

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

	Nov-15	Change	Dec-15
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	17,722.00	31,683.34	49,405.34
186235 AMOR WA GREAT PROGRAM	384,346.22	(59,003.25)	325,342.97
186310 WA ENERGY EFFICIENCY	8,086.76	558.86	8,645.62
186312 WA - AUDIT RESIDENTI	1,452,497.00	3,933.85	1,456,430.85
186314 WA - LOW INCOME WEAT	41,880.68	1,053.09	42,933.77
186315 WA - WA - LIEE AMORT	67,274.48	(10,305.52)	56,968.96
186316 WA DSM AMORTIZATION	1,286,990.80	(198,081.67)	1,088,909.13
Subtotal 186xxx accounts	3,258,797.94	(230,161.30)	3,028,636.64
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,114,343.99)	(104,462.33)	(1,218,806.32)
Subtotal 254xxx accounts	(1,114,343.99)	(104,462.33)	(1,218,806.32)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(729,090.83)	(406,791.11)	(1,135,881.94)
191421 AMORT OF WACOG - WA	(2,541,211.61)	388,778.63	(2,152,432.98)
191430 DEMAND - ACCR WA	68,508.08	(518,105.36)	(449,597.28)
191431 AMORT OF DEMAND WA	752,571.39	6,337.80	758,909.19
Subtotal 191xxx accounts	(2,449,222.97)	(529,780.04)	(2,979,003.01)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(304,769.02)	(864,403.67)	(1,169,172.69)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312015 (MMDDYYYY)	12312015 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	20,367.77	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	20,367.77	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	4,262.05	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	4,262.05	INT RESERVE - 186231 Ind DSM				N
5	186274			S	64,553.36	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	64,553.36	AMORT INT RESERVE - 186274				N
7	402000	81199	495-06374	S	324,453.29	-	AMORT 186233 Ind DSM				N
8	186233			H	-	324,453.29	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	4,435.75	INTEREST 186233 Ind DSM				N
10	186233			S	4,435.75	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
12	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	1,735,009.59	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	1,735,009.59	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	17,719.52	INTEREST 186271 Comm Decoup				N
16	186271			S	17,719.52	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	1,312,367.57	-	AMORT 186277 Res Decoup				N
18	186277			H	-	1,312,367.57	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	11,697.10	INTEREST 186277 Res Decoup				N
20	186277			S	11,697.10	-	INTEREST 186277 Res Decoup				N
21	402000	81199	495-06233	S	19,028.18	-	AMORT 186286 CUB Fund				N
22	186286			H	-	19,028.18	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	173.03	INTEREST 186286 CUB Fund				N
24	186286			S	173.03	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	4,514.40	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	4,514.40	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	73.19	INTEREST 186288 NWIGU Intervener				N
28	186288			S	73.19	-	INTEREST 186288 NWIGU Intervener				N
29	191401			S	1,702,692.31	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	1,702,692.31	AMORT 191401 OR WACOG				N
31	191401			H	-	16,202.76	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	S	16,202.76	-	INTEREST 191401 OR WACOG				N
33	402000	83010	407-03000	S	1,249,743.48	-	AMORT 186183 Environ SRRM				N
34	186183			H	-	1,249,743.48	AMORT 186183 Environ SRRM				N
35	411000	83010	419-06205	H	-	11,919.08	INTEREST 186183 Environ SRRM				N
36	186183			S	11,919.08	-	INTEREST 186183 Environ SRRM				N
37	402000	81199	495-06280	H	-	9,689.69	AMORT 186311 Residual Amort				N
38	186311			S	9,689.69	-	AMORT 186311 Residual Amort				N
39	411000	83010	419-06205	S	98.37	-	INTEREST 186311 Residual Amort				N
40	186311			H	-	98.37	INTEREST 186311 Residual Amort				N
41	540700	84020	805-02650	S	1,360,659.75	-	AMORT 191411 OR Demand				N
42	191411			H	-	1,360,659.75	AMORT 191411 OR Demand				N
43	411000	83010	419-06205	H	-	12,894.84	INTEREST 191411 OR Demand				N
44	191411			S	12,894.84	-	INTEREST 191411 OR Demand				N
45	186234			S	90.78	-	INT 186234 WA GREAT Deferral				N
46	411000	82299	419-06210	H	-	90.78	INT 186234 WA GREAT Deferral				N
47	186235			S	959.74	-	INTEREST 186235 WA GREAT				N
48	411000	83010	419-06210	H	-	959.74	INTEREST 186235 WA GREAT				N
49	186235			H	-	59,962.99	AMORT 186235 WA GREAT				N
50	402000	82299	495-06517	S	59,962.99	-	AMORT 186235 WA GREAT				N
51	186310			S	22.63	-	INT - WA ENERGY EFF 186310				N
52	411000	83010	419-06210	H	-	22.63	INT - WA ENERGY EFF 186310				N
53	186312			S	3,933.85	-	INT - WA EE R&C 186312				N

NW Natural
Rates & Regulatory Affairs
2015-2016 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment

Schedule	State	Rate	Rate2	Block	Block	Amortization						
						191421	191431	191431	186316	186235	186315	Save
						WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	
1R (R01)	WA	R01		1		1,033.26	11.32	0.00	(924.30)	(269.99)	(47.26)	0.00
1C (C01)	WA	C01		1		135.73	1.49	0.00	(103.42)	(30.22)	(5.24)	0.00
2R (R02)	WA	R02		1		268,562.61	2,942.35	0.00	(150,133.19)	(43,914.51)	(7,650.10)	0.00
3 CFS (C03)	WA	C03	R03	1		84,553.44	926.36	0.00	(42,288.30)	(12,366.90)	(2,176.94)	0.00
3 IFS (I03)	WA	I03		1		2,260.39	24.76	0.00	0.00	(292.84)	(51.39)	0.00
27	WA	R27		1		2,214.69	24.26	0.00	(857.73)	(250.53)	(43.68)	0.00
41C Firm Sales	WA	C41SF		1	Block 1	5,896.46	64.60	0.00	(2,282.03)	(667.01)	(117.90)	0.00
	WA	C41SF		2	Block 2	9,609.68	105.28	0.00	(3,279.56)	(958.07)	(168.45)	0.00
41C Interr Sales	WA	C41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	WA	I41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	WA	C41TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C41TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	WA	I41SF		1	Block 1	803.22	8.80	0.00	0.00	(94.60)	(16.72)	0.00
	WA	I41SF		2	Block 2	1,273.73	13.95	0.00	0.00	(132.22)	(23.03)	0.00
41I Interr Sales	WA	I41SI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I41SI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	WA	C42SF		1	Block 1	2,065.88	22.63	0.00	(543.21)	(158.44)	(27.73)	0.00
	WA	C42SF		2	Block 2	1,518.41	16.64	0.00	(357.67)	(104.80)	(18.30)	0.00
	WA	C42SF		3	Block 3	47.57	0.52	0.00	(8.59)	(2.50)	(0.43)	0.00
	WA	C42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	WA	I42SF		1	Block 1	3,751.15	41.10	0.00	0.00	(251.72)	(44.18)	0.00
	WA	I42SF		2	Block 2	3,051.62	33.43	0.00	0.00	(183.05)	(31.76)	0.00
	WA	I42SF		3	Block 3	536.48	5.88	0.00	0.00	(24.69)	(4.41)	0.00
	WA	I42SF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	WA	C42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	WA	I42TF		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TF		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	WA	C42SI		1	Block 1	730.20	0.00	3.00	(119.60)	(35.00)	(6.20)	0.00
	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	1,122.06	0.00	4.61	(126.01)	(36.88)	(6.45)	0.00
	WA	C42SI		4	Block 4	630.82	0.00	2.59	(56.67)	(16.59)	(2.94)	0.00
	WA	C42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	WA	I42SI		1	Block 1	763.10	0.00	3.14	0.00	(71.90)	(12.54)	0.00
	WA	I42SI		2	Block 2	452.03	0.00	1.86	0.00	(38.13)	(6.69)	0.00
	WA	I42SI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42SI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	WA	C42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	C42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	WA	I42TI		1	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		2	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		3	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		4	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		5	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WA	I42TI		6	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans	WA	I43TF		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans	WA	I43TI		1		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Rates												
Sources:						392,472.93	4,243.37	21.20	(201,294.68)	(59,962.99)	(10,473.54)	-

Temporaries Tab

Switchers - WA		395,126.01	191421
		4,293.77	191431
Commodity	(2,774.38)	(201,294.68)	186316
Commodity		(59,962.99)	186235
Commodity		(10,473.54)	186315
Commodity		-	254317
	(2,774.38)		
		0.95628	Annually, will only change in a rate case
lc. in 186312	2,653.08	191421	
Demand-Demand	(30.53)		
Demand-Demand			
Demand	(30.53)		
rate sensitive adj	0.95628	Annually, will only change in a rate case	
Demand	29.20	191431	

State	Rate	Rate2	Block
WA	I61T		Rate Total
WA	I63T		Rate Total
WA	I65T		Rate Total
WA	I67T		Rate Total
WA	I69T		Rate Total
WA	I70T		Rate Total

61.63.65.67.69.70

NW Natural
Rates & Regulatory Affairs
2015-2016 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.372% and taking the opposite sign
 2
 3

						Summary of Amortization Rates					
						191421	191431	191431	186316	186235	186315
						Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill	
						WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE
Schedule	State	Rate	Rate2	Block	Block	A	B	C	D	E	
7	1R (R01)	WA	R01	1		0.03651	0.00040	0.00000	(0.03266)	(0.00954)	(0.00167)
8	1C (C01)	WA	C01	1		0.03651	0.00040	0.00000	(0.02782)	(0.00813)	(0.00141)
9	2R (R02)	WA	R02	1		0.03651	0.00040	0.00000	(0.02041)	(0.00597)	(0.00104)
10	3 CFS (C03)	WA	C03	R03	1	0.03651	0.00040	0.00000	(0.01826)	(0.00534)	(0.00094)
11	3 IFS (I03)	WA	I03	1		0.03651	0.00040	0.00000	0.00000	(0.00473)	(0.00083)
12	27	WA	R27	1		0.03651	0.00040	0.00000	(0.01414)	(0.00413)	(0.00072)
13	41C Firm Sales	WA	C41SF	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	41I Firm Trans	WA	I41TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
18	I41TF	WA	I41TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19	41C Firm Trans	WA	C41TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	C41TF	WA	C41TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
21	41I Firm Sales	WA	I41SF	1	Block 1	0.03651	0.00040	0.00000	0.00000	(0.00430)	(0.00076)
22	I41SF	WA	I41SF	2	Block 2	0.03651	0.00040	0.00000	0.00000	(0.00379)	(0.00065)
23	41I Interr Sales	WA	I41SI	1	Block 1	0.03651	0.00000	0.00015	0.00000	(0.00405)	(0.00071)
24	I41SI	WA	I41SI	2	Block 2	0.03651	0.00000	0.00015	0.00000	(0.00357)	(0.00062)
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		WA	C42SF	6	Block 6	0.03651	0.00040	0.00000	(0.00132)	(0.00038)	(0.00007)
31	42I Firm Sales	WA	I42SF	1	Block 1	0.03651	0.00040	0.00000	0.00000	(0.00245)	(0.00043)
32	I42SF	WA	I42SF	2	Block 2	0.03651	0.00040	0.00000	0.00000	(0.00219)	(0.00038)
33		WA	I42SF	3	Block 3	0.03651	0.00040	0.00000	0.00000	(0.00168)	(0.00030)
34		WA	I42SF	4	Block 4	0.03651	0.00040	0.00000	0.00000	(0.00135)	(0.00024)
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	C42TF	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
41		WA	C42TF	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
42		WA	C42TF	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43	42I Firm Trans	WA	I42TF	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44	I42TF	WA	I42TF	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45		WA	I42TF	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
46		WA	I42TF	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
47		WA	I42TF	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
48		WA	I42TF	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
49	42C Interr Sales	WA	C42SI	1	Block 1	0.03651	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	C42SI	3	Block 3	0.03651	0.00000	0.00015	(0.00410)	(0.00120)	(0.00021)
52		WA	C42SI	4	Block 4	0.03651	0.00000	0.00015	(0.00328)	(0.00096)	(0.00017)
53		WA	C42SI	5	Block 5	0.03651	0.00000	0.00015	(0.00219)	(0.00064)	(0.00011)
54		WA	C42SI	6	Block 6	0.03651	0.00000	0.00015	(0.00082)	(0.00024)	(0.00004)
55	42I Interr Sales	WA	I42SI	1	Block 1	0.03651	0.00000	0.00015	0.00000	(0.00344)	(0.00060)
56	I42SI	WA	I42SI	2	Block 2	0.03651	0.00000	0.00015	0.00000	(0.00308)	(0.00054)
57		WA	I42SI	3	Block 3	0.03651	0.00000	0.00015	0.00000	(0.00236)	(0.00041)
58		WA	I42SI	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		WA	I42SI	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	C42TI	WA	C42TI	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
63		WA	C42TI	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
64		WA	C42TI	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65		WA	C42TI	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
66		WA	C42TI	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
67	42I Inter Trans	WA	I42TI	1	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
68	I42TI	WA	I42TI	2	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
69		WA	I42TI	3	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70		WA	I42TI	4	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
71		WA	I42TI	5	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
72		WA	I42TI	6	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
73		WA									
74	43 Firm Trans	WA	I43TF	1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
75	I43TF	WA	I43TF	1		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
76	Other Rates										
77	Sources:										
78	Temporaries Tab					Column B	Column C	Column C	Column E	Column F	Column G

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

Other rates

NW Natural
Rates & Regulatory Affairs
2015-2016 PGA Filing - Washington: September Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment

Schedule	State	Rate	Rate2	Block	Block	Volumes				
						[New] CIS	[Old] CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)	WA	R01		1		28,300.80				28,300.80
1C (C01)	WA	C01		1		3,717.60				3,717.60
2R (R02)	WA	R02		1		7,355,864.40				7,355,864.40
3 CFS (C03)	WA	C03	R03	1		2,315,898.00				2,315,898.00
3 IFS (I03)	WA	I03		1		61,911.50				61,911.50
27	WA	R27		1		60,659.90				60,659.90
41C Firm Sales	WA	C41SF		1	Block 1	161,502.60		-	-	161,502.60
C41SF	WA	C41SF		2	Block 2	263,206.70		-	-	263,206.70
41C Interr Sales	WA	C41SI		1	Block 1	-		-	-	-
C41SI	WA	C41SI		2	Block 2	-		-	-	-
41I Firm Trans	WA	I41TF		1	Block 1	-		-	-	-
I41TF	WA	I41TF		2	Block 2	-		-	-	-
41C Firm Trans	WA	C41TF		1	Block 1	36,000.00		(2,000)	0	34,000.00
C41TF	WA	C41TF		2	Block 2	96,770.00		(5,095)	0	91,675.00
41I Firm Sales	WA	I41SF		1	Block 1	22,000.00		-	-	22,000.00
I41SF	WA	I41SF		2	Block 2	34,887.20		-	-	34,887.20
41I Interr Sales	WA	I41SI		1	Block 1	-		-	-	-
I41SI	WA	I41SI		2	Block 2	-		-	-	-
42C Firm Sales	WA	C42SF		1	Block 1	56,584.00		-	0	56,584.00
C42SF	WA	C42SF		2	Block 2	41,589.00		0	-	41,589.00
	WA	C42SF		3	Block 3	1,303.00		0	-	1,303.00
	WA	C42SF		4	Block 4	-		-	-	-
	WA	C42SF		5	Block 5	-		-	-	-
	WA	C42SF		6	Block 6	-		-	-	-
42I Firm Sales	WA	I42SF		1	Block 1	103,441.00		(698)	-	102,743.00
I42SF	WA	I42SF		2	Block 2	83,583.20		-	0	83,583.20
	WA	I42SF		3	Block 3	14,694.00		-	0	14,694.00
	WA	I42SF		4	Block 4	-		-	0	-
	WA	I42SF		5	Block 5	-		-	0	-
	WA	I42SF		6	Block 6	-		-	0	-
42C Firm Trans	WA	C42TF		1	Block 1	30,000.00		-	-	30,000.00
C42TF	WA	C42TF		2	Block 2	45,845.00		-	-	45,845.00
	WA	C42TF		3	Block 3	20,000.00		-	-	20,000.00
	WA	C42TF		4	Block 4	26,338.00		-	-	26,338.00
	WA	C42TF		5	Block 5	-		-	-	-
	WA	C42TF		6	Block 6	-		-	-	-
42I Firm Trans	WA	I42TF		1	Block 1	84,198.00		(10,000)	0	74,198.00
I42TF	WA	I42TF		2	Block 2	87,517.00		(5,645)	0	81,872.00
	WA	I42TF		3	Block 3	60,000.00		-	-	60,000.00
	WA	I42TF		4	Block 4	129,238.00		-	-	129,238.00
	WA	I42TF		5	Block 5	65,751.00		-	-	65,751.00
	WA	I42TF		6	Block 6	-		-	-	-
42C Interr Sales	WA	C42SI		1	Block 1	20,000.00		-	-	20,000.00
C42SI	WA	C42SI		2	Block 2	40,000.00		-	-	40,000.00
	WA	C42SI		3	Block 3	30,733.00		-	-	30,733.00
	WA	C42SI		4	Block 4	17,278.00		-	-	17,278.00
	WA	C42SI		5	Block 5	-		-	-	-
	WA	C42SI		6	Block 6	-		-	-	-
42I Interr Sales	WA	I42SI		1	Block 1	12,719.00		-	8,182	20,901.00
I42SI	WA	I42SI		2	Block 2	12,381.00		-	-	12,381.00
	WA	I42SI		3	Block 3	-		-	-	-
	WA	I42SI		4	Block 4	-		-	-	-
	WA	I42SI		5	Block 5	-		-	-	-
	WA	I42SI		6	Block 6	-		-	-	-
42C Inter Trans	WA	C42TI		1	Block 1	-		-	-	-
C42TI	WA	C42TI		2	Block 2	-		-	-	-
	WA	C42TI		3	Block 3	-		-	-	-
	WA	C42TI		4	Block 4	-		-	-	-
	WA	C42TI		5	Block 5	-		-	-	-
	WA	C42TI		6	Block 6	-		-	-	-
42I Inter Trans	WA	I42TI		1	Block 1	55,802.00		(10,000)	10,000	55,802.00
I42TI	WA	I42TI		2	Block 2	99,461.00		(20,000)	20,000	99,461.00
	WA	I42TI		3	Block 3	88,056.00		(20,000)	20,000	88,056.00
	WA	I42TI		4	Block 4	286,851.00		(8,337)	47,809	326,323.00
	WA	I42TI		5	Block 5	292,111.00		-	-	292,111.00
	WA	I42TI		6	Block 6	-		-	-	-
43 Firm Trans	WA	I43TF		1		-		-	-	-
43 Interr Trans	WA	I43TI		1		-		-	-	-
Other Rates						343,202.00		-	-	343,202.00
Sources:						total per above	12,589,393.90	(81,775)	105,991	12,613,609.90

Temporaries Tab

total OR & WA	145,526,930.40	total* wa	12,613,609.90
total per CIS	145,526,930.40	total* or	126,309,937.40
difference	0.00	total*	138,923,547.30
		*including unbilled	

State	Rate	Rate2	Block	
WA	I61T			Rate Total
WA	I63T			Rate Total
WA	I65T			Rate Total
WA	I67T			Rate Total
WA	I69T			Rate Total
WA	I70T			Rate Total
				343,202.00

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

include in interest ca

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						0.00
44	Nov-12 OLD	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)
45	Nov-12 NEW	0.00		3.250%	0.00	0.00	(2,801.15)
46	Dec-12	3,335.42		3.250%	(3.07)	3,332.35	531.20
47	Jan-13	34,764.72		3.250%	48.52	34,813.24	35,344.44
48	Feb-13	58,993.41		3.250%	175.61	59,169.02	94,513.46
49	Mar-13	59,322.05		3.250%	336.31	59,658.36	154,171.82
50	Apr-13	9,902.22		3.250%	430.96	10,333.18	164,505.00
51	May-13	54,656.99		3.250%	519.55	55,176.54	219,681.54
52	Jun-13	134,140.37		3.250%	776.62	134,916.99	354,598.53
53	Jul-13	36,594.03		3.250%	1,009.93	37,603.96	392,202.49
54	Aug-13	(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45
55	Sep-13	(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
56	Oct-13	(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26
57	Nov-13 OLD	(2,613.69)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)
58	Nov-13 NEW	0.00		3.250%	0.00	0.00	(2,617.23)
59	Dec-13	2,257.55		3.250%	(4.03)	2,253.52	(363.71)
60	Jan-14	34,960.67		3.250%	46.36	35,007.03	34,643.32
61	Feb-14	30,085.05		3.250%	134.57	30,219.62	64,862.94
62	Mar-14	68,732.74		3.250%	268.75	69,001.49	133,864.43
63	Apr-14	49,136.24		3.250%	429.09	49,565.33	183,429.76
64	May-14	7,350.00		3.250%	506.74	7,856.74	191,286.50
65	Jun-14	56,782.84		3.250%	594.96	57,377.80	248,664.30
66	Jul-14	109,579.14		3.250%	821.85	110,400.99	359,065.29
67	Aug-14	(1,299.83)		3.250%	970.71	(329.12)	358,736.17
68	Sep-14	(1,388.97)		3.250%	969.70	(419.27)	358,316.90
69	Oct-14	665.29		3.250%	971.34	1,636.63	359,953.53
70	Nov-14 OLD	(2,640.59)	(360,681.96)	3.250%	(5.55)	(363,328.10)	(3,374.57)
71	Nov-14 NEW	0.00		3.250%	0.00	0.00	(3,374.57)
72	Dec-14	9,883.94		3.250%	4.25	9,888.19	6,513.62
73	Jan-15	67,960.85		3.250%	109.67	68,070.52	74,584.14
74	Feb-15	50,311.16		3.250%	270.13	50,581.29	125,165.43
75	Mar-15	51,847.64		3.250%	409.20	52,256.84	177,422.27
76	Apr-15	61,668.42		3.250%	564.03	62,232.45	239,654.72
77	May-15	(1,052.70)		3.250%	647.64	(405.06)	239,249.66
78	Jun-15	29,316.49		3.250%	687.67	30,004.16	269,253.82
79	Jul-15	53,983.39		3.250%	802.33	54,785.72	324,039.54
80	Aug-15	14,350.01		3.250%	897.04	15,247.05	339,286.59
81	Sep-15	3,804.74		3.250%	924.05	4,728.79	344,015.38
82	Oct-15	(988.65)		3.250%	930.37	(58.28)	343,957.10
83	Nov-15 OLD	14,863.99		3.250%	951.68	15,815.67	359,772.77
84	Nov-15 NEW	0.00	(341,126.88)	3.250%	(923.89)	(342,050.77)	17,722.00
85	Dec-15	31,592.56		3.250%	90.78	31,683.34	49,405.34

History truncated for ease of viewing

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
41	Nov-12 OLD	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
42	Nov-12 NEW	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
43	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
44	Jan-13	(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
45	Feb-13	(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
46	Mar-13	(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
47	Apr-13	(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
48	May-13	(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
49	Jun-13	(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
50	Jul-13	(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75
51	Aug-13	(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92
52	Sep-13	(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
53	Oct-13	(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38
54	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
55	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71
56	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
57	Jan-14	(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18
58	Feb-14	(66,915.86)		3.25%	507.46	(66,408.40)	154,420.78
59	Mar-14	(47,979.74)		3.25%	353.25	(47,626.49)	106,794.29
60	Apr-14	(33,441.32)		3.25%	243.95	(33,197.37)	73,596.92
61	May-14	(22,171.77)		3.25%	169.30	(22,002.47)	51,594.45
62	Jun-14	(14,886.45)		3.25%	119.58	(14,766.87)	36,827.58
63	Jul-14	(13,033.41)		3.25%	82.09	(12,951.32)	23,876.26
64	Aug-14	(10,536.23)		3.25%	50.40	(10,485.83)	13,390.43
65	Sep-14	(10,976.91)		3.25%	21.40	(10,955.51)	2,434.92
66	Oct-14	(12,849.21)		3.25%	(10.81)	(12,860.02)	(10,425.10)
67	Nov-14 OLD	(14,124.31)		3.25%	(47.36)	(14,171.67)	(24,596.77)
68	Nov-14 NEW	(11,673.58)	360,681.96	3.25%	961.04	349,969.42	325,372.65
69	Dec-14	(47,467.96)		3.25%	816.94	(46,651.02)	278,721.63
70	Jan-15	(52,030.60)		3.25%	684.41	(51,346.19)	227,375.44
71	Feb-15	(38,529.93)		3.25%	563.63	(37,966.30)	189,409.14
72	Mar-15	(30,448.64)		3.25%	471.75	(29,976.89)	159,432.25
73	Apr-15	(24,750.56)		3.25%	398.28	(24,352.28)	135,079.97
74	May-15	(18,515.75)		3.25%	340.77	(18,174.98)	116,904.99
75	Jun-15	(12,501.40)		3.25%	299.69	(12,201.71)	104,703.28
76	Jul-15	(9,305.41)		3.25%	270.97	(9,034.44)	95,668.84
77	Aug-15	(8,749.87)		3.25%	247.25	(8,502.62)	87,166.22
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	Nov-15 NEW	(12,141.71)	341,126.88	3.25%	907.44	329,892.61	384,346.22
82	Dec-15	(59,962.99)		3.25%	959.74	(59,003.25)	325,342.97

History truncated for ease of viewing

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

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
46	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15	
47	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91	
48	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61	
49	Feb-13	976.88		3.25%	36.91	1,013.79	14,155.40	
50	Mar-13	732.66		3.25%	39.33	771.99	14,927.39	
51	Apr-13	1,251.30		3.25%	42.12	1,293.42	16,220.81	
52	May-13	1,001.04		3.25%	45.29	1,046.33	17,267.14	
53	Jun-13	1,001.04		3.25%	48.12	1,049.16	18,316.30	
54	Jul-13	1,251.30		3.25%	51.30	1,302.60	19,618.90	
55	Aug-13	500.52		3.25%	53.81	554.33	20,173.23	
56	Sep-13	1,001.04		3.25%	55.99	1,057.03	21,230.26	
57	Oct-13	1,001.04		3.25%	58.85	1,059.89	22,290.15	
58	Nov-13 OLD	500.52	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40	
59	Nov-13 NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40	
60	Dec-13	1,001.04		3.25%	29.39	1,030.43	11,382.83	
61	Jan-14	947.84		3.25%	32.11	979.95	12,362.78	
62	Feb-14	947.84		3.25%	34.77	982.61	13,345.39	
63	Mar-14	718.62		3.25%	37.12	755.74	14,101.13	
64	Apr-14	958.16		3.25%	39.49	997.65	15,098.78	
65	May-14	479.08		3.25%	41.54	520.62	15,619.40	
66	Jun-14	958.16		3.25%	43.60	1,001.76	16,621.16	
67	Jul-14	718.62		3.25%	45.99	764.61	17,385.77	
68	Aug-14	1,197.70		3.25%	48.71	1,246.41	18,632.18	
69	Sep-14	958.16		3.25%	51.76	1,009.92	19,642.10	
70	Oct-14	958.16		3.25%	54.49	1,012.65	20,654.75	
71	Nov-14 OLD	479.08	(11,694.90)	3.25%	24.92	(11,190.90)	9,463.85	
72	Nov-14 NEW	0.00	0.00	3.25%	0.00	0.00	9,463.85	
73	Dec-14	0.00		3.25%	25.63	25.63	9,489.48	
74	Jan-15	299.70		3.25%	26.11	325.81	9,815.29	
75	Feb-15	341.04		3.25%	27.04	368.08	10,183.37	
76	Mar-15	160.19		3.25%	27.80	187.99	10,371.36	
77	Apr-15	428.89		3.25%	28.67	457.56	10,828.92	
78	May-15	764.76		3.25%	30.36	795.12	11,624.04	
79	Jun-15	986.94		3.25%	32.82	1,019.76	12,643.80	
80	Jul-15	485.73		3.25%	34.90	520.63	13,164.43	
81	Aug-15	465.06		3.25%	36.28	501.34	13,665.77	
82	Sep-15	1,251.19		3.25%	38.71	1,289.90	14,955.67	
83	Oct-15	2,591.74		3.25%	44.01	2,635.75	17,591.42	
84	Nov-15 OLD	223.43	(9,749.63)	3.25%	47.95	271.38	17,862.80	
85	Nov-15 NEW	0.00		3.25%	(26.41)	(9,776.04)	8,086.76	
86	Dec-15	536.23		3.25%	22.63	558.86	8,645.62	
87	History truncated for ease of viewing							

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

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	2014 Calendar Interest	2015 Calendar Interest	Activity	Balance
1	Beginning Balance												
44	Jan-13	0.00		3,478.51	3.25%			3,478.51				3,478.51	1,287,850.15
45	Feb-13	0.00		3,487.93	3.25%			3,487.93	0.00			3,487.93	1,291,338.08
46	Mar-13	645,551.00		4,371.56	3.25%			3,497.37	874.19			649,922.56	1,941,260.64
47	Apr-13	0.00		5,257.58	3.25%			3,506.85	1,750.73			5,257.58	1,946,518.22
48	May-13	0.00		5,271.82	3.25%			3,516.34	1,755.48				1,951,790.04
49	Jun-13	0.00		5,286.10	3.25%			3,525.87	1,760.23			5,286.10	1,957,076.14
50	Jul-13	0.00		5,300.41	3.25%			3,535.42	1,764.99			5,300.41	1,962,376.55
51	Aug-13	0.00		5,314.77	3.25%			3,544.99	1,769.78			5,314.77	1,967,691.32
52	Sep-13	0.00		5,329.16	3.25%			3,554.59	1,774.57			5,329.16	1,973,020.48
53	Oct-13	645,551.00		6,217.78	3.25%			3,564.22	2,653.56			651,768.78	2,624,789.26
54	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%				3,534.93			(1,316,048.80)	1,308,740.46
56	Dec-13	0.00		3,544.51	3.25%				3,544.51				1,312,284.97
57	Jan-14	0.00		3,554.11	3.25%				3,554.11	0.00		3,554.11	1,315,839.08
58	Feb-14	527,177.00		4,277.62	3.25%			3,563.73	3,563.73	713.89		531,454.62	1,847,293.70
59	Mar-14	0.00		5,003.09	3.25%			3,573.38	3,573.38	1,429.71		5,003.09	1,852,296.79
60	Apr-14	0.00		5,016.64	3.25%			3,583.06	3,583.06	1,433.58		5,016.64	1,857,313.43
61	May-14	0.00		5,030.22	3.25%			3,592.76	3,592.76	1,437.46		5,030.22	1,862,343.65
62	Jun-14	0.00		5,043.85	3.25%			3,602.50	3,602.50	1,441.35		5,043.85	1,867,387.50
63	Jul-14	0.00		5,057.51	3.25%			3,612.25	3,612.25	1,445.26		5,057.51	1,872,445.01
64	Aug-14	0.00		5,071.21	3.25%			3,622.03	3,622.03	1,449.18		5,071.21	1,877,516.22
65	Sep-14	0.00		5,084.94	3.25%			3,631.84	3,631.84	1,453.10		5,084.94	1,882,601.16
66	Oct-14	527,178.00		5,812.60	3.25%			3,641.68	2,890.68	2,170.92		532,990.60	2,415,591.76
67	Nov-14 OLD	0.00	(1,348,262.31)	2,890.68	3.25%				2,890.68			(1,345,371.63)	1,070,220.13
68	Nov-14 NEW	0.00		0.00	3.25%				0.00			0.00	1,070,220.13
69	Dec-14	0.00		2,898.51	3.25%				2,898.51			2,898.51	1,073,118.64
70	Jan-15	0.00		2,906.36	3.25%				2,906.36	2,906.36	0.00	2,906.36	1,076,025.00
71	Feb-15	0.00		2,914.23	3.25%				2,914.23	2,914.23	0.00	2,914.23	1,078,939.23
72	Mar-15	0.00		2,922.13	3.25%				2,922.13	2,922.13	0.00	2,922.13	1,081,861.36
73	Apr-15	678,392.00		3,848.70	3.25%			3,930.04	3,930.04	918.66		682,240.70	1,764,102.06
74	May-15	0.00		4,777.78	3.25%			2,937.98	2,937.98	1,839.80		4,777.78	1,768,879.84
75	Jun-15	0.00		4,790.72	3.25%			2,945.93	2,945.93	1,844.79		4,790.72	1,773,670.56
76	Jul-15	0.00		4,803.69	3.25%			2,953.91	2,953.91	1,849.78		4,803.69	1,778,474.25
77	Aug-15	0.00		4,816.70	3.25%			2,961.91	2,961.91	1,854.79		4,816.70	1,783,290.95
78	Sep-15	0.00		4,829.75	3.25%			2,969.93	2,969.93	1,859.82		4,829.75	1,788,120.70
79	Oct-15	757,123.00		5,868.10	3.25%			2,977.98	2,977.98	2,890.12		762,991.10	2,551,111.80
80	Nov-15 OLD	0.00		6,909.26	3.25%			2,986.04	2,986.04	3,923.22		6,909.26	2,558,021.06
81	Nov-15 NEW	0.00	(1,102,538.02)	3,933.85	3.25%				3,933.85	2,994.13		(1,105,524.06)	1,452,497.00
82	Dec-15	0.00			3.25%				3,933.85	2,994.13	939.72	3,933.85	1,456,430.85

History truncated for ease of viewing

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

Debit (Credit)	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance							0.00
38	Nov-12	OLD	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42
39	Nov-12	NEW	0.00		3.25%	0.00	0.00	14,271.42
40	Dec-12		511.68		3.25%	39.34	551.02	14,822.44
41	Jan-13		2,814.60		3.25%	43.96	2,858.56	17,681.00
42	Feb-13		84.46		3.25%	48.00	132.46	17,813.46
43	Mar-13		591.22		3.25%	49.05	640.27	18,453.73
44	Apr-13		5,923.35		3.25%	58.00	5,981.35	24,435.08
45	May-13		85.99		3.25%	66.29	152.28	24,587.36
46	Jun-13		85.99		3.25%	66.71	152.70	24,740.06
47	Jul-13		27,391.93		3.25%	104.10	27,496.03	52,236.09
48	Aug-13		4,808.96		3.25%	147.98	4,956.94	57,193.03
49	Sep-13		368.82		3.25%	155.40	524.22	57,717.25
50	Oct-13		171.98		3.25%	156.55	328.53	58,045.78
51	Nov-13	OLD	515.94	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52	Nov-13	NEW	0.00		3.25%	0.00	0.00	43,449.59
53	Dec-13		28,483.91		3.25%	156.25	28,640.16	72,089.75
54	Jan-14		81.42		3.25%	195.35	276.77	72,366.52
55	Feb-14		17,626.85		3.25%	219.86	17,846.71	90,213.23
56	Mar-14		333.20		3.25%	244.78	577.98	90,791.21
57	Apr-14		17,237.39		3.25%	269.24	17,506.63	108,297.84
58	May-14		1,249.50		3.25%	295.00	1,544.50	109,842.34
59	Jun-14		0.00		3.25%	297.49	297.49	110,139.83
60	Jul-14		63.00		3.25%	298.38	361.38	110,501.21
61	Aug-14		291.55		3.25%	299.67	591.22	111,092.43
62	Sep-14		83.30		3.25%	300.99	384.29	111,476.72
63	Oct-14		17,838.42		3.25%	326.07	18,164.49	129,641.21
64	Nov-14	OLD	166.60	(74,066.08)	3.25%	150.74	(73,748.74)	55,892.47
65	Nov-14	NEW	0.00		3.25%	0.00	0.00	55,892.47
66	Dec-14		458.15		3.25%	152.00	610.15	56,502.62
67	Jan-15		9,410.15		3.25%	165.77	9,575.92	66,078.54
68	Feb-15		276.51		3.25%	179.34	455.85	66,534.39
69	Mar-15		18.55		3.25%	180.22	198.77	66,733.16
70	Apr-15		22,611.07		3.25%	211.59	22,822.66	89,555.82
71	May-15		84.26		3.25%	242.66	326.92	89,882.74
72	Jun-15		(540.09)		3.25%	242.70	(297.39)	89,585.35
73	Jul-15		233.24		3.25%	242.94	476.18	90,061.53
74	Aug-15		3,527.44		3.25%	248.69	3,776.13	93,837.66
75	Sep-15		670.28		3.25%	255.05	925.33	94,762.99
76	Oct-15		3,901.76		3.25%	261.93	4,163.69	98,926.68
77	Nov-15	OLD	893.70		3.25%	269.14	1,162.84	100,089.52
78	Nov-15	NEW	0.00	(58,051.62)	3.25%	(157.22)	(58,208.84)	41,880.68
79	Dec-15		938.39		3.25%	114.70	1,053.09	42,933.77

80 History truncated for ease of viewing

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
1	Beginning Balance						
27	Nov-12 OLD	0.00		3.25%	0.00	0.00	(2,456.81)
28	Nov-12 NEW	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
29	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
30	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
31	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
32	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
33	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
34	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
35	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
36	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
37	Aug-13	(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
38	Sep-13	(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
39	Oct-13	(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80
40	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
41	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91
42	Dec-13	(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
43	Jan-14	(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98
44	Feb-14	(2,819.99)		3.25%	16.41	(2,803.58)	4,665.40
45	Mar-14	(2,022.14)		3.25%	9.90	(2,012.24)	2,653.16
46	Apr-14	(1,409.51)		3.25%	5.28	(1,404.23)	1,248.93
47	May-14	(934.61)		3.25%	2.12	(932.49)	316.44
48	Jun-14	(627.74)		3.25%	0.01	(627.73)	(311.29)
49	Jul-14	(549.56)		3.25%	(1.59)	(551.15)	(862.44)
50	Aug-14	(444.39)		3.25%	(2.94)	(447.33)	(1,309.77)
51	Sep-14	(462.99)		3.25%	(4.17)	(467.16)	(1,776.93)
52	Oct-14	(542.06)		3.25%	(5.55)	(547.61)	(2,324.54)
53	Nov-14 OLD	(594.96)		3.25%	(7.10)	(602.06)	(2,926.60)
54	Nov-14 NEW	(2,483.62)	74,066.08	3.25%	197.23	71,779.69	68,853.09
55	Dec-14	(10,101.67)		3.25%	172.80	(9,928.87)	58,924.22
56	Jan-15	(11,072.78)		3.25%	144.59	(10,928.19)	47,996.03
57	Feb-15	(8,199.42)		3.25%	118.89	(8,080.53)	39,915.50
58	Mar-15	(6,479.53)		3.25%	99.33	(6,380.20)	33,535.30
59	Apr-15	(5,266.85)		3.25%	83.69	(5,183.16)	28,352.14
60	May-15	(3,939.94)		3.25%	71.45	(3,868.49)	24,483.65
61	Jun-15	(2,659.88)		3.25%	62.71	(2,597.17)	21,886.48
62	Jul-15	(1,979.84)		3.25%	56.59	(1,923.25)	19,963.23
63	Aug-15	(1,861.55)		3.25%	51.55	(1,810.00)	18,153.23
64	Sep-15	(2,145.93)		3.25%	46.26	(2,099.67)	16,053.56
65	Oct-15	(2,568.61)		3.25%	40.00	(2,528.61)	13,524.95
66	Nov-15 OLD	(2,368.91)		3.25%	33.42	(2,335.49)	11,189.46
67	Nov-15 NEW	(2,120.95)	58,051.62	3.25%	154.35	56,085.02	67,274.48
68	Dec-15	(10,473.54)		3.25%	168.02	(10,305.52)	56,968.96

History truncated for ease of viewing

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
44	Nov-12 OLD	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
45	Nov-12 NEW	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
50	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
53	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
54	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
55	Sep-13	(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
56	Oct-13	(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
57	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
58	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68
59	Dec-13	(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03
60	Jan-14	(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36
61	Feb-14	(232,258.92)		3.25%	1,831.60	(230,427.32)	561,986.04
62	Mar-14	(165,895.08)		3.25%	1,297.40	(164,597.68)	397,388.36
63	Apr-14	(115,127.30)		3.25%	920.36	(114,206.94)	283,181.42
64	May-14	(75,738.70)		3.25%	664.39	(75,074.31)	208,107.11
65	Jun-14	(50,575.93)		3.25%	495.14	(50,080.79)	158,026.32
66	Jul-14	(44,171.71)		3.25%	368.17	(43,803.54)	114,222.78
67	Aug-14	(35,563.72)		3.25%	261.19	(35,302.53)	78,920.25
68	Sep-14	(37,102.33)		3.25%	163.50	(36,938.83)	41,981.42
69	Oct-14	(43,432.08)		3.25%	54.89	(43,377.19)	(1,395.77)
70	Nov-14 OLD	(49,338.20)		3.25%	(70.59)	(49,408.79)	(50,804.56)
71	Nov-14 NEW	(44,747.11)	1,359,957.21	3.25%	3,622.62	1,318,832.72	1,268,028.16
72	Dec-14	(186,406.68)		3.25%	3,181.82	(183,224.86)	1,084,803.30
73	Jan-15	(204,635.55)		3.25%	2,660.90	(201,974.65)	882,828.65
74	Feb-15	(151,044.48)		3.25%	2,186.45	(148,858.03)	733,970.62
75	Mar-15	(119,119.46)		3.25%	1,826.53	(117,292.93)	616,677.69
76	Apr-15	(96,553.36)		3.25%	1,539.42	(95,013.94)	521,663.75
77	May-15	(71,938.08)		3.25%	1,315.42	(70,622.66)	451,041.09
78	Jun-15	(47,915.56)		3.25%	1,156.68	(46,758.88)	404,282.21
79	Jul-15	(35,409.11)		3.25%	1,046.98	(34,362.13)	369,920.08
80	Aug-15	(33,221.94)		3.25%	956.88	(32,265.06)	337,655.02
81	Sep-15	(38,599.77)		3.25%	862.21	(37,737.56)	299,917.46
82	Oct-15	(46,330.46)		3.25%	749.54	(45,580.92)	254,336.54
83	Nov-15 OLD	(43,749.98)		3.25%	629.58	(43,120.40)	211,216.14
84	Nov-15 NEW	(39,471.98)	1,112,287.65	3.25%	2,958.99	1,075,774.66	1,286,990.80
85	Dec-15	(201,294.68)		3.25%	3,213.01	(198,081.67)	1,088,909.13

History truncated for ease of viewing

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
45	Nov-12 OLD	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)	
46	Nov-12 NEW	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)	
47	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)	
48	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)	
49	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)	
50	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)	
51	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)	
52	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)	
53	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)	
54	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)	
55	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)	
56	Sep-13	37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)	
57	Oct-13	67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)	
58	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)	
59	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)	
60	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)	
61	Jan-14	142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)	
62	Feb-14	130,841.93		3.25%	(1,021.82)	129,820.11	(312,888.40)	
63	Mar-14	94,393.38		3.25%	(719.58)	93,673.80	(219,214.61)	
64	Apr-14	66,360.83		3.25%	(503.84)	65,856.99	(153,357.62)	
65	May-14	44,584.85		3.25%	(354.97)	44,229.88	(109,127.74)	
66	Jun-14	30,396.74		3.25%	(254.39)	30,142.35	(78,985.39)	
67	Jul-14	26,658.30		3.25%	(177.82)	26,480.48	(52,504.91)	
68	Aug-14	21,843.74		3.25%	(112.62)	21,731.12	(30,773.79)	
69	Sep-14	22,867.86		3.25%	(52.38)	22,815.48	(7,958.31)	
70	Oct-14	26,894.12		3.25%	14.87	26,908.99	18,950.68	
71	Nov-14 OLD	25,353.35		3.25%	85.66	25,439.01	44,389.69	
72	Nov-14 NEW	(108,913.00)	2,916,751.00	3.25%	7,752.05	2,815,590.05	2,859,979.74	
73	Dec-14	(414,581.94)		3.25%	7,184.37	(407,397.57)	2,452,582.17	
74	Jan-15	(452,896.97)	0.01	3.25%	6,029.11	(446,867.85)	2,005,714.31	
75	Feb-15	(336,241.32)	(0.01)	3.25%	4,976.82	(331,264.51)	1,674,449.81	
76	Mar-15	(268,160.43)		3.25%	4,171.83	(263,988.60)	1,410,461.21	
77	Apr-15	(219,645.01)		3.25%	3,522.56	(216,122.45)	1,194,338.76	
78	May-15	(164,676.91)		3.25%	3,011.67	(161,665.24)	1,032,673.52	
79	Jun-15	(113,282.45)		3.25%	2,643.42	(110,639.03)	922,034.49	
80	Jul-15	(85,339.09)		3.25%	2,381.61	(82,957.48)	839,077.01	
81	Aug-15	(80,926.74)		3.25%	2,162.91	(78,763.83)	760,313.18	
82	Sep-15	(93,315.46)		3.25%	1,932.82	(91,382.64)	668,930.54	
83	Oct-15	(110,871.54)	(0.01)	3.25%	1,661.55	(109,210.00)	559,720.55	
84	Nov-15 OLD	(92,886.01)		3.25%	1,390.13	(91,495.88)	468,224.67	
85	Nov-15 NEW	86,255.75	(3,087,447.00)	3.25%	(8,245.03)	(3,009,436.28)	(2,541,211.61)	
86	Dec-15	395,126.01		3.25%	(6,347.38)	388,778.63	(2,152,432.98)	
87	History truncated for ease of viewing							

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

Debit (Credit)		Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance									
45	Nov-12 OLD	39,656.61				3.25%	152.41	39,809.02	76,253.35	
46	Nov-12 NEW	29,668.34		110,381.20		3.25%	339.12	140,388.66	216,642.01	
47	Dec-12	116,882.78				3.25%	745.02	117,627.80	334,269.82	
48	Jan-13	174,481.69		(1,199,549.84)		3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)	
49	Feb-13	141,200.44				3.25%	(1,685.41)	139,515.03	(553,390.49)	
50	Mar-13	111,051.98				3.25%	(1,348.38)	109,703.60	(443,686.89)	
51	Apr-13	79,957.56				3.25%	(1,093.38)	78,864.18	(364,822.71)	
52	May-13	54,181.19				3.25%	(914.69)	53,266.50	(311,556.21)	
53	Jun-13	42,582.89				3.25%	(786.13)	41,796.76	(269,759.45)	
54	Jul-13	31,608.78				3.25%	(687.79)	30,920.99	(238,838.46)	
55	Aug-13	27,844.94				3.25%	(609.15)	27,235.79	(211,602.67)	
56	Sep-13	28,243.86				3.25%	(534.84)	27,709.02	(183,893.65)	
57	Oct-13	50,884.72				3.25%	(429.14)	50,455.58	(133,438.07)	
58	Nov-13 OLD	42,170.87				3.25%	(304.29)	41,866.58	(91,571.49)	
59	Nov-13 NEW	42,321.21		(3,932.92)		3.25%	46.66	38,434.95	(53,136.54)	
60	Dec-13	206,825.53				3.25%	136.16	206,961.69	153,825.16	
61	Jan-14	227,367.59		(1,378,053.37)		3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)	
62	Feb-14	208,971.25				3.25%	(2,424.99)	206,546.26	(793,322.08)	
63	Mar-14	150,621.05				3.25%	(1,944.61)	148,676.44	(644,645.64)	
64	Apr-14	105,675.31				3.25%	(1,602.81)	104,072.50	(540,573.13)	
65	May-14	70,728.81				3.25%	(1,368.27)	69,360.54	(471,212.59)	
66	Jun-14	47,938.33				3.25%	(1,211.28)	46,727.05	(424,485.54)	
67	Jul-14	41,747.29				3.25%	(1,093.12)	40,654.17	(383,831.37)	
68	Aug-14	34,021.34				3.25%	(993.47)	33,027.87	(350,803.50)	
69	Sep-14	35,615.94				3.25%	(901.86)	34,714.08	(316,089.43)	
70	Oct-14	42,013.47				3.25%	(799.18)	41,214.29	(274,875.14)	
71	Nov-14 OLD	43,975.02				3.25%	(684.90)	43,290.12	(231,585.02)	
72	Nov-14 NEW	69,576.30		(919,526.26)		3.25%	(2,396.17)	(852,346.13)	(1,083,931.15)	
73	Dec-14	271,345.02				3.25%	(2,568.20)	268,776.82	(815,154.32)	
74	Jan-15	296,523.03		(1,223,450.71)		3.25%	(5,119.68)	(932,047.36)	(1,747,201.68)	
75	Feb-15	219,881.29				3.25%	(4,434.25)	215,447.04	(1,531,754.64)	
76	Mar-15	174,927.66				3.25%	(3,911.62)	171,016.04	(1,360,738.60)	
77	Apr-15	142,929.00		(0.01)		3.25%	(3,491.78)	139,437.21	(1,221,301.38)	
78	May-15	106,927.32				3.25%	(3,162.89)	103,764.43	(1,117,536.95)	
79	Jun-15	73,276.01				3.25%	(2,927.43)	70,348.58	(1,047,188.37)	
80	Jul-15	55,029.96				3.25%	(2,761.62)	52,268.34	(994,920.03)	
81	Aug-15	52,097.98				3.25%	(2,624.03)	49,473.95	(945,446.08)	
82	Sep-15	60,049.70				3.25%	(2,479.27)	57,570.43	(887,875.65)	
83	Oct-15	71,429.55				3.25%	(2,307.94)	69,121.61	(818,754.04)	
84	Nov-15 OLD	62,539.66				3.25%	(2,132.77)	60,406.89	(758,347.15)	
85	Nov-15 NEW	912.95		1,505,925.80		3.25%	4,079.79	1,510,918.54	752,571.39	
86	Dec-15	4,293.77				3.25%	2,044.03	6,337.80	758,909.19	
87	History truncated for ease of viewing									

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312015 (MMDDYYYY)	12312015 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	540200	84020	805-02890	S	2,938,325.96	-	OR WACOG PGA Activity				N
2	191400			H	-	2,938,325.96	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	18,896.56	-	OR WACOG PGA Activity				N
4	191400			H	-	18,896.56	OR WACOG PGA Activity				N
5	540200	84020	805-02890	S	12,888.01	-	OR WACOG PGA Activity				N
6	191400			H	-	12,888.01	OR WACOG PGA Activity				N
7	540100	84020	805-02880	S	169,707.02	-	OR Demand PGA Activity				N
8	191410			H	-	169,707.02	OR Demand PGA Activity				N
9	540100	84020	805-02885	H	-	1,355,017.05	OR Demand Deferral Collected				N
10	191450			S	1,355,017.05	-	OR Demand Deferral Collected				N
11	540200	84020	805-02950	S	404,269.04	-	WA WACOG PGA Activity				N
12	191420			H	-	404,269.04	WA WACOG PGA Activity				N
13	540100	84020	805-02940	S	517,590.00	-	WA Demand PGA Activity				N
14	191430			H	-	517,590.00	WA Demand PGA Activity				N
15	411000	83010	419-06205	S	44,413.30	-	OR PGA Interest				N
16	191400			H	-	47,962.67	OR WACOG Interest				N
17	191410			H	-	6,635.84	OR DEMAND PGA Interest				N
18	191450			S	10,185.21	-	OR Demand Deferral Coll Interest				N
19	411000	83010	419-06210	S	3,037.43	-	WA PGA Interest				N
20	191420			H	-	2,522.07	WA WACOG Interest				N
21	191430			H	-	515.36	WA Demand Interest				N
22	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
23	191402			H	-	-	OR WACOG Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR Demand PGA Interest Reserve				N
25	191412			H	-	-	OR Demand PGA Interest Reserve				N
26	411000	83010	419-06206	S	2,131.30	-	OR Demand Def Coll Int Rsv				N
27	191452			H	-	2,131.30	OR Demand Def Coll Int Rsv				N
Total					5,476,460.88	5,476,460.88					

Prepared by _____ Date _____ Approved by _____ Date _____ Posted by _____ Date _____

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

Posting Date _____ (reversal is needed) _____ (reversal is needed) _____

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

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

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		(1,154,429.80)		7.78%	(34,369.46)	(1,188,799.26)	(5,912,786.23)
Dec-15		(2,969,564.63)		7.78%	(47,960.90)	(3,017,525.53)	(8,930,311.76)
Jan-16		0.00		0.00%	-	-	(8,930,311.76)
Feb-16		0.00		0.00%	-	-	(8,930,311.76)
Mar-16		0.00		0.00%	-	-	(8,930,311.76)
Apr-16		0.00		0.00%	-	-	(8,930,311.76)
May-16		0.00		0.00%	-	-	(8,930,311.76)
Jun-16		0.00		0.00%	-	-	(8,930,311.76)
Jul-16		0.00		0.00%	-	-	(8,930,311.76)
Aug-16		0.00		0.00%	-	-	(8,930,311.76)
Sep-16		0.00		0.00%	-	-	(8,930,311.76)
Oct-16		0.00		0.00%	-	-	(8,930,311.76)
		<u>(4,123,994.43)</u>			<u>(82,330.36)</u>		

Previously Booked

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		(1,153,883.90)		7.78%	(34,367.69)	(1,188,251.59)	(5,912,238.56)
Dec-15		0.00		7.78%	-	-	(5,912,238.56)
Jan-16		0.00		0.00%	-	-	(5,912,238.56)
Feb-16		0.00		0.00%	-	-	(5,912,238.56)
Mar-16		0.00		0.00%	-	-	(5,912,238.56)
Apr-16		0.00		0.00%	-	-	(5,912,238.56)
May-16		0.00		0.00%	-	-	(5,912,238.56)
Jun-16		0.00		0.00%	-	-	(5,912,238.56)
Jul-16		0.00		0.00%	-	-	(5,912,238.56)
Aug-16		0.00		0.00%	-	-	(5,912,238.56)
Sep-16		0.00		0.00%	-	-	(5,912,238.56)
Oct-16		0.00		0.00%	-	-	(5,912,238.56)
		<u>(1,153,883.90)</u>			<u>(34,367.69)</u>		

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(4,723,986.97)
Nov-15		(545.90)		7.78%	(1.77)	(547.67)	(4,724,534.64)
Dec-15		(2,969,564.63)		7.78%	(47,960.90)	(3,017,525.53)	(7,742,060.17)
Jan-16		-		0.00%	-	-	(7,742,060.17)
Feb-16		-		0.00%	-	-	(7,742,060.17)
Mar-16		-		0.00%	-	-	(7,742,060.17)
Apr-16		-		0.00%	-	-	(7,742,060.17)
May-16		-		0.00%	-	-	(7,742,060.17)
Jun-16		-		0.00%	-	-	(7,742,060.17)
Jul-16		-		0.00%	-	-	(7,742,060.17)
Aug-16		-		0.00%	-	-	(7,742,060.17)
Sep-16		-		0.00%	-	-	(7,742,060.17)
Oct-16		-		0.00%	-	-	(7,742,060.17)
		<u>(2,970,110.53)</u>			<u>(47,962.67)</u>		

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

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(1,216,336.84)
Nov-15		284,630.66		7.78%	(6,963.24)	277,667.42	(938,669.42)
Dec-15		(169,707.02)		7.78%	(6,635.84)	(176,342.86)	(1,115,012.28)
Jan-16		0.00		0.00%	-	-	(1,115,012.28)
Feb-16		0.00		0.00%	-	-	(1,115,012.28)
Mar-16		0.00		0.00%	-	-	(1,115,012.28)
Apr-16		0.00		0.00%	-	-	(1,115,012.28)
May-16		0.00		0.00%	-	-	(1,115,012.28)
Jun-16		0.00		0.00%	-	-	(1,115,012.28)
Jul-16		0.00		0.00%	-	-	(1,115,012.28)
Aug-16		0.00		0.00%	-	-	(1,115,012.28)
Sep-16		0.00		0.00%	-	-	(1,115,012.28)
Oct-16		0.00		0.00%	-	-	(1,115,012.28)
		<u>114,923.64</u>			<u>(13,599.08)</u>		

Previously Booked

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

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(1,216,336.84)
Nov-15		(0.00)		7.78%	-	(0.00)	(1,216,336.84)
Dec-15		(169,707.02)		7.78%	(6,635.84)	(176,342.86)	(1,392,679.70)
Jan-16		-		0.00%	-	-	(1,392,679.70)
Feb-16		-		0.00%	-	-	(1,392,679.70)
Mar-16		-		0.00%	-	-	(1,392,679.70)
Apr-16		-		0.00%	-	-	(1,392,679.70)
May-16		-		0.00%	-	-	(1,392,679.70)
Jun-16		-		0.00%	-	-	(1,392,679.70)
Jul-16		-		0.00%	-	-	(1,392,679.70)
Aug-16		-		0.00%	-	-	(1,392,679.70)
Sep-16		-		0.00%	-	-	(1,392,679.70)
Oct-16		-		0.00%	-	-	(1,392,679.70)
		<u>(169,707.02)</u>			<u>(6,635.84)</u>		

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

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							1,365,850.06
Nov-15		(479,675.83)		7.78%	7,300.31	(472,375.52)	893,474.54
Dec-15		1,355,017.05		7.78%	10,185.21	1,365,202.26	2,258,676.80
Jan-16		0.00		0.00%	-	-	2,258,676.80
Feb-16		0.00		0.00%	-	-	2,258,676.80
Mar-16		0.00		0.00%	-	-	2,258,676.80
Apr-16		0.00		0.00%	-	-	2,258,676.80
May-16		0.00		0.00%	-	-	2,258,676.80
Jun-16		0.00		0.00%	-	-	2,258,676.80
Jul-16		0.00		0.00%	-	-	2,258,676.80
Aug-16		0.00		0.00%	-	-	2,258,676.80
Sep-16		0.00		0.00%	-	-	2,258,676.80
Oct-16		0.00		0.00%	-	-	2,258,676.80
		<u>875,341.22</u>			<u>17,485.52</u>		

Previously Booked

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

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							1,365,850.06
Nov-15		0.00		7.78%	-	0.00	1,365,850.06
Dec-15		1,355,017.05		7.78%	10,185.21	1,365,202.26	2,731,052.32
Jan-16		-		0.00%	-	-	2,731,052.32
Feb-16		-		0.00%	-	-	2,731,052.32
Mar-16		-		0.00%	-	-	2,731,052.32
Apr-16		-		0.00%	-	-	2,731,052.32
May-16		-		0.00%	-	-	2,731,052.32
Jun-16		-		0.00%	-	-	2,731,052.32
Jul-16		-		0.00%	-	-	2,731,052.32
Aug-16		-		0.00%	-	-	2,731,052.32
Sep-16		-		0.00%	-	-	2,731,052.32
Oct-16		-		0.00%	-	-	2,731,052.32
		<u>1,355,017.05</u>			<u>10,185.21</u>		

Washington Demand Deferral

	November-15	December-15	January-16	February-16	March-16	April-16	May-16	June-16	July-16	August-16	September-16	October-16
Non Commodity Volumetric Charges Collected												
Firm Calendar Month Sales Washington												
Residential	6,100,813	7,337,087	-	-	-	-	-	-	-	-	-	-
Commercial	2,341,235	2,944,379	-	-	-	-	-	-	-	-	-	-
Industrial Firm	291,772	306,246	-	-	-	-	-	-	-	-	-	-
Total of Firm Calendar Month Sales Washington	8,733,820	10,587,722										
Less: Volumes on Rate Schedules with Fixed Demand Charge												
Rate Schedule: 41CSF - 41SFA & 41SFC	70,599	99,014	-	-	-	-	-	-	-	-	-	-
Rate Schedule: 41ISF - 41SFA & 41SFC	20,017	23,959	-	-	-	-	-	-	-	-	-	-
Rate Schedule: 42CSF - 42SFA & 42SFC	9,778	9,205	-	-	-	-	-	-	-	-	-	-
Rate Schedule: 42ISF - 42SFA & 42SFC	95,291	93,611	-	-	-	-	-	-	-	-	-	-
Total Firm Sales Volumes w/ Fixed Demand Charge	195,684	225,790										
Total Firm Calendar Sales less Fixed Demand Charge Sales Volumes	8,538,135	10,361,932										
Non-Commodity Cost Per Therm per PGA	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582	0.11582
Non Commodity Volumetric Charges Collected	\$ 988,887	\$ 1,200,119	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non Volumetric Demand Charges Collected (Subject to Revenue Sensitivity)												
Non-Volumetric Demand Charges Collected on Firm Sales:												
Rate Schedule: 41CSF - 41SFA & 41SFC	\$ 8,599.25	\$ 8,528.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Schedule: 41ISF - 41SFA & 41SFC	\$ 1,987.31	\$ 1,949.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Schedule: 42CSF - 42SFA & 42SFC	\$ 1,357.50	\$ 1,357.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Schedule: 42ISF - 42SFA & 42SFC	\$ 10,172.26	\$ 10,253.65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Volumetric Demand Charges Collected on Firm Sales	\$ 22,116.32	\$ 22,089.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Volumetric Demand Charges Collected on Interruptible Sales												
Rate Schedule: 42CSI - 42SIM	\$ 4,327.34	\$ 4,569.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Schedule: 42ISI - 42SIM	\$ 1,100.82	\$ 1,061.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Non-Volumetric Demand Charges Collected on Interruptible Sales	\$ 5,428.16	\$ 5,631.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Manual Unbilled Capacity Charges												
Prior Month Manual Unbilled Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Month Manual Unbilled Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Month Manual Unbilled Industrial Interruptible	\$ -	\$ (84.54)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Month Manual Unbilled Commercial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Month Manual Unbilled Industrial	\$ 84.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Month Manual Unbilled Industrial Interruptible	\$ -	\$ 346.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Manual Unbilled Capacity Charges	\$ 84.54	\$ 261.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitivity Adjustment												
Collections Subject to Sensitivity Adjustments	\$ 27,629.02	\$ 27,982.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Washington Revenue Sensitivity Factor	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%	4.372%
Revenue Sensitivity Adjustment	\$ (1,228)	\$ (1,223)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total WA Demand Charges Collected	\$ 1,015,308	\$ 1,226,878	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WA Demand Charges Incurred												
Total Actual Demand Charges Incurred	\$ 7,200,779	\$ 6,886,295	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Washington Allocation Ratio	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%	10.300%
Total Demand Charges Incurred - WA Portion	\$ 741,660.24	\$ 709,286.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferral												
Total Demand Charges Collected vs Charges Incurred	\$ (273,627.84)	\$ (517,590.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount Previously Booked	\$ (273,627.84)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net to Book (191430)	\$ -	\$ (517,590.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Entry to 191430 DR/(CR)												
Entry to 805-02940 DR/(CR)												
												(517,590.00)
												517,590.00

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

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							341,581.34
Nov-15		(273,627.84)		3.25%	554.58	(273,073.26)	68,508.08
Dec-15		(517,590.00)		3.25%	(515.36)	(518,105.36)	(449,597.28)
Jan-16		0.00		0.00%	-	-	(449,597.28)
Feb-16		0.00		0.00%	-	-	(449,597.28)
Mar-16		0.00		0.00%	-	-	(449,597.28)
Apr-16		0.00		0.00%	-	-	(449,597.28)
May-16		0.00		0.00%	-	-	(449,597.28)
Jun-16		0.00		0.00%	-	-	(449,597.28)
Jul-16		0.00		0.00%	-	-	(449,597.28)
Aug-16		0.00		0.00%	-	-	(449,597.28)
Sep-16		0.00		0.00%	-	-	(449,597.28)
Oct-16		0.00		0.00%	-	-	(449,597.28)
		<u>(791,217.84)</u>			<u>39.22</u>		

Previously Booked

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

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							341,581.34
Nov-15		0.00		3.25%	-	0.00	341,581.34
Dec-15		(517,590.00)		3.25%	(515.36)	(518,105.36)	(176,524.02)
Jan-16		-		0.00%	-	-	(176,524.02)
Feb-16		-		0.00%	-	-	(176,524.02)
Mar-16		-		0.00%	-	-	(176,524.02)
Apr-16		-		0.00%	-	-	(176,524.02)
May-16		-		0.00%	-	-	(176,524.02)
Jun-16		-		0.00%	-	-	(176,524.02)
Jul-16		-		0.00%	-	-	(176,524.02)
Aug-16		-		0.00%	-	-	(176,524.02)
Sep-16		-		0.00%	-	-	(176,524.02)
Oct-16		-		0.00%	-	-	(176,524.02)
		<u>(517,590.00)</u>			<u>(515.36)</u>		

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

Debit/(Credit)

Current Balance

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(561,181.00)
Nov-15		(166,164.95)		3.25%	(1,744.88)	(167,909.83)	(729,090.83)
Dec-15		(404,269.04)		3.25%	(2,522.07)	(406,791.11)	(1,135,881.94)
Jan-16		0.00		0.00%	-	-	(1,135,881.94)
Feb-16		0.00		0.00%	-	-	(1,135,881.94)
Mar-16		0.00		0.00%	-	-	(1,135,881.94)
Apr-16		0.00		0.00%	-	-	(1,135,881.94)
May-16		0.00		0.00%	-	-	(1,135,881.94)
Jun-16		0.00		0.00%	-	-	(1,135,881.94)
Jul-16		0.00		0.00%	-	-	(1,135,881.94)
Aug-16		0.00		0.00%	-	-	(1,135,881.94)
Sep-16		0.00		0.00%	-	-	(1,135,881.94)
Oct-16		0.00		0.00%	-	-	(1,135,881.94)
		<u>(570,433.99)</u>			<u>(4,266.95)</u>		

Previously Booked

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

Adjustment to Make

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(561,181.00)
Nov-15		(0.00)		3.25%	-	(0.00)	(561,181.00)
Dec-15		(404,269.04)		3.25%	(2,522.07)	(406,791.11)	(967,972.11)
Jan-16		-		0.00%	-	-	(967,972.11)
Feb-16		-		0.00%	-	-	(967,972.11)
Mar-16		-		0.00%	-	-	(967,972.11)
Apr-16		-		0.00%	-	-	(967,972.11)
May-16		-		0.00%	-	-	(967,972.11)
Jun-16		-		0.00%	-	-	(967,972.11)
Jul-16		-		0.00%	-	-	(967,972.11)
Aug-16		-		0.00%	-	-	(967,972.11)
Sep-16		-		0.00%	-	-	(967,972.11)
Oct-16		-		0.00%	-	-	(967,972.11)
		<u>(404,269.04)</u>			<u>(2,522.07)</u>		

	December-15 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Commodity Costs:									
Yearround Contracts	95,574,297	\$ 24,014,083.49	0.25126	76,540,335	\$ 21,783,917	0.28461	19,033,962	\$ 2,230,176	0.0333
Volumetric Transportation Charges		\$ 365,728.58	-		\$ 307,742	-			
Gas Reserves Net Activity		\$ 1,949,645.90	-		\$ 3,047,210	-			
Sub Total	95,574,297	\$ 26,329,468	0.27549	76,540,335	\$ 25,138,869	0.32844	19,033,962	\$ 2,230,176	(0.0530)
Storage Activity:									
System Withdrawals	15,205,336	\$ 5,284,693	0.34624	45,134,811	\$ 16,506,928	0.36572	(29,929,475)	\$ (11,242,245)	(0.0195)
System Injections									
Net Storage Activity	15,205,336	\$ 5,284,693	0.34624	45,134,811	\$ 16,506,928	0.36572	(29,929,475)	\$ (11,242,245)	(0.0195)
Other Activity:									
P/M Imbalance Adj	(663,114)	\$ (216,732)	0.32664				(663,114)	\$ (216,732)	0.3266
C/M Imbalance Adj	(1,167,580)	\$ (381,612)	0.32664				(1,167,580)	\$ (381,612)	
Net Imbalance Adjustment	(1,830,694)	\$ (598,344)	0.32664						
Field Production Gas	634,412	\$ 349,075	0.55023	535,424	\$ 288,058	0.53800	98,988	\$ 61,017	0.0122
Cost of Company Use Gas	(98,344)	\$ (32,016)	0.32555				(98,344)	\$ (32,016)	0.3255
Misc. Cust. Imbalance Purch									
Prior Period Estimate & Misc Adjustments				(498,637)					
Line Loss & Unaccounted For Gas (Embedded Only)							498,637		78,740
Total Monthly Gas Cost	109,485,007	\$ 31,391,606	0.28672	121,711,933	\$ 41,933,855	0.34453	(12,052,449)	\$ (9,502,672)	(0.0578)
Restated Cost of Actual Therms at Embedded Rate		\$ 37,721,288			\$ 37,721,288				
Actual Cost of Gas Incurred		\$ 31,391,606			\$ 31,391,606				
Variance Due to Difference in Actual Price vs Embedded Price (Gain)/Loss					\$ (6,329,662)				
Calendar Month Sales Volumes									
Oregon	98,972,903								
Washington	10,729,015								
Total Calendar Month Sales Volumes	109,701,918								
Oregon Allocation of Sales									
Oregon's Portion of the Variance Due to Difference in Actual Price vs Embedded Price					\$ 90.17%				
Estimated WACOG Keeper - Shareholder Portion					\$ (5,707,456)				
Shareholders Portion of the WACOG Deferral					\$ (1,141,491)				
WACOG Equalization					\$ (734,445)				
Estimated Shareholder (Gain)/Loss					\$ (357,844)				
					\$ 336,601				