#### **KYLE WALKER, CPA**

Rates and Regulatory Affairs Tel: 503.226.4211 ext. 5858

Fax: 503.721.2516

Email: Kyle.Walker@nwnatural.com



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 guestions 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

### WASHINGTON 186XXX ACCOUNTS

186234 DEF WA GREAT PROGRAM 186235 AMOR WA GREAT PROGRAM 186310 WA ENERGY EFFICIENCY

186312 WA - AUDIT RESIDENTI 186314 WA - LOW INCOME WEAT 186315 WA - WA - LIEE AMORT 186316 WA DSM AMORTIZATION

#### Subtotal 186xxx accounts

### **WASHINGTON 254XXX ACCOUNTS**

254302 MARGIN SHARING - WA **Subtotal 254xxx accounts** 

#### WASHINGTON 191XXX ACCOUNTS

191420 WACOG - ACCR. WA 191421 AMORT OF WACOG - WA 191430 DEMAND - ACCR WA 191431 AMORT OF DEMAND WA

Subtotal 191xxx accounts

**TOTAL WASHINGTON DEFERRED ACCOUNTS** 

0ct-15	Change	Nov-15
343 957 10	(326 235 10)	00 567 71
65,422.52	318,923,70	384.346.22
17,591.42	(9,504.66)	8,086.76
2,551,111.80	(1,098,614.80)	1,452,497.00
89,926,88	(57,046.00)	41,880.68
13,524.95	53,749.53	67,274.48
254,336.54	1,032,654.26	1,286,990.80
3,344,871.01	(86,073.07)	3,258,797.94
(1,017,232.76)	(97,111.23)	(1,114,343.99)
(1,017,232.76)	(97,111.23)	(1,114,343.99)
(3,648,628.00)	2,919,537.17	(729,090.83)
559,720.55	(3,100,932.16)	(2,541,211.61)
2,222,017.14	(2,153,509.06)	68,508.08
(818,754.04)	1,571,325.43	752,571.39
(1,685,644.35)	(763,578.62)	(2,449,222.97)
641,993.90	(946,762.92)	(304,769.02)

## Northwest Natural Gas Company SAP Journal Entry

Header Text (25)

Company Code Document Type Document Date Posting Date Currency Reference
(4) (2) (8) (8) (16)

se cells as needed	of Auto Reversal	(Y or N)	ZZ	: z z		Z Z 2	Z Z Z	z z z	zz	ZZ	zz	z	zz	Z	z	zz	z	z	Z 2		z	z	zz	z	z	z z	z	zz	zz	z	z		z	z	z z	z z	z		_ z
change the	Unit of Measure	(3)		,		ı		1	1			1						ı																					
(Bluck) Do not change these cells (Blue) Change these cells as needed	Quantity	(6+3)																																					
	WBS Element	(18)																						-															
AMORTIZATION	Detail Text	(50)	INT - Ind DSM Def 186232 INT - Ind DSM Def 186232	INT RESERVE - 186231 Ind DSM INT RESERVE - 186231 Ind DSM	AMORT INT RESERVE - 186274 AMORT INT RESERVE - 186274	AMORT 186233 Ind DSM	AWIOKI 190233 IIIO USMI INTEREST 186233 Ind DSM INTEREST 188233 Ind DSM	C/M INT 186237 PUC Fee Ref	AMORT 186271 Comm Decoup	AMORT 186271 Comm Decoup INTEREST 186271 Comm Decoup	INTEREST 186271 Comm Decoup	AMORT 186277 Res Decoup	AMOK1 186277 Res Decoup INTEREST 186277 Res Decoup	INTEREST 186277 Res Decoup	AMORT 186286 CUB Fund	AMOKT 189289 CUB Fund INTEREST186286 CUB Fund	INTEREST186286 CUB Fund	AMORT 186288 NWIGU Intervener	AWOK1 185288 NWIGU Intervener	INTEREST186288 NWIGU Intervener	AMORT 191401 OR WACOG	AMORT 191401 OR WACOG	INTEREST 191401 OR WACOG	AMORT 186307 OR AMR	AMORT 186307 OR AMR INTEREST 186307 OR AMR	INTEREST 186307 OR AMR	AMORT 191031 Working Gas	AMORT 191031 Working Gas	INTEREST 191031 Working Gas	AMORT 254315 Property Sales	AMORT 254315 Property Sales	INTEREST 254315 Property Sales	AMORT 254309 SIP COS	AMORT 254309 SIP COS	INTEREST 254309 SIP COS INTEREST 254309 SIP COS	AMORT 191411 OR Demand	AMORT 191411 OR Demand	INTEREST 191411 OR Demand	IN EKES   191411 OK Demand
JE 29	Credit Amount	(10+2)	20,371.30	4 262 79	48.708.25	27 QGR DB	131.46			183,449.55		, 0	3,842.95	-	2 306 77	24.07	•	. :	98.70		583,314.79		4,352.02	290.82	0.48		1,464.10	55.24	-	1	2,867.47	28.89	17,377.18	•	148.65	137,180.72		1 222 72	1,223.13
asn	Debit Amount	(10+2)	20,371.30	4,262.79	48,708.25	27,968.06	131.46		183,449.55		1,977.58	3,842.95	, ,	77.54	2,305.77		24.07	98.70		5.23	, !	583,314.79	4,002.02	,	290.82	9.48	, ,	1,464.10	55.24	2,867.47	- 28 89	2		17,377.18	148.65	,	137,180.72	1,223.73	
11302015 (MMDDYYYY)	Debit (S) Credit (H)	(1)	ωI	s H	S I	sп	· o x	II	S	IІ	S	S	ГÏ	S	ωI	ΞΞ	S	<b>ω</b> :	r r	S	I (	w w	т	H.	ωI	S	ΙO	νI	S	S	ΣV	ı	I	ഗ	nΙ	I	S	rα	С
11302015 (MMDDYYYY)	Internal Order	(12)	419-06205	419-06206	419-06206	495-06374	419-06205	419-06205	495-06064	419-06205		495-06064	419-06205		495-06233	419-06205		495-06233	419-06205			805-02650	419-06205	495-06374	419-06205		495-06270	419-06205		495-06512	419-06205		495-06295	70000	419-06205	805-02650		419-06205	
SA	Cost Center	(5)	83010	83010	83010	81199	83010	83010	81199	83010		81199	83010		81199	83010		81199	83010			84020	83010	81199	83010		81199	83010		81199	83010		81199	0	83010	84020		83010	
2000	Account	(9)	186232	411000	186274	402000	411000	411000	402000	186271 411000	186271	402000	411000	186277	402000	411000	186286	402000	411000	186288	191401	191401	411000	402000	186307	186307	402000	411000	191031	402000	254315	254315	402000	254309	254309	540700	191411	411000	
	Line No.		- 0	ω 4 	ر ا ا	   	9 6	_ _ _ 	£ 	15	16 1	17	19	ا 2	2 2	23	24	25	27	28	29	3 %	32	33	35	9g 9g	37	ဗို ဗို	9	4	43 42	44	45	46	47	49	20	52	;

ZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZZ TRANSFER OF WA MARGIN SHARING BAL TRANSFER OF WA MARGIN SHARING BAL INT - WA ENERGY EFF 186310 True Up INT - WA ENERGY EFF 186310 True Up OR STOR CREDIT AMORT - Sep 2015 OR STOR CREDIT AMORT- Sep 2015 INTEREST 254317 Property Sales OR STOR CREDIT INT - Sep 2015 INT 186234 WA GREAT Deferral INT - WA ENERGY EFF 186310 INT - WA ENERGY EFF 186310 INTEREST 186316 WA Amort EE INTEREST 186316 WA Amort EE INTEREST 254317 Property Sales INTEREST 191421 WA WACOG INTEREST 191421 WA WACOG INTEREST 186235 WA GREAT INTEREST 186235 WA GREAT INT - 186314 WA-LIEE Deferral INT - 186314 WA-LIEE Deferral AMORT 186316 WA Amort EE AMORT 186316 WA Amort EE AMORT 254317 Property Sales AMORT 254317 Property Sales INTEREST 191411 OR Demand INTEREST 191411 OR Demand AMORT 191421 WA WACOG AMORT 191421 WA WACOG AMORT 186235 WA GREAT AMORT 186235 WA GREAT INTEREST 186315 WA-LIEE INTEREST 186315 WA-LIEE AMORT 191431 WA Demand AMORT 191431 WA Demand AMORT 191411 OR Demand AMORT 191411 OR Demand INT - WA EE R&C 186312 INT - WA EE R&C 186312 AMORT 186315 WA-LIEE AMORT 186315 WA-LIEE INT 191431 WA Demand INT 191431 WA Demand

951.68 162.11

162.11

419-06210

82299 83010 47.95

11,131.02

11,131.02

IΙσ S

419-06210

411000 186235 402000 186310

56 57 58 58 59

495-06517

82299 83010 269.14 33.42

2,368.91

2,368.91 43,749.98

6,909.26

269.14 33.42

> 419-06210 419-06210 495-06516

6,909,26

o I σI S IIO

> 83010 83010

411000 186314 411000 411000 186315 402000 186316 411000

411000 186312

8

419-06210 419-06210 629.58

629.58

III

419-06210

83010

411000

495-06512

 $o = \pi o$ 

419-06210

83010

186316 402000 254317 254317 541000

495-06080

82299

82299

402000

83010

186315

61 62 63 64 65 65 66 68

1,390.13

1,390.13

62,539.66 2,132.77

ΙωΙ

419-06210

83010

84020

540700 411000 191431 186310

805-02655

419-06210

83010

411000

191431

92,886.01

S Iσ

805-02655 419-06210

83010

411000

191421 191431

191421

84020

92,886.01

62,539.66

2,132.77

43,749.98

Posted by 1,299,206,84 1,299,206.84 Approved by Date Prepared by Chris Schmitt Date Document No.

OR STOR CREDIT INT - Sep 2015

89.76

89.76

IIII

495-02225 419-06205

81199 83010

402000 411000

254301

32,379.11

419-06205

83010

805-02650

84020

191411

411000 540700

88 88 89 90 91 92 95

191411 254301

32,379,11

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

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		410 4014414	ccu by can	ang the re	inporting A	ajasaman	t Kate and multipl		ummary of Amo		and taking the oppo	osite sign
3							191421	191431	191431	186316	186235 Low Income Bill	186315
4							WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WA-LIEE
5									21112111	Lindency	(GREAT)	*** ***
6	Schedule	State	Rate	Rate2	Block	Block	_ A	В	С	D	E	
7 8	1R (R01) 1C (C01)	WA WA	R01 C01		1		(0.04136)	0.02728 0.02728	0.00000	(0.03303)	(0.00825)	(0.00175)
9	2R (R02)	WA	R02		1		(0.04136)	0.02728	0.00000	(0.02702)	(0.00676)	(0.00143)
10	3 CFS (C03)	WA	C03	R03	1		(0.04136)	0.02728	0.00000	(0.01824)	(0.00456)	(0.00097)
11	3 IFS (IO3)	WA	103		1		(0.04136)	0.02728	0.00000	0.00000	(0.00405)	(0.00086)
12 13	27 41C Firm Sales	WA WA	R27 C41SF		1	Block 1	(0.04136)	0.02728 0.02728	0.00000	(0.01430)	(0.00358)	(0.00076)
14	C415F	WA	C415F		2	Block 2	(0.04136)	0.02728	0.00000	(0.01430) (0.01260)	(0.00358) (0.00315)	(0.00076) (0.00067)
15	41C Interr Sales	WA	C41SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.01354)	(0.00313)	(0.00074)
16	C41SI	WA	C41SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.01192)	(0.00306)	(0.00065)
17 18	41I Firm Trans I41TF	WA WA	I41TF I41TF		1 2	Block 1 Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	41C Firm Trans	WA	C41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	C41TF	WA	C41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	41I Firm Sales	WA	I41SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00352)	(0.00075)
22 23	I41SF 41I Interr Sales	WA WA	I41SF I41SI		2	Block 2 Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00310)	(0.00066)
24	I41SI	WA	I415I		2	Block 2	(0.04136)	0.00000	0.00953	0.00000	(0.00347) (0.00306)	(0.00074) (0.00065)
25	42C Firm Sales	WA	C42SF		1	Block 1	(0.04136)	0.02728	0.00000	(0.00963)	(0.00241)	(0.00051)
26	C42SF	WA	C42SF		2	Block 2	(0.04136)	0.02728	0.00000	(0.00862)	(0.00215)	(0.00046)
27 28		WA	C42SF		3 4	Block 3 Block 4	(0.04136) (0.04136)	0.02728 0.02728	0.00000 0.00000	(0.00661)	(0.00165)	(0.00035)
29		WA	C425F		5	Block 5	(0.04136)	0.02728	0.00000	(0.00529) (0.00353)	(0.00132) (0.00088)	(0.00028) (0.00019)
30		WA	C42SF		6	Block 6	(0.04136)	0.02728	0.00000	(0.00132)	(0.00033)	(0.00007)
31	42I Firm Sales I42SF	WA	I42SF		1	Block 1	(0.04136)	0.02728	0.00000	0.00000	(0.00191)	(0.00040)
32 33	1425	WA WA	I42SF I42SF		2 3	Block 2 Block 3	(0.04136) (0.04136)	0.02728 0.02728	0.00000 0.00000	0.00000	(0.00171) (0.00131)	(0.00036) (0.00028)
34		WA	I42SF		4	Block 4	(0.04136)	0.02728	0.00000	0.00000	(0.00131)	(0.00022)
35		WA	I42SF		5	Block 5	(0.04136)	0.02728	0.00000	0.00000	(0.00070)	(0.00015)
36 37	42C Firm Trans	WA WA	I42SF		6	Block 6	(0.04136)	0.02728	0.00000	0.00000	(0.00026)	(0.00006)
38	C42TF	WA	C42TF C42TF		2	Block 1 Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000 0.00000
39		WA .	C42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40		WA	C42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41 42		WA WA	C42TF C42TF		5 6	Block 5 Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	42I Firm Trans	WA	I42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44	I42TF	WA	I42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45		WA	I42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
46 47		WA WA	I42TF I42TF		4 5	Block 4 Block 5	0.00000 0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
48		WA	I42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000
49	42C Interr Sales	WA	C42SI		1	Block 1	(0.04136)	0.00000	0.00953	(0.00606)	(0.00151)	(0.00033)
50	C42SI	WA	C42SI		2	Block 2	(0.04136)	0.00000	0.00953	(0.00542)	(0.00136)	(0.00029)
51 52		WA WA	C42SI C42SI		3 4	Block 3 Block 4	(0.04136) (0.04136)	0.00000	0.00953 0.00953	(0.00416) (0.00333)	(0.00104) (0.00083)	(0.00022) (0.00017)
53		WA	C42SI		5	Block 5	(0.04136)	0.00000	0.00953	(0.00222)	(0.00055)	(0.00017)
54		WA	C42SI		6 .	Block 6	(0.04136)	0.00000	0.00953	(0.00083)	(0.00021)	(0.00005)
55 56	42I Interr Sales I42SI	WA WA	I42SI		1	Block 1	(0.04136)	0.00000	0.00953	0.00000	(0.00238)	(0.00051)
57	14521	WA	I42SI I42SI		2	Block 2 Block 3	(0.04136) (0.04136)	0.00000	0.00953 0.00953	0.00000	(0.00213) (0.00164)	(0.00045) (0.00034)
8		WA	I42SI		4	Block 4	(0.04136)	0.00000	0.00953	0.00000	(0.00164)	(0.00034)
9		WA	I42SI		5	Block 5	(0.04136)	0.00000	0.00953	0.00000	(0.00087)	(0.00018)
50 51	42C Inter Trans	WA	I42SI C42TI		6 1	Block 6	(0.04136)	0.00000	0.00953	0.00000	(0.00033)	(0.00007)
52	C42TI	WA	C42TI		2	Block 1 Block 2	0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000
53		WA	C42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
54		WA	C42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
i5 i6		WA WA	C42TI C42TI		5 6	Block 5 Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57	42I Inter Trans	WA	I42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8	I42TI	WA	I42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9		WA	I42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
'0 '1		WA WA	142TI 142TI		4 5	Block 4 Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
2		WA	14211		6	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
3		WA									2.30000	0.00000
4	43 Firm Trans	WA	I43TF		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
'5 '6	43 Interr Trans Other Rates	WA	I43TI		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	Sources:											
8	Temporaries Tab						Column B	Column C	Column C	Column E	Column F	Column G

	State	Rate	Rate2	Block
61,63,65,67,69,70	WA	I61T		Rate Total
	WA	I63T		Rate Total
	WA	I65T		Rate Total
	WA	I67T		Rate Total
	WA	I69T		Rate Total
	WA	170T		Rate Total

Amortization Rates are calculated by taking the Temporary Adjustment

								Volumes		
Schedule	Ctata	Data	Date 2 Plack	Dil	_	[New]	[DId]	Prior Month		
1R (R01)	State WA	Rate R01	Rate2 Block	Block	_	CIS 6,999.00	CIS	Unbilled	Unbilled	Total 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) 27	WA WA	I03 R27	1			23,134.20				23,134.20
41C Firm Sales	WA	C41SF	1	Block 1		9,527.90 92,663.10				9,527.90 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	C415I	2	Block 2						-
41I Firm Trans I41TF	WA WA	I41TF I41TF	. 1	Block 1		-	_			-
41C Firm Trans	WA	C41TF	2	Block 2 Block 1						-
C41TF	WA	C41TF	. 2	Block 2		-	_			-
41I Firm Sales	WA	I41SF	1	Block 1		14,673.60	94			14,673.60
I41SF	WA	I41SF	2	Block 2		9,977.80				9,977.80
41I Interr Sales	WA	I41SI	. 1	Block 1			_			= -
I41SI 42C Firm Sales	WA WA	I41SI C42SF	2	Block 2		-				-
C42SF	WA	C42SF	. 1	Block 1 Block 2			_	- (	`	0 -
G 14.51	WA	C42SF	. 2	Block 3		-	_	(		-
	WA	C425F	4	Block 4		-	_	•	•	-
	WA	C42SF	5	Block 5			-			-
437 51 5-1	WA	C42SF	. 6	Block 6		-				-
42I Firm Sales I42SF	WA	I42SF I42SF	. 1	Block 1 Block 2		5,517.20 1,388.00		C		5,517.20 0 1,388.00
17231	WA	I42SF	. 2	Block 3		1,300.00	_			0 1,388.00
	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						-
C42TF	WA WA	C42TF	. 2	Block 2 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 WA	I42TF	. 3	Block 3 Block 4			-			-
	WA	142TF	. 4	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 WA	C42SI C42SI	. 4 5	Block 4 Block 5			-			-
	WA	C425I	. 6	Block 6			-			-
42I Interr Sales	WA	I42SI	1	Block 1		-				-
I42SI	WA	I42SI	2	Block 2		-	_			-
	WA	I42SI		Block 3			_			-
	WA	I425I	4	Block 4			_			-
	WA WA	I42SI I42SI	. 5 6	Block 5 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 WA	C42TI C42TI	5	Block 5			_			-
42I Inter Trans	WA	I42TI	6	Block 6 Block 1		-		0		
I42TI	WA	I42TI	2	Block 2			-	0		-
•	WA	I42TI	3	Block 3		•	-	Ü		-
	WA	I42TI	4	Block 4			_			~
	WA	I42TI	5	Block 5		-				-
	WA	I42TI	6	Block 6		-				
43 Firm Trans	WA WA	I43TF	1							-
43 Interr Trans	WA	I43TI	1			<u>-</u>				
Other Rates						303,722.00				303,722.00
Sources:					total per above	2,595,466.00		- 0		0 2,595,466.00
Temporaries Tab					_					
			90		habit on a	27 54 7 242 12				
					total OR & WA total per CIS	27,517,242.40			total* wa	2,595,466.00
					difference	27,517,242.40			total* or total*	19,137,709.40 21,733,175.40
						0.00			*Including unbilled	21,133,173.40
									any anomed	
C4 C3 CF C7 C3	State	Rate	Rate2 Block							
61,63,65,67,69,70	WA	I61T	Rate Total		303,722.00					
	WA	I63T	Rate Total		-		luca a constitution			
	WA WA	165T 167T	Rate Total Rate Total		•			ERGY EFFICIENCY		1
	WA	169T	Rate Total		-		Internal Order 908-07307	Cost Center		
	WA	170T	Rate Total		(2)		908-07203	11529 11529	-	include in interest ca
					303,722.00	-	908-07603	11529	-	microde in interest to
					•					_

Amortization Rates are calculated by taking the Temporary Adjustment

						191421	191431	191431	Amortization 186316	186235	186315	
						+>+74		Demand		Low Income	100313	
						WACOC Doform	Demand Deform SIRM	Deferral	R&C Energy	Bill Pay Assist	1444 1 755	
						WACOG Deferral	Deferral FIRM	INTERR	Efficiency	(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) 2R (R02)	WA	C01 R02		1		(17.86) (64,209.76)	11.78	0.00	(11.67)	(2.92)	(0.62)	0.00
3 CFS (C03)	WA	C03	R03	1		(22,163.59)	42,351.12 14,618.54	0.00 0.00	(31,778.86) (9,774.27)	(7,948.60) (2,443.57)	(1,692.18) (519.79)	0.00
3 IFS (103)	WA	103		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 C41SF	WA	C41SF		1	Block 1	(3,832.55)	2,527.85	0.00	(1,325.08)	(331.73)	(70.42)	0.00
41C Interr Sales	WA	C41SF C41SI		2	Block 2 Block 1	(1,617.21) 0.00	1,066.67 0.00	0.00 0.00	(492.67) 0.00	(123.17)	(26.20)	0.00
C41SI	WA	C41SI		2	Block 2	0.00	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 C41TF	WA	C41TF		1 2	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	WA	I41SF		1	Block 2 Block 1	0.00 (606.90)	0.00 400.30	0.00 0.00	0.00 0.00	0.00 (51.65)	0.00 (11.01)	0.00
I41SF	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
I41SI	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales C42SF	WA WA	C42SF C42SF		1 2	Block 1 Block 2	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00	0.00
C 1231	WA	C42SF		3	Block 2 Block 3	0.00	0.00	0.00 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	C425F		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	WA	C425F		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
421 Firm Sales 142SF	WA WA	I42SF I42SF		1 2	Block 1 Block 2	(228.19) (57.41)	150.51 37.86	0.00	0.00	(10.54)	(2.21)	0.00
11231	WA	I42SF		3	Block 3	0.00	0.00	0.00 0.00	0.00 0.00	(2.37) 0.00	(0.50) 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
436 5	WA	I42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans C42TF	WA WA	C42TF C42TF		1 2	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C4211	WA	C42TF		3	Block 2 Block 3	0.00	0.00 0.00	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 I42TF	WA WA	I42TF I42TF		1 2	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14211	WA	142TF		3	Block 2 Block 3	0.00 0.00	0.00 0.00	0.00	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 C42SI	WA	C42SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C4251	WA WA	C42SI C42SI		2 -	Block 2 Block 3	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00
	WA	C425I		4	Block 4	0.00	0.00	0.00	0.00	0.00 0.00	0.00 0.00	0.00
	WA	C425I		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
I425I	WA WA	I425I I425I		2 3	Block 2 Block 3	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00 0.00	0.00	0.00
	WA	I425I		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
1007	WA	I42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans C42TI	WA WA	C42TI C42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C7211	WA	C42TI		2 3	Block 2 Block 3	0.00 0.00	0.00 0.00	0.00	0.00 0.00	0.00	0.00	0.00
	WA	C4211		4	Block 4	0.00	0.00	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 WA	I42TI I42TI		2 3	Block 2 Block 3	0.00 0.00	0.00 0.00	0.00 0.00	0.00	0.00	0.00	0.00
	WA	142TI		4	Block 4	0.00	0.00	0.00	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
43.51	WA	743				0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans 43 Interr Trans	WA WA	143TF		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Rates	VVA	I43TI		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00
ources:						(94,786.53)	62,518.77	-	(43,749.98)	(11,131.02)	(2,368.91)	-

				Commodity Commodity	(1,987.41)	62,539.66 (43,749.98) (11,131.02)	191431 186316 186235
_				Commodity		(2,368.91)	186315
[	State	Rate	Rate2 Block	Commodity			254317
61,63,65,67,69,70	WA	I61T	Rate Total		(1,987.41)	-	
	WA	I63T	Rate Total				
	WA	I65T	Rate Total				
	WA	I67T	Rate Total				
	WA	I69T	Rate Total		0.95628	Annually, will only change in a rate of	ase
	WA	I70T	Rate Total	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 c	ase
				Demand	20.89	191431	

Switchers - WA

(92,886.01) 191421

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

Balance (h)	0.00 (2,801.15) (2,801.15)	531.20	94,513,46	154,171.82	164,505.00	219,681.54	354,598.53	392,202.49	389,155.45	387,469.44	384,772.26	(2,617.23)	(2,617.23)	(363.71)	34,643.32	64,862.94	133,864.43	183,429.76	191,286.50	248,664.30	359,065.29	358,/30.1/	359 953 53	(3,374,57)	(3,374.57)	6,513.62	74,584.14	125,165.43	177,422.27	239,654.72	239,249.66	269,253.82	324,039.54	339,286.59	344,015.38	343,957.10	359,777,77	
Activity (g)	(481,460.28) 0.00	3,332.35	59,169.02	59,658.36	10,333.18	55,176.54	134,916.99	37,603.96	(3,047.04)	(1,686.01)	(2,697.18)	(387,389.49)	0.00	2,253.52	35,007.03	30,219.62	69,001.49	49,565.33	7,856.74	57,377.80	110,400.99	(529.12)	1 636 63	(363,328.10)	0.00	9,888.19	68,070.52	50,581.29	52,256.84	62,232.45	(405.06)	30,004.16	54,785.72	15,247.05	4,728.79	(58.28)	15.815.67	
Interest (f)	(3.79)	(3.07)	175.61	336.31	430.96	519.55	776.62	1,009.93	1,056.66	1,050.26	1,044.33	(3.54)	0.00	(4.03)	46.36	134.57	268.75	429.09	506.74	594.96	821.85	9/0/1	971.34	(5.55)	0.00	4.25	109.67	270.13	409.20	564.03	647.64	687.67	802.33	897.04	924.05	930.37	951,68	1
Interest Rate (e)	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3,250%.	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	
Transfers (d)	(478,659.12)										() ( () ()	(384,//2.25)												(360,681.96)														
Deferral (c)	(2,797.37)	3,335,42	58,993.41	59,322.05	9,902.22	54,656.99	134,140.37	36,594.03	(4,103.70)	(2,/36.27)	(3,741.51)	(2,013.69)	0.00	2,757.5	34,960.67	50,680,05	68,/32./4	49,136.24	7,350.00	55,782.84	109,579.14	(1,388.97)	665.29	(2,640.59)	0.00	9,883.94	67,960.85	50,311.16	51,847.64	61,668.42	(1,052.70)	29,316.49	53,983.39	14,350.01	3,804.74	(988.65)	14,863.99	iewing
r Note (b)	alance Nov-12 OLD Nov-12 NEW	Dec-12 Jan-13	Feb-13	/ar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13 Can 12	Sep-13	OCC-13	NOV-13 OLD		Dec-13	Jdll-14 Esh 14	rep-14	var-14	Apr-14	Mdy-14	Jun-14 Jul 14	Jui-14 Ang-14	Sep-14	Oct-14	Nov-14 OLD	Nov-14 NEW	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15 OLD	History truncated for ease of viewing
Month/Year (a)	<ul><li>1 Beginning Balance</li><li>44 Nov-12</li><li>45 Nov-12</li></ul>	46 De 47 Jar	48 Fel	49 Ma	,	51 May	×.				3 R							•		int so				_	_	72 Dec						. ,				82 Oct	83 Nov	84 History trunc

Company: Northwest Natural Gas Company
State: Washington
Description: Amort WA Great Program
Account Number: 186235
Program under Schedule J
Temp Increment under Schedule 230

•	Month/Year Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a) (b)	(0)	(p)	(e)	(J)	(b)	(h)
1	Beginning Balance						
41	Nov-12 OLD	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
45	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
4	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
20	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
25	Sep-13	(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
23	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)
22	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
26	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
22	Jan-14	(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18
28	Feb-14	(66,915.86)		3.25%	507.46	(66,408.40)	154,420.78
29	Mar-14	(47,979.74)		3.25%	353.25	(47,626.49)	106,794.29
90	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
99	Oct-14	(12,849.21)		3.25%	(10.81)	(12,860.02)	(10,425.10)
29	Nov-14 OLD	(14,124.31)	1	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
2 i	Jan-15	(52,030.60)		3.25%	684.41	(51,346.19)	227,375.44
7	FeD-15	(38,529.93)		3.25%	563.63	(37,966.30)	189,409.14
72	Mar-15	(30,448.64)		3.25%	471.75	(58,976,89)	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
92	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	ease of viewing					

Northwest Natural Gas Company Company:

(150) 350) 3500	Washington	Washington Energy Efficiency Programs - General Costs	186310	Program under Schedule G	Included beginning in the 2010 PGA	
	State:	Description:	Account Number:	Other Info:		Debit (Credit)

Balance	(h)	11.115.15	12,132,91	13,141.61	14,155.40	14,927.39	16,220.81	17,267.14	18,316.30	19,618.90	20,173.23	21,230.26	22,290.15	10,352.40	10,352.40	11,382.83	12,362.78	13,345.39	14,101.13	15,098.78	15,619.40	17 385 77	18,632.18	19,642.10	20,654.75	9,463.85	9,463.85	9,489.48	9,815.29	10,183.37	10,371.36	10,828.92	11,624.04	12,643.80	13,164,43	13,665.77	14,955.67	17,591.42	17,862.80	
Activity	(6)	00 0	1.017.76	1,008.70	1,013.79	771.99	1,293.42	1,046.33	1,049.16	1,302.60	554.33	1,057.03	1,059.89	(11,937.75)	0.00	1,030.43	979.95	982.61	755.74	997.65	220.62 1 001 t	1,001.70 764 61	1.246.41	1,009,92	1,012.65	(11,190.90)	0.00	25.63	325.81	368.08	187.99	457.56	795.12	1,019.76	520.63	501.34	1,289.90	2,635.75	271.38	
Interest	( <del>L</del> )	0.00	31.44	34.18	36.91	39.33	42.12	45.29	48.12	51.30	53.81	55.99	58.85	27.29	0.00	29.39	32.11	34.77	37.12	39.49	41.34	45.99	48.71	51.76	54,49	24.92	0.00	25.63	26.11	27.04	27.80	28.67	30.36	32.82	34.90	36.28	38.71	44.01	47.95	
Interest Rate	(e)	3.25%	3,25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.23%	3.25%	3,25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
In																																								
ers	(p)													(12,465.56)	0.00											(11,694.90)	0.00													
ral Transfers	(p) (c)	0.00	986.32	974.52	976.88	732.66	1,251.30	1,001.04	1,001.04	1,251.30	500.52	1,001.04			_	1,001.04	947.84	947.84	/18,62	938.16	47.9.00 058 16	718.62	1,197.70	958.16				0.00	299.70	341.04	160.19	428.89	764.76	986.94	485.73	465.06	1,251.19	2,591.74	223.43	e of viewing
(ear Note Deferral Transfers	(c)	Beginning Balance Nov-12 new 0.00	86			Mar-13 732.66	1	-	-	1	Aug-13 500.52	1	1,001.04	500.52	NEW 0.00	<b>-</b>				Apr-14 938.16 May-14 420.09				Sep-14 958.16	958.16	479.08	NEW 0.00										1,	2	Nov-15 OLD 223,43	History truncated for ease of viewing

rams - R&C Programs Northwest Natural Gas Company

Debit (Credit)

2015 Calendar Balance

2014 Calendar Balance

2013 Calendar Balance

Balance

Activity

2015 Calendar Interest

2014 Calendar Interest

2013 Calendar Interest

Interest Rate

Interest

Note Accumulation Transfers

Month/Year

1	
Company:	Northwest Natural Gas Company
State:	Washington
Description:	Washington Energy Efficiency Progra
Account Number:	186312
Other Info:	Program under Schedule G
	Included beginning in the 2010 PGA

	679,310.66 681,150.46 682,995.25 684,845.03 686,699.82 686,599.82 688,559.64 1,448,572.76
527,890.89 529,320.60 530,754.18 532,191.64 533,632.99 535,078.25	537,980.53 1,067,329.45 (278,042.18) (278,042.18) 1,073,118.64 1,076,025.00 1,078,939.23 1,081,861.36 1,084,791.40 1,087,729.38 1,090,675.31 1,095,551.13 1,095,551.13 1,095,561.06 1,102,539.04 1,102,539.04
646,425.19 648,175.92 649,331.40 651,691.63 653,256.40 657,000.97 1,305,205.53 1,308,740.46 1,312,848.97 1,332,976.19 1,332,976.19 1,332,976.19 1,333,754.51 1,333,754.51	1,344,620.63 1,348,262.31 1,348,262.31
	1,882,601.16 2,415,591.76 1,070,220.13 1,070,220.13 1,073,118.64 1,078,393.23 1,081,861.36 1,764,102.06 1,768,879.84 1,773,670.56 1,773,670.56 1,773,670.56 1,778,474.25 1,778,474.25 1,778,470.06 2,5551,111.80
3,478.51 3,487.93 649,922.56 5,257.58 5,271.82 5,271.82 5,300.41 5,314.77 5,314.77 5,314.77 5,314.77 5,314.81 3,554.51 5,016.64 5,030.22 5,043.85	5,084,94 532,990.60 (1,345,371.63) 0.00 2,898.51 2,906.36 2,922.13 2,922.13 682,240.70 4,777.78 4,790.72 4,803.69 4,816.70 6,909.26
	. 0.00 0.00 0.00 918.66 1,839.80 1,844.79 1,859.78 1,859.82 2,890.12 3,923.22
0.00 713.89 1,429.71 1,433.46 1,441.35 1,445.26 1,445.26	2,170.92 2,890.68 0.00 2,898.51 2,906.36 2,914.23 2,930.04 2,937.98 2,945.93 2,945.93 2,945.93 2,945.93 2,945.93 2,945.93 2,945.93 2,945.93 2,945.93 2,945.93
0.00 874.19 1,750.73 1,755.48 1,766.23 1,764.99 1,764.93 1,744.57 2,653.56 3,534.51 3,554.51 3,554.51 3,554.51 3,553.73 3,573.38 3,592.76 3,602.50 3,602.50 3,602.50	3,641.68
3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25%	3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25%
3,478.51 3,487.93 4,371.56 5,257.88 5,271.82 5,310.41 5,314.77 5,329.16 6,217.78 3,534.13 3,534.13 3,534.13 3,534.13 5,003.09 5,016.64 5,016.64 5,013.02 5,043.85 5,043.85 5,043.85	5,812.60 2,890.68 0.00 2,898.51 2,906.36 2,914.23 2,921.13 3,848.70 4,777.78 4,790.72 4,813.69 4,816.70 4,829.75 5,868.10 6,909.26
(1,319,583.73)	(1,348,262.31)
645,551.00 0.00 0.00 0.00 0.00 0.00 645,551.00 645,551.00 527,177.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	527,178.00 0.00 0.00 0.00 0.00 0.00 678,392.00 0.00 0.00 757,123.00 e of viewing
Beginning Balance Jan-13 Mar-13 Apr-13 Jun-13 Jun-13 Jun-13 Jun-13 Oct-13 Oct-13 Dec-13 Jan-14 Feb-14 May-14 Jun-14 Jun-14 Aug-14 Aug-14 Sep-14	Oct-14 527,178,000  Nov-14 OLD 0.00  Nov-14 NEW 0.00  Dec-14 0.00  Jan-15 0.00  Apr-15 678,392.00  Apr-15 678,392.00  Jul-15 0.00  Jul-15 0.00  Sep-15 757,123.00  Nov-15 OLD 0.00  History truncated for ease of viewing
PBG	•

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

	(g)	0.00	14,271.42	14,271.42	14,822.44	17,681.00	18 453 73	24,435,08	24.587.36	24,740.06	52,236.09	57,193.03	57,717.25	58,045.78	43,449.59	43,449.59	72 366 57	90,213.23	90,791.21	108,297.84	109,842.34	110,139.83	1110,301.21	111,476,72	129,641.21	55,892.47	55,892.47	56,502,62	66,078.54	66.733.16	89,555.82	89,882.74	89,585.35	90,061.53	93,837.66	94,762.99	98,926.68	100,089.52
; ;	(f)		(82,186.73)	0.00	551.02	737,00	640 27	5.981.35	152.28	152.70	27,496.03	4,956.94	524.22	328.53	(14,596.19)	0.00	20,040,10	17,846.71	577.98	17,506.63	1,544.50	297.49	501.30	384.29	18,164.49	(73,748.74)	0.00	610.15	9,575.92	198.77	22,822.66	326.92	(297.39)	476.18	3,776.13	925.33	4,163.69	1,162.84
100	(e1)		37.86	0.00	39.34	43.90	49.05	58.00	66.29	66.71	104.10	147.98	155.40	156.55	116.66	0.00	195.35	219.86	244.78	269.24	295.00	297.49	296.67	300,99	326.07	150.74	0.00	152.00	170.77	180.22	211.59	242.66	242.70	242.94	248.69	255.05	261.93	269.14
Interest	(e2)		3.25%	3.25%	3.25%	3.23%	3.25%	3.25%	3,25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
	(d)		(82,736.27)												(15,228.79)											(74,066.08)												
Action Transfer				0.00	511.58	2,014,00 84 46	591.22	5,923,35	85.99	85.99	27,391.93	4,808.96	368.82			0.00	81.42	17,626.85	333.20	17,237.39	1,249.50	0.00	291.55	83.30			0.00	438.13 0.410.15	276.51	18,55	22,611.07	84.26	(540.09)	233.24	3,527.44	670.28	3,901.76	893.70 of viewing
	(c)	J.Ce	511.68	Ĺ		2,7		5				4		171.98	515.94	INEW 39 AS	102	17			1,24				17,838.42	166.60	•	C		ı	22,6				m		M.	OLD 893.70 ited for ease of viewing
Activation	(b) (c)	Beginning Balance	511.68	NEW	Dec-12 511.58	2,7	-	5	•			4		171.98	515.94	78 AS	102	17			May-14 1,249.50				17,838.42	166.60	NEW	12n-15 0 410 15		ı	22,6				m		M.	Nov-15 OLD History truncated for ease of viewing

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

Balance	(b)	(2,456.81) 77,982.20 67.670.56				.) 11,414.92 () 9,108.43		(1.455.38)		7.468.98			) 1,248.93 ) 316.44		(862.44)		(2,324.54)	- 0	_	39,915,50						_			1
Activity	(J)	0.00 80,439.01 (10,311,64)	(15,620.32)	(7,062.06) (4,697.46)	(3,672.93)	(2,645.51) (2,306.49)	(2,342.65	(4,578.98)	14,726.29	(3,761.46)	(2,803.58)	(2,012.24	(1,404.23) (932.49)	(627.73)	(551.15)	(467.16)	(547.61)	71,779.69	(9,928.87	(8.080.53)	(6,380.20)	(5,183.16)	(3,868.49)	(2,597.17	(1,923.25)	(1,810.00)	(2,099.67	(2,528.61)	(2.335.49)
Interest	(e1)	0.00 220.67 196.97	161.90 123.68	70.22	43.00	34.45 27.75	21.47	12.38	40.51	34.16 24.31	16.41	9.90	5.28	0.01	(1.59)	(4.17)	(5.55)	197.23	172.80	118.89	99.33	83.69	71.45	62.71	56.59	51.55	. 46.26	40.00	33.42
Interest Rate	(e2)	3.25% 3.25% 3.25%	3.25% 3.25% 3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Transfers	(p)	82,736.27							15,228.79									74,066.08											
Accumulation	(၁)	0.00 (2,517.93) (10,508.61)	(15,782.22) (12,770.84)	(7,132.28)	(3,715.93)	(2,334.24)	(2,364.12)	(3,843.44)	(543.01)	(3,064.78)	(2,819.99)	(2,022.14)	(1,409.51) $(934.61)$	(627.74)	(549.56)	(462.99)	(542.06)	(2,483.62)	(10,101.67)	(8,199,42)	(6,479.53)	(5,266.85)	(3,939.94)	(2,659.88)	(1,979.84)	(1,861.55)	(2,145.93)	(2,568.61)	(2,368.91)
-																													
Note	(q)	ice OLD NEW						OLD	NEW								OID	NEW											OLD
	(a) (b)	Beginning Balance Nov-12 OLD Nov-12 NEW Dec-12	Jan-13 Feb-13 Mar-13	Apr-13 Mav-13	Jun-13	Aug-13	Sep-13		Nov-13 NEW	Jan-14	Feb-14	Mar-14	Apr-14 May-14	Jun-14	Jul-14 Aur-14	Sep-14	Oct-14 Nov-14 OLD		Dec-14	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15 OLD

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

(b) (c) (d) (b) (c) (d) (c) (e) (d) (c) (e) (d) (c) (e) (20,786.91) (e) (e) (21,327.45) (e) (e) (31,83.20) (e) (31,83.25.83) (e) (11,726.65) (e) (11,923.99) (e) (12,734.32) (e) (13,985.46) (e) (13,985.46) (e) (13,985.46) (e) (14,747.11) (e) (15,895.08) (e) (14,747.11) (e) (15,895.08) (e) (14,747.11) (e) (15,738.70) (e) (14,747.11) (e) (15,738.70) (e) (14,747.11) (e) (15,738.70) (e) (115,104.48) (e) (115,10	•	/ear	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
Beginning Balance         C.0,786.91         726,388.20         3.25%         (77.39)         (20,864.30)           Nov-12 OLD         (21,327.45)         726,388.20         3.25%         1,684.88         (16,998.95)         1           Dec-12 NEW         (1,137.24)         726,388.20         3.25%         1,684.88         (16,998.95)         1           Dec-12 NEW         (1,137.26.65)         3.25%         1,684.88         (16,998.95)         1           Dec-12 NEW         (1,1,726.65)         3.25%         1,684.88         (16,984.82)         1,684.88         (16,984.82)         1           Apr-13         (11,726.65)         3.25%         1,694.82         (16,984.67.91)         1 <th></th> <th>(a) (b)</th> <th>(0)</th> <th>(p)</th> <th>(e)</th> <th>Œ)</th> <th>(b)</th> <th>(<del>L</del>)</th>		(a) (b)	(0)	(p)	(e)	Œ)	(b)	( <del>L</del> )
Nov-12 OLD (20,786,91) 3.25% (7739) (20,864,30) C0,064-12 OLD (21,327,42) 7.26,388.20 3.25% 1,938.42 76,599.17 E0.29 C1.327.43 1.25% 1,644.88 (89,998,95) C1.327.43 (113,325.83) C1.325% 1,938.42 76,590 (113,643.56) C1.327.20 (113,643.26) C1.327.20 (113,643.26) C1.327.20 (113,643.26) C1.327.20 (113,643.26) C1.327.20 (113,643.26) C1.327.20 (113,643.36) C1.327.20 (113,643.36) C1.327.20 (113,643.36) C1.327.20 (113,643.36) C1.327.20 (113,643.36) C1.327.20 (113,644.33) C1.32.20 (114,205.94) C1.32.20 (113,644.33) C1.32.20 (113,644.33) C1.32.20 (114,205.94) C1.32.20 (114,205	1	Beginning Balance						
Nov-12 NEW   C1,327.45   726,388.20   3125%   1,938.42   706,999.17   6	44	Nov-12 OLD	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
Dec-12 (91,683.83) 3.25% 1,684.88 (89,998.95) 5 1 Jan-13 (118,325.83) 3.25% 1,684.88 (89,998.95) 5 1 Jan-13 (118,325.73) 3.25% 1,684.88 (89,998.95) 5 1 Jan-13 (11,085.43) 3.25% 1,043.09 (110,683.56) 3 Jan-13 (40,964.12) 3.25% 3.25% 3.41.12 (10,683.56) 3.25% 3.25% 3.41.12 (10,683.56) 3 Jan-13 (21,985.45) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3.25% 3.41.12 (21,946.40) 3.25% 3	45	Nov-12 NEW	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
Pan-13	46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
Feb-13 (11,726.65)   3.25%   7.76.44 (10,683.56)   3 8.25%   7.76.44 (10,683.56)   3 8.25%   7.76.44 (10,683.56)   3 8.25%   7.76.44 (10,683.56)   3 8.25%   7.76.44 (10,692.54)   1 8.25%   7.76.44 (10,692.54)   1 8.25%   7.76.44 (10,75.54)   1 8.25%   7.76.44 (10,75.54)   1 8.25%   7.76.44 (10,75.54)   1 8.25%   7.76.44 (10,75.54)   1 8.25%   7.76.44 (10,75.24)   1 8.25%   7.76.44 (10,75.24)   1 8.25%   7.76.44 (10,75.23)   3.25%   2.76.50 (10,75.24)   1 8.26%   2.76.50 (10,75.24)   1 8.26%   2.76.50 (10,75.24)   2 8.25%   2.76.50 (10,75.24)   2 8.25%   2.76.50 (10,75.25)   2 8.25	47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947,86)	441,005.21
Mar-13 (67,272,70) 3.25% 776.44 (66,466.26) 2 1.25% (61,931.17) 3.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 76.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.67) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.50 (61,354.25) 1 1.25% 756.20 (61,354.25) 1 1.25% 756.20 (61,354.25) 1 1.25% 756.20 (61,354.25) 1 1.25% 756.20 (61,356.25) 1 1.25% 756.20 (61,356.25) 1 1.25% 756.20 (61,356.25) 1 1.25% 756.20 (61,356.25) 1 1.25% 756.20 (61,356.25) 1 1.25% 756.20 (61,366.25) 1 1.25% 756.20	48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321,65
Apr-13         (61,931.17)         3.25%         476.50         (61,334.67)         1           May-13         (60,964.12)         3.25%         476.75         (61,334.67)         1           Jun-13         (20,754.32)         3.25%         476.72         (61,535.40)         1           Jun-13         (22,754.32)         3.25%         267.92         (22,466.40)         1           Aud-13         (19,657.20)         3.25%         267.92         (22,466.40)         1           Sep-13         (19,553.99)         3.25%         267.92         (22,466.40)         1           Oct-13         (19,563.90)         3.25%         267.92         (22,486.40)         1           Nov-13         (19,697.20)         3.25%         4.81         (19,486.45)         1           Dec-13         (37,676.04)         3.325%         3.25%         3.25%         (15,487.25)         1           Dec-14         (222,289.22)         3.25%         3.25%         3.481.26         3.25%         3.25%         3.481.31         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3.25%         3	49	Mar-13	(87,272.70)		3.25%	776.44	(86,496,26)	243,825.39
May-13	20	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470,72
Jun-13 (31,985.45) 3.25% 34.112 (31,644.33) 1.101-13 (22,746.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 26.79 (22,466.40) 3.25% 27.25% 27.20 (22,699.65) 1.0 (23,226.92) 3.25% 2.461.28 (22,999.65) 1.0 (23,226.92) 3.25% 2.461.28 (22,999.65) 1.0 (23,226.92) 3.25% 2.461.28 (22,999.65) 1.0 (23,226.92) 3.25% 2.461.28 (22,999.65) 1.0 (23,226.92) 3.25% 2.461.28 (24,992.65) 1.0 (23,226.92) 3.25% 2.461.28 (24,992.65) 1.0 (24,427.41) (25,726.92) 3.25% 2.461.28 (24,992.65) 1.0 (24,427.11) 3.25% 3	51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
Jul-13 (22/754.32)   3.25%   267.92 (22/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.40)   267.92 (29/486.42)   267.92 (29/496.42)	25	Jun-13	(31,985.45)		3,25%	341.12	(31.644.33)	110,300.99
Aug-13 (19,697.20) 3.25% 211.16 (19,486.04)  Sep-13 (19,533.99) 3.25% 188.04 (19,795.95)  Oct-14 (37,676.14) 3.25% 188.04 (19,795.95)  Nov-13 OLD (33,648.31) 1,332,049.30 3.25% 1,594.75 1,292,112.95 1	23	Jul-13	(22,754.32)		3.25%	267.92	(22,486,40)	87,814.59
Sep-13         (19,953.99)         3.25%         158.04         (19,795.55)           Nov-13         (37,676.04)         3.25%         158.04         (15,795.62)           Nov-13 NEW         (43,485.10)         1,332,049.30         3.25%         (15.94)         (15,795.62)           Nov-13 NEW         (43,485.10)         1,332,049.30         3.25%         3,126.30         (226,985.65)         1,092,112.95           Jan-14         (222,488.92)         3.25%         2,481.28         (249,982.67)         7,797.60           Feb-14         (222,488.92)         3.25%         2,481.28         (249,982.67)         7,797.40           Feb-14         (222,488.92)         3.25%         2,481.28         (249,982.67)         7,797.40           Apr-14         (15,127.30)         3.25%         2,641.28         (249,982.67)         7,741.71           Jul-14         (75,738.70)         3.25%         1,297.40         (164,997.88)         3,141.20           Jul-14         (75,738.70)         3.25%         2,641.20         (144,005.94)         2,441.20           Aug-14         (75,738.20)         3.25%         2,641.20         (144,007.90         (144,171.71)           Aug-14         (35,633.23)         3.25%         2,660.90	54	Aug-13	(19,697.20)		3.25%	211,16	(19,486,04)	68,328,55
Oct-13 (37,676.04) 3.25% 80.42 (37,595.62) (37,595.62) (37,595.62) (37,595.62) (37,676.04) (37,648.31) (37,676.04) (37,648.31) (37,648.31) (37,648.31) (37,648.31) (37,648.31) (37,648.31) (37,648.31) (37,648.31) (37,648.31) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,737.32) (37,648.32) (37,737.32) (37,648.32) (37,737.32) (37,737.32) (37,648.32) (37,737.32)	22	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
Nov-13 OLD (33,648.31) 3.25% (15.94) (33,664.25) (10.94) (0.13 OLD (43,485.10) 1,332,049.30 3.25% (15.94) (226,989.65) 1.00 0.0-13 New (43,485.10) 1,332,049.30 3.25% (15.94) (226,989.65) 1.00 0.0-13 New (232,288.92) 3.25% 2,481.28 (249,982.67) 1.00 0.0-14 (15,282.92) 3.25% 1,297.40 (144,597.68) 3.25% 1,297.40 (144,597.68) 3.25% 1,297.40 (144,506.94) 2.20 0.0-14 (75,783.70) 3.25% 643.39 (75,074.31) 2.20 0.0-14 (75,783.70) 3.25% 2,481.28 (75,074.31) 2.20 0.0-14 (75,783.70) 3.25% 2,61.19 (35,080.79) 1.00 0.0-14 (44,171.71) 3.25% 2,61.19 (35,080.79) 1.00 0.0-14 (44,171.71) 3.25% 2,61.19 (35,302.53) 2.25% 2,61.19 (35,302.53) 2.25% 2,61.19 (35,302.53) 2.25% 2,61.19 (35,302.53) 2.25% 2,61.19 (35,302.53) 2.25% 2,60.90 (201,974.65) 8.25% 2,60.90 (20	26	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
Nov-13 NEW (43,485.10) 1,332,049.30 3.25% 3,548.75 1,292,112.95 1,12 Jeb-13 (226,483.95) 3.25% 3,126.30 (226,989.65) 1,0 Jen-14 (232,288.92) 3.25% 1,237% (236,427.32) 7.7 Feb-14 (232,288.92) 3.25% 1,237% (236,427.32) 7.7 Jeb-14 (115,127.30) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,297.40 (164,597.68) 3.25% 1,25% 1,297.40 (164,597.68) 3.25% 1,25% 1,25% 1,297.40 (194,747.11) 1,359,957.21 3.25% 1,318.32 (117,292.33) 3.25% 1,318.22 (133,248.6) 1,01 Jul-15 (194,747.11) 1,359,957.21 3.25% 1,318.45 (148,883.7.2 1,22 Jul-15 (151,044.8) 3.25% 1,318.45 (148,883.7.2 1,22 Jul-15 (194,119.46) 3.25% 1,318.45 (148,883.7.3 1,318.42 (176,29.56) 4.318.71 1,319.46 (35,20.56) 1,318.45 (33,221.94) 3.25% 1,325% 1,356.88 (34,322.13) 3.25% 1,325% 1,356.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,322.13) 3.25% 1,465.88 (34,320.42) 3.25% 1,465.88	22	Nov-13 OLD	(33,648.31)		3.25%	(15,94)	(33,664.25)	(72,727,27)
Dec-13 (230,115.95) 3.25% 3,126.30 (226,986.65) 1.07 (226,483.95) 2.25% 2,481.28 (249,982.67) 7 (232,483.95) 3.25% 1,297.40 (164,599.68) 3.25% 1,297.40 (164,599.68) 3.25% 1,297.40 (164,599.67) 7 (165,895.08) 3.25% 1,297.40 (164,599.68) 3.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,297.40 (164,297.83) 2.25% 1,25% 1,25% 1,207.43 (164,206.74) 2.25% 1,25	28	Nov-13 NEW	(43,485,10)	1,332,049,30	3.25%	3.548.75	1.292,112.95	1.269.385.68
Jan-14 (252,463.95) 3.25% 2,481.28 (249,982.75) 7.77 7.77 7.72 7.72 7.72 7.72 7.72 7.7	29	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989,65)	1 042 396 03
Feb-14         (232,258.92)         3.25%         1,297.40         (230,427.32)         7.72.20           Mar-14         (165,895.08)         3.25%         1,297.40         (164,597.68)         3.25%         1,297.40         (144,206.94)         2.25%         1,297.40         (144,206.94)         2.25%         1,297.40         (144,206.94)         2.25%         1,297.40         (144,206.94)         2.26%	09	Jan-14	(252,463.95)		3.25%	2 481 28	(249 982 67)	707 413 36
Mar-14         (165,895.08)         3.25%         1,297.40         (154,207.80)         3.25%         1,297.40         (154,207.80)         3.25%         1,297.40         (144,206.94)         2.25%         920.36         (114,206.94)         2.25%         920.36         (114,206.94)         2.25%         920.36         (114,206.94)         2.25%         920.36         (114,206.94)         2.25%         920.36         (114,206.94)         2.25%         920.36         (114,206.94)         2.25%         1.25%         495.14         (50,080.79)         1.1         2.25%         495.14         (50,080.79)         1.1         2.25%         495.14         (50,080.79)         1.1         2.25%         495.14         (50,080.79)         1.1         2.25%         260.19         3.25%         495.11         2.25%         1.1         43,803.53         1.2         1.2         44,408.73         1.2	61	Feb-14	(232,258.92)		3.25%	1.831.60	(230,427,32)	561 986 04
Apr-14         (115,127.30)         3.25%         920.36         (114,206.94)         22           May-14         (75,738.70)         3.25%         664.39         (75,074.31)         22           Jun-14         (75,738.70)         3.25%         664.39         (75,074.31)         22           Jun-14         (44,171.71)         3.25%         664.39         (75,074.31)         22           Jun-14         (44,171.71)         3.25%         36.13         (50,080.79)         11           Aug-14         (35,563.72)         3.25%         261.19         (50,080.79)         11           Sep-14         (37,102.33)         3.25%         261.19         (35,302.53)         163.50         (36,938.83)           Nov-14 OLD         (49,338.20)         3.25%         7.62.60         (43,437.19)         (70,59)         (49,408.79)         (70,59)         (49,408.79)         (70,59)         (49,408.79)         (70,59)         (49,408.79)         (70,59)         (49,408.79)         (70,59)         (49,408.79)         (70,520.60)         1,10         (49,408.79)         (70,520.60)         1,10         (40,408.79)         (71,538.08)         (40,408.79)         (71,538.08)         (40,408.78)         (40,408.78)         (40,408.78)         (40,408.78)	9	Mar-14	(165,895.08)		3.25%	1.297.40	(164.597.68)	397,388.36
May-14         (75,738.70)         3.25%         664.39         (75,074.31)         2           Jun-14         (50,575.93)         3.25%         495.14         (50,080.79)         11           Jun-14         (44,171.71)         3.25%         495.14         (50,080.79)         11           Aug-14         (35,563.72)         3.25%         261.19         (35,085.53)         15           Sep-14         (37,102.33)         3.25%         261.19         (35,302.53)         15           Oct-14         (43,432.08)         3.25%         56.0.19         (36,938.83)         (43,377.19)           Nov-14 OLD         (49,338.20)         3.25%         (70.59)         (49,408.79)         (70.59)           Nov-14 NEW         (44,747.11)         1,3559,957.21         3.25%         2,60.50         (201,974.65)         1,2           Jan-15         (204,635.55)         3.25%         2,60.50         (201,974.65)         1,3           Jan-15         (15,044.48)         3.25%         2,186.45         (148,858.03)         7           Apr-15         (96,553.36)         3.25%         1,539.42         (95,013.94)         5           May-15         (71,938.08)         3.25%         1,66.58         34,525.05<	63	Apr-14	(115,127.30)		3.25%	920.36	(114,206,94)	283.181.42
Jun-14 (50,575.93) 3.25% 495.14 (50,080.79) 11  Jul-14 (44,171.71) 3.25% 495.14 (50,080.79) 11  Aug-14 (35,563.72) 3.25% 261.19 (35,302.53) 5.25% 163.50 (36,938.83) 6.0c-14 (43,432.08) 3.25% 163.50 (36,938.83) 6.0c-14 (44,747.11) 1,359,957.21 3.25% 2,60.59 (43,377.19) (43,432.08) 3.25% 2,60.59 (43,377.19) (43,432.08) 3.25% 2,60.59 (43,377.19) (43,432.08) 3.25% 2,60.59 (201,974.65) 13n-15 (204,635.55) 3.25% 2,60.50 (201,974.65) 13n-15 (15,044.48) 3.25% 2,60.50 (201,974.65) 13n-15 (47,915.56) 3.25% 1,539.42 (95,013.94) 5.30n-15 (47,915.56) 3.25% 1,156.68 (46,758.89) 440-15 (33,221.94) 3.25% 1,046.98 (32,26.56) 3.25% (46,738.46) 3.25% (46,780.92) 2.25% (46,780.	64	May-14	(75,738.70)		3.25%	664.39	(75,074,31)	208,107,11
Jul-14 (44,171.71) 3.25% 368.17 (43,803.54) 1 Aug-14 (35,563.72) 3.25% 261.19 (35,302.53) 58-14 (37,102.33) 3.25% 261.19 (35,302.53) 58-14 (37,102.33) 3.25% 261.19 (35,302.53) 50ct-14 (49,338.20) 3.25% (70.59) (49,408.79)	65	Jun-14	(50,575.93)		3.25%	495.14	(50,080.79)	158,026,32
Aug-14 (35,563.72) 3.25% 261.19 (35,302.53) Sep-14 (37,102.33) 3.25% 163.50 (36,938.83) Acc-14 (43,432.08) 3.25% (70.59) (49,408.79) (49,438.20) 3.25% (70.59) (49,408.79) (49,409.89) (49,408.79) (49,409.89) (49,409.89) (49,409.89) (49,409.89) (49,409.89) (49,409.89) (49,409.89) (49,409.89)	99	Jul-14	(44,171.71)		3.25%	368.17	(43,803.54)	114,222.78
Sep-14       (37,102.33)       3.25%       163.50       (36,938.83)       7.00c-14       (43,432.08)       3.25%       163.50       (36,938.83)       7.00c-14       (43,432.08)       3.25%       54.89       (43,377.19)       (47,000-14)       (49,338.20)       3.25%       (70.59)       (49,408.79)       (70.59)       (49,408.79)       (49,408.79)       (49,408.79)       (49,408.79)       (49,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,408.79)       (40,409.89)       (40,709.70)	29	Aug-14	(35,563,72)		3.25%	261.19	(35,302.53)	78,920.25
Oct-14 (43,432.08) 3.25% 54.89 (43,77.19) (49,408.79) (49,408.79) (49,338.20) (49,338.20) 3.25% (70.59) (49,408.79) (49,409.89) (49,409.89) (49,409.89) (49,409.89) (49,409.79) (49,409.89) (49,409.79	99	Sep-14	(37,102.33)		3.25%	163.50	(36,938.83)	41,981.42
Nov-14 OLD (49,338.20) 3.25% (70.59) (49,408.79) (4 Nov-14 OLD (49,338.20) 3.25% (70.59) (49,408.79) (4 Nov-14 NEW (44,747.11) 1,359,957.21 3.25% 3,622.62 1,318,832.72 1,21	69	Oct-14	(43,432.08)		3.25%	. 54.89	(43,377.19)	(1,395.77)
Nov-14 NEW (44,747.11) 1,359,957.21 3.25% 3,622.62 1,318,832.72  Dec-14 (186,406.68) 3.25% 3,181.82 (183,224.86)  Jan-15 (204,635.55) 3.25% 2,660.90 (201,974.65)  Feb-15 (151,044.48) 3.25% 2,186.45 (148,858.03)  Apr-15 (19,119.46) 3.25% 1,539.42 (17,292.93)  Apr-15 (96,553.36) 3.25% 1,335.42 (17,292.93)  Jun-15 (47,915.56) 3.25% 1,156.68 (46,758.88)  Jun-15 (33,221.94) 3.25% 1,046.98 (32,265.06)  Sep-15 (34,590.77) 3.25% 749.54 (45,580.92)  Nov-15 OLD (43,749.98) 3.25% (45,780.92)	20	Nov-14 OLD	(49,338.20)		3.25%	(70.59)	(49,408.79)	(50,804.56)
Dec-14 (186,406.68) 3.25% 3,181.82 (183,224.86) 1, 181-15 (224,635.55) 3.25% 2,660.90 (201,974.65) 1, 181-15 (151,044.48) 3.25% 2,660.90 (201,974.65) 3.25% 2,186.45 (148,858.03) 1, 1826.53 (117,292.93) 1, 1826.53 (117,292.	71	Nov-14 NEW	(44,747.11)	1,359,957.21	3.25%	3,622.62	1,318,832.72	1,268,028.16
Jan-15 (224,635.55) 3.25% 2,660.90 (201,974.65) Feb-15 (151,044.48) 3.25% 2,186.45 (148,858.03) Mar-15 (119,119.46) 3.25% 1,826.53 (117,292.93) Apr-15 (96,553.36) 3.25% 1,539.42 (95,013.94) May-15 (71,938.08) 3.25% 1,531.42 (70,622.66) Jun-15 (47,915.56) 3.25% 1,156.68 (46,758.88) Jul-15 (35,409.11) 3.25% 1,046.98 (32,265.06) Sep-15 (38,599.77) 3.25% 956.88 (32,265.06) Oct-15 (46,30.46) 3.25% (45,580.92) Nov-15 OLD (43,749.98) 3.25% (43,120.40) History truncated for ease of viewing	72	Dec-14	(186,406.68)		3.25%	3,181.82	(183,224.86)	1,084,803.30
Feb-15         (151,044.48)         3.25%         2,186.45         (148,858.03)           Mar-15         (119,119.46)         3.25%         1,826.53         (117,292.93)           Apr-15         (96,553.36)         3.25%         1,539.42         (95,013.94)           May-15         (71,938.08)         3.25%         1,515.42         (70,622.66)           Jun-15         (47,915.56)         3.25%         1,156.68         (46,728.88)           Jul-15         (35,409.11)         3.25%         1,046.98         (34,362.13)           Aug-15         (38,599.77)         3.25%         956.88         (32,265.06)           Sep-15         (46,330.46)         3.25%         749.54         (45,580.92)           Nov-15 OLD         (43,749.98)         3.25%         629.58         (43,120.40)	73	Jan-15	(204,635.55)		3.25%	2,660.90	(201,974.65)	882,828.65
Mar-15 (119,119.46) 3.25% 1,826.53 (117,292.93)  Apr-15 (96,553.36) 3.25% 1,539.42 (95,013.94)  May-15 (71,938.08) 3.25% 1,539.42 (95,013.94)  Jun-15 (47,915.56) 3.25% 1,156.68 (46,758.88)  Jul-15 (35,409.11) 3.25% 1,046.98 (34,362.13)  Aug-15 (38,599.77) 3.25% 956.88 (32,265.06)  Sep-15 (46,330.46) 3.25% 749.54 (45,580.92)  Nov-15 OLD (43,749.98) 3.25% 629.58 (43,120.40)  History truncated for ease of viewing	74	Feb-15	(151,044.48)		3.25%	2,186.45	(148,858.03)	733,970.62
Apr-15         (96,553.36)         3.25%         1,539.42         (95,013.94)           May-15         (71,938.08)         3.25%         1,315.42         (70,622.66)           Jun-15         (47,915.56)         3.25%         1,156.68         (46,758.88)           Jul-15         (35,409.11)         3.25%         1,046.98         (34,362.13)           Aug-15         (38,599.77)         3.25%         956.88         (32,265.06)           Sep-15         (46,330.46)         3.25%         749.54         (45,580.92)           Nov-15 OLD         (43,749.98)         3.25%         (43,120.40)           History truncated for ease of viewing         3.25%         (43,120.40)	75	Mar-15	(119,119.46)		3.25%	1,826.53	(117,292.93)	616,677.69
May-15 (71,938.08) 3.25% 1,315.42 (70,622.66)  Jun-15 (47,915.56) 3.25% 1,156.68 (46,758.89)  Jul-15 (35,409.11) 3.25% 1,046.98 (34,362.13)  Aug-15 (33,221.94) 3.25% 956.88 (32,265.06)  Sep-15 (38,599.77) 3.25% 862.21 (37,737.56)  Oct-15 (46,330.46) 3.25% (45,580.92)  Nov-15 OLD (43,749.98) 3.25% (43,120.40)	9/	Apr-15	(96,553.36)		3.25%	1,539.42	(95,013.94)	521,663.75
Jun-15 (47,915.56) 3.25% 1,156.68 (46,758.88)  Jul-15 (35,409.11) 3.25% 1,046.98 (34,362.13)  Aug-15 (38,599.77) 3.25% 956.88 (32,265.06)  Sep-15 (38,599.77) 3.25% 862.21 (37,737.56)  Oct-15 (46,330.46) 3.25% 749.54 (45,580.92)  History truncated for ease of viewing	11	May-15	(71,938.08)		3.25%	1,315.42	(70,622.66)	451,041.09
Jul-15 (35,409.11) 3.25% 1,046.98 (34,362.13) 3.25% 4ug-15 (33,221.94) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (45,580.92) 90ct-15 (46,330.46) 3.25% 956.88 (43,120.40) 3.25% 4ug-15 OLD (43,749.98) 3.25% 959.58 (43,120.40) 3.25% 4ug-16.80% 4ug-16.80	78	Jun-15	(47,915.56)		3.25%	1,156.68	(46,758.88)	404,282.21
Aug-15 (33,221.94) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (32,265.06) 3.25% 956.88 (37,737.56) 90d-15 (46,330.46) 3.25% 749.54 (45,580.92) 3.25% 629.58 (43,120.40) 3.45% 43,120.40) 3.25% 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40) 43,120.40)	79	Jul-15	(35,409.11)		3.25%	1,046.98	(34,362.13)	369,920.08
Sep-15       (38,599.77)       3.25%       862.21       (37,737.56)         Oct-15       (46,330.46)       3.25%       749.54       (45,580.92)         Nov-15 OLD       (43,749.98)       3.25%       629.58       (43,120.40)         History truncated for ease of viewing	80	Aug-15	(33,221.94)		3.25%	956.88	(32,265.06)	337,655.02
Oct-15 (46,330.46) 3.25% 749.54 (45,580.92) 3.25% Nov-15 OLD (43,749.98) 3.25% 629.58 (43,120.40) 3.25% truncated for ease of viewing	81	Sep-15	(38,599.77)		3.25%	. 862,21	(37,737.56)	299,917.46
Nov-15 OLD (43,749.98) 3.25% 629.58 (43,120.40) History truncated for ease of viewing	82	Oct-15	(46,330.46)		3.25%	749.54	(45,580.92)	254,336.54
History truncated for ease of viewing	83	Nov-15 OLD	(43,749.98)		3,25%	629.58	(43,120.40)	211,216.14
		History truncated for e	ase of viewing					

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

Balance	(h)	(118,953,15)	(1,445,042.52)	(1,298,013.24)	(898.255.81)	(757,422.55)	(655,899.55)	(586,389.34)	(531,579.25)	(490,829.80)	(454,953.91)	(418,370.05)	(352,338.91)	(300,946.28)	(711,457.59)	(583,629.11)	(442,708.51)	(312,888.40)	(219,214.61)	(153,357.62)	(109,127.74)	(78,985.39)	(52,504.91)	(30,773.79)	(7,958.31)	18,950.68	44,389.69	2,859,979.74	2,452,582.17	2,005,714.31	1,674,449.81	1,410,461.21	1,194,338.76	1,032,673.52	922,034.49	839,077.01	760,313.18	668,930.54	559,720.55	468,224,67	
Activity	(6)	72,822.19	(1,326,089.37)	147,029.28	178.755.82	140,833.26	101,523.01	69,510.21	54,810.09	40,749.45	35,875.89	36,583.85	66,031.14	51,392.63	(410,511.31)	127,828.48	140,920.60	129,820.11	93,673.80	62,856,99	44,229.88	30,142.35	26,480.48	21,731.12	22,815.48	26,908.99	25,439.01	2,815,590.05	(407,397.57)	(446,867.85)	(331,264.51)	(263,988.60)	(216,122.45)	(161,665.24)	(110,639.03)	(82,957.48)	(78,763.83)	(91,382.64)	(109,210,00)	(91,495.88)	
Interest	(£)	(420.21)	(3,634.41)	(3,709.53)	(2,671.22)	(2,239.03)	(1,911.29)	(1,679.99)	(1,511.87)	(1,382.64)	(1,279.02)	(1,181.03)	(1,042.26)	(883.46)	(1,144.92)	(1,751.39)	(1,387.95)	(1,021.82)	(719.58)	(503.84)	(354.97)	(254.39)	(177.82)	(112.62)	(52.38)	14.87	85.66	7,752.05	7,184.37	6,029.11	4,976.82	4,171.83	3,522.56	3,011.67	2,643.42	2,381.61	2,162.91	1,932.82	1,661,55	1,390.13	
Interest Rate	(e)	3.25%	3,25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Transfers	(p)		(1,361,415.61)												(436,116.00)													2,916,751.00		0.01	(0.01)								(0.01)	,	
Amortization Transfers	(c) (d)	73,242.40		130,/38.81 224 213 43	181,427,04	143,072.29	103,434.30	71,190.20	56,321.96	42,132.09	37,154.91	37,764.88	67,073.40			129,579.87	142,308.55	130,841.93	94,393.38	66,360.83	44,584.85	30,396.74	26,658.30	21,843.74	22,867.86	26,894.12		_	~	_	_	(268,160.43)	(219,645.01)	(164,676.91)	(113,282.45)	(85,339.09)	(80,926.74)	(93,315.46)			se of viewing
	(p) (c)	9	38,960.65		•									52,276.09	NEW 26,749.61			1									25,353,35	NEW (108,913.00)	(414,581.94)	(452,896.97)	(336,241.32)			_	<u> </u>				(110,871.54)	OLD (92,886.01)	ited for ease of viewing
Amortization	(p) (c)	Beginning Balance 73,242.40 Nov-12 OLD 73,242.40	NEW 38,960.65	Dec-12 130,736.81 Jan-13 224.213.43	•									52,276.09	NEW 26,749.61			1									25,353,35	NEW (108,913.00)	(414,581.94)	(452,896.97)	(336,241.32)			_	<u> </u>		Aug-15 (80,926.74)	Sep-15 (93,315.46)		OLD (92,886.01)	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

Balance	(h)		0 334,269.82 4) (692,905,52)		, _	Ŭ	_	Ο.				(133,430,07) R (91,571,49)			$\overline{}$		(540,573,13)	, _				(515,089.43) 9 (274.875.14)	_	1		_		_	٠.		Ľ	_	_		(818,754.04)	
Activity	(6)	39,809.02 140,388.66	117,627.80		109,703.60	78,864.18	53,266.50	41,796.76	30,920.99		27,709.02	41 866 58	38,434.95	206,961.69	(1,153,693.50)	206,546.26			46,727.05	40,654.17		54,714.08 41.214.29	43,290.12	8		$\overline{}$				103,764.43	/0,348.58	52,268.34	49,473.95	57,570.43	69,121.61	60,406,89
Interest	(J)	152.41 339.12	745.02	(1,685.41)	(1,348.38)	(1,093.38)	(914.69)	(786.13)	(687.79)	(609.15)	(534.84)	(304 29)	46.66	136.16	(3,007.72)	(2,424.99)	(1,602,81)	(1,368.27)	(1,211.28)	(1,093.12)	(993.47)	(799.18)	(684,90)	(2,396.17)	(2,568.20)	(5,119.68)	(4,434.25)	(3,911,62)	(5,491./6)	(3,162.89)	(2,927.43)	(2,761.62)	(2,624.03)	(2,479.27)	(2,307.94)	(2,132.77)
Interest Rate	(e)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.23.70	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	0.62.6	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
																								_												
Transfers	( <del>p</del> )	110,381.20	(1,199,549.84)										(3,932.92)		(1,378,053.37)									(919,526.26)		(1,223,450.71)		(100)	(10.01)							
ation	(p) (c)		116,882.78 174,481.69 (1,199,549.84)		111,051.98	79,957.56	54,181.19	42,582.89	31,508./8	27,844.94	50,243.00	42.170.87				208,971.25 150 621 05	105,675.31	70,728.81	47,938.33	41,747.29	34,021.34	42,013.47	43,975.02				219,881.29			106,927.32	/3,2/6,01	55,029.96	52,097.98	60,049.70	71,429.55	62,539.66
Note Amortization	(c)	LD 39,656.61 EW 29,668.34	116,882.78	141,200.44								OID	42,321.21	206,825.53	227,367.59		4 +							69,576.30	271,345.02	296,523.03		1/4,927.56	00,626,271							
'ear Note Amortization	(c)	rce 39,656,61 OLD 39,656,61 NEW 29,668,34		141,200.44			May-13	Jun-13	JUI-13	55 Aug-1.5 27,844,94 56 Con-13 28 26	3ep-13	OID	Nov-13 NEW 42,321.21	206,825.53	227,367.59	Mar-14 150 621 05	4 +				54,021,34 60 Sep-14 35,615,04	0ct-14	OLD		271,345.02	296,523.03			00,626,271							Nov-15 OLD 62,539,66

# Northwest Natural Gas Company SAP Journal Entry

		(Black) Do not change these cells (Blue) Change these cells as needed
Header Text	(25)	Transfer Deferral to Amort
Reference	(16)	JE 29-1
Currency	(3)	OSN
Posting Date	(8)	11302015 (MMDDYYYY)
Document Date	(8)	11302015 (MMDDYYYY)
Document Type	(2)	SA
Company Code	(4)	2000

Auto Reversal	(Y or N)	:	zz	Z	. z	: 2	. z	z	z	. z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	z	2
Unit of	(3)																																			
Quantity	(6+3)																																			
WBS Element	(18)															nort	nort		Amort																	
Detail Text	(20)	Township of the property of th	Transfer OR Res Decoup to Amort		Transfer OR Comm Decoup to Amort	Transfer CUB Funding to Amort	Transfer CUB Funding to Amort	Transfer NWIGU funding to Amort	Transfer NWIGU funding to Amort	Transfer CUB Funding to Amort	Transfer CUB Funding to Amort	Transfer NWIGU Funding to Amort	Transfer NWIGU Funding to Amort	Transfer OR Industrial DSM to Amort	Transfer OR Industrial DSM to Amort	Transfer OR AMR Amort to Residual Amort	Transfer OR Prop Sales Ref to Resid Amort	Transfer SIP Amort to Residual Amort	Transfer Work Gas Inv Amort to Resid Amort	Transfer from residual amort balances	Transfer Env Post Prudence to Amort	Trasnfer Env Post Prudence to Amort	Transfer OR WACOG to Amort	Transfer OR WACOG to Amort	Transfer OR Post Cary Wells to Amort	Transfer OR Post Cary Wells to Amort	Transfer to OR Demand Amort	Transfer WA Eng Effic to Amort	Transfer WA Eng Effic to Amort	Transfer WA Eng Effic to Amort	Transfer WA-LIEE to Amort	Transfer WA-LIEE to Amort	341 106 89 Transfer WA CDEAT to Amort			
Credit Amount	(10+2)		8.178.853.99		10,988,103.62		66,125.00	Ā	18,632.98		40,159.41		29,545.73		3,226,086.44	6,579.85			38,240.77	68,463.25		8,353,752.31		14,583,067.27		539,355.77		101,600.27	14,069,366.95			9,749.63	1,102,538.02		58,051.62	241 175 00
Debit Amount	(10+2)	0 170 052 00	6,1,0,033,39	10,988,103.62		66,125.00	•	18,632.98		40,159.41		29,545.73		3,226,086.44			21,047.04	92,236.83			8,353,752.31		14,583,067.27		539,355.77		9,756,304.40			4,414,662.82	1,112,287.65			58,051.62		
Debit (S) Credit (H)	(1)	υ	n =	S	Ξ	S	I	S	Н	S	I	S	Ξ	S	Н	Н	S	S	I	Ŧ	S	Н	S	Ή	S	Н	S	I	I	S	S	I	H	S	Ξ	ı
Internal Order	(12)																																			
Cost Center	(2)																																			
Account	(9)	186277	186275	186271	186270	186286	186276	186288	186278	186286	186284	186288	186284	186233	186232	186307	254315	254309	191031	186311	186183	186182	191400	191401	191401	191405	191411	191417	191450	191410	186316	186310	186312	186315	186314	186234
Line No.		-	- 2	<sub>(</sub> د	4	ۍ ا	9	7	<sub>∞</sub>	ි ග	9	#	12	13	<u>4</u>	15	16	17	18	19	20	27	22	<b>1</b> 23	24	75	26	27	28	- 58 - 58	30	31	32	33	88	35

ć		C			-
ફ ફ	186235	2	341,126.88	I ransfer WA GREAT to Amort	z
37	191420	S	3,087,447.00	Transfer WA WACOG to Amort	z
38	191421	H		3,087,447.00 Transfer WA WACOG to Amort	z
39	191430	Ŧ		1,505,925.80 Transfer WA Demand to Amort	z
<del>6</del>	191431	S	1,505,925.80	Transfer WA Demand to Amort	z
4	186231	S	33,009.96	Transfer SEC DEF Int Rev Ind	z
42	186272	S	144,679.78	Transfer SEC Int Adj Com Decg	z
43	186273	S	108,815.53	Transfer SEC Int Adj Res Decg	z
44	191402	r	ı	Transfer Def Int Rv WACOG	z
45	191452	S	176,517.00	Transfer SEC DEF Int Rev Dmnd	z
46	186274	Ŧ		463,022.27 Transfer SEC Int Adj	z
		Total	66,875,794.83	66,875,794.83	

R:\Accounting\14. Regulatory Reporting\WUTC Monthly Deferred\2015\2015-11\[
\]\Left\11 29-1 Def transfers to Amort NOV 2015.xlsx\[
\]\SAP Upload Date Date

Approved by \_\_

repare By Chris Schmitt

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

Posted by \_\_

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%

1		Account	NOTES for November Close:
2			
3		Miscellaneous Amortizations	
			Transfer out authorized balance and current year interest on the balance
			totaling \$9,749.63 to account 186316. Calculate a full month of interest
4	continuation	186310 WA ENERGY EFFICIENCY GENERAL	on the transfer out.
			Transfer out authorized balance and current year interest on the balance
			totaling \$1,102,538.02 to account 186316. Calculate a full month of
5	continuation	186312 WA ENERGY EFFICIENCY RES & COMM	interest on the transfer out.
			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
6	continuation	186316 AMORT WA DSM	entire balance transfers from 186310 and 186312.
			Transfer out authorized balance and current year interest on the balance
			totaling \$58,051.62 to account 186315. Calculate a full month of
7	continuation	186314 WA WA-LIEE PROGRAM	interest on transfer out.
			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
8	continuation	186315 WA WA-LIEE AMORT	balance transfer from 186314.
			Transfer authorized balance to 186235 - \$341,126.88. Calculate a full
9	continuation	186234 DEFER WA GREAT PROGRAM	month of interest on transfer out.
			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
10	continuation	186235 AMORT WA GREAT PROGRAM	transfer from 186234.
11		Gas Cost Deferrals and Amortizations	
			Transfer authorized balance to account 191421 - (\$3,087,447.00);
12	continuation	191420 WACOG - ACCR WA	calculate a full month of interest on the transfer out.
			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
13	continuation	191421 AMORT WACOG WA	transfer from 191420.
			Transfer authorized balance to account 191431 - \$1,505,925.80;
14	continuation	191430 DEMAND - ACCR WA	calculate a full month of interest on the transfer out.
			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
15	continuation	191431 AMORT DEMAND WA	transfer from 191430.

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

					:	Total			Refer to	Refer to
					Estimated	Estimated			Rate Dev File	Rate Dev File
	Balance	Sep-Oct Fstimated	Sen-Ort	Estimated	Interest	Amount for	Amounts	Amounts	"Allocation	"Allocation
Account	8/31/2015	Activity	Interest	10/31/2015	Amortization	Collection	PGA Filing	PGA Filing	= % or margin" tab	Equal ¢ per therm" tab
A	Ω	v	۵	ш	F	ŋ	Ξ	H	ĵ	¥
				E = sum B thru D	3.25%	G = E + F			see note	see note
2 DSM & LOW INCOME PROGRAMS	ı					Excl. Rev Sens				
3 186234 WA LOW INCOME BILL PAY ASSIST (GREAT) 4 186235 WA GREAT AMORTIZATION	339,287	0 (33 319)	1,840	341,126.88						
עט	426,453	(33,319)	2,240	395,374.04	966'9	402,369		402,369	Columns Q-S	
7 186314 WA WA-LIEE PROGRAM (2013 calendar year only) 8 186315 AMORT WA-LIEE PROGRAM	57,738 18,153	0 (2,089)	313 83	<b>58,051.62</b> 11,147.18						
01	75,892	(2,089)	396	69,198.80	1,224	70,423		70,423	Columns T-V	
11 186310 WA Energy Efficiency General (2013 calendar only)	269'6	0	53	9,749.63						
12 186312 WA Energy Efficiency Res & Comm (2013 calendar only) 13 186316 WA DSM AMORTIZATION	1,096,590	0 (128.122)	5,948	1,102,538.02						
14	1,443,942	(128,122)	7,554	1,323,374.52	23,412	1,346,787		1,346,787	Columns N-P	
17 191420 WACOG - ACCRUAL WA 18 191421 AMORT OF WACOG - WA	(3,070,791) 760,313	0 (298.299)	(16,656)	(3,087,447.00) 465.483.16						
19 Subtotal	(2,310,478)	(298,299)	(13,187)	(2,621,963.84)	(46,386)	(2,668,350)		(2,668,350)		Columns F-H
21 191430 DEMAND ACCRUAL - WA	1,497,801	0	8,125	1,505,925.80						
	(778,067)	193,516	(4,704) 0	(778,067,30)						
24 Subtotal	(225,713)	193,516	3,421	(28,775.51)	(605)	(29,285)		(29,285)		Columns I-N
27 GRAND TOTAL 28	(608,057)	(232,905)	(2,211)	(862,792)		(878,056)	0	(878,056)		
29 NOISES 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.	on PGA rate developme	ant file September fili	ng.xls" for applicati	on of revenue sensit	tive effect and calcula	tion of rate increm	ents.			

## Northwest Natural Gas Company SAP Journal Entry

	Company Code	Document Type	Company Code   Document Type   Document Date   Posting Date	Posting Date	Currency	Reference	Header Text				
	(4)	(2)	(8)	(8)		(16)	(25)				
	2000	SA	11302015 (MMDDYYYY)	11302015 (MMDDYYYY)	asn	JE 29-2	AMORTIZATION		(Black) Do not change these cells (Blue) Change these cells as needed	hange these ce nese cells as n	ilis seded
Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail.Text	WBS Element	Quantity	Unit of	Auto Reversal
	(9)	(2)	(12)	(E)	(10+2)	(10+2)	(50)	(18)	(6+3)	(3)	(Y or N)
-	186232			I	•	20,915.79	INT - Ind DSM Def 186232				z
7	411000	83010	419-06205	S	20,915.79						2 2
က	411000	83010	419-06206	I			INT RESERVE - 186231 Ind DSM				: z
4	186231			н			INT RESERVE - 186231 Ind DSM				: 2
S	186274			Ι	ı		AMORT INT RESERVE - 186274				z
9	411000	83010	419-06206	Н		1	AMORT INT RESERVE - 186274				z
7	402000	81199	495-06374	S	207,665.21	1	AMORT 186233 Ind DSM				: 2
80	186233			I	r	207,665.21	AMORT 186233 Ind DSM				. 2
6	411000	83010	419-06205	I	,	5,021.62	INTEREST 186233 Ind DSM				: 2
₽.	186233			S	5,021.62	•	INTEREST 186233 Ind DSM				zz
#	411000	83010	419-06205	Ξ	,	1	C/M INT 186237 PUC Fee Ref				: 2
12	186237			Η	1	•	C/M INT 186237 PUC Fee Ref				: 2
13	402000	81199	495-06064	S	371,638.31	1	AMORT 186271 Comm Decoup				z
4	186271			I	r	371,638.31	AMORT 186271 Comm Decoup				z
15	411000	83010	419-06205	I	1	17,373.67	INTEREST 186271 Comm Decoup				z
16	186271			S	17,373.67	1	INTEREST 186271 Comm Decoup				z
17	402000	81199	495-06064	S	313,484.79	1	AMORT 186277 Res Decoup				z
9	186277			I		313,484.79	AMORT 186277 Res Decoup				z
19	411000	83010	419-06205	I	1	12,902.23	INTEREST 186277 Res Decoup				z
°,	186277			S	12,902.23	ı	INTEREST 186277 Res Decoup				z
21	402000	81199	495-06233	S	4,545.25		AMORT 186286 CUB Fund				z
22	186286			I		4,545.25	AMORT 186286 CUB Fund				z
23	411000	83010	419-06205	I		167.29	INTEREST186286 CUB Fund				z
. 24	186286			S	167.29	1	INTEREST186286 CUB Fund				z
25	402000	81199	495-06233	တ	3,986.92	,	AMORT 186288 NWIGU Intervener				z
26	186288			I	,	3,986.92	AMORT 186288 NWIGU Intervener				z
27	411000	83010	419-06205	I	•	74.28	INTEREST186288 NWIGU Intervener				z
78	186288			S	74.28	-	INTEREST186288 NWIGU Intervener				z
29	191401			S	477,098.53	ı	AMORT 191401 OR WACOG				z
30	541000	84020	805-02650	I	•	477,098.53	AMORT 191401 OR WACOG				z
31	191401			I	•	22,203.30	INTEREST 191401 OR WACOG				: 2
32	411000	83010	419-06205	S	22,203.30	•	INTEREST 191401 OR WACOG				. z

AMORT 186183 Environ SRRM	AMORT 186183 Environ SRRM	INTEREST 186183 Environ SRRM INTEREST 186183 Environ SRRM	AMORT 186311 Residual Amort	AMORT 186311 Residual Amort	INTEREST 186311 Residual Amort	AMORT 191411 OR Demand	AMORT 191411 OR Demand	INTEREST 191411 OR Demand	INTEREST 191411 OR Demand	INT 186234 WA GREAT Deferral	INT 186234 WA GREAT Deferral	INTEREST 186235 WA GREAT	INTEREST 186235 WA GREAT	AMORT 186235 WA GREAT	AMORT 186235 WA GREAT	INT - WA ENERGY EFF 186310	INT - WA ENERGY EFF 186310	INT - WA EE R&C 186312	INT - WA EE R&C 186312	INT - 186314 WA-LIEE Deferral	INT - 186314 WA-LIEE Deferral	INTEREST 186315 WA-LIEE	INTEREST 186315 WA-LIEE	AMORT 186315 WA-LIEE	AMOKI 186315 WA-LIEE	AMORT 186316 WA Amort EE	AMORT 186316 WA Amort EE	INTEREST 186316 WA AMOR FE	וואוריטון ומספוס אאל אוומון בב	AMORT 254317 Property Sales	NITEDECT 254317 Property Sales	INTEREST 254317 Property Sales	AMORT 191421 WA WACOG	AMORT 191421 WA WACOG	INTEREST 191421 WA WACOG	INTEREST 191421 WA WACOG	AMORT 191431 WA Demand	AMORT 191431 WA Demand	INT 191431 WA Demand	INT 191431 WA Demand	INT - WA ENERGY EFF 186310 True Up	INT - WA ENERGY EFF 186310 True Up	TRANSFER OF WA MARGIN SHARING BAL	TRANSFER OF WA MARGIN SHARING BAL	OR STOR CREDIT AMORT- Sep 2015	OR STOR CREDIT AMORT - Sep 2015	OR STOR CREDIT INT - Sep 2015	OR STOR CREDIT INT - Sep 2015
,	331,221.24	13,169.26	2.562.55	 	108 05		344,103.54	15,414.67	1	923.89		,	907.44	12,141.71	1	26.41	r	2,986.04	,	157.22	-		154.35	2,120.95	-	ı	39,471.98	2,836.89						86,255.75		8,245.03	ı	912.95	4,079.79		_	_	TR -	- TR	•	ı	ı	
331,221.24	1	13,169.26		2,562.55	108.05	344,103.54		ı	15,414.67	•	923.89	907.44	,	. !	12,141.71	' ;	26.41	1 6	2,986.04	' [	157.22	154.35		120.00	2,120.30	39,471.98	ı	2 058 00	20.00.14	•		•	86,255,75	,	8,245.03		912.95	•	1	4,079.79			,	1	•		E.	1
S	I	Iσ	I	တ	oΞ	S	I	I	S	I	S	S	I	Ι.	S	Ι (	S	ΙO	n	Ι¢	y) (	<b>ω</b> :	r:	ΙO	0	ဟ :	<b>=</b> :	E U	=	r ;	בם	· I	S	I	S	Н	S	I	I	S	I	Η	I	Ŧ	I	<b>x</b> :	<b>x</b> :	
407-03000		419-06205	495-06280		419-06205	805-02650		419-06205			419-06210		419-06210	1	495-06517		419-06210	2400	419-00210	440 06240	419-06210	07000	413-00710	405.06516	490-00310	495-06080	440 06240	1200-614	405 00540	71 con-ce+	419-06210			805-02655	419-06210			805-02655	419-06210			419-06210				495-02225	419-06205	
83010		83010	81199		83010	84020		83010			82299		83010		82288	0.000	83010	0	01000	0100	93010	0200	01000	82299	90000	82299	01008	0	00000	66770	83010			84020	83010			84020	83010			83010				81199	83010	
402000	186183	411000 186183	402000	186311	411000	540700	191411	411000	191411	186234	411000	186235	411000	186235	402000	186310	411000	186312	411000	186314	411000	186315	1000	402000	40200	402000	186316	186316	40200	254317	411000	254317	191421	541000	411000	191421	191431	540700	411000	191431	186310	411000	254302	191431	254301	402000	411000	254301
33	34	38	37	38	39	<u>4</u>	45	43	4 	45	94	47	48	6 6	ਰ ਜ਼ਿਲ੍ਹ	2 2	7	23	5 ;	22 a	8 0	70	3 4	2 2	3 2	- E	20 62	8 8	f.	3 4	29	89	69	70	71	72	73	74	75	76	11	78	6/	<b>≅</b>	8 8	82	£ 5	¥ 

2,324,999.00 2,324,999.00

Posted by	Date Signature is N/A if the Poster is the same a	Posted by	Date
Approved by	Date	(reversal is needed)	(reversal is needed)
Date	Document No.	Document No. (re	Posting Date (re

R:\Accounting\14. Regulatory Reporting\WUTC Monthly Deferred\2015\2015\11\\JE 29-2 Amortization November 2015 NEW RATES.xlsx\\Change Control Tab

	Signature is NA if the Poster is the same as the Annower		
Posted by	Date	Posted by	Date

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	711107111111111111111111111111111111111	are careare	ccu by tak	ing the re	inporting A	ajasanen	t Kate and mainpr		ummary of Amo		and taking the oppo	osite sign
3							191421	191431	191431	186316		186315
											186235 Low Income Bill	
									Demand Deferral	R&C Energy	Pay Assist	
4							WACOG Deferral	FIRM	INTERR	Efficiency	(GREAT)	WA-LIEE
5		T =: .										
6	Schedule	State	Rate	Rate2	Block	Block	_ A	В	С	D	E	
7	1R (R01) 1C (C01)	WA WA	R01		1		0.03651	0.00040	0.00000	(0.03266)	(0.00954)	(0.00167)
9	2R (R02)	WA	C01 R02		1		0.03651 0.03651	0.00040 0.00040	0.00000	(0.02782)	(0.00813)	(0.00141)
10	3 CFS (C03)	WA	C03	R03	1		0.03651	0.00040	0.00000	(0.02041)	(0.00597)	(0.00104)
11	3 IFS (IO3)	WA	103	1105	1		0.03651	0.00040	0.00000	0.00000	(0.00334)	(0.00083)
12	27	WA	R27		1		0.03651	0.00040	0.00000	(0.01414)	(0.00413)	(0.00072)
13	41C Firm Sales	WA	C415F		1	Block 1	0.03651	0.00040	0.00000	(0.01413)	(0.00413)	(0.00073)
14	C41SF	WA	C41SF		2	Block 2	0.03651	0.00040	0.00000	(0.01246)	(0.00364)	(0.00064)
15	41C Interr Sales	WA	C41SI		1	Block 1	0.03651	0.00000	0.00015	(0.01354)	(0.00405)	(0.00071)
16	C41SI	WA	C41SI		2	Block 2	0.03651	0.00000	0.00015	(0.01193)	(0.00357)	(0.00062)
17	411 Firm Trans	WA	I41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	I41TF	WA	I41TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19 20	41C Firm Trans	WA WA	C41TF C41TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	C41TF 41I Firm Sales	WA	I415F		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
22	I41SF	WA	I41SF		1 2	Block 1 Block 2	0.03651 0.03651	0.00040 0.00040	0.00000	0.00000	(0.00430)	(0.00076)
23	41I Interr Sales	WA	I41SI		1	Block 1	0.03651	0.00000	0.00015	0.00000	(0.00379)	(0.00066)
24	I41SI	WA	I41SI		2	Block 2	0.03651	0.00000	0.00015	0.00000	(0.00357)	(0.00071)
25	42C Firm Sales	WA	C42SF		1	Block 1	0.03651	0.00040	0.00000	(0.00960)	(0.00280)	(0.00049)
26	C42SF	WA	C42SF		2	Block 2	0.03651	0.00040	0.00000	(0.00860)	(0.00252)	(0.00044)
27		WA	C42SF		3	Block 3.	0.03651	0.00040	0.00000	(0.00659)	(0.00192)	(0.00033)
28		WA	C42SF		4	Block 4	0.03651	0.00040	0.00000	(0.00527)	(0.00154)	(0.00027)
29		WA	C42SF		5	Block 5	0.03651	0.00040	0.00000	(0.00352)	(0.00102)	(0.00018)
30 31	42I Firm Sales	WA WA	C42SF I42SF		6	Block 6	0.03651	0.00040	0.00000	(0.00132)	(0.00038)	(0.00007)
32	142SF	WA	1425F		1 2	Block 1 Block 2	0.03651 0.03651	0.00040 0.00040	0.00000	0.00000	(0.00245)	(0.00043)
33	11231	WA	I42SF		3	Block 3	0.03651	0.00040	0.00000	0.00000	(0.00219) (0.00168)	(0.00038) (0.00030)
34		WA	I42SF		4	Block 4	0.03651	0.00040	0.00000	0.00000	(0.00135)	(0.00034)
35		WA	I42SF		5	Block 5	0.03651	0.00040	0.00000	0.00000	(0.00090)	(0.00015)
36		WA	I42SF		6	Block 6	0.03651	0.00040	0.00000	0.00000	(0.00033)	(0.00006)
37	42C Firm Trans	WA	C42TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
38	C42TF	WA	C42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
39	•	WA	C42TF		3 .	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40		- WA WA	C42TF C42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41 42		WA	C42TF		5 6	Block 5 Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	42I Firm Trans	WA	142TF		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44	I42TF	WA	I42TF		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45		WA	I42TF		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.0000.0
46		WA	I42TF		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
47		WA	I42TF		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
48		WA	I42TF		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49	42C Interr Sales	WA	C42SI		1	Block 1	0.03651	0.00000	0.00015	(0.00598)	(0.00175)	(0.00031)
50	C42SI	WA	C42SI		2	Block 2	0.03651	0.00000	0.00015	(0.00536)	(0.00156)	(0.00028)
51		WA WA	C42SI		3	Block 3	0.03651	0.00000	0.00015	(0.00410)	(0.00120)	(0.00021)
52 53		WA	C42SI C42SI		4 5	Block 4 Block 5	0.03651 0.03651	0.00000	0.00015 0.00015	(0.00328)	(0.00096)	(0.00017)
54		WA	C42SI		6	Block 6	0.03651	0.00000	0.00015	(0.00219)	(0.00064) (0.00024)	(0.00011)
55	42I Interr Sales	WA	I42SI		1	Block 1	0.03651	0.00000	0.00015	0.00082)	(0.00024)	(0.00004)
56	I425I	WA	I42SI		2	Block 2	0.03651	0.00000	0.00015	0.00000	(0.00344)	(0.00054)
57		WA	I42SI		3	Block 3	0.03651	0.00000	0.00015	0.00000	(0.00236)	(0.00041)
58		WA	I425I		4	Block 4	0.03651	0.00000	0.00015	0.00000	(0.00188)	(0.00033)
59		WA	I42SI		5	Block 5	0.03651	0.00000	0.00015	0.00000	(0.00126)	(0.00022)
60	420.1.1	WA	I425I		6	Block 6	0.03651	0.00000	0.00015	0.00000	(0.00047)	(0.00009)
61	42C Inter Trans	WA	C42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62 63	C42TI	WA WA	C42TI C42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64		WA	C4211		3 4	Block 3 Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65		WA	C4211		5	Block 5	0.00000	0.00000	0.00000 0.00000	0.00000	0.00000	0.00000
66		WA	C42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000 0.00000	0.00000
67	42I Inter Trans	WA	I42TI		1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
68	I42TI	WA	I42TI		2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
69		WA	I42TI		3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70		WA	I42TI		4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71		WA	I42TI		5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72		WA	I42TI		6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73 74	43 Firm Trans	WA WA	I43TF		1		0.00000	0.00000	0.00000	0.00000	0.00000	0.55555
7 <del>4</del> 75	43 Interr Trans	WA	143TI		1	-	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
76	Other Rates						3,0000	2.00000	0.0000	5,00000	0.00000	0.00000
77	Sources:											
78	Temporaries Tab						Column B	Column C	Column C	Column E	Column F	Column G

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

Amortization Rates are calculated by taking the Temporary Adjustment

1425F									Volumes			
Signal   MA	g-t-4	T 51 :		Bata es s					Prior Month			
					Block				Unbilled	Un	billed	
March   Marc												
1975   1975												
195   19									·			
## 15   19   19   19   19   19   19   19												
41		WA										
CSSS	41C Firm Sales	WA	C41SF	. 1	Block 1				-		-	
			C41SF	2	Block 2						-	
Marth   Mart							-	_				-
Mile												
Mathematics							-	_				-
Celt							-					-
## 141 From Sales   W.   1415												
High   Max   High   2   Block   5,613.70   5,613.70   5,613.70											5,095	
# 1 Files   WA   1455   1   Book 1   1   Boo												
May												5,613.7
42. Frem Sales   WA   C425F   1   Block 1   59,887.00   0   59,887.00								-				-
C42F   WA   C42F   3   Book 2   3,165.00   34,165.00											n	54 887 0
WA   C225	C42SF	WA						-	(	)		
MA   C42F		WA	C42SF	3	Block 3		-	-				- 1,205100
AZF   Fim Sees   WA   KigS   1   Block 1   55,554,80   0   699,00   59,602,80     MSF   WA   KigS   2   Block 2   65,762,70   0   0   67,821,00     WA   KigS   3   Block 2   7,921,00   0   7,821,00     WA   KigS   5   Block 5   -		WA	C42SF	4	Block 4		-	-				-
March   Marc			C425F	_ 5	Block 5		-	_				_
March   Marc							-					-
WA   145F								-	(			96,662.80
WA   145F	14251											66,762.70
MA   M25F							/,821.00	-				7,821.00
M   M   M   SEF								-				-
Mart								-			-	-
C42FF	42C Firm Trans										U	30,000,00
MA   C4717								_				
MA   C42TF   5   Block 5   C42TF   5   Block 5   C42TF   C5   Block 5   C5   C5   C5   C5   C5   C5   C5		· WA										
WA C47F		WA	C42TF	4	Block 4		22,196.00	_				
Main   May			C42TF	5	Block 5		-	_				,
1421F	*											-
MA   M21F   3   Block 3   G0,000.00   G0								_			10,000	74,709.00
MA   1421F   4   Block 4   121,424.00   33,750.00   34,000.00	I42TF							_			5,645	73,306.00
MA								_				60,000.00
Mathematics								_				121,424.00
42C Inter Sales							33,750.00	_				33,750.00
C425    WA	42C Interr Sales						20,000,00					
MA   C425    3   Block 3   26,767.00   26,767.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   15,510.00   17,947.00   17,947.00   1425    MA   425    3   Block 2   Block 2   Block 3   MA   425    3   Block 3   MA   425    5   Block 6   -								-				
MA   C425    4   Block 4   15,510.00   15,510.00   15,510.00   17,947.00   1	CILSI							-				
MA   C425    5   Block 5								-				
A     A								-				13,310.00
1425    WA   1425    2   Block 2   8,071.00   8,071.00   8,071.00   1425    3   Block 3   -		WA					-	-				_
1425    WA   1425    2   Block 2   8,071.00   8,071.00     WA   1425    3   Block 3	42I Interr Sales	WA	I42SI	. 1	Block 1		17,947.00					17,947,00
MA   1425    3   Block 3	I425I				Block 2		8,071.00	_				8,071.00
MA							-	_				· -
May   1425    6   Block 6								-				-
A								_				-
C42TI	42000											
WA								_				-
WA   C42TI	C4211							-				-
WA C47T    5   Block 5								-				-
WA   C42T    6   Block 6								-				-
421 Inter Trans								-				-
142TI	42I Inter Trans								n		10.000	70 050 00
WA   142T    3   Block 3   Block 3   Block 3   Block 3   Block 4   305,597.00   B8,337   313,934.00     WA   142T    5   Block 5   214,146.00   Block 6     WA   142T    6   Block 6       43 Firm Trans   WA   143T    1   -     43 Interr Trans   WA   143T    1   -     Other Rates       Unique of the properties Tab       Interrity of the properties Tab								-				
WA   142TI		WA	I42TI					-	•			
MA   142TI   5   Block 5   214,146,00   214,146,00		WA	I42TI	4				-				
MA								-			• • • •	214,146.00
43 Firm Trans			I42TI	6	Block 6							-
43 Intern Trans	42.5											
Composition												-
Total per above   3,696,621.40   - 0   81,775   3,778,396.40		WA	14311	1								
						total nac about					04 ====	
total OR & WA   57,427,698.30   total* wa   3,778,396.41     total per CIS   57,427,698.30   total* or   53,928,530.91     difference   0.00   total* or   53,928,530.91     total* or						- war per above		-	0		81,775	3,778,396.40
total per CIS   57,427,698.30   total* or   53,928,530.90   total* or   53,928,530.90   total* or   53,928,530.90   total*   57,706,927.30     11,044,047.00   total*   57,706,927.30   total*   57,706,927.30   total*   57,706,927.30   total*   57,706,927.30   total*   57,706,927.30     11,044,047.00   total*   57,706,927.30   total*   57,706,927.30     11,044,047.00   total*   57,706,927.30	poraries rab					_						
total per CIS   57,427,698.30   total* or   53,928,530.90   total* or   53,928,530.90   total* or   53,928,530.90   total*   57,706,927.30     11,044,047.00   total*   57,706,927.30   total*   57,706,927.30   total*   57,706,927.30   total*   57,706,927.30   total*   57,706,927.30     11,044,047.00   total*   57,706,927.30   total*   57,706,927.30     11,044,047.00   total*   57,706,927.30						total OR P. 1474	E7 477 cop 20			1-1-1-		7 750 500 :-
State   Rate   Rate   Block												
State   Rate   Rate   Block								-			-	
State						I	0.00				unhiiled	57,706,927.30
MA										micidanig	unumed	
MA		State	Rate	Rate2 Block								
WA       I63T       Rate Total       -       KOB1 - WA ENERGY EFFICIENCY         WA       I65T       Rate Total       -       Internal Order       Cost Center         WA       I69T       Rate Total       -       908-07307       11529       -         WA       I70T       Rate Total       -       908-07203       11529       -       include in Interest	51.63.65.67.69.70					-						
WA     I65T     Rate Total     -     KOB1 - WA ENERGY EFFCIENCY       WA     I67T     Rate Total     -     Internal Order     Cost Center       WA     I69T     Rate Total     -     908-07307     11529     -       WA     I70T     Rate Total     -     908-07203     11529     -     include in Interest:						-						
WA       I67T       Rate Total       -       Internal Order       Cost Center         WA       I69T       Rate Total       -       908-07307       11529       -         WA       I70T       Rate Total       -       908-07203       11529       -       include in Interest:						-		KOB1 - WA FNED	GY EFFICIENCY			
WA     I69T     Rate Total     -     908-07307     11529     -       WA     I70T     Rate Total     -     908-07203     11529     -     include in Interest						-					I	
WA I70T Rate Total 908-07203 11529 - include in interest						-					. 1	
Interest in the case						-					_ l,	nclude in interest o
						-	-				. "	III IIICICAL U
								P				

Amortization Rates are calculated by taking the Temporary Adjustment

194-21										Amortization			
							191421	191431	191431 Demand	186316	186235	186315	
Schedule								Demand		R&C Energy			
B.   (B(B)   WA   CR)							WACOG Deferral	Deferral FIRM	INTERR			WA-LIEE	Save
B.   (B(B)   WA   CR)	Schadula	State	Date	Date 2	Pleak	Dii-							
Section   Sect				Ratez		BIOCK	195 19	2 14	0.00	(174.60)	(E1 00)	(0.02)	0.00
28   1													
1							52,390.30						
## 17				R03								(363.21)	0.00
41 Frem Table   WA   C415F   1   Bibs 1   2,016.68   22.99   0.00   7796.49   7278.13   (40.23)   0.00													
Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">Colspan="2">(All Fill Services) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2						Block 1							
### CHEST SIDE   WA							1,790.72	19.62					
HITE   WA HITE   2 Block   0.00											0.00	0.00	0.00
HITF   WA   MITF   2   Block 2   0.00													
44C Frem Transe  WAA C4177  WA C4177													
Column   Wide   Column   Col													
MISF   WA   MISF   2   Block 2   204-96   2.25   0.00   0.00   0.00   (2.128)   (3.71)   0.00   MISS   WA   MISS   1   Block 1   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   MISS   WA   MISS   2   Block 2   0.00										0.00			
HISP   WA   HISP   1   Block 1   0.00   0.													
HISS													
CY25F   WA CY25F   2 Block 2   1,247.36   13.67   0.00   (235.92)   (153.68)   (26.89)   0.00   (235.92)   (153.68)   (26.89)   0.00   (235.92)   (153.68)   (26.89)   0.00   (235.92)	I41SI	WA	I41SI										
C42FF WA C42FF 2 Block 2 1,447.36 13.67 0.00 (293.82) (86.10) (15.03) 0.00 0.00 0.00 0.00 0.00 0.00 0.00							2,003.92	21.95	0.00	(526.92)			
WA C425F   4   Block 4   0.00	C42SF											(15.03)	0.00
WA   C425F   5   Block 5   0.00   0													
## AZ PERTS Selbs   WA   L425F   1   Block 1   3,529,16   38,67   0.00													
Name						Block 6	0.00	0.00	0.00				
WA   H2SF   3   Block 3   285.54   3.13   0.00   0.00   (13.14)   (2.35)   0.00   0.													0.00
WA   1425F   4   Block 4   0.00   0	14256												
## A #25F 5 Black 5 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0													
## PAC PIRM Trans ##A PACSE* ##A CASE* ##A CAS							0.00						
C42TF WA C42TF 2 Block 2 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	42C C: T												
WA C42TF   3   Block 3   0.00   0.0													
WA C42TF   4   Block 5   0.00   0.0	0.211												
WA C42FF   5   Block 5   0.00   0.0					4								
## 421 Firm Trans ## WA M42TF ## Block 2 ## UNO ## U										0.00	0.00		
142TF	471 Firm Trans												
WA   142TF   3   Block 3   0.00   0													
WA   1421F   4   Block 4   0.00   0													
## ACT Interr Sales   WA   14251   1   Block 1   6   Block 6   0.00   0.													
## A C # A C													
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 5 Block 5 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	42C Interr Sales												
WA C42SI   4   Block 4   566.27   0.00   4.02   (109.74)   (32.12)   (5.62)   0.00													
WA   C42ST   5   Block 5   D.00   D							977.26	0.00					
MA   C4251   6   Block 6   0.00   0													
A2I Inter Sales													
1425    WA   1425    2   Block 2   294.67   0.00   1.21   0.00   (24.86)   (4.36)   0.00													
WA    4251   3    810ck 3	I42SI					Block 2	294.67	0.00	1.21	0.00			
WA   14251   5   Block 5   0.00   0											0.00	0.00	0.00
WA													
A2C Inter Trans													
C42TI			C42TI			Block 1	0.00	0.00	0.00	0.00			
WA C42TI	C42TI									0.00	0.00	0.00	0.00
WA C42TI   5   Block 5   0.00   0.0					-								
WA   C42TI   6   Block 6   0.00   0													
A2I Inter Trans		WA	C42TI										
WA   142TI   3   Block 3   0.00   0							0.00	0.00	0.00	0.00	0.00	0.00	0.00
WA   142T    4   Block 4   0.00   0	14211												
WA   142T    5   Block 5   0.00   0	24												
WA   142TI   6   Block 6   0.00   0													
WA		WA											
43 Interr Trans WA I43TI 1 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	43 Euro T		743						0.00	0.00	0.00	0.00	0.00
Other Rates         86,255.75         893.70         19.25         (39,471.98)         (12,141.71)         (2,120.95)         -													
Sources: 86,255.75 893.70 19.25 (39,471.98) (12,141.71) (2,120.95) -		11/1	11011		+		J.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporaries Tab	Sources:						86,255.75	893.70	19.25	(39,471.98)	(12,141.71)	(2,120.95)	-
	Temporaries Tab		10										

	State	Rate	Rate2	Block
61,63,65,67,69,70	WA	I61T		Rate Tota
	WA	I63T		Rate Tota
	WA	I65T		Rate Tota
	WA	167T		Rate Total
	WA	I69T		Rate Total
	WA	170T		Rate Tota

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

 $\qquad \qquad 0.95628 \quad \text{Annually, will only change in a rate case} \\ \text{lc. in 186312}$ 

- 191421

Demand -Demand Demand Demand

rate sensitive adj 0.95628 Annually, will only change in a rate case

Demand

191431

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

Balance	(h)	0.00	(2,801.15)	531.20	35,344.44	94,513.40	164 505 00	219,681.54	354,598.53	392,202.49	389,155.45	387,469.44	384,772.26	(2,617.23)	(363.71)	34,643.32	64,862.94	133,864.43	183,429.76	191,286.50	248,664.30	359,065.29	358,736.17	359,953.53	(3,374.57)	(3,374.57)	6,513.62	74,584.14	125,165.43	177,422.27	239,654.72	239,249.66	269,253.82	324,039.54	339,286.59	344,015.38	343,957.10	359,772.77	17,722.00
Activity	(6)	(481 460 28)	0.00	3,332.35	34,813.24	59,109.02	10 333 18	55,176,54	134,916.99	37,603.96	(3,047.04)	(1,686.01)	(2,697.18)	(387,389.49)	2,253,52	35,007.03	30,219.62	69,001.49	49,565.33	7,856.74	57,377.80	(400.99	(419.77)	1,636.63	(363,328.10)	0.00	9,888.19	68,070.52	50,581.29	52,256.84	62,232.45	(405.06)	30,004.16	54,785.72	15,247.05	4,728.79	(58.28)	15,815.67	(342,050.77)
Interest	(t)	(3 70)	0.00	(3.07)	48.52	336 31	430.95	519,55	776.62	1,009.93	1,056.66	1,050.26	1,044.33	(3.54)	(4.03)	46.36	134.57	268.75	429.09	506.74	594.96	970.71	07.976	971.34	(5.55)	0.00	4.25	109.67	270.13	409.20	564.03	647.64	687.67	802.33	897.04	924.05	930.37	951.68	(923.89)
Interest Rate	(e)	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3,250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%	3.250%
ars		9 12)	(37.0										ישר ניבר	(30.7//,200)											(360,681.96)														(341,126.88)
Transfers	Э Э	(478 659 12)	200										7007	-0c)											(360														(341
Deferral	(p) (c)	767 37) (478 65		3,335.42	54,704.72	59,322.05	9.902.22	54,656.99	134,140.37	36,594.03	(4,103.70)	(2,736.27)			2,257.55	34,960.67	30,085.05	68,732.74	49,136.24	7,350.00	56,782.84	(1,299,83)	(1.388.97)	665.29	_	0.00	9,883.94	67,960.85	50,311.16	51,847.64	61,668.42	(1,052.70)	29,316.49	53,983.39	14,350.01	3,804.74	(988.65)		0.00
·		(75 767 37)	NEW 0.00						1	,			(3,/41.51)	(2,013:89) NEW 0.00	2,2				4		+	Ŧ			(2,640.59)	NEW									T	m		14,863.99	0.00
Deferral	(၁)	(75 797 5)	NEW 0.00		Jan-13 54,704.72 Feh-13 58 993 41				1	,			(3,741.51)	(2,013:89) NEW 0.00	2,2				4		Jun-14 55,782.84	Ŧ			(2,640.59)	NEW									T	m		14,863.99	

Company: Northwest Natural Gas Company
State: Washington
Description: Amort WA Great Program
Account Number: 186235
Program under Schedule J
Temp Increment under Schedule 230

Balance	(h)	(26,423.96)	380,239,37	291,031.69	218,800.19	162,196.30	121,855.73	95,017.67	74,029.93	58,908.75	45,723.92	32,331.90	7,312.38	(14,641.42)	358,2/9./1	227,637,30	154.420.78	106,794.29	73,596.92	51,594.45	36,827.58	23,876.26	13,390.43	2,434.92	(10,425.10)	325 372 65	278,721.63	227,375.44	189,409.14	159,432.25	135,079.97	116,904.99	104,703.28	95,668.84	87,166.22	77,302.27	65,422.52	54,453.61	384,346.22
Activity	(6)	(17,312.43)	(58,895.14)	(89,207.68)	(72,231.50)	(56,603.89)	(40,340.57)	(26,838.06)	(20,987.74)	(15,121.18)	(13,184.83)	(13,392.02)	(25,019.52)	(21,953.80)	3/2,921.13	(72,028,32)	(66,408,40)	(47,626.49)	(33,197.37)	(22,002.47)	(14,766.87)	(12,951.32)	(10,485.83)	(10,955.51)	(12,800.02)	349,969,47	(46,651.02)	(51,346.19)	(37,966.30)	(29,976.89)	(24,352.28)	(18,174.98)	(12,201.71)	(9,034.44)	(8,502.62)	(6,863.95)	(11,879.75)	(10,968.91)	329,892,61
Interest	( <del>L</del> )	(48.06)	1,108.07	907.78	689.46	515.24	384.13	293.29	228.61	179.78	141.50	105.56	53.61	(9.91)	1,024.06	694.68	507.46	353.25	. 243.95	169.30	119.58	82.09	50.40	21.40	(10.01)	961.04	816.94	684.41	563.63	471.75	398.28	340.77	299.69	270.97	247.25	222.42	193.01	162.11	907.44
Interest Rate	(e)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.23%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.2370	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Transfers	ලි	478.659 12	21.00000											שר נדד 100	02.2//,700											360,681.96													341,126.88
Amortization	<u>(</u> )	(17,264.37)	(60,003.21)	(90,115.46)	(72,920.96)	(57,119.13)	(40,724.70)	(27,131.35)	(21,216.35)	(15,300.96)	(13,326.33)	(13,497.58)	(25,0/3.13)	(41,945.09)	(66.302.72)	(72,723.00)	(66,915.86)	(47,979.74)	(33,441.32)	(22,171.77)	(14,886.45)	(13,033.41)	(10,536.23)	(10,976.91)	(14 124 31)	(11,673.58)	(47,467.96)	(52,030.60)	(38,529.93)	(30,448.64)	(24,750.56)	(18,515,75)	(12,501.40)	(9,305.41)	(8,749.87)	(10,086.37)	(12,072.76)	(11,131.02)	(12,141.71)
ear	(a) (b)	Beginning Balance Nov-12 OLD Nov-12 NEW	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Nov-13		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	JUI-14	Aug-14 Cen-14	Sep-14 Oct-14	Nov-14 OID	Nov-14 NEW	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15 OLD	Nov-15 NEW (12,141.7)
	ro on																															-							

Company: Northwest Natural Gas Company
State: Washington
Description: Washington Energy Efficiency Programs Account Number: 186310
Other Info: Program under Schedule G

Description: Account Number: Other Info:	Washington Energy Efficien 186310 Program under Schedule G	gy Efficiency Progr chedule G	Washington Energy Efficiency Programs - General Costs 186310 Program under Schedule G			
Debit (Credit)	Included beginnir	Included beginning in the 2010 PGA	-			
Month/Year Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a) (b)	(0)	(p)	(e)	( <del>L</del> )	(6)	(h)
Beginning Balance						is.
Nov-12 new	0.00		3.25%	0.00	00.00	11,115.15
Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91
Jan-13	9/4.52		3.25%	34.18	1,008.70	13,141.61
Mar 13	976.88		3.25%	36.91	1,013.79	14,155.40
Apr. 13	1 25,00		3.25%	39.33	//1.99	14,927.39
Mav-13	1,721.30		3.75%	42.12	1,293.42	16,220.81
Jun-13	1.001.04		3.25%	48 12	1,049,15	18 316 30
Jul-13	1,251.30		3,25%	51.30	1.302.60	19,618.90
Aug-13	500.52		3.25%	53.81	554.33	20,173,23
Sep-13	1,001.04		3.25%	55.99	1,057.03	21,230.26
Oct-13	1,001.04		3.25%	58.85	1,059.89	22,290.15
Nov-13 OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
NOV-13 NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
Jan-14	1,001.04		3.25%	29.39	1,030.43	11,382.83
Feb-14	947.84		3.25%	34.77	982.61	13,302.70
Mar-14	718.62		3.25%	37.12	755.74	14,101.13
Apr-14	928.16		3.25%	39.49	997.65	15,098.78
May-14	479.08		3.25%	41.54	520.62	15,619.40
Jun-14	958.16		3.25%	43.60	1,001.76	16,621.16
JUI-14 Aug-14	718.62		3.25%	45.99	764.61	17,385.77
Sep-14	958.16		3.25%	51.76	1,275,41	19 642 10
Oct-14	958.16		3.25%	54.49	1,012.65	20,654,75
Nov-14 OLD	479.08	(11,694.90)	3.25%	24.92	(11,190.90)	9,463.85
Nov-14 NEW	0.00	0.00	3.25%	0.00	00'0	9,463.85
Dec-14	0.00		3.25%	25.63	25.63	9,489.48
Jan-15	299.70		3.25%	26.11	325.81	9,815.29
Mar-15	341.04		3.25%	27.04	368.08	10,183.37
Anr-15	478.89		3.25%	27.80	187.99	10,3/1.36
Z Yek	764.76		3.23.70	20.02	707.70	11,020,92
Jun-15	986.94		3.25%	32.30	793.12 1 019 76	11,624.04
Jul-15	485.73		3.25%	34.90	520.63	13.164.43
Aug-15	465.06		3.25%	36.28	501.34	13,665.77
Sep-15	1,251.19		3.25%	38.71	1,289.90	14,955.67
Oct-15	2,591.74		3.25%	44.01	2,635.75	17,591.42
Nov-15 OLD	223.43	;	3.25%	47.95	271.38	17,862.80
Nov-15 NEW	0.00	(9,749.63)	3.25%	(26.41)	(9,776.04)	8,086.76
History truncated for ease of viewing	ase or viewing					

Northwest Natural Gas Company Washington Washington Energy Efficiency Programs - R&C Programs 18631.2 Program under Schedule G Included beginning in the 2010 PGA Company:
State:
Description:
Account Number:
Other Info:

2013 Calendar Balance Balance Activity 2015 Calendar Interest 2014 Calendar Interest 2013 Calendar Interest Interest Rate Interest Transfers Note Accumulation Debit (Credit) Month/Year

2015 Calendar Balance

2014 Calendar Balance

	679,310.66 681,150.46 682,995.25 684,845.03 686,699.82 688,559.64 1,448,572.76 1,442,495.98
527,890.89 529,320.60 530,754.18 533,754.18 533,632.99 535,078.25 535,078.25 535,078.25 1,067,329.45 (278,042.18)	1
1,287,850.15 1,291,338.08 1,941,260.64 1,946,518.22 1,957,076.14 1,967,691.32 1,973,020.48 2,624,789.26 1,373,020.48 2,624,789.26 1,312,284.97 1,315,839.08 1,847,293.70 1,847,293.70 1,867,313.43 1,862,343.65 1,867,348.50	1,076,025.00 1,078,939.23 1,078,939.23 1,764,102.06 1,768,879.84 1,773,670.56 1,773,670.56 1,773,670.56 1,778,111.80 1,788,120.70 2,551,111.80 2,555,021.06
3,478.51 3,478.51 3,487.93 649,22.56 5,257.88 5,211.82 5,300.41 5,314.77 5,329.16 651,768.78 (1,316,048.80) 3,544.51 3,544.51 3,544.51 5,003.09 5,016.64 5,030.22 5,030.22 5,030.22 5,030.22 5,030.22 5,04.94 5,04.64	
	0.00 0.00 0.00 918.66 1,839.80 1,844.79 1,844.79 1,859.82 1,859.82 2,890.12 3,923.22 (5,980.17)
0.00 713.89 1,429.71 1,433.58 1,447.46 1,449.18 1,449.18 1,449.18 1,449.18 2,170.92 2,890.68 2,890.68	2,906.36 2,914.23 2,922.13 2,930.04 2,937.98 2,945.93 2,945.91 2,961.91 2,969.93 2,987.98 2,986.04 2,994.13
0.00 874.19 1,755.48 1,760.23 1,760.23 1,760.23 1,760.23 1,760.23 1,763.78 2,653.56 3,534.93 3,534.93 3,534.93 3,534.93 3,534.93 3,534.93 3,533.78 3,533.78 3,602.50 3,612.25 3,612.25 3,612.25 3,612.25 3,612.25 3,612.25 3,612.25 3,612.25	
3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25%	3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25% 3.25%
3,478.51 3,478.51 3,487.93 4,371.56 5,257.82 5,257.82 5,286.10 5,314.77 5,310.41 5,314.77 5,324.93 3,534.93 3,534.93 3,534.93 3,544.51 3,544.51 3,544.51 5,003.02 5,003.03 5,016.64 5,016.64 5,016.64 5,017.21 5,043.85	2,906.36 2,914.23 2,914.23 2,922.13 3,848.70 4,777.78 4,790.72 4,816.70 4,829.75 5,868.10 6,909.26 (2,986.04)
(1,348,262.31)	(1,102,538.02)
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 645,551.00 0.00 527,177.00 0.00	0.00 0.00 0.00 678,392.00 0.00 0.00 757,123.00 0.00 0.00 0.00
Beginning Balance Jan-13 Feb-13 Mar-13 Apr-13 Jun-13 Jun-13 Jun-13 Jun-13 Oct-13 Oct-13 Dec-13 Jun-14 Apr-14 Apr-14 Apr-14 Apr-14 Jun-14 Aug-14 Sep-14 Oct-14 Oct-14 Dun-14 Duc-14 Dun-14 Duc-14 Dun-14 Dun-14 Dun-14 Dun-14 Dun-14 Dun-14 Duc-14 Dun-14 Dun-1	Jan-15 0.00 Feb-15 0.00 Amar-15 0.00 Amar-15 678,392.00 May-15 678,392.00 Jun-15 0.00 Jul-15 0.00 Cct.15 757,123.00 Oct-15 757,123.00 Nov-15 OLD 0.00 History truncated for ease of viewing
1	70 71 72 73 74 75 75 76 77 78 80 80 81 81 81 81 81

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

	Month/Year	Note	Accumulation	Transfers	Interest	Interact	Artivity	Ralance
	(a)	(p)	(0)	(p)	(e2)	(e1)	(f)	(6)
-	Beginning Balance	ď.						C
38	Nov-12 OLD	סו	511.68	(82,736,27)	3.25%	37.86	(82,186,73)	14 271 42
39	Nov-12 NEW	₹EW	0.00		3.25%	0.00	0.00	14.271.42
4	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
45	Feb-13		84.46		3.25%	48.00	132.46	17,813.46
43	Mar-13	8	591.22		3.25%	49.05	640.27	18,453.73
4	Apr-13		5,923.35		3.25%	58.00	5,981,35	24,435.08
42	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
20	Oct-13		171.98		3.25%	156.55	328.53	58,045.78
21	Nov-13 O	OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
25	Nov-13 NEW	ΙΕW	0.00		3.25%	0.00	0.00	43,449.59
23	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
22	Feb-14		17,626.85		3.25%	219.86	17,846.71	90,213.23
29	Mar-14		333.20		3.25%	244.78	577.98	90,791.21
22	Apr-14		17,237.39		3.25%	269.24	17,506.63	108,297.84
28	May-14		1,249.50		3.25%	295.00	1,544.50	109,842.34
29	Jun-14		00.00		3.25%	297.49	297.49	110,139.83
9	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	2	166.60	(74,066.08)	3.25%	150.74	(73,748.74)	55,892.47
65	Nov-14 NEW	EW	0.00		3.25%	0.00	0.00	55,892.47
99	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
89	rep-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
2	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
92	Oct-15	!	3,901.76		3.25%	261.93	4,163.69	98,926,68
77	Nov-15 OLD	<u>.</u>	893.70		3.25%	269.14	1,162.84	100,089.52
	NOV-15 NEW	د	0.00	(58,051.62)	3.25%	(157.22)	(58,208.84)	41,880.68
79	History truncated for ease of viewing	d for ea	se of viewing					

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

Balance	(b)		(2,456.81) 77 982 20	67,670.56	52,050.24	39,403.08	29,492.88	22,430.82	17,733.36	14,060.43	11,414.92	9,108.43	6,765.78	2,386.80	(1,455.38)	13,270.91	10,509.45	7,468.98	4,665.40	2,653.16	1,248.93	316.44	(311.29)	(802.44)	(1,309.77)	(2,770,93)	(2,926,60)	68,853.09	58,924.22	47,996.03	39,915.50	33,535.30	28,352.14	24,483.65	21,886.48	19,963.23	18,153.23	16,053.56	13,524.95	11,189.46	67,274.48	
Activity	(f)	c c	0.00 80 439 01	(10,311.64)	(15,620.32)	(12,647.16)	(9,910.20)	(7,062.06)	(4,697.46)	(3,672.93)	(2,645.51)	(2,306.49)	(2,342.65)	(4,378.98)	(3,842.18)	14,726.29	(2,761.46)	(3,040.47)	(2,803.58)	(2,012.24)	(1,404.23)	(932.49)	(62/./3)	(22.12)	(447.33)	(547.61)	(602,06)	71,779.69	(9,928.87)	(10,928.19)	(8,080.53)	(6,380.20)	(5,183.16)	(3,868.49)	(2,597.17)	(1,923.25)	(1,810.00)	(2,099.67)	(2,528.61)	(2,335.49)	56,085.02	
Interest	(e1)		0.00	196.97	161.90	123.68	93.17	70.22	54.32	43.00	34.45	27.75	21.47	12.38	1.26	40.51	32.16	24.31	16.41	9.90	5.28	2.12	0.01	(T.39)	(4.34)	(5,55)	(7.10)	197.23	172.80	144.59	118.89	99.33	83.69	71.45	62.71	56.59	51.55	46.26	40.00	33.42	154.35	
Interest Rate	(e2)	,	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3,2370	3.2570	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Transfers	(p)		82.736.27													15,228.79												74,066.08													58,051.62	
Accumulation Transfers	(b) (c)	S		_	(15,782.22)	(12,770.84)	(10,003.37)	(7,132.28)	(4,751.78)	(3,715.93)	(2,679.96)	(2,334.24)	(2,364.12)	(4,391.36)	_	_	(2,793.62)	(3,064.78)	(2,819.99)	(2,022.14)	(1,409.51)	(934.61)	(627.74)	(245.30)	(462 99)	(542.06)	(594.96)		(10,101.67)	(11,072.78)	(8,199.42)	(6,479.53)	(5,266.85)	(3,939.94)	(2,659.88)	(1,979.84)	(1,861.55)	(2,145.93)	(2,568.61)		<u> </u>	e of viewing
		-	(2.517.93)	(10,508.61)	(15,782.22)	(12,770.84)	(10,003.37)	(7,132.28)	(4,751.78)	(3,715.93)	(2,679.96)	(2,334.24)	(2,364.12)	_	(3,843.44)	(543.01)	(2,793.62)	(3,064.78)	(2,819.99)	(2,022.14)	(1,409.51)	(934.61)	(627.74)	(06,646)	(462.99)	(52:33)		(2,483.62)	(10,101.67)	(11,072.78)	(8,199.42)	(6,479,53)	(5,266.85)	(3,939.94)	(2,659.88)	(1,979.84)	(1,861.55)	(2,145.93)	_	(2,368.91)	<u> </u>	ed for ease of viewing
Accumulation	(2)	Beginning Balance	(2.517.93)	(10,508.61)	)	_	C								(3,843.44)	NEW (543.01)						May-14 (934.61)		8	54		OLD	NEW (2,483.62)								_	_	_	_	(2,368.91)	<u> </u>	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

Balance	(h)	1	(39,047.15) 667,952.02	577,953.07	441,005.21	243,825,39	182,470.72	141,945.32	110,300.99	68,328,55	48,532.60	10,936.98	(22,727.27)	1,269,385.68	792,413.36	561,986.04	397,388.36	283,181.42	208,107.11	114,222.78	78,920.25	41,981.42	(1,395.77)	(50,804.56) 1.268,028.16	1,084,803.30	882,828.65	733,970.62	521 663 75	451.041.09	404,282.21	369,920.08	337,655.02	299,917.46	254,336.54	211,216.14 1,286,990.80	
Activity	(6)		(20,864.30) 706,999.17	(89,998.95)	(136,947.86)	(86.496.26)	(61,354.67)	(40,525.40)	(31,644.33)	(19,486.04)	(19,795.95)	(37,595.62)	(33,664.25)	1,292,112.95	(249,982,67)	(230,427.32)	(164,597.68)	(114,206.94)	(75,074.31)	(43,803,54)	(35,302.53)	(36,938.83)	(43,377.19)	(49,408.79) 1,318,832.72	(183,224.86)	(201,974.65)	(148,858.03)	(95,013,94)	(70,622,66)	(46,758,88)	(34,362.13)	(32,265.06)	(37,737.56)	(45,580.92)	(43,120.40) 1,075,774.66	
Interest	(J)		(77.39) 1,938.42	1,684.88	1,377.97	776.44	576.50	438.72	341.12	267.92	158.04	80.42	(15.94)	3,548.75	2.481.28	1,831.60	1,297.40	920.36	664.39	368.17	261.19	163.50	54.89	3,622.62	3,181.82	2,660.90	2,186.45	1 539 42	1,315.42	1,156.68	1,046.98	926.88	862.21	749.54	629.58 2,958.99	
Interest Rate	(e)	, c	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25.6	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	
Transfers	(p)		726,388.20											1,332,049.30										1,359,957.21											1,112,287.65	
ation														•										71												
Amortization	(2)	(10, 705, 01)	(20,760.91) $(21,327.45)$	(91,683.83)	(138,325.83)	(87,272.70)	(61,931.17)	(40,964.12)	(31,985.45)	(19,697.20)	(19,953.99)	(37,676.04)	(33,648.31)	(43,485.10)	(252,463.95)	(232,258.92)	(165,895.08)	(115,127.30)	(75,738.70)	(44,171.71)	(35,563.72)	(37,102.33)	(43,432.08)			(204,635.55)	(151,044.48)	(96,553,36)	(71,938.08)	(47,915.56)	(35,409.11)	(33,221.94)	(38,599.77)	(46,330.46)	200	e of viewing
Month/Year Note Amortiz	(p) (q)	Beginning Balance	NEW (		Jan-13 (138,325.83) Feb-13 (111 726 65)				Jun-13 (31,985.45)					Nov-13 NEW (43,485.10)		Feb-14 (232,258.92)		_	day-14 (75,738.70)  lin-14 (50,575,93)				OCC-14 (43,432.08)	(44,747.11)	(186,406.68)	Ο.	Feb-15 (151,044.48) Mar-15 (119.119.46)						_	Oct-15 (46,330.46)	200	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

Balance	(h)	(118,953.15)	(1,445,042.52)	(1,077,011,63)	(898,255.81)	(757,422.55)	(655,899.55)	(586,389.34)	(531,579.25)	(490,829.80)	(454,953.91)	(418,370.05)	(352,338.91)	(711 457 50)	(583,629.11)	(442,708.51)	(312,888.40)	(219,214.61)	(153,357.62)	(109,127.74)	(78,985.39)	(52,504.91)	(30,773.79)	(7,958.31) 18 950 68	44,389.69	2,859,979.74	2,452,582.17	2,005,714.31	1,674,449.81	1,410,461.21	1,194,338.76	1,032,673.52	922,034.49	839,077.01	760,313.18	668,930.54	559,720.55	468,224.67	(2,541,211.61)
Activity	(6)	72,822,19	(1,326,089.37)	221,001.60	178,755.82	140,833.26	101,523.01	69,510.21	54,810.09	40,749.45	35,875.89	36,583,85	66,031.14	(410 511 31)	127,828.48	140,920.60	129,820.11	93,673.80	65,856,99	44,229.88	30,142.35	26,480.48	21,731,12	22,815.48	25,439,01	2,815,590.05	(407,397.57)	(446,867.85)	(331,264.51)	(263,988.60)	(216,122.45)	(161,665.24)	(110,639.03)	(82,957.48)	(78,763.83)	(91,382.64)	(109,210.00)		(3,009,436.28)
Interest	(£)	(420.21)	(3,634.41)	(3,211.83)	(2,671.22)	(2,239.03)	(1,911.29)	(1,679.99)	(1,511.87)	(1,382.64)	(1,279.02)	(1,181.03)	(1,042.26)	(1 144 92)	(1,751,39)	(1,387.95)	(1,021.82)	(719.58)	(503.84)	(354.97)	(254.39)	(177.82)	(112,02)	(52,36)	85.66	7,752.05	7,184.37	6,029.11	4,976.82	4,171.83	3,522.56	3,011.67	. 2,643.42	2,381.61	2,162.91	1,932.82	1,661.55	1,390.13	(8,245.03)
Interest Rate	(e)	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	2 25070	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
ξ		;	.61)											(00)												00.1		0.01	(0.01)								(0.01)	į	(00.
Transfers	(p)		(1,361,415.61)											(436.116.00)	12											2,916,751.00		0	9								0	!	(3,087,447.00)
Amortization Transfe	(p) (c)		38,960.65 (1,361,415 150,738.81	224,213.43	181,427.04	143,072.29	103,434.30	71,190.20	56,321.96	42,132.09	37,154.91	37,764.88	52 276 09		_	142,308.55	130,841.93	94,393.38	66,360.83	44,584.85	30,396.74	20,036.30	77.67.07.7	26,894.12	25,353.35	_	_	_	_	(268,160.43)	(219,645.01)	(164,676.91)	(113,282.45)	(85,339.09)	(80,926.74)	(93,315.46)		_	
		73,242.40		Jan-13 224,213.43							Aug-13 37,154.91		2	NEW 26.749.61	129,579.87						Jun-14 30,396./4				Nov-14 OLD 25,353.35	NEW (108,913.00)	(414,581.94)	(452,896.97)	(336,241.32)								(110,871.54)	(92,886.01)	

Company: Northwest Natural Gas Company
State: Washington
Description: Washington Amortization of Demand
Account Number: 191431
Program under Schedule P
Temp Increment under Schedule 203

	(a) (b)	( <u>0</u> )	(p)	(e)	Œ	(b)	( <del>L</del> )
1	Beginning Balance			•			
45	Nov-12 OLD	39,656.61		3.25%	152.41	39,809.02	76,253.35
9 1	Nov-12 NEW	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
4/	Dec-12	116,882.78	1	3.25%	/45.02	117,627.80	334,269.82
48	Jan-13	1/4,481.69	(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)
20	Mar-13	111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
21	Apr-13	79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
25	May-13	54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
23	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)
22	Aug-13	27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
26	Sep-13	28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
23	Oct-13	50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)
28	Nov-13 OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
29	Nov-13 NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)
90	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)
99	Jun-14	47,938.33		3.25%	(1,211.28)	46,727.05	(424,485.54)
29	Jul-14	41,747.29		3.25%	(1,093.12)	40,654.17	(383,831.37)
89	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)
20	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)
92	Mar-15	174,927.66		3.25%	(3,911.62)	171,016.04	(1,360,738.60)
11	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	(758,347.15)
85	Nov-15 NEW	912.95	1,505,925,80	3 25%	4 079 79	1 510 019 54	757 571 20

## Northwest Natural Gas Company SAP Journal Entry

Date

(reversal is needed)

Posting Date

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

<u>System</u> 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	16 373 066		•	•	•		•					•
Industrial Firm	2 775 067	2 805 060	•	•	t	•		•			•		•
Internotible	4 660 523	4 609 686		•	•	•	•	•	•	•		•	,
Total	30,000,020	4,033,000				•						•	1
	100	020,150,15	•	•		•	•	•	•	•	•	•	
Current Month Cycle Unbilled Volumes:													
Residential	10,999,730	37,395,220		•	•	•							
Commercial	7,762,693	20.244.228		,	•			•		•	•		
Industrial Firm	1,064,599	1,459,811		•	•	•				1	•	•	
Interruptible											•	•	•
Total	19,827,022	59,099,259			,					,		.	
Less Prior Month Cycle Unbilled Votumes:													
Residential		10 999 730	•	,									
Commercial		7 762,693			•	•		•	•		•		
Industrial Firm		1,064,599	• •		' '	1		• 1	•	•	•	•	•
.Interruptible				•	•	•			•		•	•	
Total		19,827,022									. .		
Calculated Calendar Month Volumes:													
Commercial		24,148,606			•			•	•	•	•		
Industrial Firm		3 200 272	•	•	•	ī			•	•		•	•
Internotible		4 699 686			•	•		•	•	•	•	•	
Company Use				•	•	1		•		,		•	•
Total Calculated Calendar Month Volumes	-	90,904,065				1		•					
Commodity Costs													
	October-15	November-15	December-15	January-16	February-16	March-16	Anril-16	May-16	at and	t de la			
Contract Commodity Costs:						O LINE	DI-IIIO	Mdy-10	ourie-10	3r-Vinc	August-16	September-16	October-16
Year round Contracts	so e	21,339,358.22 \$					so.						·
Gas Reserves Net Activity (see detail below)		170035838	•			69 6	•	69 (	·	, es			s
Sub Total				n 69	n (n	A 6	en ur				S		
	•		1		•		9		,	,	ı,	·	
Storage Activity: System Withdrawals	u	4 130 133 60 \$		e			6			,	,		
System Injections	• 69		•		· ·	9 69		n 4	, ,	, ,	י		
Net Storage Activity	un	3,746,053.42 \$					6.0						0
Other Artiultur											,		,
P/M Imbalance Adj	69	353,906,32 \$	•	69			4		v				
	\$ (353,906.32) \$		•			. 69		, ,	· ·	, ,		,	
Net Imbalance Adjustment	69	570,638.50 \$		· •Э	69		69		5				
Civil Descharification	•			,	,	,							,
Cost of Company (Iso Car		310,568.43 \$		·	· •••	69 (	69	ம	· s	· ·		·	
Misr Cust Imbalance Durch	9 6	# (80.180,c1)	,	, ,		, ,	·		·	, so			
Prior Period Estimate & Misc Adjustments	· •	2,300.04 \$			, A 6		э (		· •••	·	· ·	·	
			•			·	A	· ·	ı			· •	
Total Monthly Commodity Cost	•	27,961,582.55 \$		- 8			s						
Less: Gas Reserves Net Activity	ss.	1,709,358.38 \$			\$	69	·	. 69	. 69	, 60			
Total Monthly Commodity Cost Net of Gas Rese	п	26,252,224.17 \$					49						
		š	Š	š	š	š	ò	Š	ð	ă	X	OK	ò
										i	i	ź	ś

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

	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
Actual Demand Charges Incurred: Williams (NWPL)	\$ 6,640,838.46 \$	7,054,330.46 \$		,		, vi			,			U	U
Peaking Supply Agreement (Int'l Paper)	69	39,360.00	,		,			•			, ,		,
KB Pipeline	69	18,688.19 \$	,		9			٠	. 64				
Prior Period Cost & Misc Adjustments	69	88,400.38		69	69	,	1	•	. 65	,			
Total Demand Charges Incurred	<b>6</b>	7,200,779.03 \$										S	
Octiminally (	October-15	November-15	December-15	January-16	February-16	March-16	April-16	Mav-16	June-16	July-16	August-16	Santambar-16	October 16
Reported Cycle Billing Volumes		51,631,828						,		2 (	2	o language	OFFICE
C / M Unbilled Volumes	19,827,022	59,099,259		•			•		,	•	•		
P / M Unbilled Volumes		19,827,022		•	,			,	•	•	•		
Total Calculated Calendar Month Volumes		90,904,065											
		¥	Ä	Š	Ж	ð	ò	Ж	ŏ	УÓ	OK	Š	š
Total Commodity Costs Incurred	69	27,961,583 \$		69	· ·	,	1		φ) 1		s,	, s	, ss
Incurred WACOG Per Therm	1	0.30759											

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

Oregon WACOG Deferral October-15	Ň	November-15	December-15		Tohum 16	March 16	A 100	9					
				DK DK	Centualy-10	Malcit-10	April-10	May-16 OK	June-16	July-16 %	August-16	September-16 ok	October-16
reported Cycle Dwing Volumes C / M Unbilked Volumes	9,933	46,977,559 52,844,324							•	• [	,	•	•
umes		17,779,933			•	,						. ;	
i otal Carculated Calendar Month Volumes Less:		82,041,950	1	t	•	ı			,				a la
Winter WACOG Usage (Nov - Mar) Incremental Usage (Apr - Oct)	104,210.00	1,359,268.00			, ,				•	,	•	• 3	æ
Calculated Calendar Month Volumes at PGA Avg Commodity Rate		80,578,472								19			
Oregon Total Collections for Commodity Costs Walter WAGOG Usage Commodity Rate from PGA		0.33795	0.33795	0.33795	0.33795	0.33795	0.33795	0,33795	0.33795	0.33795	0.33795	0.33795	0.33795
per PGA	0.22326	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684	0.32684
Collections for Winter WACOG Usage Collections for incremental Usage	5 574 5	459,365 \$			69 6	69 6		<b>9</b>	1			,	
Commodity Rate by Usage		26,336,268 \$ 26,819,107 \$	, w,	, v,	n vn vn	, , ,	n 40 40		w w w				
Oregon Calculated Commodity Costs Incurred Total Calculated Calendar Month Volumes WACOG neurand for Calendar Month Volumes Total Commodity Costs incurred for Of Volumes	м	82,041,950 0.28879 23,692,895, 3				к 1	. 19	1	36.1		•	1 1	e x2
Deferral Total Collected vs Total Costs Incurred		_		y yy		y y ,	9 69	9 vs	<b>о с</b> о	n va	n (n	v v	,
oan reserves ivet Actuny (see detail on wip b.z.) Total Collected vs Total Costs Incurred + Gas Reserves Net Activity Rate Percentage of Cost Variance	9 9	1,709,358.38 \$ (1,416,853.37) \$		S S S S S S S S S S S S S S S S S S S	1	s s	en en	- 1	w	S	S		
Rate Payer Portion of Total Collected vs Total Costs Incurred Amount Previousiv Booked	5	(1,133,482.70)	60.00	00.00	- 1	1		80.00%	80.00%	80.00%	- 1	80.00%	80.00%
Net to Book (191400)		(1,133,482.70) \$		2 5	? vs	, ,	n un	0 00	S 64	υ» υ»	w w	\$	
Entry to 191400 DR/(CR) Entry to 805-02890 DR/(CR)												<b>S</b> S	(1,133,482.70) A 1,133,482.70
Oregon Storage Cut Off Adjustment	:												
OR PGA Average Commodity Rate - Storage Adjusted Usage at PGA Avg Commodity Rate (Volumes)	ᅵ		December-15 J 0.32588	January-16 F 0.32588	February-16 0.32588	March-16 0.32588	April-16 0.32588	May-16 0.32588	June-16 0.32588	July-16 0.32588	August-16 S 0.32588	September-16 0.32588	October-16 0.32588
Usage at PGA Avg Commodity Rate - Storage Adjusted	\$ 26	26,258,912.46 \$	<b>69</b>	<b>5</b>	,	59	S		S		5	us.	
OR PGA Winter WACOG Usage Commodity Rate - Storage Adjusted Usage at Winter WACOG Commodity Rate (Yolumes) Usage at Winter WACOG Commodity Rate - Storage Adjusted	S.	0,33696 1,359,268.00 458,018.95 \$	0.33696	0.33696	0.33696	0.33696	0.33696	0.33696	0.33696	0.33696	0.33696	0.33696	0.33696
Total OR Commodity Calculated Usage - Storage Adjusted	\$ 26	26,716,931.40 \$	<b>69</b>				,	,	, w	o 69	, ,	, ,	
Total Collections for OR Commodity Usage Less: Collections for Incremental Usage Net Collections for OR Commodity Usage	\$ 26	26,819,106.75 \$ 23,474.34 \$ 26,795,632.41 \$	<i>s</i> so so		69 69 69 1 1	w w w			<i>S S S S S S S S S S</i>	<i>y y</i>	(F)		
Storage Adjusted Usage vs Net Collections Shareholder Percentage of Difference	s	(78,701.01) \$	\$ -00.00	\$ 200.00	\$ 200	s9	\$5 1	s9	<b>ω</b>			,	
Shareholder Portion of Storage Adj Usage Vs Net Collections Amount Previously Booked Net to Book (191400)	60 to 60	(15,740.20) \$ \$ (15,740.20) \$	w w	60 to 10	6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	% O.O.O.Z	\$ 50,00%	\$0.00% - \$	20.00%	20.00%	20.00%	20.00%	20.00%
Entry to 191400 DR/(CR) Entry to 805-02890 DR/(CR)													(15,740.20) A
Oregon Hedge Adjustment							•						
NWN Share of Pro-Forma Total Impact	Nov	November-15 Dec (4,661.05) \$	December-15 Ja (12,887.96) \$	January-16 F. (26,200.52) \$	(21,100.21) \$	March-16 (15,054.10) \$	April-16 (9,958.41) \$	May-16 (11,935.80) \$	June-16 (4,894.48) \$	July-16 (4,533.96) S	August-16 Si (5,183.30) S	September-16 (3,276.08) \$	October-16 (6,317.57)
Amount to record Amount Previously Broked Net to Book (191400)	w w	(4,661.05) \$ \$ (4,661.00) \$	w w w	w w w	ы ы ы 		69 69 69 1 1 1	69 69 69 1 1 1	υ υ <b>υ</b>	<b>(2)</b> (2)	60 KM KM		3 1

Entry to 191400 DR/(CR)

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

												4,001.00
Total Amount to Record to 191400 by month	(1,153,883.95)				,							
1 - 3 - 0 4	УО	¥	ŏ	ă	×	Ϋ́	Ä	Ж	×	X	×	ž
	November-15 December-15	December-15	January-16	February-16	March-16	April-16	Mav-16	June-16	July-16	Anonet-16	September	o to defect
Actual Demand Charges Incurred Total Embedded Demand Charges per PGA	\$ 7,200,779.03 \$ \$ 6,883,465.00 \$	7,075,489.00 \$	7,018,494,00	\$ 6.638.123.00 \$	7.018.494.00 S	6 546 331 00 \$	. S	\$ -	\$ 720.629.00.8	000000000000000000000000000000000000000	S	o l'abordino
Actual Demand Charges Incurred vs Embedded Demand Charges Oregon Allocation Ratio	\$ 317,314,00 \$	\$ - \$	. 8a 700%	\$ - S	\$	\$ 1000000	\$ -	8	\$	9,730,920,00	5 - 5,346,331.00 5	6,847,766.00
Oregon Portion	\$ 284,630,66 \$	52	-	\$ -	- 6	09.70076	09.700%	89.700%	89.700%	89.700%	89.700%	89.700%
Amount Previously Booked	59				\$	8			1	, 0,		
(014101) 4000 01301	\$ 704,65JU,66 \$	•		*			\$	\$		\$	\$	•
Entry to 191410 DR/(CR)											ľ	-0.000
Entry to 805-02880 DR/(CR)											•	724,630,66

Company: State:

Northwest Natural Gas Company

Description: Account Number:

Oregon WACOG Deferral 191400

Debit/(Credit)

### **Current Balance**

							Total
Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		(1,153,883.95	5)	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)
		(1,153,883.95	<u>)</u>	_	(34,367.69)		

# Previously Booked

(c)	(d)	(e)	(f)	(g)	(h)
0.00					
0.00				•	
0.00					(4,723,986.97
		7.78%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		_	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		-	(4,723,986.97
0.00		0.00%		_	(4,723,986.97
0.00		0.00%		_	(4,723,986.97)
	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%         0.00       0.00%	0.00	0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -         0.00       0.00%       -

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		(1,153,883.9	5)	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)

Northwest Natural Gas Company Oregon Demand Deferral 191410

Company: State: Description: Account Number:

Debit/(Credit)

# Current Balance

						l otal
Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(b)	(c)	(d)	(e)	(f)	(g)	(h)
						(1,216,336.84)
	284,630.66		7.78%	(6,963.24)	277,667.42	(938,669.42)
	0.00		0.00%	-	-	(938,669.42)
	0.00		0.00%	-		(938,669,42)
	0.00		0.00%	-	-	(938,669.42)
	0.00		0.00%	_	_	(938,669,42)
	0.00		0.00%	-	-	(938,669.42)
	0.00		0.00%	-	-	(938,669,42)
	0.00		0.00%		-	(938,669.42)
-	0.00		0.00%	-		(938,669.42)
	0.00		0.00%	_	-	(938,669,42)
	0.00		0.00%	-	-	(938,669.42)
	0.00		0.00%	-	-	(938,669.42)
-	284,630.66		_	(6,963.24)		
		(b) (c)  284,630.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(b) (c) (d)  284,630.66 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(b) (c) (d) (e)  284,630.66 7.78% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00%	(b) (c) (d) (e) (f)  284,630.66 7.78% (6,963.24)  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -  0.00 0.00% -	(b) (c) (d) (e) (f) (g)  284,630.66 7.78% (6,963.24) 277,667.42  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%  0.00 0.00%

### 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)
	-	0.00	<u> </u>	_	0.00		

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)
	-	284,630.66	:	-	(6,963.24) A		

Northwest Natural Gas Company

Company: State: Description: Account Number:

Oregon Seasonalized Demand 191450

### Debit/(Credit)

# **Current Balance**

Month/Year	Note	Doformal	Tf	Interest Date	1-44	A -12 21	Total
		Deferral	Transfers	Interest Rate	Interest	Activity	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
*	-	(479,675.83)	-	_	7,300.31		

# Previously Booked

							Total
Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	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
	-	0.0	0	-	0.00		

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%	<u>-</u>	-	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
	-	(479,675.83)		_	7,300.31 A		

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

Washington WACOG Deferral													
Washington Calendar Sales Volumes	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	1,519,133	2,999,763	•	r	•	,	1	,	•	,	•	•	1
Commercial	879,698	1,274,372	•		•		•			•	•	•	
Industrial Firm	175,333	251,839			•		ŧ		,	•	,		
Total	2,669,855	4,654,268										•	,
Comment Manch Corte Habillad Valueses												ı	ı
Residential	1,322,721	4,423,771		,	,	,	,	1	٠	,	,		
Commercial	672,232	1,739,095	•	•	•	•			•	, ,		• 1	,
Industrial Firm Internatible	52,136	92,069	•			•		•	,	•	•		
Total	2,047,089	6,254,935										t	ı
Prior Month Cycle Unbilled Volumes:													
Residential		1,322,721	•		•	,		•	,	•	•	•	•
Commercial		672,232		•	•	•	•		1		•	•	
Industrial Firm		52,136	•	1	•	•	•			,	,	•	•
Total	1	2.047.089					, ,					,	
										1		•	
Calculated Calendar Month Volumes:													
Kesideniiai		6,100,813	•		•		٠	•	•	,	•	•	,
Industrial Firm		2,341,233		•		•					1	•	,
interruptible		128.295									•		
Total Calculated Calendar Month Volumes	H	8,862,115		1	•	t		-			1	•	
Washington Total Collections for Commodity Costs Washington Average Commodity Embedded Cost		0.30754	0.30754	0.30754	0.30754	0.30754	0.30754	0.30754	0.30754	0.30754	0.30754	0.30754	0.30754
Total Collections for WA Commodity Usage	69	2,725,455	- 49		67	69		69	· ·	٠	6	s	S
Washington Calculated Commodity Costs Incurred Total Calculated Calendar Month Volumes		8.862.115		<b>.</b>	,	,	,				,		
Incurred WACOG Per Therm for WA		0.28879	•	•	•	٠,	•						
Total Commodity Costs Incurred for WA Volumes	s,	2,559,290	· ·	; •Э	ı G	63			9				
Deferral	ľ												
total Collected Vs. Total Costs Incurred	9	(166,164.95)	99								2		۱.
Amount Previously Booked	·   •							'	,				
Net to Book (191420)	<b>~</b> ∥	(166,164.95)	2					•	8				
Entry to 191420 DR/(CR)													- 1
Entry to 805-02950 DR/(CR)													\$ 166,164.95

Washington Demand Deferral	N N	1	1		t		!	:					
Non Commodity Volumetric Charges Collected	0		ecellibel-13	January-10	repruary-10	March-16	April-16	May-16	June-16	July-16	August-16 S	September-16 (	October-16
rimi Calendar Month Sales Washington Residential		6,100,813	•	,	•	•	,	,	,	,		,	,
Commercial		2,341,235	•	1	•	•	ı	,	•	,		•	•
notation in the state of the st		8,733,820								. .			
Less: Volumes on Rate Schedules with Fixed Demand Charge													
Rate Schedule: 41CSF - 41SFA & 41SFC Rate Schedule: 41SF - 41SFA & 41SF		70,599	•	•	٠	•		,	1	•	,	,	,
Rate Schedule: 42CSF - 42SFC		9.778		, ,	. ,				• 1			•	,
Rate Schedule: 42ISF - 42SFA & 42SFC		95,291	r	-	•							. ,	. ,
Total Firm Sales Volumes w/ Fixed Demand Charge		195,684	•		,		4						
Total Firm Calender Sales less Fixed Demand Charge Sales Volumes		8,538,135	,	•	,	. ,	,	1	,	,		,	,
Non-Commodity Cost Per Therm per PGA Non Commodity Volumetric Charges Collected	69	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 Volumetric Demand Charges Collected (Subject to Revenue Sensitivity)										•	9	,	
Non-Volumetric Demand Charges Collected on Firm Sales:	,												
Rate Schedule: 41CSF - 41SFA & 41SFC Rate Schedule: 41ISF - 41SFA & 41SFC	us u	8,599.25 \$			•	•	,						
Rate Schedule: 42CSF - 42SFA & 42SFC	69	1,357.50 \$	'	1	,	1	о <i>(</i> э		) v)	n ия	n 60	A 101	
Rate Schedule: 42ISF - 42SFA & 42SFC Total Non-Volumetric Demand Charges Collected on Firm Sales	es.	22 116 32	1 1										
המונים		24,110.32	r	r			ı	•	,	•			1
Non-Volumetric Demand Charges Collected on Interruptible Sales Rate Schedule, 42CSI - 42SIM Part Schedule, 47CSI - 42SIM	69 (		<i>ι</i>	t	1	•	ı	s)	69	69			,
Rate Schedule: 42lbl - 42blm Total Non-Volumetric Demand Charges Collected on Interruptible Sales	es es	5,428.16 \$	1 1			69 69 1	<b>ы</b>	w w	<b>69</b> 6.	(s) (r	45 0	S	
Manual Unbilled Capacity Charges							•		•	•			•
Prior Month Manual Unbilled Commercial Prior Month Manual Hobilled Industrial	<b>↔</b> ⊌	,				,							•
Prior Month Manual Unbilled Industrial Interruptible	9 <b>6</b> 9	, .		, ,	; 1		, ,	ю ю	69 KA	1 1	v v		1
Current Month Manual Unbilled Commercial	69 (			•		•							
Current month manual Unbilled Industrial Current Month Manual Unbilled Industrial Interruptible	ar un	84.54			, ,								,
Total Manual Unbilled Capacity Charges		84.54		1	,				1				
Revenue Sensitivity Adjustment Collections Subject to Sensitivity Adjustments	69	27.629.02 \$	ı		,	65 1	,		U		ú		
Washington Revenue Sensitive Factor	. 6		4.372%	4.372%	4.372%	4.372%	4.372%	%	4.372%	5%	4.372%	4.372%	4.372%
Neveriue Senisliive Aujusiment	n	(1,208) \$	,	1		υ»	υ <b>&gt;</b>	<b>ч</b> Э	us I	v)	S	S ·	ı
Total WA Demand Charges Collected	69	1,015,308 \$	<b>6</b> Э	,	1		<b>(</b> 3	9	so ,	φ.	<b>ω</b>	υ <b>3</b>	•
WA Demand Charges Incurred Total Actual Demand Charges Incurred Washindrin Deman Pain	69	7,200,779 \$		9	, ,	69 69	φ <sub>3</sub>	v	<i>ι</i> ,	vs.	69	vs I	1
Total Demand Charges Incurred - WA Portion	69	741,680.24 \$	10.300%		- 10.300%	\$ - \$	10.300%	300%	10.300%	10.300%	10.300%	10.300%	10.300%
Deferral Total Demond Channes Collected in Channel Language		- 1											
i otal Demand Charges Collected vs Charges Incurred Amount Previously Booked		(2/3,627.84) \$	1 1	<i>(</i>				1					
Net to Book (191430)		(273,627.84) \$				•			, ,	, ,	n vn	, ,	, 1
Entry to 191430 DR/(CR) Entry to 865-0240 DR/(CR)													(273,627.84)
		2											273,627.84
						**							
								3					
													_

Northwest Natural Gas Company Washington Demand Deferral 191430

Company: State: Description: Account Number:

### 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
	_			_			•
	_	(273,627.84)		_	554.58		

# Previously Booked

Month/Year	Note	Deferred	T				Total
		Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance		•			8		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
	-	0.0	_	_	0.00		
	=	0.0	<u>-</u>	=	0.00		

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
eginning Balance							341,581,34
Nov-15		(273,627.84	<b>l</b> )	3.25%	554.58	(273,073.26)	68,508.0
Dec-15		-		0.00%	-	- '	68,508.0
Jan-16		-		0.00%	-	-	68,508.0
Feb-16		-		0.00%	-	-	68,508.0
Mar-16		-		0.00%	-	_	68,508.0
Apr-16		-		0.00%	-	-	68,508.0
May-16		-		0.00%	-	-	68,508.0
Jun-16		-		0.00%	-	-	68,508.0
Jul-16		-		0.00%	-	-	68,508.0
Aug-16		-		0.00%	-	-	68,508.0
Sep-16		-		0.00%	-	-	68,508.0
Oct-16		-		0.00%	-	_	68,508.0

Company: State:

Northwest Natural Gas Company

State: Description: Washington WACOG Deferral

Account Number:

191420

Debit/(Credit)

### **Current Balance**

							Total
Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	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)
Арг-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)
		(166,164.95)		=	(1,744.88)		

# **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

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%	2	_	(729,090.83)
Sep-16		-		0.00%	-	_	(729,090.83)
Oct-16		-		0.00%	-	-	(729,090.83)
		(166,164.95)		-	(1,744.88) A		

	November-15 (E	(Estimate)			Embedded		Compar	Comparison to Embedded	
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Commodity Costs: Year round Contracts Volumetric Transportation Charges Gas Reserves Net Activity	81,043,268 \$	21,339,358.22 314,588.78 1,709.358.38	0.26331	. 82,773,679 \$	21,952,715 281,822 3,006,823	0.26521	(1,730,411) \$	(613,357)	0.0019
Sub Total	81,043,268 \$	23,363,305	0.28828	82,773,679 \$	2	0.30494	(1,730,411) \$	(1,910,821)	(0.01666)
Storage Activity: System Withdrawais System Injections	10,674,023 \$ (1,901,500) \$	4,130,134 (384,080)	0.38693	3,841,640 \$	1,706,960	0.44433	6,832,383 \$	2,423,174	0.0574
Net Storage Activity	i	3,746,053	0.42702	3,841,640 \$	1,706,960	0.44433	1	2,039,093	(0.0173)
Other Activity: P/M Imbalance Adj C/M Imbalance Adj Not Imbalance Adj	839,078 \$ 663,114 \$	353,906	0.42178	9		1 1	839,078 \$ 663,114 \$	353,906 216,732	0.4218
		eco'n /c	0.37307						
Field Production Gas Cost of Company Use Gas Misc. Cust. Imbalance Purch Prior Period Estimate & Misc Adjustments Line Loss & Unaccounted For Gas (Fmbedde	556,301 \$ (40,254) \$ 31,413 \$	310,568 (13,091) 5,507 (21,399)	0.55827 0.32521 0.17530	518,152 \$	278,766	0.53800	38,149 \$ (40,254) \$ 31,413 \$	31,802 (13,091) 5,507 (21,399)	(0.0203) 0.3252 0.1753
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 Variance Due to Difference in Actual Price vs Embedded			. "	\$ 28,884,339 \$ 27,961,583 \$ (922,756)					
Calendar Month Sales Volumes Oregon Washington Total Calendar Month Sales Volumes	82,041,950 8,862,115 90,904,065								
Oregon Allocation of Sales Oregon's Portion of the Variance Due to Difference in Actual Pr			'	90.25%					
Estimated WACOG Keeper - Shareholder Portion			н	\$ (166,557)					
Shareholders Portion of the WACOG Deferral WACOG Equalization Estimated Shareholder (Gain)/Loss			1 11	\$ (283,371) \$ 166,467 \$ 449,838					

# Northwest Natural Gas Company SAP Journal Entry

		(Black) Do not change these cells (Blue) Change these cells as needed
Header Text	(25)	WA Demand Def Correction
Reference	(16)	JE 99-1
Currency	(3)	OSN
Posting Date	(8)	11302015 (MMDDYYYY)
Document Date	(8)	11302015 (MMDDYYYY)
Document Type	(2)	SA
Company Code	(4)	2000

Auto Reversal	(Y or N)	ZZ	ZZZ					
Unit of Measure	(3)					ne Approver		
Quantity	(6+3)					ster is the same as the		
WBS Element	(18)					Signature is N/A if the Poster is the same as the Approver		
Detail Text	(50)	WA DEM PGA Correction WA DFM PGA Correction	WA DEM Interest Correction WA DEM Interest Correction		Posted by	Date	Posted by	Date
Credit Amount	(10+2)	367.231.00	7,279.00	374,510.00				
Debit Amount	(10+2)	367,231.00	7,279.00	374,510.00				
Debit (S) Credit (H)	(1)	σI	σI	Total	Approved by_	Date		
Internal Order	(12)	805-02940	419-06210				(reversal is needed)	(reversal is needed)
Cost Center	(2)	84020	83010					
Account	(9)	540100 191430	411000					
Line No.		17	19 21	Prepared by	Date	Document No.	Document No.	Posting Date

R:Accounting114. Regulatory ReportingWUTC Monthly Deferred/2015/2015-11[UE 99-1 November 2015 WA Demand Deferral Adj.AlsxjSAP Upload

# WA Demand Deferral Correction

55,166		367,231	7,279	374,510
55,166	262,941 49,124	1	7,147	
Credit to customers: Sep 2014-Oct 2014	Nov 2014 - Aug 2015 Sep 2015 - Oct 2015	Total Credit To Customers	Interest: Interest Sep 2014 - Aug 2015 Interest Sep 2015 - Oct 2015 <b>Total Interest</b>	Total adjustment to record in Nov. 2015

# WA Demand Deferral Correction Interest Calculation

FERC Rate Nov 2010 - Current

Correction

3.25%

Balance (28,403) (55,318) (84,400) (112,553) (141,025) (168,883) (196,817) (223,294) (272,922)	
ă	() () () () () () () () () () () () () (
(38) (113) (113) (114) (118) (266) (266) (343) (419) (495) (568) (568) (773) (773) (872) (876) (876) (877) (877)	- E
Deferral Adj (28,365) (26,801) (28,893) (27,887) (28,129) (27,439) (27,440) (25,908) (25,306) (25,306) (25,306) (25,306) (22,973) (22,973) (22,973) (24,393)	(24,731) ( <b>49,124</b> )
Sep-14 Oct-14 Nov-14 Jan-15 Apr-15 Apr-15 Jul-15 Jul-15 Oct-15	Oct-15
## ## ## ## ## ## ## ## ## ## ## ## ##	77

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: Residentlal	5,774,128	8,476,523	7,900,292	7,260,992	4,351,194	3,353,798	1,587,465	1,519,211	1,160,688	1,074,790	1,167,493	1,975,490
Commercial Industrial Firm	2,284,446	3,538,394	3,444,337	3,079,871 362,598	1,976,611	1,621,966	832,572	900,292	643,703	658,838	733,904	1,138,547
Total Firm Sales	8,377,720	12,405,097	11,746,599	10,703,462	6,651,979	5,250,902	2,644,351	2,588,424	1,960,434	1,880,504	2,052,643	3,303,386
Less: Sales to Firm Demand Collected	1	į		1	6					:		;
1 - 99 Less; 41CSF - 41SF A C	74,522	5/1,18 300 01	128,303	109,720	89,028	47,500	74,814	68,292	72,033	61,403	62,092	64,475
49008F - 4908F	5.501		7 649	7 154	4 714	4 202	3,003	102.6	15,501	3,044	6/8/61	15,884
42ISF - 42SF A C	67,832	-	98.268	89.248	85.046	85.027	94.194	82.692	82.881	75.610	205,67	3,072 76.285
Sub Total	165,865	2	254,445	225.296	197.924	188.126	188.980	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	2.455,372	2.416,688	1.784.864	1.725.035	1.890,734	3.141.069
Demand Collected Rate Per Firm Load	0.13393	0.13383	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393
Total D/C Subject tp 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 \$	l		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		1,941.61	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	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04	1,371.04
421SF - 42SF A C	9,078,96	11,254.65	10,220.10	10,435.37	10,140.68	11,024.75	13,432.43	11,532.62	11,532.62	11,532.62	11,532.62	9,632,81
MDDV @ 1.73 D/C Collected												
41ISI - 41SIV						•						
42CSI - 42SIM	(6,286.63)		9,221.03	4,725.87	4,277.96	3,777.21	3,443.48	3,221.53	3,036.56	3,117.47	3,202.60	3,449.98
Plus: SFV Collected Interruptible Sales	1,502.04	2,106.45	2,943.57	2,260.05	95.95E,T	61.9/0,1	951.55	964.21	684./8	665.65	732.62	839.27
Sub Total D/C fixed rates										8	3 29,661.66 \$	28,027.47
E	· 69	(2,664.97)	(4,143.48) \$		€ <del>/3</del>			€ <del>9</del>		1		
	·	(5,849.19)	. !		1	(1,391.94) \$	(2,042.96) \$	<del>69</del>	(2,042,96) \$		•	•
Prior Mo Manual Adjustments Ind Int		\$ (592.62) \$	(770.53) \$		<del>()</del>	<del>69</del>	6A)	<del>с</del> я	<del>69</del>	1	· ·	
Unbilled Manual Adjustments Colli	5,004.97				1 201 04	20 040 0		, 040 0			,	- 070
Unbilled Manual Adjustments Ind Int	592.62	770.53			to:100'1	06:240,2		2,042,30			. ,	2,042,90
			(4,914.01)		1,391.94	651.02	(2,042.96)	2,042.96	(2,042.96)	,		2,042,96
& D/C	\$ 9,106.78	\$ \$	4)	<del>69</del>	1,391.94 \$	651.02 \$	(2,042.96) \$	2,042.96 \$	(2,042.96) \$		53	30,070.43
Hevenue Sensitive Adiodeses	n.	0.04372	0.043/2	0.04372	- 1	- 1	I	- 1		0.04372	0.04372	0.04372
. Adjustinetik	(080)	69		A	φ (10)	ᅬ	٦,	- 1	\$ 68 *	~1	(1,297)	(1,315)
lotal D/C Collected Actual Demand Cho	\$ 1,108,513 767 148.88	\$ 1,628,348 \$ 781.472.56	1,534,431 \$	719 365 79	865,715 \$	678,674 \$	326,891 \$	325,618 \$	237,091 \$	231,032 \$	281,589 \$	449,435
Variance	341,364.12		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)
						,		(name)	(2000)	(1000 1000)	(2000)	(500) (500)
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)			,	•	'	a	•	•	,		28,365.00	26,801.00
Entry 191430 Entry 805-02940												(55,166.00)
											•	20,100,00

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:	E 778 458	925	2 620 046	200 200 2	4 244 766	200 733 0	0 448 400	1 076 500	040 980	1 144 071	1 048 724	4 407 598	1 060 353
	0//5	001	0,000,000	0,070,097	4,341,700	2,007,023	0,440,473	202,070,1	600,012,1	1,84,971	1,040,121	020,184,1	1,900,333
Commercial Industrial Firm	271 150	233,330	237 741	310,821	797,782	036.463	1,342,372	1,035,076	174 804	164.453	164 104	176.063	180 857
		2011	111111111111111111111111111111111111111	01010	000000	201,003	10101	201,001	100,100	001.00	101 101	200,0	20,00
lotal rim Sales	8,347,275	572	9,772,940	70,0/0,622	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	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	15,784	19,513	19,136	17,136	17,550	16,647	15,423	14,701	17,847	15,648	16,696	17,676
42CSF - 42SF A C	7	7,472	6,240	6,717	5.321	5.197	5.474	3,898	5,623	10,724	11.700	5,191	5.185
42ISF - 42SF A C	98	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	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 tp D/C Rate	8,161,614	,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	0.11	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970	0.11970
Total D/C Subject tp D/C Rate	9.26 \$	976,945 \$	1,142,104 \$	1,176,493 \$	749,421 \$	642,946 \$	600,418 \$	349,577 \$	226,343 \$	217,403 \$	203,447 \$		363,630
SFV Firm Demand Collected													
Plus: 41CSF - 41SF A C	11,144.13	4.13	10,350,01	10,359.80	10.361.67	10.361.67	9.105.03	9.105.03	8.674.93	8.761.14	8.386.95	8.615.09	8.476.71
411SF - 41SF A C	1,97	1,972.19	1,832.60	1,832.60	1.851.30	1,896.18	1.714.79	1.714.79	1.714.79	1,714,79	1,714,79	1,714,79	1,714,79
42CSF - 42SF A C	1,22	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
421SF - 42SF A C	10,744.91	4.91	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													
41ISI - 41SIV													
42CSI - 42SIM	3,98	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
42ISI - 42SIM	1,14	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			29,415.10 \$	28,693.30 \$	28,694.79		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) \$	<del>69</del>	φ.	_	(217.55) \$	(29.04) \$	
Prior Mo Manual Adjustments Ind	\$ (2,04	(2,042.96) \$	<del>69</del>	<del>€</del>	<del>.</del>	,	€ <del>7</del>	€ <del>?</del>	·	(1,404.37) \$	€ <del>5</del>	(242.58) \$	(232.07)
Prior Mo Manual Adjustments Ind Int		<del>(3)</del>	<del>69</del>	<b>↔</b>	,	1	<b>€</b>	<del>69</del>	<b>6</b> Э	•	·	٠	ì
Unbilled Manual Adjustments Com	73	734.62	9,258.07		•	4,265.17			424.20	217.55	29.04		,
Unbilled Manual Adjustments Ind						,			1,404.37	ı	242.58	232.07	•
Unbilled Manual Adjustments Ind Int											,		•
Sub Total Manual Unbilled		- 1	- 1	- 1		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	6.39	37,685.19 \$	20,157.03 \$	28,693.30 \$	33	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) \$	\$ (866)	(1,157) \$	(1,130) \$	(1,087) \$	(1,084) \$	(1,113) \$	(1,120)
Total D/C Collected	\$ 1,004,587	<del>so</del>	1,178,141 \$	1	\$ 098'922	674,465 \$	622,247 \$	374,887 \$	251,065 \$	241,168 \$	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)

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