

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

	<b>Apr-15</b>	<b>Change</b>	<b>May-15</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	239,654.72	(405.06)	239,249.66
186235 AMOR WA GREAT PROGRAM	135,079.97	(18,174.98)	116,904.99
186310 WA ENERGY EFFICIENCY	9,592.70	25.98	9,618.68
186312 WA - AUDIT RESIDENTI	1,764,102.06	4,777.78	1,768,879.84
186314 WA - LOW INCOME WEAT	90,760.60	1,127.50	91,888.10
186315 WA - WA - LIEE AMORT	28,352.14	(3,868.49)	24,483.65
186316 WA DSM AMORTIZATION	521,663.75	(70,622.66)	451,041.09
<b>Subtotal 186xxx accounts</b>	<b>2,789,205.94</b>	<b>(87,139.93)</b>	<b>2,702,066.01</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(279,077.56)	(111,739.55)	(390,817.11)
<b>Subtotal 254xxx accounts</b>	<b>(279,077.56)</b>	<b>(111,739.55)</b>	<b>(390,817.11)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(2,010,680.00)	(275,824.00)	(2,286,504.00)
191421 AMORT OF WACOG - WA	1,194,338.76	(161,665.24)	1,032,673.52
191430 DEMAND - ACCR WA	(288,870.10)	353,082.63	64,212.53
191431 AMORT OF DEMAND WA	(1,221,301.38)	103,764.43	(1,117,536.95)
<b>Subtotal 191xxx accounts</b>	<b>(2,326,512.72)</b>	<b>19,357.82</b>	<b>(2,307,154.90)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>183,615.66</b>	<b>(179,521.66)</b>	<b>4,094.00</b>

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	05312015 (MMDDYYYY)	05312015 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10-2)	Credit Amount (10-2)	Detail Text (50)	WBS Element (18)	Quantity (9-3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	6,674.40	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	6,674.40	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	1,467.85	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	1,467.85	INT RESERVE - 186231 Ind DSM				N
5	186274			S	22,496.13	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	22,496.13	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	135,727.38	-	AMORT 186233 Ind DSM				N
8	186233			H	-	135,727.38	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	831.49	INTEREST 186233 Ind DSM				N
10	186233			S	831.49	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	CM INT 186237 PUC Fee Ref				N
12	186237			H	-	-	CM INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	334,934.58	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	334,934.58	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	3,793.00	INTEREST 186271 Comm Decoup				N
16	186271			S	3,793.00	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	6,811.54	-	AMORT 186277 Res Decoup				N
18	186277			H	-	6,811.54	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	107.77	INTEREST 186277 Res Decoup				N
20	186277			S	107.77	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	4,086.92	-	AMORT 186286 CUB Fund				N
22	186286			H	-	4,086.92	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	42.41	INTEREST 186286 CUB Fund				N
24	186286			S	42.41	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	2,750.83	-	AMORT 186288 NWGU Intervener				N
26	186288			H	-	2,750.83	AMORT 186288 NWGU Intervener				N
27	411000	83010	419-06205	H	-	26.51	INTEREST 186288 NWGU Intervener				N
28	186288			S	26.51	-	INTEREST 186288 NWGU Intervener				N
29	191401			H	-	1,268,132.87	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	1,268,132.87	-	AMORT 191401 OR WACOG				N
31	191401			S	11,150.99	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	11,150.99	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	515.75	AMORT 186307 OR AMR				N
34	186307			S	515.75	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	6.90	INTEREST 186307 OR AMR				N
36	186307			S	6.90	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	2,701.69	AMORT 191031 Working Gas				N
38	191031			S	2,701.69	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	41.26	INTEREST 191031 Working Gas				N
40	191031			S	41.26	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	5,580.57	-	AMORT 254315 Property Sales				N
42	254315			H	-	5,580.57	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	0.05	-	INTEREST 254315 Property Sales				N
44	254315			H	-	0.05	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	32,446.98	AMORT 254309 SIP COS				N
46	254309			S	32,446.98	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	309.47	-	INTEREST 254309 SIP COS				N
48	254309			H	-	309.47	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	277,168.35	AMORT 191411 OR Demand				N
50	191411			S	277,168.35	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	2,616.50	-	INTEREST 191411 OR Demand				N
52	191411			H	-	2,616.50	INTEREST 191411 OR Demand				N
53	186234			S	647.64	-	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

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

Other Rates

Sources:

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 Adjustmen

Schedule	State	Rate	Rate2	Block	Block	Volumes				
						[New] CIS	[Old] CIS	Prior Month Unbilled	Current Month Unbilled	Total
IR (R01)	WA	R01		1		11,428.10				11,428.10
1C (C01)	WA	C01		1		1,286.10				1,286.10
2R (R02)	WA	R02		1		2,483,191.00				2,483,191.00
3 CFS (C03)	WA	C03	R03	1		895,512.30				895,512.30
3 IFS (I03)	WA	I03		1		41,618.50				41,618.50
27	WA	R27		1		16,167.50				16,167.50
41C Firm Sales	WA	C41SF		1	Block 1	168,344.80				168,344.80
C41SF	WA	C41SF		2	Block 2	79,550.00				79,550.00
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	13,807.00				13,807.00
C41TF	WA	C41TF		2	Block 2	3,403.00				3,403.00
41I Firm Sales	WA	I41SF		1	Block 1	16,697.80				16,697.80
I41SF	WA	I41SF		2	Block 2	9,106.50				9,106.50
41I Interr Sales	WA	I41SI		1	Block 1	-				-
I41SI	WA	I41SI		2	Block 2	-				-
42C Firm Sales	WA	C42SF		1	Block 1	32,477.00				32,477.00
C42SF	WA	C42SF		2	Block 2	2,566.00		0		2,566.00
	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	74,514.00				74,514.00
I42SF	WA	I42SF		2	Block 2	41,137.50				41,137.50
	WA	I42SF		3	Block 3	2,330.00				2,330.00
	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	32,930.00				32,930.00
	WA	C42TF		3	Block 3	20,000.00				20,000.00
	WA	C42TF		4	Block 4	11,132.00				11,132.00
	WA	C42TF		5	Block 5	-				-
	WA	C42TF		6	Block 6	-				-
42I Firm Trans	WA	I42TF		1	Block 1	68,079.00				68,079.00
I42TF	WA	I42TF		2	Block 2	66,998.00				66,998.00
	WA	I42TF		3	Block 3	60,000.00				60,000.00
	WA	I42TF		4	Block 4	104,937.00				104,937.00
	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	39,094.00				39,094.00
	WA	C42SI		3	Block 3	12,494.00				12,494.00
	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	13,589.00				13,589.00
	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	74,785.00		0		74,785.00
I42TI	WA	I42TI		2	Block 2	154,402.00		0		154,402.00
	WA	I42TI		3	Block 3	89,430.00				89,430.00
	WA	I42TI		4	Block 4	251,243.00				251,243.00
	WA	I42TI		5	Block 5	146,353.00				146,353.00
	WA	I42TI		6	Block 6	-				-
43 Firm Trans	WA	I43TF		1		-				-
43 Interr Trans	WA	I43TI		1		-				-
Other Rates						205,340.00				205,340.00
Sources:						total per above		0	0	5,303,943.10
Temporaries Tab						5,303,943.10				5,303,943.10

total OR & WA	73,497,293.60	total* wa	5,303,943.10
total per CIS	73,497,293.60	total* or	63,215,579.50
difference	0.00	total*	68,519,522.60
		*including unbilled	

State	Rate	Rate2	Block	
61.63.65.67.69.70	WA	I61T	Rate Total	205,340.00
	WA	I63T	Rate Total	-
	WA	I65T	Rate Total	-
	WA	I67T	Rate Total	-
	WA	I69T	Rate Total	-
	WA	I70T	Rate Total	-
				205,340.00

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 Adjustmen

						Amortization						
						191421	191431	191431	186316	186235	186315	
						WACOG Deferral	Demand Deferral FIRM	Demond Deferral INTERR	R&C Energy Efficiency	Low income Bill Pay Assist (GREAT)	WA-LJEE	Save
Schedule	State	Rate	Rate2	Block	Block							
1R (R01)	WA	R01		1		(472.67)	311.76	0.00	(377.47)	(94.28)	(20.00)	0.00
1C (C01)	WA	C01		1		(53.19)	35.08	0.00	(34.75)	(8.69)	(1.94)	0.00
2R (R02)	WA	R02		1		(102,704.78)	67,741.45	0.00	(50,830.92)	(12,713.94)	(2,706.68)	0.00
3 CFS (C03)	WA	C03	R03	1		(37,038.39)	24,429.58	0.00	(16,334.14)	(4,083.54)	(868.65)	0.00
3 IFS (I03)	WA	I03		1		(1,721.34)	1,135.35	0.00	0.00	(168.55)	(35.79)	0.00
27	WA	R27		1		(668.69)	441.05	0.00	(231.20)	(57.88)	(12.29)	0.00
41C Firm Sales	WA	C41SF		1	Block 1	(6,962.74)	4,592.45	0.00	(2,407.33)	(602.67)	(127.94)	0.00
C41SF	WA	C41SF		2	Block 2	(3,290.19)	2,170.12	0.00	(1,002.33)	(250.58)	(53.30)	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	(690.62)	455.52	0.00	0.00	(58.78)	(12.52)	0.00
I41SF	WA	I41SF		2	Block 2	(376.64)	248.43	0.00	0.00	(28.23)	(6.01)	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	(1,343.25)	885.97	0.00	(312.75)	(78.27)	(16.56)	0.00
C42SF	WA	C42SF		2	Block 2	(106.13)	70.00	0.00	(22.12)	(5.52)	(1.18)	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	(3,081.90)	2,032.74	0.00	0.00	(142.32)	(29.81)	0.00
I42SF	WA	I42SF		2	Block 2	(1,701.45)	1,122.23	0.00	0.00	(70.35)	(14.81)	0.00
	WA	I42SF		3	Block 3	(96.37)	63.56	0.00	0.00	(3.05)	(0.65)	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	(1,616.93)	0.00	372.57	(211.89)	(53.17)	(11.34)	0.00
	WA	C42SI		3	Block 3	(516.75)	0.00	119.07	(51.98)	(12.99)	(2.75)	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	(562.04)	0.00	129.50	0.00	(28.94)	(6.12)	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:						(164,244.87)	105,735.29	907.04	(71,938.08)	(18,515.75)	(3,939.94)	-
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		(164,676.91)	191421
		106,927.32	191431
Commodity	451.79	(71,938.08)	186316
Commodity		(18,515.75)	186235
Commodity		(3,939.94)	186315
Commodity		-	254317
	451.79		
		0.95628	Annually
lc. in 186312		(432.04)	191421
Demand		(298.02)	
Demand			
Demand			
Demand		(298.02)	
rate sensitive adj		0.95628	Annually
Demand		284.89	191431

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

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance								
44	Nov-12	OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	0.00	
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	
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	
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						11,115.15	
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	
84	<b>History truncated for ease of viewing</b>							

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

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	2014 Calendar Interest	2015 Calendar Interest	Activity	Balance
1													
44				3,478.51	3.25%			3,478.51	0.00			3,478.51	1,287,850.15
45		0.00		3,487.93	3.25%			3,487.93	0.00			3,487.93	1,291,338.08
46		645,551.00		4,371.56	3.25%			3,497.37	874.19			649,922.56	1,941,260.64
47		0.00		5,257.58	3.25%			3,506.85	1,750.73			5,257.58	1,946,518.22
48		0.00		5,271.82	3.25%			3,516.34	1,755.48			5,271.82	1,951,790.04
49		0.00		5,286.10	3.25%			3,525.87	1,760.23			5,286.10	1,957,076.14
50		0.00		5,300.41	3.25%			3,535.42	1,764.99			5,300.41	1,962,376.55
51		0.00		5,314.77	3.25%			3,544.99	1,769.78			5,314.77	1,967,691.32
52		0.00		5,329.16	3.25%			3,554.59	1,774.57			5,329.16	1,973,020.48
53		645,551.00		6,217.78	3.25%			3,564.22	2,653.56			651,768.78	2,624,789.26
54		0.00	(1,319,583.73)	3,534.93	3.25%			3,534.93				(1,316,048.80)	1,308,740.46
55		0.00		3,544.51	3.25%			3,544.51				3,544.51	1,312,284.97
56		0.00		3,554.11	3.25%			3,554.11		0.00		3,554.11	1,315,839.08
57		527,177.00		4,277.62	3.25%			3,563.73	3,563.73	713.89		531,454.62	1,847,293.70
58		0.00		5,003.09	3.25%			3,573.38	3,573.38	1,429.71		5,003.09	1,852,296.79
59		0.00		5,016.64	3.25%			3,583.06	3,583.06	1,433.58		5,016.64	1,857,313.43
60		0.00		5,030.22	3.25%			3,592.76	3,592.76	1,437.46		5,030.22	1,862,343.65
61		0.00		5,043.85	3.25%			3,602.50	3,602.50	1,441.35		5,043.85	1,867,387.50
62		0.00		5,057.51	3.25%			3,612.25	3,612.25	1,445.26		5,057.51	1,872,445.01
63		0.00		5,071.21	3.25%			3,622.03	3,622.03	1,449.18		5,071.21	1,877,516.22
64		0.00		5,084.94	3.25%			3,631.84	3,631.84	1,453.10		5,084.94	1,882,601.16
65		527,178.00		5,812.60	3.25%			3,641.68	3,641.68	2,170.92		532,990.60	2,415,591.76
66		0.00	(1,348,262.31)	2,890.68	3.25%			0.00		2,890.68		(1,345,371.63)	1,070,220.13
67		0.00		2,898.51	3.25%			2,898.51		0.00		0.00	1,070,220.13
68		0.00		2,906.36	3.25%			2,906.36		2,898.51		2,898.51	1,073,118.64
69		0.00		2,914.23	3.25%			2,906.36	0.00	2,906.36		2,906.36	1,076,025.00
70		0.00		2,922.13	3.25%			2,914.23	0.00	2,914.23		2,914.23	1,078,939.23
71		0.00		3,848.70	3.25%			2,922.13	0.00	2,922.13		2,922.13	1,081,861.36
72		678,392.00		4,777.78	3.25%			2,930.04	918.66	2,930.04		682,240.70	1,764,102.06
73		0.00			3.25%			2,937.98	1,839.80	2,937.98		4,777.78	1,768,879.84
74		0.00			3.25%								
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					Activity (f)	Balance (g)
Month/Year (a)	Note (b)	Accumulation (c)	Transfers (d)	Rate (e2)	Interest (e1)			
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	
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)

Monthly/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

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
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)

	Monthly/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (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	(436,116.00)	3.25%	(883.46)	51,392.63	(300,946.28)
59	Nov-13 NEW		26,749.61		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

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)

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)	(6)	(3)	(16)	(25)
5000	SA	05312015	05312015	USD	JE 28	PGA Deferral
		(MMDDYYYY)	(MMDDYYYY)			

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
(6)	(5)	(12)	(1)	(10+2)	(10+2)	(18)	(50)	(9+3)	(3)	(Y or N)	
1	540200	84020	805-02890	S	1,072,371.00	-	OR WACOG PGA Activity			N	
2	191400			H	-	1,072,371.00	OR WACOG PGA Activity			N	
3	540200	84020	805-02890	S	2,946.00	-	OR WACOG PGA Activity			N	
4	191400			H	-	2,946.00	OR WACOG PGA Activity			N	
5	540200	84020	805-02890	S	1,941.00	-	OR WACOG PGA Activity			N	
6	191400			H	-	1,941.00	OR WACOG PGA Activity			N	
7	540100	84020	805-02880	S	174,768.86	-	OR DEM PGA Activity			N	
8	191410			H	-	174,768.86	OR DEM PGA Activity			N	
9	540100	84020	805-02885	H	-	587,342.64	OR DEM DEF Collected			N	
10	191450			S	587,342.64	-	OR DEM DEF Collected			N	
11	411000	83010	419-06205	S	20,194.00	-	OR PGA Interest			N	
12	191400			H	-	78,429.00	OR WACOG Interest			N	
14	191410			H	-	25,927.00	OR DEM Incr. Interest			N	
15	191450			S	84,162.00	-	OR DEM Coll. Interest			N	
16	540200	84020	805-02950	S	270,013.00	-	WA WACOG PGA Activity			N	
17	191420			H	-	270,013.00	WA WACOG PGA Activity			N	
18	540100	84020	805-02940	H	-	353,386.63	WA DEM PGA Activity			N	
19	191430			S	353,386.63	-	WA DEM PGA Activity			N	
20	411000	83010	419-06210	S	6,115.00	-	WA PGA Interest			N	
21	191420			H	-	5,811.00	WA WACOG Interest			N	
22	191430			H	-	304.00	WA DEM Interest			N	
23	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve			N	
24	191402			H	-	-	OR WACOG Interest Reserve			N	
25	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve			N	
26	191412			H	-	-	OR DEM Incr. Interest Reserve			N	
27	411000	83010	419-06206	S	18,509.00	-	OR DEM Interest Reserve			N	
28	191452			H	-	18,509.00	OR DEM Interest Reserve			N	
27	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013			N	
28	191400			H	-	-	OR DEM PGA - Adj 2012-2013			N	
29	540200	84020	805-02890	H	-	-	OR DEM PGA - Adj 2012-2013			N	
30	242035			H	-	-	OR DEM PGA - Adj 2012-2013			N	

Total 2,591,749.13 2,591,749.13

Prepared by \_\_\_\_\_  
 Date \_\_\_\_\_  
 Document No. \_\_\_\_\_  
 Approved by \_\_\_\_\_  
 Date \_\_\_\_\_  
 Posted by \_\_\_\_\_  
 Date \_\_\_\_\_

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



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

Line No	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
1		20,520,264	52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892					
2		52,630,761	51,504,157	42,111,642	30,852,440	23,241,800	23,692,892	15,719,344					
3		55,648,529	100,895,501	110,476,910	81,221,547	68,424,808	44,167,062	58,125,917					
4		87,759,026	99,768,897	101,084,395	69,962,345	60,814,168	58,577,009	36,193,514					
5		\$ 38,174,043	\$ 40,615,703	\$ 37,775,230	\$ 26,150,523	\$ 21,003,510	\$ 20,162,029	\$ 13,497,249	\$	\$	\$	\$	\$
6		\$ 0.43499	\$ 0.4071	\$ 0.3737	\$ 0.3737	\$ 0.3737	\$ 0.34537	\$ 0.37292	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7		18,444,680	47,140,685	48,099,783	37,420,693	27,680,378	20,854,348	21,275,155					
8		47,140,685	46,099,783	37,420,693	27,680,378	20,854,348	21,275,155	14,076,150					
9		50,598,482	90,918,392	99,569,123	73,116,359	59,589,023	52,834,155	40,195,958					
10		79,284,487	89,877,489	90,890,033	63,308,044	55,127,199	53,254,962	32,996,953					
11		1,518,513.00	1,562,536.00	1,659,440.00	1,460,021.00	1,603,330.00							
12		24,585.90					1,580,577.00	1,324,542.00					
13		77,751,388	88,314,953	89,230,593	61,920,023	53,523,069	51,674,385	31,672,411					
14		0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178	0.42178
15		0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358	0.45358
16		0.34465					0.22001	0.21844					
17		0.883					347,736	289,534					
18		688,767	708,735	752,689	662,236	727,238							
19		32,793,980	37,249,481	37,635,880	26,120,002	22,575,297	21,795,222	13,588,790					
20		33,491,631	37,958,216	38,388,368	28,782,238	23,302,936	22,142,958	13,648,123					
21		79,294,487	89,877,489	90,890,033	63,308,044	55,127,199	53,254,962	32,996,953					
22		0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0.32552					
23		\$ 33,432,935	\$ 35,878,195	\$ 32,687,650	\$ 22,117,356	\$ 17,649,094	\$ 16,754,544	\$ 10,741,168	\$	\$	\$	\$	\$
24		\$ (58,656.01)	\$ (2,060,020.96)	\$ (5,500,718.31)	\$ (4,664,681.87)	\$ (5,453,451.89)	\$ (5,388,414.41)	\$ (2,906,955.31)	\$	\$	\$	\$	\$
25		\$ 1,007,149.00	\$ (1,151,599.00)	\$ (3,871,802.00)	\$ (2,633,101.00)	\$ (3,726,497.00)	\$ (3,289,536.00)	\$ (1,072,371.00)	\$	\$	\$	\$	\$
27		1,847,860	(1,957,444)	(4,227,604)	(2,327,165)	(3,726,497)	(3,289,536)						
28		\$ (845,711.00)	\$ 795,845.00	\$ 355,802.00	\$ (305,936.00)	\$	\$	\$ (1,072,371.00)	\$	\$	\$	\$	\$
29		Entry 191400											
30		Entry 805-02890											
31		\$ 32,500,552.28	\$ 33,559,905.96	\$ 30,116,885.93	\$ 22,606,494.52	\$ 20,284,027.62	\$ 18,967,998.41	\$ 11,812,887.98	\$	\$	\$	\$	\$
32		\$ 1,172,185.13	\$ 789,355.27	\$ 1,198,715.93	\$ 1,739,214.06	\$ 1,312,899.18	\$ 1,733,373.87	\$ 1,715,432.44	\$	\$	\$	\$	\$
33		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
34		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
35		\$ 287,593.79	\$ 362,711.07	\$ 351,774.16	\$ 340,550.38	\$ 264,015.07	\$ 233,503.95	\$ 220,287.90	\$	\$	\$	\$	\$
36		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
37		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
38		\$ 33,960,341.20	\$ 34,711,972.30	\$ 31,667,476.02	\$ 24,686,258.96	\$ 21,860,941.67	\$ 19,934,876.23	\$ 13,748,608.32	\$	\$	\$	\$	\$
39		\$ 292,636.77	\$ 262,993.29	\$ 385,413.07	\$ 223,437.10	\$ 269,179.69	\$ 262,588.97	\$ 287,148.12	\$	\$	\$	\$	\$
40		\$ 5,892,178.77	\$ 5,897,877.83	\$ 6,012,586.30	\$ 3,141,852.01	\$ 605,376.16	\$ 1,638,956.58	\$ 49,743.72	\$	\$	\$	\$	\$
41		\$ (1,873,769.24)	\$ (663,443.82)	\$ (282,325.07)	\$ (1,426,726.22)	\$ (1,098,192.39)	\$ (1,154,126.03)	\$ (2,197,251.85)	\$	\$	\$	\$	\$
42		\$ 4,018,411.53	\$ 5,234,434.01	\$ 5,750,281.23	\$ 1,715,125.79	\$ (292,816.23)	\$ 484,830.55	\$ (2,147,508.13)	\$	\$	\$	\$	\$
43		157,736.29	264,680.87	(176,136.17)	(189,310.47)	220,682.04	987,134.76	443,685.14					
44		(264,680.87)	176,136.17	189,310.47	(220,682.04)	(987,134.76)	(443,685.14)	1,209,124.74					
45		(14,056.55)	(39,549.22)	(40,095.90)	(29,113.85)	(23,529.36)	(22,866.50)	(16,307.71)					
46			(874.19)	(2,801.30)	(2,801.30)	(2,396.89)	(2,355.97)	(2,355.97)					
47		23,654.68	5,719.62	1,602.90	(32,391.30)	(43,813.04)	(38,422.79)	(5,145.51)					
48		\$ 38,174,043.05	\$ 40,615,702.85	\$ 37,775,230.42	\$ 26,150,522.89	\$ 21,003,510.20	\$ 20,162,029.19	\$ 13,497,249.00	\$	\$	\$	\$	\$

(1,072,371)  
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MW 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	\$ 8,315,568.00	\$ 6,156,819.00	\$ 3,985,471.00	\$ 2,402,065.00	\$ 2,065,327.00	\$ 2,062,521.00	\$ 2,230,184.00	\$ 5,103,844.00
2 Collected line 44	\$ 8,969,260.42	\$ 10,069,203.47	\$ 10,024,244.81	\$ 6,978,669.99	\$ 5,960,569.77	\$ 5,693,565.36	\$ 3,398,078.36					
3 Deferral	\$ 1,232,251.58	\$ 2,325,177.53	\$ 1,638,415.19	\$ 2,512,045.01	\$ 2,355,018.23	\$ 463,253.64	\$ 587,342.64					
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						
5 Net to Book	\$ 559,669.65	\$ (559,669.65)	\$ -	\$ -	\$ -	\$ -	\$ 587,342.64	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	\$ 587,342.64	\$ 0.12	\$ 0.14	\$ 0.26	\$ 0.28	\$ 0.08	\$ 0.15					
7 Entry 805-02885	\$ (587,342.64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
<b>Actual Fixed Charges Collected</b>												
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	34,494,878	28,655,594	27,641,441	14,249,880	-7,103,822	0	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	-6,185,149	0	0	0	0
17 Industrial Firm	2,705,584	2,824,207	2,832,206	2,526,441	2,475,278	2,509,805	2,238,229	-787,179	0	0	0	0
18 Total of Calendar Month Sales:	73,907,438	84,322,891	85,204,248	58,347,769	49,801,474	47,951,002	28,455,171	-14,076,150	0	0	0	0
19 Less: 31CSF - 31SF A C	842,305	1,272,253	1,192,941	1,023,429	952,359	897,947	614,985					
20 31SF - 31SF A C	639,641	977,069	967,109	903,085	865,357	874,272	756,841					
21 32CSF - 32SF A C	831,074	927,382	960,195	822,716	861,332	828,982	911,921					
22 32ISF - 32SF A C	610,725	624,779	695,588	640,913	649,001	663,481	718,271					
23 Total Firm Sales w/ Fixed Demand Charge	3,123,745	3,801,482	3,390,144	3,328,049	3,264,632	3,202,018	2,253,152	(14,076,150)				
24 Total Calendar Sales less Fixed	70,783,693	80,521,409	81,813,433	54,957,565	46,473,425	44,686,320	25,253,152					
25 *OPGA OR A No. 09-124, Ehh 1 Line 1	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899	0.11899
26 SF Cycles	\$ 8,472,551.64	\$ 9,581,242.43	\$ 9,685,007.45	\$ 6,539,400.77	\$ 5,529,872.85	\$ 5,317,225.23	\$ 3,004,872.60	\$ -	\$ -	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	\$ 135,246.06	\$ 128,606.18	\$ 99,205.55	\$ 119,554.02	\$ 119,373.25	\$ 101,069.94	\$ 100,662.38					
28 31SI - 31SV	\$ 111,043.44	\$ 100,530.38	\$ 99,064.42	\$ 100,569.56	\$ 100,469.46	\$ 90,679.68	\$ 83,270.46					
29 32CSF - 32SF A C	\$ 92,625.08	\$ 84,321.36	\$ 85,378.02	\$ 85,343.44	\$ 81,226.60	\$ 94,962.87	\$ 94,962.87					
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					
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)					
32 Prior Month Unbilled MDDV Industrial	\$ (8,080.05)	\$ (5,521.72)	\$ (49,532.21)	\$ (50,268.19)	\$ (50,264.76)	\$ (50,234.73)	\$ (45,339.64)					
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					
34 Current Month Unbilled MDDV Industrial	\$ 55,521.72	\$ 50,265.19	\$ 49,532.21	\$ 50,264.78	\$ 50,234.73	\$ 45,339.64	\$ 41,635.23					
35 MDDV @ 181 DIC Collected	\$ 382,022.68	\$ 362,080.10	\$ 325,949.94	\$ 379,044.35	\$ 359,971.70	\$ 315,455.04	\$ 338,354.06					
36 Plus: 31CSF - 31SV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
37 31SI - 31SV	\$ 34,341.71	\$ 37,150.12	\$ 36,179.05	\$ 29,017.97	\$ 30,926.03	\$ 29,672.51	\$ 22,840.91					
38 32CSF - 32SIM	\$ 42,870.54	\$ 44,962.34	\$ 44,517.79	\$ 46,617.41	\$ 46,963.25	\$ 47,500.09	\$ 42,954.69					
39 32ISF - 32SIM	\$ 76,812.25	\$ 82,121.46	\$ 80,696.84	\$ 75,635.38	\$ 77,489.28	\$ 77,172.60	\$ 65,795.60					
40 SFV Collected Intermittible Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
41 Prior Mo Manual Adjustments Com	\$ (2,042.96)	\$ (86.63)	\$ (60,106.22)	\$ -	\$ -	\$ (5,538.03)	\$ -					
42 Prior Mo Manual Adjustments Ind	\$ -	\$ (1,598.96)	\$ (267.24)	\$ (360.36)	\$ -	\$ -	\$ -					
43 Prior Mo Manual Adjustments Int	\$ 990.64	\$ 60,106.22	\$ -	\$ -	\$ 5,538.03	\$ -	\$ -					
44 Unbilled Manual Adjustments Com	\$ 1,599.96	\$ 267.24	\$ 360.36	\$ -	\$ -	\$ -	\$ -					
45 Unbilled Manual Adjustments Ind	\$ 459,468.22	\$ 501,698.77	\$ 348,932.21	\$ 452,020.84	\$ 442,999.01	\$ 387,099.61	\$ 404,436.97					
46 Collections Subject to Sensitive Adj	\$ (12,759.43)	\$ (13,937.73)	\$ (9,898.65)	\$ (12,552.62)	\$ (12,302.08)	\$ (10,749.48)	\$ (11,231.21)					
47 Revenue Sensitive Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
48 Total Demand Charges Collected (26+47+48)	\$ 8,869,260.42	\$ 10,069,203.47	\$ 10,024,244.81	\$ 6,978,669.99	\$ 5,960,569.77	\$ 5,693,565.36	\$ 3,398,078.36					
49 Total Demand Charges Collected (26+47+48)	\$ 8,869,260.42	\$ 10,069,203.47	\$ 10,024,244.81	\$ 6,978,669.99	\$ 5,960,569.77	\$ 5,693,565.36	\$ 3,398,078.36					
50 Total Demand Charges Collected (26+47+48)	\$ 8,869,260.42	\$ 10,069,203.47	\$ 10,024,244.81	\$ 6,978,669.99	\$ 5,960,569.77	\$ 5,693,565.36	\$ 3,398,078.36					
<b>Marginal Analysis of Demand Charges by Class of Customers:</b>												
51 Residential	\$ 5,435,916.25	\$ 6,058,636.11	\$ 6,190,341.26	\$ 4,104,539.55	\$ 3,409,729.12	\$ 3,289,055.09	\$ 1,695,593.20					
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					
53 Industrial Firm	\$ 309,115.22	\$ 293,300.43	\$ 292,091.64	\$ 273,904.47	\$ 265,565.78	\$ 254,001.41	\$ 229,766.92					
54 Industrial Intermittible	\$ 76,233.73	\$ 78,546.21	\$ 80,430.77	\$ 71,300.29	\$ 75,337.40	\$ 75,029.52	\$ 64,247.79					
55 Total Demand Charge Collected	\$ 8,869,260.42	\$ 10,069,203.47	\$ 10,024,244.80	\$ 6,978,669.99	\$ 5,960,569.78	\$ 5,693,565.36	\$ 3,398,078.36					







**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					
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					
Industrial Firm	1,611,322	1,661,199	2,115,094	2,153,430	1,914,863	1,711,497	1,644,880	1,522,153					
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>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				
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				
Industrial Firm	965,925	1,066,382	1,332,624	1,238,029	1,029,379	864,323	804,727	850,215	833,525				
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>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					
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					
Industrial Firm	1,066,382	1,332,624	1,238,029	1,029,379	864,323	804,727	850,215	833,525					
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>Reported Cycle Billing Volumes:</b>													
Ck total from JE 60													
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					
Commercial	9,459,484	17,613,623	33,216,031	36,504,266	27,080,454	22,850,046	19,294,080	15,128,911					
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					
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					
<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>					
Ck total from JE 60													
<b>Calculated Calendar Month Volumes:</b>													
Residential	51,459,125	57,555,402	57,555,402	58,900,943	38,636,594	32,322,919	31,089,870	16,126,082	(8,092,129)				
Commercial	27,818,845	33,378,480	33,378,480	33,221,916	23,191,222	20,344,252	19,342,729	13,002,137	(6,793,690)				
Industrial Firm	2,976,743	3,161,949	3,161,949	3,152,011	2,787,434	2,711,741	2,730,969	2,428,336	(833,525)				
Interruptible	5,504,313	5,673,066	5,673,066	5,809,525	5,147,095	5,435,256	5,413,442	4,636,959					
Company Use													
<b>Total</b>	<b>87,759,026</b>	<b>99,768,997</b>	<b>99,768,997</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>(15,719,344)</b>				
<b>Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment</b>													
Amount	\$ 38,174,043	\$ 40,615,703	\$ 40,615,703	\$ 37,775,230	\$ 26,150,523	\$ 21,003,510	\$ 20,162,029	\$ 13,497,249	\$ -	\$ -	\$ -	\$ -	\$ -
<b>System WACOG Per Therm Sold:</b>													
	0.43469	0.4071	0.3737	0.3737	0.37378	0.34537	0.3442	0.37292	0	0	0	0	0
<b>Washington WACOG Per Therm Sold:</b>													
	0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0.31461	0.32552	0	0	0	0	0



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

	October-13	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
<b>Cycle Volume Sales:</b>													
Residential	1,316,388	3,285,905	6,725,906	7,403,685	2,494,619	4,247,961	3,417,315	2,494,619					
Commercial	733,221	1,240,762	2,620,821	2,869,232	2,212,643	1,707,472	1,416,130	1,108,869					
Industrial Firm	47,775	60,387	131,162	127,750	117,318	94,893	87,277	80,398					
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>4,824,580</b>	<b>6,050,326</b>	<b>4,920,722</b>	<b>3,683,907</b>					
<b>P/J/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				
Commercial	409,294	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	608,541				
Industrial Firm	24,823	32,666	60,807	66,463	57,362	45,345	40,408	41,644	46,346				
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>C/J/M Unbilled Volumes:</b>													
Residential	1,318,040	3,908,293	3,720,603	3,193,814	2,156,246	1,575,610	1,606,724	988,307					
Commercial	724,878	1,620,975	1,617,308	1,439,773	960,471	771,434	769,369	608,541					
Industrial Firm	32,666	60,807	66,463	57,362	45,345	40,408	41,644	46,346					
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>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					
Commercial	822,963	1,403,860	2,800,651	3,051,456	2,344,084	1,862,687	1,545,037	1,195,904					
Industrial Firm	181,506	243,018	332,085	328,906	273,010	241,400	219,928	185,404					
Interruptible	87,679	117,264	118,468	123,740	106,760	109,531	109,482	95,177					
<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>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	(988,307)				
Commercial		2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	1,035,076	(608,541)				
Industrial Firm		271,159	337,741	319,805	260,993	236,463	221,164	190,106	(46,346)				
Interruptible		117,264	118,468	123,740	106,760	109,531	109,482	95,177					
<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>(1,643,194)</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					
Calculated Calendar Month Volumes:													
WACOG incurred: Calculated Vol.	8,464,539	9,891,408	10,194,362	10,194,362	6,574,300	5,686,969	5,322,047	3,196,561	(1,643,194)				
Amount	0.42163	0.39919	0.36184	0.34892	0.32378	0.31461	0.31461	0.32552	0	0	0	0	0
<b>Dir. (Collection vs Calculated)</b>	<b>98,527</b>	<b>(106,827)</b>	<b>(490,858)</b>	<b>(490,858)</b>	<b>(490,273)</b>	<b>(490,273)</b>	<b>(507,617)</b>	<b>(270,013)</b>					
<b>Amount Previously Booked</b>	<b>201,336</b>	<b>(209,636)</b>	<b>(528,985)</b>	<b>(528,985)</b>	<b>(363,365)</b>	<b>(490,273)</b>	<b>(507,617)</b>						
<b>Net to Book (191420)</b>	<b>(102,809)</b>	<b>102,809</b>	<b>38,127</b>	<b>38,127</b>	<b>(270,013)</b>	<b>(270,013)</b>							
<b>Entry 191420.....</b>													
<b>Entry 805-02950.....</b>													

**(270,013.00)**  
**270,013.00**

**Washington Demand Deferral Calculation**  
**2014-15 Trucker 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	(988,307)	-	-	-	-
Commercial	2,299,958	2,796,984	2,873,921	1,864,782	1,673,650	1,542,972	1,035,076	(608,541)	-	-	-	-
Industrial Firm	271,159	337,741	319,805	260,993	236,463	221,164	190,106	(46,346)	-	-	-	-
<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>(1,643,194)</b>				
<b>Less: Sales to Firm Demand Collected</b>												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	94,834	63,484	80,240	76,057	-	-	-	-	-
41ISF - 41SF A C	15,784	19,513	19,136	17,136	17,550	16,647	15,423	-	-	-	-	-
42CSF - 42SF A C	7,472	6,240	6,717	5,321	5,197	5,474	3,898	-	-	-	-	-
42ISF - 42SF A C	86,547	102,226	104,320	89,421	99,892	94,176	85,561	-	-	-	-	-
Sub Total	185,661	231,550	241,941	206,712	206,123	196,538	180,938	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	8,161,614	9,541,389	9,828,681	6,260,828	5,371,315	5,016,027	2,920,446	(1,643,194)	-	-	-	-
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
<b>Total D/C Subject to D/C Rate</b>	<b>976,945</b>	<b>1,142,104</b>	<b>1,176,493</b>	<b>749,421</b>	<b>642,946</b>	<b>600,418</b>	<b>349,577</b>	<b>(1,643,194)</b>				
<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	-	-	-	-	-
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	-	-	-	-	-
42CSF - 42SF A C	1,226.72	1,226.72	1,226.72	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	-	-	-	-	-
<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	3,664.40	3,129.83	-	-	-	-	-
41ISI - 41SIV	1,143.76	994.24	1,121.20	1,147.82	1,124.31	1,099.78	1,031.31	-	-	-	-	-
42CSI - 42SIM												
42ISI - 42SIM												
<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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	\$ 734.62	\$ 9,258.07	\$ -	\$ -	\$ 4,265.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled & D/C	\$ (1,308.34)	\$ 8,523.45	\$ (9,258.07)	\$ -	\$ 4,265.17	\$ (4,265.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372
Revenue Sensitive Adjustment	\$ 57	\$ (373)	\$ 405	\$ (186)	\$ 186	\$ 186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total D/C Collected</b>	<b>\$ 975,694</b>	<b>\$ 1,150,254</b>	<b>\$ 1,167,640</b>	<b>\$ 749,421</b>	<b>\$ 647,025</b>	<b>\$ 596,339</b>	<b>\$ 349,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Actual Demand Chg	697,228.15	724,559.02	721,201.39	662,484.23	725,712.27	687,655.36	702,963.63	-	-	-	-	-
Variance	(278,465.85)	(425,694.98)	(446,438.61)	(86,936.77)	78,687.27	91,316.36	353,386.63	-	-	-	-	-
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)	-	-	-	-	353,386.63	-	-	-	-	-

353,386.63  
(353,386.63)

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





	May-15 (Estimate)		EMBEDDED		COMPARISON TO EMBEDDED	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
<b>Contract Commodity Gas Costs:</b>						
Hedged Encana Sale		1,715,432.44				
Hedged Encana Cost True Up						
Hedged Encana Sale True Up						
Yr around Contracts-Rockies	39,849,566.00	11,812,007.98			39,849,566	11,812,008 (0.2964)
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/SI 2			6,122,500	2,834,862	(6,122,500)	(2,834,852)
Yr around Contracts-Rockies						
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/SI 2						
Forecasted BaseLoad Yr						
S.I. Contracts-Rockies			6,119,000	2,401,648	(6,119,000)	(2,401,648) 0.3925
S.I. Contracts-Alberta			4,507,292	1,656,563	(4,507,292)	(1,656,563) 0.3675
S.I. Contracts-Sumas/SI 2			1,530,025	746,542	(1,530,025)	(746,542)
S.I. Contracts-Rockies			1,502,431	532,239	(1,502,431)	(532,239)
S.I. Contracts-Alberta						
S.I. Contracts-Sumas/SI 2						
Forecasted BaseLoad S.I.						
Swing Contracts - Rockies						
Swing Contracts - Alberta						
Swing Contracts - Sumas/SI 2						
Swing Contracts RES FEE - Rockies						
Swing Contracts RES FEE - Alberta						
Swing Contracts RES FEE - Sumas/SI 2						
Hedged Spot Purch-Rockies						
Hedged Spot Purch-Alberta (NOVA)			3,026,003	1,122,975	(3,026,003)	(1,122,975) 0.3711
Hedged Spot Purch-Sumas/SI 2 (WEI)						
Spot Purchases-Rockies			4,192,638	1,495,000	(4,192,638)	(1,495,000) 0.3568
Spot Purchases-Alberta			12,305,771	4,390,307	(12,305,771)	(4,390,307) 0.3568
Spot Purchases-Sumas/SI 2			1,524,366	543,845	(1,524,366)	(543,845)
Volometric Trngng Chg		220,207.90		130,876		
UAAG Revenue Adjustment						
Misc. Act. US Solds						
Sub Total	39,849,566	13,748,608.32	40,831,026	15,855,647	(9,981,460)	(3,911,863) (0.0433)
<b>Field Production Gas</b>						
System Withdrawals	476,552.00	267,148.12	824,104	403,811	(347,552)	(136,665) (0.0706)
System Injections						
Sub Total	113,933.00	49,743.72	248,000	116,534	(134,067)	(66,790) 0.0333
	(7,893,979.00)	(2,197,251.85)			(7,893,979)	(2,197,252) (0.1939)
	(7,780,046)	(2,147,508.13)	248,000	116,534	(8,028,046)	(2,264,042)
P/M Imbalance Adj	1,051,935	443,685			1,051,935	443,685 0.4218
CRM Imbalance Adj	2,866,719.00	1,209,124.74			2,866,719	1,209,125 0.4218
Cost of Company Use Gas	(38,714.50)	(16,307.71)			(38,715)	(16,308) 0.4212
Misc. Cust. Imbalance Purch	(10,961.00)	(2,355.97)			(10,961)	(2,356) 0.2169
Prior Period Estimate Adj		(5,145.51)				
Line Loss & Unacct For			(335,963)		335,963	
<b>Total Monthly Gas Cost</b>	36,415,151	13,487,249.00	41,567,167	16,375,992	(5,152,017)	(4,803,567) (0.0233)
<b>RESTATED COST AT EMBEDDED RATES</b>	31,904,493.00		14,346,279.92			
<b>ACTUAL COST OF GAS</b>	3,196,561.00		13,487,249.00			
<b>VARIANCE FROM ACTUAL COST (Gain ()</b>			(849,969.08)			
<b>Sales Setback. See WAPGA Tab 17</b>						
Oregon.....			0.9117			
Washington.....			(774,061.49)			
Total.....			(773,149.32)			
<b>Estimated WACOG Variance for the Shareholder 10%</b>			(77,406.15)			
<b>Shareholders Share of the WACOG Deferral</b>			(1,834,584)			
<b>WACOG Equalization</b>			95,491			
<b>Estimated Shareholder (gain) or Loss</b>			1,930,075			