

UG-144139

CRISTAN KELLEY
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December 19, 2014

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

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

Dear Mr. King:

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

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

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)

RECEIVED
REGULATORY MANAGEMENT
2014 DEC 22 AM 9:00
STATE OF WASHINGTON
UTIL. AND TRANSP.
COMMISSION

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

	Oct-14	Change	Nov-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	359,953.53	(363,328.10)	(3,374.57)
186235 AMOR WA GREAT PROGRAM	(10,425.10)	335,797.75	325,372.65
186310 WA ENERGY EFFICIENCY	20,654.75	(11,190.90)	9,463.85
186312 WA - AUDIT RESIDENTI	2,415,591.76	(1,345,371.63)	1,070,220.13
186314 WA - LOW INCOME WEAT	129,641.21	(73,748.74)	55,892.47
186315 WA - WA - LIEE AMORT	(2,324.54)	71,177.63	68,853.09
186316 WA DSM AMORTIZATION	(1,395.77)	1,269,423.93	1,268,028.16
Subtotal 186xxx accounts	2,911,695.84	(117,240.06)	2,794,455.78
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,016,096.05)	(107,433.34)	(1,123,529.39)
254317 PROP SALE REFUNDS-WA	(4,525.00)	4,525.00	0.00
Subtotal 254xxx accounts	(1,020,621.05)	(102,908.34)	(1,123,529.39)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	2,816,162.00	(2,715,415.00)	100,747.00
191421 AMORT OF WACOG - WA	18,950.68	2,841,029.06	2,859,979.74
191430 DEMAND - ACCR WA	(139,839.76)	577,137.39	437,297.63
191431 AMORT OF DEMAND WA	(274,875.16)	(809,055.99)	(1,083,931.15)
Subtotal 191xxx accounts	2,420,397.76	(106,304.54)	2,314,093.22
TOTAL WASHINGTON DEFERRED ACCOUNTS	4,311,472.55	(326,452.94)	3,985,019.61

RECEIVED
 RECORDS MANAGEMENT
 2014 DEC 22 AM 9:00
 STATE OF WASHINGTON
 PUBLIC UTILITIES
 DIVISION

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	11302014 (MMDDYYYY)	11302014 (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	20,382.06	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	20,382.06	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,429.08	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,429.08	INT RESERVE - 186231 Ind DSM				N
5	186274			H	-	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	-	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	28,081.24	-	AMORT 186233 Ind DSM				N
8	186233			H	-	28,081.24	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	S	228.73	-	INTEREST 186233 Ind DSM				N
10	186233			H	-	228.73	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	168,761.40	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	168,761.40	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	212.48	INTEREST 186271 Comm Decoup				N
16	186271			S	212.48	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	186,578.00	-	AMORT 186277 Res Decoup				N
18	186277			H	-	186,578.00	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	S	2,622.27	-	INTEREST 186277 Res Decoup				N
20	186277			H	-	2,622.27	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	3,373.38	-	AMORT 186286 CUB Fund				N
22	186286			H	-	3,373.38	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	S	3.96	-	INTEREST186286 CUB Fund				N
24	186286			H	-	3.96	INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	282.43	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	282.43	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	2.59	INTEREST186288 NWIGU Intervener				N
28	186288			S	2.59	-	INTEREST186288 NWIGU Intervener				N
29	191401			S	142,459.92	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	142,459.92	AMORT 191401 OR WACOG				N
31	191401			S	917.78	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	917.78	INTEREST 191401 OR WACOG				N

84	191431			H	-	684.90	INT 191431 WA Demand
85	402000	82299	495-06512	S	4,525.00		Reverse WA Prop Sales transfer
86	254317			H		4,525.00	Reverse WA Prop Sales transfer
87	254317			H		3,637.81	Write off resid WA Prop Sales Amort
88	402000	82299	495-06512	S	3,637.81		Write off resid WA Prop Sales Amort
89	254302			H	-	-	ANSFER OF WA MARGIN SHARING BAL
90	191431			H	-	-	ANSFER OF WA MARGIN SHARING BAL
91	254301			H	-	-	OR STOR CREDIT AMORT
92	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
93	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
94	254301			H	-	-	OR STOR CREDIT INT

1,065,906.26 1,065,906.26

Prepared by _____

Date _____

Approved by _____

Posted by _____

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

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		Summary of Amortization Rates						
		191421	191431	191431	186316	186235	186315	254317
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill		
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule	Block	A	B	C	D	E		
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355
3 CFS (C03)		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314
3 IFS (I03)		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217
41C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.01426)	(0.00416)	(0.00017)	0.00251
	Block 2	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00221
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215
41I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00416)	(0.00017)	0.00251
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00015)	0.00221
42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00968)	(0.00274)	(0.00011)	0.00159
	Block 2	0.01110	0.01787	0.00000	(0.00865)	(0.00246)	(0.00011)	0.00142
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109
	Block 4	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00007)	0.00087
	Block 5	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00004)	0.00058
	Block 6	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00022
42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00140
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077
	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00052
	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049
	Block 5	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00002)	0.00033
	Block 6	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00001)	0.00012
42I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00189)	(0.00008)	0.00109
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098
	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00075
	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00060
	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00040
	Block 6	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013

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Sources:

Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G
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		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		6,620.90			6,620.90
1C (C01)		1,499.50			1,499.50
2R (R02)		1,663,307.40			1,663,307.40
3 CFS (C03)		569,161.60			569,161.60
3 IFS (I03)		18,567.80			18,567.80
27		9,590.7			9,590.70
41C Firm Sales	Block 1	90,187.80			90,187.80
C41SF	Block 2	41,070.90			41,070.90
41C Interr Sales	Block 1				
C41SI	Block 2				
41I Firm Trans	Block 1				
I41TF	Block 2				
41C Firm Trans	Block 1	0.0		0	
C41TF	Block 2	0.0		0	
41I Firm Sales	Block 1				
I41SF	Block 2				
41I Interr Sales	Block 1	11,840.4			11,840.40
I41SI	Block 2	4,892.9			4,892.90
42C Firm Sales	Block 1			0	
C42SF	Block 2	0.0			
	Block 3				
	Block 4				
	Block 5				
	Block 6				
42I Firm Sales	Block 1	10,000.0	(10,000)		
I42SF	Block 2	2,090.0	(2,076)		14.00
	Block 3	0.0			
	Block 4				
	Block 5				
	Block 6				
42C Firm Trans	Block 1				
C42TF	Block 2				
	Block 3				
	Block 4				
	Block 5				
	Block 6				
42I Firm Trans	Block 1	0.0			
I42TF	Block 2	0.0			
	Block 3	0.0			
	Block 4	0.0			
	Block 5	0.0			
	Block 6				
42C Interr Sales	Block 1				
C42SI	Block 2				
	Block 3				
	Block 4				
	Block 5				
	Block 6				
42I Interr Sales	Block 1	0.0			
I42SI	Block 2	0.0			
	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	0.0	0		
I42TI	Block 2	0.0	0		
	Block 3	0.0			
	Block 4	0.0			
	Block 5	0.0			
	Block 6				
43 Firm Trans					
43 Interr Trans					
Intentionally blank		288,561.00			288,561.00
Sources:	total per above	2,717,390.90	(12,076)	0	2,705,314.90

Temporaries Tab

total OR & WA	30,093,602.10	total* wa	2,705,314.90
total per CIS	30,093,602.10	total* or	27,345,034.20
difference	0.00	total*	30,050,349.10
		*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							
1R (R01)		73.51	118.33	0.00	(237.56)	(67.30)	(2.85)	38.94
1C (C01)		16.65	26.80	0.00	(42.46)	(12.03)	(0.50)	6.95
2R (R02)		18,466.72	29,728.08	0.00	(36,074.53)	(10,211.57)	(429.46)	5,901.08
3 CFS (C03)		6,319.07	10,172.55	0.00	(10,918.21)	(3,091.50)	(130.63)	1,785.23
3 IFS (I03)		206.15	331.86	0.00	0.00	(89.67)	(3.73)	51.85
27		106.48	171.41	0.00	(162.33)	(46.04)	(1.93)	26.60
41C Firm Sales	Block 1	1,001.30	1,611.92	0.00	(1,358.36)	(384.65)	(16.39)	222.51
	C41SF	455.99	734.05	0.00	(544.75)	(154.35)	(6.68)	89.15
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C41SI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I41TF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C41TF	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	131.46	0.00	73.94	0.00	(49.25)	(2.04)	29.67
	I41SI	54.32	0.00	30.55	0.00	(17.92)	(0.75)	10.81
42C Firm Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C42SF	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I42SF	0.16	0.25	0.00	0.00	(0.03)	0.00	0.02
	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	0.00
	C42TF	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 Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I42TF	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
42C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C42SI	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 Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I42SI	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
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	C42TI	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	I42TI	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
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:		26,831.81	42,895.25	104.49	(49,338.20)	(14,124.31)	(594.96)	8,162.81

Temporarily Tab

Switchers - WA		25,353.35	191421
		43,975.02	191431
Commodity	1,546.05	(49,338.20)	186316
Commodity		(14,124.31)	186235
Commodity		(594.96)	186315
Commodity		8,162.81	254317
	<u>1,546.05</u>		

	0.95628	Annually	
ic. in 186312	(1,478.46)		191421
Demand	(1,019.87)		
Demand			
Demand			
Demand	<u>(1,019.87)</u>		
rate sensitive adj	0.95628	Annually	
Demand	975.28		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	Nov-14	OLD	(2,640.59)	(360,681.96)	3.250%	(5.55)	(363,328.10)	(3,374.57)
71	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	Nov-14	OLD	(14,124.31)		3.25%	(47.36)	(14,171.67)	(24,596.77)
68	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	Nov-14	OLD	479.08	(11,694.90)	3.25%	24.92	(11,190.90)	9,463.85
72	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 OLD	0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93		(1,316,048.80)	1,308,740.46	1,308,740.46	
56	Dec-13	0.00		3,544.51	3.25%	3,544.51		3,544.51	1,312,284.97	1,312,284.97	
57	Jan-14	0.00		3,554.11	3.25%	3,554.11	0.00	3,554.11	1,315,839.08	1,315,839.08	-
58	Feb-14	527,177.00		4,277.62	3.25%	3,563.73	713.89	531,454.62	1,847,293.70	1,319,402.81	527,890.89
59	Mar-14	0.00		5,003.09	3.25%	3,573.38	1,429.71	5,003.09	1,852,296.79	1,322,976.19	529,320.60
60	Apr-14	0.00		5,016.64	3.25%	3,583.06	1,433.58	5,016.64	1,857,313.43	1,326,559.25	530,754.18
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 OLD	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

70 History truncated for ease of viewing

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	Nov-14	OLD	166.60	(74,066.08)	3.25%	150.74	(73,748.74)	55,892.47
65	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	Nov-14	OLD	(594.96)		3.25%	(7.10)	(602.06)	(2,926.60)
54	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	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	Nov-14	OLD	(49,338.20)		3.25%	(70.59)	(49,408.79)	(50,804.56)
71	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	(0.08)	3.25%	(23.61)	8,406.31	(4,525.00)
14	Nov-14		8,163	(3,637.81)	3.25%	0.00	4,525.00	0.00

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	Nov-14	OLD	25,353.35		3.25%	85.66	25,439.01	44,389.69
72	History truncated for ease of viewing							

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
45	Nov-12	OLD	39,656.61		3.25%	152.41	39,809.02	76,253.35
46	Nov-12	NEW	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
47	Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
48	Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
49	Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
50	Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
51	Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
52	May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
53	Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
54	Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
55	Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
56	Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
57	Oct-13		50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
58	Nov-13	OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
59	Nov-13	NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
60	Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16
61	Jan-14		227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)
62	Feb-14		208,971.25		3.25%	(2,424.99)	206,546.26	(793,322.08)
63	Mar-14		150,621.05		3.25%	(1,944.61)	148,676.44	(644,645.64)
64	Apr-14		105,675.31		3.25%	(1,602.81)	104,072.50	(540,573.13)
65	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	Nov-14	OLD	43,975.02		3.25%	(684.90)	43,290.12	(231,585.01)
72	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	11302014 (MMDDYYYY)	11302014 (MMDDYYYY)	USD	JE 29-1	Transfer Deferral to Amort

(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	186277			S	2,527,006.83		Transfer OR Res Decoup to Amort				N
2	186275			H		2,527,006.83	Transfer OR Res Decoup to Amort				N
3	186271			S	6,007,042.20		Transfer OR Comm Decoup to Amort				N
4	186270			H		6,007,042.20	Transfer OR Comm Decoup to Amort				N
5	186286			S	66,125.00		Transfer CUB Funding to Amort				N
6	186276			H		66,125.00	Transfer CUB Funding to Amort				N
7	186288			S	8,014.00		Transfer NWIGU funding to Amort				N
8	186278			H		8,014.00	Transfer NWIGU funding to Amort				N
9	186286			S	16,666.00		Transfer CUB Funding to Amort				N
10	186284			H		16,666.00	Transfer CUB Funding to Amort				N
11	186288			S	26,785.60		Transfer NWIGU Funding to Amort				N
12	186284			H		26,785.60	Transfer NWIGU Funding to Amort				N
13	186233			S	1,813,882.31		Transfer OR Industrial DSM to Amort				N
14	186232			H		1,813,882.31	Transfer OR Industrial DSM to Amort				N
15	254308			S	575,841.01		Transfer OR SIP COS to Amort				N
16	254309			H		575,841.01	Transfer OR SIP COS to Amort				N
17	191442			S	34,751.78		Transfer Encana COC residual to Amort				N
18	191401			H		34,751.78	Transfer Encana COC residual to Amort				N
19	191400			H		20,085,458.67	Transfer OR WACOG to Amort				N
20	191401			S	20,085,458.67		Transfer OR WACOG to Amort				N
21	191411			H		4,229,741.67	Transfer to OR Demand Amort				N
22	191417			S	36,624.37		Transfer to OR Demand Amort				N
23	191450			S	2,343,093.09		Transfer to OR Demand Amort				N
24	191410			S	1,850,024.21		Transfer to OR Demand Amort				N
25	186316			S	1,359,957.21		Transfer WA Eng Effic to Amort				N
26	186310			H		11,694.90	Transfer WA Eng Effic to Amort				N
27	186312			H		1,348,262.31	Transfer WA Eng Effic to Amort				N
28	186315			S	74,066.08		Transfer WA-LIEE to Amort				N
29	186314			H		74,066.08	Transfer WA-LIEE to Amort				N
30	402000	82299	495-06512	H		4,525.00	Amort WA Property Sales Balance - Rev Resid				N
31	254317			S	4,525.00		Amort WA Property Sales Balance - Rev Resid				N
32	186234			H		360,681.96	Transfer WA GREAT to Amort				N
33	186235			S	360,681.96		Transfer WA GREAT to Amort				N
34	191420			H		2,916,751.00	Transfer WA WACOG to Amort				N
35	191421			S	2,916,751.00		Transfer WA WACOG to Amort				N
36	191430			S	919,526.24		Transfer WA Demand to Amort				N
37	191431			H		919,526.24	Transfer WA Demand to Amort				N
38	186231			S	64,391.32		Transfer SEC DEF Int Rev Ind				N
39	186272			S	80,175.89		Transfer SEC Int Adj Com Decg				N
40	186273			S	33,653.51		Transfer SEC Int Adj Res Decg				N
41	191402			S	229,534.00		Transfer Def Int Rv WACOG				N
42	186274			H		407,754.72	Transfer SEC Int Adj				N
Total					41,434,577.28	41,434,577.28					

Prepared by _____

Approved by _____

Posted by _____

Date _____

Date _____

Date _____

**NW Natural
Rates & Regulatory Affairs
Washington Regulatory Accounts: November Close 2014**

Amortization and deferral interest rates for Washington accounts continue to be the FERC published rates which are changed quarterly. For 4th Quarter 2014, the rate remains 3.25%

Line No.

		Account	NOTES for November Close:
1			
2			
3		Miscellaneous Amortizations	
4	continuation	186310 WA ENERGY EFFICIENCY GENERAL	Transfer out authorized balance and current year interest on the balance totaling \$11,694.90 to account 186316. Calculate a full month of interest on the transfer out. This will leave an October balance of \$8,959.85 balance in the account which will be included in the 2015-2016 PGA.
5	continuation	186312 WA ENERGY EFFICIENCY RES & COMM	Transfer out authorized balance (December balance) and current year interest on the balance totaling \$1,348,262.31 to account 186316. Calculate a full month of interest on the transfer out. This will leave an October balance of \$1,067,328.45 in the account representing 2014 deferrals and related interest which will be included in the 2015-2016 PGA.
6	continuation	186316 AMORT WA DSM	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on entire balance transfers from 186310 and 186312.
7	continuation	186314 WA WA-LIEE PROGRAM	Transfer out authorized balance and current year interest on the balance totaling \$74,066.08 to account 186315. Calculate a full month of interest on transfer out. This will leave an October balance of \$55,575.13 balance in the account which will be included in the 2015-2016 PGA.
8	continuation	186315 WA WA-LIEE AMORT	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on balance transfer from 186314.
9	discontinue	254317 PROPERTY SALE REFUNDS - WA	Reverse remaining balance in account 254317 - (\$4,524.96).
10	continuation	186234 DEFER WA GREAT PROGRAM	Transfer authorized balance to 186235 - \$360,681.96. This will leave a deficit of \$728.43 in the account. Calculate a full month of interest on the transfer out.
11	continuation	186235 AMORT WA GREAT PROGRAM	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on the transfer from 186234.
12		Gas Cost Deferrals and Amortizations	
13	continuation	191420 WACOG - ACCR WA	Transfer authorized balance to account 191421 - \$2,916,751.00; calculate a full month of interest on the transfer out.
14	continuation	191421 AMORT WACOG WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on the transfer from 191420.
15	continuation	191430 DEMAND - ACCR WA	Transfer authorized balance to account 191431 - (\$919,526.24); calculate a full month of interest on the transfer out.
16	continuation	191431 AMORT DEMAND WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on the transfer from 191430.
17			

NW Natural
Rates & Regulatory Affairs
2013-2014 PGA Filing - Washington: September Filing
Summary of Deferred Accounts

Account A	Balance 8/31/2014 B	Sep-Oct Estimated Activity C	Sep-Oct Interest D	Estimated Balance 10/31/2014 E	Estimated Interest During Amortization F	Total Estimated Amount for (Refund) or Collection G	Amounts Excluded from PGA Filing H	Amounts Included in PGA Filing I	Refer to Rate Dev File "Allocation = % of margin" tab J	Refer to Rate Dev File "Allocation Equal ¢ per therm" tab K
				E = sum B thru D	3.25%	G = E + F Excl. Rev Sens			see note	see note
DSM & LOW INCOME PROGRAMS										
186234 WA LOW INCOME BILL PAY ASSIST (GREAT)	358,736	0	1,946	360,681.96						
186235 WA GREAT AMORTIZATION	13,390	(39,403)	(13)	(26,025.71)						
	372,127	(39,403)	1,932	334,656.25	5,921	340,577		340,577	Column M-O	
186314 WA WA-LIEE PROGRAM (2013 calendar year only)	73,667	0	400	74,066.08						
186315 AMORT WA-LIEE PROGRAM	(1,310)	(1,661)	(11)	(2,981.01)						
	72,357	(1,661)	389	71,085.07	1,258	72,343		72,343	Column P-R	
186310 WA Energy Efficiency General (2013 calendar only)	11,632	0	63	11,694.90						
186312 WA Energy Efficiency Res & Comm (2013 calendar only)	1,340,989	0	7,274	1,348,262.31						
186316 WA DSM AMORTIZATION	78,920	(134,243)	136	(55,185.93)						
	1,431,541	(134,243)	7,473	1,304,771.28	23,083	1,327,854		1,327,854	Column J-L	
Gas Cost Deferrals and Amortizations										
191420 WACOG - ACCRUAL WA	2,901,016	0	15,735	2,916,751.00						
191421 AMORT OF WACOG - WA	(30,774)	79,422	8	48,656.58						
Subtotal	2,870,242	79,422	15,743	2,965,407.58	52,462	3,017,870		3,017,870		Column D
191430 DEMAND ACCRUAL - WA	(914,565)	0	(4,961)	(919,526.24)						
191431 AMORT OF DEMAND WA	(350,804)	125,736	(1,626)	(226,693.47)						
254302 MARGIN SHARING - WA	(788,389)	0	0	(788,388.86)						
Subtotal	(2,053,758)	125,736	(6,587)	(1,934,608.57)	(34,226)	(1,968,835)		(1,968,835)		Column G & J
GRAND TOTAL	2,693,819	70,915	16,629	<u>2,741,312</u>		<u>2,789,809</u>	0	<u>2,789,809</u>		

Notes

Please refer to NWN workpapers or electronic file "NWN 2014-15 Washington PGA rate development file September filing.xls" for application of revenue sensitive effect and calculation of rate increments.

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	11302014 (MMDDYYYY)	11302014 (MMDDYYYY)	USD	JE 29-2	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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			H	-	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	H	-	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	-	INT RESERVE - 186231 Ind DSM				N
5	186274			S	46,784.41		AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H		46,784.41	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	130,381.78		AMORT 186233 Ind DSM				N
8	186233			H	-	130,381.78	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	2,579.32	INTEREST 186233 Ind DSM				N
10	186233			S	2,579.32		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	193,757.49		AMORT 186271 Comm Decoup				N
14	186271			H	-	193,757.49	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	8,717.49	INTEREST 186271 Comm Decoup				N
16	186271			S	8,717.49		INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	5,226.44		AMORT 186277 Res Decoup				N
18	186277			H	-	5,226.44	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	3,723.48	INTEREST 186277 Res Decoup				N
20	186277			S	3,723.48		INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	3,135.86		AMORT 186286 CUB Fund				N
22	186286			H	-	3,135.86	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	119.80	INTEREST186286 CUB Fund				N
24	186286			S	119.80		INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	2,903.45		AMORT 186288 NWIGU Intervener				N
26	186288			H	-	2,903.45	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	49.19	INTEREST186288 NWIGU Intervener				N
28	186288			S	49.19		INTEREST186288 NWIGU Intervener				N
29	191401			H	-	956,937.99	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	956,937.99		AMORT 191401 OR WACOG				N
31	191401			S	28,920.22		INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	28,920.22	INTEREST 191401 OR WACOG				N

84	191431			H	-	2,396.17	INT 191431 WA Demand	N
85	191442			H		34,689.34	Transfer Encana COC Residual to Amort	N
86	191401			S	34,689.34		Transfer Encana COC Residual to Amort	N
87	254302			H	-	-	ANSFER OF WA MARGIN SHARING BAL	N
88	191431			H	-	-	ANSFER OF WA MARGIN SHARING BAL	N
89	254301			H	-	-	OR STOR CREDIT AMORT	N
90	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT	N
91	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT	N
92	254301			H	-	-	OR STOR CREDIT INT	N

1,904,355.14 1,904,355.14

Prepared by _____

Date _____

Approved by _____

Posted by _____

Natural Gas & Regulatory Affairs
4-2015 PGA Filing - Waiver of Amortization
 Paper Only - not included in

Amortization Rates are calling the opposite sign

Schedule	Block	Volumes			
		CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		5,616.80			5,616.80
1C (C01)		2,337.80			2,337.80
2R (R02)		1,610,359.50			1,610,359.50
3 CFS (C03)		441,885.20			441,885.20
3 IFS (I03)		15,028.00			15,028.00
27		11,974.4			11,974.40
41C Firm Sales	Block 1	70,482.60			70,482.60
C41SF	Block 2	89,421.80			89,421.80
41C Interr Sales	Block 1				-
C41SI	Block 2				-
41I Firm Trans	Block 1				-
I41TF	Block 2				-
41C Firm Trans	Block 1	16,000.0		2,000	18,000.00
C41TF	Block 2	35,996.0		1,594	37,590.00
41I Firm Sales	Block 1				-
I41SF	Block 2				-
41I Interr Sales	Block 1	4,932.4			4,932.40
I41SI	Block 2	5,125.6			5,125.60
42C Firm Sales	Block 1	43,674.00		5,869	49,543.00
C42SF	Block 2	26,705.0			26,705.00
	Block 3				-
	Block 4				-
	Block 5				-
	Block 6				-
42I Firm Sales	Block 1	102,314.0			102,314.00
I42SF	Block 2	69,119.0			69,119.00
	Block 3	11,184.0			11,184.00
	Block 4				-
	Block 5				-
	Block 6				-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	46,769.00			46,769.00
	Block 3	20,000.00			20,000.00
	Block 4	23,214.00			23,214.00
	Block 5				-
	Block 6				-
42I Firm Trans	Block 1	74,312.0			74,312.00
I42TF	Block 2	67,163.0			67,163.00
	Block 3	60,000.0			60,000.00
	Block 4	117,658.0			117,658.00
	Block 5	59,534.0			59,534.00
	Block 6				-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	40,000.00			40,000.00
	Block 3	23,683.00			23,683.00
	Block 4	7,420.00			7,420.00
	Block 5				-
	Block 6				-
42I Interr Sales	Block 1	18,690.0			18,690.00
I42SI	Block 2	7,471.0			7,471.00
	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	79,289.0	0		79,289.00
I42TI	Block 2	134,252.0	0		134,252.00
	Block 3	112,807.0			112,807.00
	Block 4	312,801.0			312,801.00
	Block 5	192,748.0			192,748.00
	Block 6				-
43 Firm Trans					-
43 Interr Trans					-
Intentionally blank					-
Sources:	total per above	4,009,967.10	0	9,463	4,019,430.10

Temporaries Tab

total OR & WA	59,786,273.50	total* wa	4,019,430.10
total per CIS	59,786,273.50	total* or	56,124,433.40
difference	0.00	total*	60,143,863.50
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY

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

include in interest ca

Natural Gas & Regulatory Affairs
4-2015 PGA Filing - Summary of Amortization
 paper Only - not included in

Amortization Rates are calculated

		Amortization					
		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low income Bill Pay Assist (GREAT)	WA-LIEE Save
Schedule	Block						
1R (R01)		(232.31)	153.23	0.00	(185.52)	(46.34)	(9.83)
1C (C01)		(96.69)	63.78	0.00	(63.17)	(15.80)	(3.34)
2R (R02)		(66,604.47)	43,930.61	0.00	(32,964.06)	(8,245.04)	(1,755.29)
3 CFS (C03)		(18,276.37)	12,054.63	0.00	(8,059.99)	(2,015.00)	(428.63)
3 IFS (I03)		(621.56)	409.96	0.00	0.00	(60.86)	(12.92)
27		(495.26)	326.66	0.00	(171.23)	(42.87)	(9.10)
41C Firm Sales	Block 1	(2,915.16)	1,922.77	0.00	(1,007.90)	(252.33)	(53.57)
	Block 2	(3,698.49)	2,439.43	0.00	(1,126.71)	(281.68)	(59.91)
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	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
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	(204.00)	0.00	47.01	0.00	(17.12)	(3.65)
	Block 2	(211.99)	0.00	48.85	0.00	(15.68)	(3.33)
42C Firm Sales	Block 1	(2,049.10)	1,351.53	0.00	(477.10)	(119.40)	(25.27)
	Block 2	(1,104.52)	728.51	0.00	(230.20)	(57.42)	(12.28)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	(4,231.71)	2,791.13	0.00	0.00	(195.42)	(40.93)
	Block 2	(2,858.76)	1,885.57	0.00	0.00	(118.19)	(24.88)
	Block 3	(462.57)	305.10	0.00	0.00	(14.65)	(3.13)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	(827.20)	0.00	190.60	(121.20)	(30.20)	(6.60)
	Block 2	(1,654.40)	0.00	381.20	(216.80)	(54.40)	(11.60)
	Block 3	(979.53)	0.00	225.70	(98.52)	(24.63)	(5.21)
	Block 4	(306.89)	0.00	70.71	(24.71)	(6.16)	(1.26)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	(773.02)	0.00	178.12	0.00	(44.48)	(9.53)
	Block 2	(309.00)	0.00	71.20	0.00	(15.91)	(3.36)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank							
Sources:		(108,913.00)	68,362.91	1,213.39	(44,747.11)	(11,673.58)	(2,483.62)

Temporarily Tab

Switchers - WA	(108,913.00)	191421
Commodity	69,576.30	191431
Commodity	(44,747.11)	186316
Commodity	(11,673.58)	186235
Commodity	(2,483.62)	186315
Commodity	-	254317

0.95628 Annually
 ic. in 186312 - **191421**
 Demand -
 Demand -
 Demand -
 Demand -
 rate sensitive adj 0.95628 Annually
 Demand - **191431**

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

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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	Nov-14	OLD	(2,640.59)	(360,681.96)	3.250%	(5.55)	(363,328.10)	(3,374.57)
71	Nov-14	NEW	0.00		3.250%	0.00	0.00	(3,374.57)

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	Nov-14	OLD	(14,124.31)		3.25%	(47.36)	(14,171.67)	(24,596.77)
68	Nov-14	NEW	(11,673.58)	360,681.96	3.25%	961.04	349,969.42	325,372.65

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	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	Nov-14	OLD	479.08	(11,694.90)	3.25%	24.92	(11,190.90)	9,463.85
72	Nov-14	NEW	0.00	0.00	3.25%	0.00	0.00	9,463.85

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 OLD	0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93		(1,316,048.80)	1,308,740.46	1,308,740.46	
56	Dec-13	0.00		3,544.51	3.25%	3,544.51		3,544.51	1,312,284.97	1,312,284.97	
57	Jan-14	0.00		3,554.11	3.25%	3,554.11	0.00	3,554.11	1,315,839.08	1,315,839.08	-
58	Feb-14	527,177.00		4,277.62	3.25%	3,563.73	713.89	531,454.62	1,847,293.70	1,319,402.81	527,890.89
59	Mar-14	0.00		5,003.09	3.25%	3,573.38	1,429.71	5,003.09	1,852,296.79	1,322,976.19	529,320.60
60	Apr-14	0.00		5,016.64	3.25%	3,583.06	1,433.58	5,016.64	1,857,313.43	1,326,559.25	530,754.18
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 OLD	0.00	(1,348,262.31)	2,890.68	3.25%		2,890.68	(1,345,371.63)	1,070,220.13	1,348,262.31	(278,042.18)
68	Nov-14 NEW	0.00		0.00	3.25%		0.00	0.00	1,070,220.13	1,348,262.31	(278,042.18)

History truncated for ease of viewing

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	Nov-14 OLD	166.60	(74,066.08)	3.25%	150.74	(73,748.74)	55,892.47
65	Nov-14 NEW	0.00		3.25%	0.00	0.00	55,892.47

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	Nov-14	OLD	(594.96)		3.25%	(7.10)	(602.06)	(2,926.60)
54	Nov-14	NEW	(2,483.62)	74,066.08	3.25%	197.23	71,779.69	68,853.09

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	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	Nov-14	OLD	(49,338.20)		3.25%	(70.59)	(49,408.79)	(50,804.56)
71	Nov-14	NEW	(44,747.11)	1,359,957.21	3.25%	3,622.62	1,318,832.72	1,268,028.16

History truncated for ease of viewing

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	Nov-14	OLD	25,353.35		3.25%	85.66	25,439.01	44,389.69
72	Nov-14	NEW	(108,913.00)	2,916,751.00	3.25%	7,752.05	2,815,590.05	2,859,979.74

History truncated for ease of viewing

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
45	Nov-12	OLD	39,656.61		3.25%	152.41	39,809.02	76,253.35
46	Nov-12	NEW	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
47	Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
48	Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
49	Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
50	Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
51	Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
52	May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
53	Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
54	Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
55	Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
56	Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
57	Oct-13		50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
58	Nov-13	OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
59	Nov-13	NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
60	Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16
61	Jan-14		227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)
62	Feb-14		208,971.25		3.25%	(2,424.99)	206,546.26	(793,322.08)
63	Mar-14		150,621.05		3.25%	(1,944.61)	148,676.44	(644,645.64)
64	Apr-14		105,675.31		3.25%	(1,602.81)	104,072.50	(540,573.13)
65	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	Nov-14	OLD	43,975.02		3.25%	(684.90)	43,290.12	(231,585.02)
72	Nov-14	NEW	69,576.30	(919,526.26)	3.25%	(2,396.17)	(852,346.13)	(1,083,931.15)

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	11302014 (MMDDYYYY)	11302014 (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	S	1,847,860.00	-	OR WACOG PGA Activity				N
2	191400			H	-	1,847,860.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	7,782.00	-	OR WACOG PGA Activity				N
4	191400			H	-	7,782.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	21,218.00	-	OR WACOG PGA Activity				N
6	191400			H	-	21,218.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	1,152,317.85	-	OR DEM PGA Activity				N
8	191410			H	-	1,152,317.85	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	672,581.93	OR DEM DEF Collected				N
10	191450			S	672,581.93	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	7,005.00	OR PGA Interest				N
12	191400			S	9,378.00	-	OR WACOG Interest				N
13	191400			H	-	4.00	OR WACOG Interest				N
14	191410			H	-	16,682.00	OR DEM Incr. Interest				N
15	191450			S	14,313.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	H	-	201,336.00	WA WACOG PGA Activity				N
17	191420			S	201,336.00	-	WA WACOG PGA Activity				N
18	540100	84020	805-02940	S	344,034.85	-	WA DEM PGA Activity				N
19	191430			H	-	344,034.85	WA DEM PGA Activity				N
20	411000	83010	419-06210	H	-	164,598.00	WA PGA Interest				N
21	191420			S	21.00	-	WA WACOG Interest				N
22	191430			S	164,577.00	-	WA DEM Interest				N
23	411000	83010	419-06206	S	2,062.00	-	OR WACOG Interest Reserve				N
24	191402			H	-	2,062.00	OR WACOG Interest Reserve				N
25	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
26	191412			H	-	-	OR DEM Incr. Interest Reserve				N
27	411000	83010	419-06206	S	3,148.00	-	OR DEM Interest Reserve				N
28	191452			H	-	3,148.00	OR DEM Interest Reserve				N
27	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
28	191400			H	-	-	OR DEM PGA - Adj 2012-2013				N
29	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
30	242035			H	-	-	OR DEM PGA - Adj 2012-2013				N
Total					<u>4,440,629.63</u>	<u>4,440,629.63</u>					

Prepared by _____

Date _____

Approved by _____

Date _____

Posted by _____

Date _____

Document No. _____

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

Oregon Storage Cut Off Adjustment:

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
88 "ORPGA" Proforma Commodity Rate	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085
89 "ORPGA" Winter Proforma Cdity Rate	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258
90 "Collections" Winter Commodity Rate	\$ 517,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 34,696,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 35,214,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 35,292,255.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 35,214,438.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ (77,817.21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% Dftr. (Collection vs Calculated)	\$ (7,782.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ (7,782.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)	-	-	-	-	-	-	-	-	-	-	-	-

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

Oregon Hedge Adjustment:

101 NWN Share of Pro-Forma Total Impact	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	(1,941)	(648)	(2,112)	(3,974)	(6,082)	(14,241)
102 Amount to record	(21,218)	-	-	-	-	-	-	-	-	-	-	-
103 Amount Previously Booked	(21,218)	-	-	-	-	-	-	-	-	-	-	-
104 Net to Book (191400)	-	-	-	-	-	-	-	-	-	-	-	-

105 Entry 191400.....	-
106 Entry 805-02890.....	-

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191400 OREGON 11/14 - 10/15 WACOG

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Balance
Beg. Balance	2,384,925	517,443	517,443	517,443	517,443	517,443	517,443	517,443	517,443	517,443	517,443	517,443	
Nov: Accrual	(1,876,860)												
Bal. Before Int.	508,065												(1,876,860.00)
Int. Rate	0.0778												508,065.33
Ending Balance	517,443												517,443.33
Dec: Accrual													
Bal. Before Int.		517,443											517,443.33
Int. Rate		0											
Ending Balance		517,443											517,443.33
Jan: Accrual													
Bal. Before Int.			517,443										517,443.33
Int. Rate			0										
Ending Balance			517,443										517,443.33
Feb: Accrual													
Bal. Before Int.				517,443									517,443.33
Int. Rate				0									
Ending Balance				517,443									517,443.33
Mar: Accrual													
Bal. Before Int.					517,443								517,443.33
Int. Rate					0								
Ending Balance					517,443								517,443.33
Apr: Accrual													
Bal. Before Int.						517,443							517,443.33
Int. Rate						0							
Ending Balance						517,443							517,443.33
May: Accrual													
Bal. Before Int.							517,443						517,443.33
Int. Rate							0						
Ending Balance							517,443						517,443.33
Jun: Accrual													
Bal. Before Int.								517,443					517,443.33
Int. Rate								0					
Ending Balance								517,443					517,443.33
Jul: Accrual													
Bal. Before Int.									517,443				517,443.33
Int. Rate									0				
Ending Balance									517,443				517,443.33
Aug: Accrual													
Bal. Before Int.										517,443			517,443.33
Int. Rate										0			
Ending Balance										517,443			517,443.33
Spt: Accrual													
Bal. Before Int.											517,443		517,443.33
Int. Rate											0		
Ending Balance											517,443		517,443.33
Oct: Accrual													
Bal. Before Int.												517,443	517,443.33
Int. Rate												0	
Ending Balance												517,443	517,443.33
Entry JE28	9,378												9,378.00
Previously Book													
Net to Record	9,378												
Entry JE28- Less Equity Portion (book to 191402)	(2,062)												(2,062.00)
Previously Book - Equity Portion													(2,062.00)
Net to Record - Equity Portion	(2,062)												2,062.00
Monthly Deferral	(1,876,860)												(1,876,860.00)
Entry 191400													9,378.00
Entry 419-06205													(9,378.00)

**Washington WACOG Deferral Calculation
2014-15 Tracker year Closing
Washington Sales Volumes**

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Cycle Volume Sales:													
Residential	1,316,388	3,285,905											
Commercial	733,221	1,240,762											
Industrial Firm	47,775	60,387											
Interruptible													
Total	2,097,384	4,587,054											
P / M Unbilled Volumes:													
Residential	658,938	1,318,040	4,188,269	-	-	-	-	-	-	-	-	-	-
Commercial	409,294	724,878	1,782,710	-	-	-	-	-	-	-	-	-	-
Industrial Firm	24,823	32,666	66,874	-	-	-	-	-	-	-	-	-	-
Interruptible				-	-	-	-	-	-	-	-	-	-
Total	1,093,055	2,075,584	6,037,853										
C / M Unbilled Volumes:													
Residential	1,318,040	4,188,269											
Commercial	724,878	1,782,710											
Industrial Firm	32,666	66,874											
Interruptible													
Total	2,075,584	6,037,853											
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905											
Commercial	822,963	1,403,860											
Industrial Firm	181,506	243,018											
Interruptible	87,679	117,264											
Total	2,408,536	5,050,047											
Calculated Calendar Month Volumes:													
Residential		6,156,134	(4,188,269)	-	-	-	-	-	-	-	-	-	-
Commercial		2,461,692	(1,782,710)	-	-	-	-	-	-	-	-	-	-
Industrial Firm		277,226	(66,874)	-	-	-	-	-	-	-	-	-	-
Interruptible		117,264		-	-	-	-	-	-	-	-	-	-
Total		9,012,316	(6,037,853)										
"WPGA" Average Commodity Charge		0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999
WA Commodity Cost Collected		3,694,959											
Calculated Calendar Month Volumes:		9,012,316	(6,037,853)	-	-	-	-	-	-	-	-	-	-
WACOG Incurred: Calculated Vol.		0.43233	0	0	0	0	0	0	0	0	0	0	0
Amount		3,896,295											
Dfrr. (Collection vs Calculated)		201,336											
Amount Previously Booked		201,336											
Net to Book (191420)													
Entry 191420.....													
Entry 805-02950.....													

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**Washington Demand Deferral Calculation
2014-15 Tracker year Closing
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Calculated Calendar Month Volumes:												
Residential	6,156,134	(4,188,269)	-	-	-	-	-	-	-	-	-	-
Commercial	2,461,692	(1,782,710)	-	-	-	-	-	-	-	-	-	-
Industrial Firm	277,226	(66,874)	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	8,895,052	(6,037,853)	-	-	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	-	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	15,784	-	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	7,472	-	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	86,547	-	-	-	-	-	-	-	-	-	-	-
Sub Total	185,661	-	-	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,709,391	(6,037,853)	-	-	-	-	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970
Total D/C Subject tp D/C Rate	\$ 1,042,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	-	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,972.19	-	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	1,226.72	-	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	10,744.91	-	-	-	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	3,983.02	-	-	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	1,143.76	-	-	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	-	-	-	-	-	-	-	-	-	-	-	-
Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	734.62	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	(1,308.34)	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ (1,308.34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,041,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	697,228.15	-	-	-	-	-	-	-	-	-	-	-
Variance.....	(344,034.85)	-	-	-	-	-	-	-	-	-	-	-
Previously Booked	(344,034.85)	-	-	-	-	-	-	-	-	-	-	-
Net to Book (191430)	-	-	-	-	-	-	-	-	-	-	-	-

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

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	Nov-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Sale		1,172,195.13	-					\$ 1,172,195.13	-
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	80,363,685.00	32,500,552.28	0.40442	-	\$ -	-	80,363,685	\$ 32,500,552.28	(0.4044)
Yr around Contracts Alberta				-	\$ -	-		\$ -	
Yr around Contracts-Sumas/St 2				-	\$ -	-		\$ -	
Yr around Contracts-Rockies				5,925,000	\$ 3,080,818	0.51997	(5,925,000)	\$ (3,080,818.00)	0.5200
Yr around Contracts Alberta				-	\$ -	-		\$ -	
Yr around Contracts-Sumas/St 2				-	\$ -	-		\$ -	
Forecasted Baseload YR									
S.T. Contracts-Rockies				10,368,750	\$ 4,267,434	0.41157	(10,368,750)	\$ (4,267,434.00)	0.4116
S.T. Contracts-Alberta				18,973,155	\$ 7,059,168	0.37206	(18,973,155)	\$ (7,059,168.00)	0.3721
S.T. Contracts-Sumas/St 2				4,443,750	\$ 2,217,300	0.49897	(4,443,750)	\$ (2,217,300.00)	0.4990
S.T. Contracts-Rockies				5,925,000	\$ 2,608,800	0.44030	(5,925,000)	\$ (2,608,800.00)	0.4403
S.T. Contracts-Alberta				-	\$ -	-		\$ -	
S.T. Contracts-Sumas/St 2				7,406,250	\$ 3,367,125	0.45463	(7,406,250)	\$ (3,367,125.00)	0.4546
Forecasted Baseload S.T.									
Swing Contracts - Rockies					\$ -	-		\$ -	
Swing Contracts - Alberta					\$ -	-		\$ -	
Swing Contracts - Sumas/St 2					\$ -	-		\$ -	
Swing Contracts RES FEE - Rockies					\$ -	-		\$ -	
Swing Contracts RES FEE - Alberta					\$ -	-		\$ -	
Swing Contracts RES FEE - Sumas/St 2					\$ -	-		\$ -	
Hedged Spot Purch-Rockies					\$ -	-		\$ -	
Hedged Spot Purch-Alberta (NOVA)				10,249,365	\$ 4,649,400	0.45363	(10,249,365)	\$ (4,649,400.00)	0.4536
Hedged Spot Purch-Sumas/St 2 (WEI)					\$ -	-		\$ -	
Spot Purchases-Rockies				4,130,040	\$ 1,700,553	0.41175	(4,130,040)	\$ (1,700,553.00)	0.4118
Spot Purchases-Alberta				12,122,039	\$ 4,991,275	0.41175	(12,122,039)	\$ (4,991,275.00)	0.4118
Spot Purchases-Sumas/St 2				1,501,607	\$ 618,290	0.41175	(1,501,607)	\$ (618,290.00)	0.4118
Volumetric Transp Chg		287,593.79	-		\$ 280,904	-		\$ -	-
UAG Reserve Adjustment									
Misc. Act. U/S Sales									
Sub Total	80,363,685	\$ 33,960,341.20	0.42258	81,044,956	\$ 34,841,067	0.42990	(681,271)	\$ (2,059,610.72)	(0.00731)
Field Production Gas	597,216.00	292,636.77	0.49000	797,520	\$ 390,785	0.49000	(200,302)	\$ (98,148.23)	0.0000
Storage Activity:									
System Withdrawals	21,380,203.00	9,101,242.80	0.42569	5,263,370	\$ 2,384,971	0.45313	16,116,833	\$ 6,716,271.80	0.0274
System Injections	(4,433,490.00)	(1,873,768.24)	0.42264				(4,433,490)	\$ (1,873,768.24)	(0.4226)
Sub Total	16,946,713	\$ 7,227,474.56	0.42648	5,263,370	\$ 2,384,971	0.45313	11,683,343	\$ 4,842,503.56	(0.0266)
P/M Imbalance Adj	398,143.00	\$ 157,736.29	0.39618				398,143	\$ 157,736.29	0.3962
C/M Imbalance Adj	(627,533.00)	(264,680.87)	0.42178				(627,533)	\$ (264,680.87)	0.4218
Cost of Company Use Gas	(33,387.00)	(14,056.55)	0.42102				(33,387)	\$ (14,056.55)	0.4210
Misc. Cust. Imbalance Purch								\$ -	
Prior Period Estimate Adj.		23,654.68						\$ 23,654.68	
Line Loss & Unacct For				(660,088)			660,088		
Total Monthly Gas Cost	97,644,839	\$ 41,383,106.08	0.42381	86,445,758	\$ 37,616,823	0.43515	11,199,081	\$ 2,587,398.16	(0.0113)

RESTATED COST AT EMBEDDED RATES..... 42,490,097
 ACTUAL COST OF GAS..... 41,383,106
 VARIANCE FROM ACTUAL COST(Gain ()) (1,106,991)

Sales Sendout, See WAPGA Tab 17

Ore. Portion of Sendout X % of Oregon Sales	
Oregon..... 83,997,989 % Of Oregon Sales.....	1
Washington..... 9,012,316 Oregon's Share of the Var.	(999,723)
Total.....	93,010,305

Estimated WACOG Variance for the Shareholder 10%

	(99,972)
Shareholders Share of the WACOG Deferral	(966,878)
WACOG Equalization.....	(108,333)
Estimated Shareholder (gain) or Loss.....	858,545

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	11302014 <small>(MMDDYYYY)</small>	11302014 <small>(MMDDYYYY)</small>	USD	JE 28-1	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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	-	3,695,720.00	OR WACOG PGA Activity				N
2	191400			S	3,695,720.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	H	-	-	OR WACOG PGA Activity				N
4	191400			H	-	-	OR WACOG PGA Activity				N
5	540200	84020	805-02890	H	-	-	OR WACOG PGA Activity				N
6	191400			H	-	-	OR WACOG PGA Activity				N
7	540100	84020	805-02880	H	-	-	OR DEM PGA Activity				N
8	191410			H	-	-	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	-	OR DEM DEF Collected				N
10	191450			H	-	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	11,980.00	OR PGA Interest				N
12	191400			S	11,980.00	-	OR WACOG Interest				N
14	191410			H	-	-	OR DEM Incr. Interest				N
15	191450			H	-	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	H	-	-	WA WACOG PGA Activity				N
17	191420			H	-	-	WA WACOG PGA Activity				N
18	540100	84020	805-02940	H	-	-	WA DEM PGA Activity				N
19	191430			H	-	-	WA DEM PGA Activity				N
20	411000	83010	419-06210	S	162,952.00	-	WA PGA Interest				N
21	191420			H	-	21.00	WA WACOG Interest				N
22	191430			H	-	162,931.00	WA DEM Interest				N
23	411000	83010	419-06206	S	2,635.00	-	OR WACOG Interest Reserve				N
24	191402			H	-	2,635.00	OR WACOG Interest Reserve				N
25	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
26	191412			H	-	-	OR DEM Incr. Interest Reserve				N
29	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013				N
30	242035			H	-	-	OR DEM PGA - Adj 2012-2013				N
					Total	<u>3,873,287.00</u>	<u>3,873,287.00</u>				

Prepared by _____

Date _____

Approved by _____

Posted by _____

Document No. _____

Date _____

Date _____

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

Oregon WACOG Deferral Calculation
2014 - 15 Tracker year
System Calendar Sales Volume

Line No	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
1		20,520,264	57,882,040	-	-	-	-	-	-	-	-	-	-
2	20,520,264	57,882,040	-	-	-	-	-	-	-	-	-	-	-
3		55,848,529	-	-	-	-	-	-	-	-	-	-	-
4		93,010,305	(57,882,040)	-	-	-	-	-	-	-	-	-	-
5		\$ 41,383,106	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6		0.44493	0	0	0	0	0	0	0	0	0	0	0
Oregon Calendar Sales Volumes													
7		18,444,680	51,844,187	-	-	-	-	-	-	-	-	-	-
8	18,444,680	51,844,187	-	-	-	-	-	-	-	-	-	-	-
9		50,598,482	-	-	-	-	-	-	-	-	-	-	-
10		83,997,989	-	-	-	-	-	-	-	-	-	-	-
11		1,144,253.00	-	-	-	-	-	-	-	-	-	-	-
12		409,700.10	-	-	-	-	-	-	-	-	-	-	-
13		82,444,036	-	-	-	-	-	-	-	-	-	-	-
14		0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178
15		0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358
16		0.34465	-	-	-	-	-	-	-	-	-	-	-
17		\$ 141,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18		\$ 519,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19		\$ 34,773,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20		\$ 35,433,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21		83,997,989	-	-	-	-	-	-	-	-	-	-	-
22		0.43233	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
23		\$ 36,314,851	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24		\$ 880,982.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25		\$ 1,847,860.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27		(1,847,860)	-	-	-	-	-	-	-	-	-	-	-
28		\$ 3,695,720.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400.....												
30	Entry 805-02890.....												
3,695,720													
(3,695,720)													
Contract Commodity Gas Costs:													
31		\$ 32,500,552.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32		\$ 1,172,195.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35		\$ 287,593.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37		\$ 33,960,341.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38		\$ 292,636.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Activity:													
39		\$ 9,101,242.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40		\$ (1,873,768.24)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41		\$ 7,227,474.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity													
42		157,736.29	-	-	-	-	-	-	-	-	-	-	-
43		(264,680.87)	-	-	-	-	-	-	-	-	-	-	-
44		(14,056.55)	-	-	-	-	-	-	-	-	-	-	-
45		-	-	-	-	-	-	-	-	-	-	-	-
46		23,654.68	-	-	-	-	-	-	-	-	-	-	-
47		\$ 41,383,106.08	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ok ok ok ok ok ok ok ok ok ok ok ok ok ok ok check

DEMAND CHARGES
2014 - 15 Tracker year
Oregon Demand charge deferral

Line No		October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
ACTUAL DEMAND CHARGES:														
US Transmission Co.:														
47	Williams (NWPL)	7,549,980.87	\$ 6,717,360.56											
48	TrnsCan(Gas Trans. NW)													
49	Peaking Supply Agreement (Int'l Paper)	\$ 39,360.00												
50	KB Pipeline	\$ 18,688.19												
CDN Transmission Co.:														
51	TransCanada (NOVA)													
52	TransCanada (ANG)													
53	Duke En (WC)T-South													
54	Coral En T-South													
55	Terason Gas (SC)													
56	PPA/TMV Demand	\$ (58,374.53)												
57	Tenaska Virtual													
58	Total Charges	7,549,980.87	\$ 6,717,034.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMBEDDED CHARGES:														
69	Total Embedded	\$ 7,945,191.00	\$ 7,101,448.95	\$ 7,101,443.95	\$ 6,543,121.95	\$ 7,101,443.95	\$ 6,784,129.00	\$ 6,967,300.00	\$ 6,784,129.00	\$ 6,967,300.00	\$ 6,967,300.00	\$ 6,784,129.00	\$ 7,101,443.95	\$ -
Oregon VARIANCE Share -														
81	Total Variance	\$ (1,228,157.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Oregon Allocation Ratio	90.270%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%	89.620%
83	Oregon Portion	\$ (1,152,317.85)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ (1,152,317.85)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410.....													
87	Entry 805-02880.....													

Oregon Storage Cut Off Adjustment:

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
88 "ORPGA" Proforma Commodity Rate	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085
89 "ORPGA" Winter Proforma Cdity Rate	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258
90 "Collections" Winter Commodity Rate	\$ 517,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 34,696.573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 35,214,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 35,292,255.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 35,214,438.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ (77,817.21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% DfH. (Collection vs Calculated)	\$ (7,782.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ (7,782.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)	-	-	-	-	-	-	-	-	-	-	-	-

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

Oregon Hedge Adjustment:

101 NWN Share of Pro-Forma Total Impact	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	(1,941)	(648)	(2,112)	(3,974)	(6,082)	(14,241)
102 Amount to record	(21,218)	-	-	-	-	-	-	-	-	-	-	-
103 Amount Previously Booked	(21,218)	-	-	-	-	-	-	-	-	-	-	-
104 Net to Book (191400)	-	-	-	-	-	-	-	-	-	-	-	-

105 Entry 191400.....	-
106 Entry 805-02890.....	-

**Washington WACOG Deferral Calculation
2014-15 Tracker year Closing
Washington Sales Volumes**

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Cycle Volume Sales:													
Residential	1,316,388	3,285,905											
Commercial	733,221	1,240,762											
Industrial Firm	47,775	60,387											
Interruptible													
Total	2,097,384	4,587,054											
P / M Unbilled Volumes:													
Residential	658,938	1,318,040	4,188,269										
Commercial	409,294	724,878	1,782,710										
Industrial Firm	24,823	32,666	66,874										
Interruptible													
Total	1,093,055	2,075,584	6,037,853										
C / M Unbilled Volumes:													
Residential	1,318,040	4,188,269											
Commercial	724,878	1,782,710											
Industrial Firm	32,666	66,874											
Interruptible													
Total	2,075,584	6,037,853											
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905											
Commercial	822,963	1,403,860											
Industrial Firm	181,506	243,018											
Interruptible	87,679	117,264											
Total	2,408,536	5,050,047											
Calculated Calendar Month Volumes:													
Residential		6,156,134	(4,188,269)										
Commercial		2,461,692	(1,782,710)										
Industrial Firm		277,226	(66,874)										
Interruptible		117,264											
Total		9,012,316	(6,037,853)										
"WPGA" Average Commodity Charge		0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999
WA Commodity Cost Collected		3,694,959											
Calculated Calendar Month Volumes:		9,012,316	(6,037,853)										
WACOG Incurred: Calculated Vol.		0.43233	0	0	0	0	0	0	0	0	0	0	0
Amount		3,896,295											
Dfrl. (Collection vs Calculated)		201,336											
Amount Previously Booked		201,336											
Net to Book (191420)													

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

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-

**Washington Demand Deferral Calculation
2014-15 Tracker year Closing
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

Calculated Calendar Month Volumes:	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Residential	6,156,134	(4,188,269)	-	-	-	-	-	-	-	-	-	-
Commercial	2,461,692	(1,782,710)	-	-	-	-	-	-	-	-	-	-
Industrial Firm	277,226	(66,874)	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	8,895,052	(6,037,853)	-	-	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	-	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	15,784	-	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	7,472	-	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	86,547	-	-	-	-	-	-	-	-	-	-	-
Sub Total	185,661	-	-	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,709,391	(6,037,853)	-	-	-	-	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970
Total D/C Subject tp D/C Rate	\$ 1,042,514	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	-	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,972.19	-	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	1,226.72	-	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	10,744.91	-	-	-	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	3,983.02	-	-	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	1,143.76	-	-	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	734.62	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	(1,308.34)	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ (1,308.34)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,041,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	697,228.15	-	-	-	-	-	-	-	-	-	-	-
Variance.....	(344,034.85)	-	-	-	-	-	-	-	-	-	-	-
Previously Booked	(344,034.85)	-	-	-	-	-	-	-	-	-	-	-
Net to Book (191430)	-	-	-	-	-	-	-	-	-	-	-	-
Entry 191430.....												
Entry 805-02940.....												

-
-

Contract Commodity Gas Costs:	Nov-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Hedged Encana Sale		1,172,195.13	-					\$ 1,172,195.13	-
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	80,363,685.00	32,500,552.28	0.40442				80,363,685	\$ 32,500,552.28	(0.4044)
Yr around Contracts-Alberta									
Yr around Contracts-Sumas/St 2									
Yr around Contracts-Rockies				5,925,000	\$ 3,080,818	0.51997	(5,925,000)	\$ (3,080,818.00)	0.5200
Yr around Contracts-Alberta									
Yr around Contracts-Sumas/St 2									
Forecasted Baseload YR									
S.T. Contracts-Rockies									
S.T. Contracts-Alberta				10,368,750	\$ 4,267,434	0.41157	(10,368,750)	\$ (4,267,434.00)	0.4116
S.T. Contracts-Sumas/St 2				18,973,155	\$ 7,059,168	0.37206	(18,973,155)	\$ (7,059,168.00)	0.3721
S.T. Contracts-Rockies				4,443,750	\$ 2,217,300	0.49897	(4,443,750)	\$ (2,217,300.00)	0.4990
S.T. Contracts-Alberta				5,925,000	\$ 2,608,800	0.44030	(5,925,000)	\$ (2,608,800.00)	0.4403
S.T. Contracts-Sumas/St 2									
Forecasted Baseload S.T.				7,406,250	\$ 3,367,125	0.45463	(7,406,250)	\$ (3,367,125.00)	0.4546
Swing Contracts - Rockies									
Swing Contracts - Alberta									
Swing Contracts - Sumas/St 2									
Swing Contracts RES FEE - Rockies									
Swing Contracts RES FEE - Alberta									
Swing Contracts RES FEE - Sumas/St 2									
Hedged Spot Purch-Rockies									
Hedged Spot Purch-Alberta (NOVA)									
Hedged Spot Purch-Sumas/St 2 (WEI)				10,249,365	\$ 4,649,400	0.45363	(10,249,365)	\$ (4,649,400.00)	0.4536
Spot Purchases-Rockies									
Spot Purchases-Alberta				4,130,040	\$ 1,700,553	0.41175	(4,130,040)	\$ (1,700,553.00)	0.4118
Spot Purchases-Sumas/St 2				12,122,039	\$ 4,991,275	0.41175	(12,122,039)	\$ (4,991,275.00)	0.4118
Volumetric Transp Chg		287,593.79		1,501,607	\$ 618,290	0.41175	(1,501,607)	\$ (618,290.00)	0.4118
UAG Reserve Adjustment					\$ 280,904				
Misc. Act U/S Sales									
Sub Total	80,363,685	\$ 33,960,341.20	0.42258	81,044,956	\$ 34,841,067	0.42990	(681,271)	\$ (2,059,610.72)	(0.00731)
Field Production Gas	597,218.00	292,636.77	0.49000	797,520	\$ 390,785	0.49000	(200,302)	\$ (98,148.23)	0.0000
Storage Activity									
System Withdrawals	21,380,203.00	9,101,242.80	0.42569	5,263,370	\$ 2,384,971	0.45313	16,116,833	\$ 6,716,271.80	0.0274
System Injections	(4,433,490.00)	(1,873,768.24)	0.42264				(4,433,490)	\$ (1,873,768.24)	(0.4226)
Sub Total	16,946,713	\$ 7,227,474.56	0.42648	5,263,370	\$ 2,384,971	0.45313	11,683,343	\$ 4,842,503.56	(0.0266)
P/M Imbalance Adj	398,143.00	\$ 157,736.29	0.39618				398,143	\$ 157,736.29	0.3962
C/M Imbalance Adj	(627,533.00)	(264,680.87)	0.42178				(627,533)	\$ (264,680.87)	0.4218
Cost of Company Use Gas	(33,387.00)	(14,056.55)	0.42102				(33,387)	\$ (14,056.55)	0.4210
Misc. Cust. Imbalance Purch									
Prior Period Estimate Adj.		23,654.68							
Line Loss & Unacct For									
				(660,088)			660,088		
Total Monthly Gas Cost	97,644,839	\$ 41,383,106.08	0.42381	86,445,758	\$ 37,616,823	0.43515	11,199,081	\$ 2,587,398.16	(0.0113)

RESTATED COST AT EMBEDDED RATES.....	42,490,097
ACTUAL COST OF GAS.....	41,383,106
VARIANCE FROM ACTUAL COST(Gain ()).....	<u>(1,106,991)</u>

Sales Sendout, See WAPGA Tab 17

Oregon.....	Ore. Portion of Sendout X % of Oregon Sales	1
Washington.....	% Of Oregon Sales.....	(999,723)
Total.....	Oregon's Share of the Var.	<u>(89,972)</u>

Estimated WACOG Variance for the Shareholder 10%

Shareholders Share of the WACOG Deferral	(966,878)
WACOG Equalization.....	(108,333)
Estimated Shareholder (gain) or Loss.....	<u>858,545</u>