

UG-150518

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Rates and Regulatory Affairs
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March 25, 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 February 2015.

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

Sincerely,



Kyle Walker, CPA

KTW/sls

enclosure(s)

RECEIVED
RECORDS MANAGEMENT
2015 MAR 30 AM 8:43
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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

	Jan-15	Change	Feb-15
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	74,584.14	50,581.29	125,165.43
186235 AMOR WA GREAT PROGRAM	227,375.44	(37,966.30)	189,409.14
186310 WA ENERGY EFFICIENCY	9,515.18	25.77	9,540.95
186312 WA - AUDIT RESIDENTI	1,076,025.00	2,914.23	1,078,939.23
186314 WA - LOW INCOME WEAT	66,378.65	798.16	67,176.81
186315 WA - WA - LIEE AMORT	47,996.03	(8,080.53)	39,915.50
186316 WA DSM AMORTIZATION	882,828.65	(148,858.03)	733,970.62
Subtotal 186xxx accounts	2,384,703.09	(140,585.41)	2,244,117.68
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(11,470.88)	(48,599.01)	(60,069.89)
Subtotal 254xxx accounts	(11,470.88)	(48,599.01)	(60,069.89)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(639,176.00)	(365,484.00)	(1,004,660.00)
191421 AMORT OF WACOG - WA	2,005,714.31	(331,264.50)	1,674,449.81
191430 DEMAND - ACCR WA	(368,784.96)	(88,053.77)	(456,838.73)
191431 AMORT OF DEMAND WA	(1,747,201.68)	215,447.04	(1,531,754.64)
Subtotal 191xxx accounts	(749,448.33)	(569,355.23)	(1,318,803.56)
TOTAL WASHINGTON DEFERRED ACCOUNTS	1,623,783.88	(758,539.65)	865,244.23

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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	02282015 (MMDDYYYY)	02282015 (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	20,781.06	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	20,781.06	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	4,570.23	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	4,570.23	INT RESERVE - 186231 Ind DSM				N
5	186274			S	51,044.01	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	51,044.01	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	160,954.66	-	AMORT 186233 Ind DSM				N
8	186233			H	-	160,954.66	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	1,512.71	INTEREST 186233 Ind DSM				N
10	186233			S	1,512.71	-	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	627,756.46	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	627,756.46	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	5,889.57	INTEREST 186271 Comm Decoup				N
16	186271			S	5,889.57	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	14,231.76	-	AMORT 186277 Res Decoup				N
18	186277			H	-	14,231.76	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	153.88	INTEREST 186277 Res Decoup				N
20	186277			S	153.88	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	8,539.06	-	AMORT 186286 CUB Fund				N
22	186286			H	-	8,539.06	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	70.18	INTEREST186286 CUB Fund				N
24	186286			S	70.18	-	INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	2,806.36	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	2,806.36	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	39.02	INTEREST186288 NWIGU Intervener				N
28	186288			S	39.02	-	INTEREST186288 NWIGU Intervener				N
29	191401			H	-	2,304,492.25	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	2,304,492.25	-	AMORT 191401 OR WACOG				N
31	191401			S	19,055.96	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	19,055.96	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	1,044.72	AMORT 186307 OR AMR				N
34	186307			S	1,044.72	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	3.42	INTEREST 186307 OR AMR				N
36	186307			S	3.42	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	5,312.31	AMORT 191031 Working Gas				N
38	191031			S	5,312.31	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	23.35	INTEREST 191031 Working Gas				N
40	191031			S	23.35	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	10,741.99	-	AMORT 254315 Property Sales				N
42	254315			H	-	10,741.99	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	H	-	36.09	INTEREST 254315 Property Sales				N
44	254315			S	36.09	-	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	63,893.61	AMORT 254309 SIP COS				N
46	254309			S	63,893.61	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	521.13	-	INTEREST 254309 SIP COS				N
48	254309			H	-	521.13	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	529,730.86	AMORT 191411 OR Demand				N
50	191411			S	529,730.86	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	4,392.07	-	INTEREST 191411 OR Demand				N
52	191411			H	-	4,392.07	INTEREST 191411 OR Demand				N
53	186234			S	270.13	-	INT 186234 WA GREAT Deferral				N
54	411000	82299	419-06210	H	-	270.13	INT 186234 WA GREAT Deferral				N
55	186235			S	563.63	-	INTEREST 186235 WA GREAT				N

Table with columns for line number, account ID, subsidiary ID, date, type, debit, credit, and description. Includes entries such as INTEREST 186235 WA GREAT, AMORT 186235 WA GREAT, and INT - WA ENERGY EFF 186310.

4,607,163.94 4,607,163.94

Prepared by Chris Schmitt

Date 3/4/2015

Approved by

Posted by

Document No.

Date

Date

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

Document No. (reversal is needed)

Posted by

Posting Date (reversal is needed)

Date

N 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 rate of 4.372% and taking the opposite sign

2 **Summary of Amortization Rates**

	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

Schedule	State	Rate	Rate2	Block	Block	A	B	C	D	E	
1R (R01)	WA	R01		1		(0.04136)	0.02728	0.00000	(0.03303)	(0.00825)	(0.00175)
1C (C01)	WA	C01		1		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)	(0.00143)
2R (R02)	WA	R02		1		(0.04136)	0.02728	0.00000	(0.02047)	(0.00512)	(0.00109)
3 CFS (C03)	WA	C03	R03	1		(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)	(0.00097)
3 IFS (I03)	WA	I03		1		(0.04136)	0.02728	0.00000	0.00000	(0.00405)	(0.00086)
27	WA	R27		1		(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
41C Firm Sales	WA	C41SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
	WA	C41SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.01260)	(0.00315)	(0.00067)
41C Interr Sales	WA	C41SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00347)	(0.00074)
	WA	C41SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)	(0.00065)
41I Firm Trans	WA	I41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41C Firm Trans	WA	C41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41I Firm Sales	WA	I41SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)	(0.00075)
	WA	I41SF		2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00310)	(0.00066)
41I Interr Sales	WA	I41SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00347)	(0.00074)
	WA	I41SI		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00306)	(0.00065)
42C Firm Sales	WA	C42SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)	(0.00051)
	WA	C42SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)	(0.00046)
	WA	C42SF		3	Block 3	(0.04136)	0.02728	0.00000	(0.00661)	(0.00165)	(0.00035)
	WA	C42SF		4	Block 4	(0.04136)	0.02728	0.00000	(0.00529)	(0.00132)	(0.00028)
	WA	C42SF		5	Block 5	(0.04136)	0.02728	0.00000	(0.00353)	(0.00088)	(0.00019)
	WA	C42SF		6	Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)	(0.00007)
42I Firm Sales	WA	I42SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)	(0.00040)
	WA	I42SF		2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00171)	(0.00036)
	WA	I42SF		3	Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00131)	(0.00028)
	WA	I42SF		4	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00105)	(0.00022)
	WA	I42SF		5	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)	(0.00015)
	WA	I42SF		6	Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)	(0.00006)
42C Firm Trans	WA	C42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Firm Trans	WA	I42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42C Interr Sales	WA	C42SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)	(0.00033)
	WA	C42SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)	(0.00029)
	WA	C42SI		3	Block 3	(0.04136)	0.00000	0.00953	(0.00416)	(0.00104)	(0.00022)
	WA	C42SI		4	Block 4	(0.04136)	0.00000	0.00953	(0.00333)	(0.00083)	(0.00017)
	WA	C42SI		5	Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)	(0.00011)
	WA	C42SI		6	Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)	(0.00005)
42I Interr Sales	WA	I42SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)	(0.00051)
	WA	I42SI		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00213)	(0.00045)
	WA	I42SI		3	Block 3	(0.04136)	0.00000	0.00953	0.00000	(0.00164)	(0.00034)
	WA	I42SI		4	Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00131)	(0.00028)
	WA	I42SI		5	Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)	(0.00018)
	WA	I42SI		6	Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)	(0.00007)
42C Inter Trans	WA	C42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Inter Trans	WA	I42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Firm Trans	WA	I43TF		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Interr Trans	WA	I43TI		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

77 Sources:

Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G
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61.63.65.67.69.70	State	Rate	Rate2	Block	
	WA	I61T			Rate Total
	WA	I63T			Rate Total
	WA	I65T			Rate Total
	WA	I67T			Rate Total
	WA	I69T			Rate Total
	WA	I70T			Rate Total

Other rates

Natural Gas & Regulatory Affairs
4-2015 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Paper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustments

Schedule	State	Rate	Rate2	Block	Block	Volumes		Total
						Prior Month Unbilled	Current Month Unbilled	
1R (R01)	WA	R01		1		21,131.60	21,131.60	21,131.60
1C (C01)	WA	C01		1		7,752.90	7,752.90	7,752.90
2R (R02)	WA	R02		1		5,358,202.30	5,358,202.30	5,358,202.30
3 CFS (C03)	WA	C03	R03	1		1,847,099.40	1,847,099.40	1,847,099.40
3 IFS (I03)	WA	I03		1		59,109.20	59,109.20	59,109.20
27	WA	R27		1		35,167.60	35,167.60	35,167.60
41C Firm Sales	WA	C41SF		1	Block 1	180,501.70	180,501.70	180,501.70
C41SF	WA	C41SF		2	Block 2	214,725.10	214,725.10	214,725.10
41C Interr Sales	WA	C41SI		1	Block 1	-	-	-
C41SI	WA	C41SI		2	Block 2	-	-	-
41I Firm Trans	WA	I41TF		1	Block 1	-	-	-
I41TF	WA	I41TF		2	Block 2	-	-	-
41C Firm Trans	WA	C41TF		1	Block 1	17,950.00	17,950.00	17,950.00
C41TF	WA	C41TF		2	Block 2	20,910.00	20,910.00	20,910.00
41I Firm Sales	WA	I41SF		1	Block 1	17,276.10	17,276.10	17,276.10
I41SF	WA	I41SF		2	Block 2	26,651.30	26,651.30	26,651.30
41I Interr Sales	WA	I41SI		1	Block 1	-	-	-
I41SI	WA	I41SI		2	Block 2	-	0.0	-
42C Firm Sales	WA	C42SF		1	Block 1	43,010.00	43,010.00	43,010.00
C42SF	WA	C42SF		2	Block 2	15,827.00	15,827.00	15,827.00
	WA	C42SF		3	Block 3	-	-	-
	WA	C42SF		4	Block 4	-	-	-
	WA	C42SF		5	Block 5	-	-	-
	WA	C42SF		6	Block 6	-	-	-
42I Firm Sales	WA	I42SF		1	Block 1	105,876.00	105,876.00	105,876.00
I42SF	WA	I42SF		2	Block 2	64,097.10	64,097.10	64,097.10
	WA	I42SF		3	Block 3	-	0.0	-
	WA	I42SF		4	Block 4	-	-	-
	WA	I42SF		5	Block 5	-	-	-
	WA	I42SF		6	Block 6	-	-	-
42C Firm Trans	WA	C42TF		1	Block 1	30,000.00	30,000.00	30,000.00
C42TF	WA	C42TF		2	Block 2	40,559.00	40,559.00	40,559.00
	WA	C42TF		3	Block 3	20,000.00	20,000.00	20,000.00
	WA	C42TF		4	Block 4	10,403.00	10,403.00	10,403.00
	WA	C42TF		5	Block 5	-	-	-
	WA	C42TF		6	Block 6	-	-	-
42I Firm Trans	WA	I42TF		1	Block 1	69,273.00	69,273.00	69,273.00
I42TF	WA	I42TF		2	Block 2	67,256.00	67,256.00	67,256.00
	WA	I42TF		3	Block 3	60,000.00	60,000.00	60,000.00
	WA	I42TF		4	Block 4	120,043.00	120,043.00	120,043.00
	WA	I42TF		5	Block 5	36,095.00	36,095.00	36,095.00
	WA	I42TF		6	Block 6	-	-	-
42C Interr Sales	WA	C42SI		1	Block 1	20,000.00	20,000.00	20,000.00
C42SI	WA	C42SI		2	Block 2	40,000.00	40,000.00	40,000.00
	WA	C42SI		3	Block 3	20,506.00	20,506.00	20,506.00
	WA	C42SI		4	Block 4	-	-	-
	WA	C42SI		5	Block 5	-	-	-
	WA	C42SI		6	Block 6	-	-	-
42I Interr Sales	WA	I42SI		1	Block 1	14,979.00	14,979.00	14,979.00
I42SI	WA	I42SI		2	Block 2	11,275.00	11,275.00	11,275.00
	WA	I42SI		3	Block 3	-	-	-
	WA	I42SI		4	Block 4	-	-	-
	WA	I42SI		5	Block 5	-	-	-
	WA	I42SI		6	Block 6	-	-	-
42C Inter Trans	WA	C42TI		1	Block 1	-	-	-
C42TI	WA	C42TI		2	Block 2	-	-	-
	WA	C42TI		3	Block 3	-	-	-
	WA	C42TI		4	Block 4	-	-	-
	WA	C42TI		5	Block 5	-	-	-
	WA	C42TI		6	Block 6	-	-	-
42I Inter Trans	WA	I42TI		1	Block 1	76,239.00	76,239.00	76,239.00
I42TI	WA	I42TI		2	Block 2	134,574.00	134,574.00	134,574.00
	WA	I42TI		3	Block 3	96,168.00	96,168.00	96,168.00
	WA	I42TI		4	Block 4	345,450.00	345,450.00	345,450.00
	WA	I42TI		5	Block 5	107,844.00	107,844.00	107,844.00
	WA	I42TI		6	Block 6	-	-	-
43 Firm Trans	WA	I43TF		1		-	-	-
43 Interr Trans	WA	I43TI		1		-	-	-
Other Rates						291,830.00	291,830.00	291,830.00
Sources:						total per above	9,647,781.30	9,647,781.30
Temporaries Tab							0	0
								9,647,781.30

total OR & WA	111,886,074.70	111,886,074.70	total* wa	9,647,781.30
total per CIS	111,886,074.70	111,886,074.70	total* or	96,150,011.40
difference	0.00	0.00	total*	105,797,792.70
			*including unbilled	

State	Rate	Rate2	Block	
WA	I61T			Rate Total
WA	I63T			Rate Total
WA	I65T			Rate Total
WA	I67T			Rate Total
WA	I69T			Rate Total
WA	I70T			Rate Total
				291,830.00

KOB1 - WA ENERGY EFFICIENCY	
Internal Order	Cost Center
908-07307	11529
908-07203	11529
908-07603	11529

include in interest ca

Natural Gas & Regulatory Affairs
4-2015 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 paper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustments

						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	State	Rate	Rate2	Block	Block									
1R (R01)	WA	R01		1		(874.00)	576.47	0.00	(697.98)	(174.34)	(36.98)	0.00		
1C (C01)	WA	C01		1		(320.66)	211.50	0.00	(209.48)	(52.41)	(11.09)	0.00		
2R (R02)	WA	R02		1		(221,615.25)	146,171.76	0.00	(109,682.40)	(27,434.00)	(5,840.44)	0.00		
3 CFS (C03)	WA	C03	R03	1		(76,396.03)	50,388.87	0.00	(33,691.09)	(8,422.77)	(1,791.69)	0.00		
3 IFS (I03)	WA	I03		1		(2,444.76)	1,612.50	0.00	0.00	(239.39)	(50.83)	0.00		
27	WA	R27		1		(1,454.53)	959.37	0.00	(502.90)	(125.90)	(26.73)	0.00		
41C Firm Sales	WA	C41SF		1	Block 1	(7,465.55)	4,924.09	0.00	(2,581.17)	(646.20)	(137.18)	0.00		
	WA	C41SF		2	Block 2	(8,881.03)	5,857.70	0.00	(2,705.54)	(676.38)	(143.87)	0.00		
41C Interr Sales	WA	C41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
41I Firm Trans	WA	I41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
41C Firm Trans	WA	C41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
41I Firm Sales	WA	I41SF		1	Block 1	(714.54)	471.29	0.00	0.00	(60.81)	(12.96)	0.00		
	WA	I41SF		2	Block 2	(1,102.30)	727.05	0.00	0.00	(82.62)	(17.59)	0.00		
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Firm Sales	WA	C42SF		1	Block 1	(1,778.89)	1,173.31	0.00	(414.19)	(103.65)	(21.94)	0.00		
	WA	C42SF		2	Block 2	(654.60)	431.76	0.00	(136.43)	(34.03)	(7.28)	0.00		
	WA	C42SF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42I Firm Sales	WA	I42SF		1	Block 1	(4,379.03)	2,888.30	0.00	0.00	(202.22)	(42.35)	0.00		
	WA	I42SF		2	Block 2	(2,651.06)	1,748.57	0.00	0.00	(109.61)	(23.07)	0.00		
	WA	I42SF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Firm Trans	WA	C42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42I Firm Trans	WA	I42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Interr Sales	WA	C42SI		1	Block 1	(827.20)	0.00	190.60	(121.20)	(30.20)	(6.60)	0.00		
	WA	C42SI		2	Block 2	(1,654.40)	0.00	381.20	(216.80)	(54.40)	(11.60)	0.00		
	WA	C42SI		3	Block 3	(848.13)	0.00	195.42	(85.30)	(21.33)	(4.51)	0.00		
	WA	C42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42I Interr Sales	WA	I42SI		1	Block 1	(619.53)	0.00	142.75	0.00	(35.65)	(7.64)	0.00		
	WA	I42SI		2	Block 2	(466.33)	0.00	107.45	0.00	(24.02)	(5.07)	0.00		
	WA	I42SI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Inter Trans	WA	C42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42I Inter Trans	WA	I42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
43 Firm Trans	WA	I43TF		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
43 Interr Trans	WA	I43TI		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Rates														
Sources:						(335,147.82)	218,142.54	1,017.42	(151,044.48)	(38,529.93)	(8,199.42)	-		

Temporaries Tab

State	Rate	Rate2	Block
61.63.65.67.69.70	WA	I61T	Rate Total
	WA	I63T	Rate Total
	WA	I65T	Rate Total
	WA	I67T	Rate Total
	WA	I69T	Rate Total
	WA	I70T	Rate Total

Switchers - WA	(336,241.32)	191421
	219,881.29	191431
Commodity	1,143.49	186316
Commodity		186235
Commodity		186315
Commodity		254317
	0.95628 Annually	
lc. in 186312	(1,093.50)	191421
Demand	(754.31)	
Demand		
Demand		
Demand	(754.31)	
rate sensitive adj	0.95628 Annually	
Demand	721.33	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
74	Feb-15		50,311.16		3.250%	270.13	50,581.29	125,165.43
75	Mar-15				3.250%	338.99	338.99	125,504.42
76	Apr-15				3.250%	339.91	339.91	125,844.33
77	May-15				3.250%	340.83	340.83	126,185.16
78	Jun-15				3.250%	341.75	341.75	126,526.91
79	Jul-15				3.250%	342.68	342.68	126,869.59
80	Aug-15				3.250%	343.61	343.61	127,213.20
81	Sep-15				3.250%	344.54	344.54	127,557.74
82	Oct-15				3.250%	345.47	345.47	127,903.21
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
71	Feb-15	(38,529.93)		3.25%	563.63	(37,966.30)	189,409.14
72	Mar-15			3.25%	512.98	512.98	189,922.12
73	Apr-15			3.25%	514.37	514.37	190,436.49
74	May-15			3.25%	515.77	515.77	190,952.26
75	Jun-15			3.25%	517.16	517.16	191,469.42
76	Jul-15			3.25%	518.56	518.56	191,987.98
77	Aug-15			3.25%	519.97	519.97	192,507.95
78	Sep-15			3.25%	521.38	521.38	193,029.33
79	Oct-15			3.25%	522.79	522.79	193,552.12
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
75	Feb-15	0.00		3.25%	25.77	25.77	9,540.95
76	Mar-15			3.25%	25.84	25.84	9,566.79
77	Apr-15			3.25%	25.91	25.91	9,592.70
78	May-15			3.25%	25.98	25.98	9,618.68
79	Jun-15			3.25%	26.05	26.05	9,644.73
80	Jul-15			3.25%	26.12	26.12	9,670.85
81	Aug-15			3.25%	26.19	26.19	9,697.04
82	Sep-15			3.25%	26.26	26.26	9,723.30
83	Oct-15			3.25%	26.33	26.33	9,749.63
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
71	Feb-15	0.00		2,914.23	3.25%		2,914.23	2,914.23	1,078,939.23		1,078,939.23

72 History truncated for ease of viewing

73

74 **Notes:**

75 **1** - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization

76 **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
68	Feb-15		617.55		3.25%	180.61	798.16	67,176.81
69	Mar-15				3.25%	181.94	181.94	67,358.75
70	Apr-15				3.25%	182.43	182.43	67,541.18
71	May-15				3.25%	182.92	182.92	67,724.10
72	Jun-15				3.25%	183.42	183.42	67,907.52
73	Jul-15				3.25%	183.92	183.92	68,091.44
74	Aug-15				3.25%	184.41	184.41	68,275.85
75	Sep-15				3.25%	184.91	184.91	68,460.76
76	Oct-15				3.25%	185.41	185.41	68,646.17
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
57	Feb-15	(8,199.42)		3.25%	118.89	(8,080.53)	39,915.50
58	Mar-15			3.25%	108.10	108.10	40,023.60
59	Apr-15			3.25%	108.40	108.40	40,132.00
60	May-15			3.25%	108.69	108.69	40,240.69
61	Jun-15			3.25%	108.99	108.99	40,349.68
62	Jul-15			3.25%	109.28	109.28	40,458.96
63	Aug-15			3.25%	109.58	109.58	40,568.54
64	Sep-15			3.25%	109.87	109.87	40,678.41
65	Oct-15			3.25%	110.17	110.17	40,788.58
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
74	Feb-15	(151,044.48)		3.25%	2,186.45	(148,858.03)	733,970.62
75	Mar-15			3.25%	1,987.84	1,987.84	735,958.46
76	Apr-15			3.25%	1,993.22	1,993.22	737,951.68
77	May-15			3.25%	1,998.62	1,998.62	739,950.30
78	Jun-15			3.25%	2,004.03	2,004.03	741,954.33
79	Jul-15			3.25%	2,009.46	2,009.46	743,963.79
80	Aug-15			3.25%	2,014.90	2,014.90	745,978.69
81	Sep-15			3.25%	2,020.36	2,020.36	747,999.05
82	Oct-15			3.25%	2,025.83	2,025.83	750,024.88

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)	0.01	3.25%	6,029.11	(446,867.85)	2,005,714.31
75	Feb-15		(336,241.32)	(0.01)	3.25%	4,976.82	(331,264.51)	1,674,449.81
76	Mar-15				3.25%	4,534.97	4,534.97	1,678,984.78
77	Apr-15				3.25%	4,547.25	4,547.25	1,683,532.03
78	May-15				3.25%	4,559.57	4,559.57	1,688,091.60
79	Jun-15				3.25%	4,571.91	4,571.91	1,692,663.51
80	Jul-15				3.25%	4,584.30	4,584.30	1,697,247.81
81	Aug-15				3.25%	4,596.71	4,596.71	1,701,844.52
82	Sep-15				3.25%	4,609.16	4,609.16	1,706,453.68
83	Oct-15				3.25%	4,621.65	4,621.65	1,711,075.33

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	(1,223,450.71)	3.25%	(5,119.68)	(932,047.36)	(1,747,201.68)
75	Feb-15		219,881.29		3.25%	(4,434.25)	215,447.04	(1,531,754.64)
76	Mar-15				3.25%	(4,148.50)	(4,148.50)	(1,535,903.14)
77	Apr-15				3.25%	(4,159.74)	(4,159.74)	(1,540,062.88)
78	May-15				3.25%	(4,171.00)	(4,171.00)	(1,544,233.88)
79	Jun-15				3.25%	(4,182.30)	(4,182.30)	(1,548,416.18)
80	Jul-15				3.25%	(4,193.63)	(4,193.63)	(1,552,609.81)
81	Aug-15				3.25%	(4,204.98)	(4,204.98)	(1,556,814.79)
82	Sep-15				3.25%	(4,216.37)	(4,216.37)	(1,561,031.16)
83	Oct-15				3.25%	(4,227.79)	(4,227.79)	(1,565,258.95)

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	02282015 (MMDDYYYY)	02282015 (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	2,327,165.00	-	OR WACOG PGA Activity				N
2	191400			H	-	2,327,165.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	5,905.00	-	OR WACOG PGA Activity				N
4	191400			H	-	5,905.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	22,227.00	-	OR WACOG PGA Activity				N
6	191400			H	-	22,227.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	144,116.13	-	OR DEM PGA Activity				N
8	191410			H	-	144,116.13	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	2,512,045.01	OR DEM DEF Collected				N
10	191450			S	2,512,045.01	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	12,736.00	OR PGA Interest				N
12	191400			H	-	18,910.00	OR WACOG Interest				N
14	191410			H	-	22,865.00	OR DEM Incr. Interest				N
15	191450			S	54,511.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	S	363,365.00	-	WA WACOG PGA Activity				N
17	191420			H	-	363,365.00	WA WACOG PGA Activity				N
18	540100	84020	805-02940	S	86,936.77	-	WA DEM PGA Activity				N
19	191430			H	-	86,936.77	WA DEM PGA Activity				N
20	411000	83010	419-06210	S	3,236.00	-	WA PGA Interest				N
21	191420			H	-	2,119.00	WA WACOG Interest				N
22	191430			H	-	1,117.00	WA DEM Interest				N
23	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
24	191402			H	-	-	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	11,988.00	-	OR DEM Interest Reserve				N
28	191452			H	-	11,988.00	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 5,531,494.91 5,531,494.91

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

Date _____

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

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

Line No.	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
1	P / M Unbilled Volumes:												
2	C / M Unbilled Volumes:	20,520,264	20,520,264	52,630,761	51,504,157	42,111,642	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:		52,630,761	51,504,157	42,111,642	30,852,440	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:		55,648,529	100,895,501	110,476,910	81,221,547	-	-	-	-	-	-	-
			87,759,026	99,768,897	101,084,395	69,962,345							
			In Balance	In Balance	In Balance	In Balance	Review	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Cdlty Costs Incurred In ORPGA file	\$ 38,174,043	\$ 40,615,703	\$ 37,775,230	\$ 26,150,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.43499	0.4071	0.3737	0.37378	0	0	0	0	0	0	0	0
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
Oregon Calendar Sales Volumes													
	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
7	P / M Unbilled Volumes:		Review	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
8	C / M Unbilled Volumes:	18,444,680	18,444,680	47,140,685	46,099,783	37,420,693	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:		47,140,685	46,099,783	37,420,693	27,690,378	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:		50,598,482	90,818,392	99,569,123	73,118,359	-	-	-	-	-	-	-
11	Less: Winter WACOG Usage		79,294,487	89,877,489	90,890,033	63,388,044	-	-	-	-	-	-	-
12	Incremental Usage		1,518,513.00	1,562,536.00	1,659,440.00	1,460,021.00	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:		24,585.90	-	-	-	-	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate		77,751,388	88,314,953	89,230,593	61,928,023	-	-	-	-	-	-	-
15	"ORPGA" Winter Commodity Rate		0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178
16	Monthly Incremental Rate		0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358
17	"Collections" Incre. Commodity Rate		0.34465	-	-	-	-	-	-	-	-	-	-
18	"Collections" Winter Commodity Rate		\$ 8,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate		\$ 688,767	\$ 708,735	\$ 752,689	\$ 662,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE. Commodity Cost Collected		\$ 32,793,980	\$ 37,249,481	\$ 37,635,680	\$ 26,120,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:		\$ 33,491,631	\$ 37,958,216	\$ 38,388,368	\$ 26,782,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	WACOG Incurred: Calculated Vol.		79,294,487	89,877,489	90,890,033	63,388,044	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
23	Amount		0.42163	0.39919	0.36184	0.34892	-	-	-	-	-	-	-
24	Total Collection vs Calculated		\$ 33,432,935	\$ 35,878,195	\$ 32,887,650	\$ 22,117,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dftr. (Collection vs Calculated)		\$ (58,696.01)	\$ (2,080,020.96)	\$ (5,500,718.31)	\$ (4,664,881.87)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Amount Previously Booked		\$ 1,002,149.00	\$ (1,161,599.00)	\$ (3,871,802.00)	\$ (2,633,101.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net to Book (191400)		1,847,860	(1,957,444)	(4,227,604)	-	-	-	-	-	-	-	-
28			\$ (845,711.00)	\$ 795,845.00	\$ 355,802.00	\$ (2,633,101.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400.....												
30	Entry 805-02890.....												(2,327,165)
													2,327,165
	Contract Commodity Gas Costs:												
31	Year round Contracts		\$ 32,500,552.28	\$ 33,559,905.96	\$ 30,116,985.93	\$ 22,606,494.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Encana Net Activity		\$ 1,172,195.13	\$ 789,355.27	\$ 1,198,715.93	\$ 1,739,214.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Short Term Contracts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Spot Purchases		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Volumetric Transp Chg		\$ 287,593.79	\$ 362,711.07	\$ 351,774.16	\$ 340,550.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Misc. Act. Up/St Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Sub Total		\$ 33,960,341.20	\$ 34,711,972.30	\$ 31,667,476.02	\$ 24,686,258.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Field Production Gas		\$ 292,636.77	\$ 262,983.29	\$ 385,413.07	\$ 223,437.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Storage Activity:												
40	System Withdrawals		\$ 5,892,179.77	\$ 5,897,877.83	\$ 6,012,586.30	\$ 3,141,852.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	System Injections		\$ (1,873,768.24)	\$ (663,443.82)	\$ (262,325.07)	\$ (1,428,726.22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Sub Total		\$ 4,018,411.53	\$ 5,234,434.01	\$ 5,750,261.23	\$ 1,715,125.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Other Activity												
44	P/M Imbalance Adj		157,736.29	264,680.87	(176,136.17)	(189,310.47)	-	-	-	-	-	-	-
45	C/M Imbalance Adj		(264,680.87)	176,136.17	189,310.47	(220,682.04)	-	-	-	-	-	-	-
46	Cost of Company Use Gas		(14,056.55)	(39,549.22)	(40,095.80)	(29,113.85)	-	-	-	-	-	-	-
47	Misc. Cust. Imbalance Purch		-	(674.19)	(2,801.30)	(2,801.30)	-	-	-	-	-	-	-
48	Prior Period Estimate Adj.		23,654.68	5,719.62	1,802.90	(32,391.30)	-	-	-	-	-	-	-
49	Total Monthly Gas Cost		\$ 38,174,043.05	\$ 40,615,702.85	\$ 37,775,230.42	\$ 26,150,522.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			ok	ok	ok	ok	check	ok	ok	ok	ok	ok	check

DEMAND CHARGES
2014 - 15 Tracker year
Oregon Demand charge deferral

Line No.		October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
ACTUAL DEMAND CHARGES:														
US Transmission Co.:														
47	Williams (NWPL)	7,549,980.87	\$ 6,717,360.56	\$ 6,927,967.98	\$ 6,853,840.20	\$ 6,371,721.29								
48	TrnsCan(Gas Trans. NW)													
49	Peaking Supply Agreement (Int'l Paper)	\$ 39,360.00	\$ 40,672.00	\$ 40,672.00	\$ 36,736.00									
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	\$ (44,831.11)									
57	Tenasks Virtual													
58	Total Charges	7,549,980.87	\$ 6,717,034.22	\$ 6,980,337.35	\$ 6,947,990.30	\$ 6,382,314.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ (153,454.00)	\$ (160,808.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ (144,116.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ (1,152,317.85)	\$ (108,540.57)	\$ (137,525.47)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ -	\$ -	\$ -	\$ (144,116.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410.....													
87	Entry 805-02880.....													

(144,116.13)
144,116.13

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

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Balance
Beg. Balance	2,384,921	3,377,087	2,176,427	(1,739,175)	(4,420,310)	(4,420,310)	(4,420,310)	(4,420,310)	(4,420,310)	(4,420,310)	(4,420,310)	(4,420,310)	
Nov: Accrual	973,548												973,548.00
Bal. Before Int.	3,358,469												3,358,469.33
Int. Rate	0.0778	18,618											18,618.00
Ending Balance	3,377,087												3,377,087.33
Dec: Accrual		(1,218,604)											(1,218,604.00)
Bal. Before Int.		2,158,483											2,158,483.33
Int. Rate	0.0778	17,944											17,944.00
Ending Balance		2,176,427											2,176,427.33
Jan: Accrual			(3,917,015)										(3,917,015.00)
Bal. Before Int.			(1,740,588)										(1,740,587.67)
Int. Rate	0.0778		1,413										1,413.00
Ending Balance			(1,739,175)										(1,739,174.67)
Feb: Accrual				(2,661,233)									(2,661,233.00)
Bal. Before Int.				(4,400,408)									(4,400,407.67)
Int. Rate	0.0778			(19,902)									(19,902.00)
Ending Balance				(4,420,310)									(4,420,309.67)
Mar: Accrual													
Bal. Before Int.					(4,420,310)								(4,420,309.67)
Int. Rate	0												
Ending Balance					(4,420,310)								(4,420,309.67)
Apr: Accrual													
Bal. Before Int.						(4,420,310)							(4,420,309.67)
Int. Rate	0												
Ending Balance						(4,420,310)							(4,420,309.67)
May: Accrual													
Bal. Before Int.							(4,420,310)						(4,420,309.67)
Int. Rate	0												
Ending Balance							(4,420,310)						(4,420,309.67)
Jun: Accrual													
Bal. Before Int.								(4,420,310)					(4,420,309.67)
Int. Rate	0												
Ending Balance								(4,420,310)					(4,420,309.67)
Jul: Accrual													
Bal. Before Int.									(4,420,310)				(4,420,309.67)
Int. Rate	0												
Ending Balance									(4,420,310)				(4,420,309.67)
Aug: Accrual													
Bal. Before Int.										(4,420,310)			(4,420,309.67)
Int. Rate	0												
Ending Balance										(4,420,310)			(4,420,309.67)
Spt: Accrual													
Bal. Before Int.											(4,420,310)		(4,420,309.67)
Int. Rate	0												
Ending Balance											(4,420,310)		(4,420,309.67)
Oct: Accrual													
Bal. Before Int.												(4,420,310)	(4,420,309.67)
Int. Rate	0												
Ending Balance												(4,420,310)	(4,420,309.67)
Entry JE28	18,618	17,944	1,413	(19,902)									18,073.00
Previously Book	21,358	15,611	14										
Net to Record	(2,740)	2,333	1,399	(19,902)									
Entry JE28- Less Equity Portion (book to 191402)													
Previously Book - Equity Portion	(4,697)	(3,433)	8,130										
Net to Record - Equity Portion	4,697	3,433	(8,130)										
Monthly Deferral	973,548	(1,218,604)	(3,917,015)	(2,661,233)									(6,823,304.00)
Entry 191400													(18,910.00)
Entry 419-06205													18,910.00

**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	5,379,334								
Commercial	733,221	1,240,762	2,620,821	2,868,232	2,212,643								
Industrial Firm	47,775	60,387	131,162	127,750	117,318								
Interruptible													
Total	2,097,384	4,587,054	9,477,888	10,399,667	7,709,294	-	-	-	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	658,938	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246							
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773	960,471							
Industrial Firm	24,823	32,666	60,807	66,463	57,362	45,345							
Interruptible													
Total	1,093,055	2,075,584	5,490,076	5,404,374	4,690,949	3,162,062	-	-	-	-	-	-	-
C / M Unbilled Volumes:													
Residential	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246								
Commercial	724,878	1,620,975	1,617,308	1,439,773	960,471								
Industrial Firm	32,666	60,807	66,463	57,362	45,345								
Interruptible													
Total	2,075,584	5,490,076	5,404,374	4,690,949	3,162,062	-	-	-	-	-	-	-	-
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	5,379,334								
Commercial	822,963	1,403,860	2,800,651	3,051,456	2,344,084								
Industrial Firm	181,506	243,018	332,085	328,906	273,010								
Interruptible	87,679	117,264	118,468	123,740	106,760								
Total	2,408,536	5,050,047	9,977,109	10,907,787	8,103,187	-	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		5,776,158	6,638,215	6,876,897	4,341,766	(2,156,246)							
Commercial		2,299,958	2,796,984	2,873,921	1,864,782	(960,471)							
Industrial Firm		271,159	337,741	319,805	260,993	(45,345)							
Interruptible		117,264	118,468	123,740	106,760								
Total		8,464,539	9,891,408	10,194,362	6,574,300	(3,162,062)	-	-	-	-	-	-	-
"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	2,695,397								
Calculated Calendar Month Volumes:													
WACOG Incurred: Calculated Vol.		8,464,539	9,891,408	10,194,362	6,574,300	(3,162,062)							
Amount		0.42163	0.39919	0.36184	0.34892	0	0	0	0	0	0	0	0
Total		3,568,903	3,948,551	3,688,728	2,293,905	-	-	-	-	-	-	-	-
Dfrr. (Collection vs Calculated)		98,527	(106,827)	(490,858)	(401,492)								
Amount Previously Booked		201,336	(209,636)	(528,985)									
Net to Book (191420)		(102,809)	102,809	38,127	(401,492)								

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

(363,365.00)
363,365.00

**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	4,341,766	(2,156,246)	-	-	-	-	-	-	-
Commercial	2,299,958	2,796,984	2,873,921	1,864,782	(960,471)	-	-	-	-	-	-	-
Industrial Firm	271,159	337,741	319,805	260,993	(45,345)	-	-	-	-	-	-	-
Total Firm Sales	8,347,275	9,772,940	10,070,622	6,467,540	(3,162,062)	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	94,834	-	-	-	-	-	-	-	-
41ISF - 41SF A C	15,784	19,513	19,136	17,136	-	-	-	-	-	-	-	-
42CSF - 42SF A C	7,472	6,240	6,717	5,321	-	-	-	-	-	-	-	-
42ISF - 42SF A C	86,547	102,226	104,320	89,421	-	-	-	-	-	-	-	-
Sub Total	185,661	231,550	241,941	206,712	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,161,614	9,541,389	9,828,681	6,260,828	(3,162,062)	-	-	-	-	-	-	-
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	\$ 749,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	10,350.01	10,359.80	10,361.67	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,972.19	1,832.60	1,832.60	1,851.30	-	-	-	-	-	-	-	-
42CSF - 42SF A C	1,226.72	1,226.72	1,226.72	1,226.72	-	-	-	-	-	-	-	-
42ISF - 42SF A C	10,744.91	10,572.98	10,586.07	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	3,519.72	-	-	-	-	-	-	-	-
42ISI - 42SIM	1,143.76	994.24	1,121.20	1,147.82	-	-	-	-	-	-	-	-
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	\$ 749,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	697,228.15	724,559.02	721,201.39	662,484.23	-	-	-	-	-	-	-	-
Variance.....	(278,465.85)	(425,694.98)	(446,438.61)	(86,936.77)	-	-	-	-	-	-	-	-
Previously Booked	(344,034.85)	(360,125.98)	(446,438.61)	-	-	-	-	-	-	-	-	-
Net to Book (191430)	65,569.00	(65,569.00)	-	(86,936.77)	-	-	-	-	-	-	-	-

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

(86,936.77)
86,936.77

	Feb-15 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Sale		1,739,214.06	-						
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	69,828,199.00	22,606,494.52	0.32374	-	\$ -	-	69,828,199	\$ 22,606,495	(0.3237)
Yr around Contracts-Alberta				-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2				-	\$ -	-	-	\$ -	-
Yr around Contracts-Rockies				5,530,000	\$ 2,779,523	0.50263	(5,530,000)	\$ (2,779,523)	-
Yr around Contracts-Alberta				-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2				-	\$ -	-	-	\$ -	-
Forecasted Baseload YR									
S.T. Contracts-Rockies				6,502,022	\$ 2,597,845	0.39954	(6,502,022)	\$ (2,597,845)	0.3995
S.T. Contracts-Alberta				17,708,278	\$ 6,599,768	0.37269	(17,708,278)	\$ (6,599,768)	0.3727
S.T. Contracts-Sumas/St 2				1,382,500	\$ 622,580	0.45033	(1,382,500)	\$ (622,580)	0.4503
S.T. Contracts-Rockies				5,144,465	\$ 2,315,018	0.45000	(5,144,465)	\$ (2,315,018)	-
S.T. Contracts-Alberta				-	\$ -	-	-	\$ -	-
S.T. Contracts-Sumas/St 2				9,677,500	\$ 4,424,280	0.45717	(9,677,500)	\$ (4,424,280)	-
Forecasted Baseload S.T.									
Swing Contracts - Rockies				-	\$ -	-	-	\$ -	-
Swing Contracts - Alberta				-	\$ -	-	-	\$ -	-
Swing Contracts - Sumas/St 2				5,530,000	\$ 2,514,960	-	-	\$ -	-
Swing Contracts RES FEE - Rockies									
Swing Contracts RES FEE - Alberta									
Swing Contracts RES FEE - Sumas/St 2					11,200	-			
Hedged Spot Purch-Rockies									
Hedged Spot Purch-Alberta (NOVA)									
Hedged Spot Purch-Sumas/St 2 (WEI)									
Spot Purchases-Rockies				116,914	\$ 48,093	0.41135	(116,914)	\$ (48,093)	0.4114
Spot Purchases-Alberta				343,153	\$ 141,157	0.41135	(343,153)	\$ (141,157)	0.4114
Spot Purchases-Sumas/St 2				42,508	\$ 17,486	0.41136	(42,508)	\$ (17,486)	-
Volumetric Transp Chg		340,550.38			\$ 213,013				
UAG Reserve Adjustment									
Misc. Act. U/S Sales									
Sub Total	69,828,199	\$ 24,686,258.96	0.35353	51,977,340	\$ 22,284,923	0.42874	23,380,859	\$ 3,060,745	(0.07521)
Field Production Gas	397,460.00	223,437.10	0.56216	733,246	\$ 359,290	0.49000	(335,786)	\$ (135,853)	(0.07216)
Storage Activity:									
System Withdrawals	7,292,629.00	3,141,852.01	0.43083	42,030,966	\$ 17,812,732	0.42380	(34,738,337)	\$ (14,670,880)	(0.00703)
System Injections	(6,012,346.00)	(1,426,726.22)	0.23730				(6,012,346)	\$ (1,426,726)	
Sub Total	1,280,283	\$ 1,715,125.79	1.33965	42,030,966	\$ 17,812,732	0.42380	(40,750,683)	\$ (16,097,606)	0.91585
P/M Imbalance Adj	(448,837.00)	(189,310.47)	0.42178				(448,837)	\$ (189,310)	0.42178
C/M Imbalance Adj	(523,216.00)	(220,682.04)	0.42178				(523,216)	\$ (220,682)	0.42178
Cost of Company Use Gas	(69,128.30)	(29,113.85)	0.42116				(69,128)	\$ (29,114)	0.42116
Misc. Cust. Imbalance Purch	(12,914.00)	(2,801.30)	0.21692				(12,914)	\$ (2,801)	0.21692
Prior Period Estimate Adj.		(32,391.30)						\$ (32,391)	
Line Loss & Unacct For				(425,129)			425,129		
Total Monthly Gas Cost	70,451,847	\$ 26,150,522.89	0.37118	94,316,423	\$ 40,456,945	0.42895	(18,334,576)	\$ (13,647,014)	(0.05777)

RESTATE COST AT EMBEDDED RATES.....	30,220,256.41
ACTUAL COST OF GAS.....	26,150,522.89
VARIANCE FROM ACTUAL COST(Gain).....	<u>(4,069,733.52)</u>

Sales Sendout, See WAPGA Tab 17	Ore. Portion of Sendout X % of Oregon Sales
Oregon.....	63,388,044 % Of Oregon Sales..... 0.9060
Washington.....	6,574,301 Oregon's Share of the Var. (3,687,178.57)
Total.....	<u>69,962,345</u>
Estimated WACOG Variance for the Shareholder 10%	<u>(368,717.86)</u>

Shareholders Share of the WACOG Deferral	(2,031,781)
WACOG Equalization.....	(70,741)
Estimated Shareholder (gain) or Loss.....	<u>1,961,040</u>