

UG-151550

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July 23, 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 June 2015.

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

Sincerely,



Kyle Walker, CPA
Rates/Regulatory Analyst

enclosure

RECEIVED
RECORDS MANAGEMENT
2015 JUL 27 PM 1:56
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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

| | May-15 | Change | Jun-15 |
|---|-----------------------|---------------------|-----------------------|
| WASHINGTON 186XXX ACCOUNTS | | | |
| 186234 DEF WA GREAT PROGRAM | 239,249.66 | 30,004.16 | 269,253.82 |
| 186235 AMOR WA GREAT PROGRAM | 116,904.99 | (12,201.71) | 104,703.28 |
| 186310 WA ENERGY EFFICIENCY | 9,618.68 | 26.05 | 9,644.73 |
| 186312 WA - AUDIT RESIDENTI | 1,768,879.84 | 4,790.72 | 1,773,670.56 |
| 186314 WA - LOW INCOME WEAT | 91,888.10 | 696.32 | 92,584.42 |
| 186315 WA - WA - LIEE AMORT | 24,483.65 | (2,597.17) | 21,886.48 |
| 186316 WA DSM AMORTIZATION | 451,041.09 | (46,758.88) | 404,282.21 |
| Subtotal 186xxx accounts | 2,702,066.01 | (26,040.51) | 2,676,025.50 |
| WASHINGTON 254XXX ACCOUNTS | | | |
| 254302 MARGIN SHARING - WA | (390,817.11) | (119,912.74) | (510,729.85) |
| Subtotal 254xxx accounts | (390,817.11) | (119,912.74) | (510,729.85) |
| WASHINGTON 191XXX ACCOUNTS | | | |
| 191420 WACOG - ACCR. WA | (2,286,504.00) | (289,901.00) | (2,576,405.00) |
| 191421 AMORT OF WACOG - WA | 1,032,673.52 | (110,639.03) | 922,034.49 |
| 191430 DEMAND - ACCR WA | 64,212.53 | 458,070.61 | 522,283.14 |
| 191431 AMORT OF DEMAND WA | (1,117,536.95) | 70,348.58 | (1,047,188.37) |
| Subtotal 191xxx accounts | (2,307,154.90) | 127,879.16 | (2,179,275.74) |
| TOTAL WASHINGTON DEFERRED ACCOUNTS | 4,094.00 | (18,074.09) | (13,980.09) |

RECEIVED
RECORDS MANAGEMENT
2015 JUL 27 PM 1:56
STATE OF WASH
UTIL. AND TRANSP
COMMISSION

Northwest Natural Gas Company SAP Journal Entry

| Company Code | Document Type | Document Date | Posting Date | Currency | Reference | Header Text |
|--------------|---------------|------------------------|------------------------|----------|-----------|--------------|
| (4) | (2) | (8) | (8) | (3) | (16) | (25) |
| 5000 | SA | 06302015 (MMDDYYYY) | 06302015 (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 | 6,717.67 | - | INT - Ind DSM Def 186232 | | | | N |
| 2 | 411000 | 83010 | 419-06205 | H | - | 6,717.67 | INT - Ind DSM Def 186232 | | | | N |
| 3 | 411000 | 83010 | 419-06206 | S | 1,405.70 | - | INT RESERVE - 186231 Ind DSM | | | | N |
| 4 | 186231 | | | H | - | 1,405.70 | INT RESERVE - 186231 Ind DSM | | | | N |
| 5 | 186274 | | | S | 14,103.80 | - | AMORT INT RESERVE - 186274 | | | | N |
| 6 | 411000 | 83010 | 419-06206 | H | - | 14,103.80 | AMORT INT RESERVE - 186274 | | | | N |
| 7 | 402000 | 81199 | 495-06374 | S | 113,241.76 | - | AMORT 186233 Ind DSM | | | | N |
| 8 | 186233 | | | H | - | 113,241.76 | AMORT 186233 Ind DSM | | | | N |
| 9 | 411000 | 83010 | 419-06205 | H | - | 649.10 | INTEREST 186233 Ind DSM | | | | N |
| 10 | 186233 | | | S | 649.10 | - | 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 | 232,335.71 | - | AMORT 186271 Comm Decoup | | | | N |
| 14 | 186271 | | | H | - | 232,335.71 | AMORT 186271 Comm Decoup | | | | N |
| 15 | 411000 | 83010 | 419-06205 | H | - | 3,380.23 | INTEREST 186271 Comm Decoup | | | | N |
| 16 | 186271 | | | S | 3,380.23 | - | INTEREST 186271 Comm Decoup | | | | N |
| 17 | 402000 | 81199 | 495-06064 | S | 3,928.18 | - | AMORT 186277 Res Decoup | | | | N |
| 18 | 186277 | | | H | - | 3,928.18 | AMORT 186277 Res Decoup | | | | N |
| 19 | 411000 | 83010 | 419-06205 | H | - | 100.00 | INTEREST 186277 Res Decoup | | | | N |
| 20 | 186277 | | | S | 100.00 | - | INTEREST 186277 Res Decoup | | | | N |
| 21 | 402000 | 81199 | 495-06233 | S | 2,356.91 | - | AMORT 186286 CUB Fund | | | | N |
| 22 | 186286 | | | H | - | 2,356.91 | AMORT 186286 CUB Fund | | | | N |
| 23 | 411000 | 83010 | 419-06205 | H | - | 37.72 | INTEREST 186286 CUB Fund | | | | N |
| 24 | 186286 | | | S | 37.72 | - | INTEREST 186286 CUB Fund | | | | N |
| 25 | 402000 | 81199 | 495-06233 | S | 2,557.49 | - | AMORT 186288 NWIGU Intervener | | | | N |
| 26 | 186288 | | | H | - | 2,557.49 | AMORT 186288 NWIGU Intervener | | | | N |
| 27 | 411000 | 83010 | 419-06205 | H | - | 22.63 | INTEREST 186288 NWIGU Intervener | | | | N |
| 28 | 186288 | | | S | 22.63 | - | INTEREST 186288 NWIGU Intervener | | | | N |
| 29 | 191401 | | | H | - | 848,791.97 | AMORT 191401 OR WACOG | | | | N |
| 30 | 541000 | 84020 | 805-02650 | S | 848,791.97 | - | AMORT 191401 OR WACOG | | | | N |
| 31 | 191401 | | | S | 9,606.20 | - | INTEREST 191401 OR WACOG | | | | N |
| 32 | 411000 | 83010 | 419-06205 | H | - | 9,606.20 | INTEREST 191401 OR WACOG | | | | N |
| 33 | 402000 | 81199 | 495-06374 | H | - | 314.45 | AMORT 186307 OR AMR | | | | N |
| 34 | 186307 | | | S | 314.45 | - | AMORT 186307 OR AMR | | | | N |
| 35 | 411000 | 83010 | 419-06205 | H | - | 7.52 | INTEREST 186307 OR AMR | | | | N |
| 36 | 186307 | | | S | 7.52 | - | INTEREST 186307 OR AMR | | | | N |
| 37 | 402000 | 81199 | 495-06270 | H | - | 1,693.98 | AMORT 191031 Working Gas | | | | N |
| 38 | 191031 | | | S | 1,693.98 | - | AMORT 191031 Working Gas | | | | N |
| 39 | 411000 | 83010 | 419-06205 | H | - | 44.56 | INTEREST 191031 Working Gas | | | | N |
| 40 | 191031 | | | S | 44.56 | - | INTEREST 191031 Working Gas | | | | N |
| 41 | 402000 | 81199 | 495-06512 | S | 3,576.30 | - | AMORT 254315 Property Sales | | | | N |
| 42 | 254315 | | | H | - | 3,576.30 | AMORT 254315 Property Sales | | | | N |
| 43 | 411000 | 83010 | 419-06205 | S | 6.80 | - | INTEREST 254315 Property Sales | | | | N |
| 44 | 254315 | | | H | - | 6.80 | INTEREST 254315 Property Sales | | | | N |
| 45 | 402000 | 81199 | 495-06295 | H | - | 20,424.61 | AMORT 254309 SIP COS | | | | N |
| 46 | 254309 | | | S | 20,424.61 | - | AMORT 254309 SIP COS | | | | N |
| 47 | 411000 | 83010 | 419-06205 | S | 270.93 | - | INTEREST 254309 SIP COS | | | | N |
| 48 | 254309 | | | H | - | 270.93 | INTEREST 254309 SIP COS | | | | N |
| 49 | 540700 | 84020 | 805-02650 | H | - | 175,766.54 | AMORT 191411 OR Demand | | | | N |
| 50 | 191411 | | | S | 175,766.54 | - | AMORT 191411 OR Demand | | | | N |
| 51 | 411000 | 83010 | 419-06205 | S | 2,286.32 | - | INTEREST 191411 OR Demand | | | | N |
| 52 | 191411 | | | H | - | 2,286.32 | INTEREST 191411 OR Demand | | | | N |
| 53 | 186234 | | | S | 687.67 | - | INT 186234 WA GREAT Deferral | | | | N |

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

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.372% and taking the opposite sign

| | | | | | | Summary of Amortization Rates | | | | | |
|----------|------------------|-------|-------|---------|-----------|-------------------------------|----------|-----------------|------------|-----------------|-----------|
| | | | | | | 191421 | 191431 | 191431 | 186316 | 186235 | 186315 |
| | | | | | | Demand Deferral | | Demand Deferral | R&C Energy | Low Income bill | |
| | | | | | | WACOG Deferral | FIRM | INTERR | Efficiency | Pay Assist | WA-LIEE |
| | | | | | | (GREAT) | | | | | |
| 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 |

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 | Volumes | | | | | |
|------------------|-------|-------|-------|-------|---------|-----------------|--------------|----------------------|------------------------|--------------|--------------|
| | | | | | | [New] CIS | [Old] CIS | Prior Month Unbilled | Current Month Unbilled | Total | |
| 1R (R01) | WA | R01 | | 1 | | 8,095.10 | | | | 8,095.10 | |
| 1C (C01) | WA | C01 | | 1 | | 665.40 | | | | 665.40 | |
| 2R (R02) | WA | R02 | | 1 | | 1,571,984.40 | | | | 1,571,984.40 | |
| 3 CFS (C03) | WA | C03 | R03 | 1 | | 668,320.10 | | | | 668,320.10 | |
| 3 IFS (I03) | WA | I03 | | 1 | | 41,195.70 | | | | 41,195.70 | |
| 27 | WA | R27 | | 1 | | 7,166.90 | | | | 7,166.90 | |
| 41C Firm Sales | WA | C41SF | | 1 | Block 1 | 142,978.10 | | | 2,000.00 | 144,978.10 | |
| C41SF | WA | C41SF | | 2 | Block 2 | 39,326.30 | | | 1,389.00 | 40,715.30 | |
| 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 | 9,314.00 | | | | 9,314.00 | |
| C41TF | WA | C41TF | | 2 | Block 2 | 1,696.00 | | | | 1,696.00 | |
| 41I Firm Sales | WA | I41SF | | 1 | Block 1 | 17,564.70 | | | | 17,564.70 | |
| I41SF | WA | I41SF | | 2 | Block 2 | 9,819.90 | | | | 9,819.90 | |
| 41I Interr Sales | WA | I41SI | | 1 | Block 1 | - | | | | - | |
| I41SI | WA | I41SI | | 2 | Block 2 | - | | | | - | |
| 42C Firm Sales | WA | C42SF | | 1 | Block 1 | 23,553.00 | | | | 23,553.00 | |
| C42SF | WA | C42SF | | 2 | Block 2 | 1,041.00 | | | | 1,041.00 | |
| | WA | C42SF | | 3 | Block 3 | - | | 0 | | - | |
| | WA | C42SF | | 4 | Block 4 | - | | | | - | |
| | WA | C42SF | | 5 | Block 5 | - | | | | - | |
| | WA | C42SF | | 6 | Block 6 | - | | | | - | |
| 42I Firm Sales | WA | I42SF | | 1 | Block 1 | 62,492.00 | | | 9,420.00 | 71,912.00 | |
| I42SF | WA | I42SF | | 2 | Block 2 | 40,647.70 | | | | 40,647.70 | |
| | WA | I42SF | | 3 | Block 3 | 4,713.00 | | | | 4,713.00 | |
| | 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 | 25,451.00 | | | | 25,451.00 | |
| | WA | C42TF | | 3 | Block 3 | 20,000.00 | | | | 20,000.00 | |
| | WA | C42TF | | 4 | Block 4 | 4,742.00 | | | | 4,742.00 | |
| | WA | C42TF | | 5 | Block 5 | - | | | | - | |
| | WA | C42TF | | 6 | Block 6 | - | | | | - | |
| 42I Firm Trans | WA | I42TF | | 1 | Block 1 | 66,842.00 | | | | 66,842.00 | |
| I42TF | WA | I42TF | | 2 | Block 2 | 68,236.00 | | | | 68,236.00 | |
| | WA | I42TF | | 3 | Block 3 | 60,000.00 | | | | 60,000.00 | |
| | WA | I42TF | | 4 | Block 4 | 64,650.00 | | | | 64,650.00 | |
| | WA | I42TF | | 5 | Block 5 | - | | | | - | |
| | 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 | 35,907.00 | | | | 35,907.00 | |
| | WA | C42SI | | 3 | Block 3 | 5,100.00 | | | | 5,100.00 | |
| | WA | C42SI | | 4 | Block 4 | - | | | | - | |
| | WA | C42SI | | 5 | Block 5 | - | | | | - | |
| | WA | C42SI | | 6 | Block 6 | - | | | | - | |
| 42I Interr Sales | WA | I42SI | | 1 | Block 1 | 10,000.00 | | | | 10,000.00 | |
| I42SI | WA | I42SI | | 2 | Block 2 | 10,245.00 | | | | 10,245.00 | |
| | WA | I42SI | | 3 | Block 3 | - | | | | - | |
| | WA | I42SI | | 4 | Block 4 | - | | | | - | |
| | WA | I42SI | | 5 | Block 5 | - | | | | - | |
| | WA | I42SI | | 6 | Block 6 | - | | | | - | |
| 42C Inter Trans | WA | C42TI | | 1 | Block 1 | - | | | | - | |
| C42TI | WA | C42TI | | 2 | Block 2 | - | | | | - | |
| | WA | C42TI | | 3 | Block 3 | - | | | | - | |
| | WA | C42TI | | 4 | Block 4 | - | | | | - | |
| | WA | C42TI | | 5 | Block 5 | - | | | | - | |
| | WA | C42TI | | 6 | Block 6 | - | | | | - | |
| 42I Inter Trans | WA | I42TI | | 1 | Block 1 | 76,427.00 | | 0 | | 76,427.00 | |
| I42TI | WA | I42TI | | 2 | Block 2 | 125,411.00 | | 0 | | 125,411.00 | |
| | WA | I42TI | | 3 | Block 3 | 97,241.00 | | | | 97,241.00 | |
| | WA | I42TI | | 4 | Block 4 | 304,993.00 | | | | 304,993.00 | |
| | WA | I42TI | | 5 | Block 5 | 150,578.00 | | | | 150,578.00 | |
| | WA | I42TI | | 6 | Block 6 | - | | | | - | |
| 43 Firm Trans | WA | I43TF | | 1 | | - | | | | - | |
| 43 Interr Trans | WA | I43TI | | 1 | | - | | | | - | |
| Other Rates | | | | | | 269,028.00 | | | | 269,028.00 | |
| Sources: | | | | | | total per above | 4,095,424.30 | - | 0 | 12,809 | 4,108,233.30 |

Temporaries Tab

| | | | |
|---------------|---------------|---------------------|---------------|
| total OR & WA | 57,661,975.90 | total* wa | 4,108,233.30 |
| total per CIS | 57,661,975.90 | total* or | 48,189,085.60 |
| difference | 0.00 | total* | 52,297,318.90 |
| | | *including unbilled | |

| State | Rate | Rate2 | Block |
|-------------------|------|-------|------------|
| 51.63.65.67.69.70 | WA | I61T | Rate Total |
| | WA | I63T | Rate Total |
| | WA | I65T | Rate Total |
| | WA | I67T | Rate Total |
| | WA | I69T | Rate Total |
| | WA | I70T | Rate Total |
| | | | 269,028.00 |

Other rates
 269,028.00

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

include in interest ca

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 |
| 77 | May-15 | | (1,052.70) | | 3.250% | 647.64 | (405.06) | 239,249.66 |
| 78 | Jun-15 | | 29,316.49 | | 3.250% | 687.67 | 30,004.16 | 269,253.82 |
| 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 |
| 74 | May-15 | | (18,515.75) | | 3.25% | 340.77 | (18,174.98) | 116,904.99 |
| 75 | Jun-15 | | (12,501.40) | | 3.25% | 299.69 | (12,201.71) | 104,703.28 |
| 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 |
| 78 | May-15 | | 0.00 | | 3.25% | 25.98 | 25.98 | 9,618.68 |
| 79 | Jun-15 | | 0.00 | | 3.25% | 26.05 | 26.05 | 9,644.73 |
| 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 |
| 74 | May-15 | 0.00 | | 4,777.78 | 3.25% | | | | | 2,937.98 | 1,839.80 | 4,777.78 | 1,768,879.84 |
| 75 | Jun-15 | 0.00 | | 4,790.72 | 3.25% | | | | | 2,945.93 | 1,844.79 | 4,790.72 | 1,773,670.56 |
| 82 | History truncated for ease of viewing | | | | | | | | | | | | |

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

| Debit (Credit) | | | | Interest | | | |
|----------------|--|--------------|-------------|----------|----------|-------------|------------|
| Month/Year | Note | Accumulation | Transfers | Rate | Interest | Activity | Balance |
| (a) | (b) | (c) | (d) | (e2) | (e1) | (f) | (g) |
| 1 | Beginning Balance | | | | | | 0.00 |
| 38 | Nov-12 OLD | 511.68 | (82,736.27) | 3.25% | 37.86 | (82,186.73) | 14,271.42 |
| 39 | Nov-12 NEW | 0.00 | | 3.25% | 0.00 | 0.00 | 14,271.42 |
| 40 | Dec-12 | 511.68 | | 3.25% | 39.34 | 551.02 | 14,822.44 |
| 41 | Jan-13 | 2,814.60 | | 3.25% | 43.96 | 2,858.56 | 17,681.00 |
| 42 | Feb-13 | 84.46 | | 3.25% | 48.00 | 132.46 | 17,813.46 |
| 43 | Mar-13 | 591.22 | | 3.25% | 49.05 | 640.27 | 18,453.73 |
| 44 | Apr-13 | 5,923.35 | | 3.25% | 58.00 | 5,981.35 | 24,435.08 |
| 45 | May-13 | 85.99 | | 3.25% | 66.29 | 152.28 | 24,587.36 |
| 46 | Jun-13 | 85.99 | | 3.25% | 66.71 | 152.70 | 24,740.06 |
| 47 | Jul-13 | 27,391.93 | | 3.25% | 104.10 | 27,496.03 | 52,236.09 |
| 48 | Aug-13 | 4,808.96 | | 3.25% | 147.98 | 4,956.94 | 57,193.03 |
| 49 | Sep-13 | 368.82 | | 3.25% | 155.40 | 524.22 | 57,717.25 |
| 50 | Oct-13 | 171.98 | | 3.25% | 156.55 | 328.53 | 58,045.78 |
| 51 | Nov-13 OLD | 515.94 | (15,228.79) | 3.25% | 116.66 | (14,596.19) | 43,449.59 |
| 52 | Nov-13 NEW | 0.00 | | 3.25% | 0.00 | 0.00 | 43,449.59 |
| 53 | Dec-13 | 28,483.91 | | 3.25% | 156.25 | 28,640.16 | 72,089.75 |
| 54 | Jan-14 | 81.42 | | 3.25% | 195.35 | 276.77 | 72,366.52 |
| 55 | Feb-14 | 17,626.85 | | 3.25% | 219.86 | 17,846.71 | 90,213.23 |
| 56 | Mar-14 | 333.20 | | 3.25% | 244.78 | 577.98 | 90,791.21 |
| 57 | Apr-14 | 17,237.39 | | 3.25% | 269.24 | 17,506.63 | 108,297.84 |
| 58 | May-14 | 1,249.50 | | 3.25% | 295.00 | 1,544.50 | 109,842.34 |
| 59 | Jun-14 | 0.00 | | 3.25% | 297.49 | 297.49 | 110,139.83 |
| 60 | Jul-14 | 63.00 | | 3.25% | 298.38 | 361.38 | 110,501.21 |
| 61 | Aug-14 | 291.55 | | 3.25% | 299.67 | 591.22 | 111,092.43 |
| 62 | Sep-14 | 83.30 | | 3.25% | 300.99 | 384.29 | 111,476.72 |
| 63 | Oct-14 | 17,838.42 | | 3.25% | 326.07 | 18,164.49 | 129,641.21 |
| 64 | Nov-14 OLD | 166.60 | (74,066.08) | 3.25% | 150.74 | (73,748.74) | 55,892.47 |
| 65 | Nov-14 NEW | 0.00 | | 3.25% | 0.00 | 0.00 | 55,892.47 |
| 66 | Dec-14 | 458.15 | | 3.25% | 152.00 | 610.15 | 56,502.62 |
| 67 | Jan-15 | 9,709.85 | | 3.25% | 166.18 | 9,876.03 | 66,378.65 |
| 68 | Feb-15 | 617.55 | | 3.25% | 180.61 | 798.16 | 67,176.81 |
| 69 | Mar-15 | 178.74 | | 3.25% | 182.18 | 360.92 | 67,537.73 |
| 70 | Apr-15 | 23,039.96 | | 3.25% | 214.35 | 23,254.31 | 90,792.04 |
| 71 | May-15 | 849.02 | | 3.25% | 247.04 | 1,096.06 | 91,888.10 |
| 72 | Jun-15 | 446.85 | | 3.25% | 249.47 | 696.32 | 92,584.42 |
| 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 |
| 60 | May-15 | | (3,939.94) | | 3.25% | 71.45 | (3,868.49) | 24,483.65 |
| 61 | Jun-15 | | (2,659.88) | | 3.25% | 62.71 | (2,597.17) | 21,886.48 |
| 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 |
| 77 | May-15 | | (71,938.08) | | 3.25% | 1,315.42 | (70,622.66) | 451,041.09 |
| 78 | Jun-15 | | (47,915.56) | | 3.25% | 1,156.68 | (46,758.88) | 404,282.21 |
| 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 |
| 78 | May-15 | | (164,676.91) | | 3.25% | 3,011.67 | (161,665.24) | 1,032,673.52 |
| 79 | Jun-15 | | (113,282.45) | | 3.25% | 2,643.42 | (110,639.03) | 922,034.49 |

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) |
| 78 | May-15 | | 106,927.32 | | 3.25% | (3,162.89) | 103,764.43 | (1,117,536.95) |
| 79 | Jun-15 | | 73,276.01 | | 3.25% | (2,927.43) | 70,348.58 | (1,047,188.37) |

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 | 06302015 (MMDDYYYY) | 06302015 (MMDDYYYY) | USD | JE 28 | PGA Deferral |

(Black) Do not change these cells

(Blue) Change these cells as needed

| Line No. | Account | Cost Center | Internal Order | Debit (S) Credit (H) | Debit Amount | Credit Amount | Detail Text | WBS Element | Quantity | Unit of Measure | Auto Reversal |
|----------|---------|-------------|----------------|-------------------------|--------------|---------------|---------------------------------------|-------------|----------|-----------------|---------------|
| | (6) | (5) | (12) | (1) | (10+2) | (10+2) | (50) | (18) | (9+3) | (3) | (Y or N) |
| 1 | 540200 | 84020 | 805-02890 | S | 1,466,735.00 | - | OR WACOG PGA Activity | | | | N |
| 2 | 191400 | | | H | - | 1,466,735.00 | OR WACOG PGA Activity | | | | N |
| 3 | 540200 | 84020 | 805-02890 | S | 1,912.00 | - | OR WACOG PGA Activity | | | | N |
| 4 | 191400 | | | H | - | 1,912.00 | OR WACOG PGA Activity | | | | N |
| 5 | 540200 | 84020 | 805-02890 | S | 648.00 | - | OR WACOG PGA Activity | | | | N |
| 6 | 191400 | | | H | - | 648.00 | OR WACOG PGA Activity | | | | N |
| 7 | 540200 | 84020 | 805-02890 | H | - | 86,855.00 | OR Post Carry Wells PGA Activity | | | | N |
| 8 | 191405 | | | S | 86,855.00 | - | OR Post Carry Wells PGA Activity | | | | N |
| 9 | 540100 | 84020 | 805-02880 | S | 162,516.01 | - | OR DEM PGA Activity | | | | N |
| 10 | 191410 | | | H | - | 162,516.01 | OR DEM PGA Activity | | | | N |
| 11 | 540100 | 84020 | 805-02885 | H | - | 263,773.56 | OR DEM DEF Collected | | | | N |
| 12 | 191450 | | | S | 263,773.56 | - | OR DEM DEF Collected | | | | N |
| 13 | 411000 | 83010 | 419-06205 | S | 26,529.00 | - | OR PGA Interest | | | | N |
| 14 | 191400 | | | H | - | 86,808.00 | OR WACOG Interest | | | | N |
| 15 | 191410 | | | H | - | 27,188.00 | OR DEM Incr. Interest | | | | N |
| 16 | 191450 | | | S | 87,467.00 | - | OR DEM Coll. Interest | | | | N |
| 17 | 540200 | 84020 | 805-02950 | S | 283,325.00 | - | WA WACOG PGA Activity | | | | N |
| 18 | 191420 | | | H | - | 283,325.00 | WA WACOG PGA Activity | | | | N |
| 19 | 540100 | 84020 | 805-02940 | H | - | 457,277.61 | WA DEM PGA Activity | | | | N |
| 20 | 191430 | | | S | 457,277.61 | - | WA DEM PGA Activity | | | | N |
| 21 | 411000 | 83010 | 419-06210 | S | 5,783.00 | - | WA PGA Interest | | | | N |
| 22 | 191420 | | | H | - | 6,576.00 | WA WACOG Interest | | | | N |
| 23 | 191430 | | | S | 793.00 | - | WA DEM Interest | | | | N |
| 24 | 411000 | 83010 | 419-06206 | H | - | - | OR WACOG Interest Reserve | | | | N |
| 25 | 191402 | | | H | - | - | OR WACOG Interest Reserve | | | | N |
| 26 | 411000 | 83010 | 419-06206 | H | - | - | OR DEM Incr. Interest Reserve | | | | N |
| 27 | 191412 | | | H | - | - | OR DEM Incr. Interest Reserve | | | | N |
| 28 | 411000 | 83010 | 419-06206 | S | 18,303.00 | - | OR DEM Interest Reserve | | | | N |
| 29 | 191452 | | | H | - | 18,303.00 | OR DEM Interest Reserve | | | | N |
| 30 | 540200 | 84020 | 805-02890 | S | 29,160.42 | - | OR Post Carry Wells PGA Act - Reserve | | | | N |
| 31 | 191446 | | | H | - | 29,160.42 | OR Post Carry Wells PGA Act - Reserve | | | | N |
| 32 | 191400 | | | S | 1,620.49 | - | OR PGA Interest - Adj | | | | N |
| 33 | 411000 | 83010 | 419-06205 | H | - | 1,620.49 | OR PGA Interest - Adj | | | | N |

Total 2,892,698.09 2,892,698.09

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

Date _____

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

DEMAND CHARGES
2014 - 15 Tracker year
Oregon Demand charge deferral

| Line No. | | October-14 | November-14 | December-14 | January-15 | February-15 | March-15 | April-15 | May-15 | June-15 | July-15 | August-15 | September-15 | October-15 |
|--------------------------------|--|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| ACTUAL DEMAND CHARGES: | | | | | | | | | | | | | | |
| US Transmission Co.: | | | | | | | | | | | | | | |
| 54 | 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 | \$ 6,742,127.30 | \$ 6,563,082.77 | | | | |
| 55 | TmsCan(Gas Trans. NW) | | | | | | | | | | | | | |
| 56 | Peaking Supply Agreement (Int'l Paper) | \$ 39,360.00 | \$ 40,672.00 | \$ 40,672.00 | \$ 36,736.00 | \$ 40,672.00 | \$ 39,360.00 | \$ 40,672.00 | \$ 39,360.00 | \$ 40,672.00 | \$ 39,360.00 | | | |
| 57 | KB Pipeline | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | \$ 18,688.19 | | | |
| CDN Transmission Co.: | | | | | | | | | | | | | | |
| 58 | TransCanada (NOVA) | | | | | | | | | | | | | |
| 59 | TransCanada (ANG) | | | | | | | | | | | | | |
| 60 | Duke En (WC)T-South | | | | | | | | | | | | | |
| 61 | Coral En T-South | | | | | | | | | | | | | |
| 62 | Terassen Gas (SC) | | | | | | | | | | | | | |
| 63 | PPA/TMV Demand | \$ (58,374.53) | \$ (6,990.82) | \$ 34,789.91 | \$ (44,831.11) | \$ 24,886.25 | \$ (30,289.05) | \$ (29,198.23) | \$ (18,340.89) | | | | | |
| 64 | Tenasks Virtual | | | | | | | | | | | | | |
| 65 | 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 | \$ 6,772,289.26 | \$ 6,602,790.07 | \$ - | \$ - | \$ - | \$ - |
| EMBEDDED CHARGES: | | | | | | | | | | | | | | |
| 66 | Total Embedded | \$ 7,945,191.00 | \$ 7,101,448.95 | \$ 7,101,443.95 | \$ 6,543,121.95 | \$ 7,101,443.95 | \$ 6,784,129.00 | \$ 6,967,300.00 | \$ 6,784,129.00 | \$ 6,967,300.00 | \$ 6,967,300.00 | \$ 6,967,300.00 | \$ 6,784,129.00 | \$ 7,101,443.95 |
| | | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok |
| Oregon VARIANCE Share - | | | | | | | | | | | | | | |
| 67 | Total Variance | \$ (1,228,157.00) | \$ (121,112.00) | \$ (153,454.00) | \$ (160,808.00) | \$ (109,996.00) | \$ (159,318.00) | \$ (195,011.00) | \$ (181,339.00) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 68 | Oregon Allocation Ratio | 90.270% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% | 89.620% |
| 69 | Oregon Portion | \$ (1,152,317.85) | \$ (108,540.57) | \$ (137,525.47) | \$ (144,116.13) | \$ (98,578.42) | \$ (142,780.79) | \$ (174,768.86) | \$ (162,516.01) | \$ - | \$ - | \$ - | \$ - | \$ - |
| 70 | Amount Previously Booked | \$ (1,152,317.85) | \$ (108,540.57) | \$ (137,525.47) | \$ (144,116.13) | \$ (98,578.42) | \$ (142,780.79) | \$ (174,768.86) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 71 | Net to Book (191410) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (162,516.01) | \$ - | \$ - | \$ - | \$ - |
| 72 | Entry 191410..... | | | | | | | | | | | | | (162,516.01) |
| 73 | Entry 805-02880..... | | | | | | | | | | | | | 162,516.01 |

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 | 3,398,078.36 | 2,138,281.44 | - | - | - | - |
| 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 | 587,342.64 | 263,773.56 | - | - | - | - |
| 4 Previously Booked | 672,581.93 | 2,884,847.18 | 1,638,415.19 | 2,512,045.01 | 2,355,018.23 | 463,253.64 | 587,342.64 | - | - | - | - | - |
| 5 Net to Book | \$ 559,669.65 | \$ (559,669.65) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 263,773.56 | \$ - | \$ - | \$ - | \$ - |
| 6 Entry 191450..... | 263,773.56 | 0.19 | 0.14 | 0.26 | 0.28 | 0.08 | 0.15 | 0.11 | - | - | - | - |
| 7 Entry 805-02885..... | (263,773.56) | | | | | | | | | | | |

Actual Fixed Charges Collected

| Oregon Firm Calendar 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 | 14,249,880 | 8,227,942 | -4,108,402 | 0 | 0 | 0 |
| 16 Commercial | 25,518,887 | 30,581,496 | 30,347,995 | 21,326,440 | 18,670,602 | 17,799,756 | 11,967,061 | 7,422,172 | -4,042,414 | 0 | 0 | 0 |
| 17 Industrial Firm | 2,705,584 | 2,824,207 | 2,832,206 | 2,526,441 | 2,475,278 | 2,509,805 | 2,238,229 | 1,937,093 | -734,940 | 0 | 0 | 0 |
| 18 Total of Calendar Month Sales: | 73,907,438 | 84,322,891 | 85,204,248 | 58,347,709 | 49,801,474 | 47,951,002 | 28,455,171 | 17,587,208 | -8,885,756 | 0 | 0 | 0 |
| 19 Less: 31CSF - 31SF A C | 842,305 | 1,272,253 | 1,192,941 | 1,023,429 | 952,359 | 897,947 | 814,985 | 732,845 | - | - | - | - |
| 20 31ISF - 31SF A C | 839,841 | 977,069 | 962,109 | 903,085 | 865,357 | 874,272 | 756,841 | 771,104 | - | - | - | - |
| 21 32CSF - 32SF A C | 831,074 | 927,382 | 960,195 | 822,716 | 861,332 | 828,982 | 911,921 | 736,573 | - | - | - | - |
| 22 32ISF - 32SF A C | 610,725 | 624,779 | 695,588 | 640,913 | 649,001 | 663,481 | 718,271 | 618,165 | - | - | - | - |
| 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 | 3,202,018 | 2,858,687 | - | - | - | - |
| 24 Total Calendar Sales less Fixed | 70,783,693 | 80,521,409 | 81,393,415 | 54,957,566 | 46,473,425 | 44,686,320 | 25,253,152 | 14,728,521 | (6,885,756) | 0.11899 | 0.11899 | 0.11899 |
| 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 |
| 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 | \$ 3,004,872.60 | \$ 1,752,546.73 | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ 100,862.38 | \$ 100,502.22 | - | - | - | - |
| 28 31ISF - 31SF A C | \$ 111,043.44 | \$ 100,530.38 | \$ 99,064.42 | \$ 100,569.56 | \$ 100,469.46 | \$ 90,679.68 | \$ 83,270.46 | \$ 87,860.50 | - | - | - | - |
| 29 32CSF - 32SF A C | \$ 92,625.08 | \$ 84,321.36 | \$ 85,378.02 | \$ 86,604.70 | \$ 85,343.44 | \$ 81,226.60 | \$ 94,962.67 | \$ 82,269.46 | - | - | - | - |
| 30 32ISF - 32SF A C | \$ 57,791.31 | \$ 56,887.74 | \$ 57,996.15 | \$ 60,526.27 | \$ 55,125.98 | \$ 56,503.52 | \$ 63,366.94 | \$ 58,760.52 | - | - | - | - |
| 31 Prior Month Unbilled MDDV Commercial | \$ (79,256.57) | \$ (67,131.69) | \$ (64,122.65) | \$ (49,161.43) | \$ (59,798.65) | \$ (59,508.27) | \$ (50,378.45) | \$ (50,174.67) | \$ - | \$ - | \$ - | \$ - |
| 32 Prior Month Unbilled MDDV Industrial | \$ (58,080.05) | \$ (55,521.72) | \$ (50,265.19) | \$ (49,532.21) | \$ (50,284.78) | \$ (50,234.73) | \$ (45,339.84) | \$ (41,635.23) | \$ - | \$ - | \$ - | \$ - |
| 33 Current Month Unbilled MDDV Commercial | \$ 67,131.69 | \$ 64,122.65 | \$ 49,161.43 | \$ 59,798.65 | \$ 59,508.27 | \$ 50,378.45 | \$ 50,174.67 | \$ 50,094.59 | - | - | - | - |
| 34 Current Month Unbilled MDDV Industrial | \$ 55,521.72 | \$ 50,265.19 | \$ 49,532.21 | \$ 50,284.78 | \$ 50,234.73 | \$ 45,339.84 | \$ 41,635.23 | \$ 43,930.25 | - | - | - | - |
| 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 | \$ 338,354.06 | \$ 331,607.64 | \$ - | \$ - | \$ - | \$ - |
| 36 Plus: 31CSI - 31SIV | | | | | | | | | | | | |
| 37 31ISI - 31SIV | | | | | | | | | | | | |
| 38 32CSIM - 32SIM | \$ 34,341.71 | \$ 37,159.12 | \$ 36,179.05 | \$ 29,017.97 | \$ 30,926.03 | \$ 29,672.51 | \$ 22,840.91 | \$ 17,131.60 | - | - | - | - |
| 39 32ISI - 32SIM | \$ 42,470.54 | \$ 44,962.34 | \$ 44,517.79 | \$ 46,617.41 | \$ 46,563.25 | \$ 47,500.09 | \$ 42,954.69 | \$ 43,257.86 | - | - | - | - |
| 40 SFV Collected Interruptible Sales | \$ 76,812.25 | \$ 82,121.46 | \$ 80,696.84 | \$ 75,635.38 | \$ 77,489.28 | \$ 77,172.60 | \$ 65,795.60 | \$ 60,389.46 | \$ - | \$ - | \$ - | \$ - |
| 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) | \$ - | \$ - | \$ - | \$ (287.31) | \$ - | \$ - | \$ - | \$ - |
| 44 Unbilled Manual Adjustments Com | \$ 990.64 | \$ 60,106.22 | \$ - | \$ - | \$ 5,538.03 | \$ - | \$ - | \$ 1,736.47 | \$ - | \$ - | \$ - | \$ - |
| 45 Unbilled Manual Adjustments Ind | \$ 86.65 | \$ - | \$ 360.36 | \$ - | \$ - | \$ - | \$ - | \$ 3,306.27 | \$ - | \$ - | \$ - | \$ - |
| 46 Unbilled Manual Adjustments Ind Int | \$ 1,598.96 | \$ 267.24 | \$ 2,298.53 | \$ - | \$ - | \$ - | \$ 287.31 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 47 Collections Subject to Sensitive Adj | \$ 459,468.22 | \$ 501,898.77 | \$ 348,932.21 | \$ 452,020.84 | \$ 442,999.01 | \$ 387,089.61 | \$ 404,436.97 | \$ 396,752.53 | \$ - | \$ - | \$ - | \$ - |
| 48 Percent impact of Sensitive Effect | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% | -2.7709% |
| 49 Revenue Sensitive Adjustment | \$ (12,759.43) | \$ (13,937.73) | \$ (9,689.85) | \$ (12,552.62) | \$ (12,302.08) | \$ (10,749.48) | \$ (11,231.21) | \$ (11,017.82) | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ 3,398,078.36 | \$ 2,138,281.44 | \$ - | \$ - | \$ - | \$ - |

| 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 | 1,695,593.20 | 979,042.85 | - | - | - | - |
| 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 | 1,408,470.45 | 887,624.74 | - | - | - | - |
| 53 Industrial Firm | 309,115.22 | 293,300.43 | 292,091.64 | 273,904.47 | 265,565.78 | 254,001.41 | 229,766.92 | 213,180.73 | - | - | - | - |
| 54 Industrial Interruptible | 76,233.73 | 78,546.21 | 80,430.77 | 71,300.29 | 75,337.40 | 75,029.52 | 64,247.79 | 58,433.11 | - | - | - | - |
| 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 | \$ 3,398,078.36 | \$ 2,138,281.44 | \$ - | \$ - | \$ - | \$ - |
| Difference (Line 55 - line 50) | (0) | 0 | (0) | (0) | 0 | (0) | 0 | (0) | - | - | - | - |

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 | 2,625,627 | 3,558,427 | 2,424,591 | (1,482,020) | (4,221,616) | (8,021,855) | (11,417,619) | (12,654,829) | (14,210,932) | (14,210,932) | (14,210,932) | (14,210,932) | |
| Nov: Accrual | 912,818 | | | | | | | | | | | | 912,818.00 |
| Bal. Before Int. | 3,538,445 | | | | | | | | | | | | 3,538,445.09 |
| Int. Rate | 0.0778 | 19,982 | | | | | | | | | | | 19,982.00 |
| Ending Balance | 3,558,427 | | | | | | | | | | | | 3,558,427.09 |
| Dec: Accrual | | (1,153,168) | | | | | | | | | | | (1,153,168.00) |
| Bal. Before Int. | | 2,405,259 | | | | | | | | | | | 2,405,259.09 |
| Int. Rate | 0.0778 | 19,332 | | | | | | | | | | | 19,332.00 |
| Ending Balance | | 2,424,591 | | | | | | | | | | | 2,424,591.09 |
| Jan: Accrual | | | (3,909,657) | | | | | | | | | | (3,909,657.00) |
| Bal. Before Int. | | | (1,485,066) | | | | | | | | | | (1,485,065.91) |
| Int. Rate | 0.0778 | | 3,046 | | | | | | | | | | 3,046.00 |
| Ending Balance | | | (1,482,020) | | | | | | | | | | (1,482,019.91) |
| Feb: Accrual | | | | (2,721,166) | | | | | | | | | (2,721,166.00) |
| Bal. Before Int. | | | | (4,203,186) | | | | | | | | | (4,203,185.91) |
| Int. Rate | 0.0778 | | | (18,430) | | | | | | | | | (18,430.00) |
| Ending Balance | | | | (4,221,616) | | | | | | | | | (4,221,615.91) |
| Mar: Accrual | | | | | (3,760,678) | | | | | | | | (3,760,678.00) |
| Bal. Before Int. | | | | | (7,982,294) | | | | | | | | (7,982,293.91) |
| Int. Rate | 0.0778 | | | | (39,561) | | | | | | | | (39,561.00) |
| Ending Balance | | | | | (8,021,855) | | | | | | | | (8,021,854.91) |
| Apr: Accrual | | | | | | (3,332,951) | | | | | | | (3,332,951.00) |
| Bal. Before Int. | | | | | | (11,354,806) | | | | | | | (11,354,805.91) |
| Int. Rate | 0.0778 | | | | | (62,813) | | | | | | | (62,813.00) |
| Ending Balance | | | | | | (11,417,619) | | | | | | | (11,417,618.91) |
| May: Accrual | | | | | | | (1,159,427) | | | | | | (1,159,427.00) |
| Bal. Before Int. | | | | | | | (12,577,046) | | | | | | (12,577,045.91) |
| Int. Rate | 0.0778 | | | | | | (77,783) | | | | | | (77,783.00) |
| Ending Balance | | | | | | | (12,654,829) | | | | | | (12,654,828.91) |
| Jun: Accrual | | | | | | | | (1,469,295) | | | | | (1,469,295.00) |
| Bal. Before Int. | | | | | | | | (14,124,124) | | | | | (14,124,123.91) |
| Int. Rate | 0.0778 | | | | | | | (86,808) | | | | | (86,808.00) |
| Ending Balance | | | | | | | | (14,210,932) | | | | | (14,210,931.91) |
| Jul: Accrual | | | | | | | | | | | | | - |
| Bal. Before Int. | | | | | | | | | (14,210,932) | | | | (14,210,931.91) |
| Int. Rate | 0 | | | | | | | | | | | | - |
| Ending Balance | | | | | | | | | (14,210,932) | | | | (14,210,931.91) |
| Aug: Accrual | | | | | | | | | | | | | - |
| Bal. Before Int. | | | | | | | | | | (14,210,932) | | | (14,210,931.91) |
| Int. Rate | 0 | | | | | | | | | | | | - |
| Ending Balance | | | | | | | | | | (14,210,932) | | | (14,210,931.91) |
| Spt: Accrual | | | | | | | | | | | | | - |
| Bal. Before Int. | | | | | | | | | | | (14,210,932) | | (14,210,931.91) |
| Int. Rate | 0 | | | | | | | | | | | | - |
| Ending Balance | | | | | | | | | | | (14,210,932) | | (14,210,931.91) |
| Oct: Accrual | | | | | | | | | | | | | - |
| Bal. Before Int. | | | | | | | | | | | | (14,210,932) | (14,210,931.91) |
| Int. Rate | 0 | | | | | | | | | | | | - |
| Ending Balance | | | | | | | | | | | | (14,210,932) | (14,210,931.91) |
| Entry JE28 | 19,982 | 19,332 | 3,046 | (18,430) | (39,561) | (62,813) | (77,783) | (86,808) | | | | | |
| Previously Book | 19,982 | 19,332 | 3,046 | (18,430) | (39,561) | (62,813) | (77,783) | | | | | | (243,035.00) |
| Net to Record | - | - | - | - | - | - | - | (86,808) | | | | | - |
| 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 | 912,818 | (1,153,168) | (3,909,657) | (2,721,166) | (3,760,678) | (3,332,951) | (1,159,427) | (1,469,295) | | | | | (16,593,524.00) |
| Entry 191400 | | | | | | | | | | | | | (86,808.00) |
| Entry 419-06205 | | | | | | | | | | | | | 86,808.00 |

**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 | 21,956,124 | 12,803,442 | | | | |
| Commercial | 8,337,473 | 15,657,041 | 31,070,849 | 34,138,654 | 25,273,248 | 21,115,817 | 17,682,594 | 13,966,380 | 9,650,161 | | | | |
| Industrial Firm | 1,611,322 | 1,681,199 | 2,115,094 | 2,153,430 | 1,914,863 | 1,711,497 | 1,644,880 | 1,522,153 | 1,330,731 | | | | |
| Interruptible | - | - | - | - | - | - | - | - | - | | | | |
| Total | 20,650,843 | 47,118,333 | 91,935,803 | 101,094,474 | 73,229,569 | 60,195,440 | 50,060,350 | 37,444,656 | 23,784,334 | | | | |
| 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 | 8,092,129 | 4,726,998 | - | - | - |
| 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 | 6,793,690 | 4,442,216 | - | - | - |
| Industrial Firm | 965,925 | 1,086,382 | 1,332,624 | 1,238,029 | 1,029,379 | 864,323 | 804,727 | 850,215 | 833,525 | 770,237 | - | - | - |
| 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 | 15,719,344 | 9,939,451 | | | |
| 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 | 8,092,129 | 4,726,998 | | | | |
| Commercial | 8,181,540 | 18,386,763 | 18,549,212 | 15,266,841 | 11,377,609 | 8,871,815 | 8,920,464 | 6,793,690 | 4,442,216 | | | | |
| Industrial Firm | 1,086,382 | 1,332,624 | 1,238,029 | 1,029,379 | 864,323 | 804,727 | 850,215 | 833,525 | 770,237 | | | | |
| Interruptible | - | - | - | - | - | - | - | - | - | | | | |
| Total | 20,520,264 | 52,630,761 | 51,504,157 | 42,111,642 | 30,852,440 | 23,241,800 | 23,692,892 | 15,719,344 | 9,939,451 | | | | |
| 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 | 21,956,166 | 12,803,442 | | | | |
| Commercial | 9,459,484 | 17,613,623 | 33,216,031 | 36,504,286 | 27,080,454 | 22,850,046 | 19,294,080 | 15,128,911 | 10,451,347 | | | | |
| Industrial Firm | 2,647,588 | 2,730,500 | 3,256,544 | 3,360,661 | 2,952,490 | 2,771,337 | 2,685,481 | 2,445,026 | 2,175,185 | | | | |
| Interruptible | 4,767,914 | 5,504,313 | 5,673,066 | 5,809,525 | 5,147,095 | 5,435,256 | 5,413,442 | 4,636,959 | 4,211,988 | | | | |
| Total | 27,577,067 | 55,648,529 | 100,895,501 | 110,476,910 | 81,221,547 | 68,424,808 | 58,125,917 | 44,167,062 | 29,641,962 | | | | |
| 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 | 16,126,082 | 9,438,311 | (4,726,998) | - | - | - |
| Commercial | | 27,818,845 | 33,378,480 | 33,221,916 | 23,191,222 | 20,344,252 | 19,342,729 | 13,002,137 | 8,099,873 | (4,442,216) | - | - | - |
| Industrial Firm | | 2,976,743 | 3,161,949 | 3,152,011 | 2,787,434 | 2,711,741 | 2,730,969 | 2,428,336 | 2,111,897 | (770,237) | - | - | - |
| Interruptible | | 5,504,313 | 5,673,066 | 5,809,525 | 5,147,095 | 5,435,256 | 5,413,442 | 4,636,959 | 4,211,988 | - | - | - | - |
| Company Use | | | | | | | | | | | | | |
| Total | | 87,759,026 | 99,768,897 | 101,084,395 | 69,962,345 | 60,814,168 | 58,577,009 | 36,193,514 | 23,862,069 | (9,939,451) | | | |
| 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 | \$ 13,497,249 | \$ 8,000,043 | \$ - | \$ - | \$ - | \$ - |
| System WACOG Per Therm Sold: | | 0.43499 | 0.4071 | 0.3737 | 0.37378 | 0.34537 | 0.3442 | 0.37292 | 0.33526 | 0 | 0 | 0 | 0 |
| Washington WACOG Per Therm Sold: | | 0.42163 | 0.39919 | 0.36184 | 0.34892 | 0.32378 | 0.31461 | 0.32552 | 0.27785 | 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 | 1,580,080 | 4,247,961 | 3,417,315 | 2,494,619 | 1,580,080 | | | | |
| Commercial | 733,221 | 1,240,762 | 2,620,821 | 2,868,232 | 2,212,643 | 1,707,472 | 1,416,130 | 1,108,889 | 828,039 | | | | |
| Industrial Firm | 47,775 | 60,387 | 131,162 | 127,750 | 117,318 | 94,893 | 87,277 | 80,398 | 82,334 | | | | |
| Interruptible | | | | | | | | | | | | | |
| Total | 2,097,384 | 4,587,054 | 9,477,888 | 10,399,667 | 3,910,041 | 6,050,326 | 4,920,722 | 3,683,907 | 2,490,453 | | | | |
| 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 | 988,307 | 618,596 | | | |
| Commercial | 409,294 | 724,878 | 1,620,975 | 1,617,308 | 1,439,773 | 960,471 | 771,434 | 769,369 | 608,541 | 399,802 | | | |
| Industrial Firm | 24,823 | 32,666 | 60,807 | 66,463 | 57,362 | 45,345 | 40,408 | 41,644 | 46,346 | 35,297 | | | |
| 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 | 1,643,194 | 1,053,695 | | | |
| 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 | 988,307 | 618,596 | | | | |
| Commercial | 724,878 | 1,620,975 | 1,617,308 | 1,439,773 | 960,471 | 771,434 | 769,369 | 608,541 | 399,802 | | | | |
| Industrial Firm | 32,666 | 60,807 | 66,463 | 57,362 | 45,345 | 40,408 | 41,644 | 46,346 | 35,297 | | | | |
| Interruptible | | | | | | | | | | | | | |
| Total | 2,075,584 | 5,490,076 | 5,404,374 | 4,690,949 | 3,162,062 | 2,387,452 | 2,417,737 | 1,643,194 | 1,053,695 | | | | |
| 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 | 2,494,619 | 1,580,080 | | | | |
| Commercial | 822,963 | 1,403,860 | 2,800,651 | 3,051,456 | 2,344,084 | 1,862,687 | 1,545,037 | 1,195,904 | 886,440 | | | | |
| Industrial Firm | 181,506 | 243,018 | 332,085 | 328,906 | 273,010 | 241,400 | 219,928 | 185,404 | 185,853 | | | | |
| Interruptible | 87,679 | 117,264 | 118,468 | 123,740 | 106,760 | 109,531 | 109,482 | 95,177 | 81,252 | | | | |
| Total | 2,408,536 | 5,050,047 | 9,977,109 | 10,907,787 | 8,103,187 | 6,461,579 | 5,291,762 | 3,971,104 | 2,733,624 | | | | |
| Calculated Calendar Month Volumes: | | | | | | | | | | | | | |
| Residential | | 5,776,158 | 6,638,215 | 6,876,897 | 4,341,766 | 3,667,325 | 3,448,429 | 1,876,202 | 1,210,369 | (618,596) | | | |
| Commercial | | 2,299,958 | 2,796,984 | 2,873,921 | 1,864,782 | 1,673,650 | 1,542,972 | 1,035,076 | 677,701 | (399,802) | | | |
| Industrial Firm | | 271,159 | 337,741 | 319,805 | 260,993 | 236,463 | 221,164 | 190,106 | 174,804 | (35,297) | | | |
| Interruptible | | 117,264 | 118,468 | 123,740 | 106,760 | 109,531 | 109,482 | 95,177 | 81,252 | | | | |
| Total | | 8,464,539 | 9,891,408 | 10,194,362 | 6,574,300 | 5,686,969 | 5,322,047 | 3,196,561 | 2,144,125 | (1,053,695) | | | |
| "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 | 1,310,558 | 879,070 | | | | |
| Calculated Calendar Month Volumes: | | 8,464,539 | 9,891,408 | 10,194,362 | 6,574,300 | 5,686,969 | 5,322,047 | 3,196,561 | 2,144,125 | (1,053,695) | | | |
| WACOG Incurred: Calculated Vol. | | 0.42163 | 0.39919 | 0.36184 | 0.34892 | 0.32378 | 0.31461 | 0.32552 | 0.27785 | 0 | 0 | 0 | 0 |
| Amount | | 3,568,903 | 3,948,551 | 3,688,728 | 2,293,905 | 1,841,327 | 1,674,369 | 1,040,545 | 595,745 | | | | |
| Dfrl. (Collection vs Calculated) | | 98,527 | (106,827) | (490,858) | (401,492) | (490,273) | (507,617) | (270,013) | (283,325) | | | | |
| Amount Previously Booked | | 201,336 | (209,636) | (528,985) | (363,365) | (490,273) | (507,617) | (270,013) | | | | | |
| Net to Book (191420) | | (102,809) | 102,809 | 38,127 | (38,127) | | | | (283,325) | | | | |

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

| |
|---------------------|
| (283,325.00) |
| 283,325.00 |

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 | 1,876,202 | 1,210,369 | (618,596) | - | - | - |
| Commercial | 2,299,958 | 2,796,984 | 2,873,921 | 1,864,782 | 1,673,650 | 1,542,972 | 1,035,076 | 677,701 | (399,802) | - | - | - |
| Industrial Firm | 271,159 | 337,741 | 319,805 | 260,993 | 236,463 | 221,164 | 190,106 | 174,804 | (35,297) | - | - | - |
| Total Firm Sales | 8,347,275 | 9,772,940 | 10,070,622 | 6,467,540 | 5,577,438 | 5,212,565 | 3,101,384 | 2,062,873 | (1,053,695) | - | - | - |
| 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 | 76,057 | 68,173 | - | - | - | - |
| 41SF - 41SF A C | 15,784 | 19,513 | 19,136 | 17,136 | 17,550 | 16,647 | 15,423 | 14,701 | - | - | - | - |
| 42CSF - 42SF A C | 7,472 | 6,240 | 6,717 | 5,321 | 5,197 | 5,474 | 3,898 | 5,623 | - | - | - | - |
| 42SF - 42SF A C | 86,547 | 102,226 | 104,320 | 89,421 | 99,892 | 94,176 | 85,561 | 83,456 | - | - | - | - |
| Sub Total | 185,661 | 231,550 | 241,941 | 206,712 | 206,123 | 196,538 | 180,938 | 171,953 | - | - | - | - |
| 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 | 2,920,446 | 1,890,920 | (1,053,695) | - | - | - |
| 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 | \$ 349,577 | \$ 226,343 | \$ - | \$ - | \$ - | \$ - |
| 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 | 9,105.03 | 8,674.93 | - | - | - | - |
| 41SF - 41SF A C | 1,972.19 | 1,832.60 | 1,832.60 | 1,851.30 | 1,896.18 | 1,714.79 | 1,714.79 | 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 | 1,153.79 | 1,153.79 | - | - | - | - |
| 42SF - 42SF A C | 10,744.91 | 10,572.98 | 10,586.07 | 10,586.07 | 10,494.44 | 10,331.75 | 10,331.75 | 8,927.38 | - | - | - | - |
| MDDV @1.73 D/C Collected | | | | | | | | | | | | |
| Plus: 41CSI - 41SIV | 3,983.02 | 4,185.19 | 4,288.71 | 3,519.72 | 3,664.40 | 3,686.77 | 3,129.83 | 2,667.22 | - | - | - | - |
| 41SI - 41SIV | 1,143.76 | 994.24 | 1,121.20 | 1,147.82 | 1,124.31 | 1,099.78 | 1,031.31 | 885.11 | - | - | - | - |
| 42CSI - 42SIM | | | | | | | | | | | | |
| 42SI - 42SIM | | | | | | | | | | | | |
| 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 | - | - | 424.20 | - | - | - | - |
| Unbilled Manual Adjustments Ind | - | - | - | - | - | - | - | 1,404.37 | - | - | - | - |
| Unbilled Manual Adjustments Ind Int | - | - | - | - | - | - | - | - | - | - | - | - |
| Sub Total Manual Unbilled | (1,308.34) | 8,523.45 | (9,258.07) | - | 4,265.17 | (4,265.17) | - | 1,828.57 | - | - | - | - |
| Sub Total Manual Unbilled & D/C | \$ (1,308.34) | \$ 8,523.45 | \$ (9,258.07) | \$ - | \$ 4,265.17 | \$ (4,265.17) | \$ - | \$ 1,828.57 | \$ - | \$ - | \$ - | \$ - |
| 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 | \$ - | \$ (80) | \$ - | \$ - | \$ - | \$ - |
| Total D/C Collected | \$ 975,694 | \$ 1,150,254 | \$ 1,167,640 | \$ 749,421 | \$ 647,025 | \$ 596,339 | \$ 349,577 | \$ 228,092 | \$ - | \$ - | \$ - | \$ - |
| Actual Demand Chg | 697,228.15 | 724,559.02 | 721,201.39 | 662,484.23 | 725,712.27 | 687,655.36 | 702,963.63 | 685,369.61 | - | - | - | - |
| Variance..... | (278,465.85) | (425,694.98) | (446,438.61) | (86,936.77) | 78,687.27 | 91,316.36 | 353,386.63 | 457,277.61 | - | - | - | - |
| Previously Booked | (344,034.85) | (360,125.98) | (446,438.61) | (86,936.77) | 78,687.27 | 91,316.36 | 353,386.63 | - | - | - | - | - |
| Net to Book (191430) | 65,569.00 | (65,569.00) | - | - | - | - | - | 457,277.61 | - | - | - | - |

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

| |
|--|
| 457,277.61 (457,277.61) |
|--|

| | 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: | | | | | | | | | | | | |
| Collected: | | | | | | | | | | | | |
| Residential | 691,406 | 794,594 | 823,165 | 519,709 | 438,979 | 412,777 | 224,581 | 144,881 | - | - | - | - |
| Commercial | 277,863 | 340,876 | 332,052 | 222,308 | 204,811 | 180,165 | 124,138 | 82,092 | - | - | - | - |
| Industrial Firm | 30,416 | 37,719 | 35,379 | 30,380 | 26,096 | 24,728 | 22,188 | 20,695 | - | - | - | - |
| Industrial Interruptible | 4,903 | 4,953 | 5,173 | 4,463 | 4,579 | 4,577 | 3,979 | 3,397 | - | - | - | - |
| Total Demand charge Collected | 1,004,588 | 1,178,142 | 1,195,769 | 776,860 | 674,465 | 622,247 | 374,886 | 251,065 | - | - | - | - |

| | Jun-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 | | 1,370,070.67 | - | | | | | \$ 1,370,071 | - |
| Hedged Encana Cost True Up | | | | | | | | | |
| Hedged Encana Sale True Up | | | | | | | | | |
| Yr around Contracts-Rockies | 35,645,868.00 | 9,396,701.83 | 0.26361 | | | | 35,645,868 | \$ 9,396,702 | (0.26361) |
| Yr around Contracts-Alberta | | | | | | | | | |
| Yr around Contracts-Sumas/St 2 | | | | | | | | | |
| Yr around Contracts-Rockies | | | | 5,925,000 | \$ 2,767,553 | 0.46710 | (5,925,000) | \$ (2,767,553) | |
| Yr around Contracts-Alberta | | | | | | | | | |
| Yr around Contracts-Sumas/St 2 | | | | | | | | | |
| Forecasted Baseload YR | | | | | | | | | |
| S.T. Contracts-Rockies | | | | 2,962,500 | \$ 1,119,975 | 0.37805 | (2,962,500) | \$ (1,119,975) | 0.37805 |
| S.T. Contracts-Alberta | | | | 2,907,930 | \$ 1,091,325 | 0.37529 | (2,907,930) | \$ (1,091,325) | 0.37529 |
| S.T. Contracts-Sumas/St 2 | | | | | | | | | |
| S.T. Contracts-Rockies | | | | 4,443,750 | \$ 1,842,930 | 0.41472 | (4,443,750) | \$ (1,842,930) | |
| S.T. Contracts-Alberta | | | | 2,907,930 | \$ 1,024,710 | 0.35238 | (2,907,930) | \$ (1,024,710) | |
| 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) | | | | | | | | | |
| Hedged Spot Purch-Sumas/St 2 (WEI) | | | | | | | | | |
| Spot Purchases-Rockies | | | | 1,415,688 | \$ 494,683 | 0.34943 | (1,415,688) | \$ (494,683) | 0.34943 |
| Spot Purchases-Alberta | | | | 4,155,172 | \$ 1,451,939 | 0.34943 | (4,155,172) | \$ (1,451,939) | 0.34943 |
| Spot Purchases-Sumas/St 2 | | | | 514,718 | \$ 179,858 | 0.34943 | (514,718) | \$ (179,858) | |
| Volumetric Transp Chg | 157,894.77 | | | | \$ 81,812 | | | | |
| UAG Reserve Adjustment | | | | | | | | | |
| Misc. Act. U/S Sales | | | | | | | | | |
| Sub Total | 35,645,868 | \$ 10,924,667.27 | 0.30648 | 25,232,688 | \$ 10,054,785 | 0.39848 | 10,413,180 | \$ 793,800 | (0.0920) |
| Field Production Gas | 134,853.00 | 79,640.24 | 0.59057 | 797,520 | \$ 390,785 | 0.49000 | (662,667) | \$ (311,145) | (0.1006) |
| Storage Activity: | | | | | | | | | |
| System Withdrawals | 294,416.00 | 130,693.66 | 0.44391 | 240,000 | \$ 112,775 | 0.46990 | 54,416 | \$ 17,919 | 0.0260 |
| System Injections | (8,657,668.00) | (2,011,544.95) | 0.23234 | | | | (8,657,668) | \$ (2,011,545) | |
| Sub Total | (8,363,252) | (1,880,851.29) | 0.22489 | 240,000 | \$ 112,775 | 0.46990 | (8,603,252) | \$ (1,993,626) | (0.2450) |
| P/M Imbalance Adj | (2,866,719) | (1,209,125) | 0.42178 | | | | (2,866,719) | \$ (1,209,125) | 0.4218 |
| C/M Imbalance Adj | 285,607.00 | 120,463.32 | 0.42178 | | | | 285,607 | \$ 120,463 | 0.4218 |
| Cost of Company Use Gas | (24,689.60) | (10,394.20) | 0.42100 | | | | (24,690) | \$ (10,394) | 0.4210 |
| Misc. Cust. Imbalance Purch | (1,326.00) | (287.63) | 0.21692 | | | | (1,326) | \$ (288) | 0.2169 |
| Prior Period Estimate Adj. | | (24,069.78) | | | | | | \$ (24,070) | |
| Line Loss & Unacct For | | | | (209,943) | | | 209,943 | | |
| Total Monthly Gas Cost | 24,810,341 | \$ 8,000,043.19 | 0.32245 | 26,060,265 | \$ 10,558,345 | 0.40515 | (1,249,924) | \$ (2,634,385) | (0.0827) |

RESTATED COST AT EMBEDDED RATES..... 10,051,937.08
 ACTUAL COST OF GAS 8,000,043.19
 VARIANCE FROM ACTUAL COST(Gain ())..... (2,051,893.89)

Sales Sendout, See WAPGA Tab 17
 Oregon..... 21,717,944 % Of Oregon Sales..... 0.9101
 Washington..... 2,144,125 Oregon's Share of the Var. (1,867,428.63)
 Total..... 23,862,069
 Estimated WACOG Variance for the Shareholder 10%

Ore. Portion of Sendout X % of Oregon Sales
 Oregon..... 0.9101
 Washington..... (1,867,428.63)
 Total..... (186,742.86)
 Shareholders Share of the WACOG Deferral (1,523,391)
 WACOG Equalization..... 33,532
 Estimated Shareholder (gain) or Loss..... 1,556,923