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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended December 31, 2013

COMPANY NAME: NW Natural

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)

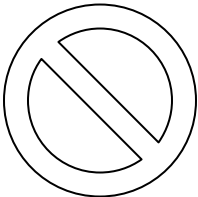
Report is required by: OAR
 Statute
 Order
 Other at the request of OPUC Staff

Is this report associated with a specific docket/case? No Yes

If yes, enter docket number: RG 3

List applicable Key Words for this report to facilitate electronic search:
RG 3, Quarterly Report, Deferred Accounting Activity, For the Three Months Ended December 31, 2013, Fourth Quarter 2013

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- Annual Fee Statement form and payment remittance or
- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.

CRISTAN KELLEY
Rates Analyst
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VIA ELECTRONIC FILING

February 14, 2014

Public Utility Commission of Oregon
550 Capitol Street, NE, Suite 215
Post Office Box 2148
Salem, Oregon 97308-2148

Attn: Filing Center

Re: **OPUC Docket No. RG 3**
QUARTERLY REPORT OF DEFERRED ACCOUNTING ACTIVITY –
For the Three Months Ended December 31, 2013

Enclosed is the Quarterly Report of Deferred Accounting Activity for the Fourth Quarter 2013. Included as part of this report are the details for WACOG and Demand deferrals for the month of December 2013. The details section is considered confidential and will be submitted per OAR 860-001-0070.

Please call or email me if you have any questions about these materials.

Sincerely,

/s/ Cristan Kelley

Cristan Kelley

CMK/kcm
enclosure

NW NATURAL
OREGON DEFERRED RATE MAKING ACCOUNTS
4th QUARTER 2013

Account	Balance 9/30/2013	Activity through 10/31/2013	Balance 10/31/2013	Activity through 11/30/2013	Balance 11/30/2013	Activity through 12/31/2013	Balance 12/31/2013	Account Type	Refer to Section, Page Number
Decoupling Deferrals and Amortizations									
186277 RESIDENTIAL DECOUPLING AMORTIZATION	2,976,145	(708,186)	2,267,959	889,539	3,157,498	(1,031,388)	2,126,109	Amortization	Amortization, Pages 1-3
186271 COMMERCIAL DECOUPLING AMORTIZATION	205,916	(103,220)	102,696	4,858,350	4,961,047	(793,875)	4,167,172	Amortization	Amortization, Pages 4-6
186275 RESIDENTIAL DECOUPLING DEFERRAL	3,003,659	(1,817,818)	1,185,841	(1,287,021)	(101,180)	2,112,936	2,011,756	Deferral	Decoupling Deferrals, Page 1-4
186270 COMMERCIAL DECOUPLING DEFERRAL	4,949,028	(85,062)	4,863,966	(4,172,835)	691,131	1,887,388	2,578,519	Deferral	Decoupling Deferrals, Page 1-4
Intervenor Funding Deferrals and Amortizations									
186284 INTERVENOR FUNDING - ISSUE FUND	77,418	20,000	97,418	(77,418)	20,000	0	20,000	Deferral	Other Deferrals, Pages 1-3
186276 INTERVENOR FUNDING	66,125	0	66,125	(66,125)	0	0	0	Deferral	Other Deferrals, Page 4
186278 NWIGU INTERVENOR MATCHING FUND	52,819	2,057	54,876	(52,819)	2,057	0	2,057	Deferral	Other Deferrals, Pages 5-7
186286 AMORT - CUB INTERVENOR MATCHING FUND	9,471	(5,114)	4,357	90,037	94,394	(18,605)	75,789	Amortization	Amortization, Pages 7-9
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	836	(627)	209	90,556	90,765	(9,114)	81,650	Amortization	Amortization, Pages 10-12
Miscellaneous Deferrals and Amortizations									
186308 AMR DEFERRAL	3,566,595	0	3,566,595	(3,566,594)	0	0	0	Deferral	Other Deferrals, Page 8
186307 AMR AMORTIZATION	(0)	0	(0)	594,043	594,043	(106,874)	487,169	Amortization	Amortization, Pages 13-14
186232 INDUSTRIAL DSM	2,849,581	585,477	3,435,058	(1,656,004)	1,779,054	11,534	1,790,589	Deferral	Other Deferrals, Page 9
186233 INDUSTRIAL DSM AMORTIZATION	217,269	(210,339)	6,930	1,508,095	1,515,025	(197,793)	1,317,231	Amortization	Amortization, Pages 15-17
254303 EARNINGS TEST DEFERRAL	0	0	0	0	0	0	0	Amortization	Other Deferrals, Page 10
186279 EARNINGS SHARING AMORTIZATION	(87,814)	54,351	(33,463)	33,463	0	0	0	Amortization	Amortization, Pages 18-19
191440 GAS RESERVES CREDIT	(1,087,335)	(72,547)	(1,159,882)	1,159,882	(0)	0	(0)	Deferral	Other Deferrals, Page 11
191442 GAS RESERVES CREDIT AMORTIZATION	0	0	0	(1,114,329)	(1,114,329)	186,738	(927,590)	Deferral	Amortization, Pages 20-21
254305 (GAINS)/LOSSES ON PROPERTY SALES	(2,664,215)	(981,384)	(3,645,599)	3,645,599	(0)	0	(0)	Deferral	Other Deferrals, Page 12
254315 PROPERTY SALES AMORT - OREGON	0	0	0	(3,496,469)	(3,496,469)	621,058	(2,875,411)	Deferral	Amortization, Pages 22-23
191030 WORKING GAS DEFERRAL	4,356,215	338,939	4,695,154	(4,695,154)	0	0	0	Deferral	Other Deferrals, Page 13
191031 WORKING GAS DEFERRAL AMORTIZATION	0	0	0	4,527,918	4,527,918	(803,073)	3,724,845	Deferral	Amortization, Pages 24-25
Environmental Deferrals¹									
186143 ENVIR INV-WACKER	263,164	0	263,164	0	263,164	0	263,164	Deferral	Environmental Deferrals
186144 ENVIR INV - PORTLAND HARBOR	1,297,179	0	1,297,179	0	1,297,179	0	1,297,179	Deferral	Environmental Deferrals
186145 2003 ENVIR INV-GASCO	123,884,822	(19,247,964)	104,636,858	2,879,387	107,516,246	6,042,695	113,558,940	Deferral	Environmental Deferrals
186146 2003 ENVIR INV-EUGENE	183,099	1,187	184,286	725	185,011	1,459	186,469	Deferral	Environmental Deferrals
186147 2003 ENVIR INV-WACKER	5,195,121	42,365	5,237,486	20,807	5,258,293	329,558	5,587,851	Deferral	Environmental Deferrals
186148 2003 ENVIR INV-PORTLAND HARBOR	24,702,019	194,584	24,896,603	42,855	24,939,458	1,153,539	26,092,997	Deferral	Environmental Deferrals
186151 TAR BODY EARLY ACTION	3,705,707	81,412	3,787,119	69,088	3,856,207	865,165	4,721,372	Deferral	Environmental Deferrals
186152 OREGON STEEL MILLS	19,433,581	125,989	19,559,571	78,452	19,638,023	155,883	19,793,906	Deferral	Environmental Deferrals
186153 CENTRAL SERVICE CENTER	212,932	219	213,152	118	213,270	278	213,548	Deferral	Environmental Deferrals
186154 FRENCH AMERICAN SCHOOL	760,800	15,293	776,093	50,486	826,580	(61,380)	765,200	Deferral	Environmental Deferrals
191401 AMORTIZE OREGON WACOG	231,227	1,499	232,726	916	233,642	1,943	235,585	Deferral	Environmental Deferrals
Gas Cost Deferrals and Amortizations									
191401 AMORTIZE OREGON WACOG	(2,544,581)	403,267	(2,141,314)	(1,960,737)	(4,102,051)	834,595	(3,267,456)	Amortization	Amortization, Pages 26-31
191411 AMORTIZE DEMAND OREGON	201,843	84,858	286,702	(1,626,968)	(1,340,267)	129,042	(1,211,225)	Amortization	Amortization, Pages 32-37
191400 WACOG - ACCRUE OREGON	(3,039,751)	586,223	(2,453,528)	1,435,002	(1,018,526)	2,368,579	1,350,053	Deferral	Gas Cost Deferrals, Page 1
191410 DEMAND - ACCRUE OREGON	(1,991,933)	(75,478)	(2,067,411)	2,345,437	278,026	(198,002)	80,024	Deferral	Gas Cost Deferrals, Page 2
191450 OREGON DEMAND ACCRUE VOLUME	790,043	(593,953)	196,089	(525,427)	(329,338)	(1,287,067)	(1,616,406)	Deferral	Gas Cost Deferrals, Page 3
191417 DEMAND - ACCR COOS BAY	132,356	14,475	146,831	(131,792)	15,039	9,981	25,020	Deferral	Gas Cost Deferrals, Page 4

¹Note that the environmental balances shown reflect all regulatory deferrals and accounting accruals. Only regulatory deferrals are considered eligible for deferred accounting.

Detail of Amortization Activity

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277
 Dockets UM 1027 and UG 260
 Amortization of 2012-13 deferral balance approved in Order 13-402 in UG 260

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e1)	Interest Rate (e2)	Activity (f)	Balance (g)
Beginning Balance								
	Nov-11	old rates	(581,261)		211	2.24%	(581,050)	(177,248)
		new rates (1)	(736,169)	17,130,909	28,078	2.01%	16,422,818	16,245,570
	Dec-11		(2,684,898)		24,963	2.01%	(2,659,936)	13,585,634
	Jan-12		(2,976,092)		20,263	2.01%	(2,955,829)	10,629,805
	Feb-12		(2,416,447)		15,781	2.01%	(2,400,666)	8,229,140
	Mar-12		(2,337,972)		11,826	2.01%	(2,326,146)	5,902,993
	Apr-12		(1,806,385)		8,375	2.01%	(1,798,010)	4,104,983
	May-12		(1,052,612)		5,994	2.01%	(1,046,618)	3,058,365
	Jun-12		(710,703)		4,528	2.01%	(706,176)	2,352,190
	Jul-12		(466,482)		3,549	2.01%	(462,933)	1,889,256
	Aug-12		(355,115)		2,867	2.01%	(352,248)	1,537,008
	Sep-12		(382,736)		2,254	2.01%	(380,482)	1,156,526
	Oct-12		(549,401)		1,477	2.01%	(547,924)	608,602
	Nov-12	old rates	(652,316)		473	2.01%	(651,843)	(43,241)
		new rates (1)	(484,955)	15,672,015	18,901	1.47%	15,205,961	15,162,720
	Dec-12		(1,896,242)		17,413	1.47%	(1,878,829)	13,283,891
	Jan-13		(2,837,904)		14,535	1.47%	(2,823,369)	10,460,522
	Feb-13		(2,266,423)		11,426	1.47%	(2,254,997)	8,205,525
	Mar-13		(1,735,813)		8,989	1.47%	(1,726,825)	6,478,700
	Apr-13		(1,223,456)		7,187	1.47%	(1,216,269)	5,262,431
	May-13		(754,633)		5,984	1.47%	(748,649)	4,513,782
	Jun-13		(579,634)		5,174	1.47%	(574,459)	3,939,323
	Jul-13		(357,001)		4,607	1.47%	(352,394)	3,586,929
	Aug-13		(305,020)		4,207	1.47%	(300,812)	3,286,116
	Sep-13		(711,396)		3,833	1.47%	(708,186)	2,976,145
	Oct-13		(660,414)		3,210	1.47%	(658,040)	2,267,959
	Nov-13	old rates	(212,134)	1,757,813	2,374	1.47%	1,547,579	1,609,919
		new rates (1)	(1,034,424)		1,900	1.38%	1,031,388	3,157,498
	Dec-13				3,036	1.38%		2,126,109

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186275

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT
		OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING
		RES	RES	RES	RES	RES
		Oct	Oct	Oct	Oct	Nov - Old Rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0.04047)	21.0	(0.85)	24.1	(0.98)
1C		N/A	0.0	0.00	0.0	0.00
2R		(0.04047)	17,580,062.5	(711,395.24)	16,320,175.5	(660,412.62)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
19		N/A	0.0	0.00	0.0	0.00
27			27,593.6	0.00	33,452.1	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			17,607,677.1	(711,396.09)	16,353,651.7	(660,413.60)

TOTAL AMORTIZATION (711,396.09) (660,413.60)

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT
		OR	OR	OR	OR	OR
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING
		RES	RES	RES	RES	RES
		In Rates	Nov - New	Nov - New	Dec	Dec
			Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00
2R		(0.01611)	13,167,831.2	(212,133.76)	64,210,080.1	(1,034,424.39)
3C Firm Sales		0.00000	4,744,952.1	0.00	25,398,553.4	0.00
Intentionally blank						
31 Firm Sales		0.00000	158,298.0	0.00	567,710.1	0.00
Intentionally blank						
27		0.00	31,538.4	0.00	144,001.8	0.00
Intentionally blank						
31C Firm Sales	Block 1	0.00000	798,602.4	0.00	2,055,114.2	0.00
	Block 2	0.00000	808,384.9	0.00	4,244,882.8	0.00
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00000	127,135.9	0.00	352,778.2	0.00
	Block 2	0.00000	312,795.5	0.00	965,807.1	0.00
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	916,082.3	0.00	1,831,812.7	0.00
	Block 2	0.00000	471,648.1	0.00	1,147,348.0	0.00
	Block 3	0.00000	74,919.0	0.00	259,711.3	0.00
	Block 4	0.00000	0.0	0.00	60,644.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00000	291,702.1	0.00	322,796.5	0.00
	Block 2	0.00000	346,610.4	0.00	433,275.5	0.00
	Block 3	0.00000	110,966.0	0.00	183,042.0	0.00
	Block 4	0.00000	9,330.0	0.00	98,180.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00
32C Interr Sales	Block 1	0.00000	451,027.0	0.00	541,256.0	0.00
	Block 2	0.00000	619,886.0	0.00	950,646.0	0.00
	Block 3	0.00000	338,398.0	0.00	571,139.0	0.00
	Block 4	0.00000	540,543.0	0.00	964,986.0	0.00
	Block 5	0.00000	2,065.0	0.00	125,138.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00000	574,163.0	0.00	625,478.0	0.00
	Block 2	0.00000	738,660.0	0.00	825,035.0	0.00
	Block 3	0.00000	390,404.0	0.00	494,683.0	0.00
	Block 4	0.00000	790,398.0	0.00	1,064,170.0	0.00
	Block 5	0.00000	298,434.0	0.00	293,114.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	8,253,409.0	0.00
TOTALS			49,130,239.3	(212,133.76)	143,606,967.7	(1,034,424.39)

TOTAL AMORTIZATION (212,133.76) (1,034,424.39)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271
 Dockets UM 1027 and UG 260
 Amortization of 2012-13 deferral balance approved in Order 13-402 in UG 260

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest Rate	Activity (f)	Balance (g)
Beginning Balance								
	Nov-11	old rates	(107,602)		(60)	2.24%	(107,662)	(86,197)
		new rates (1)	(88,290)	2,434,808	4,004	2.01%	2,350,522	2,264,326
	Dec-11		(339,818)		3,508	2.01%	(336,310)	1,928,015
	Jan-12		(380,605)		2,911	2.01%	(377,695)	1,550,321
	Feb-12		(315,340)		2,333	2.01%	(313,007)	1,237,314
	Mar-12		(302,663)		1,819	2.01%	(300,844)	936,469
	Apr-12		(244,069)		1,364	2.01%	(242,704)	693,765
	May-12		(154,404)		1,033	2.01%	(153,371)	540,393
	Jun-12		(117,088)		807	2.01%	(116,280)	424,113
	Jul-12		(88,907)		636	2.01%	(88,271)	335,842
	Aug-12		(74,332)		500	2.01%	(73,832)	262,010
	Sep-12		(79,002)		373	2.01%	(78,629)	183,381
	Oct-12		(97,613)		225	2.01%	(97,388)	85,993
	Nov-12	old rates	(95,088)		64	2.01%	(95,024)	(9,031)
		new rates (1)	(62,186)	2,013,238	2,428	1.47%	1,953,480	1,944,449
	Dec-12		(247,488)		2,230	1.47%	(245,257)	1,699,192
	Jan-13		(365,574)		1,858	1.47%	(363,716)	1,335,475
	Feb-13		(304,077)		1,450	1.47%	(302,627)	1,032,849
	Mar-13		(238,069)		1,119	1.47%	(236,950)	795,899
	Apr-13		(174,937)		868	1.47%	(174,069)	621,830
	May-13		(121,994)		687	1.47%	(121,307)	500,523
	Jun-13		(98,934)		553	1.47%	(98,382)	402,141
	Jul-13		(70,723)		449	1.47%	(70,274)	331,867
	Aug-13		(62,961)		368	1.47%	(62,593)	269,273
	Sep-13		(63,648)		291	1.47%	(63,357)	205,916
	Oct-13		(103,409)		189	1.47%	(103,220)	102,696
	Nov-13	old rates	(91,650)		70	1.47%	(91,581)	11,116
		new rates (1)	(160,132)	5,104,286	5,778	1.38%	4,949,931	4,961,047
	Dec-13		(799,120)		5,246	1.38%	(793,875)	4,167,172

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186270

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2012
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	1862/71	1862/71	1862/71	1862/71	1862/71
		AMORT OR DECOUPLING COM	AMORT OR DECOUPLING COM	OR DECOUPLING COM	AMORT OR DECOUPLING COM	OR DECOUPLING COM
		Oct	Oct	Oct	Nov - Old Rates	Nov - Old Rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00
1C		(0.00972)	0.0	0.00	0.0	0.00
2R		N/A	0.0	0.00	0.0	0.00
3C Firm Sales		(0.00972)	7,795,563.0	(75,797.14)	7,111,261.5	(69,143.60)
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
19		N/A	0.0	0.00	0.0	0.00
27		0.00	27,593.6	0.00	33,452.1	0.00
31C Firm Sales	Block 1	(0.00972)	1,832,005.7	(17,812.80)	1,254,378.7	(12,196.47)
	Block 2	(0.00972)	946,990.0	(9,207.69)	1,045,535.9	(10,165.86)
31C Firm Trans	Block 1	(0.00972)	26,496.0	(257.62)	6,990.0	(67.96)
	Block 2	(0.00972)	34,300.0	(333.50)	7,854.0	(76.37)
31C Interr Sales	Block 1	(0.00972)	0.0	0.00	0.0	0.00
	Block 2	(0.00972)	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			10,662,948.3	(103,408.75)	9,459,472.2	(91,650.26)
TOTAL AMORTIZATION				(103,408.75)		(91,650.26)

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186271	186271	186271	186271	186271	
		AMORT OR	AMORT OR	AMORT OR	AMORT OR	AMORT OR	
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	
		COM	COM	COM	COM	COM	
		Nov - New Rates		Nov - New Rates		Dec	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R			0.0	0.00		0.0	0.00
1C			0.0	0.00		0.0	0.00
2R		0.00000	13,167,831.2	0.00	64,210,080.1		0.00
3C Firm Sales		(0.02521)	4,744,952.1	(119,620.24)	25,396,553.4		(640,297.53)
Intentionally blank							
31 Firm Sales		0.00000	158,298.0	0.00	567,710.1		0.00
Intentionally blank							
27		0.00	31,538.4	0.00	144,001.8		0.00
Intentionally blank			0.0	0.00	0.0		0.00
31C Firm Sales	Block 1	(0.02521)	798,602.4	(20,132.77)	2,055,114.2		(51,809.43)
	Block 2	(0.02521)	808,384.9	(20,379.38)	4,244,882.8		(107,013.50)
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0		0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0		0.00
31C Interr Sales	Block 1		0.0	0.00	0.0		0.00
	Block 2		0.0	0.00	0.0		0.00
31I Firm Sales	Block 1	0.00000	127,135.9	0.00	352,778.2		0.00
	Block 2	0.00000	312,795.5	0.00	965,807.1		0.00
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0		0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0		0.00
31I Interr Sales	Block 1		0.0	0.00	0.0		0.00
	Block 2		0.0	0.00	0.0		0.00
32C Firm Sales	Block 1	0.00000	916,082.3	0.00	1,831,812.7		0.00
	Block 2	0.00000	471,648.1	0.00	1,147,348.0		0.00
	Block 3	0.00000	74,919.0	0.00	259,711.3		0.00
	Block 4	0.00000	0.0	0.00	60,644.0		0.00
	Block 5	0.00000	0.0	0.00	0.0		0.00
	Block 6	0.00000	0.0	0.00	0.0		0.00
32I Firm Sales	Block 1	0.00000	291,702.1	0.00	322,796.5		0.00
	Block 2	0.00000	346,610.4	0.00	433,275.5		0.00
	Block 3	0.00000	110,966.0	0.00	183,042.0		0.00
	Block 4	0.00000	9,330.0	0.00	98,180.0		0.00
	Block 5	0.00000	0.0	0.00	0.0		0.00
	Block 6	0.00000	0.0	0.00	0.0		0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0		0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0		0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0		0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0		0.00
	Block 5	0.00000	0.0	0.00	0.0		0.00
	Block 6	0.00000	0.0	0.00	0.0		0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0		0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0		0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0		0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0		0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0		0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0		0.00
32C Interr Sales	Block 1	0.00000	451,027.0	0.00	541,256.0		0.00
	Block 2	0.00000	619,886.0	0.00	950,646.0		0.00
	Block 3	0.00000	338,398.0	0.00	571,139.0		0.00
	Block 4	0.00000	540,543.0	0.00	964,986.0		0.00
	Block 5	0.00000	2,065.0	0.00	125,138.0		0.00
	Block 6	0.00000	0.0	0.00	0.0		0.00
32I Interr Sales	Block 1	0.00000	574,163.0	0.00	625,478.0		0.00
	Block 2	0.00000	738,660.0	0.00	825,035.0		0.00
	Block 3	0.00000	390,404.0	0.00	494,683.0		0.00
	Block 4	0.00000	790,398.0	0.00	1,064,170.0		0.00
	Block 5	0.00000	298,434.0	0.00	293,114.0		0.00
	Block 6	0.00000	0.0	0.00	0.0		0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0		0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0		0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0		0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0		0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0		0.00
	Block 6	0.00000	0.0	0.00	0.0		0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0		0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0		0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0		0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0		0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0		0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0		0.00
Intentionally blank							
33		0.00000	0.0	0.00	8,253,409.0		0.00
TOTALS			49,130,239.3	(160,132.39)	143,606,967.7		(799,120.46)
TOTAL AMORTIZATION				(160,132.39)			(799,120.46)

**NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA**
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2012
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186286	186286	186286	186286	186286	
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	
		CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND	
		Oct		Oct		Nov - Old	
		In Rates		Activity for Mo.		Activity for Mo.	
		Volumes		Volumes		Volumes	
1R		(0.00029)	21.0	(0.01)	24.1	(0.01)	
1C		N/A	0.0	0.00	0.0	0.00	
2R		(0.00029)	17,580,062.5	(5,122.87)	16,320,175.5	(4,755.73)	
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	
Intentionally blank							
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	
Intentionally blank							
19		(0.01)	0.0	0.00	0.0	0.00	
27			27,593.6	0.00	33,452.1	0.00	
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
Intentionally blank							
33		N/A	0.0	0.00	0.0	0.00	
TOTALS			17,607,677.1	(5,122.88)	16,353,651.7	(4,755.74)	

TOTAL AMORTIZATION (5,122.88) (4,755.74)

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule:4th Quarter 2013

Schedule	Block	186286	186286	186286	186286	186286
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND
		In Rates	Nov - New Volumes	Nov - New Activity for Mo.	Dec Volumes	Dec Activity for Mo.
1R			0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00
2R		(0.00029)	13,167,831.2	(3,835.43)	64,210,080.1	(18,702.66)
3C Firm Sales		0.00000	4,744,952.1	0.00	25,398,553.4	0.00
Intentionally blank						
31 Firm Sales		0.00000	158,298.0	0.00	567,710.1	0.00
Intentionally blank						
27		0.00	31,538.4	0.00	144,001.8	0.00
Intentionally blank						
31C Firm Sales	Block 1	0.00000	798,602.4	0.00	2,055,114.2	0.00
	Block 2	0.00000	808,384.9	0.00	4,244,882.8	0.00
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00000	127,135.9	0.00	352,778.2	0.00
	Block 2	0.00000	312,795.5	0.00	965,807.1	0.00
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	916,082.3	0.00	1,831,812.7	0.00
	Block 2	0.00000	471,648.1	0.00	1,147,348.0	0.00
	Block 3	0.00000	74,919.0	0.00	259,711.3	0.00
	Block 4	0.00000	0.0	0.00	60,644.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00000	291,702.1	0.00	322,796.5	0.00
	Block 2	0.00000	346,610.4	0.00	433,275.5	0.00
	Block 3	0.00000	110,966.0	0.00	183,042.0	0.00
	Block 4	0.00000	9,330.0	0.00	98,180.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00
32C Interr Sales	Block 1	0.00000	451,027.0	0.00	541,256.0	0.00
	Block 2	0.00000	619,886.0	0.00	950,646.0	0.00
	Block 3	0.00000	338,398.0	0.00	571,139.0	0.00
	Block 4	0.00000	540,543.0	0.00	964,986.0	0.00
	Block 5	0.00000	2,065.0	0.00	125,138.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00000	574,163.0	0.00	625,478.0	0.00
	Block 2	0.00000	738,660.0	0.00	825,035.0	0.00
	Block 3	0.00000	390,404.0	0.00	494,683.0	0.00
	Block 4	0.00000	790,398.0	0.00	1,064,170.0	0.00
	Block 5	0.00000	298,434.0	0.00	293,114.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	8,253,409.0	0.00
TOTALS			49,130,239.3	(3,835.43)	143,606,968	(18,702.66)

TOTAL AMORTIZATION (3,835.43) (18,702.66)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of NWIGU Intervenor Funding
 Account Number: 186288
 Dockets UM 1101 and UG 257
 Amortization of 2012 deferral approved in Order 13-406 of UG 257

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest rate (e2)	Activity (f)	Balance (g)
	Beginning Balance							
	Nov-11	1	(1,285)	18,912	31	2.01%	17,658	18,046
	Dec-11		(1,992)		29	2.01%	(1,963)	16,082
	Jan-12		(1,834)		25	2.01%	(1,809)	14,274
	Feb-12		(1,843)		22	2.01%	(1,821)	12,453
	Mar-12		(1,954)		19	2.01%	(1,934)	10,519
	Apr-12		(1,685)		16	2.01%	(1,669)	8,850
	May-12		(1,750)		13	2.01%	(1,737)	7,113
	Jun-12		(1,603)		11	2.01%	(1,592)	5,521
	Jul-12		(1,558)		8	2.01%	(1,550)	3,972
	Aug-12		(1,674)		5	2.01%	(1,669)	2,303
	Sep-12		(1,553)		3	2.01%	(1,550)	753
	Oct-12		(1,752)		(0)	2.01%	(1,752)	(1,000)
	Nov-12 old rates		(773)		(2)	2.01%	(775)	(1,775)
	new rates (1)		(360)	8,593	10	1.47%	8,244	6,469
	Dec-12		(630)		8	1.47%	(623)	5,847
	Jan-13		(693)		7	1.47%	(686)	5,160
	Feb-13		(589)		6	1.47%	(583)	4,577
	Mar-13		(625)		5	1.47%	(620)	3,958
	Apr-13		(565)		5	1.47%	(561)	3,397
	May-13		(519)		4	1.47%	(515)	2,882
	Jun-13		(502)		3	1.47%	(499)	2,383
	Jul-13		(503)		3	1.47%	(501)	1,883
	Aug-13		(527)		2	1.47%	(525)	1,357
	Sep-13		(523)		1	1.47%	(522)	836
	Oct-13		(627)		1	1.47%	(627)	209
	Nov-13 old rates		(54)		0	1.47%	(54)	155
	new rates (1)		(7,346)	97,847	108	1.47%	90,610	90,765
	Dec-13		(9,213)		99	1.38%	(9,114)	81,650

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balances of NWIGU Deferral account 186278 and Issue Fund Deferral account 186284.

**NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA**
Summary of Temporary Increment by Rate Sx
Rates Effective November 1, 2012
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186288	186288	186288	186288	186288	
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	
		Oct		Oct		Nov - Old Rates	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R		N/A	0.0	0.00		0.0	0.00
1C		N/A	0.0	0.00		0.0	0.00
2R		N/A	0.0	0.00		0.0	0.00
3C Firm Sales		N/A	0.0	0.00		0.0	0.00
Intentionally blank							
3I Firm Sales		(0.00002)	431,577.4	(8.63)	348,592.3		(6.97)
Intentionally blank							
19		N/A	0.0	0.00		0.0	0.00
27		0.00	27,593.6	0.00	33,452.1		0.00
31C Firm Sales	Block 1	N/A	0.0	0.00		0.0	0.00
	Block 2	N/A	0.0	0.00		0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00		0.0	0.00
	Block 2	N/A	0.0	0.00		0.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00		0.0	0.00
	Block 2	0.00000	0.0	0.00		0.0	0.00
31I Firm Sales	Block 1	(0.00002)	363,498.8	(7.27)	252,766.2		(5.06)
	Block 2	(0.00002)	919,582.2	(18.39)	577,259.6		(11.55)
31I Firm Trans	Block 1	(0.00002)	16,000.0	(0.32)	2,000.0		(0.04)
	Block 2	(0.00002)	85,732.0	(1.71)	31,683.0		(0.63)
31I Interr Sales	Block 1	(0.00002)	0.0	0.00		0.0	0.00
	Block 2	(0.00002)	0.0	0.00		0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00		0.0	0.00
	Block 2	N/A	0.0	0.00		0.0	0.00
	Block 3	N/A	0.0	0.00		0.0	0.00
	Block 4	N/A	0.0	0.00		0.0	0.00
	Block 5	N/A	0.0	0.00		0.0	0.00
	Block 6	N/A	0.0	0.00		0.0	0.00
32I Firm Sales	Block 1	(0.00002)	403,666.4	(8.07)	83,673.6		(1.67)
	Block 2	(0.00002)	465,634.2	(9.31)	136,669.3		(2.73)
	Block 3	(0.00002)	178,480.0	(3.57)	65,798.0		(1.32)
	Block 4	(0.00002)	41,961.7	(0.84)	30,863.0		(0.62)
	Block 5	(0.00002)	0.0	0.00		0.0	0.00
	Block 6	(0.00002)	0.0	0.00		0.0	0.00
32C Firm Trans	Block 1	(0.00002)	158,181.0	(3.16)	20,000.0		(0.40)
	Block 2	(0.00002)	119,805.0	(2.40)	24,483.0		(0.49)
	Block 3	(0.00002)	46,173.0	(0.92)	11,794.0		(0.24)
	Block 4	(0.00002)	0.0	0.00		0.0	0.00
	Block 5	(0.00002)	0.0	0.00		0.0	0.00
	Block 6	(0.00002)	0.0	0.00		0.0	0.00
32I Firm Trans	Block 1	(0.00002)	762,394.0	(15.25)	86,089.0		(1.72)
	Block 2	(0.00002)	1,140,093.0	(22.80)	144,440.0		(2.89)
	Block 3	(0.00002)	725,217.0	(14.50)	120,447.0		(2.41)
	Block 4	(0.00002)	1,263,658.0	(25.27)	307,500.0		(6.15)
	Block 5	(0.00002)	1,421,278.0	(28.43)	427,449.0		(8.55)
	Block 6	(0.00002)	97,630.0	(1.95)	0.0		0.00
32C Interr Sales	Block 1	N/A	0.0	0.00		0.0	0.00
	Block 2	N/A	0.0	0.00		0.0	0.00
	Block 3	N/A	0.0	0.00		0.0	0.00
	Block 4	N/A	0.0	0.00		0.0	0.00
	Block 5	N/A	0.0	0.00		0.0	0.00
	Block 6	N/A	0.0	0.00		0.0	0.00
32I Interr Sales	Block 1	(0.00002)	649,802.0	(13.00)	4,340.0		(0.09)
	Block 2	(0.00002)	890,589.0	(17.81)	(13,059.0)		0.26
	Block 3	(0.00002)	489,028.0	(9.78)	(100,000.0)		2.00
	Block 4	(0.00002)	1,062,936.0	(21.26)	(600,000.0)		12.00
	Block 5	(0.00002)	917,987.0	(18.36)	(173,737.0)		3.47
	Block 6	(0.00002)	173,737.0	(3.47)	0.0		0.00
32C Interr Trans	Block 1	(0.00002)	88,337.0	(1.77)	0.0		0.00
	Block 2	(0.00002)	162,020.0	(3.24)	0.0		0.00
	Block 3	(0.00002)	122,139.0	(2.44)	0.0		0.00
	Block 4	(0.00002)	360,986.0	(7.22)	0.0		0.00
	Block 5	(0.00002)	346,966.0	(6.94)	0.0		0.00
	Block 6	(0.00002)	0.0	0.00		0.0	0.00
32I Interr Trans	Block 1	(0.00002)	698,568.0	(13.97)	26,102.0		(0.52)
	Block 2	(0.00002)	1,343,189.0	(26.86)	64,221.0		(1.28)
	Block 3	(0.00002)	1,019,318.0	(20.39)	40,000.0		(0.80)
	Block 4	(0.00002)	2,533,889.0	(50.68)	118,876.0		(2.38)
	Block 5	(0.00002)	5,024,868.0	(100.50)	672,153.0		(13.44)
	Block 6	(0.00002)	6,835,613.0	(136.71)	0.0		0.00
Intentionally blank							
33		N/A	0.0	0.00		0.0	0.00
TOTALS			31,388,127.3	(627.19)	2,743,855.1		(54.22)
TOTAL AMORTIZATION				(627.19)		(54.22)	

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Sx
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186288	186288	186288	186288	186288
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND
			Nov - New	Nov - New	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00
2R		0.00000	13,167,831.2	0.00	64,210,080.1	0.00
3C Firm Sales		0.00000	4,744,952.1	0.00	25,398,553.4	0.00
Intentionally blank						
31 Firm Sales		(0.00028)	158,298.0	(44.57)	567,710.1	(159.85)
Intentionally blank						
27		0.00	31,538.4	0.00	144,001.8	0.00
Intentionally blank						
31C Firm Sales	Block 1	0.00000	798,602.4	0.00	2,055,114.2	0.00
	Block 2	0.00000	808,384.9	0.00	4,244,882.8	0.00
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.00028)	127,135.9	(35.80)	352,778.2	(99.33)
	Block 2	(0.00028)	312,795.5	(88.07)	965,807.1	(271.94)
31I Firm Trans	Block 1	(0.00028)	12,000.0	(3.38)	14,000.0	(3.94)
	Block 2	(0.00028)	49,392.0	(13.91)	123,898.0	(34.89)
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	916,082.3	0.00	1,831,812.7	0.00
	Block 2	0.00000	471,648.1	0.00	1,147,348.0	0.00
	Block 3	0.00000	74,919.0	0.00	259,711.3	0.00
	Block 4	0.00000	0.0	0.00	60,644.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.00028)	291,702.1	(82.13)	322,796.5	(90.89)
	Block 2	(0.00028)	346,610.4	(97.59)	433,275.5	(121.99)
	Block 3	(0.00028)	110,966.0	(31.24)	183,042.0	(51.54)
	Block 4	(0.00028)	9,330.0	(2.63)	98,180.0	(27.64)
	Block 5	(0.00028)	0.0	0.00	0.0	0.00
	Block 6	(0.00028)	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	(0.00028)	202,445.0	(57.00)	231,467.0	(65.17)
	Block 2	(0.00028)	164,054.0	(46.19)	252,467.0	(71.09)
	Block 3	(0.00028)	93,436.0	(26.31)	129,285.0	(36.40)
	Block 4	(0.00028)	76,440.0	(21.52)	146,532.0	(41.26)
	Block 5	(0.00028)	0.0	0.00	0.0	0.00
	Block 6	(0.00028)	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	(0.00028)	709,328.0	(199.72)	769,694.0	(216.72)
	Block 2	(0.00028)	1,054,951.0	(297.04)	1,228,227.0	(345.82)
	Block 3	(0.00028)	658,853.0	(185.51)	812,841.0	(228.87)
	Block 4	(0.00028)	1,125,432.0	(316.88)	1,618,993.0	(455.85)
	Block 5	(0.00028)	1,759,480.0	(495.41)	2,294,334.0	(646.00)
	Block 6	(0.00028)	237,433.0	(66.85)	818,322.0	(230.41)
32C Interr Sales	Block 1	0.00000	451,027.0	0.00	541,256.0	0.00
	Block 2	0.00000	619,886.0	0.00	950,646.0	0.00
	Block 3	0.00000	338,398.0	0.00	571,139.0	0.00
	Block 4	0.00000	540,543.0	0.00	964,986.0	0.00
	Block 5	0.00000	2,065.0	0.00	125,138.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.00028)	574,163.0	(161.66)	625,478.0	(176.11)
	Block 2	(0.00028)	738,660.0	(207.98)	825,035.0	(232.30)
	Block 3	(0.00028)	390,404.0	(109.92)	494,683.0	(139.28)
	Block 4	(0.00028)	790,398.0	(222.55)	1,064,170.0	(299.63)
	Block 5	(0.00028)	298,434.0	(84.03)	293,114.0	(82.53)
	Block 6	(0.00028)	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	(0.00028)	79,495.0	(22.38)	79,896.0	(22.50)
	Block 2	(0.00028)	149,269.0	(42.03)	165,797.0	(46.68)
	Block 3	(0.00028)	101,358.0	(28.54)	110,000.0	(30.97)
	Block 4	(0.00028)	367,282.0	(103.41)	420,035.0	(118.27)
	Block 5	(0.00028)	448,323.0	(126.23)	646,824.0	(182.12)
	Block 6	(0.00028)	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	(0.00028)	659,393.0	(185.66)	633,048.0	(178.24)
	Block 2	(0.00028)	1,096,775.0	(308.81)	1,036,939.0	(291.96)
	Block 3	(0.00028)	782,583.0	(220.35)	828,561.0	(233.29)
	Block 4	(0.00028)	1,948,544.0	(548.64)	2,263,065.0	(637.20)
	Block 5	(0.00028)	3,676,314.0	(1,035.12)	4,421,112.0	(1,244.83)
	Block 6	(0.00028)	6,487,603.0	(1,826.67)	7,451,075.0	(2,097.95)
Intentionally blank						
33		0.00000	0.0	0.00	8,253,409.0	0.00
TOTALS			49,130,239.3	(7,345.73)	143,606,968	(9,213.46)

TOTAL AMORTIZATION (7,345.73) (9,213.46)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of AMR deferred amounts
 Account Number: 186307
 Docket UG 256
 Amortization of 2012 deferral approved in Order 13-398

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	TOTAL Interest (e)	Interest Rate (e1)	Activity (f)	TOTAL Balance (g)
Beginning Balance								
	Nov-11	old rates	(106,824)		29	2.24%	(106,796)	(37,900)
	Dec-11	new rates (1)	0	37,900	63	2.01%	37,963	63
	Jan-12		0		0	2.01%	0	64
	Feb-12		0		0	2.01%	0	64
	Mar-12		0		0	2.01%	0	64
	Apr-12		0		0	2.01%	0	64
	May-12		0		0	2.01%	0	64
	Jun-12		0		0	2.01%	0	64
	Jul-12		0		0	2.01%	0	64
	Aug-12		0	(64)	0	2.01%	0	64
	Sep-12	2	0		0	2.01%	(64)	0
	Oct-12		0		0	2.01%	0	0
	Nov-12		0		0	2.01%	0	0
	Dec-12		0		0	1.47%	0	0
	Jan-13		0		0	1.47%	0	0
	Feb-13		0		0	1.47%	0	0
	Mar-13		0		0	1.47%	0	0
	Apr-13		0		0	1.47%	0	0
	May-13		0		0	1.47%	0	0
	Jun-13		0		0	1.47%	0	0
	Jul-13		0		0	1.47%	0	0
	Aug-13		0		0	1.47%	0	0
	Sep-13		0		0	1.47%	0	0
	Oct-13		0		0	1.47%	0	0
	Nov-13	new rates (3)	(21,944)	615,292	695	1.38%	594,043	594,043
	Dec-13		(107,495)		621	1.38%	(106,874)	487,169

History truncated for ease of viewing

NOTES

- 1 - Residual balance is transferred to 186279 Earnings Test Amortization
- 2 - Reverse the November interest that should not have been calculated.
- 3 - Transfer in is from the October balances of 2012 AMR Deferral account 186308.

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186307	186307	186307	186307	186307
		AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL
		In Rates	Nov - New Volumes	Nov - New Rates Activity for Mo.	Dec Volumes	Dec Activity for Mo.
1R			0	0.00	0.0	0.00
1C			0	0.00	0.0	0.00
2R		(0.00125)	13,167,831	(16,459.79)	64,210,080.1	(80,262.60)
3C Firm Sales		(0.00088)	4,744,952	(4,175.56)	25,398,553.4	(22,350.73)
Intentionally blank						
3I Firm Sales		(0.00075)	158,298	(118.72)	567,710.1	(425.78)
Intentionally blank						
27		(0.00)	31,538	(39.74)	144,001.8	(181.44)
Intentionally blank						
31C Firm Sales	Block 1	(0.00062)	798,602.4	(495.13)	2,055,114.2	(1,274.17)
	Block 2	(0.00057)	808,384.9	(460.78)	4,244,882.8	(2,419.58)
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1	-	-	0.00	0.0	0.00
	Block 2	-	-	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.00047)	127,135.9	(59.75)	352,778.2	(165.81)
	Block 2	(0.00043)	312,795.5	(134.50)	965,807.1	(415.30)
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00
31I Interr Sales	Block 1	-	-	0.00	0.0	0.00
	Block 2	-	-	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	916,082.3	0.00	1,831,812.7	0.00
	Block 2	0.00000	471,648.1	0.00	1,147,348.0	0.00
	Block 3	0.00000	74,919.0	0.00	259,711.3	0.00
	Block 4	0.00000	-	0.00	60,644.0	0.00
	Block 5	0.00000	-	0.00	0.0	0.00
	Block 6	0.00000	-	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00000	291,702.1	0.00	322,796.5	0.00
	Block 2	0.00000	346,610.4	0.00	433,275.5	0.00
	Block 3	0.00000	110,966.0	0.00	183,042.0	0.00
	Block 4	0.00000	9,330.0	0.00	98,180.0	0.00
	Block 5	0.00000	-	0.00	0.0	0.00
	Block 6	0.00000	-	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00
	Block 5	0.00000	-	0.00	0.0	0.00
	Block 6	0.00000	-	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00
32C Interr Sales	Block 1	0.00000	451,027.0	0.00	541,256.0	0.00
	Block 2	0.00000	619,886.0	0.00	950,646.0	0.00
	Block 3	0.00000	338,398.0	0.00	571,139.0	0.00
	Block 4	0.00000	540,543.0	0.00	964,986.0	0.00
	Block 5	0.00000	2,065.0	0.00	125,138.0	0.00
	Block 6	0.00000	-	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00000	574,163.0	0.00	625,478.0	0.00
	Block 2	0.00000	738,660.0	0.00	825,035.0	0.00
	Block 3	0.00000	390,404.0	0.00	494,683.0	0.00
	Block 4	0.00000	790,398.0	0.00	1,064,170.0	0.00
	Block 5	0.00000	298,434.0	0.00	293,114.0	0.00
	Block 6	0.00000	-	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00
	Block 6	0.00000	-	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00
Intentionally blank						
33		0.00000	-	0.00	0.0	0.00
TOTALS			49,130,239.3	(21,943.97)	135,353,559	(107,495.41)

TOTAL AMORTIZATION (21,943.97) (107,495.41)

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186233	186233	186233	186233	186233
		INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM
		Oct	Oct	Oct	Nov - Old Rates	Nov - Old Rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
IR		0.00000	21.0	0.00	24.1	0.00
IC		0.00000	0.0	0.00	0.0	0.00
2R		0.00000	17,580,062.5	0.00	16,320,175.5	0.00
3C Firm Sales		0.00000	7,795,563.0	0.00	7,111,261.5	0.00
Intentionally blank						
3I Firm Sales		(0.02004)	431,577.4	(8,648.27)	348,592.3	(6,985.35)
Intentionally blank						
19		0.00000	0.0	0.00	0.0	0.00
27		0.00	27,593.6	0.00	33,452.1	0.00
31C Firm Sales	Block 1	0.00000	1,832,005.7	0.00	1,254,378.7	0.00
	Block 2	0.00000	946,990.0	0.00	1,045,535.9	0.00
31C Firm Trans	Block 1	0.00000	26,496.0	0.00	6,990.0	0.00
	Block 2	0.00000	34,300.0	0.00	7,854.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.02004)	363,498.8	(7,284.06)	252,766.2	(5,065.12)
	Block 2	(0.02004)	919,582.2	(18,427.27)	577,259.6	(11,567.56)
31I Firm Trans	Block 1	0.00000	16,000.0	0.00	2,900.0	0.00
	Block 2	0.00000	85,732.0	0.00	31,683.0	0.00
31I Interr Sales	Block 1	(0.02004)	0.0	0.00	0.0	0.00
	Block 2	(0.02004)	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	(0.02004)	1,136,580.9	(22,775.65)	577,379.9	(11,569.97)
	Block 2	(0.02004)	443,780.6	(8,892.81)	105,614.4	(2,116.38)
	Block 3	(0.02004)	69,591.0	(1,394.52)	0.0	0.00
	Block 4	(0.02004)	26,836.0	(537.76)	0.0	0.00
	Block 5	(0.02004)	0.0	0.00	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.02004)	403,666.4	(8,088.97)	83,673.6	(1,676.71)
	Block 2	(0.02004)	465,634.2	(9,330.72)	136,669.3	(2,738.68)
	Block 3	(0.02004)	178,480.0	(3,576.52)	65,798.0	(1,318.51)
	Block 4	(0.02004)	41,961.7	(840.86)	30,863.0	(618.46)
	Block 5	(0.02004)	0.0	0.00	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	158,181.0	0.00	20,000.0	0.00
	Block 2	0.00000	119,805.0	0.00	24,483.0	0.00
	Block 3	0.00000	46,173.0	0.00	11,794.0	0.00
	Block 4	0.00000	0.0	0.00	0.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	762,394.0	0.00	86,089.0	0.00
	Block 2	0.00000	1,140,093.0	0.00	144,440.0	0.00
	Block 3	0.00000	725,217.0	0.00	120,447.0	0.00
	Block 4	0.00000	1,263,658.0	0.00	307,500.0	0.00
	Block 5	0.00000	1,421,278.0	0.00	427,449.0	0.00
	Block 6	0.00000	97,630.0	0.00	0.0	0.00
32C Interr Sales	Block 1	(0.02004)	462,788.0	(9,273.69)	174,075.0	(3,488.24)
	Block 2	(0.02004)	622,119.0	(12,466.48)	247,613.0	(4,961.85)
	Block 3	(0.02004)	337,064.0	(6,754.34)	163,698.0	(3,280.30)
	Block 4	(0.02004)	416,204.0	(8,340.21)	221,097.0	(4,430.51)
	Block 5	(0.02004)	0.0	0.00	5,114.0	(102.48)
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.02004)	649,802.0	(13,021.22)	4,340.0	(86.97)
	Block 2	(0.02004)	890,589.0	(17,846.29)	(13,059.0)	261.69
	Block 3	(0.02004)	489,028.0	(9,799.51)	(100,000.0)	2,003.87
	Block 4	(0.02004)	1,062,936.0	(21,299.90)	(600,000.0)	12,023.25
	Block 5	(0.02004)	917,987.0	(18,395.31)	(173,737.0)	3,481.47
	Block 6	(0.02004)	173,737.0	(3,481.47)	0.0	0.00
32C Interr Trans	Block 1	0.00000	88,337.0	0.00	0.0	0.00
	Block 2	0.00000	162,020.0	0.00	0.0	0.00
	Block 3	0.00000	122,139.0	0.00	0.0	0.00
	Block 4	0.00000	360,986.0	0.00	0.0	0.00
	Block 5	0.00000	346,966.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	698,568.0	0.00	26,102.0	0.00
	Block 2	0.00000	1,343,189.0	0.00	64,221.0	0.00
	Block 3	0.00000	1,019,318.0	0.00	40,000.0	0.00
	Block 4	0.00000	2,533,889.0	0.00	118,876.0	0.00
	Block 5	0.00000	5,024,868.0	0.00	672,153.0	0.00
	Block 6	0.00000	6,835,613.0	0.00	0.0	0.00
Intentionally blank						
33		0.00000	6,453,091.0	0.00	7,025,125.0	0.00
TOTALS			69,571,620.0	(210,475.83)	37,009,791.1	(42,236.81)
TOTAL AMORTIZATION				(210,475.83)		(42,236.81)

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Sx
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186233	186233	186233	186233	186233
		INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL
		DSM	DSM	DSM	DSM	DSM
		Nov - New Rates	Nov - New Rates	Nov - New Rates	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
JR			0.0	0.00		0.00
JC			0.0	0.00		0.00
ZR		0.00000	13,167,831.2	0.00	64,210,080.1	0.00
3C Firm Sales		0.00000	4,744,952.1	0.00	25,398,553.4	0.00
Intentionally blank						
31 Firm Sales		(0.01573)	158,298.0	(2,489.83)	567,710.1	(6,929.37)
Intentionally blank						
27		0.00000	31,538.4	0.00	144,001.8	0.00
Intentionally blank						
31C Firm Sales	Block 1	0.00000	798,602.4	0.00	2,055,114.2	0.00
	Block 2	0.00000	808,384.9	0.00	4,244,882.8	0.00
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.01573)	127,135.9	(1,999.69)	352,778.2	(5,548.76)
	Block 2	(0.01573)	312,795.5	(4,919.88)	965,807.1	(15,190.93)
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	(0.01573)	916,082.3	(14,408.82)	1,831,812.7	(28,812.11)
	Block 2	(0.01573)	471,648.1	(7,418.43)	1,147,348.0	(18,046.34)
	Block 3	(0.01573)	74,919.0	(1,178.38)	259,711.3	(4,084.93)
	Block 4	(0.01573)	0.0	0.00	60,644.0	(953.85)
	Block 5	(0.01573)	0.0	0.00	0.0	0.00
	Block 6	(0.01573)	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.01573)	291,702.1	(4,588.11)	322,796.5	(5,077.18)
	Block 2	(0.01573)	346,610.4	(5,451.75)	433,275.5	(6,814.88)
	Block 3	(0.01573)	110,966.0	(1,745.36)	183,042.0	(2,879.02)
	Block 4	(0.01573)	9,330.0	(146.75)	98,180.0	(1,544.25)
	Block 5	(0.01573)	0.0	0.00	0.0	0.00
	Block 6	(0.01573)	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00
32C Interr Sales	Block 1	(0.01573)	451,027.0	(7,094.09)	541,256.0	(8,513.28)
	Block 2	(0.01573)	619,886.0	(9,750.03)	950,646.0	(14,952.47)
	Block 3	(0.01573)	338,398.0	(5,322.57)	571,139.0	(8,983.30)
	Block 4	(0.01573)	540,543.0	(8,502.06)	964,986.0	(15,178.02)
	Block 5	(0.01573)	2,065.0	(32.48)	125,138.0	(1,968.26)
	Block 6	(0.01573)	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.01573)	574,163.0	(9,030.86)	625,478.0	(9,837.98)
	Block 2	(0.01573)	738,660.0	(11,618.19)	825,035.0	(12,976.76)
	Block 3	(0.01573)	390,404.0	(6,140.56)	494,683.0	(7,780.74)
	Block 4	(0.01573)	790,398.0	(12,431.97)	1,064,170.0	(16,738.06)
	Block 5	(0.01573)	298,434.0	(4,693.99)	293,114.0	(4,610.31)
	Block 6	(0.01573)	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	8,253,409.0	0.00
TOTALS			49,130,239.3	(118,963.80)	143,606,967.7	(199,420.80)

TOTAL AMORTIZATION (118,963.80) (199,420.80)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: AMORT Earnings Test Adjustment
 Account Number: 186279
 Dockets UM 903 and UG 237
 Amortization of 2011 deferral balance approved in Order 12-411

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
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance																															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)																																
Beginning Balance								(213,000)																															
Nov-11 new rates (1)			8,179	9,596	2.01%	(334)	17,442	(195,559)																															
Dec-11			27,947		2.01%	(304)	27,643	(167,915)																															
Jan-12			30,865		2.01%	(255)	30,610	(137,305)																															
Feb-12			25,404		2.01%	(209)	25,195	(112,110)																															
Mar-12			24,597		2.01%	(167)	24,430	(87,681)																															
Apr-12			19,372		2.01%	(131)	19,241	(68,439)																															
May-12			11,986		2.01%	(105)	11,881	(56,558)																															
Jun-12			8,657		2.01%	(87)	8,570	(47,988)																															
Jul-12			6,301		2.01%	(75)	6,225	(41,763)																															
Aug-12			5,203		2.01%	(66)	5,137	(36,626)																															
Sep-12			5,531		2.01%	(57)	5,474	(31,152)																															
Oct-12			7,259		2.01%	(46)	7,213	(23,939)																															
Nov-12 old rates			7,063		2.01%	(34)	7,029	(16,910)																															
Nov-12 new rates (2)			35,487	(967,321)	1.47%	(1,163)	(932,996)	(949,906)																															
Dec-12			127,774		1.47%	(1,085)	126,689	(823,218)																															
Jan-13			188,215		1.47%	(893)	187,322	(635,896)																															
Feb-13			152,567		1.47%	(686)	151,882	(484,014)																															
Mar-13			119,108		1.47%	(520)	118,588	(365,427)																															
Apr-13			86,518		1.47%	(395)	86,123	(279,303)																															
May-13			57,104		1.47%	(307)	56,797	(222,507)																															
Jun-13			45,820		1.47%	(245)	45,576	(176,931)																															
Jul-13			31,828		1.47%	(197)	31,631	(145,300)																															
Aug-13			28,440		1.47%	(161)	28,280	(117,021)																															
Sep-13			29,332		1.47%	(125)	29,207	(87,814)																															
Oct-13			54,425		1.47%	(74)	54,351	(33,463)																															
Nov-13 old rates			44,722		1.47%	(14)	44,709	11,246																															
Nov-13 new rates (3)			0	(11,246)	0.00%	0	(11,246)	0																															
Dec-13			0		0.00%	0	0	0																															

NOTES

- 1 - Transfer in from 186011 Earnings Sharing and residual balances from 186307 (AMR Amort) and 186237 (PUC Fee Amort)
- 2 - Transfer from 254303 Earnings Sharing and residual balances in from 186401 (SB408) and 184301 (McBIT)
- 3 - Transfer out residual balance to account 254315 for amortization

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2012
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	186279	186279	186279	186279	186279
		EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING
		Oct	Oct	Oct	Nov - Old Rates	Nov - Old
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00281	21.0	0.06	24.1	0.07
1C		0.00191	0.0	0.00	0.0	0.00
2R		0.00190	17,580,062.5	33,402.12	16,320,175.5	31,008.33
3C Firm Sales		0.00134	7,795,563.0	10,446.05	7,111,261.5	9,529.09
Intentionally blank						
3I Firm Sales		0.00114	431,577.4	492.00	348,592.3	397.40
Intentionally blank						
19		0.00	0.0	0.00	0.0	0.00
27		0.00	27,593.6	0.00	33,452.1	0.00
31C Firm Sales	Block 1	0.00096	1,832,005.7	1,758.73	1,254,378.7	1,204.20
	Block 2	0.00087	946,990.0	823.88	1,045,535.9	909.62
31C Firm Trans	Block 1	0.00082	26,496.0	21.73	6,990.0	5.73
	Block 2	0.00075	34,300.0	25.73	7,854.0	5.89
31C Interr Sales	Block 1	(0.00078)	0.0	0.00	0.0	0.00
	Block 2	(0.00071)	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00077	363,498.8	279.89	252,766.2	194.63
	Block 2	0.00069	919,582.2	634.51	577,259.6	398.31
31I Firm Trans	Block 1	0.00070	16,000.0	11.20	2,000.0	1.40
	Block 2	0.00063	85,732.0	54.01	31,683.0	19.96
31I Interr Sales	Block 1	(0.00090)	0.0	0.00	0.0	0.00
	Block 2	(0.00081)	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00052	1,136,580.9	591.02	577,379.9	300.24
	Block 2	0.00044	443,780.6	195.26	105,614.4	46.47
	Block 3	0.00031	69,591.0	21.57	0.0	0.00
	Block 4	0.00018	26,836.0	4.83	0.0	0.00
	Block 5	0.00010	0.0	0.00	0.0	0.00
	Block 6	0.00005	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00046	403,666.4	185.69	83,673.6	38.49
	Block 2	0.00040	465,634.2	186.25	136,669.3	54.67
	Block 3	0.00028	178,480.0	49.97	65,798.0	18.42
	Block 4	0.00016	41,961.7	6.71	30,863.0	4.94
	Block 5	0.00009	0.0	0.00	0.0	0.00
	Block 6	0.00005	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00042	158,181.0	66.44	20,000.0	8.40
	Block 2	0.00036	119,805.0	43.13	24,483.0	8.81
	Block 3	0.00025	46,173.0	11.54	11,794.0	2.95
	Block 4	0.00015	0.0	0.00	0.0	0.00
	Block 5	0.00008	0.0	0.00	0.0	0.00
	Block 6	0.00004	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00042	762,394.0	320.21	86,089.0	36.16
	Block 2	0.00036	1,140,093.0	410.43	144,440.0	52.00
	Block 3	0.00025	725,217.0	181.30	120,447.0	30.11
	Block 4	0.00015	1,263,658.0	189.55	307,500.0	46.13
	Block 5	0.00008	1,421,278.0	113.70	427,449.0	34.20
	Block 6	0.00004	97,630.0	3.91	0.0	0.00
32C Interr Sales	Block 1	0.00044	462,788.0	203.63	174,075.0	76.59
	Block 2	0.00038	622,119.0	236.41	247,613.0	94.09
	Block 3	0.00027	337,064.0	91.01	163,698.0	44.20
	Block 4	0.00015	416,204.0	62.43	221,097.0	33.16
	Block 5	0.00009	0.0	0.00	5,114.0	0.46
	Block 6	0.00004	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00043	649,802.0	279.41	4,340.0	1.87
	Block 2	0.00037	890,589.0	329.52	(13,059.0)	(4.83)
	Block 3	0.00026	489,028.0	127.15	(100,000.0)	(26.00)
	Block 4	0.00015	1,062,936.0	159.44	(600,000.0)	(90.00)
	Block 5	0.00009	917,987.0	82.62	(173,737.0)	(15.64)
	Block 6	0.00004	173,737.0	6.95	0.0	0.00
32C Interr Trans	Block 1	0.00039	88,337.0	34.45	0.0	0.00
	Block 2	0.00033	162,020.0	53.47	0.0	0.00
	Block 3	0.00024	122,139.0	29.31	0.0	0.00
	Block 4	0.00014	360,986.0	50.54	0.0	0.00
	Block 5	0.00008	346,966.0	27.76	0.0	0.00
	Block 6	0.00004	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00039	698,568.0	272.44	26,102.0	10.18
	Block 2	0.00033	1,343,189.0	443.25	64,221.0	21.19
	Block 3	0.00024	1,019,318.0	244.64	40,000.0	9.60
	Block 4	0.00014	2,533,889.0	354.74	118,876.0	16.64
	Block 5	0.00008	5,024,868.0	401.99	672,153.0	53.77
	Block 6	0.00004	6,835,613.0	273.42	0.0	0.00
Intentionally blank						
33		0.00002	6,453,091.0	129.06	7,025,125.0	140.50
TOTALS			69,571,620.0	54,425.06	37,009,791.1	44,722.40

TOTAL AMORTIZATION 54,425.06 44,722.40

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization Gas Reserves Credit
 Account Number: 191442
 Info: Docket UG 204
 Authorization to amortize in Order 13-391

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-13	1	46,860	(1,159,882)	1.38%	(1,307)	(1,114,329)	(1,114,329)
	Dec-13		187,912		1.38%	(1,173)	186,738	(927,590)

NOTES

1 - Transfer in is from the October balance of 191440 Gas Reserves Credit

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	191442	191442	191442	191442	191442
		GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT
		Nov - New In Rates	Nov - New Volumes	Nov - New Activity for Mo.	Dec Volumes	Dec Activity for Mo.
1R			0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00
2R		0.00173	13,167,831.2	22,756.91	64,210,080.1	110,969.13
3C Firm Sales		0.00173	4,744,952.1	8,200.32	25,398,553.4	43,894.28
Intentionally blank						
3I Firm Sales		0.00173	158,298.0	273.57	567,710.1	981.13
Intentionally blank						
27		0.00	31,538.4	2.85	144,001.8	248.87
Intentionally blank						
31C Firm Sales	Block 1	0.00173	798,602.4	1,380.16	2,055,114.2	3,551.69
	Block 2	0.00173	808,384.9	1,397.07	4,244,882.8	7,336.09
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00173	127,135.9	219.72	352,778.2	609.68
	Block 2	0.00173	312,795.5	540.58	965,807.1	1,669.13
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00173	916,082.3	1,583.19	1,831,812.7	3,165.77
	Block 2	0.00173	471,648.1	815.11	1,147,348.0	1,982.87
	Block 3	0.00173	74,919.0	129.48	259,711.3	448.84
	Block 4	0.00173	0.0	0.00	60,644.0	104.81
	Block 5	0.00173	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00173	291,702.1	504.13	322,796.5	557.86
	Block 2	0.00173	346,610.4	599.02	433,275.5	748.80
	Block 3	0.00173	110,966.0	191.77	183,042.0	316.34
	Block 4	0.00173	9,330.0	16.12	98,180.0	169.68
	Block 5	0.00173	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00
32C Interr Sales	Block 1	0.00173	451,027.0	779.47	541,256.0	935.41
	Block 2	0.00173	619,886.0	1,071.30	950,646.0	1,642.93
	Block 3	0.00173	338,398.0	584.83	571,139.0	987.05
	Block 4	0.00173	540,543.0	934.18	964,986.0	1,667.71
	Block 5	0.00173	2,065.0	3.57	125,138.0	216.27
	Block 6	0.00173	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00173	574,163.0	992.28	625,478.0	1,080.96
	Block 2	0.00173	738,660.0	1,276.57	825,035.0	1,425.84
	Block 3	0.00173	390,404.0	674.70	494,683.0	854.92
	Block 4	0.00173	790,398.0	1,365.98	1,064,170.0	1,839.12
	Block 5	0.00173	298,434.0	515.76	293,114.0	506.57
	Block 6	0.00173	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	8,253,409.0	0.00
TOTALS			49,130,239.3	46,808.64	143,606,967.7	187,911.75

TOTAL AMORTIZATION 46,808.64 187,911.75

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Property Sales Amort. - OR
 Account Number: 254315
 Info: Docket UG 259
 Authorization to amortize in Order 13-403

1	2	3	4	5	6	7	8	9	10	11	12	13
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total	Balance		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
		Beginning Balance										
		Nov-13		141,982	(3,634,353)	1.38%	(4,098)	(3,496,469)	(3,496,469)			
		Dec-13		624,720		1.38%	(3,662)	621,058	(2,875,411)			

NOTES

1 - Transfer in is from the October balance of 254305 Property Sales Oregon and residual balance from 186279 Earnings Test Amortization.

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2013
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	254315	254315	254315	254315	254315
		GAINS ON	GAINS ON	GAINS ON	GAINS ON	GAINS ON
		PROPERTY	PROPERTY	PROPERTY	PROPERTY	PROPERTY
		SALES	SALES	SALES	SALES	SALES
		In Rates	Nov - New Volumes	Nov - New Activity for Mo.	Dec Volumes	Dec Activity for Mo.
1R			-	0.00	-	0.00
1C			-	0.00	-	0.00
2R		0.00694	13,167,831	91,411.17	64,210,080	445,746.79
3C Firm Sales		0.00487	4,744,952	23,126.75	25,398,553	123,791.74
Intentionally blank						
3I Firm Sales		0.00417	158,298	659.34	567,710	2,364.63
Intentionally blank						
27		0.01	31,538	220.78	144,002	1,008.05
Intentionally blank						
31C Firm Sales	Block 1	0.00345	798,602	2,752.6	2,055,114	7,083.42
	Block 2	0.00314	808,385	2,535.1	4,244,883	13,312.12
31C Firm Trans	Block 1	0.00374	28,000	104.7	31,858	119.09
	Block 2	0.00342	47,282	161.6	93,906	320.93
31C Interr Sales	Block 1		-	0.0	0	0.00
	Block 2		-	0.0	0	0.00
31I Firm Sales	Block 1	0.00263	127,136	334.5	352,778	928.22
	Block 2	0.00238	312,796	744.1	965,807	2,297.39
31I Firm Trans	Block 1	0.00272	12,000	32.6	14,000	38.06
	Block 2	0.00246	49,392	121.3	123,898	304.34
31I Interr Sales	Block 1		-	0.0	0	0.00
	Block 2		-	0.0	0	0.00
32C Firm Sales	Block 1	0.00213	916,082	1,947.9	1,831,813	3,894.97
	Block 2	0.00181	471,648	851.8	1,147,348	2,071.99
	Block 3	0.00127	74,919	95.3	259,711	330.32
	Block 4	0.00075	-	0.0	60,644	45.34
	Block 5	0.00043	-	0.0	0	0.00
	Block 6	0.00021	-	0.0	0	0.00
32I Firm Sales	Block 1	0.00162	291,702	473.0	322,797	523.39
	Block 2	0.00138	346,610	477.9	433,276	597.35
	Block 3	0.00097	110,966	107.7	183,042	177.72
	Block 4	0.00056	9,330	5.3	98,180	55.29
	Block 5	0.00032	-	0.0	0	0.00
	Block 6	0.00017	-	0.0	0	0.00
32C Firm Trans	Block 1	0.00154	202,445	312.5	231,467	357.33
	Block 2	0.00131	164,054	215.0	252,467	330.92
	Block 3	0.00092	93,436	86.2	129,285	119.25
	Block 4	0.00054	76,440	41.6	146,532	79.67
	Block 5	0.00031	-	0.0	0	0.00
	Block 6	0.00016	-	0.0	0	0.00
32I Firm Trans	Block 1	0.00154	709,328	1,095.0	769,694	1,188.21
	Block 2	0.00131	1,054,951	1,382.8	1,228,227	1,609.87
	Block 3	0.00092	658,853	607.7	812,841	749.74
	Block 4	0.00054	1,125,432	611.9	1,618,993	880.26
	Block 5	0.00031	1,759,480	546.7	2,294,334	712.83
	Block 6	0.00016	237,433	36.9	818,322	127.12
32C Interr Sales	Block 1	0.00149	451,027	670.0	541,256	804.03
	Block 2	0.00126	619,886	782.4	950,646	1,199.89
	Block 3	0.00089	338,398	302.3	571,139	510.16
	Block 4	0.00052	540,543	283.4	964,986	505.93
	Block 5	0.00030	2,065	0.6	125,138	37.66
	Block 6	0.00015	-	0.0	0	0.00
32I Interr Sales	Block 1	0.00146	574,163	836.2	625,478	910.92
	Block 2	0.00123	738,660	910.8	825,035	1,017.31
	Block 3	0.00087	390,404	341.1	494,683	432.26
	Block 4	0.00050	790,398	399.1	1,064,170	537.27
	Block 5	0.00029	298,434	86.9	293,114	85.38
	Block 6	0.00015	-	0.0	0	0.00
32C Interr Trans	Block 1	0.00136	79,495	108.1	79,896	108.60
	Block 2	0.00116	149,269	172.5	165,797	191.56
	Block 3	0.00082	101,358	82.7	110,000	89.71
	Block 4	0.00048	367,282	174.7	420,035	199.83
	Block 5	0.00027	448,323	121.9	646,824	175.84
	Block 6	0.00014	-	0.0	0	0.00
32I Interr Trans	Block 1	0.00136	659,393	896.3	633,048	860.49
	Block 2	0.00116	1,096,775	1,267.2	1,036,939	1,198.06
	Block 3	0.00082	782,583	638.3	828,561	675.74
	Block 4	0.00048	1,948,544	927.0	2,263,065	1,076.64
	Block 5	0.00027	3,676,314	999.4	4,421,112	1,201.90
	Block 6	0.00014	6,487,603	881.8	7,451,075	1,012.81
Intentionally blank						
33		0.00009	-	0.0	8,253,409	721.20
TOTALS			49,130,239.3	141,982.08	143,606,968	624,719.54

TOTAL AMORTIZATION 141,982.08 624,719.54

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Working Gas Amortization
 Account Number: 191031
 Info: Docket UG 265
 Authorization to amortize in Order 13-401

1	2	3	4	5	6	7	8	9	
Debit	(Credit)								Total
Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance		(h)
(a)	(b)	(c)	(d)	(e)	(f)	(g)			
Beginning Balance									
Nov-13	1	(172,536)	4,695,154	1.38%	5,300	4,527,918	4,527,918		
Dec-13		(807,816)		1.38%	4,743	(803,073)	3,724,845		

NOTES

1 - Transfer in is from the October balance of 191030 Working Gas Deferral

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2013
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	191031				
		191031 WORKING GAS DEFERRAL		191031 WORKING GAS DEFERRAL		191031 WORKING GAS DEFERRAL
		Nov - New	Dec	Nov - New	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R				0.00		0.00
1C				0.00		0.00
2R		(0.00919)	13,167,831	(121,012.37)	64,210,080	(590,090.64)
3C Firm Sales		(0.00645)	4,744,952	(30,604.94)	25,398,553	(163,820.67)
Intentionally blank						
3I Firm Sales		(0.00551)	158,298	(872.22)	567,710	(3,128.08)
Intentionally blank						
27		(0.01)	31,538	(292.36)	144,002	(1,334.90)
Intentionally blank						
31C Firm Sales	Block 1	(0.00455)	798,602	(3,633.6)	2,055,114	(9,350.77)
	Block 2	(0.00416)	808,385	(3,362.9)	4,244,883	(17,658.71)
31C Firm Trans	Block 1	0.00000	28,000	0.0	31,858	0.00
	Block 2	0.00000	47,282	0.0	93,906	0.00
31C Interr Sales	Block 1	-	-	0.0	0	0.00
	Block 2	-	-	0.0	0	0.00
31I Firm Sales	Block 1	(0.00349)	127,136	(443.7)	352,778	(1,231.20)
	Block 2	(0.00315)	312,796	(985.3)	965,807	(3,042.29)
31I Firm Trans	Block 1	0.00000	12,000	0.0	14,000	0.00
	Block 2	0.00000	49,392	0.0	123,898	0.00
31I Interr Sales	Block 1	-	-	0.0	0	0.00
	Block 2	-	-	0.0	0	0.00
32C Firm Sales	Block 1	(0.00281)	916,082	(2,574.2)	1,831,813	(5,147.39)
	Block 2	(0.00239)	471,648	(1,127.2)	1,147,348	(2,742.16)
	Block 3	(0.00169)	74,919	(126.6)	259,711	(438.91)
	Block 4	(0.00099)	-	0.0	60,644	(60.04)
	Block 5	(0.00056)	-	0.0	0	0.00
	Block 6	(0.00028)	-	0.0	0	0.00
32I Firm Sales	Block 1	(0.00214)	291,702	(624.2)	322,797	(690.78)
	Block 2	(0.00182)	346,610	(630.8)	433,276	(788.56)
	Block 3	(0.00129)	110,966	(143.2)	183,042	(236.12)
	Block 4	(0.00075)	9,330	(7.0)	98,180	(73.64)
	Block 5	(0.00043)	-	0.0	0	0.00
	Block 6	(0.00022)	-	0.0	0	0.00
32C Firm Trans	Block 1	0.00000	202,445	0.0	231,467	0.00
	Block 2	0.00000	164,054	0.0	252,467	0.00
	Block 3	0.00000	93,436	0.0	129,285	0.00
	Block 4	0.00000	76,440	0.0	146,532	0.00
	Block 5	0.00000	-	0.0	0	0.00
	Block 6	0.00000	-	0.0	0	0.00
32I Firm Trans	Block 1	0.00000	709,328	0.0	769,694	0.00
	Block 2	0.00000	1,054,951	0.0	1,228,227	0.00
	Block 3	0.00000	658,853	0.0	812,841	0.00
	Block 4	0.00000	1,125,432	0.0	1,618,993	0.00
	Block 5	0.00000	1,759,480	0.0	2,294,334	0.00
	Block 6	0.00000	237,433	0.0	818,322	0.00
32C Interr Sales	Block 1	(0.00197)	451,027	(888.5)	541,256	(1,066.27)
	Block 2	(0.00167)	619,886	(1,035.2)	950,646	(1,587.58)
	Block 3	(0.00118)	338,398	(399.3)	571,139	(673.94)
	Block 4	(0.00069)	540,543	(373.0)	964,986	(665.84)
	Block 5	(0.00039)	2,065	(0.8)	125,138	(48.80)
	Block 6	(0.00020)	-	0.0	0	0.00
32I Interr Sales	Block 1	(0.00192)	574,163	(1,102.4)	625,478	(1,200.92)
	Block 2	(0.00163)	738,660	(1,204.0)	825,035	(1,344.81)
	Block 3	(0.00115)	390,404	(449.0)	494,683	(568.89)
	Block 4	(0.00067)	790,398	(529.6)	1,064,170	(712.99)
	Block 5	(0.00038)	298,434	(113.4)	293,114	(111.38)
	Block 6	(0.00019)	-	0.0	0	0.00
32C Interr Trans	Block 1	0.00000	79,495	0.0	79,896	0.00
	Block 2	0.00000	149,269	0.0	165,797	0.00
	Block 3	0.00000	101,358	0.0	110,000	0.00
	Block 4	0.00000	367,282	0.0	420,035	0.00
	Block 5	0.00000	448,323	0.0	646,824	0.00
	Block 6	0.00000	-	0.0	0	0.00
32I Interr Trans	Block 1	0.00000	659,393	0.0	633,048	0.00
	Block 2	0.00000	1,096,775	0.0	1,036,939	0.00
	Block 3	0.00000	782,583	0.0	828,561	0.00
	Block 4	0.00000	1,948,544	0.0	2,263,065	0.00
	Block 5	0.00000	3,676,314	0.0	4,421,112	0.00
	Block 6	0.00000	6,487,603	0.0	7,451,075	0.00
Intentionally blank						
33		0.00000	-	0.00	8,253,409	0.00
TOTALS			49,130,239.3	(172,535.84)	143,606,968	(807,816.28)
TOTAL AMORTIZATION				(172,535.84)	(807,816.28)	

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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401
 Dockets UM 1496 and UG 262
 Amortization of 12-13 deferral approved in Order No. 13-394

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
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance																																																																																																							
(a)	(b)	(c)	(d)	(e)	(e2)	(f)	(g)																																																																																																								
Beginning Balance			767,243		(2,782)	2.24%	764,461	(1,109,749)																																																																																																							
Nov-11 old rates			803,853	(16,767,705)	(27,413)	2.01%	(15,991,265)	(17,101,014)																																																																																																							
new rates (1)			2,550,240		(26,508)	2.01%	2,523,732	(14,577,282)																																																																																																							
Dec-11			2,808,351		(22,065)	2.01%	2,786,286	(11,790,996)																																																																																																							
Jan-12			2,326,569		(17,801)	2.01%	2,308,767	(9,482,229)																																																																																																							
Feb-12			2,267,868		(13,983)	2.01%	2,253,884	(7,228,345)																																																																																																							
Mar-12			1,796,984		(10,603)	2.01%	1,786,381	(5,441,963)																																																																																																							
Apr-12			1,148,449		(8,153)	2.01%	1,140,295	(4,301,668)																																																																																																							
May-12			32,820,255	(34,070,348)	(586)	2.01%	(1,250,679)	(5,552,348)																																																																																																							
Jun-12		2	2,396,367		(7,293)	2.01%	2,389,074	(3,163,274)																																																																																																							
Jul-12			549,159		(4,839)	2.01%	544,320	(2,618,954)																																																																																																							
Aug-12			579,386		(3,902)	2.01%	575,484	(2,043,469)																																																																																																							
Sep-12			755,945		(2,790)	2.01%	753,155	(1,290,314)																																																																																																							
Oct-12			628,014		(1,635)	2.01%	626,378	(663,936)																																																																																																							
Nov-12 old rates			262,061	(7,971,926)	(9,605)	1.47%	(7,719,470)	(8,383,406)																																																																																																							
new rates (1)			851,681		(9,748)	1.47%	841,933	(7,541,473)																																																																																																							
Dec-12			1,235,232		(8,482)	1.47%	1,226,750	(6,314,723)																																																																																																							
Jan-13			1,005,465		(7,120)	1.47%	998,345	(5,316,378)																																																																																																							
Feb-13			798,777		(6,023)	1.47%	792,754	(4,523,624)																																																																																																							
Mar-13			592,672		(5,178)	1.47%	587,493	(3,936,131)																																																																																																							
Apr-13			402,235		(4,575)	1.47%	397,659	(3,538,472)																																																																																																							
May-13			326,904		(4,134)	1.47%	322,770	(3,215,702)																																																																																																							
Jun-13			238,755		(3,793)	1.47%	234,962	(2,980,740)																																																																																																							
Jul-13			216,403		(3,519)	1.47%	212,884	(2,767,856)																																																																																																							
Aug-13			226,535	(8)	(3,252)	1.47%	223,275	(2,544,581)																																																																																																							
Sep-13		3	406,135		(2,868)	1.47%	403,267	(2,141,313)																																																																																																							
Oct-13			289,436		(2,446)	1.47%	286,991	(1,854,323)																																																																																																							
Nov-13 old rates			208,502	(2,453,528)	(2,702)	1.38%	(2,247,728)	(4,102,051)																																																																																																							
new rates (1)			838,830		(4,235)	1.38%	834,595	(3,267,455)																																																																																																							
Dec-13																																																																																																															

History truncated for ease of viewing

NOTES:

- 1 - Transfer in is from the October balances of deferral account 191400.
- 2 - Transfer in represents an early WACOG refund to customers in June as approved by the PUC. An interest correction for the month of June was recorded during Q3 2012.
- 3 - Transfer represents a balance true-up adjustment.

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NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2012
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	191401	191401 AMORT	191401 AMORT	191401 AMORT	191401 AMORT
		AMORT	WACOG OR	WACOG OR	WACOG OR	WACOG OR
		WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR
			Oct	Oct	Nov - Old Rates	Nov - Old Rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.01034	21.0	0.22	24.1	0.25
1C		0.01034	0.0	0.00	0.0	0.00
2R		0.01034	17,580,062.5	181,861.72	16,320,175.5	168,828.48
3C Firm Sales		0.01034	7,795,563.0	80,643.31	7,111,261.5	73,564.37
Intentionally blank						
3I Firm Sales		0.01034	431,577.4	4,464.57	348,592.3	3,606.11
Intentionally blank						
19		0.01	0.0	0.00	0.0	0.00
27		0.00	27,593.6	0.00	33,452.1	0.00
31C Firm Sales	Block 1	0.01034	1,832,005.7	18,951.68	1,254,378.7	12,976.26
	Block 2	0.01034	946,990.0	9,796.39	1,045,535.9	10,815.83
31C Firm Trans	Block 1	0.00000	26,496.0	0.00	6,990.0	0.00
	Block 2	0.00000	34,300.0	0.00	7,854.0	0.00
31C Interr Sales	Block 1	0.01034	0.0	0.00	0.0	0.00
	Block 2	0.01034	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.01034	363,498.8	3,760.31	252,766.2	2,614.81
	Block 2	0.01034	919,582.2	9,512.87	577,259.6	5,971.62
31I Firm Trans	Block 1	0.00000	16,000.0	0.00	2,000.0	0.00
	Block 2	0.00000	85,732.0	0.00	31,683.0	0.00
31I Interr Sales	Block 1	0.01034	0.0	0.00	0.0	0.00
	Block 2	0.01034	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.01034	1,136,580.9	11,757.67	577,379.9	5,972.86
	Block 2	0.01034	443,780.6	4,590.81	105,614.4	1,092.56
	Block 3	0.01034	69,591.0	719.90	0.0	0.00
	Block 4	0.01034	26,836.0	277.61	0.0	0.00
	Block 5	0.01034	0.0	0.00	0.0	0.00
	Block 6	0.01034	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.01034	403,666.4	4,175.84	83,673.6	865.58
	Block 2	0.01034	465,634.2	4,816.88	136,669.3	1,413.81
	Block 3	0.01034	178,480.0	1,846.33	65,798.0	680.67
	Block 4	0.01034	41,961.7	434.08	30,863.0	319.27
	Block 5	0.01034	0.0	0.00	0.0	0.00
	Block 6	0.01034	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	158,181.0	0.00	20,000.0	0.00
	Block 2	0.00000	119,805.0	0.00	24,483.0	0.00
	Block 3	0.00000	46,173.0	0.00	11,794.0	0.00
	Block 4	0.00000	0.0	0.00	0.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	762,394.0	0.00	86,089.0	0.00
	Block 2	0.00000	1,140,093.0	0.00	144,440.0	0.00
	Block 3	0.00000	725,217.0	0.00	120,447.0	0.00
	Block 4	0.00000	1,263,658.0	0.00	307,500.0	0.00
	Block 5	0.00000	1,421,278.0	0.00	427,449.0	0.00
	Block 6	0.00000	97,630.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.01034	462,788.0	4,787.44	174,075.0	1,800.77
	Block 2	0.01034	622,119.0	6,435.68	247,613.0	2,561.50
	Block 3	0.01034	337,064.0	3,486.85	163,698.0	1,693.42
	Block 4	0.01034	416,204.0	4,305.54	221,097.0	2,287.20
	Block 5	0.01034	0.0	0.00	5,114.0	52.90
	Block 6	0.01034	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.01034	649,802.0	6,722.05	4,340.0	44.90
	Block 2	0.01034	890,589.0	9,212.94	(13,059.0)	(135.09)
	Block 3	0.01034	489,028.0	5,058.88	(100,000.0)	(1,034.48)
	Block 4	0.01034	1,062,936.0	10,995.83	(600,000.0)	(6,206.86)
	Block 5	0.01034	917,987.0	9,496.37	(173,737.0)	(1,797.27)
	Block 6	0.01034	173,737.0	1,797.27	0.0	0.00
32C Interr Trans	Block 1	0.00000	88,337.0	0.00	0.0	0.00
	Block 2	0.00000	162,020.0	0.00	0.0	0.00
	Block 3	0.00000	122,139.0	0.00	0.0	0.00
	Block 4	0.00000	360,986.0	0.00	0.0	0.00
	Block 5	0.00000	346,966.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	698,568.0	0.00	26,102.0	0.00
	Block 2	0.00000	1,343,189.0	0.00	64,221.0	0.00
	Block 3	0.00000	1,019,318.0	0.00	40,000.0	0.00
	Block 4	0.00000	2,533,889.0	0.00	118,876.0	0.00
	Block 5	0.00000	5,024,868.0	0.00	672,153.0	0.00
	Block 6	0.00000	6,835,613.0	0.00	0.0	0.00
Intentionally blank						
33		0.00000	6,453,091.0	0.00	7,025,125.0	0.00
TOTALS			69,571,620.0	399,909.04	37,009,791.1	287,989.47
				Amortization for Switchers		1,446.97
				See pages 29-30 for details		
TOTAL AMORTIZATION				406,135.48		289,436.44

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	191401 AMORT		191401 AMORT		191401 AMORT		191401 AMORT	
		WACOG OR		WACOG OR		WACOG OR		WACOG OR	
		In Rates	Nov - New Rates	Nov - New Rates	Nov - New Rates	Dec	Activity for Mo.	Activity for Mo.	Activity for Mo.
			Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R			0.0	0.00	0.0	0.00	0.0	0.00	
1C			0.0	0.00	0.0	0.00	0.0	0.00	
2R		0.00769	13,167,831.2	101,255.45	64,210,080.1	493,750.29			
3C Firm Sales		0.00769	4,744,952.1	36,486.82	25,398,553.4	195,304.90			
Intentionally blank									
3I Firm Sales		0.00769	158,298.0	1,217.25	567,710.1	4,365.47			
Intentionally blank									
27		0.00769	31,538.4	242.52	144,001.8	1,107.32			
Intentionally blank			0.0	0.00	0.0	0.00			
31C Firm Sales	Block 1	0.00769	798,602.4	6,140.94	2,055,114.2	15,803.02			
	Block 2	0.00769	808,384.9	6,216.16	4,244,882.8	32,641.48			
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00			
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00			
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00			
	Block 2		0.0	0.00	0.0	0.00			
31I Firm Sales	Block 1	0.00769	127,135.9	977.63	352,778.2	2,712.73			
	Block 2	0.00769	312,795.5	2,405.27	965,807.1	7,426.68			
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00			
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00			
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00			
	Block 2		0.0	0.00	0.0	0.00			
32C Firm Sales	Block 1	0.00769	916,082.3	7,944.31	1,831,812.7	14,085.92			
	Block 2	0.00769	471,648.1	3,626.79	1,147,348.0	8,822.66			
	Block 3	0.00769	74,919.0	576.10	259,711.3	1,997.08			
	Block 4	0.00769	0.0	0.00	60,644.0	466.33			
	Block 5	0.00769	0.0	0.00	0.0	0.00			
	Block 6	0.00769	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	0.00769	291,702.1	2,243.07	322,796.5	2,482.18			
	Block 2	0.00769	346,610.4	2,665.30	433,275.5	3,331.72			
	Block 3	0.00769	110,966.0	853.28	183,042.0	1,407.52			
	Block 4	0.00769	9,330.0	71.74	98,180.0	754.97			
	Block 5	0.00769	0.0	0.00	0.0	0.00			
	Block 6	0.00769	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00			
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00			
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00			
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00			
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00			
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00			
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00			
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00			
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00			
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00			
32C Interr Sales	Block 1	0.00769	451,027.0	3,468.22	541,256.0	4,162.05			
	Block 2	0.00769	619,886.0	4,766.68	950,646.0	7,310.09			
	Block 3	0.00769	338,398.0	2,602.15	571,139.0	4,391.83			
	Block 4	0.00769	540,543.0	4,156.56	964,986.0	7,420.36			
	Block 5	0.00769	2,065.0	15.88	125,138.0	962.26			
	Block 6	0.00769	0.0	0.00	0.0	0.00			
32I Interr Sales	Block 1	0.00769	574,163.0	4,415.09	625,478.0	4,809.68			
	Block 2	0.00769	738,660.0	5,680.01	825,035.0	6,344.20			
	Block 3	0.00769	390,404.0	3,002.05	494,683.0	3,803.92			
	Block 4	0.00769	790,398.0	6,077.85	1,064,170.0	8,183.05			
	Block 5	0.00769	298,434.0	2,294.84	293,114.0	2,253.93			
	Block 6	0.00769	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00			
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00			
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00			
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00			
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00			
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00			
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00			
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00			
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00			
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00			
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00			
Intentionally blank									
33		0.00000	0.0	0.00	8,253,409.0	0.00			
TOTALS			49,130,239.3	208,501.96	143,606,967.70	836,101.64			
				Amortization for Switchers		2,728.84			
				See page 31 for details					
TOTAL AMORTIZATION					208,501.96	838,830.48			

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NW Natural
 4th Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 11/05/2013 3:31 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 10/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commod	31CTF	COM T	Commercial Transport Service	17,348.00	68,269.00	(184.75)
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commod	31ITF	FRM T	Industrial Firm Transport	27,630.00	114,248.00	(294.26)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service	83,090.00	362,166.00	(884.90)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	224,515.00	5,822,456.00	(2,391.10)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTI	INT T	Industrial Interr Transport	102,799.00	1,096,974.00	(1,094.81)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32ITI	INT T	Industrial Interr Transport	146,510.00	18,309,894.00	(1,560.34)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TF	FRM T	Industrial Firm Transport	15,466.00	476,297.00	(280.09)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	46,597.00	1,235,301.00	(843.87)

Oregon
 Firm (3,755.01)
 Interruptible (2,655.15)
 (6,410.16)

To Amortize:
 Firm w/out Rev Sens 2,866%
 Firm 3,647.39
 Interruptible 2,579.05
 6,226.44

Washington
 Firm (280.09)
 Interruptible (843.87)
 (1,123.96)

To Amortize:
 Firm w/out Rev Sens 4.372%
 Firm 267.84
 Interruptible 806.98
 1,074.82

NW Natural

4th Quarter 2013 Quarterly Deferred Accounting Report

Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 12/04/2013 4:22 AM

Job: CNNBLR/RPC/CNNBLR/RP

For Revenue Date: 11/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commod	31CTF	COM T	Commercial Transport Service	3,180.00	75,282.00	(16.84)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31ITF	FRM T	Industrial Firm Transport			
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service	154,630.00	578,765.00	(1,209.71)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	34,201.00	5,591,132.00	(263.11)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport			
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32ITI	INT T	Industrial Interr Transport	20691	132517	-240.22
WA	ADJC	SDC42	WA Sales-Deferred Commodity	C42TF	COM T	Commercial Transport Service	66,291.00		
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport			
Oregon							Firm		(1,489.66)
							Interruptible		(1,489.66)
									2.8666%
									w/out Rev Sens
									1,446.97
									-
									1,446.97
Washington							Firm		(240.22)
							Interruptible		(240.22)
									4.372%
									w/out Rev Sens
									229.72
									-
									229.72

NW Natural
4th Quarter 2013 Quarterly Deferred Accounting Report
Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 1/04/2014 6:46 AM
 Job: CNNBLRIPC/CNNBLRJR

For Revenue Date: 12/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commod	31CTF	COM T	Commercial Transport Service	37,842.00	140,608.00	(205.74)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	50,682.00	9,183,403.00	(388.37)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service	289,904.00	808,718.00	(2,216.49)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport			
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport			
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32ITI	INT T	Industrial Interr Transport			
WA	ADJC	SDC42	WA Sales-Deferred Commodity	C42TF	COM T	Commercial Transport Service	27,348.00	160,987.00	(317.51)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport			
Oregon							Firm		(2,810.60)
							Interruptible		(2,810.60)
							To Amortize:		2.909%
							Firm		w/out Rev Sens
							Interruptible		2,728.84
									-
									2,728.84
Washington							Firm		(317.51)
							Interruptible		(317.51)
							To Amortize:		4.372%
							Firm		w/out Rev Sens
							Interruptible		303.63
									-
									303.63

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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Demand Deferral
 Account Number: 191411
 Dockets UM 1496 and UG 262
 Amortization of 12-13 deferral approved in Order No. 13-394

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest Rate	Activity (f)	Balance (g)
Beginning Balance								
	Nov-11	old rates	(183,139)		2,917	2.24%	(180,222)	1,474,120
	Nov-11	new rates (1)	(13,570)	(543,952)	(922)	2.01%	(558,444)	915,676
	Dec-11		(47,317)		1,494	2.01%	(45,823)	869,854
	Jan-12		(52,292)		1,413	2.01%	(50,879)	818,975
	Feb-12		(43,075)		1,336	2.01%	(41,739)	777,236
	Mar-12		(41,731)		1,267	2.01%	(40,464)	736,772
	Apr-12		(32,887)		1,207	2.01%	(31,680)	705,092
	May-12		(20,395)		1,164	2.01%	(19,231)	685,861
	Jun-12		(14,802)		1,136	2.01%	(13,666)	672,195
	Jul-12		(10,767)		1,117	2.01%	(9,650)	662,545
	Aug-12		(8,921)		1,102	2.01%	(7,818)	654,726
	Sep-12		(9,595)		1,089	2.01%	(8,507)	646,220
	Oct-12		(12,583)		1,072	2.01%	(11,511)	634,708
	Nov-12	old rates	(11,462)		1,054	2.01%	(10,409)	624,299
	Nov-12	new rates (1)	53,276	(1,792,770)	(2,164)	1.47%	(1,741,658)	(1,117,359)
	Dec-12	2	194,000	(3)	(1,250)	1.47%	192,747	(924,612)
	Jan-13		285,352		(958)	1.47%	284,394	(640,218)
	Feb-13		231,812		(642)	1.47%	231,170	(409,048)
	Mar-13		181,444		(390)	1.47%	181,054	(227,994)
	Apr-13		132,467		(198)	1.47%	132,269	(95,724)
	May-13		88,330		(63)	1.47%	88,266	(7,458)
	Jun-13		69,694		34	1.47%	69,728	62,270
	Jul-13		49,289		106	1.47%	49,396	111,666
	Aug-13		43,867		164	1.47%	44,030	155,696
	Sep-13		45,928		219	1.47%	46,147	201,843
	Oct-13		84,559		299	1.47%	84,858	286,701
	Nov-13	old rates	70,168		394	1.47%	70,563	357,264
	Nov-13	new rates (1)	28,927	(1,724,491)	(1,967)	1.38%	(1,697,531)	(1,340,267)
	Dec-13	2	130,511	(2)	(1,466)	1.38%	129,042	(1,211,225)

History truncated for ease of viewing

NOTES:

1 - Transfer in is from the October balances of deferral accounts 191410, 191450, 191417

2 - Transfer represents a balance true-up adjustment

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
Summary of Temporary Increment by Rate Sx
Rates Effective November 1, 2012
Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	191411	191411 AMORT	191411 AMORT	191411 AMORT	191411 AMORT
		AMORT	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR
		DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR
			Oct	Oct	Nov - Old Rates	Nov - Old Rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00251	21.0	0.05	24.1	0.06
1C		0.00251	0.0	0.00	0.0	0.00
2R		0.00251	17,580,062.5	44,056.64	16,320,175.5	40,899.29
3C Firm Sales		0.00251	7,795,563.0	19,536.13	7,111,261.5	17,821.23
Intentionally blank						
3I Firm Sales		0.00251	431,577.4	1,081.56	348,592.3	873.59
Intentionally blank						
19		0.05	0.0	0.00	0.0	0.00
27		0.00	27,593.6	0.00	33,452.1	0.00
31C Firm Sales	Block 1	0.00251	1,832,005.7	4,591.11	1,254,378.7	3,143.54
	Block 2	0.00251	946,990.0	2,373.21	1,045,535.9	2,620.17
31C Firm Trans	Block 1	0.00000	26,496.0	0.00	6,990.0	0.00
	Block 2	0.00000	34,300.0	0.00	7,854.0	0.00
31C Interr Sales	Block 1	0.00030	0.0	0.00	0.0	0.00
	Block 2	0.00030	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00251	363,498.8	910.95	252,766.2	633.45
	Block 2	0.00251	919,582.2	2,304.53	577,259.6	1,446.65
31I Firm Trans	Block 1	0.00000	16,000.0	0.00	2,000.0	0.00
	Block 2	0.00000	85,732.0	0.00	31,683.0	0.00
31I Interr Sales	Block 1	0.00030	0.0	0.00	0.0	0.00
	Block 2	0.00030	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00251	1,136,580.9	2,848.34	577,379.9	1,446.95
	Block 2	0.00251	443,780.6	1,112.14	105,614.4	264.68
	Block 3	0.00251	69,591.0	174.40	0.0	0.00
	Block 4	0.00251	26,836.0	67.25	0.0	0.00
	Block 5	0.00251	0.0	0.00	0.0	0.00
	Block 6	0.00251	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00251	403,666.4	1,011.61	83,673.6	209.69
	Block 2	0.00251	465,634.2	1,166.91	136,669.3	342.50
	Block 3	0.00251	178,480.0	447.28	65,798.0	164.89
	Block 4	0.00251	41,961.7	105.16	30,863.0	77.34
	Block 5	0.00251	0.0	0.00	0.0	0.00
	Block 6	0.00251	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	158,181.0	0.00	20,000.0	0.00
	Block 2	0.00000	119,805.0	0.00	24,483.0	0.00
	Block 3	0.00000	46,173.0	0.00	11,794.0	0.00
	Block 4	0.00000	0.0	0.00	0.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	762,394.0	0.00	86,089.0	0.00
	Block 2	0.00000	1,140,093.0	0.00	144,440.0	0.00
	Block 3	0.00000	725,217.0	0.00	120,447.0	0.00
	Block 4	0.00000	1,263,658.0	0.00	307,500.0	0.00
	Block 5	0.00000	1,421,278.0	0.00	427,449.0	0.00
	Block 6	0.00000	97,630.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.00030	462,788.0	139.35	174,075.0	52.42
	Block 2	0.00030	622,119.0	187.33	247,613.0	74.56
	Block 3	0.00030	337,064.0	101.50	163,698.0	49.29
	Block 4	0.00030	416,204.0	125.33	221,097.0	66.58
	Block 5	0.00030	0.0	0.00	5,114.0	1.54
	Block 6	0.00030	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00030	649,802.0	195.67	4,340.0	1.31
	Block 2	0.00030	890,589.0	268.17	(13,059.0)	(3.93)
	Block 3	0.00030	489,028.0	147.25	(100,000.0)	(30.11)
	Block 4	0.00030	1,062,936.0	320.07	(600,000.0)	(180.67)
	Block 5	0.00030	917,987.0	276.42	(173,737.0)	(52.31)
	Block 6	0.00030	173,737.0	52.31	0.0	0.00
32C Interr Trans	Block 1	0.00000	88,337.0	0.00	0.0	0.00
	Block 2	0.00000	162,020.0	0.00	0.0	0.00
	Block 3	0.00000	122,139.0	0.00	0.0	0.00
	Block 4	0.00000	360,986.0	0.00	0.0	0.00
	Block 5	0.00000	346,966.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	698,568.0	0.00	26,102.0	0.00
	Block 2	0.00000	1,343,189.0	0.00	64,221.0	0.00
	Block 3	0.00000	1,019,318.0	0.00	40,000.0	0.00
	Block 4	0.00000	2,533,889.0	0.00	118,876.0	0.00
	Block 5	0.00000	5,024,868.0	0.00	672,153.0	0.00
	Block 6	0.00000	6,835,613.0	0.00	0.0	0.00
Intentionally blank						
33		0.00000	6,453,091.0	0.00	7,025,125.0	0.00
TOTALS			69,571,620.0	83,600.67	37,009,791.1	69,922.71
			Amortization for Switchers	958.65		245.62
			See pages 35-36 for details			
TOTAL AMORTIZATION				<u>84,559.32</u>		<u>70,168.33</u>

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 4th Quarter 2013

Schedule	Block	191411 AMORT	191411 AMORT	191411 AMORT	191411 AMORT	191411 AMORT
		DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR
		Nov - New Rates	Nov - New Rates	Nov - New Rates	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00		0.00
1C			0.0	0.00		0.00
2R		0.00126	13,167,831.2	16,620.21	64,210,080.1	81,044.87
3C Firm Sales		0.00126	4,744,952.1	5,989.00	25,398,553.4	32,057.62
Intentionally blank						
3I Firm Sales		0.00126	158,298.0	199.80	567,710.1	716.55
Intentionally blank						
27		0.00126	31,538.4	39.81	144,001.8	181.76
Intentionally blank						
31C Firm Sales	Block 1	0.00126	798,602.4	1,007.98	2,055,114.2	2,593.93
	Block 2	0.00126	808,384.9	1,020.33	4,244,882.8	5,357.82
31C Firm Trans	Block 1	0.00000	28,000.0	0.00	31,858.0	0.00
	Block 2	0.00000	47,282.0	0.00	93,906.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00126	127,135.9	160.47	352,778.2	445.27
	Block 2	0.00126	312,795.5	394.81	965,807.1	1,219.03
31I Firm Trans	Block 1	0.00000	12,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	49,392.0	0.00	123,898.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00126	916,082.3	1,156.26	1,831,812.7	2,312.08
	Block 2	0.00126	471,648.1	595.31	1,147,348.0	1,448.16
	Block 3	0.00126	74,919.0	94.56	259,711.3	327.80
	Block 4	0.00126	0.0	0.00	60,644.0	76.54
	Block 5	0.00126	0.0	0.00	0.0	0.00
	Block 6	0.00126	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00126	291,702.1	368.18	322,796.5	407.43
	Block 2	0.00126	346,610.4	437.49	433,275.5	546.87
	Block 3	0.00126	110,966.0	140.06	183,042.0	231.03
	Block 4	0.00126	9,330.0	11.78	98,180.0	123.92
	Block 5	0.00126	0.0	0.00	0.0	0.00
	Block 6	0.00126	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	202,445.0	0.00	231,467.0	0.00
	Block 2	0.00000	164,054.0	0.00	252,467.0	0.00
	Block 3	0.00000	93,436.0	0.00	129,285.0	0.00
	Block 4	0.00000	76,440.0	0.00	146,532.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	709,328.0	0.00	769,694.0	0.00
	Block 2	0.00000	1,054,951.0	0.00	1,228,227.0	0.00
	Block 3	0.00000	658,853.0	0.00	812,841.0	0.00
	Block 4	0.00000	1,125,432.0	0.00	1,618,993.0	0.00
	Block 5	0.00000	1,759,480.0	0.00	2,294,334.0	0.00
	Block 6	0.00000	237,433.0	0.00	818,322.0	0.00
32C Interr Sales	Block 1	0.00015	451,027.0	65.69	541,256.0	78.83
	Block 2	0.00015	619,886.0	90.28	950,646.0	138.45
	Block 3	0.00015	338,398.0	49.28	571,139.0	83.18
	Block 4	0.00015	540,543.0	78.72	964,986.0	140.54
	Block 5	0.00015	2,065.0	0.30	125,138.0	18.22
	Block 6	0.00015	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00015	574,163.0	83.62	625,478.0	91.09
	Block 2	0.00015	738,660.0	107.58	825,035.0	120.16
	Block 3	0.00015	390,404.0	56.86	494,683.0	72.04
	Block 4	0.00015	790,398.0	115.11	1,064,170.0	154.98
	Block 5	0.00015	298,434.0	43.46	293,114.0	42.69
	Block 6	0.00015	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,495.0	0.00	79,896.0	0.00
	Block 2	0.00000	149,269.0	0.00	165,797.0	0.00
	Block 3	0.00000	101,358.0	0.00	110,000.0	0.00
	Block 4	0.00000	367,282.0	0.00	420,035.0	0.00
	Block 5	0.00000	448,323.0	0.00	646,824.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	659,393.0	0.00	633,048.0	0.00
	Block 2	0.00000	1,096,775.0	0.00	1,036,939.0	0.00
	Block 3	0.00000	782,583.0	0.00	828,561.0	0.00
	Block 4	0.00000	1,948,544.0	0.00	2,263,065.0	0.00
	Block 5	0.00000	3,676,314.0	0.00	4,421,112.0	0.00
	Block 6	0.00000	6,487,603.0	0.00	7,451,075.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	8,253,409.0	0.00
TOTALS			49,130,239.3	28,926.95	143,606,967.70	130,030.86
				Amortization for Switchers		479.69
				See page 37 for details		

TOTAL AMORTIZATION 28,926.95 130,510.55

NW Natural
4th Quarter 2013 Quarterly Deferred Accounting Report
Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 11/05/2013 3:31 AM
 Job: CNNBLRURPC/CNNBLRURP

For Revenue Date: 10/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	17,348.00	68,269.00	(44.76)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	27,630.00	225,359.00	(71.28)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	83,090.00	362,166.00	(214.36)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	224,515.00	5,822,456.00	(579.25)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	102,799.00	1,096,974.00	(31.87)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	146,510.00	18,309,894.00	(45.42)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	I42TF	FRM T	Industrial Firm Transport	15,466.00	476,297.00	(220.39)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	46,597.00	1,235,301.00	(232.05)
Oregon							Firm		(909.65)
							Interruptible		(77.29)
									(986.94)
							To Amortize:		2.866%
							Firm		w/out Rev Sens
							Interruptible		883.58
									75.07
									958.65
Washington							Firm		(220.39)
							Interruptible		(232.05)
									(452.44)
							To Amortize:		4.372%
							Firm		w/out Rev Sens
							Interruptible		210.75
									221.90
									432.65

NW Natural
4th Quarter 2013 Quarterly Deferred Accounting Report
Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 12/04/2013 4:22 AM
 Job: CNNBRLR/PC/CNNBRLR/PC

For Revenue Date: 11/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	3,180.00	75,282.00	(4.13)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport			
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	154,630.00	578,765.00	(201.02)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	34,201.00	5,591,132.00	(44.46)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport			
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	21,673.00	15,957,674.00	(3.25)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	20,691.00	132,517.00	(386.71)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport			
Oregon									
						Firm			(249.61)
						Interruptible			(3.25)
									(252.86)
									2.866%
						<u>To Amortize:</u>			w/out Rev Sens
						Firm			242.46
						Interruptible			3.16
									245.62
Washington									
						Firm			(386.71)
						Interruptible			(386.71)
									4.372%
						<u>To Amortize:</u>			w/out Rev Sens
						Firm			369.80
						Interruptible			-
									369.80

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NW Natural
4th Quarter 2013 Quarterly Deferred Accounting Report
Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 1/04/2014 6:46 AM
 Job: CNNBLR/PC/CNNBLR/JP

For Revenue Date: 12/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	37,842.00	140,608.00	(49.20)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport			
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	289,904.00	808,718.00	(376.88)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	50,682.00	9,183,403.00	(65.89)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport			
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	13,962.00	16,349,025.00	(2.09)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	27,348.00	160,987.00	(511.13)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport			
Oregon							Firm		(491.97)
							Interruptible		(2.09)
									(494.06)
							<u>To Amortize:</u>		2.909%
							Firm		w/out Rev Sens
							Interruptible		477.66
									2.03
									479.69
Washington							Firm		(511.13)
							Interruptible		-
									(511.13)
							<u>To Amortize:</u>		4.372%
							Firm		w/out Rev Sens
							Interruptible		488.78
									-
									488.78

Detail of Decoupling Deferrals

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 13-485 in UM 1027

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest (e)	Interest Rate (f)	Activity (g)	Total Balance (h)
	Beginning Balance							
	Nov-11	1	680,279	(17,130,909)	10,605	8.618%	(16,440,026)	1,827,400
	Dec-11		5,277,359		32,074	8.618%	5,309,433	7,136,833
	Jan-12		2,032,497		58,553	8.618%	2,091,050	9,227,883
	Feb-12		1,600,422		72,018	8.618%	1,672,440	10,900,323
	Mar-12		2,567,972		87,504	8.618%	2,655,475	13,555,798
	Apr-12		812,518		100,271	8.618%	912,789	14,468,587
	May-12		207,885		104,655	8.618%	312,540	14,781,126
	Jun-12		(958,587)		102,711	8.618%	(855,876)	13,925,251
	Jul-12		(1,070,812)		96,161	8.618%	(974,650)	12,950,600
	Aug-12		810,937		95,919	8.618%	906,856	13,857,456
	Sep-12	2	250,036	(11)	100,417	8.618%	350,442	14,207,898
	Oct-12		1,357,207		106,910	8.618%	1,464,117	15,672,015
	Nov-12	3	1,472,772	(15,672,015)	4,774	7.78%	(14,194,469)	1,477,547
	Dec-12		(435,221)		8,169	7.78%	(427,052)	1,050,494
	Jan-13		97,525		7,127	7.78%	104,652	1,155,146
	Feb-13		(567,542)		5,649	7.78%	(561,893)	593,254
	Mar-13		2,615,450		12,325	7.78%	2,627,775	3,221,028
	Apr-13		(953,717)		17,791	7.78%	(935,925)	2,285,103
	May-13		(303,932)		13,830	7.78%	(290,102)	1,995,001
	Jun-13		434,761		14,344	7.78%	449,105	2,444,106
	Jul-13		427,732		17,233	7.78%	444,965	2,889,071
	Aug-13		635,017		20,789	7.78%	655,806	3,544,877
	Sep-13		(562,377)		21,160	7.78%	(541,218)	3,003,659
	Oct-13		(1,831,355)		13,537	7.78%	(1,817,818)	1,185,841
	Nov-13	4	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

History truncated for ease of viewing

NOTES

- 1** - September balance plus October interest on the balance transferred to account 186271 for amortization
- 2** - Transfer represents a balance true-up adjustment
- 3** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization
- 4** - Transfer out represents the October balance prior to the error correction noted in the Q3 2013 Quarterly Deferred Accounts report. The \$540,994 deficit owed to customers remains in this account and is included in the interest calculation.

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 13-485 in UM 1027

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
(a)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-11	1	117,104	(2,434,808)	1,550	8.618%	(2,316,154)	275,865
	Dec-11		1,142,978		6,085	8.618%	1,149,063	1,424,928
	Jan-12		111,729		10,635	8.618%	122,363	1,547,291
	Feb-12		147,614		11,642	8.618%	159,257	1,706,548
	Mar-12		196,777		12,962	8.618%	209,739	1,916,287
	Apr-12		(6,589)		13,738	8.618%	7,149	1,923,436
	May-12		(45,443)		13,650	8.618%	(31,793)	1,891,643
	Jun-12		(223,946)		12,781	8.618%	(211,165)	1,680,478
	Jul-12		(433,967)		10,510	8.618%	(423,456)	1,257,022
	Aug-12		696,007		11,527	8.618%	707,534	1,964,556
	Sep-12		55,570		14,308	8.618%	69,878	2,034,434
	Oct-12		(35,679)		14,483	8.618%	(21,196)	2,013,238
	Nov-12	2	986,054	(2,013,238)	3,196	7.78%	(1,023,988)	989,250
	Dec-12		605,899		8,378	7.78%	614,277	1,603,527
	Jan-13		730,173		12,763	7.78%	742,936	2,346,463
	Feb-13		(68,526)		14,991	7.78%	(53,535)	2,292,928
	Mar-13		662,963		17,015	7.78%	679,978	2,972,906
	Apr-13		386,448		20,527	7.78%	406,975	3,379,881
	May-13		(291,502)		20,968	7.78%	(270,534)	3,109,348
	Jun-13		434,358		21,567	7.78%	455,925	3,565,272
	Jul-13		739,812		25,513	7.78%	765,325	4,330,598
	Aug-13		642,115		30,158	7.78%	672,273	5,002,871
	Sep-13		(86,000)		32,157	7.78%	(53,844)	4,949,027
	Oct-13		(116,769)		31,708	7.78%	(85,062)	4,863,966
	Nov-13	3	929,994	(5,104,286)	1,457	7.78%	(4,172,835)	691,131
	Dec-13		1,876,823		10,565	7.78%	1,887,388	2,578,519

History truncated for ease of viewing

NOTES

- 1** - September balance plus October interest on the balance transferred to account 186271 for amortization.
- 2** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization
- 3** - Transfer out represents the October balance prior to the error correction noted in the Q3 2013 Quarterly Deferred Accounts report. The \$227,355 deficit owed to customers remains in this account and is included in the interest calculation.

NW Natural
Adjustment to Actuals - Decoupling Estimate
 OCTOBER 2013
 Decoupling Worksheet

	Baseline Usage Per Customer w/ elasticity	Decoupling Period Actual Customers	Baseline Total Usage	Decoupling Period Actual Use Normalized	Variance	Allowed Margin Rate Per Therm	Amount to Record @ 100%	Previously Booked	Total Amount to Record
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)
Residential									
1 Jan-13	104.4	556,831.0	58,133,156.0	57,896,219.9	(236,936.1)	0.41161	(97,525.3)	(\$97,525.27)	0.00
2 Feb-13	85.0	557,539.0	47,390,815.0	48,769,650.0	1,378,835.0	0.41161	567,542.3	567,542.27	0.00
3 Mar-13	73.0	557,775.0	40,717,575.0	34,363,379.9	(6,354,195.1)	0.41161	(2,615,450.3)	(2,615,450.25)	0.00
4 Apr-13	51.4	557,564.0	28,658,790.0	30,975,830.0	2,317,040.0	0.41161	953,716.8	953,716.83	0.00
5 May-13	31.7	557,244.0	17,664,635.0	18,403,032.2	738,397.2	0.41161	303,931.7	303,931.67	0.00
6 Jun-13	17.7	556,495.0	9,849,962.0	8,793,716.4	(1,056,245.6)	0.41161	(434,761.3)	(434,761.25)	0.00
7 Jul-13	15.5	555,784.0	8,614,652.0	7,575,483.3	(1,039,168.7)	0.41161	(427,732.2)	(427,732.23)	0.00
8 Aug-13	15.5	555,090.0	8,603,895.0	7,061,132.0	(1,542,763.0)	0.41161	(635,016.7)	(635,016.68)	0.00
9 Sep-13	16.8	555,339.0	9,329,695.0	10,695,981.6	1,366,286.6	0.41161	562,377.2	562,377.23	0.00
10 Oct-13	40.2	557,070	22,394,214	26,843,463	4,449,249	0.41161	1,831,355.18	0.00	1,831,355.18
11 Nov-12	76.1	556,338.0	42,337,322.0	38,759,244.6	(3,578,077.4)	0.41161	(1,472,772.44)	(1,472,772.44)	0.00
12 Dec-12	108.3	555,958.0	60,210,251.0	61,267,613.6	1,057,362.6	0.41161	435,221.02	435,221.02	0.00
13 Total Residential	635.6		353,904,962	351,404,746	(2,500,216)		(1,029,113.92)	(2,860,469.10)	1,831,355.18
	0.0								
Commercial									
14 Jan-13	576.8	57,784.0	33,329,811.2	30,981,913.0	(2,347,898.2)	0.31099	(730,172.9)	(\$730,172.86)	0.00
15 Feb-13	474.0	57,887.0	27,438,438.0	27,658,784.5	220,346.5	0.31099	68,525.6	68,525.56	0.00
16 Mar-13	416.8	57,827.0	24,102,293.6	21,970,511.8	(2,131,781.8)	0.31099	(662,962.8)	(662,962.82)	0.00
17 Apr-13	306.9	57,730.0	17,717,337.0	16,474,698.6	(1,242,638.4)	0.31099	(386,448.1)	(386,448.12)	0.00
18 May-13	213.0	57,621.0	12,273,273.0	13,210,607.3	937,334.3	0.31099	291,501.6	291,501.59	0.00
19 Jun-13	147.5	57,490.0	8,479,775.0	7,083,082.1	(1,396,692.9)	0.31099	(434,357.5)	(434,357.52)	0.00
20 Jul-13	142.6	57,336.0	8,176,113.6	5,797,219.8	(2,378,893.8)	0.31099	(739,812.2)	(739,812.18)	0.00
21 Aug-13	142.6	57,203.0	8,157,147.8	6,092,402.4	(2,064,745.4)	0.31099	(642,115.2)	(642,115.17)	0.00
22 Sep-13	144.0	57,127.0	8,226,288.0	8,502,824.5	276,536.5	0.31099	86,000.1	86,000.09	0.00
23 Oct-13	252.8	57,150	14,447,520	14,822,996	375,476	0.31099	116,769.19	0.00	116,769.19
24 Nov-12	430.9	57,410.0	24,737,969.0	21,567,276.6	(3,170,692.4)	0.31099	(986,053.63)	(986,053.63)	0.00
25 Dec-12	596.9	57,602.0	34,382,633.8	32,434,341.7	(1,948,292.1)	0.31099	(605,899.36)	(605,899.36)	0.00
26 Total Commercial	3,844.8		221,468,600	206,596,658	(14,871,942)		(4,625,025.23)	(4,741,794.42)	116,769.19
	0.0								

DECEMBER 2013

**NW Natural
Adjustment to Actuals - Decoupling Estimate
DECEMBER 2013
Decoupling Worksheet**

	Baseline Usage Per Customer w/ elasticity (a)	Decoupling Period Actual Customers (b)	Baseline Total Usage (c)	Decoupling Period Actual Use Normalized (d)	Variance (e)	Allowed Margin Rate Per Therm (f)	Amount to Record @ 100% Record (g)	Previously Booked (i)	Total Amount to Record (j)
Residential									
1 Jan-14	104.4	0	0	0	0	\$0.43055	\$0.00	\$0.00	0.00
2 Feb-14	85.0	0	0	0	0	\$0.43055	0.00	0.00	0.00
3 Mar-14	73.0	0	0	0	0	\$0.43055	0.00	0.00	0.00
4 Apr-14	51.4	0	0	0	0	\$0.43055	0.00	0.00	0.00
5 May-14	31.7	0	0	0	0	\$0.43055	0.00	0.00	0.00
6 Jun-14	17.7	0	0	0	0	\$0.43055	0.00	0.00	0.00
7 Jul-14	15.5	0	0	0	0	\$0.43055	0.00	0.00	0.00
8 Aug-14	15.5	0	0	0	0	\$0.43055	0.00	0.00	0.00
9 Sep-14	16.8	0	0	0	0	\$0.43055	0.00	0.00	0.00
10 Oct-14	40.2	0	0	0	0	\$0.43055	0.00	0.00	0.00
11 Nov-13	76.1	559,283	42,561,436	41,462,917	(1,098,519)	\$0.43055	(472,967.44)	(472,967.44)	0.00
12 Dec-13	108.3	561,589	60,820,089	55,926,900	(4,893,189)	\$0.43055	(2,106,762.48)	0.00	(2,106,762.48)
13 Total Residential	635.6		103,381,525	97,389,817	(5,991,708)		(2,579,729.92)	(472,967.44)	(2,106,762.48)
	0.0								
Commercial									
14 Jan-14	576.8	0	0	0	0	\$0.30406	\$0.00	\$0.00	0.00
15 Feb-14	474.0	0	0	0	0	\$0.30406	0.00	0.00	0.00
16 Mar-14	416.8	0	0	0	0	\$0.30406	0.00	0.00	0.00
17 Apr-14	306.9	0	0	0	0	\$0.30406	0.00	0.00	0.00
18 May-14	213.0	0	0	0	0	\$0.30406	0.00	0.00	0.00
19 Jun-14	147.5	0	0	0	0	\$0.30406	0.00	0.00	0.00
20 Jul-14	142.6	0	0	0	0	\$0.30406	0.00	0.00	0.00
21 Aug-14	142.6	0	0	0	0	\$0.30406	0.00	0.00	0.00
22 Sep-14	144.0	0	0	0	0	\$0.30406	0.00	0.00	0.00
23 Oct-14	252.8	0	0	0	0	\$0.30406	0.00	0.00	0.00
24 Nov-13	430.9	57,310	24,694,879	21,636,292	(3,058,588)	\$0.30406	(929,994.12)	(929,994.12)	0.00
25 Dec-13	596.9	57,596	34,379,052	28,206,509	(6,172,543)	\$0.30406	(1,876,823.42)	0.00	(1,876,823.42)
26 Total Commercial	3,844.8		59,073,931	49,842,801	(9,231,131)		(2,806,817.54)	(929,994.12)	(1,876,823.42)
	0.0								

4

Detail of Other Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Intervenor Funding - ISSUE FUND
 Account Number: 186284
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 13-248

Debit (Credit)	Month/Year	Note	Deferral-CUB (c1)	Deferral-NWIGU (c2)	Transfers-CUB (d1)	Transfers-NWIGU (d2)	Interest (1) (e)	Activity (f)	Balance-CUB (g1)	Balance-NWIGU (g2)	Balance Grand Total (gtotal)
	Beginning Balance										
	Nov-11	3			to 186286 amort account (58,351)	to 186288 amort account (15,800)		(74,151)	0	0	0
	Dec-11							0	0	0	0
	Jan-12							0	0	0	0
	Feb-12							0	0	0	0
	Mar-12							0	0	0	0
	Apr-12	2	3,507					3,507	3,507	0	3,507
	May-12							0	0	0	0
	Jun-12							0	0	0	0
	Jul-12							0	0	0	0
	Aug-12	2	45,000					45,000	48,507	0	48,507
	Sep-12							0	48,507	0	48,507
	Oct-12	2		45,028	(48,507)			45,028	45,028	45,028	93,535
	Nov-12	3						(48,507)	0	45,028	45,028
	Dec-12	2	7,390					7,390	7,390	45,028	52,418
	Jan-13							0	7,390	45,028	52,418
	Feb-13							0	7,390	45,028	52,418
	Mar-13							0	7,390	45,028	52,418
	Apr-13							0	7,390	45,028	52,418
	May-13							0	7,390	45,028	52,418
	Jun-13							0	7,390	45,028	52,418
	Jul-13	2	25,000					25,000	32,390	45,028	77,418
	Aug-13							0	32,390	45,028	77,418
	Sep-13							0	32,390	45,028	77,418
	Oct-13	2		20,000				20,000	32,390	65,028	97,418
	Nov-13	3			(32,390)	(45,028)		(77,418)	0	20,000	20,000
	Dec-13							0	0	20,000	20,000

History truncated for ease of viewing

NOTES

- 1** - No interest is applied to this activity
- 2** - Payments made in:
 - April 2012 - see order 12-116
 - August 2012 - see order 12-298
 - October 2012 - see order 12-388
 - December 2012 - see order 12-473
 - July 2013 - see order 13-275
 - October 2013 - see order 13-369
- 3** - Transfer October CUB balance to 186286 amortization account and transfer September NWIGU balance to 186288 amortization account.
 The October NWIGU payment was not made until after the OPUC approved amortization of deferred balances; therefore, the \$20,000 will be included in the 2014-15 PGA.

ORDER NO. 13 369
ENTERED OCT 14 2013

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1635

In the Matter of

NORTHWEST NATURAL GAS
COMPANY, dba NW NATURAL

Mechanism for Recovery of Environmental
Remediation Costs.

ORDER

DISPOSITION: ISSUE FUND GRANT REQUEST APPROVED

On September 30, 2013, the Northwest Industrial Gas Users (NWIGU) filed a Request for Payment of a Northwest Natural Gas Company, dba NW Natural Issue Fund Grant. Section 7.3 of the Second Amended and Restated Intervenor Funding Agreement (Agreement), adopted by the Commission in Order No. 12-452¹, governs the procedures for payment of Issue Fund Grants. NWIGU was precertified to receive Issue Fund Grants on February 3, 2004, in Order No. 04-055.

NWIGU asks for a final payment of \$20,000 from the NW Natural Issue Fund. Under the Agreement, the Request for Payment must:

- 1) Itemize the expenses, payees and hourly rates of amount to be reimbursed;
- 2) Demonstrate that the expenses are reasonable and are directly attributable to issues and positions pursued on behalf of a particular customer class and consistent with the intervenor's proposed budget;
- 3) Provide information sufficient to show that the intervenor has complied with any conditions imposed on the Issue Fund Grant; and
- 4) Specify whether the request for payment is for a progress payment or a final payment and indicate whether any approved budget amount may be released back to the applicable Issue Fund.

¹ Order No. 12-452 was subsequently supplemented by Order No. 13-317 to include Exhibits A, B, and C.

Further, under the terms of the Agreement, NWIGU must establish that it has "used in-house resources or outside funding for at least 20 percent of the Eligible Expenses for an Eligible Proceeding." Agreement at 19. NWIGU provided the required documentation in its request.

The Agreement provides that the Commission shall make a determination in each proceeding as to how the participating utilities are to recover the funding grants from the various customer classes. Under Section 7.7(b), Issue Fund Grants should be allocated so as to fairly align the costs of the advocacy with the intended potential beneficiaries of the advocacy. Agreement at 21. We have considered the intended beneficiaries, and find that the issue fund expenditures should be allocated to NW Natural's industrial customers.


We find that NWIGU has met the requirements of the Agreement, and its request should be approved. Section 7.8 of the Agreement provides that the utility shall pay the Issue Fund Grant to the requesting intervenor within 30 days after receipt of Commission directive.

ORDER

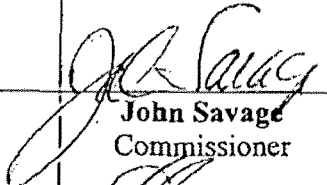
IT IS ORDERED that:

1. The Northwest Industrial Gas Users has met the requirements of the Second Amended and Restated Intervenor Funding Agreement, and its request is approved.
2. Northwest Natural Gas Company, dba NW Natural shall pay \$20,000 from the NW Natural Issue Fund to the Northwest Industrial Gas Users within 30 days after receipt of this Order, and the grant shall be assessed to NW Natural's industrial customers.


Made, entered, and effective OCT 14 2013



Susan K. Ackerman
 Chair



John Savage
 Commissioner



Stephen M. Bloom
 Commissioner



Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of CUB Intervenor Funding
 Account Number: 186276
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 13-248

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 (1)	Activity	Balance											
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
Beginning Balance																			
Nov-11		0	3		(57,500)		(57,500)	0											
Dec-11		0						0											
Jan-12		57,500	2					57,500											
Feb-12		0						0											
Mar-12		0						0											
Apr-12		0						0											
May-12		0						0											
Jun-12		0						0											
Jul-12		0						0											
Aug-12		0						0											
Sep-12		0						0											
Oct-12		0						0											
Nov-12		0	3		(57,500)		(57,500)	0											
Dec-12		0						0											
Jan-13		66,125	2					66,125											
Feb-13		0						0											
Mar-13		0						0											
Apr-13		0						0											
May-13		0						0											
Jun-13		0						0											
Jul-13		0						0											
Aug-13		0						0											
Sep-13		0						0											
Oct-13		0						0											
Nov-13		0	3		(66,125)		(66,125)	0											
Dec-13		0						0											

History truncated for ease of viewing

NOTES

1 - No interest is applied to this activity

2 - Payments made in:

Jan 2012 - see order 12-009

Jan 2013 - see order 13-002

3 - October balance transferred to account 186286 for amortization

5

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of NWIGU Intervenor Funding
 Account Number: 186278
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 13-248

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
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance																																																																																																							
(a)	(b)	(c)	(d)	(e)	(f)	(g)																																																																																																									
Beginning Balance																																																																																																															
Nov-11	3	0						0																																																																																																							
Dec-11		0						(3,112)	(3,112)																																																																																																						
Jan-12		0						0	0																																																																																																						
Feb-12		0						0	0																																																																																																						
Mar-12		0						0	0																																																																																																						
Apr-12		0						0	0																																																																																																						
May-12	2	8,593						8,593	8,593																																																																																																						
Jun-12		0						0	8,593																																																																																																						
Jul-12		0						0	8,593																																																																																																						
Aug-12		0						0	8,593																																																																																																						
Sep-12		0						0	8,593																																																																																																						
Oct-12		0						0	8,593																																																																																																						
Nov-12	3	0						0	(8,593)																																																																																																						
Dec-12	2	51,194						51,194	51,194																																																																																																						
Jan-13		0						0	51,194																																																																																																						
Feb-13		0						0	51,194																																																																																																						
Mar-13		0						0	51,194																																																																																																						
Apr-13	2	1,625						1,625	52,819																																																																																																						
May-13		0						0	52,819																																																																																																						
Jun-13		0						0	52,819																																																																																																						
Jul-13		0						0	52,819																																																																																																						
Aug-13		0						0	52,819																																																																																																						
Sep-13		0						0	52,819																																																																																																						
Oct-13	2	2,057						2,057	54,876																																																																																																						
Nov-13	4	0						0	54,876																																																																																																						
Dec-13		0						0	54,876																																																																																																						
								0	2,057																																																																																																						
								0	(52,819)																																																																																																						
								0	2,057																																																																																																						

History truncated for ease of viewing

NOTES

- 1 - No interest is applied to this activity
- 2 - Payments made in:
 - May 2012 - see order 12-137
 - Dec 2012 - see order 12-482
 - Apr 2013 - see order 13-105
 - Oct 2013 - see order 13-363
- 3 - October balance transferred to account 186288 for amortization
- 4 - Transfer September NWIGU balance to 186288 amortization account.
 The October NWIGU payment was not made until after the OPUC approved amortization of deferred balances; therefore, the \$2,057 will be included in the 2014-15 PGA.

ORDER NO. 13 363

ENTERED OCT 14 2013

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1357 (46)

In the Matter of

NORTHWEST INDUSTRIAL GAS
USERS

Request for Intervenor Funding.

ORDER

DISPOSITION: MATCHING GRANT REQUEST APPROVED

On September 30, 2013, the Northwest Industrial Gas Users (NWIGU) filed a Request for Payment of Preauthorized Matching Grant. Section 7.2 of the Second Amended and Restated Intervenor Funding Agreement (Agreement), adopted by the Commission in Order No. 12-452¹, governs the procedures for payment of Matching Fund Grants. Funds from the Northwest Natural Gas Company, dba NW Natural Preauthorized Matching Fund Account are available for use exclusively by NWIGU. NWIGU was precertified to receive Matching Fund Grants on February 3, 2004, in Order No. 04-055.

NWIGU asks for \$2,057.03 from the NW Natural Preauthorized Matching Fund Account. Under the terms of the Agreement, NWIGU must establish that it has used in-house resources or outside funding for at least 50 percent of the Eligible Expenses for an Eligible Proceeding. NWIGU provided the required documentation in its request.

Section 7.7 of the Agreement provides that the Commission shall make a determination in each proceeding as to how the participating utilities are to recover the funding grants from the various customer classes. Section 7.7(b) of the Agreement provides that the Preauthorized Matching Grants shall be allocated and charged to industrial customers.

We find that NWIGU has met the requirements of the Agreement, and its request should be approved. Section 7.2 of the Agreement provides that the utility must pay the Preauthorized Matching Grant to the requesting intervenor within 30 days after receipt of Commission directive.

¹ Order No. 12-452 was subsequently supplemented by Order No. 13-317 to include Exhibits A, B, and C.

ORDER NO. 13 363

ORDER

IT IS ORDERED that:

1. The Northwest Industrial Gas Users has met the requirements of the Second Amended and Restated Intervenor Funding Agreement, and its request is approved.
2. Northwest Natural Gas Company, dba NW Natural shall pay \$2,057.03 from the NW Natural Preauthorized Matching Fund to the Northwest Industrial Gas Users within 30 days after receipt of this order, and the grant shall be assessed to NW Natural's industrial customers.

Made, entered, and effective OCT 14 2013

Susan K. Ackerman

Susan K. Ackerman
Chair

John Savage
John Savage
Commissioner

Stephen M. Bloom

Stephen M. Bloom
Commissioner



Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of the revenue requirement related to the implementation of automated meter reading
 Account Number: 186308
 Docket UM 1413
 Info: Last order for deferral reauthorization was Order No. 12-047

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
Debit	(Credit)	Monthly/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Grand TOTAL	2009 Deferral Balance	2010 Deferral Balance	2011 Deferral Balance	2012 Deferral Balance	2013 Deferral Balance																																																													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)																																																													
Beginning Balance																																																																											
Feb-11		103,006		370	8.618%	103,376	2,008,445																																																																				
Mar-11		95,166		1,084	8.618%	96,251	2,104,696			103,376																																																																	
Apr-11		99,594		1,792	8.618%	101,385	2,206,081			199,626																																																																	
May-11		97,463		2,512	8.618%	99,975	2,306,056			301,012																																																																	
Jun-11		82,430		3,176	8.618%	85,607	2,391,663			400,987																																																																	
Jul-11		92,897		3,851	8.618%	96,747	2,488,411			486,594																																																																	
Aug-11		89,419		4,512	8.618%	93,931	2,582,341			583,341																																																																	
Sep-11		78,548		5,147	8.618%	83,695	2,666,036			677,272																																																																	
Oct-11	2	74,986		5,735	8.618%	80,689	2,746,726			760,967																																																																	
Nov-11		67,959	(32)	6,290	8.618%	74,249	2,820,974			841,656																																																																	
Dec-11		58,509		6,789	8.618%	65,298	2,886,272			915,905																																																																	
Jan-12		57,774		7,256	8.618%	65,030	2,951,302			981,203																																																																	
Feb-12		74,957		752	8.618%	75,709	3,027,011			1,046,233																																																																	
Mar-12		68,704		750	8.618%	69,454	3,096,465			75,709																																																																	
Apr-12		74,266		1,269	8.618%	75,534	3,171,999			145,163																																																																	
May-12		70,250		1,797	8.618%	72,046	3,244,046			220,697																																																																	
Jun-12		59,915		2,277	8.618%	62,192	3,306,237			292,743																																																																	
Jul-12		66,483		2,748	8.618%	69,231	3,375,468			354,935																																																																	
Aug-12		69,647		3,256	8.618%	72,903	3,448,371			424,166																																																																	
Sep-12	2	51,851		3,716	8.618%	55,567	3,503,938			497,069																																																																	
Oct-12		58,517		4,139	8.618%	62,656	3,566,594			552,636																																																																	
Nov-12		0		0	7.78%	0	3,566,594			615,292																																																																	
Dec-12		0		0	7.78%	0	3,566,594			615,292																																																																	
Jan-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Feb-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Mar-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Apr-13		0		0	7.78%	0	3,566,594			615,292																																																																	
May-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Jun-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Jul-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Aug-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Sep-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Oct-13		0		0	7.78%	0	3,566,594			615,292																																																																	
Nov-13	3	(2,951,302)	(615,292)	0	7.78%	(3,566,594)	0			615,292																																																																	
Dec-13		0		0	7.78%	0	0			0																																																																	

History truncated for ease of viewing

NOTES

- 1 Deferrals are authorized on a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review
- 2 A \$3,696 total true-up adjustment for the September deferral and interest was recorded in October 2012 to reflect actual expenditures.
- 3 The 2012 deferral balance was moved to account 186307 for amortization.



Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Industrial DSM Costs
 Account Number: 186232
 Docket UM 1420
 13-14 Deferral approved in Order 13-169

Debit (Credit)	Month/Year	Note	Deferral	Transfers	TOTAL Interest	Interest Rate	Mar 12 - Feb 13 Interest	Mar 13 - Feb 14 Interest	Activity	TOTAL Balance	Mar 12 - Feb 13 Balance	Mar 13 - Feb 14 Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(e5)	(e6)	(f)	(g)	(g4)	(g5)
Beginning Balance												
Nov-11	1		0	(1,798,220)	13,993	8.618%	0		(1,784,226)	1,962,493	0	0
Dec-11			0		14,094	8.618%	0		14,094	1,976,587	0	0
Jan-12			0		14,195	8.618%	0		14,195	1,990,782	0	0
Feb-12	2		0	27	14,297	8.618%	0		14,324	2,005,105	0	0
Mar-12			0		0	8.618%	0		0	2,005,105	0	0
Apr-12			0		0	8.618%	0		0	2,005,105	0	0
May-12			0		0	8.618%	0		0	2,005,105	0	0
Jun-12			0		0	8.618%	0		0	2,005,105	0	0
Jul-12			538,172		1,932	8.618%	1,932		540,104	2,545,210	540,104	540,104
Aug-12			0		3,879	8.618%	3,879		3,879	2,549,089	543,983	543,983
Sep-12			0		3,907	8.618%	3,907		3,907	2,552,995	547,890	547,890
Oct-12			538,172		5,867	8.618%	5,867		544,039	3,097,035	1,091,929	1,091,929
Nov-12	1		0	(2,005,105)	7,079	7.78%	7,079		(1,998,026)	1,099,009	1,099,009	1,099,009
Dec-12			538,172		8,870	7.78%	8,870		547,042	1,646,050	1,646,050	1,646,050
Jan-13			0		10,672	7.78%	10,672		10,672	1,656,722	1,656,722	1,656,722
Feb-13			0		10,741	7.78%	10,741		10,741	1,667,463	1,667,463	1,667,463
Mar-13			0		0	7.78%	0		0	1,667,463	1,667,463	1,667,463
Apr-13			575,946		1,867	7.78%	0	1,867	577,813	2,245,276	1,667,463	577,813
May-13			0		3,746	7.78%	0	3,746	3,746	2,249,023	1,667,463	581,559
Jun-13			0		3,770	7.78%	0	3,770	3,770	2,252,793	1,667,463	585,330
Jul-13			575,946		5,662	7.78%	0	5,662	581,608	2,834,401	1,667,463	1,166,938
Aug-13			0		7,566	7.78%	0	7,566	7,566	2,841,967	1,667,463	1,174,503
Sep-13			0		7,615	7.78%	0	7,615	7,615	2,849,581	1,667,463	1,182,118
Oct-13			575,946		9,531	7.78%	0	9,531	585,477	3,435,058	1,667,463	1,767,595
Nov-13	1		0	(1,667,463)	11,460	7.78%	0	11,460	(1,656,004)	1,779,055	0	1,779,055
Dec-13			0		11,534	7.78%	0	11,534	11,534	1,790,589	0	1,790,589

History truncated for ease of viewing

NOTES

1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)
 2 - Transfer represents a balance true-up adjustment.

Deferrals are authorized on a program year (Mar - Feb). The total balance is broken down into separate deferral years for convenience of review

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Earnings Sharing Deferral
 Account Number: 254303
 Info: Docket UM 903
 Deferral for 2011 earnings sharing issued in Order 12-278

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Total Balance (h)
	7							
	8							
	9		(685,000)		8.618%	(2,460)	(687,460)	(687,460)
	10		-		8.618%	(4,937)	(4,937)	(692,397)
	11		-		8.618%	(4,973)	(4,972)	(697,369)
	12		-		8.618%	(5,008)	(5,008)	(702,377)
	13		-		8.618%	(5,044)	(5,044)	(707,421)
	14		-		8.618%	(5,080)	(5,080)	(712,502)
	15		-		8.618%	(5,117)	(5,117)	(717,619)
	16		-		8.618%	(5,154)	(5,154)	(722,772)
	17		-		8.618%	(5,191)	(5,191)	(727,963)
	18				8.618%	(5,228)	(5,229)	(733,192)
	19			(1)	7.78%	0	733,192	0
	20			733,192	7.78%	0	0	0
	21				7.78%	0	0	0
	22				7.78%	0	0	0
	23				7.78%	0	0	0
	24				7.78%	0	0	0
	25				7.78%	0	0	0
	26				7.78%	0	0	0
	27				7.78%	0	0	0
	28				7.78%	0	0	0
	29				7.78%	0	0	0
	30				7.78%	0	0	0
	31				7.78%	0	0	0
	32				7.78%	0	0	0
	33				7.78%	0	0	0

NOTES

1 - Transfer October balance to 186279 for amortization.

10

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Gas Reserves Credit
 Account Number: 191440
 Info: Dockets UG 204 and UM 1520

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Total Balance (h)
	Beginning Balance							
	Oct-12	1	(45,233)		7.78%	(2,888)	(48,122)	(422,864)
	Nov-12		(46,153)		7.78%	(3,203)	(49,357)	(470,986)
	Dec-12		(48,268)		7.78%	(3,530)	(51,798)	(520,342)
	Jan-13		(50,384)		7.78%	(3,873)	(54,257)	(572,140)
	Feb-13		(52,540)		7.78%	(4,231)	(56,771)	(626,397)
	Mar-13		(54,615)		7.78%	(4,606)	(59,221)	(683,168)
	Apr-13		(59,116)		7.78%	(5,005)	(64,120)	(742,389)
	May-13		(62,471)		7.78%	(5,431)	(67,902)	(806,509)
	Jun-13		(63,210)		7.78%	(5,874)	(69,084)	(874,411)
	Jul-13		(65,056)		7.78%	(6,328)	(71,384)	(943,495)
	Aug-13		(65,663)		7.78%	(6,793)	(72,456)	(1,014,879)
	Sep-13		(65,286)		7.78%	(7,261)	(72,547)	(1,087,335)
	Oct-13	2	0	1,159,882	0%	0	1,159,882	(1,159,882)
	Nov-13		0	0	0%	0	0	0
	Dec-13		0	0	0%	0	0	0

NOTES

1 - Deferral represents the change in carrying costs between UG 152 and UG 221 between June 2011 when Encana activity first began and October 2012. Per the UM 1520 stipulation, parties agreed that the change in the Company's cost of capital in the next rate case would be retroactively applied to the beginning of Encana activity.

2 - Transfer October balance to 191442 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: (Gains)/Losses on Property Sales
 Account Number: 254305
 Info: Dockets UP 208, UP 287, UP 290
 Orders 13-196, 13-358

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	May-13	1	(2,664,215)				(2,664,215)	(2,664,215)
	Jun-13		0				0	(2,664,215)
	Jul-13		0				0	(2,664,215)
	Aug-13		0				0	(2,664,215)
	Sep-13		0				0	(2,664,215)
	Oct-13	2	(981,384)				(981,384)	(3,645,599)
	Nov-13	3		3,645,599			3,645,599	0
	Dec-13		0				0	0

Notes:

- 1** - Deferral represents the net gain on sales of Tualatin and South Center properties (Order No. 13-196)
- 2** - Deferral represents the net gain on sale of Central properties (Order No. 13-358)
- 3** - Transfer October balance to 254315 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Working Gas Deferral
 Account Number: 191030
 Info: Docket UM 1651
 Order 13-349

Debit (Credit)	Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Total Balance (h)
	Beginning Balance							
	Nov-12		515,700		7.78%	1,672	517,372	517,372
	Dec-12		700,200		7.78%	2,270	702,470	1,219,842
	Jan-13		660,150		7.78%	5,494	665,644	1,885,486
	Feb-13		549,000		7.78%	9,688	558,688	2,444,174
	Mar-13		484,200		7.78%	13,794	497,994	2,942,168
	Apr-13		366,300		7.78%	17,034	383,334	3,325,502
	May-13		247,050		7.78%	19,876	266,926	3,592,428
	Jun-13		173,700		7.78%	22,123	195,823	3,788,251
	Jul-13		162,000		7.78%	23,816	185,816	3,974,067
	Aug-13		162,450		7.78%	25,087	187,537	4,161,604
	Sep-13		168,300		7.78%	26,311	194,611	4,356,215
	Oct-13		310,950		7.78%	27,989	338,939	4,695,154
	Nov-13	1	0	(4,695,154)	7.78%	0	(4,695,154)	0
	Dec-13		0		7.78%	0	0	0

NOTES

1 - Transfer October balance to 191031 for amortization.

Detail of Environmental Deferrals

NW Natural
Oregon Quarterly Deferred Report
4th Quarter 2013 Environmental Account Detail

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	2013/10	200391-01-01	100889976	99,308.65	WBS 200391-01-01	100889976	September Balance =>	123,984,130.66
186145	2013/10	200391-01-02	100889977	144,551.55	WBS 200391-01-02	100889977		124,128,682.21
186145	2013/10	200391-01-03	100889978	6,816.14	WBS 200391-01-03	100889978		124,135,498.35
186145	2013/10	200391-01-08	100889979	9,470.00	WBS 200391-01-08	100889979		124,144,968.35
186145	2013/10	200391-01-09	100889980	18,233.50	WBS 200391-01-09	100889980		124,163,201.85
186145	2013/10	200391-01-10	100889981	123,499.33	WBS 200391-01-10	100889981		124,286,701.18
186145	2013/10	200391-01-11	100889982	8,302.00	WBS 200391-01-11	100889982		124,295,003.18
186145	2013/10	200391-01-12	100889993	22,230.53	WBS 200391-01-12	100889993		124,317,233.71
186145	2013/10	200391-01-13	100889995	33,954.84	WBS 200391-01-13	100889995		124,351,188.55
186145	2013/10	200391-01-31	100890012	-859,255.00	WBS 200391-01-31	100890012		123,491,933.55
186145	2013/10	200391-01-31	100890407	390,471.37	WBS 200391-01-31	100890407		123,882,404.92
186145	2013/10	200391-02-01	100889983	-5,640.95	WBS 200391-02-01	100889983		123,876,763.97
186145	2013/10	200391-02-02	100889984	-22,095.69	WBS 200391-02-02	100889984		123,854,668.28
186145	2013/10	200391-02-03	100889985	-6,639.21	WBS 200391-02-03	100889985		123,848,029.07
186145	2013/10	200391-02-04	100889986	-20,436.49	WBS 200391-02-04	100889986		123,827,592.58
186145	2013/10	200391-02-04	100890383	-4,254.00	WBS 200391-02-04	100890383		123,823,338.58
186145	2013/10	200391-02-05	100889987	-2,049,891.44	WBS 200391-02-05	100889987		121,773,447.14
186145	2013/10	200391-02-05	100890384	-1,694.27	WBS 200391-02-05	100890384		121,771,752.87
186145	2013/10	200391-02-06	100889988	-134,816.08	WBS 200391-02-06	100889988		121,636,936.79
186145	2013/10	200391-02-06	100890385	550.15	WBS 200391-02-06	100890385		121,637,486.94
186145	2013/10	200391-02-07	100889989	-17,480,648.14	WBS 200391-02-07	100889989		104,156,838.80
186145	2013/10	200391-02-07	100890386	42,182.56	WBS 200391-02-07	100890386		104,199,021.36
186145	2013/10	200391-02-09	100889996	-88,384.87	WBS 200391-02-09	100889996		104,110,636.49
186145	2013/10	200391-02-10	100890013	-120,184.09	WBS 200391-02-10	100890013		103,990,452.40
186145	2013/10	200391-02-10	100890387	30,352.27	WBS 200391-02-10	100890387		104,020,804.67
186145	2013/10	200391-03-02-04	100889990	15,239.75	WBS 200391-03-02-04	100889990		104,036,044.42
186145	2013/10	200391-03-02-05	100889991	4,487.50	WBS 200391-03-02-05	100889991		104,040,531.92
186145	2013/10	200391-03-02-08	100889992	722.00	WBS 200391-03-02-08	100889992		104,041,253.92
186145	2013/10	200391-03-02-09	100889994	-693.00	WBS 200391-03-02-09	100889994		104,040,560.92
186145	2013/10	200391-03-02-10	100889997	1,282.51	WBS 200391-03-02-10	100889997		104,041,843.43
186145	2013/10	200394-01-01	100889998	22,094.91	WBS 200394-01-01	100889998		104,063,938.34
186145	2013/10	200394-01-02	100889999	68,145.54	WBS 200394-01-02	100889999		104,132,083.88
186145	2013/10	200394-01-03	100890000	71,961.64	WBS 200394-01-03	100890000		104,204,045.52
186145	2013/10	200394-01-04	100890001	86.22	WBS 200394-01-04	100890001		104,204,131.74
186145	2013/10	200394-01-05	100890002	247.21	WBS 200394-01-05	100890002		104,204,378.95
186145	2013/10	200394-01-06	100890003	10,657.96	WBS 200394-01-06	100890003		104,215,036.91
186145	2013/10	200394-01-07	100890004	48,567.83	WBS 200394-01-07	100890004		104,263,604.74
186145	2013/10	200394-02-03	100890005	30,000.00	WBS 200394-02-03	100890005		104,293,604.74
186145	2013/10	200394-02-04	100890006	11,916.58	WBS 200394-02-04	100890006		104,305,521.32
186145	2013/10	200394-02-05	100890007	85,012.66	WBS 200394-02-05	100890007		104,390,533.98
186145	2013/10	200394-03-02	100890008	-11,652.46	WBS 200394-03-02	100890008		104,378,881.52
186145	2013/10	200394-03-05	100890009	-2,000.00	WBS 200394-03-05	100890009		104,376,881.52
186145	2013/10	200394-04-04	100890010	246,101.89	WBS 200394-04-04	100890010		104,622,983.41
186145	2013/10	200394-07-01	100890011	13,874.92	WBS 200394-07-01	100890011		104,636,858.33
	2013/10 Total			-19,247,963.68			October Balance =>	104,636,858.33
186145	2013/11	200391-01-01	100899095	20,635.35	WBS 200391-01-01	100899095		104,657,493.68
186145	2013/11	200391-01-02	100899096	29,590.13	WBS 200391-01-02	100899096		104,687,083.81
186145	2013/11	200391-01-03	100899097	15,477.75	WBS 200391-01-03	100899097		104,702,561.56
186145	2013/11	200391-01-09	100899098	15,794.90	WBS 200391-01-09	100899098		104,718,356.46
186145	2013/11	200391-01-10	100899099	113,938.43	WBS 200391-01-10	100899099		104,832,294.89
186145	2013/11	200391-01-11	100899100	2,091.00	WBS 200391-01-11	100899100		104,834,385.89
186145	2013/11	200391-01-12	100899106	-25,891.03	WBS 200391-01-12	100899106		104,808,494.86
186145	2013/11	200391-01-13	100899108	29,990.94	WBS 200391-01-13	100899108		104,838,485.80
186145	2013/11	200391-01-31	100899412	377,959.34	WBS 200391-01-31	100899412		105,216,445.14
186145	2013/11	200391-01-35	100899124	-29,026.86	WBS 200391-01-35	100899124		105,187,418.28
186145	2013/11	200391-01-36	100899123	-78,437.23	WBS 200391-01-36	100899123		105,108,981.05
186145	2013/11	200391-02-01	100899101	20.67	WBS 200391-02-01	100899101		105,109,001.72
186145	2013/11	200391-02-07	100899102	2,174,622.19	WBS 200391-02-07	100899102		107,283,623.91
186145	2013/11	200391-02-10	100899122	41,288.82	WBS 200391-02-10	100899122		107,324,912.73
186145	2013/11	200391-03-02-04	100899103	8,569.50	WBS 200391-03-02-04	100899103		107,333,482.23
186145	2013/11	200391-03-02-05	100899104	3,324.00	WBS 200391-03-02-05	100899104		107,336,806.23
186145	2013/11	200391-03-02-08	100899105	340.00	WBS 200391-03-02-08	100899105		107,337,146.23
186145	2013/11	200391-03-02-09	100899107	405.50	WBS 200391-03-02-09	100899107		107,337,551.73
186145	2013/11	200391-03-02-10	100899109	272.58	WBS 200391-03-02-10	100899109		107,337,824.31
186145	2013/11	200391-08	100899121	-325,096.37	WBS 200391-08	100899121		107,012,727.94
186145	2013/11	200394-01-01	100899110	-23,969.69	WBS 200394-01-01	100899110		106,988,758.25
186145	2013/11	200394-01-02	100899111	-54,000.60	WBS 200394-01-02	100899111		106,934,757.65
186145	2013/11	200394-01-03	100899112	42,836.14	WBS 200394-01-03	100899112		106,977,593.79
186145	2013/11	200394-01-05	100899113	2,609.16	WBS 200394-01-05	100899113		106,980,202.95
186145	2013/11	200394-01-06	100899114	-2,325.05	WBS 200394-01-06	100899114		106,977,877.90
186145	2013/11	200394-02-03	100899115	-30,000.00	WBS 200394-02-03	100899115		106,947,877.90
186145	2013/11	200394-02-04	100899116	-22,862.00	WBS 200394-02-04	100899116		106,925,015.90
186145	2013/11	200394-02-05	100899117	-65,012.66	WBS 200394-02-05	100899117		106,860,003.24
186145	2013/11	200394-03-02	100899118	19,833.03	WBS 200394-03-02	100899118		106,879,836.27
186145	2013/11	200394-04-04	100899119	638,104.58	WBS 200394-04-04	100899119		107,517,940.85

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	2013/11	200394-07-01	100899120	20,301.22	WBS 200394-07-01	100899120		107,538,242.07
186145	2013/11	200394-36	100899125	-21,996.30	WBS 200394-36	100899125		107,516,245.77
	2013/11 Total			2,879,387.44			November Balance ==>	107,516,245.77
186145	2013/12	200391-01-01	100907972	8,460.50	WBS 200391-01-01	100907972		107,524,706.27
186145	2013/12	200391-01-01	100947109	1,115,156.00	WBS 200391-01-01	100947109		108,639,862.27
186145	2013/12	200391-01-02	100907973	25,849.62	WBS 200391-01-02	100907973		108,665,711.89
186145	2013/12	200391-01-02	100947110	17,558.00	WBS 200391-01-02	100947110		108,683,269.89
186145	2013/12	200391-01-03	100907974	7,209.50	WBS 200391-01-03	100907974		108,690,479.39
186145	2013/12	200391-01-03	100947111	194,933.00	WBS 200391-01-03	100947111		108,885,412.39
186145	2013/12	200391-01-08	100907975	11,756.00	WBS 200391-01-08	100907975		108,897,168.39
186145	2013/12	200391-01-08	100947112	81,450.00	WBS 200391-01-08	100947112		108,978,618.39
186145	2013/12	200391-01-09	100907976	14,027.31	WBS 200391-01-09	100907976		108,992,645.70
186145	2013/12	200391-01-09	100947113	270,875.00	WBS 200391-01-09	100947113		109,263,520.70
186145	2013/12	200391-01-10	100907977	75,753.81	WBS 200391-01-10	100907977		109,339,274.51
186145	2013/12	200391-01-10	100947114	445,918.00	WBS 200391-01-10	100947114		109,785,192.51
186145	2013/12	200391-01-11	100907978	9,614.69	WBS 200391-01-11	100907978		109,794,807.20
186145	2013/12	200391-01-11	100947115	-10,393.00	WBS 200391-01-11	100947115		109,784,414.20
186145	2013/12	200391-01-12	100907983	6,032.52	WBS 200391-01-12	100907983		109,790,446.72
186145	2013/12	200391-01-12	100947120	246,750.00	WBS 200391-01-12	100947120		110,037,196.72
186145	2013/12	200391-01-13	100907985	-29,990.94	WBS 200391-01-13	100907985		110,007,205.78
186145	2013/12	200391-01-13	100947122	1,078,134.00	WBS 200391-01-13	100947122		111,085,339.78
186145	2013/12	200391-01-14	100947126	40,500.00	WBS 200391-01-14	100947126		111,125,839.78
186145	2013/12	200391-01-31	100907998	393,490.04	WBS 200391-01-31	100907998		111,519,329.82
186145	2013/12	200391-01-33	100947127	-108,777.00	WBS 200391-01-33	100947127		111,410,552.82
186145	2013/12	200391-01-36	100947128	-27,691.87	WBS 200391-01-36	100947128		111,382,860.95
186145	2013/12	200391-02-01	100907979	21.47	WBS 200391-02-01	100907979		111,382,882.42
186145	2013/12	200391-02-04	100947116	-4,254.00	WBS 200391-02-04	100947116		111,378,628.42
186145	2013/12	200391-02-07	100907980	364,487.34	WBS 200391-02-07	100907980		111,743,115.76
186145	2013/12	200391-02-10	100908000	4,761.96	WBS 200391-02-10	100908000		111,747,877.72
186145	2013/12	200391-03-02-04	100907981	2,479.50	WBS 200391-03-02-04	100907981		111,750,357.22
186145	2013/12	200391-03-02-04	100947117	-23,809.00	WBS 200391-03-02-04	100947117		111,726,548.22
186145	2013/12	200391-03-02-05	100947118	242,189.00	WBS 200391-03-02-05	100947118		111,968,737.22
186145	2013/12	200391-03-02-08	100907982	195.00	WBS 200391-03-02-08	100907982		111,968,932.22
186145	2013/12	200391-03-02-08	100947119	115,438.00	WBS 200391-03-02-08	100947119		112,084,370.22
186145	2013/12	200391-03-02-09	100907984	3,269.00	WBS 200391-03-02-09	100907984		112,087,639.22
186145	2013/12	200391-03-02-09	100947121	101,775.00	WBS 200391-03-02-09	100947121		112,189,414.22
186145	2013/12	200391-03-02-10	100907986	394.28	WBS 200391-03-02-10	100907986		112,189,808.50
186145	2013/12	200391-03-02-10	100947123	24,066.00	WBS 200391-03-02-10	100947123		112,213,874.50
186145	2013/12	200391-03-02-11	100907987	286,711.20	WBS 200391-03-02-11	100907987		112,500,585.70
186145	2013/12	200391-03-02-11	100947124	302,078.00	WBS 200391-03-02-11	100947124		112,802,663.70
186145	2013/12	200391-03-02-12	100947125	-76,000.00	WBS 200391-03-02-12	100947125		112,726,663.70
186145	2013/12	200391-08	100907999	-2,896.47	WBS 200391-08	100907999		112,723,767.23
186145	2013/12	200394-01-01	100907988	34,377.70	WBS 200394-01-01	100907988		112,758,144.93
186145	2013/12	200394-01-02	100907989	47,875.93	WBS 200394-01-02	100907989		112,806,020.86
186145	2013/12	200394-01-03	100907990	83,147.45	WBS 200394-01-03	100907990		112,889,168.31
186145	2013/12	200394-01-05	100907991	648.89	WBS 200394-01-05	100907991		112,890,817.20
186145	2013/12	200394-01-06	100907992	423.09	WBS 200394-01-06	100907992		112,890,240.29
186145	2013/12	200394-02-04	100907993	5,924.42	WBS 200394-02-04	100907993		112,896,164.71
186145	2013/12	200394-02-05	100907994	61,402.67	WBS 200394-02-05	100907994		112,957,567.38
186145	2013/12	200394-03-02	100907995	10,353.02	WBS 200394-03-02	100907995		112,967,920.40
186145	2013/12	200394-04-04	100907996	529,478.70	WBS 200394-04-04	100907996		113,497,399.10
186145	2013/12	200394-07-01	100907997	61,541.18	WBS 200394-07-01	100907997		113,558,940.28
	2013/12 Total			6,042,694.51			December Balance ==>	113,558,940.28
186145 Total				-10,325,881.73				
186146	2013/10	200506-04-31	100890417	1,187.09	WBS 200506-04-31	100890417	September Balance ==>	183,098.56
	2013/10 Total			1,187.09			October Balance ==>	184,285.65
186146	2013/11	200506-04-31	100899422	1,193.27	WBS 200506-04-31	100899422		185,478.92
186146	2013/11	200506-04-35	100899126	-209.01	WBS 200506-04-35	100899126		185,269.91
186146	2013/11	200506-04-36	100899127	-259.30	WBS 200506-04-36	100899127		185,010.61
	2013/11 Total			724.96			November Balance ==>	185,010.61
186146	2013/12	200506-04-31	100908001	1,199.49	WBS 200506-04-31	100908001		186,210.10
186146	2013/12	200506-04-36	100947138	259.30	WBS 200506-04-36	100947138		186,469.40
	2013/12 Total			1,458.79			December Balance ==>	186,469.40
186146 Total				3,370.84				
186147	2013/10	200391-04-02	100890014	8,147.63	WBS 200391-04-02	100890014	September Balance ==>	5,195,120.85
186147	2013/10	200391-04-09	100890015	1,646.50	WBS 200391-04-09	100890015		5,204,914.98
186147	2013/10	200391-04-11	100890016	4,288.56	WBS 200391-04-11	100890016		5,209,203.54
186147	2013/10	200391-04-31	100890408	28,282.58	WBS 200391-04-31	100890408		5,237,486.12
	2013/10 Total			42,365.27			October Balance ==>	5,237,486.12
186147	2013/11	200391-04-02	100899128	998.75	WBS 200391-04-02	100899128		5,238,484.87
186147	2013/11	200391-04-09	100899129	1,866.35	WBS 200391-04-09	100899129		5,240,351.22
186147	2013/11	200391-04-31	100899413	28,486.01	WBS 200391-04-31	100899413		5,268,837.23
186147	2013/11	200391-04-35	100899131	-2,936.68	WBS 200391-04-35	100899131		5,265,900.55
186147	2013/11	200391-04-36	100899130	-7,607.73	WBS 200391-04-36	100899130		5,258,292.82
	2013/11 Total			20,806.70			November Balance ==>	5,258,292.82
186147	2013/12	200391-04-02	100908002	1,058.75	WBS 200391-04-02	100908002		5,259,351.57
186147	2013/12	200391-04-02	100947129	254,504.00	WBS 200391-04-02	100947129		5,513,855.57
186147	2013/12	200391-04-09	100908003	1,121.70	WBS 200391-04-09	100908003		5,514,977.27
186147	2013/12	200391-04-09	100947130	7,487.00	WBS 200391-04-09	100947130		5,522,464.27

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186147	2013/12	200391-04-11	100908004	11,154.41	WBS 200391-04-11	100908004		5,533,618.68
186147	2013/12	200391-04-11	100947131	26,199.00	WBS 200391-04-11	100947131		5,559,817.68
186147	2013/12	200391-04-31	100908005	28,688.42	WBS 200391-04-31	100908005		5,588,506.10
186147	2013/12	200391-04-33	100947132	-655.00	WBS 200391-04-33	100947132		5,587,851.10
186147 Total	2013/12 Total			329,558.28			December Balance =>	5,587,851.10
				392,730.25				
186148	2013/10	200393-01-01	100890017	56,909.25	WBS 200393-01-01	100890017	September Balance =>	24,758,928.29
186148	2013/10	200393-05-31	100890415	137,675.01	WBS 200393-05-31	100890415		24,896,603.30
186148 Total	2013/10 Total			194,584.26			October Balance =>	24,896,603.30
				-44,301.27	WBS 200393-01-01	100899132		24,852,302.03
186148	2013/11	200393-01-01	100899132					24,990,748.41
186148	2013/11	200393-05-31	100899420	138,446.38	WBS 200393-05-31	100899420		24,973,600.70
186148	2013/11	200393-05-35	100899133	-17,147.71	WBS 200393-05-35	100899133		24,939,458.00
186148	2013/11	200393-05-36	100899134	-34,142.70	WBS 200393-05-36	100899134		24,939,458.00
186148 Total	2013/11 Total			42,854.70			November Balance =>	24,969,796.25
				30,338.25	WBS 200393-01-01	100908006		25,608,337.25
186148	2013/12	200393-01-01	100947148	638,541.00	WBS 200393-01-01	100947148		25,482,577.91
186148	2013/12	200393-01-01	100947288	-125,759.34	WBS 200393-01-01	100947288		25,404,577.91
186148	2013/12	200393-02-01	100947149	-78,000.00	WBS 200393-02-01	100947149		25,904,577.91
186148	2013/12	200393-05-01	100947150	500,000.00	WBS 200393-05-01	100947150		26,043,717.37
186148	2013/12	200393-05-31	100908007	139,139.46	WBS 200393-05-31	100908007		26,025,720.43
186148	2013/12	200393-05-31	100947289	-17,996.94	WBS 200393-05-31	100947289		26,025,997.43
186148	2013/12	200393-05-33	100947152	277.00	WBS 200393-05-33	100947152		26,085,997.43
186148	2013/12	200393-06-01	100947151	60,000.00	WBS 200393-06-01	100947151		26,092,997.43
186148	2013/12	200687-01	100947154	7,000.00	WBS 200687-01	100947154		26,092,997.43
186148 Total	2013/12 Total			1,153,539.43			December Balance =>	26,092,997.43
				1,390,978.39				
186149	2013/10	200392-01-01	100890018	3,956.00	WBS 200392-01-01	100890018	September Balance =>	3,709,662.63
186149	2013/10	200392-02-01	100890019	6,309.67	WBS 200392-02-01	100890019		3,715,972.30
186149	2013/10	200392-03-01	100890020	18,648.00	WBS 200392-03-01	100890020		3,734,620.30
186149	2013/10	200392-03-03	100890021	31,198.50	WBS 200392-03-03	100890021		3,765,818.80
186149	2013/10	200392-03-04	100890022	765.50	WBS 200392-03-04	100890022		3,766,584.30
186149	2013/10	200392-04-31	100890413	20,534.82	WBS 200392-04-31	100890413		3,787,119.12
186149 Total	2013/10 Total			81,412.49			October Balance =>	3,787,119.12
				292.50	WBS 200392-01-01	100899135		3,787,411.62
186149	2013/11	200392-02-01	100899136	517.53	WBS 200392-02-01	100899136		3,787,929.15
186149	2013/11	200392-03-01	100899137	31,096.90	WBS 200392-03-01	100899137		3,819,026.05
186149	2013/11	200392-03-03	100899138	14,753.75	WBS 200392-03-03	100899138		3,833,779.80
186149	2013/11	200392-03-04	100899139	8,304.51	WBS 200392-03-04	100899139		3,842,084.31
186149	2013/11	200392-04-31	100899418	21,021.12	WBS 200392-04-31	100899418		3,863,105.43
186149	2013/11	200392-04-35	100899140	-970.57	WBS 200392-04-35	100899140		3,862,134.86
186149	2013/11	200392-04-36	100899141	-5,927.82	WBS 200392-04-36	100899141		3,856,207.04
186149 Total	2013/11 Total			69,087.92			November Balance =>	3,856,207.04
				1,722.50	WBS 200392-01-01	100908008		3,857,929.54
186149	2013/12	200392-01-01	100947141	-75,750.00	WBS 200392-01-01	100947141		3,782,179.54
186149	2013/12	200392-02-01	100908009	738.31	WBS 200392-02-01	100908009		3,782,917.85
186149	2013/12	200392-02-01	100947142	82,091.00	WBS 200392-02-01	100947142		3,865,008.85
186149	2013/12	200392-02-02	100947143	-153.00	WBS 200392-02-02	100947143		3,864,855.85
186149	2013/12	200392-03-01	100908010	6,442.11	WBS 200392-03-01	100908010		3,871,297.96
186149	2013/12	200392-03-01	100947144	-46,381.00	WBS 200392-03-01	100947144		3,824,916.96
186149	2013/12	200392-03-02	100947145	34,087.00	WBS 200392-03-02	100947145		3,859,003.96
186149	2013/12	200392-03-03	100908011	6,037.78	WBS 200392-03-03	100908011		3,865,041.74
186149	2013/12	200392-03-03	100947146	-25,306.00	WBS 200392-03-03	100947146		3,839,735.74
186149	2013/12	200392-03-04	100908012	1,760.50	WBS 200392-03-04	100908012		3,841,496.24
186149	2013/12	200392-03-04	100947147	858,508.00	WBS 200392-03-04	100947147		4,700,004.24
186149	2013/12	200392-04-31	100908013	21,367.36	WBS 200392-04-31	100908013		4,721,371.60
186149 Total	2013/12 Total			865,164.56			December Balance =>	4,721,371.60
				1,015,664.97				
186151	2013/10	200391-03-01-31	100890409	125,994.54	WBS 200391-03-01-31	100890409	September Balance =>	19,559,575.63
186151	2013/10	200391-03-01-33	100890023	-5.12	WBS 200391-03-01-33	100890023		19,559,570.51
186151 Total	2013/10 Total			125,989.42			October Balance =>	19,559,570.51
				126,660.33	WBS 200391-03-01-31	100899414		19,686,230.84
186151	2013/11	200391-03-01-31	100899414					19,686,226.05
186151	2013/11	200391-03-01-33	100899142	-4.79	WBS 200391-03-01-33	100899142		19,664,969.89
186151	2013/11	200391-03-01-35	100899144	-21,256.16	WBS 200391-03-01-35	100899144		19,638,022.69
186151	2013/11	200391-03-01-36	100899143	-26,947.20	WBS 200391-03-01-36	100899143		19,638,022.69
186151 Total	2013/11 Total			78,452.18			November Balance =>	19,638,022.69
				127,330.44	WBS 200391-03-01-31	100908014		19,765,353.13
186151	2013/12	200391-03-01-33	100908015	-4.79	WBS 200391-03-01-33	100908015		19,765,348.34
186151	2013/12	200391-03-01-33	100947133	1,609.91	WBS 200391-03-01-33	100947133		19,766,958.25
186151	2013/12	200391-03-01-36	100947134	26,947.20	WBS 200391-03-01-36	100947134		19,793,905.45
186151 Total	2013/12 Total			155,882.76			December Balance =>	19,793,905.45
				360,324.36				
186152	2013/10	200507-01-31	100890419	219.49	WBS 200507-01-31	100890419	September Balance =>	213,151.82
186152 Total	2013/10 Total			219.49			October Balance =>	213,151.82
				220.58	WBS 200507-01-31	100899424		213,372.40
186152	2013/11	200507-01-31	100899424					213,326.68
186152	2013/11	200507-01-35	100899145	-45.72	WBS 200507-01-35	100899145		213,269.96
186152	2013/11	200507-01-36	100899146	-56.72	WBS 200507-01-36	100899146		213,269.96
186152 Total	2013/11 Total			118.14			November Balance =>	213,269.96
				221.68	WBS 200507-01-31	100908016		213,491.64
186152	2013/12	200507-01-31	100908016					213,548.36
186152	2013/12	200507-01-36	100947139	56.72	WBS 200507-01-36	100947139		

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186152 Total	2013/12 Total			278.40				
186153	2013/10	200508-03-01	100890024	616.03				December Balance => 213,548.36
186153	2013/10	200508-04-31	100890421	13,048.91	WBS 200508-03-01	100890024		September Balance => 760,800.11
	2013/10 Total			2,244.46	WBS 200508-04-31	100890421		776,093.48
186153	2013/11	200508-03-01	100899147	15,293.37				October Balance => 776,093.48
186153	2013/11	200508-04-31	100899426	48,605.03	WBS 200508-03-01	100899147		824,698.51
186153	2013/11	200508-04-35	100899149	2,450.45	WBS 200508-04-31	100899426		827,148.96
186153	2013/11	200508-04-36	100899148	-80.08	WBS 200508-04-35	100899149		827,068.88
	2013/11 Total			-489.33	WBS 200508-04-36	100899148		826,579.55
186153	2013/12	200508-03-01	100908017	50,486.07				November Balance => 826,579.55
186153	2013/12	200508-03-01	100947155	26,747.51	WBS 200508-03-01	100908017		853,327.06
186153	2013/12	200508-04-31	100908018	-87,911.84	WBS 200508-03-01	100947155		765,415.22
186153	2013/12	200508-04-33	100947156	2,700.71	WBS 200508-04-31	100908018		768,115.93
	2013/12 Total			-2,916.00	WBS 200508-04-33	100947156		765,199.93
186153 Total				-61,379.62				December Balance => 765,199.93
186154	2013/10	200509-03-31	100890423	4,399.82				
	2013/10 Total			1,499.12	WBS 200509-03-31	100890423		September Balance => 231,226.96
186154	2013/11	200509-03-31	100899428	1,499.12				October Balance => 232,726.08
186154	2013/11	200509-03-35	100899150	1,506.92	WBS 200509-03-31	100899428		234,233.00
186154	2013/11	200509-03-36	100899151	-162.77	WBS 200509-03-35	100899150		234,070.23
	2013/11 Total			-428.65	WBS 200509-03-36	100899151		233,641.58
186154	2013/12	200509-03-31	100908019	915.50				November Balance => 233,641.58
186154	2013/12	200509-03-36	100947140	1,514.78	WBS 200509-03-31	100908019		235,156.36
	2013/12 Total			428.65	WBS 200509-03-36	100947140		235,585.01
186154 Total				1,943.43				December Balance => 235,585.01
Grand Total				4,358.05				
				-7,153,439.02				

Detail of Gas Cost Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Commodity gas cost deferral
 Account Number: 191400
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 13-441

Narrative: Deferral of customer's share of the difference between actual core commodity cost incurred and the Annual Sales WACOG embedded as defined in the related annual PGA. From Nov 09 forward the deferral election is 90%.

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	Commodity Deferral (3)	Interest (e)	Interest Rate (f)	Storage Adjustment (2)	Hedge Adjustment (h)	Transfer (i)	Activity (j)	Deferral Plus Int. GL Balance (k)	Adjustment (6)	Adjusted GL Balance (m)						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)							
68		Nov-11	1	(3,122,887)	(11,288)	8.618%	(20,801)	0	16,767,722	13,612,745	(3,154,976)		(9,198,992)						
69		Dec-11		(5,972,328)	(44,202)	8.618%	(27,485)	0		(6,044,015)	(9,198,992)		(17,186,640)						
70		Jan-12		(7,866,051)	(94,407)	8.618%	(27,190)	0		(7,987,648)	(17,186,640)		(26,141,585)						
71		Feb-12		(8,777,427)	(155,028)	8.618%	(22,490)	0		(8,954,945)	(26,141,585)		(34,028,800)						
72		Mar-12		(7,649,612)	(215,289)	8.618%	(22,314)	0		(7,887,215)	(34,028,800)		(34,297,648)						
73		Apr-12		(10,979)	(244,471)	8.618%	(13,398)	0		(268,848)	(34,297,648)		(36,808,593)						
74		May-12	4	(2,246,908)	(254,417)	8.618%	(9,680)	0	59	(2,510,946)	(36,808,593)		(4,419,516)						
75		Jun-12	5	(1,648,781)	(25,610)	8.618%	(6,879)	0	34,070,348	32,389,078	(4,419,516)		(5,976,198)						
76		Jul-12		(1,513,032)	(37,196)	8.618%	(6,455)	0		(1,556,683)	(5,976,198)		(5,306,957)						
77		Aug-12		713,928	(40,371)	8.618%	(4,316)	0		669,241	(5,306,957)		(5,739,283)						
78		Sep-12		(387,003)	(39,523)	8.618%	(5,799)	0		(432,325)	(5,739,283)		(7,971,926)						
79		Oct-12		(2,172,596)	(49,059)	8.618%	(10,988)	0		(2,232,643)	(7,971,926)		(401,317)						
80		Nov-12	1	(386,011)	(1,297)	7.78%	(14,009)	0	7,971,926	7,570,609	(401,317)		(1,454,048)						
81		Dec-12		(1,027,354)	(5,995)	7.78%	(19,382)	0		(1,052,731)	(1,454,048)		(3,365,274)						
82		Jan-13		(1,871,064)	(15,572)	7.78%	(24,590)	0		(1,911,226)	(3,365,274)		(6,211,426)						
83		Feb-13		(2,797,663)	(30,944)	7.78%	(17,545)	0		(2,846,152)	(6,211,426)		(4,645,131)						
84		Mar-13		1,152,120	(36,579)	7.78%	(13,360)	0		1,102,181	(5,109,245)		(5,725,154)						
85		Apr-13		(1,032,846)	(36,508)	7.78%	(10,669)	0		(1,080,023)	(6,189,268)		(6,028,916)						
86		May-13		(255,205)	(40,979)	7.78%	(7,578)	0		(303,762)	(6,493,030)		(4,503,444)						
87		Jun-13		1,567,032	(37,031)	7.78%	(4,329)	0		1,525,472	(4,967,558)		(3,659,908)						
88		Jul-13		876,869	(29,377)	7.78%	(3,956)	0		843,536	(4,124,022)		(2,887,258)						
89		Aug-13		800,792	(24,154)	7.78%	(3,988)	0		772,650	(3,351,372)		(3,039,751)						
90		Sep-13		(124,972)	(22,151)	7.78%	(5,370)	0		(152,493)	(3,503,865)		(2,453,528)						
91		Oct-13		617,552	(20,749)	7.78%	(10,580)	0		586,223	(2,917,642)		(1,018,526)						
92		Nov-13	1	(1,013,457)	(3,291)	7.78%	(1,778)	0	2,453,528	1,435,002	(1,018,526)		1,350,053						
93		Dec-13		2,370,209	1,071	7.78%	(2,701)	0		2,368,579	1,350,053								

History truncated for ease of viewing

NOTES:

- 1 - October balance transferred to account 191401 for amortization.
- 2 - Adjustment for storage true up. See line 96 of Oregon Storage Cutoff, pages 6 (Oct 2013) and 10 (Nov-Dec 2013).
- 3 - See line 25 of Oregon WACOG, pages 5 (Oct 2013) and 9 (Nov-Dec 2013).
- 4 - Transfer represents a true-up the balance with actual results.
- 5 - Transfer out represents an early WACOG refund to customers in June as approved by the PUC. The balance was transferred to account 191401 for amortization.
- 6 - NW Natural identified and corrected for a mathematical error impacting Oregon's share of the commodity deferral. The error dated back to June 2011. An adjustment of \$464,114 was made for prior year PGA deferrals. Interest is not accrued on this correction.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Demand cost deferral
 Account Number: 191410
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 13-441

Narrative: Deferral of 100% of the Difference between actual demand cost incurred and the demand cost embedded as defined in the related state's annual PGA.

Debit (Credit)	Month/Year	Note	Demand Deferral (2)	Interest (d)	Interest Rate (e)	Adjustment (f)	Transfer (g)	Activity (h)	Deferral GL Balance (i)
	Nov-11	1	282,843	1,016	8.618%		(2,242,178)	(1,958,319)	283,859
	Dec-11		(30,701)	1,928	8.618%			(28,773)	255,086
	Jan-12		(153,865)	1,279	8.618%			(152,585)	102,501
	Feb-12		(149,737)	198	8.618%			(149,538)	(47,038)
	Mar-12		(145,546)	(860)	8.618%			(146,406)	(193,444)
	Apr-12		(67,346)	(1,631)	8.618%			(68,977)	(262,421)
	May-12		(167,088)	(2,485)	8.618%			(169,573)	(431,994)
	Jun-12		(97,373)	(3,452)	8.618%			(100,825)	(532,819)
	Jul-12		(150,394)	(4,367)	8.618%			(154,760)	(687,579)
	Aug-12		(130,708)	(5,407)	8.618%			(136,115)	(823,695)
	Sep-12		(149,983)	(6,454)	8.618%			(156,437)	(980,132)
	Oct-12		(131,855)	(7,512)	8.618%			(139,367)	(1,119,498.90)
	Nov-12	1	(115,017)	(373)	7.78%		1,119,499	1,004,109	(115,390)
	Dec-12		(193,047)	(1,374)	7.78%			(194,421)	(309,811)
	Jan-13		(288,605)	(2,944)	7.78%			(291,549)	(601,360)
	Feb-13		(332,975)	(4,978)	7.78%			(337,953)	(939,313)
	Mar-13		(246,181)	(6,888)	7.78%			(253,069)	(1,192,382)
	Apr-13		(132,044)	(8,159)	7.78%			(140,203)	(1,332,585)
	May-13		(180,185)	(9,224)	7.78%			(189,409)	(1,521,994)
	Jun-13		(148,977)	(10,351)	7.78%			(159,327)	(1,681,321)
	Jul-13		(81,905)	(11,166)	7.78%			(93,071)	(1,774,392)
	Aug-13		(153,043)	(12,000)	7.78%			(165,043)	(1,939,435)
	Sep-13		(39,795)	(12,703)	7.78%			(52,498)	(1,991,933)
	Oct-13	3	(62,359)	(13,117)	7.78%			(75,478)	(2,067,411)
	Nov-13	1	277,128	898	7.78%		(2)	2,345,437	278,026
	Dec-13		(199,159)	1,157	7.78%		2,067,411	(198,002)	80,024

History truncated for ease of viewing

NOTES

- 1 - October balance transferred to account 191411 for amortization.
- 2 - See line 83 of Oregon Demand, pages 7 (Oct 2013) and 11 (Nov-Dec 2013).
- 3 - Adjustment was made to true-up the balance with actual results.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Demand Collection Deferral
 Account Number: 191450
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 13-441

Narrative: Deferral of 100% of the difference between actual demand costs collected and the seasonalized imbedded demand costs as defined in the state's annual PGA.

1	2	3	4	5	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
Debit	(Credit)	Month/Year	Note	Demand Deferral (3)	Interest	Interest Rate	Transfer	Activity	Deferral Plus Int. GL Balance																												
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)																												
		Nov-11	1	(494,180)	(1,775)	8.618%	3,182,565	2,686,610	(495,954)																												
		Dec-11		173,974	(2,937)	8.618%		171,037	(324,917)																												
		Jan-12		(68,566)	(2,580)	8.618%		(71,146)	(396,063)																												
		Feb-12		89,238	(2,524)	8.618%		86,714	(309,349)																												
		Mar-12		(1,273,786)	(6,796)	8.618%		(1,280,581)	(1,589,931)																												
		Apr-12		484,477	(9,679)	8.618%		474,798	(1,115,133)																												
		May-12		(133,736)	(8,489)	8.618%		(142,225)	(1,257,358)																												
		Jun-12		(255,555)	(9,948)	8.618%		(265,502)	(1,522,860)																												
		Jul-12	3	(438,584)	(12,511)	8.618%	78	(451,017)	(1,973,877)																												
		Aug-12		741,491	(11,513)	8.618%		729,977	(1,243,900)																												
		Sep-12		69,969	(8,682)	8.618%		61,287	(1,182,612)																												
		Oct-12	3	468,337	(6,811)	8.618%	(1)	461,525	(721,087)																												
		Nov-12	1	523,678	1,698	7.78%	721,087	1,246,463	525,375																												
		Dec-12		1,558,865	8,460	7.78%		1,567,325	2,092,700																												
		Jan-13		(2,331,404)	6,010	7.78%		(2,325,394)	(232,694)																												
		Feb-13		(165,824)	(2,046)	7.78%		(167,870)	(400,564)																												
		Mar-13		1,241,933	1,429	7.78%		1,243,362	842,798																												
		Apr-13		427,841	6,851	7.78%		434,692	1,277,490																												
		May-13		(363,509)	7,104	7.78%		(356,405)	921,085																												
		Jun-13		205,622	6,638	7.78%		212,261	1,133,346																												
		Jul-13		152,373	7,842	7.78%		160,215	1,293,560																												
		Aug-13		173,891	8,950	7.78%		182,841	1,476,401																												
		Sep-13		(693,683)	7,323	7.78%		(686,359)	790,042																												
		Oct-13	3	(597,139)	3,186	7.78%	(1)	(593,953)	196,089																												
		Nov-13	1	(328,275)	(1,064)	7.78%	(196,089)	(525,427)	(329,339)																												
		Dec-13		(1,280,780)	(6,287)	7.78%		(1,287,067)	(1,616,406)																												

History truncated for ease of viewing

NOTES

- 1** - October balance transferred to account 191411 for amortization.
- 2** - See line 3 of Demand Deferral, pages 8 (Oct 2013) and 12 (Nov-Dec 2013).
- 3** - Adjustment was made to true-up the balance with actual results.



Company: Northwest Natural Gas Company
 State: Oregon
 Description: Coos County Demand
 Account Number: 191417
 Class of Customers: Core

Narrative: Deferral of transportation charge payable by NW Natural for use of the natural gas transmission pipeline owned by Coos County.

1	2	3	4	5	Debit (Credit)	Month/Year	Note	Deferral	Adjustment	Transfer	Interest	Activity	Balance
68						Nov-11	1	41,669	(6,843)	(396,435)		(361,609)	34,826
69						Dec-11		41,669	(8,274)			33,395	68,221
70						Jan-12		41,669	(9,913)			31,756	99,976
71						Feb-12	2	21,725	(196,124)			(174,399)	(74,423)
72						Mar-12		21,725	(9,369)			12,356	(62,067)
73						Apr-12		21,699	(8,396)			13,303	(48,764)
74						May-12		21,699	(6,798)			14,901	(33,863)
75						Jun-12		21,699	(4,434)			17,265	(16,599)
76						Jul-12		21,699	(4,829)			16,870	272
77						Aug-12		21,699	(6,727)			14,972	15,244
78						Sep-12		21,699	(4,954)			16,746	31,990
79						Oct-12		21,699	(5,873)			15,826	47,816
80						Nov-12	1	21,699	(6,318)	(47,816)		(32,435)	15,381
81						Dec-12		21,699	(8,689)			13,010	28,391
82						Jan-13		21,725	(8,380)			13,345	41,736
83						Feb-13		21,725	(10,988)			10,737	52,473
84						Mar-13		21,725	(8,139)			13,586	66,059
85						Apr-13	2	21,683	(37,068)			(15,385)	50,674
86						May-13		21,683	(5,324)			16,359	67,033
87						Jun-13		21,683	(7,351)			14,332	81,365
88						Jul-13		21,683	(4,973)			16,710	98,075
89						Aug-13		21,683	(5,183)			16,500	114,575
90						Sep-13		21,747	(3,967)			17,781	132,356
91						Oct-13		21,691	(7,216)			14,475	146,831
92						Nov-13	1	21,683	(6,644)	(146,831)		(131,792)	15,039
93						Dec-13		21,683	(11,702)			9,981	25,020

History truncated for ease of viewing

NOTES

- 98 **1** - October balance transferred to account 191411 for amortization
- 99 **2** - Additional adjustment represents a true-up of previous year's demand charges.

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Oregon WACOG Deferral Calculation
2012 - 13 Tracker year
System Calendar Sales Volume

Line No.	October-11	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
1		24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,689	24,147,914	22,837,774	13,270,446	10,188,117	9,442,637	15,276,480
2		24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,689	24,147,914	22,837,774	13,270,446	10,188,117	9,442,637	15,276,480
3			54,758,829	90,343,096	131,677,159	107,166,444	62,740,528	42,532,684	42,532,684	25,027,288	23,598,014	23,665,303	42,496,609
4			74,716,894	103,162,853	131,112,644	93,484,196	58,278,743	41,222,554	24,838,629	21,924,959	21,872,534	29,469,146	57,265,257
5			27,954,171	38,035,124	47,638,477	32,159,886	28,262,440	20,934,922	11,377,647	9,386,649	9,243,667	10,965,981	22,457,416
6			0.37413	0.36869	0.36334	0.34401	0.40021	0.35922	0.37409	0.45906	0.42613	0.37174	0.39216
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance

Oregon Calendar Sales Volumes

Line No.	October-11	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
7	21,961,140	39,756,178	51,265,482	50,724,123	38,352,906	25,879,198	21,635,798	20,435,484	11,867,888	9,087,076	8,465,104	13,704,116	27,069,002
8	21,961,140	39,756,178	51,265,482	50,724,123	38,352,906	25,879,198	21,635,798	20,435,484	11,867,888	9,087,076	8,465,104	13,704,116	27,069,002
9		49,804,835	81,705,161	118,802,425	96,753,321	76,738,048	56,627,653	38,487,282	31,230,256	22,684,658	20,533,121	21,552,578	38,665,679
10		67,599,873	93,214,465	118,261,066	84,382,104	64,264,340	52,584,253	37,286,968	22,662,670	19,903,836	19,911,149	26,791,590	52,050,565
11		1,126,401	1,411,086	1,590,535	1,251,519	1,339,341	36,407	854,008	899,342	884,652	758,354	972,808	1,184,679
12		66,250,694	91,803,379	116,670,531	83,130,585	62,924,999	51,258,441	36,432,960	21,773,328	19,019,184	19,172,795	25,818,782	50,895,886
13		0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149
14		0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360
15		0.26951	0.26951	0.26951	0.26951	0.26951	0.26951	0.26951	0.26951	0.26951	0.26951	0.26951	0.26951
16		60,041	60,041	60,041	60,041	60,041	60,041	60,041	60,041	60,041	60,041	60,041	60,041
17		420,823	527,182	594,224	487,567	500,378	468,737	333,433	333,409	291,502	210,852	248,757	321,155
18		25,273,977	35,022,071	44,508,641	31,713,487	24,005,258	19,554,583	13,898,810	8,306,307	7,255,629	7,314,230	9,849,607	19,404,827
19		25,754,842	35,549,253	45,102,865	32,181,054	24,505,636	20,036,922	14,232,243	8,639,716	7,547,130	7,525,081	10,098,364	19,725,987
20		67,599,873	93,214,465	118,261,066	84,382,104	64,264,340	52,584,253	37,286,968	22,662,670	19,903,836	19,911,149	26,791,590	52,050,565
21		0.36925	0.36468	0.35908	0.33918	0.33972	0.35922	0.37409	0.45808	0.42813	0.42662	0.37174	0.39216
22		24,961,253	33,991,587	42,462,816	28,620,722	25,045,099	18,889,315	13,948,682	10,380,863	8,521,429	8,414,850	9,959,506	20,412,150
23		793,568.57	1,557,665.78	2,640,046.75	3,560,332.37	5,339,463.33	7,147,606.71	283,561.32	1,741,147.20	974,298.82	989,768.83	138,857.88	686,169.52
24		386,011.00	1,027,354.00	1,871,064.00	2,797,663.00	4,155,120.00	1,032,845.00	255,205.00	1,957,032.00	976,969.00	900,792.00	124,972.00	617,552.00
25		25,633,192.25	35,549,804.52	42,382,736.67	26,195,243.96	28,454,513.80	12,078,614.75	14,488,375.50	13,483,615.16	12,352,843.75	12,062,364.86	11,976,958.12	23,952,523.33
26		364,687.06	416,161.62	561,087.00	451,818.28	740,669.93	602,836.00	827,657.00	704,710.94	952,537.17	1,006,942.00	1,148,069.74	1,066,872.00
27		251,950.37	332,501.34	409,293.65	279,440.08	257,531.98	173,667.17	62,956.21	198,052.78	157,055.49	174,160.29	148,194.88	238,357.80
28		26,249,829.68	36,298,467.48	43,353,117.32	26,926,502.32	29,452,715.71	12,855,117.92	15,378,988.71	14,386,378.86	13,462,436.41	13,263,467.15	13,273,222.74	25,256,753.13
29		271,620.15	342,066.60	320,527.34	177,446.18	222,511.52	154,059.96	217,175.97	240,503.04	184,646.82	100,889.04	215,267.47	412,045.51
30		1,733,819.16	2,964,055.06	5,568,278.26	5,335,663.37	1,115,677.83	8,365,699.38	1,845,435.83	91,369.64	240,894.14	136,425.37	140,062.88	1,272,692.19
31		(929,470.94)	(850,861.58)	(1,831,966.73)	(409,713.41)	(1,964,738.34)	(1,807,682.82)	(2,707,134.37)	(3,055,934.87)	(4,532,440.74)	(4,711,223.75)	(2,729,301.45)	(4,013,141.26)
32		804,348.22	2,113,193.48	3,736,311.53	4,925,949.96	(849,060.51)	6,558,016.56	(861,698.54)	(2,964,565.23)	(4,291,556.60)	(4,575,796.38)	(2,583,238.57)	(2,740,249.07)
33		696,330.92	221,332.11	971,869.05	763,008.61	676,725.49	1,226,513.24	78,287.85	795,232.69	290,540.86	305,330.10	737,611.30	(714,668.87)
34		(221,332.11)	(971,869.05)	(763,008.61)	(676,725.49)	(1,226,513.24)	78,287.85	795,232.69	290,540.86	305,330.10	737,611.30	714,668.87	209,639.44
35		(22,059.61)	(31,961.35)	(42,180.21)	(35,322.43)	(30,654.88)	(19,942.58)	(23,196.83)	(10,249.35)	(9,072.30)	(6,915.81)	(7,068.21)	(15,168.80)
36				(132.16)		5,617.39	(610.73)	179.29			(77.37)		1,180.62
37		176,433.34	63,894.61	61,972.30	70,026.80	11,098.73	83,479.49	(7,506.70)	230,271.71	25,405.29	29,841.44	90,740.24	47,863.63
38		27,954,170.59	38,035,123.88	47,638,476.56	32,159,885.96	28,262,440.21	20,934,921.71	15,420,896.74	11,377,647.22	9,386,648.84	9,243,637.27	10,965,981.24	22,457,415.59
39		0.37413	0.36869	0.36334	0.34401	0.40021	0.35922	0.37409	0.45906	0.42613	0.37174	0.39216	0.39216
40		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance

System Cost of Gas

Line No.	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13	
31		25,633,192.25	35,549,804.52	42,382,736.67	26,195,243.96	28,454,513.80	12,078,614.75	14,488,375.50	13,483,615.16	12,352,843.75	12,062,364.86	11,976,958.12	23,952,523.33
32		364,687.06	416,161.62	561,087.00	451,818.28	740,669.93	602,836.00	827,657.00	704,710.94	952,537.17	1,006,942.00	1,148,069.74	1,066,872.00
33		251,950.37	332,501.34	409,293.65	279,440.08	257,531.98	173,667.17	62,956.21	198,052.78	157,055.49	174,160.29	148,194.88	238,357.80
34		26,249,829.68	36,298,467.48	43,353,117.32	26,926,502.32	29,452,715.71	12,855,117.92	15,378,988.71	14,386,378.86	13,462,436.41	13,263,467.15	13,273,222.74	25,256,753.13
35		271,620.15	342,066.60	320,527.34	177,446.18	222,511.52	154,059.96	217,175.97	240,503.04	184,646.82	100,889.04	215,267.47	412,045.51
36		1,733,819.16	2,964,055.06	5,568,278.26	5,335,663.37	1,115,677.83	8,365,699.38	1,845,435.83	91,369.64	240,894.14	136,425.37	140,062.88	1,272,692.19
37		(929,470.94)	(850,861.58)	(1,831,966.73)	(409,713.41)	(1,964,738.34)	(1,807,682.82)	(2,707,134.37)	(3,055,934.87)	(4,532,440.74)	(4,711,223.75)	(2,729,301.45)	(4,013,141.26)
38		804,348.22	2,113,193.48	3,736,311.53	4,925,949.96	(849,060.51)	6,558,016.56	(861,698.54)	(2,964,565.23)	(4,291,556.60)	(4,575,796.38)	(2,583,238.57)	(2,740,249.07)
39		696,330.92	221,332.11	971,869.05	763,008.61	676,725.49	1,226,513.24	78,287.85	795,232.69	290,540.86	305,330.10	737,611.30	(714,668.87)
40		(221,332.11)	(971,869.05)	(763,008.61)	(676,725.49)	(1,226,513.24)	78,287.85	795,232.69	290,540.86	305,330.10	737,611.30	714,668.87	209,639.44
41		(22,059.61)	(31,961.35)	(42,180.21)	(35,322.43)	(30,654.88)	(19,942.58)	(23,196.83)	(10,249.35)	(9,072.30)	(6,915.81)	(7,068.21)	(15,168.80)
42				(132.16)		5,617.39	(610.73)	179.29			(77.37)		1,180.62
43		176,433.34	63,894.61	61,972.30	70,026.80	11,098.73	83,479.49	(7,506.70)	230,271.71	25,405.29	29,841.44	90,740.24	47,863.63
44		27,954,170.59	38,035,123.88	47,638,476.56	32,159,885.96	28,262,440.21	20,934,921.71	15,420,896.74	11,377,647.22	9,386,648.84	9,243,637.27	10,965,981.24	22,457,415.59
45		0.37413	0.36869	0.36334	0.34401	0.40021	0.35922	0.37409	0.45906	0.42613	0.37174	0.39216	0.39216
46		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance

Total Monthly Gas Cost

90% Dfr. (Collection vs Calculated)

Contract Commodity Gas Costs:

Year around

Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
88 "ORPGA" Proforma Commodity Rate	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941
89 "ORPGA" Winter Proforma Cdfy Rate	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157
90 "Collections" Winter Commodity Rate	\$ 418,537	\$ 524,317	\$ 590,895	\$ 465,027	\$ 497,659	\$ 13,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 25,136,176	\$ 34,831,120	\$ 44,265,966	\$ 31,540,575	\$ 23,874,374	\$ 19,447,965	\$ 13,823,029	\$ 8,261,018	\$ 7,216,069	\$ 7,274,350	\$ 9,795,904	\$ 19,299,026
92 Proforma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437	\$ 44,856,861	\$ 32,005,602	\$ 24,372,033	\$ 19,461,493	\$ 13,823,029	\$ 8,261,018	\$ 7,216,069	\$ 7,274,350	\$ 9,795,904	\$ 19,299,026
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78	\$ 45,102,864.75	\$ 32,181,054.37	\$ 24,505,635.67	\$ 19,568,184.31	\$ 13,898,809.91	\$ 8,306,306.90	\$ 7,255,628.50	\$ 7,314,229.56	\$ 9,849,607.15	\$ 19,404,828.85
94 Total Collection vs Calculated Restated	\$ 25,554,712.63	\$ 35,355,437.25	\$ 44,856,961.26	\$ 32,005,602.17	\$ 24,372,032.81	\$ 19,461,492.85	\$ 13,823,029.35	\$ 8,261,018.38	\$ 7,216,068.60	\$ 7,274,350.15	\$ 9,795,904.08	\$ 19,299,025.61
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,903.49	\$ 175,452.20	\$ 133,602.86	\$ 106,691.46	\$ 75,780.56	\$ 45,288.52	\$ 39,559.90	\$ 39,879.41	\$ 53,703.07	\$ 105,804.04
96 -10% Diff. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,869.00	\$ 7,578.00	\$ 4,529.00	\$ 3,856.00	\$ 3,968.00	\$ 5,370.00	\$ 10,580.00

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COLUMN 9

DEMAND CHARGES
2012 - 13 Tracker Year
Oregon Demand charge deferral

Line No.	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
ACTUAL DEMAND CHARGES:											
US Transmission Co.:											
47											
48	\$ 7,431,776.98	\$ 7,609,981.60	\$ 7,307,327.78	\$ 7,857,104.27	\$ 7,667,622.35	\$ 7,812,185.16	\$ 7,623,330.53	\$ 7,852,760.42	\$ 7,848,187.07	\$ 7,718,675.25	\$ 8,032,178.94
49	(75,421.51)										
50	18,688.19	18,688.19	39,628.06	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
51											
52											
53											
54											
55											
56											
57	35,902.02	(40,087.55)	20,136.64	27,496.86	(28,798.76)	(38,660.88)	(3,212.99)	(10,663.73)	(44,878.58)	22,059.05	16,253.77
58	\$ 7,410,945.88	\$ 7,588,572.24	\$ 7,616,593.71	\$ 7,385,980.67	\$ 7,657,511.78	\$ 7,792,212.47	\$ 7,638,805.73	\$ 7,900,784.88	\$ 7,822,196.88	\$ 7,759,422.49	\$ 8,067,120.90
EMBEDDED CHARGES:											
US Transmission Co.:											
59	\$ 3,846,928.44	\$ 3,997,232.96	\$ 4,280,133.89	\$ 4,003,995.23	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,142,066.06	\$ 4,280,134.89
60	555,640.00	534,437.00	574,228.00	537,180.00	467,656.00	483,246.00	467,656.00	483,246.00	467,656.00	483,246.00	574,228.00
61	98,523.00	85,613.00	92,411.00	86,449.00	89,996.00	92,411.00	89,996.00	92,411.00	89,996.00	92,411.00	98,523.00
62	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
63	834,643.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00
64	488,897.00	500,472.00	500,472.00	500,472.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	500,472.00
65	890,819.00	868,511.00	868,511.00	868,511.00	868,511.00	868,511.00	868,511.00	868,511.00	868,511.00	868,511.00	868,511.00
66											
67	784,136.00	827,761.00	827,761.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	827,761.00
68	49,934.00	51,598.23	55,695.22	52,101.98	55,695.22	53,898.60	55,695.22	55,695.22	53,898.60	55,695.22	55,695.22
69	\$ 7,538,008.44	\$ 7,801,837.19	\$ 8,135,424.11	\$ 7,753,927.21	\$ 8,135,424.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,691,268.11	\$ 7,891,268.11	\$ 7,803,384.66	\$ 8,136,010.11
Oregon Variance Share -											
US Transmission Co.:											
70	\$ 3,245,004.90	\$ 3,270,260.06	\$ 3,207,072.72	\$ 2,990,176.63	\$ 3,197,211.91	\$ 3,197,211.91	\$ 3,151,240.60	\$ 3,270,166.74	\$ 3,229,800.84	\$ 3,237,546.64	\$ 3,396,350.28
71	(571,236.88)	(483,772.37)	(519,791.19)	(486,255.34)	(423,322.21)	(437,434.28)	(423,322.21)	(437,434.28)	(423,322.21)	(423,322.21)	(519,791.19)
72	(89,183.02)	(77,496.89)	(83,650.44)	(42,201.27)	(81,464.38)	(84,179.98)	(81,464.38)	(84,179.98)	(81,464.38)	(81,464.38)	(84,179.98)
73	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
74	(755,518.84)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)
75	(415,212.52)	(453,027.25)	(453,027.25)	(453,027.25)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)	(453,027.25)
76	(806,369.36)	(786,176.16)	(786,176.16)	(781,241.91)	(786,176.16)	(786,176.16)	(786,176.16)	(786,176.16)	(786,176.16)	(786,176.16)	(806,369.36)
77	(708,799.91)	(749,289.26)	(749,289.26)	(749,289.26)	(725,118.61)	(749,289.26)	(725,118.61)	(749,289.26)	(725,118.61)	(749,289.26)	(749,289.26)
78	32,498.51	(36,296.30)	(22,765.84)	16,227.69	(26,068.64)	(34,995.83)	(2,908.40)	(40,443.05)	(19,967.85)	(14,712.91)	(749,289.26)
79	(45,200.26)	(46,706.72)	(50,415.31)	(47,182.71)	(50,415.31)	(48,789.01)	(48,789.01)	(50,415.31)	(48,789.01)	(50,415.31)	(45,200.26)
80	(115,017.21)	(193,047.44)	(288,605.28)	(332,974.67)	(132,044.13)	(160,185.16)	(148,976.84)	(81,905.41)	(153,043.45)	(39,794.55)	(62,388.51)
81	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%
82	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.28)	\$ (332,975.00)	\$ (132,044.00)	\$ (180,185.00)	\$ (148,977.00)	\$ (81,905.00)	\$ (153,043.00)	\$ (39,795.00)	\$ (62,389.00)
83 Oregon Portion											

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COLUMN C

Oregon WACOG Deferral Calculation
2013 - 14 Tracker Year
System Calendar Sales Volume

Line No.	October-13	November-13	December-13
1	P / M Unbilled Volumes:	30,045,128	55,292,851
2	C / M Unbilled Volumes:	55,292,851	64,914,749
3	Reported Cycle Billing Volumes:	60,402,003	120,375,362
4	Calculated Calendar Month Volumes:	85,649,726	129,997,260
	In Balance		In Balance
5	Total Cdfy Costs Incurred In ORPGA file	\$ 32,589,532	\$ 54,326,953
6	System Incurred WACOG Per Thm:	0.3805	0.4179
	In Balance		In Balance

Oregon Calendar Sales Volumes		October-13	November-13	December-13
7	P / M Unbilled Volumes:	27,069,002	45,385,599	
8	C / M Unbilled Volumes:	49,385,599	56,093,768	
9	Reported Cycle Billing Volumes:	54,987,359	108,731,383	
10	Calculated Calendar Month Volumes:	77,303,956	117,439,552	
11	Less: Winter WACOG Usage	1,679,374.00	1,995,965.00	
12	Incremental Usage	0	0	
13	Net Calculated Calendar Month Volumes:	75,624,582	115,443,587	
14	"ORPGA" Average Commodity Rate	0.39618	0.39618	
15	"ORPGA" Winter Commodity Rate	0.39660	0.39660	
16	Monthly Incremental Rate	0.27109	0.40681	
17	"Collections" Incr. Commodity Rate	\$ -	\$ -	
18	"Collections" Winter Commodity Rate	\$ 666,040	\$ 791,600	
19	"Collections" Average Commodity Rate	\$ 29,960,947	\$ 45,736,440	
20	ORE Commodity Cost Collected	\$ 30,626,987	\$ 46,526,040	
21	Calculated Calendar Month Volumes:	77,303,956	117,439,552	
22	WACOG Incurred: Calculated Vol.	0.37009	0.41135	
23	Amount	\$ 28,609,421	\$ 48,308,760	
24	Total Collection vs Calculated	\$ 2,017,565.63	\$ (1,780,719.98)	
25	90% Dfrr. (Collection vs Calculated)	\$ 1,013,457.00	\$ (2,370,209.00)	

System Cost of Gas		November-13	December-13
31	Contract Commodity Gas Costs:	\$ 34,023,368.72	\$ 39,437,361.43
32	Year around Contracts		
33	Encana Net Activity	891,502.00	852,845.08
34	Short Term Contracts		
35	Spot Purchases	366,526.51	644,243.47
36	Volumetric Transp Chg		
37	Misc. Act. Up/ST Sales		
38	UAG Reserve Adj		
39	Sub Total	\$ 35,281,397.23	\$ 39,792,108.98
40	Field Production Gas	\$ 411,816.63	\$ 505,695.40
41	Storage Activity:		
42	System Withdrawals	\$ 2,342,207.60	\$ 17,032,482.39
43	System Injections	(4,704,379.81)	(3,374,222.25)
44	Sub Total	\$ (2,362,172.21)	\$ (3,658,260.13)
45	Other Activity		
46	P/M Imbalance Adj	(209,639.44)	552,215.10
47	C/M Imbalance Adj	(562,215.10)	(202,750.66)
48	Cost of Company Use Gas	(22,874.43)	(40,547.51)
49	Misc. Cust. Imbalance Purch		(2,575.27)
50	Prior Period Estimate Adj.	43,219.02	64,546.17
51	Total Monthly Gas Cost	\$ 32,589,531.70	\$ 54,326,953.34

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Oregon Storage Cut Off Adjustment:

	November-13	December-13
88 "ORPGA" Proforma Commodity Rate	0.39695	0.39595
89 "ORPGA" Winter Proforma Cdity Rate	0.39637	0.39637
90 "Collections" Winter Commodity Rate	665,653 \$	791,141 \$
91 "Collections" Average Commodity Rate	29,943,563 \$	45,709,588 \$
92 Proforma Commodity Cost Collected	30,609,207 \$	46,501,029 \$
93 Total Collection vs Calculated Line 20-17	30,626,986.63 \$	46,528,040.02 \$
94 Total Collection vs Calculated Restated	30,609,206.72 \$	46,501,028.92 \$
95 Total Collection vs Calculated	17,779.91 \$	23,011.10 \$
96 .10% Dfr1. (Collection vs Calculated)	1,778.00 \$	2,701.00 \$

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DEMAND CHARGES
2013 - 14 Trucker year
Oregon Demand charge deferral

Line No.	October-13	November-13	December-13
ACTUAL DEMAND CHARGES:			
US Transmission Co.:			
47	Williams (NWPL)	8,032,178.94	7,839,920.02
48	TrnsCan(Gas Trans. NW)		7,994,077.85
49	Temporary Capacity		
50	KB Pipeline	18,688.19	18,688.19
CN Transmission Co.:			
51	TransCanada (NOVA)		
52	TransCanada (ANG)		
53	Duke En (WC)T-South		
54	Coral En T-South		
55	Terasen Gas (SC)		
56	PPA/TMV Demand	(13,601.46)	(21,659.82)
57	Tenasaks Virtual		
58	Total Charges	8,032,178.94	7,845,006.75
		ok	ok

EMBEDDED CHARGES:			
US Transmission Co.:			
59	Williams (NWPL)		
60	TrnsCan(Gas Trans. NW)		
61	Temporary Capacity		
62	KB Pipeline		
CN Transmission Co.:			
63	TransCanada (NOVA)		
64	TransCanada (ANG)		
65	Duke En (WC)T-South		
66	Coral En T-South		
67	Terasen Gas (SC)		
68	Other		
69	Total Embedded	7,538,008.00	8,211,532.44
		ok	ok

Oregon VARIANCE Share -			
US Transmission Co.:			
70	Williams (MWPL)		
71	TrnsCan(Gas Trans. NW)		
72	Temporary Capacity		
73	KB Pipeline		
CN Transmission Co.:			
74	TransCanada (NOVA)		
75	TransCanada (ANG)		
76	Duke En (WC)T-South		
77	Coral En T-South		
78	Terasen Gas (SC)		
79	Prior Period Adjustments		
80	Other		
81	Total Variance	306,999.00	(220,626.00)
82	Oregon Allocation Ratio	90.270%	90.270%
83	Oregon Portion	277,128.00	(199,159.09)

TO PAGE 2,
COLUMN C

NW Natural
 Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Demand Deferral - Volume Component	November-13	December-13
1 Embedded Seasonalized Tab 20	\$ 10,045,585.00	\$ 14,353,308.00
2 Collected line 44	10,373,859.60	15,634,088.37
3 Deferral	328,274.60	1,280,780.37

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Oregon Firm Calendar Mo. Sales:	November-13	December-13
15 Residential	44,280,293	69,192,014
16 Commercial	25,211,549	38,915,797
17 Industrial Firm	3,138,996	2,876,095
18 Total of Calendar Month Sales:	72,630,837	110,983,907
19 1 - 99 Less: 31CSF - 31SF A C	1,223,677	1,628,750
20 31SF - 31SF A C	932,597	928,437
21 32CSF - 32SF A C	578,592	886,502
22 32SF - 32SF A C	563,351	713,004
23 Total Firm Sales Fixed D/Charge	3,298,216	4,156,693
24 Total Calendar Sales less Fixed:	69,332,622	106,827,214
25 ORGA OR A No. 09-12A Exh 1 Line 1	0.14163	0.14163
26 SFV Collected (line 24 x 25)	9,819,579.20	15,129,938.26

Actual Fixed Charges Collected	November-13	December-13
27 All Cycles	185,841	180,459
28 Plus: 31CSF - 31SF A C	124,013	107,946
29 31SF - 31SF A C	71,337	87,915
30 32CSF - 32SF A C	81,833	78,281
31 Prior Month Unbilled MDDV Com	(98,400)	(98,400)
32 Prior Month Unbilled MDDV Ind	(57,978)	(57,978)
33 Current Month Unbilled MDDV Com	92,736	89,835
34 Current Month Unbilled MDDV Ind	62,006	53,973
35 MDDV @1.61 D/C Collected	461,387.99	442,029.95

SEE PAGE 13 FOR VOLUMES & RATES

36 Plus: 31CSI - 31SIV	35,694	58,847
37 31SI - 31SIV	33,218	57,265
38 32CSI - 32SIM		
39 32SI - 32SIM		
40 SFV Collected interruptible Sales	69,912.56	116,117.11

SEE PAGE 14 FOR VOLUMES & RATES

41 Prior Mo Manual Adjustments Com	(1,461.90)	(26,739.68)
42 Prior Mo Manual Adjustments Ind Int	(21,463.46)	(29,838.89)
43 Prior Mo Manual Adjustments Com Int	(74.99)	(7,006.75)
44 Unbilled Manual Adjustments Com	26,739.68	11,130.28
45 Unbilled Manual Adjustments Com	29,838.89	6,783.60
46 Unbilled Manual Adjustments Ind Int	7,008.75	6,786.63
47 Collections Subject to Surplus Adj	510,887.52	519,255.25
48 Percent impact of Surplus Effect	-2.9090%	-2.9090%
49 Revenue Sensitive Adjustment	(15,607.12)	(15,105.14)
50 Total D/C Chd (26-47+48)	10,373,859.60	15,634,088.37

NW Natural
 4th Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: December 2013

Detail of Non-Commodity Charges Collected on MDDV Basis

Summary of CIS information:

Row Labels	Column Labels				Grand Total
2.17000	31CSF	31ISF	32CSF	32ISF	
Sum of Rate Adj Amount	\$ 180,459.23	\$ 107,945.64	\$ 87,915.12	\$ 78,280.79	\$ 454,600.78
Sum of Rate Adj Therms	95,508	54,147	40,871	36,902	227,428
Total Sum of Rate Adj Amount	\$ 180,459.23	\$ 107,945.64	\$ 87,915.12	\$ 78,280.79	\$ 454,600.78
Total Sum of Rate Adj Therms	95,508	54,147	40,871	36,902	227,428

Notes:

Rate * Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$2.17 rate is pro-rated

Per Demand Deferral page: Firm Sales Service Non-Commodity Charges Collected

Lines 27 and 29	31	32
Lines 28 and 30	180,459.23	87,915.12
	107,945.64	78,280.79
Total MDDV Charges	288,404.87	166,195.91
		<u>454,600.78</u>

NW Natural
 4th Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: December 2013

Detail of Non-Commodity Charges Collected from Interruptible Sales

Summary of CIS information:

Row Labels	32CSI	32ISI	Grand Total
0.01734			
Sum of Rate Adj Amount	\$ 58,847.07	\$ 57,265.04	\$ 116,112.11
Sum of Rate Adj Therms	3,393,718	3,302,480	6,696,198
Total Sum of Rate Adj Amount	\$ 58,847.07	\$ 57,265.04	\$ 116,112.11
Total Sum of Rate Adj Therms	3,393,718	3,302,480	6,696,198

Notes:

Rate * Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$0.01734 rate is pro-rated

Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected

Lines 36 and 38	0.00	58,847.07
Lines 37 and 39	0.00	57,265.04
Total Interruptible Charges	0.00	116,112.11
		<u>116,112.11</u>

NORTHWEST NATURAL GAS COMPANY
 All Sites Therms Summary (Gasco, Newport, Jackson Prairie, Plymouth, Mist) (Effective 9/1/11, Tenaska Virtual Storage at AECO Canada)
 ACCOUNT NO. (164.21, 164.23, 164.22, 164.16, 164.12) Tenaska Virtual 164.40

MONTH	BEGINNING BALANCE			ISSUES			LIQUEFIED			ENDING BALANCE		
	THERMS	AMOUNT	RATE	THERMS	AMOUNT	RATE	THERMS	AMOUNT	RATE	THERMS	AMOUNT	RATE
Dec-07												
Jan 12	159,980,643	\$ 74,284,792.14	0.46434	11,911,891	\$ 4,669,827.57	0.28475	2,279,590	\$ 649,110.97	0.28475	150,348,342	\$ 70,284,575.54	0.46735
Feb	150,348,342	\$ 70,284,575.54	0.46735	8,672,041	\$ 3,187,445.76	0.25502	348,590	\$ 88,897.46	0.25502	142,024,891	\$ 67,166,027.24	0.47292
Mar	142,024,891	\$ 67,166,027.24	0.47292	12,658,159	\$ 5,455,394.54	0.21381	3,460,810	\$ 739,939.28	0.21381	132,827,542	\$ 62,450,571.98	0.47016
Apr	132,827,542	\$ 62,450,571.98	0.47016	23,051,846	\$ 10,194,050.58	0.19321	4,500,360	\$ 869,525.78	0.19321	114,276,056	\$ 53,126,047.18	0.46489
May	114,276,056	\$ 53,126,047.18	0.46489	2,790,265	\$ 1,071,649.57	0.23312	3,842,187	\$ 895,679.98	0.23312	115,327,978	\$ 52,950,077.59	0.45913
Jun	115,327,978	\$ 52,950,077.59	0.45913	2,209,903	\$ 643,407.48	0.21671	643,407.48	\$ 1,367,411.71	0.21671	119,428,085	\$ 53,674,081.82	0.44943
Jul	119,428,085	\$ 53,674,081.82	0.44943	922,095	\$ 285,082.42	0.25368	7,056,836	\$ 1,790,152.04	0.25368	125,562,826	\$ 55,179,151.44	0.43945
Aug	125,562,826	\$ 55,179,151.44	0.43945	289,508	\$ 151,844.55	0.25463	3,112,036	\$ 792,432.45	0.25463	128,385,354	\$ 55,819,739.34	0.43478
Sep	128,385,354	\$ 55,819,739.34	0.43478	207,941	\$ 113,206.61	0.25825	10,098,405	\$ 2,607,874.72	0.25825	138,275,818	\$ 58,314,407.45	0.42173
Oct	138,275,818	\$ 58,314,407.45	0.42173	5,444,783	\$ 1,384,452.69	0.34368	25,766,796	\$ 8,855,633.86	0.34368	158,597,831	\$ 65,785,588.62	0.41480
Nov	158,597,831	\$ 65,785,588.62	0.41480	4,580,684	\$ 1,750,833.09	0.37329	2,489,966	\$ 929,470.94	0.37329	156,507,113	\$ 64,964,226.47	0.41509
Dec	156,507,113	\$ 64,964,226.47	0.41509	8,384,530	\$ 2,953,010.06	0.40392	2,106,485	\$ 850,861.58	0.40392	150,229,068	\$ 62,862,077.99	0.41844
TOTAL 2012 ACTIVITY												
			81,216,536	31,882,875.40	71,372,071	20,436,980.77						

Jan 13	150,229,068	\$ 62,862,077.99	0.41844	14,677,497	\$ 5,405,016.60	0.35967	5,083,510	\$ 1,831,966.73	0.35967	140,645,081	\$ 59,289,028.12	0.42155
Feb	140,645,081	\$ 59,289,028.12	0.42155	13,800,354	\$ 5,335,663.36	0.32449	1,262,630	\$ 409,713.41	0.32449	128,107,357	\$ 54,363,078.17	0.42436
Mar	128,107,357	\$ 54,363,078.17	0.42436	3,567,321	\$ 1,115,677.83	0.26770	5,501,939	\$ 1,964,738.34	0.26770	130,041,775	\$ 55,212,138.68	0.42457
Apr	130,041,775	\$ 55,212,138.68	0.42457	21,459,008	\$ 8,365,699.38	0.39830	4,538,540	\$ 1,807,682.82	0.39830	113,121,307	\$ 48,654,122.12	0.43011
May	113,121,307	\$ 48,654,122.12	0.43011	4,818,397	\$ 1,845,435.83	0.31573	8,574,316	\$ 2,707,134.37	0.31573	116,877,226	\$ 49,515,820.66	0.42366
Jun	116,877,226	\$ 49,515,820.66	0.42366	175,511	\$ 91,369.64	0.34275	8,915,841	\$ 3,055,934.87	0.34275	125,524,403	\$ 52,469,340.89	0.41800
Jul	125,524,403	\$ 52,469,340.89	0.41800	565,039	\$ 240,884.14	0.30202	15,007,288	\$ 4,532,440.74	0.30202	139,986,651	\$ 56,760,897.49	0.40553
Aug	139,986,651	\$ 56,760,897.49	0.40553	274,464	\$ 135,425.37	0.26773	17,596,859	\$ 4,711,223.75	0.26773	157,289,046	\$ 61,336,695.87	0.38996
Sep	157,289,046	\$ 61,336,695.87	0.38996	285,901	\$ 140,062.88	0.26215	10,388,350	\$ 2,723,301.45	0.26215	167,391,495	\$ 63,919,934.44	0.38166
Oct	167,391,495	\$ 63,919,934.44	0.38166	4,070,753	\$ 1,272,892.19	0.37015	10,841,958	\$ 4,013,141.26	0.37015	174,162,700	\$ 66,660,183.51	0.38275
Nov	174,162,700	\$ 66,660,183.51	0.38275	7,315,178	\$ 2,342,207.60	0.37452	12,577,745	\$ 4,710,632.15	0.37452	179,425,267	\$ 69,028,608.06	0.38472
Dec	179,425,267	\$ 69,028,608.06	0.38472	46,561,323	\$ 17,032,482.39	0.50120	6,732,330	\$ 3,374,222.26	0.50120	139,596,274	\$ 55,370,347.93	0.39665
TOTAL 2013 ACTIVITY												
			117,570,946	43,322,817.21	107,031,306	35,842,132.15						

All Sites Therms Summary
 Account Numbers

- 164012
- 164016
- 164017
- 164021
- 164022
- 164023
- 164040

Note: 164040 for AECO Gas Storage (NISKA) is a new storage site similar to JP. Injection activity began in April 2013.

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**Detail of December 2013
WACOG and Demand Actual
Costs**

(REDACTED)