

**NORTHWEST NATURAL GAS COMPANY**

**Washington Supplement to FERC Form 2**

**December 31, 2025**

<b>Name of Respondent</b>	<b>This Report is:</b>	<b>Date of Report</b>	<b>Year of Report</b>
Northwest Natural Gas Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	December 31, 2025

**ANNUAL REPORT  
WASHINGTON SUPPLEMENT TO FERC FORM 2  
for  
MULTI-STATE GAS COMPANIES**

**INDEX**

<u>PAGE</u>	<u>TITLE</u>	<u>NOTES</u>
1	Statistics	WA Data only
N/A	Statement of Income for the Year	No WA breakout - see FERC pages 114 - 116
200 - 201	Summary of Utility Plant	WA Data only
204 - 209	Gas Plant in Service	WA Data only
216	CWIP	WA Data only
N/A	Construction Overheads	No WA breakout - see FERC pages 218 - 219
219	Accumulated Provision for Depreciation of Gas Utility Plant	WA Data only
N/A	Gas Stored	No WA breakout - see FERC page 220
N/A	Reconciliation-Reported Net Income with Taxable Income for Federal Income Taxes	No WA breakout - see FERC page 261
N/A	Accumulated Deferred Income Taxes, Account 283	No WA breakout - see FERC pages 276 - 277
300 - 301	Gas Operating Revenues	WA Data only
308	Other Gas Revenues	WA Data only
N/A	Gas Operation and Maintenance Expenses	No WA breakout - see FERC pages 317 - 325
N/A	Miscellaneous General Expense	No WA breakout - see FERC page 335
336 - 337	Depreciation, Depletion and Amortization of Gas Plant	WA Data only (same as page 219)
N/A	Income Deductions and Interest Charges	No WA breakout - see FERC page 340
N/A	Regulatory Commission Expenses	No WA breakout - see FERC pages 350 - 351
N/A	Distribution of Salaries and Wages	No WA breakout - see FERC pages 354 - 355
N/A	Charges for Outside Professional and Other Consultative Services	No WA breakout - see FERC page 357
520	Gas Account - Natural Gas	WA Data only
526	Salaries by Class	No WA breakout - full company data provided

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**DATA REQUEST FOR STATISTICS REPORT**

Line No.	Title of Account	Total Company Operations		Washington Operations	
		Current Year	Prior Year	Current Year	Prior Year
1	GAS SERVICE REVENUES				
2					
3	RESIDENTIAL SALES	635,285,973	633,185,129	62,142,110	71,923,763
4	COMMERCIAL SALES	297,300,500	290,399,190	25,872,471	29,719,408
5	INDUSTRIAL SALES	59,678,551	61,741,156	2,735,683	3,256,617
6	OTHER SALES	—	—	—	—
7	SALES FOR RESALE	—	—	—	—
8	TRANSPORTATION OF GAS OF OTHERS	41,129,443	40,224,331	2,189,551	2,325,649
9	OTHER OPERATING REVENUES	43,629,612	27,427,480	(5,472,526)	(6,477,342)
10					
11	TOTAL GAS SERVICE REVENUES	1,077,024,079	1,052,977,286	87,467,289	100,748,095
12					
13	THERMS OF GAS SOLD-TRANSPORTED				
14					
15	RESIDENTIAL SALES	414,569,484	439,500,971	51,319,385	54,235,257
16	COMMERCIAL SALES	260,681,404	269,919,667	24,680,548	25,598,458
17	INDUSTRIAL SALES	91,591,369	94,437,911	3,963,059	4,041,873
18	OTHER SALES (UNBILLED)	(4,307,637)	(753,221)	(599,959)	(524,631)
19	SALES FOR RESALE	—	—	—	—
20	TRANSPORTATION OF GAS OF OTHERS	348,890,197	367,734,737	16,141,489	17,925,556
21					
22	TOTAL THERMS OF GAS SOLD-TRANSPORTED	1,111,424,817	1,170,840,065	95,504,522	101,276,513
23					
24	AVERAGE NUMBER OF GAS CUSTOMERS PER MONTH				
25					
26	RESIDENTIAL SALES	737,004	731,475	91,164	90,244
27	COMMERCIAL SALES	69,234	69,307	7,355	7,293
28	INDUSTRIAL SALES	741	748	55	55
29	OTHER SALES	—	—	—	—
30	SALES FOR RESALE	—	—	—	—
31	TRANSPORTATION OF GAS OF OTHERS	301	306	29	28
32					
33					
34	TRANS. & DISTRN. MAINS - FEET (END OF YEAR)	80,820,642	80,450,809	10,926,547	10,824,660
35	NO. OF METERS IN SERV. & HELD IN RESERVE (AVE.)	897,532	894,950	99,268	98,889
36	AVERAGE B.T.U. CONTENT PER CU. FT.	1,094.8	1,086.6	1,099.9	1,091.6

<b>Name of Respondent</b> Northwest Natural Gas Company	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> December 31, 2025
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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION**

Line No.	Item (a)	Total (b)
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	258,346,647
4	Property Under Capital Leases	—
5	Plant Purchased or Sold	—
6	Completed Construction not Classified	180,590,155
7	Experimental Plant Unclassified	—
8	TOTAL Utility Plant (Total of lines 3 thru 7)	438,936,802
9	Leased to Others	—
10	Held for Future Use	—
11	Construction Work in Progress	1,887,574
12	Acquisition Adjustments	—
13	TOTAL Utility Plant (Total of lines 8 thru 12)	440,824,376
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	160,842,728
15	Net Utility Plant (Enter Total of line 13 less 14)	279,981,648
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	172,272,641
19	Amortization and Depl. of Producing Natural Gas Land and Land Rights	—
20	Amortization. of Underground Storage Land and Land Rights	—
21	Amortization. of Other Utility Plant	—
22	Salvage Work In Progress	—
23	Less Removal Work In Progress	11,429,914
24	TOTAL In Service (Total of lines 18 thru 22 less line 23)	160,842,728
25	Leased to Others	
26	Depreciation	—
27	Amortization and Depletion	—
28	TOTAL Leased to Others (Total of lines 26 and 27)	—
29	Held for Future Use	
30	Depreciation	—
31	Amortization	—
32	TOTAL Held for Future Use (Total of lines 30 and 31)	—
33	Abandonment of Leases (Natural Gas)	—
34	Amortization of Plant Acquisition Adjustment	—
35	TOTAL Accumulated Provisions (Should agree with line 14 above) (Total of lines 24, 28, 32, 33, and 34)	160,842,728

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**SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION (Continued)**

Electric (c)	Gas (d)	Other (Specify) (e)	Common (f)	Line No.
				1
				2
	258,346,647			3
	—			4
	—			5
	180,590,155			6
	—			7
	438,936,802			8
	—			9
	—			10
	1,887,574			11
	—			12
	440,824,376			13
	160,842,728			14
	279,981,648			15
				16
				17
	172,272,641			18
	—			19
	—			20
	—			21
	—			22
	11,429,914			23
	160,842,728			24
				25
	—			26
	—			27
	—			28
				29
	—			30
	—			31
	—			32
	—			33
	—			34
	160,842,728			35

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**Gas Plant in Service (Accounts 101, 102, 103, and 106)**

1. Report below the original cost of gas plant in service according to the prescribed accounts.
2. In addition to Account 101, Gas Plant in Service (Classified), this page and the next include Account 102, Gas Plant Purchased or Sold, Account 103, Experimental Gas Plant Unclassified, and Account 106, Completed Construction Not Classified-Gas.
3. Include in column (c) and (d), as appropriate corrections of additions and retirements for the current or preceding year.
4. Enclose in parenthesis credit adjustments of plant accounts to indicate the negative effect of such accounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give date of such filing.

**SEE FOLLOWING PAGES**

ACCOUNT SUMMARY BY FUNCTIONAL CLASS  
NW Natural

Period Beginning: January 2025  
Period Ending: December 2025

Functional Class	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance*
FERC Plant Account						
<b>UTILITY</b>						
<b>Intangible Plant</b>						
301 ORGANIZATION	322	—	—	—	—	322
302 FRANCHISES & CONSENTS	125	—	—	—	—	125
303.1 COMPUTER SOFTWARE	105,659	338,146	—	—	—	443,805
303.2 CUSTOMER INFORMATION SYSTEM	1,859,863	—	—	—	—	1,859,863
303.3 INDUSTRIAL & COMMERCIAL BIL	—	—	—	—	—	—
303.4 CRMS	—	—	—	—	—	—
303.5 POWERPLANT SOFTWARE	—	—	—	—	—	—
Intangible Plant Subtotal*	1,965,969	338,146	—	—	—	2,304,115
<b>Transmission Plant</b>						
367 MAINS	8,406,312	614,589	—	—	—	9,020,901
Transmission Plant Subtotal*	8,406,312	614,589	—	—	—	9,020,901
<b>Distribution Plant</b>						
374.1 LAND	10,389	—	—	—	—	10,389
374.2 LAND RIGHTS	27,679	—	—	—	—	27,679
375 STRUCTURES & IMPROVEMENTS	1,387,008	—	—	—	—	1,387,008
376.11 MAINS < 4"	107,067,265	3,515,623	(76,664)	(41,348)	—	110,464,876
376.12 MAINS 4" & >	133,726,630	2,607,286	(189,338)	(59,378)	—	136,085,200
378 MEASURING & REG EQUIP - GENER	10,798,411	296,820	—	—	—	11,095,231
379 MEASURING & REG EQUIP - GATE	2,889,510	6,675	—	—	—	2,896,185
380 SERVICES	109,952,422	6,033,707	(669,883)	(147,507)	—	115,168,739
381 METERS	10,544,783	(5,045)	1,731,223	(98,362)	—	12,172,599
381.2 ERT (ENCODER RECEIVER TRANS	6,316,395	1,191,762	(340,170)	—	—	7,167,987
382 METER INSTALLATIONS	5,897,754	23,414	(300,049)	(15,906)	—	5,605,213
382.2 ERT INSTALLATION (ENCODER	497,826	1,752,497	(160,927)	—	—	2,089,396
383 HOUSE REGULATORS	147,333	—	—	—	—	147,333
386 OTHER PROPERTY ON CUSTOMERS P	—	—	—	—	—	—
387.2 CALORIMETERS @ GATE STATIONS	26,630	—	—	—	—	26,630
Distribution Plant Subtotal*	389,290,035	15,422,739	(5,808)	(362,501)	—	404,344,465

\* May not foot due to rounding.

ACCOUNT SUMMARY BY FUNCTIONAL CLASS

NW Natural

Period Beginning: January 2025

Period Ending: December 2025

Functional Class	Beginning					Ending
FERC Plant Account	Balance	Additions	Retirements	Transfers	Adjustments	Balance*
<b>UTILITY</b>						
<b>General Plant</b>						
389	LAND	1,158,650	—	—	—	1,158,650
390	STRUCTURES & IMPROVEMENTS	17,885,361	323,032	—	—	18,208,393
390.1	SOURCE CONTROL PLANT	814,581	—	—	—	814,581
391.1	OFFICE FURNITURE & EQUIPMEN	515,516	—	—	—	515,516
392	TRANSPORTATION EQUIPMENT	380,189	—	(55,157)	—	325,032
394	TOOLS - SHOP AND GARAGE EQUIPMENT	173,291	8,100	(28,584)	—	152,807
396	POWER OPERATED EQUIPMENT	78,585	—	(12,286)	—	66,299
397.1	MOBILE	416,139	—	—	—	416,139
397.3	TELEMETERING - OTHER	1,146,375	458,802	—	—	1,605,177
398.4	INSTALLED IN LEASED BUILDINGS	4,727	—	—	—	4,727
	General Plant Subtotal*	22,573,414	789,934	(96,027)	—	23,267,321
	Washington Utility Property Grand Total*	422,235,729	17,165,409	(101,835)	(362,500)	438,936,803

\* May not foot due to rounding.

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**Construction Work in Progress - Gas (Account 107)**

1. Report below descriptions and balances at end of year of projects in process of construction (Account 107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
3. Minor projects (less than \$1,000,000) may be grouped.

Line No.	Description of Project (a)	Construction Work in Progress - Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Mains and Services Jobs	1,887,574	3,450,000
2			
3			
4			
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34			
<b>35</b>	<b>Total</b>	<b>1,887,574</b>	<b>3,450,000</b>

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<b>Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)</b>
<ol style="list-style-type: none"> <li>1. Explain in a footnote any important adjustments during year.</li> <li>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.</li> <li>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</li> <li>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</li> <li>5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.</li> </ol>
<b>SEE FOLLOWING PAGES</b>

**RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS  
NW NATURAL**

Period Beginning: January 2025

Period Ending: December 2025

Functional Class FERC Plant Account	Beginning Reserve	Provision	Retirements	Salvage and Other Credits	Transfers and Adjustments	Loss/(Gain)	Ending Reserve*
<b>UTILITY</b>							
<b>Intangible Plant</b>							
301 ORGANIZATION	—	—	—	—	—	—	—
302 FRANCHISES & CONSENTS	—	—	—	—	—	—	—
303.1 COMPUTER SOFTWARE	36,033	13,334	—	—	—	—	49,367
303.2 CUSTOMER INFORMATION SYSTEM	1,863,104	—	—	—	—	—	1,863,104
Intangible Plant Subtotal*	1,899,137	13,334	—	—	—	—	1,912,471
<b>Transmission Plant</b>							
367 MAINS	537,165	158,255	—	—	—	—	695,420
Transmission Plant Subtotal*	537,165	158,255	—	—	—	—	695,420
<b>Distribution Plant</b>							
374.1 LAND	—	—	—	—	—	—	—
374.2 LAND RIGHTS	25,005	44	—	—	—	—	25,049
375 STRUCTURES & IMPROVEMENTS	225,376	48,684	—	—	—	—	274,060
376.11 MAINS < 4"	52,891,668	2,134,771	(76,664)	—	—	—	54,949,775
376.12 MAINS 4" & >	43,591,690	2,878,913	(189,338)	—	—	—	46,281,265
378 MEASURING & REG EQUIP - GENER	1,899,161	242,249	—	—	—	—	2,141,410
379 MEASURING & REG EQUIP - GATE	1,127,572	67,673	—	—	—	—	1,195,245
380 SERVICES	49,864,380	3,416,310	(669,883)	—	—	—	52,610,807
381 METERS	847,493	466,456	1,741,327	—	—	—	3,055,276
381.2 ERT (ENCODER RECEIVER TRANS)	5,158,253	381,744	(336,346)	—	—	—	5,203,651
382 METER INSTALLATIONS	1,226,940	329,437	(300,049)	—	—	—	1,256,328
382.2 ERT INSTALLATION	475,338	44,138	(160,927)	—	—	—	358,549
383 HOUSE REGULATORS	37,394	3,595	—	—	—	—	40,989
386 OTHER PROPERTY ON CUSTOMERS P	—	—	—	—	—	—	—
387.2 CALORIMETERS @ GATE STATIONS	26,630	—	—	—	—	—	26,630
Distribution Plant Subtotal*	157,396,900	10,014,014	8,120	—	—	—	167,419,034

\* May not foot due to rounding.

**RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS  
NW NATURAL**

Period Beginning: January 2025  
Period Ending: December 2025

Functional Class FERC Plant Account	Beginning Reserve	Provision	Retirements	Salvage and Other Credits	Transfers and Adjustments	Loss/(Gain)	Ending Reserve*
<b>UTILITY</b>							
<b>General Plant</b>							
389 LAND	—	—	—	—	—	—	—
390 STRUCTURES & IMPROVEMENTS	653,425	377,015	—	—	—	—	1,030,440
390.1 SOURCE CONTROL PLANT	257,934	14,825	—	—	—	—	272,759
391.1 OFFICE FURNITURE & EQUIPMEN	120,607	25,776	—	—	—	—	146,383
392 TRANSPORTATION EQUIPMENT	399,481	—	(55,157)	—	—	—	344,324
394 TOOLS AND EQUIPMENT	89,738	6,420	(28,584)	—	—	—	67,574
396 POWER OPERATED EQUIPMENT	5,509	3,270	(12,286)	—	—	—	(3,507)
397.1 MOBILE	106,632	41,614	—	—	—	—	148,246
397.3 TELEMETERING - OTHER	144,056	90,714	—	—	—	—	234,770
398.4 INSTALLED IN LEASED BUILDINGS	4,727	—	—	—	—	—	4,727
General Plant Subtotal	1,782,109	559,634	(96,027)	—	—	—	2,245,716
Washington Utility Property Grand Total*	161,615,311	10,745,237	(87,907)	—	—	—	172,272,641

\* May not foot due to rounding.

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**GAS OPERATING REVENUES (Account 400)**

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- Revenues in columns (b) and (c) include transition costs from upstream pipelines.
- Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480 - 495.

Line No.	Title of Account (a)	Revenues for Transition Costs and Take-or-Pay	Revenues for Transition Costs and Take-or-Pay	Revenues for GRI and ACA	Revenues for GRI and ACA
		Amount for Current Year (b)	Amount for Previous Year (c)	Amount for Current Year (d)	Amount for Previous Year (e)
1	480 Residential Sales	—	—	—	—
2	481 Commercial and Industrial Sales	—	—	—	—
3	482 Other Sales to Public Authorities	—	—	—	—
4	483 Sales for Resale	—	—	—	—
5	484 Interdepartmental Sales	—	—	—	—
6	485 Intracompany Transfers	—	—	—	—
7	487 Forfeited Discounts	—	—	—	—
8	488 Miscellaneous Service Revenues	—	—	—	—
9	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities	—	—	—	—
10	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities	—	—	—	—
11	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities	—	—	—	—
12	489.4 Revenues from Storing Gas of Others	—	—	—	—
13	490 Sales of Prod. Ext. from Natural Gas	—	—	—	—
14	491 Revenues from Natural Gas Proc. by	—	—	—	—
15	492 Incidental Gasoline and Oil Sales	—	—	—	—
16	493 Rent from Gas Property	—	—	—	—
17	494 Interdepartmental Rents	—	—	—	—
18	495 Other Gas Revenues	—	—	—	—
19	Subtotal:	—	—	—	—
20	496 (Less) Provision for Rate Refunds	—	—	—	—
21	TOTAL:	—	—	—	—

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**GAS OPERATING REVENUES (Account 400) (Continued)**

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.  
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.  
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount for Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)	Line No.
62,142,110	71,923,763	62,142,110	71,923,763	5,093,896	5,394,296	1
28,608,154	32,976,025	28,608,154	32,976,025	2,842,407	2,940,800	2
—	—	—	—	—	—	3
—	—	—	—	—	—	4
—	—	—	—	—	—	5
—	—	—	—			6
91,185	90,959	91,185	90,959			7
70,804	73,190	70,804	73,190			8
—	—	—	—	—	—	9
—	—	—	—	—	—	10
2,189,551	2,325,649	2,189,551	2,325,649	1,614,149	1,792,556	11
—	—	—	—	—	—	12
—	—	—	—			13
—	—	—	—			14
—	—	—	—			15
—	—	—	—			16
—	—	—	—			17
(5,634,515)	(6,641,491)	(5,634,515)	(6,641,491)			18
87,467,289	100,748,095	87,467,289	100,748,095			19
—	—	—	—			20
87,467,289	100,748,095	87,467,289	100,748,095			21

<b>Name of Respondent</b> Northwest Natural Gas Company	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> December 31, 2025
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**OTHER GAS REVENUES (ACCOUNT 495)**

Report below transactions of \$250,000 or more included in Account 495, Other Gas Revenues. Group all transactions below \$250,000 in one amount and provide the number of items.

Line No.	Description of Transaction (a)	Amount (b)
1	Unbilled Revenue	(1,082,351)
2	Washington Amortizations	265,626
3	Washington Energy Efficiency Deferrals	(4,143,844)
4	Washington GREAT Program	(703,257)
5	Other Miscellaneous Items (2 items)	29,311
6		
7		
8		
9		
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21		
22		
23		
24		
25		
26		
27		
28		
29		
30	<b>Total</b>	(5,634,515)

<b>Name of Respondent</b> Northwest Natural Gas Company	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> December 31, 2025
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)**

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

**See following pages**

RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS  
NW NATURAL

Period Beginning: January 2025

Period Ending: December 2025

Functional Class	Beginning			Salvage and	Transfers and		Ending
FERC Plant Account	Reserve	Provision	Retirements	Other Credits	Adjustments	Loss/(Gain)	Reserve*
<b>UTILITY</b>							
<b>Intangible Plant</b>							
301 ORGANIZATION	—	—	—	—	—	—	—
302 FRANCHISES & CONSENTS	—	—	—	—	—	—	—
303.1 COMPUTER SOFTWARE	36,033	13,334	—	—	—	—	49,367
303.2 CUSTOMER INFORMATION SYSTEM	1,863,104	—	—	—	—	—	1,863,104
Intangible Plant Subtotal*	1,899,137	13,334	—	—	—	—	1,912,471
<b>Transmission Plant</b>							
367 MAINS	537,165	158,255	—	—	—	—	695,420
Transmission Plant Subtotal*	537,165	158,255	—	—	—	—	695,420
<b>Distribution Plant</b>							
374.1 LAND	—	—	—	—	—	—	—
374.2 LAND RIGHTS	25,005	44	—	—	—	—	25,049
375 STRUCTURES & IMPROVEMENTS	225,376	48,684	—	—	—	—	274,060
376.11 MAINS < 4"	52,891,668	2,134,771	(76,664)	—	—	—	54,949,775
376.12 MAINS 4" & >	43,591,690	2,878,913	(189,338)	—	—	—	46,281,265
378 MEASURING & REG EQUIP - GENER	1,899,161	242,249	—	—	—	—	2,141,410
379 MEASURING & REG EQUIP - GATE	1,127,572	67,673	—	—	—	—	1,195,245
380 SERVICES	49,864,380	3,416,310	(669,883)	—	—	—	52,610,807
381 METERS	847,493	466,456	1,741,327	—	—	—	3,055,276
381.2 ERT (ENCODER RECEIVER TRANS)	5,158,253	381,744	(336,346)	—	—	—	5,203,651
382 METER INSTALLATIONS	1,226,940	329,437	(300,049)	—	—	—	1,256,328
382.2 ERT INSTALLATION	475,338	44,138	(160,927)	—	—	—	358,549
383 HOUSE REGULATORS	37,394	3,595	—	—	—	—	40,989
386 OTHER PROPERTY ON CUSTOMERS P	—	—	—	—	—	—	—
387.2 CALORIMETERS @ GATE STATIONS	26,630	—	—	—	—	—	26,630
Distribution Plant Subtotal*	157,396,900	10,014,014	8,120	—	—	—	167,419,034

\* May not foot due to rounding.

**RESERVE BALANCES AND ACTIVITY BY FUNCTIONAL CLASS  
NW NATURAL**

Period Beginning: January 2025

Period Ending: December 2025

Functional Class FERC Plant Account	Beginning Reserve	Provision	Retirements	Salvage and Other Credits	Transfers and Adjustments	Loss/(Gain)	Ending Reserve*
<b>UTILITY</b>							
<b>General Plant</b>							
389 LAND	—	—	—	—	—	—	—
390 STRUCTURES & IMPROVEMENTS	653,425	377,015	—	—	—	—	1,030,440
390.1 SOURCE CONTROL PLANT	257,934	14,825	—	—	—	—	272,759
391.1 OFFICE FURNITURE & EQUIPMEN	120,607	25,776	—	—	—	—	146,383
392 TRANSPORTATION EQUIPMENT	399,481	—	(55,157)	—	—	—	344,324
394 TOOLS AND EQUIPMENT	89,738	6,420	(28,584)	—	—	—	67,574
396 POWER OPERATED EQUIPMENT	5,509	3,270	(12,286)	—	—	—	(3,507)
397.1 MOBILE	106,632	41,614	—	—	—	—	148,246
397.3 TELEMETERING - OTHER	144,056	90,714	—	—	—	—	234,770
398.4 INSTALLED IN LEASED BUILDINGS	4,727	—	—	—	—	—	4,727
General Plant Subtotal	1,782,109	559,634	(96,027)	—	—	—	2,245,716
Washington Utility Property Grand Total*	161,615,311	10,745,237	(87,907)	—	—	—	172,272,641

\* May not foot due to rounding.

<b>Name of Respondent</b> Northwest Natural Gas Company	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> December 31, 2025
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### GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
5. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose. Use copies of pages 520.
6. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market of that were not transported through any interstate portion of the reporting pipeline.
7. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on Line 3 relate.
8. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
9. Indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. (b)	Total Amount of Dth (c)
1	NAME OF SYSTEM:		
2	GAS RECEIVED		
3	Gas Purchases (Accounts 800-805)		7,884,265
4	Gas of Others Received for Gathering (Account 489.1)	303	—
5	Gas of Others Received for Transmission (Account 489.2)	305	—
6	Gas of Others Received for Distribution (Account 489.3) Transportation	301	1,614,149
7	Gas of Others Received for Contract Storage (Account 489.4)	306	—
8	Gas of Other Received for Production/Extraction/Processing (Account 490 and 491)		—
9	Exchanged Gas Received from Others (Account 806)	328	—
10	Gas Received as Imbalances (Account 806)	328	—
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332	—
12	Other Gas Withdrawn from Storage (Explain)	512	—
13	Gas Received from Shippers as Compressor Station Fuel		—
14	Gas Received from Shippers as Lost and Unaccounted for		—
15	Other Receipts (Specify) LPG		—
16	Total Receipts (Total of lines 3 thru 14)		9,498,414
17	GAS DELIVERED		
18	Gas Sales (Accounts 480-495)		7,936,303
19	Deliveries of Gas Gathered for Others (Account 489.1)	303	—
20	Deliveries of Gas Transported for Others (Account 489.2)	305	—
21	Deliveries of Gas Distributed for Others (Account 489.3) Transportation	301	1,614,149
22	Deliveries of Contract Storage Gas (Account 489.4)	306	—
23	Gas of Other Delivered for Production/Extraction/Processing (Account 490 and 491)		—
24	Exchange Gas Delivered to Others (Account 806)	328	—
25	Gas Delivered as Imbalances (Account 806)	328	—
26	Deliveries of Gas to Others for Transportation (Account 858)	332	—
27	Other Gas Delivered to Storage (Explain)	512	—
28	Gas Used for Compressor Station Fuel	331	—
29	Other Deliveries (Specify): Unbilled	331	—
30	Total Deliveries (Total of lines 17 thru 27)		9,550,452
31	GAS LOSSES AND GAS UNACCOUNTED FOR		
32	Gas Losses and Gas Unaccounted For		(52,038)
33	TOTALS		
34	Total Deliveries, Gas Losses & Unaccounted for (Total of lines 30 and 32)		9,498,414

<b>Name of Respondent</b> Northwest Natural Gas Company	<b>This Report is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> (Mo, Da, Yr)	<b>Year of Report</b> December 31, 2025
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**EXECUTIVE COUNT BY CLASS AND TOTAL SALARIES BY CLASS**

1. Pursuant to RCW 80.04.080, report below the number of employees by class (per company definition to be provided), and the total amount of salaries and wages paid each class

Line No.	Employee Class (a)	Number of Employees (b)	Total Salaries and Wages Paid Each Class <sup>(1)</sup> (c)
1	Officers & Exempt	638	88,522,031
2	Bargaining Unit	660	66,909,894
3			
4			
5			
<b>Total</b>		1,298	155,431,925

<sup>(1)</sup> Salaries and wages do not include bonuses paid.

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