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Rates and Regulatory Affairs
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December 23, 2015

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

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

Dear Mr. King:

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

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

Sincerely,

/s/ Kyle Walker, CPA

Kyle Walker, CPA
Rates/Regulatory Analyst

enclosure

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

	Oct-15	Change	Nov-15
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	343,957.10	(326,235.10)	17,722.00
186235 AMOR WA GREAT PROGRAM	65,422.52	318,923.70	384,346.22
186310 WA ENERGY EFFICIENCY	17,591.42	(9,504.66)	8,086.76
186312 WA - AUDIT RESIDENTI	2,551,111.80	(1,098,614.80)	1,452,497.00
186314 WA - LOW INCOME WEAT	98,926.68	(57,046.00)	41,880.68
186315 WA - WA - LIEE AMORT	13,524.95	53,749.53	67,274.48
186316 WA DSM AMORTIZATION	254,336.54	1,032,654.26	1,286,990.80
Subtotal 186xxx accounts	3,344,871.01	(86,073.07)	3,258,797.94
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,017,232.76)	(97,111.23)	(1,114,343.99)
Subtotal 254xxx accounts	(1,017,232.76)	(97,111.23)	(1,114,343.99)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(3,648,628.00)	2,919,537.17	(729,090.83)
191421 AMORT OF WACOG - WA	559,720.55	(3,100,932.16)	(2,541,211.61)
191430 DEMAND - ACCR WA	2,222,017.14	(2,153,509.06)	68,508.08
191431 AMORT OF DEMAND WA	(818,754.04)	1,571,325.43	752,571.39
Subtotal 191xxx accounts	(1,685,644.35)	(763,578.62)	(2,449,222.97)
TOTAL WASHINGTON DEFERRED ACCOUNTS	641,993.90	(946,762.92)	(304,769.02)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302015 (MMDDYYYY)	11302015 (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	20,371.30	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	20,371.30	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	4,262.79	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	4,262.79	INT RESERVE - 186231 Ind DSM				N
5	186274			S	48,708.25	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	48,708.25	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	27,968.06	-	AMORT 186233 Ind DSM				N
8	186233			H	-	27,968.06	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	S	131.46	-	INTEREST 186233 Ind DSM				N
10	186233			H	-	131.46	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	CJM INT 186237 PUC Fee Ref				N
12	186237			H	-	-	CJM INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	183,449.55	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	183,449.55	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	1,977.58	INTEREST 186271 Comm Decoup				N
16	186271			S	1,977.58	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	3,842.95	-	AMORT 186277 Res Decoup				N
18	186277			H	-	3,842.95	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	77.54	INTEREST 186277 Res Decoup				N
20	186277			S	77.54	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	2,305.77	-	AMORT 186286 CUB Fund				N
22	186286			H	-	2,305.77	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	24.07	INTEREST 186286 CUB Fund				N
24	186286			S	24.07	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	98.70	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	98.70	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	5.23	INTEREST 186288 NWIGU Intervener				N
28	186288			S	5.23	-	INTEREST 186288 NWIGU Intervener				N
29	191401			H	-	583,314.79	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	S	583,314.79	-	AMORT 191401 OR WACOG				N
31	191401			S	4,352.02	-	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	H	-	4,352.02	INTEREST 191401 OR WACOG				N
33	402000	81199	495-06374	H	-	290.82	AMORT 186307 OR AMR				N
34	186307			S	290.82	-	AMORT 186307 OR AMR				N
35	411000	83010	419-06205	H	-	9.48	INTEREST 186307 OR AMR				N
36	186307			S	9.48	-	INTEREST 186307 OR AMR				N
37	402000	81199	495-06270	H	-	1,464.10	AMORT 191031 Working Gas				N
38	191031			S	1,464.10	-	AMORT 191031 Working Gas				N
39	411000	83010	419-06205	H	-	55.24	INTEREST 191031 Working Gas				N
40	191031			S	55.24	-	INTEREST 191031 Working Gas				N
41	402000	81199	495-06512	S	2,867.47	-	AMORT 254315 Property Sales				N
42	254315			H	-	2,867.47	AMORT 254315 Property Sales				N
43	411000	83010	419-06205	S	28.89	-	INTEREST 254315 Property Sales				N
44	254315			H	-	28.89	INTEREST 254315 Property Sales				N
45	402000	81199	495-06295	H	-	17,377.18	AMORT 254309 SIP COS				N
46	254309			S	17,377.18	-	AMORT 254309 SIP COS				N
47	411000	83010	419-06205	S	148.65	-	INTEREST 254309 SIP COS				N
48	254309			H	-	148.65	INTEREST 254309 SIP COS				N
49	540700	84020	805-02650	H	-	137,180.72	AMORT 191411 OR Demand				N
50	191411			S	137,180.72	-	AMORT 191411 OR Demand				N
51	411000	83010	419-06205	S	1,223.73	-	INTEREST 191411 OR Demand				N
52	191411			H	-	1,223.73	INTEREST 191411 OR Demand				N
53	186234			S	951.68	-	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
 2 **Summary of Amortization Rates**

						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
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

76 Other Rates

77 Sources:	Column B	Column C	Column C	Column E	Column F	Column G
78 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

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				
						[New] CIS	[Old] CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)	WA	R01		1		6,999.00				6,999.00
1C (C01)	WA	C01		1		431.90				431.90
2R (R02)	WA	R02		1		1,552,460.30				1,552,460.30
3 CFS (C03)	WA	C03	R03	1		535,870.10				535,870.10
3 IFS (I03)	WA	I03		1		23,134.20				23,134.20
27	WA	R27		1		9,527.90				9,527.90
41C Firm Sales	WA	C41SF		1	Block 1	92,663.10		-	-	92,663.10
C41SF	WA	C41SF		2	Block 2	39,100.90				39,100.90
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	-				-
C41TF	WA	C41TF		2	Block 2	-				-
41I Firm Sales	WA	I41SF		1	Block 1	14,673.60				14,673.60
I41SF	WA	I41SF		2	Block 2	9,977.80				9,977.80
41I Interr Sales	WA	I41SI		1	Block 1	-				-
I41SI	WA	I41SI		2	Block 2	-				-
42C Firm Sales	WA	C42SF		1	Block 1	-		0	0	-
C42SF	WA	C42SF		2	Block 2	-		0		-
	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	5,517.20		0	-	5,517.20
I42SF	WA	I42SF		2	Block 2	1,388.00			0	1,388.00
	WA	I42SF		3	Block 3	-			0	-
	WA	I42SF		4	Block 4	-			0	-
	WA	I42SF		5	Block 5	-			0	-
	WA	I42SF		6	Block 6	-			0	-
42C Firm Trans	WA	C42TF		1	Block 1	-				-
C42TF	WA	C42TF		2	Block 2	-				-
	WA	C42TF		3	Block 3	-				-
	WA	C42TF		4	Block 4	-				-
	WA	C42TF		5	Block 5	-				-
	WA	C42TF		6	Block 6	-				-
42I Firm Trans	WA	I42TF		1	Block 1	-				-
I42TF	WA	I42TF		2	Block 2	-				-
	WA	I42TF		3	Block 3	-				-
	WA	I42TF		4	Block 4	-				-
	WA	I42TF		5	Block 5	-				-
	WA	I42TF		6	Block 6	-				-
42C Interr Sales	WA	C42SI		1	Block 1	-				-
C42SI	WA	C42SI		2	Block 2	-				-
	WA	C42SI		3	Block 3	-				-
	WA	C42SI		4	Block 4	-				-
	WA	C42SI		5	Block 5	-				-
	WA	C42SI		6	Block 6	-				-
42I Interr Sales	WA	I42SI		1	Block 1	-				-
I42SI	WA	I42SI		2	Block 2	-				-
	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	-		0		-
I42TI	WA	I42TI		2	Block 2	-		0		-
	WA	I42TI		3	Block 3	-				-
	WA	I42TI		4	Block 4	-				-
	WA	I42TI		5	Block 5	-				-
	WA	I42TI		6	Block 6	-				-
43 Firm Trans	WA	I43TF		1		-				-
43 Interr Trans	WA	I43TI		1		-				-
Other Rates						303,722.00				303,722.00
Sources:						total per above	2,595,466.00	0	0	2,595,466.00

Temporaries Tab

total OR & WA	27,517,242.40	total* wa	2,595,466.00
total per CIS	27,517,242.40	total* or	19,137,709.40
difference	0.00	total*	21,733,175.40
		*including unbilled	

State	Rate	Rate2	Block	
WA	I61T		Rate Total	303,722.00
WA	I63T		Rate Total	-
WA	I65T		Rate Total	-
WA	I67T		Rate Total	-
WA	I69T		Rate Total	-
WA	I70T		Rate Total	-
				303,722.00

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		(289.48)	190.93	0.00	(231.18)	(57.74)	(12.25)	0.00		
1C (C01)	WA	C01		1		(17.86)	11.78	0.00	(11.67)	(2.92)	(0.62)	0.00		
2R (R02)	WA	R02		1		(64,209.76)	42,351.12	0.00	(31,778.86)	(7,948.60)	(1,692.18)	0.00		
3 CFS (C03)	WA	C03	R03	1		(22,163.59)	14,618.54	0.00	(9,774.27)	(2,443.57)	(519.79)	0.00		
3 IFS (I03)	WA	I03		1		(956.83)	631.10	0.00	0.00	(93.69)	(19.90)	0.00		
27	WA	R27		1		(394.07)	259.92	0.00	(136.25)	(34.11)	(7.24)	0.00		
41C Firm Sales	WA	C41SF		1	Block 1	(3,832.55)	2,527.85	0.00	(1,325.08)	(331.73)	(70.42)	0.00		
	WA	C41SF		2	Block 2	(1,617.21)	1,066.67	0.00	(492.67)	(123.17)	(26.20)	0.00		
41C Interr Sales	WA	C41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
41I Firm Trans	WA	I41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
41C Firm Trans	WA	C41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
41I Firm Sales	WA	I41SF		1	Block 1	(606.90)	400.30	0.00	0.00	(51.65)	(11.01)	0.00		
	WA	I41SF		2	Block 2	(412.68)	272.19	0.00	0.00	(30.93)	(6.59)	0.00		
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Firm Sales	WA	C42SF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	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	(228.19)	150.51	0.00	0.00	(10.54)	(2.21)	0.00		
	WA	I42SF		2	Block 2	(57.41)	37.86	0.00	0.00	(2.37)	(0.50)	0.00		
	WA	I42SF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Firm Trans	WA	C42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42I Firm Trans	WA	I42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Interr Sales	WA	C42SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42SI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Inter Trans	WA	C42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	C42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42I Inter Trans	WA	I42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	WA	I42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
43 Firm Trans	WA	I43TF		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
43 Interr Trans	WA	I43TI		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Other Rates														
Sources:						(94,786.53)	62,518.77	-	(43,749.98)	(11,131.02)	(2,368.91)	-		
Temporaries Tab														

Switchers - WA	(92,886.01)	191421
	62,539.66	191431
Commodity	(1,987.41)	186316
Commodity		186235
Commodity	(11,131.02)	186315
Commodity	(2,368.91)	186315
Commodity	-	254317
	(1,987.41)	
	0.95628	Annually, will only change in a rate case
lc. in 186312	1,900.52	191421
Demand	(21.85)	
Demand		
Demand		
Demand	(21.85)	
rate sensitive adj	0.95628	Annually, will only change in a rate case
Demand	20.89	191431

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

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

	Debit (Credit)	Monthly/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (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
81		Sep-15		3,804.74		3.250%	924.05	4,728.79	344,015.38
82		Oct-15		(988.65)		3.250%	930.37	(58.28)	343,957.10
83		Nov-15 OLD		14,863.99		3.250%	951.68	15,815.67	359,772.77
84		Nov-15 NEW							

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 (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (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		(32,030.60)		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
78	Sep-15		(10,086.37)		3.25%	222.42	(9,863.95)	77,302.27
79	Oct-15		(12,072.76)		3.25%	193.01	(11,879.75)	65,422.52
80	Nov-15	OLD	(11,131.02)		3.25%	162.11	(10,968.91)	54,453.61
81	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)

Monthly/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
82	Sep-15	1,251.19		3.25%	38.71	1,289.90	14,955.67
83	Oct-15	2,591.74		3.25%	44.01	2,635.75	17,591.42
84	Nov-15 OLD	223.43		3.25%	47.95	271.38	17,862.80

History truncated for ease of viewing

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2013 Calendar Interest	2014 Calendar Interest	2015 Calendar Interest	Activity	Balance	2013 Calendar Balance	2014 Calendar Balance	2015 Calendar Balance
1													
44		0.00		3,478.51	3.25%	0.00			3,478.51	1,287,850.15	-		
45		0.00		3,487.93	3.25%	0.00			3,487.93	1,291,338.08	-		
46		645,551.00		4,371.56	3.25%	874.19			649,922.56	1,941,260.64	646,425.19		
47		0.00		5,257.58	3.25%	1,750.73			5,257.58	1,946,518.22	648,175.92		
48		0.00		5,271.82	3.25%	1,755.48			5,271.82	1,951,790.04	649,931.40		
49		0.00		5,286.10	3.25%	1,760.23			5,286.10	1,957,076.14	651,691.63		
50		0.00		5,300.41	3.25%	1,764.99			5,300.41	1,962,376.55	653,456.62		
51		0.00		5,314.77	3.25%	1,769.78			5,314.77	1,967,691.32	655,226.40		
52		0.00		5,329.16	3.25%	1,774.57			5,329.16	1,973,020.48	657,000.97		
53		645,551.00		6,217.78	3.25%	2,653.56			651,768.78	2,624,789.26	1,305,205.53		
54		0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93			(1,316,048.80)	1,308,740.46	1,308,740.46		
55		0.00		3,544.51	3.25%	3,544.51			3,544.51	1,312,284.97	1,312,284.97		
56		0.00		3,554.11	3.25%	3,554.11			3,554.11	1,315,839.08	1,315,839.08		
57		527,177.00		4,277.62	3.25%	3,563.73	713.89		531,454.62	1,847,293.70	1,319,402.81	527,890.89	
58		0.00		5,003.09	3.25%	3,573.38	1,429.71		5,003.09	1,852,296.79	1,322,976.19	529,320.60	
59		0.00		5,016.64	3.25%	3,583.06	1,433.58		5,016.64	1,857,313.43	1,326,559.25	530,754.18	
60		0.00		5,030.22	3.25%	3,592.76	1,437.46		5,030.22	1,862,343.65	1,330,152.01	532,191.64	
61		0.00		5,043.85	3.25%	3,602.50	1,441.35		5,043.85	1,867,387.50	1,333,754.51	533,632.99	
62		0.00		5,057.51	3.25%	3,612.25	1,445.26		5,057.51	1,872,445.01	1,337,366.76	535,078.25	
63		0.00		5,071.21	3.25%	3,622.03	1,449.18		5,071.21	1,877,516.22	1,340,988.79	536,527.43	
64		0.00		5,084.94	3.25%	3,631.84	1,453.10		5,084.94	1,882,601.16	1,344,620.63	537,980.53	
65		527,178.00		5,812.60	3.25%	3,641.68	2,170.92		532,990.60	2,415,591.76	1,348,262.31	1,067,329.45	
66		0.00	(1,348,262.31)	2,890.68	3.25%	3,641.68	2,890.68		(1,345,371.63)	1,070,220.13	1,348,262.31	(278,042.18)	
67		0.00		0.00	3.25%	0.00	0.00		0.00	1,070,220.13	1,348,262.31	(278,042.18)	
68		0.00		2,898.51	3.25%	2,898.51	2,898.51		2,898.51	1,073,118.64	1,348,262.31	(278,042.18)	
69		0.00		2,906.36	3.25%	2,906.36	2,906.36		2,906.36	1,076,025.00	1,348,262.31	(278,042.18)	
70		0.00		2,914.23	3.25%	2,914.23	2,914.23		2,914.23	1,078,939.23	1,348,262.31	(278,042.18)	
71		0.00		2,922.13	3.25%	2,922.13	2,922.13		2,922.13	1,081,861.36	1,348,262.31	(278,042.18)	
72		0.00		3,848.70	3.25%	3,848.70	2,930.04		682,240.70	1,764,102.06	1,081,861.36	1,081,861.36	
73		678,392.00		4,777.78	3.25%	4,777.78	2,937.98		4,777.78	1,768,879.84	1,084,791.40	1,084,791.40	679,310.66
74		0.00		4,790.72	3.25%	4,790.72	2,945.93		4,790.72	1,773,670.56	1,087,729.38	1,087,729.38	681,150.46
75		0.00		4,803.69	3.25%	4,803.69	2,953.91		4,803.69	1,778,474.25	1,090,675.31	1,090,675.31	682,995.25
76		0.00		4,816.70	3.25%	4,816.70	2,961.91		4,816.70	1,783,290.95	1,093,629.22	1,093,629.22	684,845.03
77		0.00		4,829.75	3.25%	4,829.75	2,969.93		4,829.75	1,788,120.70	1,096,591.13	1,096,591.13	686,699.82
78		757,123.00		5,868.10	3.25%	5,868.10	2,977.98		4,829.75	1,788,120.70	1,099,561.06	1,099,561.06	688,559.64
79		0.00		6,909.26	3.25%	6,909.26	2,986.04		6,909.26	2,551,111.80	1,102,539.04	1,102,539.04	1,448,572.76
80		0.00		2,986.04	3.25%	2,986.04	2,986.04		2,986.04	2,558,021.06	1,105,525.08	1,105,525.08	1,452,495.98

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 (a)	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (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
	75	Sep-15	670.28		3.25%	255.05	925.33	94,762.99
	76	Oct-15	3,901.76		3.25%	261.93	4,163.69	98,926.68
	77	Nov-15 OLD	893.70		3.25%	269.14	1,162.84	100,089.52

78 History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort
 Account Number: 186316
 Program under Schedule G
 Temp Increment under Schedule 215

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
44	Nov-12 OLD	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
45	Nov-12 NEW	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
50	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
53	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
54	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
55	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
56	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
57	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
58	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
59	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03
60	Jan-14	(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36
61	Feb-14	(232,258.92)		3.25%	1,831.60	(230,427.32)	561,986.04
62	Mar-14	(165,895.08)		3.25%	1,297.40	(164,597.68)	397,388.36
63	Apr-14	(115,127.30)		3.25%	920.36	(114,206.94)	283,181.42
64	May-14	(75,738.70)		3.25%	664.39	(75,074.31)	208,107.11
65	Jun-14	(50,575.93)		3.25%	495.14	(50,080.79)	158,026.32
66	Jul-14	(44,171.71)		3.25%	368.17	(43,803.54)	114,222.78
67	Aug-14	(35,563.72)		3.25%	261.19	(35,302.53)	78,920.25
68	Sep-14	(37,102.33)		3.25%	163.50	(36,938.83)	41,981.42
69	Oct-14	(43,432.08)		3.25%	54.89	(43,377.19)	(1,395.77)
70	Nov-14 OLD	(49,338.20)		3.25%	(70.59)	(49,408.79)	(50,804.56)
71	Nov-14 NEW	(44,747.11)	1,359,957.21	3.25%	3,622.62	1,318,832.72	1,268,028.16
72	Dec-14	(186,406.68)		3.25%	3,181.82	(183,224.86)	1,084,803.30
73	Jan-15	(204,635.55)		3.25%	2,660.90	(201,974.65)	882,828.65
74	Feb-15	(151,044.48)		3.25%	2,186.45	(148,858.03)	733,970.62
75	Mar-15	(119,119.46)		3.25%	1,826.53	(117,292.93)	616,677.69
76	Apr-15	(96,553.36)		3.25%	1,539.42	(95,013.94)	521,663.75
77	May-15	(71,938.08)		3.25%	1,315.42	(70,622.66)	451,041.09
78	Jun-15	(47,915.56)		3.25%	1,156.68	(46,758.88)	404,282.21
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
81	Sep-15	(38,599.77)		3.25%	862.21	(37,737.56)	299,917.46
82	Oct-15	(46,330.46)		3.25%	749.54	(45,580.92)	254,336.54
83	Nov-15 OLD	(43,749.98)		3.25%	629.58	(43,120.40)	211,216.14
84	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)

1	2	3	4	5	6	7	8	9	10	11	12
Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
45	Beginning Balance										
46	Nov-12 OLD	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)				
47	Nov-12 NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)				
48	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)				
49	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)				
50	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)				
51	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)				
52	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)				
53	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)				
54	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)				
55	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)				
56	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)				
57	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)				
58	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)				
59	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)				
60	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)				
61	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)				
62	Jan-14	142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)				
63	Feb-14	130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)				
64	Mar-14	94,393.38		3.25%	(719.58)	93,673.80	(219,214.61)				
65	Apr-14	66,360.83		3.25%	(503.84)	65,856.99	(153,357.62)				
66	May-14	44,584.85		3.25%	(354.97)	44,229.88	(109,127.74)				
67	Jun-14	30,396.74		3.25%	(254.39)	30,142.35	(78,985.39)				
68	Jul-14	26,658.30		3.25%	(177.82)	26,480.48	(52,504.91)				
69	Aug-14	21,843.74		3.25%	(112.62)	21,731.12	(30,773.79)				
70	Sep-14	22,867.86		3.25%	(52.38)	22,815.48	(7,958.31)				
71	Oct-14	26,894.12		3.25%	14.87	26,908.99	18,950.68				
72	Nov-14 OLD	25,353.35		3.25%	85.66	25,439.01	44,389.69				
73	Nov-14 NEW	(108,913.00)	2,916,751.00	3.25%	7,752.05	2,815,590.05	2,859,979.74				
74	Dec-14	(414,581.94)		3.25%	7,184.37	(407,397.57)	2,452,582.17				
75	Jan-15	(452,896.97)	0.01	3.25%	6,029.11	(446,867.85)	2,005,714.31				
76	Feb-15	(336,241.32)	(0.01)	3.25%	4,976.82	(331,264.51)	1,674,449.81				
77	Mar-15	(268,160.43)		3.25%	4,171.83	(263,988.60)	1,410,461.21				
78	Apr-15	(219,645.01)		3.25%	3,522.56	(216,122.45)	1,194,338.76				
79	May-15	(164,676.91)		3.25%	3,011.67	(161,665.24)	1,032,673.52				
80	Jun-15	(113,282.45)		3.25%	2,643.42	(110,639.03)	922,034.49				
81	Jul-15	(85,339.09)		3.25%	2,381.61	(82,957.48)	839,077.01				
82	Aug-15	(80,926.74)		3.25%	2,162.91	(78,763.83)	760,313.18				
83	Sep-15	(93,315.46)		3.25%	1,932.82	(91,382.64)	668,930.54				
84	Oct-15	(110,871.54)	(0.01)	3.25%	1,661.55	(109,210.00)	559,720.55				
85	Nov-15 OLD	(92,886.01)		3.25%	1,390.13	(91,495.88)	468,224.67				

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 (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (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)	
	82	Sep-15	60,049.70		3.25%	(2,479.27)	57,570.43	(887,875.65)	
	83	Oct-15	71,429.55		3.25%	(2,307.94)	69,121.61	(818,754.04)	
	84	Nov-15 OLD	62,539.66		3.25%	(2,132.77)	60,406.89	(758,347.14)	
	85	History truncated for ease of viewing							

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	11302015 (MMDDYYYY)	11302015 (MMDDYYYY)	USD	JE 29-1	Transfer Deferral to Amort

(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	186277			S	8,178,853.99		Transfer OR Res Decoup to Amort				N
2	186275			H		8,178,853.99	Transfer OR Res Decoup to Amort				N
3	186271			S	10,988,103.62		Transfer OR Comm Decoup to Amort				N
4	186270			H		10,988,103.62	Transfer OR Comm Decoup to Amort				N
5	186286			S	66,125.00		Transfer CUB Funding to Amort				N
6	186276			H		66,125.00	Transfer CUB Funding to Amort				N
7	186288			S	18,632.98		Transfer NWIGU funding to Amort				N
8	186278			H		18,632.98	Transfer NWIGU funding to Amort				N
9	186286			S	40,159.41		Transfer CUB Funding to Amort				N
10	186284			H		40,159.41	Transfer CUB Funding to Amort				N
11	186288			S	29,545.73		Transfer NWIGU Funding to Amort				N
12	186284			H		29,545.73	Transfer NWIGU Funding to Amort				N
13	186233			S	3,226,086.44		Transfer OR Industrial DSM to Amort				N
14	186232			H		3,226,086.44	Transfer OR Industrial DSM to Amort				N
15	186307			H		6,579.85	Transfer OR AMR Amort to Residual Amort				N
16	254315			S	21,047.04		Transfer OR Prop Sales Ref to Resid Amort				N
17	254309			S	92,236.83		Transfer STP Amort to Residual Amort				N
18	191031			H		38,240.77	Transfer Work Gas Inv Amort to Resid Amort				N
19	186311			H		68,463.25	Transfer from residual amort balances				N
20	186183			S	8,353,752.31		Transfer Env Post Prudence to Amort				N
21	186182			H		8,353,752.31	Transfer Env Post Prudence to Amort				N
22	191400			S	14,583,067.27		Transfer OR WACOG to Amort				N
23	191401			H		14,583,067.27	Transfer OR WACOG to Amort				N
24	191401			S	539,355.77		Transfer OR Post Cary Wells to Amort				N
25	191405			H		539,355.77	Transfer OR Post Cary Wells to Amort				N
26	191411			S	9,756,304.40		Transfer to OR Demand Amort				N
27	191417			H		101,600.27	Transfer to OR Demand Amort				N
28	191450			H		14,069,366.95	Transfer to OR Demand Amort				N
29	191410			S	4,414,662.82		Transfer to OR Demand Amort				N
30	186316			S	1,112,287.65		Transfer WA Eng Effic to Amort				N
31	186310			H		9,749.63	Transfer WA Eng Effic to Amort				N
32	186312			H		1,102,538.02	Transfer WA Eng Effic to Amort				N
33	186315			S	58,051.62		Transfer WA-LIEE to Amort				N
34	186314			H		58,051.62	Transfer WA-LIEE to Amort				N
35	186234			H		341,126.88	Transfer WA GREAT to Amort				N

36	186235	S	341,126.88	Transfer WA GREAT to Amort	N
37	191420	S	3,087,447.00	Transfer WA WACOG to Amort	N
38	191421	H	3,087,447.00	Transfer WA WACOG to Amort	N
39	191430	H	1,505,925.80	Transfer WA Demand to Amort	N
40	191431	S	1,505,925.80	Transfer WA Demand to Amort	N
41	186231	S	33,009.96	Transfer SEC DEF Int Rev Ind	N
42	186272	S	144,679.78	Transfer SEC Int Adj Com Decg	N
43	186273	S	108,815.53	Transfer SEC Int Adj Res Decg	N
44	191402	H	-	Transfer Def Int Rv WACOG	N
45	191452	S	176,517.00	Transfer SEC DEF Int Rev Dimnd	N
46	186274	H	463,022.27	Transfer SEC Int Adj	N
Total			66,875,794.83		

repare By Chris Schmitt Approved by _____ Posted by _____

Date _____ Date _____

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

R:\Accounting\14_Regulatory Reporting\WUTC Monthly Deferred\2015\2015-11\UE 29-1 Def transfers to Amort NOV 2015.xlsx\SAP Upload

**NW Natural
Rates & Regulatory Affairs
Washington Regulatory Accounts: November Close 2015**

Amortization and deferral interest rates for Washington accounts continue to be the FERC published rates which are changed quarterly. For 4th Quarter 2015, the rate remains 3.25%

Line No.

1
2
3
4 continuation
5 continuation
6 continuation
7 continuation
8 continuation
9 continuation
10 continuation
11
12 continuation
13 continuation
14 continuation
15 continuation

Account	NOTES for November Close:
Miscellaneous Amortizations	
186310 WA ENERGY EFFICIENCY GENERAL	Transfer out authorized balance and current year interest on the balance totaling \$9,749.63 to account 186316. Calculate a full month of interest on the transfer out.
186312 WA ENERGY EFFICIENCY RES & COMM	Transfer out authorized balance and current year interest on the balance totaling \$1,102,538.02 to account 186316. Calculate a full month of interest on the transfer out.
186316 AMORT WA DSM	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on entire balance transfers from 186310 and 186312.
186314 WA WA-LIEE PROGRAM	Transfer out authorized balance and current year interest on the balance totaling \$58,051.62 to account 186315. Calculate a full month of interest on transfer out.
186315 WA WA-LIEE AMORT	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on balance transfer from 186314.
186234 DEFER WA GREAT PROGRAM	Transfer authorized balance to 186235 - \$341,126.88. Calculate a full month of interest on transfer out.
186235 AMORT WA GREAT PROGRAM	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on the transfer from 186234.
Gas Cost Deferrals and Amortizations	
191420 WACOG - ACCR WA	Transfer authorized balance to account 191421 - (\$3,087,447.00); calculate a full month of interest on the transfer out.
191421 AMORT WACOG WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on the transfer from 191420.
191430 DEMAND - ACCR WA	Transfer authorized balance to account 191431 - \$1,505,925.80; calculate a full month of interest on the transfer out.
191431 AMORT DEMAND WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate half month interest on total amortization AND include a full month of interest on the transfer from 191430.

NW Natural
Rates & Regulatory Affairs
2015-2016 PGA Filing - Washington: September Filing
Summary of Deferred Accounts

Account	A	B	C	D	E	F	G	H	I	J	K
	Balance 8/31/2015	Sep-Oct Estimated Activity	Sep-Oct Interest	Estimated Balance 10/31/2015	Estimated Interest During Amortization 3.25%	Total Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing	Refer to Rate Dev File "Allocation margin" tab	Refer to Rate Dev File "Allocation Equal & per term" tab	
	E = sum B thru D				G = E + F Excl. Rev Sens				see note		
DSM & LOW INCOME PROGRAMS											
186234 WA LOW INCOME BILL PAY ASSIST (GREAT)	339,287	0	1,840	341,126.88							
186235 WA GREAT AMORTIZATION	87,166	(33,319)	400	54,247.16							
	426,453	(33,319)	2,240	395,374.04	6,995	402,369		402,369	Columns Q-S		
186314 WA WA-LIEE PROGRAM (2013 calendar year only)	57,738	0	313	58,051.62							
186315 AMORT WA-LIEE PROGRAM	18,153	(7,089)	83	11,147.18							
	75,892	(7,089)	396	69,198.80	1,224	70,423		70,423	Columns T-V		
186310 WA Energy Efficiency General (2013 calendar only)	9,697	0	53	9,749.63							
186312 WA Energy Efficiency Res & Comm (2013 calendar only)	1,096,590	0	5,948	1,102,538.02							
186316 WA DSM AMORTIZATION	337,655	(128,122)	1,554	211,086.87							
	1,443,942	(128,122)	7,554	1,323,374.52	23,412	1,346,787		1,346,787	Columns N-P		
Gas Cost Deferrals and Amortizations											
191420 WACOG - ACCRUAL WA	(3,070,791)	0	(16,656)	(3,087,447.00)							
191421 AMORT OF WACOG - WA	760,313	(298,299)	3,469	465,483.16							
Subtotal	(2,310,478)	(298,299)	(13,187)	(2,621,963.84)	(46,386)	(2,668,350)		(2,668,350)	Columns F-H		
191430 DEMAND ACCRUAL - WA	1,497,801	0	8,125	1,505,925.80							
191431 AMORT OF DEMAND WA	(945,446)	193,516	(4,704)	(756,634.01)							
254302 MARGIN SHARING - WA	(778,067)	0	0	(778,067.30)							
Subtotal	(225,713)	193,516	3,421	(28,775.51)	(509)	(29,285)		(29,285)	Columns I-N		
GRAND TOTAL	(608,057)	(232,905)	(2,211)	(862,792)		(878,056)	0	(878,056)			

Notes

30 Please refer to NWN workpapers or electronic file "NWN 2014-15 Washington PGA rate development file September filing.xls" for application of revenue sensitive effect and calculation of rate increments.

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302015 (MMDDYYYY)	11302015 (MMDDYYYY)	USD	JE 29-2	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			H	-	20,915.79	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	S	20,915.79	-	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	H	-	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	-	INT RESERVE - 186231 Ind DSM				N
5	186274			H	-	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	-	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	207,665.21	-	AMORT 186233 Ind DSM				N
8	186233			H	-	207,665.21	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	5,021.62	INTEREST 186233 Ind DSM				N
10	186233			S	5,021.62	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	CAM INT 186237 PUC Fee Ref				N
12	186237			H	-	-	CAM INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	371,638.31	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	371,638.31	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	17,373.67	INTEREST 186271 Comm Decoup				N
16	186271			S	17,373.67	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	313,484.79	-	AMORT 186277 Res Decoup				N
18	186277			H	-	313,484.79	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	12,902.23	INTEREST 186277 Res Decoup				N
20	186277			S	12,902.23	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	4,545.25	-	AMORT 186286 CUB Fund				N
22	186286			H	-	4,545.25	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	167.29	INTEREST 186286 CUB Fund				N
24	186286			S	167.29	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	3,986.92	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	3,986.92	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	74.28	INTEREST 186288 NWIGU Intervener				N
28	186288			S	74.28	-	INTEREST 186288 NWIGU Intervener				N
29	191401			S	477,098.53	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	477,098.53	AMORT 191401 OR WACOG				N
31	191401			H	-	22,203.30	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	S	22,203.30	-	INTEREST 191401 OR WACOG				N

33	402000	83010	407-03000	S	331,221.24	-	AMORT 186183 Environ SRRM
34	186183			H	-	331,221.24	AMORT 186183 Environ SRRM
35	411000	83010	419-06205	H	-	13,169.26	INTEREST 186183 Environ SRRM
36	186183			S	13,169.26	-	INTEREST 186183 Environ SRRM
37	402000	81199	495-06280	H	-	2,562.55	AMORT 186311 Residual Amort
38	186311			S	2,562.55	-	AMORT 186311 Residual Amort
39	411000	83010	419-06205	S	108.05	-	INTEREST 186311 Residual Amort
40	186311			H	-	108.05	INTEREST 186311 Residual Amort
41	540700	84020	805-02650	S	344,103.54	-	AMORT 191431 WA Demand
42	191431			H	-	344,103.54	AMORT 191431 WA Demand
43	411000	83010	419-06205	H	-	15,414.67	INTEREST 191411 OR Demand
44	191411			S	15,414.67	-	INTEREST 191411 OR Demand
45	186234			H	-	923.89	INT 186234 WA GREAT Deferral
46	411000	82299	419-06210	S	923.89	-	INT 186234 WA GREAT Deferral
47	186235			S	907.44	-	INTEREST 186235 WA GREAT
48	411000	83010	419-06210	H	-	907.44	INTEREST 186235 WA GREAT
49	186235			H	-	12,141.71	AMORT 186235 WA GREAT
50	402000	82299	495-06517	S	12,141.71	-	AMORT 186235 WA GREAT
51	186310			H	-	26.41	INT - WA ENERGY EFF 186310
52	411000	83010	419-06210	S	26.41	-	INT - WA ENERGY EFF 186310
53	186312			H	-	2,986.04	INT - WA EE R&C 186312
54	411000	83010	419-06210	S	2,986.04	-	INT - WA EE R&C 186312
55	186314			H	-	157.22	INT - 186314 WA-LIEE Deferral
56	411000	83010	419-06210	S	157.22	-	INT - 186314 WA-LIEE Deferral
57	186315			S	154.35	-	INTEREST 186315 WA-LIEE
58	411000	83010	419-06210	H	-	154.35	INTEREST 186315 WA-LIEE
59	186315			H	-	2,120.95	AMORT 186315 WA-LIEE
60	402000	82299	495-06516	S	2,120.95	-	AMORT 186315 WA-LIEE
61	402000	82299	495-06080	S	39,471.98	-	AMORT 186316 WA Amort EE
62	186316			H	-	39,471.98	AMORT 186316 WA Amort EE
63	411000	83010	419-06210	H	-	2,958.99	INTEREST 186316 WA Amort EE
64	186316			S	2,958.99	-	INTEREST 186316 WA Amort EE
65	402000	82299	495-06512	H	-	-	AMORT 254317 Property Sales
66	254317			H	-	-	AMORT 254317 Property Sales
67	411000	83010	419-06210	H	-	-	INTEREST 254317 Property Sales
68	254317			H	-	-	INTEREST 254317 Property Sales
69	191421			S	86,255.75	-	AMORT 191421 WA WACOG
70	541000	84020	805-02655	H	-	86,255.75	AMORT 191421 WA WACOG
71	411000	83010	419-06210	S	8,245.03	-	INTEREST 191421 WA WACOG
72	191421			H	-	8,245.03	INTEREST 191421 WA WACOG
73	191431			S	912.95	-	AMORT 191431 WA Demand
74	540700	84020	805-02655	H	-	912.95	AMORT 191431 WA Demand
75	411000	83010	419-06210	H	-	4,079.79	INT 191431 WA Demand
76	191431			S	4,079.79	-	INT 191431 WA Demand
77	186310			H	-	-	INT - WA ENERGY EFF 186310 True Up
78	411000	83010	419-06210	H	-	-	INT - WA ENERGY EFF 186310 True Up
79	254302			H	-	-	TRANSFER OF WA MARGIN SHARING BAL
80	191431			H	-	-	TRANSFER OF WA MARGIN SHARING BAL
81	254301			H	-	-	OR STOR CREDIT AMORT - Sep 2015
82	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT - Sep 2015
83	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT - Sep 2015
84	254301			H	-	-	OR STOR CREDIT INT - Sep 2015

2,324,999.00 2,324,999.00

Date _____
Document No. _____

Approved by _____
Date _____

Document No. _____ (reversal is needed)
Posting Date _____ (reversal is needed)

Posted by _____
Date _____

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

NW Natural
 Rates & Regulatory Affairs
 2015-2016 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		0.03651	0.00040	0.00000	(0.03266)	(0.00954)	(0.00167)
1C (C01)	WA	C01		1		0.03651	0.00040	0.00000	(0.02782)	(0.00813)	(0.00141)
2R (R02)	WA	R02		1		0.03651	0.00040	0.00000	(0.02041)	(0.00597)	(0.00104)
3 CFS (C03)	WA	C03	R03	1		0.03651	0.00040	0.00000	(0.01826)	(0.00534)	(0.00094)
3 IFS (I03)	WA	I03		1		0.03651	0.00040	0.00000	0.00000	(0.00473)	(0.00083)
27	WA	R27		1		0.03651	0.00040	0.00000	(0.01414)	(0.00413)	(0.00072)
41C Firm Sales	WA	C41SF		1	Block 1	0.03651	0.00040	0.00000	(0.01413)	(0.00413)	(0.00073)
C41SF	WA	C41SF		2	Block 2	0.03651	0.00040	0.00000	(0.01246)	(0.00364)	(0.00064)
41C Interr Sales	WA	C41SI		1	Block 1	0.03651	0.00000	0.00015	(0.01354)	(0.00405)	(0.00071)
C41SI	WA	C41SI		2	Block 2	0.03651	0.00000	0.00015	(0.01193)	(0.00357)	(0.00062)
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	0.03651	0.00040	0.00000	0.00000	(0.00430)	(0.00076)
I41SF	WA	I41SF		2	Block 2	0.03651	0.00040	0.00000	0.00000	(0.00379)	(0.00066)
41I Interr Sales	WA	I41SI		1	Block 1	0.03651	0.00000	0.00015	0.00000	(0.00405)	(0.00071)
I41SI	WA	I41SI		2	Block 2	0.03651	0.00000	0.00015	0.00000	(0.00357)	(0.00062)
42C Firm Sales	WA	C42SF		1	Block 1	0.03651	0.00040	0.00000	(0.00960)	(0.00280)	(0.00049)
C42SF	WA	C42SF		2	Block 2	0.03651	0.00040	0.00000	(0.00860)	(0.00252)	(0.00044)
	WA	C42SF		3	Block 3	0.03651	0.00040	0.00000	(0.00659)	(0.00192)	(0.00033)
	WA	C42SF		4	Block 4	0.03651	0.00040	0.00000	(0.00527)	(0.00154)	(0.00027)
	WA	C42SF		5	Block 5	0.03651	0.00040	0.00000	(0.00352)	(0.00102)	(0.00018)
	WA	C42SF		6	Block 6	0.03651	0.00040	0.00000	(0.00132)	(0.00038)	(0.00007)
42I Firm Sales	WA	I42SF		1	Block 1	0.03651	0.00040	0.00000	0.00000	(0.00245)	(0.00043)
I42SF	WA	I42SF		2	Block 2	0.03651	0.00040	0.00000	0.00000	(0.00219)	(0.00038)
	WA	I42SF		3	Block 3	0.03651	0.00040	0.00000	0.00000	(0.00168)	(0.00030)
	WA	I42SF		4	Block 4	0.03651	0.00040	0.00000	0.00000	(0.00135)	(0.00024)
	WA	I42SF		5	Block 5	0.03651	0.00040	0.00000	0.00000	(0.00090)	(0.00015)
	WA	I42SF		6	Block 6	0.03651	0.00040	0.00000	0.00000	(0.00033)	(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	0.03651	0.00000	0.00015	(0.00598)	(0.00175)	(0.00031)
C42SI	WA	C42SI		2	Block 2	0.03651	0.00000	0.00015	(0.00536)	(0.00156)	(0.00028)
	WA	C42SI		3	Block 3	0.03651	0.00000	0.00015	(0.00410)	(0.00120)	(0.00021)
	WA	C42SI		4	Block 4	0.03651	0.00000	0.00015	(0.00328)	(0.00096)	(0.00017)
	WA	C42SI		5	Block 5	0.03651	0.00000	0.00015	(0.00219)	(0.00064)	(0.00011)
	WA	C42SI		6	Block 6	0.03651	0.00000	0.00015	(0.00082)	(0.00024)	(0.00004)
42I Interr Sales	WA	I42SI		1	Block 1	0.03651	0.00000	0.00015	0.00000	(0.00344)	(0.00060)
I42SI	WA	I42SI		2	Block 2	0.03651	0.00000	0.00015	0.00000	(0.00308)	(0.00054)
	WA	I42SI		3	Block 3	0.03651	0.00000	0.00015	0.00000	(0.00236)	(0.00041)
	WA	I42SI		4	Block 4	0.03651	0.00000	0.00015	0.00000	(0.00188)	(0.00033)
	WA	I42SI		5	Block 5	0.03651	0.00000	0.00015	0.00000	(0.00126)	(0.00022)
	WA	I42SI		6	Block 6	0.03651	0.00000	0.00015	0.00000	(0.00047)	(0.00009)
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
2015-2016 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					
						[New] CIS	[Old] CIS	Prior Month Unbilled	Current Month Unbilled	Total	
1R (R01)	WA	R01		1		5,346.10				5,346.10	
1C (C01)	WA	C01		1		461.00				461.00	
2R (R02)	WA	R02		1		1,434,957.60				1,434,957.60	
3 CFS (C03)	WA	C03	R03	1		386,394.60				386,394.60	
3 IFS (I03)	WA	I03		1		14,591.20				14,591.20	
27	WA	R27		1		16,586.40				16,586.40	
41C Firm Sales	WA	C41SF		1	Block 1	55,236.50		-	-	55,236.50	
C41SF	WA	C41SF		2	Block 2	49,047.40		-	-	49,047.40	
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	32,000.00			2,000	34,000.00	
C41TF	WA	C41TF		2	Block 2	67,452.00			5,095	72,547.00	
41I Firm Sales	WA	I41SF		1	Block 1	5,696.40				5,696.40	
I41SF	WA	I41SF		2	Block 2	5,613.70				5,613.70	
41I Interr Sales	WA	I41SI		1	Block 1	-				-	
I41SI	WA	I41SI		2	Block 2	-				-	
42C Firm Sales	WA	C42SF		1	Block 1	54,887.00		-	0	54,887.00	
C42SF	WA	C42SF		2	Block 2	34,165.00		0	0	34,165.00	
	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	95,964.80		0	698.00	96,662.80	
I42SF	WA	I42SF		2	Block 2	66,762.70			0	66,762.70	
	WA	I42SF		3	Block 3	7,821.00			0	7,821.00	
	WA	I42SF		4	Block 4	-			0	-	
	WA	I42SF		5	Block 5	-			0	-	
	WA	I42SF		6	Block 6	-			0	-	
42C Firm Trans	WA	C42TF		1	Block 1	30,000.00				30,000.00	
C42TF	WA	C42TF		2	Block 2	37,323.00				37,323.00	
	WA	C42TF		3	Block 3	20,000.00				20,000.00	
	WA	C42TF		4	Block 4	22,196.00				22,196.00	
	WA	C42TF		5	Block 5	-				-	
	WA	C42TF		6	Block 6	-				-	
42I Firm Trans	WA	I42TF		1	Block 1	64,709.00			10,000	74,709.00	
I42TF	WA	I42TF		2	Block 2	67,661.00			5,645	73,306.00	
	WA	I42TF		3	Block 3	60,000.00				60,000.00	
	WA	I42TF		4	Block 4	121,424.00				121,424.00	
	WA	I42TF		5	Block 5	33,750.00				33,750.00	
	WA	I42TF		6	Block 6	-				-	
42C Interr Sales	WA	C42SI		1	Block 1	20,000.00				20,000.00	
C42SI	WA	C42SI		2	Block 2	40,000.00				40,000.00	
	WA	C42SI		3	Block 3	26,767.00				26,767.00	
	WA	C42SI		4	Block 4	15,510.00				15,510.00	
	WA	C42SI		5	Block 5	-				-	
	WA	C42SI		6	Block 6	-				-	
42I Interr Sales	WA	I42SI		1	Block 1	17,947.00				17,947.00	
I42SI	WA	I42SI		2	Block 2	8,071.00				8,071.00	
	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	69,958.00		0	10,000	79,958.00	
I42TI	WA	I42TI		2	Block 2	106,916.00		0	20,000	126,916.00	
	WA	I42TI		3	Block 3	81,663.00			20,000	101,663.00	
	WA	I42TI		4	Block 4	305,597.00			8,337	313,934.00	
	WA	I42TI		5	Block 5	214,146.00				214,146.00	
	WA	I42TI		6	Block 6	-				-	
	WA					-				-	
43 Firm Trans	WA	I43TF		1		-				-	
43 Interr Trans	WA	I43TI		1		-				-	
Other Rates						-				-	
Sources:						total per above	3,696,621.40	-	0	81,775	3,778,396.40
Temporaries Tab											

total OR & WA	57,427,698.30	total* wa	3,778,396.40
total per CIS	57,427,698.30	total* or	53,928,530.90
difference	0.00	total*	57,706,927.30
		*including unbilled	

	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	-

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

NW Natural
Rates & Regulatory Affairs
2015-2016 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		195.19	2.14	0.00	(174.60)	(51.00)	(8.93)	0.00		
1C (C01)	WA	C01		1		16.83	0.18	0.00	(12.83)	(3.75)	(0.65)	0.00		
2R (R02)	WA	R02		1		52,390.30	573.98	0.00	(29,287.48)	(8,566.70)	(1,492.36)	0.00		
3 CFS (C03)	WA	C03	R03	1		14,107.27	154.56	0.00	(7,055.57)	(2,063.35)	(363.21)	0.00		
3 IFS (I03)	WA	I03		1		532.72	5.84	0.00	0.00	(69.02)	(12.11)	0.00		
27	WA	R27		1		605.57	6.63	0.00	(234.53)	(68.50)	(11.94)	0.00		
41C Firm Sales	WA	C41SF		1	Block 1	2,016.68	22.09	0.00	(780.49)	(228.13)	(40.32)	0.00		
C41SF	WA	C41SF		2	Block 2	1,790.72	19.62	0.00	(611.13)	(178.53)	(31.39)	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	207.98	2.28	0.00	0.00	(24.49)	(4.33)	0.00		
I41SF	WA	I41SF		2	Block 2	204.96	2.25	0.00	0.00	(21.28)	(3.71)	0.00		
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
I41SI	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
42C Firm Sales	WA	C42SF		1	Block 1	2,003.92	21.95	0.00	(526.92)	(153.68)	(26.89)	0.00		
C42SF	WA	C42SF		2	Block 2	1,247.36	13.67	0.00	(293.82)	(86.10)	(15.03)	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	3,529.16	38.67	0.00	0.00	(236.82)	(41.57)	0.00		
I42SF	WA	I42SF		2	Block 2	2,437.51	26.71	0.00	0.00	(146.21)	(25.37)	0.00		
	WA	I42SF		3	Block 3	285.54	3.13	0.00	0.00	(13.14)	(2.35)	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	730.20	0.00	3.00	(119.60)	(35.00)	(6.20)	0.00		
C42SI	WA	C42SI		2	Block 2	1,460.40	0.00	6.00	(214.40)	(62.40)	(11.20)	0.00		
	WA	C42SI		3	Block 3	977.26	0.00	4.02	(109.74)	(32.12)	(5.62)	0.00		
	WA	C42SI		4	Block 4	566.27	0.00	2.33	(50.87)	(14.89)	(2.64)	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	655.24	0.00	2.69	0.00	(61.74)	(10.77)	0.00		
I42SI	WA	I42SI		2	Block 2	294.67	0.00	1.21	0.00	(24.86)	(4.36)	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						0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Sources:						86,255.75	893.70	19.25	(39,471.98)	(12,141.71)	(2,120.95)	-		
Temporaries Tab														

Switchers - WA	86,255.75	191421
	912.95	191431
Commodity	(39,471.98)	186316
Commodity	(12,141.71)	186235
Commodity	(2,120.95)	186315
Commodity	-	254317
lc. in 186312	0.95628	Annually, will only change in a rate case
	-	191421
Demand	-	
Demand	-	
Demand	-	
Demand	-	
rate sensitive adj	0.95628	Annually, will only change in a rate case
Demand	-	191431

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

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
81	Sep-15	3,804.74		3.250%	924.05	4,728.79	344,015.38
82	Oct-15	(988.65)		3.250%	930.37	(58.28)	343,957.10
83	Nov-15 OLD	14,863.99		3.250%	951.68	15,815.67	359,772.77
84	Nov-15 NEW	0.00	(341,126.88)	3.250%	(923.89)	(342,050.77)	17,722.00

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	(12,849.21)		3.25%	21.40	(10,955.51)	2,434.92	
66	Oct-14	(14,124.31)		3.25%	(10.81)	(12,860.02)	(10,425.10)	
67	Nov-14 OLD	(11,673.58)		3.25%	(47.36)	(14,171.67)	(24,596.77)	
68	Nov-14 NEW	(47,467.96)	360,681.96	3.25%	961.04	349,969.42	325,372.65	
69	Dec-14	(52,030.60)		3.25%	816.94	(46,651.02)	278,721.63	
70	Jan-15	(38,529.93)		3.25%	684.41	(51,346.19)	227,375.44	
71	Feb-15	(30,448.64)		3.25%	563.63	(37,966.30)	189,409.14	
72	Mar-15	(24,750.56)		3.25%	471.75	(29,976.89)	159,432.25	
73	Apr-15	(18,515.75)		3.25%	398.28	(24,352.28)	135,079.97	
74	May-15	(12,501.40)		3.25%	340.77	(18,174.98)	116,904.99	
75	Jun-15	(9,305.41)		3.25%	299.69	(12,201.71)	104,703.28	
76	Jul-15	(8,749.87)		3.25%	270.97	(9,034.44)	95,668.84	
77	Aug-15	(10,086.37)		3.25%	247.25	(8,502.62)	87,166.22	
78	Sep-15	(12,072.76)		3.25%	222.42	(9,863.95)	77,302.27	
79	Oct-15	(11,131.02)		3.25%	193.01	(11,879.75)	65,422.52	
80	Nov-15 OLD	(12,141.71)		3.25%	162.11	(10,968.91)	54,453.61	
81	Nov-15 NEW		341,126.88	3.25%	907.44	329,892.61	384,346.22	
82	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
 Debit (Credit): Included beginning in the 2010 PGA

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
82	Sep-15	1,251.19		3.25%	38.71	1,289.90	14,955.67
83	Oct-15	2,591.74		3.25%	44.01	2,635.75	17,591.42
84	Nov-15 OLD	223.43	(9,749.63)	3.25%	47.95	271.38	17,862.80
85	Nov-15 NEW	0.00		3.25%	(26.41)	(9,776.04)	8,086.76
86	History truncated for ease of viewing						

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2013 Calendar Interest	2014 Calendar Interest	2015 Calendar Interest	Activity	Balance	2013 Calendar Balance	2014 Calendar Balance	2015 Calendar Balance
1													
44		0.00		3,478.51	3.25%	0.00			3,478.51	1,287,850.15			
45		0.00		3,487.93	3.25%	0.00			3,487.93	1,291,338.08			
46		645,551.00		4,371.56	3.25%	874.19			649,922.56	1,941,260.64			
47		0.00		5,257.58	3.25%	1,750.73			5,257.58	1,946,518.22	646,425.19		
48		0.00		5,271.82	3.25%	1,755.48			5,271.82	1,951,790.04	648,175.92		
49		0.00		5,286.10	3.25%	1,760.23			5,286.10	1,957,076.14	649,931.40		
50		0.00		5,300.41	3.25%	1,764.99			5,300.41	1,962,376.55	651,691.63		
51		0.00		5,314.77	3.25%	1,769.78			5,314.77	1,967,691.32	653,456.62		
52		0.00		5,329.16	3.25%	1,774.57			5,329.16	1,973,020.48	655,226.40		
53		645,551.00		6,217.78	3.25%	2,653.56			651,768.78	2,624,789.26	1,305,205.53		
54		0.00	(1,319,583.73)	3,534.93	3.25%	3,534.93			(1,316,048.80)	1,308,740.46	1,308,740.46		
56		0.00		3,544.51	3.25%	3,544.51			3,544.51	1,312,284.97	1,312,284.97		
57		0.00		3,554.11	3.25%	3,554.11			3,554.11	1,315,839.08	1,315,839.08		
58		527,177.00		4,277.62	3.25%	3,563.73	0.00		531,454.62	1,847,293.70	1,319,402.81	527,890.89	
59		0.00		5,003.09	3.25%	3,573.38	713.89		5,003.09	1,852,296.79	1,322,976.19	529,320.60	
60		0.00		5,016.64	3.25%	3,583.06	1,429.71		5,016.64	1,857,313.43	1,326,559.25	530,754.18	
61		0.00		5,030.22	3.25%	3,592.76	1,437.46		5,030.22	1,862,343.65	1,330,152.01	532,191.64	
62		0.00		5,043.85	3.25%	3,602.50	1,441.35		5,043.85	1,867,387.50	1,333,754.51	533,632.99	
63		0.00		5,057.51	3.25%	3,612.25	1,445.26		5,057.51	1,872,445.01	1,337,366.76	535,078.25	
64		0.00		5,071.21	3.25%	3,622.03	1,449.18		5,071.21	1,877,516.22	1,340,988.79	536,527.43	
65		0.00		5,084.94	3.25%	3,631.84	1,453.10		5,084.94	1,882,601.16	1,344,620.63	537,980.53	
66		527,178.00		5,812.60	3.25%	3,641.68	2,170.92		532,990.60	2,415,591.76	1,348,262.31	1,067,329.45	
67		0.00	(1,348,262.31)	2,890.68	3.25%	3,641.68	2,890.68		(1,345,371.63)	1,070,220.13	1,348,262.31	(278,042.18)	
68		0.00		0.00	3.25%	0.00	0.00		0.00	1,070,220.13	1,348,262.31	(278,042.18)	
69		0.00		2,898.51	3.25%	3,544.51	2,898.51		2,898.51	1,073,118.64	1,348,262.31	1,073,118.64	
70		0.00		2,906.36	3.25%	3,554.11	2,906.36	0.00	2,906.36	1,076,025.00	1,348,262.31	1,076,025.00	
71		0.00		2,914.23	3.25%	3,563.73	2,914.23	0.00	2,914.23	1,078,939.23	1,348,262.31	1,078,939.23	
72		0.00		2,922.13	3.25%	3,573.38	2,922.13	0.00	2,922.13	1,081,861.36	1,348,262.31	1,081,861.36	
73		678,392.00		3,848.70	3.25%	3,583.06	2,930.04	918.66	682,240.70	1,764,102.06	1,081,861.36	1,081,861.36	
74		0.00		4,777.78	3.25%	3,592.76	2,937.98	1,839.80	4,777.78	1,768,879.84	1,081,861.36	1,081,861.36	
75		0.00		4,790.72	3.25%	3,602.50	2,945.93	1,844.79	4,790.72	1,773,670.56	1,081,861.36	1,081,861.36	
76		0.00		4,803.69	3.25%	3,612.25	2,953.91	1,849.78	4,803.69	1,778,474.25	1,081,861.36	1,081,861.36	
77		0.00		4,816.70	3.25%	3,622.03	2,961.91	1,854.79	4,816.70	1,783,290.95	1,081,861.36	1,081,861.36	
78		0.00		4,829.75	3.25%	3,631.84	2,969.93	1,859.82	4,829.75	1,788,120.70	1,081,861.36	1,081,861.36	
79		757,123.00		5,868.10	3.25%	3,641.68	2,977.98	2,890.12	762,991.10	2,551,111.80	1,081,861.36	1,081,861.36	
80		0.00		6,909.26	3.25%	3,651.52	2,986.04	3,923.22	6,909.26	2,558,021.06	1,081,861.36	1,081,861.36	
81		0.00	(1,102,538.02)	(2,986.04)	3.25%	3,661.36	2,994.13	(5,980.17)	(1,105,524.06)	1,452,497.00	1,081,861.36	1,081,861.36	
82					3.25%								

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%	300.99	591.22	111,092.43
62		Sep-14		83.30		3.25%	384.29	384.29	111,476.72
63		Oct-14		17,838.42	(74,066.08)	3.25%	326.07	18,164.49	129,641.21
64		Nov-14 OLD		166.60		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
75		Sep-15		670.28		3.25%	255.05	925.33	94,762.99
76		Oct-15		3,901.76		3.25%	261.93	4,163.69	98,926.68
77		Nov-15 OLD		893.70		3.25%	269.14	1,162.84	100,089.52
78		Nov-15 NEW		0.00	(58,051.62)	3.25%	(157.22)	(58,208.84)	41,880.68
79		History truncated for ease of viewing							

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization Amortization
 Account Number: 186315
 Program under Schedule I
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1	Beginning Balance							
27	Nov-12 OLD	0.00		3.25%	0.00	0.00	(2,456.81)	
28	Nov-12 NEW	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20	
29	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56	
30	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24	
31	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08	
32	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88	
33	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82	
34	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36	
35	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43	
36	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92	
37	Aug-13	(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43	
38	Sep-13	(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78	
39	Oct-13	(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80	
40	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)	
41	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91	
42	Dec-13	(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45	
43	Jan-14	(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98	
44	Feb-14	(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40	
45	Mar-14	(2,022.14)		3.25%	9.90	(2,012.24)	2,653.16	
46	Apr-14	(1,409.51)		3.25%	5.28	(1,404.23)	1,248.93	
47	May-14	(934.61)		3.25%	2.12	(932.49)	316.44	
48	Jun-14	(627.74)		3.25%	0.01	(627.73)	(311.29)	
49	Jul-14	(549.56)		3.25%	(1.59)	(551.15)	(862.44)	
50	Aug-14	(444.39)		3.25%	(2.94)	(447.33)	(1,309.77)	
51	Sep-14	(462.99)		3.25%	(4.17)	(467.16)	(1,776.93)	
52	Oct-14	(542.06)		3.25%	(5.55)	(547.61)	(2,324.54)	
53	Nov-14 OLD	(594.96)		3.25%	(7.10)	(602.06)	(2,926.60)	
54	Nov-14 NEW	(2,483.62)	74,066.08	3.25%	197.23	71,779.69	68,853.09	
55	Dec-14	(10,101.67)		3.25%	172.80	(9,928.87)	58,924.22	
56	Jan-15	(11,072.78)		3.25%	144.59	(10,928.19)	47,996.03	
57	Feb-15	(8,199.42)		3.25%	118.89	(8,080.53)	39,915.50	
58	Mar-15	(6,479.53)		3.25%	99.33	(6,380.20)	33,535.30	
59	Apr-15	(5,266.85)		3.25%	83.69	(5,183.16)	28,352.14	
60	May-15	(3,939.94)		3.25%	71.45	(3,868.49)	24,483.65	
61	Jun-15	(2,659.88)		3.25%	62.71	(2,597.17)	21,886.48	
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	
64	Sep-15	(2,145.93)		3.25%	46.26	(2,099.67)	16,053.56	
65	Oct-15	(2,568.61)		3.25%	40.00	(2,528.61)	13,524.95	
66	Nov-15 OLD	(2,368.91)		3.25%	33.42	(2,335.49)	11,189.46	
67	Nov-15 NEW	(2,120.95)	58,051.62	3.25%	154.35	56,085.02	67,274.48	
68	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 (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (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
81	Sep-15		(38,599.77)		3.25%	862.21	(37,737.56)	299,917.46
82	Oct-15		(46,330.46)		3.25%	749.54	(45,580.92)	254,336.54
83	Nov-15	OLD	(43,749.98)		3.25%	629.58	(43,120.40)	211,216.14
84	Nov-15	NEW	(39,471.98)	1,112,287.65	3.25%	2,958.99	1,075,774.66	1,286,990.80
85	History truncated for ease of viewing							

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
45	Nov-12 OLD	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)	
46	Nov-12 NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)	
47	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)	
48	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)	
49	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)	
50	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)	
51	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)	
52	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)	
53	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)	
54	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)	
55	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)	
56	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)	
57	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)	
58	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)	
59	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)	
60	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)	
61	Jan-14	142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)	
62	Feb-14	130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)	
63	Mar-14	94,393.38		3.25%	(719.58)	93,673.80	(219,214.61)	
64	Apr-14	66,360.83		3.25%	(503.84)	65,856.99	(153,357.62)	
65	May-14	44,584.85		3.25%	(354.97)	44,229.88	(109,127.74)	
66	Jun-14	30,396.74		3.25%	(254.39)	30,142.35	(78,985.39)	
67	Jul-14	26,658.30		3.25%	(177.82)	26,480.48	(52,504.91)	
68	Aug-14	21,843.74		3.25%	(112.62)	21,731.12	(30,773.79)	
69	Sep-14	22,867.86		3.25%	(52.38)	22,815.48	(7,958.31)	
70	Oct-14	26,894.12		3.25%	14.87	26,908.99	18,950.68	
71	Nov-14 OLD	25,353.35		3.25%	85.66	25,439.01	44,389.69	
72	Nov-14 NEW	(108,913.00)	2,916,751.00	3.25%	7,752.05	2,815,590.05	2,859,979.74	
73	Dec-14	(414,581.94)		3.25%	7,184.37	(407,397.57)	2,452,582.17	
74	Jan-15	(452,896.97)	0.01	3.25%	6,029.11	(446,867.85)	2,005,714.31	
75	Feb-15	(336,241.32)	(0.01)	3.25%	4,976.82	(331,264.51)	1,674,449.81	
76	Mar-15	(268,160.43)		3.25%	4,171.83	(263,988.60)	1,410,461.21	
77	Apr-15	(219,645.01)		3.25%	3,522.56	(216,122.45)	1,194,338.76	
78	May-15	(164,676.91)		3.25%	3,011.67	(161,665.24)	1,032,673.52	
79	Jun-15	(113,282.45)		3.25%	2,643.42	(110,639.03)	922,034.49	
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	
82	Sep-15	(93,315.46)		3.25%	1,932.82	(91,382.64)	668,930.54	
83	Oct-15	(110,871.54)	(0.01)	3.25%	1,661.55	(109,210.00)	559,720.55	
84	Nov-15 OLD	(92,886.01)		3.25%	1,390.13	(91,495.88)	468,224.67	
85	Nov-15 NEW	86,255.75	(3,087,447.00)	3.25%	(8,245.03)	(3,009,436.28)	(2,541,211.61)	
86	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		3.25%	(3,491.78)	139,437.21	(1,221,301.38)	
78		May-15		106,927.32	(0.01)	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)	
82		Sep-15		60,049.70		3.25%	(2,479.27)	57,570.43	(887,875.65)	
83		Oct-15		71,429.55		3.25%	(2,307.94)	69,121.61	(818,754.04)	
84		Nov-15 OLD		62,539.66		3.25%	(2,132.77)	60,406.89	(758,347.15)	
85		Nov-15 NEW		912.95	1,505,925.80	3.25%	4,079.79	1,510,918.54	752,571.39	
86		History truncated for ease of viewing								

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	5000	Document Type (2)	SA	Document Date (8)	11302015 (MMDDYYYY)	Posting Date (8)	11302015 (MMDDYYYY)	Currency (3)	USD	Reference (16)	JE 28	Header Text (25)	PGA Deferral Adj
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(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (\$) 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	540200	84020	805-02890	S	1,133,482.70	-	OR WACOG PGA Activity				N
2	191400			H	-	1,133,482.70	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	15,740.20	-	OR WACOG PGA Activity				N
4	191400			H	-	15,740.20	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	4,661.00	-	OR WACOG PGA Activity				N
6	191400			H	-	4,661.00	OR WACOG PGA Activity				N
7	540100	84020	805-02880	H	-	284,630.66	OR Demand PGA Activity				N
8	191410			S	284,630.66	-	OR Demand PGA Activity				N
9	540100	84020	805-02885	S	479,675.83	-	OR Demand Deferral Collected				N
10	191450			H	-	479,675.83	OR Demand Deferral Collected				N
11	540200	84020	805-02950	S	166,164.95	-	WA WACOG PGA Activity				N
12	191420			H	-	166,164.95	WA WACOG PGA Activity				N
13	540100	84020	805-02940	S	273,627.84	-	WA Demand PGA Activity				N
14	191430			H	-	273,627.84	WA Demand PGA Activity				N
15	411000	83010	419-06205	S	34,030.62	-	OR PGA Interest				N
16	191400			H	-	34,367.69	OR WACOG Interest				N
17	191410			H	-	6,963.24	OR DEMAND PGA Interest				N
18	191450			S	7,300.31	-	OR Demand Deferral Coll Interest				N
19	411000	83010	419-06210	S	1,190.30	-	WA PGA Interest				N
20	191420			H	-	1,744.88	WA WACOG Interest				N
21	191430			S	554.58	-	WA Demand Interest				N
22	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
23	191402			H	-	-	OR WACOG Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR Demand PGA Interest Reserve				N
25	191412			H	-	-	OR Demand PGA Interest Reserve				N
26	411000	83010	419-06206	S	1,527.62	-	OR Demand Def Coll Int Rsv				N
27	191452			H	-	1,527.62	OR Demand Def Coll Int Rsv				N
28	191400			S	197,640.35	-	Transfer Post Carry Wells to WACOG Def				N
29	191405			H	-	197,640.35	Transfer Post Carry Wells to WACOG Def				N
Total					2,600,226.96	2,600,226.96					

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

Date _____

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

Document No. _____ (reversal is needed)

Posting Date _____ (reversal is needed)

Posted by _____

Date _____

NW Natural Deferral Calculation
2015-2016 PGA Year
Total Volumes & Cost

System Sales Volume

	October-15	November-15	December-15	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16
Reported Cycle Billing Volumes (All Cycles):													
Residential	12,396,550	27,753,116	-	-	-	-	-	-	-	-	-	-	-
Commercial	10,361,854	16,373,966	-	-	-	-	-	-	-	-	-	-	-
Industrial Firm	2,775,067	2,805,060	-	-	-	-	-	-	-	-	-	-	-
Interruptible	4,650,523	4,699,686	-	-	-	-	-	-	-	-	-	-	-
Total	30,193,994	51,631,828	-	-	-	-	-	-	-	-	-	-	-
Current Month Cycle Unbilled Volumes:													
Residential	10,999,730	37,595,220	-	-	-	-	-	-	-	-	-	-	-
Commercial	7,762,693	20,244,228	-	-	-	-	-	-	-	-	-	-	-
Industrial Firm	1,064,599	1,459,811	-	-	-	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	19,827,022	59,099,259	-	-	-	-	-	-	-	-	-	-	-
Less Prior Month Cycle Unbilled Volumes:													
Residential	-	10,999,730	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	7,762,693	-	-	-	-	-	-	-	-	-	-	-
Industrial Firm	-	1,064,599	-	-	-	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	19,827,022	-	-	-	-	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential	-	54,148,606	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	28,855,500	-	-	-	-	-	-	-	-	-	-	-
Industrial Firm	-	3,200,272	-	-	-	-	-	-	-	-	-	-	-
Interruptible	-	4,699,686	-	-	-	-	-	-	-	-	-	-	-
Company Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	90,904,065	-	-	-	-	-	-	-	-	-	-	-

Commodity Costs

	October-15	November-15	December-15	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16
Contract Commodity Costs:													
Year round Contracts	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Volumetric Transportation Charges	\$	21,339,358.22	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Gas Reserves Net Activity (see detail below)	\$	314,588.78	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Sub Total	\$	1,709,358.38	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total	\$	23,363,305.38	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Storage Activity:													
System Withdrawals	\$	4,130,133.60	\$	-	\$	-	\$	-	\$	-	\$	-	\$
System Injections	\$	(384,080.18)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Net Storage Activity	\$	3,746,053.42	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Other Activity:													
P/M Imbalance Adj	\$	353,906.32	\$	-	\$	-	\$	-	\$	-	\$	-	\$
C/M Imbalance Adj	\$	216,732.18	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Net Imbalance Adjustment	\$	570,638.50	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Field Production Gas	\$	310,668.43	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Cost of Company Use Gas	\$	(13,091.09)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Misc. Cust. Imbalance Purch	\$	5,006.84	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Prior Period Estimate & Misc Adjustments	\$	(21,398.94)	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total Monthly Commodity Cost	\$	27,961,682.55	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Less: Gas Reserves Net Activity	\$	1,709,358.38	\$	-	\$	-	\$	-	\$	-	\$	-	\$
Total Monthly Commodity Cost Net of Gas Reserves	\$	26,252,324.17	\$	-	\$	-	\$	-	\$	-	\$	-	\$

OK

NW Natural Deferral Calculation
 2015-2016 PGA Year
 Oregon WACOG & Demand Deferrals

Entry to 805-02880 DR/(CR) \$ 4,661.00
 Total Amount to Record to 191400 by month OK

	November-15	December-15	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16
Actual Demand Charges Incurred	\$ 7,200,779.03	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Embedded Demand Charges per PGA	\$ 6,893,465.00	\$ 7,075,489.00	\$ 7,018,494.00	\$ 6,638,123.00	\$ 7,018,484.00	\$ 6,546,331.00	\$ 6,730,628.00	\$ 6,546,331.00	\$ 6,730,628.00	\$ 6,730,628.00	\$ 6,546,331.00	\$ 6,847,766.00
Actual Demand Charges Incurred vs Embedded Demand Charges	\$ 317,314.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oregon Allocation Ratio	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%	89.700%
Oregon Portion	\$ 284,630.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount Previously Booked	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net to Book (191410)	\$ 284,630.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Entry to 191410 DR/(CR) \$ 284,630.66
 Entry to 805-02880 DR/(CR) (284,630.66)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: WACOG Deferral
 Account Number: 191400

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		(1,153,883.95)		7.78%	(34,367.69)	(1,188,251.64)	(5,912,238.61)
Dec-15		0.00		0.00%	-	-	(5,912,238.61)
Jan-16		0.00		0.00%	-	-	(5,912,238.61)
Feb-16		0.00		0.00%	-	-	(5,912,238.61)
Mar-16		0.00		0.00%	-	-	(5,912,238.61)
Apr-16		0.00		0.00%	-	-	(5,912,238.61)
May-16		0.00		0.00%	-	-	(5,912,238.61)
Jun-16		0.00		0.00%	-	-	(5,912,238.61)
Jul-16		0.00		0.00%	-	-	(5,912,238.61)
Aug-16		0.00		0.00%	-	-	(5,912,238.61)
Sep-16		0.00		0.00%	-	-	(5,912,238.61)
Oct-16		0.00		0.00%	-	-	(5,912,238.61)
		<u>(1,153,883.95)</u>			<u>(34,367.69)</u>		

Previously Booked

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		0.00		7.78%	-	-	(4,723,986.97)
Dec-15		0.00		0.00%	-	-	(4,723,986.97)
Jan-16		0.00		0.00%	-	-	(4,723,986.97)
Feb-16		0.00		0.00%	-	-	(4,723,986.97)
Mar-16		0.00		0.00%	-	-	(4,723,986.97)
Apr-16		0.00		0.00%	-	-	(4,723,986.97)
May-16		0.00		0.00%	-	-	(4,723,986.97)
Jun-16		0.00		0.00%	-	-	(4,723,986.97)
Jul-16		0.00		0.00%	-	-	(4,723,986.97)
Aug-16		0.00		0.00%	-	-	(4,723,986.97)
Sep-16		0.00		0.00%	-	-	(4,723,986.97)
Oct-16		0.00		0.00%	-	-	(4,723,986.97)
		<u>0.00</u>			<u>0.00</u>		

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		(1,153,883.95)		7.78%	(34,367.69)	(1,188,251.64)	(5,912,238.61)
Dec-15		-		0.00%	-	-	(5,912,238.61)
Jan-16		-		0.00%	-	-	(5,912,238.61)
Feb-16		-		0.00%	-	-	(5,912,238.61)
Mar-16		-		0.00%	-	-	(5,912,238.61)
Apr-16		-		0.00%	-	-	(5,912,238.61)
May-16		-		0.00%	-	-	(5,912,238.61)
Jun-16		-		0.00%	-	-	(5,912,238.61)
Jul-16		-		0.00%	-	-	(5,912,238.61)
Aug-16		-		0.00%	-	-	(5,912,238.61)
Sep-16		-		0.00%	-	-	(5,912,238.61)
Oct-16		-		0.00%	-	-	(5,912,238.61)
		<u>(1,153,883.95)</u>			<u>(34,367.69)</u>	A	

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Demand Deferral
 Account Number: 191410

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(1,216,336.84)
Nov-15		284,630.66		7.78%	(6,963.24)	277,667.42	(938,669.42)
Dec-15		0.00		0.00%	-	-	(938,669.42)
Jan-16		0.00		0.00%	-	-	(938,669.42)
Feb-16		0.00		0.00%	-	-	(938,669.42)
Mar-16		0.00		0.00%	-	-	(938,669.42)
Apr-16		0.00		0.00%	-	-	(938,669.42)
May-16		0.00		0.00%	-	-	(938,669.42)
Jun-16		0.00		0.00%	-	-	(938,669.42)
Jul-16		0.00		0.00%	-	-	(938,669.42)
Aug-16		0.00		0.00%	-	-	(938,669.42)
Sep-16		0.00		0.00%	-	-	(938,669.42)
Oct-16		0.00		0.00%	-	-	(938,669.42)
		<u>284,630.66</u>			<u>(6,963.24)</u>		

Previously Booked

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(1,216,336.84)
Nov-15				7.78%		-	(1,216,336.84)
Dec-15				0.00%		-	(1,216,336.84)
Jan-16				0.00%		-	(1,216,336.84)
Feb-16				0.00%		-	(1,216,336.84)
Mar-16				0.00%		-	(1,216,336.84)
Apr-16				0.00%		-	(1,216,336.84)
May-16				0.00%		-	(1,216,336.84)
Jun-16				0.00%		-	(1,216,336.84)
Jul-16				0.00%		-	(1,216,336.84)
Aug-16				0.00%		-	(1,216,336.84)
Sep-16				0.00%		-	(1,216,336.84)
Oct-16				0.00%		-	(1,216,336.84)
		<u>0.00</u>			<u>0.00</u>		

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(1,216,336.84)
Nov-15		284,630.66		7.78%	(6,963.24)	277,667.42	(938,669.42)
Dec-15		-		0.00%	-	-	(938,669.42)
Jan-16		-		0.00%	-	-	(938,669.42)
Feb-16		-		0.00%	-	-	(938,669.42)
Mar-16		-		0.00%	-	-	(938,669.42)
Apr-16		-		0.00%	-	-	(938,669.42)
May-16		-		0.00%	-	-	(938,669.42)
Jun-16		-		0.00%	-	-	(938,669.42)
Jul-16		-		0.00%	-	-	(938,669.42)
Aug-16		-		0.00%	-	-	(938,669.42)
Sep-16		-		0.00%	-	-	(938,669.42)
Oct-16		-		0.00%	-	-	(938,669.42)
		<u>284,630.66</u>			<u>(6,963.24) A</u>		

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Seasonalized Demand
 Account Number: 191450

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							1,365,850.06
Nov-15		(479,675.83)		7.78%	7,300.31	(472,375.52)	893,474.54
Dec-15		0.00		0.00%	-	-	893,474.54
Jan-16		0.00		0.00%	-	-	893,474.54
Feb-16		0.00		0.00%	-	-	893,474.54
Mar-16		0.00		0.00%	-	-	893,474.54
Apr-16		0.00		0.00%	-	-	893,474.54
May-16		0.00		0.00%	-	-	893,474.54
Jun-16		0.00		0.00%	-	-	893,474.54
Jul-16		0.00		0.00%	-	-	893,474.54
Aug-16		0.00		0.00%	-	-	893,474.54
Sep-16		0.00		0.00%	-	-	893,474.54
Oct-16		0.00		0.00%	-	-	893,474.54
		<u>(479,675.83)</u>			<u>7,300.31</u>		

Previously Booked

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							1,365,850.06
Nov-15				7.78%		-	1,365,850.06
Dec-15				0.00%		-	1,365,850.06
Jan-16				0.00%		-	1,365,850.06
Feb-16				0.00%		-	1,365,850.06
Mar-16				0.00%		-	1,365,850.06
Apr-16				0.00%		-	1,365,850.06
May-16				0.00%		-	1,365,850.06
Jun-16				0.00%		-	1,365,850.06
Jul-16				0.00%		-	1,365,850.06
Aug-16				0.00%		-	1,365,850.06
Sep-16				0.00%		-	1,365,850.06
Oct-16				0.00%		-	1,365,850.06
		<u>0.00</u>			<u>0.00</u>		

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							1,365,850.06
Nov-15		(479,675.83)		7.78%	7,300.31	(472,375.52)	893,474.54
Dec-15		-		0.00%	-	-	893,474.54
Jan-16		-		0.00%	-	-	893,474.54
Feb-16		-		0.00%	-	-	893,474.54
Mar-16		-		0.00%	-	-	893,474.54
Apr-16		-		0.00%	-	-	893,474.54
May-16		-		0.00%	-	-	893,474.54
Jun-16		-		0.00%	-	-	893,474.54
Jul-16		-		0.00%	-	-	893,474.54
Aug-16		-		0.00%	-	-	893,474.54
Sep-16		-		0.00%	-	-	893,474.54
Oct-16		-		0.00%	-	-	893,474.54
		<u>(479,675.83)</u>			<u>7,300.31</u>	<u>A</u>	

Washington Demand Deferral

	November-15	December-15	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16
Non Commodity Volumetric Charges Collected												
Firm Calendar Month Sales Washington												
Residential	6,100,813	-	-	-	-	-	-	-	-	-	-	-
Commercial	2,341,235	-	-	-	-	-	-	-	-	-	-	-
Industrial Firm	291,772	-	-	-	-	-	-	-	-	-	-	-
Total of Firm Calendar Month Sales Washington	8,733,820											
Less: Volumes on Rate Schedules with Fixed Demand Charge												
Rate Schedule: 41CSF - 41SFA & 41SFC	70,599	-	-	-	-	-	-	-	-	-	-	-
Rate Schedule: 41ISF - 41SFA & 41SFC	20,017	-	-	-	-	-	-	-	-	-	-	-
Rate Schedule: 42CSF - 42SFA & 42SFC	9,778	-	-	-	-	-	-	-	-	-	-	-
Rate Schedule: 42ISF - 42SFA & 42SFC	95,291	-	-	-	-	-	-	-	-	-	-	-
Total Firm Sales Volumes w/ Fixed Demand Charge	195,684											
Total Firm Calendar Sales less Fixed Demand Charge Sales Volumes	8,538,135											
Non-Commodity Cost Per Therm per PGA	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582
Non Commodity Volumetric Charges Collected	988,887											
Non Volumetric Demand Charges Collected (Subject to Revenue Sensitivity)												
Non-Volumetric Demand Charges Collected on Firm Sales:												
Rate Schedule: 41CSF - 41SFA & 41SFC	8,598.25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rate Schedule: 41ISF - 41SFA & 41SFC	1,987.31	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rate Schedule: 42CSF - 42SFA & 42SFC	1,357.50	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rate Schedule: 42ISF - 42SFA & 42SFC	10,172.26	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Non-Volumetric Demand Charges Collected on Firm Sales	22,116.32											
Non-Volumetric Demand Charges Collected on Interruptible Sales												
Rate Schedule: 42CSI - 42SIM	4,327.34	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rate Schedule: 42ISI - 42SIM	1,100.82	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Non-Volumetric Demand Charges Collected on Interruptible Sales	5,428.16											
Manual Unbilled Capacity Charges												
Prior Month Manual Unbilled Commercial	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Month Manual Unbilled Industrial	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Month Manual Unbilled Interruptible	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Month Manual Unbilled Commercial	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Month Manual Unbilled Industrial	84.54	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Current Month Manual Unbilled Interruptible	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total Manual Unbilled Capacity Charges	84.54											
Revenue Sensitivity Adjustment												
Collections Subject to Sensitivity Adjustments	27,629.02	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Washington Revenue Sensitive Factor	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%
Revenue Sensitive Adjustment	(1,208)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total WA Demand Charges Collected	1,015,308											
WA Demand Charges Incurred												
Total Actual Demand Charges Incurred	7,200,779	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Washington Allocation Ratio	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%
Total Demand Charges Incurred - WA Portion	741,680.24											
Deferral												
Total Demand Charges Collected vs Charges Incurred	(273,627.84)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Amount Previously Booked	-	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net to Book (191430)	(273,627.84)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Entry to 191430 DR/(CR) (273,627.84)
 Entry to 805-02940 DR/(CR) 273,627.84

Company: Northwest Natural Gas Company
 State: Washington
 Description: Demand Deferral
 Account Number: 191430

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							341,581.34
Nov-15		(273,627.84)		3.25%	554.58	(273,073.26)	68,508.08
Dec-15		0.00		0.00%	-	-	68,508.08
Jan-16		0.00		0.00%	-	-	68,508.08
Feb-16		0.00		0.00%	-	-	68,508.08
Mar-16		0.00		0.00%	-	-	68,508.08
Apr-16		0.00		0.00%	-	-	68,508.08
May-16		0.00		0.00%	-	-	68,508.08
Jun-16		0.00		0.00%	-	-	68,508.08
Jul-16		0.00		0.00%	-	-	68,508.08
Aug-16		0.00		0.00%	-	-	68,508.08
Sep-16		0.00		0.00%	-	-	68,508.08
Oct-16		0.00		0.00%	-	-	68,508.08
		<u>(273,627.84)</u>			<u>554.58</u>		

Previously Booked

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							341,581.34
Nov-15				3.25%		-	341,581.34
Dec-15				0.00%		-	341,581.34
Jan-16				0.00%		-	341,581.34
Feb-16				0.00%		-	341,581.34
Mar-16				0.00%		-	341,581.34
Apr-16				0.00%		-	341,581.34
May-16				0.00%		-	341,581.34
Jun-16				0.00%		-	341,581.34
Jul-16				0.00%		-	341,581.34
Aug-16				0.00%		-	341,581.34
Sep-16				0.00%		-	341,581.34
Oct-16				0.00%		-	341,581.34
		<u>0.00</u>			<u>0.00</u>		

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							341,581.34
Nov-15		(273,627.84)		3.25%	554.58	(273,073.26)	68,508.08
Dec-15		-		0.00%	-	-	68,508.08
Jan-16		-		0.00%	-	-	68,508.08
Feb-16		-		0.00%	-	-	68,508.08
Mar-16		-		0.00%	-	-	68,508.08
Apr-16		-		0.00%	-	-	68,508.08
May-16		-		0.00%	-	-	68,508.08
Jun-16		-		0.00%	-	-	68,508.08
Jul-16		-		0.00%	-	-	68,508.08
Aug-16		-		0.00%	-	-	68,508.08
Sep-16		-		0.00%	-	-	68,508.08
Oct-16		-		0.00%	-	-	68,508.08
		<u>(273,627.84)</u>			<u>554.58</u>	<u>A</u>	

Company: Northwest Natural Gas Company
 State: Washington
 Description: WACOG Deferral
 Account Number: 191420

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(561,181.00)
Nov-15		(166,164.95)		3.25%	(1,744.88)	(167,909.83)	(729,090.83)
Dec-15		0.00		0.00%	-	-	(729,090.83)
Jan-16		0.00		0.00%	-	-	(729,090.83)
Feb-16		0.00		0.00%	-	-	(729,090.83)
Mar-16		0.00		0.00%	-	-	(729,090.83)
Apr-16		0.00		0.00%	-	-	(729,090.83)
May-16		0.00		0.00%	-	-	(729,090.83)
Jun-16		0.00		0.00%	-	-	(729,090.83)
Jul-16		0.00		0.00%	-	-	(729,090.83)
Aug-16		0.00		0.00%	-	-	(729,090.83)
Sep-16		0.00		0.00%	-	-	(729,090.83)
Oct-16		0.00		0.00%	-	-	(729,090.83)
		<u>(166,164.95)</u>			<u>(1,744.88)</u>		

Previously Booked

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(561,181.00)
Nov-15				3.25%		-	(561,181.00)
Dec-15				0.00%		-	(561,181.00)
Jan-16				0.00%		-	(561,181.00)
Feb-16				0.00%		-	(561,181.00)
Mar-16				0.00%		-	(561,181.00)
Apr-16				0.00%		-	(561,181.00)
May-16				0.00%		-	(561,181.00)
Jun-16				0.00%		-	(561,181.00)
Jul-16				0.00%		-	(561,181.00)
Aug-16				0.00%		-	(561,181.00)
Sep-16				0.00%		-	(561,181.00)
Oct-16				0.00%		-	(561,181.00)
		<u>0.00</u>			<u>0.00</u>		

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(561,181.00)
Nov-15		(166,164.95)		3.25%	(1,744.88)	(167,909.83)	(729,090.83)
Dec-15		-		0.00%	-	-	(729,090.83)
Jan-16		-		0.00%	-	-	(729,090.83)
Feb-16		-		0.00%	-	-	(729,090.83)
Mar-16		-		0.00%	-	-	(729,090.83)
Apr-16		-		0.00%	-	-	(729,090.83)
May-16		-		0.00%	-	-	(729,090.83)
Jun-16		-		0.00%	-	-	(729,090.83)
Jul-16		-		0.00%	-	-	(729,090.83)
Aug-16		-		0.00%	-	-	(729,090.83)
Sep-16		-		0.00%	-	-	(729,090.83)
Oct-16		-		0.00%	-	-	(729,090.83)
		<u>(166,164.95)</u>			<u>(1,744.88)</u>		

	November-15 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Commodity Costs:									
Year round Contracts	81,043,268	\$ 21,339,358.22	0.26331	82,773,679	\$ 21,952,715	0.26521	(1,730,411)	\$ (613,357)	0.0019
Volumetric Transportation Charges		\$ 314,588.78	-		\$ 281,822	-			
Gas Reserves Net Activity		\$ 1,709,358.38	-		\$ 3,006,823	-		\$ (1,297,465)	
Sub Total	81,043,268	\$ 23,363,305	0.28828	82,773,679	\$ 25,241,360	0.30494	(1,730,411)	\$ (1,910,821)	(0.01666)
Storage Activity:									
System Withdrawals	10,674,023	\$ 4,130,134	0.38693	3,841,640	\$ 1,706,960	0.44433	6,832,383	\$ 2,423,174	0.0574
System Injectors	(1,901,500)	\$ (384,080)	0.20199				(1,901,500)	\$ (384,080)	(0.2020)
Net Storage Activity	8,772,523	\$ 3,746,053	0.42702	3,841,640	\$ 1,706,960	0.44433	4,930,883	\$ 2,039,093	(0.01773)
Other Activity:									
P/M Imbalance Adj	839,078	\$ 353,906	0.42178				839,078	\$ 353,906	0.4218
C/M Imbalance Adj	663,114	\$ 216,732	0.32684				663,114	\$ 216,732	0.3268
Net Imbalance Adjustment	1,502,192	\$ 570,639	0.37987						
Field Production Gas	556,301	\$ 310,568	0.55827	518,152	\$ 278,766	0.53800	38,149	\$ 31,802	(0.0203)
Cost of Company Use Gas	(40,254)	\$ (13,091)	0.32521				(40,254)	\$ (13,091)	0.3252
Misc. Cust. Imbalance Purch	31,413	\$ 5,507	0.17530				31,413	\$ 5,507	0.1755
Prior Period Estimate & Misc Adjustments		\$ (21,399)						\$ (21,399)	
Line Loss & Unaccounted For Gas (Embedded)				(538,851)			538,851		
Total Monthly Gas Cost	91,865,443	\$ 27,961,583	0.30438	86,594,620	\$ 27,227,086	0.31442	5,270,823	\$ 701,730	(0.0100)
Restated Cost of Actual Therms at Embedded Rate									
Actual Cost of Gas Incurred		\$ 28,884,339							
Variance Due to Difference in Actual Price vs Embedded		\$ 27,961,583							
Calendar Month Sales Volumes									
Oregon	82,041,950								
Washington	8,862,115								
Total Calendar Month Sales Volumes	90,904,065								
Oregon Allocation of Sales									
Oregon's Portion of the Variance Due to Difference in Actual Price		\$ 90,25%							
		\$ (832,787)							
Estimated WACOG Keeper - Shareholder Portion		\$ (166,557)							
Shareholders Portion of the WACOG Deferral		\$ (283,371)							
WACOG Equalization		\$ 166,467							
Estimated Shareholder (Gain)/Loss		\$ 449,838							

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	5000	Document Type (2)	SA	Document Date (8)	11302015 (MMDDYYYY)	Posting Date (8)	11302015 (MMDDYYYY)	Currency (3)	USD	Reference (16)	JE 99-1	Header Text (25)	WA Demand Def Correction
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(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)
17	540100	84020	805-02940	S	367,231.00		WA DEM PGA Correction				N
18	191430			H		367,231.00	WA DEM PGA Correction				N
19	411000	83010	419-06210	S	7,279.00		WA DEM Interest Correction				N
21	191430			H		7,279.00	WA DEM Interest Correction				N
Total					374,510.00	374,510.00					

Prepared by _____
Date _____

Document No. _____
Date _____

Posted by _____
Date _____

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

Document No. _____ (reversal is needed)
Posting Date _____ (reversal is needed)

WA Demand Deferral Correction

<u>Credit to customers:</u>		
Sep 2014-Oct 2014	55,166	55,166
Nov 2014 - Aug 2015	262,941	
Sep 2015 - Oct 2015	49,124	
	<u>312,065</u>	
Total Credit To Customers		367,231
<u>Interest:</u>		
Interest Sep 2014 - Aug 2015	7,147	
Interest Sep 2015 - Oct 2015	133	
	<u>7,279</u>	
Total Interest		7,279
Total adjustment to record in Nov. 2015		<u><u>374,510</u></u>

**WA Demand Deferral Correction
Interest Calculation**

FERC Rate 3.25%
Nov 2010 - Current

Correction		<u>Deferral Adj</u>	<u>Interest</u>	<u>Balance</u>
11	Sep-14	(28,365)	(38)	(28,403)
12	Oct-14	(26,801)	(113)	(55,318)
1	Nov-14	(28,893)	(189)	(84,400)
2	Dec-14	(27,887)	(266)	(112,553)
3	Jan-15	(28,129)	(343)	(141,025)
4	Feb-15	(27,439)	(419)	(168,883)
5	Mar-15	(27,440)	(495)	(196,817)
6	Apr-15	(25,908)	(568)	(223,294)
7	May-15	(25,310)	(639)	(249,243)
8	Jun-15	(22,973)	(706)	(272,922)
9	Jul-15	(25,306)	(773)	(299,001)
10	Aug-15	(23,656)	(842)	(323,499)
	Sep-15		(876)	(324,375)
	Oct-15		(879)	(325,254)
		(318,107)	(7,147)	
11	Sep-15	(24,393)	(33)	(24,426)
12	Oct-15	(24,731)	(100)	(49,257)
		(49,124)	(133)	

Washington Demand Deferral Calculation
 2013-14 Tracker Year Closing
 Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Calculated Calendar Month Volumes:												
Residential	5,774,128	6,476,523	7,900,292	7,260,992	4,351,194	3,353,798	1,574,465	1,519,211	1,160,888	1,074,790	1,167,493	1,975,490
Commercial	2,284,446	3,538,394	3,444,337	3,079,871	1,976,611	1,621,966	832,572	900,292	643,703	658,838	733,904	1,138,547
Industrial Firm	319,147	390,180	401,970	362,598	324,174	275,138	224,315	169,921	156,043	146,877	151,245	189,349
Total Firm Sales	8,377,720	12,405,097	11,746,599	10,703,462	6,651,979	5,250,902	2,644,351	2,589,424	1,960,434	1,880,504	2,052,643	3,303,386
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	128,303	109,720	89,028	81,567	74,814	68,292	72,033	61,403	62,092	64,475
41ISF - 41SF A C	18,010	19,885	20,232	19,174	19,136	17,530	16,079	17,051	16,501	15,044	15,979	15,884
42CSF - 42SF A C	5,501	9,948	7,642	7,154	4,714	4,202	3,093	3,701	4,154	3,902	3,902	5,672
42ISF - 42SF A C	67,832	95,825	98,268	89,248	85,046	85,027	94,194	82,682	82,881	75,610	79,936	76,285
Sub Total	165,865	216,843	254,445	225,296	188,126	188,126	171,736	171,736	175,569	155,469	161,909	162,317
Total Firm Sales Subject to D/C Rate	8,211,855	12,188,254	11,492,154	10,478,166	6,454,056	5,062,776	2,416,688	2,416,688	1,784,864	1,725,035	1,890,734	3,141,069
Demand Collected Rate Per Firm Load	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393
Total D/C Subject to D/C Rate	\$ 1,099,804	\$ 1,632,358	\$ 1,539,130	\$ 1,403,328	\$ 864,384	\$ 678,051	\$ 328,845	\$ 323,664	\$ 239,045	\$ 231,032	\$ 253,224	\$ 420,680
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	10,721,70	9,952,58	12,897,39	12,213,96	11,357,06	10,707,07	10,707,07	10,707,07	10,707,07	10,599,02	10,795,48	10,707,07
41ISF - 41SF A C	1,906,08	1,918,62	1,941,61	2,087,91	2,092,09	2,027,30	2,027,30	2,027,30	2,027,30	2,027,30	2,027,30	2,027,30
42CSF - 42SF A C	815,10	1,243,55	1,243,55	1,371,04	1,371,04	1,371,04	1,371,04	1,371,04	1,371,04	1,371,04	1,371,04	1,371,04
42ISF - 42SF A C	9,078,96	11,254,65	10,220,10	10,435,37	10,140,68	11,024,75	13,492,43	11,592,62	11,532,62	11,532,62	11,532,62	9,632,81
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV	(6,286.63)	3,646.81	9,221.03	4,725.87	4,277.96	3,777.21	3,443.48	3,251.53	3,036.56	3,117.47	3,202.60	3,449.98
42CSI - 42SIM	1,502.04	2,106.45	2,943.57	2,260.05	1,339.38	1,076.19	951.55	964.21	684.78	665.65	732.62	839.27
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (2,664.97)	\$ (4,143.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ (5,846.19)	\$ -	\$ -	\$ -	\$ (1,391.94)	\$ (2,042.96)	\$ -	\$ (2,042.96)	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	4,143.48	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	770.53	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	9,106.78	(4,192.77)	(4,914.01)	(4,192.77)	(4,192.77)	(4,192.77)	(4,192.77)	(4,192.77)	(4,192.77)	(4,192.77)	(4,192.77)	(4,192.77)
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)	\$ (4,192.77)
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	(398)	183	215	(61)	(61)	(26)	89	(69)	89	89	(1,297)	(1,315)
Total D/C Collected	\$ 1,108,513	\$ 1,628,348	\$ 1,534,431	\$ 1,403,328	\$ 865,715	\$ 678,674	\$ 326,891	\$ 325,618	\$ 237,091	\$ 231,032	\$ 281,569	\$ 449,735
Actual Demand Chg	767,148.88	781,472.56	778,246.77	719,365.79	773,827.70	728,523.16	735,023.25	713,241.89	745,862.85	730,056.91	719,667.68	739,574.80
Variance	341,364.12	846,875.44	756,184.23	683,962.21	91,887.30	(49,849.16)	(408,132.25)	(387,623.89)	(508,791.85)	(499,024.91)	(432,078.68)	(290,139.80)
Previously Booked	341,364.12	846,875.44	756,184.23	683,962.21	91,887.30	(49,849.16)	(408,132.25)	(387,623.89)	(508,791.85)	(499,024.91)	(460,443.68)	(316,940.80)
Net to Book (191430)	-	-	-	-	-	-	-	-	-	-	-	-
Entry 191430	-	-	-	-	-	-	-	-	-	-	-	-
Entry 805-02940	-	-	-	-	-	-	-	-	-	-	-	-

(55,166.00)
 55,166.00

Washington Demand Deferral Calculation
2014-15 Tracker year Closing
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

	November-14	December-14	January-15	February-15	March-15	April-15	May-15	June-15	July-15	August-15	September-15	October-15
Calculated Calendar Month Volumes:												
Residential	5,776,158	6,638,215	6,876,897	4,341,766	3,687,325	3,448,429	1,876,202	1,210,369	1,144,971	1,048,721	1,497,528	1,960,353
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	850,716	1,066,744
Industrial Firm	271,159	337,741	319,805	260,993	236,463	221,164	190,106	174,804	164,453	164,104	176,063	180,857
Total Firm Sales	8,347,275	9,772,940	10,070,622	6,467,540	5,577,438	5,212,565	3,101,384	2,062,873	1,995,596	1,872,532	2,524,307	3,207,954
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	75,858	103,571	111,768	94,834	83,484	80,240	76,057	68,173	62,862	60,485	66,603	67,143
41ISF - 41SF A C	15,784	19,513	19,136	17,136	17,550	16,647	15,423	14,701	17,847	15,648	16,996	17,676
42CSF - 42SF A C	7,472	6,240	6,717	5,321	5,197	5,474	3,898	3,898	10,724	11,700	5,191	5,185
42ISF - 42SF A C	86,547	102,226	104,320	89,421	99,892	94,176	85,561	83,456	87,933	85,058	83,176	80,107
Sub Total	185,661	231,550	241,941	206,712	206,123	196,538	180,938	171,953	179,367	172,892	171,666	170,112
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	1,890,920	1,816,230	1,699,639	2,352,641	3,037,843
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 to 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	281,611	363,630
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	11,144.13	10,350.01	10,359.80	10,361.67	10,361.67	9,105.03	9,105.03	8,674.93	8,761.14	8,986.95	8,615.09	8,476.71
41ISF - 41SF A C	1,972.19	1,892.60	1,892.60	1,851.30	1,896.18	1,714.79	1,714.79	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	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	10,331.75	10,331.75
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV	3,983.02	4,185.19	4,288.71	3,519.72	3,664.40	3,686.77	3,129.83	2,667.22	2,525.75	2,630.90	3,000.15	3,278.78
42CSI - 42SIM	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	691.56	904.83
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	\$ 30,214.73	\$ 29,161.74	\$ 29,415.10	\$ 28,693.30	\$ 28,694.79	\$ 27,091.91	\$ 26,466.50	\$ 24,023.22	\$ 26,463.28	\$ 24,738.32	\$ 25,507.13	\$ 25,860.65
Prior Mo Manual Adjustments Com	\$ -	\$ (734.62)	\$ (9,258.07)	\$ -	\$ -	\$ (4,265.17)	\$ -	\$ -	\$ (424.20)	\$ (217.55)	\$ (29.04)	\$ -
Prior Mo Manual Adjustments Ind	\$ (2,042.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,404.37)	\$ -	\$ (242.58)	\$ (232.07)
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	\$ 232.07	\$ -
Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled	(1,308.34)	8,523.45	(9,258.07)	4,265.17	4,265.17	(4,265.17)	-	1,828.57	(1,611.02)	54.07	(39.55)	(232.07)
Sub Total Manual Unbilled & D/C	\$ 28,906.39	\$ 37,685.19	\$ 20,157.03	\$ 28,693.30	\$ 32,959.96	\$ 22,826.74	\$ 26,466.50	\$ 25,851.79	\$ 24,852.26	\$ 24,792.39	\$ 25,467.58	\$ 25,628.58
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	\$ (1,264)	\$ (1,648)	\$ (881)	\$ (1,254)	\$ (1,441)	\$ (998)	\$ (1,157)	\$ (1,130)	\$ (1,087)	\$ (1,084)	\$ (1,113)	\$ (1,120)
Total D/C Collected	\$ 1,004,587	\$ 1,178,141	\$ 1,195,769	\$ 776,860	\$ 674,465	\$ 622,247	\$ 374,887	\$ 251,065	\$ 241,188	\$ 227,155	\$ 305,966	\$ 388,139
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	666,047.47	693,015.87
Variance.....	(307,358.85)	(453,581.98)	(474,567.61)	(114,375.77)	51,247.27	65,408.36	328,076.63	434,304.61	450,599.02	470,519.64	360,081.47	304,876.87
Previously Booked	(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	384,474.47	329,607.87
Net to Book (191430)	(28,893.00)	(27,887.00)	(28,129.00)	(27,439.00)	(27,440.00)	(25,908.00)	(25,310.00)	(22,973.00)	(25,306.00)	(23,656.00)	(24,393.00)	(24,731.00)

312,065.00
312,065.00

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