income Taxes - Deferred	21,693,791		21,693,791	0		0			21,693,791		21,693,791	
411.42	Federal Income Tax Credit	(9,425,704)		(9,425,704)	(5,136)		(5,136)			(9,420,568)		(9,420,568)	
409.12	Oregon Income Taxes	3,090,578		3,090,578	0		0			3,090,578		3,090,578	
410.12	Oregon Income Taxes - Deferred	7,942,817		7,942,817	0		0			7,942,817		7,942,817	
411.12	Oregon Income Tax Credit	(5,727,940)		(5,727,940)	0		0			(5,727,940)		(5,727,940)	
	Total Income Taxes	20,859,906		20,859,906	965,866		965,866			19,894,040		19,894,040	
	Total Operating Revenue Deductions	304,863,006	244,202,506	581,052,795	28,573,729	27,012,045	56,551,640	0	217,190,461	276,289,277	217,190,461	524,501,155	0
	Net Operating Income			86,981,857			7,207,808					79,774,049	

	December 2018							
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated
NW Natural Washington Results of Operations 13 Month AMA Ended Reports								
Rate Base								
101 Gross Plant			3,022,753,491			336,600,971		2,686,152,520
108.1X Accumulated Depreciation			(1,333,587,739)			(135,854,993)		(1,197,732,745)
Adj Working Capital Allowance			44,391,548			16,154,897		28,236,651
117.X Storage Gas - Cushion			19,449,138			1,867,295		17,581,843
186.XX Leasehold Improvements			180,591			20,010		160,582
252.XX Customer Contributions			(4,293,750)			(756,956)		(3,536,795)
283.XX Deferred Taxes - Federal			(377,457,451)			(42,499,012)		(334,958,439)
283.XX Deferred Taxes - State			(76,107,241)			0		(76,107,241)
Total Rate Base			1,295,328,588			175,532,212		1,119,796,376
Rate Of Return on Rate Base			6.72%			4.11%		7.12%

NW Natural

**Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the period ended December 31, 2018**

	DEC	DEC	DEC
	<u>System</u>	<u>Washington</u>	<u>Oregon</u>
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$40,160	\$3,859	\$36,301
818 Compressor Station Expense	\$11,670	\$1,121	\$10,548
819 Compressor Station Fuel	\$0	\$0	\$0
820 Measuring and Regulator Station Expense	\$306,402	\$29,253	\$277,149
821 Purification Expense	\$0	\$0	\$0
Maintenance			
832 Wells Expense	\$7,404	\$712	\$6,693
834 Compressor Station Expense	\$22,583	\$2,170	\$20,413
Total Underground Storage Expense	388,220	37,116	351,104
Other Storage Expense			
Operation			
840 Supervision and Engineering	\$28,508	\$2,740	\$25,768
Total Other Storage Expense	28,508	2,740	25,768
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	\$164,606	\$15,819	\$148,787
845 LNG Fuel	(\$17,146)	(\$1,648)	(\$15,498)
Maintenance			
847 Supervision and Engineering	\$79,721	\$7,661	\$72,060
Total Liquified Natural Gas Expense	227,181	21,832	205,349
Total Natural Gas Storage	643,908	61,688	582,221
Transmission Expense			
Operation			
856 Mains Expense	\$280,985	\$16,212	\$264,773
Maintenance			
863 Maintenance of Mains	\$14,767	\$1,636	\$13,131
Total Transmission Expense	295,752	17,848	277,904
Distribution Expense			
Operation			
870 Supervision and Engineering	\$266,470	\$22,090	\$244,380
874 Mains and Services Expense	\$969,947	\$127,911	\$842,036
875 Measuring and Regulator Station Expense - General	(\$1,262)	(\$276)	(\$986)
877 Measuring and Regulator Station Expense - City Gate	\$53,219	\$4,567	\$48,653
878 Meter and House Regulator Expense	\$463,347	\$50,927	\$412,420
879 Customer Installation Expense	\$860,421	\$94,632	\$765,789
880 Other Expense	\$82,075	\$9,774	\$72,301
881 Rents	\$11,798	\$1,788	\$10,010
Maintenance			
885 Supervision and Engineering	\$755,838	\$23,303	\$732,535
887 Mains	(\$24,392)	(\$28,273)	\$3,881
889 Measuring and Regulator Station Expense - General	\$156,052	\$12,364	\$143,688
891 Measuring and Regulator Station Expense - City Gate	\$20,980	\$1,748	\$19,232
892 Services	(\$50,502)	\$1,273	(\$51,775)
893 Meters and House Regulators	\$336,220	\$34,237	\$301,983
894 Other Equipment	(\$3,455)	\$145	(\$3,600)
Total Distribution Expense	3,896,757	356,211	3,540,546

Customer Accounts Expense

Operation

901	Supervision	\$152,319	\$16,770	\$135,548
902	Meter Reading Expenses	\$69,992	\$7,706	\$62,286
903	Customer Records and Collection Expense	\$1,346,465	\$147,431	\$1,199,035
904	Uncollectible Accounts	\$335,146	\$35,433	\$299,713
	Total Customer Accounts Expense	<u>1,903,922</u>	<u>207,340</u>	<u>1,696,582</u>

Customer Service and Informational

Operation

907	Supervision	\$1,711	\$190	\$1,521
908	Customer Assistance Expense	\$1,761,060	\$172,706	\$1,588,354
909	Customer Information Expense	\$153,296	\$16,878	\$136,418
910	Miscellaneous Customer Service Expense	\$19,802	\$2,202	\$17,600
	Total Customer Service and Informational	<u>1,935,870</u>	<u>191,976</u>	<u>1,743,893</u>

Sales Expense

Operation

911	Supervision	(\$139,576)	(\$15,367)	(\$124,209)
912	Demonstration and Selling Expense	(\$1,217,958)	(\$133,224)	(\$1,084,734)
913	Advertising	\$55,104	\$6,067	\$49,037
916	Miscellaneous Sales Expense	\$0	\$0	\$0
	Total Sales Expense	<u>(1,302,430)</u>	<u>(142,525)</u>	<u>(1,159,905)</u>

Administrative and General Expense

Operation

921	Office Supplies and Expense	\$6,937,340	\$813,279	\$6,124,061
922	Administrative Expenses Transferred - Credit	(\$1,955,137)	(\$218,134)	(\$1,737,003)
924	Property Insurance Premium	\$285,529	\$31,637	\$253,893
925	Injuries and Damages	\$99,648	\$11,041	\$88,607
926	Employee Pensions and Benefits	\$1,319,594	\$141,151	\$1,178,443
928	Regulatory Commission Expense	\$0	\$0	\$0
930	Miscellaneous General Expense	\$180,140	\$19,960	\$160,181
931	Rents	\$384,177	\$42,565	\$341,612

Maintenance

935	Maintenance of General Plant	<u>\$411,837</u>	<u>\$43,222</u>	<u>\$368,615</u>
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	Total Administrative and General Expense	<u>7,663,128</u>	<u>884,720</u>	<u>6,778,408</u>
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	Total Operations and Maintenance Expense	<u><u>15,036,907</u></u>	<u><u>1,577,258</u></u>	<u><u>13,459,648</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, 2018

FERC Description	System			Washington			Oregon			Allocation Method
	Direct DEC	Allocated DEC	Total DEC	Direct DEC	Allocated DEC	Total DEC	Direct DEC	Allocated DEC	Total DEC	
816 Wells Expense Total	\$ -	\$ 40,160.00	\$ 40,160.00	\$ -	\$ 3,859.38	\$ 3,859.38	\$ -	\$ 36,300.62	\$ 36,300.62	Firm Sales Volumes Total
818 Compressor Station Expense Total	\$ -	\$ 11,669.98	\$ 11,669.98	\$ -	\$ 1,121.49	\$ 1,121.49	\$ -	\$ 10,548.49	\$ 10,548.49	Firm Sales Volumes Total
819 Compressor Station Fuel Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Firm Sales Volumes Total
820 Measuring and Regulator Station Expense Total	\$ 1,509.09	\$ -	\$ 1,509.09	\$ -	\$ -	\$ -	\$ 1,509.09	\$ -	\$ 1,509.09	3-Factor Total
821 Purification Expense Total	\$ -	\$ 7,404.37	\$ 7,404.37	\$ -	\$ 711.56	\$ 711.56	\$ -	\$ 6,692.81	\$ 6,692.81	Direct-OR Total
832 Wells Expense Total	\$ -	\$ 7,404.37	\$ 7,404.37	\$ -	\$ 711.56	\$ 711.56	\$ -	\$ 6,692.81	\$ 6,692.81	Employee Cost Total
834 Compressor Expense Total	\$ -	\$ 22,583.16	\$ 22,583.16	\$ -	\$ 2,170.24	\$ 2,170.24	\$ -	\$ 20,412.92	\$ 20,412.92	Firm Sales Volumes Total
840 Supervision and Engineering Total	\$ -	\$ 28,507.75	\$ 28,507.75	\$ -	\$ 2,739.59	\$ 2,739.59	\$ -	\$ 25,768.16	\$ 25,768.16	Firm Sales Volumes Total
844 Supervision and Engineering Total	\$ -	\$ 164,605.85	\$ 164,605.85	\$ -	\$ 15,818.62	\$ 15,818.62	\$ -	\$ 148,787.23	\$ 148,787.23	Firm Sales Volumes Total
845 LNG Fuel Total	\$ -	\$ (17,145.88)	\$ (17,145.88)	\$ -	\$ (1,647.72)	\$ (1,647.72)	\$ -	\$ (15,498.16)	\$ (15,498.16)	Firm Sales Volumes Total
847 Supervision and Engineering Total	\$ -	\$ 79,720.76	\$ 79,720.76	\$ -	\$ 7,661.17	\$ 7,661.17	\$ -	\$ 72,059.59	\$ 72,059.59	Firm Sales Volumes Total
856 Mains Expense Total	\$ -	\$ 14,767.04	\$ 14,767.04	\$ -	\$ 1,636.19	\$ 1,636.19	\$ -	\$ 13,130.85	\$ 13,130.85	3-Factor Total
863 Maintenance of Mains Total	\$ -	\$ 14,767.04	\$ 14,767.04	\$ -	\$ 1,636.19	\$ 1,636.19	\$ -	\$ 13,130.85	\$ 13,130.85	Firm Sales Volumes Total
870 Supervision and Engineering Total	\$ -	\$ 266,470.01	\$ 266,470.01	\$ -	\$ 22,090.36	\$ 22,090.36	\$ -	\$ 244,379.65	\$ 244,379.65	Sales/Sendout Volumes Total
874 Mains and Services Expense Total	\$ 258,430.52	\$ 711,516.61	\$ 969,947.13	\$ 52,541.99	\$ 75,369.37	\$ 127,911.36	\$ 205,888.53	\$ 636,147.24	\$ 842,035.77	3-Factor Total
	\$ -	\$ 2,360.13	\$ 2,360.13	\$ -	\$ 261.50	\$ 261.50	\$ -	\$ 2,098.63	\$ 2,098.63	Customers-All Total
	\$ -	\$ (5,985.38)	\$ (5,985.38)	\$ -	\$ (658.99)	\$ (658.99)	\$ -	\$ (5,326.39)	\$ (5,326.39)	Direct-OR Total
	\$ -	\$ (7,061.60)	\$ (7,061.60)	\$ -	\$ -	\$ -	\$ -	\$ (6,382.98)	\$ (6,382.98)	Firm Sales Volumes Total
	\$ -	\$ 4,885.37	\$ 4,885.37	\$ -	\$ 405.00	\$ 405.00	\$ -	\$ 4,480.37	\$ 4,480.37	Sendout Volumes Total

875 Measuring and Regulator Station Expense - Gen	\$ -	\$ 4,539.76	\$ 4,539.76	\$ -	\$ 394.96	\$ 394.96	\$ -	\$ 4,144.80	\$ 4,144.80	\$ -	\$ 394.96	\$ -	\$ 4,144.80
3-Factor Total	\$ -	\$ 4,539.76	\$ 4,539.76	\$ -	\$ 394.96	\$ 394.96	\$ -	\$ 4,144.80	\$ 4,144.80	\$ -	\$ 394.96	\$ -	\$ 4,144.80
Customers-All Total	\$ -	\$ 4,315.70	\$ 4,315.70	\$ -	\$ 478.18	\$ 478.18	\$ -	\$ 3,837.52	\$ 3,837.52	\$ -	\$ 478.18	\$ -	\$ 3,837.52
Direct-OR Total	\$ -	\$ 1,260.98	\$ 1,260.98	\$ -	\$ 138.83	\$ 138.83	\$ -	\$ 1,122.15	\$ 1,122.15	\$ -	\$ 138.83	\$ -	\$ 1,122.15
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 47,642.63	\$ 47,642.63	\$ -	\$ 3,949.57	\$ 3,949.57	\$ -	\$ 43,693.06	\$ 43,693.06	\$ -	\$ 3,949.57	\$ -	\$ 43,693.06
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
877 Measuring and Regulator Station Expense - City	\$ -	\$ 53,219.31	\$ 53,219.31	\$ -	\$ 4,566.59	\$ 4,566.59	\$ -	\$ 48,652.72	\$ 48,652.72	\$ -	\$ 4,566.59	\$ -	\$ 48,652.72
3-Factor Total	\$ -	\$ 53,219.31	\$ 53,219.31	\$ -	\$ 4,566.59	\$ 4,566.59	\$ -	\$ 48,652.72	\$ 48,652.72	\$ -	\$ 4,566.59	\$ -	\$ 48,652.72
Customers-All Total	\$ -	\$ 460,326.20	\$ 460,326.20	\$ -	\$ 50,681.91	\$ 50,681.91	\$ -	\$ 409,644.29	\$ 409,644.29	\$ -	\$ 50,681.91	\$ -	\$ 409,644.29
Customers-Ind Total	\$ -	\$ 1,691.97	\$ 1,691.97	\$ -	\$ 135.19	\$ 135.19	\$ -	\$ 1,556.78	\$ 1,556.78	\$ -	\$ 135.19	\$ -	\$ 1,556.78
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ 1,329.16	\$ 1,329.16	\$ -	\$ 110.19	\$ 110.19	\$ -	\$ 1,218.97	\$ 1,218.97	\$ -	\$ 110.19	\$ -	\$ 1,218.97
Sendout Volumes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
878 Meter and House Regulator Expense Total	\$ -	\$ 463,347.33	\$ 463,347.33	\$ -	\$ 50,927.29	\$ 50,927.29	\$ -	\$ 412,420.04	\$ 412,420.04	\$ -	\$ 50,927.29	\$ -	\$ 412,420.04
3-Factor Total	\$ -	\$ 463,347.33	\$ 463,347.33	\$ -	\$ 50,927.29	\$ 50,927.29	\$ -	\$ 412,420.04	\$ 412,420.04	\$ -	\$ 50,927.29	\$ -	\$ 412,420.04
Customers-All Total	\$ -	\$ 51,586.81	\$ 51,586.81	\$ -	\$ 5,715.82	\$ 5,715.82	\$ -	\$ 45,870.99	\$ 45,870.99	\$ -	\$ 5,715.82	\$ -	\$ 45,870.99
Customers-Ind Total	\$ -	\$ 786,771.75	\$ 786,771.75	\$ -	\$ 86,623.57	\$ 86,623.57	\$ -	\$ 700,148.18	\$ 700,148.18	\$ -	\$ 86,623.57	\$ -	\$ 700,148.18
Direct-OR Total	\$ -	\$ 15,724.88	\$ 15,724.88	\$ -	\$ -	\$ -	\$ -	\$ 15,724.88	\$ 15,724.88	\$ -	\$ -	\$ -	\$ 15,724.88
Perimeter Total	\$ -	\$ 2,010.74	\$ 2,010.74	\$ 2,010.74	\$ 2,010.74	\$ 2,010.74	\$ -	\$ -	\$ -	\$ -	\$ 2,010.74	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 4,326.96	\$ 4,326.96	\$ -	\$ 282.19	\$ 282.19	\$ -	\$ 4,044.77	\$ 4,044.77	\$ -	\$ 282.19	\$ -	\$ 4,044.77
Transmission Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
879 Customer Installation Expense Total	\$ 17,735.62	\$ 842,685.52	\$ 860,421.14	\$ 2,010.74	\$ 92,621.58	\$ 94,632.32	\$ 15,724.88	\$ 750,063.94	\$ 765,788.82	\$ 15,724.88	\$ 94,632.32	\$ 765,788.82	\$ 765,788.82
3-Factor Total	\$ -	\$ (328.78)	\$ (328.78)	\$ -	\$ (36.43)	\$ (36.43)	\$ -	\$ (292.35)	\$ (292.35)	\$ -	\$ (36.43)	\$ (292.35)	\$ (292.35)
Customers-All Total	\$ 15,046.39	\$ 22,899.28	\$ 22,899.28	\$ -	\$ 2,521.21	\$ 2,521.21	\$ -	\$ 20,378.07	\$ 20,378.07	\$ -	\$ 2,521.21	\$ 20,378.07	\$ 20,378.07
Direct-OR Total	\$ 4,249.18	\$ -	\$ 15,046.39	\$ -	\$ -	\$ -	\$ 15,046.39	\$ -	\$ 15,046.39	\$ -	\$ -	\$ 15,046.39	\$ 15,046.39
Perimeter Total	\$ -	\$ -	\$ 4,249.18	\$ 4,249.18	\$ -	\$ 4,249.18	\$ -	\$ -	\$ -	\$ -	\$ 4,249.18	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 2,827.64	\$ 2,827.64	\$ -	\$ 184.41	\$ 184.41	\$ -	\$ 2,643.23	\$ 2,643.23	\$ -	\$ 184.41	\$ 2,643.23	\$ 2,643.23
Transmission Total	\$ -	\$ 33,958.38	\$ 33,958.38	\$ -	\$ 2,815.15	\$ 2,815.15	\$ -	\$ 31,143.23	\$ 31,143.23	\$ -	\$ 2,815.15	\$ 31,143.23	\$ 31,143.23
Employee Cost Total	\$ -	\$ 3,422.84	\$ 3,422.84	\$ -	\$ 40.05	\$ 40.05	\$ -	\$ 3,382.79	\$ 3,382.79	\$ -	\$ 40.05	\$ 3,382.79	\$ 3,382.79
Perimeter Total	\$ 19,295.57	\$ 62,779.36	\$ 82,074.93	\$ 4,249.18	\$ 5,524.39	\$ 9,773.57	\$ 15,046.39	\$ 57,254.97	\$ 72,301.36	\$ 15,046.39	\$ 9,773.57	\$ 72,301.36	\$ 72,301.36
Sendout Volumes Total	\$ -	\$ 8,386.83	\$ 8,386.83	\$ -	\$ 929.26	\$ 929.26	\$ -	\$ 7,457.57	\$ 7,457.57	\$ -	\$ 929.26	\$ 7,457.57	\$ 7,457.57
Transmission Total	\$ -	\$ 3,410.93	\$ 3,410.93	\$ -	\$ 858.53	\$ 858.53	\$ -	\$ 2,552.40	\$ 2,552.40	\$ -	\$ 858.53	\$ 2,552.40	\$ 2,552.40
881 Rents Total	\$ -	\$ 11,797.76	\$ 11,797.76	\$ -	\$ 1,787.79	\$ 1,787.79	\$ -	\$ 10,009.97	\$ 10,009.97	\$ -	\$ 1,787.79	\$ 10,009.97	\$ 10,009.97
3-Factor Total	\$ -	\$ 242,863.32	\$ 242,863.32	\$ -	\$ 26,909.26	\$ 26,909.26	\$ -	\$ 215,954.06	\$ 215,954.06	\$ -	\$ 26,909.26	\$ 215,954.06	\$ 215,954.06
Customers-All Total	\$ 487,441.56	\$ -	\$ 487,441.56	\$ -	\$ -	\$ -	\$ 487,441.56	\$ -	\$ 487,441.56	\$ -	\$ -	\$ 487,441.56	\$ 487,441.56
Direct-OR Total	\$ (4,647.55)	\$ -	\$ (4,647.55)	\$ (4,647.55)	\$ -	\$ (4,647.55)	\$ -	\$ -	\$ -	\$ -	\$ (4,647.55)	\$ -	\$ -
Perimeter Total	\$ -	\$ 12,866.61	\$ 12,866.61	\$ -	\$ 839.12	\$ 839.12	\$ -	\$ 12,027.49	\$ 12,027.49	\$ -	\$ 839.12	\$ 12,027.49	\$ 12,027.49
Sendout Volumes Total	\$ -	\$ 17,314.44	\$ 17,314.44	\$ -	\$ 202.58	\$ 202.58	\$ -	\$ 17,111.86	\$ 17,111.86	\$ -	\$ 202.58	\$ 17,111.86	\$ 17,111.86
Transmission Total	\$ 482,794.01	\$ 273,044.37	\$ 755,838.38	\$ (4,647.55)	\$ 27,950.96	\$ 23,303.41	\$ 487,441.56	\$ 245,093.41	\$ 732,534.97	\$ 487,441.56	\$ 23,303.41	\$ 732,534.97	\$ 732,534.97
885 Supervision and Engineering Total	\$ -	\$ 1,724.17	\$ 1,724.17	\$ -	\$ 191.04	\$ 191.04	\$ -	\$ 1,533.13	\$ 1,533.13	\$ -	\$ 191.04	\$ 1,533.13	\$ 1,533.13
3-Factor Total	\$ -	\$ 1,724.17	\$ 1,724.17	\$ -	\$ 191.04	\$ 191.04	\$ -	\$ 1,533.13	\$ 1,533.13	\$ -	\$ 191.04	\$ 1,533.13	\$ 1,533.13
Customers-All Total	\$ 8,226.78	\$ -	\$ 8,226.78	\$ -	\$ -	\$ -	\$ 8,226.78	\$ -	\$ 8,226.78	\$ -	\$ -	\$ 8,226.78	\$ 8,226.78
Direct-OR Total	\$ (27,820.60)	\$ -	\$ (27,820.60)	\$ (27,820.60)	\$ -	\$ (27,820.60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Perimeter Total	\$ -	\$ (10,698.44)	\$ (10,698.44)	\$ -	\$ (697.72)	\$ (697.72)	\$ -	\$ (10,000.72)	\$ (10,000.72)	\$ -	\$ (697.72)	\$ (10,000.72)	\$ (10,000.72)
Sendout Volumes Total	\$ -	\$ 80.78	\$ 80.78	\$ -	\$ 6.70	\$ 6.70	\$ -	\$ 74.08	\$ 74.08	\$ -	\$ 6.70	\$ 74.08	\$ 74.08
Transmission Total	\$ (19,593.82)	\$ (4,797.78)	\$ (24,391.60)	\$ (27,820.60)	\$ (452.07)	\$ (28,272.67)	\$ 8,226.78	\$ (4,345.71)	\$ 3,881.07	\$ 8,226.78	\$ (28,272.67)	\$ 3,881.07	\$ 3,881.07
887 Mains Total	\$ 8,678.29	\$ 1,395.92	\$ 1,395.92	\$ -	\$ 154.67	\$ 154.67	\$ -	\$ 1,241.25	\$ 1,241.25	\$ -	\$ 154.67	\$ 1,241.25	\$ 1,241.25
3-Factor Total	\$ 8,678.29	\$ 1,395.92	\$ 1,395.92	\$ -	\$ 154.67	\$ 154.67	\$ -	\$ 1,241.25	\$ 1,241.25	\$ -	\$ 154.67	\$ 1,241.25	\$ 1,241.25
Direct-OR Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,678.29	\$ -	\$ 8,678.29	\$ -	\$ -	\$ 8,678.29	\$ 8,678.29
Perimeter Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sendout Volumes Total	\$ -	\$ 116,974.57	\$ 116,974.57	\$ -	\$ 9,697.19	\$ 9,697.19	\$ -	\$ 107,277.38	\$ 107,277.38	\$ -	\$ 9,697.19	\$ 107,277.38	\$ 107,277.38
Telemetering Total	\$ -	\$ 28,857.31	\$ 28,857.31	\$ -	\$ 2,510.59	\$ 2,510.59	\$ -	\$ 26,346.72	\$ 26,346.72	\$ -	\$ 2,510.59	\$ 26,346.72	\$ 26,346.72
Transmission Total	\$ 8,678.29	\$ 145.65	\$ 145.65	\$ -	\$ 1.70	\$ 1.70	\$ -	\$ 143.95	\$ 143.95	\$ -	\$ 1.70	\$ 143.95	\$ 143.95
889 Measuring and Regulator Station Expense - Gen	\$ -	\$ 309.96	\$ 309.96	\$ -	\$ 34.34	\$ 34.34	\$ -	\$ 275.62	\$ 275.62	\$ -	\$ 34.34	\$ 275.62	\$ 275.62
3-Factor Total	\$ -	\$ 309.96	\$ 309.96	\$ -	\$ 34.34	\$ 34.34	\$ -	\$ 275.62	\$ 275.62	\$ -	\$ 34.34	\$ 275.62	\$ 275.62

910 Miscellaneous Customer Service Expense Total	\$ -	\$ 19,802.06	\$ 19,802.06	\$ -	\$ 2,201.99	\$ 2,201.99	\$ -	\$ 17,600.07	\$ 17,600.07	Customers-All Total
911 Supervision Total	\$ -	\$ (139,576.08)	\$ (139,576.08)	\$ -	\$ (15,367.33)	\$ (15,367.33)	\$ -	\$ (124,208.75)	\$ (124,208.75)	3-Factor Total
	\$ -	\$ 435.17	\$ 435.17	\$ -	\$ 48.22	\$ 48.22	\$ -	\$ 386.95	\$ 386.95	Customers-All Total
	\$ -	\$ (1,193,705.07)	\$ (1,193,705.07)	\$ -	\$ (131,426.93)	\$ (131,426.93)	\$ -	\$ (1,062,278.14)	\$ (1,062,278.14)	Customers-Res Total
	\$ -	\$ (16,596.84)	\$ (16,596.84)	\$ -	\$ (1,845.57)	\$ (1,845.57)	\$ -	\$ (14,751.27)	\$ (14,751.27)	Direct-OR Total
	\$ (8,091.55)	\$ -	\$ (8,091.55)	\$ -	\$ -	\$ -	\$ (8,091.55)	\$ -	\$ (8,091.55)	Sendout Volumes Total
912 Demonstration and Selling Expense Total	\$ (8,091.55)	\$ (1,209,866.74)	\$ (1,217,958.29)	\$ -	\$ (133,224.28)	\$ (133,224.28)	\$ (8,091.55)	\$ (1,076,642.46)	\$ (1,084,734.01)	Customers-All Total
	\$ -	\$ 55,104.36	\$ 55,104.36	\$ -	\$ 6,066.99	\$ 6,066.99	\$ -	\$ 49,037.37	\$ 49,037.37	Customers-Res Total
913 Advertising Total	\$ -	\$ 55,104.36	\$ 55,104.36	\$ -	\$ 6,066.99	\$ 6,066.99	\$ -	\$ 49,037.37	\$ 49,037.37	3-Factor Total
	\$ -	\$ 4,158,483.55	\$ 4,158,483.55	\$ -	\$ 460,759.98	\$ 460,759.98	\$ -	\$ 3,697,723.57	\$ 3,697,723.57	Customers-All Total
	\$ -	\$ 572,947.40	\$ 572,947.40	\$ -	\$ 63,081.51	\$ 63,081.51	\$ -	\$ 509,865.89	\$ 509,865.89	Customers-Ind Total
	\$ -	\$ 267.00	\$ 267.00	\$ -	\$ 21.33	\$ 21.33	\$ -	\$ 245.67	\$ 245.67	Customers-Res Total
	\$ -	\$ 8,653.18	\$ 8,653.18	\$ -	\$ 962.23	\$ 962.23	\$ -	\$ 7,690.95	\$ 7,690.95	Direct-OR Total
	\$ 4,435.37	\$ -	\$ 4,435.37	\$ -	\$ -	\$ -	\$ 4,435.37	\$ -	\$ 4,435.37	Direct-WA Total
	\$ 20,579.52	\$ -	\$ 20,579.52	\$ 20,579.52	\$ -	\$ 20,579.52	\$ -	\$ -	\$ -	Employee Cost Total
	\$ -	\$ 1,960,749.58	\$ 1,960,749.58	\$ -	\$ 205,290.48	\$ 205,290.48	\$ -	\$ 1,755,459.10	\$ 1,755,459.10	Firm Sales Volumes Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Regulatory Total
	\$ -	\$ 207,600.36	\$ 207,600.36	\$ -	\$ 62,280.11	\$ 62,280.11	\$ -	\$ 145,320.25	\$ 145,320.25	Sales Volumes Total
	\$ -	\$ 2,150.00	\$ 2,150.00	\$ -	\$ 211.99	\$ 211.99	\$ -	\$ 1,938.01	\$ 1,938.01	Sendout Volumes Total
	\$ -	\$ 1,054.28	\$ 1,054.28	\$ -	\$ 87.40	\$ 87.40	\$ -	\$ 966.88	\$ 966.88	Transmission Total
	\$ -	\$ 419.97	\$ 419.97	\$ -	\$ 4.91	\$ 4.91	\$ -	\$ 415.06	\$ 415.06	3-Factor Total
921 Office Supplies and Expense Total	\$ 25,014.89	\$ 6,912,325.32	\$ 6,937,340.21	\$ 20,579.52	\$ 792,699.95	\$ 813,279.47	\$ 4,435.37	\$ 6,119,625.37	\$ 6,124,060.74	3-Factor Total
	\$ -	\$ (77,055.48)	\$ (77,055.48)	\$ -	\$ (8,537.75)	\$ (8,537.75)	\$ -	\$ (68,517.73)	\$ (68,517.73)	Admin Tran Total
	\$ -	\$ (1,368,687.00)	\$ (1,368,687.00)	\$ -	\$ (156,262.99)	\$ (156,262.99)	\$ -	\$ (1,212,424.01)	\$ (1,212,424.01)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Tot	\$ -	\$ (509,394.99)	\$ (509,394.99)	\$ -	\$ (53,333.66)	\$ (53,333.66)	\$ -	\$ (456,061.33)	\$ (456,061.33)	3-Factor Total
	\$ -	\$ (1,955,137.47)	\$ (1,955,137.47)	\$ -	\$ (218,134.40)	\$ (218,134.40)	\$ -	\$ (1,737,003.07)	\$ (1,737,003.07)	3-Factor Total
	\$ -	\$ 285,529.21	\$ 285,529.21	\$ -	\$ 31,636.64	\$ 31,636.64	\$ -	\$ 253,892.57	\$ 253,892.57	3-Factor Total
924 Property Insurance Premium Total	\$ -	\$ 285,529.21	\$ 285,529.21	\$ -	\$ 31,636.64	\$ 31,636.64	\$ -	\$ 253,892.57	\$ 253,892.57	3-Factor Total
	\$ -	\$ 99,647.70	\$ 99,647.70	\$ -	\$ 11,040.97	\$ 11,040.97	\$ -	\$ 88,606.73	\$ 88,606.73	Customers-All Total
925 Injuries and Damages Total	\$ -	\$ 99,647.70	\$ 99,647.70	\$ -	\$ 11,040.97	\$ 11,040.97	\$ -	\$ 88,606.73	\$ 88,606.73	3-Factor Total
	\$ -	\$ 501,643.88	\$ 501,643.88	\$ -	\$ 55,582.14	\$ 55,582.14	\$ -	\$ 446,061.74	\$ 446,061.74	Direct-OR Total
	\$ -	\$ 817,196.12	\$ 817,196.12	\$ -	\$ 85,560.43	\$ 85,560.43	\$ -	\$ 731,635.69	\$ 731,635.69	Employee Cost Total
	\$ -	\$ 754.00	\$ 754.00	\$ -	\$ 8.82	\$ 8.82	\$ -	\$ 745.18	\$ 745.18	Transmission Total
926 Employee Pensions and Benefits Total	\$ -	\$ 1,319,594.00	\$ 1,319,594.00	\$ -	\$ 141,151.40	\$ 141,151.40	\$ -	\$ 1,178,442.60	\$ 1,178,442.60	3-Factor Total
	\$ -	\$ 180,140.20	\$ 180,140.20	\$ -	\$ 19,959.53	\$ 19,959.53	\$ -	\$ 160,180.67	\$ 160,180.67	Customers-All Total
930 Miscellaneous General Expense Total	\$ -	\$ 180,140.20	\$ 180,140.20	\$ -	\$ 19,959.53	\$ 19,959.53	\$ -	\$ 160,180.67	\$ 160,180.67	3-Factor Total
	\$ -	\$ 381,537.27	\$ 381,537.27	\$ -	\$ 42,274.33	\$ 42,274.33	\$ -	\$ 339,262.94	\$ 339,262.94	Customers-All Total
	\$ -	\$ 2,640.00	\$ 2,640.00	\$ -	\$ 290.66	\$ 290.66	\$ -	\$ 2,349.34	\$ 2,349.34	Direct-OR Total
931 Rents Total	\$ -	\$ 384,177.27	\$ 384,177.27	\$ -	\$ 42,564.99	\$ 42,564.99	\$ -	\$ 341,612.28	\$ 341,612.28	3-Factor Total
	\$ -	\$ 299,012.75	\$ 299,012.75	\$ -	\$ 33,130.61	\$ 33,130.61	\$ -	\$ 265,882.14	\$ 265,882.14	Customers-All Total
	\$ -	\$ 12,153.82	\$ 12,153.82	\$ -	\$ 1,338.14	\$ 1,338.14	\$ -	\$ 10,815.68	\$ 10,815.68	Customers-The Dalles Total
	\$ -	\$ 2,314.21	\$ 2,314.21	\$ -	\$ 582.49	\$ 582.49	\$ -	\$ 1,731.72	\$ 1,731.72	Direct-OR Total
	\$ 67,807.61	\$ -	\$ 67,807.61	\$ -	\$ -	\$ -	\$ 67,807.61	\$ -	\$ 67,807.61	Direct-WA Total
	\$ 5,836.03	\$ -	\$ 5,836.03	\$ 5,836.03	\$ -	\$ 5,836.03	\$ -	\$ -	\$ -	Firm Sales Volumes Total
	\$ -	\$ 21,879.80	\$ 21,879.80	\$ -	\$ 2,102.65	\$ 2,102.65	\$ -	\$ 19,777.15	\$ 19,777.15	Sendout Volumes Total
	\$ -	\$ 2,787.83	\$ 2,787.83	\$ -	\$ 231.11	\$ 231.11	\$ -	\$ 2,556.72	\$ 2,556.72	Transmission Total
	\$ -	\$ 44.73	\$ 44.73	\$ -	\$ 0.52	\$ 0.52	\$ -	\$ 44.21	\$ 44.21	935 Maintenance of General Plant Total
935 Maintenance of General Plant Total	\$ 73,643.64	\$ 338,193.14	\$ 411,836.78	\$ 5,836.03	\$ 37,385.52	\$ 43,221.55	\$ 67,807.61	\$ 300,807.62	\$ 368,615.23	Grand Total
Grand Total	\$ 749,241.00	\$ 14,287,665.50	\$ 15,036,906.50	\$ 36,531.34	\$ 1,540,727.08	\$ 1,577,258.42	\$ 712,709.66	\$ 12,746,938.42	\$ 13,459,648.08	

Rate Base and Allocation Factors

Allocation Factors - Summary	Washington	Oregon
Customers-all	11.010%	88.990%
Customers-Residential	11.120%	88.880%
Customers-Commercial	10.030%	89.970%
Customers-Industrial	7.990%	92.010%
Customers-The Dalles	25.170%	74.830%
3-factor	11.080%	88.920%
firm volumes	9.610%	90.390%
sales volumes	9.860%	90.140%
sendout volumes	8.290%	91.710%
sales/sendout volumes	9.070%	90.930%
Customers Portland/Vancouver	15.090%	84.910%
Customers Portland/Vancouver 80%	12.070%	87.930%
Customers Portland/Vancouver Commercial	14.830%	85.170%
Payroll	10.498%	89.502%
Admin Transfer	11.417%	88.583%
Employee Cost	10.470%	89.530%
Regulatory	30.000%	70.000%
Telemetering	8.700%	91.300%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	11.330%	88.670%
Transmission	1.170%	98.83%
Depreciation	10.880%	89.120%
Rate Base	10.511%	89.489%
Average Accumulated Dep Factor	9.370%	90.630%

**NW Natural
 State Allocation Factors
 Updated for year ended 2017 data**

	System	Washington	Oregon
Customers			
Total Customers			
December 2017	737,873	81,842	656,031
December 2016	725,146	79,263	645,883
Average	731,510	80,553	650,957
% of System		11.01%	88.99%
Residential Customers			
December 2017	668,803	74,805	593,998
December 2016	656,855	72,566	584,289
Average	662,829	73,686	589,144
% of System		11.12%	88.88%
Commercial Customers			
December 2017	67,881	6,937	60,944
December 2016	67,278	6,621	60,657
Average	67,580	6,779	60,801
% of System		10.03%	89.97%
Industrial Customers			
December 2017	1,189	100	1,089
December 2016	1,013	76	937
Average	1,101	88	1,013
% of System		7.99%	92.01%
The Dalles			
December 2017	8,119	2,040	6,079
December 2016	7,930	2,000	5,930
Average	8,025	2,020	6,005
% of System		25.17%	74.83%
Portland / Vancouver			
December 2017	524,992	79,802	445,190
December 2016	516,011	77,263	438,748
Average	520,502	78,533	441,969
% of System		15.09%	84.91%
Portland / Vancouver Commercial			

December 2017	44,470	6,724	37,746
December 2016	44,041	6,406	37,635
Average	44,256	6,565	37,691
% of System		14.83%	85.17%

Volumes - 12 Months Ended 12/31/17

Firm Delivered % of System	944,407,495	90,781,405	853,626,090
		9.61%	90.39%
Sales Volumes % of System	831,773,110	81,972,186	749,800,924
		9.86%	90.14%
Sendout Volumes % of System	1,240,944,848	102,897,356	1,138,047,492
		8.29%	91.71%

3-factor formula (simple average)

Gross Plant Directly Assigned	11.33%	88.67%
Number of Employees Directly Assigned	10.90%	89.10%
Number of Customers	11.01%	88.99%

Average	11.08%	88.92%
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Derivation of factor for 3-factor - Gross Plant Directly Assigned

December 31, 2017	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198		675,198
Transmission	166,587,143	1,114,674	165,472,470
Distribution	2,161,775,493	267,685,383	1,894,090,110

December 31, 2016

	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	163,396,889	1,054,795	162,342,094
Distribution	2,078,201,641	248,211,544	1,829,990,097
Average	System	Washington	Oregon

Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	164,992,016	1,084,734	163,907,282
Distribution	2,119,988,567	257,948,464	1,862,040,103
Gross Plant Directly Assigned	2,285,740,577	259,033,645	2,026,706,931
% of System		11.33%	88.67%

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	2018		2018		2018		2018		2018		2018		2018		2018		2018		
	System	Software	System	Other	System	Software	System	Other	System	Software	System	Other	System	Software	System	Other	System	Software	
Gross Plant																			
Intangible	105,211,287	84,795	105,959,178	84,795	105,958,907	84,795	106,339,619	84,795	106,349,582	84,795	106,337,338	84,795	110,918,040	84,795	117,106,962	84,795	117,131,354	84,795	117,067,789
Production	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198	675,198
Transmission	166,646,960	166,671,736	167,860,782	168,195,225	168,592,916	168,666,086	168,694,327	168,694,327	168,694,327	168,694,327	168,694,327	168,694,327	169,634,549	182,050,579	182,332,370	182,352,775	182,352,775	182,352,775	182,352,775
Distribution	2,168,079,145	2,171,328,431	2,183,114,102	2,187,035,912	2,194,049,822	2,199,442,465	2,203,962,401	2,207,186,171	2,209,442,465	2,207,186,171	2,209,442,465	2,217,186,171	2,226,387,112	2,249,223,707	2,255,108,336	2,264,469,664	2,264,469,664	2,264,469,664	2,264,469,664
General	204,764,289	204,791,538	204,997,170	205,074,607	206,035,569	211,240,927	211,240,927	211,240,927	211,240,927	211,240,927	211,240,927	211,240,927	213,584,984	228,336,679	211,646,008	213,210,437	213,210,437	213,210,437	213,210,437
Storage and storage transmission	314,242,931	318,058,925	318,113,158	318,113,158	318,098,137	320,408,990	320,408,990	320,417,502	320,417,502	320,416,360	320,416,360	321,048,969	321,048,969	332,946,041	333,360,831	333,651,718	333,651,718	333,651,718	333,651,718
CNG and LNG	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768	3,790,768
Total Gross Plant	2,963,495,374	2,971,338,124	2,984,508,953	2,988,594,399	2,996,888,423	3,015,095,615	3,015,095,615	3,022,598,900	3,022,598,900	3,030,522,375	3,030,522,375	3,046,124,415	3,114,214,730	3,114,214,730	3,104,129,661	3,115,303,144	3,115,303,144	3,115,303,144	3,115,303,144
Accumulated Depreciation																			
Intangible	(63,483,064)	(63,728,791)	(63,975,818)	(64,222,814)	(64,469,852)	(64,717,574)	(64,965,998)	(65,214,417)	(65,462,936)	(65,711,845)	(65,961,354)	(66,210,863)	(66,460,372)	(66,709,881)	(66,959,390)	(67,208,899)	(67,458,408)	(67,707,917)	(67,957,426)
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	(36,857,901)	(37,276,169)	(37,694,607)	(38,113,049)	(38,531,522)	(38,950,388)	(39,369,388)	(39,788,669)	(40,207,607)	(40,626,545)	(41,045,483)	(41,464,421)	(41,883,359)	(42,302,297)	(42,721,235)	(43,140,173)	(43,559,111)	(43,978,049)	(44,396,987)
Distribution	(1,004,738,482)	(1,008,257,483)	(1,011,729,124)	(1,015,259,308)	(1,019,060,727)	(1,022,176,197)	(1,025,018,669)	(1,028,199,175)	(1,031,380,683)	(1,034,561,197)	(1,037,741,711)	(1,040,922,225)	(1,044,102,739)	(1,047,283,253)	(1,050,463,767)	(1,053,644,281)	(1,056,824,795)	(1,060,005,309)	(1,063,185,823)
General	(64,426,775)	(65,015,476)	(65,719,467)	(66,423,458)	(67,127,449)	(67,831,440)	(68,535,431)	(69,239,422)	(70,000,000)	(70,704,991)	(71,409,982)	(72,114,973)	(72,819,964)	(73,524,955)	(74,229,946)	(74,934,937)	(75,639,928)	(76,344,919)	(77,049,910)
Storage and storage transmission	(135,668,643)	(136,299,148)	(136,930,653)	(137,561,158)	(138,191,663)	(138,822,168)	(139,452,673)	(140,083,178)	(140,713,683)	(141,344,188)	(141,974,693)	(142,605,198)	(143,235,703)	(143,866,208)	(144,496,713)	(145,127,218)	(145,757,723)	(146,388,228)	(147,018,733)
CNG and LNG	(2,134,382)	(2,137,026)	(2,139,671)	(2,142,315)	(2,144,959)	(2,147,604)	(2,150,248)	(2,152,893)	(2,155,537)	(2,158,182)	(2,160,827)	(2,163,471)	(2,166,116)	(2,168,760)	(2,171,405)	(2,174,050)	(2,176,694)	(2,179,339)	(2,181,983)
Total Accumulated Depreciation	(1,308,000,282)	(1,313,405,130)	(1,318,881,623)	(1,324,429,001)	(1,330,290,357)	(1,335,646,120)	(1,341,501,883)	(1,347,357,646)	(1,353,213,409)	(1,359,069,172)	(1,364,924,935)	(1,370,780,698)	(1,376,636,461)	(1,382,492,224)	(1,388,347,987)	(1,394,203,750)	(1,400,059,513)	(1,405,915,276)	(1,411,771,039)
Storage Gas	18,486,971	18,484,666	18,482,827	18,481,088	18,479,349	18,477,610	18,475,871	18,474,132	18,472,393	18,470,654	18,468,915	18,467,176	18,465,437	18,463,698	18,461,959	18,460,220	18,458,481	18,456,742	18,455,003
Customer Contributions	(4,041,490)	(4,107,884)	(4,087,078)	(4,163,334)	(4,288,622)	(4,367,025)	(4,445,428)	(4,523,831)	(4,602,234)	(4,680,637)	(4,759,040)	(4,837,443)	(4,915,846)	(5,000,000)	(5,084,156)	(5,168,312)	(5,252,468)	(5,336,624)	(5,420,780)
Leasehold Improvements	405,324	381,492	209,374	201,172	177,426	156,587	134,747	112,135	89,428	66,721	44,015	21,508	1,100	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
Total Rate Base Excluding ADIT and WC	1,670,345,897	1,672,691,267	1,680,232,453	1,678,483,797	1,680,985,695	1,684,262,424	1,687,539,153	1,690,815,882	1,694,092,611	1,697,369,340	1,700,646,069	1,703,922,808	1,707,200,537	1,710,477,266	1,713,754,015	1,717,030,764	1,720,307,513	1,723,584,262	1,726,861,011
Less: ADIT	(447,812,412)	(452,452,912)	(457,356,067)	(462,087,933)	(466,829,088)	(471,404,500)	(475,929,412)	(480,404,324)	(484,829,236)	(489,204,148)	(493,529,060)	(497,803,972)	(502,028,884)	(506,203,796)	(510,328,708)	(514,403,620)	(518,428,532)	(522,453,444)	(526,478,356)
Total System Rate Base Less Working Capital	1,222,533,485	1,220,238,355	1,222,876,386	1,221,395,864	1,224,156,607	1,227,157,924	1,230,159,240	1,233,160,556	1,236,161,872	1,239,163,188	1,242,164,504	1,245,165,820	1,248,167,136	1,251,168,452	1,254,169,768	1,257,171,084	1,260,172,400	1,263,173,716	1,266,175,032
Add: Working Capital	45,073,499	37,985,531	38,361,284	37,145,458	38,350,791	42,034,164	45,596,588	49,159,012	52,721,436	56,283,860	59,846,284	63,408,708	66,971,132	70,533,556	74,095,980	77,658,404	81,220,828	84,783,252	88,345,676
Total System Rate Base (Less Gas Reserves)	1,267,606,983	1,258,223,885	1,261,237,670	1,258,541,323	1,262,507,398	1,270,192,088	1,277,757,828	1,285,316,840	1,292,875,852	1,300,434,864	1,307,993,876	1,315,552,888	1,323,111,900	1,330,670,912	1,338,229,924	1,345,788,936	1,353,347,948	1,360,906,960	1,368,465,972

**NW Natural
Washington Annual Commission Basis Report and Quarterly ROO
Test Year Based on Twelve Months Ended December 31, 2017**

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	2018 October	2018 November	2018 December
	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON	WASHINGTON
Gross Plant												
Intangible	11,583,763	11,668,038	11,663,439	11,666,105	11,666,076	11,707,992	11,709,089	11,707,741	12,212,076	12,893,477	12,896,162	12,889,164
Other	447	447	447	447	447	447	447	447	447	447	447	447
Production	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001	1,115,001
Distribution	268,646,497	269,005,469	271,664,674	272,703,899	274,534,759	277,930,132	277,960,738	279,877,160	281,297,949	288,836,340	290,848,614	292,099,081
General	17,246,904	17,245,339	17,272,404	17,280,837	17,388,107	17,960,054	18,173,995	18,191,246	18,214,809	18,962,980	17,198,368	17,266,265
Storage and storage transmission	27,027,446	27,394,163	27,396,999	27,399,374	27,397,931	27,620,004	27,620,822	27,620,712	27,681,506	28,824,814	28,864,676	28,892,630
CNG and LNG	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017	420,017
Total Gross Plant	326,040,075	326,848,474	329,532,981	330,585,680	332,522,338	336,753,647	337,000,110	338,932,324	340,941,804	351,053,077	351,343,285	352,682,604
Accumulated Depreciation												
Intangible	(6,989,485)	(7,016,540)	(7,043,738)	(7,070,932)	(7,098,131)	(7,125,405)	(7,152,756)	(7,180,107)	(7,208,362)	(7,238,745)	(7,288,474)	(7,338,216)
Production	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	(149,960)	(151,865)	(153,770)	(155,675)	(157,580)	(159,484)	(161,389)	(163,294)	(165,199)	(167,104)	(168,850)	(170,597)
Distribution	(107,922,696)	(108,475,865)	(109,032,956)	(109,570,211)	(110,067,678)	(110,578,630)	(111,074,782)	(111,577,218)	(111,862,300)	(112,407,384)	(113,022,294)	(113,635,615)
General	(6,233,353)	(6,290,468)	(6,360,357)	(6,453,503)	(6,507,098)	(6,602,351)	(6,704,392)	(6,806,750)	(6,896,875)	(6,958,176)	(5,312,686)	(5,371,568)
Storage and storage transmission	(10,347,104)	(10,400,105)	(10,453,337)	(10,506,609)	(10,559,852)	(10,613,310)	(12,610,528)	(12,666,527)	(12,722,625)	(12,780,248)	(12,828,946)	(12,878,106)
CNG and LNG	(236,489)	(236,782)	(237,076)	(237,369)	(237,662)	(237,955)	(238,248)	(238,541)	(238,834)	(239,127)	(239,420)	(240,003)
Total Accumulated Depreciation	(131,879,088)	(132,571,625)	(133,281,233)	(133,994,299)	(134,628,000)	(135,317,135)	(137,602,095)	(138,332,436)	(139,094,194)	(139,790,783)	(138,861,115)	(139,634,705)
Storage Gas	1,776,598	1,776,376	1,776,200	1,775,982	1,775,815	1,828,146	1,921,112	2,003,056	2,031,557	2,032,866	2,034,114	2,035,432
Customer Contributions	(683,153)	(696,246)	(698,518)	(713,866)	(735,487)	(765,624)	(795,604)	(818,449)	(847,226)	(888,071)	(802,354)	(808,912)
Leasehold Improvements	44,910	42,269	23,199	22,290	19,659	17,350	14,930	12,425	9,909	7,393	6,984	6,576
Total Rate Base Excluding ADIT and WC	195,299,342	195,399,248	197,352,628	197,675,787	198,954,325	202,516,384	200,538,453	201,796,920	203,041,851	212,514,481	213,720,915	214,280,996
Less: ADIT	(41,960,023)	(42,394,838)	(42,854,263)	(43,016,539)	(42,992,286)	(42,830,692)	(42,656,140)	(42,487,885)	(42,365,950)	(42,417,607)	(42,609,410)	(42,499,012)
Total Rate Base Less Working Capital	153,339,318	153,004,410	154,498,365	154,659,248	155,962,039	159,685,692	157,882,313	159,309,035	160,675,901	170,096,875	171,111,505	171,781,984
Add: Working Capital	16,327,557	16,720,931	18,485,510	18,105,558	16,035,505	15,190,793	15,943,157	16,927,656	16,966,936	13,837,281	17,570,586	19,226,389
Total Washington Rate Base	169,666,876	169,725,341	172,983,874	172,764,805	171,997,544	174,876,486	173,825,470	176,236,691	177,642,837	183,934,156	188,682,091	191,008,374

Customer Counts, Volumes and Usage per Customer

NW Natural
 Washington Qtrly 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	11,650,193	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	364,423	335,587	288,298	236,384	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	18,994,930	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

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

12 Months Ended	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	45,463,465	48,335,493	50,114,429	51,357,422	52,598,174	52,757,688	52,773,082	52,736,119	52,691,443	52,886,036	54,015,982	54,321,791
Commercial	19,663,371	20,810,303	21,570,713	21,958,695	22,448,870	22,509,040	22,519,885	22,502,355	22,461,545	22,489,483	22,871,074	23,082,579
Industrial Firm	2,817,258	2,888,346	2,943,043	3,011,130	3,052,032	3,067,495	3,100,688	3,097,287	3,094,474	3,106,729	3,136,383	3,169,879
Interruptible	1,334,646	1,355,603	1,355,224	1,337,825	1,355,107	1,337,205	1,356,376	1,336,390	1,330,663	1,339,971	1,386,350	1,397,938
Transport Firm	9,223,040	9,320,337	9,410,523	9,614,667	9,734,296	9,781,983	9,804,135	9,821,305	9,864,314	9,956,455	10,124,615	10,207,157
Transport Interruptible	10,459,045	10,515,760	10,633,023	10,677,259	10,723,222	10,693,454	10,701,774	10,668,378	10,499,963	10,669,796	10,683,664	10,718,014
Total	88,959,815	93,235,842	96,024,955	97,976,998	99,899,701	100,166,865	100,256,940	100,182,034	99,962,402	100,468,470	102,218,068	102,897,358
Average Customers												
Residential	71,747	71,917	72,090	72,269	72,449	72,633	72,820	73,006	73,188	73,373	73,560	73,747
Commercial	6,451	6,477	6,506	6,527	6,550	6,570	6,588	6,614	6,644	6,678	6,707	6,735
Industrial Firm	50	50	50	50	51	51	51	51	52	52	52	52
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
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	78,294	78,490	78,692	78,892	79,096	79,300	79,506	79,717	79,930	80,149	80,365	80,580
12 Month Use per Average Customer												
Residential	634	672	695	711	726	726	725	722	720	721	734	737
Commercial	3,048	3,213	3,315	3,364	3,437	3,426	3,418	3,402	3,381	3,368	3,410	3,427
Industrial Firm	56,819	58,064	59,568	59,725	60,337	60,443	60,600	60,239	59,797	59,841	60,122	60,475
Interruptible	262,553	266,676	266,208	267,113	266,578	266,991	267,222	271,318	270,133	271,994	277,270	279,588
Transport Firm	310,018	312,414	314,558	320,489	324,477	326,066	326,805	327,377	328,810	331,882	337,487	340,239
Transport Interruptible	936,631	941,710	952,211	956,172	960,289	957,623	958,368	955,377	947,365	969,981	971,242	974,365

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

	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	2018 October	2018 November	2018 December
Volumes												
Residential	9,183,356	6,575,593	7,259,781	5,218,694	2,652,822	1,736,309	1,393,508	1,153,251	1,286,916	2,005,999	3,779,941	7,408,772
Commercial	3,784,153	2,676,268	3,009,526	2,228,218	1,330,135	943,037	846,318	682,400	771,953	990,338	1,564,888	2,919,344
Industrial Firm	401,209	327,150	337,686	295,855	225,136	188,124	150,559	165,954	171,360	196,289	255,021	342,251
Interruptible	131,183	130,109	120,165	107,863	96,456	94,241	80,971	86,720	92,871	105,030	120,270	137,997
Transport Firm												
Transport Firm	981,841	942,483	913,989	840,926	706,397	675,778	622,732	669,972	637,648	827,730	968,490	1,021,825
Transport Interruptible	906,646	748,474	897,572	860,750	846,963	812,935	839,982	976,944	965,142	1,141,494	924,263	862,593
Total	15,390,388	11,400,077	12,538,719	9,552,306	5,859,909	4,450,424	3,933,090	3,735,241	3,925,890	5,266,880	7,612,873	12,699,282
Customers												
Residential	75,122	75,286	75,497	75,674	75,847	76,020	76,168	76,305	76,517	76,775	77,055	77,357
Commercial	6,949	6,980	6,984	6,991	6,939	6,913	6,887	6,890	6,944	7,027	7,069	7,192
Industrial Firm	54	54	54	54	54	55	54	55	55	55	55	55
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	82,171	82,366	82,581	82,765	82,886	83,034	83,155	83,296	83,562	83,903	84,225	84,650
Use per Customer												
Residential	122	87	96	69	35	23	18	15	17	26	49	96
Commercial	545	383	431	319	182	136	123	99	111	141	221	406
Industrial Firm	7,430	6,058	6,253	5,479	4,169	3,420	2,788	3,017	3,116	3,569	4,637	6,232
Interruptible	26,237	26,022	24,033	21,573	19,291	18,848	16,194	17,344	18,574	21,066	24,054	27,599
Transport Firm												
Transport Firm	32,728	31,416	30,466	28,031	23,547	22,526	20,758	22,332	21,255	27,591	32,283	34,061
Transport Interruptible	82,604	68,043	81,597	78,250	77,178	73,903	76,362	88,813	87,740	103,772	84,024	78,418

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

12 Months Ended	2018 January	2018 February	2018 March	2018 April	2018 May	2018 June	2018 July	2018 August	2018 September	2018 October	2018 November	2018 December
Volumes												
Residential	51,854,954	49,768,815	50,329,875	50,776,314	50,114,566	49,933,740	49,964,702	50,000,119	50,068,986	49,887,068	49,389,832	49,654,942
Commercial	22,213,457	21,318,530	21,546,956	21,794,870	21,632,946	21,578,004	21,643,544	21,681,583	21,738,481	21,749,365	21,632,927	21,745,578
Industrial Firm	3,142,634	3,105,361	3,107,460	3,115,017	3,103,769	3,083,860	3,049,596	3,045,738	3,052,386	3,039,563	3,041,020	3,057,094
Interruptible	1,315,667	1,303,582	1,296,838	1,296,487	1,296,132	1,301,349	1,296,841	1,306,647	1,313,198	1,319,409	1,313,410	1,303,876
Transport Firm												
Transport Interruptible	10,065,948	10,096,809	10,077,316	10,041,058	9,980,293	9,966,147	9,908,440	9,916,540	9,878,875	9,860,571	9,896,768	9,809,831
	10,710,156	10,721,784	10,714,780	10,754,893	10,713,198	10,726,849	10,771,976	10,855,827	10,906,382	10,849,934	10,883,959	10,787,758
Total	99,302,816	96,314,881	97,075,225	97,780,639	96,830,904	96,590,149	96,637,099	96,786,454	96,966,308	96,705,910	96,157,916	96,399,079
Average Customers												
Residential	73,941	74,130	74,323	74,513	74,709	74,906	75,103	75,301	75,504	75,714	75,923	76,135
Commercial	6,759	6,786	6,809	6,838	6,856	6,874	6,893	6,907	6,925	6,942	6,959	6,980
Industrial Firm	53	53	53	53	53	54	54	54	54	54	54	55
Interruptible	5	5	5	5	5	5	5	5	5	5	5	5
Transport Firm												
Transport Interruptible	30	30	30	30	30	30	30	30	30	30	30	30
	11	11	11	11	11	11	11	11	11	11	11	11
Total	80,798	81,015	81,231	81,450	81,665	81,880	82,095	82,308	82,529	82,757	82,982	83,216
12 Month Use per Average Customer												
Residential	701	671	677	681	671	667	665	664	663	659	651	652
Commercial	3,287	3,141	3,164	3,188	3,154	3,130	3,140	3,136	3,130	3,123	3,109	3,115
Industrial Firm	59,670	58,777	58,631	58,498	58,105	57,463	56,649	56,403	56,332	55,943	55,884	56,093
Interruptible	263,133	260,716	259,768	259,697	259,226	260,310	259,768	261,329	263,640	263,882	263,682	260,775
Transport Firm												
Transport Interruptible	335,532	336,560	335,911	334,702	332,676	332,205	330,281	330,551	329,296	328,686	329,892	326,994
	973,651	974,708	974,071	977,718	973,927	975,168	979,271	986,893	991,671	986,358	989,451	980,705