

U6-143572

CRISTAN KELLEY
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September 23, 2014

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

RECEIVED
RECORDS MANAGEMENT
2014 SEP 29 AM 8:40
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

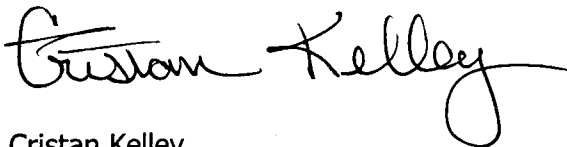
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for August 2014.

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

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

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

| | Jul-14 | Change | Aug-14 |
|---|---------------------|---------------------|---------------------|
| WASHINGTON 186XXX ACCOUNTS | | | |
| 186234 DEF WA GREAT PROGRAM | 359,065.29 | (329.12) | 358,736.17 |
| 186235 AMOR WA GREAT PROGRAM | 23,876.26 | (10,485.83) | 13,390.43 |
| 186310 WA ENERGY EFFICIENCY | 17,385.77 | 1,246.41 | 18,632.18 |
| 186312 WA - AUDIT RESIDENTI | 1,872,445.01 | 5,071.21 | 1,877,516.22 |
| 186314 WA - LOW INCOME WEAT | 110,501.21 | 591.22 | 111,092.43 |
| 186315 WA - WA - LIEE AMORT | (862.44) | (447.33) | (1,309.77) |
| 186316 WA DSM AMORTIZATION | 114,222.78 | (35,302.53) | 78,920.25 |
| Subtotal 186xxx accounts | 2,496,633.88 | (39,655.97) | 2,456,977.91 |
| WASHINGTON 254XXX ACCOUNTS | | | |
| 254302 MARGIN SHARING - WA | (669,640.03) | (118,748.83) | (788,388.86) |
| 254317 PROP SALE REFUNDS-WA | (27,088.15) | 6,883.66 | (20,204.49) |
| Subtotal 254xxx accounts | (696,728.18) | (111,865.17) | (808,593.35) |
| WASHINGTON 191XXX ACCOUNTS | | | |
| 191420 WACOG - ACCR. WA | 2,848,839.00 | 52,177.00 | 2,901,016.00 |
| 191421 AMORT OF WACOG - WA | (52,504.91) | 21,731.12 | (30,773.79) |
| 191430 DEMAND - ACCR WA | (1,410,446.15) | 495,880.91 | (914,565.24) |
| 191431 AMORT OF DEMAND WA | (383,831.40) | 33,027.87 | (350,803.53) |
| Subtotal 191xxx accounts | 1,002,056.54 | 602,816.90 | 1,604,873.44 |
| TOTAL WASHINGTON DEFERRED ACCOUNTS | 2,801,962.24 | 451,295.76 | 3,253,258.00 |

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 08312014 08312014 USD JE 29 AMORTIZATION
 (MMDDYYYY) (MMDDYYYY)

(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 | 13,455.91 | - | INT - Ind DSM Def 186232 | | | | N |
| 2 | 411000 | 83010 | 419-06205 | H | - | 13,455.91 | INT - Ind DSM Def 186232 | | | | N |
| 3 | 411000 | 83010 | 419-06206 | S | 5,172.34 | - | INT RESERVE - 186231 Ind DSM | | | | N |
| 4 | 186231 | | | H | - | 5,172.34 | INT RESERVE - 186231 Ind DSM | | | | N |
| 5 | 186274 | | | S | 7,954.40 | - | AMORT INT RESERVE - 186274 | | | | N |
| 6 | 411000 | 83010 | 419-06206 | H | - | 7,954.40 | AMORT INT RESERVE - 186274 | | | | N |
| 7 | 402000 | 81199 | 495-06374 | S | 112,831.17 | - | AMORT 186233 Ind DSM | | | | N |
| 8 | 186233 | | | H | - | 112,831.17 | AMORT 186233 Ind DSM | | | | N |
| 9 | 411000 | 83010 | 419-06205 | H | - | 150.35 | INTEREST 186233 Ind DSM | | | | N |
| 10 | 186233 | | | S | 150.35 | - | INTEREST 186233 Ind DSM | | | | N |
| 11 | 411000 | 83010 | 419-06205 | H | - | - | C/M INT 186237 PUC Fee Ref | | | | N |
| 12 | 186237 | | | H | - | - | C/M INT 186237 PUC Fee Ref | | | | N |
| 13 | 402000 | 81199 | 495-06064 | S | 148,336.27 | - | AMORT 186271 Comm Decoup | | | | N |
| 14 | 186271 | | | H | - | 148,336.27 | AMORT 186271 Comm Decoup | | | | N |
| 15 | 411000 | 83010 | 419-06205 | H | - | 769.35 | INTEREST 186271 Comm Decoup | | | | N |
| 16 | 186271 | | | S | 769.35 | - | INTEREST 186271 Comm Decoup | | | | N |
| 17 | 402000 | 81199 | 495-06064 | S | 115,840.19 | - | AMORT 186277 Res Decoup | | | | N |
| 18 | 186277 | | | H | - | 115,840.19 | AMORT 186277 Res Decoup | | | | N |
| 19 | 411000 | 83010 | 419-06205 | S | 2,128.36 | - | INTEREST 186277 Res Decoup | | | | N |
| 20 | 186277 | | | H | - | 2,128.36 | INTEREST 186277 Res Decoup | | | | N |
| 21 | 402000 | 81199 | 495-06233 | S | 2,094.42 | - | AMORT 186286 CUB Fund | | | | N |
| 22 | 186286 | | | H | - | 2,094.42 | AMORT 186286 CUB Fund | | | | N |
| 23 | 411000 | 83010 | 419-06205 | H | - | 4.82 | INTEREST 186286 CUB Fund | | | | N |
| 24 | 186286 | | | S | 4.82 | - | INTEREST 186286 CUB Fund | | | | N |
| 25 | 402000 | 81199 | 495-06233 | S | 7,153.58 | - | AMORT 186288 NWIGU Intervener | | | | N |
| 26 | 186288 | | | H | - | 7,153.58 | AMORT 186288 NWIGU Intervener | | | | N |
| 27 | 411000 | 83010 | 419-06205 | H | - | 24.38 | INTEREST 186288 NWIGU Intervener | | | | N |
| 28 | 186288 | | | S | 24.38 | - | INTEREST 186288 NWIGU Intervener | | | | N |
| 29 | 191401 | | | S | 156,199.14 | - | AMORT 191401 OR WACOG | | | | N |
| 30 | 541000 | 84020 | 805-02650 | H | - | 156,199.14 | AMORT 191401 OR WACOG | | | | N |
| 31 | 191401 | | | S | 332.89 | - | INTEREST 191401 OR WACOG | | | | N |
| 32 | 411000 | 83010 | 419-06205 | H | - | 332.89 | INTEREST 191401 OR WACOG | | | | N |
| 33 | 402000 | 81199 | 495-06374 | S | 14,451.83 | - | AMORT 186307 OR AMR | | | | N |
| 34 | 186307 | | | H | - | 14,451.83 | AMORT 186307 OR AMR | | | | N |
| 35 | 411000 | 83010 | 419-06205 | H | - | 68.39 | INTEREST 186307 OR AMR | | | | N |
| 36 | 186307 | | | S | 68.39 | - | INTEREST 186307 OR AMR | | | | N |
| 37 | 402000 | 81199 | 495-06270 | S | 116,020.17 | - | AMORT 191031 Working Gas | | | | N |
| 38 | 191031 | | | H | - | 116,020.17 | AMORT 191031 Working Gas | | | | N |
| 39 | 411000 | 83010 | 419-06205 | H | - | 545.00 | INTEREST 191031 Working Gas | | | | N |
| 40 | 191031 | | | S | 545.00 | - | INTEREST 191031 Working Gas | | | | N |
| 41 | 402000 | 81199 | 495-06512 | H | - | 98,977.65 | AMORT 254315 Property Sales | | | | N |
| 42 | 254315 | | | S | 98,977.65 | - | AMORT 254315 Property Sales | | | | N |
| 43 | 411000 | 83010 | 419-06205 | S | 376.97 | - | INTEREST 254315 Property Sales | | | | N |
| 44 | 254315 | | | H | - | 376.97 | INTEREST 254315 Property Sales | | | | N |
| 45 | 402000 | 81199 | 495-06295 | H | - | 35,002.15 | AMORT 191442 Gas Reserves | | | | N |
| 46 | 191442 | | | S | 35,002.15 | - | AMORT 191442 Gas Reserves | | | | N |

| | | Volumes | | | |
|---------------------|-----------------|--------------|----------------------|------------------------|--------------|
| Schedule | Block | CIS | Prior Month Unbilled | Current Month Unbilled | Total |
| 1R (R01) | | 5,640.10 | | | 5,640.10 |
| 1C (C01) | | 1,812.20 | | | 1,812.20 |
| 2R (R02) | | 1,072,804.70 | | | 1,072,804.70 |
| 3 CFS (C03) | | 485,282.00 | | | 485,282.00 |
| 3 IFS (I03) | | 27,993.80 | | | 27,993.80 |
| 27 | | 1,958.0 | | | 1,958.00 |
| 41C Firm Sales | Block 1 | 122,733.30 | | | 122,733.30 |
| C41SF | Block 2 | 30,695.00 | | | 30,695.00 |
| 41C Interr Sales | Block 1 | | | | - |
| C41SI | Block 2 | | | | - |
| 41I Firm Trans | Block 1 | 4,000.00 | | | 4,000.00 |
| I41TF | Block 2 | 1,040.00 | | | 1,040.00 |
| 41C Firm Trans | Block 1 | | | | - |
| C41TF | Block 2 | | | | - |
| 41I Firm Sales | Block 1 | | | | - |
| I41SF | Block 2 | | | | - |
| 41I Interr Sales | Block 1 | 13,860.9 | | | 13,860.90 |
| I41SI | Block 2 | 7,109.0 | | | 7,109.00 |
| 42C Firm Sales | Block 1 | 13,997.00 | | | 13,997.00 |
| C42SF | Block 2 | | | | - |
| | Block 3 | | | | - |
| | Block 4 | | | | - |
| | Block 5 | | | | - |
| | Block 6 | | | | - |
| 42I Firm Sales | Block 1 | 66,354.0 | | | 66,354.00 |
| I42SF | Block 2 | 29,474.0 | | | 29,474.00 |
| | Block 3 | 0.0 | | | - |
| | Block 4 | | | | - |
| | Block 5 | | | | - |
| | Block 6 | | | | - |
| 42C Firm Trans | Block 1 | 30,000.00 | | | 30,000.00 |
| C42TF | Block 2 | 22,561.00 | | | 22,561.00 |
| | Block 3 | 20,000.00 | | | 20,000.00 |
| | Block 4 | 4,171.00 | | | 4,171.00 |
| | Block 5 | | | | - |
| | Block 6 | | | | - |
| 42I Firm Trans | Block 1 | 67,682.0 | | | 67,682.00 |
| I42TF | Block 2 | 61,821.0 | | | 61,821.00 |
| | Block 3 | 60,000.0 | | | 60,000.00 |
| | Block 4 | 81,323.0 | | | 81,323.00 |
| | Block 5 | | | | - |
| | Block 6 | | | | - |
| 42C Interr Sales | Block 1 | 20,000.00 | | | 20,000.00 |
| C42SI | Block 2 | 36,073.00 | | | 36,073.00 |
| | Block 3 | 7,653.00 | | | 7,653.00 |
| | Block 4 | | | | - |
| | Block 5 | | | | - |
| | Block 6 | | | | - |
| 42I Interr Sales | Block 1 | 10,000.0 | | | 10,000.00 |
| I42SI | Block 2 | 3,607.0 | | | 3,607.00 |
| | 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 | 74,048.0 | | 10,000 | 84,048.00 |
| I42TI | Block 2 | 160,520.0 | | 4,429 | 164,949.00 |
| | Block 3 | 116,951.0 | | | 116,951.00 |
| | Block 4 | 330,616.0 | | | 330,616.00 |
| | Block 5 | 126,148.0 | | | 126,148.00 |
| | Block 6 | | | | - |
| 43 Firm Trans | | | | | - |
| 43 Interr Trans | | | | | - |
| Intentionally blank | | 296,333.00 | | | 296,333.00 |
| Sources: | total per above | 3,414,261.00 | 0 | 14,429 | 3,428,690.00 |
| Temporaries Tab | | | | | |

| | | | |
|---------------|---------------|---------------------|---------------|
| total OR & WA | 49,505,998.70 | total* wa | 3,428,690.00 |
| total per CIS | 49,505,998.70 | total* or | 46,519,267.70 |
| difference | 0.00 | total* | 49,947,957.70 |
| | | *including unbilled | |

KOB1 - WA ENERGY EFFICIENCY

| | | |
|----------------|-------------|---|
| Internal Order | Cost Center | |
| 908-07307 | 11529 | - |
| 908-07203 | 11529 | - |
| 908-07603 | 11529 | - |

include in interest ca

Amortization

| | | 191421 | 191431 | 191431 | 186316 | 186235 | 186315 | 254317 |
|------------------------|---------------|------------------|----------------------|------------------------|-----------------------|------------------------------------|-----------------|-----------------|
| | | WACOG Deferral | Demand Deferral FIRM | Demand Deferral INTERR | R&C Energy Efficiency | Low Income Bill Pay Assist (GREAT) | WA-LIEE | Property Sales |
| Schedule | Block | | | | | | | |
| IR (R01) | | 62.62 | 100.80 | 0.00 | (202.36) | (57.33) | (2.43) | 33.17 |
| 1C (C01) | | 20.12 | 32.39 | 0.00 | (51.31) | (14.54) | (0.61) | 8.40 |
| 2R (R02) | | 11,910.72 | 19,174.10 | 0.00 | (23,267.45) | (6,586.29) | (276.99) | 3,806.10 |
| 3 CFS (C03) | | 5,387.80 | 8,673.38 | 0.00 | (9,309.15) | (2,635.89) | (111.38) | 1,522.13 |
| 3 IFS (I03) | | 310.80 | 500.33 | 0.00 | 0.00 | (135.19) | (5.62) | 78.17 |
| 27 | | 21.74 | 35.00 | 0.00 | (33.14) | (9.40) | (0.39) | 5.43 |
| 41C Firm Sales | Block 1 | 1,362.64 | 2,193.60 | 0.00 | (1,848.54) | (523.46) | (22.30) | 302.81 |
| | C41SF Block 2 | 340.79 | 548.61 | 0.00 | (407.13) | (115.36) | (4.99) | 66.63 |
| 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 | 2.39 |
| 41C Firm Trans | Block 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | C41TF Block 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41I Firm Sales | Block 1 | 0.00 | 0.00 | 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 | 153.89 | 0.00 | 86.55 | 0.00 | (57.66) | (2.39) | 34.73 |
| | I41SI Block 2 | 78.93 | 0.00 | 44.39 | 0.00 | (26.04) | (1.09) | 15.70 |
| 42C Firm Sales | Block 1 | 155.40 | 250.17 | 0.00 | (135.46) | (38.42) | (1.61) | 22.22 |
| | 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 | 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 | 736.69 | 1,185.94 | 0.00 | 0.00 | (160.54) | (6.98) | 92.64 |
| | I42SF Block 2 | 327.23 | 526.79 | 0.00 | 0.00 | (63.70) | (2.82) | 36.92 |
| | 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 Firm Trans | Block 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 32.99 |
| | C42TF Block 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22.22 |
| | 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 | 2.51 |
| | 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 | 74.43 |
| | I42TF Block 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60.89 |
| | Block 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.33 |
| | Block 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 48.99 |
| | Block 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42C Interr Sales | Block 1 | 222.05 | 0.00 | 124.89 | (107.49) | (30.41) | (1.34) | 17.60 |
| | C42SI Block 2 | 400.50 | 0.00 | 225.26 | (173.51) | (48.98) | (2.07) | 28.29 |
| | Block 3 | 84.97 | 0.00 | 47.79 | (28.18) | (7.98) | (0.37) | 4.61 |
| | 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 | 111.02 | 0.00 | 62.45 | 0.00 | (18.93) | (0.77) | 10.90 |
| | I42SI Block 2 | 40.05 | 0.00 | 22.52 | 0.00 | (6.11) | (0.24) | 3.52 |
| | Block 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42C Inter Trans | Block 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | C42TI Block 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42I Inter Trans | Block 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 84.39 |
| | I42TI Block 2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 148.27 |
| | Block 3 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80.52 |
| | Block 4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 183.37 |
| | Block 5 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45.84 |
| | 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 | | | | | | | | |
| Sources: | | 21,727.96 | 33,221.11 | 613.85 | (35,563.72) | (10,536.23) | (444.39) | 6,947.62 |
| Temporaries Tab | | | | | | | | |

| | | | |
|----------------|----------|-------------|---------------|
| Switchers - WA | | 21,843.74 | 191421 |
| Commodity | (121.07) | 34,021.34 | 191431 |
| Commodity | | (35,563.72) | 186316 |
| Commodity | | (10,536.23) | 186235 |
| Commodity | | (444.39) | 186315 |
| Commodity | | 6,947.62 | 254317 |
| | (121.07) | | |

| | | | |
|--------------------|----------|----------|---------------|
| | 0.95628 | Annually | |
| ic. in 186312 | 115.78 | | 191421 |
| Demand | (194.90) | | |
| Demand | | | |
| Demand | | | |
| Demand | (194.90) | | |
| rate sensitive adj | 0.95628 | Annually | |
| Demand | 186.38 | | 191431 |

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

Debit (Credit)

| | Month/Year (a) | 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) | (478,659.12) | 3.250% | (3.79) | (481,460.28) | 0.00 |
| 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 | May-14 | | 7,350.00 | | 3.250% | 506.74 | 7,856.74 | 191,286.50 |
| 65 | Jun-14 | | 56,782.84 | | 3.250% | 594.96 | 57,377.80 | 248,664.30 |
| 66 | Jul-14 | | 109,579.14 | | 3.250% | 821.85 | 110,400.99 | 359,065.29 |
| 67 | Aug-14 | | (1,299.83) | | 3.250% | 970.71 | (329.12) | 358,736.17 |
| 68 | 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 | May-14 | | (22,171.77) | | 3.25% | 169.30 | (22,002.47) | 51,594.45 |
| 62 | Jun-14 | | (14,886.45) | | 3.25% | 119.58 | (14,766.87) | 36,827.58 |
| 63 | Jul-14 | | (13,033.41) | | 3.25% | 82.09 | (12,951.32) | 23,876.26 |
| 64 | Aug-14 | | (10,536.23) | | 3.25% | 50.40 | (10,485.83) | 13,390.43 |
| 65 | History truncated for ease of viewing | | | | | | | |

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

Debit (Credit)

| | Month/Year (a) | Note (b) | Deferral (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|--|-------------|-----------------|------------------|----------------------|-----------------|-----------------|----------------|
| 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 | May-14 | | 479.08 | | 3.25% | 41.54 | 520.62 | 15,619.40 |
| 66 | Jun-14 | | 958.16 | | 3.25% | 43.60 | 1,001.76 | 16,621.16 |
| 67 | Jul-14 | | 718.62 | | 3.25% | 45.99 | 764.61 | 17,385.77 |
| 68 | Aug-14 | | 1,197.70 | | 3.25% | 48.71 | 1,246.41 | 18,632.18 |
| 69 | History truncated for ease of viewing | | | | | | | |

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

Debit (Credit)

| Month/Year | Note | Accumulation | Transfers | Interest | Interest Rate | 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 1 | 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 |
| 61 | May-14 | 0.00 | | 5,030.22 | 3.25% | 3,592.76 | 1,437.46 | 5,030.22 | 1,862,343.65 | 1,330,152.01 | 532,191.64 |
| 62 | Jun-14 | 0.00 | | 5,043.85 | 3.25% | 3,602.50 | 1,441.35 | 5,043.85 | 1,867,387.50 | 1,333,754.51 | 533,632.99 |
| 63 | Jul-14 | 0.00 | | 5,057.51 | 3.25% | 3,612.25 | 1,445.26 | 5,057.51 | 1,872,445.01 | 1,337,366.76 | 535,078.25 |
| 64 | Aug-14 | 0.00 | | 5,071.21 | 3.25% | 3,622.03 | 1,449.18 | 5,071.21 | 1,877,516.22 | 1,340,988.79 | 536,527.43 |

70 History truncated for ease of viewing

72 **Notes:**

73 **1** - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization

74

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 | May-14 | 1,249.50 | | 3.25% | 295.00 | 1,544.50 | 109,842.34 | |
| 59 | Jun-14 | 0.00 | | 3.25% | 297.49 | 297.49 | 110,139.83 | |
| 60 | Jul-14 | 63.00 | | 3.25% | 298.38 | 361.38 | 110,501.21 | |
| 61 | Aug-14 | 291.55 | | 3.25% | 299.67 | 591.22 | 111,092.43 | |
| 62 | History truncated for ease of viewing | | | | | | | |

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

Debit (Credit)

| | Month/Year | Note | Accumulation | Transfers | Interest Rate | Interest | Activity | Balance |
|----|--|------|--------------|-----------|------------------|----------|-------------|------------|
| | (a) | (b) | (c) | (d) | (e2) | (e1) | (f) | (g) |
| 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 | May-14 | | (934.61) | | 3.25% | 2.12 | (932.49) | 316.44 |
| 48 | Jun-14 | | (627.74) | | 3.25% | 0.01 | (627.73) | (311.29) |
| 49 | Jul-14 | | (549.56) | | 3.25% | (1.59) | (551.15) | (862.44) |
| 50 | Aug-14 | | (444.39) | | 3.25% | (2.94) | (447.33) | (1,309.77) |
| 51 | 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 | May-14 | | (75,738.70) | | 3.25% | 664.39 | (75,074.31) | 208,107.11 |
| 65 | Jun-14 | | (50,575.93) | | 3.25% | 495.14 | (50,080.79) | 158,026.32 |
| 66 | Jul-14 | | (44,171.71) | | 3.25% | 368.17 | (43,803.54) | 114,222.78 |
| 67 | Aug-14 | | (35,563.72) | | 3.25% | 261.19 | (35,302.53) | 78,920.25 |
| 68 | History truncated for ease of viewing | | | | | | | |

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

Debit (Credit)

| | Month/Year | Note | Amortization | Transfers | Interest Rate | Interest | Activity | Total Balance |
|----|-------------------|------|--------------|--------------|---------------|----------|--------------|---------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Beginning Balance | | | | | | | |
| 2 | Nov-13 | | 8,380 | (234,331.00) | 3.25% | (623.30) | (226,573.88) | (226,573.88) |
| 3 | Dec-13 | | 39,234 | | 3.25% | (560.51) | 38,673.69 | (187,900.19) |
| 4 | Jan-14 | | 42,958 | | 3.25% | (450.72) | 42,507.09 | (145,393.10) |
| 5 | Feb-14 | | 39,422 | | 3.25% | (340.39) | 39,081.47 | (106,311.63) |
| 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) |
| 8 | May-14 | | 13,559 | | 3.25% | (138.81) | 13,420.22 | (44,613.53) |
| 9 | Jun-14 | | 9,387 | | 3.25% | (108.12) | 9,278.84 | (35,334.69) |
| 10 | Jul-14 | | 8,331 | | 3.25% | (84.42) | 8,246.58 | (27,088.11) |
| 11 | Aug-14 | | 6,948 | | 3.25% | (63.96) | 6,883.66 | (20,204.45) |

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 | May-14 | | 44,584.85 | | 3.25% | (354.97) | 44,229.88 | (109,127.74) |
| 66 | Jun-14 | | 30,396.74 | | 3.25% | (254.39) | 30,142.35 | (78,985.39) |
| 67 | Jul-14 | | 26,658.30 | | 3.25% | (177.82) | 26,480.48 | (52,504.91) |
| 68 | Aug-14 | | 21,843.74 | | 3.25% | (112.62) | 21,731.12 | (30,773.79) |
| 69 | History truncated for ease of viewing | | | | | | | |

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

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|--|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| 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 | May-14 | | 70,728.81 | | 3.25% | (1,368.27) | 69,360.54 | (471,212.59) |
| 66 | Jun-14 | | 47,938.33 | | 3.25% | (1,211.28) | 46,727.05 | (424,485.54) |
| 67 | Jul-14 | | 41,747.29 | | 3.25% | (1,093.12) | 40,654.17 | (383,831.37) |
| 68 | Aug-14 | | 34,021.34 | | 3.25% | (993.47) | 33,027.87 | (350,803.50) |
| 69 | History truncated for ease of viewing | | | | | | | |

Northwest Natural Gas Company SAP Journal Entry

| Company Code | Document Type | Document Date | Posting Date | Currency | Reference | Header Text |
|--------------|---------------|------------------------|------------------------|----------|-----------|------------------|
| (4) | (2) | (8) | (8) | (3) | (16) | (25) |
| 5000 | SA | 08312014 (MMDDYYYY) | 08312014 (MMDDYYYY) | USD | JE 28 | PGA Deferral Adj |

(Black) Do not change these cells

(Blue) Change these calls 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 | - | 1,151,295.00 | OR WACOG PGA Activity | | | | N |
| 2 | 191400 | | | S | 1,151,295.00 | - | OR WACOG PGA Activity | | | | N |
| 3 | 540200 | 84020 | 805-02890 | S | 446.00 | - | OR WACOG PGA Activity | | | | N |
| 4 | 191400 | | | H | - | 446.00 | OR WACOG PGA Activity | | | | N |
| 5 | 540100 | 84020 | 805-02880 | S | 539,995.62 | - | OR DEM PGA Activity | | | | N |
| 6 | 191410 | | | H | - | 539,995.62 | OR DEM PGA Activity | | | | N |
| 7 | 540100 | 84020 | 805-02885 | H | - | 47,709.17 | OR DEM DEF Collected | | | | N |
| 8 | 191450 | | | S | 47,709.17 | - | OR DEM DEF Collected | | | | N |
| 9 | 411000 | 83010 | 419-06205 | H | - | 103,796.00 | OR PGA Interest | | | | N |
| 10 | 191400 | | | S | 136,898.00 | - | OR WACOG Interest | | | | N |
| 11 | 191410 | | | H | - | 18,740.00 | OR DEM Incr. Interest | | | | N |
| 12 | 191450 | | | H | - | 14,362.00 | OR DEM Coll. Interest | | | | N |
| 13 | 540200 | 84020 | 805-02950 | H | - | 44,417.00 | WA WACOG PGA Activity | | | | N |
| 14 | 191420 | | | S | 44,417.00 | - | WA WACOG PGA Activity | | | | N |
| 15 | 540100 | 84020 | 805-02940 | H | - | 499,024.91 | WA DEM PGA Activity | | | | N |
| 16 | 191430 | | | S | 499,024.91 | - | WA DEM PGA Activity | | | | N |
| 17 | 411000 | 83010 | 419-06210 | H | - | 4,616.00 | WA PGA Interest | | | | N |
| 18 | 191420 | | | S | 7,760.00 | - | WA WACOG Interest | | | | N |
| 19 | 191430 | | | H | - | 3,144.00 | WA DEM Interest | | | | N |
| 20 | 411000 | 83010 | 419-06206 | S | 29,244.00 | - | OR WACOG Interest Reserve | | | | N |
| 21 | 191402 | | | H | - | 29,244.00 | 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 | 2,456,789.70 | 2,456,789.70 | | | | |

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 _____

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

| Line No. | October-13 | November-13 | December-13 | January-14 | February-14 | March-14 | April-14 | May-14 | June-14 | July-14 | August-14 | September-14 | October-14 |
|----------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------|--------------|------------|
| 1 | P / M Unbilled Volumes: | | | | | | | | | | | | |
| 2 | 30,045,128 | 30,045,128 | 55,292,851 | 64,914,749 | 55,941,171 | 47,227,946 | 31,781,660 | 26,616,929 | 14,161,178 | 12,573,113 | 9,288,465 | - | - |
| 3 | C / M Unbilled Volumes: | | | | | | | | | | | | |
| 4 | 60,402,003 | 60,402,003 | 120,375,362 | 130,737,330 | 118,482,709 | 86,625,762 | 63,182,850 | 44,360,244 | 30,664,610 | 26,244,511 | 22,210,347 | - | - |
| 5 | Reported Cycle Billing Volumes: | | | | | | | | | | | | |
| 6 | 85,649,726 | 85,649,726 | 129,997,260 | 121,763,752 | 109,769,484 | 71,179,476 | 58,018,119 | 31,904,493 | 29,076,545 | 22,959,863 | 22,481,175 | - | - |
| 7 | Calculated Calendar Month Volumes: | | | | | | | | | | | | |
| 8 | In Balance | In Balance | In Balance | In Balance | In Balance | In Balance | In Balance | In Balance | In Balance | In Balance | In Balance | Review | In Balance |
| 9 | \$ 32,583,279 | \$ 54,326,953 | \$ 48,309,835 | \$ 53,318,545 | \$ 36,813,091 | \$ 23,036,440 | \$ 14,324,614 | \$ 13,003,577 | \$ 10,141,556 | \$ 10,250,784 | \$ - | \$ - | \$ - |
| 10 | Total Cldy Costs Incurred In ORPGA file | | | | | | | | | | | | |
| 11 | 0.38042 | 0.41791 | 0.39675 | 0.48573 | 0.51719 | 0.39706 | 0.44898 | 0.44722 | 0.44171 | 0.45597 | 0 | 0 | 0 |
| 12 | 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 |

| Oregon Calendar Sales Volumes | | | | | | | | | | | | | |
|-------------------------------|--|-------------------|-----------------|-------------------|-------------------|----------------|-------------------|-------------------|-----------------|-------------------|------------|--------------|------------|
| 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 |
| 7 | P / M Unbilled Volumes: | | | | | | | | | | | | |
| 8 | 27,069,002 | 27,069,002 | 49,385,599 | 58,093,768 | 50,017,932 | 42,219,585 | 28,489,303 | 23,935,553 | 12,747,865 | 11,211,672 | 8,280,751 | - | - |
| 9 | C / M Unbilled Volumes: | | | | | | | | | | | | |
| 10 | 54,987,359 | 54,987,359 | 108,731,383 | 117,944,778 | 106,721,566 | 78,142,952 | 57,221,756 | 40,357,989 | 27,938,752 | 23,854,280 | 20,253,300 | - | - |
| 11 | Reported Cycle Billing Volumes: | | | | | | | | | | | | |
| 12 | 77,303,956 | 77,303,956 | 117,439,552 | 109,868,942 | 98,923,219 | 64,412,670 | 52,668,006 | 29,170,301 | 26,402,559 | 20,923,359 | 20,523,338 | - | - |
| 13 | Calculated Calendar Month Volumes: | | | | | | | | | | | | |
| 14 | 1,679,374.00 | 1,679,374.00 | 1,995,965.00 | 1,879,774.00 | 1,747,299.00 | 1,728,570.00 | - | - | - | - | - | - | - |
| 15 | Less: Winter WACOG Usage | | | | | | | | | | | | |
| 16 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Incremental Usage | | | | | | | | | | | | |
| 18 | 75,624,582 | 75,624,582 | 115,443,587 | 107,989,168 | 97,175,920 | 62,684,100 | 51,077,990 | 27,798,552 | 25,165,111 | 19,792,093 | 19,398,211 | - | - |
| 19 | Net Calculated Calendar Month Volumes: | | | | | | | | | | | | |
| 20 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 | 0.39618 |
| 21 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 | 0.39660 |
| 22 | 0.27109 | 0.40681 | 0.40681 | 0.40681 | 0.40681 | 0.40681 | 0.45547 | 0.46020 | 0.44951 | 0.45873 | 0.38874 | 0.39660 | 0.39660 |
| 23 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 724,205 | \$ 631,279 | \$ 556,245 | \$ 518,946 | \$ 437,382 | \$ - | \$ - |
| 24 | \$ 666,040 | \$ 791,600 | \$ 745,518 | \$ 692,979 | \$ 685,551 | \$ 685,551 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 25 | \$ 29,960,947 | \$ 45,736,440 | \$ 42,783,149 | \$ 38,499,156 | \$ 24,834,187 | \$ 20,236,078 | \$ 11,013,230 | \$ 9,969,914 | \$ 7,841,231 | \$ 7,685,183 | \$ - | \$ - | \$ - |
| 26 | \$ 30,626,987 | \$ 46,528,040 | \$ 43,528,667 | \$ 39,192,135 | \$ 25,519,738 | \$ 20,960,283 | \$ 11,644,509 | \$ 10,526,159 | \$ 8,360,177 | \$ 8,122,565 | \$ - | \$ - | \$ - |
| 27 | Calculated Calendar Month Volumes: | | | | | | | | | | | | |
| 28 | 0.37002 | 0.41135 | 0.39157 | 0.48203 | 0.50995 | 0.38287 | 0.43364 | 0.42167 | 0.41598 | 0.40508 | #DIV/0! | #DIV/0! | #DIV/0! |
| 29 | \$ 28,604,010 | \$ 48,308,760 | \$ 43,021,382 | \$ 47,683,959 | \$ 32,847,241 | \$ 20,164,999 | \$ 12,649,409 | \$ 11,133,167 | \$ 8,703,699 | \$ 8,313,594 | \$ - | \$ - | \$ - |
| 30 | WACOG Incurred: Calculated Vol. Amount | | | | | | | | | | | | |
| 31 | \$ 2,022,976.63 | \$ (1,780,719.98) | \$ 507,284.95 | \$ (8,491,824.23) | \$ (7,327,503.40) | \$ 795,283.67 | \$ (1,004,899.78) | \$ (607,008.07) | \$ (343,521.94) | \$ (191,028.90) | \$ - | \$ - | \$ - |
| 32 | \$ 1,018,327.00 | \$ (2,370,209.00) | \$ (111,637.00) | \$ (8,008,055.00) | \$ (7,058,076.00) | \$ (25,070.00) | \$ (1,344,869.00) | \$ (1,214,886.00) | \$ (840,727.00) | \$ (1,201,671.00) | \$ - | \$ - | \$ - |
| 33 | \$ 1,032,198 | \$ (2,171,092) | \$ (133,740) | \$ (8,203,810) | \$ (6,900,395) | \$ (183,698) | \$ (1,340,353) | \$ (1,215,126) | \$ (889,562) | \$ (1,201,671.00) | \$ - | \$ - | \$ - |
| 34 | \$ (13,871.00) | \$ (199,117.00) | \$ 22,103.00 | \$ 195,755.00 | \$ (157,681.00) | \$ 158,628.00 | \$ (4,516.00) | \$ 240.00 | \$ 48,835.00 | \$ (1,201,671.00) | \$ - | \$ - | \$ - |
| 35 | Net to Book (191400) | | | | | | | | | | | | |
| 36 | Entry 191400..... | | | | | | | | | | | | |
| 37 | Entry 805-02890..... | | | | | | | | | | | | |
| 38 | 1,151,295 (1,151,295) | | | | | | | | | | | | |

| Line 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 |
|----------|-------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------|------------|
| 31 | Contract Commodity Gas Costs: | | | | | | | | | | | |
| 32 | \$ 34,023,368.72 | \$ 39,437,361.43 | \$ 33,728,083.65 | \$ 41,496,163.04 | \$ 37,795,893.62 | \$ 22,643,339.83 | \$ 20,856,079.71 | \$ 19,355,345.23 | \$ 19,469,007.48 | \$ 17,793,178.80 | \$ - | \$ - |
| 33 | 891,502.00 | 852,845.08 | 631,326.44 | 406,014.16 | 514,803.73 | 823,138.89 | 489,398.58 | 742,865.08 | 590,618.74 | 1,144,161.41 | - | - |
| 34 | - | - | - | - | - | - | - | - | - | - | - | - |
| 35 | 366,526.51 | 644,243.47 | 398,432.60 | 351,096.70 | 368,465.87 | 258,123.93 | 242,150.90 | 272,191.02 | 191,386.74 | 979,220.65 | - | - |
| 36 | - | (1,142,340.00) | 1,142,340.00 | - | - | - | - | - | - | - | - | - |
| 37 | \$ 35,281,397.23 | \$ 39,792,109.98 | \$ 35,900,182.69 | \$ 42,253,273.90 | \$ 38,679,163.22 | \$ 23,724,602.65 | \$ 21,587,629.19 | \$ 20,370,401.33 | \$ 20,251,012.96 | \$ 19,916,560.86 | \$ - | \$ - |
| 38 | Field Production Gas | | | | | | | | | | | |
| 39 | \$ 411,816.63 | \$ 505,695.40 | \$ 507,245.55 | \$ 326,732.34 | \$ 319,425.71 | \$ 325,937.25 | \$ 466,476.35 | \$ 426,137.24 | \$ 414,312.80 | \$ 314,240.80 | \$ - | \$ - |
| 40 | Storage Activity: | | | | | | | | | | | |
| 41 | \$ 2,342,207.60 | \$ 17,032,482.39 | \$ 11,843,590.19 | \$ 12,337,686.61 | \$ 1,427,892.69 | \$ 1,039,548.32 | \$ 87,337.55 | \$ 200,391.58 | \$ 70,223.64 | \$ 5,479.26 | \$ - | \$ - |
| 42 | (4,710,632.15) | (3,374,222.26) | (767,548.02) | (1,410,671.47) | (2,778,669.67) | (3,410,003.35) | (6,883,358.12) | (7,384,324.83) | (10,835,078.53) | (10,129,576.35) | - | - |
| 43 | \$ (2,368,424.55) | \$ 13,658,260.13 | \$ 11,076,042.17 | \$ 10,927,015.14 | \$ (1,350,776.98) | \$ (2,370,455.03) | \$ (6,796,020.57) | \$ (7,183,933.25) | \$ (10,764,854.89) | \$ (10,124,097.09) | \$ - | \$ - |
| 44 | Other Activity | | | | | | | | | | | |
| 45 | (209,639.44) | 552,215.10 | 202,750.66 | (551,827.24) | (338,328.61) | 540,651.79 | (850,485.55) | 12,204.72 | 613,611.51 | 313,298.35 | - | - |
| 46 | (552,215.10) | (202,750.66) | 551,827.24 | 338,328.61 | (540,651.79) | 850,485.55 | (12,204.72) | (613,611.51) | (313,298.35) | (150,208.87) | - | - |
| 47 | Cost of Company Use Gas | | | | | | | | | | | |
| 48 | (22,874.43) | (40,547.51) | (48,053.87) | (42,106.26) | (29,242.60) | (19,296.03) | (14,181.79) | (8,894.35) | (7,583.04) | (4,172.38) | - | - |
| 49 | Misc. Cust. Imbalance Purch | | | | | | | | | | | |
| 50 | - | (2,575.27) | 5,460.52 | - | (1,904.82) | (1,468.00) | (392.76) | (53.86) | (1,138.89) | - | - | - |
| 51 | Prior Period Estimate Adj. | | | | | | | | | | | |
| 52 | 43,219.02 | 64,546.17 | 114,379.90 | 67,128.70 | 75,406.55 | (14,017.92) | (56,205.66) | 1,326.54 | (50,506.45) | (14,837.77) | - | - |
| 53 | \$ 32,583,279.36 | \$ 54,326,953.34 | \$ 48,309,834.86 | \$ 53,318,545.19 | \$ 36,813,090.68 | \$ 23,036,440.26 | \$ 14,324,614.49 | \$ 13,003,576.86 | \$ 10,141,555.65 | \$ 10,250,783.90 | \$ - | \$ - |
| 54 | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | check | 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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 91 "Collections" Average Commodity Rate | \$ 29,943,553 | \$ 45,709,888 | \$ 42,758,311 | \$ 38,476,806 | \$ 24,819,769 | \$ 20,224,330 | \$ 11,006,837 | \$ 9,964,126 | \$ 7,836,679 | \$ 7,680,722 | \$ - | \$ - |
| 92 Proforma Commodity Cost Collected | \$ 30,609,207 | \$ 46,501,029 | \$ 43,503,397 | \$ 39,169,382 | \$ 25,504,923 | \$ 20,224,330 | \$ 11,006,837 | \$ 9,964,126 | \$ 7,836,679 | \$ 7,680,722 | \$ - | \$ - |
| 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 | \$ 20,236,078.08 | \$ 11,013,230.33 | \$ 9,969,913.68 | \$ 7,841,231.40 | \$ 7,685,183.23 | \$ - | \$ - |
| 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 | \$ 20,224,330.14 | \$ 11,006,836.66 | \$ 9,964,125.70 | \$ 7,836,679.22 | \$ 7,680,721.65 | \$ - | \$ - |
| 95 Total Collection vs Calculated | \$ 17,779.91 | \$ 27,011.10 | \$ 25,269.86 | \$ 22,752.34 | \$ 14,814.91 | \$ 11,747.94 | \$ 6,393.67 | \$ 5,787.98 | \$ 4,552.18 | \$ 4,461.59 | \$ - | \$ - |
| 96 .10% Dfrl. (Collection vs Calculated) | \$ 1,778.00 | \$ 2,701.00 | \$ 2,527.00 | \$ 2,275.00 | \$ 1,481.00 | \$ 1,175.00 | \$ 639.00 | \$ 579.00 | \$ 455.00 | \$ 446.00 | \$ - | \$ - |
| 97 Amount Previously Booked | \$ 1,778.00 | \$ 2,701.00 | \$ 2,527.00 | \$ 2,275.00 | \$ 1,481.00 | \$ 1,175.00 | \$ 640.00 | \$ 579.00 | \$ 454.00 | \$ - | \$ - | \$ - |
| 98 Net to Book (191400) | - | - | - | - | - | - | (1) | - | 1 | 446 | - | - |

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

| |
|----------|
| (446.00) |
| 446.00 |

DEMAND CHARGES
2013 - 14 Tracker year
Oregon Demand charge deferral

| Line No. | | October-13 | November-13 | December-13 | January-14 | February-14 | March-14 | April-14 | May-14 | June-14 | July-14 | August-14 | September-14 | October-14 |
|--------------------------------|--|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| ACTUAL DEMAND CHARGES: | | | | | | | | | | | | | | |
| US Transmission Co.: | | | | | | | | | | | | | | |
| 47 | 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 | 7,435,093.46 | 7,581,647.84 | 7,343,409.13 | 7,578,003.77 | 7,519,223.43 | | |
| 48 | TmsCan(Gas Trans. NW) | | | | | | | | | | | | | |
| 49 | Peaking Supply Agreement (Int'l Paper) | 39,360.00 | 40,672.00 | 40,672.00 | 40,672.00 | 36,736.00 | 40,672.00 | 39,360.00 | 40,672.00 | 39,360.00 | 40,672.00 | 40,672.00 | | |
| 50 | KB Pipeline | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | | |
| CN Transmission Co.: | | | | | | | | | | | | | | |
| 51 | TransCanada (NOVA) | | | | | | | | | | | | | |
| 52 | TransCanada (ANG) | | | | | | | | | | | | | |
| 53 | Duke En (WC)T-South | | | | | | | | | | | | | |
| 54 | Coral En T-South | | | | | | | | | | | | | |
| 55 | Terasen Gas (SC) | | | | | | | | | | | | | |
| 56 | PPA/TMV Demand | | (13,601.46) | (21,859.82) | (17,179.71) | (46,032.33) | (16,134.13) | (5,750.49) | (86,812.23) | (71,119.27) | 28,441.24 | (75,429.31) | | |
| 57 | Tenasks Virtual | | | | | | | | | | | | | |
| 58 | Total Charges | 8,032,178.94 | \$ 7,884,366.75 | \$ 8,031,578.22 | \$ 7,998,425.19 | \$ 7,393,276.33 | \$ 7,953,008.20 | \$ 7,487,391.16 | \$ 7,554,195.80 | \$ 7,330,338.05 | \$ 7,665,805.20 | \$ 7,503,154.31 | \$ - | \$ - |
| EMBEDDED CHARGES: | | | | | | | | | | | | | | |
| 69 | Total Embedded | | \$ 7,538,008.00 | \$ 8,211,532.44 | \$ 8,211,532.44 | \$ 7,835,816.44 | \$ 8,211,532.44 | \$ 7,895,555.08 | \$ 8,080,478.08 | \$ 7,895,555.08 | \$ 8,080,478.08 | \$ 8,080,478.08 | \$ 7,895,555.08 | \$ 8,211,532.44 |
| | | | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok |
| Oregon VARIANCE Share - | | | | | | | | | | | | | | |
| 81 | Total Variance | | \$ 346,359.00 | \$ (179,954.00) | \$ (213,107.00) | \$ (442,540.00) | \$ (258,524.00) | \$ (408,164.00) | \$ (526,282.00) | \$ (565,217.00) | \$ (414,673.00) | \$ (577,324.00) | \$ - | \$ - |
| 82 | Oregon Allocation Ratio | | 90.520% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% | 90.270% |
| 83 | Oregon Portion | | \$ 293,813.02 | \$ (162,444.48) | \$ (192,371.69) | \$ (399,480.86) | \$ (233,369.61) | \$ (368,449.64) | \$ (475,074.76) | \$ (510,221.39) | \$ (374,325.32) | \$ (521,150.37) | \$ - | \$ - |
| 84 | Amount Previously Booked | | \$ 258,282.75 | \$ (220,626.00) | \$ (188,774.14) | \$ (432,642.45) | \$ (270,084.23) | \$ (403,979.91) | \$ (548,550.93) | \$ (222,379.25) | \$ (374,325.32) | \$ - | \$ - | \$ - |
| 85 | Net to Book (191410) | | \$ 35,530.27 | \$ 58,181.52 | \$ (3,597.55) | \$ 33,161.59 | \$ 36,714.62 | \$ 35,530.27 | \$ 73,476.17 | \$ (287,842.14) | \$ - | \$ (521,150.37) | \$ - | \$ - |
| 86 | Entry 191410..... | | | | | | | | | | | | | |
| 87 | Entry 805-02880..... | | | | | | | | | | | | | |

| |
|--------------|
| (539,995.62) |
| 539,995.62 |

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 | 3,522,277.87 | 3,198,081.09 | 2,463,527.57 | 2,468,504.83 | - | - |
| 3 Deferral | 328,274.60 | 1,282,368.76 | 864,778.08 | 1,999,668.45 | (1,311,653.40) | (369,267.57) | (1,002,149.13) | 374,228.09 | (58,809.43) | (47,709.17) | - | - |
| 4 Previously Booked | 328,274.60 | 1,320,186.66 | 813,166.64 | 2,002,838.09 | (1,316,638.87) | (353,658.20) | (1,002,149.13) | 374,228.09 | (58,809.43) | - | - | - |
| 5 Net to Book | \$ - | \$ (37,817.90) | \$ 51,611.44 | \$ (3,169.84) | \$ 4,985.47 | \$ (15,609.37) | \$ - | \$ - | \$ (0.00) | \$ (47,709.17) | \$ - | \$ - |
| 6 Entry 191450..... | | | | | | | | | | | | |
| 7 Entry 805-02885..... | | | | | | | | | | | | |
| | | | | | | | | | | | | |

| |
|-------------|
| 47,709.17 |
| (47,709.17) |

| 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 | 69,192,014 | 62,290,383 | 57,200,428 | 34,173,840 | 26,869,728 | 12,322,377 | 10,406,570 | 7,842,296 | 7,140,378 | 3,933,764 | 0 |
| 16 Commercial | 25,211,549 | 38,915,797 | 37,813,840 | 32,894,237 | 21,769,516 | 17,771,738 | 9,977,210 | 9,371,306 | 6,873,331 | 7,081,572 | (3,751,348) | 0 |
| 17 Industrial Firm | 3,138,996 | 2,876,095 | 3,447,194 | 2,893,643 | 2,708,781 | 2,549,184 | 2,050,199 | 2,158,482 | 2,156,473 | 2,403,033 | (865,677) | 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 | 24,349,787 | 21,936,358 | 16,872,100 | 16,624,983 | (8,550,789) | 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 | 970,165 | 875,901 | 829,255 | 698,896 | - | - |
| 20 31ISF - 31SF A C | 932,597 | 928,437 | 1,205,370 | 1,044,774 | 939,276 | 924,244 | 867,009 | 845,541 | 951,652 | 846,490 | - | - |
| 21 32CSF - 32SF A C | 578,592 | 886,502 | 874,202 | 797,115 | 708,134 | 718,333 | 594,844 | 645,161 | 636,871 | 643,370 | - | - |
| 22 32ISF - 32SF A C | 563,351 | 713,004 | 692,435 | 714,216 | 673,139 | 631,116 | 621,951 | 617,915 | 624,053 | 573,380 | - | - |
| 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 | 3,053,969 | 2,984,517 | 3,041,831 | 2,762,137 | - | - |
| 24 Total Calendar Sales less Fixed: | 69,332,622 | 106,827,214 | 98,987,704 | 88,903,594 | 55,088,651 | 43,783,265 | 21,295,818 | 18,951,840 | 13,830,269 | 13,862,846 | (8,550,789) | - |
| 25 *OPGA* OR A No. 09-12A Ex 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 | \$ 6,201,023.88 | \$ 3,016,126.69 | \$ 2,684,149.13 | \$ 1,958,781.04 | \$ 1,963,394.84 | \$ - | \$ 0.14163 |
| All Cycles | | | | | | | | | | | | |
| 27 Plus: 31CSF - 31SF A C | \$ 185,841.45 | \$ 180,459.23 | \$ 183,632.85 | \$ 178,532.41 | \$ 171,155.93 | \$ 168,813.27 | \$ 167,176.80 | \$ 166,377.23 | \$ 163,737.35 | \$ 162,053.86 | \$ - | \$ - |
| 28 31ISF - 31SF A C | \$ 124,012.79 | \$ 107,945.64 | \$ 136,078.53 | \$ 124,380.06 | \$ 126,949.34 | \$ 121,704.45 | \$ 119,269.71 | \$ 119,007.14 | \$ 119,007.14 | \$ 119,007.14 | \$ - | \$ - |
| 29 32CSF - 32SF A C | \$ 71,337.20 | \$ 87,915.12 | \$ 88,438.73 | \$ 90,514.24 | \$ 84,426.02 | \$ 88,262.58 | \$ 78,777.22 | \$ 87,522.61 | \$ 89,686.10 | \$ 92,862.98 | \$ - | \$ - |
| 30 32ISF - 32SF A C | \$ 81,832.53 | \$ 78,280.79 | \$ 82,379.56 | \$ 90,586.65 | \$ 79,649.85 | \$ 77,560.14 | \$ 79,516.43 | \$ 79,376.43 | \$ 79,236.43 | \$ 70,540.19 | \$ - | \$ - |
| 31 Prior Month Unbilled MDDV Com | \$ (98,400.24) | \$ (92,736.05) | \$ (89,834.77) | \$ (91,603.77) | \$ (89,053.55) | \$ (85,365.31) | \$ (84,193.98) | \$ (83,375.74) | \$ (82,975.96) | \$ (81,656.02) | \$ - | \$ - |
| 32 Prior Month Unbilled MDDV Ind | \$ (57,978.18) | \$ (62,006.40) | \$ (53,972.82) | \$ (68,039.27) | \$ (62,190.03) | \$ (63,474.67) | \$ (60,852.23) | \$ (59,634.86) | \$ (59,503.57) | \$ (59,503.57) | \$ - | \$ - |
| 33 Current Month Unbilled MDDV Com | \$ 92,736.05 | \$ 89,834.77 | \$ 91,603.77 | \$ 89,053.55 | \$ 85,365.31 | \$ 84,193.98 | \$ 83,375.74 | \$ 82,975.96 | \$ 81,656.02 | \$ 80,814.27 | \$ - | \$ - |
| 34 Current Month Unbilled MDDV Ind | \$ 62,006.40 | \$ 53,972.82 | \$ 68,039.27 | \$ 62,190.03 | \$ 63,474.67 | \$ 60,852.23 | \$ 59,634.86 | \$ 59,503.57 | \$ 59,503.57 | \$ 59,503.57 | \$ - | \$ - |
| 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 | \$ 442,704.56 | \$ 451,752.34 | \$ 450,347.08 | \$ 443,622.43 | \$ - | \$ - |
| 36 Plus: 31CSI - 31SIV | | | | | | | | | | | | |
| 37 31SI - 31SIV | | | | | | | | | | | | |
| 38 32CSI - 32SIM | \$ 35,694.16 | \$ 58,847.07 | \$ 54,296.97 | \$ 48,606.80 | \$ 41,646.25 | \$ 37,929.35 | \$ 29,923.27 | \$ 24,174.72 | \$ 20,591.76 | \$ 19,574.42 | \$ - | \$ - |
| 39 32SI - 32SIM | \$ 33,218.40 | \$ 57,265.04 | \$ 64,099.99 | \$ 54,634.22 | \$ 56,991.99 | \$ 56,667.84 | \$ 55,798.57 | \$ 53,269.20 | \$ 49,860.04 | \$ 47,410.04 | \$ - | \$ - |
| 40 SFV Collected Interruptible Sales | \$ 68,912.56 | \$ 116,112.11 | \$ 118,396.96 | \$ 103,241.02 | \$ 98,638.24 | \$ 94,597.19 | \$ 85,721.84 | \$ 77,443.92 | \$ 70,251.80 | \$ 66,984.46 | \$ - | \$ - |
| 41 Prior Mo Manual Adjustments Com | \$ (1,461.90) | \$ (26,739.68) | \$ (11,130.28) | \$ (2,098.43) | \$ (2,832.70) | \$ (2,571.39) | \$ (3,922.22) | \$ (595.44) | \$ (729.35) | \$ - | \$ - | \$ - |
| 42 Prior Mo Manual Adjustments Ind | \$ (21,463.46) | \$ (29,838.89) | \$ (6,783.60) | \$ (15,808.28) | \$ (6,774.27) | \$ (7,146.78) | \$ (7,797.80) | \$ (5,754.84) | \$ (5,754.84) | \$ (5,754.84) | \$ - | \$ - |
| 43 Prior Mo Manual Adjustments Ind Int | \$ (74.99) | \$ (7,008.75) | \$ (6,786.63) | \$ - | \$ (260.33) | \$ (1,124.98) | \$ (1,740.38) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 44 Unbilled Manual Adjustments Com | \$ 26,739.68 | \$ 11,130.28 | \$ 2,098.43 | \$ 2,832.70 | \$ 2,571.39 | \$ 3,922.22 | \$ 595.44 | \$ 729.35 | \$ - | \$ 569.83 | \$ - | \$ - |
| 45 Unbilled Manual Adjustments Ind | \$ 29,838.89 | \$ 6,783.60 | \$ 15,808.28 | \$ 6,774.27 | \$ 7,146.78 | \$ 7,797.80 | \$ 5,754.84 | \$ 5,754.84 | \$ 5,754.84 | \$ 14,591.08 | \$ - | \$ - |
| 46 Unbilled Manual Adjustments Ind Int | \$ 7,008.75 | \$ 6,786.63 | \$ - | \$ 260.33 | \$ 1,124.98 | \$ 1,740.38 | \$ - | \$ - | \$ - | \$ 230.93 | \$ - | \$ - |
| 47 Collections Subject to Sensitive Adj | \$ 570,887.52 | \$ 520,891.23 | \$ 617,968.28 | \$ 570,815.52 | \$ 559,391.63 | \$ 549,761.11 | \$ 521,316.28 | \$ 529,330.17 | \$ 519,869.53 | \$ 520,243.89 | \$ - | \$ - |
| 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) | \$ (15,165.09) | \$ (15,398.21) | \$ (15,123.00) | \$ (15,133.89) | \$ - | \$ - |
| 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 | \$ 3,522,277.87 | \$ 3,198,081.09 | \$ 2,463,527.57 | \$ 2,468,504.83 | \$ - | \$ - |

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

| | Nov-13 | Dec-13 | Jan-14 | Feb-14 | Mar-14 | Apr-14 | May-14 | Jun-14 | Jul-14 | Aug-14 | Sep-14 | Oct-14 | Balance | Reference See * |
|--|-----------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|----------------|-----------------|
| Beg. Balance | | (329,339) | (1,617,999) | (2,496,070) | (4,518,404) | (3,231,792) | (2,882,281) | (1,895,570) | (2,283,301) | (2,239,104) | (2,205,757) | (2,205,757) | | |
| Nov: Accrual | (328,275) | | | | | | | | | | | | | |
| Bal. Before Int. | (328,275) | | | | | | | | | | | | (328,274.60) | Oct 05 Tab 3 |
| Int. Rate | 0.0778 | (1,064) | | | | | | | | | | | (328,274.60) | |
| Ending Balance | (329,339) | | | | | | | | | | | | (1,064.00) | |
| Dec: Accrual | | (1,282,369) | | | | | | | | | | | (329,338.60) | |
| Bal. Before Int. | | (1,611,707) | | | | | | | | | | | (1,282,368.76) | Nov 05 Tab 4 |
| Int. Rate | 0.0778 | (6,292) | | | | | | | | | | | (1,611,707.36) | |
| Ending Balance | | (1,617,999) | | | | | | | | | | | (6,292.00) | |
| Jan: Accrual | | | (864,778) | | | | | | | | | | (1,617,999.36) | |
| Bal. Before Int. | | | (2,482,777) | | | | | | | | | | (864,778.08) | Dec 05 Tab 5 |
| Int. Rate | 0.0778 | | (13,293) | | | | | | | | | | (2,482,777.44) | |
| Ending Balance | | | (2,496,070) | | | | | | | | | | (13,293.00) | |
| Feb: Accrual | | | | (1,999,668) | | | | | | | | | (2,496,070.44) | |
| Bal. Before Int. | | | | (4,495,739) | | | | | | | | | (1,999,668.45) | Jan 05 Tab 6 |
| Int. Rate | 0.0778 | | | (22,665) | | | | | | | | | (4,495,738.89) | |
| Ending Balance | | | | (4,518,404) | | | | | | | | | (22,665.00) | |
| Mar: Accrual | | | | | 1,311,653 | | | | | | | | (4,518,403.89) | |
| Bal. Before Int. | | | | | (3,206,750) | | | | | | | | 1,311,653.40 | Feb 05 Tab 7 |
| Int. Rate | 0.0778 | | | | (25,042) | | | | | | | | (3,206,750.49) | |
| Ending Balance | | | | | (3,231,792) | | | | | | | | (25,042.00) | |
| Apr: Accrual | | | | | | 369,268 | | | | | | | (3,231,792.49) | |
| Bal. Before Int. | | | | | | (2,862,525) | | | | | | | 369,267.57 | Mar 05 Tab 8 |
| Int. Rate | 0.0778 | | | | | (19,756) | | | | | | | (2,862,524.92) | |
| Ending Balance | | | | | | (2,882,281) | | | | | | | (19,756.00) | |
| May: Accrual | | | | | | | 1,002,149 | | | | | | (2,882,280.92) | |
| Bal. Before Int. | | | | | | | (1,880,132) | | | | | | 1,002,149.13 | Apr 05 Tab 9 |
| Int. Rate | 0.0778 | | | | | | (15,438) | | | | | | (1,880,131.79) | |
| Ending Balance | | | | | | | (1,895,570) | | | | | | (15,438.00) | |
| Jun: Accrual | | | | | | | | (374,228) | | | | | (1,895,569.79) | |
| Bal. Before Int. | | | | | | | | (2,269,798) | | | | | (374,228.09) | May 05 Tab 10 |
| Int. Rate | 0.0778 | | | | | | | (13,503) | | | | | (2,269,797.88) | |
| Ending Balance | | | | | | | | (2,283,301) | | | | | (13,503.00) | |
| Jul: Accrual | | | | | | | | | 58,809 | | | | (2,283,300.88) | |
| Bal. Before Int. | | | | | | | | | (2,224,491) | | | | 58,809.43 | Jun 05 Tab 11 |
| Int. Rate | 0.0778 | | | | | | | | (14,613) | | | | (2,224,491.45) | |
| Ending Balance | | | | | | | | | (2,239,104) | | | | (14,613.00) | |
| Aug: Accrual | | | | | | | | | | 47,709 | | | (2,239,104.45) | |
| Bal. Before Int. | | | | | | | | | | (2,191,395) | | | 47,709.17 | Jul 05 Tab 12 |
| Int. Rate | 0.0778 | | | | | | | | | (14,362) | | | (2,191,395.28) | |
| Ending Balance | | | | | | | | | | (2,205,757) | | | (14,362.00) | |
| Spt: Accrual | | | | | | | | | | | | | (2,205,757.28) | |
| Bal. Before Int. | | | | | | | | | | | | | - | Aug 05 Tab 13 |
| Int. Rate | 0 | | | | | | | | | (2,205,757) | | | (2,205,757.28) | |
| Ending Balance | | | | | | | | | | | | | - | |
| Oct: Accrual | | | | | | | | | | | | | (2,205,757.28) | |
| Bal. Before Int. | | | | | | | | | | | | | - | Sep 05 Tab 14 |
| Int. Rate | 0 | | | | | | | | | | | (2,205,757) | (2,205,757.28) | |
| Ending Balance | | | | | | | | | | | | | - | |
| Entry JE28- Total Interest | (1,064) | (6,292) | (13,293) | (22,665) | (25,042) | (19,756) | (15,438) | (13,503) | (14,613) | (14,362) | | | (2,205,757.28) | |
| Previously Book - Total Interest | (1,064) | (6,415) | (13,115) | (22,586) | (24,956) | (19,976) | (15,438) | (13,503) | (14,613) | | | | (146,028.00) | |
| Net to Record - Total Interest | - | 123 | (178) | (79) | (86) | 220 | - | - | - | (14,362) | | | - | |
| Entry JE28- Less Equity Portion (book to 191452) | - | - | - | - | - | - | - | - | - | - | | | - | |
| Previously Book - Equity Portion | - | - | - | - | - | - | - | - | - | - | | | - | |
| Net to Record - Equity Portion | - | - | - | - | - | - | - | - | - | - | | | - | |
| Monthly Deferral | (328,275) | (1,282,369) | (864,778) | (1,999,668) | 1,311,653 | 369,268 | 1,002,149 | (374,228) | 58,809 | 47,709 | | | (2,059,729.28) | |
| Entry 191450 | | | | | | | | | | | | | (14,362.00) | |
| Entry 419-06205 | | | | | | | | | | | | | 14,362.00 | |

**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 | | | | | | | | | | | |
|---|-------------------|-------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------|------------|----|------------|----|------------|----|------------|----|---|----|---|
| Cycle Volume Sales: | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential | 19,857,514 | 33,078,119 | 72,200,751 | 75,988,022 | 69,743,003 | 48,795,767 | 33,753,345 | 22,174,391 | 13,198,820 | 10,558,423 | 8,269,007 | | | | | | | | | | | | | |
| Commercial | 11,721,294 | 17,772,052 | 35,508,219 | 41,908,330 | 36,887,426 | 26,963,469 | 19,536,184 | 13,689,372 | 9,741,057 | 8,427,310 | 6,997,597 | | | | | | | | | | | | | |
| Industrial Firm | 1,862,922 | 1,893,615 | 2,024,063 | 2,465,016 | 2,196,293 | 1,894,762 | 1,688,856 | 1,464,304 | 1,308,873 | 1,446,457 | 1,312,358 | | | | | | | | | | | | | |
| Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | |
| Total | 33,441,729 | 52,743,785 | 109,733,033 | 120,361,368 | 108,826,722 | 77,653,998 | 54,978,385 | 37,328,067 | 24,248,750 | 20,432,190 | 16,578,962 | - | - | | | | | | | | | | | |
| P / M Unbilled Volumes: | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 | 7,420,468 | 6,147,409 | 4,591,951 | 4,538,097 | - | | | | | | | | | | | |
| 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 | 6,070,798 | 5,680,412 | 4,052,881 | 4,131,521 | - | | | | | | | | | | | |
| Industrial Firm | 1,216,909 | 1,033,866 | 1,340,041 | 1,290,758 | 1,210,592 | 991,181 | 865,586 | 882,279 | 669,912 | 745,292 | 643,633 | 889,675 | - | | | | | | | | | | | |
| Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | |
| Total | 15,276,480 | 30,045,128 | 55,292,851 | 64,914,749 | 55,941,171 | 47,227,946 | 31,781,660 | 26,616,929 | 14,161,178 | 12,573,113 | 9,288,465 | 9,559,293 | - | | | | | | | | | | | |
| C / M Unbilled Volumes: | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential | 18,120,644 | 35,096,946 | 40,564,701 | 34,767,318 | 29,485,683 | 19,214,906 | 15,685,047 | 7,420,468 | 6,147,409 | 4,591,951 | 4,538,097 | | | | | | | | | | | | | |
| Commercial | 10,890,618 | 18,855,864 | 23,059,290 | 19,963,261 | 16,751,082 | 11,701,168 | 10,049,603 | 6,070,798 | 5,680,412 | 4,052,881 | 4,131,521 | | | | | | | | | | | | | |
| Industrial Firm | 1,033,866 | 1,340,041 | 1,290,758 | 1,210,592 | 991,181 | 865,586 | 882,279 | 669,912 | 745,292 | 643,633 | 889,675 | | | | | | | | | | | | | |
| Interruptible | - | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | |
| Total | 30,045,128 | 55,292,851 | 64,914,749 | 55,941,171 | 47,227,946 | 31,781,660 | 26,616,929 | 14,161,178 | 12,573,113 | 9,288,465 | 9,559,293 | - | - | | | | | | | | | | | |
| Ck total from JE 60 | | | | | | | | | | | | | | | | | | | | | | | | |
| Reported Cycle Billing Volumes: | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential | 19,857,570 | 33,078,119 | 72,200,782 | 75,988,058 | 69,743,055 | 48,795,812 | 33,753,384 | 22,174,421 | 13,198,841 | 10,558,442 | 8,269,022 | | | | | | | | | | | | | |
| Commercial | 13,396,440 | 19,530,748 | 38,250,765 | 44,354,206 | 39,186,288 | 28,796,041 | 21,045,269 | 14,788,587 | 10,661,983 | 9,144,565 | 7,661,769 | | | | | | | | | | | | | |
| Industrial Firm | 3,053,454 | 3,151,968 | 3,315,558 | 3,929,330 | 3,475,652 | 3,158,549 | 2,807,630 | 2,486,881 | 2,252,023 | 2,414,175 | 2,303,868 | | | | | | | | | | | | | |
| Interruptible | 6,189,144 | 4,641,168 | 6,608,256 | 6,465,736 | 6,077,714 | 5,875,360 | 5,576,568 | 4,910,355 | 4,551,764 | 4,127,329 | 3,975,688 | | | | | | | | | | | | | |
| Total | 42,496,609 | 60,402,003 | 120,375,362 | 130,737,330 | 118,482,709 | 86,625,762 | 63,182,850 | 44,360,244 | 30,664,610 | 26,244,511 | 22,210,347 | - | - | | | | | | | | | | | |
| Ck total from JE 60 | | | | | | | | | | | | | | | | | | | | | | | | |
| Calculated Calendar Month Volumes: | | | | | | | | | | | | | | | | | | | | | | | | |
| Residential | | 50,054,421 | 77,668,537 | 70,190,674 | 64,461,420 | 38,525,035 | 30,223,525 | 13,909,842 | 11,925,782 | 9,002,984 | 8,215,168 | (4,538,097) | - | | | | | | | | | | | |
| Commercial | | 27,495,994 | 42,454,191 | 41,258,177 | 35,974,108 | 23,746,127 | 19,393,704 | 10,809,782 | 10,271,597 | 7,517,034 | 7,740,409 | (4,131,521) | - | | | | | | | | | | | |
| Industrial Firm | | 3,458,143 | 3,266,275 | 3,849,164 | 3,256,241 | 3,032,954 | 2,824,323 | 2,274,514 | 2,327,403 | 2,312,516 | 2,549,910 | (889,675) | - | | | | | | | | | | | |
| Interruptible | | 4,641,168 | 6,608,256 | 6,465,736 | 6,077,714 | 5,875,360 | 5,576,568 | 4,910,355 | 4,551,764 | 4,127,329 | 3,975,688 | - | - | | | | | | | | | | | |
| Company Use | | - | - | - | - | - | - | - | - | - | - | - | - | | | | | | | | | | | |
| Total | | 85,649,726 | 129,997,260 | 121,763,752 | 109,769,484 | 71,179,476 | 58,018,119 | 31,904,493 | 29,076,545 | 22,959,863 | 22,481,175 | (9,559,293) | - | | | | | | | | | | | |
| Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment. | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount | \$ | 32,583,279 | \$ | 54,326,953 | \$ | 48,309,835 | \$ | 53,318,545 | \$ | 36,813,091 | \$ | 23,036,440 | \$ | 14,324,614 | \$ | 13,003,577 | \$ | 10,141,556 | \$ | 10,250,784 | \$ | - | \$ | - |
| System WACOG Per Therm Sold: | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 0.38042 | | 0.41791 | | 0.39675 | | 0.48573 | | 0.51719 | | 0.39706 | | 0.44898 | | 0.44722 | | 0.44171 | | 0.45597 | | 0 | | 0 |
| Washington WACOG Per Therm Sold: | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 0.37002 | | 0.41135 | | 0.39157 | | 0.48203 | | 0.50995 | | 0.38287 | | 0.43364 | | 0.42167 | | 0.41598 | | 0.40508 | | 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 |
|---|------------------|------------------|-------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|------------|
| Cycle Volume Sales: | | | | | | | | | | | | | |
| Residential | 2,277,487 | 3,590,088 | 7,990,702 | 8,504,093 | 7,887,630 | 5,577,659 | 3,816,462 | 2,487,938 | 1,566,987 | 1,369,371 | 1,078,445 | | |
| Commercial | 966,186 | 1,409,223 | 2,884,839 | 3,542,490 | 3,174,102 | 2,315,895 | 1,655,223 | 1,107,038 | 835,936 | 739,353 | 613,548 | | |
| Industrial Firm | 53,608 | 71,336 | 102,307 | 117,982 | 113,050 | 101,019 | 87,936 | 74,021 | 63,357 | 59,180 | 48,964 | | |
| Interruptible | | | | | | | | | | | | | |
| Total | 3,297,281 | 5,070,646 | 10,977,848 | 12,164,565 | 11,174,782 | 7,994,573 | 5,559,621 | 3,668,997 | 2,466,281 | 2,167,904 | 1,740,957 | | |
| P / M Unbilled Volumes: | | | | | | | | | | | | | |
| Residential | 972,537 | 2,014,627 | 4,198,667 | 4,684,488 | 4,080,687 | 3,454,049 | 2,227,584 | 1,764,920 | 864,447 | 816,671 | 607,988 | 604,333 | - |
| Commercial | 567,023 | 914,750 | 1,642,197 | 2,071,894 | 1,779,198 | 1,502,595 | 1,024,048 | 876,050 | 521,150 | 517,074 | 377,813 | 380,173 | - |
| Industrial Firm | 32,804 | 46,749 | 66,388 | 64,599 | 63,354 | 51,717 | 40,725 | 40,406 | 27,716 | 27,696 | 21,913 | 23,998 | - |
| Interruptible | | | | | | | | | | | | | - |
| Total | 1,572,364 | 2,976,126 | 5,907,252 | 6,820,981 | 5,923,239 | 5,008,361 | 3,292,357 | 2,681,376 | 1,413,313 | 1,361,441 | 1,007,714 | 1,008,504 | - |
| C / M Unbilled Volumes: | | | | | | | | | | | | | |
| Residential | 2,014,627 | 4,198,667 | 4,684,488 | 4,080,687 | 3,454,049 | 2,227,584 | 1,764,920 | 864,447 | 816,671 | 607,988 | 604,333 | | |
| Commercial | 914,750 | 1,642,197 | 2,071,894 | 1,779,198 | 1,502,595 | 1,024,048 | 876,050 | 521,150 | 517,074 | 377,813 | 380,173 | | |
| Industrial Firm | 46,749 | 66,388 | 64,599 | 63,354 | 51,717 | 40,725 | 40,406 | 27,716 | 27,696 | 21,913 | 23,998 | | |
| Interruptible | | | | | | | | | | | | | |
| Total | 2,976,126 | 5,907,252 | 6,820,981 | 5,923,239 | 5,008,361 | 3,292,357 | 2,681,376 | 1,413,313 | 1,361,441 | 1,007,714 | 1,008,504 | | |
| Reported Cycle Billing Volumes: | | | | | | | | | | | | | |
| Residential | 2,277,487 | 3,590,088 | 7,990,702 | 8,504,093 | 7,887,630 | 5,577,659 | 3,816,462 | 2,487,938 | 1,566,987 | 1,369,371 | 1,078,445 | | |
| Commercial | 1,101,305 | 1,556,999 | 3,108,697 | 3,737,033 | 3,356,475 | 2,455,158 | 1,769,964 | 1,187,472 | 904,368 | 782,964 | 656,478 | | |
| Industrial Firm | 265,248 | 299,508 | 391,969 | 403,214 | 374,236 | 335,166 | 275,457 | 237,005 | 168,941 | 161,826 | 144,792 | | |
| Interruptible | 166,890 | (31,951) | 152,611 | 148,211 | 142,803 | 114,827 | 99,211 | 89,841 | 85,563 | 76,070 | 77,333 | | |
| Total | 3,810,930 | 5,414,643 | 11,643,979 | 12,792,552 | 11,761,143 | 8,482,810 | 5,961,094 | 4,002,255 | 2,725,859 | 2,390,231 | 1,957,047 | | |
| Calculated Calendar Month Volumes: | | | | | | | | | | | | | |
| Residential | | 5,774,128 | 8,476,523 | 7,900,292 | 7,260,992 | 4,351,194 | 3,353,798 | 1,587,465 | 1,519,211 | 1,160,688 | 1,074,790 | (604,333) | - |
| Commercial | | 2,284,446 | 3,538,394 | 3,444,337 | 3,079,871 | 1,976,611 | 1,621,966 | 832,572 | 900,292 | 643,703 | 658,838 | (380,173) | - |
| Industrial Firm | | 319,147 | 390,180 | 401,970 | 362,598 | 324,174 | 275,138 | 224,315 | 168,921 | 156,043 | 146,877 | (23,998) | - |
| Interruptible | | (31,951) | 152,611 | 148,211 | 142,803 | 114,827 | 99,211 | 89,841 | 85,563 | 76,070 | 77,333 | - | - |
| Total | | 8,345,769 | 12,557,708 | 11,894,810 | 10,846,265 | 6,766,806 | 5,350,113 | 2,734,192 | 2,673,987 | 2,036,504 | 1,957,837 | (1,008,504) | - |
| "WPGA" Average Commodity Charge | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 | 0.37961 |
| WA Commodity Cost Collected | 3,168,137 | 4,767,032 | 4,515,389 | 4,117,350 | 2,568,747 | 2,030,956 | 1,037,927 | 1,015,072 | 773,077 | 743,215 | | | |
| Calculated Calendar Month Volumes: | 8,345,769 | 12,557,708 | 11,894,810 | 10,846,265 | 6,766,806 | 5,350,113 | 2,734,192 | 2,673,987 | 2,036,504 | 1,957,837 | (1,008,504) | | |
| WACOG Incurred: Calculated Vol. Amount | 0.37002 | 0.41135 | 0.39157 | 0.48203 | 0.50995 | 0.38287 | 0.43364 | 0.42167 | 0.41598 | 0.40508 | 0 | 0 | 0 |
| | 3,088,101 | 5,165,613 | 4,657,651 | 5,228,225 | 3,450,733 | 2,048,398 | 1,185,655 | 1,127,540 | 847,145 | 793,081 | | | |
| Diff. (Collection vs Calculated) | 80,036 | (398,581) | (142,262) | (1,110,875) | (881,986) | (17,442) | (147,728) | (112,468) | (74,068) | (49,866) | | | |
| Amount Previously Booked | 81,705 | (398,581) | (120,918) | (1,134,473) | (863,580) | (35,901) | (147,143) | (112,468) | (79,464) | | | | |
| Net to Book (191420) | (1,669) | - | (21,344) | 23,598 | (18,406) | 18,459 | (585) | - | 5,396 | (49,866) | | | |

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

| |
|--------------------|
| 44,417 (44,417) |
|--------------------|

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

| Calculated Calendar Month 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 | 3,353,798 | 1,587,465 | 1,519,211 | 1,160,688 | 1,074,790 | (604,333) | - |
| Commercial | 2,284,446 | 3,538,394 | 3,444,337 | 3,079,871 | 1,976,611 | 1,621,966 | 832,572 | 900,292 | 643,703 | 658,838 | (380,173) | - |
| Industrial Firm | 319,147 | 390,180 | 401,970 | 362,598 | 324,174 | 275,138 | 224,315 | 168,921 | 156,043 | 146,877 | (23,998) | - |
| Total Firm Sales | 8,377,720 | 12,405,097 | 11,746,599 | 10,703,462 | 6,651,979 | 5,250,902 | 2,644,351 | 2,588,424 | 1,960,434 | 1,880,504 | (1,008,504) | - |
| Less: Sales to Firm Demand Collected | | | | | | | | | | | | |
| 1 - 99 Less: 41CSF - 41SF A C | 74,522 | 91,175 | 128,303 | 109,720 | 89,028 | 81,367 | 74,814 | 68,292 | 72,033 | 61,403 | - | - |
| 41ISF - 41SF A C | 18,010 | 19,895 | 20,232 | 19,174 | 19,136 | 17,530 | 16,879 | 17,051 | 16,501 | 15,044 | - | - |
| 42CSF - 42SF A C | 5,501 | 9,948 | 7,642 | 7,154 | 4,714 | 4,202 | 3,093 | 3,701 | 4,154 | 3,413 | - | - |
| 42ISF - 42SF A C | 67,832 | 95,825 | 98,268 | 89,248 | 85,046 | 85,027 | 94,194 | 82,692 | 82,881 | 75,610 | - | - |
| Sub Total | 165,865 | 216,843 | 254,445 | 225,296 | 197,924 | 188,126 | 188,980 | 171,736 | 175,569 | 155,469 | - | - |
| Total Firm Sales Subject tp D/C Rate | 8,211,855 | 12,188,254 | 11,492,154 | 10,478,166 | 6,454,056 | 5,062,776 | 2,455,372 | 2,416,688 | 1,784,864 | 1,725,035 | (1,008,504) | - |
| Demand Collected Rate Per Firm Load | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 | 0.13393 |
| Total D/C Subject tp D/C Rate | \$ 1,099,804 | \$ 1,632,358 | \$ 1,539,130 | \$ 1,403,328 | \$ 864,384 | \$ 678,051 | \$ 328,845 | \$ 323,664 | \$ 239,045 | \$ 231,032 | \$ - | \$ - |
| SFV Firm Demand Collected | | | | | | | | | | | | |
| Plus: 41CSF - 41SF A C | 10,721.70 | 9,952.58 | 12,897.39 | 12,213.96 | 11,357.06 | 10,707.07 | 10,707.07 | 10,707.07 | 10,707.07 | 10,599.02 | - | - |
| 41ISF - 41SF A C | 1,906.08 | 1,918.62 | 1,941.61 | 2,087.91 | 2,092.09 | 2,027.30 | 2,027.30 | 2,027.30 | 2,027.30 | 2,027.30 | - | - |
| 42CSF - 42SF A C | 815.10 | 1,243.55 | 1,243.55 | 1,371.04 | 1,371.04 | 1,371.04 | 1,371.04 | 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 | 13,432.43 | 11,532.62 | 11,532.62 | 11,532.62 | - | - |
| MDDV @1.73 D/C Collected | | | | | | | | | | | | |
| 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 | 3,443.48 | 3,221.53 | 3,036.56 | 3,117.47 | - | - |
| 42ISI - 42SIM | 1,502.04 | 2,106.45 | 2,943.57 | 2,260.05 | 1,339.38 | 1,076.19 | 951.55 | 964.21 | 684.78 | 665.65 | - | - |
| Plus: SFV Collected Interruptible Sales | | | | | | | | | | | | |
| Sub Total D/C fixed rates | | | | | | | | | | | | |
| Prior Mo Manual Adjustments Com | \$ - | \$ (2,664.97) | \$ (4,143.48) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Prior Mo Manual Adjustments Ind | \$ - | \$ (5,849.19) | \$ - | \$ - | \$ - | \$ (1,391.94) | \$ (2,042.96) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 | - | - | - | - | - | - | - | - | - | - |
| Sub Total Manual Unbilled | 9,106.78 | (4,192.77) | (4,914.01) | - | 1,391.94 | 651.02 | (2,042.96) | - | - | - | - | - |
| Sub Total Manual Unbilled & D/C | \$ 9,106.78 | \$ (4,192.77) | \$ (4,914.01) | \$ - | \$ 1,391.94 | \$ 651.02 | \$ (2,042.96) | \$ - | \$ - | \$ - | \$ - | \$ - |
| Revenue Sensitive Rate | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 | 0.04372 |
| Revenue Sensitive Adjustment | \$ (398) | \$ 183 | \$ 215 | \$ - | \$ (61) | \$ (28) | \$ 89 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total D/C Collected | \$ 1,108,513 | \$ 1,628,348 | \$ 1,534,431 | \$ 1,403,328 | \$ 865,715 | \$ 678,674 | \$ 326,891 | \$ 323,664 | \$ 239,045 | \$ 231,032 | \$ - | \$ - |
| Actual Demand Chg | 767,148.88 | 781,472.56 | 778,246.77 | 719,365.79 | 773,827.70 | 728,523.16 | 735,023.25 | 713,241.89 | 745,882.85 | 730,056.91 | - | - |
| Variance..... | 341,364.12 | 846,875.44 | 756,184.23 | 683,962.21 | 91,887.30 | (49,849.16) | (408,132.25) | (389,577.89) | (506,837.85) | (499,024.91) | - | - |
| Previously Booked | 345,193.84 | 850,832.82 | 760,141.61 | 687,536.63 | 95,844.69 | (46,019.43) | (400,212.46) | (420,603.70) | (506,837.85) | - | - | - |
| Net to Book (191430) | (3,829.72) | (3,957.38) | (3,957.38) | (3,574.42) | (3,957.39) | (3,829.73) | (7,919.79) | 31,025.81 | - | (499,024.91) | - | - |

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

| |
|----------------------------|
| 499,024.91 (499,024.91) |
|----------------------------|

| Contract Commodity Gas Costs: | Aug-14 (Estimate) | | | Embedded | | | Comparison to Embedded | | |
|------------------------------------|-------------------|--------------------|----------|------------|------------------|----------|------------------------|--------------------|----------|
| | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM |
| Hedged Encana Gas Reserves | | | | | | | | | |
| Hedged Encana Sale | | 1,144,161.41 | | | | | | | #VALUE! |
| Hedged Encana Cost True Up | | | | | | | | | #VALUE! |
| Hedged Encana Sale True Up | | | | | | | | | #VALUE! |
| Yr around Contracts-Rockies | | | | | | | | | #VALUE! |
| Yr around Contracts Alberta | 47,533,184.00 | 17,793,178.80 | 0.37433 | - | \$0 | | 47,533,184 | \$ 17,793,178.80 | #VALUE! |
| Yr around Contracts-Sumas/St 2 | | | | - | \$0 | | - | \$ - | #VALUE! |
| Yr around Contracts-Rockies | | | | - | \$0 | | - | \$ - | #VALUE! |
| Yr around Contracts Alberta | | | | 6,100,800 | \$3,256,116 | 0.53372 | (6,100,800) | \$ (3,256,116.00) | #VALUE! |
| Yr around Contracts-Sumas/St 2 | | | | - | \$0 | | - | \$ - | #VALUE! |
| Forecasted BaseLoad YR | | | | - | \$0 | | - | \$ - | #VALUE! |
| S.T. Contracts-Rockies | | | | 3,813,000 | \$1,470,175 | 0.38557 | (3,813,000) | \$ (1,470,175.00) | #VALUE! |
| S.T. Contracts-Alberta | | | | 1,490,775 | \$572,338 | 0.38392 | (1,490,775) | \$ (572,338.00) | #VALUE! |
| S.T. Contracts-Sumas/St 2 | | | | 1,499,269 | \$514,352 | 0.34307 | (1,499,269) | \$ (514,352.00) | #VALUE! |
| S.T. Contracts-Rockies | | | | 3,456,886 | \$1,302,173 | 0.37669 | (3,456,886) | \$ (1,302,173.00) | #VALUE! |
| S.T. Contracts-Alberta | | | | 1,490,775 | \$517,592 | 0.34720 | (1,490,775) | \$ (517,592.00) | #VALUE! |
| S.T. Contracts-Sumas/St 2 | | | | 1,499,269 | \$509,842 | 0.34006 | (1,499,269) | \$ (509,842.00) | #VALUE! |
| Forecasted BaseLoad S.T. | | | | - | \$0 | | - | \$ - | #VALUE! |
| Swing Contracts - Rockies | | | | - | \$0 | | - | \$ - | #VALUE! |
| Swing Contracts - Alberta | | | | - | \$0 | | - | \$ - | #VALUE! |
| Swing Contracts RES FEE - Rockies | | | | 2,979,131 | \$1,028,983 | | (2,979,131) | \$ (1,028,983.00) | #VALUE! |
| Swing Contracts RES FEE - Alberta | | | | - | \$0 | | - | \$ - | #VALUE! |
| Hedged Spot Purch-Rockies | | | | - | \$0 | | - | \$ - | #VALUE! |
| Hedged Spot Purch-Alberta (NOVA) | | | | - | \$0 | | - | \$ - | #VALUE! |
| Hedged Spot Purch-Sumas/St 2 (WEI) | | | | - | \$0 | | - | \$ - | #VALUE! |
| Spot Purchases-Rockies | | | | - | \$0 | | - | \$ - | #VALUE! |
| Spot Purchases-Alberta | | | | 1,165,056 | \$621,813 | 0.53372 | (1,165,056) | \$ (621,813.00) | #VALUE! |
| Spot Purchases-Sumas/St 2 | | | | - | \$0 | | - | \$ - | #VALUE! |
| Volumetric Transp Chg | | 979,220.65 | | - | \$0 | | - | \$ 979,220.65 | |
| UAG Reserve Adjustment | | | | | \$99,769 | | | | |
| Misc. Act. U/S Sales | | | | | | | | | |
| Sub Total | 47,533,184 | \$ 19,916,560.86 | 0.41900 | 23,494,961 | \$ 9,893,153.00 | 0.42108 | 24,038,223 | \$ 8,979,015.45 | (0.0021) |
| Field Production Gas | 641,308.00 | 314,240.80 | 0.49000 | 465,000 | \$ 225,990.00 | 0.48600 | 176,308 | \$ 88,250.80 | (0.0040) |
| Storage Activity: | | | | | | | | | |
| System Withdrawals | 12,428.00 | 5,479.26 | 0.44088 | | | | (235,572) | \$ (115,883.74) | 0.0485 |
| System Injections | (25,531,734.00) | (10,129,576.35) | 0.39674 | 248,000 | \$ 121,363.00 | 0.48937 | (25,531,734) | \$ (10,129,576.35) | |
| Sub Total | (25,519,306) | \$ (10,124,097.09) | 0.39672 | 248,000 | \$ 121,363.00 | 0.48937 | (25,767,306) | \$ (10,245,460.09) | (0.0926) |
| P/M Imbalance Adj | 790,798 | 313,298 | 0.39618 | | | | 790,798 | \$ 313,298.35 | 0.3962 |
| C/M Imbalance Adj | (379,143.00) | (150,208.87) | 0.39618 | | | | (379,143) | \$ (150,208.87) | 0.3962 |
| Cost of Company Use Gas | (10,573.40) | (4,172.38) | 0.39461 | | | | (10,573) | \$ (4,172.38) | 0.3946 |
| Misc. Cust. Imbalance Purch | | | | | | | - | \$ - | |
| Prior Period Estimate Adj. | | (14,837.77) | | | | | - | \$ (14,837.77) | |
| Line Loss & Unacct For | | | | | | | | | |
| | | | | (113,667) | | | 113,667 | | |
| Total Monthly Gas Cost | 23,056,268 | \$ 10,250,783.90 | 0.44460 | 24,094,294 | \$ 10,240,506.00 | 0.42502 | (1,038,026) | \$ (1,034,114.51) | 0.0196 |

RESTATED COST AT EMBEDDED RATES..... 9,799,326.21
 ACTUAL COST OF GAS..... 10,250,783.90
 VARIANCE FROM ACTUAL COST(Gain !):..... 451,457.69

Sales Sendout. See WAPGA Tab 17

| | | |
|-----------------|---|------------|
| Oregon..... | Ore. Portion of Sendout X % of Oregon Sales | 0.9129 |
| Washington..... | 20,523,338 % Of Oregon Sales..... | 412,135.73 |
| Total..... | 1,957,837 Oregon's Share of the Var. | 22,481.175 |

Estimated WACOG Variance for the Shareholder 10%
 Shareholders Share of the WACOG Deferral 1,010,642
 WACOG Equalization (75,208)
 Estimated Shareholder (gain) or Loss (1,085,850)