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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended March 31, 2014

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)

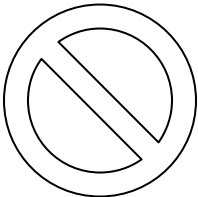
Report is required by:  OAR  
 Statute  
 Order  
 Other at the request of OPUC Staff

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 March 31, 2014, First Quarter 2014

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- 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  
Tel: 503.226.4211 ext. 3582  
Fax: 503.721.2516  
email: cristan.kelley@nwnatural.com



**VIA ELECTRONIC FILING**

May 9, 2014

Public Utility Commission of Oregon  
3930 Fairview Industrial Drive SE  
Post Office Box 1088  
Salem, Oregon 97308-1088

Attn: Filing Center

Re: **OPUC Docket No. RG 3**  
**QUARTERLY REPORT OF DEFERRED ACCOUNTING ACTIVITY –**  
**For the Three Months Ended March 31, 2014**

Enclosed is the Quarterly Report of Deferred Accounting Activity for the First Quarter 2014. Included as part of this report are the details for WACOG and Demand deferrals for the month of March 2014. 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  
1ST QUARTER 2014**

Account	Balance 12/31/2013	Activity through 1/31/2014	Balance 1/31/2014	Activity through 2/28/2014	Balance 2/28/2014	Activity through 3/31/2014	Balance 3/31/2014	Account Type	Section, Page Number
<b>Decoupling Deferrals and Amortizations</b>									
186277 RESIDENTIAL DECOUPLING AMORTIZATION	2,126,109	(1,085,347)	1,040,763	(995,867)	44,896	(696,593)	(651,697)	Amortization	Pages 1-2
186278 COMMERCIAL DECOUPLING AMORTIZATION	4,167,172	(921,406)	3,245,766	(810,821)	2,434,946	(585,858)	1,849,087	Amortization	Pages 3-4
186275 RESIDENTIAL DECOUPLING DEFERRAL	2,011,756	(1,318,782)	692,974	(870,125)	(177,151)	1,065,469	888,318	Deferral	Decoupling Deferrals, Pages 1-3
186270 COMMERCIAL DECOUPLING DEFERRAL	2,578,519	(35,544)	2,542,976	595,008	3,137,983	911,579	4,049,563	Deferral	Decoupling Deferrals, Pages 1-3
<b>Intervenor Funding Deferrals and Amortizations</b>									
186284 INTERVENOR FUNDING - ISSUE FUND	20,000	8,333	28,333	0	28,333	0	28,333	Deferral	Other Deferrals, Pages 1-4
186276 INTERVENOR FUNDING	0	66,125	66,125	0	66,125	0	66,125	Deferral	Other Deferrals, Pages 5-6
186278 NWIGU INTERVENOR MATCHING FUND	2,057	0	2,057	0	2,057	5,957	8,014	Deferral	Other Deferrals, Pages 7-9
186286 AMORT - CUB INTERVENOR MATCHING FUND	75,789	(19,580)	56,209	(17,963)	38,246	(12,552)	25,695	Amortization	Amortization, Pages 5-6
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	81,650	(9,374)	72,276	(8,564)	63,712	(8,717)	54,995	Amortization	Amortization, Pages 7-8
<b>Miscellaneous Deferrals and Amortizations</b>									
186308 AMR DEFERRAL	0	0	0	0	0	0	0	Deferral	Other Deferrals, Page 10
186307 AMR AMORTIZATION	487,169	(115,345)	371,824	(104,755)	267,068	(73,936)	193,133	Amortization	Amortization, Pages 9-10
186232 INDUSTRIAL DSM	1,790,589	11,609	1,802,198	11,684	1,813,882	0	1,813,882	Deferral	Other Deferrals, Page 11
186233 INDUSTRIAL DSM AMORTIZATION	1,317,231	(212,355)	1,104,876	(194,392)	910,484	(179,676)	730,808	Amortization	Amortization, Pages 11-12
254303 EARNINGS TEST DEFERRAL	0	0	0	0	0	0	0	Amortization	Other Deferrals, Page 12
186279 EARNINGS SHARING AMORTIZATION	0	0	0	0	0	0	0	Amortization	Amortization, Page 13
191440 GAS RESERVES CREDIT	0	0	0	0	0	0	0	Deferral	Other Deferrals, Page 13
191442 GAS RESERVES CREDIT AMORTIZATION	(927,590)	202,885	(724,705)	183,711	(540,994)	134,504	(406,491)	Deferral	Other Deferrals, Pages 14-15
254305 (GAINS)/LOSSES ON PROPERTY SALES	0	0	0	0	0	0	0	Deferral	Other Deferrals, Page 14
254315 PROPERTY SALES AMORT - OREGON	(2,876,133)	668,582	(2,207,551)	608,022	(1,599,529)	436,029	(1,163,500)	Deferral	Amortization, Pages 16-17
191030 WORKING GAS DEFERRAL	0	0	0	0	0	0	0	Deferral	Other Deferrals, Page 15
191031 WORKING GAS DEFERRAL AMORTIZATION	3,724,845	(866,631)	2,858,214	(787,713)	2,070,501	(559,914)	1,510,587	Deferral	Amortization, Pages 18-19
<b>Environmental Deferrals</b>									
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	113,558,940	39,625,695	153,184,636	862,082	154,046,717	3,804,986	157,851,703	Deferral	Environmental Deferrals
186146 2003 ENVIR INV-EUGENE	186,469	1,209	187,678	1,217	188,895	1,225	190,120	Deferral	Environmental Deferrals
186147 2003 ENVIR INV-WACKER	5,587,851	42,395	5,630,246	59,291	5,689,537	131,134	5,820,672	Deferral	Environmental Deferrals
186148 2003 ENVIR INV-PORTLAND HARBOR	26,092,997	553,500	26,646,497	247,162	26,893,660	(339,775)	26,553,885	Deferral	Environmental Deferrals
186149 2003 ENVIR INV-FRONT ST PDX G	4,721,372	25,163	4,746,534	79,918	4,826,452	(57,794)	4,768,658	Deferral	Environmental Deferrals
186151 TAR BODY EARLY ACTION	19,793,906	137,452	19,931,358	129,215	20,060,572	129,795	20,190,367	Deferral	Environmental Deferrals
186152 OREGON STEEL MILLS	213,548	223	213,772	225	213,997	226	214,223	Deferral	Environmental Deferrals
186153 CENTRAL SERVICE CENTER	765,200	17,162	782,362	15,226	797,588	(24,848)	772,740	Deferral	Environmental Deferrals
186154 FRENCH AMERICAN SCHOOL	235,585	1,527	237,112	1,537	238,650	1,547	240,197	Deferral	Environmental Deferrals
<b>Gas Cost Deferrals and Amortizations</b>									
191401 AMORTIZE OREGON WACOG	(3,267,456)	905,876	(2,361,580)	820,646	(1,540,933)	601,452	(939,481)	Amortization	Amortization, Pages 20-24
191411 AMORTIZE DEMAND OREGON	(1,211,225)	140,882	(1,070,343)	127,308	(943,034)	91,518	(851,517)	Amortization	Amortization, Pages 25-29
191400 WACOG - ACCRUE OREGON	1,345,136	378,588	1,723,723	8,041,219	9,764,943	7,141,091	16,906,034	Deferral	Gas Cost Deferrals, Page 1
191410 DEMAND - ACCRUE OREGON	80,024	(229,310)	(149,286)	(435,013)	(584,298)	(274,748)	(859,046)	Deferral	Gas Cost Deferrals, Page 2
191450 OREGON DEMAND ACCRUE VOLUME	(1,618,000)	(878,071)	(2,496,071)	(2,022,333)	(4,518,404)	1,286,611	(3,231,793)	Deferral	Gas Cost Deferrals, Page 3
191417 DEMAND - ACCR COOS BAY	25,020	12,227	37,246	8,325	45,571	(112,748)	(67,177)	Deferral	Gas Cost Deferrals, Page 4

\*Note 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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance									
		(a)	(b)	(c)	(d)	(e1)	(e2)	(e2)	(f)	(g)									
Beginning Balance																			
		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		(313,805)		3,833	1.47%		(309,972)	2,976,145									
		Oct-13		(711,396)		3,210	1.47%		(708,186)	2,267,959									
		Nov-13	old rates	(660,414)		2,374	1.47%		(658,040)	1,609,919									
			new rates (1)	(212,134)	1,757,813	1,900	1.38%		1,547,579	3,157,498									
		Dec-13		(1,034,424)		3,036	1.38%		(1,031,388)	2,126,109									
		Jan-14		(1,087,167)		1,820	1.38%		(1,085,347)	1,040,763									
		Feb-14		(996,491)		624	1.38%		(995,867)	44,896									
		Mar-14		(696,244)		(349)	1.38%		(696,593)	(651,697)									

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 2013-14 PGA**  
 Summary of Temporary Increment by Rate Sch  
 Rates Effective November 1, 2013  
 Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT
		OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar 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		(0.01611)	67,483,964.5	(1,087,166.67)	61,855,425.4	(996,490.90)	43,218,152.3	(696,244.43)
3C Firm Sales		0.00000	29,118,886.7	0.00	25,937,210.5	0.00	18,486,852.9	0.00
Intentionally blank								
3I Firm Sales		0.00000	656,177.5	0.00	572,672.8	0.00	450,329.7	0.00
Intentionally blank								
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0.00
Intentionally blank								
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0.00
	Block 2	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	0.00
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00000	378,168.6	0.00	363,502.1	0.00	363,191.4	0.00
	Block 2	0.00000	1,299,763.3	0.00	1,105,047.8	0.00	939,615.3	0.00
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.00
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.00
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.00
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00000	378,876.3	0.00	362,066.4	0.00	359,352.9	0.00
	Block 2	0.00000	511,421.7	0.00	475,842.8	0.00	491,133.2	0.00
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	170,509.0	0.00
	Block 4	0.00000	85,565.0	0.00	59,588.0	0.00	49,252.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.00
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.00
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.00
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.00
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	633,268.0	0.00
	Block 2	0.00000	931,301.0	0.00	814,728.0	0.00	827,384.0	0.00
	Block 3	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0.00
	Block 4	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.00
	Block 5	0.00000	312,761.0	0.00	261,458.0	0.00	309,118.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			144,443,957.0	(1,087,166.67)	131,267,178.3	(996,490.90)	103,323,460.9	(696,244.43)

TOTAL AMORTIZATION (1,087,166.67) (996,490.90) (696,244.43)

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	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e)		(f)	(g)
Beginning Balance								
	Nov-12	old rates	(95,088)		64	2.01%	(95,024)	(9,031)
	Nov-12	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
	Nov-13	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
	Jan-14		(925,666)		4,260	1.38%	(921,406)	3,245,766
	Feb-14		(814,085)		3,265	1.38%	(810,821)	2,434,946
	Mar-14		(588,320)		2,462	1.38%	(585,858)	1,849,087

**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 2013-14 PGA**  
Summary of Temporary Increment by Rate Sch  
Rates Effective November 1, 2013  
Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	186271 AMORT		186271 AMORT		186271 AMORT		186271 AMORT		186271 AMORT	
		OR DECOUPLING		OR DECOUPLING		OR DECOUPLING		OR DECOUPLING		OR DECOUPLING	
		COM	COM	COM	COM	COM	COM	COM	COM	COM	COM
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar 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		0.00000	67,483,964.5	0.00	61,855,425.4	0.00	43,218,152.3	0.00			
3C Firm Sales		(0.02521)	29,118,886.7	(734,087.13)	25,937,210.5	(653,877.08)	18,486,852.9	(466,053.56)			
Intentionally blank											
3I Firm Sales		0.00000	656,177.5	0.00	572,672.8	0.00	450,329.7	0.00			
Intentionally blank											
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0.00			
Intentionally blank											
31C Firm Sales	Block 1	(0.02521)	2,126,734.5	(53,614.98)	2,051,199.5	(51,710.74)	2,003,859.5	(50,517.30)			
	Block 2	(0.02521)	5,472,575.4	(137,963.63)	4,303,741.1	(108,497.31)	2,846,066.8	(71,749.34)			
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00			
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00			
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
31I Firm Sales	Block 1	0.00000	378,168.6	0.00	363,502.1	0.00	363,191.4	0.00			
	Block 2	0.00000	1,299,763.3	0.00	1,105,047.8	0.00	939,615.3	0.00			
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00			
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00			
31I Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.00			
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.00			
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.00			
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	0.00000	378,876.3	0.00	362,066.4	0.00	359,352.9	0.00			
	Block 2	0.00000	511,421.7	0.00	475,842.8	0.00	491,133.2	0.00			
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	170,509.0	0.00			
	Block 4	0.00000	85,565.0	0.00	59,588.0	0.00	49,252.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00			
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00			
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00			
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,717.0	0.00			
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00			
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00			
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00			
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00			
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00			
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.00			
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.00			
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.00			
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.00			
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	633,268.0	0.00			
	Block 2	0.00000	931,301.0	0.00	814,728.0	0.00	827,384.0	0.00			
	Block 3	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0.00			
	Block 4	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.00			
	Block 5	0.00000	312,761.0	0.00	261,458.0	0.00	309,118.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00			
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00			
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00			
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00			
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00			
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00			
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00			
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00			
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00			
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00			
Intentionally blank											
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
TOTALS			144,443,957.0	(925,665.74)	131,267,178.3	(814,085.13)	103,323,460.9	(588,320.20)			
TOTAL AMORTIZATION				(925,665.74)		(814,085.13)		(588,320.20)			



Company:  
 State:  
 Description:  
 Account Number:

Northwest Natural Gas Company  
 Oregon  
 Amortization of CUB Intervenor Funding  
 186286  
 Dockets UM 1101 and UG 257  
 Amortization of 2012 deferral approved in Order 13-406 of UG 257

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	rate	Activity	Balance										
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)													
Beginning Balance																				
Nov-12	old rates	(4,590)						2.24%	(4,595)	(5,270)										
Dec-12	new rates (1)	(3,492)		106,007	128			1.47%	102,642	97,373										
Jan-13	2	(13,656)		2	111			1.47%	(13,543)	83,830										
Feb-13		(20,436)			90			1.47%	(20,346)	63,484										
Mar-13		(16,321)			68			1.47%	(16,253)	47,231										
Apr-13		(12,500)			50			1.47%	(12,450)	34,781										
May-13		(8,810)			37			1.47%	(8,773)	26,008										
Jun-13		(5,434)			29			1.47%	(5,406)	20,602										
Jul-13		(4,174)			23			1.47%	(4,151)	16,451										
Aug-13		(2,571)			19			1.47%	(2,552)	13,899										
Sep-13		(2,197)			16			1.47%	(2,181)	11,718										
Oct-13		(2,260)			13			1.47%	(2,247)	9,471										
Nov-13	old rates	(5,123)			8			1.47%	(5,114)	4,357										
Dec-13	new rates (1)	(4,756)			2			1.47%	(4,753)	(396)										
Jan-14		(3,835)		98,515	111			1.38%	94,791	94,394										
Feb-14		(18,703)			98			1.38%	(18,605)	75,789										
Mar-14		(19,656)			76			1.38%	(19,580)	56,209										
		(18,017)			54			1.38%	(17,963)	38,246										
		(12,588)			37			1.38%	(12,552)	25,695										

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balances of CUB Deferral account 186276 and Issue Fund Deferral account 186284  
 2 - Transfer represents a balance true-up adjustment

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2013-14 PGA**  
Summary of Temporary Increment by Rate Sch  
Rates Effective November 1, 2013  
Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	186286	186286	186286	186286	186286	186286	186286
		INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar 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		(0.00029)	67,483,964.5	(19,656.26)	61,855,425.4	(18,016.82)	43,218,152.3	(12,588.28)
3C Firm Sales		0.00000	29,118,886.7	0.00	25,937,210.5	0.00	18,486,852.9	0.00
Intentionally blank								
3I Firm Sales		0.00000	656,177.5	0.00	572,672.8	0.00	450,329.7	0.00
Intentionally blank								
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0.00
Intentionally blank								
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0.00
	Block 2	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	0.00
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00000	378,168.6	0.00	363,502.1	0.00	363,191.4	0.00
	Block 2	0.00000	1,299,763.3	0.00	1,105,047.8	0.00	939,615.3	0.00
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00
31I Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.00
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.00
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.00
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00000	378,876.3	0.00	362,066.4	0.00	359,352.9	0.00
	Block 2	0.00000	511,421.7	0.00	475,842.8	0.00	491,133.2	0.00
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	170,509.0	0.00
	Block 4	0.00000	85,565.0	0.00	59,588.0	0.00	49,252.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.00
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.00
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.00
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.00
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	633,268.0	0.00
	Block 2	0.00000	931,301.0	0.00	814,728.0	0.00	827,384.0	0.00
	Block 3	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0.00
	Block 4	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.00
	Block 5	0.00000	312,761.0	0.00	261,458.0	0.00	309,118.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			144,443,957.0	(19,656.26)	131,267,178.3	(18,016.82)	103,323,461.0	(12,588.28)

TOTAL AMORTIZATION (19,656.26) (18,016.82) (12,588.28)

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of NWTIGU 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-12	old rates	(773)		(2)	2.01%	(775)	(1,775)
	Nov-12	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
	Nov-13	new rates (1)	(7,346)	97,847	108	1.38%	90,610	90,765
	Dec-13		(9,213)		99	1.38%	(9,114)	81,650
	Jan-14		(9,463)		88	1.38%	(9,374)	72,276
	Feb-14		(8,642)		78	1.38%	(8,564)	63,712
	Mar-14		(8,785)		68	1.38%	(8,717)	54,995

History truncated for ease of viewing

**NOTES**

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

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2013-14 PGA**  
 Summary of Temporary Increment by Rate Sch  
 Rates Effective November 1, 2013  
 Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	186288	186288	186288	186288	186288	186288	186288
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		Jan	Jan	Feb	Feb	Mar	Mar	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00	0.0	0.00	0.0	0.00	0.0	0.00
1C		0.00	0.0	0.00	0.0	0.00	0.0	0.00
2R		0.00000	67,483,964.5	0.00	61,855,425.4	0.00	43,218,152.3	0.00
3C Firm Sales		0.00000	29,118,886.7	0.00	25,937,210.5	0.00	18,486,852.9	0.00
Intentionally blank								
31 Firm Sales	(0.00028)		656,177.5	(184.76)	572,672.8	(161.24)	450,329.7	(126.80)
Intentionally blank								
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0.00
Intentionally blank								
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0.00
	Block 2	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	0.00
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00
31C Interr Sales	Block 1	0.00	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.00028)	378,168.6	(106.48)	363,502.1	(102.35)	363,191.4	(102.26)
	Block 2	(0.00028)	1,299,763.3	(365.97)	1,105,047.8	(311.14)	939,615.3	(264.56)
31I Firm Trans	Block 1	(0.00028)	14,000.0	(3.94)	14,000.0	(3.94)	14,000.0	(3.94)
	Block 2	(0.00028)	116,074.0	(32.68)	109,218.0	(30.75)	82,709.0	(23.29)
31I Interr Sales	Block 1	0.00	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.00
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.00
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.00
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.00028)	378,876.3	(106.68)	362,066.4	(101.94)	359,352.9	(101.18)
	Block 2	(0.00028)	511,421.7	(144.00)	475,842.8	(133.98)	491,133.2	(138.29)
	Block 3	(0.00028)	216,143.0	(60.86)	162,697.0	(45.81)	170,509.0	(48.01)
	Block 4	(0.00028)	85,565.0	(24.09)	59,588.0	(16.78)	49,252.0	(13.87)
	Block 5	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	(0.00028)	216,965.0	(61.09)	220,759.0	(62.16)	210,783.0	(59.35)
	Block 2	(0.00028)	242,180.0	(68.19)	239,834.0	(67.53)	217,438.0	(61.22)
	Block 3	(0.00028)	119,713.0	(33.71)	115,506.0	(32.52)	97,599.0	(27.48)
	Block 4	(0.00028)	107,938.0	(30.39)	103,342.0	(29.10)	43,281.0	(12.19)
	Block 5	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	(0.00028)	793,677.0	(223.47)	782,530.0	(220.33)	786,712.0	(221.51)
	Block 2	(0.00028)	1,290,012.0	(363.22)	1,244,129.0	(350.30)	1,248,394.0	(351.50)
	Block 3	(0.00028)	882,169.0	(248.39)	797,180.0	(224.46)	820,420.0	(231.00)
	Block 4	(0.00028)	1,752,838.0	(493.54)	1,533,159.0	(431.68)	1,486,114.0	(418.44)
	Block 5	(0.00028)	2,313,535.0	(651.41)	2,196,325.0	(618.41)	2,127,292.0	(598.97)
	Block 6	(0.00028)	618,533.0	(174.16)	444,502.0	(125.16)	168,075.0	(47.32)
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.00
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.00
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.00
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.00
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.00028)	678,432.0	(191.02)	617,527.0	(173.87)	633,268.0	(178.31)
	Block 2	(0.00028)	931,301.0	(262.22)	814,728.0	(229.40)	827,384.0	(232.96)
	Block 3	(0.00028)	560,618.0	(157.85)	464,308.0	(130.73)	489,514.0	(137.83)
	Block 4	(0.00028)	1,213,430.0	(341.66)	992,739.0	(279.52)	1,027,448.0	(289.29)
	Block 5	(0.00028)	312,761.0	(88.06)	261,458.0	(73.62)	309,118.0	(87.04)
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	(0.00028)	79,677.0	(22.43)	79,816.0	(22.47)	79,363.0	(22.35)
	Block 2	(0.00028)	154,957.0	(43.63)	152,573.0	(42.96)	145,666.0	(41.01)
	Block 3	(0.00028)	105,207.0	(29.62)	100,000.0	(28.16)	101,147.0	(28.48)
	Block 4	(0.00028)	399,185.0	(112.40)	380,401.0	(107.11)	366,684.0	(103.24)
	Block 5	(0.00028)	519,759.0	(146.35)	478,318.0	(134.68)	394,145.0	(110.98)
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	(0.00028)	650,938.0	(183.28)	619,206.0	(174.35)	625,392.0	(176.09)
	Block 2	(0.00028)	1,102,844.0	(310.52)	1,021,507.0	(287.62)	1,088,479.0	(306.48)
	Block 3	(0.00028)	851,032.0	(239.62)	746,473.0	(210.18)	798,442.0	(224.81)
	Block 4	(0.00028)	2,350,515.0	(661.82)	2,041,869.0	(574.92)	2,174,140.0	(612.16)
	Block 5	(0.00028)	4,709,476.0	(1,326.02)	4,092,783.0	(1,152.38)	4,453,823.0	(1,254.04)
	Block 6	(0.00028)	6,994,332.0	(1,969.35)	6,927,371.0	(1,950.50)	7,560,447.0	(2,128.75)
Intentionally blank								
33	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.00
TOTALS			144,443,957.0	(9,462.88)	131,267,178.3	(8,642.05)	103,323,461	(8,785.00)
TOTAL AMORTIZATION				(9,462.88)		(8,642.05)		(8,785.00)

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-12		0		0	1.47%	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 (1)		(21,944)	615,292	695	1.38%	594,043	594,043
	Dec-13		(107,495)		621	1.38%	(106,874)	487,169
	Jan-14		(115,839)		494	1.38%	(115,345)	371,824
	Feb-14		(105,122)		367	1.38%	(104,755)	267,068
	Mar-14		(74,200)		264	1.38%	(73,936)	193,133

History truncated for ease of viewing

**NOTES**

1 - 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 Sch  
Rates Effective November 1, 2013  
Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	186307		186307		186307		186307		186307	
		DEFERRAL	AMR	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL
		In Rates		Jan		Jan		Feb		Feb	
		Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00	0	0.00	0	0.00	0	0.00	0.00
1C			0.0	0.00	0	0.00	0	0.00	0	0.00	0.00
2R		(0.00125)	67,483,964.5	(84,354.96)	61,855,425	(77,319.28)	43,218,152.3	(54,022.69)			
3C Firm Sales		(0.00088)	29,118,886.7	(25,624.62)	25,937,211	(22,824.75)	18,486,852.9	(16,268.43)			
Intentionally blank											
31 Firm Sales		(0.00075)	656,177.5	(492.13)	572,673	(429.50)	450,329.7	(337.75)			
Intentionally blank											
27		(0.00)	153,028.8	(192.82)	141,316	(178.06)	104,614.8	(131.81)			
Intentionally blank											
31C Firm Sales	Block 1	(0.00062)	2,126,734.5	(1,318.58)	2,051,199.5	(1271.74)	2,003,859.5	(1,242.39)			
	Block 2	(0.00057)	5,472,575.4	(3,119.37)	4,303,741.1	(2453.13)	2,846,066.8	(1,622.26)			
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00			
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00			
31C Interr Sales	Block 1	0.00	0.00	0.00	-	0.00	0.00	0.00			
	Block 2	0.00	0.00	0.00	-	0.00	0.00	0.00			
31I Firm Sales	Block 1	(0.00047)	378,168.6	(177.74)	363,502.1	(170.85)	363,191.4	(170.70)			
	Block 2	(0.00043)	1,299,763.3	(558.90)	1,105,047.8	(475.17)	939,615.3	(404.03)			
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00			
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00			
31I Interr Sales	Block 1	0.00	0.00	0.00	-	0.00	0.00	0.00			
	Block 2	0.00	0.00	0.00	-	0.00	0.00	0.00			
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.00			
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.00			
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.00			
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.00			
	Block 5	0.00000	0.00	0.00	-	0.00	0.00	0.00			
	Block 6	0.00000	0.00	0.00	-	0.00	0.00	0.00			
32I Firm Sales	Block 1	0.00000	378,876.3	0.00	362,066.4	0.00	359,352.9	0.00			
	Block 2	0.00000	511,421.7	0.00	475,842.8	0.00	491,133.2	0.00			
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	170,509.0	0.00			
	Block 4	0.00000	85,565.0	0.00	59,588.0	0.00	49,252.0	0.00			
	Block 5	0.00000	0.00	0.00	-	0.00	0.00	0.00			
	Block 6	0.00000	0.00	0.00	-	0.00	0.00	0.00			
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00			
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00			
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00			
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00			
	Block 5	0.00000	0.00	0.00	-	0.00	0.00	0.00			
	Block 6	0.00000	0.00	0.00	-	0.00	0.00	0.00			
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00			
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00			
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00			
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00			
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00			
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00			
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.00			
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.00			
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.00			
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.00			
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0.00			
	Block 6	0.00000	0.00	0.00	-	0.00	0.00	0.00			
32I Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	633,268.0	0.00			
	Block 2	0.00000	931,301.0	0.00	814,728.0	0.00	827,384.0	0.00			
	Block 3	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0.00			
	Block 4	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.00			
	Block 5	0.00000	312,761.0	0.00	261,458.0	0.00	309,118.0	0.00			
	Block 6	0.00000	0.00	0.00	-	0.00	0.00	0.00			
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00			
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00			
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00			
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00			
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00			
	Block 6	0.00000	0.00	0.00	-	0.00	0.00	0.00			
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00			
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00			
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00			
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00			
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00			
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00			
Intentionally blank											
33		0.00000	0.00	0.00	-	0.00	0.00	0.00			
TOTALS			144,443,957.0	(115,839.12)	131,267,178.3	(105,122.48)	103,323,461	(74,200.06)			
TOTAL AMORTIZATION				<u>(115,839.12)</u>		<u>(105,122.48)</u>		<u>(74,200.06)</u>			

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Industrial DSM Costs  
 Account Number: 186233  
 Dockets UM 1420 and UG 258  
 Amortization of 12-13 deferral approved in Order 13-404

Debit (Credit)	Month/Year	Note	Amortization	Transfers	TOTAL Interest	Interest Rate	Activity	TOTAL Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(f)	(g)
Beginning Balance								
	Nov-12	old rates	(27,881)		13	2.01%	(27,868)	(5,993)
	Nov-12	new rates (1)	(140,322)	2,005,105	2,370	1.47%	1,867,153	1,861,160
	Dec-12		(189,618)		2,164	1.47%	(187,454)	1,673,706
	Jan-13		(222,831)		1,914	1.47%	(220,917)	1,452,789
	Feb-13		(189,994)		1,663	1.47%	(188,331)	1,264,458
	Mar-13		(187,886)		1,434	1.47%	(186,452)	1,078,005
	Apr-13		(172,492)		1,215	1.47%	(171,277)	906,729
	May-13		(146,798)		1,021	1.47%	(145,777)	760,951
	Jun-13		(135,554)		849	1.47%	(134,705)	626,246
	Jul-13		(132,834)		686	1.47%	(132,148)	494,098
	Aug-13		(131,546)		525	1.47%	(131,021)	363,077
	Sep-13		(146,164)		355	1.47%	(145,808)	217,269
	Oct-13		(210,476)		137	1.47%	(210,339)	6,930
	Nov-13	old rates	(42,237)		(17)	1.47%	(42,254)	(35,324)
	Nov-13	new rates (1)	(118,964)	1,667,463	1,849	1.38%	1,550,349	1,515,025
	Dec-13		(199,421)		1,628	1.38%	(197,793)	1,317,231
	Jan-14		(213,747)		1,392	1.38%	(212,355)	1,104,876
	Feb-14		(195,550)		1,158	1.38%	(194,392)	910,484
	Mar-14		(180,620)		943	1.38%	(179,676)	730,808

**History truncated for ease of viewing**

**NOTES**

**1** - Transfer in is from the October balance of 186232 Deferral of Industrial DSM

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2013-14 PGA**  
 Summary of Temporary Increment by Rate Sch  
 Rates Effective November 1, 2013  
 Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	186233 INDUSTRIAL DSM		186233 INDUSTRIAL DSM		186233 INDUSTRIAL DSM		186233 INDUSTRIAL DSM		186233 INDUSTRIAL DSM		186233 INDUSTRIAL DSM	
		Jan		Jan		Feb		Feb		Mar		Mar	
		In Rates	Volumes	Activity for Mo.	Volumes	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		0.0	0.00
1C			0.0	0.00		0.0	0.00		0.0	0.00		0.0	0.00
2R		0.00000	67,483,964.5	0.00	61,855,425.4	0.00	43,218,152.3	0.00	18,486,852.9	0.00			
3C Firm Sales		0.00000	29,118,886.7	0.00	25,937,210.5	0.00	18,486,852.9	0.00					
Intentionally blank													
3I Firm Sales		(0.01573)	656,177.5	(10,320.85)	572,672.8	(9,007.42)	450,329.7	(7,083.12)					
Intentionally blank													
27		0.00000	153,028.8	0.00	141,316.3	0.00	104,614.8	0.00					
Intentionally blank													
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0.00					
	Block 2	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	0.00					
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00					
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00					
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00					
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00					
31I Firm Sales	Block 1	(0.01573)	378,168.6	(5,948.12)	363,502.1	(5,717.43)	363,191.4	(5,712.54)					
	Block 2	(0.01573)	1,299,763.3	(20,443.64)	1,105,047.8	(17,381.01)	939,615.3	(14,778.97)					
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00					
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00					
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00					
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00					
32C Firm Sales	Block 1	(0.01573)	2,042,596.1	(32,127.47)	2,067,983.4	(32,526.78)	1,977,733.2	(31,107.26)					
	Block 2	(0.01573)	1,316,625.8	(20,708.87)	1,114,200.0	(17,524.96)	748,179.8	(11,767.93)					
	Block 3	(0.01573)	291,338.9	(4,582.39)	193,206.2	(3,038.89)	122,808.1	(1,931.62)					
	Block 4	(0.01573)	95,386.9	(1,500.32)	20,956.0	(329.61)	50,768.0	(798.52)					
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00					
32I Firm Sales	Block 1	(0.01573)	378,876.3	(5,959.25)	362,066.4	(5,694.85)	359,352.9	(5,652.17)					
	Block 2	(0.01573)	511,421.7	(8,044.02)	475,842.8	(7,484.41)	491,133.2	(7,724.91)					
	Block 3	(0.01573)	216,143.0	(3,399.66)	162,697.0	(2,559.02)	170,509.0	(2,681.89)					
	Block 4	(0.01573)	85,565.0	(1,345.83)	59,588.0	(937.24)	49,252.0	(774.67)					
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00					
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00					
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00					
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00					
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00					
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00					
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00					
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00					
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00					
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00					
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00					
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00					
32C Interr Sales	Block 1	(0.01573)	539,942.0	(8,492.61)	588,543.0	(9,257.04)	561,876.0	(8,837.60)					
	Block 2	(0.01573)	855,368.0	(13,453.86)	927,708.0	(14,591.68)	817,856.0	(12,863.85)					
	Block 3	(0.01573)	513,085.0	(8,070.18)	508,811.0	(8,002.96)	491,181.0	(7,725.66)					
	Block 4	(0.01573)	660,730.0	(10,392.45)	710,444.0	(11,174.39)	591,866.0	(9,309.31)					
	Block 5	(0.01573)	51,858.0	(815.66)	48,645.0	(765.12)	11,022.0	(173.36)					
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00					
32I Interr Sales	Block 1	(0.01573)	678,432.0	(10,670.88)	617,527.0	(9,712.92)	633,268.0	(9,960.51)					
	Block 2	(0.01573)	931,301.0	(14,648.19)	814,728.0	(12,814.65)	827,384.0	(13,013.71)					
	Block 3	(0.01573)	560,618.0	(8,817.82)	464,308.0	(7,302.98)	489,514.0	(7,699.44)					
	Block 4	(0.01573)	1,213,430.0	(19,085.73)	992,739.0	(15,614.54)	1,027,448.0	(16,160.46)					
	Block 5	(0.01573)	312,761.0	(4,919.34)	261,458.0	(4,112.41)	309,118.0	(4,862.04)					
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00					
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00					
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00					
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00					
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00					
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00					
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00					
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00					
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00					
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00					
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00					
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00					
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00					
Intentionally blank													
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00					
TOTALS			144,443,957.0	(213,747.14)	131,267,178.3	(195,550.31)	103,323,460.9	(180,619.54)					
TOTAL AMORTIZATION				<u>(213,747.14)</u>		<u>(195,550.31)</u>		<u>(180,619.54)</u>					



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

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
Beginning Balance								(213,000)
	Nov-12	old rates	7,063		2.01%	(34)	7,029	(16,910)
	Nov-12	new rates (1)	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
		new rates (2)	0	(11,246)	0.00%	0	(11,246)	0
	Dec-13		0		0.00%	0	0	0
	Jan-14		0		0.00%	0	0	0
	Feb-14		0		0.00%	0	0	0
	Mar-14		0		0.00%	0	0	0

History truncated for ease of viewing

**NOTES**

- 1 - Transfer from 254303 Earnings Sharing and residual balances in from 186401 (SB408) and 184301 (McBIT);
- 2 - Transfer out residual balance to account 254315 for amortization

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
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	<b>1</b>	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)						
	Jan-14		203,835		1.38%	(950)	202,885	(724,705)						
	Feb-14		184,438		1.38%	(727)	183,711	(540,994)						
	Mar-14		135,048		1.38%	(544)	134,504	(406,491)						

**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 Sch  
Rates Effective November 1, 2013  
Tempo by Rate Schedule: 1st Quarter 2014

Schedule	Block	191442	191442	191442	191442	191442	191442	191442
		GAS	GAS	GAS	GAS	GAS	GAS	GAS
		RESERVES CREDIT	RESERVES CREDIT	RESERVES CREDIT	RESERVES CREDIT	RESERVES CREDIT	RESERVES CREDIT	RESERVES CREDIT
		Jan	Jan	Feb	Feb	Mar	Mar	
		In Rates	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		0.00173	67,483,964.5	116,627.12	61,855,425.4	106,899.77	43,218,152.3	74,690.47
3C Firm Sales		0.00173	29,118,886.7	50,323.84	25,937,210.5	44,825.20	18,486,852.9	31,949.35
Intentionally blank								
3I Firm Sales		0.00173	656,177.5	1,134.02	572,672.8	989.70	450,329.7	778.27
Intentionally blank								
27		0.00	153,028.8	264.47	141,316.3	244.23	104,614.8	180.80
Intentionally blank								
31C Firm Sales	Block 1	0.00173	2,126,734.5	3,675.46	2,051,199.5	3,544.92	2,003,859.5	3,463.11
	Block 2	0.00173	5,472,575.4	9,457.81	4,303,241.1	7,437.81	2,846,066.8	4,918.63
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00173	378,168.6	653.56	363,502.1	628.21	363,191.4	627.67
	Block 2	0.00173	1,299,763.3	2,246.28	1,105,047.8	1,909.77	939,615.3	1,623.86
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00
31I Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00173	2,042,596.1	3,530.06	2,067,983.4	3,573.93	1,977,733.2	3,417.96
	Block 2	0.00173	1,316,625.8	2,275.42	1,114,200.0	1,925.58	748,179.8	1,293.02
	Block 3	0.00173	291,338.9	503.50	193,206.2	333.90	122,808.1	212.24
	Block 4	0.00173	95,386.9	164.85	20,956.0	36.22	50,768.0	87.74
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00173	378,876.3	654.78	362,066.4	625.73	359,352.9	621.04
	Block 2	0.00173	511,421.7	883.85	475,842.8	822.36	491,133.2	848.79
	Block 3	0.00173	216,143.0	373.54	162,697.0	281.18	170,509.0	294.68
	Block 4	0.00173	85,565.0	147.88	59,588.0	102.98	49,252.0	85.12
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00
32C Interr Sales	Block 1	0.00173	539,942.0	933.14	588,543.0	1,017.13	561,876.0	971.05
	Block 2	0.00173	855,368.0	1,478.26	927,708.0	1,603.28	817,856.0	1,413.43
	Block 3	0.00173	513,085.0	886.72	508,811.0	879.34	491,181.0	848.87
	Block 4	0.00173	660,730.0	1,141.89	710,444.0	1,227.80	591,866.0	1,022.87
	Block 5	0.00173	51,858.0	89.62	48,645.0	84.07	11,022.0	19.05
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00173	678,432.0	1,172.48	617,527.0	1,067.22	633,268.0	1,094.43
	Block 2	0.00173	931,301.0	1,609.49	814,728.0	1,408.03	827,384.0	1,429.90
	Block 3	0.00173	560,618.0	968.87	464,308.0	802.43	489,514.0	845.99
	Block 4	0.00173	1,213,430.0	2,097.07	992,739.0	1,715.67	1,027,448.0	1,775.66
	Block 5	0.00173	312,761.0	540.52	261,458.0	451.86	309,118.0	534.22
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			144,443,957.0	203,834.50	131,267,178.3	184,438.32	103,323,460.9	135,048.22
TOTAL AMORTIZATION				<u>203,834.50</u>		<u>184,438.32</u>		<u>135,048.22</u>

15

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

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	<b>1</b>	141,982	(3,634,353)	1.38%	(4,098)	(3,496,469)	(3,496,469)
	Dec-13	<b>2</b>	623,998		1.38%	(3,662)	620,336	(2,876,133)
	Jan-14		671,503		1.38%	(2,921)	668,582	(2,207,551)
	Feb-14		610,210		1.38%	(2,188)	608,022	(1,599,529)
	Mar-14		437,617		1.38%	(1,588)	436,029	(1,163,500)

**NOTES**

**1** - Transfer in is from the October balance of 254305 Property Sales Oregon and residual balance from 186279 Earnings Test Amortization.  
**2** - In Q1 2014 it was discovered that the amortization calculation included RS 33 volumes incorrectly classified. The adjustment to the December amortization totaled \$722.

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2013-14 PGA**  
Summary of Temporary Increment by Rate Sch  
Rates Effective November 1, 2013  
Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	254315 GAINS		254315 GAINS		254315 GAINS		254315 GAINS		254315 GAINS	
		ON PROPERTY		ON PROPERTY		ON PROPERTY		ON PROPERTY		ON PROPERTY	
		SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES
		In Rates	Volumes	Activity for Mo.	Jan	Feb	Activity for Mo.	Feb	Mar	Volumes	Activity for Mo.
1R			0.0	0.00			0.00				0.00
1C			0.0	0.00			0.00				0.00
2R		0.00694	67,483,964.5	468,474.12	61,855,425	429,400.77	43,218,152	300,020.69			
3C Firm Sales		0.00487	29,118,886.7	141,924.53	25,937,211	126,417.14	18,486,853	90,104.33			
Intentionally blank											
3I Firm Sales		0.00417	656,177.5	2,733.11	572,673	2,385.30	450,330	1,875.72			
Intentionally blank											
27		0.01	153,028.8	1,071.24	141,316	989.25	104,615	732.33			
Intentionally blank											
31C Firm Sales	Block 1	0.00345	2,126,734.5	7,330.28	2,051,200	7,969.9	2,003,860	6,906.76			
	Block 2	0.00314	5,472,575.4	17,162.21	4,303,741	13,496.7	2,846,067	8,925.38			
31C Firm Trans	Block 1	0.00174	35,861.0	134.05	35,788	133.8	36,000	134.57			
	Block 2	0.00342	77,762.0	265.76	69,023	235.9	53,964	184.43			
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	0.00263	378,168.6	995.02	363,502	956.4	363,191	955.62			
	Block 2	0.00238	1,299,763.3	3,091.79	1,105,048	2,628.6	939,615	2,235.09			
31I Firm Trans	Block 1	0.00272	14,000.0	38.06	14,000	38.1	14,000	38.06			
	Block 2	0.00246	116,074.0	285.12	109,218	268.3	82,709	203.17			
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	0.00213	2,042,596.1	4,343.16	2,067,983	4,397.1	1,977,733	4,205.24			
	Block 2	0.00181	1,316,625.8	2,377.68	1,114,200	2,012.1	748,180	1,351.13			
	Block 3	0.00127	291,338.9	370.55	193,206	245.7	122,808	156.20			
	Block 4	0.00075	95,386.9	71.31	20,956	15.7	50,768	37.95			
	Block 5	0.00043	0.0	0.00			0.0	0.00			
	Block 6	0.00021	0.0	0.00			0.0	0.00			
32I Firm Sales	Block 1	0.00162	378,876.3	614.32	362,066	587.1	359,353	582.66			
	Block 2	0.00138	511,421.7	705.09	475,843	656.0	491,133	677.12			
	Block 3	0.00097	216,143.0	209.86	162,697	158.0	170,509	165.55			
	Block 4	0.00056	85,565.0	48.18	59,588	33.6	49,252	27.74			
	Block 5	0.00032	0.0	0.00			0.0	0.00			
	Block 6	0.00017	0.0	0.00			0.0	0.00			
32C Firm Trans	Block 1	0.00154	216,965.0	334.94	220,759	340.8	210,783	325.40			
	Block 2	0.00131	742,180.0	317.43	239,834	314.4	217,438	285.00			
	Block 3	0.00092	119,713.0	110.42	115,506	106.5	97,599	90.02			
	Block 4	0.00054	107,938.0	58.69	103,342	56.2	43,281	23.53			
	Block 5	0.00031	0.0	0.00			0.0	0.00			
	Block 6	0.00016	0.0	0.00			0.0	0.00			
32I Firm Trans	Block 1	0.00154	793,677.0	1,225.24	782,530	1,208.0	786,712	1,214.48			
	Block 2	0.00131	1,290,012.0	1,690.86	1,244,129	1,630.7	1,248,394	1,636.31			
	Block 3	0.00092	882,169.0	813.68	797,180	735.3	820,420	756.73			
	Block 4	0.00054	1,752,838.0	953.03	1,533,159	833.6	1,486,114	808.01			
	Block 5	0.00031	2,313,535.0	718.79	2,196,325	682.4	2,127,292	660.93			
	Block 6	0.00016	618,533.0	96.09	444,502	69.1	168,075	26.11			
32C Interr Sales	Block 1	0.00149	539,942.0	802.08	588,543	874.3	561,876	834.66			
	Block 2	0.00126	855,368.0	1,079.63	927,708	1,170.9	817,856	1,032.28			
	Block 3	0.00089	513,085.0	458.31	508,811	454.5	491,181	438.74			
	Block 4	0.00052	660,730.0	346.42	710,444	372.5	591,866	310.31			
	Block 5	0.00030	51,858.0	15.61	48,645	14.6	11,022	3.32			
	Block 6	0.00015	0.0	0.00			0.0	0.00			
32I Interr Sales	Block 1	0.00146	678,432.0	988.04	617,527	899.3	633,268	922.27			
	Block 2	0.00123	931,301.0	1,148.35	814,728	1,004.6	827,384	1,020.21			
	Block 3	0.00087	560,618.0	489.88	464,308	405.7	489,514	427.75			
	Block 4	0.00050	1,213,430.0	612.63	992,739	501.2	1,027,448	518.73			
	Block 5	0.00029	312,761.0	91.10	261,458	76.2	309,118	90.04			
	Block 6	0.00015	0.0	0.00			0.0	0.00			
32C Interr Trans	Block 1	0.00136	79,677.0	108.30	79,816	108.5	79,363	107.88			
	Block 2	0.00116	154,957.0	179.03	152,573	176.3	145,666	168.30			
	Block 3	0.00082	105,207.0	85.80	100,000	81.6	101,147	82.49			
	Block 4	0.00048	399,185.0	189.91	380,401	181.0	366,684	174.45			
	Block 5	0.00027	519,759.0	141.30	478,318	130.0	394,145	107.15			
	Block 6	0.00014	0.0	0.00			0.0	0.00			
32I Interr Trans	Block 1	0.00136	650,938.0	884.80	619,206	841.7	625,392	850.08			
	Block 2	0.00116	1,102,844.0	1,274.21	1,021,507	1,180.2	1,088,479	1,257.61			
	Block 3	0.00082	851,032.0	694.07	746,473	608.8	798,442	651.18			
	Block 4	0.00048	2,350,515.0	1,118.25	2,041,869	971.4	2,174,140	1,034.34			
	Block 5	0.00027	4,709,476.0	1,280.29	4,092,783	1,112.6	4,453,823	1,210.79			
	Block 6	0.00014	6,994,332.0	950.72	6,927,371	941.6	7,560,447	1,027.67			
Intentionally blank											
33		0.00009	0.0	0.00			0.0	0.00			
TOTALS			144,443,957.0	671,503.34	131,267,178.3	610,209.96	103,323,461	437,616.51			
TOTAL AMORTIZATION					<u>671,503.34</u>		<u>610,209.96</u>		<u>437,616.51</u>		

17

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

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-13	<b>1</b>	(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
	Jan-14		(870,414)		1.38%	3,783	(866,631)	2,858,214
	Feb-14		(790,545)		1.38%	2,832	(787,713)	2,070,501
	Mar-14		(561,972)		1.38%	2,058	(559,914)	1,510,587

**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 Sch  
 Rates Effective November 1, 2013  
 Temps by Rate Schedule: 1st Quarter 2014

Schedule	Block	191031	191031	191031	191031	191031	191031	191031
		WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS
		DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL
		Jan	Jan	Feb	Feb	Mar	Mar	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00		0.00		0.00
1C			0.0	0.00		0.00		0.00
2R		(0.00919)	67,483,964.5	(620,177.63)	61,855,425	(568,451.36)	43,718,152	(397,174.82)
3C Firm Sales		(0.00645)	29,118,886.7	(187,816.82)	25,937,211	(167,295.01)	18,486,853	(119,240.20)
Intentionally blank								
3I Firm Sales		(0.00551)	656,177.5	(3,615.54)	572,673	(3,155.43)	450,330	(2,481.32)
Intentionally blank								
27		(0.01)	153,028.8	(1,418.58)	141,316	(1,310.00)	104,615	(969.78)
Intentionally blank								
31C Firm Sales	Block 1	(0.00455)	2,126,734.5	(9,676.64)	2,051,200	(9,333.0)	2,003,860	(9,117.56)
	Block 2	(0.00416)	5,472,575.4	(22,765.91)	4,303,741	(17,903.6)	2,846,067	(11,839.64)
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788	0.0	36,000	0.00
	Block 2	0.00000	77,762.0	0.00	69,023	0.0	53,964	0.00
31C Interr Sales	Block 1		0.0	0.00		0.0	0	0.00
	Block 2		0.0	0.00		0.0	0	0.00
31I Firm Sales	Block 1	(0.00349)	378,168.6	(1,319.81)	363,502	(1,268.6)	363,191	(1,267.54)
	Block 2	(0.00315)	1,299,763.3	(4,094.25)	1,105,048	(3,480.9)	939,615	(2,959.79)
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000	0.0	14,000	0.00
	Block 2	0.00000	116,074.0	0.00	109,218	0.0	82,709	0.00
31I Interr Sales	Block 1		0.0	0.00		0.0	0	0.00
	Block 2		0.0	0.00		0.0	0	0.00
32C Firm Sales	Block 1	(0.00281)	2,042,596.1	(5,739.70)	2,067,983	(5,811.0)	1,977,733	(5,557.43)
	Block 2	(0.00239)	1,316,625.8	(3,146.74)	1,114,200	(2,662.9)	748,180	(1,788.15)
	Block 3	(0.00169)	291,338.9	(492.36)	193,206	(326.5)	122,808	(207.55)
	Block 4	(0.00099)	95,386.9	(94.43)	20,956	(20.8)	50,768	(50.26)
	Block 5	(0.00056)	0.0	0.00		0.0	0	0.00
	Block 6	(0.00028)	0.0	0.00		0.0	0	0.00
32I Firm Sales	Block 1	(0.00214)	378,876.3	(810.80)	362,066	(774.8)	359,353	(769.02)
	Block 2	(0.00182)	511,421.7	(930.79)	475,843	(866.0)	491,133	(893.86)
	Block 3	(0.00129)	216,143.0	(278.82)	162,697	(209.9)	170,509	(219.96)
	Block 4	(0.00075)	85,565.0	(64.17)	59,588	(44.7)	49,252	(36.94)
	Block 5	(0.00043)	0.0	0.00		0.0	0	0.00
	Block 6	(0.00022)	0.0	0.00		0.0	0	0.00
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759	0.0	210,783	0.00
	Block 2	0.00000	242,180.0	0.00	239,834	0.0	217,438	0.00
	Block 3	0.00000	119,713.0	0.00	115,506	0.0	97,599	0.00
	Block 4	0.00000	107,938.0	0.00	103,342	0.0	43,281	0.00
	Block 5	0.00000	0.0	0.00		0.0	0	0.00
	Block 6	0.00000	0.0	0.00		0.0	0	0.00
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530	0.0	786,712	0.00
	Block 2	0.00000	1,290,012.0	0.00	1,244,129	0.0	1,248,394	0.00
	Block 3	0.00000	882,169.0	0.00	797,180	0.0	820,420	0.00
	Block 4	0.00000	1,752,838.0	0.00	1,533,159	0.0	1,486,114	0.00
	Block 5	0.00000	2,313,535.0	0.00	2,196,325	0.0	2,127,292	0.00
	Block 6	0.00000	618,533.0	0.00	444,502	0.0	168,075	0.00
32C Interr Sales	Block 1	(0.00197)	539,942.0	(1,063.69)	588,543	(1,159.4)	561,876	(1,106.90)
	Block 2	(0.00167)	855,368.0	(1,428.46)	927,708	(1,549.3)	817,856	(1,365.82)
	Block 3	(0.00118)	513,085.0	(605.44)	508,811	(600.4)	491,181	(579.59)
	Block 4	(0.00069)	660,730.0	(455.90)	710,444	(490.2)	591,866	(408.39)
	Block 5	(0.00039)	51,858.0	(20.22)	48,645	(19.0)	11,022	(4.30)
	Block 6	(0.00020)	0.0	0.00		0.0	0	0.00
32I Interr Sales	Block 1	(0.00192)	678,432.0	(1,302.59)	617,527	(1,185.7)	633,268	(1,215.87)
	Block 2	(0.00163)	931,301.0	(1,518.02)	814,728	(1,328.0)	827,384	(1,348.64)
	Block 3	(0.00115)	560,618.0	(644.71)	464,308	(534.0)	489,514	(562.94)
	Block 4	(0.00067)	1,213,430.0	(813.00)	992,739	(665.1)	1,027,448	(688.39)
	Block 5	(0.00038)	312,761.0	(118.85)	261,458	(99.4)	309,118	(117.46)
	Block 6	(0.00019)	0.0	0.00		0.0	0	0.00
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816	0.0	79,363	0.00
	Block 2	0.00000	154,957.0	0.00	152,573	0.0	145,666	0.00
	Block 3	0.00000	105,207.0	0.00	100,000	0.0	101,147	0.00
	Block 4	0.00000	399,185.0	0.00	380,401	0.0	366,684	0.00
	Block 5	0.00000	519,759.0	0.00	478,318	0.0	394,145	0.00
	Block 6	0.00000	0.0	0.00		0.0	0	0.00
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206	0.0	625,392	0.00
	Block 2	0.00000	1,102,844.0	0.00	1,021,507	0.0	1,088,479	0.00
	Block 3	0.00000	851,032.0	0.00	746,473	0.0	798,442	0.00
	Block 4	0.00000	2,350,515.0	0.00	2,041,869	0.0	2,174,140	0.00
	Block 5	0.00000	4,709,476.0	0.00	4,092,783	0.0	4,453,823	0.00
	Block 6	0.00000	6,994,332.0	0.00	6,927,371	0.0	7,560,447	0.00
Intentionally blank								
33		0.00000	0.0	0.00		0.00	0	0.00
TOTALS			144,443,957.0	(870,413.87)	131,267,178.3	(790,544.88)	103,323,461	(561,972.12)
TOTAL AMORTIZATION				(870,413.87)		(790,544.88)		(561,972.12)

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
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)										
Beginning Balance																			
Nov-12 old rates		628,014		(1,635)		2.01%	626,378	(663,936)											
<b>new rates (1)</b>		262,061		(9,605)	(7,971,926)	1.47%	(7,719,470)	(8,383,406)											
Dec-12		851,681		(9,748)		1.47%	841,933	(7,541,473)											
Jan-13		1,235,232		(8,482)		1.47%	1,226,750	(6,314,723)											
Feb-13		1,005,465		(7,120)		1.47%	998,345	(5,316,378)											
Mar-13		798,777		(6,023)		1.47%	792,754	(4,523,624)											
Apr-13		592,672		(5,178)		1.47%	587,493	(3,936,131)											
May-13		402,235		(4,575)		1.47%	397,659	(3,538,472)											
Jun-13		326,904		(4,134)		1.47%	322,770	(3,215,702)											
Jul-13		238,755		(3,793)		1.47%	234,962	(2,980,740)											
Aug-13		216,403		(3,519)		1.47%	212,884	(2,767,856)											
Sep-13	<b>2</b>	226,535		(3,252)	(8)	1.47%	223,275	(2,544,581)											
Oct-13		406,135		(2,868)		1.47%	403,267	(2,141,313)											
Nov-13 old rates		289,436		(2,446)		1.47%	286,991	(1,854,323)											
<b>new rates (1)</b>		208,502		(2,702)	(2,453,528)	1.38%	(2,247,728)	(4,102,051)											
Dec-13		838,830		(4,235)		1.38%	834,595	(3,267,455)											
Jan-14		909,111		(3,235)		1.38%	905,876	(2,361,579)											
Feb-14		822,889		(2,243)		1.38%	820,646	(1,540,933)											
Mar-14		602,877		(1,425)		1.38%	601,452	(939,481)											

**History truncated for ease of viewing**

**NOTES:**

**1** - Transfer in is from the October balances of deferral account 191400.

**2** - Transfer represents a balance true-up adjustment.



**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: 1st Quarter 2014

Schedule	Block	191401 AMORT	191401 AMORT	191401 AMORT	191401 AMORT	191401 AMORT	191401 AMORT	
		WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar 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	67,483,964.5	518,925.18	61,855,425.4	475,643.92	43,218,152.3	332,330.62
3C Firm Sales		0.00769	29,118,886.7	223,912.80	25,937,210.5	199,446.96	18,486,852.9	142,156.64
Intentionally blank								
31 Firm Sales		0.00769	656,177.5	5,045.75	572,672.8	4,403.63	450,329.7	3,462.86
Intentionally blank								
27		0.00769	153,028.8	1,176.73	141,316.3	1,086.67	104,614.8	804.45
Intentionally blank			0.0	0.00	0.0	0.00	0.0	0.00
31C Firm Sales	Block 1	0.00769	2,126,734.5	16,353.75	2,051,199.5	15,777.92	2,003,859.5	15,408.89
	Block 2	0.00769	5,472,575.4	42,081.96	4,303,741.1	33,094.08	2,846,066.8	21,885.14
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
311 Firm Sales	Block 1	0.00769	378,168.6	2,907.97	363,502.1	2,795.19	363,191.4	2,792.80
	Block 2	0.00769	1,299,763.3	9,994.67	1,105,047.8	8,497.38	939,615.3	7,225.27
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00
311 Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00769	2,042,596.1	15,706.76	2,067,983.4	15,901.98	1,977,733.2	15,207.99
	Block 2	0.00769	1,316,625.8	10,124.34	1,114,200.0	8,567.76	748,179.8	5,753.21
	Block 3	0.00769	291,338.9	2,240.28	193,206.2	1,485.68	122,808.1	944.35
	Block 4	0.00769	95,386.9	733.49	20,956.0	161.14	50,768.0	390.39
	Block 5	0.00769	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00
321 Firm Sales	Block 1	0.00769	378,876.3	2,913.41	362,066.4	2,784.15	359,352.9	2,763.28
	Block 2	0.00769	511,421.7	3,932.63	475,842.8	3,659.04	491,133.2	3,776.62
	Block 3	0.00769	216,143.0	1,662.05	162,697.0	1,251.08	170,509.0	1,311.15
	Block 4	0.00769	85,565.0	657.96	59,588.0	458.21	49,252.0	378.73
	Block 5	0.00769	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
321 Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00
32C Interr Sales	Block 1	0.00769	539,942.0	4,151.94	588,543.0	4,525.66	561,876.0	4,320.61
	Block 2	0.00769	855,368.0	6,577.44	927,708.0	7,133.71	817,856.0	6,288.99
	Block 3	0.00769	513,085.0	3,945.42	508,811.0	3,912.56	491,181.0	3,776.99
	Block 4	0.00769	660,730.0	5,080.75	710,444.0	5,463.04	591,866.0	4,551.22
	Block 5	0.00769	51,858.0	398.77	48,645.0	374.06	11,022.0	84.75
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00
321 Interr Sales	Block 1	0.00769	678,432.0	5,216.88	617,527.0	4,748.54	633,268.0	4,869.58
	Block 2	0.00769	931,301.0	7,161.34	814,728.0	6,264.94	827,384.0	6,362.26
	Block 3	0.00769	560,618.0	4,310.93	464,308.0	3,570.35	489,514.0	3,764.17
	Block 4	0.00769	1,213,430.0	9,330.80	992,739.0	7,633.77	1,027,448.0	7,900.67
	Block 5	0.00769	312,761.0	2,405.01	261,458.0	2,010.51	309,118.0	2,377.00
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
321 Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			144,443,957.0	906,949.01	131,267,178.3	820,646.93	103,323,460.90	600,888.63
				Amortization for Switchers	2,162.21	2,241.86	1,988.83	
				See pages 22-24 for details				
TOTAL AMORTIZATION				909,111.22		822,888.79		602,877.46

**NW Natural**  
**1st Quarter 2014 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 2/05/2014 3:56 AM  
 Job: CNBLRJRPG/CNNBLRJR

For Revenue Date: 01/2014

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 Commd	31CTF	COM T	Commercial Transport Service	21,101.00	113,623.00	(114.56)
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	218,758.00	694,228.00	(1,671.42)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	57,184.00	7,936,349.00	(441.01)
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	25,256.00	146,214.00	(293.22)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport			
<b>Oregon</b>							Firm		(2,226.99)
							Interruptible		(2,226.99)
							<u>To Amortize:</u>		2.909%
							Firm		w/out Rev Sens
							Interruptible		2,162.21
									<u>2,162.21</u>
<b>Washington</b>							Firm		(293.22)
							Interruptible		(293.22)
							<u>To Amortize:</u>		4.372%
							Firm		w/out Rev Sens
							Interruptible		280.40
									<u>280.40</u>

**NW Natural**  
**1st Quarter 2014 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 3/05/2014 4:51 AM  
 Job: CNNBLRIRPC/CNNBLRIRP

For Revenue Date: 02/2014

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	19,866.00	104,811.00	(107.73)
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	239,822.00	679,441.00	(1,838.25)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	47,291.00	7,255,681.00	(363.05)
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	23,858.00	129,651.00	(276.99)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport			
<b>Oregon</b>							Firm		(2,309.03)
							Interruptible		(2,309.03)
							To Amortize:		2.909%
							Firm		w/out Rev Sens
							Interruptible		2,241.86
									2,241.86
<b>Washington</b>							Firm		(276.99)
							Interruptible		(276.99)
							To Amortize:		4.372%
							Firm		w/out Rev Sens
							Interruptible		264.88
									264.88

**NW Natural**  
**1st Quarter 2014 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 4/03/2014 3:58 AM  
 Job: CNBLRURPC/CNNBLRURP

For Revenue Date: 03/2014

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		15,323.00	89,964.00	(82.55)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport		47,102.00	6,910,509.00	(361.56)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service		212,243.00	569,101.00	(1,604.31)
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		19,252.00	114,848.00	(223.52)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport		-	-	-
<b>Oregon</b>								Firm		(2,048.42)
								Interruptible		(2,048.42)
								To Amortize:		2.909%
								Firm		w/out Rev Sens
								Interruptible		1,988.83
										1,988.83
<b>Washington</b>								Firm		(223.52)
								Interruptible		(223.52)
								To Amortize:		4.372%
								Firm		w/out Rev Sens
								Interruptible		213.75
										213.75

Company:  
State:  
Description:  
Account Number:

Northwest Natural Gas Company  
Oregon  
Amortization of Oregon Demand Deferral  
191411  
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	
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance																	
	(a)	(b)	(c)	(d)	(e)		(f)	(g)																	
Beginning Balance																									
	Nov-12	old rates	(11,462)		1,054	2.01%	(10,409)	624,299																	
		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																	
		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)																	
	Jan-14		142,193		(1,311)	1.38%	140,882	(1,070,343)																	
	Feb-14		128,465		(1,157)	1.38%	127,308	(943,035)																	
	Mar-14		92,549		(1,031)	1.38%	91,518	(851,517)																	

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

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**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2013-14 PGA**  
 Summary of Temporary Increment by Rate Sch  
 Rates Effective November 1, 2013  
 Temp by Rate Schedule: 1st Quarter 2014

Schedule	Block	191411 AMORT DEMAND OR	191411 AMORT DEMAND OR	191411 AMORT DEMAND OR	191411 AMORT DEMAND OR	191411 AMORT DEMAND OR	191411 AMORT DEMAND OR	191411 AMORT DEMAND OR	
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar 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		0.00126	67,483,964.5	85,177.11	61,855,425.4	78,072.87	43,218,152.3	54,549.22	
3C Firm Sales		0.00126	29,118,886.7	36,753.36	25,937,210.5	32,737.51	18,486,852.9	23,333.79	
Intentionally blank									
3I Firm Sales		0.00126	656,177.5	828.22	572,672.8	772.82	450,329.7	568.40	
Intentionally blank									
27		0.00126	153,028.8	193.15	141,316.3	178.37	104,614.8	132.04	
Intentionally blank									
31C Firm Sales	Block 1	0.00126	2,126,734.5	2,684.33	2,051,199.5	2,588.99	2,903,859.5	2,529.24	
	Block 2	0.00126	5,472,575.4	6,907.39	4,303,741.1	5,432.11	2,846,066.8	3,592.26	
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.00	
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.00	
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00	
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00	
31I Firm Sales	Block 1	0.00126	378,168.6	477.32	363,502.1	458.81	363,191.4	458.41	
	Block 2	0.00126	1,299,763.3	1,640.54	1,105,047.8	1,394.77	939,615.3	1,185.97	
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.00	
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.00	
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00	
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00	
32C Firm Sales	Block 1	0.00126	2,042,596.1	2,578.13	2,067,983.4	2,610.17	1,977,733.2	2,496.26	
	Block 2	0.00126	1,316,625.8	1,661.82	1,114,200.0	1,406.32	748,179.8	944.34	
	Block 3	0.00126	291,338.9	367.72	193,206.2	243.86	122,808.1	155.01	
	Block 4	0.00126	95,386.9	120.40	20,956.0	26.45	50,768.0	64.08	
	Block 5	0.00126	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 6	0.00126	0.0	0.00	0.0	0.00	0.0	0.00	
32I Firm Sales	Block 1	0.00126	378,876.3	478.21	362,066.4	456.99	359,352.9	453.57	
	Block 2	0.00126	511,421.7	645.51	475,842.8	600.60	491,133.2	619.90	
	Block 3	0.00126	216,143.0	272.81	162,697.0	205.35	170,509.0	215.21	
	Block 4	0.00126	85,565.0	108.00	59,588.0	75.21	49,252.0	62.17	
	Block 5	0.00126	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 6	0.00126	0.0	0.00	0.0	0.00	0.0	0.00	
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.00	
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.00	
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.00	
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.00	
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.00	
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00	
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.00	
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.00	
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.00	
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.00	
32C Interr Sales	Block 1	0.00015	539,942.0	78.64	588,543.0	85.71	561,876.0	81.83	
	Block 2	0.00015	855,368.0	124.57	927,708.0	135.11	817,856.0	119.11	
	Block 3	0.00015	513,085.0	74.72	508,811.0	74.10	491,181.0	71.53	
	Block 4	0.00015	660,730.0	96.23	710,444.0	103.47	591,866.0	86.20	
	Block 5	0.00015	51,858.0	7.55	48,645.0	7.08	11,022.0	1.61	
	Block 6	0.00015	0.0	0.00	0.0	0.00	0.0	0.00	
32I Interr Sales	Block 1	0.00015	678,432.0	98.80	617,527.0	89.93	633,268.0	92.23	
	Block 2	0.00015	931,301.0	135.63	814,728.0	118.65	827,384.0	120.50	
	Block 3	0.00015	560,618.0	81.65	464,308.0	67.62	489,514.0	71.29	
	Block 4	0.00015	1,213,430.0	176.72	992,739.0	144.58	1,027,448.0	149.63	
	Block 5	0.00015	312,761.0	45.55	261,458.0	38.08	309,118.0	45.02	
	Block 6	0.00015	0.0	0.00	0.0	0.00	0.0	0.00	
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.00	
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.00	
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00	
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.00	
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.00	
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.00	
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.00	
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.00	
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.00	
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.00	
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.00	
Intentionally blank									
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00	
TOTALS			144,443,957.0	141,814.08	131,267,178.3	128,075.53	103,323,460.90	92,198.82	
			Amortization for Switchers 379.06			389.77			349.99
			See pages 28-29 for details						
TOTAL AMORTIZATION			142,193.14		128,465.30		92,548.81		

NW Natural  
 1st Quarter 2014 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 2/05/2014 3:56 AM  
 Job: CNBLRJRPC/CNNBLRJR

For Revenue Date: 01/2014

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	21,101.00	113,623.00	(27.43)
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	218,758.00	694,228.00	(284.39)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	57,184.00	7,936,349.00	(74.34)
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	28,358.00	17,701,637.00	(4.25)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	25,256.00	146,214.00	(472.03)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport			
<b>Oregon</b>									
							Firm		(386.16)
							Interruptible		(4.25)
									(390.41)
									2.909%
									w/out Rev Sens
									374.93
									4.13
									379.06
<b>Washington</b>									
							Firm		(472.03)
							Interruptible		(472.03)
									4.372%
									w/out Rev Sens
									451.39
									-
									451.39

**NW Natural**  
**1st Quarter 2014 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 3/05/2014 4:52 AM  
 Job: CNINBLRIPC/CNNBLRIRP

For Revenue Date: 02/2014

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	19,866.00	104,811.00	(25.82)
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	239,822.00	679,441.00	(311.77)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	47,291.00	7,255,681.00	(61.48)
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	15,888.00	15,449,209.00	(2.38)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	23,858.00	129,651.00	(445.91)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	-	-	-
<b>Oregon</b>							Firm		(399.07)
							Interruptible		(2.38)
									<u>(401.45)</u>
									2.909%
							To Amortize:		w/out Rev Sens
							Firm		387.46
							Interruptible		2.31
									<u>389.77</u>
<b>Washington</b>							Firm		(445.91)
							Interruptible		-
									<u>(445.91)</u>
									4.372%
							To Amortize:		w/out Rev Sens
							Firm		426.41
							Interruptible		-
									<u>426.41</u>



**NW Natural**  
**1st Quarter 2014 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 4/03/2014 3:58 AM  
 Job: CNNBLR/PC/CNNBLR/JP

For Revenue Date: 03/2014

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	15,323.00	89,964.00	(19.92)
OR	ADJD	31ITF	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	212,243.00	569,101.00	(275.91)
OR	ADJD	32IDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	47,102.00	6,910,509.00	(61.23)
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	22,803.00	16,539,407.00	(3.42)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	19,252.00	114,848.00	(359.82)
WA	ADJD	IDB42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	-	-	-
<b>Oregon</b>									
							Firm		(357.06)
							Interruptible		(3.42)
									(360.48)
							To Amortize:		2.909%
							Firm		w/out Rev Sens
							Interruptible		346.67
									3.32
									349.99
<b>Washington</b>									
							Firm		(359.82)
							Interruptible		-
									(359.82)
							To Amortize:		4.372%
							Firm		w/out Rev Sens
							Interruptible		344.09
									-
									344.09

# **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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance											
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)											
Beginning Balance																			
Nov-12		<b>1</b>	1,472,772		4,774	7.78%	(14,194,469)	1,477,547											
Dec-12			(435,221)	(15,672,015)	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		<b>2</b>	472,967	(1,757,813)	(2,175)	7.78%	(1,287,021)	(101,180)											
Dec-13			2,106,762		6,173	7.78%	2,112,936	2,011,756											
Jan-14			(1,327,521)		8,740	7.78%	(1,318,782)	692,974											
Feb-14			(871,792)		1,667	7.78%	(870,125)	(177,151)											
Mar-14			1,063,171		2,298	7.78%	1,065,469	888,318											

**History truncated for ease of viewing**

**NOTES**

**1** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization  
**2** - 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:  
State:  
Description:  
Account Number:

Northwest Natural Gas Company  
Oregon  
Deferral of Oregon Commercial Decoupling  
186270  
Authorized in dockets UG 143 and UM 1027  
Last deferral reauthorization was Order 13-485 in UM 1027

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance										
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)										
Beginning Balance																			
82		Nov-12	<b>1</b>	986,054	(2,013,238)	3,196	7.78%	(1,023,988)	989,250										
83		Dec-12		605,899		8,378	7.78%	614,277	1,603,527										
84		Jan-13		730,173		12,763	7.78%	742,936	2,346,463										
85		Feb-13		(68,526)		14,991	7.78%	(53,535)	2,292,928										
86		Mar-13		662,963		17,015	7.78%	679,978	2,972,906										
87		Apr-13		386,448		20,527	7.78%	406,975	3,379,881										
88		May-13		(291,502)		20,968	7.78%	(270,534)	3,109,348										
89		Jun-13		434,358		21,567	7.78%	455,925	3,565,272										
90		Jul-13		739,812		25,513	7.78%	765,325	4,330,598										
91		Aug-13		642,115		30,158	7.78%	672,273	5,002,871										
92		Sep-13		(86,000)		32,157	7.78%	(53,844)	4,949,027										
93		Oct-13		(116,769)		31,708	7.78%	(85,062)	4,863,966										
94		Nov-13	<b>2</b>	929,994	(5,104,286)	1,457	7.78%	(4,172,835)	691,131										
95		Dec-13		1,876,823		10,565	7.78%	1,887,388	2,578,519										
96		Jan-14		(52,092)		16,549	7.78%	(35,544)	2,542,975										
97		Feb-14		576,651		18,356	7.78%	595,008	3,137,983										
98		Mar-14		888,355		23,224	7.78%	911,579	4,049,562										
99																			

**History truncated for ease of viewing**

**NOTES**

- 1** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization
- 2** - 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**

MARCH 2014

Decoupling Worksheet

MARCH 2014

	Baseline		Decoupling		Decoupling		Allowed Margin	Amount to	Previously	Total
	Usage Per	Customer	Period	Actual	Baseline	Period				
	w/ elasticity	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(j)
Residential										
1	104.4	562,888	562,888	58,765,507	61,848,823	3,083,316	\$0.43055	\$1,327,521.49	\$1,327,521.49	0.00
2	85.0	563,575	563,575	47,903,875	49,928,708	2,024,833	\$0.43055	871,792.02	871,792.02	0.00
3	73.0	564,023	564,023	41,173,679	38,704,346	(2,469,333)	\$0.43055	(1,063,171.19)	0.00	(1,063,171.19)
4	51.4	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
5	31.7	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
6	17.7	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
7	15.5	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
8	15.5	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
9	16.8	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
10	40.2	0	0	0	0	0	\$0.43055	0.00	0.00	0.00
11	76.1	559,283	559,283	42,561,436	41,462,917	(1,098,519)	\$0.43055	(472,967.44)	(472,967.44)	0.00
12	108.3	561,589	561,589	60,820,089	55,926,900	(4,893,189)	\$0.43055	(2,106,762.48)	(2,106,762.48)	0.00
13	Total Residential	635.6	251,224,586	247,871,694	(3,352,892)			(1,443,587.60)	(380,416.41)	(1,063,171.19)
Commercial										
14	576.8	57,979	57,979	33,442,287	33,613,610	171,322	\$0.30406	\$52,092.29	\$52,092.29	0.00
15	474.0	58,034	58,034	27,508,116	25,611,611	(1,896,505)	\$0.30406	(576,651.28)	(576,651.28)	0.00
16	416.8	58,014	58,014	24,180,235	21,258,591	(2,921,644)	\$0.30406	(888,355.07)	0.00	(888,355.07)
17	306.9	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
18	213.0	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
19	147.5	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
20	142.6	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
21	142.6	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
22	144.0	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
23	252.8	0	0	0	0	0	\$0.30406	0.00	0.00	0.00
24	430.9	57,310	57,310	24,694,879	21,636,292	(3,058,588)	\$0.30406	(929,994.12)	(929,994.12)	0.00
25	596.9	57,596	57,596	34,379,052	28,206,509	(6,172,543)	\$0.30406	(1,876,823.42)	(1,876,823.42)	0.00
26	Total Commercial	3,844.8	144,204,570	130,326,613	(13,877,957)			(4,219,731.60)	(3,331,376.53)	(888,355.07)

3

# **Detail of Other Deferrals**

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

Debit (Credit)	Month/Year (a)	Note (b)	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)
	7										
	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										

**History truncated for ease of viewing**

**NOTES**

- 1** - No interest is applied to this activity
- 2** - Payments made in:
  - December 2012 - see order 12-473
  - July 2013 - see order 13-275
  - October 2013 - see order 13-369
  - January 2014 - see order 14-011
- 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. 14 0 1 1

ENTERED JAN 09 2014

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1633

In the Matter of

PUBLIC UTILITY COMMISSION OF  
OREGON

Investigation into Treatment of Pension  
costs in Utility Rates.

ORDER

**DISPOSITION: ISSUE FUND GRANT REQUESTS APPROVED**

On January 6, 2014, the Citizens' Utility Board of Oregon filed a Request for Payment of Issue Fund Grants from Avista Corporation, dba Avista Utilities; Cascade Natural Gas Corporation; Idaho Power Company; Northwest Natural Gas Company, dba NW Natural; PacifiCorp, dba Pacific Power; and Portland General Electric Company. The procedures for payment of Issue Fund Grants are governed by Section 7.3 of the Second Amended and Restated Intervenor Funding Agreement, adopted in our Order No. 12-452<sup>1</sup> and in Section 7.2 of the Idaho Power Intervenor Funding Agreement, adopted in our Order No. 10-396 (Agreements). CUB is automatically precertified to receive Issue Fund Grants under OAR 860-001-0120(3)(a) and under Article 5 of the Agreements.

CUB asks for progress payment as follows:

Avista	Cascade	Idaho Power	NW Natural	Pacific Power	PGE
\$8,334	\$8,333	\$8,334	\$8,333	\$8,333	\$8,333

CUB notes that although it is requesting amounts that equal the approved proposed budgets, it is deeming this request a progress payment because the docket is ongoing and CUB may amend its budget and request additional funds at a later date. Under the Agreements, the Request for Payment must:

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

2



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.

Further, under the terms of the Agreements, CUB 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. CUB provided the required documentation in its request.

The Agreements provide that we determine in each proceeding how the participating utilities are to recover the funding grants from the various customer classes. Under Article 7 of the Agreements, Issue Fund Grants should be allocated to align the costs of the advocacy with the intended potential beneficiaries of the advocacy. We considered the intended beneficiaries, and find that the issue fund expenditures should be allocated to residential customers of the Participating Utilities.

We find that CUB's request meets the requirements of the Agreements, and its request should be approved. Article 7 of the Agreements provides that the utilities must pay the Issue Fund Grants to the requesting intervenor within 30 days after receipt of our directive.

### ORDER

IT IS ORDERED that:


1. The Citizens' Utility Board of Oregon's request meets the requirements of the Second Amended and Restated Intervenor Funding Agreement and the Idaho Power Company Intervenor Funding Agreement, and its request is approved.

2. Within 30 days after receipt of this order, the Participating Utilities pay the amounts indicated on page 1 of this order to the Citizens' Utility Board of Oregon, and the grants be assessed to the residential customers of the Participating Utilities.

Made, entered, and effective JAN 0 9 2014

  
Susan K. Ackerman  
Chair

  
John Savage  
Commissioner

  
Stephen M. Bloom  
Commissioner



Company:  
 State:  
 Description:  
 Account Number:

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

1	2	3	4	5	6	7	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
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest (1)	Activity	Balance																										
(a)	(b)	(c)	(d)	(e)	(f)	(g)																												
Beginning Balance																																		
Nov-12	3	0	(57,500)		(57,500)	0		0																										
Dec-12		0				0		0																										
Jan-13	2	66,125				66,125		66,125																										
Feb-13		0				0		66,125																										
Mar-13		0				0		66,125																										
Apr-13		0				0		66,125																										
May-13		0				0		66,125																										
Jun-13		0				0		66,125																										
Jul-13		0				0		66,125																										
Aug-13		0				0		66,125																										
Sep-13		0				0		66,125																										
Oct-13		0				0		66,125																										
Nov-13	3	0	(66,125)			(66,125)		0																										
Dec-13		0				0		0																										
Jan-14	2	66,125				66,125		66,125																										
Feb-14		0				0		66,125																										
Mar-14		0				0		66,125																										

History truncated for ease of viewing

**NOTES**

- 1 - No interest is applied to this activity
- 2 - Payments made in:  
 Jan 2013 - see order 13-002  
 Jan 2014 - see order 14-008
- 3 - October balance transferred to account 186286 for amortization

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ORDER NO. 14 008

ENTERED JAN 09 2014

BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UM 1357(47)

In the Matter of

CITIZENS' UTILITY BOARD OF OREGON

ORDER

Request for Intervenor Funding.

DISPOSITION: PAYMENT OF FUNDS ORDERED

On January 2, 2014, the Citizens' Utility Board of Oregon (CUB) filed a request for payment of CUB Fund Grants for the year 2014. The request is made under the terms of the Second Amended and Restated Intervenor Funding Agreement (Agreement), approved in our Order No. 12-452<sup>1</sup>. Per Section 7.1 of the Agreement, CUB requests that we "direct the Participating Public Utilities to pay the amounts made available for CUB Fund Grants" for 2014. The amounts made available for the CUB Fund Grants are:

Portland General Electric Company	PacifiCorp, dba Pacific Power	Northwest Natural Gas Company, dba NW Natural	Cascade Natural Gas Corporation	Avista Corporation, dba Avista Utilities
\$66,125	\$66,125	\$66,125	\$34,500	\$34,500

ORDER

IT IS ORDERED that within 30 days of this order the Participating Utilities shown above each pay to the Citizens' Utility Board of Oregon the amounts shown above for the 2014 CUB Fund Grants.

Made, entered, and effective JAN 09 2014

Susan K. Ackerman
Chair

John Savage
Commissioner
Stephen M. Bloom
Commissioner



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

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
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest (1)	Activity	Balance						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)						
		Beginning Balance												
		Nov-12	<b>3</b>	0	(8,593)		(8,593)	0						
		Dec-12	<b>2</b>	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	<b>2</b>	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	<b>2</b>	2,057			2,057	54,876						
		Nov-13	<b>4</b>	0	(52,819)		(52,819)	2,057						
		Dec-13		0			0	2,057						
		Jan-14		0			0	2,057						
		Feb-14		0			0	2,057						
		Mar-14	<b>2</b>	5,957			5,957	8,014						

**History truncated for ease of viewing**

**NOTES**

- 1** - No interest is applied to this activity
- 2** - Payments made in:
  - Dec 2012 - see order 12-482
  - Apr 2013 - see order 13-105
  - Oct 2013 - see order 13-363
  - Mar 2014 - see order 14-106
- 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. 14 106  
ENTERED MAR 27 2014

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1357 (48)

In the Matter of  
  
NORTHWEST INDUSTRIAL GAS  
USERS  
  
Request for Intervenor Funding.

ORDER

**DISPOSITION: MATCHING GRANT REQUEST APPROVED**

On March 19, 2014, 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. 12-452<sup>1</sup>, governs the procedures for payment of Matching Fund Grants. Funds from the Northwest Natural Gas Company, dba NW Natural Matching Fund 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 \$5,957.17 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.

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

**ORDER**

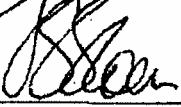
IT IS ORDERED that:

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 pay \$5,957.17 from the NW Natural Preauthorized Matching Fund to the Northwest Industrial Gas Users within 30 days after receipt of this order, and the grant be assessed to NW Natural's industrial customers.

Made, entered, and effective MAR 27 2014

  
\_\_\_\_\_  
**Susan K. Ackerman**  
Chair

  
\_\_\_\_\_  
**John Savage**  
Commissioner

  
\_\_\_\_\_  
**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  
 Info: Docket UM 1413  
 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
Debit	(Credit)	Monthly/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	TOTAL	2009 Deferral	2010 Deferral	2011 Deferral	2012 Deferral	2013 Deferral
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
7	Beginning Balance													
47	Feb-12	74,957		752		8.618%	75,709	3,027,011					75,709	
48	Mar-12	68,704		750		8.618%	69,454	3,096,465					145,163	
49	Apr-12	74,266		1,269		8.618%	75,534	3,171,999					220,897	
50	May-12	70,250		1,797		8.618%	72,046	3,244,046					292,743	
51	Jun-12	59,915		2,277		8.618%	62,192	3,306,237					354,935	
52	Jul-12	66,483		2,748		8.618%	69,231	3,375,468					424,166	
53	Aug-12	69,647		3,256		8.618%	72,903	3,448,371					497,069	
54	Sep-12	51,851		3,716		8.618%	55,567	3,503,938					552,636	
55	Oct-12	58,517		4,139		8.618%	62,656	3,566,594					615,292	
56	Nov-12	0		0		7.78%	0	3,566,594					615,292	
57	Dec-12	0		0		7.78%	0	3,566,594					615,292	
58	Jan-13	0		0		7.78%	0	3,566,594					615,292	
59	Feb-13	0		0		7.78%	0	3,566,594					615,292	
60	Mar-13	0		0		7.78%	0	3,566,594					615,292	
61	Apr-13	0		0		7.78%	0	3,566,594					615,292	
62	May-13	0		0		7.78%	0	3,566,594					615,292	
63	Jun-13	0		0		7.78%	0	3,566,594					615,292	
64	Jul-13	0		0		7.78%	0	3,566,594					615,292	
65	Aug-13	0		0		7.78%	0	3,566,594					615,292	
66	Sep-13	0		0		7.78%	0	3,566,594					615,292	
67	Oct-13	0		0		7.78%	0	3,566,594					615,292	
68	Nov-13	2	(2,951,302)	(615,292)		7.78%	(3,566,594)	0					0	
69	Dec-13	0		0		7.78%	0	0					0	
70	Jan-14	0		0		7.78%	0	0					0	
71	Feb-14	0		0		7.78%	0	0					0	
72	Mar-14	0		0		7.78%	0	0					0	
73														
74														
75														
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77														
78														
79														

**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 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 13-165

Debit (Credit)	Month/Year	Note	Deferral	Transfers	TOTAL Interest	Interest Rate	Mar 12 - Feb 13 Interest	Mar 13 - Feb 14 Interest	Mar 14 - Feb 15 Interest	Activity	TOTAL Balance	Mar 12 - Feb 13 Balance	Mar 13 - Feb 14 Balance	Mar 14 - Feb 15 Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(e5)	(e6)	(e7)	(f)	(g)	(g4)	(g5)	(g6)
Beginning Balance														
Mar-12			0		0	8.618%	0	0	0	0	2,005,105	0	0	0
Apr-12			0		0	8.618%	0	0	0	0	2,005,105	0	0	0
May-12			0		0	8.618%	0	0	0	0	2,005,105	0	0	0
Jun-12			0		0	8.618%	0	0	0	0	2,005,105	0	0	0
Jul-12			538,172		1,932	8.618%	1,932	0	0	540,104	540,104	540,104	0	0
Aug-12			0		3,879	8.618%	3,879	0	0	3,879	2,549,089	543,983	0	0
Sep-12			0		3,907	8.618%	3,907	0	0	3,907	2,552,995	547,890	0	0
Oct-12			538,172		5,867	8.618%	5,867	0	0	544,039	3,097,035	1,091,929	0	0
Nov-12		1	0	(2,005,105)	7,079	7.78%	7,079	0	0	(1,998,026)	1,099,009	1,099,009	0	0
Dec-12			538,172		8,870	7.78%	8,870	0	0	547,042	1,646,050	1,646,050	0	0
Jan-13			0		10,672	7.78%	10,672	0	0	10,672	1,656,722	1,656,722	0	0
Feb-13			0		10,741	7.78%	10,741	0	0	10,741	1,667,463	1,667,463	0	0
Mar-13			0		0	7.78%	0	0	0	0	1,667,463	1,667,463	0	0
Apr-13			575,946		1,867	7.78%	0	1,867	0	577,813	2,245,276	1,667,463	577,813	0
May-13			0		3,746	7.78%	0	3,746	0	3,746	2,249,023	1,667,463	581,559	0
Jun-13			0		3,770	7.78%	0	3,770	0	3,770	2,252,793	1,667,463	585,330	0
Jul-13			575,946		5,662	7.78%	0	5,662	0	581,608	2,834,401	1,667,463	1,166,938	0
Aug-13			0		7,566	7.78%	0	7,566	0	7,566	2,841,967	1,667,463	1,174,503	0
Sep-13			0		7,615	7.78%	0	7,615	0	7,615	2,849,581	1,667,463	1,182,118	0
Oct-13			575,946		9,531	7.78%	0	9,531	0	585,477	3,435,058	1,667,463	1,767,595	0
Nov-13		1	0	(1,667,463)	11,460	7.78%	0	11,460	0	(1,656,004)	1,779,055	0	1,779,055	0
Dec-13			0		11,534	7.78%	0	11,534	0	11,534	1,790,589	0	1,790,589	0
Jan-14			0		11,609	7.78%	0	11,609	0	11,609	1,802,198	0	1,802,198	0
Feb-14			0		11,684	7.78%	0	11,684	0	11,684	1,813,882	0	1,813,882	0
Mar-14			0		0	7.78%	0	0	0	0	1,813,882	0	1,813,882	0

History truncated for ease of viewing

NOTES

1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)

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	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-12	<b>1</b>		733,192	7.78%	0	733,192	0
	Dec-12				7.78%	0	0	0
	Jan-13				7.78%	0	0	0
	Feb-13				7.78%	0	0	0
	Mar-13				7.78%	0	0	0
	Apr-13				7.78%	0	0	0
	May-13				7.78%	0	0	0
	Jun-13				7.78%	0	0	0
	Jul-13				7.78%	0	0	0
	Aug-13				7.78%	0	0	0
	Sep-13				7.78%	0	0	0
	Oct-13				7.78%	0	0	0
	Nov-13				7.78%	0	0	0
	Dec-13				7.78%	0	0	0
	Jan-14				7.78%	0	0	0
	Feb-14				7.78%	0	0	0
	Mar-14				7.78%	0	0	0

**History truncated for ease of viewing**

**NOTES**

**1** - Transfer October balance to 186279 for amortization.

17

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	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Oct-12	<b>1</b>	(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	<b>2</b>	0	1,159,882	7.78%	(7,261)	(72,547)	(1,159,882)
	Nov-13		0		0%	0	1,159,882	0
	Dec-13		0		0%	0	0	0
	Jan-14		0		0%	0	0	0
	Feb-14		0		0%	0	0	0
	Mar-14		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 (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Total Balance (h)
	Beginning Balance							
	May-13	<b>1</b>	(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	<b>2</b>	(981,384)				(981,384)	(3,645,599)
	Nov-13	<b>3</b>	0	3,645,599			3,645,599	0
	Dec-13		0				0	0
	Jan-14		0				0	0
	Feb-14		0				0	0
	Mar-14		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.

4

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	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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	<b>1</b>	0	(4,695,154)	7.78%	0	(4,695,154)	0
	Dec-13		0		7.78%	0	0	0
	Jan-14		0		7.78%	0	0	0
	Feb-14		0		7.78%	0	0	0
	Mar-14		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  
1st Quarter 2014 Environmental Account Detail

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145			200391-01-01	38,095,449.00	WBS 200391-01-01	100977630	December Balance =>	113,558,940.28
186145	2014/01	200391-01-01	100977630					151,654,389.28
186145	2014/01	200391-01-02	100975786	68,994.00	WBS 200391-01-02	100975786		151,723,383.28
186145	2014/01	200391-01-02	100975787	10,460.75	WBS 200391-01-02	100975787		151,733,844.03
186145	2014/01	200391-01-03	100975788	871.86	WBS 200391-01-03	100975788		151,734,715.89
186145	2014/01	200391-01-08	100975789	24,409.50	WBS 200391-01-08	100975789		151,759,125.39
186145	2014/01	200391-01-09	100975790	15,259.91	WBS 200391-01-09	100975790		151,774,385.30
186145	2014/01	200391-01-10	100975791	58,121.60	WBS 200391-01-10	100975791		151,832,506.90
186145	2014/01	200391-01-11	100975792	34,934.23	WBS 200391-01-11	100975792		151,867,441.13
186145	2014/01	200391-02-01	100975793	23.08	WBS 200391-02-01	100975793		151,867,464.21
186145	2014/01	200391-02-07	100975794	492,737.41	WBS 200391-02-07	100975794		152,360,201.62
186145	2014/01	200391-03-02-04	100975795	6,701.92	WBS 200391-03-02-04	100975795		152,366,903.54
186145	2014/01	200391-03-02-05	100975796	3,269.50	WBS 200391-03-02-05	100975796		152,370,173.04
186145	2014/01	200391-03-02-08	100975797	362.00	WBS 200391-03-02-08	100975797		152,370,535.04
186145	2014/01	200391-01-12	100975798	9,305.00	WBS 200391-01-12	100975798		152,379,840.04
186145	2014/01	200391-03-02-10	100975799	670.10	WBS 200391-03-02-10	100975799		152,380,510.14
186145	2014/01	200394-01-01	100975800	-1,362.39	WBS 200394-01-01	100975800		152,379,147.75
186145	2014/01	200394-01-02	100975801	-4,239.99	WBS 200394-01-02	100975801		152,374,907.76
186145	2014/01	200394-01-03	100975802	62,550.51	WBS 200394-01-03	100975802		152,437,458.27
186145	2014/01	200394-01-04	100975803	116.71	WBS 200394-01-04	100975803		152,437,574.98
186145	2014/01	200394-01-05	100975804	374.68	WBS 200394-01-05	100975804		152,437,949.66
186145	2014/01	200394-01-06	100975805	1,395.21	WBS 200394-01-06	100975805		152,439,344.87
186145	2014/01	200394-01-07	100975806	222,000.00	WBS 200394-01-07	100975806		152,661,344.87
186145	2014/01	200394-02-03	100975807	30,000.00	WBS 200394-02-03	100975807		152,691,344.87
186145	2014/01	200394-02-05	100975808	-35,151.62	WBS 200394-02-05	100975808		152,656,193.25
186145	2014/01	200394-03-02	100975809	-260.55	WBS 200394-03-02	100975809		152,655,932.70
186145	2014/01	200394-04-04	100975810	43,795.03	WBS 200394-04-04	100975810		152,699,727.73
186145	2014/01	200394-07-01	100975811	22,837.95	WBS 200394-07-01	100975811		152,722,565.68
186145	2014/01	200391-02-10	100975812	57,457.18	WBS 200391-02-10	100975812		152,780,022.86
186145	2014/01	200391-01-31	100976153	404,612.72	WBS 200391-01-31	100976153	January Balance =>	153,184,635.58
186145	2014/02	200391-01-01	100985298	3,401.52	WBS 200391-01-01	100985298		153,188,037.10
186145	2014/02	200391-01-02	100985300	4,075.75	WBS 200391-01-02	100985300		153,192,112.85
186145	2014/02	200391-01-03	100985301	4,450.50	WBS 200391-01-03	100985301		153,196,563.35
186145	2014/02	200391-01-08	100985302	72,654.75	WBS 200391-01-08	100985302		153,269,218.10
186145	2014/02	200391-01-09	100985303	12,213.06	WBS 200391-01-09	100985303		153,281,431.16
186145	2014/02	200391-01-10	100985304	57,238.50	WBS 200391-01-10	100985304		153,338,669.66
186145	2014/02	200391-01-11	100985305	14,816.68	WBS 200391-01-11	100985305		153,353,486.34
186145	2014/02	200391-02-01	100985306	23.11	WBS 200391-02-01	100985306		153,353,509.45
186145	2014/02	200391-02-04	100985307	435,819.66	WBS 200391-02-04	100985307		153,789,329.11
186145	2014/02	200391-02-07	100985309	-277,444.84	WBS 200391-02-07	100985309		153,511,884.27
186145	2014/02	200391-03-02-04	100985310	5,701.75	WBS 200391-03-02-04	100985310		153,517,586.02
186145	2014/02	200391-03-02-05	100985311	12,311.25	WBS 200391-03-02-05	100985311		153,529,897.27
186145	2014/02	200391-03-02-08	100985312	781.27	WBS 200391-03-02-08	100985312		153,530,678.54
186145	2014/02	200391-01-12	100985313	6,297.20	WBS 200391-01-12	100985313		153,536,975.74
186145	2014/02	200391-03-02-09	100985315	195.00	WBS 200391-03-02-09	100985315		153,537,170.74
186145	2014/02	200391-01-13	100985316	118,718.81	WBS 200391-01-13	100985316		153,655,889.55
186145	2014/02	200391-03-02-10	100985317	1,438.16	WBS 200391-03-02-10	100985317		153,657,327.71
186145	2014/02	200394-01-01	100985318	6,440.73	WBS 200394-01-01	100985318		153,663,768.44
186145	2014/02	200394-01-03	100985319	1,726.94	WBS 200394-01-03	100985319		153,665,495.38
186145	2014/02	200394-01-04	100985320	4,857.95	WBS 200394-01-04	100985320		153,670,353.33
186145	2014/02	200394-01-07	100985322	-28,008.64	WBS 200394-01-07	100985322		153,642,344.69
186145	2014/02	200394-07-01	100985325	10,598.85	WBS 200394-07-01	100985325		153,652,943.54
186145	2014/02	200391-08	100985326	-21,503.54	WBS 200391-08	100985326		153,631,440.00
186145	2014/02	200391-02-10	100985327	2,999.98	WBS 200391-02-10	100985327		153,634,439.98
186145	2014/02	200391-01-31	100987399	412,277.18	WBS 200391-01-31	100987399	February Balance =>	154,046,717.16
186145	2014/03	200391-01-01	100991065	862,081.58	WBS 200391-01-01	100991065		154,051,706.57
186145	2014/03	200391-01-02	100991066	4,989.41	WBS 200391-01-02	100991066		154,055,211.32
186145	2014/03	200391-01-03	100991067	3,504.75	WBS 200391-01-03	100991067		154,064,117.07
186145	2014/03	200391-01-08	100991068	8,905.75	WBS 200391-01-08	100991068		154,071,536.82
186145	2014/03	200391-01-09	100991069	7,419.75	WBS 200391-01-09	100991069		154,079,956.57
186145	2014/03	200391-01-10	100991070	16,589.40	WBS 200391-01-10	100991070		154,098,126.22
186145	2014/03	200391-01-11	100991071	39,301.69	WBS 200391-01-11	100991071		154,127,427.91
186145	2014/03	200391-01-12	100991072	3,790.00	WBS 200391-01-12	100991072		154,131,217.91
186145	2014/03	200391-02-01	100991073	23.23	WBS 200391-02-01	100991073		154,131,241.14
186145	2014/03	200391-02-04	100991074	543,399.62	WBS 200391-02-04	100991074		154,674,640.76
186145	2014/03	200391-02-07	100991075	186,676.80	WBS 200391-02-07	100991075		154,861,317.56
186145	2014/03	200391-03-02-04	100991076	5,106.25	WBS 200391-03-02-04	100991076		154,866,423.81
186145	2014/03	200391-03-02-05	100991077	4,918.55	WBS 200391-03-02-05	100991077		154,871,342.36
186145	2014/03	200391-03-02-08	100991078	434.39	WBS 200391-03-02-08	100991078		154,871,776.75
186145	2014/03	200391-01-12	100991079	12,240.50	WBS 200391-01-12	100991079		154,884,017.25
186145	2014/03	200391-03-02-09	100991079	3,380.00	WBS 200391-03-02-09	100991079		154,887,397.25
186145	2014/03	200391-01-13	100991080	65,820.95	WBS 200391-01-13	100991080		154,953,218.20
186145	2014/03	200391-03-02-10	100991081	2,085.01	WBS 200391-03-02-10	100991081		154,955,303.21
186145	2014/03	200391-08	100991082	-2,924.01	WBS 200391-08	100991082		154,952,379.20
186145	2014/03	200391-01-33	100991083	666,753.00	WBS 200391-01-33	100991083		155,619,132.20
186145	2014/03	200391-02-10	100991084	54,440.29	WBS 200391-02-10	100991084		155,673,572.49
186145	2014/03	200394-01-01	100999319	-4,117.50	WBS 200394-01-01	100999319		155,669,454.99
186145	2014/03	200394-01-04	100999320	210.35	WBS 200394-01-04	100999320		155,669,665.34
186145	2014/03	200394-01-07	100999321	6,443.18	WBS 200394-01-07	100999321		155,676,108.52
186145	2014/03	200394-06-11	100999322	4,000,000.00	WBS 200394-06-11	100999322		159,676,108.52
186145	2014/03	200391-01-31	101000298	454,293.01	WBS 200391-01-31	101000298		160,130,401.53
186145	2014/03	200391-01-01	101000885	-85,845.68	WBS 200391-01-01	101000885		160,044,555.85
186145	2014/03	200391-01-02	101000886	-43,890.17	WBS 200391-01-02	101000886		160,000,665.68
186145	2014/03	200391-01-03	101000887	-21,437.50	WBS 200391-01-03	101000887		159,979,228.18
186145	2014/03	200391-01-08	101000888	-36,239.68	WBS 200391-01-08	101000888		159,942,988.50
186145	2014/03	200391-01-09	101000889	-38,049.96	WBS 200391-01-09	101000889		159,904,938.54
186145	2014/03	200391-01-10	101000890	-195,197.00	WBS 200391-01-10			

			<b>2014/01 Total</b>		1,208.94							
186146	2014/02	200506-04-31	100987409		1,216.78	WBS 200506-04-31	100987409	January Balance =>			187,678.34	
			<b>2014/02 Total</b>		1,216.78						188,895.12	
186146	2014/03	200506-04-31	101000309		1,224.67	WBS 200506-04-31	101000309	February Balance =>			188,895.12	
			<b>2014/03 Total</b>		1,224.67						190,119.79	
<b>186146 Total</b>					3,650.39			March Balance =>			190,119.79	
186147	2014/01	200391-04-02	100975813		10,382.20	WBS 200391-04-02	100975813	December Balance =>	5,587,851.10		5,598,233.30	
186147	2014/01	200391-04-03	100975814		393.75	WBS 200391-04-03	100975814				5,598,627.05	
186147	2014/01	200391-04-09	100975815		2,661.07	WBS 200391-04-09	100975815				5,601,288.12	
186147	2014/01	200391-04-31	100976154		28,958.32	WBS 200391-04-31	100976154				5,630,246.44	
			<b>2014/01 Total</b>		42,395.34			January Balance =>			5,630,246.44	
186147	2014/02	200391-04-02	100985328		11,225.75	WBS 200391-04-02	100985328				5,641,472.19	
186147	2014/02	200391-04-09	100985329		1,154.88	WBS 200391-04-09	100985329				5,642,627.07	
186147	2014/02	200391-04-11	100985330		17,627.89	WBS 200391-04-11	100985330				5,660,254.96	
186147	2014/02	200391-04-31	100987400		29,282.23	WBS 200391-04-31	100987400				5,689,537.19	
			<b>2014/02 Total</b>		59,290.75			February Balance =>			5,689,537.19	
186147	2014/03	200391-04-02	100991085		419.25	WBS 200391-04-02	100991085				5,689,956.44	
186147	2014/03	200391-04-09	100991086		1,092.45	WBS 200391-04-09	100991086				5,691,048.89	
186147	2014/03	200391-04-11	100991087		2,804.31	WBS 200391-04-11	100991087				5,723,432.85	
186147	2014/03	200391-04-31	101000299		29,579.65	WBS 200391-04-31	101000299				5,819,697.25	
186147	2014/03	200391-04-02	101000904		96,264.40	WBS 200391-04-02	101000904				5,819,302.96	
186147	2014/03	200391-04-03	101000905		-394.29	WBS 200391-04-03	101000905				5,813,273.30	
186147	2014/03	200391-04-09	101000906		-6,029.66	WBS 200391-04-09	101000906				5,822,257.60	
186147	2014/03	200391-04-11	101000907		8,984.30	WBS 200391-04-11	101000907				5,820,671.60	
186147	2014/03	200391-04-31	101000908		-1,586.00	WBS 200391-04-31	101000908				5,820,671.60	
			<b>2014/03 Total</b>		131,134.41			March Balance =>			5,820,671.60	
<b>186147 Total</b>					232,820.50							
186148	2014/01	200393-04	100975816		331,035.00	WBS 200393-04	100975816	December Balance =>	26,092,997.43		26,424,032.43	
186148	2014/01	200393-01-01	100975817		81,966.00	WBS 200393-01-01	100975817				26,505,998.43	
186148	2014/01	200393-05-31	100976161		140,498.97	WBS 200393-05-31	100976161				26,646,497.40	
			<b>2014/01 Total</b>		553,499.97			January Balance =>			26,646,497.40	
186148	2014/02	200393-01-01	100985332		74,131.77	WBS 200393-01-01	100985332				26,720,629.17	
186148	2014/02	200393-06-01	100985333		30,000.00	WBS 200393-06-01	100985333				26,750,629.17	
186148	2014/02	200393-05-31	100987407		143,030.59	WBS 200393-05-31	100987407				26,893,659.76	
			<b>2014/02 Total</b>		247,162.36			February Balance =>			26,893,659.76	
186148	2014/03	200393-01-01	100999324		23,697.50	WBS 200393-01-01	100999324				26,917,357.26	
186148	2014/03	200393-05-31	101000307		144,358.53	WBS 200393-05-31	101000307				27,061,715.79	
186148	2014/03	200393-04	101000913		-275,000.00	WBS 200393-04	101000913				26,786,715.79	
186148	2014/03	200393-01-01	101000914		-156,250.00	WBS 200393-01-01	101000914				26,630,465.79	
186148	2014/03	200393-05-01	101000915		-25,000.00	WBS 200393-05-01	101000915				26,605,465.79	
186148	2014/03	200393-06-01	101000916		-12,000.00	WBS 200393-06-01	101000916				26,593,465.79	
186148	2014/03	200393-06-02	101000917		-20,000.00	WBS 200393-06-02	101000917				26,573,465.79	
186148	2014/03	200393-05-31	101000918		-17,966.00	WBS 200393-05-31	101000918				26,555,509.79	
186148	2014/03	200687-01	101000920		-1,625.00	WBS 200687-01	101000920				26,553,884.79	
			<b>2014/03 Total</b>		-339,774.97			March Balance =>			26,553,884.79	
<b>186148 Total</b>					460,887.36							
186149	2014/01	200392-02-01	100975818		3,591.12	WBS 200392-02-01	100975818	December Balance =>	4,721,371.60		4,724,962.72	
186149	2014/01	200392-04-31	100976159		21,571.67	WBS 200392-04-31	100976159				4,746,534.39	
			<b>2014/01 Total</b>		25,162.79			January Balance =>			4,746,534.39	
186149	2014/02	200392-01-01	100985334		1,462.50	WBS 200392-01-01	100985334				4,747,996.89	
186149	2014/02	200392-02-01	100985336		2,719.75	WBS 200392-02-01	100985336				4,750,716.64	
186149	2014/02	200392-03-01	100985337		24,966.50	WBS 200392-03-01	100985337				4,775,683.14	
186149	2014/02	200392-03-03	100985339		21,935.00	WBS 200392-03-03	100985339				4,797,618.14	
186149	2014/02	200392-03-04	100985340		6,922.58	WBS 200392-03-04	100985340				4,804,540.72	
186149	2014/02	200392-04-31	100987405		21,911.21	WBS 200392-04-31	100987405				4,826,451.93	
			<b>2014/02 Total</b>		79,917.54			February Balance =>			4,826,451.93	
186149	2014/03	200392-02-01	100999325		4,143.82	WBS 200392-02-01	100999325				4,830,595.75	
186149	2014/03	200392-03-01	100999326		1,868.75	WBS 200392-03-01	100999326				4,832,464.50	
186149	2014/03	200392-03-03	100999327		16,847.50	WBS 200392-03-03	100999327				4,849,312.00	
186149	2014/03	200392-03-04	100999328		2,227.50	WBS 200392-03-04	100999328				4,851,539.50	
186149	2014/03	200392-04-31	101000304		22,322.63	WBS 200392-04-31	101000304				4,873,862.13	
186149	2014/03	200392-01-01	101000878		-7,500.00	WBS 200392-01-01	101000878				4,866,362.13	
186149	2014/03	200392-02-01	101000879		-8,868.30	WBS 200392-02-01	101000879				4,857,493.83	
186149	2014/03	200392-02-02	101000880		-152.50	WBS 200392-02-02	101000880				4,857,341.33	
186149	2014/03	200392-03-01	101000881		-32,076.14	WBS 200392-03-01	101000881				4,825,265.19	
186149	2014/03	200392-03-02	101000882		-4,564.86	WBS 200392-03-02	101000882				4,820,700.33	
186149	2014/03	200392-03-03	101000883		-9,456.37	WBS 200392-03-03	101000883				4,811,243.96	
186149	2014/03	200392-03-04	101000884		-42,585.67	WBS 200392-03-04	101000884				4,768,658.29	
			<b>2014/03 Total</b>		-57,793.64			March Balance =>			4,768,658.29	
<b>186149 Total</b>					47,286.69							
186151	2014/01	200391-03-01-09	100975819		9,098.64	WBS 200391-03-01-09	100975819	December Balance =>	19,793,905.45		19,803,004.09	
186151	2014/01	200391-03-01-33	100975820		-5.91	WBS 200391-03-01-33	100975820				19,802,998.18	
186151	2014/01	200391-03-01-31	100976155		128,359.19	WBS 200391-03-01-31	100976155				19,931,357.37	
			<b>2014/01 Total</b>		137,451.92			January Balance =>			19,931,357.37	
186151	2014/02	200391-03-01-33	100985342		-5.20	WBS 200391-03-01-33	100985342				19,931,352.17	
186151	2014/02	200391-03-01-31	100987401		129,219.90	WBS 200391-03-01-31	100987401				20,060,572.07	
			<b>2014/02 Total</b>		129,214.70			February Balance =>			20,060,572.07	
186151	2014/03	200391-03-01-33	100999329		-5.61	WBS 200391-03-01-33	100999329				20,060,566.46	
186151	2014/03	200391-03-01-31	101000300		130,057.68	WBS 200391-03-01-31	101000300				20,190,624.14	
186151	2014/03	200391-03-01-33	101000909		-257.11	WBS 200391-03-01-33	101000909				20,190,367.03	
			<b>2014/03 Total</b>		129,794.96			March Balance =>			20,190,367.03	
<b>186151 Total</b>					396,461.58							
186152	2014/01	200507-01-31	100976165		223.49	WBS 200507-01-31	100976165	December Balance =>	213,548.36		213,771.85	
186152	2014/02	200507-01-31	100987411									



# **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	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	Commodity Deferral (3)	Interest	Interest Rate	Storage Adjustment (2)	Hedge Adjustment	Transfer	Activity	Deferral Plus Int. GL Balance	Adjustment	Adjusted GL Balance											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)												
		Nov-12	1	(386,011)	(1,297)	7.78%	(14,009)	0	7,971,926	7,570,609	(401,317)		(401,317)											
		Dec-12		(1,027,354)	(5,995)	7.78%	(19,382)	0		(1,052,731)	(1,454,048)		(1,454,048)											
		Jan-13		(1,871,064)	(15,572)	7.78%	(24,590)	0		(1,911,226)	(3,365,274)		(3,365,274)											
		Feb-13		(2,797,663)	(30,944)	7.78%	(17,545)	0		(2,846,152)	(6,211,426)		(6,211,426)											
		Mar-13	4	1,152,120	(36,579)	7.78%	(13,360)	0		1,102,181	(5,109,245)	464,114	(4,645,131)											
		Apr-13		(1,032,846)	(36,508)	7.78%	(10,669)	0		(1,080,023)	(6,189,268)		(5,725,154)											
		May-13		(255,205)	(40,979)	7.78%	(7,578)	0		(303,762)	(6,493,030)		(6,028,916)											
		Jun-13		1,567,032	(37,031)	7.78%	(4,529)	0		1,525,472	(4,967,558)		(4,503,444)											
		Jul-13		876,869	(29,377)	7.78%	(3,956)	0		843,536	(4,124,022)		(3,659,908)											
		Aug-13		800,792	(24,154)	7.78%	(3,988)	0		772,650	(3,351,372)		(2,887,258)											
		Sep-13		(124,972)	(22,151)	7.78%	(5,370)	0		(152,493)	(3,503,865)		(3,039,751)											
		Oct-13		617,552	(20,749)	7.78%	(10,580)	0		586,223	(2,917,642)		(2,453,528)											
		Nov-13	1, 6	(1,018,327)	(3,307)	7.78%	(1,778)	0	2,453,528	1,430,116	(1,023,412)		(1,023,412)											
		Dec-13		2,370,209	1,040	7.78%	(2,701)	0		2,368,548	1,345,136		1,345,136											
		Jan-14	5	111,637	9,075	7.78%	(2,527)	0		118,185	1,463,320	260,403	1,723,723											
		Feb-14		8,008,055	35,439	7.78%	(2,275)	0		8,041,219	9,504,540		9,764,943											
		Mar-14		7,058,076	84,496	7.78%	(1,481)	0		7,141,091	16,645,631		16,906,034											

**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, page 6.
- 3 - See line 25 of Oregon WACOG, page 5.
- 4 - 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.
- 5 - In Q1 2014, NW Natural identified and corrected for a demand charge that related to a calculation error in November 2012. The adjustment is for \$260,403; interest is not accrued on this adjustment.
- 6 - In Q1 2014, NW Natural identified and corrected Oregon's share of the commodity deferral for storage costs that occurred in November 2013. The adjustment is for \$4,886.



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.

Debit (Credit)	Month/Year	Note	Demand Deferral (2)	Interest	Interest Rate	Transfer	Activity	Deferral Plus Int. GL Balance
	(a)	(b)	(d)	(e)	(f)	(g)	(i)	(i)
	Nov-12	<b>1</b>	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	<b>3</b>	(597,139)	3,186	7.78%	(1)	(593,953)	196,089
	Nov-13	<b>1</b>	(328,275)	(1,064)	7.78%	(196,089)	(525,427)	(329,339)
	Dec-13	<b>4</b>	(1,282,369)	(6,292)	7.78%		(1,288,661)	(1,618,000)
	Jan-14		(864,778)	(13,293)	7.78%		(878,071)	(2,496,071)
	Feb-14		(1,999,668)	(22,665)	7.78%		(2,022,333)	(4,518,404)
	Mar-14		1,311,653	(25,042)	7.78%		1,286,611	(3,231,793)

**History truncated for ease of viewing**

**NOTES**

- 1 - October balance transferred to account 191411 for amortization.
- 2 - See line 3 of Demand Deferral, page 8.
- 3 - Adjustment was made to true-up the balance with actual results.
- 4 - In Q1 2014, NW Natural identified and corrected a formula error in the unbilled MDDV calculation of the Oregon Demand Collection Deferral. The adjustment in December was for a decrease of \$1,594.

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	Month/Year	Note	Deferral	Adjustment	Transfer	Interest	Activity	Balance
80					Nov-12	<b>1</b>	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	<b>2</b>	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	<b>1</b>	21,683	(6,644)	(146,831)		(131,792)	15,039
93					Dec-13		21,683	(11,702)			9,981	25,020
94					Jan-14		21,683	(9,456)			12,227	37,246
95					Feb-14		17,048	(8,723)			8,325	45,571
96					Mar-14	<b>2</b>	17,048	(129,796)			(112,748)	(67,177)
97												

**History truncated for ease of viewing**

**NOTES**

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

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

Line No.	October-13	November-13	December-13	January-14	February-14	March-14
1		30,045,128	55,292,851	64,914,749	55,941,171	47,227,946
2		55,292,851	64,914,749	55,941,171	47,227,946	31,781,660
3		60,402,003	120,375,362	130,737,330	118,462,709	86,625,762
4		85,649,726	129,997,260	121,763,752	109,769,484	71,179,476
		In Balance	In Balance	In Balance	In Balance	In Balance
5		\$ 32,583,279	\$ 54,326,953	\$ 48,309,835	\$ 53,318,545	\$ 36,813,021
6		\$ 0.38042	\$ 0.41791	\$ 0.39675	\$ 0.48573	\$ 0.51719
		In Balance	In Balance	In Balance	In Balance	In Balance

Oregon Calendar Sales Volumes						
	October-13	November-13	December-13	January-14	February-14	March-14
7		27,069,002	49,385,599	58,093,768	50,017,932	42,219,585
8		49,385,599	58,093,768	50,017,932	42,219,585	28,499,303
9		54,987,359	108,731,383	117,944,778	106,721,566	78,142,952
10		77,303,956	117,439,552	109,866,942	98,923,219	64,412,670
11		1,679,374.00	1,995,965.00	1,879,774.00	1,747,299.00	1,728,570.00
		In Balance	In Balance	In Balance	In Balance	In Balance
12		\$ 75,624,682	\$ 115,443,587	\$ 107,989,168	\$ 97,175,920	\$ 62,684,100
13		0.39618	0.39618	0.39618	0.39618	0.39618
14		0.39660	0.39660	0.39660	0.39660	0.39660
15		0.27109	0.40681	0.40681	0.40681	0.40681
16		\$ -	\$ -	\$ -	\$ -	\$ -
17		\$ 666,040	\$ 791,600	\$ 745,518	\$ 692,979	\$ 685,551
18		\$ 29,960,947	\$ 45,736,440	\$ 42,783,149	\$ 38,499,156	\$ 24,834,187
19		\$ 30,626,987	\$ 46,528,040	\$ 43,528,667	\$ 39,192,135	\$ 25,519,738
20		\$ -	\$ -	\$ -	\$ -	\$ -
21		77,303,956	117,439,552	109,868,942	98,923,219	64,412,670
22		0.37002	0.41135	0.39157	0.48203	0.50995
23		\$ 28,604,010	\$ 48,308,760	\$ 43,021,362	\$ 47,683,959	\$ 32,847,241
24		\$ 2,022,976.63	\$ (1,780,719.98)	\$ 507,284.95	\$ (8,491,824.23)	\$ (7,327,503.40)
25		\$ 1,018,327.00	\$ (2,370,209.00)	\$ (111,657.00)	\$ (8,008,055.00)	\$ (7,058,076.00)
		In Balance	In Balance	In Balance	In Balance	In Balance

TO PAGE 1, COLUMN A

SEE PAGE 11

Contract Commodity Gas Costs:						
	November-13	December-13	January-14	February-14	March-14	
31		\$ 34,023,668.72	\$ 39,437,361.43	\$ 33,728,063.65	\$ 41,496,163.04	\$ 37,795,893.62
32		891,502.00	852,845.08	631,326.44	406,014.16	514,803.73
33						
34						
35		366,526.51	644,243.47	398,432.60	351,096.70	368,465.87
36						
37						
		In Balance	In Balance	In Balance	In Balance	In Balance
38		\$ 35,281,397.23	\$ 39,792,109.98	\$ 35,900,182.69	\$ 42,253,273.90	\$ 38,679,163.22
39		\$ 411,816.63	\$ 505,695.40	\$ 507,245.55	\$ 326,732.34	\$ 319,425.71
40		\$ 2,342,207.60	\$ 17,032,482.39	\$ 11,843,590.19	\$ 12,337,686.61	\$ 1,427,892.69
41		(4,710,632.15)	(3,374,222.26)	(767,548.02)	(1,410,671.47)	(2,778,669.67)
		In Balance	In Balance	In Balance	In Balance	In Balance
42		\$ (2,368,424.55)	\$ 13,658,260.13	\$ 11,076,042.17	\$ 10,927,015.14	\$ 11,969,776.98
43		(209,639.44)	552,215.10	202,750.66	(551,827.24)	(338,328.61)
44		(552,215.10)	(202,750.66)	551,827.24	338,328.61	(540,651.79)
45		(22,874.43)	(40,547.51)	(48,053.87)	(42,106.26)	(29,242.60)
46			(2,575.27)	5,460.52		(1,904.82)
47		43,219.02	64,546.17	114,379.90	67,128.70	75,406.55
		In Balance	In Balance	In Balance	In Balance	In Balance
48		\$ 32,583,279.36	\$ 54,326,953.34	\$ 48,309,834.86	\$ 53,318,545.19	\$ 36,813,090.68

**Oregon Storage Cut Off Adjustment:**

	November-13	December-13	January-14	February-14	March-14
88 "ORPGA" Proforma Commodity Rate	0.39595	0.39595	0.39595	0.39595	0.39595
89 "ORPGA" Winter Proforma Cdlty Rate	0.39637	0.39637	0.39637	0.39637	0.39637
90 "Collections" Winter Commodity Rate	665,653 \$	791,141 \$	745,086 \$	692,577 \$	685,153 \$
91 "Collections" Average Commodity Rate	29,943,553 \$	45,709,888 \$	42,759,311 \$	38,476,806 \$	24,819,789 \$
92 Proforma Commodity Cost Collected	\$ 30,609,207	\$ 46,501,029	\$ 43,503,397	\$ 39,169,382	\$ 25,504,923
93 Total Collection vs Calculated Line 20-17	\$ 30,626,986.63	\$ 46,528,040.02	\$ 43,528,666.95	\$ 39,192,134.77	\$ 25,519,737.60
94 Total Collection vs Calculated Restated	\$ 30,609,206.72	\$ 46,501,028.92	\$ 43,503,397.09	\$ 39,169,392.43	\$ 25,504,922.69
95 Total Collection vs Calculated	\$ 17,779.91	\$ 27,011.10	\$ 25,269.86	\$ 22,752.34	\$ 14,814.91
96 .10% Dfrr. (Collection vs Calculated)	\$ 1,778.00	\$ 2,701.00	\$ 2,527.00	\$ 2,275.00	\$ 1,481.00

→ TO PAGE 1, COLUMN G

DEMAND CHARGES:  
2013 - 14 Traker year  
Oregon Demand charge deferral

Line No.	October-13	November-13	December-13	January-14	February-14	March-14
<b>ACTUAL DEMAND CHARGES:</b>						
<b>US Transmission Co.:</b>						
47	Williams (NWPL)	8,032,178.94	7,839,920.02	7,994,077.65	7,956,244.71	7,383,864.47
48	TrnsCan(Gas Trans. NW)					
49	Temporary Capacity					
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
<b>CN Transmission Co.:</b>						
51	TransCanada (NOVA)					
52	TransCanada (ANG)					
53	Duke En (WC)T-South					
54	Coral En T-South					
55	Terassen Gas (SC)	(13,601.46)	(21,859.82)	(17,179.71)	(46,032.33)	(16,194.13)
56	PPATMV Demand					
57	Tenasks Virtual					
58	<b>Total Charges</b>	<b>8,032,178.94</b>	<b>7,845,006.75</b>	<b>7,990,906.22</b>	<b>7,957,753.19</b>	<b>7,356,540.33</b>
		ok	ok	ok	ok	ok
<b>EMBEDDED CHARGES:</b>						
69	<b>Total Embedded</b>	<b>\$ 7,538,008.00</b>	<b>\$ 8,211,532.44</b>	<b>\$ 8,211,532.44</b>	<b>\$ 7,835,816.44</b>	<b>\$ 8,211,532.44</b>
		ok	ok	ok	ok	ok
<b>Oregon VARIANCE Share -</b>						
81	<b>Total Variance</b>	<b>\$ 306,999.00</b>	<b>\$ (220,626.00)</b>	<b>\$ (253,779.00)</b>	<b>\$ (479,276.00)</b>	<b>\$ (299,196.00)</b>
82	Oregon Allocation Ratio	90.270%	90.270%	90.270%	90.270%	90.270%
83	<b>Oregon Portion</b>	<b>\$ 277,128.00</b>	<b>\$ (199,159.09)</b>	<b>\$ (229,086.30)</b>	<b>\$ (432,642.45)</b>	<b>\$ (270,084.23)</b>

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**NW Natural**

**Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals**

Demand Deferral - Volume Component	November-13	December-13	January-14	February-14	March-14
1 Embedded Seasonalized Tab 20	\$ 10,045,585.00	\$ 14,353,308.00	\$ 13,754,842.00	\$ 11,145,958.00	\$ 9,656,978.00
2 Collected line 44	10,373,859.60	15,635,676.76	14,619,620.08	13,145,626.45	8,345,324.60
3 Deferral	328,274.60	1,282,368.76	864,778.08	1,999,668.45	(1,311,653.40)
<b>Oregon Firm Calendar Mo. Sales:</b>					
15 Residential	44,280,293	69,192,014	62,290,383	57,200,428	34,173,840
16 Commercial	25,211,549	38,915,797	37,813,840	32,894,237	21,769,516
17 Industrial Firm	3,138,996	2,876,095	3,447,194	2,893,643	2,708,781
18 Total of Calendar Month Sales:	72,630,837	110,983,907	103,551,417	92,988,308	58,652,137
19 1 - 99 Less: 31CSF - 31SF A C	1,223,677	1,628,750	1,791,706	1,528,609	1,242,937
20 31ISF - 31SF A C	932,597	928,437	1,205,370	1,044,774	939,276
21 32CSF - 32SF A C	578,592	886,502	874,202	797,115	708,134
22 321SF - 32SF A C	563,351	713,004	692,435	714,216	673,139
23 Total Firm Sales w/ Fixed Demand Charge	3,298,216	4,156,693	4,563,713	4,084,715	3,563,486
24 Total Calendar Sales less Fixed:	69,332,622	106,827,214	98,987,704	88,903,594	55,088,651
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0.14163	0.14163	0.14163	0.14163	0.14163
26 SFV Collected (line 24 x 25)	\$ 9,819,579.20	\$ 15,129,938.26	\$ 14,019,628.50	\$ 12,591,415.96	\$ 7,802,205.67
All Cycles					
27 Plus: 31CSF - 31SF A C	\$ 185,841.45	\$ 180,459.23	\$ 183,632.85	\$ 178,532.41	\$ 171,155.93
28 31ISF - 31SF A C	\$ 124,012.79	\$ 107,945.64	\$ 136,078.53	\$ 124,380.06	\$ 126,949.34
29 32CSF - 32SF A C	\$ 71,337.20	\$ 87,915.12	\$ 88,438.73	\$ 90,514.24	\$ 84,426.02
30 321SF - 32SF A C	\$ 81,832.53	\$ 78,280.79	\$ 82,379.56	\$ 90,586.65	\$ 79,649.85
31 Prior Month Unbilled MDDV Com	\$ (98,400.24)	\$ (92,736.05)	\$ (89,834.77)	\$ (91,603.77)	\$ (89,053.55)
32 Prior Month Unbilled MDDV Ind	\$ (57,978.18)	\$ (62,006.40)	\$ (53,972.82)	\$ (68,039.27)	\$ (62,190.03)
33 Current Month Unbilled MDDV Com	\$ 92,736.05	\$ 89,834.77	\$ 91,603.77	\$ 89,053.55	\$ 85,365.31
34 Current Month Unbilled MDDV Ind	\$ 62,006.40	\$ 53,972.82	\$ 68,039.27	\$ 62,190.03	\$ 63,474.67
35 MDDV @ 1.81 D/C Collected	\$ 461,387.99	\$ 443,665.93	\$ 506,365.12	\$ 475,613.91	\$ 459,777.54
36 Plus: 31CSI - 31SIV					
37 31ISI - 31SIV					
38 32CSI - 32SIM	\$ 35,694.16	\$ 58,847.07	\$ 54,296.97	\$ 48,606.80	\$ (2,832.70)
39 32ISI - 32SIM	\$ 33,218.40	\$ 57,265.04	\$ 64,099.99	\$ 54,634.22	\$ (6,774.27)
40 SFV Collected Interruptible Sales	\$ 68,912.56	\$ 116,112.11	\$ 118,396.96	\$ 103,241.02	\$ (260.33)
41 Prior Mo Manual Adjustments Com	\$ (1,461.90)	\$ (26,739.68)	\$ (11,130.28)	\$ (2,098.43)	\$ (2,832.70)
42 Prior Mo Manual Adjustments Ind	\$ (21,463.46)	\$ (29,838.89)	\$ (6,783.60)	\$ (15,808.28)	\$ (6,774.27)
43 Prior Mo Manual Adjustments Ind Int	\$ (74.99)	\$ (7,008.75)	\$ (6,786.63)	\$ -	\$ (260.33)
44 Unbilled Manual Adjustments Com	\$ 26,739.68	\$ 11,130.28	\$ 2,098.43	\$ 2,832.70	\$ 2,571.39
45 Unbilled Manual Adjustments Ind	\$ 29,838.89	\$ 6,783.60	\$ 15,808.28	\$ 6,774.27	\$ 7,146.78
46 Unbilled Manual Adjustments Ind Int	\$ 7,008.75	\$ 6,786.63	\$ -	\$ 260.33	\$ 1,124.98
47 Collections Subject to Sensitive Adj	\$ 570,887.52	\$ 520,891.23	\$ 617,968.28	\$ 570,815.52	\$ 559,391.63
48 Percent impact of Sensitive Effect	\$ -2,9090%	\$ -2,9090%	\$ -2,9090%	\$ -2,9090%	\$ -2,9090%
49 Revenue Sensitive Adjustment	\$ (16,607.12)	\$ (15,152.73)	\$ (17,976.70)	\$ (16,605.02)	\$ (16,272.70)
50 Total Demand Charges Collected (26+47+49)	\$ 10,373,859.60	\$ 15,635,676.76	\$ 14,619,620.08	\$ 13,145,626.45	\$ 8,345,324.60

SEE PAGE 9 FOR VOLUMES AND RATES

SEE PAGE 10 FOR VOLUMES AND RATES

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**NW Natural**  
**1st Quarter 2014 Quarterly Deferred Accounting Report**  
**Detail of Gas Cost Deferrals: March 2014**

**Detail of Non-Commodity Charges Collected on MDDV Basis**

**Summary of CIS information:**

Row Labels	31CSF	31ISF	32CSF	32ISF	Grand Total
2.17000					
Sum of Rate Adj Amount	\$ 171,155.93	\$ 126,949.34	\$ 84,426.02	\$ 79,649.85	\$ 462,181.14
Sum of Rate Adj Therms	78,928	58,502	38,906	36,705	213,041
<b>Total Sum of Rate Adj Amount</b>	<b>\$ 171,155.93</b>	<b>\$ 126,949.34</b>	<b>\$ 84,426.02</b>	<b>\$ 79,649.85</b>	<b>\$ 462,181.14</b>
<b>Total Sum of Rate Adj Therms</b>	<b>78,928</b>	<b>58,502</b>	<b>38,906</b>	<b>36,705</b>	<b>213,041</b>

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
	171,155.93	84,426.02
Lines 28 and 30	126,949.34	79,649.85
	<u>298,105.27</u>	<u>164,075.87</u>
Total MDDV Charges		<u>462,181.14</u>

**NW Natural**  
**1st Quarter 2014 Quarterly Deferred Accounting Report**  
**Detail of Gas Cost Deferrals: March 2014**

**Detail of Non-Commodity Charges Collected from Interruptible Sales**

**Summary of CIS information:**

Row Labels	Column Labels	32CSI	32ISI	Grand Total
<b>0.01734</b>				
Sum of Rate Adj Amount	\$	41,646.25	\$ 56,991.99	\$ 98,638.24
Sum of Rate Adj Therms		2,401,745	3,286,732	5,688,477
<b>Total Sum of Rate Adj Amount</b>	<b>\$</b>	<b>41,646.25</b>	<b>\$ 56,991.99</b>	<b>\$ 98,638.24</b>
<b>Total Sum of Rate Adj Therms</b>		<b>2,401,745</b>	<b>3,286,732</b>	<b>5,688,477</b>

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		<u>31</u>	<u>32</u>
Lines 37 and 39	0.00		41,646.25
	0.00		56,991.99
Total Interruptible Charges	0.00		<u>98,638.24</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

Testing Links

MONTH	THERMS	BEGINNING BALANCE		RATE	ISSUES		THERMS	LIQUEFIED		RATE	ENDING BALANCE		RATE
		AMOUNT			AMOUNT			AMOUNT			AMOUNT		
Dec-07													
Jan 13	150,229,068	\$ 62,862,077.99		0.41844	14,677,497	\$ 5,405,016.60	5,093,510	\$ 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	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	3,567,521	\$ 1,115,677.83	3,567,521	\$ 1,964,738.34	0.35710		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	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	\$ 1,845,435.63	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	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	15,007,288	\$ 4,532,440.74	0.30202		139,966,652	\$ 56,760,897.49	0.40553
Aug	139,966,651	\$ 56,760,897.49		0.40553	274,464	\$ 135,425.37	17,596,859	\$ 4,711,223.75	0.26773		157,269,046	\$ 61,336,695.87	0.38996
Sep	157,269,046	\$ 61,336,695.87		0.38996	285,901	\$ 140,062.88	10,388,350	\$ 2,723,301.45	0.26215		167,391,495	\$ 63,919,934.44	0.38186
Oct	167,391,495	\$ 63,919,934.44		0.38186	4,070,753	\$ 1,272,892.19	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	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	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					
Jan 14	139,596,274	\$ 55,370,347.93		0.39665	30,835,168	\$ 11,843,590.19	1,760,410	\$ 767,548.02	0.43601		110,521,516	\$ 44,294,305.76	0.40078
Feb	110,521,516	\$ 44,294,305.76		0.40078	29,228,201	\$ 12,337,686.61	2,109,060	\$ 1,410,671.47	0.66986		83,402,375	\$ 33,367,290.62	0.40008
Mar	83,402,375	\$ 33,367,290.62		0.40008	4,103,948	\$ 1,427,892.69	5,235,359	\$ 2,778,669.67	0.53075		84,533,786	\$ 34,718,067.60	0.41070
Apr	84,533,786	\$ 34,718,067.60		0.41070	2,620,950	\$ 1,039,548.32	7,343,259	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
May	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Jun	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Jul	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Aug	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Sep	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Oct	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Nov	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
Dec	89,256,095	\$ 33,678,519.28		0.37732	-	\$ -	-	\$ -	-		89,256,095	\$ 33,678,519.28	0.37732
TOTAL 2014 ACTIVITY					66,789,267	\$ 26,648,717.81	16,448,088	\$ 4,956,889.16					

All Sites Therms Summary  
 Account Numbers

- 164012
- 164016
- 164017
- 164021
- 164022
- 164023
- 164038
- 164040

Note: 164038 Virtual Storage J Aron is a new storage site similar to JP, TCGS, & AECO. Injection activity began in April 2014

**Detail of March 2014  
WACOG and Demand Actual  
Costs**

**(REDACTED)**