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Rates & Regulatory Affairs
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July 31, 2015

NWN OPUC Advice No. 15-08 / UG _____

VIA ELECTRONIC FILING

Public Utility Commission of Oregon
Attention: Filing Center
201 High Street SE, Suite 100
Post Office Box 1088
Salem, Oregon 97308-1088

Re: REQUEST FOR AMORTIZATION OF CERTAIN NON-GAS COST DEFERRED ACCOUNTS RELATING TO:

Residual Account Balances

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or the “Company”), files herewith revisions to its Tariff, P.U.C. Or. 24, stated to become effective with service on and after November 1, 2015, as follows:

Third Revision of Sheet 178-1,
Schedule 178,
“Regulatory Rate Adjustment”; and

Third Revision Sheet 178-2,
Schedule 178,
“Regulatory Rate Adjustment (continued).”

Second Revision of Sheet 179-1
Schedule 179
“Automated Meter Reading (AMR) Rate Adjustment.”

Second Revision of Sheet 180-1
Schedule 180
“Special Rate Adjustment for Working Gas Inventory.”

The purpose of this filing is to request amortization of residual amounts in several Dockets for inclusion in rates effective November 1, 2015. The Company last adjusted rates for this purpose effective November 1, 2014.

The net effect of removing the temporary adjustment applied to rates effective November 1, 2014 and the application of the new temporary adjustment is to decrease the Company’s annual revenues by \$65,138, or about 0.01%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 53 therms will decrease by less than one cent. The monthly decrease for the average commercial Rate Schedule 3 customer using 233 therms per month is about \$0.01, and the monthly

decrease for the average industrial Schedule 32 firm sales customer using 21,272 therms is about \$1.06.

Because the rate adjustments are calculated on an equal-percentage-of-margin basis, the proposed adjustments vary by rate block and as such are too numerous to list here. A worksheet showing all of the rate adjustments can be found in Exhibit A to this filing.

The number of customers affected by the proposed change is 571,204 residential customers, 59,817 commercial customers, and 805 industrial customers.

This filing is in compliance with ORS 757.259 (2003), which authorizes deferred utility expenses or revenues to be allowed (amortized) in rates to the extent authorized by the Commission in a proceeding to change rates, and with OPUC order No. 10-279 in Docket UM 1147 regarding the creation of a deferred account for the amortization of residual amounts. All of the deferrals included in this filing occurred with appropriate application by Commission authorization, as rate orders or under approved tariffs.

For the purpose of recovering deferred balances as outlined in ORS 757.259, the required earnings review covering the period(s) during which the deferrals in this filing occurred was performed with Staff's review of the 2015 Annual Results of Operations review.

In addition to the supporting materials submitted as part of this filing, the Company will separately submit work papers in electronic format, all of which are incorporated herein by reference.

The Company requests that the tariff sheets filed herewith be permitted to become effective with service on and after November 1, 2015.

Copies of this letter and the filing made herewith are available in the Company's main office in Oregon and on its website at www.nwnatural.com.

The Company waives paper service in this proceeding. Please address correspondence on this matter to Andrew Speer at Andrew.Speer@nwnatural.com, with copies to the following:

eFiling
Rates & Regulatory Affairs
NW Natural
220 NW Second Avenue
Portland, Oregon 97209
Telecopier: (503) 721-2516
Telephone: (503) 226-4211, x3589
eFiling@nwnatural.com

Sincerely,

NW NATURAL

/s/ Onita R. King
Onita R. King

Attachments: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Third Revision of Sheet 178-2
 Cancels Second Revision of Sheet 178-2

SCHEDULE 178 REGULATORY RATE ADJUSTMENT (continued)

APPLICATION TO RATE SCHEDULES:

Effective: November 1, 2015

(T)

The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Schedule	Block	Total Adjustment
31 ISF	Block 1	(\$0.00005)
	Block 2	(\$0.00004)
31 ITF	Block 1	(\$0.00005)
	Block 2	(\$0.00004)
32 CSF	Block 1	(\$0.00004)
	Block 2	(\$0.00003)
	Block 3	(\$0.00002)
	Block 4	(\$0.00001)
	Block 5	(\$0.00001)
	Block 6	\$0.00000
32 ISF	Block 1	(\$0.00003)
	Block 2	(\$0.00002)
	Block 3	(\$0.00002)
	Block 4	(\$0.00001)
	Block 5	(\$0.00001)
	Block 6	\$0.00000
32 CTF/ITF	Block 1	(\$0.00003)
	Block 2	(\$0.00002)
	Block 3	(\$0.00002)
	Block 4	(\$0.00001)
	Block 5	(\$0.00001)
	Block 6	\$0.00000
32 CSI	Block 1	(\$0.00003)
	Block 2	(\$0.00002)
	Block 3	(\$0.00002)
	Block 4	(\$0.00001)
	Block 5	(\$0.00001)
	Block 6	\$0.00000
32 ISI	Block 1	(\$0.00003)
	Block 2	(\$0.00002)
	Block 3	(\$0.00002)
	Block 4	(\$0.00001)
	Block 5	(\$0.00001)
	Block 6	\$0.00000
32 CTI/ITI	Block 1	(\$0.00002)
	Block 2	(\$0.00002)
	Block 3	(\$0.00001)
	Block 4	(\$0.00001)
	Block 5	\$0.00000
	Block 6	\$0.00000
33 (all)		\$0.00000

(C)

(C)

Issued July 31, 2015
 NWN OPUC Advice No. 15-08

Effective with service on
 and after November 1, 2015

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Second Revision of Sheet 179-1
Cancels First Revision of Sheet 179-1

SCHEDULE 179 AUTOMATED METER READING (AMR) RATE ADJUSTMENT

PURPOSE:

To recover costs associated with the installation of the Company's Automated Meter Reading (AMR) system in accordance with the stipulation adopted by Commission Order No. 10-028, issued on February 1, 2010, in UG 152/UG 163.

APPLICABLE:

To the following Sales Service Rate Schedules of this Tariff:

Schedule 2

Schedule 3

Schedule 27

Schedule 31

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Rate Schedule apply to service under the Rate Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

TERM:

This adjustment rate shall be in effect through October 31, 2015 or such other date as the Commission may approve.

APPLICATION TO RATE SCHEDULES:

Effective: November 1, 2015

The Total Adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

(T)

Schedule	Block	Adjustment
2		\$(0.00000)
3 (CSF)		\$(0.00000)
3 (ISF)		\$(0.00000)
27		\$(0.00000)
31 (CSF)	Block 1	\$(0.00000)
	Block 2	\$(0.00000)
31 (ISF)	Block 1	\$(0.00000)
	Block 2	\$(0.00000)

(C)

(C)

Issued July 31, 2015
NWN OPUC Advice No. 15-08

Effective with service on
and after November 1, 2015

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Second Revision of Sheet 180-1
Cancels First Revision of Sheet 180-1

SCHEDULE 180 SPECIAL RATE ADJUSTMENT FOR WORKING GAS INVENTORY

PURPOSE:

The purpose of this Schedule is to reflect the rate effects of applying the carrying costs on the Company's working gas inventory in accordance with the Stipulation approved by the Commission in Docket UM 1651, OPUC Order No. 13-349 dated September 30, 2013.

APPLICABLE:

To Sales Service Customers served under the following Rate Schedules of this Tariff:

Rate Schedule 2

Rate Schedule 3
Rate Schedule 27

Rate Schedule 31
Rate Schedule 32

APPLICATION TO RATE SCHEDULES:

Effective: November 1, 2015

(T)

The Adjustment amounts shown below are included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

Rate Schedule/Class	Block	Temporary Adjustment		Schedule	Block	Temporary Adjustment
2		\$0.00000		31 CSF	Block 1	\$0.00000
03 CSF		\$0.00000			Block 2	\$0.00000
03 ISF		\$0.00000		31 ISF	Block 1	\$0.00000
27		\$0.00000			Block 2	\$0.00000
32 CSF	Block 1	\$0.00000		32 CSI	Block 1	\$0.00000
	Block 2	\$0.00000			Block 2	\$0.00000
	Block 3	\$0.00000			Block 3	\$0.00000
	Block 4	\$0.00000			Block 4	\$0.00000
	Block 5	\$0.00000			Block 5	\$0.00000
	Block 6	\$0.00000			Block 6	\$0.00000
32 ISF	Block 1	\$0.00000		32 ISI	Block 1	\$0.00000
	Block 2	\$0.00000			Block 2	\$0.00000
	Block 3	\$0.00000			Block 3	\$0.00000
	Block 4	\$0.00000			Block 4	\$0.00000
	Block 5	\$0.00000			Block 5	\$0.00000
	Block 6	\$0.00000			Block 6	\$0.00000

(C)

(C)

(continue to Sheet 180-2)

Issued July 31, 2015
NWN OPUC Advice No. 15-08

Effective with service on
and after November 1, 2015

Issued by: **NORTHWEST NATURAL GAS COMPANY**
d.b.a. NW Natural
220 N.W. Second Avenue
Portland, Oregon 97209-3991

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations
Residual Account Balances

NWN OPUC Advice No. 15-08 / UG _____

July 31, 2015

NW NATURAL

EXHIBIT A

Supporting Material

Non-Gas Cost Deferral Amortizations

Residual Account Balances

NWN OPUC ADVICE NO. 15-08/ UG _____

Description	Page
Calculation of Increments Allocated on Equal Percentage of Margin	1
Basis for Revenue Related Costs	2
PGA Effects on Revenue	3
Summary of Deferred Accounts Included in the PGA	4
191031 Working Gas Amortization	5
186307 Amortization of AMR Deferred Amounts	6
254309 SIP COS Amortization	7
254315 Property Sales Amortization – OR	8

NW Natural
Rates & Regulatory Affairs
2015-16 PGA - Oregon: August Filing
Calculation of Increments Allocated on the EQUAL PERCENTAGE OF MARGIN BASIS
ALL VOLUMES IN THERMS

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65
Schedule	Block	A	B	C	D	E	F = E * A	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	AP	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ											
		Oregon PGA Volumes page, Column F	Billing Rate from Rates page, Column A	WACOG & Demand from Rates page, Column B+C+D*	Tempo from Temporary Increment, page, Column A	MARGIN Rate E=B-C-D	Volumetric Margin F = E * A	Customer Charge G	Customers	Total Margin I	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	(65,358)	Temporary Increment 2.732% add revenue sensitive factor (65,138) to all classes and schedules	Increment Allocation to RS																																																		
2R		365,285,306	1.01330	0.55622	0.02381	0.43327	158,267,164	88.00	571,204	213,102,748	1.0	(43,562)	(0.00012)																																																			
3C Firm Sales		158,936,755	0.95518	0.55622	0.05288	0.34608	55,004,832	\$15.00	56,928	65,251,872	1.0	(13,339)	(0.00008)																																																			
3I Firm Sales		3,811,735	0.93199	0.55622	0.03900	0.33677	1,283,678	\$15.00	278	1,333,718	1.0	(73)	(0.00007)																																																			
Z7 Dry Out		700,552	0.90927	0.55622	0.02392	0.32973	230,993	\$6.00	1,517	340,217	1.0	(70)	(0.00010)																																																			
31C Firm Sales	Block 1	20,701,736	0.69453	0.43383	0.05295	0.20775	7,208,200	\$325.00	903	10,729,900	1.0	(2,193)	(0.00006)																																																			
	Block 2	15,317,497	0.67662	0.43383	0.05298	0.18981					1.0	(164)	(0.00008)																																																			
31C Firm Trans	Block 1	1,022,480	0.17309	0.00000	(0.00072)	0.17381	374,420	\$575.00	62	802,220	1.0	(590)	(0.00007)																																																			
	Block 2	1,238,213	0.15815	0.00000	(0.00071)	0.15886					1.0	(590)	(0.00005)																																																			
31I Firm Sales	Block 1	4,178,853	0.63779	0.43383	0.03909	0.16487	2,109,663	\$325.00	199	2,885,763	1.0	(37)	(0.00004)																																																			
	Block 2	9,536,789	0.62191	0.43383	0.03911	0.14897					1.0	(37)	(0.00005)																																																			
31I Firm Trans	Block 1	181,494	0.15988	0.00000	(0.00002)	0.15990	127,382	\$575.00	8	182,582	1.0	(1,236)	(0.00004)																																																			
	Block 2	680,650	0.14450	0.00000	(0.00001)	0.14451					1.0	(281)	(0.00003)																																																			
32C Firm Sales	Block 1	26,567,626	0.56907	0.43383	0.03903	0.09621	3,242,704	\$675.00	346	6,045,304	1.0	(568)	(0.00002)																																																			
	Block 2	7,804,067	0.55465	0.43383	0.03906	0.08176					1.0	(422)	(0.00003)																																																			
32I Firm Sales	Block 1	4,645,409	0.56814	0.43383	0.03916	0.09515	983,960	\$675.00	48	1,372,760	1.0	(1,073)	(0.00002)																																																			
	Block 2	5,152,955	0.55389	0.43383	0.03918	0.08088					1.0	(568)	(0.00002)																																																			
32I Firm Trans	Block 1	1,826,257	0.53013	0.43383	0.03921	0.05709	0.0320				1.0	(568)	(0.00002)																																																			
	Block 2	627,963	0.50636	0.43383	0.03922	0.03331					1.0	(568)	(0.00001)																																																			
32I Firm Sales	Block 3	20,793	0.50663	0.43383	0.03911	0.03369	0.01897				1.0	(568)	(0.00001)																																																			
	Block 4	0	0.49221	0.43383	0.03912	0.01926					1.0	(568)	(0.00001)																																																			
	Block 5	0	0.48261	0.43383	0.03915	0.00963					1.0	(568)	(0.00000)																																																			
	Block 6	0	0.48263	0.43383	0.03924	0.00956					1.0	(568)	(0.00000)																																																			
32 Firm Trans	Block 1	12,006,597	0.09488	0.00000	0.00004	0.09484	3,960,067	\$925.00	116	5,247,667	1.0	(1,331)	(0.00002)																																																			
	Block 2	16,315,496	0.08064	0.00000	0.00004	0.08060					1.0	(1,331)	(0.00002)																																																			
32 Firm Sales	Block 1	9,641,378	0.05697	0.00000	0.00006	0.05691					1.0	(1,331)	(0.00001)																																																			
	Block 2	16,134,178	0.03327	0.00000	0.00007	0.03320					1.0	(1,331)	(0.00001)																																																			
32 Firm Trans	Block 3	21,282,059	0.01906	0.00000	0.00009	0.01897					1.0	(1,331)	(0.00001)																																																			
	Block 4	1,920,752	0.00959	0.00000	0.00008	0.00951					1.0	(1,331)	(0.00000)																																																			
32C Interr Sales	Block 1	5,686,222	0.57809	0.43383	0.04615	0.09811	1,572,249	\$675.00	61	2,066,349	1.0	(568)	(0.00003)																																																			
	Block 2	7,563,208	0.56339	0.43383	0.04615	0.08341					1.0	(568)	(0.00002)																																																			
32C Interr Trans	Block 1	8,946,142	0.56345	0.43383	0.04626	0.08336	2,201,208	\$675.00	71	2,776,308	1.0	(568)	(0.00002)																																																			
	Block 2	5,135,755	0.53895	0.43383	0.04629	0.05883					1.0	(568)	(0.00002)																																																			
32C Interr Sales	Block 3	10,445,179	0.51445	0.43383	0.04630	0.03432					1.0	(568)	(0.00001)																																																			
	Block 4	4,597,392	0.49977	0.43383	0.04633	0.01961					1.0	(568)	(0.00001)																																																			
32C Interr Trans	Block 5	1	0.48997	0.43383	0.04632	0.00982					1.0	(568)	(0.00000)																																																			
	Block 6	8,779,332	0.09620	0.00000	0.00004	0.09616	5,569,605	\$925.00	85	6,513,105	1.0	(1,331)	(0.00002)																																																			
32C Interr Sales	Block 1	15,689,249	0.08179	0.00000	0.00005	0.08174					1.0	(1,331)	(0.00002)																																																			
	Block 2	11,306,695	0.05777	0.00000	0.00006	0.05771					1.0	(1,331)	(0.00001)																																																			
32C Interr Trans	Block 3	28,429,084	0.03373	0.00000	0.00007	0.03366					1.0	(1,331)	(0.00001)																																																			
	Block 4	56,035,539	0.01933	0.00000	0.00009	0.01924					1.0	(1,331)	(0.00000)																																																			
32C Interr Sales	Block 5	78,278,646	0.00975	0.00000	0.00010	0.00965					1.0	(1,331)	(0.00000)																																																			
	Block 6	0	0.00554	0.00000	0.00000	0.00554	0	\$38,000.00	0	0	1.0	0	0.00000																																																			
TOTALS		962,859,686					242,136,125		318,650,513				(65,139)																																																			

Sources for line 2 above:		318,650,513	(65,139)
Inputs page		Line 65	
Tariff Schedules		Sched 178	

Note: Allocation to rate schedules or blocks with zero volumes is calculated on an overall margin percentage change basis.
 * Since Billing Rates for all schedules above 31 do not include demand, column c for those schedules is WACOG only

NW Natural
Rates and Regulatory Affairs
2015-2016 PGA Filing - OREGON
Basis for Revenue Related Costs

	Twelve Months Ended 06/30/15	
1		
2		
3	Total Billed Gas Sales Revenues	635,125,404
4	Total Oregon Revenues	657,765,960
5		
6	Regulatory Commission Fees [1]	1,697,120
7	City License and Franchise Fees	15,291,561
8	Net Uncollectible Expense [2]	1,032,745
9		
10	Total	18,021,426
11		
12		
13		
14		0.250% Statutory rate
15		2.325% Line 7 ÷ Line 4
		0.157% Line 8 ÷ Line 4
		2.732% Sum lines 8-9

Note:

[1] Dollar figure is set at statutory level of 0.25% times Total Oregon Revenues (line 4)

[2] Represents the normalized net write-offs based on a three-year average.

NW Natural
Rates & Regulatory Affairs
2015-2016 PGA Filing - Oregon: August Filing
PGA Effects on Revenue
Tariff Advice 15-: PGA Gas Costs and Gas Cost Deferrals

	Including Revenue Sensitive Amount
1	
2	
3	
4	
5	
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Residual Account Components:

Removal of Current Temporary Increments

SIP COS Reserve	575,841
Property Sales	(98,110)
AMR	9,265
Working Gas	48,297
Total	535,292

Addition of Proposed Temporary Increments

SIP COS Reserve	(\$89,511)
Property Sales	(22,733)
AMR	6,922
Working Gas	40,185
Total	(65,138)

2014 Oregon Earnings Test Normalized Total Revenues	\$678,848,000
Effect of this filing, as a percentage change (line 24 ÷ line 27)	-0.01%

NW Natural
 Rates & Regulatory Affairs
 2015-2016 PGA Filing - August Filing
 Summary of Deferred Accounts Included in the PGA

A	B	C	D	E	F	G1	G2	H	I	J
Account	Balance 6/30/2015	Adjustment	Jul-Oct Estimated Activity	Jul-Oct Interest	Estimated Balance 10/31/2015	Interest Rate During Amortization	Estimated Interest During Amortization	Total Estimated Amount for (Refund) or Collection	Amounts Excluded from PGA Filing	Amounts Included in PGA Filing
					F = sum B thru E		1.93%	H = F + G2		Excl. Rev Sens
23										
24										
29										
30										
31										
32										
33										
34										
35										
36										

Miscellaneous Amortizations

254309 AMORT SIP COS RESERVE (87,066) include in 186XXX Sch 178 Adj
 254315 PROPERTY SALES AMORT (22,112) include in 186XXX Sch 178 Adj
 186307 AMR AMORT 6,733 include in 186XXX Sch 178 Adj
 191031 WORKING GAS DEFERRAL AMORT 39,087 include in 186XXX Sch 178 Adj
 186XXX Schedule 178 Residual Adjustments residual balances for 254315, 186307, 191031, and 254309

(63,358)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Working Gas Amortization
 Account Number: 191031
 Info: Docket UG 271
 Authorization to amortize in Order 14-377

	Debit (Credit)		Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	Note (b)	(c)	(d)	(e)	(f)	(g)	(h)
7	Beginning Balance		(153,079)					(2,846)
20	Nov-14 old rate				1.38%	85	(152,994)	(901)
21	Nov-14 new rate		1,944		1.77%	1	1,945	5,794
22	Dec-14		6,690		1.77%	4	6,694	13,178
23	Jan-15		7,370		1.77%	14	7,384	18,513
24	Feb-15		5,312		1.77%	23	5,335	22,930
25	Mar-15		4,386		1.77%	31	4,417	26,622
26	Apr-15		3,655		1.77%	37	3,692	29,364
27	May-15		2,702	(0)	1.77%	41	2,742	31,103
28	Jun-15		1,694		1.77%	45	1,739	32,476
29	Jul-15 <i>forecast</i>		1,326		1.77%	47	1,373	33,854
30	Aug-15 <i>forecast</i>		1,329		1.77%	49	1,378	35,316
31	Sep-15 <i>forecast</i>		1,412		1.77%	51	1,463	38,681
32	Oct-15 <i>forecast</i>		3,310		1.77%	55	3,365	

History truncated for ease of viewing

33
34

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of AMR deferred amounts
 Account Number: 186307
 Docket UG 277
 Amortization of 2013 deferral approved in Order 14-382

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	TOTAL Interest	Interest Rate	Activity	TOTAL Balance										
(a)	(b)	(c)	(d)	(e)	(e1)	(f)	(g)												
Beginning Balance																			
Nov-13	new rates (1)	(21,944)	615,292	695	1.38%	594,043	594,043												
Dec-13		(107,495)		621	1.38%	(106,874)	487,169												
Jan-14		(115,839)		494	1.38%	(115,345)	371,824												
Feb-14		(105,122)		367	1.38%	(104,755)	267,068												
Mar-14		(74,200)		264	1.38%	(73,936)	193,133												
Apr-14		(52,073)		192	1.38%	(51,881)	141,252												
May-14		(34,951)		142	1.38%	(34,809)	106,443												
Jun-14		(21,961)		110	1.38%	(21,851)	84,592												
Jul-14		(17,984)		87	1.38%	(17,897)	66,695												
Aug-14		(14,452)		68	1.38%	(14,383)	52,312												
Sep-14		(15,120)		51	1.38%	(15,069)	37,243												
Oct-14		(18,129)		32	1.38%	(18,097)	19,146												
Nov-14	old rates	(20,518)		10	1.38%	(20,508)	(1,362)												
Nov-14	new rates	371		0	1.77%	371	(991)												
Dec-14		1,325		(0)	1.77%	1,324	334												
Jan-15		1,460		2	1.77%	1,461	1,795												
Feb-15		1,045		3	1.77%	1,048	2,843												
Mar-15		856		5	1.77%	861	3,703												
Apr-15		709		6	1.77%	715	4,418												
May-15		516	(0)	7	1.77%	522	4,941												
Jun-15		314		8	1.77%	322	5,263												
Jul-15	forecast	239		8	1.77%	247	5,510												
Aug-15	forecast	239		8	1.77%	247	5,757												
Sep-15	forecast	255		9	1.77%	263	6,020												
Oct-15	forecast	633		9	1.77%	643	6,663												

History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Oregon
 Description: SIP COS Amortization
 Account Number: 254309
 Info: Docket UG 272
 Authorization to amortize in Order 14-378

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-14	(1)	23,512	(575,841)	1.77%	(832)	(553,161)	(553,161)
	Dec-14		80,578		1.77%	(756)	79,822	(473,339)
	Jan-15		88,718		1.77%	(633)	88,085	(385,254)
	Feb-15		63,894		1.77%	(521)	63,372	(321,881)
	Mar-15		52,732		1.77%	(436)	52,297	(269,585)
	Apr-15		43,918		1.77%	(365)	43,553	(226,032)
	May-15		32,447	(0)	1.77%	(309)	32,137	(193,894)
	Jun-15		20,425		1.77%	(271)	20,154	(173,741)
	Jul-15	forecast	15,972		1.77%	(244)	15,728	(158,013)
	Aug-15	forecast	16,005		1.77%	(221)	15,784	(142,229)
	Sep-15	forecast	16,868		1.77%	(197)	16,670	(125,559)
	Oct-15	forecast	39,552		1.77%	(156)	39,396	(86,163)

NOTES

1 - Transfer in from October balance from 254308 SIP COS Reserve

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Property Sales Amort. - OR
 Account Number: 254315
 Info: Docket UG 274
 Authorization to amortize in Order 14-323

	Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1									
2									
3									
4									
5									
6									
7									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									

History truncated for ease of viewing