

UG-140517

CRISTAN KELLEY
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March 25, 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 MAR 27 PM 2:16
STATE OF WASH.
UTILITY DIVISION
COMMUNICATIONS

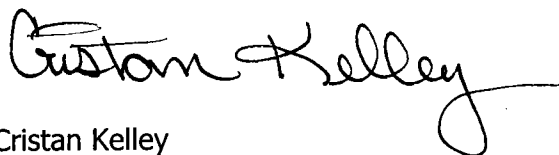
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 February 2014.

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
February-14**

	Jan-14	Change	Feb-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	34,643.32	30,219.62	64,862.94
186235 AMOR WA GREAT PROGRAM	220,829.18	(66,408.40)	154,420.78
186310 WA ENERGY EFFICIENCY	12,362.78	982.61	13,345.39
186312 WA - AUDIT RESIDENTI	1,315,839.08	531,454.62	1,847,293.70
186314 WA - LOW INCOME WEAT	72,366.52	17,846.71	90,213.23
186315 WA - WA - LIEE AMORT	7,468.98	(2,803.58)	4,665.40
186316 WA DSM AMORTIZATION	792,413.36	(230,427.32)	561,986.04
Subtotal 186xxx accounts	2,455,923.22	280,864.26	2,736,787.48
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(19,544.39)	(79,292.61)	(98,837.00)
254317 PROP SALE REFUNDS-WA	(145,393.10)	39,081.47	(106,311.63)
Subtotal 254xxx accounts	(164,937.49)	(40,211.14)	(205,148.63)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	439,046.00	1,137,252.00	1,576,298.00
191421 AMORT OF WACOG - WA	(442,708.52)	129,820.11	(312,888.41)
191430 DEMAND - ACCR WA	(1,962,999.27)	(693,783.63)	(2,656,782.90)
191431 AMORT OF DEMAND WA	(999,868.36)	206,546.26	(793,322.10)
Subtotal 191xxx accounts	(2,966,530.15)	779,834.74	(2,186,695.41)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(675,544.42)	1,020,487.86	344,943.44

RECEIVED
REGULATORY MANAGEMENT
2014 MAR 27 PM 2:17
STATE OF WASH
UTILITY AND TRUCK
REGISTRATION

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	02282014 (MMDDYYYY)	02282014 (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	11,684.25	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	11,684.25	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,397.75	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,397.75	INT RESERVE - 186231 Ind DSM				N
5	186274			S	19,163.62	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	19,163.62	AMORT INT RESERVE - 186274				N
13	402000	81199	495-06374	S	195,550.31	-	AMORT 186233 Ind DSM				N
14	186233			H	-	195,550.31	AMORT 186233 Ind DSM				N
15	411000	83010	419-06205	H	-	1,158.17	INTEREST 186233 Ind DSM				N
16	186233			S	1,158.17	-	INTEREST 186233 Ind DSM				N
19	402000	81199	495-06064	S	814,085.13	-	AMORT 186271 Comm Decoup				N
20	186271			H	-	814,085.13	AMORT 186271 Comm Decoup				N
21	411000	83010	419-06205	H	-	3,264.53	INTEREST 186271 Comm Decoup				N
22	186271			S	3,264.53	-	INTEREST 186271 Comm Decoup				N
23	402000	81199	495-06064	S	996,490.90	-	AMORT 186277 Res Decoup				N
24	186277			H	-	996,490.90	AMORT 186277 Res Decoup				N
25	411000	83010	419-06205	H	-	623.89	INTEREST 186277 Res Decoup				N
26	186277			S	623.89	-	INTEREST 186277 Res Decoup				N
31	402000	81199	495-06233	S	18,016.82	-	AMORT 186286 CUB Fund				N
32	186286			H	-	18,016.82	AMORT 186286 CUB Fund				N
33	411000	83010	419-06205	H	-	54.28	INTEREST 186286 CUB Fund				N
34	186286			S	54.28	-	INTEREST 186286 CUB Fund				N
35	402000	81199	495-06233	S	8,642.05	-	AMORT 186288 NWIGU Intervener				N
36	186288			H	-	8,642.05	AMORT 186288 NWIGU Intervener				N
37	411000	83010	419-06205	H	-	78.15	INTEREST 186288 NWIGU Intervener				N
38	186288			S	78.15	-	INTEREST 186288 NWIGU Intervener				N
39	191401			S	822,888.79	-	AMORT 191401 OR WACOG				N
40	541000	84020	805-02650	H	-	822,888.79	AMORT 191401 OR WACOG				N
41	191401			H	-	2,242.65	INTEREST 191401 OR WACOG				N
42	411000	83010	419-06205	S	2,242.65	-	INTEREST 191401 OR WACOG				N
43	402000	81199	495-06374	S	105,122.48	-	AMORT 186307 OR AMR				N
44	186307			H	-	105,122.48	AMORT 186307 OR AMR				N
45	411000	83010	419-06205	H	-	367.15	INTEREST 186307 OR AMR				N
46	186307			S	367.15	-	INTEREST 186307 OR AMR				N
47	402000	81199	495-06270	S	790,544.88	-	AMORT 191031 Working Gas				N
48	191031			H	-	790,544.88	AMORT 191031 Working Gas				N
49	411000	83010	419-06205	H	-	2,832.00	INTEREST 191031 Working Gas				N
50	191031			S	2,832.00	-	INTEREST 191031 Working Gas				N
51	402000	81199	495-06512	H	-	610,799.12	AMORT 254315 Property Sales				N
52	254315			S	610,799.12	-	AMORT 254315 Property Sales				N
53	411000	83010	419-06205	S	2,185.80	-	INTEREST 254315 Property Sales				N
54	254315			H	-	2,185.80	INTEREST 254315 Property Sales				N
59	402000	81199	495-06295	H	-	184,438.32	AMORT 191442 Gas Reserves				N
60	191442			S	184,438.32	-	AMORT 191442 Gas Reserves				N
61	411000	83010	419-06205	S	727.36	-	INTEREST 191442 Gas Reserves				N
62	191442			H	-	727.36	INTEREST 191442 Gas Reserves				N

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

		191421	191431	191431	186316	186235 Low Income Bill Pay Assist (GREAT)	186315	254317	Volumes			
		Demand Deferral		Demand Deferral	R&C Energy		WA-LIEE	Property Sales	CIS	Prior Month Unbilled	Current Month Unbilled	Total
		WACOG Deferral	FIRM	INTERR	Efficiency							
Schedule	Block	A	B	C	D	E						
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588	29,992.40			29,992.40
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464	8,765.40			8,765.40
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355	7,857,637.30			7,857,637.30
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314	2,624,019.40			2,624,019.40
3 IFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279	64,731.30			64,731.30
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277	48,626.3			48,626.3
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247	194,138.90			194,138.90
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217	388,936.50			388,936.50
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				
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260	4,000.0			4,000.0
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	15,541.0			15,541.0
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	30,318.20			30,318.20
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	53,868.00			53,868.00
	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142	35,855.00			35,855.00
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109	2,265.00			2,265.00
	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	113,250.0			113,250.0
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125	116,462.0			116,462.0
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096	31,474.0			31,474.0
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077				
	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	53,858.00			53,858.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	24,862.00			24,862.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	20,931.00			20,931.00
	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				
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	63,843.0			63,843.0
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	51,402.0			51,402.0
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	40,000.0			40,000.0
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	106,000.0			106,000.0
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015	79,077.0			79,077.0
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088	20,000.00			20,000.00
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078	40,000.00			40,000.00
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060	24,213.00			24,213.00
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049	12,391.00			12,391.00
	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	30,502.0			30,502.0
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098	15,697.0			15,697.0
	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 Interr 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 Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	59,305.0			59,305.0
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	96,371.0			96,371.0
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	64,317.0			64,317.0
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	288,109.0			288,109.0
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	175,451.0			175,451.0
	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									291,089.00			291,089.00
Source:									13,225,298.70	0	0	13,225,298.70
Temporarily Tab	Column B	Column C	Column C	Column E	Column F	Column G						

total OR & WA	151,331,371.00	total* wa	13,225,298.70
total per CIS	151,331,371.00	total* or	138,009,585.30
difference	0.00	total*	151,234,884.00
		*including unbilled	

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

include in interest calc.

act from the
3-2014 PGA Filing - W
mary of Amortization

		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
1R (R01)		332.99	536.05	0.00	(1,076.12)	(304.88)	(12.91)
1C (C01)		97.32	156.66	0.00	(248.20)	(70.33)	(2.93)
2R (R02)		87,238.72	140,438.56	0.00	(170,419.82)	(48,240.53)	(2,028.81)
3 CFS		29,132.94	46,898.77	0.00	(50,336.50)	(14,252.81)	(602.23)
3 IFS		718.67	1,156.93	0.00	0.00	(312.60)	(13.00)
27		539.87	869.09	0.00	(823.06)	(233.43)	(9.77)
41C Firm Sales	Block 1	2,155.41	3,469.82	0.00	(2,924.01)	(828.00)	(35.27)
C41SF	Block 2	4,318.13	6,951.41	0.00	(5,158.70)	(1,461.69)	(63.23)
41C Interr Sales	Block 1	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
41I Firm Trans	Block 1	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
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
C41TT	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	199.84	321.71	0.00	0.00	(75.91)	(3.27)
I41SF	Block 2	336.61	541.87	0.00	0.00	(112.78)	(4.64)
41I Interr Sales	Block 1	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
42C Firm Sales	Block 1	598.06	962.78	0.00	(521.31)	(147.84)	(6.18)
C42SF	Block 2	398.08	640.83	0.00	(310.64)	(88.12)	(3.77)
	Block 3	25.15	40.48	0.00	(15.03)	(4.27)	(0.17)
	Block 4	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
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	1,257.35	2,024.10	0.00	0.00	(274.00)	(11.91)
I42SF	Block 2	1,293.01	2,081.51	0.00	0.00	(251.70)	(11.14)
	Block 3	349.44	562.53	0.00	0.00	(52.37)	(2.11)
	Block 4	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
	Block 6	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
C42TF	Block 2	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
	Block 4	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
	Block 6	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
I42TF	Block 2	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
	Block 4	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
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	222.05	0.00	124.89	(107.49)	(30.41)	(1.34)
C42SI	Block 2	444.10	0.00	249.78	(192.40)	(54.32)	(2.30)
	Block 3	268.82	0.00	151.20	(89.14)	(25.24)	(1.16)
	Block 4	137.57	0.00	77.38	(36.50)	(10.31)	(0.47)
	Block 5	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
42I Interr Sales	Block 1	338.65	0.00	190.47	0.00	(57.75)	(2.33)
I42SI	Block 2	174.27	0.00	98.02	0.00	(26.57)	(1.05)
	Block 3	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
	Block 5	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
42C Inter Trans	Block 1	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
	Block 3	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
	Block 5	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
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
I42TI	Block 2	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
	Block 4	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
	Block 6	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
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank							
Sources:		130,577.05	207,653.10	891.74	(232,258.92)	(66,915.86)	(2,819.99)
Temporaries Tab							

Switchers - WA		130,841.93	191421
		208,971.25	191431
Commodity	(276.99)	(232,258.92)	186316
Commodity		(66,915.86)	186235
Commodity		(2,819.99)	186315
Commodity		39,421.86	254317
	(276.99)		

in 186312	0.95628	Annually	
	264.88		191421
Demand	(445.91)		
Demand			
Demand			
Demand	(445.91)		
rate sensitive adj	0.95628	Annually	
Demand	426.41		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)
59	Jan-14		34,960.67		3.250%	46.36	35,007.03	34,643.32
60	Feb-14		30,085.05		3.250%	134.57	30,219.62	64,862.94

61
 62 **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)
	Beginning Balance							0.00
43	Nov-12	old	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
44	Nov-12	new	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
45	Dec-12		(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
46	Jan-13		(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
47	Feb-13		(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
48	Mar-13		(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
49	Apr-13		(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
50	May-13		(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
51	Jun-13		(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
52	Jul-13		(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
53	Aug-13		(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
54	Sep-13		(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
55	Oct-13		(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
56	Nov-13	OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
57	Nov-13	NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
58	Dec-13		(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
59	Jan-14		(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18
60	Feb-14		(66,915.86)		3.25%	507.46	(66,408.40)	154,420.78

61

62 **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)
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
59	Jan-14	947.84		3.25%	32.11	979.95	12,362.78
60	Feb-14	947.84		3.25%	34.77	982.61	13,345.39

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	2012 Calendar Interest	2013 Calendar Interest	2014 Calendar Interest	Activity	Balance	2012 Calendar Balance	2013 Calendar Balance	2014 Calendar Balance
Beginning Balance													
31	Jan-12	0.00		1,783.59	3.25%	0.00			1,783.59	660,340.30	0.00		
32	Feb-12	630,957.00		2,642.84	3.25%	854.42			633,599.84	1,293,940.14	631,811.42		
33	Mar-12	0.00		3,504.42	3.25%	1,711.15			3,504.42	1,297,444.56	633,522.57		
34	Apr-12	0.00		3,513.91	3.25%	1,715.79			3,513.91	1,300,958.47	635,238.36		
35	May-12	0.00		3,523.43	3.25%	1,720.44			3,523.43	1,304,481.90	636,958.80		
36	Jun-12	0.00		3,532.97	3.25%	1,725.09			3,532.97	1,308,014.87	638,683.89		
37	Jul-12	0.00		3,542.54	3.25%	1,729.77			3,542.54	1,311,557.41	640,413.66		
38	Aug-12	0.00		3,552.13	3.25%	1,734.45			3,552.13	1,315,109.54	642,148.11		
39	Sep-12	0.00		3,561.76	3.25%	1,739.16			3,561.76	1,318,671.30	643,887.27		
40	Oct-12	630,957.00		4,425.82	3.25%	2,598.28			635,382.82	1,954,054.12	1,277,442.55		
41	Nov-12	1	(676,611.57)	3,459.74	3.25%	1,627.25			(673,151.83)	1,280,902.29	1,280,902.29		
42	Dec-12	2	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	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		6,217.78	3.25%	3,564.22	2,653.56		651,768.78	2,624,789.26	1,319,583.73	1,305,205.53	
53	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%		3,534.93		(1,316,048.80)	1,308,740.46	1,308,740.46		
54	Dec-13	0.00		3,544.51	3.25%		3,544.51		3,544.51	1,312,284.97	1,312,284.97		
55	Jan-14	0.00		3,554.11	3.25%		3,554.11	0.00	3,554.11	1,315,839.08	1,315,839.08		
56	Feb-14	527,177.00		4,277.62	3.25%		3,563.73	713.89	531,454.62	1,847,293.70	1,319,402.81	527,890.89	

History truncated for ease of viewing

Notes:

- 61 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
- 62 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	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(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
54	Jan-14		81.42		3.25%	195.35	276.77	72,366.52
55	Feb-14		17,626.85		3.25%	219.86	17,846.71	90,213.23
56								
57	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)
	Beginning Balance							0.00
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	Jan-14		(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98
53	Feb-14		(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40

54

55 **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)
Beginning Balance							
43	Nov-12 old	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
44	Nov-12 new	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
45	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
46	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
47	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
48	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
49	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
50	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
51	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
52	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
53	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
54	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
55	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
56	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
57	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
58	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03
59	Jan-14	(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36
60	Feb-14	(232,258.92)		3.25%	1,831.60	(230,427.32)	561,986.04

61

62 **History truncated for ease of viewing**

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
2	Nov-13		8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(226,573.88)
3	Dec-13		39,234		3.25%	(560.51)	38,673.69	(187,900.19)
4	Jan-14		42,958		3.25%	(450.72)	42,507.09	(145,393.10)
5	Feb-14		39,422		3.25%	(340.39)	39,081.47	(106,311.63)

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)
	Beginning Balance							
43	Nov-12 old		73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
44	Nov-12 new		38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
45	Dec-12		150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
46	Jan-13		224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
47	Feb-13		181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
48	Mar-13		143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
49	Apr-13		103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
50	May-13		71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
51	Jun-13		56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
52	Jul-13		42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)
53	Aug-13		37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
54	Sep-13		37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
55	Oct-13		67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)
56	Nov-13 OLD		52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
57	Nov-13 NEW		26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
58	Dec-13		129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)
59	Jan-14		142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)
60	Feb-14		130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)

61
 62 **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)
	Beginning Balance							
42	Nov-12	old	39,656.61		3.25%	152.41	39,809.02	76,253.35
43	Nov-12	new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
44	Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
45	Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
46	Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
47	Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
48	Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
49	May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
50	Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
51	Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
52	Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
53	Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
54	Oct-13		50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
55	Nov-13	OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
56	Nov-13	NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
57	Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16
58	Jan-14		227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)
59	Feb-14		208,971.25		3.25%	(2,424.99)	206,546.26	(793,322.08)

60

61 **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
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	02282014 (MMDDYYYY)	02282014 (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	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	H	-	8,203,810.00	OR WACOG PGA Activity				N
2	191400			S	8,203,810.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	2,275.00	-	OR WACOG PGA Activity				N
4	191400			H	-	2,275.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	432,642.45	-	OR DEM PGA Activity				N
6	191410			H	-	432,642.45	OR DEM PGA Activity				N
7	540100	84020	805-02885	S	2,002,838.09	-	OR DEM DEF Collected				N
8	191450			H	-	2,002,838.09	OR DEM DEF Collected				N
9	411000	83010	419-06205	H	-	10,950.00	OR PGA Interest				N
10	191400			S	35,906.00	-	OR WACOG Interest				N
11	191410			H	-	2,370.00	OR DEM Incr. Interest				N
12	191450			H	-	22,586.00	OR DEM Coll. Interest				N
13	540200	84020	805-02950	H	-	1,134,473.00	WA WACOG PGA Activity				N
14	191420			S	1,134,473.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	S	687,536.63	-	WA DEM PGA Activity				N
16	191430			H	-	687,536.63	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	3,468.00	-	WA PGA Interest				N
18	191420			S	2,779.00	-	WA WACOG Interest				N
19	191430			H	-	6,247.00	WA DEM Interest				N
20	411000	83010	419-06206	S	8,320.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	8,320.00	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

Total 12,514,048.17 12,514,048.17

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)

Posted by _____

Date _____

**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
Calculated Calendar Month Volumes:												
Residential	5,774,128	8,476,523	7,900,292	(4,080,687)	-	-	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	3,444,337	(1,779,198)	-	-	-	-	-	-	-	-
Industrial Firm	319,147	390,180	401,970	(63,354)	-	-	-	-	-	-	-	-
Total Firm Sales	8,377,720	12,405,097	11,746,599	(5,923,239)	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	128,303	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,010	19,895	20,232	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	5,501	9,948	7,642	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	67,832	95,825	98,268	-	-	-	-	-	-	-	-	-
Sub Total	165,865	216,843	254,445	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,211,855	12,188,254	11,492,154	(5,923,239)	-	-	-	-	-	-	-	-
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
Total D/C Subject tp D/C Rate	\$ 1,099,804	\$ 1,632,358	\$ 1,539,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58	12,897.39	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,906.08	1,918.62	1,941.61	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	815.10	1,243.55	1,243.55	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	9,078.96	11,254.65	10,220.10	-	-	-	-	-	-	-	-	-
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	(6,286.63)	3,646.81	9,221.03	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	1,502.04	2,106.45	2,943.57	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	-	(2,664.97)	(4,143.48)	-	-	-	-	-	-	-	-	-
Prior Mo Manual Adjustments Com	\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	4,143.48	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	770.53	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	9,106.78	(4,192.77)	(4,914.01)	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$ (398)	\$ 183	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,108,513	\$ 1,628,348	\$ 1,534,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	763,319.16	777,515.18	774,289.39	-	-	-	-	-	-	-	-	-
Variance.....	345,193.84	850,832.82	760,141.61	-	-	-	-	-	-	-	-	-
Previously Booked	345,193.84	850,832.82	871,861.34	-	-	-	-	-	-	-	-	-
Net to Book (191430)	-	-	(111,719.73)	-	-	-	-	-	-	-	-	-

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

111,719.73
(111,719.73)

	Feb-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Reserves									
Hedged Encana Sale		406,014.16							
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	82,685,600.00	41,496,163.04	0.50185	-	\$0		82,685,600	\$ 41,496,163.04	#VALUE!
Yr around Contracts Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Rockies				5,510,400	\$3,063,497	0.55595	(5,510,400)	\$ (3,063,497.00)	
Yr around Contracts Alberta				-	\$0		-	\$ -	
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Forecasted Baseload YR									
S.T. Contracts-Rockies				11,548,369	\$4,630,762	0.40099	(11,548,369)	\$ (4,630,762.00)	#VALUE!
S.T. Contracts-Alberta				12,110,910	\$4,527,740	0.37386	(12,110,910)	\$ (4,527,740.00)	#VALUE!
S.T. Contracts-Sumas/St 2				10,833,424	\$3,890,530	0.35912	(10,833,424)	\$ (3,890,530.00)	#VALUE!
S.T. Contracts-Rockies				2,575,833	\$987,245	0.38327	(2,575,833)	\$ (987,245.00)	
S.T. Contracts-Alberta				-	\$0		-	\$ -	
S.T. Contracts-Sumas/St 2				1,354,178	\$469,322	0.34657	(1,354,178)	\$ (469,322.00)	
Forecasted Baseload S.T.							-	\$ -	#VALUE!
Swing Contracts - Rockies				-	\$0		-	\$ -	#VALUE!
Swing Contracts - Alberta				2,690,828	\$945,644	0.35143	(2,690,828)	\$ (945,644.00)	
Swing Contracts RES FEE - Rockies					\$0		-	\$ -	
Swing Contracts RES FEE - Alberta					\$0		-	\$ -	#VALUE!
Hedged Spot Purch-Rockies					\$0		-	\$ -	#VALUE!
Hedged Spot Purch-Alberta (NOVA)				1,345,414	\$472,150	0.35093	(1,345,414)	\$ (472,150.00)	
Hedged Spot Purch-Sumas/St 2 (WEI)				-	\$0		-	\$ -	#VALUE!
Spot Purchases-Rockies				1,906,196	\$707,764	0.37130	(1,906,196)	\$ (707,764.00)	#VALUE!
Spot Purchases-Alberta				4,289,461	\$1,592,662	0.37130	(4,289,461)	\$ (1,592,662.00)	#VALUE!
Spot Purchases-Sumas/St 2		351,096.70		322,588	\$119,776	0.37130	(322,588)	\$ 231,320.70	
Volumetric Transp Chg					\$288,884				
UAG Reserve Adjustment									
Misc. Act. U/S Sales									
Sub Total	82,685,600	\$ 42,253,273.90	0.51101	54,487,601	\$ 21,695,976.00	0.39818	28,197,999	\$ 20,440,167.74	0.11283
Field Production Gas	666,946.00	326,732.34	0.48989	412,154	\$ 200,307.00	0.48600	254,792	\$ 126,425.34	(0.00389)
Storage Activity:									
System Withdrawals	29,041,161.00	12,337,686.61	0.42483	38,508,340	\$ 14,980,507.00	0.38902	(9,467,179)	\$ (2,642,820.39)	(0.03581)
System injections	(2,109,060.00)	(1,410,671.47)	0.66886				(2,109,060)	\$ (1,410,671.47)	
Sub Total	26,932,101	\$ 10,927,015.14	0.40572	38,508,340	\$ 14,980,507.00	0.38902	(11,576,239)	\$ (4,053,491.86)	0.01670
P/M Imbalance Adj	(1,392,870)	\$ (551,827.24)	0.396180				(1,392,870)	\$ (551,827.24)	0.39618
C/M Imbalance Adj	853,977.00	338,328.61	0.396180				853,977	\$ 338,328.61	0.39618
Cost of Company Use Gas	(106,568.60)	(42,106.26)	0.39511				(106,569)	\$ (42,106.26)	0.39511
Misc. Cust. Imbalance Purch							-	\$ -	
Prior Period Estimate Adj.		67,128.70					-	\$ 67,128.70	
Line Loss & Unacct For				(260,448)			260,448		
Total Monthly Gas Cost	109,639,185	\$ 53,318,545.19	0.48631	93,147,647	\$ 36,876,790.00	0.39590	16,491,538	\$ 16,324,625.03	0.09041
RESTATE COST AT EMBEDDED RATES..				43,405,725.71					
ACTUAL COST OF GAS.....				53,318,545.19					
VARIANCE FROM ACTUAL COST(Gain ()).				<u>9,912,819.48</u>					
Sales Sendout, See WAPGA Tab 17									
Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	98,923,219	% Of Oregon Sales.....		0.9012					
Washington.....	10,846,265	Oregon's Share of the Var.		8,933,432.92					
Total.....	109,769,484								
Estimated WACOG Variance for the Sharehol				<u>893,343.29</u>					
Shareholders Share of the WACOG Deferral				(483,769)					
WACOG Equalization.....				<u>(5,558)</u>					
Estimated Shareholder (gain) or Loss.....				<u>478,211</u>					