

UG-141173

**CRISTAN KELLEY**  
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May 27, 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**

RECEIVED  
 PORTLAND  
 2014 MAY 30 AM 8:01  
 COMMUNICATIONS SECTION

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 April 2014.

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

Sincerely,

*Cristan Kelley*  
Cristan Kelley

CMK/kcm

enclosure(s)

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

	<b>Mar-14</b>	<b>Change</b>	<b>Apr-14</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	133,864.43	49,565.33	183,429.76
186235 AMOR WA GREAT PROGRAM	106,794.29	(33,197.37)	73,596.92
186310 WA ENERGY EFFICIENCY	14,101.13	997.65	15,098.78
186312 WA - AUDIT RESIDENTI	1,852,296.79	5,016.64	1,857,313.43
186314 WA - LOW INCOME WEAT	90,791.21	17,506.63	108,297.84
186315 WA - WA - LIEE AMORT	2,653.16	(1,404.23)	1,248.93
186316 WA DSM AMORTIZATION	397,388.36	(114,206.94)	283,181.42
<b>Subtotal 186xxx accounts</b>	<b>2,597,889.37</b>	<b>(75,722.29)</b>	<b>2,522,167.08</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(220,575.85)	(98,582.62)	(319,158.47)
254317 PROP SALE REFUNDS-WA	(78,007.05)	19,973.30	(58,033.75)
<b>Subtotal 254xxx accounts</b>	<b>(298,582.90)</b>	<b>(78,609.32)</b>	<b>(377,192.22)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	2,445,317.00	42,621.00	2,487,938.00
191421 AMORT OF WACOG - WA	(219,214.61)	65,856.99	(153,357.62)
191430 DEMAND - ACCR WA	(2,759,952.59)	38,606.43	(2,721,346.16)
191431 AMORT OF DEMAND WA	(644,645.66)	104,072.50	(540,573.16)
<b>Subtotal 191xxx accounts</b>	<b>(1,178,495.86)</b>	<b>251,156.92</b>	<b>(927,338.94)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>1,120,810.61</b>	<b>96,825.31</b>	<b>1,217,635.92</b>

WASHINGTON  
NORTH OLYMPIA  
WASHINGTON

2014 MAY 30 AM 8:10

REGISTRATION  
GENERAL

**Northwest Natural Gas Company SAP Journal Entry**

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	04302014 (MMDDYYYY)	04302014 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	186232			S	3,320.61	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	3,320.61	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,467.96	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,467.96	INT RESERVE - 186231 Ind DSM				N
3	411000	83010	419-06206	S	1,435.79	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	1,435.79	INT RESERVE - 186231 Ind DSM				N
5	186274			S	13,849.62	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	13,849.62	AMORT INT RESERVE - 186274				N
13	402000	81199	495-06374	S	162,999.19	-	AMORT 186233 Ind DSM				N
14	186233			H	-	162,999.19	AMORT 186233 Ind DSM				N
15	411000	83010	419-06205	H	-	746.70	INTEREST 186233 Ind DSM				N
16	186233			S	746.70	-	INTEREST 186233 Ind DSM				N
19	402000	81199	495-06064	S	424,617.30	-	AMORT 186271 Comm Decoup				N
20	186271			H	-	424,617.30	AMORT 186271 Comm Decoup				N
21	411000	83010	419-06205	H	-	1,882.30	INTEREST 186271 Comm Decoup				N
22	186271			S	1,882.30	-	INTEREST 186271 Comm Decoup				N
23	402000	81199	495-06064	S	482,283.82	-	AMORT 186277 Res Decoup				N
24	186277			H	-	482,283.82	AMORT 186277 Res Decoup				N
25	411000	83010	419-06205	S	1,026.77	-	INTEREST 186277 Res Decoup				N
26	186277			H	-	1,026.77	INTEREST 186277 Res Decoup				N
31	402000	81199	495-06233	S	8,719.82	-	AMORT 186286 CUB Fund				N
32	186286			H	-	8,719.82	AMORT 186286 CUB Fund				N
33	411000	83010	419-06205	H	-	24.54	INTEREST186286 CUB Fund				N
34	186286			S	24.54	-	INTEREST186286 CUB Fund				N
35	402000	81199	495-06233	S	8,074.48	-	AMORT 186288 NWIGU Intervener				N
36	186288			H	-	8,074.48	AMORT 186288 NWIGU Intervener				N
37	411000	83010	419-06205	H	-	58.60	INTEREST186288 NWIGU Intervener				N
38	186288			S	58.60	-	INTEREST186288 NWIGU Intervener				N
39	191401			S	441,435.39	-	AMORT 191401 OR WACOG				N
40	541000	84020	805-02650	H	-	441,435.39	AMORT 191401 OR WACOG				N
41	191401			H	-	826.58	INTEREST 191401 OR WACOG				N
42	411000	83010	419-06205	S	826.58	-	INTEREST 191401 OR WACOG				N
43	402000	81199	495-06374	S	52,072.87	-	AMORT 186307 OR AMR				N
44	186307			H	-	52,072.87	AMORT 186307 OR AMR				N
45	411000	83010	419-06205	H	-	192.16	INTEREST 186307 OR AMR				N
46	186307			S	192.16	-	INTEREST 186307 OR AMR				N
47	402000	81199	495-06270	S	397,745.27	-	AMORT 191031 Working Gas				N
48	191031			H	-	397,745.27	AMORT 191031 Working Gas				N
49	411000	83010	419-06205	H	-	1,508.00	INTEREST 191031 Working Gas				N
50	191031			S	1,508.00	-	INTEREST 191031 Working Gas				N
51	402000	81199	495-06512	H	-	312,829.72	AMORT 254315 Property Sales				N
52	254315			S	312,829.72	-	AMORT 254315 Property Sales				N
53	411000	83010	419-06205	S	1,155.04	-	INTEREST 254315 Property Sales				N
54	254315			H	-	1,155.04	INTEREST 254315 Property Sales				N
51	402000	81199	495-06512	S	2,697.91	-	AMORT 254315 Property Sales				N
52	254315			H	-	2,697.91	AMORT 254315 Property Sales				N



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

		Summary of Amortization Rates						
		191421	191431	191431	186316	186235	186315	254317
		Demand Deferral			R&C Energy	Low Income Bill		
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule	Block	A	B	C	D	E		
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314
3 IFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217
41C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.01426)	(0.00416)	(0.00017)	0.00251
	Block 2	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00221
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215
41I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00416)	(0.00017)	0.00251
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00015)	0.00221
42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00968)	(0.00274)	(0.00011)	0.00159
	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109
	Block 4	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00007)	0.00087
	Block 5	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00004)	0.00058
	Block 6	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00022
42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00140
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077
	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00052
	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049
	Block 5	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00002)	0.00033
	Block 6	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00001)	0.00012
42I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00189)	(0.00008)	0.00109
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098
	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00075
	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00060
	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00040
	Block 6	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004
Intentionally blank								
<b>Sources:</b>								
<b>Temporaries Tab</b>		Column B	Column C	Column C	Column E	Column F	Column G	

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		15,370.60			15,370.60
1C (C01)		5,194.80			5,194.80
2R (R02)		3,801,090.90			3,801,090.90
3 CFS		1,349,822.30			1,349,822.30
3 IFS		52,216.80			52,216.80
27		24,059.7			24,059.70
41C Firm Sales	Block 1	184,210.40			184,210.40
C41SF	Block 2	156,967.70			156,967.70
41C Interr Sales	Block 1				-
C41SI	Block 2				-
41I Firm Trans	Block 1				-
I41TF	Block 2				-
41C Firm Trans	Block 1	4,000.0			4,000.00
C41TF	Block 2	6,905.0			6,905.00
41I Firm Sales	Block 1	18,000.00			18,000.00
I41SF	Block 2	17,719.50			17,719.50
41I Interr Sales	Block 1				-
I41SI	Block 2				-
42C Firm Sales	Block 1	37,302.00			37,302.00
C42SF	Block 2	12,407.00			12,407.00
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Firm Sales	Block 1	99,956.0	(10,000)	10,000	99,956.00
I42SF	Block 2	58,942.0	(2,909)	3,981	60,014.00
	Block 3	22,309.0			22,309.00
	Block 4	5,242.0			5,242.00
	Block 5				-
	Block 6				-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	42,634.00			42,634.00
	Block 3	20,000.00			20,000.00
	Block 4	8,272.00			8,272.00
	Block 5				-
	Block 6				-
42I Firm Trans	Block 1	51,364.0		10,000	61,364.00
I42TF	Block 2	47,625.0		1,679	49,304.00
	Block 3	40,000.0			40,000.00
	Block 4	110,000.0			110,000.00
	Block 5	12,468.0			12,468.00
	Block 6				-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	40,000.00			40,000.00
	Block 3	17,212.00			17,212.00
	Block 4				-
	Block 5				-
	Block 6				-
42I Interr Sales	Block 1	10,085.0			10,085.00
I42SI	Block 2	11,914.0			11,914.00
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42C Inter Trans	Block 1				-
C42TI	Block 2				-
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Inter Trans	Block 1	74,766.0			74,766.00
I42TI	Block 2	132,197.0			132,197.00
	Block 3	95,392.0			95,392.00
	Block 4	305,326.0			305,326.00
	Block 5	184,550.0			184,550.00
	Block 6				-
43 Firm Trans					-
43 Interr Trans					-
Intentionally blank		317,552.00			317,552.00
<b>Sources:</b>	total per above	7,443,072.70	(12,909)	25,660	7,455,823.70

**Temporaries Tab**

total OR & WA	94,076,466.00	total* wa	7,455,823.70
total per CIS	94,076,466.00	total* or	86,534,908.30
difference	0.00	total*	93,990,732.00
		*including unbilled	

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

include in interest ca

**Amortization**

		<b>191421</b>	<b>191431</b>	<b>191431</b>	<b>186316</b>	<b>186235</b>	<b>186315</b>	<b>254317</b>
		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)		170.65	274.72	0.00	(551.49)	(156.25)	(6.61)	90.40
1C (C01)		57.67	92.85	0.00	(147.09)	(41.68)	(1.74)	24.09
2R (R02)		42,201.27	67,936.42	0.00	(82,439.70)	(23,336.10)	(981.42)	13,485.51
3 CFS		14,986.28	24,125.20	0.00	(25,893.61)	(7,331.79)	(309.79)	4,233.85
3 IFS		579.73	933.26	0.00	0.00	(252.17)	(10.49)	145.81
27		267.12	430.02	0.00	(407.24)	(115.50)	(4.83)	66.72
41C Firm Sales	Block 1	2,045.18	3,292.37	0.00	(2,774.47)	(785.66)	(33.47)	454.48
	C41SF	1,742.72	2,805.46	0.00	(2,081.96)	(589.91)	(25.52)	340.74
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C41SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I41TF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	10.40
	C41TF	0.00	0.00	0.00	0.00	0.00	0.00	15.85
41I Firm Sales	Block 1	199.84	321.71	0.00	0.00	(75.91)	(3.27)	43.89
	I41SF	196.73	316.70	0.00	0.00	(65.92)	(2.71)	38.13
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I41SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	414.14	666.69	0.00	(360.99)	(102.38)	(4.28)	59.21
	C42SF	137.75	221.75	0.00	(107.49)	(30.49)	(1.31)	17.56
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	1,109.75	1,786.50	0.00	0.00	(241.83)	(10.51)	139.56
	I42SF	666.30	1,072.62	0.00	0.00	(129.70)	(5.74)	75.18
	Block 3	247.68	398.73	0.00	0.00	(37.12)	(1.49)	21.33
	Block 4	58.20	93.69	0.00	0.00	(6.97)	(0.30)	4.01
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	32.99
	C42TF	0.00	0.00	0.00	0.00	0.00	0.00	41.99
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	15.11
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	4.98
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	67.48
	I42TF	0.00	0.00	0.00	0.00	0.00	0.00	48.56
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	30.22
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	66.27
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	5.01
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	222.05	0.00	124.89	(107.49)	(30.41)	(1.34)	17.60
	C42SI	444.10	0.00	249.78	(192.40)	(54.32)	(2.30)	31.37
	Block 3	191.09	0.00	107.48	(63.37)	(17.94)	(0.82)	10.37
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	111.97	0.00	62.98	0.00	(19.10)	(0.77)	10.99
	I42SI	132.27	0.00	74.40	0.00	(20.17)	(0.80)	11.62
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C42TI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	75.07
	I42TI	0.00	0.00	0.00	0.00	0.00	0.00	118.83
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	65.68
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	169.35
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	67.06
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank								
<b>Sources:</b>		<b>66,182.49</b>	<b>104,768.69</b>	<b>619.53</b>	<b>(115,127.30)</b>	<b>(33,441.32)</b>	<b>(1,409.51)</b>	<b>20,157.27</b>
<b>Temporaries Tab</b>								

Switchers - WA		66,360.83	<b>191421</b>
Commodity	(186.49)	105,675.31	<b>191431</b>
Commodity		(115,127.30)	<b>186316</b>
Commodity		(33,441.32)	<b>186235</b>
Commodity		(1,409.51)	<b>186315</b>
Commodity		20,157.27	<b>254317</b>
	(186.49)		

	0.95628	Annually
ic. in 186312	<b>178.34</b>	<b>191421</b>
Demand	(300.22)	
Demand		
Demand		
Demand	(300.22)	
rate sensitive adj	0.95628	Annually
Demand	<b>287.09</b>	<b>191431</b>

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

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
44	Nov-12	OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
45	Nov-12	NEW	0.00		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
63	Apr-14		49,136.24		3.250%	429.09	49,565.33	183,429.76
64								
65								
66	History truncated for ease of viewing							



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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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
60	Apr-14		(33,441.32)		3.25%	243.95	(33,197.37)	73,596.92
61								
62								
63	History truncated for ease of viewing							

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

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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	Apr-14		958.16		3.25%	39.49	997.65	15,098.78
65								
66								
67	<b>History truncated for ease of viewing</b>							

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2013 Calendar Interest	2014 Calendar Interest	Activity	Balance	2013 Calendar Balance	2014 Calendar Balance
1	Beginning Balance										
44	Jan-13	0.00		3,478.51	3.25%	0.00		3,478.51	1,287,850.15	-	
45	Feb-13	0.00		3,487.93	3.25%	0.00		3,487.93	1,291,338.08	-	
46	Mar-13	645,551.00		4,371.56	3.25%	874.19		649,922.56	1,941,260.64	646,425.19	
47	Apr-13	0.00		5,257.58	3.25%	1,750.73		5,257.58	1,946,518.22	648,175.92	
48	May-13	0.00		5,271.82	3.25%	1,755.48		5,271.82	1,951,790.04	649,931.40	
49	Jun-13	0.00		5,286.10	3.25%	1,760.23		5,286.10	1,957,076.14	651,691.63	
50	Jul-13	0.00		5,300.41	3.25%	1,764.99		5,300.41	1,962,376.55	653,456.62	
51	Aug-13	0.00		5,314.77	3.25%	1,769.78		5,314.77	1,967,691.32	655,226.40	
52	Sep-13	0.00		5,329.16	3.25%	1,774.57		5,329.16	1,973,020.48	657,000.97	
53	Oct-13	645,551.00		6,217.78	3.25%	2,653.56		651,768.78	2,624,789.26	1,305,205.53	
54	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93		(1,316,048.80)	1,308,740.46	1,308,740.46	
56	Dec-13	0.00		3,544.51	3.25%	3,544.51		3,544.51	1,312,284.97	1,312,284.97	
57	Jan-14	0.00		3,554.11	3.25%	3,554.11	0.00	3,554.11	1,315,839.08	1,315,839.08	-
58	Feb-14	527,177.00		4,277.62	3.25%	3,563.73	713.89	531,454.62	1,847,293.70	1,319,402.81	527,890.89
59	Mar-14	0.00		5,003.09	3.25%	3,573.38	1,429.71	5,003.09	1,852,296.79	1,322,976.19	529,320.60
60	Apr-14	0.00		5,016.64	3.25%	3,583.06	1,433.58	5,016.64	1,857,313.43	1,326,559.25	530,754.18
69											
70	<b>History truncated for ease of viewing</b>										

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

Debit (Credit)							
Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance						0.00
38	Nov-12 OLD	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42
39	Nov-12 NEW	0.00		3.25%	0.00	0.00	14,271.42
40	Dec-12	511.68		3.25%	39.34	551.02	14,822.44
41	Jan-13	2,814.60		3.25%	43.96	2,858.56	17,681.00
42	Feb-13	84.46		3.25%	48.00	132.46	17,813.46
43	Mar-13	591.22		3.25%	49.05	640.27	18,453.73
44	Apr-13	5,923.35		3.25%	58.00	5,981.35	24,435.08
45	May-13	85.99		3.25%	66.29	152.28	24,587.36
46	Jun-13	85.99		3.25%	66.71	152.70	24,740.06
47	Jul-13	27,391.93		3.25%	104.10	27,496.03	52,236.09
48	Aug-13	4,808.96		3.25%	147.98	4,956.94	57,193.03
49	Sep-13	368.82		3.25%	155.40	524.22	57,717.25
50	Oct-13	171.98		3.25%	156.55	328.53	58,045.78
51	Nov-13 OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52	Nov-13 NEW	0.00		3.25%	0.00	0.00	43,449.59
53	Dec-13	28,483.91		3.25%	156.25	28,640.16	72,089.75
54	Jan-14	81.42		3.25%	195.35	276.77	72,366.52
55	Feb-14	17,626.85		3.25%	219.86	17,846.71	90,213.23
56	Mar-14	333.20		3.25%	244.78	577.98	90,791.21
57	Apr-14	17,237.39		3.25%	269.24	17,506.63	108,297.84
58							
59							
60	<b>History truncated for ease of viewing</b>						

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

Debit (Credit)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance							
27	Nov-12	OLD	0.00		3.25%	0.00	0.00	(2,456.81)
28	Nov-12	NEW	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
29	Dec-12		(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
30	Jan-13		(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
31	Feb-13		(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
32	Mar-13		(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
33	Apr-13		(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
34	May-13		(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
35	Jun-13		(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
36	Jul-13		(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
37	Aug-13		(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
38	Sep-13		(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
39	Oct-13		(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
40	Nov-13	OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
41	Nov-13	NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
42	Dec-13		(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
43	Jan-14		(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98
44	Feb-14		(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40
45	Mar-14		(2,022.14)		3.25%	9.90	(2,012.24)	2,653.16
46	Apr-14		(1,409.51)		3.25%	5.28	(1,404.23)	1,248.93
47								
48								
49	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	Apr-14		(115,127.30)		3.25%	920.36	(114,206.94)	283,181.42
64								
65								
66	<b>History truncated for ease of viewing</b>							

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
2	Nov-13		8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(226,573.88)
3	Dec-13		39,234		3.25%	(560.51)	38,673.69	(187,900.19)
4	Jan-14		42,958		3.25%	(450.72)	42,507.09	(145,393.10)
5	Feb-14		39,422		3.25%	(340.39)	39,081.47	(106,311.63)
6	Mar-14		28,554		3.25%	(249.26)	28,304.58	(78,007.05)
7	Apr-14		20,157		3.25%	(183.97)	19,973.30	(58,033.75)

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
45	Nov-12	OLD	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
46	Nov-12	NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
47	Dec-12		150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
48	Jan-13		224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
49	Feb-13		181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
50	Mar-13		143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
51	Apr-13		103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
52	May-13		71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
53	Jun-13		56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
54	Jul-13		42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)
55	Aug-13		37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
56	Sep-13		37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
57	Oct-13		67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)
58	Nov-13	OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
59	Nov-13	NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
60	Dec-13		129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)
61	Jan-14		142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)
62	Feb-14		130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)
63	Mar-14		94,393.38		3.25%	(719.58)	93,673.80	(219,214.61)
64	Apr-14		66,360.83		3.25%	(503.84)	65,856.99	(153,357.62)

65  
66

67 **History truncated for ease of viewing**



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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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)
64	Apr-14		105,675.31		3.25%	(1,602.81)	104,072.50	(540,573.13)
65								
66								
67	<b>History truncated for ease of viewing</b>							

**Northwest Natural Gas Company SAP Journal Entry**

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	04302014 (MMDDYYYY)	04302014 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	H	-	183,698.00	OR WACOG PGA Activity				N
2	191400			S	183,698.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	1,175.00	-	OR WACOG PGA Activity				N
4	191400			H	-	1,175.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	403,979.91	-	OR DEM PGA Activity				N
6	191410			H	-	403,979.91	OR DEM PGA Activity				N
11	540100	84020	805-02885	H	-	353,658.20	OR DEM DEF Collected				N
12	191450			S	353,658.20	-	OR DEM DEF Collected				N
7	411000	83010	419-06205	H	-	81,689.00	OR PGA Interest				N
8	191400			S	108,544.00	-	OR WACOG Interest				N
9	191410			H	-	6,879.00	OR DEM Incr. Interest				N
10	191450			H	-	19,976.00	OR DEM Coll. Interest				N
13	540200	84020	805-02950	H	-	35,901.00	WA WACOG PGA Activity				N
14	191420			S	35,901.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	46,019.43	WA DEM PGA Activity				N
16	191430			S	46,019.43	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	693.00	-	WA PGA Interest				N
18	191420			S	6,720.00	-	WA WACOG Interest				N
19	191430			H	-	7,413.00	WA DEM Interest				N
20	411000	83010	419-06206	S	25,154.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	25,154.00	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	-	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N
26	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
27	191400			H	-	-	OR DEM PGA - Adj 2012-2013				N
28	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
29	242035			H	-	-	OR DEM PGA - Adj 2012-2013				N
					Total	1,165,542.54	1,165,542.54				

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Document No. \_\_\_\_\_

Approved by \_\_\_\_\_

Date \_\_\_\_\_

Posted by \_\_\_\_\_

Date \_\_\_\_\_

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

Document No. _____ (reversal is needed)
Posting Date _____ (reversal is needed)

Posted by \_\_\_\_\_

Date \_\_\_\_\_

2013 - 14 Tracker year  
System Calendar Sales Volume

Line No.	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
1	P / M Unbilled Volumes:	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660	-	-	-	-	-	-
2	C / M Unbilled Volumes:	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	60,402,003	120,375,362	130,737,330	118,482,709	86,625,762	63,182,850	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	85,649,726	129,997,260	121,763,752	109,769,484	71,179,476	58,018,119	-	-	-	-	-	-
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	Review	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Ccity Costs Incurred In ORPGA file	\$ 32,589,532	\$ 54,326,953	\$ 48,309,835	\$ 53,318,545	\$ 36,813,091	\$ 23,037,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thrm:	0.3805	0.41791	0.39675	0.48573	0.51719	0.39707	0	0	0	0	0	0
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
<b>Oregon Calendar Sales Volumes</b>													
	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
7	P / M Unbilled Volumes:	27,069,002	49,385,599	58,093,768	50,017,932	42,219,585	28,489,303	-	-	-	-	-	-
8	C / M Unbilled Volumes:	27,069,002	49,385,599	58,093,768	50,017,932	42,219,585	28,489,303	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	54,987,359	108,731,383	117,944,778	106,721,566	78,142,952	57,221,756	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	77,303,956	117,439,552	109,868,942	98,923,219	64,412,670	52,668,006	-	-	-	-	-	-
11	Less: Winter WACOG Usage	1,679,374.00	1,995,965.00	1,879,774.00	1,747,299.00	1,728,570.00	3,371.00	-	-	-	-	-	-
12	Incremental Usage	-	-	-	-	-	1,581,120.00	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	75,624,582	115,443,587	107,989,168	97,175,920	62,684,100	51,083,515	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618
15	"ORPGA" Winter Commodity Rate	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660
16	Monthly Incremental Rate	0.27109	0.40681	0.40681	0.40681	0.40681	0.45547	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,153	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 666,040	\$ 791,600	\$ 745,518	\$ 692,979	\$ 685,551	\$ 1,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 29,960,947	\$ 45,736,440	\$ 42,783,149	\$ 38,499,156	\$ 24,834,187	\$ 20,238,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE. Commodity Cost Collected	\$ 30,626,987	\$ 46,528,040	\$ 43,528,667	\$ 39,192,135	\$ 25,519,738	\$ 20,959,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	77,303,956	117,439,552	109,868,942	98,923,219	64,412,670	52,668,006	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.37009	0.41135	0.39157	0.48203	0.50995	0.38288	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
23	Amount	\$ 28,609,421	\$ 48,308,760	\$ 43,021,382	\$ 47,683,959	\$ 32,847,241	\$ 20,165,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 2,017,565.63	\$ (1,780,719.98)	\$ 507,284.95	\$ (8,491,824.23)	\$ (7,327,503.40)	\$ 794,230.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dftr. (Collection vs Calculated)	\$ 1,013,457.00	\$ (2,370,209.00)	\$ (111,637.00)	\$ (8,008,055.00)	\$ (7,058,076.00)	\$ (26,017.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	1,032,198	(2,171,092)	(133,740)	(8,203,810)	(6,900,395)	-	-	-	-	-	-	-
28	Net to Book (191400)	\$ (18,741.00)	\$ (199,117.00)	\$ 22,103.00	\$ 195,755.00	\$ (157,681.00)	\$ (26,017.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400.....												
30	Entry 805-02890.....												183,698 (183,698)
	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14	
31	Contract Commodity Gas Costs:												
31	Year around Contracts	\$ 34,023,368.72	\$ 39,437,361.43	\$ 33,728,083.65	\$ 41,496,163.04	\$ 37,795,893.62	\$ 22,643,339.83	\$ -	\$ -	\$ -	\$ -	\$ -	
32	Encana Net Activity	891,502.00	852,845.08	631,326.44	406,014.16	514,803.73	823,138.89	-	-	-	-	-	
33	Short Term Contracts	-	-	-	-	-	-	-	-	-	-	-	
34	Spot Purchases	-	-	-	-	-	-	-	-	-	-	-	
35	Volumetric Transp Chg	366,526.51	644,243.47	398,432.60	351,096.70	368,465.87	258,123.93	-	-	-	-	-	
36	Misc. Act. Up/St Sales	-	-	-	-	-	-	-	-	-	-	-	
36	UAG Reserve Adj	-	(1,142,340.00)	1,142,340.00	-	-	-	-	-	-	-	-	
37	Sub Total	\$ 35,281,397.23	\$ 39,792,109.98	\$ 35,900,182.69	\$ 42,253,273.90	\$ 38,679,163.22	\$ 23,724,602.65	\$ -	\$ -	\$ -	\$ -	\$ -	
38	Field Production Gas	\$ 411,816.63	\$ 505,695.40	\$ 507,245.55	\$ 326,732.34	\$ 319,425.71	\$ 325,937.25	\$ -	\$ -	\$ -	\$ -	\$ -	
39	Storage Activity:												
39	System Withdrawals	\$ 2,342,207.60	\$ 17,032,482.39	\$ 11,843,590.19	\$ 12,337,686.61	\$ 1,427,892.69	\$ 1,040,158.58	\$ -	\$ -	\$ -	\$ -	\$ -	
40	System Injections	(4,704,379.81)	(3,374,222.26)	(767,548.02)	(1,410,671.47)	(2,778,669.67)	(3,410,003.35)	-	-	-	-	-	
41	Sub Total	\$ (2,362,172.21)	\$ 13,658,260.13	\$ 11,076,042.17	\$ 10,927,015.14	\$ (1,350,776.98)	\$ (2,369,844.77)	\$ -	\$ -	\$ -	\$ -	\$ -	
42	Other Activity												
42	P/M Imbalance Adj	(209,639.44)	552,215.10	202,750.66	(551,827.24)	(338,328.61)	540,651.79	-	-	-	-	-	
43	C/M Imbalance Adj	(552,215.10)	(202,750.66)	551,827.24	338,328.61	(540,651.79)	850,485.55	-	-	-	-	-	
44	Cost of Company Use Gas	(22,874.43)	(40,547.51)	(48,053.87)	(42,106.26)	(29,242.60)	(19,296.03)	-	-	-	-	-	
45	Misc. Cust. Imbalance Purch	-	(2,575.27)	5,460.52	-	(1,904.82)	(1,468.00)	-	-	-	-	-	
46	Prior Period Estimate Adj.	43,219.02	64,546.17	114,379.90	67,128.70	75,406.55	(14,017.92)	-	-	-	-	-	
47	Total Monthly Gas Cost	\$ 32,589,531.70	\$ 54,326,953.34	\$ 48,309,834.86	\$ 53,318,545.19	\$ 36,813,090.68	\$ 23,037,050.52	\$ -	\$ -	\$ -	\$ -	\$ -	
	ok	ok	ok	ok	ok	ok	check	ok	ok	ok	ok	ok	check

**Oregon Storage Cut Off Adjustment:**

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
88 "ORPGA" Proforma Commodity Rate	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595
89 "ORPGA" Winter Proforma Cdity Rate	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637
90 "Collections" Winter Commodity Rate	\$ 665,653	\$ 791,141	\$ 745,086	\$ 692,577	\$ 685,153	\$ 1,336	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 29,943,553	\$ 45,709,888	\$ 42,758,311	\$ 38,476,806	\$ 24,819,769	\$ 20,226,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 30,609,207	\$ 46,501,029	\$ 43,503,397	\$ 39,169,382	\$ 25,504,923	\$ 20,227,854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 30,626,986.63	\$ 46,528,040.02	\$ 43,528,666.95	\$ 39,192,134.77	\$ 25,519,737.60	\$ 20,239,603.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 30,609,206.72	\$ 46,501,028.92	\$ 43,503,397.09	\$ 39,169,382.43	\$ 25,504,922.69	\$ 20,227,853.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 17,779.91	\$ 27,011.10	\$ 25,269.86	\$ 22,752.34	\$ 14,814.91	\$ 11,749.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dfrl. (Collection vs Calculated)	\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,481.00	\$ 1,175.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,481.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)	-	-	-	-	-	1,175	-	-	-	-	-	-

99 Entry 191400.....  
 100 Entry 805-02890.....

(1,175.00)
1,175.00



NW Natural

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

Demand Deferral - 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
1 Embedded Seasonalized Tab 20	\$ 10,045,585.00	\$ 14,353,308.00	\$ 13,754,842.00	\$ 11,145,958.00	\$ 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
2 Collected line 44	10,373,859.60	15,635,676.76	14,619,620.08	13,145,626.45	8,345,324.60	6,734,792.43	-	-	-	-	-	-
3 Deferral	328,274.60	1,282,368.76	864,778.08	1,999,668.45	(1,311,653.40)	(369,267.57)	-	-	-	-	-	-
4 Previously Booked	328,274.60	1,320,186.66	813,166.64	2,002,838.09	(1,316,638.87)	-	-	-	-	-	-	-
5 Net to Book	\$ -	\$ (37,817.90)	\$ 51,611.44	\$ (3,169.64)	\$ 4,985.47	\$ (369,267.57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....	0.03											
7 Entry 805-02885.....	353,658.20	0.09	0.06	0.18	(0.14)	(0.05)	-	-	-	-	-	-
	(353,658.20)											

Actual Fixed Charges Collected												
Oregon 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
15 Residential	44,280,293	68,192,014	62,290,383	57,200,428	34,173,840	26,869,728	-13,920,127	0	0	0	0	0
16 Commercial	25,211,549	38,915,797	37,813,840	32,894,237	21,769,516	17,771,738	-9,173,553	0	0	0	0	0
17 Industrial Firm	3,138,996	2,876,095	3,447,194	2,893,643	2,708,781	2,549,184	-841,873	0	0	0	0	0
18 Total of Calendar Month Sales:	72,630,837	110,983,907	103,551,417	92,988,308	58,652,137	47,190,649	-23,935,553	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,223,677	1,628,750	1,791,706	1,528,609	1,242,937	1,133,691	-	-	-	-	-	-
20 31ISF - 31SF A C	932,597	928,437	1,205,370	1,044,774	939,276	924,244	-	-	-	-	-	-
21 32CSF - 32SF A C	578,592	886,502	874,202	797,115	708,134	718,333	-	-	-	-	-	-
22 32ISF - 32SF A C	563,351	713,004	692,435	714,216	673,139	631,116	-	-	-	-	-	-
23 Total Firm Sales w/ Fixed Demand Charge	3,298,216	4,156,693	4,563,713	4,084,715	3,563,486	3,407,384	-	-	-	-	-	-
24 Total Calendar Sales less Fixed:	69,332,622	106,827,214	98,987,704	88,903,594	55,088,651	43,783,265	(23,935,553)	-	-	-	-	-
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163	0.14163
26 SFV Collected (line 24 x 25)	\$ 9,819,579.20	\$ 15,129,938.26	\$ 14,019,628.50	\$ 12,591,415.96	\$ 7,802,205.67	\$ 6,201,023.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles												
27 Plus: 31CSI - 31SIV	\$ 185,841.45	\$ 180,459.23	\$ 183,632.85	\$ 178,532.41	\$ 171,155.93	\$ 168,813.27	-	-	-	-	-	-
28 31ISF - 31SF A C	124,012.79	107,945.64	136,078.53	124,380.06	126,949.34	121,704.45	-	-	-	-	-	-
29 32CSF - 32SF A C	71,337.20	87,915.12	88,438.73	90,514.24	84,426.02	88,262.58	-	-	-	-	-	-
30 32ISF - 32SF A C	81,832.53	78,280.79	82,379.56	90,586.65	79,649.85	77,560.14	-	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	\$ (98,400.24)	\$ (92,736.05)	\$ (89,834.77)	\$ (91,603.77)	\$ (89,053.55)	\$ (85,365.31)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (57,978.18)	\$ (62,006.40)	\$ (53,972.82)	\$ (68,039.27)	\$ (62,190.03)	\$ (63,474.67)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 92,736.05	\$ 89,834.77	\$ 91,603.77	\$ 89,053.55	\$ 85,365.31	\$ 84,193.98	-	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	\$ 62,006.40	\$ 53,972.82	\$ 68,039.27	\$ 62,190.03	\$ 63,474.67	\$ 60,852.23	-	-	-	-	-	-
35 MDDV @1.81 D/C Collected	\$ 461,387.99	\$ 443,665.93	\$ 506,365.12	\$ 475,613.91	\$ 459,777.54	\$ 452,546.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV												
37 31ISI - 31SIV												
38 32CSI - 32SIM	\$ 35,694.16	\$ 58,847.07	\$ 54,296.97	\$ 48,606.80	\$ 41,646.25	\$ 37,929.35	-	-	-	-	-	-
39 32ISI - 32SIM	\$ 33,218.40	\$ 57,265.04	\$ 64,099.99	\$ 54,634.22	\$ 56,991.99	\$ 56,667.84	-	-	-	-	-	-
40 SFV Collected Interruptible Sales	\$ 68,912.56	\$ 116,112.11	\$ 118,396.96	\$ 103,241.02	\$ 98,638.24	\$ 94,597.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ (1,461.90)	\$ (26,739.68)	\$ (11,130.28)	\$ (2,098.43)	\$ (2,832.70)	\$ (2,571.39)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ (21,463.46)	\$ (29,838.89)	\$ (6,783.60)	\$ (15,808.28)	\$ (6,774.27)	\$ (7,146.78)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (74.99)	\$ (7,008.75)	\$ (6,786.63)	\$ -	\$ (260.33)	\$ (1,124.98)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 26,739.68	\$ 11,130.28	\$ 2,098.43	\$ 2,832.70	\$ 2,571.39	\$ 3,922.22	-	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	\$ 29,838.89	\$ 6,783.60	\$ 15,808.28	\$ 6,774.27	\$ 7,146.78	\$ 7,797.80	-	-	-	-	-	-
46 Unbilled Manual Adjustments Ind Int	\$ 7,008.75	\$ 6,786.63	\$ -	\$ 260.33	\$ 1,124.98	\$ 1,740.38	-	-	-	-	-	-
47 Collections Subject to Sensitive Adj	\$ 570,887.52	\$ 520,891.23	\$ 617,968.28	\$ 570,815.52	\$ 559,391.63	\$ 549,761.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%
49 Revenue Sensitive Adjustment	\$ (16,607.12)	\$ (15,152.73)	\$ (17,976.70)	\$ (16,605.02)	\$ (16,272.70)	\$ (15,992.55)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total Demand Charges Collected (26+47+49)	\$ 10,373,859.60	\$ 15,635,676.76	\$ 14,619,620.08	\$ 13,145,626.45	\$ 8,345,324.60	\$ 6,734,792.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -









**Washington WACOG Deferral Calculation  
2013-14 Tracker year Closing  
System 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							
<b>Cycle Volume Sales:</b>																				
Residential	19,857,514	33,078,119	72,200,751	75,988,022	69,743,003	48,795,767	33,753,345													
Commercial	11,721,294	17,772,052	35,508,219	41,908,330	36,887,426	26,963,469	19,536,184													
Industrial Firm	1,862,922	1,893,615	2,024,063	2,465,016	2,196,293	1,894,762	1,688,856													
Interruptible	-	-	-	-	-	-	-													
<b>Total</b>	<b>33,441,729</b>	<b>52,743,785</b>	<b>109,733,033</b>	<b>120,361,368</b>	<b>108,826,722</b>	<b>77,653,998</b>	<b>54,978,385</b>	-	-	-	-	-	-							
<b>P / M Unbilled Volumes:</b>																				
Residential	7,815,175	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	19,214,906	15,685,047	-	-	-	-	-							
Commercial	6,244,396	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	11,701,168	10,049,603	-	-	-	-	-							
Industrial Firm	1,216,909	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586	882,279	-	-	-	-	-							
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-							
<b>Total</b>	<b>15,276,480</b>	<b>30,045,128</b>	<b>55,292,851</b>	<b>64,914,749</b>	<b>55,941,171</b>	<b>47,227,946</b>	<b>31,781,660</b>	<b>26,616,929</b>	-	-	-	-	-							
<b>C / M Unbilled Volumes:</b>																				
Residential	18,120,644	35,096,946	40,564,701	34,767,318	29,485,683	19,214,906	15,685,047													
Commercial	10,890,618	18,855,864	23,059,290	19,963,261	16,751,082	11,701,168	10,049,603													
Industrial Firm	1,033,866	1,340,041	1,290,758	1,210,592	991,181	865,586	882,279													
Interruptible	-	-	-	-	-	-	-													
<b>Total</b>	<b>30,045,128</b>	<b>55,292,851</b>	<b>64,914,749</b>	<b>55,941,171</b>	<b>47,227,946</b>	<b>31,781,660</b>	<b>26,616,929</b>	-	-	-	-	-	-							
Ck total from JE 60																				
<b>Reported Cycle Billing Volumes:</b>																				
Residential	19,857,570	33,078,119	72,200,782	75,988,058	69,743,055	48,795,812	33,753,384													
Commercial	13,396,440	19,530,748	38,250,765	44,354,206	39,186,288	28,796,041	21,045,269													
Industrial Firm	3,053,454	3,151,968	3,315,558	3,929,330	3,475,652	3,158,549	2,807,630													
Interruptible	6,189,144	4,641,168	6,608,256	6,465,736	6,077,714	5,875,360	5,576,568													
<b>Total</b>	<b>42,496,609</b>	<b>60,402,003</b>	<b>120,375,362</b>	<b>130,737,330</b>	<b>118,482,709</b>	<b>86,625,762</b>	<b>63,182,850</b>	-	-	-	-	-	-							
Ck total from JE 60																				
<b>Calculated Calendar Month Volumes:</b>																				
Residential		50,054,421	77,668,537	70,190,674	64,461,420	38,525,035	30,223,525	(15,685,047)	-	-	-	-	-							
Commercial		27,495,994	42,454,191	41,258,177	35,974,108	23,746,127	19,393,704	(10,049,603)	-	-	-	-	-							
Industrial Firm		3,458,143	3,266,275	3,849,164	3,256,241	3,032,954	2,824,323	(882,279)	-	-	-	-	-							
Interruptible		4,641,168	6,608,256	6,465,736	6,077,714	5,875,360	5,576,568	-	-	-	-	-	-							
Company Use																				
<b>Total</b>		<b>85,649,726</b>	<b>129,997,260</b>	<b>121,763,752</b>	<b>109,769,484</b>	<b>71,179,476</b>	<b>58,018,119</b>	<b>(26,616,929)</b>	-	-	-	-	-							
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:</b>																				
Amount	\$	32,589,532	\$	54,326,953	\$	48,309,835	\$	53,318,545	\$	36,813,091	\$	23,037,051	\$	-	\$	-	\$	-	\$	-
System WACOG Per Therm Sold:		0.3805		0.41791		0.39675		0.48573		0.51719		0.39707		0		0		0		0
Washington WACOG Per Therm Sold:		0.37009		0.41135		0.39157		0.48203		0.50995		0.38288		0		0		0		0

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

	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
<b>Cycle Volume Sales:</b>													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659	3,816,462						
Commercial	966,186	1,409,223	2,884,839	3,542,490	3,174,102	2,315,895	1,655,223						
Industrial Firm	53,608	71,336	102,307	117,982	113,050	101,019	87,936						
Interruptible													
<b>Total</b>	<b>3,297,281</b>	<b>5,070,646</b>	<b>10,977,848</b>	<b>12,164,565</b>	<b>11,174,782</b>	<b>7,994,573</b>	<b>5,559,621</b>	-	-	-	-	-	-
<b>P / M Unbilled Volumes:</b>													
Residential	972,537	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,227,584	1,764,920	-	-	-	-	-
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048	876,050	-	-	-	-	-
Industrial Firm	32,804	46,749	66,388	64,599	63,354	51,717	40,725	40,406	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,572,364</b>	<b>2,976,126</b>	<b>5,907,252</b>	<b>6,820,981</b>	<b>5,923,239</b>	<b>5,008,361</b>	<b>3,292,357</b>	<b>2,681,376</b>	-	-	-	-	-
<b>C / M Unbilled Volumes:</b>													
Residential	2,014,627	4,198,667	4,684,488	4,080,687	3,454,049	2,227,584	1,764,920						
Commercial	914,750	1,642,197	2,071,894	1,779,198	1,502,595	1,024,048	876,050						
Industrial Firm	46,749	66,388	64,599	63,354	51,717	40,725	40,406						
Interruptible													
<b>Total</b>	<b>2,976,126</b>	<b>5,907,252</b>	<b>6,820,981</b>	<b>5,923,239</b>	<b>5,008,361</b>	<b>3,292,357</b>	<b>2,681,376</b>	-	-	-	-	-	-
<b>Reported Cycle Billing Volumes:</b>													
Residential	2,277,487	3,590,088	7,990,702	8,504,093	7,887,630	5,577,659	3,816,462						
Commercial	1,101,305	1,556,999	3,108,697	3,737,033	3,356,475	2,455,158	1,769,964						
Industrial Firm	265,248	299,508	391,969	403,214	374,236	335,166	275,457						
Interruptible	166,890	(31,951)	152,611	148,211	142,803	114,827	99,211						
<b>Total</b>	<b>3,810,930</b>	<b>5,414,643</b>	<b>11,643,979</b>	<b>12,792,552</b>	<b>11,761,143</b>	<b>8,482,810</b>	<b>5,961,094</b>	-	-	-	-	-	-
<b>Calculated Calendar Month Volumes:</b>													
Residential		5,774,128	8,476,523	7,900,292	7,260,992	4,351,194	3,353,798	(1,764,920)	-	-	-	-	-
Commercial		2,284,446	3,538,394	3,444,337	3,079,871	1,976,611	1,621,966	(876,050)	-	-	-	-	-
Industrial Firm		319,147	390,180	401,970	362,598	324,174	275,138	(40,406)	-	-	-	-	-
Interruptible		(31,951)	152,611	148,211	142,803	114,827	99,211	-	-	-	-	-	-
<b>Total</b>		<b>8,345,769</b>	<b>12,557,708</b>	<b>11,894,810</b>	<b>10,846,265</b>	<b>6,766,806</b>	<b>5,350,113</b>	<b>(2,681,376)</b>	-	-	-	-	-
"WPGA" Average Commodity Charge		0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961
WA Commodity Cost Collected		3,168,137	4,767,032	4,515,389	4,117,350	2,568,747	2,030,956	-	-	-	-	-	-
Calculated Calendar Month Volumes:		8,345,769	12,557,708	11,894,810	10,846,265	6,766,806	5,350,113	(2,681,376)	-	-	-	-	-
WACOG Incurred: Calculated Vol.		0.37009	0.41135	0.39157	0.48203	0.50995	0.38288	0	0	0	0	0	0
Amount		3,088,686	5,165,613	4,657,651	5,228,225	3,450,733	2,048,451	-	-	-	-	-	-
Dfrl. {Collection vs Calculated}		79,451	(398,581)	(142,262)	(1,110,875)	(881,986)	(17,495)	-	-	-	-	-	-
Amount Previously Booked		81,705	(398,581)	(120,918)	(1,134,473)	(863,580)							
Net to Book (191420)		(2,254)	-	(21,344)	23,598	(18,406)	(17,495)	-	-	-	-	-	-

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

35,901 (35,901)
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**Washington Demand Deferral Calculation  
2013-14 Tracker year Closing  
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
<b>Calculated Calendar Month Volumes:</b>												
Residential	5,774,128	8,476,523	7,900,292	7,260,992	4,351,194	3,353,798	(1,764,920)	-	-	-	-	-
Commercial	2,284,446	3,538,394	3,444,337	3,079,871	1,976,611	1,621,966	(876,050)	-	-	-	-	-
Industrial Firm	319,147	390,180	401,970	362,598	324,174	275,138	(40,406)	-	-	-	-	-
<b>Total Firm Sales</b>	<b>8,377,720</b>	<b>12,405,097</b>	<b>11,746,599</b>	<b>10,703,462</b>	<b>6,651,979</b>	<b>5,250,902</b>	<b>(2,681,376)</b>	-	-	-	-	-
<b>Less: Sales to Firm Demand Collected</b>												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	128,303	109,720	89,028	81,367	-	-	-	-	-	-
41ISF - 41SF A C	18,010	19,895	20,232	19,174	19,136	17,530	-	-	-	-	-	-
42CSF - 42SF A C	5,501	9,948	7,642	7,154	4,714	4,202	-	-	-	-	-	-
42ISF - 42SF A C	67,832	95,825	98,268	89,248	85,046	85,027	-	-	-	-	-	-
Sub Total	165,865	216,843	254,445	225,296	197,924	188,126	-	-	-	-	-	-
<b>Total Firm Sales Subject tp D/C Rate</b>	<b>8,211,855</b>	<b>12,188,254</b>	<b>11,492,154</b>	<b>10,478,166</b>	<b>6,454,056</b>	<b>5,062,776</b>	<b>(2,681,376)</b>	-	-	-	-	-
<b>Demand Collected Rate Per Firm Load</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>	<b>0.13393</b>
<b>Total D/C Subject tp D/C Rate</b>	<b>\$ 1,099,804</b>	<b>\$ 1,632,358</b>	<b>\$ 1,539,130</b>	<b>\$ 1,403,328</b>	<b>\$ 864,384</b>	<b>\$ 678,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>SFV Firm Demand Collected</b>												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58	12,897.39	12,213.96	11,357.06	10,707.07	-	-	-	-	-	-
41ISF - 41SF A C	1,906.08	1,918.62	1,941.61	2,087.91	2,092.09	2,027.30	-	-	-	-	-	-
42CSF - 42SF A C	815.10	1,243.55	1,243.55	1,371.04	1,371.04	1,371.04	-	-	-	-	-	-
42ISF - 42SF A C	9,078.96	11,254.65	10,220.10	10,435.37	10,140.68	11,024.75	-	-	-	-	-	-
<b>MDDV @1.73 D/C Collected</b>												
Plus: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	(6,286.63)	3,646.81	9,221.03	4,725.87	4,277.96	3,777.21	-	-	-	-	-	-
42ISI - 42SIM	1,502.04	2,106.45	2,943.57	2,260.05	1,339.38	1,076.19	-	-	-	-	-	-
<b>Plus: SFV Collected Interruptible Sales</b>												
<b>Sub Total D/C fixed rates</b>												
Prior Mo Manual Adjustments Com	\$ -	\$ (2,664.97)	\$ (4,143.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ (1,391.94)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	4,143.48	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	1,391.94	2,042.96	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	770.53	-	-	-	-	-	-	-	-	-	-
<b>Sub Total Manual Unbilled</b>	<b>9,106.78</b>	<b>(4,192.77)</b>	<b>(4,914.01)</b>	<b>-</b>	<b>1,391.94</b>	<b>651.02</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sub Total Manual Unbilled &amp; D/C</b>	<b>\$ 9,106.78</b>	<b>\$ (4,192.77)</b>	<b>\$ (4,914.01)</b>	<b>\$ -</b>	<b>\$ 1,391.94</b>	<b>\$ 651.02</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenue Sensitive Rate</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>	<b>0.04372</b>
<b>Revenue Sensitive Adjustment</b>	<b>\$(398)</b>	<b>\$ 183</b>	<b>\$ 215</b>	<b>\$ -</b>	<b>\$(61)</b>	<b>\$(28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total D/C Collected</b>	<b>\$ 1,108,513</b>	<b>\$ 1,628,348</b>	<b>\$ 1,534,431</b>	<b>\$ 1,403,328</b>	<b>\$ 865,715</b>	<b>\$ 678,674</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Actual Demand Chg	763,319.16	777,515.18	774,289.39	715,791.37	769,870.31	724,693.43	-	-	-	-	-	-
Variance.....	345,193.84	850,832.82	760,141.61	687,536.63	95,844.69	(46,019.43)	-	-	-	-	-	-
<b>Previously Booked</b>	<b>345,193.84</b>	<b>850,832.82</b>	<b>760,141.61</b>	<b>687,536.63</b>	<b>95,844.69</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net to Book (191430)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46,019.43)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Entry 191430.....</b>												<b>46,019.43</b>
<b>Entry 805-02940.....</b>												<b>(46,019.43)</b>





	Apr-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
<b>Contract Commodity Gas Costs:</b>									
Hedged Encana Gas Reserves									
Hedged Encana Sale		823,138.89							
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	56,424,878.00	22,643,339.83	0.40130	-	\$0	-	56,424,878	\$ 22,643,339.83	(0.4013)
Yr around Contracts-Alberta				-	\$0	-	-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0	-	-	\$ -	#VALUE!
Yr around Contracts-Rockies				5,904,000	\$3,192,760	0.54078	(5,904,000)	\$ (3,192,760.00)	
Yr around Contracts-Alberta				-	\$0	-	-	\$ -	
Yr around Contracts-Sumas/St 2				-	\$0	-	-	\$ -	
Forecasted Baseload YR				-			-		
S.T. Contracts-Rockies				7,380,000	\$2,931,000	0.39715	(7,380,000)	\$ (2,931,000.00)	0.3972
S.T. Contracts-Alberta				2,885,370	\$1,070,625	0.37105	(2,885,370)	\$ (1,070,625.00)	0.3711
S.T. Contracts-Sumas/St 2				2,901,810	\$1,005,563	0.34653	(2,901,810)	\$ (1,005,563.00)	0.3465
S.T. Contracts-Rockies				-	\$0	-	-	\$ -	
S.T. Contracts-Alberta				-	\$0	-	-	\$ -	
S.T. Contracts-Sumas/St 2				-	\$0	-	-	\$ -	
Forecasted Baseload S.T.				-			-		
Swing Contracts - Rockies				-	\$0	-	-	\$ -	
Swing Contracts - Alberta				2,883,030	\$986,310	0.34211	(2,883,030)	\$ (986,310.00)	
Swing Contracts RES FEE - Rockies				-	\$0	-	-	\$ -	
Swing Contracts RES FEE - Alberta				-	\$0	-	-	\$ -	
Hedged Spot Purch-Rockies				-	\$0	-	-	\$ -	
Hedged Spot Purch-Alberta (NOVA)				18,739,695	\$6,624,000	0.35347	(18,739,695)	\$ (6,624,000.00)	0.3535
Hedged Spot Purch-Sumas/St 2 (WEI)				-	\$0	-	-	\$ -	
Spot Purchases-Rockies				5,897,416	\$2,060,050	0.34931	(5,897,416)	\$ (2,060,050.00)	0.3493
Spot Purchases-Alberta				13,270,800	\$4,635,677	0.34931	(13,270,800)	\$ (4,635,677.00)	0.3493
Spot Purchases-Sumas/St 2	258,123.93			998,027	\$348,625	0.34931	(998,027)	\$ (90,501.07)	
Volumetric Transp Chg					\$215,496				
UAG Reserve Adjustment									
Misc. Act. U/S Sales									
Sub Total	56,424,878	\$ 23,724,602.65	0.42046	60,860,148	\$ 23,070,106.00	0.37907	(4,435,270)	\$ 46,853.76	0.0414
Field Production Gas	671,301.00	325,937.25	0.48553	450,000	\$ 218,700.00	0.48600	221,301	\$ 107,237.25	0.0005
<b>Storage Activity:</b>									
System Withdrawals	2,620,950.00	1,040,158.58	0.39686	240,000	\$ 117,448.00	0.48937	2,380,950	\$ 922,710.58	0.0925
System Injections	(7,343,259.00)	(3,410,003.35)	0.46437				(7,343,259)	\$ (3,410,003.35)	
Sub Total	(4,722,309)	\$ (2,369,844.77)	0.50184	240,000	\$ 117,448.00	0.48937	(4,962,309)	\$ (2,487,292.77)	0.0125
P/M Imbalance Adj	1,364,662	540,652	0.39618				1,364,662	\$ 540,651.79	0.3962
C/M Imbalance Adj	2,146,715.00	850,485.55	0.39618				2,146,715	\$ 850,485.55	0.3962
Cost of Company Use Gas	(48,843.30)	(19,296.03)	0.39506				(48,843)	\$ (19,296.03)	0.3951
Misc. Cust. Imbalance Purch		(1,468.00)					-	\$ (1,468.00)	
Prior Period Estimate Adj.		(14,017.92)					-	\$ (14,017.92)	
Line Loss & Unacct For				(290,859)			290,859		
<b>Total Monthly Gas Cost</b>	<b>55,836,404</b>	<b>\$ 23,037,050.52</b>	<b>0.41258</b>	<b>61,259,289</b>	<b>\$ 23,406,254.00</b>	<b>0.38208</b>	<b>(5,422,885)</b>	<b>\$ (976,846.37)</b>	<b>0.0305</b>

RESTATED COST AT EMBEDDED RATES.. 21,334,251.00  
 ACTUAL COST OF GAS..... 23,037,050.52  
 VARIANCE FROM ACTUAL COST( Gain ()). 1,702,799.52 306,503.91407

**Sales Sendout\_ See WAPGA Tab 17** Ore. Portion of Sendout X % of Oregon Sales  
 Oregon..... 52,668,006 % Of Oregon Sales..... 0.9078  
 Washington..... 5,350,113 Oregon's Share of the Var. 1,545,801.41  
 Total..... 58,018,119

Estimated WACOG Variance for the Sharehol  
 Shareholders Share of the WACOG Deferral 820,248  
 WACOG Equalization..... 70,575  
 Estimated Shareholder (gain) or Loss ..... (749,673)