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July 31, 2015

NWN OPUC Advice No. 15-09/UG _____
(UM 1027)

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:**

UM 1027: Distribution Margin Normalization (“Decoupling”)

Northwest Natural Gas Company, dba NW Natural (“NW Natural” or the “Company”), files herewith revisions to its Tariff, P.U.C. Or. 25 stated to become effective with service on and after November 1, 2015, as follows:

Fourth Revision of Sheet 190-1
Schedule 190
“Partial Decoupling Mechanism.”

The purpose of this filing is to request amortization of the deferred balances relating to Docket UM 1027, Distribution Margin Normalization (“Decoupling”) to be effective November 1, 2015. The Company revises rates for this purpose annually; the last filing was effective November 1, 2014.

The net effect of the removal of current temporary adjustments applied to rates effective November 1, 2014 and the application of the new temporary adjustment is to increase the Company’s annual revenues by \$14,465,011, or about 2.13%.

The monthly bill of the average residential customer served under Rate Schedule 2 using 53 therms per month will increase by about \$1.19. The monthly increase for the average commercial Rate Schedule 3 customer using 233 therms per month is about \$7.75, and the monthly increase for the average commercial Rate Schedule 31 customer using 3,324 therms is about \$110.63.

The proposed adjustments for the amortization of the Decoupling account are \$0.02276 per therm for residential Rate Schedule 2 customers and \$0.06279 per therm for commercial Rate Schedule 3 and Rate Schedule 31 customers.

The number of customers affected by the proposed change is 571,204 residential customers and 57,831 commercial 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. The deferral included in this filing occurred with appropriate application by Commission authorization, in accordance with a rate order or under an approved tariff.

In accordance with ORS 757.259(4) (2003) and ORS 757.262, the amortization of amounts deferred under Docket UM 1027 is not subject to an earnings test.

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
Rates & Regulatory Affairs

Attachments: Exhibit A – Supporting Materials

NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Fourth Revision of Sheet 190-1
Cancels Third Revision of Sheet 190-1

SCHEDULE 190 PARTIAL DECOUPLING MECHANISM

PURPOSE:

To (a) describe the partial decoupling mechanism established in accordance with Commission Order in Docket UG -221; and (b) identify the adjustment applicable to rates under the Rate Schedules listed below.

APPLICABLE:

To Residential and Commercial Customers served on the following Rate Schedules of this Tariff:

| Residential | Commercial |
|--------------------|----------------------|
| Rate Schedule 2 | Rate Schedule 3 CSF |
| | Rate Schedule 31 CSF |

ADJUSTMENT TO RATE SCHEDULES:

Effective: November 1, 2015

(T)

The Temporary Adjustments for Residential and Commercial Customers taking service on the above-listed Rate Schedules includes the following adjustment:

Residential Rate Schedules: **\$0.02276**

(C)

Commercial Rate Schedules: **\$0.06279**

(C)

PARTIAL DECOUPLING DEFERRAL ACCOUNT:

1. Each month, the Company will calculate the difference between weather-normalized usage and the calculated baseline usage for each Residential and Commercial Customer group. The resulting usage differential shall be multiplied by the per therm distribution margin for the applicable customer group.

The Company shall defer and amortize, with interest, 100% of the distribution margin differential in a sub-account of Account 186. The deferral will be a credit (accruing a refund to customers) if the differential is positive, or a debit (accruing a recovery by the company) if the differential is negative.

(continue to Sheet 190-2)

Issued July 31, 2015
NWN OPUC Advice No. 15-09

Effective with service on
and after November 1, 2015

EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

NW NATURAL SUPPORTING MATERIALS

Non-Gas Cost Deferral Amortizations
UM 1027 Distribution Margin Normalization (“Decoupling”)

NWN OPUC Advice No. 15-09 / UG _____

July 31, 2015

NW NATURAL

EXHIBIT A

Supporting Material

Non-Gas Cost Deferral Amortizations – UM 1027

Distribution Margin Normalization (“Decoupling”)

NWN OPUC ADVICE NO. 15-09/ UG _____

| Description | Page |
|---|-------------|
| Calculation of Increments Allocated on Equal Cent per Therm Basis | 1 |
| PGA Effects on Revenue | 2 |
| Summary of Deferred Accounts Included in the PGA | 3 |
| 186270 Deferral of Oregon Commercial Decoupling | 4 |
| 186271 Amortization of Oregon Commercial Decoupling | 5 |
| 186275 Deferral of Oregon Residential Decoupling | 6 |
| 186277 Amortization of Oregon Residential Decoupling | 7 |

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

| | | Residential Decoupling | | | Commercial Decoupling | | | |
|------------------|---------|-------------------------------|--------------------------------------|-------------|--------------------------------------|------------|-------------|-----------|
| Oregon PGA | | Proposed Amount: | 8,314,786 Temporary Increment | | 12,240,498 Temporary Increment | | | |
| Volumes page, | | Revenue Sensitive Multiplier: | N/A rev sensitive factor is built in | | N/A rev sensitive factor is built in | | | |
| Column F | | Amount to Amortize: | 8,314,786 to residential | | 12,240,498 to commercial 3 and 31 | | | |
| Schedule | Block | A | Multiplier | Volumes | Increment | Multiplier | Volumes | Increment |
| | | | K | L | M | N | O | P |
| 2R | | 365,285,306 | 1.0 | 365,285,306 | 0.02276 | 0.0 | 0 | 0.00000 |
| 3C Firm Sales | | 158,936,755 | 0.0 | 0 | 0.00000 | 1.0 | 158,936,755 | 0.06279 |
| 3I Firm Sales | | 3,811,735 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 27 Dry Out | | 700,552 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 31C Firm Sales | Block 1 | 20,701,736 | 0.0 | 0 | 0.00000 | 1.0 | 20,701,736 | 0.06279 |
| | Block 2 | 15,317,497 | 0.0 | 0 | 0.00000 | 1.0 | 15,317,497 | 0.06279 |
| 31C Firm Trans | Block 1 | 1,022,480 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 1,238,213 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 31I Firm Sales | Block 1 | 4,178,853 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 9,536,789 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 31I Firm Trans | Block 1 | 181,494 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 680,650 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 32C Firm Sales | Block 1 | 26,567,626 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 7,804,067 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 3 | 829,092 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 4 | 20,793 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 5 | 0 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 6 | 0 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 32I Firm Sales | Block 1 | 4,645,409 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 5,152,955 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 3 | 1,826,257 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 4 | 627,963 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 5 | (0) | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 6 | 0 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 32 Firm Trans | Block 1 | 12,006,597 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 16,315,496 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 3 | 9,641,378 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 4 | 16,134,178 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 5 | 21,282,059 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 6 | 1,920,752 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 32C Interr Sales | Block 1 | 5,686,222 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 7,563,208 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 3 | 3,897,038 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 4 | 4,445,365 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 5 | 71,870 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 6 | 0 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 32I Interr Sales | Block 1 | 7,186,289 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 8,946,142 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 3 | 5,135,755 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 4 | 10,445,179 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 5 | 4,597,392 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 6 | 1 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 32 Interr Trans | Block 1 | 8,779,332 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 2 | 15,689,249 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 3 | 11,306,695 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 4 | 28,429,084 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 5 | 56,035,539 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| | Block 6 | 78,278,646 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| 33 | | 0 | 0.0 | 0 | 0.00000 | 0.0 | 0 | 0.00000 |
| TOTALS | | 962,859,686 | | 365,285,306 | 0.02276 | | 194,955,987 | 0.06279 |

Sources for line 2 above:

| | | |
|--------------------------|-----------|-----------|
| Inputs page | Line 55 | Line 57 |
| Tariff Schedules | | |
| Rate Adjustment Schedule | Sched 190 | Sched 190 |

NW Natural
Rates & Regulatory Affairs
2015-2016 PGA Filing - Oregon: August Filing
PGA Effects on Revenue
Tariff Advice 15-9: Decoupling

| | Not Including Revenue Sensitive Amount |
|----|---|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |
| 11 | |
| 12 | |
| 13 | |
| 14 | |
| 15 | |
| 16 | |
| 17 | |
| 18 | |

| | |
|---|-----------------------------------|
| <u>Temporary Increments</u> | |
| <u>Removal of Current Temporary Increments</u> | |
| Amortization of Decoupling (Residential & Commercial) | (\$6,090,273) |
| <u>Addition of Proposed Temporary Increments</u> | |
| Amortization of Decoupling (Residential & Commercial) | <u>20,555,284</u> |
| TOTAL OF ALL COMPONENTS OF RATE CHANGES | <u><u>\$14,465,011</u></u> |
| 2014 Oregon Earnings Test Normalized Total Revenues | \$678,848,000 |
| Effect of this filing, as a percentage change (line 12 ÷ line 16) | 2.13% |

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

| Account | A | B | C | D | E | F | G1 | G2 | H | I | J |
|---------|---|------------|-------------|-----------|------------|------------|---------------|--------------|-------------|---------------|----------------|
| | Balance | Estimated | Jul-Oct | Estimated | Jul-Oct | Estimated | Interest Rate | Estimated | Total | Amounts | Amounts |
| | 6/30/2015 | Adjustment | Estimated | Activity | Interest | Balance | During | Interest | Estimated | Excluded from | Included in |
| | | | Activity | | Interest | 10/31/2015 | Amortization | Amortization | Amount for | PGA Filing | PGA Filing |
| | | | | | | | | | (Refund) or | | |
| | | | | | | | | | Collection | | |
| | | | | | | | | | H = F + G2 | | Excl. Rev Sens |
| 1 | Decoupling Deferrals and Amortizations | | | | | | | | | | |
| 2 | 186277 | 65,936 | (16,633) | 353 | 49,656 | | | | | | |
| 3 | 186275 | 7,970,143 | 0 | 208,711 | 8,178,854 | | | | | | |
| 4 | Subtotal | 8,036,079 | 0 | 209,064 | 8,228,510 | | 1.93% | 86,276 | 8,314,786 | | 8,314,786 |
| 5 | | | | | | | | | | | |
| 6 | 186271 | 2,178,893 | (1,063,726) | 10,217 | 1,125,384 | | | | | | |
| 8 | 186270 | 10,707,705 | 0 | 280,399 | 10,988,104 | | | | | | |
| 9 | Subtotal | 12,886,598 | 0 | 290,616 | 12,113,488 | | 1.93% | 127,010 | 12,240,498 | | 12,240,498 |

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Commercial Decoupling
 Account Number: 186270
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 14-364 in UM 1027

| 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 | Deferral | Transfers | Interest | Interest Rate | Activity | Balance | | | | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | | | | | | | | | | | |
| Beginning Balance | | | | | | | | | | | | | | | | | | | |
| 90 | | Oct-13 | | (116,769) | | 31,708 | 7.78% | (85,062) | 4,863,966 | | | | | | | | | | |
| 91 | | Nov-13 | 1 | 929,994 | (5,104,286) | 1,457 | 7.78% | (4,172,835) | 691,131 | | | | | | | | | | |
| 92 | | Dec-13 | | 1,876,823 | | 10,565 | 7.78% | 1,887,388 | 2,578,519 | | | | | | | | | | |
| 93 | | Jan-14 | | (52,092) | | 16,549 | 7.78% | (35,544) | 2,542,975 | | | | | | | | | | |
| 94 | | Feb-14 | | 576,651 | | 18,356 | 7.78% | 595,008 | 3,137,983 | | | | | | | | | | |
| 95 | | Mar-14 | | 888,355 | | 23,224 | 7.78% | 911,579 | 4,049,562 | | | | | | | | | | |
| 96 | | Apr-14 | | 225,491 | | 26,986 | 7.78% | 252,477 | 4,302,039 | | | | | | | | | | |
| 97 | | May-14 | | 1,308,907 | | 32,135 | 7.78% | 1,341,042 | 5,643,081 | | | | | | | | | | |
| 98 | | Jun-14 | | 173,522 | | 37,148 | 7.78% | 210,671 | 5,853,752 | | | | | | | | | | |
| 99 | | Jul-14 | | 779,742 | | 40,479 | 7.78% | 820,222 | 6,673,974 | | | | | | | | | | |
| 100 | | Aug-14 | | 673,521 | | 45,453 | 7.78% | 718,974 | 7,392,948 | | | | | | | | | | |
| 101 | | Sep-14 | | 554,604 | | 49,729 | 7.78% | 604,333 | 7,997,280 | | | | | | | | | | |
| 102 | | Oct-14 | | 1,279,176 | | 55,996 | 7.78% | 1,335,172 | 9,332,452 | | | | | | | | | | |
| 103 | | Nov-14 | 1 | 589,881 | (6,007,042) | 23,472 | 7.78% | (5,393,689) | 3,938,763 | | | | | | | | | | |
| 104 | | Dec-14 | | 738,925 | | 27,932 | 7.78% | 766,857 | 4,705,620 | | | | | | | | | | |
| 105 | | Jan-15 | | 1,526,949 | | 35,458 | 7.78% | 1,562,407 | 6,268,026 | | | | | | | | | | |
| 106 | | Feb-15 | | 773,469 | | 43,145 | 7.78% | 816,615 | 7,084,641 | | | | | | | | | | |
| 107 | | Mar-15 | | 738,403 | | 48,326 | 7.78% | 786,729 | 7,871,370 | | | | | | | | | | |
| 108 | | Apr-15 | | 1,010,855 | | 54,310 | 7.78% | 1,065,165 | 8,936,535 | | | | | | | | | | |
| 109 | | May-15 | | 769,542 | (1) | 60,433 | 7.78% | 829,974 | 9,766,509 | | | | | | | | | | |
| 110 | | Jun-15 | | 875,040 | | 66,156 | 7.78% | 941,196 | 10,707,705 | | | | | | | | | | |
| 111 | | Jul-15 | | | | 69,422 | 7.78% | 69,422 | 10,777,127 | | | | | | | | | | |
| 112 | | Aug-15 | | | | 69,872 | 7.78% | 69,872 | 10,846,998 | | | | | | | | | | |
| 113 | | Sep-15 | | | | 70,325 | 7.78% | 70,325 | 10,917,323 | | | | | | | | | | |
| 114 | | Oct-15 | | | | 70,781 | 7.78% | 70,781 | 10,988,104 | | | | | | | | | | |

History truncated for ease of viewing

NOTES

1 - Transfer June balance plus July-October interest on June balance to account 186271 for amortization

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271
 Dockets UM 1027 and UG 273
 Amortization of 2013-14 deferral balance approved in Order 14-379 in UG 273

| 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 | 66 | 67 | 68 | 69 | 70 | 71 | 72 | 73 | 74 | 75 | 76 | 77 | 78 | 79 | 80 | 81 | 82 | 83 | 84 | 85 | 86 | 87 | 88 | 89 | 90 | 91 | 92 | 93 | 94 | 95 | 96 | 97 | 98 | 99 | 100 | 101 | 102 | 103 | 104 | 105 | 106 | 107 | 108 | 109 | 110 | 111 | 112 | 113 | 114 | 115 | 116 | 117 | 118 | 119 | 120 | 121 | 122 | 123 | 124 | 125 | 126 | 127 | 128 |
|-------------------|---------------|------------|-----------|--------------|-----------|----------|---------------|-----------|---------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Debit | (Credit) | Month/Year | Note | Amortization | Transfers | Interest | Interest Rate | Activity | Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beginning Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct-14 | | (173,065) | | 409 | | 1.38% | (172,657) | 269,147 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nov-14 | old rates | (168,761) | | 212 | | 1.38% | (168,549) | 100,598 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nov-14 | new rates (1) | (193,757) | 6,007,042 | 8,717 | | 1.77% | 5,822,002 | 5,922,600 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Dec-14 | | (775,255) | | 8,164 | | 1.77% | (767,091) | 5,155,510 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jan-15 | | (855,676) | | 6,973 | | 1.77% | (848,703) | 4,306,807 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Feb-15 | | (627,756) | | 5,890 | | 1.77% | (621,867) | 3,684,940 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Mar-15 | | (521,947) | | 5,050 | | 1.77% | (516,897) | 3,168,043 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Apr-15 | | (433,406) | | 4,353 | | 1.77% | (429,053) | 2,738,990 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| May-15 | | (334,935) | 0 | 3,793 | | 1.77% | (331,141) | 2,407,849 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jun-15 | | (232,336) | | 3,380 | | 1.77% | (228,955) | 2,178,893 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Jul-15 | forecast | (211,119) | | 3,058 | | 1.77% | (208,061) | 1,970,832 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Aug-15 | forecast | (211,720) | | 2,751 | | 1.77% | (208,970) | 1,761,863 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sep-15 | forecast | (217,320) | | 2,438 | | 1.77% | (214,882) | 1,546,981 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Oct-15 | forecast | (423,566) | | 1,969 | | 1.77% | (421,597) | 1,125,384 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

History truncated for ease of viewing

NOTES

1 - Transfer in authorized balance from account 186270

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 186275
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 14-364 in UM 1027

| 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 | Deferral | Transfers | Interest | Interest Rate | Activity | Total | | | | | | | | | | | |
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | | | | | | | | | | | |
| Beginning Balance | | | | | | | | | | | | | | | | | | | | |
| Oct-13 | | | | (1,831,355) | | 13,537 | 7.78% | (1,817,818) | 1,185,841 | | | | | | | | | | | |
| Nov-13 | | | 1 | 472,967 | (1,757,813) | (2,175) | 7.78% | (1,287,021) | (101,180) | | | | | | | | | | | |
| Dec-13 | | | | 2,106,762 | | 6,173 | 7.78% | 2,112,936 | 2,011,756 | | | | | | | | | | | |
| Jan-14 | | | | (1,327,521) | | 8,740 | 7.78% | (1,318,782) | 692,974 | | | | | | | | | | | |
| Feb-14 | | | | (871,792) | | 1,667 | 7.78% | (870,125) | (177,151) | | | | | | | | | | | |
| Mar-14 | | | | 1,063,171 | | 2,298 | 7.78% | 1,065,469 | 888,318 | | | | | | | | | | | |
| Apr-14 | | | | (394,135) | | 4,482 | 7.78% | (389,654) | 498,664 | | | | | | | | | | | |
| May-14 | | | | 2,126,359 | | 10,126 | 7.78% | 2,136,485 | 2,635,149 | | | | | | | | | | | |
| Jun-14 | | | | (189,099) | | 16,472 | 7.78% | (172,628) | 2,462,522 | | | | | | | | | | | |
| Jul-14 | | | | 377,304 | | 17,188 | 7.78% | 394,492 | 2,857,014 | | | | | | | | | | | |
| Aug-14 | | | | 674,870 | | 20,711 | 7.78% | 695,581 | 3,552,595 | | | | | | | | | | | |
| Sep-14 | | | | 685,886 | | 25,256 | 7.78% | 711,142 | 4,263,737 | | | | | | | | | | | |
| Oct-14 | | | | 3,290,955 | | 38,311 | 7.78% | 3,329,266 | 7,593,003 | | | | | | | | | | | |
| Nov-14 | | | 1 | (1,525,661) | (2,527,007) | 27,899 | 7.78% | (4,024,769) | 3,568,234 | | | | | | | | | | | |
| Dec-14 | | | | 56,751 | | 23,318 | 7.78% | 80,069 | 3,648,303 | | | | | | | | | | | |
| Jan-15 | | | | 871,035 | | 26,477 | 7.78% | 897,511 | 4,545,814 | | | | | | | | | | | |
| Feb-15 | | | | 119,952 | | 29,861 | 7.78% | 149,813 | 4,695,627 | | | | | | | | | | | |
| Mar-15 | | | | 213,881 | | 31,137 | 7.78% | 245,017 | 4,940,644 | | | | | | | | | | | |
| Apr-15 | | | | 847,564 | | 34,779 | 7.78% | 882,343 | 5,822,987 | | | | | | | | | | | |
| May-15 | | | | 1,241,092 | 0 | 41,776 | 7.78% | 1,282,868 | 7,105,855 | | | | | | | | | | | |
| Jun-15 | | | | 815,574 | | 48,713 | 7.78% | 864,287 | 7,970,143 | | | | | | | | | | | |

History truncated for ease of viewing

NOTES

1 - Transfer June balance plus July-October interest on June balance to account 186277 for amortization

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277
 Dockets UM 1027 and UG 273
 Amortization of 2013-14 deferral balance approved in Order 14-379 in UG 273

| Debit (Credit) | Month/Year | Note | Amortization | Transfers | Interest | Interest Rate | Activity | Balance |
|-------------------|------------|---------------|--------------|-----------|----------|---------------|-----------|-------------|
| | (a) | (b) | (c) | (d) | (e1) | (e2) | (f) | (g) |
| Beginning Balance | | | | | | | | |
| | Oct-14 | | (151,204) | | (2,425) | 1.38% | (153,629) | (2,186,948) |
| | Nov-14 | old rates | (186,578) | | (2,622) | 1.38% | (189,200) | (2,376,149) |
| | Nov-14 | new rates (1) | (5,226) | 2,527,007 | 3,723 | 1.77% | 2,525,504 | 149,355 |
| | Dec-14 | | (18,208) | | 207 | 1.77% | (18,002) | 131,354 |
| | Jan-15 | | (20,090) | | 179 | 1.77% | (19,911) | 111,443 |
| | Feb-15 | | (14,232) | | 154 | 1.77% | (14,078) | 97,365 |
| | Mar-15 | | (11,592) | | 135 | 1.77% | (11,457) | 85,908 |
| | Apr-15 | | (9,560) | | 120 | 1.77% | (9,441) | 76,467 |
| | May-15 | | (6,812) | 0 | 108 | 1.77% | (6,704) | 69,764 |
| | Jun-15 | | (3,928) | | 100 | 1.77% | (3,828) | 65,936 |
| | Jul-15 | forecast | (2,719) | | 95 | 1.77% | (2,624) | 63,312 |
| | Aug-15 | forecast | (2,718) | | 91 | 1.77% | (2,627) | 60,685 |
| | Sep-15 | forecast | (2,919) | | 87 | 1.77% | (2,832) | 57,853 |
| | Oct-15 | forecast | (8,276) | | 79 | 1.77% | (8,197) | 49,656 |

History truncated for ease of viewing

NOTES

1 - Transfer in authorized balance from account 186275