

UG-150725

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April 29, 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  
REGULATORY MANAGEMENT  
2015 MAY -4 AM 8:08  
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 March 2015.

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

Sincerely,



Kyle Walker, CPA  
Rates/Regulatory Analyst

KTW/sls

enclosure

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

	<b>Feb-15</b>	<b>Change</b>	<b>Mar-15</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	125,165.43	52,256.84	177,422.27
186235 AMOR WA GREAT PROGRAM	189,409.14	(29,976.89)	159,432.25
186310 WA ENERGY EFFICIENCY	9,540.95	25.84	9,566.79
186312 WA - AUDIT RESIDENTI	1,078,939.23	2,922.13	1,081,861.36
186314 WA - LOW INCOME WEAT	67,176.81	360.68	67,537.49
186315 WA - WA - LIEE AMORT	39,915.50	(6,380.20)	33,535.30
186316 WA DSM AMORTIZATION	733,970.62	(117,292.93)	616,677.69
<b>Subtotal 186xxx accounts</b>	<b>2,244,117.68</b>	<b>(98,084.53)</b>	<b>2,146,033.15</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(60,069.89)	(122,965.61)	(183,035.50)
<b>Subtotal 254xxx accounts</b>	<b>(60,069.89)</b>	<b>(122,965.61)</b>	<b>(183,035.50)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,004,660.00)	(493,658.00)	(1,498,318.00)
191421 AMORT OF WACOG - WA	1,674,449.81	(263,988.60)	1,410,461.21
191430 DEMAND - ACCR WA	(456,838.73)	77,556.27	(379,282.46)
191431 AMORT OF DEMAND WA	(1,531,754.64)	171,016.04	(1,360,738.60)
<b>Subtotal 191xxx accounts</b>	<b>(1,318,803.56)</b>	<b>(509,074.29)</b>	<b>(1,827,877.85)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>865,244.23</b>	<b>(730,124.43)</b>	<b>135,119.80</b>

STATE OF WASHINGTON  
UTIL. AND TR. COM.  
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2015 MAY -4 AM 8:08

**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	03312015 (MMDDYYYY)	03312015 (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 (\$) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	186232			H	-	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	H	-	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	-	INT RESERVE - 186231 Ind DSM				N
5	186274			S	44,908.34	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	44,908.34	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	161,518.35	-	AMORT 186233 Ind DSM				N
8	186233			H	-	161,518.35	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	1,277.12	INTEREST 186233 Ind DSM				N
10	186233			S	1,277.12	-	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	521,947.12	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	521,947.12	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	5,050.35	INTEREST 186271 Comm Decoup				N
16	186271			S	5,050.35	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	11,592.07	-	AMORT 186277 Res Decoup				N
18	186277			H	-	11,592.07	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	135.06	INTEREST 186277 Res Decoup				N
20	186277			S	135.06	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	6,955.24	-	AMORT 186286 CUB Fund				N
22	186286			H	-	6,955.24	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	58.85	INTEREST 186286 CUB Fund				N
24	186286			S	58.85	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	2,904.19	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	2,904.19	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	34.87	INTEREST 186288 NWIGU Intervener				N
28	186288			S	34.87	-	INTEREST 186288 NWIGU Intervener				N
29	191401			H	-	1,955,024.96	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	1,955,024.96	-	AMORT 191401 OR WACOG				N
31	191401			S	15,942.67	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	15,942.67	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	855.74	AMORT 186307 OR AMR				N
34	186307			S	855.74	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	4.82	INTEREST 186307 OR AMR				N
36	186307			S	4.82	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	4,385.97	AMORT 191031 Working Gas				N
38	191031			S	4,385.97	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	30.54	INTEREST 191031 Working Gas				N
40	191031			S	30.54	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	8,920.20	-	AMORT 254315 Property Sales				N
42	254315			H	-	8,920.20	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	H	-	21.64	INTEREST 254315 Property Sales				N
44	254315			S	21.64	-	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	52,732.49	AMORT 254309 SIP COS				N
46	254309			S	52,732.49	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	435.88	-	INTEREST 254309 SIP COS				N
48	254309			H	-	435.88	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	441,603.91	AMORT 191411 OR Demand				N
50	191411			S	441,603.91	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	3,682.19	-	INTEREST 191411 OR Demand				N
52	191411			H	-	3,682.19	INTEREST 191411 OR Demand				N
53	186234			S	409.20	-	INT 186234 WA GREAT Deferral				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

						Summary of Amortization Rates					
						191421	191431	191431	186316	186235	186315
						Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill	
						WACOG Deferral	FJRM	INTERR	Efficiency	Pay Assist	WA-LIEE
						(GREAT)					
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 JFS (J03)	WA	J03		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)
C41SF	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)
C41SI	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
I41TF	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
C41TF	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)
I41SF	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)
I41SI	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)
C42SF	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)
I42SF	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
C42TF	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
I42TF	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)
C42SI	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)
I42SI	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
C42TI	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
I42TI	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

Other Rates	Column B	Column C	Column C	Column E	Column F	Column G
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				
						[New] CIS	[Old] CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)	WA	R01		1		16,352.30				16,352.30
1C (C01)	WA	C01		1		4,894.20				4,894.20
2R (R02)	WA	R02		1		4,231,608.90				4,231,608.90
3 CFS (C03)	WA	C03	R03	1		1,404,410.60				1,404,410.60
3 IFS (I03)	WA	I03		1		48,719.30				48,719.30
27	WA	R27		1		27,680.80				27,680.80
41C Firm Sales	WA	C41SF		1	Block 1	178,681.40				178,681.40
	WA	C41SF		2	Block 2	165,007.80				165,007.80
41C Interr Sales	WA	C41SI		1	Block 1	-				-
	WA	C41SI		2	Block 2	-				-
41I Firm Trans	WA	I41TF		1	Block 1	-				-
	WA	I41TF		2	Block 2	-				-
41C Firm Trans	WA	C41TF		1	Block 1	17,689.00				17,689.00
	WA	C41TF		2	Block 2	15,231.00				15,231.00
41I Firm Sales	WA	I41SF		1	Block 1	18,000.00				18,000.00
	WA	I41SF		2	Block 2	14,990.80				14,990.80
41I Interr Sales	WA	I41SI		1	Block 1	-				-
	WA	I41SI		2	Block 2	-				-
42C Firm Sales	WA	C42SF		1	Block 1	34,099.00			10,000	44,099.00
	WA	C42SF		2	Block 2	13,838.00			20,000	33,838.00
	WA	C42SF		3	Block 3	-			4,075	4,075.00
	WA	C42SF		4	Block 4	-			-	-
	WA	C42SF		5	Block 5	-			-	-
	WA	C42SF		6	Block 6	-			-	-
42I Firm Sales	WA	I42SF		1	Block 1	101,372.00				101,372.00
	WA	I42SF		2	Block 2	56,930.80				56,930.80
	WA	I42SF		3	Block 3	1,387.00				1,387.00
	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
	WA	C42TF		2	Block 2	40,075.00				40,075.00
	WA	C42TF		3	Block 3	20,000.00				20,000.00
	WA	C42TF		4	Block 4	12,523.00				12,523.00
	WA	C42TF		5	Block 5	-				-
	WA	C42TF		6	Block 6	-				-
42I Firm Trans	WA	I42TF		1	Block 1	71,872.00				71,872.00
	WA	I42TF		2	Block 2	70,126.00				70,126.00
	WA	I42TF		3	Block 3	60,000.00				60,000.00
	WA	I42TF		4	Block 4	128,191.00				128,191.00
	WA	I42TF		5	Block 5	41,212.00				41,212.00
	WA	I42TF		6	Block 6	-				-
42C Interr Sales	WA	C42SI		1	Block 1	20,000.00				20,000.00
	WA	C42SI		2	Block 2	40,000.00				40,000.00
	WA	C42SI		3	Block 3	22,832.00				22,832.00
	WA	C42SI		4	Block 4	983.00				983.00
	WA	C42SI		5	Block 5	-				-
	WA	C42SI		6	Block 6	-				-
42I Interr Sales	WA	I42SI		1	Block 1	10,107.00				10,107.00
	WA	I42SI		2	Block 2	15,609.00				15,609.00
	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	-				-
	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	82,763.00		0		82,763.00
	WA	I42TI		2	Block 2	121,797.00		0		121,797.00
	WA	I42TI		3	Block 3	85,365.00				85,365.00
	WA	I42TI		4	Block 4	272,506.00				272,506.00
	WA	I42TI		5	Block 5	171,428.00				171,428.00
	WA	I42TI		6	Block 6	-				-
43 Firm Trans	WA	I43TF		1		-				-
43 Interr Trans	WA	I43TI		1		-				-
Other Rates						341,302.00				341,302.00
Sources:						total per above		0	34,075	34,075.00

**Temporaries Tab**

total OR & WA	100,335,022.30	total* wa	34,075.00
total per CIS	100,335,022.30	total* or	86,131,910.40
difference	0.00	total*	86,165,985.40
		*including unbilled	

State	Rate	Rate2	Block	
61.63.65.67.69.70	WA	I61T	Rate Total	341,302.00
	WA	I63T	Rate Total	-
	WA	I65T	Rate Total	-
	WA	I67T	Rate Total	-
	WA	I69T	Rate Total	-
	WA	I70T	Rate Total	-
				341,302.00

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 Adjustmen

						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		(676.33)	446.09	0.00	(540.12)	(134.91)	(28.62)	0.00		
1C (C01)	WA	C01		1		(202.42)	133.51	0.00	(132.24)	(33.08)	(7.00)	0.00		
2R (R02)	WA	R02		1		(175,019.34)	115,438.29	0.00	(86,621.03)	(21,665.84)	(4,612.45)	0.00		
3 CFS (C03)	WA	C03	R03	1		(58,086.42)	38,312.32	0.00	(25,616.45)	(6,404.11)	(1,362.28)	0.00		
3 JFS (J03)	WA	J03		1		(2,015.03)	1,329.06	0.00	0.00	(197.31)	(41.90)	0.00		
27	WA	R27		1		(1,144.88)	755.13	0.00	(395.84)	(99.10)	(21.04)	0.00		
41C Firm Sales	WA	C41SF		1	Block 1	(7,390.26)	4,874.43	0.00	(2,555.14)	(639.68)	(135.80)	0.00		
	WA	C41SF		2	Block 2	(6,824.72)	4,501.41	0.00	(2,079.10)	(519.77)	(110.56)	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	(744.48)	491.04	0.00	0.00	(63.36)	(13.50)	0.00		
	WA	I41SF		2	Block 2	(620.02)	408.95	0.00	0.00	(46.47)	(9.89)	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	(1,823.93)	1,203.02	0.00	(424.67)	(106.28)	(22.49)	0.00		
	WA	C42SF		2	Block 2	(1,399.54)	923.10	0.00	(291.68)	(72.75)	(15.57)	0.00		
	WA	C42SF		3	Block 3	(168.54)	111.17	0.00	(26.94)	(6.72)	(1.43)	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	(4,192.75)	2,765.43	0.00	0.00	(193.62)	(40.55)	0.00		
	WA	I42SF		2	Block 2	(2,354.66)	1,553.07	0.00	0.00	(97.35)	(20.50)	0.00		
	WA	I42SF		3	Block 3	(57.37)	37.84	0.00	0.00	(1.82)	(0.39)	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	(944.33)	0.00	217.59	(94.98)	(23.75)	(5.02)	0.00		
	WA	C42SI		4	Block 4	(40.66)	0.00	9.37	(3.27)	(0.82)	(0.17)	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	(418.03)	0.00	96.32	0.00	(24.05)	(5.15)	0.00		
	WA	I42SI		2	Block 2	(645.59)	0.00	148.75	0.00	(33.25)	(7.02)	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:						(267,250.90)	173,283.86	1,043.83	(119,119.46)	(30,448.64)	(6,479.53)	-		

**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		
				ic. in 186312	0.95628 Annually
				(909.53)	<b>191421</b>
				Demand	(627.40)
				Demand	
				Demand	
				(627.40)	
				rate sensitive adj	0.95628 Annually
				Demand	599.97 <b>191431</b>

Switchers - WA		(268,160.43)	<b>191421</b>
Commodity	951.11	174,927.66	<b>191431</b>
Commodity		(119,119.46)	<b>186316</b>
Commodity		(30,448.64)	<b>186235</b>
Commodity		(6,479.53)	<b>186315</b>
Commodity		-	<b>254317</b>

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		51,847.64		3.250%	409.20	52,256.84	177,422.27
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		(30,448.64)		3.25%	471.75	(29,976.89)	159,432.25
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		0.00		3.25%	25.84	25.84	9,566.79
84	<b>History truncated for ease of viewing</b>							

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	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	2014 Calendar Interest	2015 Calendar Interest	Activity	Balance
1	Beginning Balance												
44	Jan-13	0.00		3,478.51	3.25%			3,478.51	0.00			3,478.51	1,287,850.15
45	Feb-13	0.00		3,487.93	3.25%			3,487.93	0.00			3,487.93	1,291,338.08
46	Mar-13	645,551.00		4,371.56	3.25%			3,497.37	874.19			649,922.56	1,941,260.64
47	Apr-13	0.00		5,257.58	3.25%			3,506.85	1,750.73			5,257.58	1,946,518.22
48	May-13	0.00		5,271.82	3.25%			3,516.34	1,755.48			5,271.82	1,951,790.04
49	Jun-13	0.00		5,286.10	3.25%			3,525.87	1,760.23			5,286.10	1,957,076.14
50	Jul-13	0.00		5,300.41	3.25%			3,535.42	1,764.99			5,300.41	1,962,376.55
51	Aug-13	0.00		5,314.77	3.25%			3,544.99	1,769.78			5,314.77	1,967,691.32
52	Sep-13	0.00		5,329.16	3.25%			3,554.59	1,774.57			5,329.16	1,973,020.48
53	Oct-13	645,551.00		6,217.78	3.25%			3,564.22	2,653.56			651,768.78	2,624,789.26
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
56	Dec-13	0.00		3,544.51	3.25%				3,544.51			3,544.51	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
58	Feb-14	527,177.00		4,277.62	3.25%				3,563.73	713.89		531,454.62	1,847,293.70
59	Mar-14	0.00		5,003.09	3.25%				3,573.38	1,429.71		5,003.09	1,852,296.79
60	Apr-14	0.00		5,016.64	3.25%				3,583.06	1,433.58		5,016.64	1,857,313.43
61	May-14	0.00		5,030.22	3.25%				3,592.76	1,437.46		5,030.22	1,862,343.65
62	Jun-14	0.00		5,043.85	3.25%				3,602.50	1,441.35		5,043.85	1,867,387.50
63	Jul-14	0.00		5,057.51	3.25%				3,612.25	1,445.26		5,057.51	1,872,445.01
64	Aug-14	0.00		5,071.21	3.25%				3,622.03	1,449.18		5,071.21	1,877,516.22
65	Sep-14	0.00		5,084.94	3.25%				3,631.84	1,453.10		5,084.94	1,882,601.16
66	Oct-14	527,178.00		5,812.60	3.25%				3,641.68	2,170.92		532,990.60	2,415,591.76
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
68	Nov-14 NEW	0.00		0.00	3.25%					0.00		0.00	1,070,220.13
69	Dec-14	0.00		2,898.51	3.25%					2,898.51		2,898.51	1,073,118.64
70	Jan-15	0.00		2,906.36	3.25%					2,906.36	0.00	2,906.36	1,076,025.00
71	Feb-15	0.00		2,914.23	3.25%					2,914.23	0.00	2,914.23	1,078,939.23
72	Mar-15	0.00		2,922.13	3.25%					2,922.13	0.00	2,922.13	1,081,861.36
82	History truncated for ease of viewing												

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 186314  
 Program under Schedule I

Debit (Credit)				Interest			
Month/Year	Note	Accumulation	Transfers	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	178.74		3.25%	182.18	360.92	67,537.73

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		(6,479.53)		3.25%	99.33	(6,380.20)	33,535.30

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		(119,119.46)		3.25%	1,826.53	(117,292.93)	616,677.69

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		(268,160.43)		3.25%	4,171.83	(263,988.60)	1,410,461.21

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		174,927.66		3.25%	(3,911.62)	171,016.04	(1,360,738.60)

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	03312015 (MMDDYYYY)	03312015 (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	3,726,497.00	-	OR WACOG PGA Activity				N
2	191400			H	-	3,726,497.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	5,138.00	-	OR WACOG PGA Activity				N
4	191400			H	-	5,138.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	2,063.00	-	OR WACOG PGA Activity				N
6	191400			H	-	2,063.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	98,578.42	-	OR DEM PGA Activity				N
8	191410			H	-	98,578.42	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	2,355,018.23	OR DEM DEF Collected				N
10	191450			S	2,355,018.23	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	H	-	6,080.00	OR PGA Interest				N
12	191400			H	-	40,762.00	OR WACOG Interest				N
14	191410			H	-	23,800.00	OR DEM Incr. Interest				N
15	191450			S	70,642.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	S	490,273.00	-	WA WACOG PGA Activity				N
17	191420			H	-	490,273.00	WA WACOG PGA Activity				N
18	540100	84020	805-02940	H	-	78,687.27	WA DEM PGA Activity				N
19	191430			S	78,687.27	-	WA DEM PGA Activity				N
20	411000	83010	419-06210	S	4,516.00	-	WA PGA Interest				N
21	191420			H	-	3,385.00	WA WACOG Interest				N
22	191430			H	-	1,131.00	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	15,536.00	-	OR DEM Interest Reserve				N
28	191452			H	-	15,536.00	OR DEM Interest Reserve				N

Total 6,846,948.92 6,846,948.92

Prepared by \_\_\_\_\_

Date \_\_\_\_\_

Approved by \_\_\_\_\_

Date \_\_\_\_\_

Posted by \_\_\_\_\_

Date \_\_\_\_\_

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

Document No. \_\_\_\_\_

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:	20,520,264	20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	-	-	-	-	-	-
2	C / M Unbilled Volumes:		52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:		55,648,529	100,895,501	110,476,910	81,221,547	68,424,808	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:		87,759,026	99,768,697	101,084,395	69,962,345	60,814,168	-	-	-	-	-	-
			In Balance	In Balance	In Balance	In Balance	In Balance	Review	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Cdfy Costs Incurred In ORPGA file	\$ 38,174,043	\$ 40,615,703	\$ 37,775,230	\$ 26,150,523	\$ 21,003,510	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:		0.43499	0.4071	0.3737	0.37378	0.34537	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

Line No.	October-13	Oregon Calendar Sales 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
7	P / M Unbilled Volumes:	18,444,680	18,444,680	47,140,685	46,099,783	37,420,693	27,690,378	-	-	-	-	-	-
8	C / M Unbilled Volumes:		47,140,685	46,099,783	37,420,693	27,690,378	20,854,348	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:		50,598,482	90,918,392	99,569,123	73,118,359	61,963,229	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:		79,294,487	89,877,489	90,890,033	63,388,044	55,127,199	-	-	-	-	-	-
11	Less: Winter WACOG Usage		1,518,513.00	1,562,536.00	1,659,440.00	1,460,021.00	1,603,330.00	-	-	-	-	-	-
12	Incremental Usage		24,585.90	-	-	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:		77,751,388	88,314,953	89,230,593	61,928,023	53,523,869	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate		0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178
15	"ORPGA" Winter Commodity Rate		0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358
16	Monthly Incremental Rate		0.34465	-	-	-	-	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ 8,883	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 688,767	\$ 708,735	\$ 752,689	\$ 662,236	\$ 727,238	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 32,793,980	\$ 37,249,481	\$ 37,635,680	\$ 26,120,002	\$ 22,575,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE. Commodity Cost Collected	\$ 33,491,631	\$ 37,958,216	\$ 38,388,368	\$ 26,782,238	\$ 23,302,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:		79,294,487	89,877,489	90,890,033	63,388,044	55,127,199	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.		0.42163	0.39919	0.36184	0.34892	0.32378	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
23	Amount	\$ 33,432,935	\$ 35,878,195	\$ 32,887,650	\$ 22,117,356	\$ 17,849,084	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ (58,696.01)	\$ (2,080,020.96)	\$ (5,500,718.31)	\$ (4,664,881.87)	\$ (5,453,451.89)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dfrr. (Collection vs Calculated)	\$ 1,002,149.00	\$ (1,161,599.00)	\$ (3,871,802.00)	\$ (2,633,101.00)	\$ (3,726,497.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	1,847,860	(1,957,444)	(4,227,604)	(2,327,165)	-	-	-	-	-	-	-	-
28	Net to Book (191400)	\$ (845,711.00)	\$ 795,845.00	\$ 355,802.00	\$ (305,936.00)	\$ (3,726,497.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

29 Entry 191400.....  
30 Entry 805-02890.....

(3,726,497)  
3,726,497

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
31	Year round Contracts	\$ 32,500,552.28	\$ 33,559,905.96	\$ 30,116,985.93	\$ 22,606,494.52	\$ 20,284,027.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Ercana Net Activity	\$ 1,172,195.13	\$ 789,355.27	\$ 1,198,715.93	\$ 1,739,214.06	\$ 1,312,899.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Short Term Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	Spot Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Volumetric Transp Chg	\$ 287,593.79	\$ 362,711.07	\$ 351,774.16	\$ 340,550.38	\$ 264,015.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Misc. Act. Up/St Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	UAG Reserve Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Sub Total	\$ 33,960,341.20	\$ 34,711,972.30	\$ 31,667,476.02	\$ 24,686,258.96	\$ 21,860,941.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Field Production Gas	\$ 292,636.77	\$ 262,983.29	\$ 385,413.07	\$ 223,437.10	\$ 269,179.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Storage Activity:											
39	System Withdrawals	\$ 5,892,179.77	\$ 5,897,877.83	\$ 6,012,586.30	\$ 3,141,852.01	\$ 805,376.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	System Injections	\$ (1,873,768.24)	\$ (663,443.82)	\$ (262,325.07)	\$ (1,426,726.22)	\$ (1,098,192.39)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Sub Total	\$ 4,018,411.53	\$ 5,234,434.01	\$ 5,750,261.23	\$ 1,715,125.79	\$ (292,816.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Other Activity											
42	P/M Imbalance Adj	157,736.29	264,680.87	(176,136.17)	(189,310.47)	220,682.04	-	-	-	-	-	-
43	C/M Imbalance Adj	(264,680.87)	176,136.17	189,310.47	(220,682.04)	(987,134.76)	-	-	-	-	-	-
44	Cost of Company Use Gas	(14,056.55)	(39,549.22)	(40,095.80)	(29,113.85)	(23,529.36)	-	-	-	-	-	-
45	Misc. Cust. Imbalance Purch	-	(674.19)	(2,801.30)	(2,801.30)	-	-	-	-	-	-	-
46	Prior Period Estimate Adj.	23,654.68	5,719.62	1,802.90	(32,391.30)	(43,813.04)	-	-	-	-	-	-
47	Total Monthly Gas Cost	\$ 38,174,043.05	\$ 40,615,702.85	\$ 37,775,230.42	\$ 26,150,522.89	\$ 21,003,510.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		ok	ok	ok	ok	ok	check	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
<b>ACTUAL DEMAND CHARGES:</b>														
<b>US Transmission Co.:</b>														
47	Williams (NWPL)	7,549,980.87	\$ 6,717,360.56	\$ 6,927,967.98	\$ 6,853,840.20	\$ 6,371,721.29	\$ 6,907,201.27							
48	TrnsCan(Gas Trans. NW)													
49	Peaking Supply Agreement (Int'l Paper)	\$ 39,360.00	\$ 40,672.00	\$ 40,672.00	\$ 40,672.00	\$ 36,736.00	\$ 40,672.00							
50	KB Pipeline	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19	\$ 18,688.19							
<b>CDN Transmission Co.:</b>														
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)	\$ 24,886.25								
57	Tenasks Virtual													
58	<b>Total Charges</b>	<b>7,549,980.87</b>	<b>\$ 6,717,034.22</b>	<b>\$ 6,980,337.35</b>	<b>\$ 6,947,990.30</b>	<b>\$ 6,382,314.37</b>	<b>\$ 6,991,447.71</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMBEDDED CHARGES:</b>														
69	<b>Total Embedded</b>	<b>\$ 7,945,191.00</b>	<b>\$ 7,101,448.95</b>	<b>\$ 7,101,443.95</b>	<b>\$ 6,543,121.95</b>	<b>\$ 7,101,443.95</b>	<b>\$ 6,784,129.00</b>	<b>\$ 6,967,300.00</b>	<b>\$ 6,784,129.00</b>	<b>\$ 6,967,300.00</b>	<b>\$ 6,967,300.00</b>	<b>\$ 6,784,129.00</b>	<b>\$ 7,101,443.95</b>	<b>\$ 7,101,443.95</b>
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>Oregon VARIANCE Share -</b>														
81	<b>Total Variance</b>	<b>\$ (1,228,157.00)</b>	<b>\$ (121,112.00)</b>	<b>\$ (153,454.00)</b>	<b>\$ (160,808.00)</b>	<b>\$ (109,996.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
82	<b>Oregon Allocation Ratio</b>	<b>90.270%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>
83	<b>Oregon Portion</b>	<b>\$ (1,152,317.85)</b>	<b>\$ (108,540.57)</b>	<b>\$ (137,525.47)</b>	<b>\$ (144,116.13)</b>	<b>\$ (98,578.42)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
84	<b>Amount Previously Booked</b>	<b>\$ (1,152,317.85)</b>	<b>\$ (108,540.57)</b>	<b>\$ (137,525.47)</b>	<b>\$ (144,116.13)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
85	<b>Net to Book (191410)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (98,578.42)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
86	Entry 191410.....													
87	Entry 805-02880.....													

(98,578.42)
98,578.42















**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
<b>Cycle Volume Sales:</b>													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	4,247,961	4,247,961							
Commercial	733,221	1,240,762	2,620,821	2,868,232	2,212,643	1,707,472							
Industrial Firm	47,775	60,387	131,162	127,750	117,318	94,893							
Interruptible													
<b>Total</b>	<b>2,097,384</b>	<b>4,587,054</b>	<b>9,477,888</b>	<b>10,399,667</b>	<b>6,577,922</b>	<b>6,050,326</b>	-	-	-	-	-	-	-
<b>P / M Unbilled Volumes:</b>													
Residential	658,938	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	-	-	-	-	-	-
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	-	-	-	-	-	-
Industrial Firm	24,823	32,666	60,807	66,463	57,362	45,345	40,408	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,093,055</b>	<b>2,075,584</b>	<b>5,490,076</b>	<b>5,404,374</b>	<b>4,690,949</b>	<b>3,162,062</b>	<b>2,387,452</b>	-	-	-	-	-	-
<b>C / M Unbilled Volumes:</b>													
Residential	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610							
Commercial	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434							
Industrial Firm	32,666	60,807	66,463	57,362	45,345	40,408							
Interruptible													
<b>Total</b>	<b>2,075,584</b>	<b>5,490,076</b>	<b>5,404,374</b>	<b>4,690,949</b>	<b>3,162,062</b>	<b>2,387,452</b>	-	-	-	-	-	-	-
<b>Reported Cycle Billing Volumes:</b>													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	5,379,334	4,247,961							
Commercial	822,963	1,403,860	2,800,651	3,051,456	2,344,084	1,862,687							
Industrial Firm	181,506	243,018	332,085	328,906	273,010	241,400							
Interruptible	87,679	117,264	118,468	123,740	106,760	109,531							
<b>Total</b>	<b>2,408,536</b>	<b>5,050,047</b>	<b>9,977,109</b>	<b>10,907,787</b>	<b>8,103,187</b>	<b>6,461,579</b>	-	-	-	-	-	-	-
<b>Calculated Calendar Month Volumes:</b>													
Residential		5,776,158	6,638,215	6,876,897	4,341,766	3,667,325	(1,575,610)	-	-	-	-	-	-
Commercial		2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	(771,434)	-	-	-	-	-	-
Industrial Firm		271,159	337,741	319,805	260,993	236,463	(40,408)	-	-	-	-	-	-
Interruptible		117,264	118,468	123,740	106,760	109,531	-	-	-	-	-	-	-
<b>Total</b>		<b>8,464,539</b>	<b>9,891,408</b>	<b>10,194,362</b>	<b>6,574,300</b>	<b>5,686,969</b>	<b>(2,387,452)</b>	-	-	-	-	-	-
"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	2,331,600	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:		8,464,539	9,891,408	10,194,362	6,574,300	5,686,969	(2,387,452)	-	-	-	-	-	-
WACOG Incurred: Calculated Vol. Amount		0.42163	0.39919	0.36184	0.34892	0.32378	0	0	0	0	0	0	0
		3,568,903	3,948,551	3,688,728	2,293,905	1,841,327	-	-	-	-	-	-	-
Dfrr. (Collection vs Calculated)		98,527	(106,827)	(490,858)	(401,492)	(490,273)	-	-	-	-	-	-	-
Amount Previously Booked		201,336	(209,636)	(528,985)	(363,365)								
Net to Book (191420)		(102,809)	102,809	38,127	(38,127)	(490,273)	-	-	-	-	-	-	-

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

<b>(490,273.00)</b>
<b>490,273.00</b>







	Mar-15 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
<b>Contract Commodity Gas Costs:</b>									
Hedged Encana Sale		1,312,699.18	-						
Hedged Encana Cost True Up			-						
Hedged Encana Sale True Up			-						
Yr around Contracts-Rockies	66,699,876.00	20,284,027.62	0.30411	-	\$ -	-	66,699,876	\$ 20,284,028	(0.3041)
Yr around Contracts-Alberta			-	-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2			-	-	\$ -	-	-	\$ -	-
Yr around Contracts-Rockies			-	6,122,500	\$ 2,922,632	0.47736	(6,122,500)	\$ (2,922,632)	-
Yr around Contracts-Alberta			-	-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2			-	-	\$ -	-	-	\$ -	-
Forecasted Baseload YR			-						
S.T. Contracts-Rockies			-	6,690,217	\$ 2,675,658	0.39994	(6,690,217)	\$ (2,675,658)	0.3999
S.T. Contracts-Alberta			-	17,915,005	\$ 6,623,468	0.36972	(17,915,005)	\$ (6,623,468)	0.3697
S.T. Contracts-Sumas/St 2			-	1,530,625	\$ 689,285	0.45033	(1,530,625)	\$ (689,285)	0.4503
S.T. Contracts-Rockies			-	7,701,477	\$ 3,306,593	0.42935	(7,701,477)	\$ (3,306,593)	-
S.T. Contracts-Alberta			-	1,415,389	\$ 560,063	0.39570	(1,415,389)	\$ (560,063)	-
S.T. Contracts-Sumas/St 2			-	10,714,375	\$ 4,649,303	0.43393	(10,714,375)	\$ (4,649,303)	-
Forecasted Baseload S.T.			-						
Swing Contracts - Rockies			-	-	\$ -	-	-	\$ -	-
Swing Contracts - Alberta			-	-	\$ -	-	-	\$ -	-
Swing Contracts - Sumas/St 2			-	-	\$ -	-	-	\$ -	-
Swing Contracts RES FEE - Rockies			-	-	\$ -	-	-	\$ -	-
Swing Contracts RES FEE - Alberta			-	-	\$ -	-	-	\$ -	-
Swing Contracts RES FEE - Sumas/St 2			-	-	\$ -	-	-	\$ -	-
Hedged Spot Purch-Rockies			-	-	\$ -	-	-	\$ -	-
Hedged Spot Purch-Alberta (NOVA)			-	-	\$ -	-	-	\$ -	-
Hedged Spot Purch-Sumas/St 2 (WEI)			-	-	\$ -	-	-	\$ -	-
Spot Purchases-Rockies			-	820,258	\$ 325,704	0.39708	(820,258)	\$ (325,704)	0.3971
Spot Purchases-Alberta			-	2,407,532	\$ 955,970	0.39707	(2,407,532)	\$ (955,970)	0.3971
Spot Purchases-Sumas/St 2			-	298,231	\$ 118,420	0.39707	(298,231)	\$ (118,420)	-
Volumetric Transp Chg		264,015.07	-		\$ 204,432	-		\$ -	-
UAG Reserve Adjustment			-						
Misc. Act. U/S Sales			-						
Sub Total	66,699,876	\$ 21,860,941.87	0.32775	55,615,609	\$ 23,031,528	0.41412	11,084,267	\$ (2,543,068)	(0.0864)
Field Production Gas	476,029.00	269,179.68	0.56547	776,322	\$ 380,398	0.49000	(300,293)	\$ (111,218)	(0.0755)
<b>Storage Activity:</b>									
System Withdrawals	1,830,436.00	805,376.16	0.43999	27,042,150	\$ 11,459,449	0.42376	(25,211,714)	\$ (10,654,073)	(0.0162)
System Injections	(4,745,680.00)	(1,098,192.39)	0.23141				(4,745,680)	\$ (1,098,192)	
Sub Total	(2,915,244)	\$ (292,816.23)	0.10044	27,042,150	\$ 11,459,449	0.42376	(29,957,394)	\$ (11,752,265)	(0.3233)
P/M Imbalance Adj	523,216.00	\$ 220,682.04	0.42178				523,216	\$ 220,682	0.4218
C/M Imbalance Adj	(2,340,402.00)	(987,134.76)	0.42178				(2,340,402)	\$ (987,135)	0.4218
Cost of Company Use Gas	(55,873.70)	(23,529.36)	0.42112				(55,874)	\$ (23,529)	0.4211
Misc. Cust. Imbalance Purch			-				-	\$ -	-
Prior Period Estimate Adj.		(43,813.04)					-	\$ (43,813)	
Line Loss & Unacct For				(454,820)			454,820		
<b>Total Monthly Gas Cost</b>	<b>62,387,601</b>	<b>\$ 21,003,510.20</b>	<b>0.33666</b>	<b>82,979,261</b>	<b>\$ 34,871,375</b>	<b>0.42024</b>	<b>(20,591,660)</b>	<b>\$ (15,240,347)</b>	<b>(0.0836)</b>

RESTATED COST AT EMBEDDED RATES..... 26,217,893.65  
 ACTUAL COST OF GAS..... 21,003,510.20  
 VARIANCE FROM ACTUAL COST( Gain (Loss))..... (5,214,383)

**Sales Sendout, See WAPGA Tab 17**

	Ore. Portion of Sendout X % of Oregon Sales	
Oregon.....	55,127,199 % Of Oregon Sales.....	0.9065
Washington.....	5,686,969 Oregon's Share of the Var.	(4,726,839)
Total.....	60,814,168	(472,683.86)

Estimated WACOG Variance for the Shareholder 10%

Shareholders Share of the WACOG Deferral	(1,726,955)
WACOG Equalization	5,242
Estimated Shareholder (gain) or Loss	1,732,197