Oregon PUC Public Utility Commission

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REPORT NAME: 31, 2014	Quarterly Report of Deferred Accounting Activity - For the Three Months Ended March
COMPANY NAME:	NW Natural
DOES REPORT COM	NTAIN CONFIDENTIAL INFORMATION? No Yes
• •	submit only the cover letter electronically. Submit confidential information as directed in or the terms of an applicable protective order.
If known, please selec	et 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 associate	ed with a specific docket/case? No Yes
If yes, enter do	ocket number: RG 3
	Vords for this report to facilitate electronic search: ort, Deferred Accounting Activity, For the Three Months Ended March 31, 2014, First

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- OUS or RSPF Surcharge form or surcharge remittance or
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- 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

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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

	12/31/2013	1/31/2014	1/31/2014	2/28/2014	6107/97/7	3/31/2014	3/31/2014	Account Type	e Section, Page Number
Decoupling Deferrals and Amortizations 186277 RESIDENTIAL DECOUPLING AMORTIZATION 186271 COMMERCIAL DECOUPLING AMORTIZATION 4 186272 COMMERCIAL DECOUPLING DEFERRAL 5 186270 COMMERCIAL DECOUPLING DEFERRAL 6	2,126,109 4,167,172 2,011,756 2,578,519	(1,085,347) (921,406) (1,318,782) (35,544)	1,040,763 3,245,766 692,974 2,542,976	(995,867) (810,821) (870,125) 595,008	44,896 2,434,946 (177,151) 3,137,983	(696,593) (585,858) 1,065,469 911,579	(651,697) 1,849,087 888,318 4,049,563	Amortization Amortization Deferral Deferral	Amortization, Pages 1-2 Amortization, Pages 3-4 Decoupling Deferrals, Pages 1-3 Decoupling Deferrals, Pages 1-3
1 Intervenor Funding Deferrals and Amortizations 186284 INTERVENOR FUNDING - ISSUE FUND 186276 INTERVENOR FUNDING - ISSUE FUND 186278 NWIGU INTERVENOR MATCHING FUND 186286 AMORT - CUB INTERVENER MATCHING FUND 186288 AMORT - NWIGU INTERVENER MATCHING FUND 19186288 AMORT - NWIGU INTERVENER MATCHING FUND	20,000 0 2,057 75,789 81,650	8,333 66,125 0 (19,580) (9,374)	28,333 66,125 2,057 56,209 72,276	0 0 0 (17,963) (8,564)	28,333 66,125 2,057 38,246 63,712	0 5,957 (12,552) (8,717)	28,333 66,125 8,014 25,695 54,995	Deferral Deferral Deferral Amortization Amortization	Other Deferrals, Pages 1-4 Other Deferrals, Pages 5-6 Other Deferrals, Pages 7-9 Amortization, Pages 5-6 Amortization, Pages 5-8
Miscellaneous Deferrals and Amortizations 18 186308 AMR DEFERRAL 18 186307 AMR AMORTIZATION	487,169	0 (115,345)	0 371,824	0 (104,755)	267,068	0 (73,936)	193,133	Deferral Amortization	Other Deferrals, Page 10 Amortization, Pages 9-10
186232 INDUSTRIAL DSM 186233 INDUSTRIAL DSM AMORTIZATION	1,790,589	11,609 (212,355)	1,802,198 1,104,876	11,684 (194,392)	1,813,882 910,484	0 (179,676)	1,813,882	Deferral Amortization	Other Deferrals, Page 11 Amortization, Pages 11-12
23 254303 EARNINGS TEST DEFERRAL 186279 EARNINGS SHARING AMORTIZATION	00	00	00	00	00	00	00	Amortization Amortization	Other Deferrals, Page 12 Amortization, Page 13
25 26 191440 GAS RESERVES CREDIT 27 191442 GAS RESERVES CREDIT AMORTIZATION	0 (927,590)	0 202,885	0 (724,705)	183,711	0 (540,994)	134,504	0 (406,491)	Deferral Deferral	Other Deferrals, Page 13 Amortization, Pages 14-15
28 254305 (GAINS)/LOSSES ON PROPERTY SALES 29 254315 PROPERT SALES AMORT - OREGON	0 (2,876,133)	0 668,582	0 (2,207,551)	0 608,022	0 (1,599,529)	0 436,029	(1,163,500)	Deferral Deferral	Other Deferrals, Page 14 Amortization, Pages 16-17
22 30 191030 WORKING GAS DEFERRAL 31 191031 WORKING GAS DEFERRAL AMORTIZATION 32	3,724,845	0 (866,631)	0 2,858,214	0 (787,713)	2,070,501	0 (559,914)	0 1,510,587	Deferral Deferral	Other Deferrals, Page 15 Amortization, Pages 18-19
Environmental Deferrals ¹ 186143 FNVIR INV-WACKER	763 164	c	794 696	c		•	1	-	
	1,297,179 113,558,940 186,469	39,625,695 1,209	203,104 1,297,179 153,184,636 187,678	862,082 1,217	203,104 1,297,179 154,046,717 188,895	0 0 3,804,986 1,225	263,164 1,297,179 157,851,703 190,120	Deferral Deferral Deferral	Environmental Deferrals Environmental Deferrals Environmental Deferrals Environmental Deferrals
186147 186148	5,587,851 26,092,997	42,395 553,500	5,630,246 26,646,497	59,291	5,689,537	131,134 (339,775)	5,820,672	Deferral Deferral	
40 186149 2003 ENVIR INV-FRONT ST PDX G 41 186151 TAR BODY EARLY ACTION	4,721,372	25,163	4,746,534	79,918	4,826,452	(57,794)	4,768,658	Deferral	Environmental Deferrals
	213,548	227, '.c.t 223	213,772	129,213	213,997	129,795 226	214,223	Deferral	Environmental Deferrals Environmental Deferrals
43 186153 CEN RAL SERVICE CEN IER 44 186154 FRENCH AMERICAN SCHOOL	765,200 235,585	17,162 1,527	782,362 237,112	15,226 1,537	797,588 238,650	(24,848) 1,547	772,740 240,197	Deferral Deferral	Environmental Deferrals Environmental Deferrals
Gas Cost Deferrals and Amortizations				***************************************					
7	(3,267,456) (1,211,225)	905,876 140,882	(2,361,580) (1,070,343)	820,646 127,308	(1,540,933) (943,034)	601,452 91,518	(939,481) (851,517)	Amortization Amortization	Amortization, Pages 20-24 Amortization, Pages 25-29
50 [191400 WACOG - ACCRUE OREGON 51 [191410 DEMAND - ACCRUE OREGON	1,345,136	378,588	1,723,723	···	9,764,943	7,141,091	16,906,034	Deferral	Gas Cost Deferrals, Page 1
	(1,618,000)	(878,071)	(149,286) (2,496,071)	(435,013) (2,022,333)	(584, 298) (4,518, 404)	(274,748) 1,286,611	(859,046)	Deferral Deferral	Gas Cost Deferrals, Page 2 Gas Cost Deferrals, Page 3
53 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

Detail of Amortization Activity

Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 10:30 AM

Northwest Natural Gas Company Oregon Company: State:

Amortization of Oregon Residential Decoupling 186277 Account Number: Description:

Dockets UM 1027 and UG 260

Amortization of 2012-13 deferral balance approved in Order 13-402 in UG 260

Debit (Credit)

m						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
2	(a)	(q)	(c)	(p)	(e1)	(e2)	(J)	(b)
9								
7	Beginning Balance							
87	Nov-12 old rates	old rates	(652,316)		473	2.01%	(651,843)	(43,241)
88	-	new rates (1)	(484,955)	15,672,015	18,901	1.47%	15,205,961	15,162,720
83	Dec-12		(1,896,242)		17,413	1.47%	(1,878,829)	13,283,891
90	Jan-13		(2,837,904)		14,535	1.47%	(2,823,369)	10,460,522
91	Feb-13		(2,266,423)		11,426	1.47%	(2,254,997)	8,205,525
35	Mar-13		(1,735,813)		8,989	1.47%	(1,726,825)	6,478,700
93	Apr-13		(1,223,456)		7,187	1.47%	(1,216,269)	5,262,431
8	May-13		(754,633)		5,984	1.47%	(748,649)	4,513,782
92	Jun-13		(579,634)		5,174	1.47%	(574,459)	3,939,323
96	Jul-13		(357,001)		4,607	1.47%	(352,394)	3,586,929
26	Aug-13		(302,020)		4,207	1.47%	(300,812)	3,286,116
86	Sep-13		(313,805)		3,833	1.47%	(309,972)	2,976,145
66	Oct-13		(711,396)		3,210	1.47%	(708,186)	2,267,959
100	Nov-13 old rates	old rates	(660,414)		2,374	1.47%	(658,040)	1,609,919
101	_	new rates (1)	(212,134)	1,757,813	1,900	1.38%	1,547,579	3,157,498
102	Dec-13		(1,034,424)		3,036	1.38%	(1,031,388)	2,126,109
103	Jan-14		(1,087,167)		1,820	1.38%	(1,085,347)	1,040,763
104	Feb-14		(996,491)		624	1.38%	(895,867)	44,896
105	Mar-14		(696,244)		(349)	1.38%	(696,593)	(651,697)
106					•			
107	History truncated for ease	for once of vicinia	2					

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186275 107 108 109 110

		OR	OR	186277 AMORT OR	186277 AMORT OR	186277 AMORT OR	186277 AMORT OR	186277 AMC OR
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLIN
Schedule	Block	RES	RES	RES	RES	RES	RES	RES
		In Rates	Jan	Jan	Feb	Feb	Mar	Mar
1R	-	In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for I
1C		***************************************	0.0	0.00	0.0	0.00	0.0	0
2R	***************************************	/D D1C11)	0.0	0.00	0.0	0.00	0.0	0
3C Firm Sales	*****	(0.01611)	67,483,964.5	(1,087,166.67)	61,855,425.4	(996,490.90)	43,218,152.3	(696,244
entionally blank	******	0.00000	29,118,886.7	0,00	25,937,210.5	0.00	18,486,852.9	0
3I Firm Sales	***************************************	0.00000					****	
ntionally blank	***************************************	0.00000	656,177.5	0.00	572,672.8	0.00	450,329.7	0
				-				
27 Intionally blank	***************************************	0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0
31C Firm Sales	Dia ste 4	0.00000	0.0	0.00	0.0	0.00	0.0	0
JIC Firm Sales	Block 1 Block 2		2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0
31C Firm Trans	MANAGEMENT OF THE PARTY OF THE	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	0
21/C LAM ILAMS	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0
31C Interr Sales	Block 2	0,0000	77,762.0	0.00	69,023.0	0.00	53,964.0	0
are nitten anten	Block 1		0.0	0.00	0.0	0.00	0.0	0
215 Chan Cales	Block 2	************	0.0	0.00	0.0	0.00	0.0	0
31I Firm Sales	Block 1	0.00000	378,168.6	0.00	363,502.1	0.00	363,191.4	0
241 Com Process	Block 2	0.00000	1,299,763.3	0.00	1,105,047.8	0.00	939,615.3	0
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0
311 Inter- Catao	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0
330 State 0-1	Block 2	6.6555	0.0	0.00	0.0	0.00	0.0	0
32C Firm Sales	Block 1	0.0000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	O
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0
Ada to a de la	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	
321 Firm Sales	Block 1	0.0000	378,876.3	9.00	362,066.4	0.00	359,352.9	0
	Block 2	0.00000	511,421.7	0.00	475,842.8	0.00	491,133.2	0
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	170,509.0	0
	Block 4	0.00000	85,565.0	0.00	59,588.0	0.00	49,252.0	0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0
321 Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0
321 Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	633,268.0	0.
	Block 2	0.00000	931,301.0	0.00	814,728.0	0.00	827,384.0	0.
	Block 3	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0
	Block 4	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.
	Block 5	0.00000	312,761.0	0.00	261,458.0	0.00	309,118.0	0.
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.0
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.
							.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u></u>
Intentionally blank				***************************************				
33		0.00000	0.0	0.00	0,0	0.00	0.0	0.0
	***************************************					9.99	V.V	0,
ALS			144,443,957.0	(1,087,166.67)	131,267,178.3	(996,490.90)	103,323,460.9	(696,244.

(1,087,166.67)

(996,490.90)

(696,244.43)



TOTAL AMORTIZATION

Amortization of Oregon Commercial Decoupling Northwest Natural Gas Company Oregon Description: Company: State:

Dockets UM 1027 and UG 260 186271 Account Number:

Amortization of 2012-13 deferral balance approved in Order 13-402 in UG 260

1 0	Debit (Credit)							
4 K						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
2	(a)	(q)	(c)	(p)	(e)		(t)	(b)
٥ /	Beginning Balance							
87	Nov-12 old rates	d rates	(62,088)		64	2.01%	(95,024)	(9.031)
88	JU.	new rates (1)	(62,186)	2,013,238	2,428	1.47%	1,953,480	1.944,449
88	Dec-12		(247,488)		2,230	1.47%	(245,257)	1.699,192
8	Jan-13		(365,574)		1,858	1.47%	(363,716)	1,335,475
91	Feb-13		(304,077)		1,450	1.47%	(302,627)	1,032,849
95	Mar-13		(538,069)		1,119	1.47%	(236,950)	795,899
93	Apr-13		(174,937)		898	1.47%	(174,069)	621,830
8	May-13		(121,994)		289	1.47%	(121,307)	500,523
92	Jun-13		(98,934)		553	1.47%	(98,382)	402,141
96	Jul-13		(70,723)		449	1.47%	(70,274)	331,867
6	Aug-13		(62,961)		368	1.47%	(62,593)	269,273
86	Sep-13		(63,648)		291	1.47%	(63,357)	205,916
8	Oct-13		(103,409)		189	1.47%	(103,220)	102,696
100	Nov-13	d rates	(91,650)		70	1.47%	(91,581)	11,116
101	_	new rates (1)	(160,132)	5,104,286	5,778	1.38%	4,949,931	4,961,047
102	Dec-13		(799,120)		5,246	1.38%	(793,875)	4,167,172
103	Jan-14		(952,666)		4,260	1.38%	(921,406)	3,245,766
104	Feb-14		(814,085)		3,265	1.38%	(810,821)	2,434,946
105	Mar-14		(588,320)		2,462	1.38%	(585,858)	1,849,087
106					•		(222/222)	100/010/0
107								
108	History truncated for ease of viewing	or ease of view	ving					
109			ı					
110	NOTES	- - (
111	1 - I ransfer in is from the October balance of deferral account 186270	the October bal	lance of deferral acco	unt 186270				

NOTES

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

Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:19 AM

Schedule	Block	OR DECOUPLING COM	186271 AMORT OR DECOUPLING COM	186271 AMORT OR DECOUPLING COM	186271 AMORT OR DECOUPLING COM	186271 AMORT OR DECOUPLING COM	COM	186271 AMOR OR DECOUPLIN
	~~~~		Jan	Jan	Feb	Feb	Mar	Mar
40		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Ma.	Volumes	Activity for Mo
1R 1C	***************************************	-	0.0	0.00	0.0	0.00	0.0	0.0
		0.55000	0.0	0.00	0,0	0.00	0.0	0.0
2R		0.00000	67,483,964.5	0.00	61,855,425.4	0.00	43,218,152.3	0.0
3C Firm Sales		(0.02521)	29,118,886.7	(734,087.13)	25,937,210.5	(653,877.08)	18,486,852.9	(466,053.5
ntentionally blank							-	
31 Firm Sales		0.00000	656,177.5	0.00	572,672.8	0.00	450,329.7	0.0
ntentionally blank					-		-	
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0.0
ntentionally blank			0.0	0.00	0.0	0.00	0.0	0.0
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	(50,517.3
***************************************	Block 2	(0.02521)	5,472,575.4	(137,963.63)	4,303,741.1	(108,497.31)	2,846,066.8	(71,749.3
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.0
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.0
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.0
	Block 2		0.0	0.00	0.0	0.00	0.0	0.0
311 Firm Sales	Block 1	0.00000	378,168.6	0.00	363,502.1	0.00	363,191.4	0.0
	Block 2	0.00000	1,299,763.3	0.00	1,105,047.8	0.00	939,615.3	0.0
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.0
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.0
311 Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.0
-	Block 2		0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.0
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.0
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.0
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	
32I Firm Sales	Block 1	0.00000	378,876.3	0.00	362,066.4	0.00	359,352.9	0.0
	Block 2	0.00000	511,421.7	0.00	475,842.8			
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	491,133.2	0.0
	Block 4	0.00000	85,565.0				170,509.0	0.0
	Block 5			0.00	59,588.0	0.00	49,252.0	0.0
		0.00000	0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Trans	Block 6	0.00000	0.0	0.00	0.0	0.00	0,0	0.0
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.0
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.0
	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	0.0
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.0
	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
321 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	
	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		
	Block 6	0.00000	0.0	0.00	201,458.0		309,118.0	0.00
32C Interr Trans	Block 1	0.00000	79,677.0	0.00		0.00	0.0	0.00
and amost fights	Block 2	0.00000	154,957.0		79,816.0	0.00	79,363.0	0.00
	Other and a D		- 00 000 0	0.00	152,573.0	0.00	145,666.0	0.00
	Block 4	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.00
	Block 5	0.00000	399,185.0 519,759.0	0.00	380,401.0	0.00	366,684.0	0.00
				0.00	478,318.0	0.00	394,145.0	0.00
32I Interr Trans	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
JEI HREIT HANS	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	0.0000	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
TALS			144,443,957.0	(925,665.74)	131,267,178.3	(814,085.13)	103 333 400 0	
				(-20,000,74)		(027,003.13)	103,323,460.9	(588,320.20
TAL AMORTIZATION			_	(925,665.74)	-	(814,085.13)	_	(588,320.20

Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:20 AM

Amortization of CUB Intervenor Funding Northwest Natural Gas Company Oregon 186286 Account Number: Description: Company: State:

Dockets UM 1101 and UG 257

Debit (Credit)

Amortization of 2012 deferral approved in Order 13-406 of UG 257

2 8 4	Month/Year	o d	Amortization	T. Constitution of the con	+ t + t + t + t + t + t + t + t + t + t	Interest		
- L	(2)	(F)	אווט נוצמנוטוו	I I di I SICI S	ווובובאו	iale (	Activity	balance
o 0	(a)	(a)	(C)	(a)	(e1)	(e ₂ )	<del>(</del> ±)	(6)
7	Beginning Balance							
88	Nov-12 old rates	ld rates	(4,590)		(2)	2.24%	(4,595)	(5,270)
88		new rates (1)	(3,492)	106,007	128	1.47%	102,642	97,373
90	Dec-12	7	(13,656)	2	111	1.47%	(13,543)	83,830
91	Jan-13		(20,436)		96	1.47%	(20,346)	63,484
95	Feb-13		(16,321)		89	1.47%	(16,253)	47,231
93	Mar-13		(12,500)		20	1.47%	(12,450)	34,781
8	Apr-13		(8,810)		37	1.47%	(8,773)	26,008
92	May-13		(5,434)		29	1.47%	(5,406)	20,602
96	Jun-13		(4,174)		23	1.47%	(4,151)	16,451
6	Jul-13		(2,571)		19	1.47%	(2,552)	13,899
86	Aug-13		(2,197)		16	1.47%	(2,181)	11,718
66	Sep-13		(2,260)		13	1.47%	(2,247)	9,471
100	Oct-13		(5,123)		∞	1.47%	(5,114)	4,357
101	Nov-13 old rates	ld rates	(4,756)		2	1.47%	(4,753)	(336)
102		new rates (1)	(3,835)	98,515	111	1.38%	94,791	94,394
103	Dec-13		(18,703)		86	1.38%	(18,605)	75,789
104	Jan-14		(19,656)		9/	1.38%	(19,580)	56,209
105	Feb-14		(18,017)		54	1.38%	(17,963)	38.246
106	Mar-14		(12,588)		37	1.38%	(12,552)	25.695
107							(	) ) )
108	History truncated for ease of viewing	or ease of viev	wing					
109			ì					

# History truncated for ease of viewing

## NOTES 110

1 - Transfer in is from the October balances of CUB Deferral account 186276 and Issue Fund Deferral account 186284 111

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

Codpagnile dan	Mar of	196286 INTERVENOR FUNDING -	186286 INTERVENOR FUNDING - CUB	186286 INTERVENOR FUNDING -	186286 INTERVENOR FUNDING - CUB	186286 INTERVENOR FUNDING -	186286 INTERVENOR FUNDING -	186286 INTERVENO FUNDING -
Schedule	Błock	CUB FUND	FUND Jan	CUB FUND Jan	FUND Feb	CUB FUND Feb	CUB FUND Mar	CUB FUND Mar
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for M
<u>IR</u>		******************************	0,0	0.00	0.0	0.00	0.0	0.0
1 <u>C</u>			0.0	0.00	0.0	0.00	0.0	0.0
2R 3C Firm Sales		(0.00029)	67,483,964.5	(19,656.26)	61,855,425.4	(18,016.82)	43,218,152.3	(12,588.)
tentionally blank	***************	0.00000	29,118,886.7	0.00	25,937,210.5	0.00	18,486,852.9	0.0
31 Firm Sales		0.00000	656,177.5	0.00				***************************************
tentionally blank		0.0000	030,177.3	0.00	572,672.8	0.00	450,329.7	0.0
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	0.6
entionally blank			0.0	0.00	0.0	0.00	0.0	0.0
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0.0
	Block 2	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	0.1
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.0
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.0
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.0
	Block 2		0.0	0.00	0.0	0.00	0.0	0.0
311 Firm Sales	Block 1	0.00000	378,168.6	0.00	363,502.1	0.00	363,191.4	0.0
****	Block 2	0.00000	1,299,763.3	0.00	1,105,047.8	0.00	939,615.3	0.0
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.0
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	82,709.0	0.0
311 Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0,0
***************************************	Block 2	***************************************	0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.6
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.0
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.0
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
321 Firm Sales	Block 6 Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
321 Firm Sales	Block 2	0.00000	378,876.3	0.00	362,066.4	0.00	359,352.9	0.0
	Block 3	0.00000	511,421.7	0.00	475,842.8	0.00	491,133.2	0.0
	Block 4	0.00000	216,143.0 85,565.0	0.00 0.00	162,697.0	0.00	170,509.0	0.0
	Block 5	0.00000	0.0	0.00	59,588.0	0.00	49,252.0	0.0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.0
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.0
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.0
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	0.00000	0.0	0.00	0.0	0,00	0.0	0.0
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.0
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.0
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.0
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.0
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.0
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.0
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.0
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.0
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.0
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.6
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	0.0
221 Takes - C - C	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
32I Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	633,268.0	0.0
	Block 2 Block 3	0.00000	931,301.0	0.00	814,728.0	0.00	827,384.0	0.0
	Block 4	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0.0
	Block 5	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.0
	Block 6	0.00000	312,761.0 0.0	0.00	261,458.0	0.00	309,118.0	0.0
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	70.016.0	0.00	0.0	0.0
see meet many	Block 2	0.00000	154,957.0	0.00	79,816.0 152,573.0	0.00	79,363.0	0.0
	Block 3	0.00000	105,207.0				145,666.0	0,0
	Block 4	0.00000	399,185.0	0.00	100,000.0 380,401.0	0.00	101,147.0 366,684.0	0.0
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.0
	Block 6	0.00000	0.0	0.00	476,316.0	0.00	0.0	0.0
321 Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.0
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.0
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.0
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.0
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.0
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.0
								<u> </u>
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.0

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



Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:20 AM

Amortization of NWIGU Intervenor Funding Northwest Natural Gas Company Oregon 186288 Account Number: Description: Company: State:

Dockets UM 1101 and UG 257

Amortization of 2012 deferral approved in Order 13-406 of UG 257

Debit (Credit)

י								
0 4	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance
א ט	(a)	(q)	(c)	(p)	(e)	(e2)	, (J)	(6)
۸ د	Beginning Balance							
72	Nov-12 old rates	ld rates	(773)		(2)	2.01%	(775)	(1.775)
73	_	new rates (1)	(360)	8,593	10(	1.47%	8.244	6.469
74	Dec-12	1	(020)		χ ∞	1.47%	(623)	5.847
75	Jan-13		(693)		7	1.47%	(989)	5,160
9/	Feb-13		(685)		9	1.47%	(583)	4,577
17	Mar-13		(625)		5	1.47%	(620)	3,958
78	Apr-13		(292)		Σ	1.47%	(561)	3,397
79	May-13		(519)		4	1.47%	(515)	2,882
80	Jun-13		(205)		m	1.47%	(499)	2,383
81	Jul-13		(203)		٣	1.47%	(501)	1,883
85	Aug-13		(527)		2	1.47%	(525)	1,357
83	Sep-13		(523)			1.47%	(522)	836
84	Oct-13		(627)		1	1.47%	(627)	209
82	Nov-13 old rates	ld rates	(54)		0	1.47%	(54)	155
98		new rates (1)	(7,346)	97,847	108	1.38%	90,610	90.765
87	Dec-13		(9,213)		66	1.38%	(9,114)	81,650
88	Jan-14		(9,463)		88	1.38%	(9,374)	327.77
88	Feb-14		(8,642)		78	1.38%	(8,564)	63.712
8	Mar-14		(8,785)		89	1.38%	(8,717)	54 995
91								
95								
93	History truncated for ease of viewing	for ease of viev	wing					
94			1					
92	NOTES	•	,					
96	1 - Iransfer in is from the October balances of NWIGU Deferral account 186278 and Issue Fund Deferral account 186284.	n the October ba	lances of NWIGU De	ferral account 1862	78 and Issue Fund D	eferral account 186	284.	

## History truncated for ease of viewing

## NOTES

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

NW Natural Rates & Regulatory Affairs Oregon 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 INTERVENOR FUNDING - NWIGU FUND	186288 INTERVENOR FUNDING - NWIGU FUND	186288 INTERVENOR FUNDING NWIGU FUND	186288 INTERVENOR FUNDING - NWIGU FUND	186288 INTERVENOR FUNDING - NWIGU PUND	186288 INTERVENOR FUNDING - NWIGU FUND	186288 INTERVENC FUNDING NWIGU PU
			Jan	Jan	Feb	Feb	Mar	Mar
neminoralization de la company		In Rates	Volumes 0.0	Activity for Mo. 0.00	Volumes	Activity for Mo.	Volumes	Activity for I
1C			0.0	0.00	0.0	0.00	0.0	0
2R :		0.00000	67,483,964.5	0.00		0.00	43,218,152,3	0
3C Firm Sales		0.00000	29,118,886.7	0.00	61,855,425.4 25,937,210.5	0.00	18,486,852.9	9
entionally blank			57,420,000.7			0.00	15,466,652.9	
31 Firm Sales		(0.00028)	656,177.5	(184,76)	572,672.8	(161.24)	450,329.7	(126
entionally blank		and the second second						1200
27		0.00	153,028.8	0.00	141,316.3	0.00	104,614.8	G
entionally blank		The section of the design of the last of t	0.0	0.00	0.0	0.00	0.0	(
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	
	Block 2	0.00000	5,472,575.4	0.00	4,303,741.1	0.00	2,846,066.8	
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	
31C Interr Sales	Block 1		0.0	0.00	0,0	0.00	0.0	
	Block 2		0.0	0.00	0.0	0.00	0.0	
311 Firm Sales	Block 1	(0.00028)	378,168.6	(106.48)	363,502.1	(102:35)	363,191.4	(10)
	Block 2	(0.00028)	1,299,763.3	(365,97)	1,105,047.8	(311.14)	939,615.3	(26-
311 Firm Trans	Block 1	(0.00028)	14,000.0	(3.94)	14,000.0	(3.94)	14,000.0	(20
4	Block 2	(0.00028)	116,074.0	(32.68)	109,218.0	(30.75)	82,709.0	(2)
311 Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	<u></u> )
	Block 2		0.0	0.00	0.0	0.00	0.0	
32C Firm Sales	Block 1	0,00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	
	Block 2	0.00000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	,
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	,
	Block 5	0.00000	93,360.9	0.00	20,938.0	0.00	50,768.0	. (
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	
321 Firm Sales	Block 1	(0.00028)	378,876.3	(106.68)	362,066.4	(101.94)	359,352.9	(10:
	Block 2	(0.00028)	511,421.7	(144.00)	475,842.8	(133.98)	491,133.2	(13)
	Block 3	(0.00028)	216,143.0	(60.86)	162,697.0	(45.81)	170,509.0	(48
	Block 4	(0.00028)	85,565.0	(24.09)	59,588.0	(15.78)	49,252.0	(1)
	Block 5	(0.00028)	0.0	0.00	0.0	0.00	0.0	(1.
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	Č
32C Firm Trans	Block 1	(0.00028)	216,965.0	(61.09)	220,759.0	(62.16)	210,783.0	(59
	Block 2	(0.00028)	242,180.0	(68.19)	239,834.0	(67.53)	217,438.0	(6)
	Block 3	(0.00028)	119,713.0	(33.71)	115,506.0	(32.52)	97,599.0	(2)
	Block 4	(0,00028)	107,938.0	(30.39)	103,342.0	(29.10)	43,281.0	(12
	Block 5	(0.00028)	0.0	0.00	0.0	0.00	0.0	(12
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	
32I Firm Trans	Block 1	(0.00028)	793,677.0	(223.47)	782,530.0	(220.33)	786,712.0	(22:
	Block 2	(0.00028)	1,290,012.0	(363.22)	1,244,129.0	(350.30)	1,248,394.0	(351
	Block 3	(0.00028)	882,169.0	(248.39)	797,180.0	(224.46)	820,420.0	(231
	Block 4	(0.00028)	1,752,838.0	(493.54)	1,533,159.0	(431.68)	1,486,114.0	(418
	Block 5	(0.00028)	2,313,535.0	(651.41)	2,196,325.0	(618.41)	2,127,292.0	(598
	Block 6	(0.00028)	618,533.0	(174.16)	444,502.0	(125.16)	168,075.0	(47
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	·
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	·
	Block 4	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	
	Block 5	0.00000	51,858.0	0.00	48,645.0	0.00	11,022.0	(
	Block 6	0,00000	0.0	0.00	0.0	0.00	0.0	
321 Interr Sales	Block 1	(0.00028)	678,432.0	(191.02)	617,527.0	(173.87)	633,268.0	(178
	Block 2	(0.00028)	931,301.0	(262.22)	814,728.0	(229.40)	827,384.0	(232
	Block 3	(0.00028)	560,618.0	(157.85)	464,308.0	(130.73)	489,514.0	(13)
	Block 4	(0.00028)	1,213,430.0	(341.66)	992,739.0	(279.52)	1,027,448.0	(289
	Block 5	(0.00028)	312,761.0	(88.06)	261,458.0	(73.62)	309,118.0	(87
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	(8)
32C Interr Trans	Block 1	(0.00028)	79,677.0	(22.43)	79,816.0	(22.47)	79,363.0	(22
	Block 2	(0.00028)	154,957.0	(43.63)	152,573.0	(42.96)	145,666.0	(41
	Block 3	(0.00028)	105,207.0	(29.62)	100,000.0	(28.16)	101,147.0	(28
	Block 4	(0.00028)	399,185.0	(112.40)	380,401.0	(107.11)	366,684.0	(103
	Block 5	(0.00028)	519,759.0	(146.35)	478,318.0	(134.68)	394,145.0	(110
	Block 6	(0.00028)	0.0	0.00	0.0	0,00	0.0	(110
321 Interr Trans	Block 1	(0.00028)	650,938.0	(183.28)	619,206.0	(174.35)	625,392.0	
	Block 2	(0.00028)	1,102,844.0	(310.52)	1,021,507.0	(287.62)	1,088,479.0	(176
	Block 3	(0.00028)	851,032.0	(239.62)	746,473.0	(210.18)	798,442.0	(306
	Block 4	(0.00028)	2,350,515.0	(661.82)	2,041,869.0	(574.92)	2,174,140.0	(224 (612
	Block 5	(0.00028)	4,709,476.0	(1,326.02)	4,092,783.0		4,453,823.0	
	Block 6	(0.00028)	6,994,332.0	(1,326.02)	6,927,371.0	(1,152.38) (1,950.50)		(1,254
	DIALK U	(0.00020)	0,394,332.0	(1,309,35)	0,721,371.0	(1,420.20)	7,560,447.0	(2,128
Intentionally blank								
33		0.00000	0,0	0.00	0.0	0.00	^^	
		0,00000	0,0.	0.00	0.0	0.00	0.0	0
ALS			144,443,957.0	(9,462.88)	131,267,178.3	(8,642.05)	103,323,461	(8,785
						•		

TOTAL AMORTIZATION (8,785.00) (9,462.88) (8,642.05)

Northwest Natural Gas Company

Company: State:

Amortization of AMR deferred amounts Oregon

186307 Account Number: Description:

Docket UG 256

Amortization of 2012 deferral approved in Order 13-398

		TOTAL Activity Balance			0	0	0	0	0	0	0	0	0	0	0	0	594,043 594,043		(115,345) 371,824		
		Interest Rate	(e1)		1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.38%	1.38%	1.38%	1.38%	1.38%
ed in Order 13-398		TOTAL Interest	(e)		0	0	0	0	0	0	0	0	0	0	0	0	695	621	494	367	264
2 dererrai approve		Transfers	(p)														615,292				
Amortization of 2012 deferral approved in Order 13-398		Amortization	(၁)		0	0	0	0	0	0	0	0	0	0	0	0	(21,944)	(107,495)	(115,839)	(105,122)	(74,200)
		Note	(q)			Dec-12											ew rates <b>(1)</b>				
	Debit (Credit)	Month/Year	(a)	Beginning Balance	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13 n	Dec-13	Jan-14	Feb-14	Mar-14

## History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balances of 2012 AMR Deferral account 186308. 

Schedule	Block	186307 AMR DEFERRAL	186307 AMR DEFERRAL Jan	186307 AMR DEFERRAL Jan	186307 AMR DEFERRAL Feb	186307 AMR DEFERRAL Feb	186307 AMR DEFERRAL Mar	186307 AMR DEFERR Mar
	***************************************	In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for M
1R	***************************************		0.0	0.00	0	0.00	0.0	0.
1 <u>C</u> 2R	***************************************	(0.00125)	0.0	0.00	0	0.00	0.0	0,
3C Firm Sales	destronds and business supplies and a	(0.00088)	67,483,964.5 29,118,886.7	(84,354.96) (25,624.62)	61,855,425 25,937,211	(77,319.28)	43,218,152.3	(54,022
tentionally blank	*****	19.999997	27,110,000.7	(23,024,02)	23,937,211	(22,824.75)	18,486,852.9	(16,268
31 Firm Sales		(0.00075)	656,177.5	(492.13)	572,673	(429.50)	450,329.7	/337
tentionally blank			Arian		2154919	(483,30)	430,329.7	(337.
27		(0.00)	153,028.8	(192.82)	141,316	(178.06)	104,614.8	(131.
entionally blank						on the second commence of the second position of the second commence		
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.
***************************************	Block 2	(0.00057)	5,472,575.4	(3,119.37)	4,303,741.1	(2453.13)	2,846,066.8	(1,622
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.
246 2 4 4 4 4 4	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.
31C Interr Sales	Block 1		0.0	0.00	*	0.00	0.0	0.
311 Firm Sales	Block 2	(0.000.470	0.0	0.00		0.00	0.0	0.
311 Firm Sales	Block 1	(0.00047)	378,168.6	(177.74)	363,502.1	(170.85)	363,191.4	(170.
311 Firm Trans	Block 2 Block 1	(0.00043)	1,299,763.3	(558,90)	1,105,047.8	(475.17)	939,615.3	(404.
Jii i i i i i i i i i i i i i i i i i i	Block 2	0.00000	14,000.0 116,074.0	0.00	14,000.0	0.00	14,000.0	0.
311 Interr Sales	Block 1	0.0000	0.0	0.00	109,218.0	0.00	82,709.0	<u>0.</u>
	Block 2		0.0	0.00	_	0.00	0.0	0.
32C Firm Sales	Block 1	0.00000	2,042,596.1	0.00	2,067,983.4	0.00	1,977,733.2	0.
	Block 2	0.0000	1,316,625.8	0.00	1,114,200.0	0.00	748,179.8	0.
	Block 3	0.00000	291,338.9	0.00	193,206.2	0.00	122,808.1	0.
	Block 4	0.00000	95,386.9	0.00	20,956.0	0.00	50,768.0	0.
	Block 5	0.00000	0.0	0.00		0.00	0.0	0.
	Block 6	0.00000	0.0	0.00		0.00	0.0	0.
321 Firm Sales	Block 1	0.0000	378,876.3	0,00	362,066.4	0.00	359,352.9	0.
	Block 2	0.0000	511,421.7	0.00	475,842.8	0.00	491,133.2	0.
	Block 3	0.00000	216,143.0	0.00	162,697.0	0.00	170,509.0	0.
	Block 4	0.00000	85,565.0	0.00	59,588.0	0.00	49,252.0	0.
	Block 5	0.00000	0.0	0.00	-	0.00	0.0	0.
32C Firm Trans	Block 6 Block 1	0.00000	0.0	0.00	***************************************	0.00	0.0	0.
JEC PHIII FEMIS	Block 2	0.00000	216,965.0 242,180.0	0.00	220,759.0	0.00	210,783.0	0,
	Block 3	0.00000	119,713.0	0.00	239,834.0 115,506.0	0.00	217,438.0	0.
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	97,599.0 43,281.0	0.
	Block 5	0.00000	0.0	0.00	103,342.0	0.00	43,281.0	0. 0.
	Block 6	0.00000	0.0	0.00		0.00	0.0	0.
321 Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.
32C Interr Sales	Block 1	0.00000	539,942.0	0.00	588,543.0	0.00	561,876.0	0.
	Block 2	0.00000	855,368.0	0.00	927,708.0	0.00	817,856.0	0.
	Block 3	0.00000	513,085.0	0.00	508,811.0	0.00	491,181.0	0.
	Block 4 Block 5	0.00000	660,730.0	0.00	710,444.0	0.00	591,866.0	0.
	Block 6	0.00000	51,858,0 0.0	0.00	48,645.0	0.00	11,022.0	0.
321 Interr Sales	Block 1	0.00000	678,432.0	0.00	617,527.0	0.00	622 769 0	0.1
	Block 2	0.00000	931,301.0	0.00	814,728.0	0.00	633,268.0 827,384.0	0.
	Block 3	0.00000	560,618.0	0.00	464,308.0	0.00	489,514.0	0.0
	Block 4	0.00000	1,213,430.0	0.00	992,739.0	0.00	1,027,448.0	0.4
	Block 5	0.00000	312,761.0	0.00	261,458.0	0.00	309,118.0	0.0
	Block 6	0.00000	0.0	0.00		0.00	0.0	0.0
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.0
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.4
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.6
	Block 4	0.0000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.0
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.0
32I Interr Trans	Block 6	0.00000	0.0	0.00		0.00	0.0	0.6
JAI DREW HARS	Block 1 Block 2	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.0
	Block 3	0.00000	1,102,844.0 851,032.0	0.00	1,021,507.0	0.00	1,088,479.0	0.0
	Block 4	0.00000	851,032.0 2,350,515.0	0.00	746,473.0	0.00	798,442.0	0.0
	Block 5	0.00000	4,709,476.0	0.00	2,041,869.0 4,092,783.0	0.00	2,174,140.0	0.0
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	4,453,823.0	0.0
			51221,332.0	0.00	0,761,371.0	0.00	7,560,447.0	0.0
Intentionally blank								***************************************
33		0.00000	0.0	0.00		0.00	0.0	0.0
ALS								
			144,443,957.0		131,267,178,3	(105,122.48)	103,323,461	(74,200.0

TOTAL AMORTIZATION (115,839.12) (105,122.48) (74,200.06)

Amortization of Industrial DSM Costs Northwest Natural Gas Company Oregon Description: Company:

State:

186233 Account Number:

Amortization of 12-13 deferral approved in Order 13-404 Dockets UM 1420 and UG 258

Debit (Credit)

FAL Interest TOTAL rest Activity Balance	;) (e1) (f) (g)		2.01% (27,868)		1.47% (187,454)	1,914 1.47% (220,917) 1,452,789	1.47% (188,331)	1.47% (186,452)	1.47% (171,277)	1.47% (145,777)	1.47% (134,705)	1.47% (132,148)	1.47%	1.47% (145,808)	1.47% (210,339)	1.47% (42,254)	1.38% 1,550,349	1.38% (197,793)	1.38% (212,355)	1.38% (194,392)	
TOTAL irs Interest	(e)			2,005,105													.,667,463				
Transfers	(p)		<u> </u>	2,005		<u> </u>		<u> </u>			_					_					
Amortization	(c)		(27,881)	(140,322)	(189,618)	(222,831)	(189,994)	(187,886)	(172,492)	(146,798)	(135,554)	(132,834)	(131,546)	(146,164)	(210,476)	(42,237)	(118,964)	(199,421)	(213,747)	(195,550)	
Note	(q)	<i>a</i> :	Nov-12 old rates	new rates (1)	2	Jan-13	<b>~</b>	~	~	~	~	~	~	23	c	3 old rates	new rates (1)	~	<b>~!-</b>	<b>~</b> +-	
Month/Year	(a)	Beginning Balance	Nov-1		Dec-12	Jan-1	Feb-1	Mar-1	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13		Dec-13	Jan-14	Feb-14	

# 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	INDUSTRIAL DSM	186233 INDUSTRIAL DSM Jan	186233 INDUSTRIAL DSM Jan	186233 INDUSTRIAL DSM Feb	186233 INDUSTRIAL DSM	186233 INDUSTRIAL DSM	186233 INDUSTRIAL DSM
		In Rates	Volumes	Activity for Mo.	Volumes	Feb Activity for Mo.	Mar Volumes	Mar Activity for Mo
1R	*******		0.0	0.00	0.0	0.00	0.0	0.0
1 <u>C</u>	***************************************		0.0	0.00	0.0	0.00	0.0	0.0
2R		0.00000	67,483,964.5	0.00	61,855,425.4	0.00	43,218,152.3	0.0
3C Firm Sales stentionally blank		0.00000	29,118,886.7	0,00	25,937,210.5	0.00	18,486,852.9	0.0
31 Firm Sales	******************	(0.01573)	656,177.5	(10,320.85)	**** *** A			***********************
tentionally blank		(0.02373)	930,177,3	(10,320,83)	572,672.8	(9,007.42)	450,329.7	(7,083.1
27	***************************************	0.00000	153,028.8	0.00	141,316.3	0.00	104,614.8	0.0
tentionally blank		*******************************	0.0	0.00	0.0	0.00	0.0	0.0
31C Firm Sales	Block 1	0.00000	2,126,734.5	0.00	2,051,199.5	0.00	2,003,859.5	0.0
	Block 2	0.00000	5,472,575.4	0,00	4,303,741.1	0.00	2,846,066.8	0.0
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0.0
242 5 1 2 4	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.0
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.0
311 Firm Sales	Block 2	(D. 01573)	0.0	0.00	0.0	0,00	0.0	0.0
JII FIRM Jakes	Block 1 Block 2	(0.01573) (0.01573)	378,168.6	(5,948.12)	363,502.1	(5,717.43)	363,191.4	(5,712.5
31I Firm Trans	Block 1	0.00000	1,299,763.3 14,000.0	(20,443.64) 0.00	1,105,047.8 14,000.0	(17,381.01)	939,615.3	(14,778.9
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	14,000.0 82,709.0	0.0
31I Interr Sales	Block 1		0.0	0.00	9.0	0.00	32,709.0 0.0	0.00
	Block 2		0.0	0.00	0,0	0.00	0.0	0.0
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	(31,107.2
	Block 2	(0.01573)	1,316,625.8	(20,708.87)	1,114,200.0	(17,524.96)	748,179.8	(11,767.9
	Block 3	(0.01573)	291,338.9	(4,582.39)	193,206.2	(3,038.89)	122,808.1	(1,931.6
	Block 4	(0.01573)	95,386.9	(1,500.32)	20,956.0	(329.61)	50,768.0	(798.5
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.0
32I Firm Sales	Block 6 Block 1	(0.01573)	0.0	0,00	0.0	0.00	0,0	0.00
321 Filli Seles	Block 2	(0.01573) (0.01573)	378,876.3 511,421.7	(5,959.25) (8,044.02)	362,066.4	(5,694.85)	359,352.9	(5,652.1
	Block 3	(0.01573)	216,143.0	(3,399.66)	475,842.8 162,697.0	(7,484.41)	491,133.2	(7,724.9
	Block 4	(0.01573)	85,565.0	(1,345.83)	59,588.0	(2,559.02) (937.24)	170,509.0	(2,681.89
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	49,252.0 0.0	(774.6) 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	0.0
	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
19.5 Arr. 19. 19. 19. 19. 19. 19. 19. 19. 19. 19	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 Block 3	0.00000	1,290,012.0 882,169.0	0.00	1,244,129.0	0.00	1,248,394.0	0.00
	Block 4	0.00000	1,752,838.0	0.00	797,180.0 1,533,159.0	0.00	820,420.0	0.00
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	1,486,114.0 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
321 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 Block 5	(0.01573) (0.01573)	1,213,430.0 312,761.0	(19,085.73) (4,919.34)	992,739.0	(15,614.54)	1,027,448.0	(16,160.46
	Block 6	(0.01573)	312,761.0	(4,919.34)	261,458.0	(4,112.41)	309,118.0	(4,862.04
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	70 363 0	0.00
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	79,363.0 145,666.0	0.00
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101 117 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
TALS			144,443,957.0	(213,747.14)	131,267,178.3	(195,550.31)	0.0	(180,619.54)
			,	(240),2,	151,607,770.5	(133,330.31)	103,323,400.5	(100,019.5

AMORT Earnings Test Adjustment Northwest Natural Gas Company Oregon Description: Company: State:

186279 Account Number:

Debit (Credit)

Dockets UM 903 and UG 237

Amortization of 2011 deferral balance approved in Order 12-411

Balance	(h)	(213,000)	(16,910)	(949,906)	(823,218)	(9832,896)	(484,014)	(365,427)	(279,303)	(222,507)	(176,931)	(145,300)	(117,021)	(87,814)	(33,463)	11,246	0	0	0	0	0
Activity	(6)		7,029	(932,996)	126,689	187,322	151,882	118,588	86,123	56,797	45,576	31,631	28,280	29,207	54,351	44,709	(11,246)	`0	0	0	0
Interest	(J)		(34)	(1,163)	(1,085)	(863)	(989)	(250)	(395)	(307)	(245)	(197)	(161)	(125)	(74)	(14)	0	0	0	0	0
Interest Rate	(e)		2.01%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	0.00%	0.00%	0.00%	0.00%	%00.0
Transfers	(p)			(967,321)													(11,246)				
Amortization	(c)		2,063	35,487	127,774	188,215	152,567	119,108	86,518	57,104	45,820	31,828	28,440	29,332	54,425	44,722	0	0	0	0	0
Note	(q)		Nov-12 old rates	Nov-12 new rates (1)									Aug-13			old rates	new rates (2)				
Month/Year	(a)	Beginning Balance	Nov-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13		Dec-13	Jan-14	Feb-14	Mar-14

## 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 45 43

Oregon Amortization Gas Reserves Credit Northwest Natural Gas Company Company: State:

191442 Description: Account Number: Info:

Docket UG 204 Authorization to amortize in Order 13-391

Debit (Credit)

Amortization Transfers Interest Rate (c) (d) (e) (e) 46,860 (1,159,882) 1.38% 187,912 1.38% 203,835 1.38% 184,438 1.38%	Transfers Interest Rate Interer (d) (e) (f) (f) (f) (1,159,882) 1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1.38% (1
Interest Rate (e) 1.38% 1.38% 1.38% 1.38%	Intere: (f) (f) (8% (8% (9%) (9%) (9%) (9%) (9%) (9%) (9%) (9%
	Interest (f) (1,307) (1,173) (950) (727) (544)
Activity (g) (1,114,329) 186,738 202,885 183,711 134,504	

NOTES

1 - Transfer in is from the October balance of 191440 Gas Reserves Credit 14

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

		191442 GAS	191442 GAS	191442 GAS	191442 GAS	191442 GAS	191442 GAS	191442 GAS
		RESERVES	RESERVES	RESERVES	RESERVES	RESERVES	RESERVES	RESERVES
Schedule	Block	CREDIT	CREDIT	CREDIT	CREDIT	CREDIT	CREDIT	CREDIT
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar Activity for I
1R		B1 Nation	0.0	0.00	0,0	0.00	volumes 0.0	O.
1C		***************************************	0.0	0.00	0.0	0.00	0,0	0.
2R	***************************************	0.00173	67,483,964.5	116,627.12	61,855,425.4	106,899.77	43,218,152.3	74,690.
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.
tentionally blank				777-62-51			10,100,0.2.3	34272
31 Firm Sales		0.00173	656,177.5	1,134.02	572,672.8	989.70	450,329.7	778.
tentionally blank	***********************	amanana and and and and and and and and an		on one constitution of the	2184974.9			
27		0.00	153,028.8	264.47	141,316.3	244,23	104,614.8	180.
tentionally blank			0.0	0.00	0.0	0.00	0.0	0.0
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.
	Block 2	0.00173	5,472,575.4	9,457.81	4,303,741.1	7,437.81	2,846,066.8	4,918.
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	0,
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0.
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.
	Block 2		0.0	0.00	0.0	0.00	0.0	0.
311 Firm Sales	Block 1	0.00173	378,168.6	653.56	363,502.1	628.21	363,191.4	627.
	Block 2	0.00173	1,299,763.3	2,246.28	1,105,047.8	1,909.77	939,615.3	1,623.
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	14,000.0	0.
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.60	82,709.0	0.
311 Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.
	Block 2		0.0	0.00	0.0	0.00	0.0	0.
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.
	Block 2	0.00173	1,316,625.8	2,275.42	1,114,200.0	1,925.58	748,179.8	1,293.
	Block 3	0.00173	291,338.9	503.50	193,206.2	333.90	122,808.1	212.
	Block 4	0.00173	95,386.9	164.85	20,956.0	36.22	50,768.0	87.
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0,
32I Firm Sales	Block 1	0.00173	378,876.3	654.78	362,066.4	625.73	359,352.9	621.
	Block 2	0.00173	511,421.7	883.85	475,842.8	822.36	491,133.2	848.
	Block 3	0.00173	216,143.0	373.54	162,697.0	281.18	170,509.0	294.
	Block 4	0.00173	85,565.0	147.88	59,588.0	102.98	49,252.0	85.
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0,
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.4
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.
32I Firm Trans	Block 6 Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.
251 Little Lights	Block 2	0.00000	793,677.0 1,290,012.0	0.00	782,530.0	0.00	786,712.0	0.
	Block 3	0.00000		0.00	1,244,129.0	0.00	1,248,394.0	0.
	Block 4	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.
	Block 5	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.
	Block 6	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.
32C Interr Sales			618,533.0	0.00	444,502.0	0.00	168,075.0	0.
JEG BREST JOSES	Block 1 Block 2	0.00173 0.00173	539,942.0 855,368.0	933.14	588,543.0	1,017.13	561,876.0	971.
	Block 3	0.00173	513,085.0	1,478.26 886.72	927,708.0	1,603.28	817,856.0	1,413.
	Block 4	0.00173	660,730.0	1,141.89	508,811.0 710,444.0	879.34 1,227.80	491,181.0	848.
	Block 5	0.00173	51,858.0	89.62	48,645.0	1,227.80	591,866.0 11,022.0	1,022. 19.
	Block 6	0.00173	0.0	0.00	48,645.0	0.00	11,022.0	
321 Interr Sales	Block 1	0.00173	678,432.0	1,172.48	617,527.0	1,067.22	633,268.0	1,094
researced toward	Block 2	0.00173	931,301.0	1,609.49	814,728.0	1,408.03	827,384.0	1,094.
	Block 3	0.00173	560,618.0	968.87	464,308.0	802.43	489,514.0	1,429. 845.
	Block 4	0.00173	1,213,430.0	2,097.07	992,739.0	1,715.67	1,027,448.0	1,775.0
	Block 5	0.00173	312,761.0	540.52	261,458.0	451.86	309,118.0	534.
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	534
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0.0
	Block Z	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.0
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.0
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.6
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
321 Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.0
**	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.1
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.0
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.0
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.0
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.0
						5.50	7,300,117.0	0.0
T-4					****			***************************************
Intentionally blank								
зз		0.00000	0.0	0.00	0.0	0.00	0.0	0.0

203,834.50 TOTAL AMORTIZATION 184,438.32 135,048.22



Oregon Property Sales Amort. - OR State:

254315 Description:

Docket UG 259 Account Number: Info:

Authorization to amortize in Order 13-403

Debit (Credit)

7	m	4	2	9	7	6	10	11	12	13	*
		Month/Year	(a)		Beginning Balance	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	
		Note	(q)		4.	-	7				
		Amortization	(c)			141,982	623,998	671,503	610,210	437,617	
		Transfers	(p)			(3,634,353)					
		Interest Rate	(e)			1.38%	1.38%	1.38%	1.38%	1.38%	
		Interest	(J)			(4,098)	(3,662)	(2,921)	(2,188)	(1,588)	
		Activity	(6)			(3,496,469)	620,336	668,582	608,022	436,029	
	Total	Balance	(h)			(3,496,469)	(2,876,133)	(2,207,551)	(1,599,529)	(1,163,500)	

December amortization totaled \$722.

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 14 15 16

Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:21 AM

Schedule	Block	254315 GAINS ON PROPERTY SALES	254315 GAU ON PROPERT SALES					
	-	For Product	Jan	Jan	Feb	feb	Mar	Mar
1R		In Rates	Volumes 0.0	Activity for Mo. 0.00	Volumes	Activity for Mo.	Volumes	Activity for M
1C			0.0	0.00	-	0.00		0.0 0.0
2R		0.00694	67,483,964.5	468,474.12	61,855,425	429,400.77	43,218,152	300,020.6
3C Firm Sales		0.00487	29,118,886.7	141,924.53	25,937,211	126,417.14	18,486,853	90,104.3
ntentionally blank								
31 Firm Sales		0.00417	656,177.5	2,733.11	572,673	2,385.30	450,330	1,875.7
ntentionally blank								
27	-	0.01	153,028.8	1,071.24	141,316	989.25	104,615	732.3
ntentionally blank								
31C Firm Sales	Block 1	0.00345	2,126,734.5	7,330.28	2,051,200	7,069.9	2,003,860	6,906.7
	Block 2	0.00314	5,472,575.4	17,162.21	4,303,741	13,496.7	2,846,067	8,925.
31C Firm Trans	Block 1	0.00374	35,861.0	134.05	35,788	133.8	36,000	134.5
21C Intern Culor	Block 2	0.00342	77,762.0	265.76	69,023	235.9	53,964	184.4
31C Interr Sales	Block 1 Block 2		0.0	0.00	•	0.0	0	0.0
31I Firm Sales	Block 1	0.00263	0.0 378,168.6	0,00 995.02	363,502	0.0	0	0.0
JEF CHRI 2005	Block 2	0.00283	1,299,763.3	3,091.79		956.4	363,191	955.6
311 Firm Trans	Block 1	0.00232	14,000.0	38.06	1,105,048 14,000	2,628.6 38.1	939,615	2,235.0
	Block 2	0.00246	116,074.0	285.12	109,218	268.3	14,000 82,709	38.0 203.1
311 Interr Sales	Block 1		0.0	0.00	103,219	0.0	02,709	0.0
	Block 2		0.0	0.00		0.0	0	0.0
32C Firm Sales	Block 1	0.00213	2,042,596.1	4,343.16	2,067,983	4,397.1	1,977,733	4,205.2
	Block 2	0.00181	1,316,625.8	2,377.68	1,114,200	2,012.1	748,180	1,351.
	Block 3	0.00127	291,338.9	370.55	193,206	245.7	122,808	156.2
	Block 4	0.00075	95,386.9	71.31	20,956	15.7	50,768	37.9
	Block 5	0.00043	0.0	0.00	-	0.0	0	0.0
	Block 6	0.00021	0.0	0,00	-	0.0	0	0.0
32I Firm Sales	Block 1	0.00162	378,876.3	614.32	362,066	587.1	359,353	582.6
	Block 2	0.00138	511,421.7	705.09	475,843	656.0	491,133	677.1
	Block 3	0.00097	216,143.0	209.86	162,697	158.0	170,509	165.5
	Block 4	0.00056	85,565.0	48.18	59,588	33.6	49,252	27.7
	Block 5 Block 6	0.00032 0.00017	0.0	0.00		0.0	0	0.0
32C Firm Trans	Block 1	0.00017	0.0 216,965.0	0.00	130 TEA	0.0	0	0.0
J2C I WIN I TORES	Block 2	0.00134	242,180.0	334.94 317.43	220,759 239,834	340.8	210,783 217,438	325.4
	Block 3	0.00092	119,713.0	110.42	115,506	314.4 106.5	97,599	285.0 90.0
	Block 4	0.00054	107,938.0	58.69	103,342	56.2	43,281	23.5
	Block 5	0.00031	0.0	0.00	203,312	0.0	73,201	0.0
	Block 6	0.00016	0.0	0.00		0.0	0	0.0
32I Firm Trans	Block 1	0.00154	793,677.0	1,225.24	782,530	1,208.0	786,712	1,214.4
	Block 2	0.00131	1,290,012.0	1,690.86	1,244,129	1,630.7	1,248,394	1,636.3
	Block 3	0.00092	882,169.0	813.68	797,180	735.3	820,420	756.7
	Block 4	0.00054	1,752,838.0	953.03	1,533,159	833.6	1,486,114	808.0
	Block 5	0.00031	2,313,535.0	718.79	2,196,325	682.4	2,127,292	660.9
	Block 6	0.00016	618,533.0	96.09	444,502	69.1	168,075	26.1
32C Interr Sales	Block 1	0.00149	539,942.0	802.08	588,543	874.3	561,876	834.6
	Block 2	0.00126	855,368.0	1,079.63	927,708	1,170.9	817,856	1,032.2
	Block 3	0.00089	513,085.0	458.31	508,811	454.5	491,181	438.7
	Block 4 Block 5	0.00052 0.00030	660,730.0 51,858.0	346.42	710,444	372.5	591,866	310.3
	Block 6	0.00030	0.0	15.61	48,645	14.6	11,022	3.3
32I Interr Sales	Block 1	0.00015	678,432.0	0.00 988.04	617,527	0.0 899.3	623.269	0.0
	Block 2	0.00140	931,301.0	1,148.35	814,728	1,004.6	633,268 827,384	922.2 1,020.2
	Block 3	0.00087	560,618.0	489.88	464,308	405.7	489,514	427.7
	Block 4	0.00050	1,213,430.0	612.63	992,739	501.2	1,027,448	518.7
	Block 5	0.00029	312,761.0	91.10	261,458	76.2	309,118	90.0
	Block 6	0.00015	0.0	0.00		0.0	0	0.0
32C Interr Trans	Block 1	0.00136	79,677.0	108.30	79,816	108.5	79,363	107.8
	Block 2	0.00116	154,957.0	179.03	152,573	176.3	145,666	168.3
	Block 3	0.00082	105,207.0	85.80	100,000	81.6	101,147	82.4
	Block 4	0.00048	399,185.0	189.91	380,401	181.0	366,684	174.4
	Block 5	0.00027	519,759.0	141.30	478,318	130.0	394,145	107.1
331 1-4 -	Block 6	0.00014	0.0	0.00	-	0.0	0	0.0
321 Interr Trans	Block 1	0.00136	650,938.0	884.80	619,206	841.7	625,392	850.0
	Block 2	0.00116	1,102,844.0	1,274.21	1,021,507	1,180.2	1,088,479	1,257.6
	Block 3	0.00082	851,032.0	694.07	746,473	608.8	798,442	651.1
	Block 4	0.00048	2,350,515.0	1,118.25	2,041,869	971.4	2,174,140	1,034.3
	Block 5	0.00027	4,709,476.0	1,280.29	4,092,783	1,112.6	4,453,823	1,210.7
	Block 6	0.00014	6,994,332.0	950.72	6,927,371	941.6	7,560,447	1,027.6
Intentionally blank						************		
		0.00009	0.0	0.00	_	0.0	0	
			0.0	0.00		0.0	U	0.0
33 OTALS			144,443,957.0	671,503.34		610,209.96		

437,616.51 TOTAL AMORTIZATION 671,503.34 610,209.96

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

State:

Description: Account Number: Info:

Debit (Credit)

7	,							
3								Total
4	Month/Year Note	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
2	(a)	(q)	(၁)	(p)	(e)	(£)	(b)	(h)
9							<b>)</b>	
7	Beginning Balance	ance						
œ	Nov-13	-	(172,536)	4,695,154	1.38%	5,300	4,527,918	4,527,918
6	Dec-13		(807,816)		1.38%	4,743	(803,073)	3,724,845
10	Jan-14		(870,414)		1.38%	3,783	(866,631)	2,858,214
11	Feb-14		(790,545)		1.38%	2,832	(787,713)	2,070,501
12	Mar-14		(561,972)		1.38%	2,058	(559,914)	1,510,587
13								
14	NOTES							
15								
16	1 - Transfer ii	n is from t	L - Transfer in is from the October balance of 191030 Working Gas Deferral	e of 191030 Worl	king Gas Deferral			

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 WORKING GAS DEFERRAL	191031 WORKING GAS DEFERRAL Jan	191031 WORKING GAS DEFERRAL Jan	191031 WORKING GAS DEFERRAL Feb	191031 WORKING GAS DEFERRAL Feb	191031 WORKING GAS DEFERRAL Mar	191031 WORKING GA DEFERRAL Mar
	***************************************	In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo
<u> 1R</u>			0.0	0.00		0.00	_	0.0
1C			0.0	0.00		0,00	*	0.0
2R	**********************	(0.00919)	67,483,964.5	(620,177.63)	61,855,425	(568,451.36)	43,218,152	(397,174.8
3C Firm Sales		(0.00645)	29,118,886.7	(187,816.82)	25,937,211	(167,295.01)	18,486,853	(119,240.2
tentionally blank		A Description		***************************************		Minor de la constanta de la co		
31 Firm Sales	***	(0.00551)	656,177.5	(3,615.54)	572,673	(3,155,43)	450,330	(2,481.3
tentionally blank 27		***************************************				-		
tentionally blank	-	(0.01)	153,028.8	(1,418.58)	141,316	(1,310.00)	104,615	(969.7
31C Firm Sales	Block 1	(0.00455)	**********	enteriorismontonico				
Secretal Sales	Block 2	(0.00455)	2,126,734.5	(9,676.64)	2,051,200	(9,333.0)	2,003,860	(9,117.5
31C Firm Trans	Block 1	0.00000	5,472,575,4	(22,765.91)	4,303,741	(17,903.6)	2,846,067	(11,839.6
***************************************	Block 2	0.00000	35,861.0 77,762.0	0.00	35,788	0.0	36,000	0.0
31C Interr Sales	Block 1	V:37339	0.0	0.00	69,023	0.0	53,964	0.0
	Block 2		0.0	0.00	2.1	0.0	0	0.0
311 Firm Sales	Block 1	(0.00349)	378,168.6	(1,319.81)		0.0	0	0.0
	Block 2	(0.00315)	1,299,763.3	(4,094.25)	363,502	(1,268.6)	363,191	(1,267.5
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	1,105,048 14,000	(3,480.9)	939,615	(2,959.7
	Block 2	0.00000	116,074.0	0.00	109,218	0.0	14,000	0.00
311 Interr Sales	Block 1		0,0	0.00	*************	0.0	82,709 0	0.00
W _i	Block 2		0,0	0.00	-	0.0		0.0
32C Firm Sales	Block 1	(0.00281)	2,042,596.1	(5,739.70)	2,067,983	(5,811.0)	1,977,733	(5,557.4
	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	(207.5
	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		0.00
321 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	0.0000	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
32C Interr Sales	Block 6	0.00000	618,533.0	0.00	444,502	0.0	168,075	0.00
JZC IIIterr 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
32I Interr Sales	Block 6 Block 1	(0.00020)	0.0	0.00		0.0	0	0.00
JEE HOULD STREET	Block 2	(0.00192) (0.00163)	678,432.0	(1,302.59)	617,527	(1,185.7)	633,268	(1,215.87
	Block 3	(0.00163)	931,301.0	(1,518.02)	814,728	(1,328.0)	827,384	(1,348.64
	Block 4	(0.00115)	560,618.0 1,213,430.0	(644.71)	464,308	(534.0)	489,514	(562.94
	Block 5	(0.00038)	312,761.0	(813.00)	992,739	(665.1)	1,027,448	(688.39)
	Block 6	(0.00019)	312,761.0	(118.85)	261,458	(99.4)	309,118	(117.46
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	70.616	0.0	70.753	0,00
	Block 2	0.00000	154,957.0	0.00	79,816 152,573	0.0	79,363	0.00
	Block 3	0.00000	105,207.0	0.00		0.0	145,666	0.00
	Block 4	0.00000	399,185.0	0.00	100,000 380,401	0.0	101,147	0.00
	Block 5	0.00000	519,759.0	0.00	380,401 478,318	0.0	366,684	0.00
	Block 6	0.00000	0.0	0.00	7/0,318	0.0	394,145	0.00
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206	0.0	675 202	0.00
	Block 2	0.00000	1,102,844.0	0.00		0.0	625,392	0.00
	Block 3	0.00000	851,032.0	0.00	1,021,507 746,473	0.0	1,088,479	0.00
	Block 4	0.00000	2,350,515.0	0.00		0.0	798,442	0.00
	Block 5	0.00000	4,709,476.0		2,041,869	0.0	2,174,140	0.00
	Block 6	0.00000		0.00	4,092,783	0.0	4,453,823	0.00
	DIVER U	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

TOTAL AMORTIZATION	(870,413.87)	(790,544.88)	(561,972.12)

Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:21 AM

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

		Activity	(J)
	Interest	rate	(e2)
		Interest	(e)
:		Transfers	(p)
		Amortization	(c)
		Note	(p)
Debit (Credit)		Month/Year	(a)

Č	Balance	(b)		(983,936)	(8,383,406)	(7,541,473)	(6,314,723)	(5,316,378)	(4,523,624)	(3,936,131)	(3,538,472)	(3,215,702)	(2,980,740)	(2,767,856)	(2,544,581)	(2,141,313)	(1,854,323)	(4,102,051)	(3,267,455)	(2,361,579)	(1,540,933)	(939,481)
	ACTIVITY	( <del>J</del> )		626,378	(7,719,470)	841,933	1,226,750	998,345	792,754	587,493	397,659	322,770	234,962	212,884	223,275	403,267	286,991	(2,247,728)	834,595	905,876	820,646	601,452
10 mm	rate	(e2)		2.01%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.38%	1.38%	1.38%	1.38%	1.38%
1000	Interest	(e)		(1,635)	(6)(6)	(9,748)	(8,482)	(7,120)	(6,023)	(5,178)	(4,575)	(4,134)	(3,793)	(3,519)	(3,252)	(2,868)	(2,446)	(2,702)	(4,235)	(3,235)	(2,243)	(1,425)
T	Iransiers	(p)			(7,971,926)										(8)			(2,453,528)				
A monthing	AITIOFUZACION	(c)		628,014	262,061	851,681	1,235,232	1,005,465	798,777	592,672	402,235	326,904	238,755	216,403	226,535	406,135	289,436	208,502	838,830	909,111	852,889	602,877
Nioto	Note	(p)	e	ld rates	new rates (1)										7		d rates	new rates <b>(1)</b>				
Month/Voor	יוטווטון ובמו	(a)	Beginning Balance	Nov-12 old rates		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Ang-13	Sep-13	Oct-13	Nov-13 old rates		Dec-13	Jan-14	Feb-14	Mar-14
	-		ш.																			

# History truncated for ease of viewing

## NOTES:

^{1 -} Transfer in is from the October balances of deferral account 191400. 106 107 108 109 110

^{2 -} Transfer represents a balance true-up adjustment.

Schedule	Block	191401 AMORT WACOG OR	191401 AMORT WACOG OR Jan	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMOR WACOG OR
		In Rates	Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar Activity for Me
1R			0.0	0.00	0.0	0.00	0.0	0.0
1C			0.0	0.00	0.0	0.00	0.0	0.0
2R		0.00769	67,483,964.5	518,925.18	61,855,425.4	475,643.92	43,218,152.3	332,330.
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
ntentionally blank								
31 Firm Sales		0.00769	656,177.5	5,045.75	572,672.8	4,403.63	450,329.7	3,462.
ntentionally blank						······································		
27		0.00769	153,028.8	1,176.73	141,316.3	1,086.67	104,614.8	804.
ntentionally blank	***************************************		0.0	0.00	0.0	0.00	0.0	0.0
31C Firm Sales	Block 1	0.00769	2,126,734.5	16,353.75	2,051,199.5	15,772.92	2,003,859.5	15,408.
	Block 2	0.00769	5,472,575.4	42,081.96	4,303,741.1	33,094.08	2,846,066.8	21,885.
31C Firm Trans	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	36,000.0	21,000.
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	53,964.0	0,0
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.0
	Block 2		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	0.0 363,191.4	2,792.8
	Block 2	0.00769	1,299,763.3	9,994.67	1,105,047.8	8,497.38		
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	939,615.3	7,225.2
	Block 2	0.00000	116,074.0	0.00			14,000.0	0.0
311 Interr Sales	Block 1	0.00000	0.0		109,218.0	0.00	82,709.0	0.0
OR MINOR DIRECT	Block 2			0.00	0.0	0.00	0.0	0.0
32C Firm Sales	Block 1	0.00769	0,0 2,042,596.1	0.00	0.0	0,00	0.0	0.0
JEC HITT DOICS	Block 2	0.00769		15,706.76	2,067,983.4	15,901.98	1,977,733.2	15,207.5
	Block 2 Block 3	0.00769	1,316,625.8	10,124.34	1,114,200.0	8,567.76	748,179.8	5,753
	Block 4	0.00769	291,338.9	2,240.28	193,206.2	1,485.68	122,808.1	944.
	Block 5		95,386.9	733.49	20,956.0	161.14	50,768.0	390.
	Block 5 Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.6
321 Firm Sales		0.00769	0.0	0.00	0.0	0.00	0.0	0,
321 Fifth Sales	Block 1	0.00769	378,876.3	2,913.41	362,066.4	2,784.15	359,352.9	2,763.
	Block 2	0.00769	511,421.7	3,932.63	475,842.8	3,659.04	491,133.2	3,776.
	Block 3	0.00769	216,143.0	1,662.05	162,697.0	1,251.08	170,509.0	1,311.
	Block 4	0.00769	85,565.0	657.96	59,588.0	458.21	49,252.0	378.
	Block 5	0.00769	0.0	0.00	0.0	0.00	0.0	0.6
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0,
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	0.6
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	0.6
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	0.0
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0.0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.6
	Block 6	0,00000	0.0	0.00	0.0	0.00	0.0	0.6
321 Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	0.0
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	0.0
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	0.4
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	0.4
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0.0
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0.6
32C Interr Sales	Block 1	0.00769	539,942.0	4,151.94	588,543.0	4,525.66	561,876.0	4,320.0
	Block 2	0.00769	855,368.0	6,577.44	927,708.0	7,133.71	817,856.0	6,288.
	Block 3	0.00769	513,085.0	3,945.42	508,811.0	3,912.56	491,181.0	3,776.9
	Block 4	0.00769	660,730.0	5,080.75	710,444.0	5,463.04	591,866.0	4,551.
	Block 5	0.00769	51,858.0	398.77	48,645.0	374.06	11,022.0	84.1
	Block 6	0.00769	0.0	0.00	0.0			
321 Interr Sales	Block 1	0.00769	678,432.0	5,216.88	617,527.0	0.00 4.748.54	633 369 0	4.960
	Block 2	0.00769	931,301.0	7,161.34	814,728.0	4,748.54	633,268.0	4,869.
	Block 3	0.00769	560,618.0	4,310.93		6,264.94	827,384.0	6,362.
	Block 4	0.00769	1,213,430.0	9,330.80	464,308.0	3,570.35	489,514.0	3,764.
	Block 5	0.00769	312,761.0		992,739.0	7,633.77	1,027,448.0	7,900.
	Block 6	0.00769		2,405.01	261,458.0	2,010.51	309,118.0	2,377.
32C Interr Trans	Block 1	0.00000	79.677.0	0.00	0.0	0.00	0.0	0.
SEC BREIT HIRITS			79,677.0	0.00	79,816.0	0.00	79,363.0	0.
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.
337 Inton- **	Block 6	0.00000	0,0	0.00	0.0	0.00	0.0	0.
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.4
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.0
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.0
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.0
Intentionally blank	***************************************							
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.0
TALC								
TALS			144,443,957.0	906,949.01	131,267,178.3	820,646.93	103,323,460.90	600,888.0
			ation for Switchers es 22-24 for details	2,162.21		2,241.86		1,988.8
AL AMORTIZATION				909,111.22		822,888.79		602,877.



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: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 01/2014

Rate Adjustment

31SDC 31SDC 32SDC 32IDC 32SDC 32SDC 32SDC SDC42 SDC42

State
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kate Adj Amount	(114.56)		(1,671.42)	(441.01)			(293.22)		(2,226.99)	ı	(2,226.99)	2.909%	w/out Rev Sens	2,162.21	,	2,162.21	(293.22)	t	(293.22)	4.372%	w/out Rev Sens 280.40
Rate Adj Therms Rate Schedule Therms	113,623.00		694,228.00	7,936,349.00			146,214.00		<b>E</b>	Interruptible			To Amortize:		Interruptible	I	Ε.	Interruptible			mortize:
Rate Adj Therms Ra	21,101.00		218,758.00	57,184.00			25,256.00		Oregon Firm	Int			의	造	Int		Washington Firm	Int			To A Firm
Revenue Code Desc	Commercial Transport Service	Industrial Firm Transport	Commercial Transport Service	Industrial Firm Transport	Industrial Interr Transport	Industrial Interr Transport	Commercial Transport Service	Industrial Interr Transport													
te Schedule Revenue Code	COMT	FRM T	COMIT	FRM T	TTN	F	COMIT	T TNI													
Rate Schedule	31CTF	31ITF	32CTF	32ITF	32CTI	32ITI	C42TF	142TI													
nt Rate Adv Desc	OR 31 Com'l firm Defrd Commod	OR Sales-Deferred Commodity	OR 32 Com'l Firm Defrd Commd.	OR 32 Ind'l Firm Defrd Commd.	OR Sales-Deferred Commodity	OR 32 Com'l Firm Defrd Commd.	WA Sales-Deferred Commodity	WA Sales-Deferred Commodity													

280.40

Interruptible

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: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 02/2014

State
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WA

Schedule Therms 104,811.00 679,441.00 7,255,681.00 129,651.00 ruptible ruptible ruptible ruptible	Amount	(107.73)		(1,838.25)	(363.05)			(276.99)		(2,309.03)		(2,309.03)	2.909%	w/out Rev Sens	2,241.86	,	2,241.86	(276.99)	1	(276.99)	4 3770%	w/ort Rev Sens	264.88
Rate Adv Desc     Rate Schedule Revenue Code     Revenue Code Desc       OR 31 Com'l firm Defrd Commod     31.TF     COM T     Commercial Transport Service       OR 32 Com'l Firm Defrd Commd.     32.TF     COM T     Commercial Transport Service       OR 32 Com'l Firm Defrd Commd.     32.TF     COM T     Commercial Transport Service       OR 32 Com'l Firm Defrd Commd.     32.TF     FRM T     Industrial Interr Transport       OR 32 Com'l Firm Defrd Commd.     32.TT     INT T     Industrial Interr Transport       WA Sales-Deferred Commodity     42.TF     COM T     Commercial Transport Service       WA Sales-Deferred Commodity     142.TI     INT T     Industrial Interr Transport	Rate Schedule Therms	104,811.00		679,441.00	7,255,681.00			129,651.00		Į.	nternuptible			o Amortize:	mi	nterruptible	•	im	nterruptible				
Nate Adv Desc Rate Schedule Revenue Code OR 31 Com 1 Commercial OR Sales-Deferred Commodity 31 TF FRM T Industrial OR 32 Com'l Firm Defrd Commd. 32 TF FRM T Industrial OR 32 Com'l Firm Defrd Commd. 32 TT Industrial OR 32 Com'l Firm Defrd Commd. 32 TT Industrial OR 32 Com'l Firm Defrd Commd. 32 TT Industrial WA Sales-Deferred Commodity C42 TF COM T Commercial WA Sales-Deferred Commodity 142 TI INT T Industrial WA Sales-Deferred Commodity Intuition OR 32 Com'l Firm Defrd Commd. 32 TT Industrial WA Sales-Deferred Commodity Intuition OR 32 Com'l Firm Defrd Commd. 32 TT Industrial WA Sales-Deferred Commodity Intuition OR 32 Com'l Firm Defrd Commd. 32 TT Industrial	Rate Adj Therms I	. 19,866.00		239,822.00	47,291.00			23,858.00			jeson	•				I		Washington F	p4			<b>r</b>	- <b>, u.</b>
Rate Adv Desc OR 31 Com'l firm Defrd Commod OR Sales-Deferred Commodity OR 32 Com'l Firm Defrd Commd. OR 32 Ind'l Firm Defrd Commd. OR Sales-Deferred Commodity OR 32 Com'l Firm Defrd Commd. WA Sales-Deferred Commodity WA Sales-Deferred Commodity	Revenue Code Desc	Commercial Transport Service	Industrial Firm Transport	Commercial Transport Service	Industrial Firm Transport	Industrial Interr Transport	Industrial Interr Transport	Commercial Transport Service	Industrial Interr Transport														
Rate Adv Desc OR 31 Com'l firm Defrd Commod OR Sales-Deferred Commodity OR 32 Com'l Firm Defrd Commd. OR 32 Ind'l Firm Defrd Commd. OR 32 Sales-Deferred Commodity OR 32 Com'l Firm Defrd Commd. WA Sales-Deferred Commodity WA Sales-Deferred Commodity	ite Schedule Revenue Code																						
Rade Adj Type Rate Adjustmen  ADJC 31SDC  ADJC 32SDC	Rate Adv Desc	OR 31 Com'l firm Defrd Commod	OR Sales-Deferred Commodity	OR 32 Com'l Firm Defrd Commd.	OR 32 Ind'l Firm Defrd Commd.	OR Sales-Deferred Commodity	OR 32 Com'l Firm Defrd Commd.	WA Sales-Deferred Commodity	WA Sales-Deferred Commodity														
Rade Adj Type ADJC ADJC ADJC ADJC ADJC ADJC ADJC ADJC	Rate Adjustment	31SDC	31SDC	32SDC	32IDC	32SDC	32SDC	SDC42	SDC42														
	Rade Adj Type	ADJC	ADJC	ADIC	ADJC	ADIC	ADIC	ADJC	ADIC														

264.88

Interruptible

Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service NW Natural 1st Quarter 2014 Quarterly Deferred Accounting Report

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: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 03/2014

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Rate Adj erms Amount			1.00 (1,604.31)	r	ı	,	8.00 (223.52)		(2,048.42)	ı	(2,048.42)	2.909%	w/out Rev Sens	1,988.83	ī	1,988.83	(223.52)	(70.077)	4.372%
Rate Adj Therms Rate Schedule Therms	15,323.00 89,964.00	47,102.00 6,910,509.00	212,243.00 569,101.00	ſ	1		19,252.00 114,848.00	ſ	Oregon	Interruptible			To Amortize:	Firm	Interruptible		<b>Washington</b> Firm Interruptible		
Revenue Code Desc	Commercial Transport Service	Industrial Firm Transport	Commercial Transport Service	Industrial Firm Transport	Industrial Interr Transport	Industrial Interr Transport	Commercial Transport Service	Industrial Interr Transport											
Rate Schedule Revenue Code	31CTF COM T	32ITF FRM T			32CTI INT T	32ITI		I42TI INT T											
Rate Adv Desc	OR 31 Com'l firm Defrd Commod	OR 32 Ind'I Firm Defrd Commd.	OR 32 Com'l Firm Defrd Commd.	OR 32 Ind'l Firm Defrd Commd.	OR Sales-Deferred Commodity	OR 32 Com'l Firm Defrd Commd.	WA Sales-Deferred Commodity	WA Sales-Deferred Commodity											
Rade Adj Type Rate Adjustment			32SDC	32IDC	32SDC		ADJC SDC42	SDC42											

213.75

w/out Rev Sens

To Amortize: Firm Interruptible

213.75

Northwest Natural Gas Company Oregon Company: State:

Amortization of Oregon Demand Deferral 191411 Account Number: Description:

Dockets UM 1496 and UG 262

Amortization of 12-13 deferral approved in Order No. 13-394

Debit (Credit)

	Balance	(6)		624,299	(1,117,359)	(924,612)	(640,218)	(409,048)	(227,994)	(95,724)	(7,458)	62,270	111,666	155,696	201,843	286,701	357,264	(1,340,267)	(1,211,225)	(1,070,343)	(943,035)	(851,517)			
	Activity	( <del>)</del>		(10,409)	(1,741,658)	192,747	284,394	231,170	181,054	132,269	88,266	69,728	49,396	44,030	46,147	84,858	70,563	(1,697,531)	129,042	140,882	127,308	91,518			
Interest	Rate			2.01%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.47%	1.38%	1.38%	1.38%	1.38%	1.38%			
	Interest	(e)		1,054	(2,164)	(1,250)	(828)	(642)	(330)	(198)	(63)	34	106	164	219	299	394	(1,967)	(1,466)	(1,311)	(1,157)	(1,031)			
	Transfers	(p)			(1,792,770)	(3)												(1,724,491)	(2)						
	Amortization	(c)		(11,462)	53,276	194,000	285,352	231,812	181,444	132,467	88,330	69,694	49,289	43,867	45,928	84,559	70,168	28,927	130,511	142,193	128,465	92,549			
	Note	(q)		Nov-12 old rates	new rates (1)	7											Nov-13 old rates	new rates (1)	7						
	Month/Year	(a)	Beginning Balance	Nov-12		Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13		Dec-13	Jan-14	Feb-14	Mar-14			
က	4	rv A		87	88	68	8	91	95	93	25	95	96	26	86	66	100	101	102	103	104	105	106	107	

# History truncated for ease of viewing

## NOTES: 110

109

1 - Transfer in is from the October balances of deferral accounts 191410, 191450, 191417 111

2 - Transfer represents a balance true-up adjustment

IR  1C  2R  3C Firm Sales  Intentionally blank  31 Firm Sales  Intentionally blank  27  Intentionally blank  31C Firm Sales  31C Firm Trans		In Rates 0.00126	Jan Volumes 0.0 0.0	Jan Activity for Mo. 0.00	Feb Volumes 0.0	Feb Activity for Mo. 0.00	Mar Volumes	Mar Activity for I
1C 2R 3C Firm Sales ntentionally blank 31 Firm Sales ntentionally blank 27 ntentionally blank 31C Firm Sales					0.0	0.00	0.7	
2R 3C Firm Sales Intentionally blank 3I Firm Sales Intentionally blank 27 Intentionally blank 31C Firm Sales			0.0				0.0	) (
3C Firm Sales ntentionally blank 31 Firm Sales ntentionally blank 27 ntentionally blank 31C Firm Sales				0.00	0,0	0.00	0.0	) <u> </u>
ntentionally blank 31 Firm Sales ntentionally blank 27 ntentionally blank 31C Firm Sales			67,483,964.5	85,177.11	61,855,425.4	78,072.87	43,218,152.3	
31 Firm Sales intentionally blank 27 intentionally blank 31C Firm Sales		0.00126	29,118,886.7	36,753.36	25,937,210.5	32,737.51	18,486,852.9	23,333
ntentionally blank 27 ntentionally blank 31C Firm Sales		0.00126	656,177.5	828.22	C73 C73 0		****	
27 ntentionally blank 31C Firm Sales		0.00120	939,177.3	323.22	572,672.8	722.82	450,329.7	568
ntentionally blank 31C Firm Sales	****	0.00126	153,028.8	193,15	141 216 3	490.57		
31C Firm Sales	-		0.0	0,00	141,316.3 0.0	1.78.37 0.00	104,614.8	
31C Firm Trans	Block 1	0.00126	2,126,734.5	2,684.33	2,051,199.5	2,588.99	0.0	
31C Firm Trans	Block 2	0.00126	5,472,575.4	6,907.39	4,303,741.1	5,432.11	2,003,859.5	
	Block 1	0.00000	35,861.0	0.00	35,788.0	0.00	2,846,066.8	
	Block 2	0.00000	77,762.0	0.00	69,023.0	0.00	36,000.0 53,964.0	
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	33,394,0	***************************************
	Block 2		0.0	0.00	0.0	0.00	0.0	
31I Firm Sales	Block 1	0.00126	378,168.6	477.32	363,502.1	458.81	363,191.4	-
	Block 2	0.00126	1,299,763.3	1,640.54	1,105,047.8	1,394.77		
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	14,000.0	0.00	939,615.3	
	Block 2	0.00000	116,074.0	0.00	109,218.0	0.00	14,000.0 82,709.0	
311 Interv Sales	Block 1		0.0	0.00	0.0	0.00		-
	Block 2		0.0	0.00	0.0	0.00	0.0	
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	
	Block 2	0.00126	1,316,625.8	1,661.82	1,114,200.0	1,406.32	748,179.8	
	Block 3	0.00126	291,338.9	367.72	193,206.2	243.86	122,808.1	94- 15!
	Block 4	0.00126	95,386.9	120.40	20,956.0	26.45	50,768.0	
	Block 5	0.00126	0.0	0.00	0.0	0.00	0.0	6-
	Block 6	0.00126	0.0	0.00	0.0	0.00	0.0	
321 Firm Sales	Block 1	0.00126	378,876.3	478.21	362,066.4	456.99	359,352.9	453
	Block 2	0.00126	511,421.7	645.51	475,842.8	600.60	491,133.2	619
	Block 3	0.00126	216,143.0	272.81	162,697.0	205.35	170,509.0	21!
	Block 4	0.00126	85,565.0	108.00	59,588.0	75.21	49,252.0	62
	Block 5	0.00126	0.0	0.00	0.0	0.00	0.0	(
-	Block 6	0.00126	0.0	0.00	0.0	0.00	0.0	. (
32C Firm Trans	Block 1	0.00000	216,965.0	0.00	220,759.0	0.00	210,783.0	
	Block 2	0.00000	242,180.0	0.00	239,834.0	0.00	217,438.0	G
	Block 3	0.00000	119,713.0	0.00	115,506.0	0.00	97,599.0	(
	Block 4	0.00000	107,938.0	0.00	103,342.0	0.00	43,281.0	0
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	
32I Firm Trans	Block 1	0.00000	793,677.0	0.00	782,530.0	0.00	786,712.0	<u>-</u>
	Block 2	0.00000	1,290,012.0	0.00	1,244,129.0	0.00	1,248,394.0	C
	Block 3	0.00000	882,169.0	0.00	797,180.0	0.00	820,420.0	ď
	Block 4	0.00000	1,752,838.0	0.00	1,533,159.0	0.00	1,486,114.0	C
	Block 5	0.00000	2,313,535.0	0.00	2,196,325.0	0.00	2,127,292.0	0
	Block 6	0.00000	618,533.0	0.00	444,502.0	0.00	168,075.0	0
32C Interr Sales	Block 1	0.00015	539,942.0	78.64	588,543.0	85.71	561,876.0	81
	Block 2	0.00015	855,368.0	124.57	927,708.0	135.11	817,856.0	119
	Block 3	0.00015	513,085.0	74.72	508,811.0	74.10	491,181.0	71
	Block 4	0.00015	660,730.0	96.23	710,444.0	103.47	591,866.0	86
	Block 5	0.00015	51,858.0	7.55	48,645.0	7.08	11,022.0	1
	Block 6	0.00015	0.0	0.00	0.0	0.00	0.0	0
32I Interr Sales	Block 1	0.00015	678,432.0	98.80	617,527.0	89.93	633,268.0	92
	Block 2	0.00015	931,301.0	135.63	814,728.0	118.65	827,384.0	120
	Block 3	0.00015	560,618.0	81.65	464,308.0	67.62	489,514.0	71
	Block 4	0.00015	1,213,430.0	176.72	992,739.0	144.58	1,027,448.0	149
	Block 5	0.00015	312,761.0	45.55	261,458.0	38.08	309,118.0	45
	Block 6	0.00015	0.0	0.00	0.0	0.00	0.0	0
32C Interr Trans	Block 1	0.00000	79,677.0	0.00	79,816.0	0.00	79,363.0	0
	Block 2	0.00000	154,957.0	0.00	152,573.0	0.00	145,666.0	0.
	Block 3	0.00000	105,207.0	0.00	100,000.0	0.00	101,147.0	0.
	Block 4	0.00000	399,185.0	0.00	380,401.0	0.00	366,684.0	0.
	Block 5	0.00000	519,759.0	0.00	478,318.0	0.00	394,145.0	0.
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0
32I Interr Trans	Block 1	0.00000	650,938.0	0.00	619,206.0	0.00	625,392.0	0.
	Block 2	0.00000	1,102,844.0	0.00	1,021,507.0	0.00	1,088,479.0	0.
	Block 3	0.00000	851,032.0	0.00	746,473.0	0.00	798,442.0	0.
	Block 4	0.00000	2,350,515.0	0.00	2,041,869.0	0.00	2,174,140.0	0.
	Block 5	0.00000	4,709,476.0	0.00	4,092,783.0	0.00	4,453,823.0	0.
	Block 6	0.00000	6,994,332.0	0.00	6,927,371.0	0.00	7,560,447.0	0.
Intentionalis his								
Intentionally blank 33		0.00000	0.0	0.00	0.0	0.00	^ -	
TALS		0.0000			0.0	0.00	0.0	0.
INLU			144,443,957.0	141,814.08	131,267,178.3	128,075.53	103,323,460.90	92,198.
			tion for Switchers 28-29 for details	379.06		389.77		349.
		, ,						



Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service 1st Quarter 2014 Quarterly Deferred Accounting Report

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: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 01/2014

State
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OR
WA

Amount	(27.43)		(284.39)	(74.34)		(4.25)	(472.03)		(386.16)	(4.25)	(390.41)	2,909%	w/out Rev Sens	374.93	4,13	379.06	(472.03)	(477 (73)	(0.3/1)	4.372%	w/out Rev Sens
Rate Adj Therms Rate Schedule Therms	113,623.00		694,228.00	7,936,349.00		17,701,637.00	146,214.00		Firm	Interruptible			To Amortize:	Film	Interruptible	•	ш	Interruptible			To Amortize:
Rate Adj Therms R	21,101.00		218,758.00	57,184.00		28,358.00	25,256.00		Oregon	Ħ			Ħ	Œ	Ä		Washington Firm	hour juned			F
Revenue Code Desc	Commercial Transport Service	Industrial Firm Transport	Commercial Transport Service	Industrial Firm Transport	Industrial Interr Transport	Industrial Interr Transport	Commercial Transport Service	Industrial Interr Transport													
Schedule Revenue Code	COM T	FRM T	COMT	FRM T	T TNI	T TNI	COMT	L TN													
Rate Schedule	31CTF	311TF	32CTF	32ITF	32CTI	321TI	C42TF	14271													
Rate Adv Desc	OR Firm Sales-	OR Firm Sales-Deferred Demand	OR Firm Sales-Deferred Demand	OR Firm Sales-Deferred Demand	OR Intp. Sales-Deferred Demand	OR Intp. Sales-Deferred Demand	WA Firm Sales-Deferred Demand	WA Intp. Sales-Deferred Demand													
Rade Adj Type Rate Adjustment	31FDD	31FDD	32FDD	32FDD	32IDD	32IDD	FDD42	IDD42													
Rade Adj Type F	ADJD	ADJD	ADJD	ADJD	ADJD	ADJD	ADJD	ADJD													
in.	!																				

451.39

Interruptible

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: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 02/2014

State
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WA

Rate Adj Amount	(25.82)	í	(311.77)	(61.48)		(2.38)	(445.91)	•	(399.07)	(2.38)	(401.45)	2.909%	w/out Rev Sens	387.46	2.31	389.77	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	(445.91)	(445.91)	4.372%	w/out Rev Sens 426.41
Rate Adj Therms Rate Schedule Therms	104,811.00	•	679,441.00	7,255,681.00	•	15,449,209.00	129,651.00	•	Firm	Interruptible	I		To Amortize:	Firm	Interruptible	1	į	Firm Interacotible	ווייכון מאחמים		To Amortize:
Rate Adj Therms	19,866.00	i	239,822.00	47,291.00	•	15,888.00	23,858.00		Oregon									Washington Firm			, ,
Revenue Code Desc	Commercial Transport Service	Industrial Firm Transport	Commercial Transport Service	Industrial Firm Transport	Industrial Interr Transport	Industrial Interr Transport	Commercial Transport Service	Industrial Interr Transport													
tevenue Code	COMT	FRM T	COMIT	FRM T	F	F	COMIT	T TNI													
Rate Schedule Revenue Code	31CTF	311TF	32CTF	32ITF	32CTI	321TI	C42TF	I42TI													
Rate Adv Desc	OR Firm Sales-Deferred Demand	OR Intp. Sales-Deferred Demand	OR Intp. Sales-Deferred Demand	WA Firm Sales-Deferred Demand	WA Intp. Sales-Deferred Demand																
Rate Adjustment	31FDD	31FDD	32FDD	32FDD	32IDD	32IDD	FDD42	IDD42													

426.41

Interruptible

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: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 03/2014

State
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WA

	Rate Adj Amount	(19.92)	,	(275.91)	(61.23)	4	(3.42)	(359.82)	ŧ	(357.06)	(3.42)	(360.48)	2.909%	w/out Rev Sens	346.67	3.32	349.99	(359.82)	***************************************	(359.82)	4.372%	w/out Rev Sens
	Rate Adj Therms Rate Schedule Therms Rate Adj Amount	89,964.00	,	569,101.00	6,910,509.00		16,539,407.00	114,848.00	i	E	Interruptible			To Amortize:		Interruptible	•	E	Interruptible			To Amortize:
	Rate Adj Therms Ra	15,323.00	,	212,243.00	47,102.00	1	22,803.00	19,252.00	ι	Oregon Firm	Int			의	Ē	Int		Washington Firm	International		!	의
	Revenue Code Desc	Commercial Transport Service	Industrial Firm Transport	Commercial Transport Service	Industrial Firm Transport	Industrial Interr Transport	Industrial Interr Transport	Commercial Transport Service	Industrial Interr Transport													
Revenue	Code	COM T	FRM T	COM T	FRM T	FTN	FINI	COM T	F													
Rate	Schedule	31CTF	311TF	32CTF	32ITF	32CTI	32ITI	C42TF	142TI													
	Rate Adv Desc	OR Firm Sales-Deferred Demand	OR Intp. Sales-Deferred Demand	OR Intp. Sales-Deferred Demand	WA Firm Sales-Deferred Demand	WA Intp. Sales-Deferred Demand																
Rate	Adjustment	31FDD	31FDD		32FDD	32IDD	32IDD	FDD42	10042													

344.09

344.09

Firm Interruptible To Amortize:

## **Detail of Decoupling Deferrals**

Deferral of Oregon Residential Decoupling Northwest Natural Gas Company Oregon 186275 Account Number: Description: Company: State:

Authorized in dockets UG 143 and UM 1027

Last deferral reauthorization was Order 13-485 in UM 1027

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(Credit)
Debit (
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2 %	, , , , , , , , , , , , , , , , , , ,	4		T	† c	1 to 0 to	. <del>.</del> . <del></del>	Total
4 7	Monuly rear (a)	Note (b)	Delefrai (C)	(d)	Interest (e)	Interest Kate (f)	ACLIVILY (a)	(h)
9	Ì		)	` '	Ì	<u> </u>	6	
7	Beginning Balance							
85	Nov-12	<del></del> 1	1,472,772	(15,672,015)	4,774	7.78%	(14,194,469)	1,477,547
83	Dec-12		(435,221)		8,169	7.78%	(427,052)	1,050,494
84	Jan-13		97,525		7,127	7.78%	104,652	1,155,146
85	Feb-13		(567,542)		5,649	7.78%	(561,893)	593,254
98	Mar-13		2,615,450		12,325	7.78%	2,627,775	3,221,028
87	Apr-13		(953,717)		17,791	7.78%	(935,925)	2,285,103
88	May-13		(303,932)		13,830	7.78%	(290,102)	1,995,001
88	Jun-13		434,761		14,344	7.78%	449,105	2,444,106
90	Jul-13		427,732		17,233	7.78%	444,965	2,889,071
91	Aug-13		635,017		20,789	7.78%	908'559	3,544,877
95	Sep-13		(562,377)		21,160	7.78%	(541,218)	3,003,659
93	Oct-13		(1,831,355)		13,537	7.78%	(1,817,818)	1,185,841
46	Nov-13	7	472,967	(1,757,813)	(2,175)	7.78%	(1,287,021)	(101,180)
92	Dec-13		2,106,762		6,173	7.78%	2,112,936	2,011,756
96	Jan-14		(1,327,521)		8,740	7.78%	(1,318,782)	692,974
26	Feb-14		(871,792)		1,667	7.78%	(870,125)	(177,151)
86	Mar-14		1,063,171		2,298	7.78%	1,065,469	888,318
66								
100	History truncated for ease of viewing	for ease o	f viewing					

# History truncated for ease of viewing

## NOTES

101

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. 102 103 104 105

Deferral of Oregon Commercial Decoupling Northwest Natural Gas Company Oregon 186270 Account Number: Description: Company: State:

Authorized in dockets UG 143 and UM 1027

Last deferral reauthorization was Order 13-485 in UM 1027

Debit (Credit)

က								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
2	(a)	(q)	(၁)	(p)	(e)	(J)	(6)	(h)
9								
7	Beginning Balance							
82	Nov-12	-	986,054	(2,013,238)	3,196	7.78%	(1,023,988)	989,250
83	Dec-12		602'888		8,378	7.78%	614,277	1,603,527
84	Jan-13		730,173		12,763	7.78%	742,936	2,346,463
82	Feb-13		(68,526)		14,991	7.78%	(53,535)	2,292,928
98	Mar-13		662,963		17,015	7.78%	826,629	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
88	Jun-13		434,358		21,567	7.78%	455,925	3,565,272
8	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
65	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
2	Nov-13	7	929,994	(5,104,286)	1,457	7.78%	(4,172,835)	691,131
92	Dec-13		1,876,823		10,565	7.78%	1,887,388	2,578,519
96	Jan-14		(52,092)		16,549	7.78%	(35,544)	2,542,975
26	Feb-14		576,651		18,356	7.78%	295,008	3,137,983
86	Mar-14		888,355		23,224	7.78%	911,579	4,049,562
66								
100	History truncated for ease of viewing	or ease of \	riewing					

# History truncated for ease of viewing

## NOTES 102

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

Actual Lasseline         Actual Use         Varian Los         Actual Los         Actual Los         Actual Los         Actual Los         Actual Los         Actual Use         Previously           (b)         (c)         (d)         (e)         (f)         (g)		Baseline Usage Per	Decoupling Period		Decoupling Period		Allowed Margin			Total
(a) (b) (c) (d) (d) (d) (e) (d) (f) (f) (g) (f) (f) (g) (f) (g) (f) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g		Customer w/ elacticity		Baseline Total Ileage	Actual Use		Rate Per Therm	Amount to		Amount to Record
1044   562,888   58,765,507   61,848,823   3,083,316   \$40,43055   \$41,327,521.49   \$41,41.44   \$85,025   47,903,875   49,928,708   2,024,833   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,063,171.19)   \$40,43055   (1,		(a)		(c)	(p)	(e)	(£)	(6)		(D
Jan-14   104, 552,888	esidential	•	•	•		,	•			
Feb-14         85.0         563,575         47,903,875         49,928,708         2,024,833         \$0,43055         87,732,02           Man-14         73.0         564,023         41,173,679         38,704,346         (2,469,333)         \$0,43055         (1,063,17119)           Apr-14         51.4         0         0         0         0         \$0,43055         0.00           Jun-14         17.7         0         0         0         \$0,43055         0.00           Jun-14         15.5         0         0         0         \$0,43055         0.00           Aug-14         15.5         0         0         0         \$0,43055         0.00           Sep-14         15.5         0         0         0         \$0,43055         0.00           Aug-14         15.5         0         0         0         \$0,43055         0.00           Sep-14         16.8         0         0         \$0         \$0,43055         0.00           Nov-13         76.1         559,283         47,561,484         41,462,917         (1,088,519)         \$0,43055         (1,063,124)           Dec-13         10a         0         0         \$0,43055         \$0,43055	1 Jan-14	104.4	562,888	58,765,507	61,848,823	3,083,316	\$0.43055	\$1,327,521.49	\$1,327,521.49	0.00
Mar-14         73.0         564,023         41,173,679         38,704,346         (2,469,333)         \$043055         (1,063,171.19)           Apr-14         51.4         0         0         0         6         \$0.43055         0.00           May-14         31.7         0         0         0         0         \$0.43055         0.00           Jul-14         17.7         0         0         0         0         \$0.43055         0.00           Jul-14         17.7         0         0         0         0         6.0430055         0.00           Jul-14         15.5         0         0         0         0         6.0430055         0.00           Aug-14         15.5         0         0         0         0         \$0.43055         0.00           Aug-14         16.8         0         0         0         0         \$0.43055         0.00           Oct-14         40.2         0         0         0         0         \$0.43055         0.00           Oct-14         40.2         0         0         0         0         \$0.43055         0.00           No-13         10.8         5.526,90         0 <t< td=""><td>2 Feb-14</td><td>85.0</td><td>563,575</td><td>47,903,875</td><td>49,928,708</td><td>2,024,833</td><td>\$0.43055</td><td>871,792.02</td><td>871,792.02</td><td>0.00</td></t<>	2 Feb-14	85.0	563,575	47,903,875	49,928,708	2,024,833	\$0.43055	871,792.02	871,792.02	0.00
Apr-14         51.4         0         0         0         \$0.43055         0.00           May-14         31.7         0         0         0         \$0.43055         0.00           May-14         31.7         0         0         0         \$0.43055         0.00           May-14         15.5         0         0         0         \$0.43055         0.00           Jul-14         15.5         0         0         0         \$0.43055         0.00           Aug-14         15.5         0         0         0         0         \$0.43055         0.00           Aug-14         15.5         0         0         0         0         \$0.43055         0.00           Sep-14         16.8         0         0         0         \$0.43055         0.00           Sep-14         40.6         0         0         \$0.43055         0.00           Nov-13         76.1         5592,900         (4,895,189)         \$0.43055         0.00           Nov-13         108.3         56,1589         60,820,089         55,26,900         (4,895,189)         \$0.43055         (1,443,587,60)           Total Commercial         55,68         57,594	3 Mar-14	73.0	564,023	41,173,679	38,704,346	(2,469,333)	\$0.43055	(1,063,171.19)		(1,063,171.19)
May-14         31.7         0         0         0         6         60.43055         0.00           Jun-14         17.7         0         0         0         6         60.43055         0.00           Jun-14         15.5         0         0         0         6         60.43055         0.00           Jun-14         15.5         0         0         0         0         6         60.43055         0.00           Sep-14         15.5         0         0         0         0         6         60.43055         0.00           Sep-14         16.8         0         0         0         0         6         60.43055         0.00           Sep-14         16.8         0         0         0         0         6         6.00         0         0         0.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	4 Apr-14	51.4	0	0	0	0	\$0.43055	00.0	0.00	0.00
Jun-14         17.7         0         0         0         6         60.43055         0.00           Jul-14         15.5         0         0         0         6         60.43055         0.00           Jul-14         15.5         0         0         0         6         60.43055         0.00           Augu-14         15.5         0         0         0         0         6         60.43055         0.00           Sep-14         16.8         0         0         0         0         6         60.00         0           Sep-14         16.8         0         0         0         0         0         60.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	5 May-14	31.7	0	0	0	0	\$0.43055	00.00	00.00	0.00
Jul-14         15.5         0         0         6         \$0.43055         0.00           Aug-14         15.5         0         0         0         \$0.43055         0.00           Aug-14         15.5         0         0         0         \$0.43055         0.00           Sep-14         16.8         0         0         0         \$0.43055         0.00           Sep-14         16.8         6.1         5.56,183         42,561,436         41,462,917         (1,098,519)         \$0.43055         0.00           Oct-13         76.1         559,283         42,561,436         41,462,917         (1,098,519)         \$0.43055         0.00           Nov-13         76.1         559,283         42,561,436         41,462,917         (1,098,519)         \$0.43055         (2,106,762.48)         1           Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (1,443,587.60)           Dec-13         108.3         561,589         561,561,611         1,1322         \$0.30406         \$0.30406         \$0.30406         \$0.00           Apr-14         306.9         57,798         33,442,287         33,613,611         1,1325	6 Jun-14	17.7	0	0	0	0	\$0.43055	00.00	0.00	0.00
Aug-14         15.5         0         0         6         \$0.43055         0.00           Sep-14         16.8         0         0         0         \$0.43055         0.00           Sep-14         16.8         0         0         0         \$0.43055         0.00           Sep-14         40.2         0         0         6         \$0.43055         0.00           Oct-14         40.2         0         0         \$0.43055         0.00         0           Nov-13         76.1         559,283         42,561,436         41,462,917         (1,098,519)         \$0.43055         (472,967,44)           Dec-13         106.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (472,967,44)           Dec-13         106.3         251,224,586         247,871,694         (3,352,892)         (1,443,587,60)         (4,443,587,60)           Jan-14         576.8         57,979         33,442,287         33,613,610         171,322         \$0.30406         (576,551.28)           May-14         416.8         58,014         24,180,235         21,258,591         (2,921,644)         \$0.30406         (70.00           May-14         147.6	7 Jul-14	15.5	0	0	0	0	\$0.43055	00:00	00:00	0.00
Sep-14         16.8         0         0         0         \$0.43055         0.00           Sep-14         40.2         0         0         0         \$0.43055         0.00           Oct-14         40.2         0         0         0         \$0.43055         0.00           Nov-13         76.1         559,283         4,2,561,486         41,462,917         (1,098,519)         \$0.43055         (472,967,44)           Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (472,967,44)           Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (472,967,49)           Total Residential         633.6         251,224,586         247,871,694         (3,352,892)         \$0.30406         \$5.030406         \$0.30406         \$0.30406         \$0.00           Peb-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         \$0.30406         \$0.30406         \$0.30406         \$0.00           May-14         147.5         0         0         0         0         \$0.30406         \$0.30406         0.00           Sep-14<		15.5	0	0	0	0	\$0.43055	00:00	00.00	0.00
Oct-14         40.2         0         0         6         \$0.43055         0.00           Nov-13         76.1         559,283         42,561,436         41,462,917         (1,098,519)         \$0.43055         (472,967,44)           Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (472,967,44)           Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (472,967,44)           Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (472,967,44)           Total Residential         635.6         251,224,586         247,871,694         (3,352,892)         (1,443,587.60)         (1,443,587.60)           Nan-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (576,651.28)           May-14         416.8         58,014         24,180,235         21,258,591         (2,921,644)         \$0.30406         (300,000           Aug-14         147.5         0         0         0         \$0.30406         0.00           Sep-14         144.0         58,034 <t< td=""><td></td><td>16.8</td><td>0</td><td>0</td><td>0</td><td>0</td><td>\$0.43055</td><td>00.0</td><td>00'0</td><td>0.00</td></t<>		16.8	0	0	0	0	\$0.43055	00.0	00'0	0.00
Nov-13         76.1         559,283         42,561,436         41,462,917         (1,098,519)         \$0.43055         (472,967.44)         20c-149         30c-30         40,4893,189         \$0.43055         40,43056         40,435,610         40c-149         40c-149         40c-149         40c-140         40c		40.2	0	0	0	0	\$0.43055	00.0	0.00	0.00
Dec-13         108.3         561,589         60,820,089         55,926,900         (4,893,189)         \$0.43055         (2,106,762.48)         20,206,762,48)         20,206,900         (4,893,189)         \$0.43055         \$0.106,762.48)         20,106,762.48)         20,106,762.48)         20,106,762,48)         20,106,762,48)         20,106,762,48)         20,106,762,48)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         20,106,762,18)         <		76.1	559,283	42,561,436	41,462,917	(1,098,519)	\$0.43055	(472,967.44)	(472,967.44)	0.00
Total Residential         635.6         251,224,586         247,871,694         (3,352,892)         (1,443,587.60)           Jan-14         576.8         57,979         33,442,287         33,613,610         171,322         \$0.30406         \$52,092.29           Feb-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (576,611.28)           Apr-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (576,611.28)           Apr-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (50.00           Apr-14         476.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (50.00           May-14         213.0         0         0         0         \$0.30406         0.00           Jul-14         142.6         0         0         0         \$0.30406         0.00           Sep-14         144.0         0         0         0         \$0.30406         0.00           Oct-14         252.8         0         0         0         \$0.30406         0.00           Oct-14		108.3	561,589	60,820,089	55,926,900	(4,893,189)	\$0.43055	(2,106,762.48)	(2,106,762.48)	0.00
Page 14   Page 15   Page					247,871,694	(3,352,892)		(1,443,587.60)		(1,063,171.19)
Jan-14   576.8   57,979   33,442,287   33,613,610   171,322   \$6.30406   \$52,092.29   \$52,092.29   \$52,092.29   \$52,092.29   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30406   \$6.30										
Jan-14         576.8         57,979         33,442,287         33,613,610         171,322         \$0.30406         \$52,092.29         \$52,092.29           Feb-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (576,651.28)         \$52,092.29           Mar-14         416.8         58,014         24,180,235         21,258,591         (2,921,644)         \$0.30406         (576,651.28)         \$50.00           Apr-14         306.9         0         0         0         0         0         0.00         0.00           May-14         147.5         0         0         0         0         0         0.00         0.00           Jul-14         147.5         0         0         0         0         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         <										
Feb-14         474.0         58,034         27,508,116         25,611,611         (1,896,505)         \$0.30406         (576,651.28)         576,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         676,651.28)         677,691.29         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,592         677,597         671,72,543         671,72,543         671,731.60)         671,731.60)         671,731.60)         671,731.63         671,731.63         671,731.63         671,731.63         671,731.63         671,731.63         671,731.63         671,731.63         671,731.63 <t< td=""><td>14 Jan-14</td><td>576.8</td><td>57,979</td><td>33,442,287</td><td>33,613,610</td><td>171,322</td><td>\$0.30406</td><td>\$52,092.29</td><td>\$52,092.29</td><td>0.00</td></t<>	14 Jan-14	576.8	57,979	33,442,287	33,613,610	171,322	\$0.30406	\$52,092.29	\$52,092.29	0.00
Mar-14         416.8         58,014         24,180,235         21,258,591         (2,921,644)         \$0.30406         (888,355.07)         0.00           Apr-14         306.9         0         0         0         0         0         0         0.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	15 Feb-14	474.0	58,034	27,508,116	25,611,611	(1,896,505)	\$0.30406	(576,651.28)	(576,651.28)	0.00
Apr-14         306.9         0         0         \$0.30406         0.00         000           May-14         213.0         0         0         0         \$0.30406         0.00         0           Jun-14         147.5         0         0         0         0         \$0.30406         0.00           Jun-14         147.5         0         0         0         0         0.00         0           Jul-14         142.6         0         0         0         0         0.00         0           Aug-14         142.6         0         0         0         0         0.00         0           Sep-14         144.0         0         0         0         \$0.30406         0.00         0           Oct-14         252.8         0         0         0         \$0.30406         0.00         0           Nov-13         430.9         57,310         24,694,879         21,636,292         (6,172,543)         \$0.30406         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (4,219,731.60)         (3,331,376.53)   Total Commercial 3,844.8 (14,204,570 130,326,613 (13,877,957)		416.8	58,014	24,180,235	21,258,591	(2,921,644)	\$0.30406	(888,355.07)	0.00	(888,355.07)
May-14         213.0         0         0         6         \$0.30406         0.00         0.00           Jun-14         147.5         0         0         0         \$0.30406         0.00         0           Jun-14         142.6         0         0         0         0         0         0         0           Aug-14         142.6         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		306.9	0	0	0	0	\$0.30406	0.00	0.00	0.00
Jun-14         147.5         0         0         0         \$0.30406         0.00         0           Jul-14         142.6         0         0         0         \$0.30406         0.00         0           Aug-14         142.6         0         0         0         0         0         0         0           Sep-14         142.6         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		213.0	0	0	0	0	\$0.30406	00:00	000	0.00
Jul-14         142.6         0         0         0         \$0.30406         0.00         0           Aug-14         142.6         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0	·	147.5	0	0	0	0	\$0.30406	00.00	00.00	0.00
Aug-14         142.6         0         0         0         \$0.30406         0.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		142.6	0	0	0	0	\$0.30406	00.00	00:00	0.00
Sep-14         144.0         0         0         0         6         50.30406         0.00         0           Oct-14         252.8         0         0         0         0         0         0.00         0.00         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		142.6	0	0	0	0	\$0.30406	00.00	000	0.00
Oct-14         252.8         0         0         0         0         0         0.00         0.000         0.00           Nov-13         430.9         57,310         24,694,879         21,636,292         (3,058,588)         \$0.30406         (929,994.12)         (929,994.12)           Dec-13         596.9         57,596         34,379,052         28,206,509         (6,172,543)         \$0.30406         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,823.42)         (1,876,8		144.0	0	0	0	0	\$0.30406	00.0	00:00	0.00
Nov-13 430.9 57,310 24,694,879 21,636,292 (3,058,588) \$0.30406 (929,994.12) (929,994.12) Dec-13 596.9 57,596 34,379,052 28,206,509 (6,172,543) \$0.30406 (1,876,823.42) (1,876,823.42) Total Commercial 3,844.8 144,204,570 130,326,613 (13,877,957) (4,219,731.60) (3,331,376.53)		252.8	0	0	0	0	\$0.30406	00.0	0.00	0.00
Dec-13		430.9	57,310	24,694,879	21,636,292	(3,058,588)	\$0.30406	(929,994.12)	(929,994.12)	0.00
Total Commercial 3,844.8 (4,219,731.60) (3,331,376.53) (4,219,731.60) (3,331,376.53)		596.9	27,596	34,379,052	28,206,509	(6,172,543)	\$0.30406	(1,876,823.42)	(1,876,823.42)	0.00
				144,204,570	130,326,613	(13,877,957)		(4,219,731.60)	(3,331,376.53)	(888,355.07)

### **Detail of Other Deferrals**

Deferral of Intervenor Funding - ISSUE FUND Northwest Natural Gas Company Oregon Account Number: Company: State: Description:

186284 Docket UM 1101 Last order for deferral reauthorization was Order No. 13-248

1 2	Debit (Credit)										
w 4	Month/Year	Note	Deferral-CUB	Deferral-NWIGU	Transfers-CUB	Transfers-NWIGU	Interest (1)	Activity	Balance-CUB	Balance-NWIGU	Balance Grand Total
22	(a)	(q)	(c1)	(5)	(d1)	(d2) to 185288	(e)	(£)	(91)	(95)	(gtotal)
7	Beginning Balance				amort account	amort account					
82		m			(48,507)			(48,507)	0	45,028	45,028
83	Dec-12	7	7,390					7,390	7,390	45,028	52,418
84	Jan-13							0	7,390	45,028	52,418
82								0	7,390	45,028	52,418
98								0	7,390	45,028	52,418
87								0	7,390	45,028	52,418
88								0	7,390	45,028	52,418
88	•							0	7,390	45,028	52,418
8		7	25,000					25,000	32,390	45,028	77,418
91								0	32,390	45,028	77,418
95								0	32,390	45,028	77,418
93		7		20,000				20,000	32,390	65,028	97,418
95		m			(32,390)	(45,028)		(77,418)	0	20,000	20,000
95	_							0	0	20,000	20,000
8			8,333					8,333	8,333	20,000	28,333
6	Feb-14							0	8,333	20,000	28,333
86	Mar-14							0	8,333	20,000	28,333
66											it.
100	History truncated for ease of viewing	or ease of	viewing								
101											
102											
103	<ul> <li>1 - No interest is applied to this activity</li> </ul>	lied to this a	ctivity								
104											
105	2 - Payments made in:	;;									×
106	December 2012 - see order 12-473	<ul> <li>see order</li> </ul>	12-473								
107	·	order 13-27.	5								
108	October 2013 - see order 13-369	see order 13	3-369								
109	January 2014 - see order 14-011	see order 14	F011								
110											
111	'n	CUB balance	to 186286 amorti	Transfer October CUB balance to 186286 amortization account and transfer September NWIGU balance to 186288 amortization account. The October NWIGH payment was not made until after the OPIIC approved amortization of deferred balance: the 620 000 will be intered in the 2014 to 620.	ransfer September	NWIGU balance to	186288 amortization	account.	* F + OC > 14 4: F > F	Č	
1		יייייייייייייייייייייייייייייייייייייי	אמט ווטר ווומחר חוו	מו מונכו חום חבום וח	או חאבת מוווטו מדמרום	ון חן מבובוובה חמומוני	ימיל מוכוכוסוב, מוכ א	ZO, UUU WIII DE IIIICL	1-+102 am m ded	o PGA.	

## History truncated for ease of viewing

ORDER NO. 14 0 1 1

**ENTERED** 

JAN 0-92014

#### 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. 12-452¹ 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:

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

- 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 92014

...

Chair

John Savage Commissioner

Stephen M. Bloom Commissioner



Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:20 AM

Deferral of CUB Intervenor Funding Northwest Natural Gas Company Docket UM 1101 Oregon 186276 Account Number: Description: Company: State:

Last order for deferral reauthorization was Order No. 13-248

	Debit (Credit)						
~ .							
~							
4	Month/Year	Note	Deferral	Transfers	Interest (1)	Activity	Balance
2	(a)	(q)	(c)	(p)	(e)	Œ	(6)
9							
7	Beginning Balance						
82	Nov-12	ო	0	(22,500)		(22,500)	0
83	Dec-12		0			0	0
84	Jan-13	7	66,125			66,125	66,125
85	Feb-13		0			0	66,125
98	Mar-13		0			0	66,125
87	Apr-13		0			0	66,125
88	May-13		0			0	66,125
68	Jun-13		0			0	66,125
90	Jul-13		0			0	66,125
)1	Aug-13		0			0	66,125
95	Sep-13		0			0	66,125
33	Oct-13		0			0	66,125
4	Nov-13	ო	0	(66,125)		(66,125)	0
95	Dec-13		0			0	0
96	Jan-14	7	66,125			66,125	66,125
26	Feb-14		0			0	66,125
8	Mar-14		0			0	66,125
66							
100	History truncated for ease	_	of viewing				
101							
102	NOTES	:	:				
103	1 - No interest is applied to this	ied to this	activity				
104							

# History truncated for ease of viewing

## NOTES

Jan 2013 - see order 13-002 Jan 2014 - see order 14-008 2 - Payments made in:

3 - October balance transferred to account 186286 for amortization

ORDER NO.

14 0 0 8

ENTERED

JAN 0 9 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. 12-452¹. 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 0 9 2014

Susan K. Ackerman

Chair

John Savage Commissioner

Stephen M. Bloom

Commissioner

Order No. 13-317 to include Exhibits A, B, and C.

Northwest Natural Gas Company Oregon

Deferral of NWIGU Intervenor Funding 186278 Account Number:

Description:

Company:

State:

Docket UM 1101

Last order for deferral reauthorization was Order No. 13-248	
Last order fo	

Debit (Credit)

Balance (g)	51,194 51,194 51,194 51,194 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52,819 52	
Activity (f)	(8,593) 51,194 0 0 1,625 0 0 0 0 2,057 (52,819) 0 0 2,057 (52,819)	
Interest <b>(1)</b> (e)		
Transfers (d)	(8,593)	
Deferral (c)	51,194 0 0 1,625 0 0 0 0 2,057 0 0 0 0 0 0 0 2,957	
Note (b)	юи и и4 и	
Month/Year (a)	Beginning Balance Nov-12 Dec-12 Jan-13 Feb-13 Mar-13 Apr-13 Jul-13 Aug-13 Sep-13 Oct-13 Nov-13 Feb-14 Feb-14	

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## NOTES

1 - No interest is applied to this activity

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 111 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 inlcuded 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

ORDER

Request for Intervenor Funding.

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. 12-452¹, 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.

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

#### ORDER

#### IT IS ORDERED that:

- The Northwest Industrial Gas Users has met the requirements of the Second 1. Amended and Restated Intervenor Funding Agreement, and its request is approved.
- Northwest Natural Gas Company, dba NW Natural pay \$5,957.17 from the 2. 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 2 7 2014	
		man orroad to		

Chair

John Savage Commissioner

Stephen M. Bloom Commissioner



Northwest Natural Gas Company
Oregon
Deferral of the revenue requirement related to the implementation of automated meter reading 185308
Docket UM 1413
Last order for deferral reauthorization was Order No. 12-047 Company:
State:
Description:
Account Number:
Info:

<b></b> ~	Debit (Credit)	()											
. m	2000 H400M	40	John Control of the C	Tonorefore	focuoda	Informat Date	Activity	Grand	2009 Deferral	2010 Deferral	2011 Deferral	2012 Deferral	2013 Deferral Ralance
4 rv	(a)	(p)	(c)	(d)	(e)	(f)	(6)	(a)	(i1)	([2]	(3)	( <del>‡</del> )	(5)
9 /	Beginning Balance	ance											
. 74	Feb-12		74,957		752	8.618%	75,709	3,027,011				75,709	
84	Mar-12		68,704		750	8.618%	69,454	3,096,465				145,163	
4	Apr-12		74,266		1,269	8.618%	75,534	3,171,999				220,697	
20	May-12		70,250		1,797	8.618%	72,046	3,244,046				292,743	
21	Jun-12		59,915		2,277	8.618%	62,192	3,306,237				354,935	
25	Jul-12		66,483		2,748	8.618%	69,231	3,375,468				424,166	
23	Aug-12		69,647		3,256	8.618%	72,903	3,448,371				497,069	
54	Sep-12		51,851		3,716	8.618%	25,567	3,503,938				552,636	
22	Oct-12		58,517		4,139	8.618%	62,656	3,566,594				615,292	
26	Nov-12		0		0	7.78%	0	3,566,594				615,292	
22	Dec-12		0		0	7.78%	0	3,566,594				615,292	
28	Jan-13		0		0	7.78%	0	3,566,594				615,292	
82	Feb-13		0		0	7.78%	0	3,566,594				615,292	0
9	Mar-13		0		0	7.78%	0	3,566,594				615,292	0
61	Apr-13		0		0	7.78%	0	3,566,594				615,292	0
62	May-13		0		0	7.78%	0	3,566,594				615,292	0
63	Jun-13		0		0	7.78%	0	3,566,594				615,292	0
2	Jul-13		0		0	7.78%	0	3,566,594				615,292	0
9	Aug-13		0		0	7.78%	0	3,566,594				615,292	0
99	Sep-13		0		0	7.78%	0	3,566,594				615,292	0
29	Oct-13		0		0	7.78%	0	3,566,594				615,292	0
89	Nov-13	7	(2,951,302)	(615,292)	0	7.78%	(3,566,594)	0				0	0
69	Dec-13		0		0	7.78%		0				0	0
20	Jan-14		0		0	7.78%		0				0	0
71	Feb-14		0		0	7.78%		0				0	0
22	Mar-14		0		0	7.78%		0				0	0
73					٠								
74													
75	History trun	cated for ea	History truncated for ease of viewing										
92	OH CH												
2 2	NOIES	forrale are aut	thorized on a calenda	ar year. The total halp	nce is broken down	Deferrals are authorized on a calendar uses. The total halance is broken down into the 2 censuste deferral users for convenience of revision	of and areas ferrago	nuanianca of ravious					
የ ድ	; <b>~</b>	e 2012 deferr	al balance was move	The 2012 deferral balance was moved to account 186307 for amortization.	for amortization.	min are 2 separate a	iciciiai yeais loi w	INVESTIGATION OF TOVICOM					ı

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### NOTES

Deferred Accounts Summary 01QTR14.xlsx 5/9/2014 8:20 AM

Northwest Natural Gas Company Oregon Deferral of Industrial DSM Costs Company: State: Description: Account Number:

186232 Docket UM 1420 13-14 Deferral approved in Order 13-169

Debit (Credit)

(a)   (b)   (c)   (d)   (e)   (e)   (e)   (e)   (e)   (e)   (e)   (e)   (f)	Graph   Grap	N W 4	Month/Year	Note	Deferral	Transfers	TOTAL	Interest	Mar 12 - Feb 13 Interest	Mar 12 - Feb 13 Mar 13 - Feb 14 Mar 14 - Feb 15 Interest Interest	Mar 14 - Feb 15 Interest	Activity	TOTAL	Mar 12 - Feb 13 Balance	Mar 13 - Feb 14 Ralanza	Mar 14 - Feb 15 Ralance
Reginning Balance         Concision         0         8.618%         0         0         2.005,105         0           Mari 1         0         0         8.618%         0         0         2.005,105         0           Mari 1         0         0         8.618%         0         0         2.005,105         0           Juni 1         538,172         1,332         8.618%         1,322         0         0         2.005,105         0           August 2         0         3,347         8.618%         3,347         3,347         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477         3,477	Pegithming Balance   Pegithm	ı	(a)	(q)	(c)	(p)	(e)	(e1)	(e5)	(9a)	(E7)	(i)	(6)	(94)	(56)	(96)
National Color   Nati	Meri 2 0 0 0 0 8.61898	α	Regination Relance													
Advi-12   Control   Cont	April 2         Open Processing States         Open Processing States <t< td=""><td>4</td><td>Mar-12</td><td>_</td><td>0</td><td></td><td>0</td><td>8.618%</td><td>0</td><td></td><td></td><td>0</td><td>2.005.105</td><td>0</td><td></td><td></td></t<>	4	Mar-12	_	0		0	8.618%	0			0	2.005.105	0		
Night   1	May-12         0         6.618%         0         0         0.005,105         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		Apr-12		0		0	8.618%	0			0	2.005,105	0		
Juni-12         SSB 170         Lond 10         SABINATION         Application         SABINATION	Juni-12         Sign (1)         8 6,88% (1)         0         6 6,88% (1)         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0         0		May-12		0		0	8.618%	0			0	2,005,105	0		
1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Jul-12         538,172         1,932         8,618%         1,932         5,6104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,104         540,1		Jun-12	~	0		0	8.618%	0			0	2,005,105	0		
Augrata         0         3879         8.618%         3.879         3.879         5.49088         543,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         544,938         109,938         64,038         77,848         10,741         1,666,743         1,666,743         1,666,743         1,666,743         1,666,743         1,666,743         1,666,743         1,666,743         1,666,743         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,666,743         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938         1,746,938	August         0         3879         8.618%         3.879         3.879         5.1879         5.49088         54.3938           Sep-12         0         3.907         8.618%         3.879         8.618%         5.877         9.787         5.877         9.99         5.44789         5.44789         5.44789         5.44789         5.44789         5.877         8.618%         5.877         8.618%         5.877         8.618%         5.877         8.618%         5.877         8.618%         5.877         8.618%         5.877         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463         1.1667,463<		Jul-12	۵.	538,172		1,932		1,932			540,104	2,545,210	540,104		
Sep12         5807         86.18%         3.907         5.618%         5.4038         5.4738         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389         5.47389 </td <td>SEP12         5.867         8.618%         3.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.622.995         5.618%         5.907         5.907         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000</td> <td></td> <td>Aug-12</td> <td>٠.</td> <td>0</td> <td></td> <td>3,879</td> <td>8.618%</td> <td>3,879</td> <td></td> <td></td> <td>3,879</td> <td>2,549,089</td> <td>543,983</td> <td></td> <td></td>	SEP12         5.867         8.618%         3.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.618%         5.907         5.622.995         5.618%         5.907         5.907         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000         5.9000		Aug-12	٠.	0		3,879	8.618%	3,879			3,879	2,549,089	543,983		
Oct.12         533,172         5,867         8,618%         5,867         8,618%         5,867         8,618%         5,867         8,019,035         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,094,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1,099,029         1	Oct-12         538,172         5,887         5,887         5,887         5,887         1,998,026         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009         1,999,009		Sep-12	٠.	0		3,907	8.618%	3,907			3,907	2,552,995	547,890		
No. 12   1	Nov-12   1   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,009   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,095,020   1,0	_	Oct-12	٠.	538,172		5,867	8.618%	2,867			544,039	3,097,035	1,091,929		
Dec-12   538,172   588,172   58,870   54,742   16,67,463   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67,623   16,67	Pace 12   538,172   58,172   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020   1,646,1020		Nov-12	<b>H</b>	0	(2,005,105)	7,079	7.78%	7,079			(1,998,026)	1,099,009	1,099,009		
Feb-14   0   10,672   1,78%   10,672   1,667,463   1,665,722   1,665,722   1,665,722   1,665,722   1,665,723   1,665,723   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1	Hartistary   Decripance of program year (Mar - Feb)   The Feb		Dec-12	٠.	538,172		8,870	7.78%	8,870			547,042	1,646,050	1,646,050		
Peb-13   0	Feb-13   10,741   1,78%   10,741   1,78%   10,741   1,667.463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463		Jan-13		0		10,672	7.78%	10,672			10,672	1,656,722	1,656,722		
Mar-13   S-75,946   L-657,463   L-657,46	Mar-13   575,946   1,867   45   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,463   1,667,46		Feb-13		0		10,741	7.78%	10,741			10,741	1,667,463	1,667,463		
April 3         575,946         1,867         7,78%         0         1,867         577,813         2,245,276         1,667,463         577,813           April 3         575,946         1,867         7,78%         0         3,746         2,249,2793         1,667,463         581,559           Jun-13         575,946         5,662         7,78%         0         5,662         2,841,00         2,245,793         1,667,463         581,539           Jun-13         575,946         7,566         7,566         2,841,967         1,667,463         1,165,938           Aug-13         575,946         7,566         7,566         2,841,967         1,667,463         1,145,503           Sep-13         0         7,615         7,615         2,849,581         1,667,463         1,145,503           Sep-13         575,946         7,78%         0         7,615         7,615         2,849,581         1,767,595           Nov-13         1         0         1,1,640         7,78%         0         11,460         7,78%         0         1,779,055         0         1,779,055           Dec-13         1         0         1,1,640         7,78%         0         1,1,640         7,78%         0	Apr-13         575,946         1,867         63         3776         1,667,463         577,813           Apr-13         575,946         1,867         7,786         0         3,746         3,770         2,245,276         1,667,463         581,559           Jun-13         575,946         3,776         7,7896         0         3,776         2,227,93         1,667,463         581,559           Jun-13         575,946         3,779         7,7896         0         5,662         581,608         2,844,01         1,667,463         1,165,463         1,167,403           Jun-13         575,946         7,615         7,7896         0         7,615         7,615         2,841,967         1,667,463         1,182,118           Oct-13         Cot-13         575,946         1,768         0         7,615         7,615         2,841,967         1,667,463         1,182,118           Dec-13         0         1,166         7,7896         0         11,549         1,789,505         1,774,503         1,774,503           Nov.13         1         0         1,154         7,7896         0         11,689         1,7896         1,790,589         1,790,589           Feb.14         0         0		Mar-13		0		0	7.78%	0	0		0	1,667,463	1,667,463	0	
May-13   0   3,746   7,78%   0   3,746   3,746   5,78%   0   3,746   3,746   5,78%   0   3,746   3,746   3,746   3,746   3,770   1,667,463   1,667,463   1,667,463   1,667,463   1,166,938   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,00   1,146,0	May-13         0         3,746         7,786         0         3,746         3,746         2,249,023         1,667,463         581,559           Jun-13         0         3,770         3,770         2,249,023         1,667,463         581,559           Jun-13         5,562         7,78%         0         5,662         2,843,401         1,667,463         5,653           Jun-13         5,75,946         5,662         7,78%         0         7,516         2,841,967         1,667,463         1,145,033           Aug-13         0         7,615         7,78%         0         7,615         7,616         1,145,03         1,667,463         1,145,03         1,145,03         1,145,03         1,667,463         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03         1,145,03		Apr-13	~~	575,946		1,867	7.78%	0	1,867		577,813	2,245,276	1,667,463	577,813	
Jun-13   575,946   5.662   7.78%   0   3,770   7.78%   0   3,770   7.78%   0   3,770   7.282,793   1,667,463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,7463   1,166,746	Jun-13         57,90         3,770         7,78%         0         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,770         3,720         3,770         3,720         3,770         3,720         3,770         3,720         3,770         3,720         3,330         400         1,160         3,770         3,720         3,330         400         1,160         3,700         3,780         0         7,615         2,844,581         1,160         3,770         1,160         3,770         3,780         0         1,1460         7,615         2,844,581         1,160,463         1,179,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         1,170,053         <		May-13		0		3,746	7.78%	0	3,746		3,746	2,249,023	1,667,463	581,559	
Jul-13   575,946   5,662   7,78%   0   5,662   581,608   2,834,401   1,667,463   1,166,938     Aug-13	Jul-13   575,946   5,662   7,78%   0   5,662   581,608   2,844,401   1,667,463   1,166,938   1,466,938   1,466,938   1,466,938   1,466,938   1,466,938   1,466,938   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466,463   1,466   1,466,463   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466   1,466		Jun-13		0		3,770	7.78%	0	3,770		3,770	2,252,793	1,667,463	585,330	
Aug-13 0 7,566 7,78% 0 7,566 2,941,967 1,667,463 1,174,503 2,941,967 1,667,463 1,174,503 2,941,967 1,667,463 1,174,503 2,941,967 1,667,463 1,174,503 2,941,967 1,667,463 1,174,503 2,941,967 1,667,463 1,174,503 2,941,967 1,778,60 0 1,1460 7,78% 0 11,460 1,460 1,778,60 0 1,1790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,055 0 1,7790,05	Aug-13 0 7,566 7,78% 0 7,566 7,78% 1,144,503 Sep-13 59,946 Sep-13 575,946 0 7,615 7,88% 0 7,615 2,849,581 1,667,463 1,114,503 Sep-13 575,946 0 7,78% 0 7,615 2,849,581 1,667,463 1,182,118 CG-13 0 (1,667,463) 11,460 7,78% 0 11,460 (1,656,004) 1,779,055 0 1,779,055 Nov-13 1 0 (1,567,463) 11,534 7,78% 0 11,534 1,799,589 0 1,779,055 Dec-13 0 (1,667,463) 11,534 7,78% 0 11,534 1,799,589 0 1,779,055 Dec-13 0 (1,667,463) 11,540 7,78% 0 11,640 1,779,055 Mar-14 0 7,78% 0 11,640 0 1,813,882 Mar-14 0 7,78% 0 11,684 0 1,813,882  History truncated for ease of viewing  NOTES  1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below		Jul-13	~~	575,946		5,662	7.78%	0	2,662		581,608	2,834,401	1,667,463	1,166,938	
Sep-13 0 7,615 7.78% 0 7,615 2,849,581 1,667,463 1,182,118 (0ct-13 15) (0ct-13	Sep-13   O		Aug-13		0		7,566	7.78%	0	7,566		7,566	2,841,967	1,667,463	1,174,503	
Oct-13 575,946 9,531 7.78% 0 9,531 585,477 3,435,058 1,667,463 1,767,595	Oct-13 575,946 (1,667,463) 1,778% 0 9,531 7,78% 0 9,531 7,78% 0 11,460 (1,656,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,055 (1,556,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779,059 (1,566,044) 1,779		Sep-13		0		7,615	7.78%	0	7,615		7,615	2,849,581	1,667,463	1,182,118	
Nov-13 1 0 (1,667,463) 11,460 7,78% 0 11,460 (1,556,004) 1,779,055 0 1,779,055	Nov-13 1 0 (1,667,463) 11,460 7,78% 0 11,460 (1,566,004) 1,779,055 0 1,779,055		Oct-13		575,946		9,531	7.78%	0	9,531		585,477	3,435,058	1,667,463	1,767,595	
Dec-13   Dec-14   Dec-14   Dec-14   Dec-14   Dec-15   D	Dec-13   Dec-14   Dec-14   Dec-14   Dec-14   Dec-14   Dec-14   Dec-15   D		Nov-13	<b></b> 1	0	(1,667,463)	11,460	7.78%	0	11,460		(1,656,004)	1,779,055	0	1,779,055	
Jan-14	138-14   0   11,609   7.78%   0   11,609   1,802,198   0   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802,198   1,802		Dec-13		0		11,534	7.78%	0	11,534		11,534	1,790,589	0	1,790,589	
Feb-14         0         11,684         7.78%         0         11,684         1,813,882         0         1,813,882           Mar-14         0         0         7.78%         0         1,813,882         0         1,813,882           History truncated for ease of viewing           NOTES           I - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below    1.684  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1	Feb-14         0         11,684         7.78%         0         11,684         1,813,882         0         1,813,882           Mar-14         0         0         7.78%         0         1,813,882         0         1,813,882           History truncated for ease of viewing           NOTES           I - 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		Jan-14		0		11,609	7.78%	0	11,609		11,609	1,802,198	0	1,802,198	
History truncated for ease of viewing  History truncated for ease of viewing  NOTES  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.813,882  1.8	Mar-14 0 0 7.78% 0 1,813,882  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		Feb-14		0		11,684	7.78%	0	11,684		11,684	1,813,882	0	1,813,882	
History truncated for ease of viewing  NOTES  1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amo	History truncated for ease of viewing  NOTES  1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amo Deferrals are authorized on a program year (Mar - Feb). The total balance is broken		Mar-14		0		0	7.78%			0	0	1,813,882		1,813,882	0
NOTES  1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amo Deferrals are authorized on a negatal way (Mar., Eah). The total halance is hinken	NOTES  1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amo Deferrals are authorized on a program year (Mar - Feb). The total balance is broken		History truncated	d for eas	e of viewing											
1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amo Deferrals are authorized on a program year (Mar., Eah). The total halance is horber	<ul> <li>Transfer February balance of prior year to 186233 Amort Industrial DSM for amo Deferrals are authorized on a program year (Mar - Feb). The total balance is broken</li> </ul>		VOTES													
Deferrale are authorized on a noorem was (Mar - Eah). The total halance is houbon	Deferrals are authorized on a program year (Mar - Feb). The total balance is broken		L - Transfer Februa	ary balanc	e of prior year to	o 186233 Amort II	ndustrial DSM for	amortization (	(see note below							
Opfortals are authorized on a nonceam wear (Mar - Feh.) The total halance is howen	Deferrals are authorized on a program year (Mar - Feb). The total balance is broken															
	בניבון מוא מור ממנויסו וברם סון מי היסקומות לרמו (ניומי יו רבי). הוא נטנמו המומורכי זא היסקומות		Deferrals are author	, no pazire	, reav mercoro e	'Mar - Fahl Tha h	rtal halance is br	tai amob aeda.	rate deferra	condo any ment fe	ionson de conci					

Northwest Natural Gas Company	Oregon	Earnings Sharing Deferral
Company:	State:	Description:

Account Number: Info:

254303 Docket UM 903 Deferral for 2011 earnings sharing issued in Order 12-278

(Credit)	
Debit	
-	

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	l otal Balance
(a)	(q)	(c)	(p)	(e)	(f)	, (6)	(h)
Beginning Balance	a)						
Nov-12	<b>H</b>		733,192	7.78%	0	733,192	
Dec-12				7.78%	0	0	
Jan-13				7.78%	0	0	
Feb-13				7.78%	0	0	
Mar-13		•		7.78%	0	0	
Apr-13				7.78%	0	0	
May-13				7.78%	0	0	
Jun-13				7.78%	0	0	
Jul-13				7.78%	0	0	
Aug-13				7.78%	0	0	
Sep-13				7.78%	0	0	
Oct-13				7.78%	0	0	
Nov-13				7.78%	0	0	
Dec-13				7.78%	0	0	
Jan-14				7.78%	0	0	
Feb-14				7.78%	0	0	
Mar-14				7.78%	0	C	

## ease of viewing HISTORY TRUNCATED FOR

NOTES 1 - Transfer October balance to 186279 for amortization. 

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

<b>н</b> с	Debit (Credit)							
7 %								Total
4	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
2	(a)	(q)	(c)	(p)	(e)	(f)	(b)	(h)
٥								
7	Beginning Balance	a)						
∞								
6	Oct-12	-						(422,864)
10	Nov-12		(45,233)		7.78%	(2,888)	(48,122)	(470,986)
11	Dec-12		(46,153)		7.78%	(3,203)	(49,357)	(520,342)
12	Jan-13		(48,268)		7.78%	(3,530)	(51,798)	(572,140)
13	Feb-13		(50,384)		7.78%	(3,873)	(54,257)	(626,397)
14	Mar-13		(52,540)		7.78%	(4,231)	(56,771)	(683,168)
15	Apr-13		(54,615)		7.78%	(4,606)	(59,221)	(742,389)
16	May-13		(59,116)		7.78%	(2,005)	(64,120)	(806,509)
17	Jun-13		(62,471)		7.78%	(5,431)	(67,902)	(874,411)
18	Jul-13		(63,210)		7.78%	(5,874)	(69,084)	(943,495)
19	Aug-13		(950'59)		7.78%	(6,328)	(71,384)	(1,014,879)
70	Sep-13		(65,663)		7.78%	(6,793)	(72,456)	(1,087,335)
21	Oct-13		(65,286)		7.78%	(7,261)	(72,547)	(1,159,882)
22	Nov-13	7	0	1,159,882	%0	0	1,159,882	0
23	Dec-13		0		%0	0	0	0
24	Jan-14		0		%0	0	0	0
25	Feb-14		0		%0	0	0	0
56	Mar-14		0		%0	0	0	0
27								
78	NOTES							
53	1 - Deferral represents the change in carrying	sents the ch		s between UG 152	costs between UG 152 and UG 221 between June 2011 when Encana activity first began and	June 2011 when E	ncana activity first b	egan and
30	October 2012. Pt	er the UM 15		s agreed that the	change in the Compa	ny's cost of capital in	the next rate case	would be
31	retroactively applied to the beginning of Encan	ied to the be	ginning of Encana ac	a activity.		•		
32								
33	2 - Transfer Octo	ber balance	<ul><li>2 - Transfer October balance to 191442 for amortization.</li></ul>	zation.				

## NOTES

	Total Balance	(h)	i c	(2,664,215)	(2,664,215)	(2,664,215)	(2,664,215)	(2,664,215)	(3,645,599)	0	0	0	0	0	
	Activity	, (b)	í	(2,664,215)	o (	0	0	0	(981,384)	3,645,599	0	0	0	0	
	Interest	(f)													
	Interest Rate	(e)													
il Gas Company i Property Sales UP 287, UP 290 3-358	Transfers	(p)								3,645,599					
Northwest Natural Gas Oregon (Gains)/Losses on Prope 254305 Dockets UP 208, UP 287 Orders 13-196, 13-358	Deferral	(c)		(2,664,215)	<b>o</b> (	0	0	0	(981,384)	0	0	0	0	0	
	Note	(q)	,	Н					7	٣					
Company: State: Description: Account Number: Info:	Debit (Credit) Month/Year	(a)	Beginning Balance	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	
	1264	9	7	ი :	10	11	12	13	14	15	16	17	18	19	70

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.

NOTES

²¹ 22 23 24 24

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

_	
Debit (Credit)	
Debit	
₩	•

3 2	•							Total
4	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
2	(a)	(q)	(c)	(p)	(e)	(f)	(6)	(h)
9								
7	Beginning Balance	ance						
6	Nov-12		515,700		7.78%	1,672	517,372	517,372
10	Dec-12		700,200		7.78%	2,270	702,470	1,219,842
11	Jan-13		660,150		7.78%	5,494	665,644	1,885,486
12	Feb-13		549,000		7.78%	889'6	558,688	2,444,174
13	Mar-13		484,200		7.78%	13,794	497,994	2,942,168
14	Apr-13		366,300		7.78%	17,034	383,334	3,325,502
15	May-13		247,050		7.78%	19,876	266,926	3,592,428
16	Jun-13		173,700		7.78%	22,123	195,823	3,788,251
17	Jul-13		162,000		7.78%	23,816	185,816	3,974,067
18	Aug-13		162,450		7.78%	25,087	187,537	4,161,604
19	Sep-13		168,300		7.78%	26,311	194,611	4,356,215
20	Oct-13		310,950		7.78%	27,989	338,939	4,695,154
21	Nov-13	<b>~</b>	0	(4,695,154)	7.78%	0	(4,695,154)	0
22	Dec-13		0		7.78%	0	0	0
23	Jan-14		0		7.78%	0	0	0
24	Feb-14		0		7.78%	0	0	0
25	Mar-14		0		7.78%	0	0	0
56								
27	NOTES							
28	1 - Transfer October balance	October ba		to 191031 for amortization.				

## Detail of Environmental Deferrals

1st Quarter 20	14 Environmental Account C	Petail							
	Account	Year/Month	Assignment	Document #	Amount Text	Invoice Refe	rence	Balance	Running
186145			200391-01-01	100977630	38,095,449.00 WBS 200391-01-01	100977630	December Balance >>	113,558,940.28	151,654,389.28
186145		2014/01	200391-01-01	100975786	68,994.00 WBS 200391-01-01	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 2014/01	200391-01-03 200391-01-08	100975788 100975789	871.86 WBS 200391-01-03 24,409.50 WBS 200391-01-08	100975788 100975789			151,734,715.89 151,759,125.39
186145 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 WB\$ 200391-02-07	100975794			152,360,201.62
186145 186145		2014/01 2014/01	200391-03-02-04 200391-03-02-05		6,701.92 WBS 200391-03-02-04 3,269.50 WBS 200391-03-02-05	100975796			152,366,903.54 152,370,173.04
186145		2014/01	200391-03-02-08		362.00 WBS 200391-03-02-08				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		670.10 WBS 200391-03-02-10				152,380,510.14
186145		2014/01	200394-01-01	100975800	-1,362.39 WBS 200394-01-01	100975800			152,379,147.75
186145 186145		2014/01 2014/01	200394-01-02 200394-01-03	100975801 100975802	-4,239.99 WB\$ 200394-01-02 62,550.51 WB\$ 200394-01-03	100975801 100975802			152,374,907.76 152,437,458.27
186145		2014/01	200394-01-04	100975803	116.71 WBS 200394-01-04	100975802			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 186145		2014/01 2014/01	200394-02-03 200394-02-05	100975807 100975808	30,900.00 WBS 200394-02-03 -35,151.62 WBS 200394-02-05	100975807 100975808			152,691,344.87 152,656,193.25
186145		2014/01	200394-02-03	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 2014/01 Total	200391-01-31	100976153	404.612.72 WBS 200391-01-31 39,625,695.30	100976153	January Balance =>		153,184,635.58 153,184,635.58
186145		2014/02	200391-01-01	100985298	3,401.52 WBS 200391-01-01	100985298	January Galance =>		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 2014/02	200391-01-09 200391-01-10	100985303 100985304	12,213.06 WBS 200391-01-09 57,238.50 WBS 200391-01-10	100985303 100985304			153,281,431.16 153,338,669.66
186145 186145		2014/02	200391-01-10	100985305	14,816.68 WBS 200391-01-10	100985304			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 2014/02	200391-03-02-04 200391-03-02-05		5,701.75 WBS 200391-03-02-04 12,311.25 WBS 200391-03-02-05	100985310 100985311			153,517,586.02 153,529,897.27
186145 186145		2014/02	200391-03-02-08		781.27 WBS 200391-03-02-08				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		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 2014/02	200391-03-02-10 200394-01-01	100985317	1,438.16 WBS 200391-03-02-10 6.440.73 WBS 200394-01-01	100985317 100985318			153,657,327.71 153,663,768.44
186145 186145		2014/02	200394-01-01	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 100985327	-21,503.54 WBS 200391-08 2,999.98 WBS 200391-02-10	100985326 100985327			153,631,440.00 153,634,439.98
186145 186145		2014/02	200391-02-10 200391-01-31	100985327	2,999.98 WBS 200391-02-10 412,277.18 WBS 200391-01-31	100985327			154,046,717.16
100140		2014/02 Total	2000010101	100001000	862,081.58	100007000	February Balance =>		154,046,717.16
186145		2014/03	200391-01-01	100991065	4,989.41 WBS 200391-01-01	100991065			154,051,706.57
186145		2014/03	200391-01-02	100991066	3,504.75 WBS 200391-01-02	100991066			154,055,211.32
186145 186145		2014/03 2014/03	200391-01-03 200391-01-08	100991067 100991068	8,905.75 WBS 200391-01-03 7,419.75 WBS 200391-01-08	100991067 100991068			154,064,117.07 154,071,536.82
186145		2014/03	200391-01-08	100991069	16.589.40 WBS 200391-01-09	100991069			154,088,126.22
186145		2014/03	200391-01-10	100991070	39,301.69 WBS 200391-01-10	100991070			154,127,427.91
186145		2014/03	200391-01-11	100991071	3,790.00 WBS 200391-01-11	100991071			154,131,217.91
186145		2014/03	200391-02-01	100991072	23.23 WBS 200391-02-01	100991072			154,131,241.14
186145		2014/03	200391-02-04	100991073 100991074	543,399.62 WBS 200391-02-04 186,676.80 WBS 200391-02-07	100991073 100991074			154,674,640.76
186145 186145		2014/03 2014/03	200391-02-07 200391-03-02-04		5,106.25 WBS 200391-03-02-04	100991075			154,861,317.56 154,866,423.81
186145		2014/03	200391-03-02-05		4,918.55 WBS 200391-03-02-05				154,871,342.36
186145		2014/03	200391-03-02-08		434.39 WBS 200391-03-02-08				154,871,776.75
186145		2014/03	200391-01-12	100991078	12,240.50 WBS 200391-01-12	100991078			154,884,017.25
186145 186145		2014/03 2014/03	200391-03-02-09 200391-01-13	100991079	3,380.00 WBS 200391-03-02-09 65,820.95 WBS 200391-01-13	100991079 100991080			154,887,397.25 154,953,218.20
186145		2014/03	200391-01-13		2,085.01 WBS 200391-01-13				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 186145		2014/03 2014/03	200394-01-01 200394-01-04	100999319 100999320	-4,117.50 WBS 200394-01-01 210.35 WBS 200394-01-04	100999319 100999320			155,669,454.99 155,669,665.34
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 186145		2014/03 2014/03	200391-01-02 200391-01-03	101000886 101000887	-43,890.17 WBS 200391-01-02 -21,437.50 WBS 200391-01-03	101000886 101000887			160,000,665.68 159,979,228.18
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	101000890			159,709,741.54
186145		2014/03	200391-01-11	101000891	-63,155.34 WBS 200391-01-11 4,088,193.00 WBS 200391-02-07	101000891			159,646,586.20
186145 186145		2014/03 2014/03	200391-02-07 200391-03-02-04	101000892	4,088,193.00 WBS 200391-02-07 -19,989.68 WBS 200391-03-02-04	101000892 101000893			163,734,779.20 163,714,789.52
186145		2014/03	200391-03-02-04		-19,989.68 WBS 200391-03-02-04 -20,499.78 WBS 200391-03-02-05				163,694,289.74
186145		2014/03	200391-03-02-08		-1,773.06 WBS 200391-03-02-08				163,692,516.68
186145		2014/03	200391-01-12	101000896	-50,250.00 WBS 200391-01-12	101000896			163,642,266.68
186145		2014/03	200391-03-02-09		-15,000.00 WBS 200391-03-02-09				163,627,266.68
186145		2014/03 2014/03	200391-01-13 200391-03-02-10	101000898	-477,125.13 WBS 200391-01-13 89,085.13 WBS 200391-03-02-10	101000898			163,150,141.55 163,239,226.68
186145 186145		2014/03	200391-03-02-10		96,713.19 WBS 200391-03-02-10				163,335,939.87
186145		2014/03	200391-01-14	101000901	-13,250.00 WBS 200391-01-14	101000901			163,322,689.87
186145		2014/03	200391-01-33	101000902	-73,780.00 WB\$ 200391-01-33	101000902			163,248,909.87
186145		2014/03	200391-02-10	101000903	-5,398,696.75 WBS 200391-02-10	101000903			157,850,213.12
186145 186145		2014/03 2014/03 Total	200394-07-01	100999323	1,490.20 WBS 200394-07-01 3,804,986.16	100999323	March Balance =>		157,851,703.32 157,851,703.32
186145 Total		LUI-100 IOIAI			44.292,763.04		maron balance>		.01,001,100.02
186146		2014/01	200506-04-31	100976163	1,208.94 WBS 200506-04-31	100976163	December Balance =>	186,469.40	187,678.34

	96146	2014/01 Total 2014/02	200506-04-31	100987409	1,208.94 1,216.78 WBS 200506-04-31		January Balance =>		187,678.34
		2014/02 Total	l	100307409	1,216.78 WBS 200506-04-31 1,216.78	100987409	February Balance =>		188,895.12
	86146	2014/03	200506-04-31	101000309	1,224.67 WBS 200506-04-31	101000309	t duridaty Datatice =>		188,895,12 190,119,79
	86146 Total	2014/03 Total	l .		1,224.67		March Balance =>		190,119.79
	86147	2014/01	200391-04-02	100975813	3,650,39 10,382,20 WBS 200391-04-02	100975813	December Balance =>	e com oc	
	86147 86147	2014/01	200391-04-03	100975814	393.75 WBS 200391-04-03	100975814	December paratice «>	5,587,851.10	5,598,233.30 5,598,627.05
	86147	2014/01	200391-04-09 200391-04-31	100975815 100976154	2,661.07 WBS 200391-04-09	100975815			5,601,288.12
		2014/01 Total		100970104	28,958.32 WB\$ 200391-04-31 42,395.34	100976154	Innum, Balance		5,630,246.44
	86147 86147	2014/02	200391-04-02	100985328	11,225.75 WBS 200391-04-02	100985328	January Balance =>		5,630,246.44 5,641,472.19
	86147	2014/02 2014/02	200391-04-09 200391-04-11	100985329 100985330	1,154.88 WBS 200391-04-09	100985329			5,642,627.07
	86147	2014/02	200391-04-31	100987400	17.627.89 WBS 200391-94-11 29.282.23 WBS 200391-94-31	100985330 100987400			5,660,254.96
	50.1.2°	2014/02 Total			59,290.75	100967400	February Balance =>		5,689,537.19 5,689,537.19
	86147 86147	2014/03 2014/03	200391-04-02	100991085 100991086	419.25 WBS 200391-04-02	100991085	obrodry balance		5,689,956.44
		2014/03	200391-04-09 200391-04-11	100991086	1,092,45 WBS 200391-04-09 2,804,31 WBS 200391-04-11	100991086			5,691,048.89
	86147	2014/03	200391-04-31	101000299	29,579.65 WBS 200391-04-31	100991087 101000299			5,693,853.20
	86147 86147	2014/03	200391-04-02	101000904	96,264.40 WBS 200391-04-02	101000904			5,723,432.85 5,819,697.25
	86147	2014/03 2014/03	200391-04-03 200391-04-09	101000905 101000906	-394.29 WBS 200391-04-03	101000905			5,819,302.96
1	86147	2014/03	200391-04-11	101000907	-6,029,66 WBS 200391-04-09 8,984,30 WBS 200391-04-11	101000906 101000907			5,813,273.30
1	86147	2014/03	200391-04-33	101000908	-1.586.00 WBS 200391-04-33	101000908			5,822,257.60 5,820,671.60
1	86147 Total	2014/03 Total			131,134.41		March Balance =>		5,820,671.60
1	96148	2014/01	200393-04	100975816	232,820.50 331,035.00 WB\$ 200393-04	100975816	Consented Colors		
	86148	2014/01	200393-01-01	100975817	81,966.00 WBS 200393-01-01	100975817	December Balance «>	26,092,997.43	26,424,032.43 26,505,998.43
,	86148	2014/01 2014/01 Total	200393-05-31	100976161	140,498.97 WBS 200393-05-31	100976161			26,646,497.40
1	86148	2014/02	200393-01-01	100985332	553,499.97	100000000	January Balance =>		26,646,497.40
1	86148	2014/02	200393-06-01	100985333	74,131.77 WBS 200393-01-01 30,000.00 WBS 200393-06-01	100985332 100985333			26,720,629.17
1	86148	2014/02 2014/02 Total	200393-05-31	100987407	143,030.59 WBS 200393-05-31	100987407			26,750,629.17 26,893,659.76
1	86148	2014/02 Total 2014/03	200393-01-01	100999324	247,162.36 23,697.50 WBS 200393-01-01	40000000	February Balance ⇒>		26,893,659.76
1	86148	2014/03	200393-05-31	101000307	23,697.50 WBS 200393-01-01 144,358.53 WBS 200393-05-31	100999324 101000307			26,917,357.26
	86148 86148	2014/03	200393-04	101000913	-275,000.00 WBS 200393-04	101000307			27,061,715.79 26,786,715.79
	96148 96148	2014/03 2014/03	200393-01-01	101000914	-156,250.00 WBS 200393-01-01	101000914			26,630,465.79
1	36148	2014/03	200393-05-01 200393-06-01	101000915 101000916	-25,000.00 WBS 200393-05-01 -12,000.00 WBS 200393-06-01	101000915 101000916			26,605,465.79
	86148	2014/03	200393-06-02	101000917	-20,000.00 WBS 200393-06-02	101000918			26,593,465.79 26,573,465.79
	36148 36148	2014/03	200393-05-33	101000918	-17,956.00 WBS 200393-05-33	101000918			26,555,509.79
,	30.140	2014/03 Total	200687-01	101000920	-1,625.00 WBS 200687-01 -339,774.97	101000920			26,553,884.79
	36148 Total				460,887.36		March Balance =>		26,553,884.79
	36149 36149	2014/01 2014/01	200392-02-01	100975818	3,591.12 WBS 200392-02-01	100975818	December Balance =>	4,721,371.60	4,724,962.72
		2014/01 Total	200392-04-31	100976159	21,571.67 WBS 200392-04-31 25,162.79	100976159			4,746,534.39
	36149	2014/02	200392-01-01	100985334	1,462.50 WBS 200392-01-01	100985334	January Balance ≃>		4,746,534.39
	36149 36149	2014/02	200392-02-01	100985336	2,719.75 WBS 200392-02-01	100985336			4,747,996.89 4,750,716.64
	36149	2014/02 2014/02	200392-03-01 200392-03-03	100985337 100985339	24,966.50 WBS 200392-03-01	100985337			4,775,683.14
1	36149	2014/02	200392-03-04	100985340	21,935.00 WBS 200392-03-03 6,922.58 WBS 200392-03-04	100985339 100985340			4,797,618.14
1	36149	2014/02	200392-04-31	100987405	21,911.21 WBS 200392-04-31	100983405			4,804,540.72 4,826,451.93
1.	36149	2014/02 Total 2014/03	200392-02-01	100999325	79,917.54		February Balance =>		4,826,451.93
	36149	2014/03	200392-03-01	100999326	4,143.82 WBS 200392-02-01 1,868.75 WBS 200392-03-01	100999325 100999326			4.830,595.75
	86149	2014/03	200392-03-03	100999327	16,847.50 WBS 200392-03-03	100999327			4,832,464.50 4,849,312.00
	86149 86149	2014/03 2014/03	200392-03-04 200392-04-31	100999328	2,227.50 WBS 200392-03-04	100999328			4,851,539.50
	86149	2014/03	200392-04-31	101000304 101000878	22,322.63 WBS 200392-04-31 -7,500.00 WBS 200392-01-01	101000304			4,873,862.13
	36149	2014/03	200392-02-01	101000879	-8,868.30 WBS 200392-02-01	101000878 101000879			4,866,362.13
	6149 6149	2014/03 2014/03	200392-02-02	101000880	-152.50 WB\$ 200392-02-02	101000880			4,857,493.83 4,857,341.33
	6149		200392-03-01 200392-03-02	101000881 101000882	-32,076.14 WBS 200392-03-01 -4,564.86 WBS 200392-03-02	101000881			4,825,265.19
	6149	2014/03	200392-03-03	101000883	-9,456.37 WBS 200392-03-02	101000882 101000883			4,820,700.33
11	6149		200392-03-04	101000884	-42,585.67 WBS 200392-03-04	101000884			4,811,243.96 4,768,658.29
18	6149 Total	2014/03 Total			-57,793.64 47,286.69		March Balance =>		4,768,658.29
	6151	2014/01	200391-03-01-09	100975819	9,098.64 WBS 200391-03-01-09	100975819	December Balance =>	10 702 005 45	10 000 001 00
	6151 6151	2014/01	200391-03-01-33	100975820	-5.91 WBS 200391-03-01-33	100975820	= 555Jer Dalarite #>	19,793,905.45	19,803,004.09 19,802,998.18
, ,		2014/01 Total	200391-03-01-31	1009/6155	128,359.19 WBS 200391-03-01-31 137,451.92	100976155			19,931,357.37
		2014/02	200391-03-01-33		-5.20 WBS 200391-03-01-33	100985342	January Balance =>		19,931,357.37
18		2014/02 2014/02 Total	200391-03-01-31	100987401	129,219.90 WBS 200391-03-01-31	100987401			19,931,352.17 20,060,572.07
	6151	2014/02 Total 2014/03	200391-03-01-33	100999329	129,214.70 -5.61 WBS 200391 02.01.22	100000000	February Balance ∞>		20,060,572.07
18	6151	2014/03	200391-03-01-31	101000300	-5.61 WBS 200391-03-01-33 130.057.68 WBS 200391-03-01-31	101000300			20,060,566.46
18		2014/03 Total	200391-03-01-33	101000909	-257.11 WBS 200391-03-01-33	101000909			20,190,624.14
18	6151 Total	2014/03 Total			129,794.96		March Balance =>		20,190,367.03
	6152		200507-01-31	100976165	396,461.58 223.49 WBS 200507-01-31	100976165	December Balance =>	949 540 00	040
10		2014/01 Total	200503.04.55	40000=	223.49		January Balance =>	213,548.36	213,771.85 213,771.85
, ,		2014/02 2014/02 Total	200507-01-31	100987411	224.94 WBS 200507-01-31 224.94	100987411	·		213,996.79
18	6152	2014/03	200507-01-31	101000311	226.40 WBS 200507-01-31	101000311	February Balance =>		213,996.79
1.9	6152 Total	2014/03 Total			226.40		March Balance =>		214,223.19 214,223.19
		2014/01	200508-03-01	100975821	674.83 14,315.50 WBS 200508-03-01	10007500-			
18	6153	2014/01		100976167	2.846.92 WBS 200508-04-31	100975821 100976167	December Balance =>	765,199.93	779,515.43 782,362.35
16		2014/01 Total	000500 00 01		17,162.42	100070107	January Balance =>		782,362.35 782,362.35
				100985343 100987413	12,277.11 WBS 200508-03-01	100985343			794,639.46
		2014/02 Total		30001710	2,948.72 WBS 200508-04-31 15,225.83	100987413	February Balance =>		797,588.18
				100999330	12,578.15 WBS 200508-03-01	100999330	· curuary Dalatice =>		797,588.18 810,166.33
				101000313 101000921	3,045.73 WBS 200508-04-31	101000313			813,212.06
	6153	2014/03		101000921	-39,170.76 WBS 200508-03-01 -1,301.00 WBS 200508-04-33	101000921 101000922			774,041.30
4.0		2014/03 Total			-24,847.88	101000922	March Balance =>		772,740.30 772,740.30
	6153 Total 6154	2014/01	200509-03-31	100976169	7,540.37				
		2014/01 Total		1009/0109	1,527.38 WBS 200509-03-31 1,527.38	100976169	December Balance =>	235,585.01	237,112.39
18	8154	2014/02	200509-03-31	100987415	1,537.28 WBS 200509-03-31	100987415	January Balance =>		237,112.39 238,649.67
18		2014/02 Total 2014/03	200509-03-31	101000215	1,537.28		February Balance =>		238,649.67
		2014/03 Total	E-00009-03-3 I	101000315	1,547.25 WBS 200509-03-31 1,547.25	101000315	Manch Data		240,196.92
	5154 Total				1,947.25 4,611.91		March Balance =>		240,196.92
Gr	and Total				45,446,696.67				

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### **Detail of Gas Cost Deferrals**

Core Market Commodity gas cost deferral Northwest Natural Gas Company Oregon Account Number: Description: Company: State:

Docket UM 1496 191400

Narrative:

Current reauthorization to defer was granted in Order No. 13-441

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%.

	Adjusted GL Balance		(401.317)	(1,454,048)	(3.365,274)	(6.211.426)			(6,028,916)	(4,503,444)	(3,659,908)	(2,887,258)	(3.039.751)	(2,453,528)	(1.023.412)	1.345.136			16,906,034	•									- 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 acroused on this activistment
	Adiustment						464,114										260 403												rest is not accr
Deferral	Plus Int. GL Balance	(K)	(401.317)	(1,454,048)	(3,365,274)	(6,211,426)	(5,109,245)	(6,189,268)	(6,493,030)	(4,967,558)	(4,124,022)	(3,351,372)	(3,503,865)	(2,917,642)	(1.023,412)	1,345,136	1.463.320	9,504,540	16,645,631								le 2011.		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 a
	Activity	(i)	7,570,609	(1,052,731)	(1,911,226)	(2,846,152)	1,102,181	(1,080,023)	(303,762)	1,525,472	843,536	772,650	(152,493)	586,223	1,430,116	2,368,548	118.185	8.041,219	7,141,091								dated back to Jun		The adjustment is
	Transfer	(i)	7,971,926												2,453,528												ferral. The error		ovember 2012.
	Hedge Adjustment	(h)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0								the commodity de	on this correction	culation error in N
	Storage Adiustment (2)	(b)	(14,009)	(19,382)	(24,590)	(17,545)	(13,360)	(10,669)	(7,578)	(4,529)	(3,956)	(3,988)	(5,370)	(10,580)	(1,778)	(2,701)	(2,527)	(2,275)	(1,481)						page 6.		- NW Natural identified and corrected for a mathematical error impacting Oregon's share of the commodity deferral. The error dated back to June 2011	An adjustment of \$464,114 was made for prior year PGA deferrals. Interest is not accrued on this correction.	at related to a calc
	Interest Rate	(£)	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%					ortization.			error impacting (	A deferrals. Inter-	femand charge th
	Interest	(e)	(1,297)	(266'5)	(15,572)	(30,944)	(36,579)	(36,508)	(40,979)	(37,031)	(29,377)	(24,154)	(22,151)	(20,749)	(3,307)	1,040	9,075	35,439	84,496					t 191401 for amo	ne 96 of Oregon		r a mathematical	for prior year PG/	corrected for a d
	Commodity Deferral <b>(3)</b>	(p)	(386,011)	(1,027,354)	(1,871,064)	(2,797,663)	1,152,120	(1,032,846)	(255,205)	1,567,032	876,869	800,792	(124,972)	617,552	(1,018,327)	2,370,209	111,637	8,008,055	7,058,076	•	History truncated for ease of viewing			October balance transferred to account 191401 for amortization.	2 - Adjustment for storage true up. See line 96 of Oregon Storage Cutoff,	- See line 25 of Oregon WACOG, page 5.	1 and corrected fo	54,114 was made	ural identified and
	Note	(q)					4								1, 6		ιΩ				ted for			ance tran	for storag	of Oregon	identifiec	nt of \$46	NW Nat
Debit (Credit)	Month/Year	(a)	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Ang-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14		History trunca		NOTES:	1 - October bala	2 - Adjustment 1	3 - See line 25 c	4 - NW Natural	An adjustme	5 - In Q1 2014,
н	3 2	4	80	81	85	83	84	82	98	87	88	89	8	91	35	83	8	95	96	26	80	66	100	101	102	103	104	105	106

## History truncated for ease of viewing

## NOTES:

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.

Core Market Demand cost deferral Northwest Natural Gas Company Oregon Description: Company: State:

Docket UM 1496 191410 Account Number:

Current reauthorization to defer was granted in Order No. 13-441

incurred and the demand cost embedded as defined in the related Deferral of 100% of the Difference between actual demand cost

state's annual PGA.

Narrative:

	Debit (Credit)	īt)							
7			Demand						Deferral
3	Month/Year	Note	Deferral (2)	Interest	Interest Rate	Adjustment	Transfer	Activity	GL Balance
4	(a)	(q)	(၁)	(p)	(e)	( <del>J</del> )	(b)	æ	(E)
5									
80	Nov-12	-	(115,017)	(373)	7.78%		1,119,499	1,004,109	(115,390)
81	Dec-12		(193,047)	(1,374)	7.78%			(194,421)	(309,811)
85	Jan-13		(288,605)	(2,944)	7.78%			(291,549)	(601,360)
83	Feb-13		(332,975)	(4,978)	7.78%			(337,953)	(939,313)
84	Mar-13		(246,181)	(888)	7.78%			(253,069)	(1,192,382)
82	Apr-13		(132,044)	(8,159)	7.78%			(140,203)	(1,332,585)
98	May-13		(180,185)	(9,224)	7.78%			(189,409)	(1,521,994)
87	Jun-13		(148,977)	(10,351)	7.78%			(159,327)	(1,681,321)
88	Jul-13		(81,905)	(11,166)	7.78%			(93,071)	(1,774,392)
83	Aug-13		(153,043)	(12,000)	7.78%			(165,043)	(1,939,435)
96	Sep-13		(36,795)	(12,703)	7.78%			(52,498)	(1,991,933)
91	Oct-13	ო	(62,359)	(13,117)	7.78%		8	(75,478)	(2,067,411)
95	Nov-13		277,128	868	7.78%		2,067,411	2,345,437	278,026
93	Dec-13		(199,159)	1,157	7.78%			(198,002)	80,024
4	Jan-14		(529,086)	(224)	7.78%			(229,310)	(149,286)
95	Feb-14		(432,642)	(2,370)	7.78%			(435,013)	(584,298)
96	Mar-14		(270,084)	(4,664)	7.78%			(274,748)	(829,046)
26									
86	History trun	cated fo	History truncated for ease of viewing						
66									

# History truncated for ease of viewing

### NOTES 100

1 - October balance transferred to account 191411 for amortization. 101 102 103

2 - See line 83 of Oregon Demand, page 7.

3 - Adjustment was made to true-up the balance with actual results.

Northwest Natural Gas Company Company:

Oregon State:

Core Market Demand Collection Deferral Description:

191450 Account Number:

Docket UM 1496

Current reauthorization to defer was granted in Order No. 13-441

collected and the seasonalized imbedded demand costs as defined Deferral of 100% of the difference between actual demand costs

Narrative:

	Deferral	Plus Int.	GL Balance	(i)	525,375	2,092,700	(232,694)	(400,564)	842,798	1,277,490	921,085	1,133,346	1,293,560	1,476,401	790,042	196,089	(329,339)	(1,618,000)	(2,496,071)	(4,518,404)	(3,231,793)
			Activity	(i)	1,246,463	1,567,325	(2,325,394)	(167,870)	1,243,362	434,692	(356,405)	212,261	160,215	182,841	(686,359)	(263,953)	(525,427)	(1,288,661)	(878,071)	(2,022,333)	1,286,611
			Transfer	(b)	721,087											(1)	(196,089)				
			Interest Rate	(J)	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%	7.78%
l PGA.			Interest	(e)	1,698	8,460	6,010	(2,046)	1,429	6,851	7,104	6,638	7,842	8,950	7,323	3,186	(1,064)	(6,292)	(13,293)	(22,665)	(25,042)
in the state's annual PGA		Demand	Deferral (2)	(p)	523,678	1,558,865	(2,331,404)	(165,824)	1,241,933	427,841	(363,509)	202'625	152,373	173,891	(693,683)	(597,139)	(328,275)	(1,282,369)	(864,778)	(1,999,668)	1,311,653
			Note	(q)	-											က	-	4			
	Debit (Credit)		Month/Year	(a)	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14

# History truncated for ease of viewing

## NOTES

- 1 October balance transferred to account 191411 for amortization. 100
  - 2 See line 3 of Demand Deferral, page 8.
- 3 Adjustment was made to true-up the balance with actual results. 102 103 104
- 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.

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

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

Narrative:

-	Debit (Credit)							
7 m								
4	Month/Year	Note	Deferral	Adjustment	Transfer	Interest	Activity	
ا								ı
80	Nov-12	Ħ	21,699	(6,318)	(47,816)		(32,435)	
81	Dec-12		21,699	(8,689)	,		13,010	
82	Jan-13		21,725	(8,380)			13,345	
83	Feb-13		21,725	(10,988)			10,737	
84	Mar-13		21,725	(8,139)			13,586	
85	Apr-13	7	21,683	(32,068)			(15,385)	
98	May-13		21,683	(5,324)			16,359	
87	Jun-13		21,683	(7,351)			14,332	
88	Jul-13		21,683	(4,973)			16,710	
83	Aug-13		21,683	(5,183)			16,500	
8	Sep-13		21,747	(3,967)			17,781	
91	Oct-13		21,691	(7,216)			14,475	
35	Nov-13	-	21,683	(6,644)	(146,831)		(131,792)	
93	Dec-13		21,683	(11,702)			9,981	
95	Jan-14		21,683	(9,426)			12,227	
92	Feb-14		17,048	(8,723)			8,325	
96	Mar-14	7	17,048	(129,796)			(112,748)	
47								

# History truncated for ease of viewing

## NOTES

^{1 -} October balance transferred to account 191411 for amortization 100 101 102

^{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

															7-10-4-0EE-1 COCK							- WOYA 688		,						
March-14	47,227,946 31,781,660 86,625,762 71,179,476	\$ 36,813,091	0.51719	In Balance	March-14	te Basence 42,219,585	28,489,303	64,412,670 1,728,570.00	62,684,100	0.39660		\$ 24,834,187 \$ 25,519,738	64,412,670 0.50995 \$ 32,847,241	(1) 407 KM3 AM	(7,058,076.00)	March-14	\$ 37,795,893.62		368,465.87	•	\$ 38,679,163.22	\$ 319,425.71	\$ 1,427,892.69	(2,778,669.67) \$ (1,360,776:98)		(540,651.79)	(29,242.60)	(1,904.82)	75,406.55	***
February-14	55,941,171 47,227,946 118,482,709 109,769,484	\$ 53,318,545	0.48573	In Balance	iles Volumes February-14	In Balance 50,017,932	42,219,585	98,923,219 1,747,299.00	97,175,920	0.39660	0.40061	692,979 38,499,156 39,192,135	98,923,219 0.48203 \$ 47,683,959	(8 401 824 23)		reoruary-14	41,496,163.04	100,000	351,096,70		42,253,273.90	326,732.34	12,337,686.61	10,927,015.14	(551 807 94)	338,328.61	(42,106.26)	•	67,128.70	
January-14	64,914,749 55,941,171 130,737,330 121,763,752 In Baganca	48,309,835	0.39675	In Balance	Oregon Calendar Sales Volumes January-14 February-14	In Batance 58,093,768	50,017,932	109,868,942 1,879,774.00	107,989,168	0.39618	0.40681	745,518 \$ 42,783,149 \$ 43,528,667 \$	109,868,942 0.39157 43,021,382	E07 384 QF	(111,637.00)	January-14	33,728,083.65 \$	44.026,150	398,432.60		35,900,182.69	507,245.55 \$	T.	(767,548.02)	373 750 56	551,827.24	(48,053.87)	5,460.52	114,379.90	
December-13	55,292,851 64,914,749 120,375,362 129,997,260 In Belince	54,326,953 \$	0.41791	in Balance	O December-13	in Belance 49,385,599	58,093,768	117,439,552	115,443,587	0.39618	0.40681	791,600 \$ 45,736,440 \$ 46,528,040 \$	117,439,552 0.41135 48,308,760 \$	:	(2,370,209.00)	December-13	39,437,361.43 \$	992,949,00	644,243.47	,	39,792,109.98	505,695.40 \$		(3,374,222.26)	650 016 10	(202,750.66)	(40,547.51)	(2,575.27)	64,546.17	
November-13	30,045,128 55,292,851 60,402,003 85,649,726	\$ 32,583,279 \$	0.38042	in Balance	November-13	Review 27,069,002	49,385,599 54,987,359	77,303,956 1,679,374.00	75,624,582	0.39618	0.27109	\$ 666,040 \$ \$ 29,960,947 \$ \$ 30,626,987 \$	77,303,956 0.37002 \$ 28,604,010 \$	0 000 078 83	11	November-13	\$ 34,023,368.72 \$		366,526.51		\$ 35,281,397.23 \$	\$ 411,816.63 \$	\$ 2,342,207.60 \$	(4,710,632.15)	(200 630 44)	(552,215.10)	(22,874.43)		43,219.02	
October 13	30,045,128	•			October-13		27,069,002	l ef	:Sa				ام	*	· [••]	Í	**				169	93	97	69			,,	ch		ı
	P / M Unbilled Volumes: C / M Unbilled Volumes: Reported Cycle Billing Volumes: Calculated Calendar Month Volumes:	Total Cdity Costs Incurred In ORPGA file	System Incurred WACOG Per Thm:		8	P / M Unbilled Volumes:	C / M Unbilled Volumes: Reported Cycle Billing Volumes:	Calculated Calendar Month Volumes: Less: Winter WACOG Usage	Incremental Usage Net Calculated Calendar Month Volumes:	"ORPGA" Average Commodity Rate "ORPGA" Winter Commodity Rate	Monthly Incremental Rate "Collections" Incre. Commodity Rate	"Collections" Winter Commodity Rate "Collections" Average Commodity Rate ORE. Commodity Cost Collected	Calculated Calendar Month Volumes: WACOG Incurred: Calculated Vol. Amount	Total Collection or notional of later	90% Dfrt. {Collection vs Calculated}	Contract Commodity Gas Costs:	Year around Contracts	Short Term Contracts	Spot Purchases Volumetric Transp Chg	Misc. Act. Up/St Sales	UAG Reserve Adj Sub Total	Field Production Gas	Storage Activity: System Withdrawals	System Injections Sub Total	Other Activity DAM Impalance Adi	C/M Imbalance Adj	Cost of Company Use Gas	Misc. Cust. Imbalance Purch	Prior Period Estimate Adj.	
No G	+ 0 0 4	u	ø			7	യത	2 = :	27 25	4 15 1	17	8 6 0 0	288	ć	52		33	3 8	8 8	36	37	38	39	4 4	42	4 4	44	45	46	

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	ক	
89 "ORPGA" Winter Proforma Cdity Rate		0.39637	0.39637	0.39637	0.39637	0.39637	23	
90 "Collections" Winter Commodity Rate	B	665,653 \$	791,141	\$ 745,086 \$	692,577	\$ 685,153	m	
91 "Collections" Average Commodity Rate	69	29,943,553 \$	45,709,888	\$ 42,758,311 \$	38,476,806	\$ 24,819,769		
92 Proforma Commodity Cost Collected	S	30,609,207 \$	46,501,029	\$ 43,503,397 \$	39,169,382	\$ 25,504,92	<b>I</b> m	
93 Total Collection vs Calculated Line 20-17	s	30,626,986.63 \$	46,528,040.02 \$	\$ 43,528,666.95 \$ 39,192,134.77	39,192,134.77	\$ 25,519,737.60		
94 Total Collection vs Calculated Restated	<del>69</del>	30,609,206.72 \$	46,501,028.92	\$ 43,503,397.09 \$	39, 169, 382, 43	\$ 25,504,922.69	· m	
95 Total Collection vs Calculated	S	17,779.91	27,011.10 \$	\$ 25,269.86 \$	22,752,34 \$	\$ 14,814,9		10
96 .10% Dfrl. {Collection vs Calculated}	49	1,778.00 \$	2,701.00	\$ 2,527.00 \$	2,275.00	\$ 1,481.0	こと ひてのか こうどう	te-

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

																					d a		
March-14			7,909,782.14			18,688.19							(16,134.13)		7,912,336.20			8,211,532.44	5	(299,196.00)	90.270%		(270,084.23)
February-14			7,383,884.47			18,688.19							(46,032.33)		7,356,540.33 \$			7,835,816.44 \$	5	(479,276.00) \$	90.270%		(432,642.45) \$
January-14			7,956,244.71			18,688.19							(17,179.71)		7,957,753.19 \$	š		8,211,532.44 \$	ž	(253,779.00) \$	90.270%	ON STREET, STR	(229,086.30) \$
December-13			7,994,077.85			18,688.19							(21,859.82)		7,990,906.22 \$	š		8,211,532.44 \$	ž	306,999.00 \$ (220,626.00) \$ (253,779.00) \$ (479,276.00) \$ (299,196.00)	90.270%		(199,159.09) \$
November-13 D			7,839,920.02			18,688.19							(13,601.46)		8,032,178.94 \$ 7,845,006.75 \$ 7,990,906.22 \$ 7,957,753.19 \$ 7,356,540,33 \$ 7,912,336.20	š		\$ 7,538,008.00 \$ 8,211,532.44 \$ 8,211,532.44 \$ 7,835,816.44 \$ 8,211,532.44	š	\$ 00.666,908	90.270%		277,128.00 \$
October-13			8,032,178.94												8,032,178.94 \$			€9		S			σ
0	ACTUAL DEMAND CHARGES:	JS Transmission Co.:	Williams (NWPL	TrnsCan(Gas Trans. NW)	Temporary Capacity	KB Pipeline	CN Transmission Co.:	TransCanada (NOVA)	TransCanada (ANG)	Duke En (WC)T-South	Coral En T-South	Terasen Gas (SC)	PPA/TMV Demand	Tenasks Virtual	Total Charges		EMBEDDED CHARGES:	Total Embedded	SON	81 Total Varance	82 Oregon Allocation Ratio		83 Oregon Portion
Line No.	ACTUAL D	š	47	48	49	20	ວົ	51	52	53	54	55	56	57	58 To		EMBEDDE	69 To	7 4000	81 To	82 Ore		83 Ore

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 \$ 2 Collected line 44	10,045,585.00 \$ 10,373,859.60	14,353,308.00 \$ 15,635,676.76	13,754,842.00 \$ 14,619,620.08	11,145,958.00 \$ 13,145,626.45	9,656,978.00 8,345,324.60	
3 Deferral	328,274.60	1,282,368.76	864,778.08	1,999,668.45	(1,311,653.40)	ê
		Actı	ual Fixed Charges Co	Actual Fixed Charges Collected TO PAGE		<u>a</u>
Oregon Firm Calender Mo. Sales:	November-13	December-13	January-14	February-14	Mai	
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 Calender 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 Calender 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					1	イルフラム <i>102</i> 5
Plus: 31CSF - 31SF A C		180,459.23 \$	183,632.85 \$	178,532.41 \$	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	があれているのと
31ISF - 31SF A C	124,012.79	107,945.64		124,380.06 \$	فعيرين	
		87,915.12	88,438.73 \$	90,514.24 \$	500 Michigan	
321SF - 32SF A C	81,832.53	78,280.79			79,649.85	
Prior Month Unbilled MDDV Com	(98,400.24)	(92,736.05)		_	(89,053.55)	
	(57,978.18)	(62,006.40)	_		(62,190.03)	
F	92,736.05	89,834.77			85,365.31	
34 Current Month Unbilled MDDV Ind	62,006.40		- 1	_	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 Phis: 31CSL - 31SIV					A CONTRACTOR OF THE PROPERTY O	SEE PASE 10
						の悪ろうろいるが
38 32CSI - 32SIM \$	35,694.16	58,847.07	54,296.97 \$	48,606.80 \$	41,646.25	
39 32ISI - 32SIM \$	33,218.40 \$	57,265.04 \$	64,099.99 \$	54,634,22 \$		
40 SFV Collected Interruptible Sales	68,912.56	116,112.11	118,396.96 \$	103,241,02 \$	98,638.24	
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 \$	_	(29,838.89) \$	\$ (6,783.60)	(15,808.28) \$	(6,774.27)	
#		(7,008.75) \$	(6,786.63) \$	49	(260.33)	
44 Unbilled Manual Adjustments Com		11,130.28 \$		2,832.70 \$	2,571.39	
	29,838.89 \$	6,783.60 \$	15,808.28 \$	6,774.27 \$	7,146.78	
Unbilled Manual Adjustments Ind Int	7,008.75				1,124.98	
47 Collections Subject to Sensitive Adj \$	57	520,891.23 \$	617,968.28 \$	570,815.52 \$	559,391.63	
ect	-5.9090%	-2.9090%	-2.9090%	-2.9090%	-2.9090%	
49 Revenue Sensitive Adjustment		(15,152.73)	_		(16,272.70)	
50 Total Demand Charges Collected (26+47+49)	- 11	15,635,676.76	- 11	- 1	8,345,324.60	
49 Revenue Sensitive Adjustment 50 <b>Total Demand Charges Collected (26+47+49)</b>	(16,607.12) \$ 10,373,859.60 \$	(15,152.73) 15,635,676.76	1.1 #		(16,272.70 8,345,324.60	

**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:

	Colu	Column Labels				
els		31CSF	311SF	32CSF	32ISF	<b>Grand Total</b>
2.17000	American services and the services are the services and the services and the services and the services are the services and the services and the services are t			The state of the s	ž	
Sum of Rate Adj Amount	\$	171,155.93	171,155.93 \$ 126,949.34 \$ 84,426.02 \$ 79,649.85 \$ 462,181.14	\$ 84,426.02	\$ 79,649.85	\$ 462,181.14
Sum of Rate Adj Therms		78,928	58,502	38,906	36,705	213,041
Total Sum of Rate Adj Amount	s	171,155.93	171,155.93 \$ 126,949.34 \$ 84,426.02 \$ 79,649.85 \$ 462,181.14	\$ 84,426.02	\$ 79,649.85	\$ 462,181.14
Total Sum of Rate Adj Therms		78,928	58,502	38,906	36,705	213,041

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

ed		
harges Collect	32	84,426.02
Per Demand Deferral page: Firm Sales Service Non-Commodity Charges Collected	31	171,155.93
Per Demand Deter		Lines 27 and 29

126,949.34 79,649.85 298,105.27 164,075.87

Total MDDV Charges

Lines 28 and 30

462,181.14

**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:

	Colum	Column Labels				
Row Labels		32CSI		32151	9	<b>Grand Total</b>
0.01734	ere operation of	and Automotives of the Control of th	•			en faller.
Sum of Rate Adj Amount	\$	41,646.25	\$	41,646.25 \$ 56,991.99 \$ 98,638.24	\$	98,638.24
Sum of Rate Adj Therms		2,401,745		3,286,732		5,688,477
Total Sum of Rate Adj Amount	*	41,646.25	\$	56,991.99 \$ 98,638.24	s	98,638.24
Total Sum of Rate Adj Therms		2,401,745		3,286,732		5,688,477

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	lon-Commod	ity Charges Collected
	31	32
Lines 36 and 38	0.00	41,646.25
Lines 37 and 39	0.00	56,991.99
	0.00	98,638.24
Total Interruptible Charges		98,638.24

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

RATE 0.52573

71,078,792.13

135,199,219 \$

THERMS

RATE

<u>LIQUEFIED</u> AMOUNT

THERMS

AMOUNT

THERMS

RATE

BEGINNING BALANCE AMOUNT

THERMS

MONTH Dec-07

ISSUES

ENDING BALANCE AMOUNT

Testing Links

				4,300,003.10	10,4440,000	10.17.1,040,03	00,700,507				
0.37732	33,678,519.28	89,256,095 \$	•	. 000 000 4	\$ .000.000		\$ -	0.37732	33,678,519.28	89,256,095 \$	Dec
0.37732	33,678,519.28	89,256,095 \$	1		<b>чэ</b>	•	<b>€</b> Э	0.37732	33,678,519.28	89,256,095 \$	Nov
0.37732	33,678,519.28	89,256,095 \$			<b>€</b>		<b>₽</b>	0.37732	33,678,519.28	89,256,095 \$	Oct
0.37732	33,678,519.28	89,256,095 \$	•	,	<b>⇔</b>	•	\$	0.37732	33,678,519.28	89,256,095 \$	Sep
0.37732	33,678,519.28	89,256,095 \$	,	*	<b>9</b>	•	<b>€</b>	0.37732	33,678,519.28	89,256,095 \$	Aug
0.37732	33,678,519.28	89,256,095 \$	r	•	<b>₽</b>	•	<b>₽</b>	0.37732	33,678,519.28	89,256,095 \$	Jul
0.37732	33,678,519.28	89,256,095 \$	•	*	<b>₽</b>	•	<b>€</b> Э	0.37732	33,678,519.28	89,256,095 \$	Jun
0.37732	33,678,519.28	89,256,095 \$	,		<b>€</b> 9		<del>уэ</del> ,	0.37732	33,678,519.28	89,256,095 \$	May
0.37732	33,678,519.28	89,256,095 \$	,	•	7,343,259 \$	1,039,548.32	2,620,950 \$	0.41070	34,718,067.60	84,533,786 \$	Apr
0.41070	34,718,067.60	84,533,786 \$	0.53075	2,778,669.67	5,235,359 \$	1,427,892.69	4,103,948 \$	0.40008	33,367,290.62	83,402,375 \$	Mar
0.40008	33,367,290.62	83,402,375 \$	0.66886	1,410,671.47	2,109,060 \$	12,337,686.61	29,228,201 \$	0.40078	44,294,305.76	110,521,516 \$	Feb
0.40078	44,294,305.76	110,521,516 \$	0.43601	767,548.02	1,760,410 \$	11,843,590.19	30,835,168 \$	0.39665	55,370,347.93	139,596,274 \$	Jan 14
				35,842,132.15	107,031,306	43,322,817.21	117,570,946			TOTAL 2013 ACTIVITY	
0.39665	55,370,347.93	139,596,274 \$	0.50120	3,374,222.26	6,732,330 \$	17,032,482.39	46,561,323 \$	0.38472	69,028,608.06	179,425,267 \$	Dec
0.38472	69,028,608.06	179,425,267 \$	0.37452	4,710,632.15	12,577,745 \$	2,342,207.60	7,315,178 \$	0.38275	66,660,183.51	, 174,162,700 \$	Nov
0.38275	66,660,183.51	174,162,700 \$	0.37015	4,013,141.26	10,841,958 \$	1,272,892.19	4,070,753 \$	0.38186	63,919,934.44	167,391,495 \$	Oct
0.38186	63,919,934.44	167,391,495 \$	0.26215	2,723,301.45	10,388,350 \$	140,062.88	285,901 \$	0.38996	61,336,695.87	157,289,046 \$	Sep
0.38996	61,336,695.87	157,289,046 \$	0.26773	4,711,223.75	17,596,859 \$	135,425.37	274,464 \$	0.40553	56,760,897.49	139,966,651 \$	Aug
0.40553	56,760,897.49	139,966,652 \$	0.30202	4,532,440.74	15,007,288 \$	240,884.14	\$ 65,039 \$	0.41800	52,469,340.89	125,524,403 \$	Jul
0.41800	52,469,340.89	125,524,403 \$	0.34275	3,055,934.87	8,915,841 \$	91,369.64	175,511 \$	0.42366	49,515,820.66	116,877,226 \$	Jun
0.42366	49,515,820.66	116,877,226 \$	0.31573	2,707,134.37	8,574,316 \$	1,845,435.83	4,818,397 \$	0.43011	48,654,122.12	113,121,307 \$	May
0.43011	48,654,122.12	113,121,307 \$	0.39830	1,807,682.82	4,538,540 \$	8,365,699.38	21,459,008 \$	0.42457	55,212,138.68	130,041,775 \$	Apr
0.42457	55,212,138.68	130,041,775 \$	0.35710	1,964,738.34	5,501,939 \$	1,115,677.83	3,567,521 \$	0.42436	54,363,078.17	128,107,357 \$	Mar
0.42436	54,363,078.17	128,107,357 \$	0.32449	11.01.1.001		2,200,000,00	13,800,354 \$	0.42155	59,289,028.12	140,645,081 \$	Feb
0.42155		1	0.000	409 713 41	1.262.630 \$	F 235 663 36		0.41844			04110

All Sites Therms Summar	Account Numbers
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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)