

KYLE WALKER, CPA  
Rates and Regulatory Affairs  
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September 18, 2015

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

RECEIVED  
RECORDS MANAGEMENT  
2015 SEP 21 PM 2:51  
STATE OF WASH.  
UTIL. AND TRANSP.  
COMMISSION

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

Dear Mr. King:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for August 2015.

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

Sincerely,

A handwritten signature in cursive script that reads 'Kyle Walker'.

Kyle Walker, CPA  
Rates/Regulatory Analyst

enclosure

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

	<b>Jul-15</b>	<b>Change</b>	<b>Aug-15</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	324,039.54	15,247.05	339,286.59
186235 AMOR WA GREAT PROGRAM	95,668.84	(8,502.62)	87,166.22
186310 WA ENERGY EFFICIENCY	9,670.85	3,994.92	13,665.77
186312 WA - AUDIT RESIDENTI	1,778,474.25	4,816.70	1,783,290.95
186314 WA - LOW INCOME WEAT	93,555.11	282.55	93,837.66
186315 WA - WA - LIEE AMORT	19,963.23	(1,810.00)	18,153.23
186316 WA DSM AMORTIZATION	369,920.08	(32,265.06)	337,655.02
<b>Subtotal 186xxx accounts</b>	<b>2,691,291.90</b>	<b>(18,236.46)</b>	<b>2,673,055.44</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(640,358.68)	(137,708.62)	(778,067.30)
<b>Subtotal 254xxx accounts</b>	<b>(640,358.68)</b>	<b>(137,708.62)</b>	<b>(778,067.30)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(2,847,811.00)	(222,980.00)	(3,070,791.00)
191421 AMORT OF WACOG - WA	839,077.01	(78,763.83)	760,313.18
191430 DEMAND - ACCR WA	1,000,247.16	497,553.64	1,497,800.80
191431 AMORT OF DEMAND WA	(994,920.03)	49,473.95	(945,446.08)
<b>Subtotal 191xxx accounts</b>	<b>(2,003,406.86)</b>	<b>245,283.76</b>	<b>(1,758,123.10)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>47,526.36</b>	<b>89,338.68</b>	<b>136,865.04</b>

RECEIVED  
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 2015 SEP 21 PM 2:50  
 STATE OF WASH.  
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 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	08312015 (MMDDYYYY)	08312015 (MMDDYYYY)	USD	JE 29	AMORTIZATION

(Black) Do not change these cells  
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (\$) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	186232			S	13,456.61	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	13,456.61	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	2,815.86	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	2,815.86	INT RESERVE - 186231 Ind DSM				N
5	186274			S	12,287.23	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	12,287.23	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	106,030.14	-	AMORT 186233 Ind DSM				N
8	186233			H	-	106,030.14	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	332.74	INTEREST 186233 Ind DSM				N
10	186233			S	332.74	-	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	166,991.52	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	166,991.52	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	2,824.74	INTEREST 186271 Comm Decoup				N
16	186271			S	2,824.74	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	2,420.71	-	AMORT 186277 Res Decoup				N
18	186277			H	-	2,420.71	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	91.64	INTEREST 186277 Res Decoup				N
20	186277			S	91.64	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	1,452.43	-	AMORT 186286 CUB Fund				N
22	186286			H	-	1,452.43	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	32.63	INTEREST 186286 CUB Fund				N
24	186286			S	32.63	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	2,548.01	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	2,548.01	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	15.18	INTEREST 186288 NWIGU Intervener				N
28	186288			S	15.18	-	INTEREST 186288 NWIGU Intervener				N
29	191401			H	-	629,190.07	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	629,190.07	-	AMORT 191401 OR WACOG				N
31	191401			S	7,554.69	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	7,554.69	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	206.37	AMORT 186307 OR AMR				N
34	186307			S	206.37	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	8.26	INTEREST 186307 OR AMR				N
36	186307			S	8.26	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	1,152.45	AMORT 191031 Working Gas				N
38	191031			S	1,152.45	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	48.65	INTEREST 191031 Working Gas				N
40	191031			S	48.65	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	2,528.63	-	AMORT 254315 Property Sales				N
42	254315			H	-	2,528.63	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	15.34	-	INTEREST 254315 Property Sales				N
44	254315			H	-	15.34	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	13,933.72	AMORT 254309 SIP COS				N
46	254309			S	13,933.72	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	223.96	-	INTEREST 254309 SIP COS				N
48	254309			H	-	223.96	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	122,265.04	AMORT 191411 OR Demand				N
50	191411			S	122,265.04	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	1,876.58	-	INTEREST 191411 OR Demand				N
52	191411			H	-	1,876.58	INTEREST 191411 OR Demand				N
53	186234			S	897.04	-	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 (GREAT)	WA-LIEE
Schedule	State	Rate	Rate2	Block	Block	A	B	C	D	E	
1R (R01)	WA	R01		1		(0.04136)	0.02728	0.00000	(0.03303)	(0.00825)	(0.00175)
1C (C01)	WA	C01		1		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)	(0.00143)
2R (R02)	WA	R02		1		(0.04136)	0.02728	0.00000	(0.02047)	(0.00512)	(0.00109)
3 CFS (C03)	WA	C03	R03	1		(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)	(0.00097)
3 IFS (I03)	WA	I03		1		(0.04136)	0.02728	0.00000	0.00000	(0.00405)	(0.00086)
27	WA	R27		1		(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
41C Firm Sales	WA	C41SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
C41SF	WA	C41SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.01260)	(0.00315)	(0.00067)
41C Interr Sales	WA	C41SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00347)	(0.00074)
C41SI	WA	C41SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)	(0.00065)
41I Firm Trans	WA	I41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
I41TF	WA	I41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41C Firm Trans	WA	C41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
C41TF	WA	C41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41I Firm Sales	WA	I41SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)	(0.00075)
I41SF	WA	I41SF		2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00310)	(0.00066)
41I Interr Sales	WA	I41SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00347)	(0.00074)
I41SI	WA	I41SI		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00306)	(0.00065)
42C Firm Sales	WA	C42SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)	(0.00051)
C42SF	WA	C42SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)	(0.00046)
	WA	C42SF		3	Block 3	(0.04136)	0.02728	0.00000	(0.00661)	(0.00165)	(0.00035)
	WA	C42SF		4	Block 4	(0.04136)	0.02728	0.00000	(0.00529)	(0.00132)	(0.00028)
	WA	C42SF		5	Block 5	(0.04136)	0.02728	0.00000	(0.00353)	(0.00088)	(0.00019)
	WA	C42SF		6	Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)	(0.00007)
42I Firm Sales	WA	I42SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)	(0.00040)
I42SF	WA	I42SF		2	Block 2	(0.04136)	0.02728	0.00000	0.00000	(0.00171)	(0.00036)
	WA	I42SF		3	Block 3	(0.04136)	0.02728	0.00000	0.00000	(0.00131)	(0.00028)
	WA	I42SF		4	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00105)	(0.00022)
	WA	I42SF		5	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)	(0.00015)
	WA	I42SF		6	Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)	(0.00006)
42C Firm Trans	WA	C42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
C42TF	WA	C42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Firm Trans	WA	I42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
I42TF	WA	I42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42C Interr Sales	WA	C42SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)	(0.00033)
C42SI	WA	C42SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)	(0.00029)
	WA	C42SI		3	Block 3	(0.04136)	0.00000	0.00953	(0.00416)	(0.00104)	(0.00022)
	WA	C42SI		4	Block 4	(0.04136)	0.00000	0.00953	(0.00333)	(0.00083)	(0.00017)
	WA	C42SI		5	Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)	(0.00011)
	WA	C42SI		6	Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)	(0.00005)
42I Interr Sales	WA	I42SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)	(0.00051)
I42SI	WA	I42SI		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00213)	(0.00045)
	WA	I42SI		3	Block 3	(0.04136)	0.00000	0.00953	0.00000	(0.00164)	(0.00034)
	WA	I42SI		4	Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00131)	(0.00028)
	WA	I42SI		5	Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)	(0.00018)
	WA	I42SI		6	Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)	(0.00007)
42C Inter Trans	WA	C42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
C42TI	WA	C42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	C42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42I Inter Trans	WA	I42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
I42TI	WA	I42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
	WA	I42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Firm Trans	WA	I43TF		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43 Interr Trans	WA	I43TI		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

77 Sources:

78 Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G
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	State	Rate	Rate2	Block	
61,63,65,67,69,70	WA	I61T			Rate Total
	WA	I63T			Rate Total
	WA	I65T			Rate Total
	WA	I67T			Rate Total
	WA	I69T			Rate Total
	WA	I70T			Rate Total

Other rates

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

Amortization Rates are calculated by taking the Temporary Adjustment

Schedule	State	Rate	Rate2	Block	Block	Volumes			Total
						[New] CIS	[Old] CIS	Current Month Unbilled	
1R (R01)	WA	R01		1		5,475.10			5,475.10
1C (C01)	WA	C01		1		650.50			650.50
2R (R02)	WA	R02		1		1,050,854.30			1,050,854.30
3 CFS (C03)	WA	C03	R03	1		488,480.80			488,480.80
3 IFS (I03)	WA	I03		1		32,720.50			32,720.50
27	WA	R27		1		1,033.60			1,033.60
41C Firm Sales	WA	C41SF		1	Block 1	120,837.90	(1,738)		119,099.90
C41SF	WA	C41SF		2	Block 2	24,786.50			24,786.50
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	8,386.00			8,386.00
C41TF	WA	C41TF		2	Block 2	1,373.00			1,373.00
41I Firm Sales	WA	I41SF		1	Block 1	15,579.00			15,579.00
I41SF	WA	I41SF		2	Block 2	9,886.60			9,886.60
41I Interr Sales	WA	I41SI		1	Block 1	-			-
I41SI	WA	I41SI		2	Block 2	-			-
42C Firm Sales	WA	C42SF		1	Block 1	23,129.00		232	23,361.00
C42SF	WA	C42SF		2	Block 2	1,700.00	0		1,700.00
	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	65,014.00	0	1,938.00	66,952.00
I42SF	WA	I42SF		2	Block 2	38,630.40			38,630.40
	WA	I42SF		3	Block 3	974.00			974.00
	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	24,195.00			24,195.00
	WA	C42TF		3	Block 3	20,000.00			20,000.00
	WA	C42TF		4	Block 4	8,800.00			8,800.00
	WA	C42TF		5	Block 5	-			-
	WA	C42TF		6	Block 6	-			-
42I Firm Trans	WA	I42TF		1	Block 1	68,173.00			68,173.00
I42TF	WA	I42TF		2	Block 2	63,727.00			63,727.00
	WA	I42TF		3	Block 3	60,000.00			60,000.00
	WA	I42TF		4	Block 4	68,927.00			68,927.00
	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	35,289.00			35,289.00
	WA	C42SI		3	Block 3	4,887.00			4,887.00
	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	1,897.00			1,897.00
	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	73,883.00	0		73,883.00
I42TI	WA	I42TI		2	Block 2	169,116.00	0		169,116.00
	WA	I42TI		3	Block 3	122,143.00			122,143.00
	WA	I42TI		4	Block 4	397,358.00			397,358.00
	WA	I42TI		5	Block 5	129,720.00			129,720.00
	WA	I42TI		6	Block 6	-			-
43 Firm Trans	WA	I43TF		1		-			-
43 Interr Trans	WA	I43TI		1		-			-
Other Rates						282,130.00			282,130.00
Sources:					total per above	3,479,756.20	(1,738)	2,170	3,480,188.20

Temporaries Tab

total OR & WA	49,515,740.60	total* wa	3,480,188.20
total per CIS	49,515,740.60	total* or	41,131,101.40
difference	0.00	total*	44,611,289.60
		*including unbilled	

State	Rate	Rate2	Block	
61.63.65.67.69.70	WA	I61T	Rate Total	282,130.00
	WA	I63T	Rate Total	-
	WA	I65T	Rate Total	-
	WA	I67T	Rate Total	-
	WA	I69T	Rate Total	-
	WA	I70T	Rate Total	-
				282,130.00

KOB1 - WA ENERGY EFFICIENCY

Internal Order	Cost Center	
908-07307	11529	-
908-07203	11529	-
908-07603	11529	-

include in interest ca

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 Adjustment

						Amortization						
						191421	191431	191431	186316	186235	186315	
						WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Save
Schedule	State	Rate	Rate2	Block	Block							
1R (R01)	WA	R01		1		(226.45)	149.36	0.00	(180.84)	(45.17)	(9.58)	0.00
1C (C01)	WA	C01		1		(26.90)	17.75	0.00	(17.58)	(4.40)	(0.93)	0.00
2R (R02)	WA	R02		1		(43,463.33)	28,667.31	0.00	(21,510.99)	(5,380.37)	(1,145.43)	0.00
3 CFS (C03)	WA	C03	R03	1		(20,203.57)	13,325.76	0.00	(8,909.89)	(2,227.47)	(473.83)	0.00
3 IFS (I03)	WA	I03		1		(1,353.32)	892.62	0.00	0.00	(132.52)	(28.14)	0.00
27	WA	R27		1		(42.75)	28.20	0.00	(14.78)	(3.70)	(0.79)	0.00
41C Firm Sales	WA	C41SF		1	Block 1	(4,925.97)	3,249.05	0.00	(1,703.13)	(426.38)	(90.52)	0.00
C41SF	WA	C41SF		2	Block 2	(1,025.17)	676.18	0.00	(312.31)	(78.08)	(16.61)	0.00
41C Interr Sales	WA	C41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C41SI	WA	C41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	WA	I41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I41TF	WA	I41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	WA	C41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C41TF	WA	C41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	WA	I41SF		1	Block 1	(644.35)	425.00	0.00	0.00	(54.84)	(11.68)	0.00
I41SF	WA	I41SF		2	Block 2	(408.91)	269.71	0.00	0.00	(30.65)	(6.53)	0.00
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I41SI	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	WA	C42SF		1	Block 1	(966.21)	637.29	0.00	(224.97)	(56.30)	(11.91)	0.00
C42SF	WA	C42SF		2	Block 2	(70.31)	46.38	0.00	(14.65)	(3.66)	(0.78)	0.00
	WA	C42SF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	WA	I42SF		1	Block 1	(2,769.13)	1,826.45	0.00	0.00	(127.88)	(26.78)	0.00
I42SF	WA	I42SF		2	Block 2	(1,597.75)	1,053.84	0.00	0.00	(66.06)	(13.91)	0.00
	WA	I42SF		3	Block 3	(40.28)	26.57	0.00	0.00	(1.28)	(0.27)	0.00
	WA	I42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	WA	C42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C42TF	WA	C42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	WA	I42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I42TF	WA	I42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	WA	C42SI		1	Block 1	(827.20)	0.00	190.60	(121.20)	(30.20)	(6.60)	0.00
C42SI	WA	C42SI		2	Block 2	(1,459.55)	0.00	336.30	(191.27)	(47.99)	(10.23)	0.00
	WA	C42SI		3	Block 3	(202.13)	0.00	46.57	(20.33)	(5.08)	(1.08)	0.00
	WA	C42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	WA	I42SI		1	Block 1	(413.60)	0.00	95.30	0.00	(23.80)	(5.10)	0.00
I42SI	WA	I42SI		2	Block 2	(78.46)	0.00	18.08	0.00	(4.04)	(0.85)	0.00
	WA	I42SI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	WA	C42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C42TI	WA	C42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	WA	I42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I42TI	WA	I42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans	WA	I43TF		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans	WA	I43TI		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Rates												
Sources:						(80,745.34)	51,291.47	686.85	(33,221.94)	(8,749.87)	(1,861.55)	-

Temporaries Tab

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

Switchers - WA		(80,926.74)	<b>191421</b>
		52,097.98	<b>191431</b>
Commodity	189.69	(33,221.94)	<b>186316</b>
Commodity		(8,749.87)	<b>186235</b>
Commodity		(1,861.55)	<b>186315</b>
Commodity		-	<b>254317</b>
		189.69	
lc. in 186312		0.95628	Annually
		(181.40)	<b>191421</b>
Demand		(125.13)	
Demand			
Demand			
Demand		(125.13)	
rate sensitive adj		0.95628	Annually
Demand		119.66	<b>191431</b>

Company: Northwest Natural Gas Company  
 State: WA  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186234  
 Program under Schedule J

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance							0.00
44	Nov-12	OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
45	Nov-12	NEW	0.00		3.250%	0.00	0.00	(2,801.15)
46	Dec-12		3,335.42		3.250%	(3.07)	3,332.35	531.20
47	Jan-13		34,764.72		3.250%	48.52	34,813.24	35,344.44
48	Feb-13		58,993.41		3.250%	175.61	59,169.02	94,513.46
49	Mar-13		59,322.05		3.250%	336.31	59,658.36	154,171.82
50	Apr-13		9,902.22		3.250%	430.96	10,333.18	164,505.00
51	May-13		54,656.99		3.250%	519.55	55,176.54	219,681.54
52	Jun-13		134,140.37		3.250%	776.62	134,916.99	354,598.53
53	Jul-13		36,594.03		3.250%	1,009.93	37,603.96	392,202.49
54	Aug-13		(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
55	Sep-13		(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
56	Oct-13		(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
57	Nov-13	OLD	(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
58	Nov-13	NEW	0.00		3.250%	0.00	0.00	(2,617.23)
59	Dec-13		2,257.55		3.250%	(4.03)	2,253.52	(363.71)
60	Jan-14		34,960.67		3.250%	46.36	35,007.03	34,643.32
61	Feb-14		30,085.05		3.250%	134.57	30,219.62	64,862.94
62	Mar-14		68,732.74		3.250%	268.75	69,001.49	133,864.43
63	Apr-14		49,136.24		3.250%	429.09	49,565.33	183,429.76
64	May-14		7,350.00		3.250%	506.74	7,856.74	191,286.50
65	Jun-14		56,782.84		3.250%	594.96	57,377.80	248,664.30
66	Jul-14		109,579.14		3.250%	821.85	110,400.99	359,065.29
67	Aug-14		(1,299.83)		3.250%	970.71	(329.12)	358,736.17
68	Sep-14		(1,388.97)		3.250%	969.70	(419.27)	358,316.90
69	Oct-14		665.29		3.250%	971.34	1,636.63	359,953.53
70	Nov-14	OLD	(2,640.59)	(360,681.96)	3.250%	(5.55)	(363,328.10)	(3,374.57)
71	Nov-14	NEW	0.00		3.250%	0.00	0.00	(3,374.57)
72	Dec-14		9,883.94		3.250%	4.25	9,888.19	6,513.62
73	Jan-15		67,960.85		3.250%	109.67	68,070.52	74,584.14
74	Feb-15		50,311.16		3.250%	270.13	50,581.29	125,165.43
75	Mar-15		51,847.64		3.250%	409.20	52,256.84	177,422.27
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
79	Jul-15		53,983.39		3.250%	802.33	54,785.72	324,039.54
80	Aug-15		14,350.01		3.250%	897.04	15,247.05	339,286.59
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
76	Jul-15		(9,305.41)		3.25%	270.97	(9,034.44)	95,668.84
77	Aug-15		(8,749.87)		3.25%	247.25	(8,502.62)	87,166.22
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		299.70		3.25%	26.11	325.81	9,815.29
75	Feb-15		341.04		3.25%	27.04	368.08	10,183.37
76	Mar-15		160.19		3.25%	27.80	187.99	10,371.36
77	Apr-15		428.89		3.25%	28.67	457.56	10,828.92
78	May-15		764.76		3.25%	30.36	795.12	11,624.04
79	Jun-15		986.94		3.25%	32.82	1,019.76	12,643.80
80	Jul-15		485.73		3.25%	34.90	520.63	13,164.43
81	Aug-15		465.06		3.25%	36.28	501.34	13,665.77
84	<b>History truncated for ease of viewing</b>							

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - R&C Programs  
 Account Number: 186312  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA  
 Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	Activity	Balance
1	Beginning Balance						
44	Jan-13	0.00		3,478.51	3.25%	3,478.51	1,287,850.15
45	Feb-13	0.00		3,487.93	3.25%	3,487.93	1,291,338.08
46	Mar-13	645,551.00		4,371.56	3.25%	649,922.56	1,941,260.64
47	Apr-13	0.00		5,257.58	3.25%	5,257.58	1,946,518.22
48	May-13	0.00		5,271.82	3.25%	5,271.82	1,951,790.04
49	Jun-13	0.00		5,286.10	3.25%	5,286.10	1,957,076.14
50	Jul-13	0.00		5,300.41	3.25%	5,300.41	1,962,376.55
51	Aug-13	0.00		5,314.77	3.25%	5,314.77	1,967,691.32
52	Sep-13	0.00		5,329.16	3.25%	5,329.16	1,973,020.48
53	Oct-13	645,551.00		6,217.78	3.25%	651,768.78	2,624,789.26
54	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%	(1,316,048.80)	1,308,740.46
56	Dec-13	0.00		3,544.51	3.25%	3,544.51	1,312,284.97
57	Jan-14	0.00		3,554.11	3.25%	3,554.11	1,315,839.08
58	Feb-14	527,177.00		4,277.62	3.25%	531,454.62	1,847,293.70
59	Mar-14	0.00		5,003.09	3.25%	5,003.09	1,852,296.79
60	Apr-14	0.00		5,016.64	3.25%	5,016.64	1,857,313.43
61	May-14	0.00		5,030.22	3.25%	5,030.22	1,862,343.65
62	Jun-14	0.00		5,043.85	3.25%	5,043.85	1,867,387.50
63	Jul-14	0.00		5,057.51	3.25%	5,057.51	1,872,445.01
64	Aug-14	0.00		5,071.21	3.25%	5,071.21	1,877,516.22
65	Sep-14	0.00		5,084.94	3.25%	5,084.94	1,882,601.16
66	Oct-14	527,178.00		5,812.60	3.25%	532,990.60	2,415,591.76
67	Nov-14 OLD	0.00	(1,348,262.31)	2,890.68	3.25%	(1,345,371.63)	1,070,220.13
68	Nov-14 NEW	0.00		0.00	3.25%	0.00	1,070,220.13
69	Dec-14	0.00		2,898.51	3.25%	2,898.51	1,073,118.64
70	Jan-15	0.00		2,906.36	3.25%	2,906.36	1,076,025.00
71	Feb-15	0.00		2,914.23	3.25%	2,914.23	1,078,939.23
72	Mar-15	0.00		2,922.13	3.25%	2,922.13	1,081,861.36
73	Apr-15	678,392.00		3,848.70	3.25%	682,240.70	1,764,102.06
74	May-15	0.00		4,777.78	3.25%	4,777.78	1,768,879.84
75	Jun-15	0.00		4,790.72	3.25%	4,790.72	1,773,670.56
76	Jul-15	0.00		4,803.69	3.25%	4,803.69	1,778,474.25
77	Aug-15	0.00		4,816.70	3.25%	4,816.70	1,783,290.95
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)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance							0.00
38	Nov-12	OLD	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42
39	Nov-12	NEW	0.00		3.25%	0.00	0.00	14,271.42
40	Dec-12		511.68		3.25%	39.34	551.02	14,822.44
41	Jan-13		2,814.60		3.25%	43.96	2,858.56	17,681.00
42	Feb-13		84.46		3.25%	48.00	132.46	17,813.46
43	Mar-13		591.22		3.25%	49.05	640.27	18,453.73
44	Apr-13		5,923.35		3.25%	58.00	5,981.35	24,435.08
45	May-13		85.99		3.25%	66.29	152.28	24,587.36
46	Jun-13		85.99		3.25%	66.71	152.70	24,740.06
47	Jul-13		27,391.93		3.25%	104.10	27,496.03	52,236.09
48	Aug-13		4,808.96		3.25%	147.98	4,956.94	57,193.03
49	Sep-13		368.82		3.25%	155.40	524.22	57,717.25
50	Oct-13		171.98		3.25%	156.55	328.53	58,045.78
51	Nov-13	OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52	Nov-13	NEW	0.00		3.25%	0.00	0.00	43,449.59
53	Dec-13		28,483.91		3.25%	156.25	28,640.16	72,089.75
54	Jan-14		81.42		3.25%	195.35	276.77	72,366.52
55	Feb-14		17,626.85		3.25%	219.86	17,846.71	90,213.23
56	Mar-14		333.20		3.25%	244.78	577.98	90,791.21
57	Apr-14		17,237.39		3.25%	269.24	17,506.63	108,297.84
58	May-14		1,249.50		3.25%	295.00	1,544.50	109,842.34
59	Jun-14		0.00		3.25%	297.49	297.49	110,139.83
60	Jul-14		63.00		3.25%	298.38	361.38	110,501.21
61	Aug-14		291.55		3.25%	299.67	591.22	111,092.43
62	Sep-14		83.30		3.25%	300.99	384.29	111,476.72
63	Oct-14		17,838.42		3.25%	326.07	18,164.49	129,641.21
64	Nov-14	OLD	166.60	(74,066.08)	3.25%	150.74	(73,748.74)	55,892.47
65	Nov-14	NEW	0.00		3.25%	0.00	0.00	55,892.47
66	Dec-14		458.15		3.25%	152.00	610.15	56,502.62
67	Jan-15		9,410.15		3.25%	165.77	9,575.92	66,078.54
68	Feb-15		276.51		3.25%	179.34	455.85	66,534.39
69	Mar-15		18.55		3.25%	180.22	198.77	66,733.16
70	Apr-15		22,611.07		3.25%	211.59	22,822.66	89,555.82
71	May-15		84.26		3.25%	242.66	326.92	89,882.74
72	Jun-15		(540.09)		3.25%	242.70	(297.39)	89,585.35
73	Jul-15		233.24		3.25%	242.94	476.18	90,061.53
74	Aug-15		3,527.44		3.25%	248.69	3,776.13	93,837.66
77	<b>History truncated for ease of viewing</b>							

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
62	Jul-15		(1,979.84)		3.25%	56.59	(1,923.25)	19,963.23
63	Aug-15		(1,861.55)		3.25%	51.55	(1,810.00)	18,153.23
66	<b>History truncated for ease of viewing</b>							

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
79	Jul-15		(35,409.11)		3.25%	1,046.98	(34,362.13)	369,920.08
80	Aug-15		(33,221.94)		3.25%	956.88	(32,265.06)	337,655.02
83	<b>History truncated for ease of viewing</b>							

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
80	Jul-15		(85,339.09)		3.25%	2,381.61	(82,957.48)	839,077.01
81	Aug-15		(80,926.74)		3.25%	2,162.91	(78,763.83)	760,313.18

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)
80	Jul-15		55,029.96		3.25%	(2,761.62)	52,268.34	(994,920.03)
81	Aug-15		52,097.98		3.25%	(2,624.03)	49,473.95	(945,446.08)

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	08312015 (MMDDYYYY)	08312015 (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	789,951.00	-	OR WACOG PGA Activity				N
2	191400			H	-	789,951.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	1,773.00	-	OR WACOG PGA Activity				N
4	191400			H	-	1,773.00	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	3,974.00	-	OR WACOG PGA Activity				N
6	191400			H	-	3,974.00	OR WACOG PGA Activity				N
7	540200	84020	805-02890	H	-	91,256.00	OR Post Carry Wells PGA Activity				N
8	191405			S	91,256.00	-	OR Post Carry Wells PGA Activity				N
9	540100	84020	805-02880	S	220,432.94	-	OR DEM PGA Activity				N
10	191410			H	-	220,432.94	OR DEM PGA Activity				N
11	540100	84020	805-02885	H	-	67,059.68	OR DEM DEF Collected				N
12	191450			S	67,059.68	-	OR DEM DEF Collected				N
13	411000	83010	419-06205	S	42,510.00	-	OR PGA Interest				N
14	191400			H	-	102,988.00	OR WACOG Interest				N
15	191405			S	1,041.00	-	OR Post Carry Wells Interest				N
16	191410			H	-	30,552.00	OR DEM Incr. Interest				N
17	191450			S	89,989.00	-	OR DEM Coll. Interest				N
18	540200	84020	805-02950	S	214,976.00	-	WA WACOG PGA Activity				N
19	191420			H	-	214,976.00	WA WACOG PGA Activity				N
20	540100	84020	805-02940	H	-	494,175.64	WA DEM PGA Activity				N
21	191430			S	494,175.64	-	WA DEM PGA Activity				N
22	411000	83010	419-06210	S	4,626.00	-	WA PGA Interest				N
23	191420			H	-	8,004.00	WA WACOG Interest				N
24	191430			S	3,378.00	-	WA DEM Interest				N
25	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
26	191402			H	-	-	OR WACOG Interest Reserve				N
27	411000	83010	419-06206	S	156.00	-	OR WACOG Interest Reserve				N
28	191402			H	-	156.00	OR WACOG Interest Reserve				N
29	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
30	191412			H	-	-	OR DEM Incr. Interest Reserve				N
31	411000	83010	419-06206	S	18,831.00	-	OR DEM Interest Reserve				N
32	191452			H	-	18,831.00	OR DEM Interest Reserve				N

Total      2,044,129.26      2,044,129.26

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

Date \_\_\_\_\_

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

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

Date \_\_\_\_\_

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

Date \_\_\_\_\_

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



**Oregon Storage Cut Off Adjustment:**

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
74 "ORPGA" Proforma Commodity Rate	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085	0.42085
75 "ORPGA" Winter Proforma Cdty Rate	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258	0.45258
76 "Collections" Winter Commodity Rate	\$ 687,249	\$ 707,173	\$ 751,029	\$ 660,776	\$ 725,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
77 "Collections" Average Commodity Rate	\$ 32,721,672	\$ 37,167,348	\$ 37,552,695	\$ 26,062,408	\$ 22,525,520	\$ 21,747,165	\$ 13,329,334	\$ 8,650,969	\$ 8,186,705	\$ 8,026,016	\$ -	\$ -
78 Proforma Commodity Cost Collected	\$ 33,408,920	\$ 37,874,521	\$ 38,303,724	\$ 26,723,185	\$ 23,251,155	\$ 21,747,165	\$ 13,329,334	\$ 8,650,969	\$ 8,186,705	\$ 8,026,016	\$ -	\$ -
79 Total Collection vs Calculated Line 20-17	\$ 33,482,747.60	\$ 37,958,215.96	\$ 38,388,368.31	\$ 26,782,237.87	\$ 23,302,535.89	\$ 21,795,222.11	\$ 13,358,789.51	\$ 8,670,086.48	\$ 8,204,796.50	\$ 8,043,752.04	\$ -	\$ -
80 Total Collection vs Calculated Restated	\$ 33,408,920.30	\$ 37,874,520.51	\$ 38,303,724.42	\$ 26,723,184.78	\$ 23,251,155.36	\$ 21,747,164.93	\$ 13,329,334.17	\$ 8,650,969.45	\$ 8,186,705.41	\$ 8,026,016.04	\$ -	\$ -
81 Total Collection vs Calculated	\$ (73,827.30)	\$ (83,695.44)	\$ (84,643.89)	\$ (59,053.08)	\$ (51,380.53)	\$ (48,057.18)	\$ (29,455.34)	\$ (19,117.03)	\$ (18,091.09)	\$ (17,736.00)	\$ -	\$ -
82 .10% Dfrr. {Collection vs Calculated}	\$ (7,383.00)	\$ (6,370.00)	\$ (6,464.00)	\$ (5,905.00)	\$ (5,138.00)	\$ (4,806.00)	\$ (2,946.00)	\$ (1,912.00)	\$ (1,809.00)	\$ (1,774.00)	\$ -	\$ -
83 Amount Previously Booked	\$ (7,782.00)	\$ (7,929.00)	\$ (8,506.00)	\$ (5,905.00)	\$ (5,138.00)	\$ (4,806.00)	\$ (2,946.00)	\$ (1,912.00)	\$ (1,810.00)	\$ -	\$ -	\$ -
84 Net to Book (191400)	399	(441)	42	-	-	-	-	-	1	(1,774)	-	-

85 Entry 191400.....	(1,773.00)
86 Entry 805-02890.....	1,773.00

**Oregon Hedge Adjustment:**

87 NWN Share of Pro-Forma Total Impact	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	(1,941)	(648)	(2,112)	(3,974)	(6,082)	(14,241)
88 Amount to record	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	(1,941)	(648)	(2,112)	(3,974)	-	-
89 Amount Previously Booked	(21,218)	(48,635)	(36,749)	(22,227)	(2,063)	(5,519)	(1,941)	(648)	(2,112)	-	-	-
90 Net to Book (191400)	-	-	-	-	-	-	-	-	-	(3,974)	-	-

91 Entry 191400.....	(3,974.00)
92 Entry 805-02890.....	3,974.00

DEMAND CHARGES  
2014 - 15 Tracker year  
Oregon Demand charge deferral

Line No.		October-14	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
<b>ACTUAL DEMAND CHARGES:</b>														
<b>US Transmission Co.:</b>														
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	\$ 6,678,784.18	\$ 6,703,942.80		
55	TrnsCan(Gas Trans. NW)													
56	Peaking Supply Agreement (Int'l Paper)	\$ 39,360.00	\$ 40,672.00	\$ 40,672.00	\$ 36,798.00	\$ 40,672.00	\$ 39,360.00	\$ 40,672.00	\$ 39,360.00	\$ 40,672.00	\$ 40,672.00	\$ 40,672.00		
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	\$ 18,688.19		
<b>CDN Transmission Co.:</b>														
58	TransCanada (NOVA)													
59	TransCanada (ANG)													
60	Duke En (WC)T-South													
61	Coral En T-South													
62	Terasen 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)	\$ (73,722.19)	\$ (41,967.38)			
64	Tenasks Virtual													
65	<b>Total Charges</b>	<b>7,549,980.87</b>	<b>\$ 6,717,034.22</b>	<b>\$ 6,980,337.35</b>	<b>\$ 6,947,990.30</b>	<b>\$ 6,382,314.37</b>	<b>\$ 6,991,447.71</b>	<b>\$ 6,624,810.79</b>	<b>\$ 6,772,289.26</b>	<b>\$ 6,602,790.07</b>	<b>\$ 6,664,422.18</b>	<b>\$ 6,721,335.61</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMBEDDED CHARGES:</b>														
66	<b>Total Embedded</b>		\$ 7,945,191.00	\$ 7,101,448.95	\$ 7,101,443.95	\$ 6,543,121.95	\$ 7,101,443.95	\$ 6,784,129.00	\$ 6,967,300.00	\$ 6,784,129.00	\$ 6,967,300.00	\$ 6,967,300.00	\$ 6,784,129.00	\$ 7,101,443.95
			ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>Oregon VARIANCE Share -</b>														
67	<b>Total Variance</b>		\$ (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)	\$ (302,878.00)	\$ (245,964.00)	\$ -	\$ -
68	Oregon Allocation Ratio		<b>90.270%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>	<b>89.620%</b>
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)	\$ (271,439.28)	\$ (220,432.94)	\$ -	\$ -
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)	\$ (162,516.01)	\$ (271,439.28)	\$ -	\$ -	\$ -
71	Net to Book (191410)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (220,432.94)	\$ -	\$ -
72	Entry 191410.....													
73	Entry 805-02880.....													

(220,432.94)
220,432.94



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

	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Balance
Begin Balance	(1,996,975)	(3,165,975)	(3,295,394)	(3,454,730)	(3,621,711)	(3,744,090)	(3,911,608)	(4,112,304)	(4,302,008)	(4,602,218)	(4,853,203)	(4,853,203)	
Nov: Accrual	(1,152,318)												(1,152,317.85)
Bal. Before Int.	(3,149,293)												(3,149,293.32)
Int. Rate	0.0778	(16,682)											(16,682.00)
Ending Balance	(3,165,975)												(3,165,975.32)
Dec: Accrual		(108,541)											(108,540.57)
Bal. Before Int.		(3,274,516)											(3,274,515.89)
Int. Rate	0.0778	(20,878)											(20,878.00)
Ending Balance		(3,295,394)											(3,295,393.89)
Jan: Accrual			(137,525)										<b>(137,525.47)</b>
Bal. Before Int.			(3,432,919)										(3,432,919.36)
Int. Rate	0.0778		(21,811)										(21,811.00)
Ending Balance			(3,454,730)										(3,454,730.36)
Feb: Accrual				(144,116)									<b>(144,116.13)</b>
Bal. Before Int.				(3,598,846)									(3,598,846.49)
Int. Rate	0.0778			(22,865)									(22,865.00)
Ending Balance				(3,621,711)									(3,621,711.49)
Mar: Accrual					(98,578)								<b>(98,578.42)</b>
Bal. Before Int.					(3,720,290)								(3,720,289.91)
Int. Rate	0.0778				(23,800)								(23,800.00)
Ending Balance					(3,744,090)								(3,744,089.91)
Apr: Accrual						(142,781)							<b>(142,780.79)</b>
Bal. Before Int.						(3,886,871)							(3,886,870.70)
Int. Rate	0.0778					(24,737)							(24,737.00)
Ending Balance						(3,911,608)							(3,911,607.70)
May: Accrual							(174,769)						<b>(174,768.86)</b>
Bal. Before Int.							(4,086,377)						(4,086,376.56)
Int. Rate	0.0778						(25,927)						(25,927.00)
Ending Balance							(4,112,304)						(4,112,303.56)
Jun: Accrual								(162,516)					<b>(162,516.01)</b>
Bal. Before Int.								(4,274,820)					(4,274,819.57)
Int. Rate	0.0778							(27,188)					(27,188.00)
Ending Balance								(4,302,008)					(4,302,007.57)
Jul: Accrual									(271,439)				<b>(271,439.26)</b>
Bal. Before Int.									(4,573,447)				(4,573,446.83)
Int. Rate	0.0778								(28,771)				(28,771.00)
Ending Balance									(4,602,218)				(4,602,217.83)
Aug: Accrual										(220,433)			<b>(220,432.94)</b>
Bal. Before Int.										(4,822,651)			(4,822,650.77)
Int. Rate	0.0778									(30,552)			(30,552.00)
Ending Balance										(4,853,203)			(4,853,202.77)
Spt: Accrual													
Bal. Before Int.											(4,853,203)		(4,853,202.77)
Int. Rate	0												
Ending Balance											(4,853,203)		(4,853,202.77)
Oct: Accrual													
Bal. Before Int.												(4,853,203)	(4,853,202.77)
Int. Rate	0												
Ending Balance												(4,853,203)	(4,853,202.77)
Entry JE28	(16,682)	(20,878)	(21,811)	(22,865)	(23,800)	(24,737)	(25,927)	(27,188)	(28,771)	(30,552)			(243,211.00)
Previously Book	(16,682)	(20,878)	(21,811)	(22,865)	(23,800)	(24,737)	(25,927)	(27,188)	(28,771)				
Net to Record										(30,552)			
Monthly Deferral	(1,152,318)	(108,541)	(137,525)	(144,116)	(98,578)	(142,781)	(174,769)	(162,516)	(271,439)	(220,433)			(2,613,016.30)
Entry 191410													<b>(30,552.00)</b>
Entry 419-06205													<b>30,552.00</b>

Entry JE28- Less Equity Portion (book to 191412)  
Previously Book - Equity Portion  
Net to Record - Equity Portion

GL Balance should be (4,853,202.77)  
Pending Deferral Adj  
Pending Int Adj  
**Current GL Balance (4,853,202.77)**



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)	(15,487,175)	(16,386,678)	(16,386,678)	
Nov: Accrual	912,818												912,818.00
Bal. Before Int.	3,538,445												3,538,445.09
Int. Rate	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		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			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				(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					(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						(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							(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								(86,808)					(86,808.00)
Ending Balance								(14,210,932)					(14,210,931.91)
Jul: Accrual									(1,180,283)				(1,180,283.00)
Bal. Before Int.									(15,391,215)				(15,391,214.91)
Int. Rate									(95,960)				(95,960.00)
Ending Balance									(15,487,175)				(15,487,174.91)
Aug: Accrual										(796,512)			(796,512.00)
Bal. Before Int.										(16,283,687)			(16,283,686.91)
Int. Rate										(102,991)			(102,991.00)
Ending Balance										(16,386,678)			(16,386,677.91)
Spt: Accrual													-
Bal. Before Int.											(16,386,678)		(16,386,677.91)
Int. Rate													-
Ending Balance											(16,386,678)		(16,386,677.91)
Oct: Accrual													-
Bal. Before Int.												(16,386,678)	(16,386,677.91)
Int. Rate													-
Ending Balance												(16,386,678)	(16,386,677.91)
Entry JE28	19,982	19,332	3,046	(18,430)	(39,561)	(62,813)	(77,783)	(86,808)	(95,960)	(102,991)			(441,986.00)
Previously Book	19,982	19,332	3,046	(18,430)	(39,561)	(62,813)	(77,783)	(86,808)	(95,963)				
Net to Record	-	-	-	-	-	-	-	-	3	(102,991)			
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)	(1,180,283)	(796,512)			(18,570,319.00)
Entry 191400													(102,988.00)
Entry 419-06205													102,988.00

GL Balance should be (16,386,677.91)  
 Pending deferral adj  
 Pending int adj  
**Current GL Balance (16,386,677.91)**



**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
<b>Cycle Volume Sales:</b>													
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	8,825,482	7,972,650		
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	7,585,839	6,923,592		
Industrial Firm	1,611,322	1,861,199	2,115,094	2,153,430	1,914,863	1,711,497	1,644,880	1,522,153	1,330,731	1,409,840	1,345,976		
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>20,650,843</b>	<b>47,118,333</b>	<b>91,935,803</b>	<b>101,094,474</b>	<b>73,229,569</b>	<b>60,195,440</b>	<b>50,060,350</b>	<b>37,444,656</b>	<b>23,784,334</b>	<b>17,821,161</b>	<b>16,242,218</b>		
<b>P / M Unbilled Volumes:</b>													
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	4,443,154	4,495,769	-
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	4,077,599	4,158,037	-
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	770,944	966,829	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10,402,645</b>	<b>20,520,264</b>	<b>52,630,761</b>	<b>51,504,157</b>	<b>42,111,642</b>	<b>30,852,440</b>	<b>23,241,800</b>	<b>23,692,892</b>	<b>15,719,344</b>	<b>9,939,451</b>	<b>9,291,697</b>	<b>9,620,634</b>	-
<b>C / M Unbilled Volumes:</b>													
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	4,443,154	4,495,769		
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	4,077,599	4,158,037		
Industrial Firm	1,086,382	1,332,624	1,238,029	1,029,379	864,323	804,727	850,215	833,525	770,237	770,944	966,829		
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>20,520,264</b>	<b>52,630,761</b>	<b>51,504,157</b>	<b>42,111,642</b>	<b>30,852,440</b>	<b>23,241,800</b>	<b>23,692,892</b>	<b>15,719,344</b>	<b>9,939,451</b>	<b>9,291,697</b>	<b>9,620,634</b>		
Ck total from JE 60													
<b>Reported Cycle Billing Volumes:</b>													
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	8,825,482	7,972,650		
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	8,264,060	7,627,431		
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	2,253,375	2,218,580		
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	3,916,678	4,009,195		
<b>Total</b>	<b>27,577,067</b>	<b>55,648,529</b>	<b>100,895,501</b>	<b>110,476,910</b>	<b>81,221,547</b>	<b>68,424,808</b>	<b>58,125,917</b>	<b>44,167,062</b>	<b>29,641,962</b>	<b>23,259,595</b>	<b>21,827,836</b>		
Ck total from JE 60													
<b>Calculated Calendar Month Volumes:</b>													
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	8,541,638	8,025,265	(4,495,769)	
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	7,899,443	7,707,868	(4,158,037)	
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	2,254,082	2,414,445	(966,829)	
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	3,916,678	4,009,195		
Company Use													
<b>Total</b>		<b>87,759,026</b>	<b>99,768,897</b>	<b>101,084,395</b>	<b>69,962,345</b>	<b>60,814,168</b>	<b>58,577,009</b>	<b>36,193,514</b>	<b>23,862,069</b>	<b>22,611,841</b>	<b>22,156,773</b>	<b>(9,620,634)</b>	
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.</b>													
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	\$ 7,810,161	\$ 8,108,260	\$	\$
System WACOG Per Therm Sold:		0.43499	0.4071	0.3737	0.37378	0.34537	0.3442	0.37292	0.33526	0.3454	0.36595	0	0
Washington WACOG Per Therm Sold:		0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0.32552	0.27785	0.2822	0.29944	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
<b>Cycle Volume Sales:</b>													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	1,056,329	4,247,961	3,417,315	2,494,619	1,580,080	1,139,659	1,056,329		
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	639,786	607,860		
Industrial Firm	47,775	60,387	131,162	127,750	117,318	94,893	87,277	80,398	82,334	74,136	70,209		
Interruptible													
<b>Total</b>	<b>2,097,384</b>	<b>4,587,054</b>	<b>9,477,888</b>	<b>10,399,667</b>	<b>3,386,290</b>	<b>6,050,326</b>	<b>4,920,722</b>	<b>3,683,907</b>	<b>2,490,453</b>	<b>1,853,580</b>	<b>1,734,398</b>		
<b>P / M Unbilled Volumes:</b>													
Residential	658,938	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724	988,307	618,596	623,908	616,299	
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	608,541	399,802	400,965	401,559	
Industrial Firm	24,823	32,666	60,807	66,463	57,362	45,345	40,408	41,644	46,346	35,297	35,660	35,022	
Interruptible													
<b>Total</b>	<b>1,093,055</b>	<b>2,075,584</b>	<b>5,490,076</b>	<b>5,404,374</b>	<b>4,690,949</b>	<b>3,162,062</b>	<b>2,387,452</b>	<b>2,417,737</b>	<b>1,643,194</b>	<b>1,053,695</b>	<b>1,060,533</b>	<b>1,052,880</b>	
<b>C / M Unbilled Volumes:</b>													
Residential	1,318,040	3,808,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724	988,307	618,596	623,908	616,299		
Commercial	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	608,541	399,802	400,965	401,559		
Industrial Firm	32,666	60,807	66,463	57,362	45,345	40,408	41,644	46,346	35,297	35,660	35,022		
Interruptible													
<b>Total</b>	<b>2,075,584</b>	<b>5,490,076</b>	<b>5,404,374</b>	<b>4,690,949</b>	<b>3,162,062</b>	<b>2,387,452</b>	<b>2,417,737</b>	<b>1,643,194</b>	<b>1,053,695</b>	<b>1,060,533</b>	<b>1,052,880</b>		
<b>Reported Cycle Billing Volumes:</b>													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	5,379,334	4,247,961	3,417,315	2,494,619	1,580,080	1,139,659	1,056,329		
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	685,010	659,112		
Industrial Firm	181,506	243,018	332,085	328,906	273,010	241,400	219,928	185,404	185,853	164,090	164,743		
Interruptible	87,679	117,264	118,468	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073		
<b>Total</b>	<b>2,408,536</b>	<b>5,050,047</b>	<b>9,977,109</b>	<b>10,907,787</b>	<b>8,103,187</b>	<b>6,461,579</b>	<b>5,291,762</b>	<b>3,971,104</b>	<b>2,733,624</b>	<b>2,059,605</b>	<b>1,952,257</b>		
<b>Calculated Calendar Month Volumes:</b>													
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	1,144,971	1,048,721	(616,299)	
Commercial		2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	1,035,076	677,701	686,173	659,706	(401,559)	
Industrial Firm		271,159	337,741	319,805	260,993	236,463	221,164	190,106	174,804	164,453	164,104	(35,022)	
Interruptible		117,264	118,468	123,740	106,760	109,531	109,482	95,177	81,252	70,847	72,073		
<b>Total</b>		<b>8,464,539</b>	<b>9,891,408</b>	<b>10,194,362</b>	<b>6,574,300</b>	<b>5,686,969</b>	<b>5,322,047</b>	<b>3,196,561</b>	<b>2,144,125</b>	<b>2,066,443</b>	<b>1,944,605</b>	<b>(1,052,880)</b>	
"WPGA" Average Commodity Charge	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999	0.40999
WA Commodity Cost Collected	3,470,376	4,055,378	4,179,586	4,179,586	2,695,397	2,331,600	2,181,986	1,310,558	879,070	847,221	797,268	-	-
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	2,066,443	1,944,605	(1,052,880)	-	-
WACOG Incurred: Calculated Vol.	0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0.32552	0.27785	0.2822	0.29944	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	583,150	582,292	-	-	-
Diff. (Collection vs Calculated)	98,527	(106,827)	(490,858)	(401,492)	(490,273)	(507,617)	(270,013)	(283,325)	(264,071)	(214,976)	-	-	-
Amount Previously Booked	201,336	(209,636)	(528,985)	(363,365)	(490,273)	(507,617)	(270,013)	(283,325)	(264,071)				
Net to Book (191420)	(102,809)	102,809	38,127	(38,127)						(214,976)			

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

(214,976.00)
214,976.00

**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
<b>Calculated Calendar Month Volumes:</b>												
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	1,144,971	1,048,721	(616,299)	-
Commercial	2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	1,035,076	677,701	686,173	659,706	(401,559)	-
Industrial Firm	271,159	337,741	319,805	260,993	236,463	221,164	190,106	174,804	164,453	164,104	(35,022)	-
<b>Total Firm Sales</b>	<b>8,347,275</b>	<b>9,772,940</b>	<b>10,070,622</b>	<b>6,467,540</b>	<b>5,577,438</b>	<b>5,212,565</b>	<b>3,101,384</b>	<b>2,062,873</b>	<b>1,995,596</b>	<b>1,872,532</b>	<b>(1,052,880)</b>	<b>-</b>
<b>Less: Sales to Firm Demand Collected</b>												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	94,834	83,484	80,240	76,057	68,173	62,862	60,485	-	-
41ISF - 41SF A C	15,784	19,513	19,136	17,136	17,550	16,647	15,423	14,701	17,847	15,648	-	-
42CSF - 42SF A C	7,472	6,240	6,717	5,321	5,197	5,474	3,898	5,623	10,724	11,700	-	-
42ISF - 42SF A C	86,547	102,226	104,320	89,421	99,892	94,176	85,581	83,456	87,933	85,058	-	-
Sub Total	185,661	231,550	241,941	206,712	206,123	196,538	180,938	171,953	179,367	172,892	-	-
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	1,816,230	1,699,639	(1,052,880)	-
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	\$ 217,403	\$ 203,447	\$ -	\$ -
<b>SFV Firm Demand Collected</b>												
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	8,761.14	8,386.95	-	-
41ISF - 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	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	1,153.79	1,153.79	-	-
42ISF - 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	11,736.12	10,331.75	-	-
<b>MDDV @1.73 D/C Collected</b>												
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	2,525.75	2,630.90	-	-
41ISI - 41SIV	1,143.76	994.24	1,121.20	1,147.82	1,124.31	1,099.78	1,031.31	885.11	571.69	520.14	-	-
<b>Plus: SFV Collected Interruptible Sales</b>												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (734.62)	\$ (9,258.07)	\$ -	\$ -	\$ (4,265.17)	\$ -	\$ -	\$ (424.20)	\$ (217.55)	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,404.37)	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	734.62	9,258.07	-	-	4,265.17	-	-	424.20	217.55	29.04	-	-
Unbilled Manual Adjustments Ind	-	-	-	-	-	-	-	1,404.37	-	242.58	-	-
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	(1,611.02)	54.07	-	-
Sub Total Manual Unbilled & D/C	\$ (1,308.34)	\$ 8,523.45	\$ (9,258.07)	\$ -	\$ 4,265.17	\$ (4,265.17)	\$ -	\$ 1,828.57	\$ (1,611.02)	\$ 54.07	\$ -	\$ -
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$ 57	\$ (373)	\$ 405	\$ -	\$ (186)	\$ 186	\$ -	\$ (80)	\$ 70	\$ (2)	\$ -	\$ -
Total D/C Collected	\$ 975,694	\$ 1,150,254	\$ 1,167,640	\$ 749,421	\$ 647,025	\$ 596,339	\$ 349,577	\$ 228,092	\$ 215,862	\$ 203,499	\$ -	\$ -
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	691,767.02	697,674.64	-	-
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	475,905.02	494,175.64	-	-
Previously Booked	(344,034.85)	(360,125.98)	(446,438.61)	(86,936.77)	78,687.27	91,316.36	353,386.63	457,277.61	475,905.02	-	-	-
Net to Book (191430)	65,569.00	(65,569.00)	-	-	-	-	-	-	-	494,175.64	-	-

Entry 191430.....  
Entry 805-02940..... 494,175.64  
(494,175.64)

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
<b>Margin Analysis of Demand Charges by Class of Customers:</b>												
<b>Collected:</b>												
Residential	691,406	794,594	823,165	519,709	438,979	412,777	224,581	144,881	137,053	125,532	-	-
Commercial	277,863	340,876	332,052	222,308	204,811	180,165	124,138	82,092	82,610	79,270	-	-
Industrial Firm	30,416	37,719	35,379	30,380	26,096	24,728	22,188	20,695	18,543	19,341	-	-
Industrial Interruptible	4,903	4,953	5,173	4,463	4,579	4,577	3,979	3,397	2,962	3,013	-	-
<b>Total Demand charge Collected</b>	<b>1,004,588</b>	<b>1,178,142</b>	<b>1,195,769</b>	<b>776,860</b>	<b>674,465</b>	<b>622,247</b>	<b>374,886</b>	<b>251,065</b>	<b>241,168</b>	<b>227,156</b>	<b>-</b>	<b>-</b>





	Aug-15 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
<b>Contract Commodity Gas Costs:</b>									
Hedged Encana Sale		1,473,527.10	-						0
Hedged Encana Cost True Up									0
Hedged Encana Sale True Up									0
Yr around Contracts-Rockies	33,652,775.00	8,938,444.58	0.26561	-	\$ -	-	33,652,775	\$ 8,938,445	(0.2656)
Yr around Contracts Alberta				-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2				-	\$ -	-	-	\$ -	-
Yr around Contracts-Rockies				6,122,500	\$ 2,870,590	0.46886	(6,122,500)	\$ (2,870,590)	-
Yr around Contracts Alberta				-	\$ -	-	-	\$ -	-
Yr around Contracts-Sumas/St 2				-	\$ -	-	-	\$ -	-
Forecasted Baseload YR									
S.T. Contracts-Rockies				1,530,625	\$ 564,045	0.36851	(1,530,625)	\$ (564,045)	0.3685
S.T. Contracts-Alberta				3,004,861	\$ 1,127,703	0.37529	(3,004,861)	\$ (1,127,703)	0.3753
S.T. Contracts-Sumas/St 2				-	\$ -	-	-	\$ -	-
S.T. Contracts-Rockies				6,122,500	\$ 2,515,619	0.41088	(6,122,500)	\$ (2,515,619)	-
S.T. Contracts-Alberta				3,004,861	\$ 1,067,827	0.35537	(3,004,861)	\$ (1,067,827)	-
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				471,966	\$ 167,125	0.35410	(471,966)	\$ (167,125)	0.3541
Spot Purchases-Alberta				1,385,262	\$ 490,527	0.35410	(1,385,262)	\$ (490,527)	0.3541
Spot Purchases-Sumas/St 2				171,598	\$ 60,764	0.35411	(171,598)	\$ (60,764)	-
Volumetric Transp Chg		146,430.75			\$ 71,163				
UAG Reserve Adjustment									
Misc. Act. U/S Sales									
Sub Total	33,652,775	\$ 10,558,402.43	0.31375	21,814,173	\$ 8,935,363	0.40961	11,838,602	\$ 74,245	(0.0959)
Field Production Gas	404,854.00	232,603.23	0.57454	824,104	\$ 403,811	0.49000	(419,250)	\$ (171,208)	(0.0845)
<b>Storage Activity:</b>									
System Withdrawals	265,134.00	117,319.96	0.44249	248,000	\$ 116,534	0.46990	17,134	\$ 786	0.0274
System Injections	(10,284,977.00)	(2,535,073.64)	0.24648				(10,284,977)	\$ (2,535,074)	
Sub Total	(10,019,843)	\$ (2,417,753.68)	0.24130	248,000	\$ 116,534	0.46990	(10,267,843)	\$ (2,534,288)	(0.2286)
P/M Imbalance Adj	(555,623)	(234,351)	0.42178				(555,623)	\$ (234,351)	0.4218
C/M Imbalance Adj	(100,387.00)	(42,341.23)	0.42178				(100,387)	\$ (42,341)	0.4218
Cost of Company Use Gas	(16,082.90)	(6,772.30)	0.42109				(16,083)	\$ (6,772)	0.4211
Misc. Cust. Imbalance Purch	3,661.00	785.09	0.21445				3,661	\$ 785	0.2144
Prior Period Estimate Adj.		17,686.84					-	\$ 17,687	
Line Loss & Unacct For				(182,586)			182,586		
<b>Total Monthly Gas Cost</b>	<b>23,369,354</b>	<b>\$ 8,108,259.71</b>	<b>0.34696</b>	<b>22,703,691</b>	<b>\$ 9,455,708</b>	<b>0.41648</b>	<b>665,663</b>	<b>\$ (2,896,243.14)</b>	<b>(0.0695)</b>

RESTATED COST AT EMBEDDED RATES.....	9,732,945.56
ACTUAL COST OF GAS.....	8,108,259.71
VARIANCE FROM ACTUAL COST( Gain 0).....	(1,624,685.85)

<u>Sales Sendout, See WAPGA Tab 17</u>		<u>Ore. Portion of Sendout X % of Oregon Sales</u>	
Oregon.....	20,212,168	% Of Oregon Sales.....	0.9122
Washington.....	1,944,605	Oregon's Share of the Var.	(1,482,036.43)
Total.....	22,156,773		
Estimated WACOG Variance for the Shareholder 10%			(148,203.84)

Shareholders Share of the WACOG Deferral	(1,551,250)
WACOG Equalization.....	3,858
Estimated Shareholder (gain) or Loss.....	1,555,108