

UG-140136

**CRISTAN KELLEY**  
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January 23, 2014

Steven V. King, Executive Director and Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive, SW  
Post Office Box 47250  
Olympia, Washington 98504-7250

RECEIVED  
RECORDS MANAGEMENT  
2014 JAN 27 AM 8:19  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

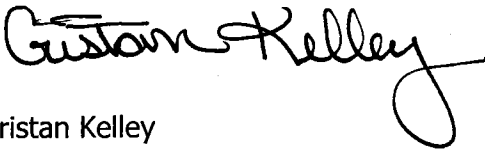
Re: **MONTHLY GAS COST DEFERRED BALANCE  
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for December 2013.

Please call or email me if you have any questions with respect to these materials.

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

**NW Natural  
Rates & Regulatory Affairs  
Deferred Accounts: Washington  
December-13**

	<b>Nov-13</b>	<b>Change</b>	<b>Dec-13</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	(537.31)	173.60	(363.71)
186235 AMOR WA GREAT PROGRAM	358,279.71	(65,422.21)	292,857.50
186310 WA ENERGY EFFICIENCY	10,386.16	996.67	11,382.83
186312 WA - AUDIT RESIDENTI	1,308,740.46	3,544.51	1,312,284.97
186314 WA - LOW INCOME WEAT	43,490.84	28,598.91	72,089.75
186315 WA - WA - LIEE AMORT	13,270.91	(2,761.46)	10,509.45
186316 WA DSM AMORTIZATION	1,269,385.68	(226,989.65)	1,042,396.03
<b>Subtotal 186xxx accounts</b>	<b>3,003,016.45</b>	<b>(261,859.63)</b>	<b>2,741,156.82</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(1,238,022.92)	(140,030.45)	(1,378,053.37)
254317 PROP SALE REFUNDS-WA	(226,573.88)	38,673.69	(187,900.19)
<b>Subtotal 254xxx accounts</b>	<b>(1,464,596.80)</b>	<b>(101,356.76)</b>	<b>(1,565,953.56)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(81,816.00)	398,899.00	317,083.00
191421 AMORT OF WACOG - WA	(711,457.60)	127,828.48	(583,629.12)
191430 DEMAND - ACCR WA	(345,660.84)	(852,920.82)	(1,198,581.66)
191431 AMORT OF DEMAND WA	(53,136.55)	206,961.69	153,825.14
<b>Subtotal 191xxx accounts</b>	<b>(1,192,070.99)</b>	<b>(119,231.65)</b>	<b>(1,311,302.64)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>346,348.66</b>	<b>(482,448.04)</b>	<b>(136,099.38)</b>

RECEIVED  
RECORDS MANAGEMENT

2014 JAN 27 AM 8:19

STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

**Northwest Natural Gas Company SAP Journal Entry**

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312013 (MMDDYYYY)	12312013 (MMDDYYYY)	USD	JE 29	AMORTIZATION

(Black) Do not change these cells  
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	11,534.21	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	11,534.21	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,328.43	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,328.43	INT RESERVE - 186231 Ind DSM				N
5	186274			S	16,174.50	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	16,174.50	AMORT INT RESERVE - 186274				N
7	186274			S	21,936.87	-	AMORT INT RESERVE - 186274				N
8	411000	83010	419-06206	H	-	21,936.87	AMORT INT RESERVE - 186274				N
9	186231			S	40,220.56	-	Transfer 186231 SEC Int to Amort				N
10	186274			H	-	40,220.56	Transfer 186231 SEC Int to Amort				N
11	191452			S	39,703.00	-	Transfer 191452 SEC Int to Amort				N
12	186274			H	-	39,703.00	Transfer 191452 SEC Int to Amort				N
13	402000	81199	495-06374	S	199,420.80	-	AMORT 186233 Ind DSM				N
14	186233			H	-	199,420.80	AMORT 186233 Ind DSM				N
15	411000	83010	419-06205	S	114.67	-	INTEREST 186233 Ind DSM				N
16	186233			H	-	114.67	INTEREST 186233 Ind DSM				N
17	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
18	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
19	402000	81199	495-06064	S	799,120.46	-	AMORT 186271 Comm Decoup				N
20	186271			H	-	799,120.46	AMORT 186271 Comm Decoup				N
21	411000	83010	419-06205	S	459.49	-	INTEREST 186271 Comm Decoup				N
22	186271			H	-	459.49	INTEREST 186271 Comm Decoup				N
23	402000	81199	495-06064	S	1,034,424.39	-	AMORT 186277 Res Decoup				N
24	186277			H	-	1,034,424.39	AMORT 186277 Res Decoup				N
25	411000	83010	419-06205	S	594.79	-	INTEREST 186277 Res Decoup				N
26	186277			H	-	594.79	INTEREST 186277 Res Decoup				N
27	186279			H	-	-	INTEREST 186279 EARNINGS TEST				N
28	411000	81199	419-06205	H	-	-	INTEREST 186279 EARNINGS TEST				N
29	186279			H	-	-	AMORT 186279 EARNINGS TEST				N
30	402000	81199	495-06374	H	-	-	AMORT 186279 EARNINGS TEST				N
31	402000	81199	495-06233	S	18,702.66	-	AMORT 186286 CUB Fund				N
32	186286			H	-	18,702.66	AMORT 186286 CUB Fund				N





Extract from the  
2013-2014 PGA Filing - Washington: October Filing  
Summary of Amortization Rates

		191421	191431	191431	186316	186235 Low Income Bill	186315	254317	Volumes				
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WA-LIEE	Property Sales	CIS	Prior Month Unbilled	Current Month Unbilled	Total	
Schedule	Block	A	B	C	D	E							
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588	29,516.30			29,516.30	
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464	7,913.70			7,913.70	
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355	7,961,186.00			7,961,186.00	
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314	2,439,957.80	(353)		2,439,604.80	
3 IFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279	54,897.90			54,897.90	
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277	52,860.50			52,860.50	
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247	168,968.40			168,968.40	
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217	325,035.30			325,035.30	
41C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.01426)	(0.00416)	(0.00017)	0.00251	-			-	
	Block 2	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00221	-			-	
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260	-			-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	-			-	
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260	4,000.00			4,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	21,745.00			21,745.00	
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244	18,000.00			18,000.00	
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215	29,409.10			29,409.10	
41I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00416)	(0.00017)	0.00251	-			-	
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00015)	0.00221	-			-	
42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00968)	(0.00274)	(0.00011)	0.00159	58,484.00			58,484.00	
	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142	44,046.00			44,046.00	
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109	11,784.00			11,784.00	
	Block 4	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00007)	0.00087	-			-	
	Block 5	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00004)	0.00058	-			-	
	Block 6	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00022	-			-	
42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00140	143,620.00	(30,000)		113,620.00	
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125	142,836.00	(15,006)		127,830.00	
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096	40,261.00			40,261.00	
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077	7,951.00			7,951.00	
	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00052	-			-	
	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019	-			-	
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010	30,000.00			30,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	57,348.00			57,348.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	33,818.00			33,818.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	39,821.00			39,821.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015	-			-	
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110	64,220.00			64,220.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	65,734.00			65,734.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	40,000.00			40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	112,000.00			112,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	139,581.00			139,581.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015	-			-	
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088	40,000.00	(20,000)	20,000	40,000.00	
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078	80,000.00	(22,114)	25,753	83,639.00	
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060	21,692.00	(20,000.0)	20,000	21,692.00	
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049	(67,101.00)	(3,377.0)	34,699	(35,779.00)	
	Block 5	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00002)	0.00033	-			-	
	Block 6	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00001)	0.00012	-			-	
42I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00189)	(0.00008)	0.00109	28,359.00			28,359.00	
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098	14,700.00			14,700.00	
	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00075	-			-	
	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00060	-			-	
	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00040	-			-	
	Block 6	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015	-			-	
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	-			-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	-			-	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	-			-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	-			-	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013	-			-	
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	55,780.00			55,780.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	81,617.00			81,617.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	60,000.00			60,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	277,177.00			277,177.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	307,510.00			307,510.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013	-			-	
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	-			-	
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	-			-	
Intentionally blank													
Sources:									321,536.00			321,536.00	
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G			13,366,264.00	(110,850)	100,452	13,355,866.00	

total OR & WA	158,416,629.70	total* wa	13,355,866.00
total per CIS	158,416,629.70	total* or	143,606,967.70
difference	0.00	total*	156,962,833.70
			*including unbilled

KOBI - WA ENERGY EFFICIENCY  
Internal Order Cost Center  
908-07307 11529  
908-07203 11529  
908-07603 11529

Include in Interest calc. in 186312

the  
 a Filing - Washington: Octol  
 mortization Rates

		191421	191431	191431	186316	186235 Low Income Bill	186315	254317
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule	Block							
1R (R01)		327.70	527.54	0.00	(1,059.03)	(300.04)	(12.70)	173.59
1C (C01)		87.86	141.44	0.00	(224.08)	(63.49)	(2.65)	36.70
2R (R02)		88,388.36	142,289.27	0.00	(172,665.63)	(48,876.25)	(2,055.54)	28,244.69
3 CFS		27,085.49	43,602.75	0.00	(46,798.88)	(13,251.13)	(559.91)	7,652.06
3 IFS		609.50	981.18	0.00	0.00	(265.11)	(11.02)	153.29
27		586.88	944.77	0.00	(894.73)	(253.76)	(10.62)	146.59
41C Firm Sales	Block 1	1,875.96	3,019.95	0.00	(2,544.90)	(720.65)	(30.70)	416.88
C41SF	Block 2	3,608.68	5,809.31	0.00	(4,311.14)	(1,221.54)	(52.84)	705.57
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C41SI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I41TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	10.40
C41TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	49.91
41I Firm Sales	Block 1	199.84	321.71	0.00	0.00	(75.91)	(3.27)	43.89
I41SF	Block 2	326.51	525.63	0.00	0.00	(109.40)	(4.50)	63.28
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I41SI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	649.31	1,045.28	0.00	(565.98)	(160.51)	(6.71)	92.84
C42SF	Block 2	489.02	787.23	0.00	(381.61)	(108.25)	(4.63)	62.34
	Block 3	130.83	210.61	0.00	(78.21)	(22.20)	(0.90)	12.85
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	1,261.46	2,030.72	0.00	0.00	(274.89)	(11.95)	158.63
I42SF	Block 2	1,419.22	2,284.69	0.00	0.00	(276.27)	(12.22)	160.14
	Block 3	446.99	719.58	0.00	0.00	(66.99)	(2.70)	38.50
	Block 4	88.28	142.11	0.00	0.00	(10.57)	(0.46)	6.08
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	32.99
C42TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	56.49
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	25.55
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	23.99
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	70.62
I42TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	64.75
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	30.22
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	67.48
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	56.06
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	444.10	0.00	249.78	(214.97)	(60.82)	(2.68)	35.19
C42SI	Block 2	928.59	0.00	522.28	(402.31)	(113.57)	(4.80)	65.59
	Block 3	240.83	0.00	135.46	(79.86)	(22.61)	(1.04)	13.07
	Block 4	(397.23)	0.00	(223.42)	105.38	29.77	1.37	(17.45)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	314.85	0.00	177.09	0.00	(53.70)	(2.17)	30.92
I42SI	Block 2	163.21	0.00	91.79	0.00	(24.88)	(0.98)	14.34
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C42TI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	56.01
I42TI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	73.37
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	41.31
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	153.73
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	111.74
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank								
<b>Sources:</b>		129,276.24	205,383.77	952.98	(230,115.95)	(66,302.77)	(2,793.62)	39,234.20
<b>Temporaries Tab</b>								

Switchers - WA				129,579.87	<b>191421</b>
				206,825.53	<b>191431</b>
Commodity	(317.51)			(230,115.95)	<b>186316</b>
Commodity				(66,302.77)	<b>186235</b>
Commodity				(2,793.62)	<b>186315</b>
Commodity				39,234.20	<b>254317</b>
	(317.51)				

0.95628 Annually

303.63 **191421**

Demand (511.13)

Demand

Demand (511.13)

rate sensitive adj 0.95628 Annually

Demand 488.78 **191431**

Company: Northwest Natural Gas Company  
 State: WA  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186234  
 Program under Schedule J

Debit (Credit)

Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
Beginning Balance							0.00
43 Nov-12 old		(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
44 Nov-12 new		0.00		3.250%	0.00	0.00	(2,801.15)
45 Dec-12		3,335.42		3.250%	(3.07)	3,332.35	531.20
46 Jan-13		34,764.72		3.250%	48.52	34,813.24	35,344.44
47 Feb-13		58,993.41		3.250%	175.61	59,169.02	94,513.46
48 Mar-13		59,322.05		3.250%	336.31	59,658.36	154,171.82
49 Apr-13		9,902.22		3.250%	430.96	10,333.18	164,505.00
50 May-13		54,656.99		3.250%	519.55	55,176.54	219,681.54
51 Jun-13		134,140.37		3.250%	776.62	134,916.99	354,598.53
52 Jul-13		36,594.03		3.250%	1,009.93	37,603.96	392,202.49
53 Aug-13		(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
54 Sep-13		(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
55 Oct-13		(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
56 Nov-13 OLD		(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
57 Nov-13 NEW		0.00		3.250%	0.00	0.00	(2,617.23)
58 Dec-13		2,257.55		3.250%	(4.03)	2,253.52	(363.71)
59							
60							

History truncated for ease of viewing



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Amort WA Great Program  
 Account Number: 186235  
 Program under Schedule J  
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						0.00
44	Nov-12 old	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
45	Nov-12 new	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
46	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
47	Jan-13	(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
48	Feb-13	(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
49	Mar-13	(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
50	Apr-13	(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
51	May-13	(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
52	Jun-13	(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
53	Jul-13	(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
54	Aug-13	(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
55	Sep-13	(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
56	Oct-13	(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
57	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
58	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
59	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50

60 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - General Costs  
 Account Number: 186310  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA  
 Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						11,115.15
44	Nov-12 old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15
45	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15
46	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91
47	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61
48	Feb-13	976.88		3.25%	36.91	1,013.79	14,155.40
49	Mar-13	732.66		3.25%	39.33	771.99	14,927.39
50	Apr-13	1,251.30		3.25%	42.12	1,293.42	16,220.81
51	May-13	1,001.04		3.25%	45.29	1,046.33	17,267.14
52	Jun-13	1,001.04		3.25%	48.12	1,049.16	18,316.30
53	Jul-13	1,251.30		3.25%	51.30	1,302.60	19,618.90
54	Aug-13	500.52		3.25%	53.81	554.33	20,173.23
55	Sep-13	1,001.04		3.25%	55.99	1,057.03	21,230.26
56	Oct-13	1,001.04		3.25%	58.85	1,059.89	22,290.15
57	Nov-13 OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
58	Nov-13 NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
59	Dec-13	1,001.04		3.25%	29.39	1,030.43	11,382.83

60 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - R&C Programs  
 Account Number: 186312  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	Activity	Balance	2010 Calendar Balance	2011 Calendar Balance	2012 Calendar Balance	2013 Calendar Balance
31	Jan-12	0.00		1,783.59	3.25%	0.00	1,783.59			1,783.59	660,340.30	660,340.30			
32	Feb-12	630,957.00		2,642.84	3.25%	854.42	1,788.42			633,599.84	1,293,940.14	662,128.72	631,811.42		
33	Mar-12	0.00		3,504.42	3.25%	1,711.15	1,793.27			3,509.42	1,297,444.56	663,921.99	633,522.57		
34	Apr-12	0.00		3,513.91	3.25%	1,715.79	1,798.12			3,513.91	1,300,958.47	665,720.11	635,238.36		
35	May-12	0.00		3,523.43	3.25%	1,720.44	1,802.99			3,523.43	1,304,481.90	667,523.10	636,958.80		
36	Jun-12	0.00		3,532.97	3.25%	1,725.09	1,807.88			3,532.97	1,308,014.87	669,330.98	638,683.89		
37	Jul-12	0.00		3,542.54	3.25%	1,729.77	1,812.77			3,542.54	1,311,557.41	671,143.75	640,413.66		
38	Aug-12	0.00		3,552.13	3.25%	1,734.45	1,817.68			3,552.13	1,315,109.54	672,961.43	642,148.11		
39	Sep-12	0.00		3,561.76	3.25%	1,739.16	1,822.60			3,561.76	1,318,671.30	674,784.03	643,887.27		
40	Oct-12	630,957.00		4,425.82	3.25%	2,598.28	1,827.54			635,382.82	1,954,054.12	676,611.57	1,277,442.55		
41	Nov-12	0.00	(676,611.57)	3,459.74	3.25%	1,627.25	1,832.49			(673,151.83)	1,280,902.29		1,280,902.29		
42	Dec-12	0.00	0.24	3,469.11	3.25%	3,469.11				3,469.35	1,284,371.64		1,284,371.64		
43	Jan-13	0.00		3,478.51	3.25%	3,478.51			0.00	3,478.51	1,287,850.15		1,287,850.15		
44	Feb-13	0.00		3,487.93	3.25%	3,487.93			0.00	3,487.93	1,291,338.08		1,291,338.08		
45	Mar-13	645,551.00		4,371.56	3.25%	3,497.37	3,497.37		874.19	649,922.56	1,941,260.64		1,294,835.45		646,425.19
46	Apr-13	0.00		5,257.58	3.25%	3,506.85			1,750.73	5,257.58	1,946,518.22		1,298,342.30		648,175.92
47	May-13	0.00		5,271.82	3.25%	3,516.34			1,755.48	5,271.82	1,951,790.04		1,301,858.64		649,931.40
48	Jun-13	0.00		5,286.10	3.25%	3,525.87			1,760.23	5,286.10	1,957,076.14		1,305,384.51		651,691.63
49	Jul-13	0.00		5,300.41	3.25%	3,535.42			1,764.99	5,300.41	1,962,376.55		1,308,919.93		653,456.62
50	Aug-13	0.00		5,314.77	3.25%	3,544.99			1,769.78	5,314.77	1,967,691.32		1,312,464.92		655,226.40
51	Sep-13	0.00		5,329.16	3.25%	3,554.59			1,774.57	5,329.16	1,973,020.48		1,316,019.51		657,000.97
52	Oct-13	645,551.00	(1,319,583.73)	6,217.78	3.25%	3,564.22			2,653.56	651,768.78	2,624,789.26		1,319,583.73		1,305,200.53
53	Nov-13	0.00		3,534.93	3.25%	0.00			3,534.93	(1,316,048.80)	1,308,740.46		1,308,740.46		1,308,740.46
54	Dec-13	0.00	0.00	3,544.51	3.25%	3,544.51			3,544.51	0.00	1,312,284.97		1,312,284.97		1,312,284.97

History truncated for ease of viewing

Notes:

1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization

2 - Transfer represents a balance true-up adjustment

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 186314  
 Program under Schedule I

Debit (Credit)	Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)
	1	Beginning Balance						0.00
	38	Nov-12 old	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42
	39	Nov-12 new	0.00		3.25%	0.00	0.00	14,271.42
	40	Dec-12	511.68		3.25%	39.34	551.02	14,822.44
	41	Jan-13	2,814.60		3.25%	43.96	2,858.56	17,681.00
	42	Feb-13	84.46		3.25%	48.00	132.46	17,813.46
	43	Mar-13	591.22		3.25%	49.05	640.27	18,453.73
	44	Apr-13	5,923.35		3.25%	58.00	5,981.35	24,435.08
	45	May-13	85.99		3.25%	66.29	152.28	24,587.36
	46	Jun-13	85.99		3.25%	66.71	152.70	24,740.06
	47	Jul-13	27,391.93		3.25%	104.10	27,496.03	52,236.09
	48	Aug-13	4,808.96		3.25%	147.98	4,956.94	57,193.03
	49	Sep-13	368.82		3.25%	155.40	524.22	57,717.25
	50	Oct-13	171.98		3.25%	156.55	328.53	58,045.78
	51	Nov-13 OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
	52	Nov-13 NEW	0.00		3.25%	0.00	0.00	43,449.59
	53	Dec-13	28,483.91		3.25%	156.25	28,640.16	72,089.75

History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization Amortization  
 Account Number: 186315  
 Program under Schedule I  
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
36	Beginning Balance						0.00
37	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)
38	Nov-12 new	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
39	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
40	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
41	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
42	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
43	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
44	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
45	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
46	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
47	Aug-13	(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
48	Sep-13	(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
49	Oct-13	(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
50	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
51	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
52	Dec-13	(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45

53 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort  
 Account Number: 186316  
 Program under Schedule G  
 Temp Increment under Schedule 215

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						
44	Nov-12 old	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
45	Nov-12 new	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
50	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
53	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
54	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
55	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
56	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
57	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
58	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
59	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03

60 History truncated for ease of viewing



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of WACOG  
 Account Number: 191421  
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						
44	Nov-12 old	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
45	Nov-12 new	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
46	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
47	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
48	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
49	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
50	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
51	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
52	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
53	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)
54	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
55	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
56	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)
57	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
58	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
59	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)

60 History truncated for ease of viewing



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of Demand  
 Account Number: 191431  
 Program under Schedule P  
 Temp Increment under Schedule 203

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
42		Beginning Balance						
43	Nov-12	old	39,656.61		3.25%	152.41	39,809.02	76,253.35
44	Nov-12	new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
45	Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
46	Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
47	Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
48	Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
49	Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
50	May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
51	Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
52	Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
53	Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
54	Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
55	Oct-13	OLD	50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
56	Nov-13	NEW	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
57	Nov-13		42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
58	Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16

59 History truncated for ease of viewing

# Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
5000	SA	12312013 (MMDDYYYY)	12312013 (MMDDYYYY)	USD	JE 29-1	AMORTIZATION

(Black) Do not change these cells  
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text	WBS Element	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			H	-	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	H	-	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	-	INT RESERVE - 186231 Ind DSM				N
5	186274			H	-	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	-	AMORT INT RESERVE - 186274				N
7	186274			H	-	-	AMORT INT RESERVE - 186274				N
8	411000	83010	419-06206	H	-	-	AMORT INT RESERVE - 186274				N
9	186231			H	-	-	Transfer 186231 SEC Int to Amort				N
10	186274			H	-	-	Transfer 186231 SEC Int to Amort				N
11	191452			H	-	-	Transfer 191452 SEC Int to Amort				N
12	186274			H	-	-	Transfer 191452 SEC Int to Amort				N
13	402000	81199	495-06374	H	-	-	AMORT 186233 Ind DSM				N
14	186233			H	-	-	AMORT 186233 Ind DSM				N
15	411000	83010	419-06205	H	1,742.28	1,742.28	INTEREST 186233 Ind DSM				N
16	186233			S	1,742.28	-	INTEREST 186233 Ind DSM				N
17	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
18	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
19	402000	81199	495-06064	H	-	-	AMORT 186271 Comm Decoup				N
20	186271			H	-	-	AMORT 186271 Comm Decoup				N
21	411000	83010	419-06205	H	-	5,705.20	INTEREST 186271 Comm Decoup				N
22	186271			S	5,705.20	-	INTEREST 186271 Comm Decoup				N
23	402000	81199	495-06064	H	-	-	AMORT 186277 Res Decoup				N
24	186277			H	-	-	AMORT 186277 Res Decoup				N
25	411000	83010	419-06205	H	-	3,631.12	INTEREST 186277 Res Decoup				N
26	186277			S	3,631.12	-	INTEREST 186277 Res Decoup				N
27	186279			H	-	-	INTEREST 186279 EARNINGS TEST				N
28	411000	81199	419-06205	H	-	-	INTEREST 186279 EARNINGS TEST				N
29	186279			H	-	-	AMORT 186279 EARNINGS TEST				N
30	402000	81199	495-06374	H	-	-	AMORT 186279 EARNINGS TEST				N
31	402000	81199	495-06233	H	-	-	AMORT 186286 CUB Fund				N
32	186286			H	-	-	AMORT 186286 CUB Fund				N





Extract from the  
 2013-2014 PGA Filing - Washington: October Filing  
 Summary of Amortization Rates

		191421	191431	191431	186316	186235 Low Income Bill	186315	254317	Volumes					
		Demand		Demand	R&C Energy	Pay Assist	WA-LIEE	Property Sales	Prior Month	Current Month	Total			
		WACOG Deferral	Deferral FIRM	Deferral INTERR	Efficiency	(GREAT)			Unbilled	Unbilled				
Schedule	Block	A	B	C	D	E								
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588						
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464						
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355	7,961,186.00		7,961,186.00			
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314	2,439,957.80	(353)	2,439,604.80			
3 IFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279	54,897.90		54,897.90			
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277	52,860.50		52,860.50			
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247	168,968.40		168,968.40			
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217	325,035.30		325,035.30			
41C Firm Sales	Block 1	0.01110	0.00000	0.00624	(0.01426)	(0.00416)	(0.00017)	0.00251						
	Block 2	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00221						
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260						
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230						
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260	4,000.00		4,000.00			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	21,745.00		21,745.00			
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244	18,000.00		18,000.00			
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215	29,409.10		29,409.10			
41I Firm Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00416)	(0.00017)	0.00251						
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00015)	0.00221						
42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00958)	(0.00274)	(0.00011)	0.00159	58,484.00		58,484.00			
	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142	44,046.00		44,046.00			
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109	11,784.00		11,784.00			
	Block 4	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00007)	0.00087						
	Block 5	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00004)	0.00058						
	Block 6	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00022						
42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00140	143,620.00	(30,000)	113,620.00			
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125	142,836.00	(15,006)	127,830.00			
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096	40,261.00		40,261.00			
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077	7,951.00		7,951.00			
	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00052						
	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019						
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110	30,000.00		30,000.00			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	57,348.00		57,348.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	33,818.00		33,818.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	39,821.00		39,821.00			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040						
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015						
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110	64,220.00		64,220.00			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	65,734.00		65,734.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	40,000.00		40,000.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	112,000.00		112,000.00			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	139,581.00		139,581.00			
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015						
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088	40,000.00	(20,000)	20,000			
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078	80,000.00	(22,114)	57,886.00			
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060	21,692.00	(20,000.00)	1,692.00			
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049	(67,101.00)	(3,377.00)	(70,478.00)			
	Block 5	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00002)	0.00033						
	Block 6	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00001)	0.00012						
42I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00189)	(0.00008)	0.00109	28,359.00		28,359.00			
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098	14,700.00		14,700.00			
	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00075						
	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00060						
	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00040						
	Block 6	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015						
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100						
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090						
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069						
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055						
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036						
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013						
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	55,780.00		55,780.00			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	81,617.00		81,617.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	60,000.00		60,000.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	277,177.00		277,177.00			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	307,510.00		307,510.00			
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013						
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004						
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004						
Intentionally blank														
<b>Sources:</b>														
Temporaries Tab									Column B	Column C	Column C	Column E	Column F	Column G
total per above									13,366,264.00	(110,850)	100,452			13,355,866.00
total OR & WA									158,416,629.70					13,355,866.00
total per CIS									158,416,629.70					143,606,967.70
difference									0.00					156,962,833.70
														*including unbilled

total OR & WA	158,416,629.70	total* wa	13,355,866.00
total per CIS	158,416,629.70	total* or	143,606,967.70
difference	0.00	total*	156,962,833.70
			*including unbilled

KOB1 - WA ENERGY EFFICIENCY	
Internal Order	Cost Center
908-07307	11529
908-07203	11529
908-07603	11529
include in interest calc. in 186312	

act from the  
**3-2014 PGA Filing - W**  
**Summary of Amortization**

		191421	191431	191431	186316	186235	186315	254317
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule	Block							
1R (R01)		327.70	527.54	0.00	(1,059.03)	(300.04)	(12.70)	173.59
1C (C01)		87.86	141.44	0.00	(224.08)	(63.49)	(2.65)	36.70
2R (R02)		88,388.36	142,289.27	0.00	(172,665.63)	(48,876.25)	(2,055.54)	28,244.69
3 CPS		27,085.49	43,602.75	0.00	(46,798.88)	(13,251.13)	(559.91)	7,652.06
3 IFS		609.50	981.18	0.00	0.00	(265.11)	(11.02)	153.29
27		586.88	944.77	0.00	(894.73)	(253.76)	(10.62)	146.59
41C Firm Sales	Block 1	1,875.96	3,019.95	0.00	(2,544.90)	(720.65)	(30.70)	416.88
	C41SF	3,608.68	5,809.31	0.00	(4,311.14)	(1,221.54)	(52.84)	705.57
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C41SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I41TF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C41TF	0.00	0.00	0.00	0.00	0.00	0.00	10.40
41I Firm Sales	Block 1	199.84	321.71	0.00	0.00	(75.91)	(3.27)	43.89
	I41SF	326.51	525.63	0.00	0.00	(109.40)	(4.50)	63.28
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I41SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	649.31	1,045.28	0.00	(565.98)	(160.51)	(6.71)	92.84
	C42SF	489.02	787.23	0.00	(381.61)	(108.25)	(4.63)	62.34
	Block 2	130.83	210.61	0.00	(78.21)	(22.20)	(0.90)	12.85
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	1,261.46	2,030.72	0.00	0.00	(274.89)	(11.95)	158.63
	I42SF	1,419.22	2,284.69	0.00	0.00	(276.27)	(12.22)	160.14
	Block 2	446.99	719.58	0.00	0.00	(66.99)	(2.70)	38.50
	Block 3	88.28	142.11	0.00	0.00	(10.57)	(0.46)	6.08
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	32.99
	C42TF	0.00	0.00	0.00	0.00	0.00	0.00	56.49
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	25.55
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	23.99
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	70.62
	I42TF	0.00	0.00	0.00	0.00	0.00	0.00	64.75
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	30.22
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	67.48
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	56.06
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	444.10	0.00	249.78	(214.97)	(60.82)	(2.68)	35.19
	C42SI	928.59	0.00	522.28	(402.31)	(113.57)	(4.80)	65.59
	Block 2	240.83	0.00	135.46	(79.86)	(22.61)	(1.04)	13.07
	Block 3	(397.23)	0.00	(223.42)	105.38	29.77	1.37	(17.45)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	314.85	0.00	177.09	0.00	(53.70)	(2.17)	30.92
	I42SI	163.21	0.00	91.79	0.00	(24.88)	(0.98)	14.34
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C42TI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	56.01
	I42TI	0.00	0.00	0.00	0.00	0.00	0.00	73.37
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	41.31
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	153.73
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	111.74
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank								
<b>Sources:</b>		129,276.24	205,383.77	952.98	(230,115.95)	(66,302.77)	(2,793.62)	39,234.20

**Temporaries Tab**

Switchers - WA				129,579.87	<b>191421</b>
				206,825.53	<b>191431</b>
Commodity	(317.51)			(230,115.95)	<b>186316</b>
Commodity				(66,302.77)	<b>186235</b>
Commodity				(2,793.62)	<b>186315</b>
Commodity				39,234.20	<b>254317</b>
	(317.51)				

0.95628 Annually

303.63 **191421**

Demand (511.13)  
Demand  
Demand  
Demand

(511.13)

rate sensitive adj 0.95628 Annually

Demand 488.78 **191431**

Company: Northwest Natural Gas Company  
 State: WA  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186234  
 Program under Schedule J

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							0.00
43 Nov-12 old		(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
44 Nov-12 new		0.00		3.250%	0.00	0.00	(2,801.15)
45 Dec-12		3,335.42		3.250%	(3.07)	3,332.35	531.20
46 Jan-13		34,764.72		3.250%	48.52	34,813.24	35,344.44
47 Feb-13		58,993.41		3.250%	175.61	59,169.02	94,513.46
48 Mar-13		59,322.05		3.250%	336.31	59,658.36	154,171.82
49 Apr-13		9,902.22		3.250%	430.96	10,333.18	164,505.00
50 May-13		54,656.99		3.250%	519.55	55,176.54	219,681.54
51 Jun-13		134,140.37		3.250%	776.62	134,916.99	354,598.53
52 Jul-13		36,594.03		3.250%	1,009.93	37,603.96	392,202.49
53 Aug-13		(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
54 Sep-13		(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
55 Oct-13		(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
56 Nov-13 OLD		(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
57 Nov-13 NEW		0.00		3.250%	0.00	0.00	(2,617.23)
58 Dec-13		2,257.55		3.250%	(4.03)	2,253.52	(363.71)

60 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Amort WA Great Program  
 Account Number: 186235  
 Program under Schedule J  
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						0.00
44	Nov-12 old	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
45	Nov-12 new	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
46	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
47	Jan-13	(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
48	Feb-13	(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
49	Mar-13	(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
50	Apr-13	(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
51	May-13	(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
52	Jun-13	(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
53	Jul-13	(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
54	Aug-13	(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
55	Sep-13	(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
56	Oct-13	(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
57	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
58	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
59	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50

60 History truncated for ease of viewing



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - General Costs  
 Account Number: 186310  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA  
 Debit (Credit)

	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
43	Nov-12	old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15
44	Nov-12	new	0.00		3.25%	0.00	0.00	11,115.15
45	Dec-12		986.32		3.25%	31.44	1,017.76	12,132.91
46	Jan-13		974.52		3.25%	34.18	1,008.70	13,141.61
47	Feb-13		976.88		3.25%	36.91	1,013.79	14,155.40
48	Mar-13		732.66		3.25%	39.33	771.99	14,927.39
49	Apr-13		1,251.30		3.25%	42.12	1,293.42	16,220.81
50	May-13		1,001.04		3.25%	45.29	1,046.33	17,267.14
51	Jun-13		1,001.04		3.25%	48.12	1,049.16	18,316.30
52	Jul-13		1,251.30		3.25%	51.30	1,302.60	19,618.90
53	Aug-13		500.52		3.25%	53.81	554.33	20,173.23
54	Sep-13		1,001.04		3.25%	55.99	1,057.03	21,230.26
55	Oct-13		1,001.04		3.25%	58.85	1,059.89	22,290.15
56	Nov-13	OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
57	Nov-13	NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
58	Dec-13		1,001.04		3.25%	29.39	1,030.43	11,382.83

60 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - R&C Programs  
 Account Number: 186312  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	Activity	Balance	2010 Calendar Balance	2011 Calendar Balance	2012 Calendar Balance	2013 Calendar Balance
31	Jan-12	0.00		1,783.59	3.25%	1,783.59	1,783.59	0.00	0.00	1,783.59	660,340.30	660,340.30	660,340.30	660,340.30	660,340.30
32	Feb-12	630,957.00		2,642.84	3.25%	2,642.84	1,788.42	854.42	854.42	633,599.84	1,293,940.14	662,128.72	631,811.42	631,811.42	631,811.42
33	Mar-12	0.00		3,504.42	3.25%	3,504.42	1,793.27	1,711.15	1,711.15	3,504.42	1,297,444.56	663,921.99	663,921.99	633,522.57	633,522.57
34	Apr-12	0.00		3,513.91	3.25%	3,513.91	1,798.12	1,715.79	1,715.79	3,513.91	1,300,958.47	665,720.11	665,720.11	635,238.36	635,238.36
35	May-12	0.00		3,523.43	3.25%	3,523.43	1,802.99	1,720.44	1,720.44	3,523.43	1,304,481.90	667,523.10	667,523.10	636,958.80	636,958.80
36	Jun-12	0.00		3,532.97	3.25%	3,532.97	1,807.88	1,725.09	1,725.09	3,532.97	1,308,014.87	669,330.98	669,330.98	638,683.89	638,683.89
37	Jul-12	0.00		3,542.54	3.25%	3,542.54	1,812.77	1,729.77	1,729.77	3,542.54	1,311,557.41	671,143.75	671,143.75	640,413.66	640,413.66
38	Aug-12	0.00		3,552.13	3.25%	3,552.13	1,817.68	1,734.45	1,734.45	3,552.13	1,315,109.54	672,961.43	672,961.43	642,148.11	642,148.11
39	Sep-12	0.00		3,561.76	3.25%	3,561.76	1,822.60	1,739.16	1,739.16	3,561.76	1,318,671.30	674,784.03	674,784.03	643,887.27	643,887.27
40	Oct-12	630,957.00		4,425.82	3.25%	4,425.82	1,827.54	2,598.28	2,598.28	635,382.82	1,954,054.12	676,611.57	676,611.57	1,277,442.55	1,277,442.55
41	Nov-12	0.00	(676,611.57)	3,499.74	3.25%	3,499.74	1,832.49	1,627.25	1,627.25	(673,151.83)	1,280,902.29	1,280,902.29	1,280,902.29	1,280,902.29	1,280,902.29
42	Dec-12	0.00	0.24	3,469.11	3.25%	3,469.11	1,837.49	3,469.11	3,469.11	3,469.35	1,284,371.64	1,284,371.64	1,284,371.64	1,284,371.64	1,284,371.64
43	Jan-13	0.00		3,478.51	3.25%	3,478.51	3,478.51	3,478.51	0.00	3,478.51	1,287,850.15	1,287,850.15	1,287,850.15	1,287,850.15	1,287,850.15
44	Feb-13	0.00		3,487.93	3.25%	3,487.93	3,487.93	3,487.93	0.00	3,487.93	1,291,338.08	1,291,338.08	1,291,338.08	1,291,338.08	1,291,338.08
45	Mar-13	645,551.00		4,371.56	3.25%	4,371.56	3,497.37	3,497.37	874.19	649,922.56	1,941,260.64	1,294,835.45	1,294,835.45	646,425.19	646,425.19
46	Apr-13	0.00		5,257.58	3.25%	5,257.58	3,506.85	3,506.85	1,750.73	5,257.58	1,946,518.22	1,296,342.30	1,296,342.30	646,175.92	646,175.92
47	May-13	0.00		5,271.82	3.25%	5,271.82	3,516.34	3,516.34	1,755.48	5,271.82	1,951,790.04	1,301,858.64	1,301,858.64	649,531.40	649,531.40
48	Jun-13	0.00		5,286.10	3.25%	5,286.10	3,525.87	3,525.87	1,760.23	5,286.10	1,957,076.14	1,305,384.51	1,305,384.51	653,456.62	653,456.62
49	Jul-13	0.00		5,300.41	3.25%	5,300.41	3,535.42	3,535.42	1,764.99	5,300.41	1,962,376.55	1,308,919.93	1,308,919.93	655,226.40	655,226.40
50	Aug-13	0.00		5,314.77	3.25%	5,314.77	3,544.99	3,544.99	1,769.78	5,314.77	1,967,691.32	1,312,464.92	1,312,464.92	657,000.97	657,000.97
51	Sep-13	0.00		5,329.16	3.25%	5,329.16	3,554.59	3,554.59	1,774.57	5,329.16	1,973,020.48	1,316,019.51	1,316,019.51	1,316,019.51	1,316,019.51
52	Oct-13	645,551.00		6,217.78	3.25%	6,217.78	3,564.22	3,564.22	2,653.56	651,768.78	2,624,789.26	1,305,205.53	1,305,205.53	1,308,740.46	1,308,740.46
53	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93	0.00	0.00	0.00	(1,316,048.80)	1,308,740.46	1,308,740.46	1,308,740.46	1,308,740.46	1,308,740.46
54	Nov-13 NEW	0.00	0.00	0.00	3.25%	0.00	0.00	0.00	0.00	0.00	1,312,284.97	1,312,284.97	1,312,284.97	1,312,284.97	1,312,284.97
55	Dec-13	0.00		3,544.51	3.25%	3,544.51	3,544.51	3,544.51	3,544.51	3,544.51	1,312,284.97	1,312,284.97	1,312,284.97	1,312,284.97	1,312,284.97

History truncated for ease of viewing

Notes:

- 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
- 2 - Transfer represents a balance true-up adjustment

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 186314  
 Program under Schedule I

Debit (Credit)		Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)
1		Beginning Balance							0.00
38		Nov-12 old		511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42
39		Nov-12 new		0.00		3.25%	0.00	0.00	14,271.42
40		Dec-12		511.68		3.25%	39.34	551.02	14,822.44
41		Jan-13		2,814.60		3.25%	43.96	2,858.56	17,681.00
42		Feb-13		84.46		3.25%	48.00	132.46	17,813.46
43		Mar-13		591.22		3.25%	49.05	640.27	18,453.73
44		Apr-13		5,923.35		3.25%	58.00	5,981.35	24,435.08
45		May-13		85.99		3.25%	66.29	152.28	24,587.36
46		Jun-13		85.99		3.25%	66.71	152.70	24,740.06
47		Jul-13		27,391.93		3.25%	104.10	27,496.03	52,236.09
48		Aug-13		4,808.96		3.25%	147.98	4,956.94	57,193.03
49		Sep-13		368.82		3.25%	155.40	524.22	57,717.25
50		Oct-13		171.98		3.25%	156.55	328.53	58,045.78
51		Nov-13 OLD		515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52		Nov-13 NEW		0.00		3.25%	0.00	0.00	43,449.59
53		Dec-13		28,483.91		3.25%	156.25	28,640.16	72,089.75

55 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization Amortization  
 Account Number: 186315  
 Program under Schedule I  
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
35	Beginning Balance						
	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)
36	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)
37	Nov-12 new	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
38	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
39	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
40	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
41	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
42	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
43	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
44	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
45	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
46	Aug-13	(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
47	Sep-13	(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
48	Oct-13	(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
49	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
50	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
51	Dec-13	(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
52							
53							

History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort  
 Account Number: 186316  
 Program under Schedule G  
 Temp Increment under Schedule 215

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						
44	Nov-12 old	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
45	Nov-12 new	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
50	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
53	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
54	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
55	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
56	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
57	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
58	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
59	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03

60 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Property Sales Amort. - WA  
 Account Number: 254317

1	2	3	4	5	6	7	8	9	10
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance									
	Nov-13		8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(226,573.88)	
	Dec-13		39,234		3.25%	(560.51)	38,673.69	(187,900.19)	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of WACOG  
 Account Number: 191421  
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
43	Beginning Balance						
44	Nov-12 old	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
45	Nov-12 new	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
46	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
47	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
48	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
49	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
50	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
51	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
52	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
53	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)
54	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
55	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
56	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)
57	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
58	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
59	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)

60 History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of Demand  
 Account Number: 191431  
 Program under Schedule P  
 Temp Increment under Schedule 203

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
42	Beginning Balance						
43	Nov-12 old	39,656.61		3.25%	152.41	39,809.02	76,253.35
44	Nov-12 new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
45	Dec-12	116,882.78		3.25%	745.02	117,627.80	334,269.82
46	Jan-13	174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
47	Feb-13	141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
48	Mar-13	111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
49	Apr-13	79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
50	May-13	54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
51	Jun-13	42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
52	Jul-13	31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
53	Aug-13	27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
54	Sep-13	28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
55	Oct-13	50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
56	Nov-13 OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
57	Nov-13 NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
58	Dec-13	206,825.53		3.25%	136.16	206,961.69	153,825.16

59 History truncated for ease of viewing



# Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312013 (MMDDYYYY)	12312013 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(Black) Do not change these cells  
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	540200	84020	805-02890	H	-	3,100,155.00	OR WACOG PGA Activity				N
2	191400			S	3,100,155.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	2,701.00	-	OR WACOG PGA Activity				N
4	191400			H	-	2,701.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	220,626.00	-	OR DEM PGA Activity				N
6	191410			H	-	220,626.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	2,135.00	-	OR PGA Interest				N
8	191400			S	3,315.00	-	OR WACOG Interest				N
9	191410			S	965.00	-	OR DEM Incr. Interest				N
10	191450			H	-	6,415.00	OR DEM Coll. Interest				N
11	540100	84020	805-02885	S	1,320,186.66	-	OR DEM DEF Collected				N
12	191450			H	-	1,320,186.66	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	508,963.00	WA WACOG PGA Activity				N
14	191420			S	508,963.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	S	850,832.82	-	WA DEM PGA Activity				N
16	191430			H	-	850,832.82	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	1,620.00	-	WA PGA Interest				N
18	191420			S	468.00	-	WA WACOG Interest				N
19	191430			H	-	2,088.00	WA DEM Interest				N
20	411000	83010	419-06206	S	768.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	768.00	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	S	224.00	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	224.00	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N
26	191440			H	-	-	Encana Cost of Capital Allowance				N
27	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance				N
28	191030			H	-	-	Carrying Cost on WGI - Deferral				N
29	540200	84020	805-02889	H	-	-	Carrying Cost on WGI - Deferral				N
30	191030			H	-	-	Carrying Cost on WGI - Interest				N
31	411000	83010	419-06205	H	-	-	Carrying Cost on WGI - Interest				N
32	411000	83010	419-06206	H	-	-	Carrying Cost on WGI - Int Rsv				N
33	191452			H	-	-	Carrying Cost on WGI - Int Rsv				N
<b>Total</b>					6,012,959.48	6,012,959.48					

Prepared by \_\_\_\_\_ Date \_\_\_\_\_ Approved by \_\_\_\_\_ Date \_\_\_\_\_ Posted by \_\_\_\_\_

Document No. \_\_\_\_\_ (reversal is needed) \_\_\_\_\_ (reversal is needed) \_\_\_\_\_

Signature is N/A if the Poster is the same as the Approver





DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)  
 2013 - 14 Tracker year  
 Oregon Demand charge deferral

Line No.	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
<b>ACTUAL DEMAND CHARGES:</b>													
<b>US Transmission Co.:</b>													
47		8,032,178.94	7,839,920.02	7,994,077.85									
48													
49													
50			18,688.19	18,688.19									
<b>CN Transmission Co.:</b>													
51													
52													
53													
54													
55													
56			(13,601.46)	(21,859.82)									
57													
58		8,032,178.94	7,845,006.75	7,990,906.22									
<b>EMBEDDED CHARGES:</b>													
<b>US Transmission Co.:</b>													
59													
60													
61													
62													
<b>CN Transmission Co.:</b>													
63													
64													
65													
66													
67													
68													
69		7,538,008.00	8,211,532.44	8,211,532.44	7,935,816.44	8,211,532.44	7,895,555.08	8,080,478.08	7,895,555.08	8,080,478.08	8,080,478.08	7,895,555.08	8,211,532.44
<b>Oregon VARIANCE Share -</b>													
<b>US Transmission Co.:</b>													
70													
71													
72													
73													
<b>CN Transmission Co.:</b>													
74													
75													
76													
77													
78													
79													
80													
81		258,282.75	(199,159.28)	(7,412,550.34)	(7,073,391.50)	(7,412,550.34)	(7,127,317.57)	(7,294,247.56)	(7,127,317.57)	(7,294,247.56)	(7,127,317.57)	(7,127,317.57)	(7,412,550.34)
82		90.520%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%
<b>Oregon Allocation Ratio</b>													
83		258,282.75	(220,626.00)										
84		258,282.75											
85													
86													
87													
												(220,626.00)	
												220,626.00	













Washington WACOG Deferral Calculation  
2013-14 Tracker year Closing  
Washington Sales Volumes

	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
<b>Cycle Volume Sales:</b>													
Residential	2,277,487	3,590,088	7,990,702	-	-	-	-	-	-	-	-	-	-
Commercial	966,186	1,409,223	2,884,839	-	-	-	-	-	-	-	-	-	-
Industrial Firm	53,608	71,336	102,307	-	-	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,297,281</b>	<b>5,070,646</b>	<b>10,977,848</b>										
<b>P./M Unbilled Volumes:</b>													
Residential	972,537	2,014,627	4,198,667	4,684,488	-	-	-	-	-	-	-	-	-
Commercial	567,023	914,750	1,642,197	2,071,894	-	-	-	-	-	-	-	-	-
Industrial Firm	32,804	46,749	66,388	64,599	-	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,572,364</b>	<b>2,976,126</b>	<b>5,907,252</b>	<b>6,820,981</b>									
<b>C./M Unbilled Volumes:</b>													
Residential	2,014,627	4,198,667	4,684,488	-	-	-	-	-	-	-	-	-	-
Commercial	914,750	1,642,197	2,071,894	-	-	-	-	-	-	-	-	-	-
Industrial Firm	46,749	66,388	64,599	-	-	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,976,126</b>	<b>5,907,252</b>	<b>6,820,981</b>										
<b>Reported Cycle Billing Volumes:</b>													
Residential	2,277,487	3,590,088	7,990,702	-	-	-	-	-	-	-	-	-	-
Commercial	1,101,305	1,556,999	3,108,697	-	-	-	-	-	-	-	-	-	-
Industrial Firm	265,248	299,507.6	391,969	-	-	-	-	-	-	-	-	-	-
Interruptible	168,690	(31,951)	152,611	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,810,930</b>	<b>5,414,643</b>	<b>11,643,979</b>										
<b>Calculated Calendar Month Volumes:</b>													
Residential	5,774,128	8,476,523	-	-	-	-	-	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	-	-	-	-	-	-	-	-	-	-	-
Industrial Firm	319,147	390,180	-	-	-	-	-	-	-	-	-	-	-
Interruptible	(31,951)	152,611	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8,345,769</b>	<b>12,557,708</b>											
"WPGA" Average Commodity Charge	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961
<b>WA Commodity Cost Collected</b>	<b>3,168,137</b>	<b>4,767,032</b>											
<b>Calculated Calendar Month Volumes:</b>													
WACOG Incurred: Calculated Vol.	8,345,769	12,557,708	-	-	-	-	-	-	-	-	-	-	-
Amount	0.36982	0.42014	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3,086,432</b>	<b>5,275,995</b>											
<b>Drft. (Collection vs Calculated)</b>	<b>81,705</b>	<b>(508,963)</b>											
<b>Amount Previously Booked</b>	<b>81,705</b>	<b>(508,963)</b>											
<b>Net to Book (191420)</b>	<b>-</b>	<b>(508,963)</b>											
<b>Entry 191420</b>	<b>-</b>	<b>-</b>											
<b>Entry 805-02950</b>	<b>-</b>	<b>-</b>											
<b>Total</b>	<b>508,963</b>	<b>(508,963)</b>											

**Washington Demand Deferral Calculation  
2013-14 Tracker Year Closing  
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Residential	5,774,128	8,476,523	-	-	-	-	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	-	-	-	-	-	-	-	-	-	-
Industrial Firm	319,147	390,180	-	-	-	-	-	-	-	-	-	-
<b>Total Firm Sales</b>	<b>8,377,720</b>	<b>12,405,097</b>										
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175										
41ISF - 41SF A C	18,010	19,895										
42CSF - 42SF A C	5,501	9,948										
42ISF - 42SF A C	67,832	95,825										
Sub Total	165,865	216,843										
Total Firm Sales Subject to D/C Rate	8,211,855	12,188,254										
Demand Collected Rate Per Firm Load	0.13393	0.13393										
Total D/C Subject to D/C Rate	\$ 1,099,804	\$ 1,632,358	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393	\$ 0.13393
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58										
41ISF - 41SF A C	1,906.08	1,918.62										
42CSF - 42SF A C	815.10	1,243.55										
42ISF - 42SF A C	9,078.96	11,254.65										
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	(6,286.63)	3,646.81										
42ISI - 42SIM	1,502.04	2,106.45										
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com	2,664.97											
Unbilled Manual Adjustments Ind	5,849.19											
Unbilled Manual Adjustments Ind Int	592.62											
Sub Total Manual Unbilled	9,106.78	(4,132.77)										
Sub Total Manual Unbilled & D/C	0.04372	(4,132.77)	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372
Revenue Sensitive Rate	(398)	183										
Revenue Sensitive Adjustment	1,106,513	1,628,348										
Total D/C Collected	763,319.16	777,515.18										
Actual Demand Cng	345,193.84	850,832.82										
Variance												
Previously Booked	345,193.84											
Net to Book (191430)		850,832.82										
Entry 191430												(850,832.82)
Entry 805-02940												850,832.82

Calculated Calendar Month Volumes:  
 Residential  
 Commercial  
 Industrial Firm  
 Total Firm Sales

Less: Sales to Firm Demand Collected  
 1 - 99 Less: 41CSF - 41SF A C  
 41ISF - 41SF A C  
 42CSF - 42SF A C  
 42ISF - 42SF A C  
 Sub Total

Total Firm Sales Subject to D/C Rate  
 Demand Collected Rate Per Firm Load  
 Total D/C Subject to D/C Rate

SFV Firm Demand Collected  
 Plus: 41CSF - 41SF A C  
 41ISF - 41SF A C  
 42CSF - 42SF A C  
 42ISF - 42SF A C  
 MDDV @1.73 D/C Collected  
 Plus: 41CSI - 41SIV  
 41ISI - 41SIV  
 42CSI - 42SIM  
 42ISI - 42SIM

Plus: SFV Collected Interruptible Sales  
 Sub Total D/C fixed rates  
 Prior Mo Manual Adjustments Com  
 Prior Mo Manual Adjustments Ind  
 Prior Mo Manual Adjustments Ind Int  
 Unbilled Manual Adjustments Com  
 Unbilled Manual Adjustments Ind  
 Unbilled Manual Adjustments Ind Int  
 Sub Total Manual Unbilled  
 Sub Total Manual Unbilled & D/C  
 Revenue Sensitive Rate  
 Revenue Sensitive Adjustment  
 Total D/C Collected  
 Actual Demand Cng  
 Variance

Previously Booked  
 Net to Book (191430)  
 Entry 191430  
 Entry 805-02940





Dec-13 (Estimate)		Embedded		Comparison to Embedded	
THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
<b>Contract Commodity Gas Costs:</b>					
Hedged Encana Gas Reserves					
Hedged Encana Sale	631,446.00				
Hedged Encana Cost True Up					
Hedged Encana Sale True Up					
Yr around Contracts-Rockies	96,225,575.00	0.409843			
Yr around Contracts-Alberta					
Yr around Contracts-Sumas/SI 2					
Yr around Contracts-Rockies					
Yr around Contracts-Alberta	6,100,800		6,100,800	\$3,439,777.00	0.56382
Yr around Contracts-Sumas/SI 2					
Forecasted BaseLoad YR					
S.T. Contracts-Rockies	16,777,200		16,777,200	\$6,749,980.00	0.40233
S.T. Contracts-Alberta	13,408,508		13,408,508	\$5,091,907.00	0.37975
S.T. Contracts-Sumas/SI 2	13,493,417		13,493,417	\$4,831,893.00	0.35809
S.T. Contracts-Rockies					
S.T. Contracts-Alberta					
S.T. Contracts-Sumas/SI 2					
Forecasted BaseLoad S.T.					
Swing Contracts - Rockies					
Swing Contracts - Alberta	2,979,131		2,979,131	\$1,037,539.00	0.34827
Swing Contracts RES FEE - Rockies					
Swing Contracts RES FEE - Alberta					
Hedged Spot Purch-Rockies					
Hedged Spot Purch-Alberta (NOVA)	11,916,524		11,916,524	\$4,154,389.00	0.34862
Hedged Spot Purch-Sumas/SI 2 (WEI)					
Spot Purchases-Rockies	3,896,533		3,896,533	\$1,437,034.00	0.36975
Spot Purchases-Alberta	8,745,763		8,745,763	\$3,233,721.00	0.36975
Spot Purchases-Sumas/SI 2	657,723		657,723	\$243,191.00	0.36975
Volumetric Trapcap Chg				\$395,538	
Misc. ACT. U/S Sales					
Sub Total	96,225,575	0.423100	77,965,599	\$30,614,969.00	0.39267
Field Production Gas	ok		465,000	\$225,990.00	0.48600
Storage Activity:					
System Withdrawals	46,397,603.00	0.37	40,549,375	\$16,083,716.00	0.39665
System Injections	(6,732,330.00)	0.50			
Sub Total	39,665,273.00	0.34	40,549,375	\$16,083,716.00	0.39665
P/M Imbalance Adj	1,393,849.00	0.40			
C/M Imbalance Adj	(511,764.00)	0.40			
Cost of Company Use Gas	(152,892.60)	0.27			
Misc. Cust. Imbalance Purch	(12,622.00)	0.20			
Prior Period Estimate Adj.					
Line Loss & Unacct For	64,546.17		(372,079)		
Total Monthly Gas Cost	137,601,276	0.401507	118,607,895	\$46,924,675.00	0.39563
RESTATED COST AT EMBEDDED RATES:					
ACTUAL COST OF GAS:	54,438,999.82				
VARIANCE FROM ACTUAL COST (Gain 0):	55,247,894.26				
	808,594.44				
Sales Standoff, See WAFGA Tab 17					
Oregon.....	117,439,552	% Of Oregon Sales	0.9034		
Washington.....	12,657,708	% Of Oregon Sales	730,755.24		
Total.....	129,997,260	Oregon's Share of the Var.	73,075.52		
Estimated WACOG Variance for the Sharehol					
Shareholders Share of the WACOG Deferral	286,979				
WACOG Equalization.....	(3,201)				
Estimated Shareholder (gain) or Loss.	(280,180)				

# Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312013 (MMDDYYYY)	12312013 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(Black) Do not change these cells  
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	540200	84020	805-02890	S	929,063.00	-	OR WACOG PGA Activity				N
2	191400			H	-	929,063.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	H	-	-	OR WACOG PGA Activity				N
4	191400			H	-	-	OR WACOG PGA Activity				N
5	540100	84020	805-02880	H	-	-	OR DEM PGA Activity				N
6	191410			H	-	-	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	3,011.00	-	OR PGA Interest				N
8	191400			H	-	3,011.00	OR WACOG Interest				N
9	191410			H	-	-	OR DEM Incr. Interest				N
10	191450			H	-	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	-	-	OR DEM DEF Collected				N
12	191450			H	-	-	OR DEM DEF Collected				N
13	540200	84020	805-02950	S	110,382.00	-	WA WACOG PGA Activity				N
14	191420			H	-	110,382.00	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	-	WA DEM PGA Activity				N
16	191430			H	-	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	150.00	-	WA PGA Interest				N
18	191420			H	-	150.00	WA WACOG Interest				N
19	191430			H	-	-	WA DEM Interest				N
20	411000	83010	419-06206	H	-	698.00	OR WACOG Interest Reserve				N
21	191402			S	698.00	-	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	-	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N
26	191440			H	-	-	Encana Cost of Capital Allowance				N
27	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance				N
28	191030			H	-	-	Carrying Cost on WGI - Deferral				N
29	540200	84020	805-02889	H	-	-	Carrying Cost on WGI - Deferral				N
30	191030			H	-	-	Carrying Cost on WGI - Interest				N
31	411000	83010	419-06205	H	-	-	Carrying Cost on WGI - Interest				N
Total					1,043,304.00	1,043,304.00					

Prepared by \_\_\_\_\_ Date \_\_\_\_\_  
 Approved by \_\_\_\_\_ Date \_\_\_\_\_  
 Posted by \_\_\_\_\_ Date \_\_\_\_\_  
 Signature is N/A if the Poster is the same as the Approver

Document No. \_\_\_\_\_ (reversal is needed)  
 Posting Date \_\_\_\_\_ (reversal is needed)

Oregon WACOG Deferral Calculation  
2013 - 14 Tracker Year  
System Calendar Sales Volume

Line No.	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
1	P / M Unbilled Volumes:	30,045,128	55,292,851										
2	C / M Unbilled Volumes:	30,045,128	55,292,851										
3	Reported Cycle Billing Volumes:		60,402,003	120,375,962									
4	Calculated Calendar Month Volumes:		85,049,726	129,987,260									
5	Total Cdfy Costs Incurred in ORPGA file		\$ 32,566,520	\$ 54,105,554	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
6	System Incurred WACOG Per Ttm:		0.38023	0.41621	0	0	0	0	0	0	0	0	0
7	P / M Unbilled Volumes:	27,069,002	49,385,599										
8	C / M Unbilled Volumes:	27,069,002	49,385,599										
9	Reported Cycle Billing Volumes:		58,093,768	108,731,383									
10	Calculated Calendar Month Volumes:		77,303,956	117,439,552									
11	Less: Winter WACOG Usage		1,683,823.00	1,498,088.00									
12	Incremental Usage		0	0									
13	Net Calculated Calendar Month Volumes:		75,620,133	115,941,464									
14	"ORPGA" Average Commodity Rate		0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618
15	"ORPGA" Winter Commodity Rate		0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660
16	Monthly Incremental Rate		0.27109	0.40681									
17	"Collections" Incr. Commodity Rate		\$ 667,804	\$ 594,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate		\$ 29,555,184	\$ 45,953,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate		\$ 30,626,988	\$ 46,527,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE: Commodity Cost Collected		77,303,956	117,439,552									
21	Calculated Calendar Month Volumes:		0.36982	0.41135	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
22	WACOG Incurred: Calculated Vol.		\$ 28,588,549	\$ 48,308,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Amount		\$ 2,038,439.49	\$ (1,780,929.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated		\$ 1,032,244.00	\$ (2,171,138.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dfr. (Collection vs Calculated)		1,032,198	(3,100,155)									
26	Amount Previously Booked		\$ 46.00	\$ 929,017.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net to Book (191400)												
29	Entry 191400.....												
30	Entry 805-02890.....												
31	Contract Commodity Gas Costs:		\$ 34,023,368.72	\$ 39,437,361.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Year around Contracts		891,502.00	631,446.00									
33	Encana Net Activity												
34	Short Term Contracts												
35	Spot Purchases		343,514.84	644,243.47									
36	Volumetric Transp Chg												
37	Misc. Act. Up/ST Sales												
38	UAG Reserve Adj												
39	Sub Total		\$ 35,258,385.56	\$ 39,570,710.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Field Production Gas		\$ 411,816.63	\$ 505,695.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Storage Activity:		\$ 2,342,207.60	\$ 17,032,462.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	System Withdrawals		(4,704,379.81)	(3,374,222.26)									
43	System Injections		(2,362,172.21)	13,658,260.13									
44	Sub Total		(209,639.44)	552,215.10	202,750.66								
45	P/M Imbalance Adj		(552,215.10)	(202,750.66)									
46	C/M Imbalance Adj		(22,874.43)	(40,547.51)									
47	Cost of Company Use Gas			(2,575.27)									
48	Misc. Cust. Imbalance Purch		43,219.02	64,546.17									
49	Prior Period Estimate Adj.												
50	Total Monthly Gas Cost		\$ 32,566,520.03	\$ 54,105,554.26	\$ 202,750.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(929,063)  
929,063

October-14      September-14      August-14      July-14      June-14      May-14      April-14      March-14      February-14      January-14      December-13      November-13      October-13

In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance      In Balance

#DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!      #DIV/0!

ok      ok      ok      ok      ok      ok      ok      ok      ok      ok      ok      ok

check









NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191.410 OREGON DEMAND 11/13 to 10/14

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Balance
Beg. Balance		259,120	39,459	39,459	39,459	39,459	39,459	39,459	39,459	39,459	39,459	39,459	
Nov: Accrual													
Bal. Before Int.	258,283												258,282.75
Int. Rate	0.0778												258,282.75
Ending Balance													837.00
Dec: Accrual													
Bal. Before Int.		(220,626)											259,119.75
Int. Rate		0.0778											(220,626.00)
Ending Balance													38,493.75
Jan: Accrual													
Bal. Before Int.			39,459										965.00
Int. Rate													39,458.75
Ending Balance													39,458.75
Feb: Accrual													
Bal. Before Int.				39,459									39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Mar: Accrual													
Bal. Before Int.					39,459								39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Apr: Accrual													
Bal. Before Int.						39,459							39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
May: Accrual													
Bal. Before Int.							39,459						39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Jun: Accrual													
Bal. Before Int.								39,459					39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Jul: Accrual													
Bal. Before Int.									39,459				39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Aug: Accrual													
Bal. Before Int.										39,459			39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Spt: Accrual													
Bal. Before Int.											39,459		39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Oct: Accrual													
Bal. Before Int.												39,459	39,458.75
Int. Rate													39,458.75
Ending Balance													39,458.75
Bal. Before Int.													39,458.75
Int. Rate													1,802.00
Ending Balance													
Previously Book		837	965										
Net to Record													

Entry JE28- Less Equity Portion (book to 191412)  
 Previously Book - Equity Portion  
 Net to Record - Equity Portion  
 (194) (224)  
 (194) (224)  
 (418.00)

Monthly Deferral  
 Entry 191410  
 Entry 419-06205  
 258,283 (220,626)  
 37,656.75

**Page 2 OR** NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191.450 OREGON 11/13 - 10/14 OR Demand Accrual Vol.

	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Balance
Beg. Balance		(329,339)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)	(1,655,940)
Nov: Accrual													
Bal. Before Int.	(328,275)												(328,274.60)
Int. Rate	(328,275)												(328,274.60)
Ending Balance	(1,064)												(1,064.00)
Dec: Accrual													
Bal. Before Int.	(329,339)												(329,338.60)
Int. Rate	(1,320,187)												(1,320,186.66)
Ending Balance	(1,649,525)												(1,649,525.26)
Jan: Accrual													
Bal. Before Int.	(6,415)												(6,415.00)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(1,662,355)												(1,662,355.26)
Feb: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Mar: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Apr: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
May: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Jun: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Jul: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Aug: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Spt: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Oct: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Nov: Accrual													
Bal. Before Int.	(1,655,940)												(1,655,940.26)
Int. Rate	(1,655,940)												(1,655,940.26)
Ending Balance	(3,311,880)												(3,311,880.52)
Previously Book - Total Interest	(1,064)	(6,415)											(7,479.00)
Net to Record - Total Interest	(1,064)	(6,415)											(7,479.00)

Entry JE28- Total Interest  
Previously Book - Total Interest  
Net to Record - Total Interest

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Entry JE28- Less Equity Portion (book to 191452)  
Previously Book - Equity Portion  
Net to Record - Equity Portion

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Monthly Deferral  
Entry 191450  
Entry 419-06205









**Washington Demand Deferral Calculation  
2013-14 Tracker Year Closing  
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
<b>Calculated Calendar Month Volumes:</b>												
Residential	5,774,128	8,476,523	-	-	-	-	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	-	-	-	-	-	-	-	-	-	-
Industrial Firm	319,147	390,180	-	-	-	-	-	-	-	-	-	-
<b>Total Firm Sales</b>	<b>8,377,720</b>	<b>12,405,097</b>										
<b>Less: Sales to Firm Demand Collected:</b>												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,010	19,895	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	5,501	9,948	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	67,832	95,825	-	-	-	-	-	-	-	-	-	-
Sub Total	165,865	216,843	-	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	8,211,855	12,188,254	-	-	-	-	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393
<b>Total D/C Subject to D/C Rate</b>	<b>\$ 1,099,804</b>	<b>\$ 1,632,358</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SFV Firm Demand Collected</b>												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,906.08	1,918.62	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	815.10	1,243.55	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	9,078.96	11,254.65	-	-	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	(6,286.63)	3,646.81	-	-	-	-	-	-	-	-	-	-
41SI - 41SIV	1,502.04	2,106.45	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM												
42SI - 42SIM												
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled												
Sub Total Manual Unbilled & D/C												
Revenue Sensitive Rate												
Revenue Sensitive Adjustment												
<b>Total D/C Collected</b>	<b>\$ 345,193.84</b>	<b>\$ 850,832.82</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Actual Demand Chg												
Variance												
Previously Booked												
Net to Book (191430)												
<b>Entry 191430</b>												
<b>Entry 805-02940</b>												

Entry 191430.....  
Entry 805-02940.....





	Dec-13 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Contract Commodity Gas Costs:						
Hedged Encana Gas Reserves		631,446.00				
Hedged Encana Sale						
Hedged Encana Cost True Up						
Hedged Encana Sale True Up						
Yr around Contracts-Rockies	96,225,575.00	39,437,361.43	0.409843			
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/S12						
Yr around Contracts-Rockies						
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/S12						
Forecasted BaseLoad YR						
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/S12						
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/S12						
Forecasted BaseLoad S.T.						
Swing Contracts - Rockies						
Swing Contracts - Alberta						
Swing Contracts RES FEE - Rockies						
Swing Contracts RES FEE - Alberta						
Hedged Spot Purch-Rockies						
Hedged Spot Purch-Alberta (NOVA)						
Hedged Spot Purch-Sumas/S12 (WEI)						
Spot Purchases-Rockies						
Spot Purchases-Alberta						
Spot Purchases-Sumas/S12						
Volumetric Transp Chg						
UAG Reserve Adjustment						
Misc. Act. U/S Sales						
Sub Total	(3,000,000)	644,243.47				
		-1142340				
Field Production Gas	93,225,575	39,570,710.90	0.424462			
ok						
993,858.00		505,695.40	0.51			
Storage Activity:						
System Withdrawals	48,397,603.00	17,032,482.39	0.37			
System Injections	(6,732,330.00)	(3,374,222.26)	0.50			
Sub Total	39,665,273.00	13,658,260.13	0.34			
ok						
P/M Imbalance Adj	1,393,849.00	552,215.10	0.40			
C/M Imbalance Adj	(511,764.00)	(202,750.66)	0.40			
Cost of Company Use Gas	(152,882.60)	(40,547.51)	0.27			
Misc. Cust. Imbalance Purch	(12,622.00)	(2,575.27)	0.20			
Prior Period Estimate Adj.		64,546.17				
Line Loss & Uneact For						
Total Monthly Gas Cost	134,601,276	54,105,554.26	0.401969			
RESTATED COST AT EMBEDDED RATES.						
ACTUAL COST OF GAS.....						
VARIANCE FROM ACTUAL COST (Gain 0).						
Sales Sendout, See WAPGA Tab 17						
Oregon.....	117,439,552	% Of Oregon Sales				
Washington.....	12,557,708	Oregon's Share of the Var.				
Total.....	129,997,260					
Estimated WACOG Variance for the Shareho						
Shareholders Share of the WACOG Deferral						
WACOG Equalization.....						
Estimated Shareholder (gain) or Loss.....						