

UG-143968

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November 21, 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 NOV 24 AM 8:16
 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 October 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
October-14**

	Sep-14	Change	Oct-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	358,316.90	1,636.63	359,953.53
186235 AMOR WA GREAT PROGRAM	2,434.92	(12,860.02)	(10,425.10)
186310 WA ENERGY EFFICIENCY	19,642.10	1,012.65	20,654.75
186312 WA - AUDIT RESIDENTI	1,882,601.16	532,990.60	2,415,591.76
186314 WA - LOW INCOME WEAT	111,476.72	18,164.49	129,641.21
186315 WA - WA - LIEE AMORT	(1,776.93)	(547.61)	(2,324.54)
186316 WA DSM AMORTIZATION	41,981.42	(43,377.19)	(1,395.77)
Subtotal 186xxx accounts	2,414,676.29	497,019.55	2,911,695.84
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(907,429.91)	(108,666.14)	(1,016,096.05)
254317 PROP SALE REFUNDS-WA	(12,931.35)	8,406.35	(4,525.00)
Subtotal 254xxx accounts	(920,361.26)	(100,259.79)	(1,020,621.05)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	2,836,934.00	(20,772.00)	2,816,162.00
191421 AMORT OF WACOG - WA	(7,958.31)	26,908.99	18,950.68
191430 DEMAND - ACCR WA	(455,974.56)	316,134.80	(139,839.76)
191431 AMORT OF DEMAND WA	(316,089.45)	41,214.29	(274,875.16)
Subtotal 191xxx accounts	2,056,911.68	363,486.08	2,420,397.76
TOTAL WASHINGTON DEFERRED ACCOUNTS	3,551,226.71	760,245.84	4,311,472.55

RECORDS MANAGEMENT
2014 NOV 24 AM 8:16
STATE OF WASH
UTIL. AND TR. DEPT
CONFIDENTIAL

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	10312014 (MMDDYYYY)	10312014 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	186232			S	16,951.55	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	16,951.55	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,394.11	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,394.11	INT RESERVE - 186231 Ind DSM				N
5	186274			S	12,338.45	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	12,338.45	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	140,071.65	-	AMORT 186233 Ind DSM				N
8	186233			H	-	140,071.65	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	S	131.89	-	INTEREST 186233 Ind DSM				N
10	186233			H	-	131.89	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	173,065.23	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	173,065.23	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	408.56	INTEREST 186271 Comm Decoup				N
16	186271			S	408.56	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	151,203.53	-	AMORT 186277 Res Decoup				N
18	186277			H	-	151,203.53	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	S	2,425.26	-	INTEREST 186277 Res Decoup				N
20	186277			H	-	2,425.26	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	2,733.80	-	AMORT 186286 CUB Fund				N
22	186286			H	-	2,733.80	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	S	0.45	-	INTEREST186286 CUB Fund				N
24	186286			H	-	0.45	INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	8,029.16	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	8,029.16	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	7.36	INTEREST186288 NWIGU Intervener				N
28	186288			S	7.36	-	INTEREST186288 NWIGU Intervener				N
29	191401			S	194,343.23	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	194,343.23	AMORT 191401 OR WACOG				N
31	191401			S	723.29	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	723.29	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	S	18,129.36	-	AMORT 186307 OR AMR				N
34	186307			H	-	18,129.36	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	32.41	INTEREST 186307 OR AMR				N
36	186307			S	32.41	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	S	145,938.42	-	AMORT 191031 Working Gas				N
38	191031			H	-	145,938.42	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	256.00	INTEREST 191031 Working Gas				N
40	191031			S	256.00	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	H	-	122,532.35	AMORT 254315 Property Sales				N
42	254315			S	122,532.35	-	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	131.79	-	INTEREST 254315 Property Sales				N
44	254315			H	-	131.79	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	43,496.75	AMORT 191442 Gas Reserves				N
46	191442			S	43,496.75	-	AMORT 191442 Gas Reserves				N

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		6,047.60			6,047.60
1C (C01)		2,067.90			2,067.90
2R (R02)		1,310,340.30			1,310,340.30
3 CFS (C03)		564,970.70			564,970.70
3 IFS (I03)		25,272.10			25,272.10
27		4,322.0			4,322.00
41C Firm Sales	Block 1	157,878.50			157,878.50
C41SF	Block 2	57,360.90			57,360.90
41C Interr Sales	Block 1				-
C41SI	Block 2				-
41I Firm Trans	Block 1	4,000.00			4,000.00
I41TF	Block 2	3,625.00			3,625.00
41C Firm Trans	Block 1				-
C41TF	Block 2				-
41I Firm Sales	Block 1				-
I41SF	Block 2				-
41I Interr Sales	Block 1	14,618.5			14,618.50
I41SI	Block 2	7,884.2			7,884.20
42C Firm Sales	Block 1	33,531.00			33,531.00
C42SF	Block 2	2,832.0			2,832.00
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Firm Sales	Block 1	77,964.0		10,000	87,964.00
I42SF	Block 2	41,110.0		2,076	43,186.00
	Block 3	2,581.0			2,581.00
	Block 4				-
	Block 5				-
	Block 6				-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	26,587.00			26,587.00
	Block 3	20,000.00			20,000.00
	Block 4	12,821.00			12,821.00
	Block 5				-
	Block 6				-
42I Firm Trans	Block 1	69,313.0			69,313.00
I42TF	Block 2	68,699.0			68,699.00
	Block 3	60,000.0			60,000.00
	Block 4	110,265.0			110,265.00
	Block 5				-
	Block 6				-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	40,000.00			40,000.00
	Block 3	10,523.00			10,523.00
	Block 4				-
	Block 5				-
	Block 6				-
42I Interr Sales	Block 1	11,137.0			11,137.00
I42SI	Block 2	6,019.0			6,019.00
	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	82,595.0	0		82,595.00
I42TI	Block 2	147,164.0	0		147,164.00
	Block 3	130,826.0			130,826.00
	Block 4	386,467.0			386,467.00
	Block 5	350,210.0			350,210.00
	Block 6				-
43 Firm Trans					-
43 Interr Trans					-
Intentionally blank		280,575.00			280,575.00
Sources:	total per above	4,179,606.70	0	12,076	4,191,682.70

Temporaries Tab

total OR & WA	58,676,533.10	total* wa	4,191,682.70
total per CIS	58,676,533.10	total* or	54,489,470.40
difference	0.00	total*	58,681,153.10
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY

Internal Order	Cost Center		
908-07307	11529	-	
908-07203	11529	-	include in interest ca
908-07603	11529	-	

Amortization

		191421	191431	191431	186316	186235	186315	254317
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule	Block							
1R (R01)		67.14	108.09	0.00	(216.99)	(61.48)	(2.60)	35.57
1C (C01)		22.96	36.96	0.00	(58.55)	(16.59)	(0.69)	9.59
2R (R02)		14,547.94	23,419.55	0.00	(28,419.22)	(8,044.60)	(338.32)	4,648.82
3 CFS (C03)		6,272.54	10,097.65	0.00	(10,837.82)	(3,068.73)	(129.66)	1,772.09
3 IFS (I03)		280.58	451.69	0.00	0.00	(122.04)	(5.08)	70.57
27		47.98	77.25	0.00	(73.15)	(20.75)	(0.87)	11.99
41C Firm Sales	Block 1	1,752.83	2,821.74	0.00	(2,377.87)	(673.35)	(28.69)	389.52
	C41SF Block 2	636.84	1,025.20	0.00	(760.81)	(215.57)	(9.33)	124.52
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	8.32
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	162.30	0.00	91.29	0.00	(60.81)	(2.52)	36.63
	I41SI Block 2	87.53	0.00	49.23	0.00	(28.88)	(1.21)	17.42
42C Firm Sales	Block 1	372.27	599.30	0.00	(324.50)	(92.03)	(3.85)	53.23
	C42SF Block 2	31.44	50.62	0.00	(24.54)	(6.96)	(0.30)	4.01
	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	976.61	1,572.17	0.00	0.00	(212.82)	(9.25)	122.81
	I42SF Block 2	479.47	771.86	0.00	0.00	(93.33)	(4.13)	54.10
	Block 3	28.66	46.13	0.00	0.00	(4.29)	(0.17)	2.47
	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	26.19
	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	7.72
	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	76.23
	I42TF Block 2	0.00	0.00	0.00	0.00	0.00	0.00	67.67
	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	66.43
	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	444.10	0.00	249.78	(192.40)	(54.32)	(2.30)	31.37
	Block 3	116.83	0.00	65.71	(38.74)	(10.97)	(0.50)	6.34
	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	123.65	0.00	69.55	0.00	(21.09)	(0.85)	12.14
	I42SI Block 2	66.83	0.00	37.59	0.00	(10.19)	(0.40)	5.87
	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	82.93
	I42TI Block 2	0.00	0.00	0.00	0.00	0.00	0.00	132.29
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	90.08
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	214.35
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	127.26
	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:		26,740.55	41,078.21	688.04	(43,432.08)	(12,849.21)	(542.06)	8,429.96

Temporaries Tab

Switchers - WA		26,894.12	191421
Commodity	(160.59)	42,013.47	191431
Commodity		(43,432.08)	186316
Commodity		(12,849.21)	186235
Commodity		(542.06)	186315
Commodity		8,429.96	254317
	(160.59)		
i.c. in 186312	0.95628	Annually	
	153.57		191421
Demand	(258.52)		
Demand			
Demand			
Demand			
	(258.52)		
rate sensitive adj	0.95628	Annually	
Demand	247.22		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							0.00
44	Nov-12	OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
45	Nov-12	NEW	0.00		3.250%	0.00	0.00	(2,801.15)
46	Dec-12		3,335.42		3.250%	(3.07)	3,332.35	531.20
47	Jan-13		34,764.72		3.250%	48.52	34,813.24	35,344.44
48	Feb-13		58,993.41		3.250%	175.61	59,169.02	94,513.46
49	Mar-13		59,322.05		3.250%	336.31	59,658.36	154,171.82
50	Apr-13		9,902.22		3.250%	430.96	10,333.18	164,505.00
51	May-13		54,656.99		3.250%	519.55	55,176.54	219,681.54
52	Jun-13		134,140.37		3.250%	776.62	134,916.99	354,598.53
53	Jul-13		36,594.03		3.250%	1,009.93	37,603.96	392,202.49
54	Aug-13		(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
55	Sep-13		(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
56	Oct-13		(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
57	Nov-13	OLD	(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
58	Nov-13	NEW	0.00		3.250%	0.00	0.00	(2,617.23)
59	Dec-13		2,257.55		3.250%	(4.03)	2,253.52	(363.71)
60	Jan-14		34,960.67		3.250%	46.36	35,007.03	34,643.32
61	Feb-14		30,085.05		3.250%	134.57	30,219.62	64,862.94
62	Mar-14		68,732.74		3.250%	268.75	69,001.49	133,864.43
63	Apr-14		49,136.24		3.250%	429.09	49,565.33	183,429.76
64	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	Sep-14		(1,388.97)		3.250%	969.70	(419.27)	358,316.90
69	Oct-14		665.29		3.250%	971.34	1,636.63	359,953.53
70	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	Sep-14		(10,976.91)		3.25%	21.40	(10,955.51)	2,434.92
66	Oct-14		(12,849.21)		3.25%	(10.81)	(12,860.02)	(10,425.10)
67	History truncated for ease of viewing							

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
46	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15
47	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91
48	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61
49	Feb-13	976.88		3.25%	36.91	1,013.79	14,155.40
50	Mar-13	732.66		3.25%	39.33	771.99	14,927.39
51	Apr-13	1,251.30		3.25%	42.12	1,293.42	16,220.81
52	May-13	1,001.04		3.25%	45.29	1,046.33	17,267.14
53	Jun-13	1,001.04		3.25%	48.12	1,049.16	18,316.30
54	Jul-13	1,251.30		3.25%	51.30	1,302.60	19,618.90
55	Aug-13	500.52		3.25%	53.81	554.33	20,173.23
56	Sep-13	1,001.04		3.25%	55.99	1,057.03	21,230.26
57	Oct-13	1,001.04		3.25%	58.85	1,059.89	22,290.15
58	Nov-13 OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
59	Nov-13 NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
60	Dec-13	1,001.04		3.25%	29.39	1,030.43	11,382.83
61	Jan-14	947.84		3.25%	32.11	979.95	12,362.78
62	Feb-14	947.84		3.25%	34.77	982.61	13,345.39
63	Mar-14	718.62		3.25%	37.12	755.74	14,101.13
64	Apr-14	958.16		3.25%	39.49	997.65	15,098.78
65	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	Sep-14	958.16		3.25%	51.76	1,009.92	19,642.10
70	Oct-14	958.16		3.25%	54.49	1,012.65	20,654.75
71	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
65	Sep-14	0.00		5,084.94	3.25%	3,631.84	1,453.10	5,084.94	1,882,601.16	1,344,620.63	537,980.53
66	Oct-14	527,178.00		5,812.60	3.25%	3,641.68	2,170.92	532,990.60	2,415,591.76	1,348,262.31	1,067,329.45
67	Nov-14	0.00	(1,348,262.31)	2,890.68	3.25%		2,890.68	(1,345,371.63)	1,070,220.13		1,070,220.13
68	Dec-14	0.00		2,898.51	3.25%		2,898.51	2,898.51	1,073,118.64		1,073,118.64

History truncated for ease of viewing

Notes:

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

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	Sep-14	83.30		3.25%	300.99	384.29	111,476.72
63	Oct-14	17,838.42		3.25%	326.07	18,164.49	129,641.21
64	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	Sep-14		(462.99)		3.25%	(4.17)	(467.16)	(1,776.93)
52	Oct-14		(542.06)		3.25%	(5.55)	(547.61)	(2,324.54)
53	History truncated for ease of viewing							

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

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (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	Sep-14		(37,102.33)		3.25%	163.50	(36,938.83)	41,981.42
69	Oct-14		(43,432.08)		3.25%	54.89	(43,377.19)	(1,395.77)
70	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)
12	Sep-14		7,318		3.25%	(44.81)	7,273.14	(12,931.31)
13	Oct-14		8,430		3.25%	(23.61)	8,406.35	(4,524.96)

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	Sep-14		22,867.86		3.25%	(52.38)	22,815.48	(7,958.31)
70	Oct-14		26,894.12		3.25%	14.87	26,908.99	18,950.68
71	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	Sep-14		35,615.94		3.25%	(901.86)	34,714.08	(316,089.43)
70	Oct-14		42,013.47		3.25%	(799.18)	41,214.29	(274,875.14)
71	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	10312014 (MMDDYYYY)	10312014 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(Black) Do not change these cells

(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	H	-	260,465.00	OR WACOG PGA Activity				N
2	191400			S	260,465.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	757.00	-	OR WACOG PGA Activity				N
4	191400			H	-	757.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	551,150.71	-	OR DEM PGA Activity				N
6	191410			H	-	551,150.71	OR DEM PGA Activity				N
7	540100	84020	805-02885	H	-	1,648,664.54	OR DEM DEF Collected				N
8	191450			S	1,648,664.54	-	OR DEM DEF Collected				N
9	411000	83010	419-06205	H	-	110,844.00	OR PGA Interest				N
10	191400			S	143,876.00	-	OR WACOG Interest				N
11	191410			H	-	24,683.00	OR DEM Incr. Interest				N
12	191450			H	-	8,349.00	OR DEM Coll. Interest				N
13	540200	84020	805-02950	S	28,417.00	-	WA WACOG PGA Activity				N
14	191420			H	-	28,417.00	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	316,940.80	WA DEM PGA Activity				N
16	191430			S	316,940.80	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	H	-	6,839.00	WA PGA Interest				N
18	191420			S	7,645.00	-	WA WACOG Interest				N
19	191430			H	-	806.00	WA DEM Interest				N
20	411000	83010	419-06206	S	31,641.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	31,641.00	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					2,989,557.05	2,989,557.05					

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 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	\$ 7,680,250	\$ 8,217,695	\$ 13,036,270
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	\$ 7,680,250	\$ 8,217,695	\$ 13,036,270
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	\$ 7,684,710.99	\$ 8,222,468.68	\$ 13,043,843.00
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	\$ 7,680,249.67	\$ 8,217,695.18	\$ 13,036,270.47
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	\$ 4,461.31	\$ 4,773.51	\$ 7,572.53
96 .10% Dfrr. (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	\$ 477.00	\$ 757.00
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	\$ 446.00	\$ 477.00	
98 Net to Book (191400)							(1)		1			757

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

(757.00)
757.00

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)	(2,112,047)		
Nov: Accrual	(328,275)												(328,274.60)	Oct 05 Tab 3
Bal. Before Int.	(328,275)												(328,274.60)	
Int. Rate	0.0778	(1,064)											(1,064.00)	
Ending Balance	(329,339)												(329,338.60)	
Dec: Accrual		(1,282,369)											(1,282,368.76)	Nov 05 Tab 4
Bal. Before Int.		(1,611,707)											(1,611,707.36)	
Int. Rate	0.0778	(6,292)											(6,292.00)	
Ending Balance		(1,617,999)											(1,617,999.36)	
Jan: Accrual			(864,778)										(864,778.08)	Dec 05 Tab 5
Bal. Before Int.			(2,482,777)										(2,482,777.44)	
Int. Rate	0.0778		(13,293)										(13,293.00)	
Ending Balance			(2,496,070)										(2,496,070.44)	
Feb: Accrual				(1,999,668)									(1,999,668.45)	Jan 05 Tab 6
Bal. Before Int.				(4,495,739)									(4,495,738.89)	
Int. Rate	0.0778			(22,665)									(22,665.00)	
Ending Balance				(4,518,404)									(4,518,403.89)	
Mar: Accrual					1,311,653								1,311,653.40	Feb 05 Tab 7
Bal. Before Int.					(3,206,750)								(3,206,750.49)	
Int. Rate	0.0778				(25,042)								(25,042.00)	
Ending Balance					(3,231,792)								(3,231,792.49)	
Apr: Accrual						369,268							369,267.57	Mar 05 Tab 8
Bal. Before Int.						(2,862,525)							(2,862,524.92)	
Int. Rate	0.0778					(19,756)							(19,756.00)	
Ending Balance						(2,882,281)							(2,882,280.92)	
May: Accrual							1,002,149						1,002,149.13	Apr 05 Tab 9
Bal. Before Int.							(1,880,132)						(1,880,131.79)	
Int. Rate	0.0778						(15,438)						(15,438.00)	
Ending Balance							(1,895,570)						(1,895,569.79)	
Jun: Accrual								(374,228)					(374,228.09)	May 05 Tab 10
Bal. Before Int.								(2,269,798)					(2,269,797.88)	
Int. Rate	0.0778							(13,503)					(13,503.00)	
Ending Balance								(2,283,301)					(2,283,300.88)	
Jul: Accrual									58,809				58,809.43	Jun 05 Tab 11
Bal. Before Int.									(2,224,491)				(2,224,491.45)	
Int. Rate	0.0778								(14,613)				(14,613.00)	
Ending Balance									(2,239,104)				(2,239,104.45)	
Aug: Accrual										47,709			47,709.17	Jul 05 Tab 12
Bal. Before Int.										(2,191,395)			(2,191,395.28)	
Int. Rate	0.0778									(14,362)			(14,362.00)	
Ending Balance										(2,205,757)			(2,205,757.28)	
Spt: Accrual											107,662		107,662.03	Aug 05 Tab 13
Bal. Before Int.											(2,098,095)		(2,098,095.25)	
Int. Rate	0.0778										(13,952)		(13,952.00)	
Ending Balance											(2,112,047)		(2,112,047.25)	
Oct: Accrual												1,648,665	1,648,664.54	Sep 05 Tab 14
Bal. Before Int.												(463,383)	(463,382.71)	
Int. Rate	0.0778											(8,349)	(8,349.00)	
Ending Balance												(471,732)	(471,731.71)	
Entry JE28- Total Interest	(1,064)	(6,292)	(13,293)	(22,665)	(25,042)	(19,756)	(15,438)	(13,503)	(14,613)	(14,362)	(13,952)	(8,349)	(168,329.00)	
Previously Book - Total Interest	(1,064)	(6,415)	(13,115)	(22,586)	(24,956)	(19,976)	(15,438)	(13,503)	(14,613)	(14,362)	(13,952)			
Net to Record - Total Interest	-	123	(178)	(79)	(86)	220	-	-	-	-	-	(8,349)		
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	107,662	1,648,665	(303,402.71)	
Entry 191450													(8,349.00)	
Entry 419-06205													8,349.00	

**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	8,577,836	10,702,047
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	7,226,030	8,337,473
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	1,597,374	1,611,322
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	17,401,240	20,650,843
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	4,977,198
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	4,459,522
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	965,925
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	10,402,645
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	4,977,198	11,252,342
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	4,459,522	8,181,540
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	965,925	1,086,382
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	10,402,645	20,520,264
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	8,577,854	10,702,082
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	7,661,789	8,021,936	9,459,484
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	2,530,959	2,647,588
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	4,087,348	4,767,914
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	23,218,096	27,577,067
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	9,016,955	16,977,226
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	8,349,937	13,181,502
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	2,607,209	2,768,045
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	4,087,348	4,767,914
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	24,061,448	37,694,686
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	\$ 9,467,489	\$ 15,136,169
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	0.39347	0.40155
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	0.34593	0.37123

**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	1,112,888	1,316,388
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	646,927	733,221
Industrial Firm	53,608	71,336	102,307	117,982	113,050	101,019	87,936	74,021	63,357	59,180	48,964	45,548	47,775
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	1,805,364	2,097,384
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	658,938
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	409,294
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	24,823
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	1,093,055
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	658,938	1,318,040
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	409,294	724,878
Industrial Firm	46,749	66,388	64,599	63,354	51,717	40,725	40,406	27,716	27,696	21,913	23,998	24,823	32,666
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	1,093,055	2,075,584
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	1,112,888	1,316,388
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	704,783	822,963
Industrial Firm	265,248	299,508	391,969	403,214	374,236	335,166	275,457	237,005	168,941	161,826	144,792	150,420	181,506
Interruptible	166,890	(31,951)	152,611	148,211	142,803	114,827	99,211	89,841	85,563	76,070	77,333	80,442	87,679
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	2,048,534	2,408,536
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	1,167,493	1,975,490
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	733,904	1,138,547
Industrial Firm		319,147	390,180	401,970	362,598	324,174	275,138	224,315	168,921	156,043	146,877	151,245	189,349
Interruptible		(31,951)	152,611	148,211	142,803	114,827	99,211	89,841	85,563	76,070	77,333	80,442	87,679
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	2,133,085	3,391,065
"WPGA" Average Commodity Charge		0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961
WA Commodity Cost Collected		3,168,137	4,767,032	4,515,389	4,117,350	2,568,747	2,030,956	1,037,927	1,015,072	773,077	743,215	809,740	1,287,282
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	2,133,085	3,391,065
WACOG Incurred: Calculated Vol.		0.37002	0.41135	0.39157	0.48203	0.50995	0.38287	0.43364	0.42167	0.41598	0.40508	0.34593	0.37123
Amount		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	737,898	1,258,865
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)	71,842	28,417
Amount Previously Booked		81,705	(398,581)	(120,918)	(1,134,473)	(863,580)	(35,901)	(147,143)	(112,468)	(79,464)	(44,417)	71,842	
Net to Book (191420)		(1,669)	-	(21,344)	23,598	(18,406)	18,459	(585)	-	5,396	(5,449)	-	28,417

Entry 191420.....

Entry 805-02950.....

(28,417)

28,417

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

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Calculated Calendar Month Volumes:												
Residential	5,774,128	8,476,523	7,900,292	7,260,992	4,351,194	3,353,798	1,587,465	1,519,211	1,160,688	1,074,790	1,167,493	1,975,490
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	733,904	1,138,547
Industrial Firm	319,147	390,180	401,970	362,598	324,174	275,138	224,315	188,921	156,043	146,877	151,245	189,349
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	2,052,643	3,303,386
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	62,092	64,475
41ISF - 41SF A C	18,010	19,895	20,232	19,174	19,136	17,530	16,879	17,051	16,501	15,044	15,979	15,884
42CSF - 42SF A C	5,501	9,948	7,642	7,154	4,714	4,202	3,093	3,701	4,154	3,413	3,902	5,672
42ISF - 42SF A C	67,832	95,825	98,268	89,248	85,046	85,027	94,194	82,692	82,881	75,610	79,936	76,285
Sub Total	165,865	216,843	254,445	225,296	197,924	188,126	188,980	171,736	175,569	155,469	161,909	162,317
Total Firm Sales Subject to 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	1,890,734	3,141,069
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 to 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	\$ 253,224	\$ 420,680
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	10,795.48	10,707.07
41ISF - 41SF A C	1,906.08	1,918.62	1,941.61	2,087.91	2,092.09	2,027.30	2,027.30	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	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	11,532.62	9,632.81
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	3,202.60	3,449.98
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	732.62	839.27
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)	\$ -	\$ (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	-	2,042.96	-	-	-	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)	2,042.96	(2,042.96)	-	-	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)	\$ 2,042.96	\$ (2,042.96)	\$ -	\$ -	\$ 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	\$ (89)	\$ 89	\$ -	\$ -	\$ (89)
Total D/C Collected	\$ 1,108,513	\$ 1,628,348	\$ 1,534,431	\$ 1,403,328	\$ 865,715	\$ 678,674	\$ 326,891	\$ 325,618	\$ 237,091	\$ 231,032	\$ 253,224	\$ 422,634
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	713,667.68	739,574.80
Variance.....	341,364.12	846,875.44	756,184.23	683,962.21	91,887.30	(49,849.16)	(408,132.25)	(387,623.89)	(508,791.85)	(499,024.91)	(460,443.68)	(316,940.80)
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)	(499,024.91)	(460,443.68)	
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)	32,979.81	(1,954.00)	-	-	(316,940.80)

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

316,940.80
(316,940.80)

Contract Commodity Gas Costs:	Sep-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Hedged Encana Gas Reserves									#VALUE!
Hedged Encana Sale		1,143,988.59							-
Hedged Encana Cost True Up									-
Hedged Encana Sale True Up									-
Yr around Contracts-Rockies	41,619,988.00	15,778,322.27	0.37910	-	\$0		41,619,988	\$ 15,778,322.27	#VALUE!
Yr around Contracts Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Rockies				5,904,000	\$3,084,120	0.52238	(5,904,000)	\$ (3,084,120.00)	#VALUE!
Yr around Contracts Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Forecasted Baseload YR									
S.T. Contracts-Rockies				4,428,000	\$1,702,875	0.38457	(4,428,000)	\$ (1,702,875.00)	#VALUE!
S.T. Contracts-Alberta				1,442,885	\$553,875	0.38392	(1,442,885)	\$ (553,875.00)	#VALUE!
S.T. Contracts-Sumas/St 2				1,450,905	\$498,608	0.34365	(1,450,905)	\$ (498,608.00)	#VALUE!
S.T. Contracts-Rockies				2,869,184	\$1,079,981	0.37641	(2,869,184)	\$ (1,079,981.00)	#VALUE!
S.T. Contracts-Alberta				1,442,685	\$502,590	0.34837	(1,442,685)	\$ (502,590.00)	#VALUE!
S.T. Contracts-Sumas/St 2				1,450,905	\$495,090	0.34123	(1,450,905)	\$ (495,090.00)	#VALUE!
Forecasted Baseload S.T.									
Swing Contracts - Rockies				-	\$0		-	\$ -	#VALUE!
Swing Contracts - Alberta				2,883,030	\$999,180	0.34657	(2,883,030)	\$ (999,180.00)	#VALUE!
Swing Contracts RES FEE - Rockies					\$0			\$ -	#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				2,205,639	\$1,074,739	0.48727	(2,205,639)	\$ (1,074,739.00)	#VALUE!
Spot Purchases-Alberta				1,035,133	\$366,473	0.35403	(1,035,133)	\$ (366,473.00)	#VALUE!
Spot Purchases-Sumas/St 2					\$27,561	0.35404		\$ (648,857.00)	#VALUE!
Volumetric Transp Chg				77,847	\$104,205		(77,847)	\$ -	#VALUE!
UAG Reserve Adjustment									
Misc. Act. U/S Sales									
Sub Total	41,619,988.00	\$ 16,301,014.86	0.39166	25,190,013	\$ 10,489,297.00	0.41641	16,429,975	\$ 4,771,934.27	(0.0247)
Field Production Gas	445,084.00	218,091.32	0.49000	450,000	\$ 218,700.00	0.48600	(4,916)	\$ (608.68)	(0.0040)
Storage Activity:									
System Withdrawals	62,586.00	30,087.78	0.48074	240,000	\$ 117,448.00	0.48937	(177,414)	\$ (87,360.22)	0.0086
System Injections	(17,516,192.00)	(7,008,362.96)	0.40011				(17,516,192)	\$ (7,008,362.96)	
Sub Total	(17,453,606)	(6,978,275.18)	0.39982	240,000	\$ 117,448.00	0.48937	(17,693,606)	\$ (7,095,723.18)	(0.0895)
P/M Imbalance Adj	379,143.00	150,208.87	0.39618				379,143	\$ 150,208.87	0.3962
C/M Imbalance Adj	(497,402.00)	(197,060.72)	0.39618				(497,402)	\$ (197,060.72)	0.3962
Cost of Company Use Gas	(11,359.40)	(4,485.72)	0.39489				(11,359)	\$ (4,485.72)	0.3949
Misc. Cust. Imbalance Purch								\$ -	
Prior Period Estimate Adj		(22,004.55)						\$ (22,004.55)	
Line Loss & Unacct For				(121,638)			121,638		
Total Monthly Gas Cost	24,481,848	\$ 9,467,488.88	0.38871	25,758,375	\$ 10,825,445.00	0.42027	(1,276,527)	\$ (2,397,739.71)	(0.0336)

RESTATED COST AT EMBEDDED RATES.....	10,288,960.18
ACTUAL COST OF GAS.....	9,467,488.88
VARIANCE FROM ACTUAL COST(Gain !):.....	(821,471.30)

<u>Sales Sendout. See WAPGA Tab 17</u>		<u>Ore. Portion of Sendout X % of Oregon Sales</u>	
Oregon.....	21,928,364	% Of Oregon Sales.....	0.9113
Washington.....	2,133,084	Oregon's Share of the Var.	(748,606.80)
Total.....	24,061,448		
Estimated WACOG Variance for the Shareholder 10%			(74,860.68)

Shareholders Share of the WACOG Deferral	1,139,541
WACOG Equalization.....	(65,220)
Estimated Shareholder (gain) or Loss.....	(1,205,761)