UG-151104

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May 20, 2015

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

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 April 2015.

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

Sincerely,

Kyle Walker

Kyle Walker, CPA
Rates/Regulatory Analyst

KTW/sls

enclosure

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

	Mar-15	Change	Apr-15
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	177,422.27	62,232.45	239,654.72
186235 AMOR WA GREAT PROGRAM	159,432.25	(24,352.28)	135,079.97
186310 WA ENERGY EFFICIENCY	9,566.79	25.91	9,592.70
186312 WA - AUDIT RESIDENTI	1,081,861.36	682,240.70	1,764,102.06
186314 WA - LOW INCOME WEAT	67,537.49	23,223.11	90,760.60
186315 WA - WA - LIEE AMORT	33,535.30	(5,183.16)	28,352.14
186316 WA DSM AMORTIZATION	616,677.69	(95,013.94)	521,663.75
Subtotal 186xxx accounts	2,146,033.15	643,172.79	2,789,205.94
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(183,035.50)	(96,042.06)	(279,077.56)
Subtotal 254xxx accounts	(183,035.50)	(96,042.06)	(279,077.56)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,498,318.00)	(512,362.00)	(2,010,680.00)
191421 AMORT OF WACOG - WA	1,410,461.21	(216,122.45)	1,194,338.76
191430 DEMAND - ACCR WA	(379,282.46)	90,412.36	(288,870.10)
191431 AMORT OF DEMAND WA	(1,360,738.60)	139,437.22	(1,221,301.38)
Subtotal 191xxx accounts	(1,827,877.85)	(498,634.87)	(2,326,512.72)
TOTAL WASHINGTON DEFERRED ACCOUNTS	**135,119.80**	**48,495.86**	**183,615.66**

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	04302015 (MMDDYYYY)	04302015 (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	3,326.42	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	3,326.42	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	731.56		INT RESERVE - 186231 Ind DSM				N
4	186231			H		731.56	INT RESERVE - 186231 Ind DSM				N
5	186274			S	33,773.58		AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H		33,773.58	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	155,823.01	-	AMORT 186233 Ind DSM				N
8	186233			H	-	155,823.01	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	1,044.97	INTEREST 186233 Ind DSM				N
10	186233			S	1,044.97	-	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	433,406.25	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	433,406.25	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	4,353.23	INTEREST 186271 Comm Decoup				N
16	186271			S	4,353.23	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	9,560.46	-	AMORT 186277 Res Decoup				N
18	186277			H	-	9,560.46	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	119.66	INTEREST 186277 Res Decoup				N
20	186277			S	119.66	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	5,736.28	-	AMORT 186286 CUB Fund				N
22	186286			H	-	5,736.28	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	49.58	INTEREST186286 CUB Fund				N
24	186286			S	49.58	-	INTEREST186286 CUB Fund				N
25	402000	81199	495-06233	S	2,905.65	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	2,905.65	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	30.63	INTEREST186288 NWIGU Intervener				N
28	186288			S	30.63	-	INTEREST186288 NWIGU Intervener				N
29	191401			H	-	1,666,258.49	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	1,666,258.49	-	AMORT 191401 OR WACOG				N
31	191401			S	13,295.49	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	13,295.49	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	708.89	AMORT 186307 OR AMR				N
34	186307			S	708.89	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	5.98	INTEREST 186307 OR AMR				N
36	186307			S	5.98	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	3,654.75	AMORT 191031 Working Gas				N
38	191031			S	3,654.75	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	36.52	INTEREST 191031 Working Gas				N
40	191031			S	36.52	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	7,482.36	-	AMORT 254315 Property Sales				N
42	254315			H	-	7,482.36	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	H	-	9.57	INTEREST 254315 Property Sales				N
44	254315			S	9.57	-	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	43,918.15	AMORT 254309 SIP COS				N
46	254309			S	43,918.15	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	365.25	-	INTEREST 254309 SIP COS				N
48	254309			H	-	365.25	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	369,890.70	AMORT 191411 OR Demand				N
50	191411			S	369,890.70	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	3,089.15	-	INTEREST 191411 OR Demand				N
52	191411			H	-	3,089.15	INTEREST 191411 OR Demand				N
53	186234			S	564.03	-	INT 186234 WA GREAT Deferral				N

54	411000	82299	419-06210	H	-	564.03	INT 186234 WA GREAT Deferral	N
55	186235			S	398.28	-	INTEREST 186235 WA GREAT	N
56	411000	83010	419-06210	H	-	398.28	INTEREST 186235 WA GREAT	N
57	186235			H	-	24,750.56	AMORT 186235 WA GREAT	N
58	402000	82299	495-06517	S	24,750.56	-	AMORT 186235 WA GREAT	N
59	186310			S	25.91	-	INT - WA ENERGY EFF 186310	N
60	411000	83010	419-06210	H	-	25.91	INT - WA ENERGY EFF 186310	N
61	186312			S	3,848.70	-	INT - WA EE R&C 186312	N
62	411000	83010	419-06210	H	-	3,848.70	INT - WA EE R&C 186312	N
63	186314			S	214.35	-	INT - 186314 WA-LIEE Deferral	N
64	411000	83010	419-06210	H	-	214.35	INT - 186314 WA-LIEE Deferral	N
65	186315			S	83.69	-	INTEREST 186315 WA-LIEE	N
66	411000	83010	419-06210	H	-	83.69	INTEREST 186315 WA-LIEE	N
67	186315			H	-	5,266.85	AMORT 186315 WA-LIEE	N
68	402000	82299	495-06516	S	5,266.85	-	AMORT 186315 WA-LIEE	N
69	402000	82299	495-06080	S	96,553.36	-	AMORT 186316 WA Amort EE	N
70	186316			H	-	96,553.36	AMORT 186316 WA Amort EE	N
71	411000	83010	419-06210	H	-	1,539.42	INTEREST 186316 WA Amort EE	N
72	186316			S	1,539.42	-	INTEREST 186316 WA Amort EE	N
73	402000	82299	495-06512	H	-	-	AMORT 254317 Property Sales	N
74	254317			H	-	-	AMORT 254317 Property Sales	N
75	411000	83010	419-06210	H	-	-	INTEREST 254317 Property Sales	N
76	254317			H	-	-	INTEREST 254317 Property Sales	N
77	191421			H	-	219,645.01	AMORT 191421 WA WACOG	N
78	541000	84020	805-02655	S	219,645.01	-	AMORT 191421 WA WACOG	N
79	411000	83010	419-06210	H	-	3,522.56	INTEREST 191421 WA WACOG	N
80	191421			S	3,522.56	-	INTEREST 191421 WA WACOG	N
81	191431			S	142,929.00	-	AMORT 191431 WA Demand	N
82	540700	84020	805-02655	H	-	142,929.00	AMORT 191431 WA Demand	N
83	411000	83010	419-06210	S	3,491.78	-	INT 191431 WA Demand	N
84	191431			H	-	3,491.78	INT 191431 WA Demand	N
85	191442			H			Transfer Encana COC Residual to Amort	N
86	191401			H			Transfer Encana COC Residual to Amort	N
87	254302			H	-	-	TRANSFER OF WA MARGIN SHARING BAL	N
88	191431			H	-	-	TRANSFER OF WA MARGIN SHARING BAL	N
89	254301			H	-	-	OR STOR CREDIT AMORT	N
90	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT	N
91	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT	N
92	254301			H	-	-	OR STOR CREDIT INT	N
					3,262,410.08	3,262,410.08		

Prepared by Chris Schmitt

Date 5/6/2015

Document No. ____

Approved by ____

Date ____

Posted by ____

Date ____

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

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**					
3							**191421**	**191431**	**191431**	**186316**	**186235**	**186315**
4							WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
5												
6	Schedule	**State**	**Rate**	**Rate2**	**Block**	Block	**A**	**B**	**C**	**D**	**E**	
7	1R (R01)	WA	R01		1		(0.04136)	0.02728	0.00000	(0.03303)	(0.00825)	(0.00175)
8	1C (C01)	WA	C01		1		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)	(0.00143)
9	2R (R02)	WA	R02		1		(0.04136)	0.02728	0.00000	(0.02047)	(0.00512)	(0.00109)
10	3 CFS (C03)	WA	C03	R03	1		(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)	(0.00097)
11	3 IFS (I03)	WA	I03		1		(0.04136)	0.02728	0.00000	0.00000	(0.00405)	(0.00086)
12	27	WA	R27		1		(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
13	41C Firm Sales	WA	C41SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
14	C41SF	WA	C41SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.01260)	(0.00315)	(0.00067)
15	41C Interr Sales	WA	C41SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00347)	(0.00074)
16	C41SI	WA	C41SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)	(0.00065)
17	41I Firm Trans	WA	I41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	I41TF	WA	I41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	41C Firm Trans	WA	C41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	C41TF	WA	C41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	41I Firm Sales	WA	I41SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)	(0.00075)
22	I41SF	WA	I41SF		2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00310)	(0.00066)
23	41I Interr Sales	WA	I41SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00347)	(0.00074)
24	I41SI	WA	I41SI		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00306)	(0.00065)
25	42C Firm Sales	WA	C42SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)	(0.00051)
26	C42SF	WA	C42SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)	(0.00046)
27		WA	C42SF		3	Block 3	(0.04136)	0.02728	0.00000	(0.00661)	(0.00165)	(0.00035)
28		WA	C42SF		4	Block 4	(0.04136)	0.02728	0.00000	(0.00529)	(0.00132)	(0.00028)
29		WA	C42SF		5	Block 5	(0.04136)	0.02728	0.00000	(0.00353)	(0.00088)	(0.00019)
30		WA	C42SF		6	Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)	(0.00007)
31	42I Firm Sales	WA	I42SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)	(0.00040)
32	I42SF	WA	I42SF		2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00171)	(0.00036)
33		WA	I42SF		3	Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00131)	(0.00028)
34		WA	I42SF		4	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00105)	(0.00022)
35		WA	I42SF		5	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)	(0.00015)
36		WA	I42SF		6	Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)	(0.00006)
37	42C Firm Trans	WA	C42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	C42TF	WA	C42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39		WA	C42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40		WA	C42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41		WA	C42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42		WA	C42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	42I Firm Trans	WA	I42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44	I42TF	WA	I42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45		WA	I42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
46		WA	I42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
47		WA	I42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
48		WA	I42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49	42C Interr Sales	WA	C42SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)	(0.00033)
50	C42SI	WA	C42SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)	(0.00029)
51		WA	C42SI		3	Block 3	(0.04136)	0.00000	0.00953	(0.00416)	(0.00104)	(0.00022)
52		WA	C42SI		4	Block 4	(0.04136)	0.00000	0.00953	(0.00333)	(0.00083)	(0.00017)
53		WA	C42SI		5	Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)	(0.00011)
54		WA	C42SI		6	Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)	(0.00005)
55	42I Interr Sales	WA	I42SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)	(0.00051)
56	I42SI	WA	I42SI		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00213)	(0.00045)
57		WA	I42SI		3	Block 3	(0.04136)	0.00000	0.00953	0.00000	(0.00164)	(0.00034)
58		WA	I42SI		4	Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00131)	(0.00028)
59		WA	I42SI		5	Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)	(0.00018)
60		WA	I42SI		6	Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)	(0.00007)
61	42C Inter Trans	WA	C42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62	C42TI	WA	C42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
63		WA	C42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64		WA	C42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65		WA	C42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
66		WA	C42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67	42I Inter Trans	WA	I42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
68	I42TI	WA	I42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
69		WA	I42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70		WA	I42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71		WA	I42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72		WA	I42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73		WA										
74	43 Firm Trans	WA	I43TF		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75	43 Interr Trans	WA	I43TI		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
76	Other Rates											
77	**Sources:**											
78	**Temporaries Tab**						Column B	Column C	Column C	Column E	Column F	Column G

	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

Other rates

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

Amortization Rates are calculated by taking the Temporary Adjustmen

						Volumes				
Schedule	State	Rate	Rate2	Block	Block	[New] CIS	[Old] CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)	WA	R01		1		14,300.40				14,300.40
1C (C01)	WA	C01		1		(18,360.40)				(18,360.40)
2R (R02)	WA	R02		1		3,403,014.50				3,403,014.50
3 CFS (C03)	WA	C03	R03	1		1,172,754.80				1,172,754.80
3 IFS (I03)	WA	I03		1		44,599.70				44,599.70
27	WA	R27		1		24,366.40				24,366.40
41C Firm Sales	WA	C41SF		1	Block 1	175,275.20		-		175,275.20
C41SF	WA	C41SF		2	Block 2	130,945.30		-		130,945.30
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	17,402.00				17,402.00
C41TF	WA	C41TF		2	Block 2	11,151.00				11,151.00
41I Firm Sales	WA	I41SF		1	Block 1	17,033.30				17,033.30
I41SF	WA	I41SF		2	Block 2	11,951.40				11,951.40
41I Interr Sales	WA	I41SI		1	Block 1	-				-
I41SI	WA	I41SI		2	Block 2	-				-
42C Firm Sales	WA	C42SF		1	Block 1	68,324.00		(10,000)		58,324.00
C42SF	WA	C42SF		2	Block 2	25,807.00		(20,000)		5,807.00
	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	93,533.00				93,533.00
I42SF	WA	I42SF		2	Block 2	52,767.20				52,767.20
	WA	I42SF		3	Block 3	43.00				43.00
	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
C42TF	WA	C42TF		2	Block 2	37,352.00				37,352.00
	WA	C42TF		3	Block 3	20,000.00				20,000.00
	WA	C42TF		4	Block 4	11,639.00				11,639.00
	WA	C42TF		5	Block 5	-				-
	WA	C42TF		6	Block 6	-				-
42I Firm Trans	WA	I42TF		1	Block 1	71,612.00				71,612.00
I42TF	WA	I42TF		2	Block 2	71,534.00				71,534.00
	WA	I42TF		3	Block 3	60,000.00				60,000.00
	WA	I42TF		4	Block 4	119,682.00				119,682.00
	WA	I42TF		5	Block 5	16,617.00				16,617.00
	WA	I42TF		6	Block 6	-				-
42C Interr Sales	WA	C42SI		1	Block 1	20,000.00				20,000.00
C42SI	WA	C42SI		2	Block 2	40,000.00				40,000.00
	WA	C42SI		3	Block 3	21,420.00				21,420.00
	WA	C42SI		4	Block 4	2,907.00				2,907.00
	WA	C42SI		5	Block 5	-				-
	WA	C42SI		6	Block 6	-				-
42I Interr Sales	WA	I42SI		1	Block 1	10,128.00				10,128.00
I42SI	WA	I42SI		2	Block 2	15,027.00				15,027.00
	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	77,374.00		0		77,374.00
I42TI	WA	I42TI		2	Block 2	109,113.00		0		109,113.00
	WA	I42TI		3	Block 3	99,197.00				99,197.00
	WA	I42TI		4	Block 4	261,621.00				261,621.00
	WA	I42TI		5	Block 5	187,198.00				187,198.00
	WA	I42TI		6	Block 6	-				-
	WA									-
43 Firm Trans	WA	I43TF		1		-				-
43 Interr Trans	WA	I43TI		1		-				-
Other Rates						257,354.00				257,354.00
Sources:					total per above	6,784,682.80	-	(34,075)	0	(34,075.00)
Temporaries Tab										

total OR & WA	89,926,914.20	total* wa	(34,075.00)
total per CIS	89,926,914.20	total* or	76,982,104.40
difference	0.00	total*	76,948,029.40
		*including unbilled	

	State	Rate	Rate2	Block	
61,63,65,67,69,70	WA	I61T		Rate Total	257,354.00
	WA	I63T		Rate Total	-
	WA	I65T		Rate Total	-
	WA	I67T		Rate Total	-
	WA	I69T		Rate Total	-
	WA	I70T		Rate Total	-
					257,354.00

KOB1 - WA ENERGY EFFICIENCY			
Internal Order	Cost Center		
908-07307	11529	-	
908-07203	11529	-	include in interest ca
908-07603	11529	-	

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

Amortization Rates are calculated by taking the Temporary Adjustmen

Schedule	State	Rate	Rate2	Block	Block	Amortization 191421 WACOG Deferral	191431 Demand Deferral FIRM	191431 Demand Deferral INTERR	186316 R&C Energy Efficiency	186235 Low Income Bill Pay Assist (GREAT)	186315 WA-LIEE	Save
1R (R01)	WA	R01		1		(591.46)	390.11	0.00	(472.34)	(117.98)	(25.03)	0.00
1C (C01)	WA	C01		1		759.39	(500.87)	0.00	496.10	124.12	26.26	0.00
2R (R02)	WA	R02		1		(140,748.68)	92,834.24	0.00	(69,659.71)	(17,423.43)	(3,709.29)	0.00
3 CFS (C03)	WA	C03	R03	1		(48,505.14)	31,992.75	0.00	(21,391.05)	(5,347.76)	(1,137.57)	0.00
3 IFS (I03)	WA	I03		1		(1,844.64)	1,216.68	0.00	0.00	(180.63)	(38.36)	0.00
27	WA	R27		1		(1,007.79)	664.72	0.00	(348.44)	(87.23)	(18.52)	0.00
41C Firm Sales	WA	C41SF		1	Block 1	(7,249.38)	4,781.51	0.00	(2,506.44)	(627.49)	(133.21)	0.00
C41SF	WA	C41SF		2	Block 2	(5,415.90)	3,572.19	0.00	(1,649.91)	(412.48)	(87.73)	0.00
41C Interr Sales	WA	C41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C41SI	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
I41TF	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
C41TF	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	(704.50)	464.67	0.00	0.00	(59.96)	(12.77)	0.00
I41SF	WA	I41SF		2	Block 2	(494.31)	326.03	0.00	0.00	(37.05)	(7.89)	0.00
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I41SI	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	(2,412.28)	1,591.08	0.00	(561.66)	(140.56)	(29.75)	0.00
C42SF	WA	C42SF		2	Block 2	(240.18)	158.41	0.00	(50.06)	(12.49)	(2.67)	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	(3,868.52)	2,551.58	0.00	0.00	(178.65)	(37.41)	0.00
I42SF	WA	I42SF		2	Block 2	(2,182.45)	1,439.49	0.00	0.00	(90.23)	(19.00)	0.00
	WA	I42SF		3	Block 3	(1.78)	1.17	0.00	0.00	(0.06)	(0.01)	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
C42TF	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
I42TF	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
C42SI	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	(885.93)	0.00	204.13	(89.11)	(22.28)	(4.71)	0.00
	WA	C42SI		4	Block 4	(120.23)	0.00	27.70	(9.68)	(2.41)	(0.49)	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	(418.89)	0.00	96.52	0.00	(24.10)	(5.17)	0.00
I42SI	WA	I42SI		2	Block 2	(621.52)	0.00	143.21	0.00	(32.01)	(6.76)	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
C42TI	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
I42TI	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
	WA					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:						(218,867.25)	141,372.59	1,043.36	(96,553.36)	(24,750.56)	(5,266.85)	-
Temporaries Tab												

Switchers - WA

		(219,645.01)	**191421**
		142,929.00	**191431**
Commodity	813.32	(96,553.36)	**186316**
Commodity		(24,750.56)	**186235**
Commodity		(5,266.85)	**186315**
Commodity		-	**254317**
	813.32		

	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

	0.95628	Annually	
lc. in 186312			
	(777.76)		**191421**
Demand	(536.51)		
Demand			
Demand			
Demand			
	(536.51)		
rate sensitive adj	0.95628	Annually	
Demand	513.05		**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		51,847.64		3.250%	409.20	52,256.84	177,422.27
76	Apr-15		61,668.42		3.250%	564.03	62,232.45	239,654.72
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
73	Apr-15		(24,750.56)		3.25%	398.28	(24,352.28)	135,079.97
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
77	Apr-15		0.00		3.25%	25.91	25.91	9,592.70
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	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
73	Apr-15		678,392.00		3,848.70	3.25%					2,930.04	918.66	682,240.70	1,764,102.06
82	**History truncated for ease of viewing**													
83														

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		178.74		3.25%	182.18	360.92	67,537.73
70	Apr-15		23,039.96		3.25%	214.35	23,254.31	90,792.04
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		(6,479.53)		3.25%	99.33	(6,380.20)	33,535.30
59	Apr-15		(5,266.85)		3.25%	83.69	(5,183.16)	28,352.14
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		(119,119.46)		3.25%	1,826.53	(117,292.93)	616,677.69
76	Apr-15		(96,553.36)		3.25%	1,539.42	(95,013.94)	521,663.75
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		(268,160.43)		3.25%	4,171.83	(263,988.60)	1,410,461.21
77	Apr-15		(219,645.01)		3.25%	3,522.56	(216,122.45)	1,194,338.76

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)
77	Apr-15		142,929.00	(0.01)	3.25%	(3,491.78)	139,437.21	(1,221,301.38)

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	04302015	04302015	USD	JE 28	PGA Deferral
		(MMDDYYYY)	(MMDDYYYY)			

(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	3,289,536.00	-	OR WACOG PGA Activity				N
2	191400			H	-	3,289,536.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	4,806.00	-	OR WACOG PGA Activity				N
4	191400			H	-	4,806.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	5,519.00	-	OR WACOG PGA Activity				N
6	191400			H	-	5,519.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	142,780.79	-	OR DEM PGA Activity				N
8	191410			H	-	142,780.79	OR DEM PGA Activity				N
9	540100	84020	805-02885	H	-	463,253.64	OR DEM DEF Collected				N
10	191450			S	463,253.64	-	OR DEM DEF Collected				N
11	411000	83010	419-06205	S	8,327.00	-	OR PGA Interest				N
12	191400			H	-	63,826.00	OR WACOG Interest				N
14	191410			H	-	24,737.00	OR DEM Incr. Interest				N
15	191450			S	80,236.00	-	OR DEM Coll. Interest				N
16	540200	84020	805-02950	S	507,617.00	-	WA WACOG PGA Activity				N
17	191420			H	-	507,617.00	WA WACOG PGA Activity				N
18	540100	84020	805-02940	H	-	91,316.36	WA DEM PGA Activity				N
19	191430			S	91,316.36	-	WA DEM PGA Activity				N
20	411000	83010	419-06210	S	5,649.00	-	WA PGA Interest				N
21	191420			H	-	4,745.00	WA WACOG Interest				N
22	191430			H	-	904.00	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	17,646.00		OR DEM Interest Reserve				N
28	191452			H		17,646.00	OR DEM Interest Reserve				N
				Total	4,616,686.79	4,616,686.79					

Prepared by ____________________

Date ____________________

Document No. ____________________

Approved by ____________________

Date ____________________

Posted by ____________________

Date ____________________

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

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	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	-	-	-	-	-	-
2	C / M Unbilled Volumes:	20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:		55,648,529	100,895,501	110,476,910	81,221,547	68,424,808	58,125,917	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:		87,759,026	99,768,897	101,084,395	69,962,345	60,814,168	58,577,009	-	-	-	-	-	-
			In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	Review	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Cdity Costs Incurred In ORPGA file		$ 38,174,043	$ 40,615,703	$ 37,775,230	$ 26,150,523	$ 21,003,510	$ 20,162,029	$ -	$ -	$ -	$ -	$ -	$ -
6	System Incurred WACOG Per Thm:		0.43499	0.4071	0.3737	0.37378	0.34537	0.3442	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
			Review	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
7	P / M Unbilled Volumes:		18,444,680	47,140,685	46,099,783	37,420,693	27,690,378	20,854,348	-	-	-	-	-	-
8	C / M Unbilled Volumes:	18,444,680	47,140,685	46,099,783	37,420,693	27,690,378	20,854,348	21,275,155	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:		50,598,482	90,918,392	99,569,123	73,118,359	61,963,229	52,834,155	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:		79,294,487	89,877,489	90,890,033	63,388,044	55,127,199	53,254,962	-	-	-	-	-	-
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	-	-	-	-	1,580,577.00						
13	Net Calculated Calendar Month Volumes:		77,751,388	88,314,953	89,230,593	61,928,023	53,523,869	51,674,385	-	-	-	-	-	-
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	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	0.45358
16	Monthly Incremental Rate		0.34465	-	-	-	-	0.22001						
17	"Collections" Incre. Commodity Rate		$ 8,883	$ -	$ -	$ -	$ -	$ 347,736	$ -	$ -	$ -	$ -	$ -	$ -
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	$ 21,795,222	$ -	$ -	$ -	$ -	$ -	$ -
20	ORE. Commodity Cost Collected		$ 33,491,631	$ 37,958,216	$ 38,388,368	$ 26,782,238	$ 23,302,536	$ 22,142,958	$ -	$ -	$ -	$ -	$ -	$ -
21	Calculated Calendar Month Volumes:		79,294,487	89,877,489	90,890,033	63,388,044	55,127,199	53,254,962	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.		0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	#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	$ 16,754,544	$ -	$ -	$ -	$ -	$ -	$ -
24	Total Collection vs Calculated		$ (58,696.01)	$ (2,080,020.96)	$ (5,500,718.31)	$ (4,664,881.87)	$ (5,453,451.89)	$ (5,388,414.41)	$ -	$ -	$ -	$ -	$ -	$ -
25	90% Dfrl. {Collection vs Calculated}		$ 1,002,149.00	$ (1,161,599.00)	$ (3,871,802.00)	$ (2,633,101.00)	$ (3,726,497.00)	$ (3,289,536.00)	$ -	$ -	$ -	$ -	$ -	$ -
27	Amount Previously Booked		1,847,860	(1,957,444)	(4,227,604)	(2,327,165)	(3,726,497)							
28	Net to Book (191400)		$ (845,711.00)	$ 795,845.00	$ 355,802.00	$ (305,936.00)	$ -	$ (3,289,536.00)	$ -	$ -	$ -	$ -	$ -	$ -
29	**Entry 191400...**													**(3,289,536)**
30	**Entry 805-02890...**													**3,289,536**
			November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
	Contract Commodity Gas Costs:													
31	Year round Contracts		$ 32,500,552.28	$ 33,559,905.96	$ 30,116,985.93	$ 22,606,494.52	$ 20,284,027.62	$ 16,967,998.41	$ -	$ -	$ -	$ -	$ -	$ -
32	Encana Net Activity		$ 1,172,195.13	$ 789,355.27	$ 1,198,715.93	$ 1,739,214.06	$ 1,312,899.18	$ 1,733,373.87	$ -	$ -	$ -	$ -	$ -	$ -
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	$ 233,503.95	$ -	$ -	$ -	$ -	$ -	$ -
36	Misc. Act. Up/St Sales		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
37	UAG Reserve Adj		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
38	Sub Total		$ 33,960,341.20	$ 34,711,972.30	$ 31,667,476.02	$ 24,686,258.96	$ 21,860,941.87	$ 18,934,876.23	$ -	$ -	$ -	$ -	$ -	$ -
39	Field Production Gas		$ 292,636.77	$ 262,983.29	$ 385,413.07	$ 223,437.10	$ 269,179.68	$ 262,558.97	$ -	$ -	$ -	$ -	$ -	$ -
	Storage Activity:													
40	System Withdrawals		$ 5,892,179.77	$ 5,897,877.83	$ 6,012,586.30	$ 3,141,852.01	$ 805,376.16	$ 1,638,956.58	$ -	$ -	$ -	$ -	$ -	$ -
41	System Injections		$ (1,873,768.24)	$ (663,443.82)	$ (262,325.07)	$ (1,426,726.22)	$ (1,098,192.39)	$ (1,154,126.03)	$ -	$ -	$ -	$ -	$ -	$ -
42	Sub Total		$ 4,018,411.53	$ 5,234,434.01	$ 5,750,261.23	$ 1,715,125.79	$ (292,816.23)	$ 484,830.55	$ -	$ -	$ -	$ -	$ -	$ -
	Other Activity													
43	P/M Imbalance Adj		157,736.29	264,680.87	(176,136.17)	(189,310.47)	220,682.04	987,134.76	-	-	-	-	-	-
44	C/M Imbalance Adj		(264,680.87)	176,136.17	189,310.47	(220,682.04)	(987,134.76)	(443,685.14)	-	-	-	-	-	-
45	Cost of Company Use Gas		(14,056.55)	(39,549.22)	(40,095.80)	(29,113.85)	(23,529.36)	(22,866.50)	-	-	-	-	-	-
46	Misc. Cust. Imbalance Purch		-	(674.19)	(2,801.30)	(2,801.30)	-	(2,396.89)	-	-	-	-	-	-
47	Prior Period Estimate Adj.		23,654.68	5,719.62	1,802.90	(32,391.30)	(43,813.04)	(38,422.79)	-	-	-	-	-	-
48	Total Monthly Gas Cost		$ 38,174,043.05	$ 40,615,702.85	$ 37,775,230.42	$ 26,150,522.89	$ 21,003,510.20	$ 20,162,029.19	$ -	$ -	$ -	$ -	$ -	$ -
			ok	ok	ok	ok	ok	ok	check	ok	ok	ok	ok	check

Oregon Storage Cut Off Adjustment:

		November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
88	"ORPGA" Proforma Commodity Rate	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085
89	"ORPGA" Winter Proforma Cdity Rate	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258
90	"Collections" Winter Commodity Rate	$ 687,249	$ 707,173	$ 751,029	$ 660,776	$ 725,635	$ -	$ -	$ -	$ -	$ -	$ -	$ -
91	"Collections" Average Commodity Rate	$ 32,721,672	$ 37,167,348	$ 37,552,695	$ 26,062,408	$ 22,525,520	$ 21,747,165	$ -	$ -	$ -	$ -	$ -	$ -
92	Proforma Commodity Cost Collected	$ 33,408,920	$ 37,874,521	$ 38,303,724	$ 26,723,185	$ 23,251,155	$ 21,747,165	$ -	$ -	$ -	$ -	$ -	$ -
93	Total Collection vs Calculated Line 20-17	$ 33,482,747.60	$ 37,958,215.96	$ 38,388,368.31	$ 26,782,237.87	$ 23,302,535.89	$ 21,795,222.11	$ -	$ -	$ -	$ -	$ -	$ -
94	Total Collection vs Calculated Restated	$ 33,408,920.30	$ 37,874,520.51	$ 38,303,724.42	$ 26,723,184.78	$ 23,251,155.36	$ 21,747,164.93	$ -	$ -	$ -	$ -	$ -	$ -
95	Total Collection vs Calculated	$ (73,827.30)	$ (83,695.44)	$ (84,643.89)	$ (59,053.08)	$ (51,380.53)	$ (48,057.18)	$ -	$ -	$ -	$ -	$ -	$ -
96	.10% Dfrl. {Collection vs Calculated}	$ (7,383.00)	$ (8,370.00)	$ (8,464.00)	$ (5,905.00)	$ (5,138.00)	$ (4,806.00)	$ -	$ -	$ -	$ -	$ -	$ -
97	Amount Previously Booked	$ (7,782.00)	$ (7,929.00)	$ (8,506.00)	$ (5,905.00)	$ (5,138.00)							
98	Net to Book (191400)	399	(441)	42	-	-	(4,806)	-	-	-	-	-	-
99	**Entry 191400...**												**(4,806.00)**
100	**Entry 805-02890...**												**4,806.00**

Oregon Hedge Adjustment:

		November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
101	NWN Share of Pro-Forma Total Impact	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	(1,941)	(648)	(2,112)	(3,974)	(6,082)	(14,241)
102	Amount to record	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	-	-	-	-	-	-
103	Amount Previously Booked	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)							
104	Net to Book (191400)	-	-	-	-	-	(5,519)	-	-	-	-	-	-
105	**Entry 191400...**												**(5,519.00)**
106	**Entry 805-02890...**												**5,519.00**

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.:													
49	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	$ 6,597,051.65						
50	TrnsCan(Gas Trans. NW)													
51	Peaking Supply Agreement (Int'l Paper)		$ 39,360.00	$ 40,672.00	$ 40,672.00	$ 36,736.00	$ 40,672.00	$ 39,360.00						
52	KB Pipeline		$ 18,688.19	$ 18,688.19	$ 18,688.19	$ 18,688.19	$ 18,688.19	$ 18,688.19						
	CDN Transmission Co.:													
53	TransCanada (NOVA)													
54	TransCanada (ANG)													
55	Duke En (WC)T-South													
56	Coral En T-South													
57	Terasen Gas (SC)													
58	PPA/TMV Demand		$ (58,374.53)	$ (6,990.82)	$ 34,789.91	$ (44,831.11)	$ 24,886.25	$ (30,289.05)						
59	Tenasks Virtual													
60	**Total Charges**	7,549,980.87	$ 6,717,034.22	$ 6,980,337.35	$ 6,947,990.30	$ 6,382,314.37	$ 6,991,447.71	$ 6,624,810.79	$ -	$ -	$ -	$ -	$ -	$ -
	EMBEDDED CHARGES:													
61	**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 Varance**		$ (1,228,157.00)	$ (121,112.00)	$ (153,454.00)	$ (160,808.00)	$ (109,996.00)	$ (159,318.00)	$ -	$ -	$ -	$ -	$ -	$ -
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%
83	**Oregon Portion**		$ (1,152,317.85)	$ (108,540.57)	$ (137,525.47)	$ (144,116.13)	$ (98,578.42)	$ (142,780.79)	$ -	$ -	$ -	$ -	$ -	$ -
84	**Amount Previously Booked**		$ (1,152,317.85)	$ (108,540.57)	$ (137,525.47)	$ (144,116.13)	$ (98,578.42)							
85	**Net to Book (191410)**		$ -	$ -	$ -	$ -	$ -	$ (142,780.79)	$ -	$ -	$ -	$ -	$ -	$ -
86	**Entry 191410..**													**(142,780.79)**
87	**Entry 805-02880..**													**142,780.79**

NW Natural
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

	Demand Deferral - Volume Component	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	Embedded Seasonalized Tab 20	$ 10,101,512.00	$ 12,394,381.00	$ 11,662,660.00	$ 9,490,914.00	$ 8,315,588.00	$ 6,156,819.00	$ 3,985,421.00	$ 2,402,055.00	$ 2,065,327.00	$ 2,062,521.00	$ 2,230,184.00	$ 5,103,844.00
2	Collected line 44	8,869,260.42	10,069,203.47	10,024,244.81	6,978,868.99	5,960,569.77	5,693,565.36	-	-	-	-	-	-
3	Deferral	1,232,251.58	2,325,177.53	1,638,415.19	2,512,045.01	2,355,018.23	463,253.64	-	-	-	-	-	-
4	Previously Booked	672,581.93	2,884,847.18	1,638,415.19	2,512,045.01	2,355,018.23							-
5	Net to Book	$ 559,669.65	$ (559,669.65)	$ -	$ -	$ -	$ 463,253.64	$ -	$ -	$ -	$ -	$ -	$ -
		0.12											
6	Entry 191450...	463,253.64	0.19	0.14	0.26	0.28	0.08	-	-	-	-	-	-
7	Entry 805-02885...	(463,253.64)											

Actual Fixed Charges Collected

	Oregon Firm Calender Mo. Sales:	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
15	Residential	45,682,967	50,917,187	52,024,046	34,494,828	28,655,594	27,641,441	-12,315,489	0	0	0	0	0
16	Commercial	25,518,887	30,581,496	30,347,995	21,326,440	18,670,602	17,799,756	-8,151,095	0	0	0	0	0
17	Industrial Firm	2,705,584	2,824,207	2,832,206	2,526,441	2,475,278	2,509,805	-808,571	0	0	0	0	0
18	Total of Calender Month Sales:	73,907,438	84,322,891	85,204,248	58,347,709	49,801,474	47,951,002	-21,275,155	0	0	0	0	0
19	Less: 31CSF - 31SF A C	842,305	1,272,253	1,192,941	1,023,429	952,359	897,947						
20	31ISF - 31SF A C	839,641	977,069	962,109	903,085	865,357	874,272						
21	32CSF - 32SF A C	831,074	927,382	960,195	822,716	861,332	828,982						
22	32ISF - 32SF A C	610,725	624,779	695,588	640,913	649,001	663,481						
23	Total Firm Sales w/ Fixed Demand Charge	3,123,745	3,801,482	3,810,833	3,390,144	3,328,049	3,264,682	-	-	-	-	-	-
24	Total Calender Sales less Fixed	70,783,693	80,521,409	81,393,415	54,957,566	46,473,425	44,686,320	(21,275,155)	-	-	-	-	-
25	"OPGA" OR A No. 09-12A Exh 1 Line 1	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899
26	SFV Collected (line 24 x 25)	$ 8,422,551.64	$ 9,581,242.43	$ 9,685,002.45	$ 6,539,400.77	$ 5,529,872.85	$ 5,317,225.23	$ -	$ -	$ -	$ -	$ -	$ -
	All Cycles												
27	Plus: 31CSF - 31SF A C	$ 135,246.06	$ 128,606.18	$ 99,205.55	$ 119,954.02	$ 119,373.25	$ 101,069.94						
28	31ISF - 31SF A C	$ 111,043.44	$ 100,530.38	$ 99,064.42	$ 100,569.56	$ 100,469.46	$ 90,679.68						
29	32CSF - 32SF A C	$ 92,625.08	$ 84,321.36	$ 85,378.02	$ 86,604.70	$ 85,343.44	$ 81,226.60						
30	32ISF - 32SF A C	$ 57,791.31	$ 56,887.74	$ 57,996.15	$ 60,526.27	$ 55,125.98	$ 56,503.52						
31	Prior Month Unbilled MDDV Commercial	$ (79,256.57)	$ (67,131.69)	$ (64,122.65)	$ (49,161.43)	$ (59,798.65)	$ (59,508.27)	$ -	$ -	$ -	$ -	$ -	$ -
32	Prior Month Unbilled MDDV Industrial	$ (58,080.05)	$ (55,521.72)	$ (50,265.19)	$ (49,532.21)	$ (50,284.78)	$ (50,234.73)	$ -	$ -	$ -	$ -	$ -	$ -
33	Current Month Unbilled MDDV Commercial	$ 67,131.69	$ 64,122.65	$ 49,161.43	$ 59,798.65	$ 59,508.27	$ 50,378.45						
34	Current Month Unbilled MDDV Industrial	$ 55,521.72	$ 50,265.19	$ 49,532.21	$ 50,284.78	$ 50,234.73	$ 45,339.84						
35	MDDV @1.81 D/C Collected	$ 382,022.68	$ 362,080.10	$ 325,949.94	$ 379,044.35	$ 359,971.70	$ 315,455.04	$ -	$ -	$ -	$ -	$ -	$ -
36	Plus: 31CSI - 31SIV												
37	31ISI - 31SIV												
38	32CSI - 32SIM	$ 34,341.71	$ 37,159.12	$ 36,179.05	$ 29,017.97	$ 30,926.03	$ 29,672.51						
39	32ISI - 32SIM	$ 42,470.54	$ 44,962.34	$ 44,517.79	$ 46,617.41	$ 46,563.25	$ 47,500.09						
40	SFV Collected Interruptible Sales	$ 76,812.25	$ 82,121.46	$ 80,696.84	$ 75,635.38	$ 77,489.28	$ 77,172.60	$ -	$ -	$ -	$ -	$ -	$ -
41	Prior Mo Manual Adjustments Com	$ -	$ (990.64)	$ (60,106.22)	$ -	$ -	$ (5,538.03)	$ -	$ -	$ -	$ -	$ -	$ -
42	Prior Mo Manual Adjustments Ind	$ (2,042.96)	$ (86.65)	$ -	$ (360.36)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
43	Prior Mo Manual Adjustments Ind Int	$ -	$ (1,598.96)	$ (267.24)	$ (2,298.53)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
44	Unbilled Manual Adjustments Com	$ 990.64	$ 60,106.22	$ -	$ -	$ 5,538.03	$ -						
45	Unbilled Manual Adjustments Ind	$ 86.65	$ -	$ 360.36	$ -	$ -	$ -						
46	Unbilled Manual Adjustments Ind Int	$ 1,598.96	$ 267.24	$ 2,298.53	$ -	$ -	$ -						
47	Collections Subject to Sensitive Adj	$ 459,468.22	$ 501,898.77	$ 348,932.21	$ 452,020.84	$ 442,999.01	$ 387,089.61	$ -	$ -	$ -	$ -	$ -	$ -
48	Percent impact of Sensitive Effect	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%	-2.7770%
49	Revenue Sensitive Adjustment	$ (12,759.43)	$ (13,937.73)	$ (9,689.85)	$ (12,552.62)	$ (12,302.08)	$ (10,749.48)	$ -	$ -	$ -	$ -	$ -	$ -
50	**Total Demand Charges Collected (26+47+49)**	$ 8,869,260.42	$ 10,069,203.47	$ 10,024,244.81	$ 6,978,868.99	$ 5,960,569.77	$ 5,693,565.36	$ -	$ -	$ -	$ -	$ -	$ -

	Demand Deferral - Interest Component	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
	Margin Analysis of Demand Charges by Class of Customers:												
51	Residential	5,435,816.25	6,058,636.11	6,190,341.28	4,104,539.55	3,409,729.12	3,289,055.09	-	-	-	-	-	-
52	Commercial	3,048,095.22	3,638,720.73	3,461,381.12	2,529,124.68	2,209,937.48	2,075,479.34	-	-	-	-	-	-
53	Industrial Firm	309,115.22	293,300.43	292,091.64	273,904.47	265,565.78	254,001.41	-	-	-	-	-	-
54	Industrial Interruptible	76,233.73	78,546.21	80,430.77	71,300.29	75,337.40	75,029.52	-	-	-	-	-	-
55	Total Demand charge Collected	$ 8,869,260.42	$ 10,069,203.47	$ 10,024,244.80	$ 6,978,868.98	$ 5,960,569.78	$ 5,693,565.36	$ -	$ -	$ -	$ -	$ -	$ -

May 18, 2015
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NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191410 OREGON DEMAND 11/14 - 10/15

		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Balance
Beg. Balance		(1,996,975)	(3,165,975)	(3,295,394)	(3,454,730)	(3,621,711)	(3,744,090)	(3,911,608)	(3,911,608)	(3,911,608)	(3,911,608)	(3,911,608)	(3,911,608)	
Nov: Accrual		(1,152,318)							-	-	-		-	(1,152,317.85)
Bal. Before Int.		(3,149,293)	-	-	-	-	-	-	-	-	-	-	-	(3,149,293.32)
Int. Rate	0.0778	(16,682)	-	-	-	-	-	-	-	-	-	-	-	(16,682.00)
Ending Balance		(3,165,975)	-	-	-	-	-	-	-	-	-	-	-	(3,165,975.32)
Dec: Accrual			(108,541)						-	-	-		-	(108,540.57)
Bal. Before Int.			(3,274,516)	-	-	-	-	-	-	-	-	-	-	(3,274,515.89)
Int. Rate	0.0778		(20,878)	-	-	-	-	-	-	-	-	-	-	(20,878.00)
Ending Balance			(3,295,394)	-	-	-	-	-	-	-	-	-	-	(3,295,393.89)
Jan: Accrual				(137,525)				-	-	-	-	-	-	**(137,525.47)**
Bal. Before Int.				(3,432,919)	-	-	-	-	-	-	-	-	-	(3,432,919.36)
Int. Rate	0.0778			(21,811)	-	-	-	-	-	-	-	-	-	(21,811.00)
Ending Balance				(3,454,730)	-	-	-	-	-	-	-	-	-	(3,454,730.36)
Feb: Accrual					(144,116)			-	-	-	-	-	-	**(144,116.13)**
Bal. Before Int.					(3,598,846)	-	-	-	-	-	-	-	-	(3,598,846.49)
Int. Rate	0.0778				(22,865)	-	-	-	-	-	-	-	-	(22,865.00)
Ending Balance					(3,621,711)	-	-	-	-	-	-	-	-	(3,621,711.49)
Mar: Accrual						(98,578)		-	-	-	-	-	-	**(98,578.42)**
Bal. Before Int.						(3,720,290)	-	-	-	-	-	-	-	(3,720,289.91)
Int. Rate	0.0778					(23,800)	-	-	-	-	-	-	-	(23,800.00)
Ending Balance						(3,744,090)	-	-	-	-	-	-	-	(3,744,089.91)
Apr: Accrual							(142,781)		-	-	-	-	-	**(142,780.79)**
Bal. Before Int.							(3,886,871)	-	-	-	-	-	-	(3,886,870.70)
Int. Rate	0.0778						(24,737)	-	-	-	-	-	-	(24,737.00)
Ending Balance							(3,911,608)	-	-	-	-	-	-	(3,911,607.70)
May: Accrual										-	-	-	-	-
Bal. Before Int.								(3,911,608)	-	-	-	-	-	(3,911,607.70)
Int. Rate	0							-	-	-	-	-	-	-
Ending Balance								(3,911,608)	-	-	-	-	-	(3,911,607.70)
Jun: Accrual											-	-	-	-
Bal. Before Int.									(3,911,608)	-	-	-	-	(3,911,607.70)
Int. Rate	0								-	-	-	-	-	-
Ending Balance									(3,911,608)	-	-	-	-	(3,911,607.70)
JuL: Accrual									-			-	-	-
Bal. Before Int.										(3,911,608)	-	-	-	(3,911,607.70)
Int. Rate	0									-	-	-	-	-
Ending Balance										(3,911,608)	-	-	-	(3,911,607.70)
Aug: Accrual													-	-
Bal. Before Int.											(3,911,608)	-	-	(3,911,607.70)
Int. Rate	0										-	-	-	-
Ending Balance											(3,911,608)	-	-	(3,911,607.70)
Spt: Accrual														-
Bal. Before Int.												(3,911,608)	-	(3,911,607.70)
Int. Rate	0											-	-	-
Ending Balance												(3,911,608)	-	(3,911,607.70)
Oct: Accrual														-
Bal. Before Int.													(3,911,608)	(3,911,607.70)
Int. Rate	0												-	-
Ending Balance													(3,911,608)	(3,911,607.70)
Entry JE28		(16,682)	(20,878)	(21,811)	(22,865)	(23,800)	(24,737)	-	-	-	-	-	-	(130,773.00)
Previously Book		(16,682)	(20,878)	(21,811)	(22,865)	(23,800)								
Net to Record		-	-	-	-	-	(24,737)	-	-	-	-	-	-	
Entry JE28- Less Equity Portion (book to **191412**)		-	-	-	-	-	-	-	-	-	-	-	-	-
Previously Book - Equity Portion					-	-	-	-	-	-	-	-	-	-
Net to Record - **Equity** Portion		-	-	-	-	-	-	-	-	-	-	-	-	-
Monthly Deferral		(1,152,318)	(108,541)	(137,525)	(144,116)	(98,578)	(142,781)	-	-	-	-	-	-	(1,783,859.23)
Entry 191410														**(24,737.00)**
Entry 419-06205														**24,737.00**

GL Balance should be	(3,911,607.70)
Pending Deferral Adj	
Pending Int Adj	
Current GL Balance	**(3,911,607.70)**

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191450 OREGON 11/14 - 10/15 OR Demand Accrual Vol.

		Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Balance
Beg. Balance		1,871,361	3,119,740	5,472,681	7,151,889	9,718,445	12,144,105	12,687,595	12,687,595	12,687,595	12,687,595	12,687,595	12,687,595	
Nov: Accrual		1,232,252			-	-	-	-	-	-	-	-	-	1,232,251.52
Bal. Before Int.		3,103,613	-	-	-	-	-	-	-	-	-	-	-	3,103,612.90
Int. Rate	0.0778	16,127	-	-	-	-	-	-	-	-	-	-	-	16,127.00
Ending Balance		3,119,740	-	-	-	-	-	-	-	-	-	-	-	3,119,739.90
Dec: Accrual			2,325,178		-	-	-	-	-	-	-	-	-	2,325,177.53
Bal. Before Int.			5,444,917	-	-	-	-	-	-	-	-	-	-	5,444,917.43
Int. Rate	0.0778		27,764	-	-	-	-	-	-	-	-	-	-	27,764.00
Ending Balance			5,472,681	-	-	-	-	-	-	-	-	-	-	5,472,681.43
Jan: Accrual				1,638,415			-	-	-	-	-	-	-	1,638,415.19
Bal. Before Int.				7,111,097	-	-	-	-	-	-	-	-	-	7,111,096.62
Int. Rate	0.0778			40,792	-	-	-	-	-	-	-	-	-	40,792.00
Ending Balance				7,151,889	-	-	-	-	-	-	-	-	-	7,151,888.62
Feb: Accrual					2,512,045		-	-	-	-	-	-	-	**2,512,045.01**
Bal. Before Int.					9,663,934	-	-	-	-	-	-	-	-	9,663,933.63
Int. Rate	0.0778				54,511	-	-	-	-	-	-	-	-	54,511.00
Ending Balance					9,718,445	-	-	-	-	-	-	-	-	9,718,444.63
Mar: Accrual						2,355,018		-		-	-	-	-	**2,355,018.23**
Bal. Before Int.						12,073,463	-	-	-	-	-	-	-	12,073,462.86
Int. Rate	0.0778					70,642	-	-	-	-	-	-	-	70,642.00
Ending Balance						12,144,105	-	-	-	-	-	-	-	12,144,104.86
Apr: Accrual							463,254			-	-	-	-	**463,253.64**
Bal. Before Int.							12,607,359	-	-	-	-	-	-	12,607,358.50
Int. Rate	0.0778						80,236	-	-	-	-	-	-	80,236.00
Ending Balance							12,687,595	-	-	-	-	-	-	12,687,594.50
May: Accrual										-	-	-	-	-
Bal. Before Int.								12,687,595	-	-	-	-	-	12,687,594.50
Int. Rate	0							-	-	-	-	-	-	-
Ending Balance								12,687,595	-	-	-	-	-	12,687,594.50
Jun: Accrual										-	-	-	-	-
Bal. Before Int.									12,687,595	-	-	-	-	12,687,594.50
Int. Rate	0								-	-	-	-	-	-
Ending Balance									12,687,595	-	-	-	-	12,687,594.50
JuL: Accrual									-			-	-	-
Bal. Before Int.										12,687,595	-	-	-	12,687,594.50
Int. Rate	0									-	-	-	-	-
Ending Balance										12,687,595	-	-	-	12,687,594.50
Aug: Accrual													-	-
Bal. Before Int.											12,687,595	-	-	12,687,594.50
Int. Rate	0										-	-	-	-
Ending Balance											12,687,595	-	-	12,687,594.50
Spt: Accrual														-
Bal. Before Int.												12,687,595	-	12,687,594.50
Int. Rate	0											-	-	-
Ending Balance												12,687,595	-	12,687,594.50
Oct: Accrual														-
Bal. Before Int.													12,687,595	12,687,594.50
Int. Rate	0												-	-
Ending Balance													12,687,595	12,687,594.50
Entry JE28- Total Interest		16,127	27,764	40,792	54,511	70,642	80,236	-	-	-	-	-	-	290,072.00
Previously Book - Total Interest		14,313	29,578	40,792	54,511	70,642								
Net to Record - Total Interest		1,814	(1,814)	-	-	-	80,236	-	-	-	-	-	-	
Entry JE28- Less Equity Portion (book to **191452**)		(3,547)	(6,106)	(8,971)	(11,988)	(15,536)	(17,646)	-	-	-	-	-	-	**(63,794)**
Previously Book - Equity Portion		(3,148)	(6,505)	(8,971)	(11,988)	(15,536)	-						-	(17,646.00)
Net to Record - **Equity** Portion		(399)	399	-	-	-	(17,646)	-	-	-	-	-	-	17,646.00
Monthly Deferral		1,232,252	2,325,178	1,638,415	2,512,045	2,355,018	463,254	-	-	-	-	-	-	10,526,161.12
Entry 191450														80,236.00
Entry 419-06205														(80,236.00)

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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)	(8,194,770)	(11,558,457)	(11,558,457)	(11,558,457)	(11,558,457)	(11,558,457)	(11,558,457)	
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						(3,733,698)		-	-				-	(3,733,698.00)
Bal. Before Int.						(8,154,008)	-	-	-	-	-	-	-	(8,154,007.67)
Int. Rate	0.0778					(40,762)	-	-	-	-	-	-	-	(40,762.00)
Ending Balance						(8,194,770)	-	-	-	-	-	-	-	(8,194,769.67)
Apr: Accrual							(3,299,861)							(3,299,861.00)
Bal. Before Int.							(11,494,631)	-	-	-	-	-	-	(11,494,630.67)
Int. Rate	0.0778						(63,826)	-	-	-	-	-	-	(63,826.00)
Ending Balance							(11,558,457)	-	-	-	-	-	-	(11,558,456.67)
May: Accrual														-
Bal. Before Int.								(11,558,457)	-	-	-	-	-	(11,558,456.67)
Int. Rate	0							-	-	-	-	-	-	-
Ending Balance								(11,558,457)	-	-	-	-	-	(11,558,456.67)
Jun: Accrual														-
Bal. Before Int.									(11,558,457)	-	-	-	-	(11,558,456.67)
Int. Rate	0								-	-	-	-	-	-
Ending Balance									(11,558,457)	-	-	-	-	(11,558,456.67)
JuL: Accrual									-					-
Bal. Before Int.										(11,558,457)	-	-	-	(11,558,456.67)
Int. Rate	0									-	-	-	-	-
Ending Balance										(11,558,457)	-	-	-	(11,558,456.67)
Aug: Accrual													-	-
Bal. Before Int.											(11,558,457)	-	-	(11,558,456.67)
Int. Rate	0										-	-	-	-
Ending Balance											(11,558,457)	-	-	(11,558,456.67)
Spt: Accrual														-
Bal. Before Int.												(11,558,457)	-	(11,558,456.67)
Int. Rate	0											-	-	-
Ending Balance												(11,558,457)	-	(11,558,456.67)
Oct: Accrual														-
Bal. Before Int.													(11,558,457)	(11,558,456.67)
Int. Rate	0												-	-
Ending Balance													(11,558,457)	(11,558,456.67)
Entry JE28		18,618	17,944	1,413	(19,902)	(40,762)	(63,826)	-	-	-	-	-	-	(86,515.00)
Previously Book		21,358	15,611	14	(18,910)	(40,762)								
Net to Record		(2,740)	2,333	1,399	(992)	-	(63,826)	-	-	-	-	-	-	
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)	(3,733,698)	(3,299,861)	-	-	-	-	-	-	(13,856,863.00)
Entry 191400														**(63,826.00)**
Entry 419-06205														**63,826.00**

GL Balance should be	(11,558,456.67)
Pending deferral adj	
Pending int adj	
Current GL Balance	**(11,558,456.67)**

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

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Cycle Volume Sales:													
Residential	10,702,047	29,800,093	58,749,860	64,802,390	46,041,457	37,368,126	30,732,877						
Commercial	8,337,473	15,657,041	31,070,849	34,138,654	25,273,248	21,115,817	17,682,594						
Industrial Firm	1,611,322	1,661,199	2,115,094	2,153,430	1,914,863	1,711,497	1,644,880						
Interruptible	-	-	-	-	-	-	-						
Total	20,650,843	47,118,333	91,935,803	101,094,474	73,229,569	60,195,440	50,060,350	-	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	4,977,198	11,252,342	32,911,374	31,716,916	25,815,422	18,610,508	13,565,258	13,922,213	-	-	-	-	-
Commercial	4,459,522	8,181,540	18,386,763	18,549,212	15,266,841	11,377,609	8,871,815	8,920,464	-	-	-	-	-
Industrial Firm	965,925	1,086,382	1,332,624	1,238,029	1,029,379	864,323	804,727	850,215	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	10,402,645	20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892	-	-	-	-	-
C / M Unbilled Volumes:													
Residential	11,252,342	32,911,374	31,716,916	25,815,422	18,610,508	13,565,258	13,922,213						
Commercial	8,181,540	18,386,763	18,549,212	15,266,841	11,377,609	8,871,815	8,920,464						
Industrial Firm	1,086,382	1,332,624	1,238,029	1,029,379	864,323	804,727	850,215						
Interruptible													
Total	20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892	-	-	-	-	-	-
Ck total from JE 60													
Reported Cycle Billing Volumes:													
Residential	10,702,082	29,800,093	58,749,860	64,802,437	46,041,508	37,368,169	30,732,915						
Commercial	9,459,484	17,613,623	33,216,031	36,504,286	27,080,454	22,850,046	19,294,080						
Industrial Firm	2,647,588	2,730,500	3,256,544	3,360,661	2,952,490	2,771,337	2,685,481						
Interruptible	4,767,914	5,504,313	5,673,066	5,809,525	5,147,095	5,435,256	5,413,442						
Total	27,577,067	55,648,529	100,895,501	110,476,910	81,221,547	68,424,808	58,125,917	-	-	-	-	-	-
Ck total from JE 60													
Calculated Calendar Month Volumes:													
Residential		51,459,125	57,555,402	58,900,943	38,836,594	32,322,919	31,089,870	(13,922,213)	-	-	-	-	-
Commercial		27,818,845	33,378,480	33,221,916	23,191,222	20,344,252	19,342,729	(8,920,464)	-	-	-	-	-
Industrial Firm		2,976,743	3,161,949	3,152,011	2,787,434	2,711,741	2,730,969	(850,215)	-	-	-	-	-
Interruptible		5,504,313	5,673,066	5,809,525	5,147,095	5,435,256	5,413,442	-	-	-	-	-	-
Company Use													
Total		87,759,026	99,768,897	101,084,395	69,962,345	60,814,168	58,577,009	(23,692,892)	-	-	-	-	-
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount		$ 38,174,043	$ 40,615,703	$ 37,775,230	$ 26,150,523	$ 21,003,510	$ 20,162,029	$ -	$ -	$ -	$ -	$ -	$ -
System WACOG Per Therm Sold:		0.43499	0.4071	0.3737	0.37378	0.34537	0.3442	0	0	0	0	0	0
Washington WACOG Per Therm Sold:		0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0	0	0	0	0	0

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

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Cycle Volume Sales:													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	3,417,315	4,247,961	3,417,315						
Commercial	733,221	1,240,762	2,620,821	2,868,232	2,212,643	1,707,472	1,416,130						
Industrial Firm	47,775	60,387	131,162	127,750	117,318	94,893	87,277						
Interruptible													
Total	2,097,384	4,587,054	9,477,888	10,399,667	5,747,276	6,050,326	4,920,722	-	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	658,938	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724	-	-	-	-	-
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	-	-	-	-	-
Industrial Firm	24,823	32,666	60,807	66,463	57,362	45,345	40,408	41,644	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,093,055	2,075,584	5,490,076	5,404,374	4,690,949	3,162,062	2,387,452	2,417,737	-	-	-	-	-
C / M Unbilled Volumes:													
Residential	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724						
Commercial	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369						
Industrial Firm	32,666	60,807	66,463	57,362	45,345	40,408	41,644						
Interruptible													
Total	2,075,584	5,490,076	5,404,374	4,690,949	3,162,062	2,387,452	2,417,737	-	-	-	-	-	-
Reported Cycle Billing Volumes:													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	5,379,334	4,247,961	3,417,315						
Commercial	822,963	1,403,860	2,800,651	3,051,456	2,344,084	1,862,687	1,545,037						
Industrial Firm	181,506	243,018	332,085	328,906	273,010	241,400	219,928						
Interruptible	87,679	117,264	118,468	123,740	106,760	109,531	109,482						
Total	2,408,536	5,050,047	9,977,109	10,907,787	8,103,187	6,461,579	5,291,762	-	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		5,776,158	6,638,215	6,876,897	4,341,766	3,667,325	3,448,429	(1,606,724)	-	-	-	-	-
Commercial		2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	(769,369)	-	-	-	-	-
Industrial Firm		271,159	337,741	319,805	260,993	236,463	221,164	(41,644)	-	-	-	-	-
Interruptible		117,264	118,468	123,740	106,760	109,531	109,482	-	-	-	-	-	-
Total		8,464,539	9,891,408	10,194,362	6,574,300	5,686,969	5,322,047	(2,417,737)	-	-	-	-	-
"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	2,181,986	-	-	-	-	-	-
Calculated Calendar Month Volumes:		8,464,539	9,891,408	10,194,362	6,574,300	5,686,969	5,322,047	(2,417,737)	-	-	-	-	-
WACOG Incurred: Calculated Vol.		0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0	0	0	0	0	0
Amount		3,568,903	3,948,551	3,688,728	2,293,905	1,841,327	1,674,369	-	-	-	-	-	-
Dfrl. {Collection vs Calculated}		98,527	(106,827)	(490,858)	(401,492)	(490,273)	(507,617)	-	-	-	-	-	-
Amount Previously Booked		201,336	(209,636)	(528,985)	(363,365)	(490,273)							
Net to Book (191420)		(102,809)	102,809	38,127	(38,127)	-	(507,617)	-	-	-	-	-	-

Entry 191420..	**(507,617.00)**
Entry 805-02950..	**507,617.00**

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	3,667,325	3,448,429	(1,606,724)	-	-	-	-	-
Commercial	2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	(769,369)	-	-	-	-	-
Industrial Firm	271,159	337,741	319,805	260,993	236,463	221,164	(41,644)	-	-	-	-	-
Total Firm Sales	8,347,275	9,772,940	10,070,622	6,467,540	5,577,438	5,212,565	(2,417,737)	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	94,834	83,484	80,240						
41ISF - 41SF A C	15,784	19,513	19,136	17,136	17,550	16,647						
42CSF - 42SF A C	7,472	6,240	6,717	5,321	5,197	5,474						
42ISF - 42SF A C	86,547	102,226	104,320	89,421	99,892	94,176						
Sub Total	185,661	231,550	241,941	206,712	206,123	196,538	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,161,614	9,541,389	9,828,681	6,260,828	5,371,315	5,016,027	(2,417,737)	-	-	-	-	-
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	$ 642,946	$ 600,418	$ -	$ -	$ -	$ -	$ -	$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	10,350.01	10,359.80	10,361.67	10,361.67	9,105.03						
41ISF - 41SF A C	1,972.19	1,832.60	1,832.60	1,851.30	1,896.18	1,714.79						
42CSF - 42SF A C	1,226.72	1,226.72	1,226.72	1,226.72	1,153.79	1,153.79						
421SF - 42SF A C	10,744.91	10,572.98	10,586.07	10,586.07	10,494.44	10,331.75						
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	3,664.40	3,686.77						
42ISI - 42SIM	1,143.76	994.24	1,121.20	1,147.82	1,124.31	1,099.78						
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	$ -	$ (734.62)	$ (9,258.07)	$ -	$ -	$ (4,265.17)	$ -	$ -	$ -	$ -	$ -	$ -
Prior Mo Manual Adjustments Ind	$ (2,042.96)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prior Mo Manual Adjustments Ind Int	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Unbilled Manual Adjustments Com	734.62	9,258.07	-	-	4,265.17	-						
Unbilled Manual Adjustments Ind	-	-	-	-	-	-						
Unbilled Manual Adjustments Ind Int	-	-	-	-	-	-						
Sub Total Manual Unbilled	(1,308.34)	8,523.45	(9,258.07)	-	4,265.17	(4,265.17)	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	$ (1,308.34)	$ 8,523.45	$ (9,258.07)	$ -	$ 4,265.17	$ (4,265.17)	$ -	$ -	$ -	$ -	$ -	$ -
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	$ -	$ (186)	$ 186	$ -	$ -	$ -	$ -	$ -	$ -
Total D/C Collected	$ 975,694	$ 1,150,254	$ 1,167,640	$ 749,421	$ 647,025	$ 596,339	$ -	$ -	$ -	$ -	$ -	$ -
Actual Demand Chg	697,228.15	724,559.02	721,201.39	662,484.23	725,712.27	687,655.36	-	-	-	-	-	-
Variance...............................	(278,465.85)	(425,694.98)	(446,438.61)	(86,936.77)	78,687.27	91,316.36	-	-	-	-	-	-
Previously Booked	(344,034.85)	(360,125.98)	(446,438.61)	(86,936.77)	78,687.27							
Net to Book (191430)	65,569.00	(65,569.00)	-	-	-	91,316.36	-	-	-	-	-	-
Entry 191430..												**91,316.36**
Entry 805-02940...												**(91,316.36)**

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		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		(100,589)	(2,201)	(109,179)	(600,997)	(1,004,660)	(1,498,318)	(2,010,254)	(2,010,254)	(2,010,254)	(2,010,254)	(2,010,254)	(2,010,254)	
Nov: Accrual		98,527				-		-	-	-	-	-	-	**98,527.00**
Bal. Before Int.		(2,062)	-	-	-	-	-	-	-	-	-	-	-	(2,062.00)
Int. Rate	0.0325	(139)	-	-	-	-	-	-	-	-	-	-	-	(139.00)
Ending Balance		(2,201)	-	-	-	-	-	-	-	-	-	-	-	(2,201.00)
Dec: Accrual			(106,827)			-			-	-		-	-	**(106,827.00)**
Bal. Before Int.			(109,028)	-	-	-	-	-	-	-	-	-	-	(109,028.00)
Int. Rate	0.0325		(151)	-	-	-	-	-	-	-	-	-	-	(151.00)
Ending Balance			(109,179)	-	-	-	-	-	-	-	-	-	-	(109,179.00)
Jan: Accrual				(490,858)					-	-		-	-	**(490,858.00)**
Bal. Before Int.				(600,037)	-	-	-	-	-	-	-	-	-	(600,037.00)
Int. Rate	0.0325			(960)	-	-	-	-	-	-	-	-	-	(960.00)
Ending Balance				(600,997)	-	-	-	-	-	-	-	-	-	(600,997.00)
Feb: Accrual					(401,492)							-	-	**(401,492.00)**
Bal. Before Int.					(1,002,489)	-	-	-	-	-	-	-	-	(1,002,489.00)
Int. Rate	0.0325				(2,171)	-	-	-	-	-	-	-	-	(2,171.00)
Ending Balance					(1,004,660)	-	-	-	-	-	-	-	-	(1,004,660.00)
Mar: Accrual						(490,273)		-					-	**(490,273.00)**
Bal. Before Int.						(1,494,933)	-	-	-	-	-	-	-	(1,494,933.00)
Int. Rate	0.0325					(3,385)	-	-	-	-	-	-	-	(3,385.00)
Ending Balance						(1,498,318)	-	-	-	-	-	-	-	(1,498,318.00)
Apr: Accrual							(507,191)							**(507,191.00)**
Bal. Before Int.							(2,005,509)	-	-	-	-	-	-	(2,005,509.00)
Int. Rate	0.0325						(4,745)	-	-	-	-	-	-	(4,745.00)
Ending Balance							(2,010,254)	-	-	-	-	-	-	(2,010,254.00)
May: Accrual														-
Bal. Before Int.								(2,010,254)	-	-	-	-	-	(2,010,254.00)
Int. Rate	0							-	-	-	-	-	-	-
Ending Balance								(2,010,254)	-	-	-	-	-	(2,010,254.00)
Jun: Accrual														-
Bal. Before Int.									(2,010,254)	-	-	-	-	(2,010,254.00)
Int. Rate	0								-	-	-	-	-	-
Ending Balance									(2,010,254)	-	-	-	-	(2,010,254.00)
JuL: Accrual														-
Bal. Before Int.										(2,010,254)	-	-	-	(2,010,254.00)
Int. Rate	0									-	-	-	-	-
Ending Balance										(2,010,254)	-	-	-	(2,010,254.00)
Aug: Accrual													-	-
Bal. Before Int.											(2,010,254)	-	-	(2,010,254.00)
Int. Rate	0										-	-	-	-
Ending Balance											(2,010,254)	-	-	(2,010,254.00)
Spt: Accrual														-
Bal. Before Int.												(2,010,254)	-	(2,010,254.00)
Int. Rate	0											-	-	-
Ending Balance												(2,010,254)	-	(2,010,254.00)
Oct: Accrual														-
Bal. Before Int.													(2,010,254)	(2,010,254.00)
Int. Rate	0												-	-
Ending Balance													(2,010,254)	(2,010,254.00)
Entry JE28		(139)	(151)	(960)	(2,171)	(3,385)	(4,745)	-	-	-	-	-	-	(11,551.00)
Previously Book		-	(290)	(1,012)	(2,119)	(3,385)								
Net to Record		(139)	139	52	(52)	-	(4,745)	-	-	-	-	-	-	
Monthly Deferral		98,527	(106,827)	(490,858)	(401,492)	(490,273)	(507,191)	-	-	-	-	-	-	(1,898,114.00)
Entry 191420														**(4,745.00)**
Entry 419-06210														**4,745.00**

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191430 WASHINGTON 11/14 - 10/15 DEMAND

		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		779,686	502,956	78,047	(368,785)	(456,839)	(379,282)	(288,870.10)	(288,870.10)	(288,870)	(288,870)	(288,870)	(288,870)	
Nov: Accrual		(278,466)				-			-	-	-	-	-	**(278,465.85)**
Bal. Before Int.		501,221	-	-	-	-	-	-	-	-	-	-	-	501,220.63
Int. Rate	0.0325	1,735	-	-	-	-	-	-	-	-	-	-	-	1,735.00
Ending Balance		502,956	-	-	-	-	-	-	-	-	-	-	-	502,955.63
Dec: Accrual			(425,695)			-			-	-	-	-	-	**(425,694.98)**
Bal. Before Int.			77,261	-	-	-	-	-	-	-	-	-	-	77,260.65
Int. Rate	0.0325		786	-	-	-	-	-	-	-	-	-	-	786.00
Ending Balance			78,047	-	-	-	-	-	-	-	-	-	-	78,046.65
Jan: Accrual				(446,439)					-	-	-	-	-	**(446,438.61)**
Bal. Before Int.				(368,392)	-	-	-	-	-	-	-	-	-	(368,391.96)
Int. Rate	0.0325			(393)	-	-	-	-	-	-	-	-	-	(393.00)
Ending Balance				(368,785)	-	-	-	-	-	-	-	-	-	(368,784.96)
Feb: Accrual					(86,937)				-	-	-	-	-	**(86,936.77)**
Bal. Before Int.					(455,722)	-	-	-	-	-	-	-	-	(455,721.73)
Int. Rate	0.0325				(1,117)	-	-	-	-	-	-	-	-	(1,117.00)
Ending Balance					(456,839)	-	-	-	-	-	-	-	-	(456,838.73)
Mar: Accrual						78,687			-	-	-	-	-	**78,687.27**
Bal. Before Int.						(378,151)	-	-	-	-	-	-	-	(378,151.46)
Int. Rate	0.0325					(1,131)	-	-	-	-	-	-	-	(1,131.00)
Ending Balance						(379,282)	-	-	-	-	-	-	-	(379,282.46)
Apr: Accrual							91,316			-	-	-	-	**91,316.36**
Bal. Before Int.							(287,966)	-	-	-	-	-	-	(287,966.10)
Int. Rate	0.0325						(904)	-	-	-	-	-	-	(904.00)
Ending Balance							(288,870)	-	-	-	-	-	-	(288,870.10)
May: Accrual										-	-	-	-	-
Bal. Before Int.								(288,870.10)	-	-	-	-	-	(288,870.10)
Int. Rate	0							-	-	-	-	-	-	-
Ending Balance								(288,870.10)	-	-	-	-	-	(288,870.10)
Jun: Accrual											-	-	-	-
Bal. Before Int.									(288,870.10)	-	-	-	-	(288,870.10)
Int. Rate	0								-	-	-	-	-	-
Ending Balance									(288,870.10)	-	-	-	-	(288,870.10)
JuL: Accrual												-	-	-
Bal. Before Int.										(288,870)	-	-	-	(288,870.10)
Int. Rate	0									-	-	-	-	-
Ending Balance										(288,870)	-	-	-	**(288,870.10)**
Aug: Accrual													-	-
Bal. Before Int.											(288,870)	-	-	(288,870.10)
Int. Rate	0										-	-	-	-
Ending Balance											(288,870)	-	-	**(288,870.10)**
Spt: Accrual														-
Bal. Before Int.												(288,870)	-	(288,870.10)
Int. Rate	0											-	-	-
Ending Balance												(288,870)	-	**(288,870.10)**
Oct: Accrual														-
Bal. Before Int.													(288,870)	(288,870.10)
Int. Rate	0												-	-
Ending Balance													(288,870)	**(288,870.10)**
Entry JE28		1,735	786	(393)	(1,117)	(1,131)	(904)	-	-	-	-	-	-	(1,024.00)
Previously Book		1,646	875	(393)	(1,117)	(1,131)								
Net to Record		89	(89)	-	-	-	(904)	-	-	-	-	-	-	
Monthly Deferral		(278,466)	(425,695)	(446,439)	(86,937)	78,687	91,316	-	-	-	-	-	-	(1,067,532.58)
Entry 191430														(904.00)
Entry 419-06210														904.00

	Apr-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		1,733,373.87	-			-			
Hedged Encana Cost True Up			-			-			
Hedged Encana Sale True Up			-			-			
Yr around Contracts-Rockies	56,448,405.00	16,967,998.41	0.30059	-	$ -	-	56,448,405	$ 16,967,998	(0.3006)
Yr around Contracts Alberta			-	-	$ -	-	-	$ -	-
Yr around Contracts-Sumas/St 2			-	-	$ -	-	-	$ -	-
Yr around Contracts-Rockies			-	5,925,000	$ 2,779,618	0.46913	(5,925,000)	$ (2,779,618)	
Yr around Contracts Alberta			-	-	$ -	-	-	$ -	
Yr around Contracts-Sumas/St 2			-	-	$ -	-	-	$ -	-
Forecasted Baseload YR			-			-			
S.T. Contracts-Rockies			-	5,922,000	$ 2,324,175	0.39246	(5,922,000)	$ (2,324,175)	0.3925
S.T. Contracts-Alberta			-	4,361,895	$ 1,603,125	0.36753	(4,361,895)	$ (1,603,125)	0.3675
S.T. Contracts-Sumas/St 2			-	-	$ -	-	-	$ -	-
S.T. Contracts-Rockies			-	1,481,250	$ 729,600	0.49256	(1,481,250)	$ (729,600)	
S.T. Contracts-Alberta			-	1,453,965	$ 520,065	0.35769	(1,453,965)	$ (520,065)	
S.T. Contracts-Sumas/St 2			-	-	$ -	-	-	$ -	
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)			-	19,034,535	$ 6,856,725	0.36023	(19,034,535)	$ (6,856,725)	0.3602
Hedged Spot Purch-Sumas/St 2 (WEI)			-	-	$ -	-	-	$ -	-
Spot Purchases-Rockies			-	5,512,014	$ 1,964,767	0.35645	(5,512,014)	$ (1,964,767)	0.3565
Spot Purchases-Alberta			-	16,178,258	$ 5,766,768	0.35645	(16,178,258)	$ (5,766,768)	0.3565
Spot Purchases-Sumas/St 2			-	2,004,067	$ 714,353	0.35645	(2,004,067)	$ (714,353)	-
Volumetric Transp Chg		233,503.95	-		$ 196,862	-			
UAG Reserve Adjustment			-			-			
Misc. Act. U/S Sales			-			-	-	$ -	-
Sub Total	56,448,405	$ 18,934,876.23	0.33544	61,872,984	$ 23,456,058	0.37910	(5,424,579)	$ (6,291,198)	(0.0437)
Field Production Gas	464,843.00	262,558.97	0.56483	797,520	$ 390,785	0.49000	(332,677)	$ (128,226)	(0.0748)
Storage Activity:									
System Withdrawals	4,171,954.00	1,638,956.58	0.39285	240,000	$ 112,775	0.46990	3,931,954	$ 1,526,182	0.0770
System Injections	(5,066,936.00)	(1,154,126.03)	0.22778			-	(5,066,936)	$ (1,154,126)	
Sub Total	(894,982)	$ 484,830.55	(0.54172)	240,000	$ 112,775	0.46990	(1,134,982)	$ 372,056	(1.0116)
P/M Imbalance Adj	2,340,402	987,135	0.42178			-	2,340,402	$ 987,135	0.4218
C/M Imbalance Adj	(1,051,935.00)	(443,685.14)	0.42178			-	(1,051,935)	$ (443,685)	0.4218
Cost of Company Use Gas	(54,305.90)	(22,866.50)	0.42107			-	(54,306)	$ (22,867)	0.4211
Misc. Cust. Imbalance Purch	2,988.00	(2,396.89)	(0.80217)				2,988	$ (2,397)	(0.8022)
Prior Period Estimate Adj.		(38,422.79)					-	$ (38,423)	
Line Loss & Unacct For				(505,459)			505,459		
Total Monthly Gas Cost	57,255,415	$ 20,162,029.19	0.35214	62,405,045	$ 23,959,618	0.38394	(5,149,630)	$ (5,567,605)	(0.0318)

RESTATED COST AT EMBEDDED RATES................................	21,982,483.54	
ACTUAL COST OF GAS................................	20,162,029.19	
VARIANCE FROM ACTUAL COST(Gain ())................................	(1,820,454.35)	(327,681.78)

Sales Sendout, See WAPGA Tab 17	Ore. Portion of Sendout X % of Oregon Sales		
Oregon..	53,254,962	% Of Oregon Sales..............................	0.9091
Washington....................................	5,322,047	Oregon's Share of the Var.	(1,654,975.05)
Total..	58,577,009		
Estimated WACOG Variance for the Shareholder 10%			(165,497.50)

Shareholders Share of the WACOG Deferral	(2,098,878)
WACOG Equalization..	204,689
Estimated Shareholder (gain) or Loss...............	2,303,567