

CRISTAN KELLEY
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April 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

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 March 2014.

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

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)

RECEIVED
FINANCIAL MANAGEMENT
2014 APR 25 PM 2:12
OFFICE OF PUBLIC
UTILITY TRAFFIC
COORDINATION

**NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
March-14**

	Feb-14	Change	Mar-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	64,862.94	69,001.49	133,864.43
186235 AMOR WA GREAT PROGRAM	154,420.78	(47,626.49)	106,794.29
186310 WA ENERGY EFFICIENCY	13,345.39	755.74	14,101.13
186312 WA - AUDIT RESIDENTI	1,847,293.70	5,003.09	1,852,296.79
186314 WA - LOW INCOME WEAT	90,213.23	577.98	90,791.21
186315 WA - WA - LIEE AMORT	4,665.40	(2,012.24)	2,653.16
186316 WA DSM AMORTIZATION	561,986.04	(164,597.68)	397,388.36
	2,736,787.48	(138,898.11)	2,597,889.37
Subtotal 186xxx accounts			
	(98,837.00)	(121,738.85)	(220,575.85)
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(106,311.63)	28,304.58	(78,007.05)
254317 PROP SALE REFUNDS-WA	(205,148.63)	(93,434.27)	(298,582.90)
Subtotal 254xxx accounts			
	1,576,298.00	869,019.00	2,445,317.00
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(312,888.41)	93,673.80	(219,214.61)
191421 AMORT OF WACOG - WA	(2,656,782.90)	(103,169.69)	(2,759,952.59)
191430 DEMAND - ACCR WA	(793,322.10)	148,676.44	(644,645.66)
191431 AMORT OF DEMAND WA	(2,186,695.41)	1,008,199.55	(1,178,495.86)
Subtotal 191xxx accounts			
	344,943.44	775,867.17	1,120,810.61
TOTAL WASHINGTON DEFERRED ACCOUNTS			

REGISTERED
PROGRAM MANAGEMENT

2014 APR 25 PM 2: 19

STATE OF WASHINGTON
UTILITY AND TRANSPORTATION
COMMISSION

Northwest Natural Gas Company SAP Journal Entry

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

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)	Auto Reversal (Y or N)			
5000	SA	03312014 (MMDDYYYY)	03312014 (MMDDYYYY)	USD	JE 29	AMORTIZATION				
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)
1	186232			H			INT - Ind DSM Def 186232			
2	411000	83010	419-06205	H			INT - Ind DSM Def 186232			
3	411000	83010	419-06206	S	5,432.74	5,432.74	INT RESERVE - 186231 Ind DSM			
4	186231			H			AMORT INT RESERVE - 186274			
5	186274			S	17,619.24	17,619.24	AMORT INT RESERVE - 186274			
6	411000	83010	419-06206	H	180,619.54	180,619.54	AMORT 186233 Ind DSM			
7	411000	81199	495-06374	H		943.20	INTEREST 186233 Ind DSM			
8	186233			H		943.20	AMORT 186271 Comm Decoup			
9	411000	83010	419-06205	S	588,320.20	588,320.20	AMORT 186271 Comm Decoup			
10	186233			H		2,461.90	INTEREST 186271 Comm Decoup			
11	411000	81199	495-06064	S	696,244.43	696,244.43	AMORT 186277 Res Decoup			
12	186277			H		348.71	INTEREST 186277 Res Decoup			
13	402000	81199	495-06064	S	348.71	348.71	AMORT 186286 CUB Fund			
14	186271			H			AMORT 186286 CUB Fund			
15	411000	83010	419-06205	S	12,588.28	12,588.28	AMORT 186288 CUB Fund			
16	186277			H		36.75	INTEREST 186288 CUB Fund			
17	402000	81199	495-06233	S	36.75	36.75	AMORT 186288 NWIGU Intervener			
18	186288			H		8,785.00	AMORT 186288 NWIGU Intervener			
19	411000	83010	419-06205	S	8,785.00	8,785.00	AMORT 186288 NWIGU Intervener			
20	186286			H		68.22	INTEREST 186288 NWIGU Intervener			
21	402000	81199	495-06233	S	68.22	68.22	AMORT 191401 OR WACOG			
22	186288			H		602,877.46	AMORT 191401 OR WACOG			
23	411000	83010	419-06205	S	602,877.46	602,877.46	AMORT 191401 OR WACOG			
24	191401			H		1,425.42	INTEREST 191401 OR WACOG			
25	541000	84020	805-02650	H		1,425.42	AMORT 186307 OR AMR			
26	411000	83010	419-06205	S	74,200.06	74,200.06	AMORT 186307 OR AMR			
27	186307			H		264.46	INTEREST 186307 OR AMR			
28	411000	81199	495-06374	S	264.46	264.46	AMORT 191031 Working Gas			
29	186307			H		561,972.12	AMORT 191031 Working Gas			
30	411000	83010	419-06205	S	561,972.12	561,972.12	AMORT 191031 Working Gas			
31	186307			H		2,058.00	INTEREST 191031 Working Gas			
32	411000	81199	495-06270	S	2,058.00	2,058.00	AMORT 191031 Working Gas			
33	402000	81199	495-06270	S	438,270.29	438,270.29	AMORT 254315 Property Sales			
34	191031			H			AMORT 254315 Property Sales			
35	411000	83010	419-06205	S	438,270.29	438,270.29	AMORT 254315 Property Sales			
36	191031			H		1,585.10	INTEREST 254315 Property Sales			
37	402000	81199	495-06512	S	1,585.10	1,585.10	AMORT 191442 Gas Reserves			
38	254315			H		135,048.22	AMORT 191442 Gas Reserves			
39	411000	83010	419-06205	S	135,048.22	135,048.22	AMORT 191442 Gas Reserves			
40	254315			H		544.49	INTEREST 191442 Gas Reserves			
41	402000	81199	495-06295	S	544.49	544.49	AMORT 191442 Gas Reserves			
42	191442			H			AMORT 191442 Gas Reserves			
43	411000	83010	419-06205	S	544.49	544.49	AMORT 191442 Gas Reserves			
44	254315			H			INTEREST 191442 Gas Reserves			
45	402000	81199	495-06295	S			AMORT 191442 Gas Reserves			
46	191442			H			AMORT 191442 Gas Reserves			
47	411000	83010	419-06205	S			AMORT 191442 Gas Reserves			
48	254315			H			INTEREST 191442 Gas Reserves			
49	402000	81199	495-06295	S			AMORT 191442 Gas Reserves			
50	191442			H			AMORT 191442 Gas Reserves			
51	411000	83010	419-06205	S			AMORT 191442 Gas Reserves			
52	254315			H			INTEREST 191442 Gas Reserves			
53	402000	81199	495-06295	S			AMORT 191442 Gas Reserves			
54	191442			H			AMORT 191442 Gas Reserves			
55	411000	83010	419-06205	S			AMORT 191442 Gas Reserves			
56	254315			H			INTEREST 191442 Gas Reserves			
57	402000	81199	495-06295	S			AMORT 191442 Gas Reserves			
58	191442			H			AMORT 191442 Gas Reserves			
59	411000	83010	419-06205	S			AMORT 191442 Gas Reserves			
60	254315			H			INTEREST 191442 Gas Reserves			
61	402000	81199	495-06295	S			AMORT 191442 Gas Reserves			
62	191442			H			AMORT 191442 Gas Reserves			

Extract from the
2013-2014 PGA Filing - Washington: October Filing

Schedule	Block	Summary of Amortization Rates						Volumes				
		191421	191431	186316	186235	186315	254317	CIS	Prior Month Unbilled	Current Month Unbilled	Total	
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Property Sales				
6		A	B	C	D	E						
7	1R (R01)	0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588			22,075.70	
8	1C (C01)	0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464	6,480.60		6,480.60	
9	2R (R02)	0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355	5,555,583.60		5,555,583.60	
10	3 CFS	0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314	1,914,319.40		1,914,319.40	
11	3 IFS	0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00279	37,492.50		37,492.50	
12	27	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247	185,332.10		185,332.10	
13	41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217	247,372.70		247,372.70
14	C41SF	Block 2	0.01110	0.01787	0.00000	(0.01426)	(0.00416)	(0.00017)	0.00221			
15	41C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00260	4,000.00		4,000.00
16	C41SI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	10,926.00		10,926.00
17	41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00244	17,889.00		17,889.00
18	I41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00215	25,973.30		25,973.30
19	41C Firm Trans	Block 1	0.00000	0.01787	0.00000	0.00000	(0.00422)	(0.0018)	0.00244			
20	C41TF	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215	43,187.00		43,187.00
21	41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00416)	(0.00017)	0.00221	20,974.00		20,974.00
22	I41SF	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00011)	0.00159			
23	41I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00274)	(0.00011)	0.00142			
24	I41SI	Block 2	0.01110	0.01787	0.00000	(0.00968)	(0.00274)	(0.00011)	0.00142			
25	42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00666)	(0.00188)	(0.00008)	0.00087			
26	C42SF	Block 2	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00007)	0.00058			
27	Block 3	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00004)	0.00002		11,308.00	10,000	121,308.00
28	Block 4	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00002)	0.00002		77,289.00	2,909	80,198.00
29	Block 5	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00002		24,183.00		24,183.00
30	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00012		8,458.00		8,458.00
31	42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00096			
32	I42SF	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00077			
33	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00052		30,000.00		30,000.00
34	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00019		47,998.00		47,998.00
35	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019		20,000.00		20,000.00
36	Block 6	0.01110	0.01787	0.00000	0.00000	0.00000	0.00000	0.00000		16,850.00		16,850.00
37	42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060			63,050.00
38	C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040			54,616.00
39	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110	63,050.00		63,050.00
40	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	54,616.00		54,616.00
41	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	40,000.00		40,000.00
42	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00050	112,000.00		112,000.00
43	42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	112,000.00		112,000.00
44	I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	43,611.00		43,611.00
45	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	20,000.00		20,000.00
46	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015	40,000.00		40,000.00
47	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00088	24,280.00		24,280.00
48	Block 6	0.00000	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00078	0.00060	3,168.00		3,168.00
49	42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00005)	0.00049			
50	C42SI	Block 2	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00004)	0.00033			
51	Block 3	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00002)	0.00033	0.00012	11,611.00		11,611.00
52	Block 4	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00001)	0.00012		15,768.00		15,768.00
53	Block 5	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00008)	0.00109				
54	Block 6	0.01110	0.00000	0.00624	0.00000	0.00000	0.00000	0.00000	0.00098			
55	42I Firm Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00075			
56	I42SI	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00060			
57	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00040	0.00015			
58	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00015	0.00100			
59	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015	0.00090			
60	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055			
61	42C Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	70,672.00		70,672.00
62	C42TI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013	109,210.00		109,210.00
63	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	75,513.00		75,513.00
64	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	294,508.00		294,508.00
65	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	185,451.00		185,451.00
66	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055			
67	42I Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036			
68	I42TI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013			
69	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
70	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
71	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
72	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
73	74											
74	43 Firm Trans				0.00000	0.00000	0.00000	0.00004		320,259.00		320,259.00
75	43 Interr Trans				0.00000	0.00000	0.00000	0.00004		9,968,565.30		9,968,565.30
76	Intentionally blank									0		
77	Sources	Column B	Column C	Column C	Column E	Column F	Column G					
78	Temporaries Tab											

total OR & WA	120,539,966.20	total* use	9,981,474.30
total per CIS	120,539,966.20	total* or	110,805,299.90
difference	0.00	total*	120,786,774.20
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY
 Internal Order Cost Center
 908-07307 11529
 908-07203 11529
 908-07603 11529

Include in interest ca

		Amortization					186315	254317
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)		245.09	394.56	0.00	(792.07)	(224.41)	(9.50)	129.83
1C (C01)		71.95	115.83	0.00	(183.50)	(52.00)	(2.17)	30.06
2R (R02)		61,680.37	99,294.24	0.00	(120,491.89)	(34,107.49)	(1,434.43)	19,710.09
3 CFS		21,253.56	34,214.39	0.00	(36,722.34)	(10,397.95)	(439.35)	6,004.45
3 JFS		634.57	1,021.55	0.00	0.00	(276.02)	(7.53)	159.60
27		416.26	670.10	0.00	(634.60)	(179.98)	(33.67)	457.25
41C Firm Sales	Block 1	2,057.63	3,312.42	0.00	(2,791.36)	(790.44)	(40.21)	536.99
C41SF	Block 2	2,746.43	4,421.26	0.00	(3,281.05)	(929.67)	0.00	0.00
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	10.40
I41TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	25.08
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(75.44)	(3.25)	43.62
C41TF	Block 2	198.61	319.73	0.00	0.00	(96.62)	(3.97)	55.88
41I Firm Sales	Block 1	288.37	464.22	0.00	0.00	0.00	0.00	0.00
I41SF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	(4.96)	29.68
I41SI	Block 2	479.48	771.88	0.00	(417.94)	(118.53)	(2.21)	29.68
42C Firm Sales	Block 1	232.86	374.87	0.00	(181.72)	(51.55)	0.00	0.00
C42SF	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	(293.49)	(12.76)	169.37
	Block 6	1,346.81	2,168.12	0.00	0.00	(173.32)	(7.67)	100.47
42I Firm Sales	Block 1	890.39	1,433.37	0.00	0.00	(40.24)	(1.62)	23.13
I42SF	Block 2	268.49	432.22	0.00	0.00	(11.24)	(0.49)	6.47
	Block 3	93.90	151.17	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	32.99
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	47.28
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	15.11
C42TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	10.15
	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	69.34
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	53.80
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	30.22
I42TF	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	67.48
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	17.52
	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	17.60
	Block 6	0.00	0.00	0.00	(107.49)	(30.41)	(1.34)	17.60
42C Interr Sales	Block 1	222.05	0.00	124.89	(192.40)	(54.32)	(2.30)	31.37
C42SI	Block 2	444.10	0.00	249.78	(89.39)	(25.31)	(1.16)	14.63
	Block 3	269.57	0.00	151.62	(9.33)	(2.64)	(0.12)	1.55
	Block 4	35.17	0.00	19.78	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	(0.89)	12.66
	Block 6	0.00	0.00	72.50	0.00	(21.98)	(1.06)	15.38
42I Interr Sales	Block 1	128.91	0.00	98.46	0.00	(26.69)	0.00	0.00
I42SI	Block 2	175.06	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	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	70.96
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	98.17
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	51.99
I42TI	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	163.35
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	67.39
	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
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00
		94,179.63	149,559.93	717.03	(165,895.08)	(47,979.74)	(2,022.14)	28,553.84

Sources:

Temporaries Tab

Switchers - WA		94,393.38	191421
Commodity	(223.52)	150,621.05	191431
Commodity		(165,895.08)	186316
Commodity		(47,979.74)	186235
Commodity		(2,022.14)	186315
Commodity		28,553.84	254317
	(223.52)		

0.95628 Annually

n 186312 213.75 **191421**

Demand (359.82)

Demand

Demand (359.82)

rate sensitive adj 0.95628 Annually

Northwest Natural Gas Company
 WA
 Washington Low Income Bill Pay Assistance (GREAT)
 186234
 Program under Schedule J

Company:
 State:
 Description:
 Account Number:

Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
44	Nov-12 OLD	(2,797.37)		3.250%	(3.79)	(481,460.28)	(2,801.15)
45	Nov-12 NEW	0.00	(478,659.12)	3.250%	0.00	0.00	(2,801.15)
46	Dec-12	3,335.42		3.250%	(3.07)	3,332.35	531.20
47	Jan-13	34,764.72		3.250%	48.52	34,813.24	35,344.44
48	Feb-13	58,993.41		3.250%	175.61	59,169.02	94,513.46
49	Mar-13	59,322.05		3.250%	336.31	59,658.36	154,171.82
50	Apr-13	9,902.22		3.250%	430.96	10,333.18	164,505.00
51	May-13	54,656.99		3.250%	519.55	55,176.54	219,681.54
52	Jun-13	134,140.37		3.250%	776.62	134,916.99	354,598.53
53	Jul-13	36,594.03		3.250%	1,009.93	37,603.96	392,202.49
54	Aug-13	(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
55	Sep-13	(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
56	Oct-13	(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
57	Nov-13 OLD	(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
58	Nov-13 NEW	0.00		3.250%	0.00	0.00	(2,617.23)
59	Dec-13	2,257.55		3.250%	(4.03)	2,253.52	(363.71)
60	Jan-14	34,960.67		3.250%	46.36	35,007.03	34,643.32
61	Feb-14	30,085.05		3.250%	134.57	30,219.62	64,862.94
62	Mar-14	68,732.74		3.250%	268.75	69,001.49	133,864.43

History truncated for ease of viewing

Northwest Natural Gas Company
 Washington
 Amort WA Great Program
 186235
 Program under Schedule J
 Temp Increment under Schedule 230

Company:
 State:
 Description:
 Account Number:

Debit (Credit)	Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	1	Beginning Balance						
	41	Nov-12 OLD	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
	42	Nov-12 NEW	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
	43	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
	44	Jan-13	(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
	45	Feb-13	(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
	46	Mar-13	(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
	47	Apr-13	(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
	48	May-13	(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
	49	Jun-13	(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
	50	Jul-13	(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
	51	Aug-13	(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
	52	Sep-13	(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
	53	Oct-13	(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
	54	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
	55	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
	56	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
	57	Jan-14	(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18
	58	Feb-14	(66,915.86)		3.25%	507.46	(66,408.40)	154,420.78
	59	Mar-14	(47,979.74)		3.25%	353.25	(47,626.49)	106,794.29

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 (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
46	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15
47	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91
48	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61
49	Feb-13	976.88		3.25%	36.91	1,013.79	14,155.40
50	Mar-13	732.66		3.25%	39.33	771.99	14,927.39
51	Apr-13	1,251.30		3.25%	42.12	1,293.42	16,220.81
52	May-13	1,001.04		3.25%	45.29	1,046.33	17,267.14
53	Jun-13	1,001.04		3.25%	48.12	1,049.16	18,316.30
54	Jul-13	1,251.30		3.25%	51.30	1,302.60	19,618.90
55	Aug-13	500.52		3.25%	53.81	554.33	20,173.23
56	Sep-13	1,001.04		3.25%	55.99	1,057.03	21,230.26
57	Oct-13	1,001.04		3.25%	58.85	1,059.89	22,290.15
58	Nov-13 OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
59	Nov-13 NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
60	Dec-13	1,001.04		3.25%	29.39	1,030.43	11,382.83
61	Jan-14	947.84		3.25%	32.11	979.95	12,362.78
62	Feb-14	947.84		3.25%	34.77	982.61	13,345.39
63	Mar-14	718.62		3.25%	37.12	755.74	14,101.13

64
65
66 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

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2013 Calendar Interest	2014 Calendar Interest	Activity	Balance	2013 Calendar Balance	2014 Calendar Balance
1	Beginning Balance			3,478.51	3.25%			3,478.51	1,287,850.15		
44	Jan-13	0.00		3,487.93	3.25%	0.00		3,487.93	1,291,338.08	646,425.19	
45	Feb-13	0.00		4,371.56	3.25%	874.19		649,922.56	1,941,260.64	648,175.92	
46	Mar-13	645,551.00		5,257.58	3.25%	1,750.73		5,257.58	1,946,518.22	649,931.40	
47	Apr-13	0.00		5,271.82	3.25%	1,755.48		5,271.82	1,951,790.04	651,691.63	
48	May-13	0.00		5,286.10	3.25%	1,760.23		5,286.10	1,957,076.14	653,456.62	
49	Jun-13	0.00		5,300.41	3.25%	1,764.99		5,300.41	1,962,376.55	655,226.40	
50	Jul-13	0.00		5,314.77	3.25%	1,769.78		5,314.77	1,967,691.32	657,000.97	
51	Aug-13	0.00		5,329.16	3.25%	1,774.57		5,329.16	1,973,020.48	1,305,205.53	
52	Sep-13	0.00		6,217.78	3.25%	2,653.56		651,768.78	2,624,789.26	1,308,740.46	
53	Oct-13	645,551.00		3,534.93	3.25%	3,534.93		(1,316,048.80)	1,308,740.46	1,308,740.46	
54	Nov-13 OLD	0.00	(1,319,583.73)	3,544.51	3.25%	3,544.51		3,544.51	1,312,284.97	1,312,284.97	
56	Dec-13	0.00		3,554.11	3.25%	3,554.11	0.00	3,554.11	1,315,839.08	1,315,839.08	527,890.89
57	Jan-14	0.00		4,277.62	3.25%	3,563.73	713.89	531,454.62	1,847,293.70	1,319,402.81	529,320.60
58	Feb-14	527,177.00		5,003.09	3.25%	3,573.38	1,429.71	5,003.09	1,852,296.79	1,322,976.19	
59	Mar-14	0.00									

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

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	551.02	14,271.42
40	Dec-12	511.68		3.25%	39.34	2,858.56	14,822.44
41	Jan-13	2,814.60		3.25%	43.96	132.46	17,681.00
42	Feb-13	84.46		3.25%	48.00	640.27	17,813.46
43	Mar-13	591.22		3.25%	49.05	5,981.35	18,453.73
44	Apr-13	5,923.35		3.25%	58.00	152.28	24,435.08
45	May-13	85.99		3.25%	66.29	152.70	24,587.36
46	Jun-13	85.99		3.25%	66.71	27,496.03	24,740.06
47	Jul-13	27,391.93		3.25%	104.10	4,956.94	52,236.09
48	Aug-13	4,808.96		3.25%	147.98	524.22	57,193.03
49	Sep-13	368.82		3.25%	155.40	328.53	57,717.25
50	Oct-13	171.98		3.25%	156.55	(14,596.19)	58,045.78
51	Nov-13 OLD	515.94	(15,228.79)	3.25%	116.66	0.00	43,449.59
52	Nov-13 NEW	0.00		3.25%	0.00	28,640.16	43,449.59
53	Dec-13	28,483.91		3.25%	156.25	276.77	72,089.75
54	Jan-14	81.42		3.25%	195.35	17,846.71	72,366.52
55	Feb-14	17,626.85		3.25%	219.86	577.98	90,213.23
56	Mar-14	333.20		3.25%	244.78		90,791.21

57
58
59 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

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)
(a)							
1	Beginning Balance						(2,456.81)
27	Nov-12 OLD	0.00		3.25%	0.00	80,439.01	77,982.20
28	Nov-12 NEW	(2,517.93)	82,736.27	3.25%	220.67	(10,311.64)	67,670.56
29	Dec-12	(10,508.61)		3.25%	196.97	(15,620.32)	52,050.24
30	Jan-13	(15,782.22)		3.25%	161.90	(12,647.16)	39,403.08
31	Feb-13	(12,770.84)		3.25%	123.68	(9,910.20)	29,492.88
32	Mar-13	(10,003.37)		3.25%	93.17	(7,062.06)	22,430.82
33	Apr-13	(7,132.28)		3.25%	70.22	(4,697.46)	17,733.36
34	May-13	(4,751.78)		3.25%	54.32	(3,672.93)	14,060.43
35	Jun-13	(3,715.93)		3.25%	43.00	(2,645.51)	11,414.92
36	Jul-13	(2,679.96)		3.25%	34.45	(2,306.49)	9,108.43
37	Aug-13	(2,334.24)		3.25%	27.75	(2,342.65)	6,765.78
38	Sep-13	(2,364.12)		3.25%	21.47	(4,378.98)	2,386.80
39	Oct-13	(4,391.36)		3.25%	12.38	(3,842.18)	(1,455.38)
40	Nov-13 OLD	(3,843.44)		3.25%	1.26	14,726.29	13,270.91
41	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	(2,761.46)	10,509.45
42	Dec-13	(2,793.62)		3.25%	32.16	(3,040.47)	7,468.98
43	Jan-14	(3,064.78)		3.25%	24.31	(2,803.58)	4,665.40
44	Feb-14	(2,819.99)		3.25%	16.41	(2,012.24)	2,653.16
45	Mar-14	(2,022.14)		3.25%	9.90		

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)		
1	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	Jan-14	(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36		
61	Feb-14	(232,258.92)		3.25%	1,831.60	(230,427.32)	561,986.04		
62	Mar-14	(165,895.08)		3.25%	1,297.40	(164,597.68)	397,388.36		

63
64
65 **History truncated for ease of viewing**

Northwest Natural Gas Company
 Washington
 Property Sales Amort. - WA
 254317

Company:
 State:
 Description:
 Account Number:

Debit (Credit)	Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Total Balance (h)
	1	Beginning Balance						(226,573.88)
	2	Nov-13	8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(187,900.19)
	3	Dec-13	39,234		3.25%	(560.51)	38,673.69	(145,393.10)
	4	Jan-14	42,958		3.25%	(450.72)	42,507.09	(106,311.63)
	5	Feb-14	39,422		3.25%	(340.39)	39,081.47	(78,007.05)
	6	Mar-14	28,554		3.25%	(249.26)	28,304.58	

Northwest Natural Gas Company
 Washington
 Washington Amortization of WACOG
 191421
 Temp Increment under Schedule 201

Company:
 State:
 Description:
 Account Number:

Debit (Credit)							
Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						(118,953.15)
45	Nov-12 OLD	73,242.40		3.25%	(420.21)	72,822.19	(1,445,042.52)
46	Nov-12 NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,298,013.24)
47	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,077,011.63)
48	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(898,255.81)
49	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(757,422.55)
50	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(655,899.55)
51	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(586,389.34)
52	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(531,579.25)
53	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(490,829.80)
54	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(454,953.91)
55	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(418,370.05)
56	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(352,338.91)
57	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(300,946.28)
58	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(711,457.59)
59	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(583,629.11)
60	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(442,708.51)
61	Jan-14	142,308.55		3.25%	(1,387.95)	140,920.60	(312,888.40)
62	Feb-14	130,841.93		3.25%	(1,021.82)	129,820.11	(219,214.61)
63	Mar-14	94,393.38		3.25%	(719.58)	93,673.80	

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

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
45	Nov-12 OLD	39,656.61		3.25%	152.41	39,809.02	76,253.35
46	Nov-12 NEW	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
47	Dec-12	116,882.78		3.25%	745.02	117,627.80	334,269.82
48	Jan-13	174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
49	Feb-13	141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
50	Mar-13	111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
51	Apr-13	79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
52	May-13	54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
53	Jun-13	42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
54	Jul-13	31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
55	Aug-13	27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
56	Sep-13	28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
57	Oct-13	50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
58	Nov-13 OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
59	Nov-13 NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
60	Dec-13	206,825.53		3.25%	136.16	206,961.69	153,825.16
61	Jan-14	227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)
62	Feb-14	208,971.25		3.25%	(2,424.99)	206,546.26	(793,322.08)
63	Mar-14	150,621.05		3.25%	(1,944.61)	148,676.44	(644,645.64)

History truncated for ease of viewing
 66

Northwest Natural Gas Company SAP Journal Entry

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

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	03312014	03312014	USD	JE 28	PGA Deferral Adj
		(MMDDYYYY)	(MMDDYYYY)			

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	H	5,810,722.00	5,810,722.00	OR WACOG PGA Activity				N
2	191400	84020	805-02890	S	5,810,722.00		OR WACOG PGA Activity				N
3	540200	84020	805-02890	H	1,551.00	1,551.00	OR WACOG PGA Activity				N
4	191400	84020	805-02890	S	1,551.00		OR WACOG PGA Activity				N
5	540100	84020	805-02885	H	888,733.99	888,733.99	OR DEM DEF Collected				N
6	191410	84020	805-02885	S	888,733.99		OR DEM DEF Collected				N
11	540100	84020	805-02885	H	888,733.99	888,733.99	OR PGA Interest				N
12	191450	83010	419-06205	S	80,485.00	49,477.00	OR WACOG Interest				N
7	411000	83010	419-06205	H	80,485.00	4,664.00	OR WACOG Interest				N
8	191400	84020	805-02950	H	744,970.00	26,344.00	OR DEM Coll. Interest				N
9	191410	84020	805-02950	S	744,970.00	744,970.00	WA WACOG PGA Activity				N
10	191450	84020	805-02950	H	142,605.69		WA WACOG PGA Activity				N
13	540200	84020	805-02940	S	142,605.69	142,605.69	WA DEM PGA Activity				N
14	191420	84020	805-02940	H	142,605.69		WA DEM PGA Activity				N
15	540100	84020	805-02940	S	2,111.00		WA PGA Interest				N
16	191430	83010	419-06210	H	5,278.00	7,389.00	WA WACOG Interest				N
17	411000	83010	419-06210	S	5,278.00		WA DEM Interest				N
18	191420	83010	419-06210	H	18,652.00	18,652.00	OR WACOG Interest Reserve				N
19	191430	83010	419-06206	S	18,652.00		OR WACOG Interest Reserve				N
20	411000	83010	419-06206	H			OR DEM Incr. Interest Reserve				N
21	191402	83010	419-06206	H			OR DEM Incr. Interest Reserve				N
22	411000	83010	419-06206	H			OR DEM Interest Reserve				N
23	191412	83010	419-06206	H			OR DEM Interest Reserve				N
24	411000	83010	419-06206	H			OR DEM Interest Reserve				N
25	191452	84020	805-02890	H			OR DEM PGA - Adj 2012-2013				N
26	540200	84020	805-02890	S			OR DEM PGA - Adj 2012-2013				N
27	191400	84020	805-02890	H			OR DEM PGA - Adj 2012-2013				N
28	540200	84020	805-02890	S			OR DEM PGA - Adj 2012-2013				N
29	242035			H							
Total					7,965,192.91	7,965,192.91					

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)

Document No. _____

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595
	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637
\$ 665,653	\$ 791,141	\$ 745,086	\$ 692,577	\$ 685,153	\$	\$	\$	\$	\$	\$	\$	\$
\$ 29,943,553	\$ 45,709,888	\$ 42,758,311	\$ 38,476,806	\$ 26,016,048	\$	\$	\$	\$	\$	\$	\$	\$
\$ 30,609,207	\$ 46,501,029	\$ 43,503,397	\$ 39,168,382	\$ 26,701,201	\$	\$	\$	\$	\$	\$	\$	\$
\$ 30,626,966.63	\$ 46,528,040.02	\$ 43,528,666.95	\$ 39,182,134.77	\$ 26,716,711.08	\$	\$	\$	\$	\$	\$	\$	\$
\$ 30,609,206.72	\$ 46,501,028.92	\$ 43,503,397.09	\$ 39,168,382.43	\$ 26,701,201.27	\$	\$	\$	\$	\$	\$	\$	\$
\$ 17,779.91	\$ 27,011.10	\$ 25,269.86	\$ 22,782.94	\$ 15,509.81	\$	\$	\$	\$	\$	\$	\$	\$
\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,551.00	\$	\$	\$	\$	\$	\$	\$	\$
\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,551.00	\$	\$	\$	\$	\$	\$	\$	\$

Entry 191400.....
Entry 805-02890.....

Oregon Storage Cut Off Adjustment:
ORPGA Proforma Commodity Rate
ORPGA Winter Proforma City Rate
Collections Winter Commodity Rate
Collections Average Commodity Rate
Proforma Commodity Cost Collected
1 Total Collection vs Calculated Line 20-17
2 Total Collection vs Calculated Restated
3 Total Collection vs Calculated
4 .10% Dht. (Collection vs Calculated)
5 Amount Previously Booked
6 Net to Book (191400)

19
20

8
9
10

DEMAND CHARGES
2013 - 14 Tractor Year
Oregon Demand charge deferral

	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
AL DEMAND CHARGES:													
US Transmission Co.:													
Williams (NWPL)	8,032,178.94	7,839,920.02	7,994,077.85	7,956,244.71	7,383,884.47	7,909,782.14							
TransCan(Gas Trans. NW)		18,688.19	18,688.19	18,688.19	18,688.19	18,688.19							
Temporary Capacity													
KS Pipeline													
CN Transmission Co.:													
TransCanada (NOVA)													
TransCanada (ANG)													
Duke En (WC)-South													
Coral En T-South													
Terasen Gas (SC)		(13,601.46)	(21,859.82)	(17,179.71)	(46,032.33)	(16,134.13)							
PPA/TMV Demand													
Tenaska Virtual													
Total Charges	\$ 8,032,178.94	\$ 7,845,006.75	\$ 7,990,906.22	\$ 7,957,753.19	\$ 7,356,540.33	\$ 7,912,336.20	\$ 8,080,478.08	\$ 8,080,478.08	\$ 8,080,478.08	\$ 8,080,478.08	\$ 8,080,478.08	\$ 8,080,478.08	\$ 8,211,532.44
	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK	OK
EMBEDDED CHARGES:													
Total Embedded	\$ 306,999.00	\$ (220,626.00)	\$ (220,626.00)	\$ (253,779.00)	\$ (479,276.00)	\$ (298,196.00)	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%
Oregon VARIANCE Share -													
1 Total Variance	\$ 277,128.00	\$ (199,159.09)	\$ (229,086.30)	\$ (239,086.30)	\$ (432,642.45)	\$ (270,084.23)	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%
2 Oregon Allocation Ratio	\$ 258,282.75	\$ (220,626.00)	\$ (186,774.14)	\$ (186,774.14)	\$ (432,642.45)	\$ (270,084.23)	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%
83 Oregon Portion	\$ 18,845.25	\$ 21,466.91	\$ (40,312.16)	\$ (40,312.16)	\$ -	\$ (270,084.23)	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%	\$ 90.270%
84 Amount Previously Booked													
85 Net to Book (191410)													
86 Entry 191410.....													
87 Entry 905-02680.....													

(270,084.23)
270,084.23

Statement of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Deferral - Volume Component	\$ 10,045,885.00	\$ 14,353,308.00	\$ 13,754,842.00	\$ 11,145,988.00	\$ 9,656,978.00	\$ 7,104,060.00	\$ 4,524,427.00	\$ 2,823,853.00	\$ 2,525,337.00	\$ 2,516,214.00	\$ 2,731,972.00	\$ 5,924,951.00
bedded Seasonalized Tab 20	10,373,859.60	15,634,088.37	14,507,414.95	13,148,796.09	8,768,244.01							
ected line 44	328,274.60	1,280,780.37	852,572.93	2,002,838.09	(888,733.99)							
erral	328,274.60	1,320,186.66	813,166.64	2,002,838.09	(888,733.99)							
viously Booked		(39,406.29)	39,406.29									
let to Book												

888,733.99
(888,733.99)

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Oregon Firm Calendar Mo. Sales:												
Residential	44,260,293	69,192,014	62,290,383	57,200,428	35,975,343	-18,788,825	0	0	0	0	0	0
Commercial	25,211,549	38,915,797	37,813,840	32,894,237	22,901,823	-11,909,427	0	0	0	0	0	0
Industrial Firm	3,198,596	2,876,095	3,447,194	2,893,643	2,796,258	-912,338	0	0	0	0	0	0
Initial of Calendar Month Sales:	72,650,837	110,883,907	103,551,417	92,988,308	61,673,424	-31,510,590	0	0	0	0	0	0
1 - 99 Less. 31CSF - 31SF A C	1,223,677	1,628,760	1,791,706	1,528,609	1,242,937	939,276						
32CSF - 32SF A C	932,597	828,437	1,205,370	1,044,774	797,115	708,194						
31SF - 31SF A C	578,592	886,502	874,202	797,115	714,216	673,139						
32CSF - 32SF A C	563,351	713,004	692,435	692,435	4,084,715	3,583,498						
321SF - 32SF A C	3,298,216	4,156,693	4,563,713	4,883,594	58,109,938	(31,510,590)	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163
Total Firm Sales w/ Fixed Demand Charge	69,332,622	106,827,214	98,987,724	88,903,594	58,109,938	(31,510,590)	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163
Total Calendar Sales less Fixed:	9,819,579.20	15,129,938.26	14,019,628.50	12,591,415.96	8,230,110.55							
il Cycles	185,841.45	160,459.23	183,632.85	178,532.41	171,155.93							
Plus: 31CSF - 31SF A C	124,012.79	107,945.64	136,078.53	124,380.06	126,949.34							
31SF - 31SF A C	71,337.20	87,915.12	88,438.73	90,514.24	84,426.02							
32CSF - 32SF A C	81,832.53	78,280.79	82,379.56	90,586.65	79,649.95							
32SF - 32SF A C	(98,400.24)	(98,400.24)	(98,400.24)	(98,400.24)	(98,400.24)							
321SF - 32SF A C	(57,978.18)	(57,978.18)	(57,978.18)	(57,978.18)	(57,978.18)							
Prior Month Unbilled MDDV Com	92,736.05	89,834.77	91,603.77	89,053.55	85,365.31							
Prior Month Unbilled MDDV Ind	62,006.40	53,972.82	68,039.27	62,190.03	63,474.67							
Current Month Unbilled MDDV Ind	461,387.99	442,029.95	493,794.28	475,878.52	454,642.70							

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Plus: 31CSI - 31SIV	58,847.07	58,847.07	54,296.97	48,606.80	41,646.25							
31SI - 31SIV	33,218.40	57,265.04	64,099.99	54,634.22	56,991.99							
32CSI - 32SIV	66,912.56	116,112.11	118,396.96	103,241.02	98,638.24							
32SI - 32SIV	(1,461.90)	(26,739.69)	(11,130.28)	(2,098.43)	(2,832.70)							
Prior Mo Manual Adjustments Com	(21,463.46)	(29,838.68)	(6,783.60)	(15,808.28)	(6,774.27)							
Prior Mo Manual Adjustments Ind	(74.99)	(7,008.75)	(6,786.63)	2,832.70	2,571.39							
Prior Mo Manual Adjustments Com	26,739.69	11,130.28	2,098.43	6,774.27	7,146.78							
Unbilled Manual Adjustments Com	29,838.89	6,783.60	15,808.28	200.33	1,124.98							
Unbilled Manual Adjustments Ind	2,098.75	6,786.63	605,387.44	574,080.13	554,256.79							
Unbilled Manual Adjustments Ind Int	570,887.52	519,255.25	(2,909.90)	(2,909.90)	(2,909.90)							
Collected Subject to Sensitive Adj	(2,909.90)	(15,105.14)	(17,611.01)	(16,699.99)	(16,123.33)							
Percent Impact of Sensitive Effect	(16,607.12)	15,634,088.37	14,607,414.93	13,148,796.09	8,768,244.01							
Revenue Sensitive Adjustment	10,373,859.60	15,634,088.37	14,607,414.93	13,148,796.09	8,768,244.01							
Total Demand Charges Collected (26-47-49)												

Plus: 31CSI - 31SIV
31SI - 31SIV
32CSI - 32SIV
32SI - 32SIV
SFV Collected Interruptible Sales
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
Collected Subject to Sensitive Adj
Percent Impact of Sensitive Effect
Revenue Sensitive Adjustment
Total Demand Charges Collected (26-47-49)

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
Balance		277,128	277,128	278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026	277,128.00
Nov: Accrual Before Int.		898	898										277,128.00
Rate		0.0778	0.0778										898.00
Ending Balance Before Int.		278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026	278,026.00
Dec: Accrual Before Int.		1,157	1,157										(199,159.09)
Rate		0.0778	0.0778										1,157.00
Ending Balance Before Int.		279,183	279,183	279,183	279,183	279,183	279,183	279,183	279,183	279,183	279,183	279,183	279,183.00
Jan: Accrual Before Int.		1,157	1,157										(229,086.30)
Rate		0.0778	0.0778										1,157.00
Ending Balance Before Int.		280,340	280,340	280,340	280,340	280,340	280,340	280,340	280,340	280,340	280,340	280,340	280,340.00
Feb: Accrual Before Int.		80,024	80,024										(149,062.39)
Rate		0.0778	0.0778										80,024.00
Ending Balance Before Int.		360,364	360,364	360,364	360,364	360,364	360,364	360,364	360,364	360,364	360,364	360,364	360,364.00
Mar: Accrual Before Int.		228,066	228,066										(432,642.45)
Rate		0.0778	0.0778										228,066.00
Ending Balance Before Int.		588,430	588,430	588,430	588,430	588,430	588,430	588,430	588,430	588,430	588,430	588,430	588,430.00
Apr: Accrual Before Int.		149,286	149,286										(581,928.84)
Rate		0.0778	0.0778										149,286.00
Ending Balance Before Int.		737,716	737,716	737,716	737,716	737,716	737,716	737,716	737,716	737,716	737,716	737,716	737,716.00
May: Accrual Before Int.		270,084	270,084										(854,383.07)
Rate		0.0778	0.0778										270,084.00
Ending Balance Before Int.		1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800	1,007,800.00
Jun: Accrual Before Int.		854,383	854,383										(4,664.00)
Rate		0.0778	0.0778										854,383.07
Ending Balance Before Int.		1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183	1,862,183.00
Jul: Accrual Before Int.		859,047	859,047										(4,664.00)
Rate		0.0778	0.0778										859,047.07
Ending Balance Before Int.		2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230	2,721,230.00
Aug: Accrual Before Int.		859,047	859,047										(859,047.07)
Rate		0.0778	0.0778										859,047.07
Ending Balance Before Int.		3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277	3,580,277.00
Spt: Accrual Before Int.		859,047	859,047										(859,047.07)
Rate		0.0778	0.0778										859,047.07
Ending Balance Before Int.		4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324	4,439,324.00
Oct: Accrual Before Int.		859,047	859,047										(859,047.07)
Rate		0.0778	0.0778										859,047.07
Ending Balance Before Int.		5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371	5,298,371.00
Nov: Accrual Before Int.		859,047	859,047										(859,047.07)
Rate		0.0778	0.0778										859,047.07
Ending Balance Before Int.		6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418	6,157,418.00
Net to Record - Equity Portion		277,128	277,128	277,128	277,128	277,128	277,128	277,128	277,128	277,128	277,128	277,128	(853,844.07)
Net to Record - Equity Portion		(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(199,159)	(4,664.00)
Net to Record - Equity Portion		80,024	80,024	80,024	80,024	80,024	80,024	80,024	80,024	80,024	80,024	80,024	4,664.00

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

Monthly Deferral
 Entry 191410
 Entry 419-06205

**Washington WACOG Deferral Calculation
2013-14 Tracker Year Closing
System Sales Volume**

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

	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
Time Sales:													
Residential	19,857,514	33,078,119	72,200,751	75,988,022	69,743,003	48,795,767							
Commercial	11,721,284	17,772,052	35,508,219	41,908,330	36,887,426	26,963,469							
Industrial Firm	1,862,922	1,893,615	2,024,063	2,465,016	2,196,293	1,894,762							
Interruptible													
Total	33,441,729	52,743,785	109,733,033	120,361,368	108,826,722	77,653,998							
Unbilled Volumes:													
Residential	7,815,175	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	21,252,644						
Commercial	6,244,396	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	12,942,075						
Industrial Firm	1,216,909	1,033,866	1,340,041	1,290,758	1,210,592	991,181	957,382						
Interruptible													
Total	15,276,480	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	35,152,101						
Unbilled Volumes:													
Residential	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	21,252,644							
Commercial	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	12,942,075							
Industrial Firm	1,033,866	1,340,041	1,290,758	1,210,592	991,181	957,382							
Interruptible													
Total	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	35,152,101							
Ck total from JE 60													
Unbilled Volumes:													
Residential	19,857,570	33,078,119	72,200,782	75,988,058	69,743,055	48,795,812							
Commercial	13,396,440	19,530,748	38,250,765	44,354,206	39,186,288	28,796,041							
Industrial Firm	3,053,454	3,151,968	3,315,558	3,929,390	3,475,652	3,156,549							
Interruptible	6,189,144	4,641,168	6,608,256	6,465,736	6,077,714	5,875,360							
Total	42,496,609	60,402,003	120,375,362	130,737,330	118,482,709	86,625,762							
Ck total from JE 60													
Unbilled Volumes:													
Residential	50,054,421	77,668,537	129,997,260	121,763,752	109,789,484	74,549,917	(21,252,644)						
Commercial	27,495,994	42,454,191	41,258,177	41,258,177	35,974,108	24,987,034	(12,942,075)						
Industrial Firm	3,458,143	3,266,275	3,849,164	3,849,164	3,256,241	3,124,750	(957,382)						
Interruptible	4,641,168	6,608,256	6,465,736	6,465,736	6,077,714	5,875,360							
Total	85,649,726	129,997,260	121,763,752	109,789,484	74,549,917	(35,152,101)							
Ck total from JE 60													
Unbilled Volumes:													
Residential	32,589,532	54,326,953	48,309,835	53,318,545	36,619,390								
Commercial													
Industrial Firm													
Interruptible													
Total	32,589,532	54,326,953	48,309,835	53,318,545	36,619,390								
Unbilled Volumes:													
Residential	0.3805	0.41791	0.39675	0.48573	0.49121								
Commercial													
Industrial Firm													
Interruptible													
Total	0.3805	0.41791	0.39675	0.48573	0.49121								
Unbilled Volumes:													
Residential	0.37009	0.41135	0.39157	0.48203	0.4843								
Commercial													
Industrial Firm													
Interruptible													
Total	0.37009	0.41135	0.39157	0.48203	0.4843								

Initial Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment.
 \$ 32,589,532 \$ 54,326,953 \$ 48,309,835 \$ 53,318,545 \$ 36,619,390 \$
 Amount 0.3805 0.41791 0.39675 0.48573 0.49121 0.4843
 System WACOG Per Therm Sold: 0.37009 0.41135 0.39157 0.48203 0.4843
 Washington WACOG Per Therm Sold:

**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
Volume Sales:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659							
Commercial	966,186	1,409,223	2,884,839	3,542,490	3,174,102	2,315,895							
Industrial Firm	53,608	71,336	102,307	117,982	113,050	101,019							
Interruptible													
Total	3,297,281	5,070,646	10,977,848	12,164,565	11,174,782	7,994,573							
Unbilled Volumes:													
Residential	972,537	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,463,819						
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,132,648						
Industrial Firm	32,804	46,749	66,388	64,599	63,354	51,717	45,044						
Interruptible													
Total	1,572,364	2,976,126	5,907,252	6,820,981	5,923,239	5,008,361	3,641,511						
Unbilled Volumes:													
Residential	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,463,819							
Commercial	1,642,197	2,071,894	2,071,894	1,779,198	1,502,595	1,132,648							
Industrial Firm	46,749	66,388	64,599	63,354	51,717	45,044							
Interruptible													
Total	2,976,126	5,907,252	6,820,981	5,923,239	5,008,361	3,641,511							
Reported Cycle Billing Volumes:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659							
Commercial	1,101,305	1,556,999	3,108,697	3,737,033	3,356,475	2,455,158							
Industrial Firm	265,248	299,508	391,969	403,214	374,236	335,166							
Interruptible	166,890	152,611	148,211	142,803	114,827	114,827							
Total	3,810,930	5,414,643	11,643,979	12,792,552	11,761,143	8,482,810							
Calculated Calendar Month Volumes:													
Residential	5,774,128	8,476,523	7,900,292	7,900,292	7,260,982	4,587,429	(2,463,819)						
Commercial	2,284,446	3,538,394	3,444,337	3,444,337	3,079,871	2,085,211	(1,132,648)						
Industrial Firm	319,147	390,180	401,970	401,970	362,598	328,493	(45,044)						
Interruptible	(31,951)	152,611	148,211	148,211	142,803	114,827	(3,641,511)						
Total	8,345,769	12,557,708	11,894,810	11,894,810	10,846,265	7,115,960	(3,641,511)						
WPGA* Average Commodity Charge	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961						
WACOG Incurred: Calculated Vol.	3,168,137	4,767,032	4,515,389	4,117,350	4,117,350	2,701,290							
WACOG Incurred: Collected	8,345,769	12,557,708	11,894,810	11,894,810	10,846,265	7,115,960	(3,641,511)						
WACOG Incurred: Calculated Vol.	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961						
WACOG Incurred: Collected	3,088,686	5,165,613	4,657,661	5,228,225	3,446,260								
Amount	79,451	(398,581)	(142,262)	(1,110,875)	(744,970)								
Dir. (Collection vs Calculated)	81,705	(398,581)	(120,918)	(1,134,473)	(744,970)								
Amount Previously Booked	(2,254)												
Net to Book (191420)													

**744,970
(744,970)**

Entry 191420.....
Entry 805-02950.....

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
5,774,128	8,476,523	7,900,292	7,260,992	4,587,429	(2,463,819)	-	-	-	-	-	-	-
2,284,446	3,538,394	3,444,337	3,079,871	2,085,211	(1,132,648)	-	-	-	-	-	-	-
319,147	390,180	401,970	362,598	328,493	(45,044)	-	-	-	-	-	-	-
8,377,720	12,405,097	11,746,599	10,703,462	7,001,133	(3,641,511)	-	-	-	-	-	-	-
74,522	91,175	128,303	109,720	89,028	-	-	-	-	-	-	-	-
18,010	19,895	20,232	19,174	19,136	-	-	-	-	-	-	-	-
5,501	9,948	7,642	7,154	4,714	-	-	-	-	-	-	-	-
67,632	95,825	98,268	89,248	85,046	-	-	-	-	-	-	-	-
165,865	216,843	254,445	225,296	197,924	-	-	-	-	-	-	-	-
8,211,855	12,188,254	11,492,154	10,478,166	6,803,210	(3,641,511)	-	-	-	-	-	-	-
0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	-	-	-	-	-	-	-
1,099,804	1,632,358	1,539,130	1,403,328	911,145	-	-	-	-	-	-	-	-
10,721.70	9,952.58	12,897.39	12,213.96	11,357.06	-	-	-	-	-	-	-	-
1,906.08	1,918.62	1,941.61	2,087.91	2,092.09	-	-	-	-	-	-	-	-
815.10	1,243.55	1,243.55	1,371.04	1,371.04	-	-	-	-	-	-	-	-
9,078.96	11,254.65	10,220.10	10,435.37	10,140.88	-	-	-	-	-	-	-	-
(6,286.63)	3,646.81	9,221.03	4,725.87	4,277.96	-	-	-	-	-	-	-	-
1,502.04	2,106.45	2,943.57	2,260.05	1,339.38	-	-	-	-	-	-	-	-
\$ -	\$ (2,664.97)	\$ (4,143.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 4,143.48	\$ -	\$ -	\$ 1,391.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,664.97	770.53	(4,914.01)	0.04372	1,391.94	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
5,849.19	(4,192.77)	(4,914.01)	0.04372	1,391.94	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
9,106.78	(4,192.77)	(4,914.01)	0.04372	1,391.94	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
9,106.78	(4,192.77)	(4,914.01)	0.04372	1,391.94	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
(398)	183	215	215	912,476	(61)	-	-	-	-	-	-	-
1,108,513	1,628,348	1,534,431	1,403,328	769,870.31	-	-	-	-	-	-	-	-
763,319.16	777,515.18	774,289.39	715,791.37	142,605.69	-	-	-	-	-	-	-	-
345,193.84	850,832.82	760,141.61	687,536.63	142,605.69	-	-	-	-	-	-	-	-
345,193.84	850,832.82	760,141.61	687,536.63	142,605.69	-	-	-	-	-	-	-	-

Calendar Month Volumes:
 Residential
 Commercial
 Industrial Firm
 Total Firm Sales
 as to Firm Demand Collected
 Less: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 Sub Total
 Firm Sales Subject to D/C Rate
 Collected Rate Per Firm Load
 D/C Subject to D/C Rate
 Firm Demand Collected
 Plus: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 @ 1.73 D/C Collected
 Plus: 41CSI - 41SIV
 42CSI - 42SIV
 42ISI - 42SIV
 SFV Collected Interruptible Sales
 Total D/C fixed rates
 Prior Mo Manual Adjustments Com
 Prior Mo Manual Adjustments Ind
 Prior Mo Manual Adjustments Com
 Prior Mo Manual Adjustments Ind
 Unbilled Manual Adjustments Ind
 Unbilled Manual Adjustments Ind
 Unbilled Manual Unbilled
 Total Manual Unbilled & D/C
 Revenue Sensitive Rate
 Revenue Sensitive Adjustment
 Actual Demand Chg
 Variance.....
 Previously Booked
 Net to Book (191430)
 Entry 191430.....
 Entry 805-02940.....

(142,605.69)
 142,605.69

	Mar-14 (Estimate)		Embedded		Comparison to Embedded		
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:							
Hedged Encana Gas Reserves		514,803.73					
Hedged Encana Sale							
Hedged Encana Cost True Up							
Hedged Encana Sale True Up							
Yr around Contracts-Rockies	79,240,868.00	37,795,893.62	0.47697		79,240,868	\$	37,795,893.62
Yr around Contracts-Alberta							
Yr around Contracts-Sumas/S12					6,100,800	\$	(3,256,797.00)
Yr around Contracts-Rockies							
Yr around Contracts-Alberta							
Yr around Contracts-Sumas/S12							
Forecasted Baseload YR							
S.T. Contracts-Rockies	4,436,292	\$1,793,482	0.40428		(4,436,292)	\$	(1,793,482.00)
S.T. Contracts-Alberta	10,429,377	\$3,876,164	0.37166		(10,429,377)	\$	(3,876,164.00)
S.T. Contracts-Sumas/S12	10,494,880	\$3,827,493	0.36470		(10,494,880)	\$	(3,827,493.00)
S.T. Contracts-Rockies	6,163,656	\$2,346,651	0.38072		(6,163,656)	\$	(2,346,651.00)
S.T. Contracts-Alberta	2,973,095	\$1,040,247	0.34989		(2,973,095)	\$	(1,040,247.00)
S.T. Contracts-Sumas/S12	2,998,537	\$1,028,023	0.34284		(2,998,537)	\$	(1,028,023.00)
Forecasted Baseload S.T.							
Swing Contracts - Rockies	2,818,969	\$980,125	0.34794		(2,818,969)	\$	(980,125.00)
Swing Contracts - Alberta							
Swing Contracts RES FEE - Rockies							
Swing Contracts RES FEE - Alberta							
Swing Contracts RES FEE - Sumas							
Hedged Spot Purch-Rockies							
Hedged Spot Purch-Alberta (NOVA)	947,175	\$345,695	0.36497		(947,175)	\$	(345,695.00)
Hedged Spot Purch-Sumas/S12 (WEI)	2,131,402	\$777,908	0.36497		(2,131,402)	\$	(777,908.00)
Spot Purchases-Rockies	160,292	\$58,503	0.36498		(160,292)	\$	(58,503.00)
Spot Purchases-Alberta							
Spot Purchases-Sumas/S12							
Volumetric Transp Chg		\$259,979					
UAG Reserve Adjustment							
Misc. Act. U/S Sales							
Sub Total	79,240,868	\$ 38,679,163.22	0.48812	49,652,475	\$ 19,591,067.00	0.39456	18,833,271.49
Field Production Gas	651,889.00	319,425.71	0.49000	414,903	\$ 201,643.00	0.48600	117,782.71
Storage Activity:							
System Withdrawals	4,093,318.00	1,427,892.69	0.34894	31,894,820	\$ 12,107,283.00	0.37960	(10,679,390.31)
System Injections	(5,235,359.00)	(2,972,369.94)	0.56775				(2,972,369.94)
Sub Total	(1,142,041)	(1,544,477.25)	1.35238	31,894,820	\$ 12,107,283.00	0.37960	(13,651,760.25)
P/M Imbalance Adj	(853,977)	(338,329)	0.39618				(338,328.61)
C/M Imbalance Adj	(1,364,662.00)	(540,651.79)					(540,651.79)
Cost of Company Use Gas	(73,931.90)	(29,242.60)	0.39553				(29,242.60)
Misc. Cust. Imbalance Purch		(1,904.82)					(1,904.82)
Prior Period Estimate Adj.		75,406.55					75,406.55
Line Loss & Unacct For				(237,523)			237,523
Total Monthly Gas Cost	76,458,145	\$ 36,619,390.41	0.47895	81,724,675	\$ 31,899,993.00	0.39033	4,464,572.68
RESTATE COST AT EMBEDDED RATES.....							
ACTUAL COST OF GAS.....				29,844,282.57			
VARIANCE FROM ACTUAL COST(Gain ()).....				36,619,390.41			
				6,775,108			
Sales Sendout. See WAFPGA Tab 17							
Oregon.....				0.9045			
Washington.....				6,128,085			
Total.....				612,808.50			
Estimated WACOG Variance for the Sharehold				(130,832)			
Shareholders Share of the WACOG Deferral				36,335			
WACOG Equalization.....				167,167			
Estimated Shareholder (gain) or Loss.....							

Northwest Natural Gas Company SAP Journal Entry

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

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	03312014 (MMDDYYYY) (MDDDDYYYY)	03312014	USD	JE 28-1	PGA Deferral Adj

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	H	-	1,089,673.00	OR WACOG PGA Activity			N	
2	191400	84020	805-02890	S	1,089,673.00	-	OR WACOG PGA Activity			N	
3	540200	84020	805-02890	H	-	70.00	OR WACOG PGA Activity			N	
4	191400	84020	805-02890	S	70.00	-	OR WACOG PGA Activity			N	
5	540100	84020	805-02880	H	-	-	OR DEM PGA Activity			N	
6	191410	84020	805-02880	S	-	-	OR DEM PGA Activity			N	
7	540100	84020	805-02885	H	-	427,904.88	OR DEM DEF Collected			N	
8	191450	84020	805-02885	S	427,904.88	-	OR DEM DEF Collected			N	
9	540100	84020	805-02940	H	-	4,920.00	OR PGA Interest			N	
10	191450	84020	805-02940	S	4,920.00	-	OR PGA Interest			N	
11	540100	84020	805-02940	H	-	3,532.00	OR WACOG Interest			N	
12	191450	84020	805-02940	S	3,532.00	-	OR WACOG Interest			N	
13	540100	84020	805-02940	H	-	1,388.00	OR DEM Incr. Interest			N	
14	191450	84020	805-02940	S	1,388.00	-	OR DEM Coll. Interest			N	
15	540100	84020	805-02950	H	-	118,610.00	WA WACOG PGA Activity			N	
16	191450	84020	805-02950	S	118,610.00	-	WA WACOG PGA Activity			N	
17	540100	84020	805-02940	H	-	46,761.00	WA DEM PGA Activity			N	
18	191450	84020	805-02940	S	46,761.00	-	WA DEM PGA Activity			N	
19	540100	84020	805-02940	H	-	225.00	WA PGA Interest			N	
20	191450	84020	805-02940	S	225.00	-	WA PGA Interest			N	
21	540100	84020	805-02940	H	-	161.00	WA WACOG Interest			N	
22	191450	84020	805-02940	S	161.00	-	WA WACOG Interest			N	
23	540100	84020	805-02940	H	-	64.00	WA DEM Interest			N	
24	191450	84020	805-02940	S	64.00	-	WA DEM Interest			N	
25	540100	84020	805-02940	H	-	819.00	OR WACOG Interest Reserve			N	
26	191450	84020	805-02940	S	819.00	-	OR WACOG Interest Reserve			N	
27	540100	84020	805-02940	H	-	819.00	OR DEM Incr. Interest Reserve			N	
28	191450	84020	805-02940	S	819.00	-	OR DEM Incr. Interest Reserve			N	
29	540100	84020	805-02940	H	-	-	OR DEM Incr. Interest Reserve			N	
30	191450	84020	805-02940	S	-	-	OR DEM Incr. Interest Reserve			N	
31	540100	84020	805-02940	H	-	-	OR DEM Interest Reserve			N	
32	191450	84020	805-02940	S	-	-	OR DEM Interest Reserve			N	
Total						1,688,982.88					

Prepared by _____ Date _____
 Approved by _____ Date _____
 Document No. _____
 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 Delateral Calculation
2013 - 14 Tracker Year
System Calendar Sales Volume

	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
30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128	30,045,128
55,292,851	55,292,851	55,292,851	55,941,749	55,941,749	55,941,171	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946
55,292,851	55,292,851	55,941,749	55,941,749	55,941,171	55,941,171	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946	47,227,946
60,402,003	60,402,003	120,375,962	130,737,330	130,737,330	118,482,709	86,625,762	86,625,762	86,625,762	86,625,762	86,625,762	86,625,762	86,625,762	86,625,762
65,649,726	65,649,726	129,997,260	121,763,762	108,769,484	71,179,476	71,179,476	71,179,476	71,179,476	71,179,476	71,179,476	71,179,476	71,179,476	71,179,476
32,589,532	32,589,532	54,326,963	48,309,835	53,318,545	36,610,390	0	0	0	0	0	0	0	0
0.3695	0.11791	0.39575	0.48573	0.51447	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660
27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002	27,069,002
1,679,374.00	1,679,374.00	1,995,965.00	1,879,774.00	1,747,299.00	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100
75,624,582	75,624,582	115,443,587	107,869,168	97,175,920	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100	62,864,100
0.39618	0.39618	0.39618	0.39618	0.39618	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660
0.39660	0.39660	0.39660	0.40681	0.40681	0.40681	0.40681	0.40681	0.40681	0.40681	0.40681	0.40681	0.40681	0.40681
0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109	0.27109
666,040	666,040	791,600	745,518	692,979	685,551	685,551	685,551	685,551	685,551	685,551	685,551	685,551	685,551
29,960,947	29,960,947	45,736,440	42,783,149	38,499,156	24,894,187	24,894,187	24,894,187	24,894,187	24,894,187	24,894,187	24,894,187	24,894,187	24,894,187
30,626,987	30,626,987	46,508,040	43,528,867	39,192,135	25,519,738	25,519,738	25,519,738	25,519,738	25,519,738	25,519,738	25,519,738	25,519,738	25,519,738
77,303,956	77,303,956	117,439,552	109,888,942	96,923,219	64,412,670	64,412,670	64,412,670	64,412,670	64,412,670	64,412,670	64,412,670	64,412,670	64,412,670
0.37009	0.37009	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135	0.41135
25,609,421	25,609,421	48,308,760	43,021,382	47,683,959	32,672,039	32,672,039	32,672,039	32,672,039	32,672,039	32,672,039	32,672,039	32,672,039	32,672,039
2,017,565.63	2,017,565.63	(1,780,719.98)	507,284.95	(8,491,824.23)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)	(7,152,301.40)
1,013,457.00	1,013,457.00	(2,370,209.00)	(111,637.00)	(6,008,055.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)	(6,900,395.00)
1,032,198	1,032,198	(2,171,032)	(133,740)	(8,203,810)	(5,810,722)	(5,810,722)	(5,810,722)	(5,810,722)	(5,810,722)	(5,810,722)	(5,810,722)	(5,810,722)	(5,810,722)
(18,741.00)	(18,741.00)	(195,117.00)	22,103.00	195,755.00	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)	(1,069,673.00)
34,023,968.72	34,023,968.72	39,437,361.43	33,728,083.65	41,496,163.04	37,795,693.62	37,795,693.62	37,795,693.62	37,795,693.62	37,795,693.62	37,795,693.62	37,795,693.62	37,795,693.62	37,795,693.62
891,502.00	891,502.00	862,845.08	631,326.44	406,014.16	514,603.73	514,603.73	514,603.73	514,603.73	514,603.73	514,603.73	514,603.73	514,603.73	514,603.73
366,526.51	366,526.51	644,243.47	398,432.60	351,096.70	368,465.87	368,465.87	368,465.87	368,465.87	368,465.87	368,465.87	368,465.87	368,465.87	368,465.87
35,281,997.23	35,281,997.23	39,792,109.98	35,900,182.69	42,253,273.90	38,673,163.22	38,673,163.22	38,673,163.22	38,673,163.22	38,673,163.22	38,673,163.22	38,673,163.22	38,673,163.22	38,673,163.22
411,816.63	411,816.63	505,695.40	507,245.55	326,732.34	319,425.71	319,425.71	319,425.71	319,425.71	319,425.71	319,425.71	319,425.71	319,425.71	319,425.71
2,342,207.60	2,342,207.60	17,032,482.39	11,845,590.19	12,337,686.61	1,427,692.69	1,427,692.69	1,427,692.69	1,427,692.69	1,427,692.69	1,427,692.69	1,427,692.69	1,427,692.69	1,427,692.69
(4,704,379.81)	(4,704,379.81)	(3,374,222.26)	(767,548.02)	(1,410,671.47)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)	(2,972,369.94)
(2,362,172.21)	(2,362,172.21)	13,658,260.13	11,076,042.17	10,927,015.14	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)	(1,544,477.25)
(209,639.44)	(209,639.44)	562,215.10	202,750.66	(551,827.24)	(338,328.61)	(338,328.61)	(338,328.61)	(338,328.61)	(338,328.61)	(338,328.61)	(338,328.61)	(338,328.61)	(338,328.61)
(552,215.10)	(552,215.10)	(202,750.66)	551,827.24	338,328.61	(540,651.79)	(540,651.79)	(540,651.79)	(540,651.79)	(540,651.79)	(540,651.79)	(540,651.79)	(540,651.79)	(540,651.79)
(22,874.43)	(22,874.43)	(40,547.51)	(48,053.87)	(42,106.26)	(29,242.60)	(29,242.60)	(29,242.60)	(29,242.60)	(29,242.60)	(29,242.60)	(29,242.60)	(29,242.60)	(29,242.60)
43,219.02	43,219.02	64,546.17	114,379.90	67,128.70	75,406.55	75,406.55	75,406.55	75,406.55	75,406.55	75,406.55	75,406.55	75,406.55	75,406.55
32,959,531.70	32,959,531.70	54,326,963.31	48,309,834.86	53,318,545.19	36,619,390.41	36,619,390.41	36,619,390.41	36,619,390.41	36,619,390.41	36,619,390.41	36,619,390.41	36,619,390.41	36,619,390.41
1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673	1,089,673

Net to Book (191,400)
 Entry 191,400.....
 Entry 805-02690.....
 Contract Commodity Gas Costs:
 Year around Contracts
 Encana Net Activity
 Short Term Contracts
 Spot Purchases
 Volumetric Transp Chg
 Misc. Act. Up/Sl Sales
 UAG Reserve Adj
 Sub Total
 Field Production Gas
 Storage Activity:
 System Withdrawals
 System Injections
 Sub Total
 Other Activity
 P/M Imbalance Adj
 C/M Imbalance Adj
 Cost of Company Use Gas
 Misc. Cust. Imbalance Purch
 Prior Period Estimate Adj.
 Total Monthly Gas Cost

Journal
ation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Referral - Volume Component	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Recorded Seasonalized Tab 20	10,045,595.00 \$	14,363,308.00 \$	13,754,942.00 \$	11,145,959.00 \$	9,656,978.00 \$	7,104,060.00 \$	4,524,427.00 \$	2,823,853.00 \$	2,522,337.00 \$	2,516,214.00 \$	2,731,972.00 \$	5,924,951.00 \$
Recorded Seasonalized Tab 20	10,373,859.60	15,634,088.37	14,607,414.93	13,148,796.09	8,340,339.13							
Recorded line 44	328,274.60	1,280,780.37	862,572.93	2,002,638.09	(1,316,638.87)							
Manually Booked	328,274.60	1,320,166.66	813,166.64	2,002,638.09	(888,733.99)							
to Book	\$ -	\$(39,406.29)	\$ 39,406.29	\$ -	\$(427,904.88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

427,904.88
 (427,904.88)

Non Firm Calendar Mo. Sales:	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	44,280,293	69,192,014	62,290,383	57,200,428	34,173,840	-16,997,322						
Commercial	25,211,549	38,915,797	37,813,840	32,894,237	21,769,516	-10,677,120						
Industrial Firm	3,138,996	2,876,095	3,447,194	2,893,643	2,708,781	-824,861						
of Calendar Month Sales:	72,630,837	110,983,907	103,551,417	92,988,308	58,652,137	-28,489,303						
99 Less: 31CSF - 31SF A C	1,223,677	1,628,750	1,791,706	1,528,609	1,242,937							
31SF - 31SF A C	932,597	928,437	1,205,370	1,044,774	939,276							
32CSF - 32SF A C	578,592	886,502	874,202	797,115	708,134							
32ISF - 32SF A C	563,351	713,004	692,435	714,216	673,139							
Firm Sales w/ Fixed Demand Charge	3,393,216	4,156,693	4,084,715	4,084,715	3,563,486							
Calendar Sales less Fixed:	69,332,622	106,827,214	98,987,704	88,903,594	55,088,651	(28,489,303)						
GA OR A No. 09-72A Exn 1 Line 1	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163						
Collected (line 24 x 25) cycles	\$ 9,819,579.20	\$ 15,129,938.26	\$ 14,019,628.50	\$ 12,597,415.96	\$ 7,802,205.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plus: 31CSF - 31SF A C	185,841.46	180,459.23	183,632.85	178,532.41	171,155.93							
31SF - 31SF A C	124,012.79	107,945.64	136,076.53	124,380.06	126,949.34							
32CSF - 32SF A C	71,337.20	87,915.12	88,438.73	90,514.24	84,426.02							
32ISF - 32SF A C	81,832.53	78,280.79	82,379.56	90,586.65	79,649.85							
Month Unbilled MDDV Com	(98,400.24)	(98,400.24)	(98,400.24)	(98,400.24)	(98,400.24)							
Month Unbilled MDDV Ind	(57,978.18)	(57,978.18)	(57,978.18)	(57,978.18)	(57,978.18)							
Month Unbilled MDDV Com	92,736.05	89,894.77	91,603.77	89,053.55	85,365.31							
Month Unbilled MDDV Ind	62,006.40	53,972.82	68,039.27	62,190.03	63,474.67							
IV @ 1.81 D/C Collected	461,387.99	442,029.95	483,794.28	478,878.52	454,642.70							

Plus: 31CSI - 31SIV	31SI - 31SIV	32CSI - 32SIV	32SI - 32SIV	Collected Interruptible Sales	Mo Manual Adjustments Com	Mo Manual Adjustments Ind Int	Mo Manual Adjustments Com	Mo Manual Adjustments Ind Int	Mo Manual Adjustments Com	Mo Manual Adjustments Ind Int	Mo Manual Adjustments Com	Mo Manual Adjustments Ind Int
35,694.16	56,847.07	54,296.97	48,606.80	41,646.25								
33,218.40	57,265.04	64,099.99	54,634.22	56,991.99								
66,912.56	116,112.11	118,396.96	103,241.02	98,639.24								
(1,461.90)	(26,739.69)	(11,130.28)	(2,098.43)	(2,832.70)								
(21,463.46)	(29,638.89)	(6,785.60)	(15,908.28)	(6,774.27)								
(74.99)	(7,008.75)	(6,786.63)		(260.33)								
26,739.66	11,130.28	2,696.43	2,832.70	2,571.39								
29,838.99	6,783.60	15,908.28	6,774.27	7,146.78								
7,008.75	6,786.63		260.33	1,124.98								
570,887.52	519,255.25	605,397.44	574,080.13	554,256.79								
(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)	(2,909.00)								
(16,607.12)	(15,105.14)	(17,611.01)	(16,698.99)	(16,123.33)								
10,373,859.60	15,634,088.37	14,607,414.93	13,148,796.09	8,340,339.13								

Demand Charges Collected (26-47-49)

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
Nov-13	277,128	277,128	80,024	(149,286)	(584,299)	(859,047)	(859,047)	(859,047)	(859,047)	(859,047)	(859,047)	(859,047)	277,128.00
Dec-13	898	898	-	-	-	-	-	-	-	-	-	-	277,128.00
Jan-14	278,026	278,026	-	-	-	-	-	-	-	-	-	-	278,026.00
Feb-14	1,157	1,157	-	-	-	-	-	-	-	-	-	-	(199,159.09)
Mar-14	78,867	78,867	-	-	-	-	-	-	-	-	-	-	78,866.91
Apr-14	80,024	80,024	-	-	-	-	-	-	-	-	-	-	1,157.00
May-14	(199,159)	(199,159)	-	-	-	-	-	-	-	-	-	-	80,023.91
Jun-14	78,867	78,867	-	-	-	-	-	-	-	-	-	-	(229,086.30)
Jul-14	80,024	80,024	-	-	-	-	-	-	-	-	-	-	(149,286.39)
Aug-14	(149,286)	(149,286)	-	-	-	-	-	-	-	-	-	-	(432,642.45)
Sep-14	1,157	1,157	-	-	-	-	-	-	-	-	-	-	(581,928.84)
Oct-14	80,024	80,024	-	-	-	-	-	-	-	-	-	-	(2,370.00)
Balance													(584,298.84)
Nov-13	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(270,084.23)
Dec-13	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(854,383.07)
Jan-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(4,664.00)
Feb-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Mar-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Apr-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
May-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jun-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jul-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Aug-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Sep-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Oct-14	0.0778	0.0778	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Balance													(5,203.00)
Nov-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Dec-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jan-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Feb-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Mar-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Apr-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
May-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jun-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jul-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Aug-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Sep-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Oct-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Balance													(859,047.07)
Nov-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Dec-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jan-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Feb-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Mar-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Apr-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
May-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jun-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jul-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Aug-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Sep-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Oct-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Balance													(859,047.07)
Nov-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Dec-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jan-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Feb-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Mar-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Apr-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
May-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jun-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jul-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Aug-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Sep-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Oct-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Balance													(859,047.07)
Nov-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Dec-13	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jan-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Feb-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Mar-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Apr-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
May-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jun-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Jul-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Aug-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Sep-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Oct-14	0	0	-	-	-	-	-	-	-	-	-	-	(859,047.07)
Balance													(859,047.07)

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

Monthly Deferral
Entry 191410
Entry 419-06205

Page 3 OR
NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191.400 OREGON 11/13 - 10/14 WACOG

	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	(1,018,526)		1,350,053	1,468,270	9,509,521	16,492,452	16,492,452	16,492,452	16,492,452	16,492,452	16,492,452	16,492,452	(1,015,235.00)
Nov: Accrual		(1,015,235)											(1,015,235.00)
Bal. Before Int.		(1,015,235)											(3,291.00)
Int. Rate		(3,291)											(1,018,526.00)
Ending Balance													2,367,508.00
Dec: Accrual			2,367,508										1,348,982.00
Bal. Before Int.			1,071										1,348,982.00
Int. Rate			1,350,053										1,071.00
Ending Balance				108,110									1,350,053.00
Jan: Accrual				1,459,163									1,459,163.00
Bal. Before Int.				9,107									9,107.00
Int. Rate				1,468,270									1,468,270.00
Ending Balance					8,005,780								8,005,780.00
Feb: Accrual					9,474,050								9,474,050.00
Bal. Before Int.					35,471								35,471.00
Int. Rate					9,509,521								9,509,521.00
Ending Balance						6,898,914							6,898,914.00
Mar: Accrual						84,917							16,408,435.00
Bal. Before Int.						16,492,452							16,408,435.00
Int. Rate													84,917.00
Ending Balance													16,492,452.00
Apr: Accrual							16,492,452						16,492,452.00
Bal. Before Int.							16,492,452						16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
May: Accrual								16,492,452					16,492,452.00
Bal. Before Int.								16,492,452					16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Jun: Accrual									16,492,452				16,492,452.00
Bal. Before Int.									16,492,452				16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Jul: Accrual										16,492,452			16,492,452.00
Bal. Before Int.										16,492,452			16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Aug: Accrual											16,492,452		16,492,452.00
Bal. Before Int.											16,492,452		16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Spt: Accrual													16,492,452.00
Bal. Before Int.													16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Oct: Accrual													16,492,452.00
Bal. Before Int.													16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Nov: Accrual													16,492,452.00
Bal. Before Int.													16,492,452.00
Int. Rate													16,492,452.00
Ending Balance													16,492,452.00
Previously Book													126,375.00
Net to Record													(30,049.00)
Entry JE28 - Less Equity Portion (book to 191402)													(819.00)
Previously Book - Equity Portion													819.00
Net to Record - Equity Portion													16,366,077.00
Monthly Deferral													3,532.00
Entry 191400													(3,532.00)
Entry 419-06205													

(1,015,235) 2,367,508 108,110 8,005,780 6,898,914

**Washington WACOG Deferral Calculation
2013-14 Tracker Year Closing
System Sales Volume**

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

	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
Volume Sales:													
Residential	19,857,514	33,078,119	72,200,751	75,988,022	69,743,003	48,795,767							
Commercial	11,721,294	17,772,052	35,508,219	41,908,330	36,887,426	26,963,469							
Industrial Firm	1,862,922	1,893,615	2,024,063	2,465,016	2,196,293	1,894,762							
Interruptible													
Total	33,441,729	52,743,785	109,733,033	120,361,368	108,826,722	77,653,998							
Unbilled Volumes:													
Residential	7,815,175	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	19,214,906						
Commercial	6,244,396	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	11,701,168						
Industrial Firm	1,216,909	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586						
Interruptible													
Total	15,276,480	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660						
Unbilled Volumes:													
Residential	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	19,214,906							
Commercial	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	11,701,168							
Industrial Firm	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586							
Interruptible													
Total	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660							
Reported Cycle Billing Volumes:													
Residential	19,857,570	33,078,119	72,200,782	75,988,058	69,743,055	48,795,812							
Commercial	13,396,440	19,530,748	38,260,765	44,354,206	39,186,288	28,796,041							
Industrial Firm	3,053,454	3,151,968	3,315,558	3,929,330	3,475,662	3,158,549							
Interruptible	6,189,144	4,641,168	6,608,256	6,465,736	6,077,714	5,875,360							
Total	42,496,609	60,402,003	120,375,362	130,737,330	118,482,709	86,625,762							
Accrued Calendar Month Volumes:													
Residential	50,054,421	77,668,537	77,668,537	70,190,674	64,461,420	38,525,035	(19,214,906)						
Commercial	27,495,994	42,454,191	42,454,191	41,258,177	35,974,108	23,746,127	(11,701,168)						
Industrial Firm	3,458,143	3,266,275	3,266,275	3,649,164	3,256,241	3,032,964	(865,586)						
Interruptible	4,641,168	6,608,256	6,608,256	6,465,736	6,077,714	5,875,360							
Total	85,649,726	129,997,260	129,997,260	121,763,752	109,769,484	71,179,476	(31,781,660)						
Inventory Balancing Adjustment:													
Residential													
Commercial													
Industrial Firm													
Interruptible													
Total													
Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment:													
Residential													
Commercial													
Industrial Firm													
Interruptible													
Total													
System WACOG Per Therm Sold:													
Residential	0.3805	0.41791	0.41791	0.39675	0.48573	0.51447							
Commercial	0.37009	0.41135	0.41135	0.39157	0.48203	0.50723							
Industrial Firm													
Interruptible													
Total													

Washington WACOG Per Therm Sold:

**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
me Sales:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659							
Commercial	966,186	1,409,223	2,884,839	3,542,490	3,174,102	2,315,895							
Industrial Firm	53,608	71,336	102,307	117,982	113,050	101,019							
Interruptible													
Total	3,287,281	5,070,646	10,977,848	12,164,565	11,174,782	7,994,573							
Billed Volumes:													
Residential	972,537	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,227,584						
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048						
Industrial Firm	32,804	46,749	66,388	64,599	63,354	51,717	40,725						
Interruptible													
Total	1,572,364	2,976,126	5,907,252	6,820,981	5,923,239	5,008,361	3,292,357						
Unbilled Volumes:													
Residential	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,227,584							
Commercial	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048							
Industrial Firm	46,749	64,599	64,599	63,354	51,717	40,725							
Interruptible													
Total	2,976,126	5,907,252	6,820,981	5,923,239	5,008,361	3,292,357							
Accrued Cycle Billing Volumes:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659							
Commercial	1,101,305	1,556,999	3,108,697	3,737,033	3,356,475	2,455,158							
Industrial Firm	265,248	299,508	391,969	403,214	374,236	335,166							
Interruptible	166,890	(31,951)	152,611	148,211	142,803	114,827							
Total	3,810,930	5,414,643	11,643,979	12,792,552	11,761,143	8,482,810							
Accrued Calendar Month Volumes:													
Residential	5,774,128	8,476,523	7,900,292	7,900,292	7,260,992	4,351,194	(2,227,584)						
Commercial	2,284,446	3,538,394	3,444,337	3,079,871	3,079,871	1,976,611	(1,024,048)						
Industrial Firm	319,147	390,180	401,970	362,598	324,174	324,174	(40,725)						
Interruptible	(31,951)	152,611	148,211	142,803	114,827	114,827							
Total	8,345,769	12,557,708	11,894,810	10,846,265	6,766,806	6,766,806	(3,292,357)						
Accrued Calendar Month Volumes:													
Residential	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961						
Commercial	3,188,137	4,767,032	4,767,032	4,117,350	4,117,350	2,568,747							
Industrial Firm	8,345,769	12,557,708	11,894,810	10,846,265	6,766,806	6,766,806	(3,292,357)						
Interruptible	3,088,686	5,165,613	4,657,551	4,482,033	5,228,225	3,432,327							
Total	14,917,763	20,868,673	20,555,403	19,811,913	18,968,692	16,430,310	(3,292,357)						
Accrued Calendar Month Volumes:													
Residential	79,451	(398,581)	(142,262)	(1,110,875)	(863,580)								
Commercial	81,705	(398,581)	(120,918)	(1,134,473)	(744,970)								
Industrial Firm	(2,254)	(21,344)	23,598	(118,610)	(118,610)								
Total	(141,098)	(818,466)	(239,582)	(2,044,458)	(1,727,160)								

118,610
(118,610)

Entry 191420.....
Entry 805-02950.....
Amount Previously Booked
Net to Book (191420)

**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	7,900,292	7,260,992	4,351,194	(2,227,564)	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	3,444,337	3,079,871	1,976,611	(1,024,048)	-	-	-	-	-	-
Industrial Firm	319,147	390,180	401,970	362,598	324,174	(40,725)	-	-	-	-	-	-
Total Firm Sales	8,377,720	12,405,097	11,746,599	10,703,462	6,651,979	(3,292,357)	-	-	-	-	-	-
is to Firm Demand Collected	74,522	91,175	128,303	109,720	89,028	-	-	-	-	-	-	-
ss: 41CSF - 41SF A C	18,010	19,895	20,232	19,174	19,136	-	-	-	-	-	-	-
41ISF - 41SF A C	5,501	9,948	7,642	7,154	4,714	-	-	-	-	-	-	-
42CSF - 42SF A C	67,832	95,925	98,268	89,248	85,046	-	-	-	-	-	-	-
42ISF - 42SF A C	165,865	216,843	254,445	225,296	197,924	-	-	-	-	-	-	-
Sub Total	8,211,855	12,188,254	11,492,154	10,478,166	6,454,056	(3,292,357)	-	-	-	-	-	-
m Sales Subject to D/C Rate	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393
Collected Rate Per Firm Load	\$ 1,099,804	\$ 1,632,368	\$ 1,539,130	\$ 1,403,328	\$ 864,384	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
C Subject to D/C Rate	10,721.70	9,952.58	12,897.39	12,213.96	11,357.06	-	-	-	-	-	-	-
In Demand Collected	1,906.08	1,918.62	1,941.61	2,087.91	2,092.09	-	-	-	-	-	-	-
us: 41CSF - 41SF A C	815.10	1,243.55	1,243.55	1,371.04	1,371.04	-	-	-	-	-	-	-
41ISF - 41SF A C	9,078.96	11,254.65	10,220.10	10,435.37	10,140.68	-	-	-	-	-	-	-
42CSF - 42SF A C	(6,286.63)	3,646.81	9,221.03	4,725.87	4,277.96	-	-	-	-	-	-	-
42ISF - 42SF A C	1,502.04	2,106.45	2,943.57	2,260.05	1,339.38	-	-	-	-	-	-	-
@1.73 D/C Collected	-	-	-	-	-	-	-	-	-	-	-	-
us: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	-	-	-	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	-	-	-	-	-	-	-	-	-	-	-	-
Collected Interruptible Sales	-	-	-	-	-	-	-	-	-	-	-	-
al D/C fixed rates	-	-	-	-	-	-	-	-	-	-	-	-
or Mo Manual Adjustments Com	-	-	-	-	-	-	-	-	-	-	-	-
or Mo Manual Adjustments Ind	-	-	-	-	-	-	-	-	-	-	-	-
or Mo Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
illed Manual Adjustments Com	-	-	-	-	-	-	-	-	-	-	-	-
illed Manual Adjustments Ind	-	-	-	-	-	-	-	-	-	-	-	-
illed Manual Unbilled	-	-	-	-	-	-	-	-	-	-	-	-
al Manual Unbilled & D/C	-	-	-	-	-	-	-	-	-	-	-	-
nu Sensitive Rate	-	-	-	-	-	-	-	-	-	-	-	-
nu Sensitive Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
C Collected	763,319.16	777,515.18	774,289.39	715,791.37	769,870.31	-	-	-	-	-	-	-
Actual Demand Chg	345,193.84	850,832.82	760,141.61	687,536.63	95,844.69	-	-	-	-	-	-	-
Variance	345,193.84	850,832.82	760,141.61	687,536.63	142,605.69	-	-	-	-	-	-	-
Previously Booked	-	-	-	-	-	-	-	-	-	-	-	-
Net to Book (191430)	-	-	-	-	-	-	-	-	-	-	-	-

46,761.00
46,761.00

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

**NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191.420 WASHINGTON 11/13 - 10/14 WACOG**

WA

	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
Balance			319,346	462,666	1,576,298	2,445,317	2,445,317	2,445,317	2,445,317	2,445,317	2,445,317	2,445,317	(79,451.00)
Nov: Accrual	(79,451)												(79,451.00)
Dec: Accrual													(108.00)
Jan: Accrual													398,581.00
Feb: Accrual													319,022.00
Mar: Accrual													324.00
Apr: Accrual													142,262.00
May: Accrual													461,608.00
Jun: Accrual													1,058.00
Jul: Accrual													462,666.00
Aug: Accrual													1,110,875.00
Spt: Accrual													1,573,541.00
Oct: Accrual													2,757.00
Nov: Accrual													1,576,298.00
Dec: Accrual													863,580.00
Jan: Accrual													2,439,878.00
Feb: Accrual													5,439.00
Mar: Accrual													2,445,317.00
Apr: Accrual													2,445,317.00
May: Accrual													2,445,317.00
Jun: Accrual													2,445,317.00
Jul: Accrual													2,445,317.00
Aug: Accrual													2,445,317.00
Spt: Accrual													2,445,317.00
Oct: Accrual													2,445,317.00
Nov: Accrual													2,445,317.00
Dec: Accrual													2,445,317.00
Balance													9,470.00
Nov: Accrual													2,435,847.00
Dec: Accrual													161.00
Balance													(161.00)

Monthly Deferral
191420
419-06210

	Mar-14 (Estimate)		Embedded		Comparison to Embedded	
	AMOUNT	RATE/THM	AMOUNT	RATE/THM	AMOUNT	RATE/THM
Contract Commodity Gas Costs:						
Hedged Encana Gas Reserves						
Hedged Encana Sale	514,803.73					
Hedged Encana Cost True Up						
Hedged Encana Sale True Up						
Yr around Contracts-Rockies	79,240,868.00	0.47697			37,795,893.62	#VALUE!
Yr around Contracts Alberta						#VALUE!
Yr around Contracts-Sumas/St 2						#VALUE!
Yr around Contracts-Rockies			6,100,800	0.53383	(3,256,797.00)	#VALUE!
Yr around Contracts Alberta						#VALUE!
Yr around Contracts-Sumas/St 2						#VALUE!
Forecasted Baseload YR						
S.T. Contracts-Rockies	4,436,292		\$1,793,482	0.40428	(1,793,482.00)	#VALUE!
S.T. Contracts-Alberta	10,429,377		\$3,876,164	0.37166	(3,876,164.00)	#VALUE!
S.T. Contracts-Sumas/St 2	10,494,880		\$3,827,493	0.36470	(3,827,493.00)	#VALUE!
S.T. Contracts-Rockies	6,163,656		\$2,346,651	0.38072	(2,346,651.00)	#VALUE!
S.T. Contracts-Alberta	2,973,095		\$1,040,247	0.34989	(1,040,247.00)	#VALUE!
S.T. Contracts-Sumas/St 2	2,998,537		\$1,028,023	0.34284	(1,028,023.00)	#VALUE!
Forecasted Baseload S.T.						
Swing Contracts - Rockies						
Swing Contracts - Alberta	2,816,969		\$980,125	0.34794	(980,125.00)	#VALUE!
Swing Contracts RES FEE - Rockies						
Swing Contracts RES FEE - Alberta						
Hedged Spot Purch-Rockies						
Hedged Spot Purch-Alberta (NOVA)						
Hedged Spot Purch-Sumas/St 2 (WEI)						
Spot Purchases-Rockies	947,175		\$345,695	0.36497	(345,695.00)	#VALUE!
Spot Purchases-Alberta	2,131,402		\$777,908	0.36497	(777,908.00)	#VALUE!
Spot Purchases-Sumas/St 2	160,292		\$58,503	0.36498	(58,503.87)	#VALUE!
Volumetric Transp Chg			\$259,979			
UAG Reserve Adjustment						
Misc. Act. US Sales						
Sub Total	79,240,868 \$	0.48812	19,591,067.00	0.39456	18,833,271.49	0.0936
Field Production Gas	651,889.00	0.49000	414,903 \$	0.48600	236,986 \$	(0.0040)
Storage Activity:						
System Withdrawals	4,093,318.00	0.34884	31,894,820 \$	0.37960	(27,801,502) \$	0.0308
System Injections	(5,235,359.00)	0.56775	(2,972,369.94)		(2,972,369.94)	
Sub Total	(1,142,041) \$	1.35238	31,894,820 \$	0.37960	(33,036,861) \$	0.9728
P/M Imbalance Adj	(853,977)	0.39618			(853,977) \$	0.3962
C/M Imbalance Adj	(1,364,662.00)		(540,651.79)		(1,364,662) \$	0.3962
Cost of Company Use Gas	(73,931.90)	0.39553	(29,242.60)		(73,932) \$	0.3955
Misc. Cust. Imbalance Purch			(1,904.82)			
Prior Period Estimate Adj.	75,406.55					
Line Loss & Unacct For			(237,523)			
Total Monthly Gas Cost	76,458,145 \$	0.47895	31,859,993.00	0.39033	4,464,572.68	0.0886
RESTATED COST AT EMBEDDED RATES..						
ACTUAL COST OF GAS.....	29,844,282.57					
VARIANCE FROM ACTUAL COST(Gain (I)).	36,619,390.41					
	6,775,106					
Sales Sendout. See WAFGA Tab 17						
Oregon.....	64,412,670 % Of Oregon Sales		0.9049			
Washington.....	6,766,806 Oregon's Share of the Var.		6,130,795			
Total.....	71,179,476		613,079.51			
Estimated WACOG Variance for the Sharehol						
Shareholders Share of the WACOG Deferral	(251,906)					
WACOG Equalization.....	36,335					
Estimated Shareholder (gain) or Loss.....	288,241					