

UG-150127

CRISTAN KELLEY
Gas & Regulatory Accounting Manager
Tel: 503.226.4211 ext. 3582
Email: Cristan.Kelley@nwnatural.com



January 21, 2015

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 December 2014.

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

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)

RECEIVED
 RECORDS MANAGEMENT
 2015 JAN 23 AM 8:15
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION

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

Month Number: **12**

	Nov-14	Change	Dec-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	(3,374.57)	9,888.19	6,513.62
186235 AMOR WA GREAT PROGRAM	325,372.65	(46,651.02)	278,721.63
186310 WA ENERGY EFFICIENCY	9,463.85	25.63	9,489.48
186312 WA - AUDIT RESIDENTI	1,070,220.13	2,898.51	1,073,118.64
186314 WA - LOW INCOME WEAT	55,892.47	610.15	56,502.62
186315 WA - WA - LIEE AMORT	68,853.09	(9,928.87)	58,924.22
186316 WA DSM AMORTIZATION	1,268,028.16	(183,224.86)	1,084,803.30
Subtotal 186xxx accounts	2,794,455.78	(226,382.27)	2,568,073.51
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,123,529.39)	(99,921.32)	(1,223,450.71)
254317 PROP SALE REFUNDS-WA	0.00	0.00	0.00
Subtotal 254xxx accounts	(1,123,529.39)	(99,921.32)	(1,223,450.71)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	100,747.00	(126,199.00)	(25,452.00)
191421 AMORT OF WACOG - WA	2,859,979.74	(407,397.57)	2,452,582.17
191430 DEMAND - ACCR WA	437,297.63	(517,014.98)	(79,717.35)
191431 AMORT OF DEMAND WA	(1,083,931.15)	268,776.82	(815,154.33)
Subtotal 191xxx accounts	2,314,093.22	(781,834.73)	1,532,258.49
TOTAL WASHINGTON DEFERRED ACCOUNTS	3,985,019.61	(1,108,138.32)	2,876,881.29

JE 29	JE 29-1	JE29-2	JE29-3	JE 28	JE28-1	JE28-2	Check
(46,651.02)	0.00	0.00	0.00				0.00
2,898.51	0.00	0.00	0.00				0.00
(9,928.87)	0.00	0.00	0.00				0.00
(183,224.86)	0.00	0.00	0.00				0.00
0.00	0.00						0.00
0.00		0.00	0.00	(126,199.00)	0.00	0.00	0.00
(407,397.57)	0.00	0.00	0.00				0.00
0.00		0.00	0.00	(517,014.98)	0.00	0.00	0.00
268,776.82	0.00	0.00	0.00				0.00

Prepared By: <i>1/21/2015</i>	Reviewed By: <i>1/21/15</i>	Approved By:
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RECEIVED
 RECORDS MANAGEMENT
 2015 JAN 23 AM 8:15
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION

G/L Account Balances

Northwest Natural Gas Com G/L Account Balances Time 15:38:29 Date 01/19/2015
 Portland Ledger 0L RFSSLD00/C1S Page 1
 Carryforward Periods 00-00 2014 Reporting Periods 01-12 2014

CoCd	G/L acct	Short Text	Crcy	BusA	Balance Carryforward	Balance,prev.periods	Debit rept.period	Credit report per.	Accumulated balance
5000	186234	DEF WA GREAT PROGRAM	USD		363.71-	0.00	397,822.02	390,944.69	6,513.62
5000	186235	AMORT WA GREAT PRGM	USD		292,857.50	0.00	364,702.05	378,837.92	278,721.63
5000	186310	WA ENERGY EFFICIENCY	USD		11,382.83	0.00	9,801.55	11,694.90	9,489.48
5000	186312	WA - AUDIT RESIDENTI	USD		1,312,284.97	0.00	1,109,095.98	1,348,262.31	1,073,118.64
5000	186314	WA - LOW INCOME WEAT	USD		72,089.75	0.00	58,478.95	74,066.08	56,502.62
5000	186315	WA - WA - LIEE AMORI	USD		10,509.45	0.00	74,494.14	26,079.37	58,924.22
5000	186316	AMORT WA DSM	USD		1,042,396.03	0.00	1,375,299.57	1,332,892.30	1,084,803.30
5000	191420	WACOG - ACCR. WA	USD		317,083.00	0.00	2,800,797.00	3,143,332.00	25,452.00-
5000	191421	AMORT WA WACOG	USD		583,629.12-	0.00	3,564,291.60	528,080.31	2,452,582.17
5000	191430	DEMAND - ACCR WA	USD		1,198,581.66-	0.00	3,893,365.80	2,774,501.49	79,717.35-
5000	191431	AMORT WA DEMAND	USD		153,825.14	0.00	1,349,596.72	2,318,576.19	815,154.33-
5000	254302	STOR MARGIN SHARE-WA	USD		1,378,053.37-	0.00	1,378,053.37	1,223,450.71	1,223,450.71-
5000	254317	PROP SALE REFUNDS-WA	USD		187,900.19-	0.00	197,751.07	9,850.88	0.00
*5000			USD		136,099.38-	0.00	16,573,549.82	13,560,569.15	2,876,881.29

Northwest Natural Gas Com G/L Account Balances Time 15:38:29 Date 01/19/2015



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

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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	12312014 (MMDDYYYY)	12312014 (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	20,514.20	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	20,514.20	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	4,482.48	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	4,482.48	INT RESERVE - 186231 Ind DSM				N
5	186274			S	66,020.33	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	66,020.33	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	181,306.92	-	AMORT 186233 Ind DSM				N
8	186233			H	-	181,306.92	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	2,038.83	INTEREST 186233 Ind DSM				N
10	186233			S	2,038.83	-	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	775,254.79	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	775,254.79	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	8,164.09	INTEREST 186271 Comm Decoup				N
16	186271			S	8,164.09	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	18,208.38	-	AMORT 186277 Res Decoup				N
18	186277			H	-	18,208.38	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	206.87	INTEREST 186277 Res Decoup				N
20	186277			S	206.87	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	10,925.03	-	AMORT 186286 CUB Fund				N
22	186286			H	-	10,925.03	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	102.03	INTEREST186286 CUB Fund				N
24	186286			S	102.03	-	INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	3,141.10	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	3,141.10	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	47.92	INTEREST186288 NWIGU Intervener				N
28	186288			S	47.92	-	INTEREST186288 NWIGU Intervener				N
29	191401			H	-	2,868,241.41	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	2,868,241.41	-	AMORT 191401 OR WACOG				N
31	191401			S	27,425.38	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	27,425.38	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	1,324.83	AMORT 186307 OR AMR				N
34	186307			S	1,324.83	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	S	0.48	-	INTEREST 186307 OR AMR				N
36	186307			H	-	0.48	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	6,690.44	AMORT 191031 Working Gas				N
38	191031			S	6,690.44	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	4.00	INTEREST 191031 Working Gas				N
40	191031			S	4.00	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	13,493.77	-	AMORT 254315 Property Sales				N
42	254315			H	-	13,493.77	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	H	-	75.65	INTEREST 254315 Property Sales				N
44	254315			S	75.65	-	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	80,578.49	AMORT 254309 SIP COS				N
46	254309			S	80,578.49	-	AMORT 254309 SIP COS				N

NW Natural
Rates & Regulatory Affairs
2014-2015 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rat
 2 **Summary of Amortization Rates**
 3

		191421	191431	191431	186316	186235	186315
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill	
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE
6	Schedule		A	B	C	D	E
7	Block						
7	1R (R01)		(0.04136)	0.02728	0.00000	(0.03303)	(0.00825)
8	1C (C01)		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)
9	2R (R02)		(0.04136)	0.02728	0.00000	(0.02047)	(0.00512)
10	3 CFS (C03)		(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)
11	3 IFS (I03)		(0.04136)	0.02728	0.00000	0.00000	(0.00405)
12	27		(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)
13	41C Firm Sales	Block 1	(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)
14	C41SF	Block 2	(0.04136)	0.02728	0.00000	(0.01260)	(0.00315)
15	41C Interr Sales	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00347)
16	C41SI	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)
17	41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
18	I41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
19	41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
20	C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
21	41I Firm Sales	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)
22	I41SF	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00310)
23	41I Interr Sales	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00347)
24	I41SI	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00306)
25	42C Firm Sales	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)
26	C42SF	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)
27		Block 3	(0.04136)	0.02728	0.00000	(0.00661)	(0.00165)
28		Block 4	(0.04136)	0.02728	0.00000	(0.00529)	(0.00132)
29		Block 5	(0.04136)	0.02728	0.00000	(0.00353)	(0.00088)
30		Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)
31	42I Firm Sales	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)
32	I42SF	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00171)
33		Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00131)
34		Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00105)
35		Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)
36		Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)
37	42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
38	C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
39		Block 3	0.00000	0.00000	0.00000	0.00000	0.00000
40		Block 4	0.00000	0.00000	0.00000	0.00000	0.00000
41		Block 5	0.00000	0.00000	0.00000	0.00000	0.00000
42		Block 6	0.00000	0.00000	0.00000	0.00000	0.00000
43	42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
44	I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
45		Block 3	0.00000	0.00000	0.00000	0.00000	0.00000
46		Block 4	0.00000	0.00000	0.00000	0.00000	0.00000
47		Block 5	0.00000	0.00000	0.00000	0.00000	0.00000
48		Block 6	0.00000	0.00000	0.00000	0.00000	0.00000
49	42C Interr Sales	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)
50	C42SI	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)
51		Block 3	(0.04136)	0.00000	0.00953	(0.00416)	(0.00104)
52		Block 4	(0.04136)	0.00000	0.00953	(0.00333)	(0.00083)
53		Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)
54		Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)
55	42I Interr Sales	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)
56	I42SI	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00213)
57		Block 3	(0.04136)	0.00000	0.00953	0.00000	(0.00164)
58		Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00131)
59		Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)
60		Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)
61	42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
62	C42TI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
63		Block 3	0.00000	0.00000	0.00000	0.00000	0.00000
64		Block 4	0.00000	0.00000	0.00000	0.00000	0.00000
65		Block 5	0.00000	0.00000	0.00000	0.00000	0.00000
66		Block 6	0.00000	0.00000	0.00000	0.00000	0.00000
67	42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
68	I42TI	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
69		Block 3	0.00000	0.00000	0.00000	0.00000	0.00000
70		Block 4	0.00000	0.00000	0.00000	0.00000	0.00000
71		Block 5	0.00000	0.00000	0.00000	0.00000	0.00000
72		Block 6	0.00000	0.00000	0.00000	0.00000	0.00000
73							
74	43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000
75	43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000
76							
77	Intentionally blank						
78	Sources:						
79	Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G

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

Amortization Rates are rate of 4.372% and taking the opposite sign

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		25,368.70			25,368.70
1C (C01)		9,227.30			9,227.30
2R (R02)		6,700,537.10			6,700,537.10
3 CFS (C03)		2,202,842.20			2,202,842.20
3 IFS (I03)		57,598.40			57,598.40
27		46,912.7			46,912.70
41C Firm Sales	Block 1	154,506.70		24000	178,506.70
C41SF	Block 2	225,504.80		49964	275,468.80
41C Interr Sales	Block 1				-
C41SI	Block 2				-
41I Firm Trans	Block 1				-
I41TF	Block 2				-
41C Firm Trans	Block 1	20,000.0	(2,000)		18,000.00
C41TF	Block 2	44,589.0	(1,594)		42,995.00
41I Firm Sales	Block 1	18,000.00			18,000.00
I41SF	Block 2	30,385.10			30,385.10
41I Interr Sales	Block 1				-
I41SI	Block 2	0.0			-
42C Firm Sales	Block 1	56,094.00	(5,869)		50,225.00
C42SF	Block 2	37,321.0			37,321.00
	Block 3	147.00			147.00
	Block 4				-
	Block 5				-
	Block 6				-
42I Firm Sales	Block 1	113,184.0			113,184.00
I42SF	Block 2	101,846.2			101,846.20
	Block 3	11,071.0			11,071.00
	Block 4				-
	Block 5				-
	Block 6				-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	53,589.00			53,589.00
	Block 3	20,088.00			20,088.00
	Block 4	26,803.00			26,803.00
	Block 5				-
	Block 6				-
42I Firm Trans	Block 1	73,642.0			73,642.00
I42TF	Block 2	72,027.0			72,027.00
	Block 3	60,000.0			60,000.00
	Block 4	121,397.0			121,397.00
	Block 5	86,438.0			86,438.00
	Block 6				-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	40,000.00			40,000.00
	Block 3	26,338.00			26,338.00
	Block 4	9,389.00			9,389.00
	Block 5				-
	Block 6				-
42I Interr Sales	Block 1	17,838.0			17,838.00
I42SI	Block 2	4,903.0			4,903.00
	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	77,340.0	0		77,340.00
I42TI	Block 2	129,636.0	0		129,636.00
	Block 3	85,730.0			85,730.00
	Block 4	317,405.0			317,405.00
	Block 5	277,877.0			277,877.00
	Block 6				-
43 Firm Trans					-
43 Interr Trans					-
Intentionally blank		312,531.00			312,531.00
Sources:	total per above	11,718,106.20	(9,463)	73,964	11,782,607.20

Temporaries Tab

total OR & WA	128,953,597.70	total* wa	11,782,607.20
total per CIS	136,018,544.70	total* or	117,364,405.50
difference	(7,064,947.00)	total*	129,147,012.70
		*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
2015 PGA Filing - W
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)		(1,049.25)	692.06	0.00	(837.93)	(209.29)	(44.40)	0.00
1C (C01)		(381.64)	251.72	0.00	(249.32)	(62.38)	(13.20)	0.00
2R (R02)		(277,134.21)	182,790.65	0.00	(137,159.99)	(34,306.75)	(7,303.59)	0.00
3 CFS (C03)		(91,109.55)	60,093.54	0.00	(40,179.84)	(10,044.96)	(2,136.76)	0.00
3 IFS (I03)		(2,382.27)	1,571.28	0.00	0.00	(233.27)	(49.53)	0.00
27		(1,940.31)	1,279.78	0.00	(670.85)	(167.95)	(35.65)	0.00
41C Firm Sales	Block 1	(7,383.04)	4,869.66	0.00	(2,552.65)	(639.05)	(135.67)	0.00
	Block 2	(11,393.39)	7,514.79	0.00	(3,470.91)	(867.73)	(184.56)	0.00
41C Interr Sales	Block 1	0.00	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	0.00
41I Firm Trans	Block 1	0.00	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	0.00
41C Firm Trans	Block 1	0.00	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	0.00
41I Firm Sales	Block 1	(744.48)	491.04	0.00	0.00	(63.36)	(13.50)	0.00
	Block 2	(1,256.73)	828.91	0.00	0.00	(94.19)	(20.05)	0.00
41I Interr Sales	Block 1	0.00	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	0.00
42C Firm Sales	Block 1	(2,077.31)	1,370.14	0.00	(483.67)	(121.04)	(25.61)	0.00
	Block 2	(1,543.60)	1,018.12	0.00	(321.71)	(80.24)	(17.17)	0.00
	Block 3	(6.08)	4.01	0.00	(0.97)	(0.24)	(0.05)	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	(4,681.29)	3,087.66	0.00	0.00	(216.18)	(45.27)	0.00
	Block 2	(4,212.36)	2,778.36	0.00	0.00	(174.16)	(36.66)	0.00
	Block 3	(457.90)	302.02	0.00	0.00	(14.50)	(3.10)	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
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	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	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	(827.20)	0.00	190.60	(121.20)	(30.20)	(6.60)	0.00
	Block 2	(1,654.40)	0.00	381.20	(216.80)	(54.40)	(11.60)	0.00
	Block 3	(1,089.34)	0.00	251.00	(109.57)	(27.39)	(5.79)	0.00
	Block 4	(388.33)	0.00	89.48	(31.27)	(7.79)	(1.60)	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	(737.78)	0.00	170.00	0.00	(42.45)	(9.10)	0.00
	Block 2	(202.79)	0.00	46.73	0.00	(10.44)	(2.21)	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
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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:		(412,653.25)	268,943.74	1,129.01	(186,406.68)	(47,467.96)	(10,101.67)	-

Temporaries Tab

Switchers - WA		(414,581.94)	191421
		271,345.02	191431
Commodity	2,016.87	(186,406.68)	186316
Commodity		(47,467.96)	186235
Commodity		(10,101.67)	186315
Commodity		-	254317
	2,016.87		

	0.95628	Annually	
lc. in 186312	(1,928.69)		191421
Demand	(1,330.44)		
Demand			
Demand			
Demand	(1,330.44)		
rate sensitive adj	0.95628	Annually	
Demand	1,272.27		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)
72	Dec-14		9,883.94		3.250%	4.25	9,888.19	6,513.62

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
69	Dec-14		(47,467.96)		3.25%	816.94	(46,651.02)	278,721.63

History truncated for ease of viewing

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

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							
46	Nov-12	new	0.00		3.25%	0.00	0.00	11,115.15
47	Dec-12		986.32		3.25%	31.44	1,017.76	12,132.91
48	Jan-13		974.52		3.25%	34.18	1,008.70	13,141.61
49	Feb-13		976.88		3.25%	36.91	1,013.79	14,155.40
50	Mar-13		732.66		3.25%	39.33	771.99	14,927.39
51	Apr-13		1,251.30		3.25%	42.12	1,293.42	16,220.81
52	May-13		1,001.04		3.25%	45.29	1,046.33	17,267.14
53	Jun-13		1,001.04		3.25%	48.12	1,049.16	18,316.30
54	Jul-13		1,251.30		3.25%	51.30	1,302.60	19,618.90
55	Aug-13		500.52		3.25%	53.81	554.33	20,173.23
56	Sep-13		1,001.04		3.25%	55.99	1,057.03	21,230.26
57	Oct-13		1,001.04		3.25%	58.85	1,059.89	22,290.15
58	Nov-13	OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
59	Nov-13	NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
60	Dec-13		1,001.04		3.25%	29.39	1,030.43	11,382.83
61	Jan-14		947.84		3.25%	32.11	979.95	12,362.78
62	Feb-14		947.84		3.25%	34.77	982.61	13,345.39
63	Mar-14		718.62		3.25%	37.12	755.74	14,101.13
64	Apr-14		958.16		3.25%	39.49	997.65	15,098.78
65	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
73	Dec-14		0.00		3.25%	25.63	25.63	9,489.48

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)
69	Dec-14	0.00		2,898.51	3.25%		2,898.51	2,898.51	1,073,118.64		1,073,118.64

71 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
66	Dec-14	458.15		3.25%	152.00	610.15	56,502.62

History truncated for ease of viewing

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

Debit (Credit)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance							
27	Nov-12	OLD	0.00		3.25%	0.00	0.00	(2,456.81)
28	Nov-12	NEW	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
29	Dec-12		(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
30	Jan-13		(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
31	Feb-13		(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
32	Mar-13		(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
33	Apr-13		(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
34	May-13		(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
35	Jun-13		(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
36	Jul-13		(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
37	Aug-13		(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
38	Sep-13		(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
39	Oct-13		(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
40	Nov-13	OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
41	Nov-13	NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
42	Dec-13		(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
43	Jan-14		(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98
44	Feb-14		(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40
45	Mar-14		(2,022.14)		3.25%	9.90	(2,012.24)	2,653.16
46	Apr-14		(1,409.51)		3.25%	5.28	(1,404.23)	1,248.93
47	May-14		(934.61)		3.25%	2.12	(932.49)	316.44
48	Jun-14		(627.74)		3.25%	0.01	(627.73)	(311.29)
49	Jul-14		(549.56)		3.25%	(1.59)	(551.15)	(862.44)
50	Aug-14		(444.39)		3.25%	(2.94)	(447.33)	(1,309.77)
51	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
55	Dec-14		(10,101.67)		3.25%	172.80	(9,928.87)	58,924.22

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
72	Dec-14		(186,406.68)		3.25%	3,181.82	(183,224.86)	1,084,803.30

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
73	Dec-14		(414,581.94)		3.25%	7,184.37	(407,397.57)	2,452,582.17

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)
73	Dec-14		271,345.02		3.25%	(2,568.20)	268,776.82	(815,154.32)

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	12312014 (MMDDYYYY)	12312014 (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	1,298,537.00	-	OR WACOG PGA Activity				N
2	191400			H	-	1,298,537.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	8,972.00	-	OR WACOG PGA Activity				N
4	191400			H	-	8,972.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	48,635.00	-	OR WACOG PGA Activity				N
6	191400			H	-	48,635.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	108,540.57	-	OR DEM PGA Activity				N
8	191410			H	-	108,540.57	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	1,550,410.24	OR DEM DEF Collected				N
10	191450			S	1,550,410.24	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	24,054.00	OR PGA Interest				N
12	191400			S	22,997.00	-	OR WACOG Interest				N
14	191410			H	-	20,555.00	OR DEM Incr. Interest				N
15	191450			S	21,612.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	S	126,301.00	-	WA WACOG PGA Activity				N
17	191420			H	-	126,301.00	WA WACOG PGA Activity				N
18	540100	84020	805-02940	S	517,498.98	-	WA DEM PGA Activity				N
19	191430			H	-	517,498.98	WA DEM PGA Activity				N
20	411000	83010	419-06210	H	-	586.00	WA PGA Interest				N
21	191420			S	102.00	-	WA WACOG Interest				N
22	191430			S	484.00	-	WA DEM Interest				N
23	411000	83010	419-06206	S	5,058.00	-	OR WACOG Interest Reserve				N
24	191402			H	-	5,058.00	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	4,753.00	-	OR DEM Interest Reserve				N
28	191452			H	-	4,753.00	OR DEM Interest Reserve				N

Total 3,713,900.79 3,713,900.79

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

Date _____

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

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	\$ 6,927,967.98										
48	TrnsCan(Gas Trans. NW)													
49	Peaking Supply Agreement (Int'l Paper)	\$ 39,360.00	\$ 40,672.00											
50	KB Pipeline	\$ 18,688.19	\$ 18,688.19											
CDN Transmission Co.:														
51	TransCanada (NOVA)													
52	TransCanada (ANG)													
53	Duke En (WC)T-South													
54	Coral En T-South													
55	Terasen Gas (SC)													
56	PPA/TMV Demand	\$ (58,374.53)	\$ (6,990.82)											
57	Tenasks Virtual													
58	Total Charges	7,549,980.87	\$ 6,717,034.22	\$ 6,980,337.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
Oregon VARIANCE Share -														
81	Total Variance	\$ (1,228,157.00)	\$ (121,112.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ (108,540.57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ (1,152,317.85)												
85	Net to Book (191410)	\$ -	\$ (108,540.57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410.....													
87	Entry 805-02880.....													

(108,540.57)
108,540.57

**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	6,725,906										
Commercial	733,221	1,240,762	2,620,821										
Industrial Firm	47,775	60,387	131,162										
Interruptible													
Total	2,097,384	4,587,054	9,477,888										
P / M Unbilled Volumes:													
Residential	658,938	1,318,040	4,188,269	4,625,714									
Commercial	409,294	724,878	1,782,710	2,010,751									
Industrial Firm	24,823	32,666	66,874	82,632									
Interruptible													
Total	1,093,055	2,075,584	6,037,853	6,719,097									
C / M Unbilled Volumes:													
Residential	1,318,040	4,188,269	4,625,714										
Commercial	724,878	1,782,710	2,010,751										
Industrial Firm	32,666	66,874	82,632										
Interruptible													
Total	2,075,584	6,037,853	6,719,097										
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905	6,725,906										
Commercial	822,963	1,403,860	2,800,651										
Industrial Firm	181,506	243,018	332,085										
Interruptible	87,679	117,264	118,468										
Total	2,408,536	5,050,047	9,977,109										
Calculated Calendar Month Volumes:													
Residential		6,156,134	7,163,351										
Commercial		2,461,692	3,028,692										
Industrial Firm		277,226	347,843										
Interruptible		117,264	118,468										
Total		9,012,316	10,658,353										
"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	4,369,818										
Calculated Calendar Month Volumes:		9,012,316	10,658,353										
WACOG Incurred: Calculated Vol.		0.43233	0.39814	0	0	0	0	0	0	0	0	0	0
Amount		3,896,295	4,243,517										
Dftr. (Collection vs Calculated)		201,336	(126,301)										
Amount Previously Booked		201,336											
Net to Book (191420)			(126,301)										

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

(126,301.00)
126,301.00

**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	7,163,351	-	-	-	-	-	-	-	-	-	-
Commercial	2,461,692	3,028,692	-	-	-	-	-	-	-	-	-	-
Industrial Firm	277,226	347,843	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	8,895,052	10,539,885										
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571										
41ISF - 41SF A C	15,784	19,513										
42CSF - 42SF A C	7,472	6,240										
42ISF - 42SF A C	86,547	102,226										
Sub Total	185,661	231,550										
Total Firm Sales Subject tp D/C Rate	8,709,391	10,308,335										
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	\$ 1,233,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	10,350.01										
41ISF - 41SF A C	1,972.19	1,832.60										
42CSF - 42SF A C	1,226.72	1,226.72										
42ISF - 42SF A C	10,744.91	10,572.98										
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	3,983.02	4,185.19										
42ISI - 42SIM	1,143.76	994.24										
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (734.62)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	734.62	9,258.07										
Unbilled Manual Adjustments Ind	-	-										
Unbilled Manual Adjustments Ind Int	-	-										
Sub Total Manual Unbilled	(1,308.34)	8,523.45										
Sub Total Manual Unbilled & D/C	\$ (1,308.34)	\$ 8,523.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ (373)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,041,263	\$ 1,242,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	697,228.15	724,559.02										
Variance.....	(344,034.85)	(517,498.98)										
Previously Booked	(344,034.85)											
Net to Book (191430)	-	(517,498.98)										
Entry 191430.....												
Entry 805-02940.....												

(517,498.98)
517,498.98

	Dec-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		871,697.27	-						
Hedged Encana Cost True Up		-	-						
Hedged Encana Sale True Up		-	-						
Yr around Contracts-Rockies	88,082,579.00	33,559,905.96	0.38101	-	\$ -	-	88,082,579	\$ 33,559,906	(0.3810)
Yr around Contracts-Alberta		-	-	-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2		-	-	-	\$ -	-	-	\$ -	-
Yr around Contracts-Rockies		-	-	6,122,500	\$ 3,161,902	0.51644	(6,122,500)	\$ (3,161,902)	-
Yr around Contracts-Alberta		-	-	-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2		-	-	-	\$ -	-	-	\$ -	-
Forecasted Baseoad YR		-	-	-	\$ -	-	-	\$ -	-
S.T. Contracts-Rockies		-	-	10,714,375	\$ 4,409,681	0.41157	(10,714,375)	\$ (4,409,681)	0.4116
S.T. Contracts-Alberta		-	-	19,605,594	\$ 7,302,950	0.37249	(19,605,594)	\$ (7,302,950)	0.3725
S.T. Contracts-Sumas/St 2		-	-	4,591,875	\$ 2,291,210	0.49897	(4,591,875)	\$ (2,291,210)	0.4990
S.T. Contracts-Rockies		-	-	6,122,500	\$ 2,753,778	0.44978	(6,122,500)	\$ (2,753,778)	-
S.T. Contracts-Alberta		-	-	-	\$ -	-	-	\$ -	-
S.T. Contracts-Sumas/St 2		-	-	7,653,125	\$ 3,731,936	0.48764	(7,653,125)	\$ (3,731,936)	-
Forecasted Baseoad S.T.		-	-	-	\$ -	-	-	\$ -	-
Swing Contracts - Rockies		-	-	-	\$ -	-	-	\$ -	-
Swing Contracts - Alberta		-	-	-	\$ -	-	-	\$ -	-
Swing Contracts - Sumas/St 2		-	-	6,122,500	\$ 2,971,288	-	-	\$ -	-
Swing Contracts RES FEE - Rockies		-	-	-	\$ -	-	-	\$ -	-
Swing Contracts RES FEE - Alberta		-	-	-	\$ -	-	-	\$ -	-
Swing Contracts RES FEE - Sumas/St 2		-	-	-	\$ -	-	-	\$ -	-
Hedged Spot Purch-Rockies		-	-	-	\$ 12,400	-	-	\$ -	-
Hedged Spot Purch-Alberta (NOVA)		-	-	-	\$ -	-	-	\$ -	-
Hedged Spot Purch-Sumas/St 2 (WEI)		-	-	3,026,003	\$ 1,382,445	0.45686	(3,026,003)	\$ (1,382,445)	0.4569
Spot Purchases-Rockies		-	-	-	\$ -	-	-	\$ -	-
Spot Purchases-Alberta		-	-	3,400,418	\$ 1,421,266	0.41797	(3,400,418)	\$ (1,421,266)	0.4180
Spot Purchases-Sumas/St 2		-	-	9,980,532	\$ 4,171,543	0.41797	(9,980,532)	\$ (4,171,543)	0.4180
Volumetric Transp Chg		362,711.07	-	1,236,330	\$ 516,746	0.41797	(1,236,330)	\$ (516,746)	-
UAG Reserve Adjustment		-	-	-	\$ 308,275	-	-	\$ -	-
Misc. Act. U/S Sales		-	-	-	\$ -	-	-	\$ -	-
Sub Total	88,082,579	\$ 34,794,314.30	0.39502	78,575,752	\$ 34,435,420	0.43824	15,629,327	\$ 2,416,449	(0.0432)
Field Production Gas	517,096.00	262,983.29	0.50858	824,104	\$ 403,811	0.49000	(307,008)	\$ (140,828)	0.0186
Storage Activity:									
System Withdrawals	20,763,064.00	8,890,952.03	0.41858	43,229,418	\$ 18,464,134	0.42712	(22,466,354)	\$ (9,773,182)	(0.0085)
System Injections	(2,358,363.00)	(663,443.82)	0.28132	-	\$ -	-	(2,358,363)	\$ (663,444)	-
Sub Total	18,404,701.00	8,027,508.21	0.43617	43,229,418	\$ 18,464,134	0.42712	(24,824,717)	\$ (10,436,626)	0.0090
P/M Imbalance Adj	627,533.00	264,680.87	0.42178	-	\$ -	-	627,533	\$ 264,681	0.4218
C/M Imbalance Adj	417,602.00	176,136.17	0.42178	-	\$ -	-	417,602	\$ 176,136	-
Cost of Company Use Gas	(93,949.80)	(39,549.22)	0.42096	-	\$ -	-	(93,950)	\$ (39,549)	0.4210
Misc. Cust. Imbalance Purch	(3,108.00)	(674.19)	0.21692	-	\$ -	-	(3,108)	\$ (674)	0.2169
Prior Period Estimate Adj.		5,719.62	-	-	\$ -	-	-	\$ 5,720	-
Line Loss & Unacct For		-	-	(640,387)	\$ -	-	640,387	\$ -	-
Total Monthly Gas Cost	107,952,453	\$ 43,491,119.05	0.40287	121,988,887	\$ 53,303,365	0.43695	(9,181,854)	\$ (7,754,691)	(0.0341)
RESTATEd COST AT EMBEDDED RATES.....				47,170,108.34					
ACTUAL COST OF GAS.....				43,491,119.05					
VARIANCE FROM ACTUAL COST(Gain ()),.....				<u>(3,678,989.29)</u>					
Sales Sendout, See WAPGA Tab 17									
Oregon.....	96,388,686	% Of Oregon Sales.....		0.9004					
Washington.....	10,658,353	Oregon's Share of the Var.		(3,312,561.95)					
Total.....	<u>107,047,039</u>								
Estimated WACOG Variance for the Shareholder 10%				<u>(331,256.20)</u>					
Shareholders Share of the WACOG Deferral				(1,015,979)					
WACOG Equalization.....				<u>(170,520)</u>					
Estimated Shareholder (gain) or Loss.....				<u>845,459</u>					