

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



February 20, 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

RECEIVED
RECORDS MANAGEMENT
2015 FEB 23 AM 8:30
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

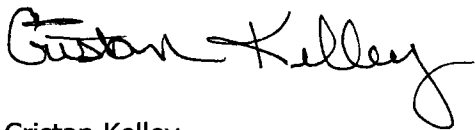
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for January 2015 as well as adjusting JE 28 and JE 29 ledger entries for December 2014 which were recorded in early February 2015.

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

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

**NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
January-15**

	Dec-14	Change	Jan-15
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	6,513.62	68,070.52	74,584.14
186235 AMOR WA GREAT PROGRAM	278,721.63	(51,346.19)	227,375.44
186310 WA ENERGY EFFICIENCY	9,489.48	25.70	9,515.18
186312 WA - AUDIT RESIDENTI	1,073,118.64	2,906.36	1,076,025.00
186314 WA - LOW INCOME WEAT	56,502.62	9,876.03	66,378.65
186315 WA - WA - LIEE AMORT	58,924.22	(10,928.19)	47,996.03
186316 WA DSM AMORTIZATION	1,084,803.30	(201,974.65)	882,828.65
Subtotal 186xxx accounts	2,568,073.51	(183,370.42)	2,384,703.09
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,223,450.71)	1,211,979.83	(11,470.88)
Subtotal 254xxx accounts	(1,223,450.71)	1,211,979.83	(11,470.88)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(25,452.00)	(613,724.00)	(639,176.00)
191421 AMORT OF WACOG - WA	2,452,582.17	(446,867.86)	2,005,714.31
191430 DEMAND - ACCR WA	(79,717.35)	(289,067.61)	(368,784.96)
191431 AMORT OF DEMAND WA	(815,154.33)	(932,047.35)	(1,747,201.68)
Subtotal 191xxx accounts	1,532,258.49	(2,281,706.82)	(749,448.33)
TOTAL WASHINGTON DEFERRED ACCOUNTS	2,876,881.29	(1,253,097.41)	1,623,783.88

RECEIVED
 RECORDS MANAGEMENT
 2015 FEB 23 AM 8:30
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION

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	01312015 (MMDDYYYY)	01312015 (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	20,647.20	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	20,647.20	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	4,540.79	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	4,540.79	INT RESERVE - 186231 Ind DSM				N
5	186274			S	62,174.36	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	62,174.36	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	189,367.94	-	AMORT 186233 Ind DSM				N
8	186233			H	-	189,367.94	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	1,768.47	INTEREST 186233 Ind DSM				N
10	186233			S	1,768.47	-	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	855,676.06	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	855,676.06	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	6,973.32	INTEREST 186271 Comm Decoup				N
16	186271			S	6,973.32	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	20,089.56	-	AMORT 186277 Res Decoup				N
18	186277			H	-	20,089.56	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	178.93	INTEREST 186277 Res Decoup				N
20	186277			S	178.93	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	12,053.74	-	AMORT 186286 CUB Fund				N
22	186286			H	-	12,053.74	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	85.24	INTEREST 186286 CUB Fund				N
24	186286			S	85.24	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	3,150.75	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	3,150.75	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	43.35	INTEREST 186288 NWIGU Intervener				N
28	186288			S	43.35	-	INTEREST 186288 NWIGU Intervener				N
29	191401			H	-	3,138,277.52	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	3,138,277.52	-	AMORT 191401 OR WACOG				N
31	191401			S	23,036.02	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	23,036.02	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	1,459.54	AMORT 186307 OR AMR				N
34	186307			S	1,459.54	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	1.57	INTEREST 186307 OR AMR				N
36	186307			S	1.57	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	7,370.17	AMORT 191031 Working Gas				N
38	191031			S	7,370.17	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	13.98	INTEREST 191031 Working Gas				N
40	191031			S	13.98	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	14,836.30	-	AMORT 254315 Property Sales				N
42	254315			H	-	14,836.30	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	H	-	54.87	INTEREST 254315 Property Sales				N
44	254315			S	54.87	-	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	88,718.21	AMORT 254309 SIP COS				N
46	254309			S	88,718.21	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	632.75	-	INTEREST 254309 SIP COS				N
48	254309			H	-	632.75	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	732,356.73	AMORT 191411 OR Demand				N
50	191411			S	732,356.73	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	5,315.02	-	INTEREST 191411 OR Demand				N
52	191411			H	-	5,315.02	INTEREST 191411 OR Demand				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

		Summary of Amortization Rates					
		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
Schedule	Block	A	B	C	D	E	
1R (R01)		(0.04136)	0.02728	0.00000	(0.03303)	(0.00825)	(0.00175)
1C (C01)		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)	(0.00143)
2R (R02)		(0.04136)	0.02728	0.00000	(0.02047)	(0.00512)	(0.00109)
3 CFS (C03)		(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)	(0.00097)
3 IFS (I03)		(0.04136)	0.02728	0.00000	0.00000	(0.00405)	(0.00086)
27		(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
41C Firm Sales	Block 1	(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
	Block 2	(0.04136)	0.02728	0.00000	(0.01260)	(0.00315)	(0.00067)
41C Interr Sales	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00347)	(0.00074)
	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)	(0.00065)
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41I Firm Sales	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)	(0.00075)
	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00310)	(0.00066)
41I Interr Sales	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00347)	(0.00074)
	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00306)	(0.00065)
42C Firm Sales	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)	(0.00051)
	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)	(0.00046)
	Block 3	(0.04136)	0.02728	0.00000	(0.00661)	(0.00165)	(0.00035)
	Block 4	(0.04136)	0.02728	0.00000	(0.00529)	(0.00132)	(0.00028)
	Block 5	(0.04136)	0.02728	0.00000	(0.00353)	(0.00088)	(0.00019)
	Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)	(0.00007)
42I Firm Sales	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)	(0.00040)
	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00171)	(0.00036)
	Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00131)	(0.00028)
	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00105)	(0.00022)
	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)	(0.00015)
	Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)	(0.00006)
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42C Interr Sales	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)	(0.00033)
	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)	(0.00029)
	Block 3	(0.04136)	0.00000	0.00953	(0.00416)	(0.00104)	(0.00022)
	Block 4	(0.04136)	0.00000	0.00953	(0.00333)	(0.00083)	(0.00017)
	Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)	(0.00011)
	Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)	(0.00005)
42I Interr Sales	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)	(0.00051)
	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00213)	(0.00045)
	Block 3	(0.04136)	0.00000	0.00953	0.00000	(0.00164)	(0.00034)
	Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00131)	(0.00028)
	Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)	(0.00018)
	Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)	(0.00007)
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Intentionally blank							
Sources:							
Temporaries Tab		Column B	Column C	Column C	Column E	Column F	Column G

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

Amortization Rates are calculated at 4.372% and taking the opposite sign

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		28,323.00			28,323.00
1C (C01)		9,984.20			9,984.20
2R (R02)		7,375,362.10			7,375,362.10
3 CFS (C03)		2,403,212.00			2,403,212.00
3 IFS (I03)		57,916.50			57,916.50
??		51,710.3			51,710.30
41C Firm Sales	Block 1	202,929.70	(24,000)		178,929.70
C41SF	Block 2	370,120.70	(49,964)		320,156.70
41C Interr Sales	Block 1	-			-
C41SI	Block 2	-			-
41I Firm Trans	Block 1	-			-
I41TF	Block 2	-			-
41C Firm Trans	Block 1	18,000.0			18,000.00
C41TF	Block 2	41,906.0			41,906.00
41I Firm Sales	Block 1	18,000.00			18,000.00
I41SF	Block 2	32,251.00			32,251.00
41I Interr Sales	Block 1	-			-
I41SI	Block 2	0.0			-
42C Firm Sales	Block 1	51,720.00			51,720.00
C42SF	Block 2	34,698.0			34,698.00
	Block 3	1,045.00			1,045.00
	Block 4	-			-
	Block 5	-			-
	Block 6	-			-
42I Firm Sales	Block 1	112,983.0			112,983.00
I42SF	Block 2	96,254.4			96,254.40
	Block 3	11,501.0			11,501.00
	Block 4	-			-
	Block 5	-			-
	Block 6	-			-
42C Firm Trans	Block 1	30,000.00			30,000.00
C42TF	Block 2	52,772.00			52,772.00
	Block 3	20,000.00			20,000.00
	Block 4	22,521.00			22,521.00
	Block 5	-			-
	Block 6	-			-
42I Firm Trans	Block 1	74,396.0			74,396.00
I42TF	Block 2	76,069.0			76,069.00
	Block 3	60,000.0			60,000.00
	Block 4	124,711.0			124,711.00
	Block 5	92,097.0			92,097.00
	Block 6	-			-
42C Interr Sales	Block 1	20,000.00			20,000.00
C42SI	Block 2	40,000.00			40,000.00
	Block 3	25,275.00			25,275.00
	Block 4	12,820.00			12,820.00
	Block 5	-			-
	Block 6	-			-
42I Interr Sales	Block 1	17,113.0			17,113.00
I42SI	Block 2	8,532.0			8,532.00
	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	68,671.0	0		68,671.00
I42TI	Block 2	123,408.0	0		123,408.00
	Block 3	101,716.0			101,716.00
	Block 4	327,435.0			327,435.00
	Block 5	276,363.0			276,363.00
	Block 6	-			-
43 Firm Trans		-			-
43 Interr Trans		-			-
Intentionally blank		311,961.00			311,961.00
Sources:	total per above	12,803,776.90	(73,964)	0	12,729,812.90

Temporaries Tab

total OR & WA	146,483,168.50	total* wa	12,729,812.90
total per CIS	146,483,168.50	total* or	126,022,935.60
difference	0.00	total*	138,752,748.50
		*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
2014-2015 PGA Filing - Summary of Amortization
 Paper Only - not included in

Amortization Rates are calculated

		Amortization					
		191421	191431	191431	186316	186235	186315
		Demand	Demand	Demand	R&C Energy	Low Income	
		WACOG Deferral	Deferral FIRM	Deferral INTERR	Efficiency	Bill Pay Assist (GREAT)	WA-LIEE
							Save
Schedule	Block						
1R (R01)		(1,171.44)	772.65	0.00	(935.51)	(233.66)	(49.57)
1C (C01)		(412.95)	272.37	0.00	(269.77)	(67.49)	(14.28)
2R (R02)		(305,044.98)	201,199.88	0.00	(150,973.66)	(37,761.85)	(8,039.14)
3 CFS (C03)		(99,396.85)	65,559.62	0.00	(43,834.59)	(10,958.65)	(2,331.12)
3 IFS (I03)		(2,395.43)	1,579.96	0.00	0.00	(234.56)	(49.81)
27		(2,138.74)	1,410.66	0.00	(739.46)	(185.12)	(39.30)
41C Firm Sales	Block 1	(7,400.53)	4,881.20	0.00	(2,558.69)	(640.57)	(135.99)
	C415F	(13,241.68)	8,733.87	0.00	(4,033.97)	(1,008.49)	(214.50)
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	C415I	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
	I41TF	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
	C41TF	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)
	I415F	(1,333.90)	879.81	0.00	0.00	(99.98)	(21.29)
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	I415I	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	(2,139.14)	1,410.92	0.00	(498.06)	(124.65)	(26.38)
	C425F	(1,435.11)	946.56	0.00	(299.10)	(74.60)	(15.96)
	Block 3	(43.22)	28.51	0.00	(6.91)	(1.72)	(0.37)
	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	(4,672.98)	3,082.18	0.00	0.00	(215.80)	(45.19)
	I425F	(3,981.08)	2,625.82	0.00	0.00	(164.60)	(34.65)
	Block 3	(475.68)	313.75	0.00	0.00	(15.07)	(3.22)
	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
	C42TF	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
	I42TF	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)
	C425I	(1,654.40)	0.00	381.20	(216.80)	(54.40)	(11.60)
	Block 3	(1,045.37)	0.00	240.87	(105.14)	(26.29)	(5.56)
	Block 4	(530.24)	0.00	122.17	(42.69)	(10.64)	(2.18)
	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	(707.79)	0.00	163.09	0.00	(40.73)	(8.73)
	I425I	(352.88)	0.00	81.31	0.00	(18.17)	(3.84)
	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
	C42TI	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
	I42TI	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:		(451,146.07)	294,188.80	1,179.24	(204,635.55)	(52,030.60)	(11,072.78)

Temporaries Tab

Switchers - WA		(452,896.97)	191421
		296,523.03	191431
Commodity	1,830.95	(204,635.55)	186316
Commodity		(52,030.60)	186235
Commodity		(11,072.78)	186315
Commodity		-	254317
	1,830.95		

	0.95628	Annually	
lc. in 186312	(1,750.90)		191421
Demand	(1,207.80)		
Demand			
Demand			
Demand	(1,207.80)		
rate sensitive adj	0.95628	Annually	
Demand	1,154.99		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
73	Jan-15		67,960.85		3.250%	109.67	68,070.52	74,584.14
83	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
70	Jan-15		(52,030.60)		3.25%	684.41	(51,346.19)	227,375.44
80	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
74	Jan-15		0.00		3.25%	25.70	25.70	9,515.18
84	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
70	Jan-15	0.00		2,906.36	3.25%		2,906.36	2,906.36	1,076,025.00		1,076,025.00

History truncated for ease of viewing

Notes:

- 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
- 2 - Transfer represents a balance true-up adjustment

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
67	Jan-15	9,709.85		3.25%	166.18	9,876.03	66,378.65
77	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
56	Jan-15		(11,072.78)		3.25%	144.59	(10,928.19)	47,996.03
66	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
73	Jan-15		(204,635.55)		3.25%	2,660.90	(201,974.65)	882,828.65
83	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
74	Jan-15		(452,896.97)		3.25%	6,029.11	(446,867.86)	2,005,714.30

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)
74	Jan-15		296,523.03		3.25%	(1,806.17)	294,716.86	(520,437.46)

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	01312015 (MMDDYYYY)	01312015 (MMDDYYYY)	USD	JE 29-1	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	411000	83010	419-06210	S	3,313.50	-	INT 191431 WA Demand				N
2	191431			H	-	3,313.50	INT 191431 WA Demand				N
					3,313.50	3,313.50					

Prepared by Chris Schmitt

Date 2/6/2015

Approved by _____

Posted by _____

Document No. _____

Date _____

Date _____

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

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)
74	Jan-15		296,523.03	(1,223,450.71)	3.25%	(5,119.68)	(932,047.36)	(1,747,201.68)

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	01312015 (MMDDYYYY)	01312015 (MMDDYYYY)	USD	JE 28	PGA Deferral

(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	4,227,604.00	-	OR WACOG PGA Activity				N
2	191400			H	-	4,227,604.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	8,506.00	-	OR WACOG PGA Activity				N
4	191400			H	-	8,506.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	36,749.00	-	OR WACOG PGA Activity				N
6	191400			H	-	36,749.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	137,525.47	-	OR DEM PGA Activity				N
8	191410			H	-	137,525.47	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	1,638,415.19	OR DEM DEF Collected				N
10	191450			S	1,638,415.19	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	18,995.00	OR PGA Interest				N
12	191400			S	14.00	-	OR WACOG Interest				N
14	191410			H	-	21,811.00	OR DEM Incr. Interest				N
15	191450			S	40,792.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	S	528,985.00	-	WA WACOG PGA Activity				N
17	191420			H	-	528,985.00	WA WACOG PGA Activity				N
18	540100	84020	805-02940	S	446,438.61	-	WA DEM PGA Activity				N
19	191430			H	-	446,438.61	WA DEM PGA Activity				N
20	411000	83010	419-06210	S	1,405.00	-	WA PGA Interest				N
21	191420			H	-	1,012.00	WA WACOG Interest				N
22	191430			H	-	393.00	WA DEM Interest				N
23	411000	83010	419-06206	H	-	8,130.00	OR WACOG Interest Reserve				N
24	191402			S	8,130.00	-	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	8,971.00	-	OR DEM Interest Reserve				N
28	191452			H	-	8,971.00	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 7,083,535.27 7,083,535.27

Prepared by _____

Date _____

Approved by _____

Date _____

Posted by _____

Date _____

Document No. _____

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	\$ 6,853,840.20									
48	TrnsCan(Gas Trans. NW)													
49	Peaking Supply Agreement (Int'l Paper)	\$ 39,360.00	\$ 40,672.00	\$ 40,672.00	\$ 40,672.00									
50	KB Pipeline	\$ 18,688.19	\$ 18,688.19	\$ 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)	\$ 34,789.91										
57	Tenasks Virtual													
58	Total Charges	7,549,980.87	\$ 6,717,034.22	\$ 6,980,337.35	\$ 6,947,990.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 6,967,300.00	\$ 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)	\$ (153,454.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ (137,525.47)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ (1,152,317.85)	\$ (108,540.57)											
85	Net to Book (191410)	\$ -	\$ -	\$ (137,525.47)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410.....													
87	Entry 805-02880.....													(137,525.47) 137,525.47

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191410 OREGON DEMAND 11/14 - 10/15

	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	(1,996,975)	(3,165,975)	(3,295,394)	(3,454,730)	(3,454,730)	(3,454,730)	(3,454,730)	(3,454,730)	(3,454,730)	(3,454,730)	(3,454,730)	(3,454,730)	
Nov: Accrual	(1,152,318)												(1,152,317.85)
Bal. Before Int.	(3,149,293)	-	-	-	-	-	-	-	-	-	-	-	(3,149,293.32)
Int. Rate	0.0778	(16,682)	-	-	-	-	-	-	-	-	-	-	(16,682.00)
Ending Balance	(3,165,975)	-	-	-	-	-	-	-	-	-	-	-	(3,165,975.32)
Dec: Accrual		(108,541)											(108,540.57)
Bal. Before Int.		(3,274,516)	-	-	-	-	-	-	-	-	-	-	(3,274,515.89)
Int. Rate	0.0778	(20,878)	-	-	-	-	-	-	-	-	-	-	(20,878.00)
Ending Balance		(3,295,394)	-	-	-	-	-	-	-	-	-	-	(3,295,393.89)
Jan: Accrual			(137,525)										(137,525.47)
Bal. Before Int.			(3,432,919)	-	-	-	-	-	-	-	-	-	(3,432,919.36)
Int. Rate	0.0778		(21,811)	-	-	-	-	-	-	-	-	-	(21,811.00)
Ending Balance			(3,454,730)	-	-	-	-	-	-	-	-	-	(3,454,730.36)
Feb: Accrual													-
Bal. Before Int.				(3,454,730)	-	-	-	-	-	-	-	-	(3,454,730.36)
Int. Rate	0			-	-	-	-	-	-	-	-	-	-
Ending Balance				(3,454,730)	-	-	-	-	-	-	-	-	(3,454,730.36)
Mar: Accrual													-
Bal. Before Int.					(3,454,730)	-	-	-	-	-	-	-	(3,454,730.36)
Int. Rate	0				-	-	-	-	-	-	-	-	-
Ending Balance					(3,454,730)	-	-	-	-	-	-	-	(3,454,730.36)
Apr: Accrual													-
Bal. Before Int.						(3,454,730)	-	-	-	-	-	-	(3,454,730.36)
Int. Rate	0					-	-	-	-	-	-	-	-
Ending Balance						(3,454,730)	-	-	-	-	-	-	(3,454,730.36)
May: Accrual													-
Bal. Before Int.							(3,454,730)	-	-	-	-	-	(3,454,730.36)
Int. Rate	0						-	-	-	-	-	-	-
Ending Balance							(3,454,730)	-	-	-	-	-	(3,454,730.36)
Jun: Accrual													-
Bal. Before Int.								(3,454,730)	-	-	-	-	(3,454,730.36)
Int. Rate	0							-	-	-	-	-	-
Ending Balance								(3,454,730)	-	-	-	-	(3,454,730.36)
Jul: Accrual													-
Bal. Before Int.									(3,454,730)	-	-	-	(3,454,730.36)
Int. Rate	0								-	-	-	-	-
Ending Balance									(3,454,730)	-	-	-	(3,454,730.36)
Aug: Accrual													-
Bal. Before Int.										(3,454,730)	-	-	(3,454,730.36)
Int. Rate	0									-	-	-	-
Ending Balance										(3,454,730)	-	-	(3,454,730.36)
Spt: Accrual													-
Bal. Before Int.											(3,454,730)	-	(3,454,730.36)
Int. Rate	0										-	-	-
Ending Balance											(3,454,730)	-	(3,454,730.36)
Oct: Accrual													-
Bal. Before Int.												(3,454,730)	(3,454,730.36)
Int. Rate	0											-	-
Ending Balance												(3,454,730)	(3,454,730.36)
Entry JE28	(16,682)	(20,878)	(21,811)	-	-	-	-	-	-	-	-	-	-
Previously Book	(16,682)	(20,878)											(59,371.00)
Net to Record	-	-	(21,811)	-	-	-	-	-	-	-	-	-	-
Entry JE28- Less Equity Portion (book to 191412)	-	-	-	-	-	-	-	-	-	-	-	-	-
Previously Book - Equity Portion	-	-	-	-	-	-	-	-	-	-	-	-	-
Net to Record - Equity Portion	-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Deferral	(1,152,318)	(108,541)	(137,525)	-	-	-	-	-	-	-	-	-	(1,398,383.89)
Entry 191410													(21,811.00)
Entry 419-06205													21,811.00

**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	6,725,906	7,403,685									
Commercial	733,221	1,240,762	2,620,821	2,868,232									
Industrial Firm	47,775	60,387	131,162	127,750									
Interruptible													
Total	2,097,384	4,587,054	9,477,888	10,399,667									
P / M Unbilled Volumes:													
Residential	658,938	1,318,040	3,808,293	3,720,603	3,193,814								
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773								
Industrial Firm	24,823	32,666	60,807	66,463	57,362								
Interruptible													
Total	1,093,055	2,075,584	5,490,076	5,404,374	4,690,949								
C / M Unbilled Volumes:													
Residential	1,318,040	3,808,293	3,720,603	3,193,814									
Commercial	724,878	1,620,975	1,617,308	1,439,773									
Industrial Firm	32,666	60,807	66,463	57,362									
Interruptible													
Total	2,075,584	5,490,076	5,404,374	4,690,949									
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905	6,725,906	7,403,685									
Commercial	822,963	1,403,860	2,800,651	3,051,456									
Industrial Firm	181,506	243,018	332,085	328,906									
Interruptible	87,679	117,264	118,468	123,740									
Total	2,408,536	5,050,047	9,977,109	10,907,787									
Calculated Calendar Month Volumes:													
Residential		5,776,158	6,638,215	6,876,897	(3,193,814)								
Commercial		2,299,958	2,796,984	2,873,921	(1,439,773)								
Industrial Firm		271,159	337,741	319,805	(57,362)								
Interruptible		117,264	118,468	123,740									
Total		8,464,539	9,891,408	10,194,362	(4,690,949)								
"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		3,470,376	4,055,378	4,179,586									
Calculated Calendar Month Volumes:		8,464,539	9,891,408	10,194,362	(4,690,949)								
WACOG Incurred: Calculated Vol.		0.42163	0.39919	0.3581	0	0	0	0	0	0	0	0	0
Amount		3,568,903	3,948,551	3,650,601									
Dfrr. (Collection vs Calculated)		98,527	(106,827)	(528,985)									
Amount Previously Booked		201,336	(209,636)										
Net to Book (191420)		(102,809)	102,809	(528,985)									

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

(528,985.00)
528,985.00

**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	5,776,158	6,638,215	6,876,897	(3,193,814)	-	-	-	-	-	-	-	-
Commercial	2,299,958	2,796,984	2,873,921	(1,439,773)	-	-	-	-	-	-	-	-
Industrial Firm	271,159	337,741	319,805	(57,362)	-	-	-	-	-	-	-	-
Total Firm Sales	8,347,275	9,772,940	10,070,622	(4,690,949)	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	15,784	19,513	19,136	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	7,472	6,240	6,717	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	86,547	102,226	104,320	-	-	-	-	-	-	-	-	-
Sub Total	185,661	231,550	241,941	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,161,614	9,541,389	9,828,681	(4,690,949)	-	-	-	-	-	-	-	-
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	\$ 976,945	\$ 1,142,104	\$ 1,176,493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	10,350.01	10,359.80	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,972.19	1,832.60	1,832.60	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	1,226.72	1,226.72	1,226.72	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	10,744.91	10,572.98	10,586.07	-	-	-	-	-	-	-	-	-
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	3,983.02	4,185.19	4,288.71	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	1,143.76	994.24	1,121.20	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (734.62)	\$ (9,258.07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	(9,258.07)	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ (1,308.34)	\$ 8,523.45	\$ (9,258.07)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ 405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 975,694	\$ 1,150,254	\$ 1,167,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	697,228.15	724,559.02	721,201.39	-	-	-	-	-	-	-	-	-
Variance.....	(278,465.85)	(425,694.98)	(446,438.61)	-	-	-	-	-	-	-	-	-
Previously Booked	(344,034.85)	(360,125.98)										
Net to Book (191430)	65,569.00	(65,569.00)	(446,438.61)	-	-	-	-	-	-	-	-	-

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

(446,438.61)
446,438.61

	Jan-15 (Estimate)			Embedded			Companion to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Sale		1,198,715.93	-						
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	86,460,944.00	30,116,985.93	0.34833	-	\$ -	-	86,460,944	\$ 30,116,985.93	(0.3483)
Yr around Contracts-Alberta				-	\$ -	-		\$ -	
Yr around Contracts-Sumas/St 2				-	\$ -	-		\$ -	
Yr around Contracts-Rockies				6,122,500	\$ 2,950,275	0.48187	(6,122,500)	\$ (2,950,275.00)	
Yr around Contracts-Alberta				-	\$ -	-		\$ -	
Yr around Contracts-Sumas/St 2				-	\$ -	-		\$ -	
Forecasted Baseload YR				-	\$ -	-		\$ -	
S.T. Contracts-Rockies				10,714,375	\$ 4,409,681	0.41157	(10,714,375)	\$ (4,409,681.00)	0.4116
S.T. Contracts-Alberta				19,605,594	\$ 7,310,080	0.37286	(19,605,594)	\$ (7,310,080.00)	0.3729
S.T. Contracts-Sumas/St 2				4,591,875	\$ 2,291,210	0.49897	(4,591,875)	\$ (2,291,210.00)	0.4990
S.T. Contracts-Rockies				6,122,500	\$ 2,720,405	0.44433	(6,122,500)	\$ (2,720,405.00)	
S.T. Contracts-Alberta				-	\$ -	-		\$ -	
S.T. Contracts-Sumas/St 2				-	\$ -	-		\$ -	
Forecasted Baseload S.T				7,653,125	\$ 3,617,701	0.47271	(7,653,125)	\$ (3,617,701.00)	
Swing Contracts - Rockies				-	\$ -	-		\$ -	
Swing Contracts - Alberta				-	\$ -	-		\$ -	
Swing Contracts - Sumas/St 2				6,122,500	\$ 2,879,900			\$ -	
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)				3,026,003	\$ 1,382,445	0.45686	(3,026,003)	\$ (1,382,445.00)	0.4569
Hedged Spot Purch-Sumas/St 2 (WEI)				-	\$ -	-		\$ -	
Spot Purchases-Rockies				2,025,434	\$ 870,940	0.43000	(2,025,434)	\$ (870,940.00)	0.4300
Spot Purchases-Alberta				5,944,832	\$ 2,556,289	0.43000	(5,944,832)	\$ (2,556,289.00)	0.4300
Spot Purchases-Sumas/St 2				736,411	\$ 316,658	0.43000	(736,411)	\$ (316,658.00)	
Volumetric Transp Chg		351,774.16		-	\$ 293,200	-		\$ -	
UAG Reserve Adjustment				-	\$ -	-		\$ -	
Misc. Act. U/S Sales				-	\$ -	-		\$ -	
Sub Total	86,460,944	\$ 31,667,476.02	0.36626	72,665,149	\$ 31,611,184	0.43503	19,918,295	\$ 1,691,301.93	(0.0688)
Field Production Gas	684,930.00	385,413.07	0.56270	824,104	\$ 403,811	0.49000	(139,174)	\$ (18,397.93)	(0.0727)
Storage Activity:									
System Withdrawals	14,245,904.00	6,012,586.30	0.42206	41,985,956	\$ 17,961,533	0.42780	(27,740,052)	\$ (11,948,946.70)	0.0057
System Injections	(888,310.00)	(262,325.07)	0.29531	-	\$ -	-	(888,310)	\$ (262,325.07)	
Sub Total	13,357,594	\$ 5,750,261.23	0.43049	41,985,956	\$ 17,961,533	0.42780	(28,628,362)	\$ (12,211,271.77)	0.0027
P/M Imbalance Adj	(417,602.00)	\$ (176,136.17)	0.42178	-	\$ -	-	(417,602)	\$ (176,136.17)	0.4218
C/M Imbalance Adj	(448,837.00)	(189,310.47)	0.42178	-	\$ -	-	(448,837)	\$ (189,310.47)	0.4218
Cost of Company Use Gas	(95,250.90)	(40,095.80)	0.42095	-	\$ -	-	(95,251)	\$ (40,095.80)	0.4209
Misc. Cust. Imbalance Purch	(12,914.00)	(2,801.30)	0.21692	-	\$ -	-	(12,914)	\$ (2,801.30)	0.2169
Prior Period Estimate Adj.		1,802.90		-	\$ -	-		\$ 1,802.90	
Line Loss & Unacct For				(592,716)	\$ -	-	592,716	\$ -	
Total Monthly Gas Cost	99,528,864	\$ 37,396,609.48	0.37574	114,882,493	\$ 49,976,528	0.43502	(9,231,129)	\$ (10,944,908.61)	(0.0593)

RESTATED COST AT EMBEDDED RATES..... 43,297,346.13
 ACTUAL COST OF GAS..... 37,396,609.48
 VARIANCE FROM ACTUAL COST(Gain ())..... (5,900,736.65)

Sales Sendout, See WAPGA Tab 17
 Oregon..... Ore. Portion of Sendout X % of Oregon Sales..... 0.8991
 Washington..... 10,194,362 Oregon's Share of the Var. (5,305,352.32)
 Total..... 101,084,395

Estimated WACOG Variance for the Shareholder 10% (530,535.23)

Shareholders Share of the WACOG Deferral (1,662,909)
 WACOG Equalization..... (145,884)
 Estimated Shareholder (gain) or Loss..... 1,516,925

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	12312014	USD	JE 28-2	PGA Deferral Adj
		(MDDYYYY)	(MDDYYYY)			

(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	584,799.00	-	OR WACOG PGA Activity				N
2	191400			H	-	584,799.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	H	-	1,043.00	OR WACOG PGA Activity				N
4	191400			S	1,043.00	-	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	-	1,334,436.94	OR DEM DEF Collected				N
10	191450			S	1,334,436.94	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	820.00	OR PGA Interest				N
12	191400			H	-	7,146.00	OR WACOG Interest				N
14	191410			H	-	-	OR DEM Incr. Interest				N
15	191450			S	7,966.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	S	83,335.00	-	WA WACOG PGA Activity				N
17	191420			H	-	83,335.00	WA WACOG PGA Activity				N
18	540100	84020	805-02940	H	-	157,373.00	WA DEM PGA Activity				N
19	191430			S	157,373.00	-	WA DEM PGA Activity				N
20	411000	83010	419-06210	S	1.00	-	WA PGA Interest				N
21	191420			H	-	392.00	WA WACOG Interest				N
22	191430			S	391.00	-	WA DEM Interest				N
23	411000	83010	419-06206	H	-	1,572.00	OR WACOG Interest Reserve				N
24	191402			S	1,572.00	-	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	1,752.00	-	OR DEM Interest Reserve				N
28	191452			H	-	1,752.00	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>2,172,668.94</u>	<u>2,172,668.94</u>					

Prepared by _____

Date _____

Approved by _____

Posted by _____

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	
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)	\$ (108,540.57)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410.....													
87	Entry 805-02880.....													-

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

	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	10,702,047	29,800,093	58,749,860										
Commercial	8,337,473	15,657,041	31,070,849										
Industrial Firm	1,611,322	1,661,199	2,115,094										
Interruptible													
Total	20,650,843	47,118,333	91,935,803										
P / M Unbilled Volumes:													
Residential	4,977,198	11,252,342	32,911,374	31,716,916									
Commercial	4,459,522	8,181,540	18,386,763	18,549,212									
Industrial Firm	965,925	1,086,382	1,332,624	1,238,029									
Interruptible													
Total	10,402,645	20,520,264	52,630,761	51,504,157									
C / M Unbilled Volumes:													
Residential	11,252,342	32,911,374	31,716,916										
Commercial	8,181,540	18,386,763	18,549,212										
Industrial Firm	1,086,382	1,332,624	1,238,029										
Interruptible													
Total	20,520,264	52,630,761	51,504,157										
Ck total from JE 60													
Reported Cycle Billing Volumes:													
Residential	10,702,082	29,800,093	58,749,860										
Commercial	9,459,484	17,613,623	33,216,031										
Industrial Firm	2,647,588	2,730,500	3,256,544										
Interruptible	4,767,914	5,504,313	5,673,066										
Total	27,577,067	55,648,529	100,895,501										
Ck total from JE 60													
Calculated Calendar Month Volumes:													
Residential		51,459,125	57,555,402										
Commercial		27,818,845	33,378,480										
Industrial Firm		2,976,743	3,161,949										
Interruptible		5,504,313	5,673,066										
Company Use													
Total		87,759,026	99,768,897										
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount	\$	38,174,043	\$	40,615,703	\$	-	\$	-	\$	-	\$	-	\$
System WACOG Per Therm Sold:		0.43499		0.4071		0		0		0		0	
Washington WACOG Per Therm Sold:		0.42163		0.39919		0		0		0		0	

**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	3,808,293	3,720,603									
Commercial	409,294	724,878	1,620,975	1,617,308									
Industrial Firm	24,823	32,666	60,807	66,463									
Interruptible													
Total	1,093,055	2,075,584	5,490,076	5,404,374									
C / M Unbilled Volumes:													
Residential	1,318,040	3,808,293	3,720,603										
Commercial	724,878	1,620,975	1,617,308										
Industrial Firm	32,666	60,807	66,463										
Interruptible													
Total	2,075,584	5,490,076	5,404,374										
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		5,776,158	6,638,215										
Commercial		2,299,958	2,796,984										
Industrial Firm		271,159	337,741										
Interruptible		117,264	118,468										
Total		8,464,539	9,891,408										
"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		3,470,376	4,055,378										
Calculated Calendar Month Volumes:		8,464,539	9,891,408										
WACOG Incurred: Calculated Vol.		0.42163	0.39919	0	0	0	0	0	0	0	0	0	0
Amount		3,568,903	3,948,551										
Dfrr. (Collection vs Calculated)		98,527	(106,827)										
Amount Previously Booked		201,336	(126,301)										
Net to Book (191420)		(102,809)	19,474										

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

(83,335.00)
83,335.00

**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	5,776,158	6,638,215	-	-	-	-	-	-	-	-	-	-
Commercial	2,299,958	2,796,984	-	-	-	-	-	-	-	-	-	-
Industrial Firm	271,159	337,741	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	8,347,275	9,772,940	-	-	-	-	-	-	-	-	-	-
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	8,161,614	9,541,389	-	-	-	-	-	-	-	-	-	-
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	\$ 976,945	\$ 1,142,104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 975,694	\$ 1,150,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	697,228.15	724,559.02	-	-	-	-	-	-	-	-	-	-
Variance.....	(278,465.85)	(425,694.98)	-	-	-	-	-	-	-	-	-	-
Previously Booked	(344,034.85)	(517,498.98)	-	-	-	-	-	-	-	-	-	-
Net to Book (191430)	65,569.00	91,804.00	-	-	-	-	-	-	-	-	-	-

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

157,373.00
(157,373.00)

	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		789,355.27	-						
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 Baseload 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				-	\$ -	-	-	\$ -	-
Forecasted Baseload S.T.				7,653,125	\$ 3,731,936	0.48764	(7,653,125)	\$ (3,731,936)	-
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				-	\$ -	-	-	\$ -	-
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				1,236,330	\$ 516,746	0.41797	(1,236,330)	\$ (516,746)	-
UAG Reserve Adjustment		362,711.07	-	-	\$ 308,275	-	-	\$ -	-
Misc. Act. U/S Sales				-	\$ -	-	-	\$ -	-
Sub Total	88,082,579	\$ 34,711,972.30	0.39408	78,575,752	\$ 34,435,420	0.43824	15,629,327	\$ 2,416,449	(0.0442)
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	13,750,117.60	5,897,877.83	0.42853	43,229,418	\$ 18,464,134	0.42712	(29,479,300)	\$ (12,566,256)	0.0018
System Injections	(2,358,363.00)	(663,443.82)	0.28132	-	\$ -	-	(2,358,363)	\$ (663,444)	-
Sub Total	11,391,754.60	5,234,434.01	0.45949	43,229,418	\$ 18,464,134	0.42712	(31,837,663)	\$ (13,229,700)	0.0324
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	100,939,507	\$ 40,615,702.85	0.40238	121,968,887	\$ 53,303,365	0.43695	(16,194,800)	\$ (10,547,765)	(0.0346)

RESTATED COST AT EMBEDDED RATES..... 44,105,782.96
 ACTUAL COST OF GAS..... 40,615,702.85
 VARIANCE FROM ACTUAL COST(Gain ()),..... (3,490,080.11)

Sales Sendout, See WAPGA Tab 17
 Oregon..... Ore. Portion of Sendout X % of Oregon Sales..... 0.9009
 Washington..... 8,891,408 % Of Oregon Sales..... (3,144,213.17)
 Total..... 89,768,897
 Estimated WACOG Variance for the Shareholder 10%..... (314,421.32)

Shareholders Share of the WACOG Deferral..... (917,042)
 WACOG Equalization..... (170,520)
 Estimated Shareholder (gain) or Loss..... 746,522