



e-FILING REPORT COVER SHEET

Send completed Cover Sheet and the Report in an email addressed to:
PUC.FilingCenter@state.or.us

REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended June 30, 2014

COMPANY NAME: NW Natural

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

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

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

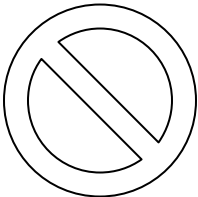
Report is required by: OAR
 Statute
 Order
 Other at the request of OPUC Staff

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

If yes, enter docket number: RG 3

List applicable Key Words for this report to facilitate electronic search:
RG 3, Quarterly Report, Deferred Accounting Activity, For the Three Months Ended June 30, 2014, Second Quarter 2014

DO NOT electronically file with the PUC Filing Center:



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

Please file the above reports according to their individual instructions.

CRISTAN KELLEY
Rates Analyst
Tel: 503.226.4211 ext. 3582
Fax: 503.721.2516
email: cristan.kelley@nwnatural.com



VIA ELECTRONIC FILING

August 15, 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 June 30, 2014**

Enclosed is the Quarterly Report of Deferred Accounting Activity for the Second Quarter 2014. Included as part of this report are the details for WACOG and Demand deferrals for the month of June 2014. The details section is considered confidential and will be submitted per OAR 860-001-0070.

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

Sincerely,

/s/ Cristan Kelley

Cristan Kelley

CMK/kcm
enclosure

NW NATURAL
OREGON DEFERRED RATE MAKING ACCOUNTS
2nd QUARTER 2014

Account	Balance 3/31/2014	Activity through 4/30/2014	Balance 4/30/2014	Activity through 5/31/2014	Balance 5/31/2014	Activity through 6/30/2014	Balance 6/30/2014	Account Type	Section, Page Number	Refer to
Decoupling Deferrals and Amortizations										
186277 RESIDENTIAL DECOUPLING AMORTIZATION	(651,697)	(483,311)	(1,135,008)	(318,637)	(1,453,645)	(189,169)	(1,642,813)	Amortization	Amortization, Pages 1-2	
186271 COMMERCIAL DECOUPLING AMORTIZATION	1,849,087	(422,735)	1,426,352	(295,958)	1,130,394	(208,610)	921,784	Amortization	Amortization, Pages 3-4	
186275 RESIDENTIAL DECOUPLING DEFERRAL	888,318	(389,654)	498,664	2,136,485	2,635,149	(172,628)	2,462,522	Deferral	Decoupling Deferrals, Pages 1-3	
186270 COMMERCIAL DECOUPLING DEFERRAL	4,049,563	252,477	4,302,040	1,341,042	5,643,081	210,671	5,853,752	Deferral	Decoupling Deferrals, Pages 1-3	
Intervenor Funding Deferrals and Amortizations										
186284 INTERVENOR FUNDING - ISSUE FUND	28,333	6,786	35,119	8,333	43,452	0	43,452	Deferral	Other Deferrals, Pages 1-7	
186276 INTERVENOR FUNDING	66,125	0	66,125	0	66,125	0	66,125	Deferral	Other Deferrals, Page 8	
186278 NWIGU INTERVENOR MATCHING FUND	8,014	0	8,014	0	8,014	0	8,014	Deferral	Other Deferrals, Page 9	
186286 AMORT - CLUB INTERVENOR MATCHING FUND	25,695	(8,695)	17,000	(5,718)	11,282	(3,377)	7,905	Amortization	Amortization, Pages 5-6	
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	54,995	(8,016)	46,979	(7,621)	39,358	(7,416)	31,942	Amortization	Amortization, Pages 7-8	
Miscellaneous Deferrals and Amortizations										
186307 AMR AMORTIZATION	193,133	(51,881)	141,252	(34,809)	106,443	(21,851)	84,592	Amortization	Amortization, Pages 9-10	
186232 INDUSTRIAL DSM	1,813,882	1,027,673	2,841,555	6,663	2,848,217	6,706	2,854,923	Deferral	Other Deferrals, Page 10	
186233 INDUSTRIAL DSM AMORTIZATION	730,808	(162,252)	568,555	(138,319)	430,236	(124,897)	305,339	Amortization	Amortization, Pages 11-12	
191442 GAS RESERVES CREDIT AMORTIZATION	(406,491)	98,481	(308,009)	69,433	(238,576)	48,038	(190,538)	Deferral	Amortization, Pages 13-14	
254315 PROPERTY SALES AMORT - OREGON	(1,163,500)	311,672	(851,829)	214,546	(637,283)	141,360	(495,923)	Deferral	Amortization, Pages 15-16	
191031 WORKING GAS DEFERRAL AMORTIZATION	1,510,587	(396,237)	1,114,350	(268,401)	845,949	(171,803)	674,145	Deferral	Amortization, Pages 17-18	
Environmental Deferrals										
186143 ENVIR INV-WACKER	263,164	0	263,164	0	263,164	0	263,164	Deferral	Environmental Deferrals	
186144 ENVIR INV - PORTLAND HARBOR	1,297,179	0	1,297,179	0	1,297,179	0	1,297,179	Deferral	Environmental Deferrals	
186145 2003 ENVIR INV-GASCO	157,851,703	1,045,502	158,897,205	1,197,501	160,094,706	(515,173)	159,579,533	Deferral	Environmental Deferrals	
186146 2003 ENVIR INV-EUGENE	190,120	1,233	191,352	1,228	192,580	1,249	193,829	Deferral	Environmental Deferrals	
186147 2003 ENVIR INV-WACKER	5,820,672	29,785	5,850,457	125,197	5,975,653	87,584	6,063,237	Deferral	Environmental Deferrals	
186148 2003 ENVIR INV-PORTLAND HARBOR	26,553,885	144,024	26,697,909	211,575	26,909,484	(19,349)	26,890,135	Deferral	Environmental Deferrals	
186149 2003 ENVIR INV-FRONT ST PDX G	4,768,658	28,484	4,797,143	66,974	4,864,116	(29,732)	4,834,385	Deferral	Environmental Deferrals	
186151 TAR BODY EARLY ACTION	20,190,367	130,895	20,321,262	140,462	20,461,725	132,679	20,594,403	Deferral	Environmental Deferrals	
186152 OREGON STEEL MILLS	214,223	228	214,451	120	214,571	230	214,802	Deferral	Environmental Deferrals	
186153 CENTRAL SERVICE CENTER	772,740	3,105	775,845	8,929	784,774	(27,619)	757,155	Deferral	Environmental Deferrals	
186154 FRENCH AMERICAN SCHOOL	240,197	1,557	241,754	1,560	243,314	1,577	244,891	Deferral	Environmental Deferrals	
Gas Cost Deferrals and Amortizations										
191401 AMORTIZE OREGON WACOG	(939,481)	440,609	(498,873)	310,829	(188,043)	215,333	27,290	Amortization	Amortization, Pages 19-23	
191411 AMORTIZE DEMAND OREGON	(851,517)	65,424	(786,093)	44,848	(741,245)	29,557	(711,688)	Amortization	Amortization, Pages 24-28	
191400 WACOG - ACCRUE OREGON	16,645,631	132,842	16,778,473	1,457,722	18,236,195	1,336,715	19,572,910	Deferral	Gas Cost Deferrals, Page 1	
191410 DEMAND - ACCRUE OREGON	(677,281)	(374,035)	(1,051,316)	(883,431)	(1,534,747)	(261,422)	(1,796,169)	Deferral	Gas Cost Deferrals, Page 2	
191450 OREGON DEMAND ACCRUE VOLUME	(3,231,793)	349,512	(2,882,281)	986,711	(1,895,570)	(387,731)	(2,283,301)	Deferral	Gas Cost Deferrals, Page 3	
191417 DEMAND - ACCR COGS BAY	(67,177)	11,221	(55,956)	8,268	(47,688)	11,064	(36,624)	Deferral	Gas Cost Deferrals, Page 4	

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

Detail of Amortization Activity

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277

Dockets UM 1027 and UG 260
 Amortization of 2012-13 deferral balance approved in Order 13-402 in UG 260

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e1)	Interest Rate (e2)	Activity (f)	Balance (g)
	Beginning Balance							
	Nov-12	old rates	(652,316)		473	2.01%	(651,843)	(43,241)
	Dec-12	new rates (1)	(484,955)	15,672,015	18,901	1.47%	15,205,961	15,162,720
	Jan-13		(1,896,242)		17,413	1.47%	(1,878,829)	13,283,891
	Feb-13		(2,837,904)		14,535	1.47%	(2,823,369)	10,460,522
	Mar-13		(2,266,423)		11,426	1.47%	(2,254,997)	8,205,525
	Apr-13		(1,735,813)		8,989	1.47%	(1,726,825)	6,478,700
	May-13		(1,223,456)		7,187	1.47%	(1,216,269)	5,262,431
	Jun-13		(754,633)		5,984	1.47%	(748,649)	4,513,782
	Jul-13		(579,634)		5,174	1.47%	(574,459)	3,939,323
	Aug-13		(357,001)		4,607	1.47%	(352,394)	3,586,929
	Sep-13		(305,020)		4,207	1.47%	(300,812)	3,286,116
	Oct-13		(313,805)		3,833	1.47%	(309,972)	2,976,145
	Nov-13	old rates	(711,396)		3,210	1.47%	(708,186)	2,267,959
	Dec-13	new rates (1)	(660,414)	1,757,813	2,374	1.47%	(658,040)	1,609,919
	Jan-14		(212,134)		1,900	1.38%	1,547,579	3,157,498
	Feb-14		(1,034,424)		3,036	1.38%	(1,031,388)	2,126,109
	Mar-14		(1,087,167)		1,820	1.38%	(1,085,347)	1,040,763
	Apr-14		(996,491)		624	1.38%	(995,867)	44,896
	May-14		(696,244)		(349)	1.38%	(696,593)	(651,697)
	Jun-14		(482,284)		(1,027)	1.38%	(483,311)	(1,135,008)
			(317,149)		(1,488)	1.38%	(318,637)	(1,453,645)
			(187,389)		(1,779)	1.38%	(189,169)	(1,642,814)

History truncated for ease of viewing

NOTES

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

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT
		OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES
		In Rates	Apr Volumes	Apr Activity for Mo.	May Volumes	May Activity for Mo.	Jun Volumes	Jun Activity for Mo.
1R			0.0	0.00	0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00	0.0	0.00
2R		(0.01611)	29,936,922.5	(482,283.82)	19,686,483.1	(317,149.24)	11,631,853.1	(187,389.15)
3C Firm Sales		0.00000	13,038,366.2	0.00	9,012,568.5	0.00	6,431,779.2	0.00
Intentionally blank								
3I Firm Sales		0.00000	382,456.9	0.00	281,847.2	0.00	210,604.7	0.00
Intentionally blank								
27		0.00	78,481.8	0.00	42,973.9	0.00	17,631.9	0.00
Intentionally blank								
31C Firm Sales	Block 1	0.00000	1,998,968.1	0.00	1,825,072.5	0.00	1,451,610.2	0.00
	Block 2	0.00000	1,805,874.8	0.00	960,345.1	0.00	438,294.2	0.00
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00000	363,202.0	0.00	349,020.3	0.00	321,472.8	0.00
	Block 2	0.00000	820,521.2	0.00	705,638.9	0.00	651,511.8	0.00
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	36,774.0	0.00
31I Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00000	1,802,015.2	0.00	1,462,561.2	0.00	1,201,405.0	0.00
	Block 2	0.00000	511,394.5	0.00	270,555.2	0.00	193,035.1	0.00
	Block 3	0.00000	40,204.0	0.00	27,039.0	0.00	23,860.0	0.00
	Block 4	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00000	354,529.8	0.00	360,586.4	0.00	369,435.0	0.00
	Block 2	0.00000	443,166.3	0.00	396,613.3	0.00	392,852.5	0.00
	Block 3	0.00000	141,904.0	0.00	130,195.0	0.00	113,809.0	0.00
	Block 4	0.00000	26,392.0	0.00	25,975.0	0.00	23,396.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00
	Block 4	0.00000	16,263.0	0.00	0.0	0.00	0.0	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	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00
	Block 6	0.00000	74,601.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.00000	606,255.0	0.00	536,979.0	0.00	446,529.0	0.00
	Block 2	0.00000	740,793.0	0.00	593,262.0	0.00	518,021.0	0.00
	Block 3	0.00000	403,033.0	0.00	254,663.0	0.00	216,894.0	0.00
	Block 4	0.00000	459,349.0	0.00	217,698.0	0.00	212,716.0	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 Interr Sales	Block 1	0.00000	642,325.0	0.00	628,934.0	0.00	606,327.0	0.00
	Block 2	0.00000	826,827.0	0.00	790,283.0	0.00	796,707.0	0.00
	Block 3	0.00000	440,893.0	0.00	424,301.0	0.00	388,936.0	0.00
	Block 4	0.00000	975,035.0	0.00	1,030,283.0	0.00	957,941.0	0.00
	Block 5	0.00000	382,847.0	0.00	344,111.0	0.00	322,130.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	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	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00
	Block 6	0.00000	6,557,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			80,175,496.3	(482,283.82)	62,198,776.6	(317,149.24)	49,325,570.5	(187,389.15)
TOTAL AMORTIZATION				<u>(482,283.82)</u>		<u>(317,149.24)</u>		<u>(187,389.15)</u>

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

1	2	3	4	5	6	7	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	109	110	111	112	113	114					
Debit	(Credit)		Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance																												
			(a)	(b)	(c)	(d)	(e)	(f)		(g)																													
		Beginning Balance																																					
		Nov-12 old rates			(95,088)		64		2.01%	(95,024)	(9,031)																												
		new rates (1)			(62,186)	2,013,238	2,428		1.47%	1,953,480	1,944,449																												
		Dec-12			(247,488)		2,230		1.47%	(245,257)	1,699,192																												
		Jan-13			(365,574)		1,858		1.47%	(363,716)	1,335,475																												
		Feb-13			(304,077)		1,450		1.47%	(302,627)	1,032,849																												
		Mar-13			(238,069)		1,119		1.47%	(236,950)	795,899																												
		Apr-13			(174,937)		868		1.47%	(174,069)	621,830																												
		May-13			(121,994)		687		1.47%	(121,307)	500,523																												
		Jun-13			(98,934)		553		1.47%	(98,382)	402,141																												
		Jul-13			(70,723)		449		1.47%	(70,274)	331,867																												
		Aug-13			(62,961)		368		1.47%	(62,593)	269,273																												
		Sep-13			(63,648)		291		1.47%	(63,357)	205,916																												
		Oct-13			(103,409)		189		1.47%	(103,220)	102,696																												
		Nov-13 old rates			(91,650)		70		1.47%	(91,581)	11,116																												
		new rates (1)			(160,132)	5,104,286	5,778		1.38%	4,949,931	4,961,047																												
		Dec-13			(799,120)		5,246		1.38%	(793,875)	4,167,172																												
		Jan-14			(925,666)		4,260		1.38%	(921,406)	3,245,766																												
		Feb-14			(814,085)		3,265		1.38%	(810,821)	2,434,946																												
		Mar-14			(588,320)		2,462		1.38%	(585,858)	1,849,087																												
		Apr-14			(424,617)		1,882		1.38%	(422,735)	1,426,352																												
		May-14			(297,427)		1,469		1.38%	(295,958)	1,130,394																												
		Jun-14			(209,790)		1,179		1.38%	(208,610)	921,784																												

History truncated for ease of viewing

NOTES

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

3

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	186271 AMORT		186271 AMORT		186271 AMORT		186271 AMORT		186271 AMORT	
		OR DECOUPLING COM		OR DECOUPLING COM		OR DECOUPLING COM		OR DECOUPLING COM		OR DECOUPLING COM	
		In Rates	Apr Volumes	Apr Activity for Mo.	May Volumes	May Activity for Mo.	Jun Volumes	Jun Activity for Mo.			
1R			0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	
1C			0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	
2R		0.00000	29,936,922.5	0.00	19,686,483.1	0.00	11,631,853.1	0.00	6,431,779.2	(162,145.15)	
3C Firm Sales		(0.02521)	13,038,366.2	(328,697.21)	9,012,568.5	(227,206.85)	6,431,779.2	(162,145.15)			
Intentionally blank											
3I Firm Sales		0.00000	382,456.9	0.00	281,847.2	0.00	210,604.7	0.00			
Intentionally blank											
27		0.00	78,481.8	0.00	42,973.9	0.00	17,631.9	0.00			
Intentionally blank											
31C Firm Sales	Block 1	(0.02521)	1,998,968.1	(50,393.99)	1,825,072.5	(46,010.08)	1,451,610.2	(36,595.09)			
	Block 2	(0.02521)	1,805,874.8	(45,526.10)	960,345.1	(24,210.30)	438,294.2	(11,049.40)			
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00			
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00			
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00			
31I Firm Sales	Block 1	0.00000	363,202.0	0.00	349,020.3	0.00	321,472.8	0.00			
	Block 2	0.00000	820,521.2	0.00	705,638.9	0.00	651,511.8	0.00			
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00			
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	36,774.0	0.00			
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Sales	Block 1	0.00000	1,802,015.2	0.00	1,462,561.2	0.00	1,201,405.0	0.00			
	Block 2	0.00000	511,394.5	0.00	270,555.2	0.00	193,035.1	0.00			
	Block 3	0.00000	40,204.0	0.00	27,039.0	0.00	23,860.0	0.00			
	Block 4	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	0.00000	354,529.8	0.00	360,586.4	0.00	369,435.0	0.00			
	Block 2	0.00000	443,166.3	0.00	396,613.3	0.00	392,852.5	0.00			
	Block 3	0.00000	141,904.0	0.00	130,195.0	0.00	113,809.0	0.00			
	Block 4	0.00000	26,392.0	0.00	25,975.0	0.00	23,396.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00			
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00			
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00			
	Block 4	0.00000	16,263.0	0.00	0.0	0.00	0.0	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	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00			
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00			
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00			
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00			
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00			
	Block 6	0.00000	74,601.0	0.00	0.0	0.00	0.0	0.00			
32C Interr Sales	Block 1	0.00000	606,255.0	0.00	536,979.0	0.00	446,529.0	0.00			
	Block 2	0.00000	740,793.0	0.00	593,262.0	0.00	518,021.0	0.00			
	Block 3	0.00000	403,033.0	0.00	254,663.0	0.00	216,894.0	0.00			
	Block 4	0.00000	459,349.0	0.00	217,698.0	0.00	212,716.0	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 Interr Sales	Block 1	0.00000	642,325.0	0.00	628,934.0	0.00	606,327.0	0.00			
	Block 2	0.00000	826,827.0	0.00	790,283.0	0.00	796,707.0	0.00			
	Block 3	0.00000	440,893.0	0.00	424,301.0	0.00	388,936.0	0.00			
	Block 4	0.00000	975,035.0	0.00	1,030,283.0	0.00	957,941.0	0.00			
	Block 5	0.00000	382,847.0	0.00	344,111.0	0.00	322,130.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00			
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00			
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00			
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00			
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	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	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00			
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00			
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00			
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00			
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00			
	Block 6	0.00000	6,557,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00			
Intentionally blank											
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
TOTALS			80,175,496.3	(424,617.30)	62,198,776.6	(297,427.23)	49,325,570.5	(209,789.64)			

TOTAL AMORTIZATION (424,617.30) (297,427.23) (209,789.64)

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

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance								
	Nov-12	old rates	(4,590)		(5)	2.24%	(4,595)	(5,270)
		new rates (1)	(3,492)	106,007	128	1.47%	102,642	97,373
	Dec-12	2	(13,656)		111	1.47%	(13,543)	83,830
	Jan-13		(20,436)		90	1.47%	(20,346)	63,484
	Feb-13		(16,321)		68	1.47%	(16,253)	47,231
	Mar-13		(12,500)		50	1.47%	(12,450)	34,781
	Apr-13		(8,810)		37	1.47%	(8,773)	26,008
	May-13		(5,434)		29	1.47%	(5,406)	20,602
	Jun-13		(4,174)		23	1.47%	(4,151)	16,451
	Jul-13		(2,571)		19	1.47%	(2,552)	13,899
	Aug-13		(2,197)		16	1.47%	(2,181)	11,718
	Sep-13		(2,260)		13	1.47%	(2,247)	9,471
	Oct-13		(5,123)		8	1.47%	(5,114)	4,357
	Nov-13	old rates	(4,756)		2	1.47%	(4,753)	(396)
		new rates (1)	(3,835)	98,515	111	1.38%	94,791	94,394
	Dec-13		(18,703)		98	1.38%	(18,605)	75,789
	Jan-14		(19,656)		76	1.38%	(19,580)	56,209
	Feb-14		(18,017)		54	1.38%	(17,963)	38,246
	Mar-14		(12,588)		37	1.38%	(12,552)	25,695
	Apr-14		(8,720)		25	1.38%	(8,695)	17,000
	May-14		(5,734)		16	1.38%	(5,718)	11,282
	Jun-14		(3,388)		11	1.38%	(3,377)	7,905

History truncated for ease of viewing

NOTES

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

5

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Sr
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	186286 INTERVENOR		186286 INTERVENOR		186286 INTERVENOR		186286 INTERVENOR		186286 INTERVENOR	
		FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND	FUNDING - CUB FUND
		In Rates	Apr Volumes	Apr Activity for Mo.	May Volumes	May Activity for Mo.	Jun Volumes	Jun Activity for Mo.			
1R			0.0	0.00	0.0	0.00	0.0	0.00			
1C			0.0	0.00	0.0	0.00	0.0	0.00			
2R		(0.00029)	29,936,922.5	(8,719.82)	19,686,483.1	(5,734.14)	11,631,853.1	(3,388.04)			
3C Firm Sales		0.00000	13,038,366.2	0.00	9,012,568.5	0.00	6,431,779.2	0.00			
Intentionally blank											
3I Firm Sales		0.00000	382,456.9	0.00	281,847.2	0.00	210,604.7	0.00			
Intentionally blank											
27		0.00	78,481.8	0.00	42,973.9	0.00	17,631.9	0.00			
Intentionally blank											
31C Firm Sales	Block 1	0.00000	1,998,968.1	0.00	1,825,072.5	0.00	1,451,610.2	0.00			
	Block 2	0.00000	1,805,874.8	0.00	960,345.1	0.00	438,294.2	0.00			
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00			
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00			
31C Interr Sales	Block 1	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
31I Firm Sales	Block 1	0.00000	363,202.0	0.00	349,020.3	0.00	321,472.8	0.00			
	Block 2	0.00000	820,521.2	0.00	705,638.9	0.00	651,511.8	0.00			
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00			
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	36,774.0	0.00			
31I Interr Sales	Block 1	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Sales	Block 1	0.00000	1,802,015.2	0.00	1,462,561.2	0.00	1,201,405.0	0.00			
	Block 2	0.00000	511,394.5	0.00	270,555.2	0.00	193,035.1	0.00			
	Block 3	0.00000	40,204.0	0.00	27,039.0	0.00	23,860.0	0.00			
	Block 4	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	0.00000	354,529.8	0.00	360,586.4	0.00	369,435.0	0.00			
	Block 2	0.00000	443,166.3	0.00	396,613.3	0.00	392,852.5	0.00			
	Block 3	0.00000	141,904.0	0.00	130,195.0	0.00	113,809.0	0.00			
	Block 4	0.00000	26,392.0	0.00	25,975.0	0.00	23,396.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00			
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00			
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00			
	Block 4	0.00000	16,263.0	0.00	0.0	0.00	0.0	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	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00			
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00			
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00			
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00			
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00			
	Block 6	0.00000	74,601.0	0.00	0.0	0.00	0.0	0.00			
32C Interr Sales	Block 1	0.00000	606,255.0	0.00	536,979.0	0.00	446,529.0	0.00			
	Block 2	0.00000	740,793.0	0.00	593,262.0	0.00	518,021.0	0.00			
	Block 3	0.00000	403,033.0	0.00	254,663.0	0.00	216,894.0	0.00			
	Block 4	0.00000	459,349.0	0.00	217,698.0	0.00	212,716.0	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 Interr Sales	Block 1	0.00000	642,325.0	0.00	628,934.0	0.00	606,327.0	0.00			
	Block 2	0.00000	826,827.0	0.00	790,283.0	0.00	796,707.0	0.00			
	Block 3	0.00000	440,893.0	0.00	424,301.0	0.00	388,936.0	0.00			
	Block 4	0.00000	975,035.0	0.00	1,030,283.0	0.00	957,941.0	0.00			
	Block 5	0.00000	382,847.0	0.00	344,111.0	0.00	322,130.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00			
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00			
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00			
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00			
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	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	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00			
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00			
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00			
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00			
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00			
	Block 6	0.00000	6,557,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00			
Intentionally blank											
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
TOTALS			80,175,496.3	(8,719.82)	62,198,776.6	(5,734.14)	49,325,571	(3,388.04)			
TOTAL AMORTIZATION				<u>(8,719.82)</u>		<u>(5,734.14)</u>		<u>(3,388.04)</u>			

10

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

Dockets UM 1101 and UG 257
 Amortization of 2012 deferral approved in Order 13-406 of UG 257

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest rate (e2)	Activity (f)	Balance (g)
	Beginning Balance							
	Nov-12	old rates	(773)		(2)	2.01%	(775)	(1,775)
	Nov-12	new rates (1)	(360)	8,593	10	1.47%	8,244	6,469
	Dec-12		(630)		8	1.47%	(623)	5,847
	Jan-13		(693)		7	1.47%	(686)	5,160
	Feb-13		(589)		6	1.47%	(583)	4,577
	Mar-13		(625)		5	1.47%	(620)	3,958
	Apr-13		(565)		5	1.47%	(561)	3,397
	May-13		(519)		4	1.47%	(515)	2,882
	Jun-13		(502)		3	1.47%	(499)	2,383
	Jul-13		(503)		3	1.47%	(501)	1,883
	Aug-13		(527)		2	1.47%	(525)	1,357
	Sep-13		(523)		1	1.47%	(522)	836
	Oct-13		(627)		1	1.47%	(627)	209
	Nov-13	old rates	(54)		0	1.47%	(54)	155
	Nov-13	new rates (1)	(7,346)	97,847	108	1.38%	90,610	90,765
	Dec-13		(9,213)		99	1.38%	(9,114)	81,650
	Jan-14		(9,463)		88	1.38%	(9,374)	72,276
	Feb-14		(8,642)		78	1.38%	(8,564)	63,712
	Mar-14		(8,785)		68	1.38%	(8,717)	54,995
	Apr-14		(8,074)		59	1.38%	(8,016)	46,979
	May-14		(7,671)		50	1.38%	(7,621)	39,358
	Jun-14		(7,457)		41	1.38%	(7,416)	31,942

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 Sx
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	186288		186288		186288		186288		186288	
		INTERVENOR		INTERVENOR		INTERVENOR		INTERVENOR		INTERVENOR	
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND
		In Rates	Apr	Apr	May	May	Jun	Jun	Jun	Jun	Jun
			Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes
1R			0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
1C			0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2R		0.00000	29,936,922.5	0.00	19,686,483.1	0.00	11,631,853.1	0.00	6,431,779.2	0.00	0.00
3C Firm Sales		0.00000	13,038,366.2	0.00	9,012,568.5	0.00	6,431,779.2	0.00		0.00	
Intentionally blank											
3I Firm Sales		(0.00028)	382,456.9	(107.69)	281,847.2	(79.36)	210,604.7	(59.30)			
Intentionally blank											
27		0.00	78,481.8	0.00	42,973.9	0.00	17,631.9	0.00			
Intentionally blank											
31C Firm Sales	Block 1	0.00000	1,998,968.1	0.00	1,825,072.5	0.00	1,451,610.2	0.00			
	Block 2	0.00000	1,805,874.8	0.00	960,345.1	0.00	438,294.2	0.00			
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00			
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00			
31C Interr Sales	Block 1	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
31I Firm Sales	Block 1	(0.00028)	363,202.0	(102.26)	349,020.3	(98.27)	321,472.8	(90.52)			
	Block 2	(0.00028)	820,521.2	(231.03)	705,638.9	(198.68)	651,511.8	(183.44)			
31I Firm Trans	Block 1	(0.00028)	14,000.0	(3.94)	13,267.0	(3.74)	12,335.0	(3.47)			
	Block 2	(0.00028)	62,367.0	(17.56)	37,743.0	(10.63)	36,774.0	(10.35)			
31I Interr Sales	Block 1	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 2	0.00	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Sales	Block 1	0.00000	1,802,015.2	0.00	1,462,561.2	0.00	1,201,405.0	0.00			
	Block 2	0.00000	511,394.5	0.00	270,555.2	0.00	193,035.1	0.00			
	Block 3	0.00000	40,204.0	0.00	27,039.0	0.00	23,860.0	0.00			
	Block 4	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	(0.00028)	354,529.8	(99.82)	360,586.4	(101.53)	369,435.0	(104.02)			
	Block 2	(0.00028)	443,166.3	(124.78)	396,613.3	(111.67)	392,852.5	(110.61)			
	Block 3	(0.00028)	141,904.0	(39.96)	130,195.0	(36.66)	113,809.0	(32.04)			
	Block 4	(0.00028)	26,392.0	(7.43)	25,975.0	(7.31)	23,396.0	(6.59)			
	Block 5	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	(0.00028)	196,546.0	(55.34)	173,617.0	(48.88)	145,916.0	(41.08)			
	Block 2	(0.00028)	171,252.0	(48.22)	113,145.0	(31.86)	79,837.0	(22.48)			
	Block 3	(0.00028)	58,414.0	(16.45)	19,601.0	(5.52)	12,361.0	(3.48)			
	Block 4	(0.00028)	16,263.0	(4.58)	0.0	0.00	0.0	0.00			
	Block 5	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Trans	Block 1	(0.00028)	781,982.0	(220.18)	789,093.0	(222.18)	809,562.0	(227.94)			
	Block 2	(0.00028)	1,222,074.0	(344.09)	1,174,531.0	(330.71)	1,186,753.0	(334.15)			
	Block 3	(0.00028)	737,535.0	(207.66)	652,225.0	(183.64)	669,837.0	(188.60)			
	Block 4	(0.00028)	1,297,154.0	(365.23)	1,179,297.0	(332.05)	1,126,073.0	(317.06)			
	Block 5	(0.00028)	1,984,034.0	(558.63)	1,798,197.0	(506.31)	1,450,903.0	(408.52)			
	Block 6	(0.00028)	74,601.0	(21.00)	0.0	0.00	0.0	0.00			
32C Interr Sales	Block 1	0.00000	606,255.0	0.00	536,979.0	0.00	446,529.0	0.00			
	Block 2	0.00000	740,793.0	0.00	593,262.0	0.00	518,021.0	0.00			
	Block 3	0.00000	403,033.0	0.00	254,663.0	0.00	216,894.0	0.00			
	Block 4	0.00000	459,349.0	0.00	217,698.0	0.00	212,716.0	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 Interr Sales	Block 1	(0.00028)	642,325.0	(180.86)	628,934.0	(177.09)	606,327.0	(170.72)			
	Block 2	(0.00028)	826,827.0	(232.80)	790,283.0	(222.52)	796,707.0	(224.32)			
	Block 3	(0.00028)	440,893.0	(124.14)	424,301.0	(119.47)	388,936.0	(109.51)			
	Block 4	(0.00028)	975,035.0	(274.53)	1,030,283.0	(290.09)	957,941.0	(269.72)			
	Block 5	(0.00028)	382,847.0	(107.80)	344,111.0	(96.89)	322,130.0	(90.70)			
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	(0.00028)	79,198.0	(22.30)	79,113.0	(22.28)	77,898.0	(21.93)			
	Block 2	(0.00028)	136,584.0	(38.46)	133,748.0	(37.66)	111,800.0	(31.48)			
	Block 3	(0.00028)	99,863.0	(28.12)	83,196.0	(23.42)	81,142.0	(22.85)			
	Block 4	(0.00028)	333,657.0	(93.95)	309,239.0	(87.07)	283,861.0	(79.93)			
	Block 5	(0.00028)	323,787.0	(91.17)	282,206.0	(79.46)	264,900.0	(74.59)			
	Block 6	(0.00028)	0.0	0.00	0.0	0.00	0.0	0.00			
32I Interr Trans	Block 1	(0.00028)	668,495.0	(188.22)	658,717.0	(185.47)	642,004.0	(180.77)			
	Block 2	(0.00028)	1,176,483.0	(331.26)	1,186,333.0	(334.03)	1,191,103.0	(335.37)			
	Block 3	(0.00028)	811,964.0	(228.62)	846,277.0	(238.28)	895,691.0	(252.19)			
	Block 4	(0.00028)	1,896,355.0	(533.95)	1,926,483.0	(542.43)	1,958,232.0	(551.37)			
	Block 5	(0.00028)	4,177,132.0	(1,176.13)	4,218,487.0	(1,187.77)	4,116,475.0	(1,159.05)			
	Block 6	(0.00028)	6,557,378.0	(1,846.32)	6,190,199.0	(1,717.60)	6,175,342.0	(1,738.75)			
Intentionally blank											
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
TOTALS			80,175,496.3	(8,074.48)	62,198,776.6	(7,670.53)	49,325,571	(7,456.90)			
TOTAL AMORTIZATION				(8,074.48)		(7,670.53)		(7,456.90)			

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

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	TOTAL Interest (e)	Interest Rate (e1)	Activity (f)	TOTAL Balance (g)
	Beginning Balance							
	Nov-12		0		0	1.47%	0	0
	Dec-12		0		0	1.47%	0	0
	Jan-13		0		0	1.47%	0	0
	Feb-13		0		0	1.47%	0	0
	Mar-13		0		0	1.47%	0	0
	Apr-13		0		0	1.47%	0	0
	May-13		0		0	1.47%	0	0
	Jun-13		0		0	1.47%	0	0
	Jul-13		0		0	1.47%	0	0
	Aug-13		0		0	1.47%	0	0
	Sep-13		0		0	1.47%	0	0
	Oct-13		0		0	1.47%	0	0
	Nov-13 new rates (1)		(21,944)	615,292	695	1.38%	594,043	594,043
	Dec-13		(107,495)		621	1.38%	(106,874)	487,169
	Jan-14		(115,839)		494	1.38%	(115,345)	371,824
	Feb-14		(105,122)		367	1.38%	(104,755)	267,068
	Mar-14		(74,200)		264	1.38%	(73,936)	193,133
	Apr-14		(52,073)		192	1.38%	(51,881)	141,252
	May-14		(34,951)		142	1.38%	(34,809)	106,443
	Jun-14		(21,961)		110	1.38%	(21,851)	84,592

History truncated for ease of viewing

NOTES

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

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2013
Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	186307		186307		186307		186307		186307		186307	
		AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL	AMR DEFERRAL
		Apr		Apr		May		May		Jun		Jun	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R			0.0	0.00	0	0.00		0.00		0.0		0.00	
1C			0.0	0.00	0	0.00		0.00		0.0		0.00	
2R		(0.00125)	29,936,922.5	(37,421.15)	19,686,483	(24,608.10)	11,631,853.1	(14,539.82)					
3C Firm Sales		(0.00088)	13,038,366.2	(11,473.76)	9,012,569	(7,931.06)	6,431,779.2	(5,659.97)					
Intentionally blank													
3I Firm Sales		(0.00075)	382,456.9	(286.84)	281,847	(211.39)	210,604.7	(157.95)					
Intentionally blank													
27		(0.00)	78,481.8	(98.89)	42,974	(54.15)	17,631.9	(22.22)					
Intentionally blank													
31C Firm Sales	Block 1	(0.00062)	1,998,968.1	(1,239.36)	1,825,072.5	(1,131.54)	1,451,610.2	(900.00)					
	Block 2	(0.00057)	1,805,874.8	(1,029.35)	960,345.1	(547.40)	438,294.2	(249.83)					
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00					
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00					
31C Interr Sales	Block 1	0.00	0.0	0.00	-	0.00	0.0	0.00					
	Block 2	0.00	0.0	0.00	-	0.00	0.0	0.00					
31I Firm Sales	Block 1	(0.00047)	363,202.0	(170.70)	349,020.3	(164.04)	321,472.8	(151.09)					
	Block 2	(0.00043)	820,521.2	(352.82)	705,638.9	(303.42)	651,511.8	(280.15)					
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00					
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	36,774.0	0.00					
31I Interr Sales	Block 1	0.00	0.0	0.00	-	0.00	0.0	0.00					
	Block 2	0.00	0.0	0.00	-	0.00	0.0	0.00					
32C Firm Sales	Block 1	0.00000	1,802,015.2	0.00	1,462,561.2	0.00	1,201,405.0	0.00					
	Block 2	0.00000	511,394.5	0.00	270,555.2	0.00	193,035.1	0.00					
	Block 3	0.00000	40,204.0	0.00	27,039.0	0.00	23,860.0	0.00					
	Block 4	0.00000	0.0	0.00	-	0.00	0.0	0.00					
	Block 5	0.00000	0.0	0.00	-	0.00	0.0	0.00					
	Block 6	0.00000	0.0	0.00	-	0.00	0.0	0.00					
32I Firm Sales	Block 1	0.00000	354,529.8	0.00	360,586.4	0.00	369,435.0	0.00					
	Block 2	0.00000	443,166.3	0.00	396,613.3	0.00	392,852.5	0.00					
	Block 3	0.00000	141,904.0	0.00	130,195.0	0.00	113,809.0	0.00					
	Block 4	0.00000	26,392.0	0.00	25,975.0	0.00	23,396.0	0.00					
	Block 5	0.00000	0.0	0.00	-	0.00	0.0	0.00					
	Block 6	0.00000	0.0	0.00	-	0.00	0.0	0.00					
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00					
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00					
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00					
	Block 4	0.00000	16,263.0	0.00	-	0.00	0.0	0.00					
	Block 5	0.00000	0.0	0.00	-	0.00	0.0	0.00					
	Block 6	0.00000	0.0	0.00	-	0.00	0.0	0.00					
32I Firm Trans	Block 1	0.00000	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00					
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00					
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00					
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00					
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00					
	Block 6	0.00000	74,601.0	0.00	-	0.00	0.0	0.00					
32C Interr Sales	Block 1	0.00000	606,255.0	0.00	536,979.0	0.00	446,529.0	0.00					
	Block 2	0.00000	740,793.0	0.00	593,262.0	0.00	518,021.0	0.00					
	Block 3	0.00000	403,033.0	0.00	254,663.0	0.00	216,894.0	0.00					
	Block 4	0.00000	459,349.0	0.00	217,698.0	0.00	212,716.0	0.00					
	Block 5	0.00000	0.0	0.00	-	0.00	0.0	0.00					
	Block 6	0.00000	0.0	0.00	-	0.00	0.0	0.00					
32I Interr Sales	Block 1	0.00000	642,325.0	0.00	628,934.0	0.00	606,327.0	0.00					
	Block 2	0.00000	826,827.0	0.00	790,283.0	0.00	796,707.0	0.00					
	Block 3	0.00000	440,893.0	0.00	424,301.0	0.00	388,936.0	0.00					
	Block 4	0.00000	975,035.0	0.00	1,030,283.0	0.00	957,941.0	0.00					
	Block 5	0.00000	382,847.0	0.00	344,111.0	0.00	322,130.0	0.00					
	Block 6	0.00000	0.0	0.00	-	0.00	0.0	0.00					
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00					
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00					
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00					
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00					
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	0.00					
	Block 6	0.00000	0.0	0.00	-	0.00	0.0	0.00					
32I Interr Trans	Block 1	0.00000	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00					
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00					
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00					
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00					
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00					
	Block 6	0.00000	5,557,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00					
Intentionally blank													
33		0.00000	0.0	0.00	-	0.00	0.0	0.00					
TOTALS			80,175,496.3	(52,072.87)	62,198,776.6	(34,951.10)	49,325,571	(21,961.03)					

TOTAL AMORTIZATION (52,072.87) (34,951.10) (21,961.03)

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

Debit (Credit)	Month/Year	Note	Amortization	Transfers	TOTAL Interest	Interest Rate	Activity	TOTAL Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(f)	(g)
Beginning Balance								
	Nov-12	old rates	(27,881)		13	2.01%	(27,868)	(5,993)
	Nov-12	new rates (1)	(140,322)	2,005,105	2,370	1.47%	1,867,153	1,861,160
	Dec-12		(189,618)		2,164	1.47%	(187,454)	1,673,706
	Jan-13		(222,831)		1,914	1.47%	(220,917)	1,452,789
	Feb-13		(189,994)		1,663	1.47%	(188,331)	1,264,458
	Mar-13		(187,886)		1,434	1.47%	(186,452)	1,078,005
	Apr-13		(172,492)		1,215	1.47%	(171,277)	906,729
	May-13		(146,798)		1,021	1.47%	(145,777)	760,951
	Jun-13		(135,554)		849	1.47%	(134,705)	626,246
	Jul-13		(132,834)		686	1.47%	(132,148)	494,098
	Aug-13		(131,546)		525	1.47%	(131,021)	363,077
	Sep-13		(146,164)		355	1.47%	(145,808)	217,269
	Oct-13		(210,476)		137	1.47%	(210,339)	6,930
	Nov-13	old rates	(42,237)		(17)	1.47%	(42,254)	(35,324)
	Nov-13	new rates (1)	(118,964)	1,667,463	1,849	1.38%	1,550,349	1,515,025
	Dec-13		(199,421)		1,628	1.38%	(197,793)	1,317,231
	Jan-14		(213,747)		1,392	1.38%	(212,355)	1,104,876
	Feb-14		(195,550)		1,158	1.38%	(194,392)	910,484
	Mar-14		(180,620)		943	1.38%	(179,676)	730,808
	Apr-14		(162,999)		747	1.38%	(162,252)	568,555
	May-14		(138,893)		574	1.38%	(138,319)	430,236
	Jun-14		(125,320)		423	1.38%	(124,897)	305,339

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 Sr
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	186233	186233	186233	186233	186233	186233	186233
		INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM
		In Rates	Apr Volumes	Apr Activity for Mo.	May Volumes	May Activity for Mo.	Jun Volumes	Jun Activity for Mo.
1R			0.0	0.00	0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00	0.0	0.00
2R		0.00000	29,936,922.5	0.00	19,686,483.1	0.00	11,631,853.1	0.00
3C Firm Sales		0.00000	13,038,366.2	0.00	9,012,568.5	0.00	6,431,779.2	0.00
Intentionally blank								
31 Firm Sales		(0.01573)	382,456.9	(6,015.57)	281,847.2	(4,433.10)	210,604.7	(3,312.55)
Intentionally blank								
27		0.00000	78,481.8	0.00	42,973.9	0.00	17,631.9	0.00
Intentionally blank								
31C Firm Sales	Block 1	0.00000	1,998,968.1	0.00	1,825,072.5	0.00	1,451,610.2	0.00
	Block 2	0.00000	1,805,874.8	0.00	960,345.1	0.00	438,294.2	0.00
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,205.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
311 Firm Sales	Block 1	(0.01573)	363,202.0	(5,712.71)	349,020.3	(5,489.65)	321,472.8	(5,056.36)
	Block 2	(0.01573)	820,521.2	(12,905.77)	705,638.9	(11,098.81)	651,511.8	(10,247.46)
311 Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	36,774.0	0.00
311 Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	(0.01573)	1,802,015.2	(28,343.43)	1,462,561.2	(23,004.25)	1,201,405.0	(18,896.59)
	Block 2	(0.01573)	511,394.5	(8,043.59)	270,555.2	(4,255.49)	193,035.1	(3,036.20)
	Block 3	(0.01573)	40,204.0	(632.36)	27,039.0	(425.29)	23,860.0	(375.29)
	Block 4	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.01573)	354,529.8	(5,576.31)	360,586.4	(5,671.57)	369,435.0	(5,810.75)
	Block 2	(0.01573)	443,166.3	(6,970.45)	396,613.3	(6,238.23)	392,852.5	(6,179.08)
	Block 3	(0.01573)	141,904.0	(2,231.97)	130,195.0	(2,047.80)	113,809.0	(1,790.07)
	Block 4	(0.01573)	26,392.0	(415.11)	25,975.0	(408.55)	23,396.0	(367.99)
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00
	Block 4	0.00000	16,263.0	0.00	0.0	0.00	0.0	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	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00
	Block 6	0.00000	74,601.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	(0.01573)	606,255.0	(9,535.63)	536,979.0	(8,446.00)	446,529.0	(7,023.34)
	Block 2	(0.01573)	740,793.0	(11,651.74)	593,262.0	(9,331.26)	518,021.0	(8,147.82)
	Block 3	(0.01573)	403,033.0	(6,339.20)	254,663.0	(4,005.53)	216,894.0	(3,411.47)
	Block 4	(0.01573)	459,349.0	(7,224.98)	217,698.0	(3,424.12)	212,716.0	(3,345.76)
	Block 5	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.01573)	642,325.0	(10,102.96)	628,934.0	(9,892.34)	606,327.0	(9,536.76)
	Block 2	(0.01573)	826,827.0	(13,004.95)	790,283.0	(12,430.16)	796,707.0	(12,531.20)
	Block 3	(0.01573)	440,893.0	(6,934.69)	424,301.0	(6,673.72)	388,936.0	(6,117.47)
	Block 4	(0.01573)	975,035.0	(15,336.07)	1,030,283.0	(16,205.06)	957,941.0	(15,067.21)
	Block 5	(0.01573)	382,847.0	(6,021.70)	344,111.0	(5,412.43)	322,130.0	(5,066.70)
	Block 6	(0.01573)	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	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	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00
	Block 6	0.00000	6,557,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS								
			80,175,496.3	(162,999.19)	62,198,776.6	(138,893.36)	49,325,570.5	(125,320.07)
TOTAL AMORTIZATION								
				(162,999.19)		(138,893.36)		(125,320.07)

12

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

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
	Nov-13	1	46,860	(1,159,882)	1.38%	(1,307)	(1,114,329)	(1,114,329)
	Dec-13		187,912		1.38%	(1,173)	186,738	(927,590)
	Jan-14		203,835		1.38%	(950)	202,885	(724,705)
	Feb-14		184,438		1.38%	(727)	183,711	(540,994)
	Mar-14		135,048		1.38%	(544)	134,504	(406,491)
	Apr-14		98,892		1.38%	(411)	98,481	(308,009)
	May-14		69,747		1.38%	(314)	69,433	(238,576)
	Jun-14		48,284		1.38%	(247)	48,038	(190,538)

NOTES

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

13

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Sc
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	191442	191442	191442	191442	191442	191442	191442
		GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT	GAS RESERVES CREDIT
		Apr	Apr	May	May	Jun	Jun	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00	0.0	0.00	0.0	0.00
1C			0.0	0.00	0.0	0.00	0.0	0.00
2R		0.00173	29,936,922.5	51,737.58	19,686,483.1	34,022.57	11,631,853.1	20,102.40
3C Firm Sales		0.00173	13,038,366.2	22,533.16	9,012,568.5	15,575.70	6,431,779.2	11,115.53
Intentionally blank								
3I Firm Sales		0.00173	382,456.9	660.97	281,847.2	487.09	210,604.7	363.97
Intentionally blank								
27		0.00	78,481.8	135.63	42,973.9	74.27	17,631.9	30.47
Intentionally blank								
31C Firm Sales	Block 1	0.00173	1,998,968.1	3,454.66	1,825,072.5	3,154.13	1,451,610.2	2,508.70
	Block 2	0.00173	1,805,874.8	3,120.95	960,345.1	1,659.69	438,294.2	757.47
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00173	363,202.0	627.69	349,020.3	603.18	321,472.8	555.58
	Block 2	0.00173	820,521.2	1,418.04	705,638.9	1,219.50	651,511.8	1,125.96
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	36,774.0	0.00
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00173	1,802,015.2	3,114.28	1,462,561.2	2,527.63	1,201,405.0	2,076.29
	Block 2	0.00173	511,394.5	883.80	270,555.2	467.58	193,035.1	333.61
	Block 3	0.00173	40,204.0	69.48	27,039.0	46.73	23,860.0	41.24
	Block 4	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00173	354,529.8	612.71	360,586.4	623.17	369,435.0	638.46
	Block 2	0.00173	443,166.3	765.89	396,613.3	685.43	392,852.5	678.94
	Block 3	0.00173	141,904.0	245.24	130,195.0	225.01	113,809.0	196.69
	Block 4	0.00173	26,392.0	45.61	25,975.0	44.89	23,396.0	40.43
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00
	Block 4	0.00000	16,263.0	0.00	0.0	0.00	0.0	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	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00
	Block 6	0.00000	74,601.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.00173	606,255.0	1,047.74	536,979.0	928.02	446,529.0	771.70
	Block 2	0.00173	740,793.0	1,280.25	593,262.0	1,025.29	518,021.0	895.25
	Block 3	0.00173	403,033.0	696.53	254,663.0	440.11	216,894.0	374.84
	Block 4	0.00173	459,349.0	793.86	217,698.0	376.23	212,716.0	367.62
	Block 5	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00173	642,325.0	1,110.08	628,934.0	1,086.94	606,327.0	1,047.87
	Block 2	0.00173	826,827.0	1,428.94	790,283.0	1,365.78	796,707.0	1,376.88
	Block 3	0.00173	440,893.0	761.96	424,301.0	733.29	388,936.0	672.17
	Block 4	0.00173	975,035.0	1,685.07	1,030,283.0	1,780.56	957,941.0	1,655.53
	Block 5	0.00173	382,847.0	661.64	344,111.0	594.70	322,130.0	556.71
	Block 6	0.00173	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	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	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00
	Block 6	0.00000	6,537,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			80,175,496.3	98,891.76	62,198,776.6	69,747.49	49,325,570.5	48,284.31

TOTAL AMORTIZATION 98,891.76 69,747.49 48,284.31

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total Balance									
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)									
Beginning Balance																	
	Nov-13	1	141,982	(3,634,353)	1.38%	(4,098)	(3,496,469)	(3,496,469)									
	Dec-13		623,998		1.38%	(3,662)	620,336	(2,876,133)									
	Jan-14		671,503		1.38%	(2,921)	668,582	(2,207,551)									
	Feb-14		610,210		1.38%	(2,188)	608,022	(1,599,529)									
	Mar-14		437,617		1.38%	(1,588)	436,029	(1,163,500)									
	Apr-14		312,830		1.38%	(1,158)	311,672	(851,829)									
	May-14		215,401		1.38%	(856)	214,546	(637,283)									
	Jun-14		142,012		1.38%	(651)	141,360	(495,923)									

NOTES

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

15

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	254315		254315		254315		254315	
		GAINS ON		GAINS ON		GAINS ON		GAINS ON	
		PROPERTY	ON PROPERTY	PROPERTY	ON PROPERTY	PROPERTY	ON PROPERTY	PROPERTY	ON PROPERTY
		SALES	SALES	SALES	SALES	SALES	SALES	SALES	SALES
		In Rates	Apr	Apr	May	May	Jun	Jun	
			Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R			0.0	0.00	-	0.00	-	0.00	0.00
1C			0.0	0.00	-	0.00	-	0.00	0.00
2R		0.00694	29,926,922.5	207,822.31	19,586,483	136,663.69	11,631,853	80,748.40	
3C Firm Sales		0.00487	13,038,366.2	63,548.58	9,012,569	43,926.97	6,431,779	31,348.29	
Intentionally blank									
3I Firm Sales		0.00417	382,456.9	1,593.01	281,847	1,173.95	210,605	877.21	
Intentionally blank									
27		0.01	78,481.8	549.39	42,974	300.83	17,632	123.43	
Intentionally blank									
31C Firm Sales	Block 1	0.00345	1,998,968.1	6,889.90	1,825,073	6,290.5	1,451,610	5,003.31	
	Block 2	0.00314	1,805,874.8	5,663.29	960,345	3,011.7	438,294	1,374.51	
31C Firm Trans	Block 1	0.00374	35,583.0	133.01	35,080	131.1	32,715	122.29	
	Block 2	0.00342	41,039.0	140.26	30,994	105.9	25,305	86.48	
31C Interr Sales	Block 1		0.0	0.00	-	0.0	0	0.00	
	Block 2		0.0	0.00	-	0.0	0	0.00	
31I Firm Sales	Block 1	0.00263	363,202.0	955.64	349,020	918.3	321,473	845.85	
	Block 2	0.00238	820,521.2	1,951.80	705,639	1,678.5	651,512	1,549.77	
31I Firm Trans	Block 1	0.00272	14,000.0	38.06	13,267	36.1	12,335	33.53	
	Block 2	0.00246	62,367.0	153.20	37,743	92.7	36,774	90.33	
31I Interr Sales	Block 1		0.0	0.00	-	0.0	0	0.00	
	Block 2		0.0	0.00	-	0.0	0	0.00	
32C Firm Sales	Block 1	0.00213	1,802,015.2	3,831.61	1,462,561	3,109.8	1,201,405	2,554.54	
	Block 2	0.00181	511,394.5	923.52	270,555	488.6	193,035	348.60	
	Block 3	0.00127	40,204.0	51.14	27,039	34.4	23,860	30.35	
	Block 4	0.00075	0.0	0.00	-	0.0	0	0.00	
	Block 5	0.00043	0.0	0.00	-	0.0	0	0.00	
	Block 6	0.00021	0.0	0.00	-	0.0	0	0.00	
32I Firm Sales	Block 1	0.00162	354,529.8	574.84	360,586	584.7	369,435	599.01	
	Block 2	0.00138	443,166.3	610.99	396,613	546.8	392,853	541.62	
	Block 3	0.00097	141,904.0	137.78	130,195	126.4	113,809	110.50	
	Block 4	0.00056	26,392.0	14.86	25,975	14.6	23,396	13.17	
	Block 5	0.00032	0.0	0.00	-	0.0	0	0.00	
	Block 6	0.00017	0.0	0.00	-	0.0	0	0.00	
32C Firm Trans	Block 1	0.00154	196,546.0	303.42	173,617	268.0	145,916	225.26	
	Block 2	0.00131	171,252.0	224.46	113,145	148.3	79,837	104.64	
	Block 3	0.00092	58,414.0	53.88	19,601	18.1	12,361	11.40	
	Block 4	0.00054	16,263.0	8.84	-	0.0	0	0.00	
	Block 5	0.00031	0.0	0.00	-	0.0	0	0.00	
	Block 6	0.00016	0.0	0.00	-	0.0	0	0.00	
32I Firm Trans	Block 1	0.00154	781,982.0	1,207.18	789,093	1,218.2	809,562	1,249.76	
	Block 2	0.00131	1,222,074.0	1,601.81	1,174,531	1,539.5	1,186,753	1,555.51	
	Block 3	0.00092	737,535.0	680.28	652,225	601.6	669,837	617.83	
	Block 4	0.00054	1,297,154.0	705.28	1,179,297	641.2	1,126,073	612.26	
	Block 5	0.00031	1,984,034.0	616.42	1,798,197	558.7	1,450,903	450.78	
	Block 6	0.00016	74,601.0	11.59	-	0.0	0	0.00	
32C Interr Sales	Block 1	0.00149	606,255.0	900.59	536,979	797.7	446,529	663.32	
	Block 2	0.00126	740,793.0	935.02	593,262	748.8	518,021	653.84	
	Block 3	0.00089	403,033.0	360.00	254,663	227.5	216,894	193.74	
	Block 4	0.00052	459,349.0	240.83	217,698	114.1	212,716	111.53	
	Block 5	0.00030	0.0	0.00	-	0.0	0	0.00	
	Block 6	0.00015	0.0	0.00	-	0.0	0	0.00	
32I Interr Sales	Block 1	0.00146	642,325.0	935.46	628,934	916.0	606,327	883.03	
	Block 2	0.00123	826,827.0	1,019.52	790,283	974.5	796,707	982.38	
	Block 3	0.00087	440,893.0	385.26	424,301	370.8	388,936	339.86	
	Block 4	0.00050	975,035.0	492.27	1,030,283	520.2	957,941	483.64	
	Block 5	0.00029	382,847.0	111.51	344,111	100.2	322,130	93.83	
	Block 6	0.00015	0.0	0.00	-	0.0	0	0.00	
32C Interr Trans	Block 1	0.00136	79,198.0	107.65	79,113	107.5	77,898	105.88	
	Block 2	0.00116	136,584.0	157.81	133,748	154.5	111,800	129.17	
	Block 3	0.00082	99,863.0	81.44	83,196	67.9	81,142	66.18	
	Block 4	0.00048	333,657.0	158.74	309,239	147.1	283,861	135.05	
	Block 5	0.00027	323,787.0	88.02	282,206	76.7	264,900	72.01	
	Block 6	0.00014	0.0	0.00	-	0.0	0	0.00	
32I Interr Trans	Block 1	0.00136	668,495.0	908.67	658,717	895.4	642,004	872.66	
	Block 2	0.00116	1,176,483.0	1,359.29	1,186,333	1,370.7	1,191,103	1,376.18	
	Block 3	0.00082	811,964.0	662.21	846,277	690.2	895,691	730.49	
	Block 4	0.00048	1,896,355.0	902.18	1,926,483	916.5	1,958,232	931.62	
	Block 5	0.00027	4,177,132.0	1,135.57	4,218,487	1,146.8	4,116,475	1,119.08	
	Block 6	0.00014	6,557,378.0	891.33	6,100,199	829.2	6,175,342	839.40	
Intentionally blank									
33		0.00009	0.0	0.00	-	0.0	0	0.00	
TOTALS			80,175,496.3	312,829.72	62,198,776.6	215,401.37	49,325,571	142,011.52	
TOTAL AMORTIZATION				<u>312,829.72</u>		<u>215,401.37</u>		<u>142,011.52</u>	

16

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total	Balance				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
		Beginning Balance												
		Nov-13	1	(172,536)	4,695,154	1.38%	5,300	4,527,918	4,527,918					
		Dec-13		(807,816)		1.38%	4,743	(803,073)	3,724,845					
		Jan-14		(870,414)		1.38%	3,783	(866,631)	2,858,214					
		Feb-14		(790,545)		1.38%	2,832	(787,713)	2,070,501					
		Mar-14		(561,972)		1.38%	2,058	(559,914)	1,510,587					
		Apr-14		(397,745)		1.38%	1,508	(396,237)	1,114,350					
		May-14		(269,528)		1.38%	1,127	(268,401)	845,949					
		Jun-14		(172,677)		1.38%	874	(171,803)	674,145					

17

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
Summary of Temporary Increment by Rate Sx
Rates Effective November 1, 2013
Temp by Rate Schedule: 2nd Quarter 2014

Schedule	Block	191031	191031	191031	191031	191031	191031	191031
		WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS	WORKING GAS
		DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL	DEFERRAL
		Apr	Apr	May	May	Jun	Jun	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R			0.0	0.00	-	0.00	-	0.00
1C			0.0	0.00	-	0.00	-	0.00
2R		(0.00919)	29,936,922.5	(275,120.32)	19,686,483	(180,918.78)	11,631,853	(106,896.73)
3C Firm Sales		(0.00645)	13,038,366.2	(84,097.46)	9,012,569	(58,131.07)	6,431,779	(41,484.98)
Intentionally blank								
3I Firm Sales		(0.00551)	382,456.9	(2,107.34)	281,847	(1,552.98)	210,605	(1,160.43)
Intentionally blank								
27		(0.01)	78,481.8	(727.53)	42,974	(398.37)	17,632	(163.45)
Intentionally blank								
31C Firm Sales	Block 1	(0.00455)	1,998,968.1	(9,095.30)	1,825,073	(8,304.1)	1,451,610	(6,604.83)
	Block 2	(0.00416)	1,805,874.8	(7,512.44)	960,345	(3,995.0)	438,294	(1,823.30)
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080	0.00	32,715	0.00
	Block 2	0.00000	41,039.0	0.00	30,994	0.00	25,305	0.00
31C Interr Sales	Block 1		0.0	0.00	-	0.00	0	0.00
	Block 2		0.0	0.00	-	0.00	0	0.00
31I Firm Sales	Block 1	(0.00349)	363,202.0	(1,267.57)	349,020	(1,218.1)	321,473	(1,121.94)
	Block 2	(0.00315)	820,521.2	(2,584.64)	705,639	(2,222.8)	651,512	(2,052.26)
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267	0.00	12,335	0.00
	Block 2	0.00000	62,367.0	0.00	37,743	0.00	36,774	0.00
31I Interr Sales	Block 1		0.0	0.00	-	0.00	0	0.00
	Block 2		0.0	0.00	-	0.00	0	0.00
32C Firm Sales	Block 1	(0.00281)	1,802,015.2	(5,063.66)	1,462,561	(4,109.8)	1,201,405	(3,375.94)
	Block 2	(0.00239)	511,394.5	(1,222.23)	270,555	(646.6)	193,035	(461.35)
	Block 3	(0.00169)	40,204.0	(67.94)	27,039	(45.7)	23,860	(40.32)
	Block 4	(0.00099)	0.0	0.00	-	0.00	0	0.00
	Block 5	(0.00056)	0.0	0.00	-	0.00	0	0.00
	Block 6	(0.00028)	0.0	0.00	-	0.00	0	0.00
32I Firm Sales	Block 1	(0.00214)	354,529.8	(758.69)	360,586	(771.7)	369,435	(790.59)
	Block 2	(0.00182)	443,166.3	(806.56)	396,613	(721.8)	392,853	(714.99)
	Block 3	(0.00129)	141,904.0	(183.06)	130,195	(168.0)	113,809	(146.81)
	Block 4	(0.00075)	26,392.0	(19.79)	25,975	(19.5)	23,396	(17.55)
	Block 5	(0.00043)	0.0	0.00	-	0.00	0	0.00
	Block 6	(0.00022)	0.0	0.00	-	0.00	0	0.00
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617	0.00	145,916	0.00
	Block 2	0.00000	171,252.0	0.00	113,145	0.00	79,837	0.00
	Block 3	0.00000	58,414.0	0.00	19,601	0.00	12,361	0.00
	Block 4	0.00000	16,263.0	0.00	-	0.00	0	0.00
	Block 5	0.00000	0.0	0.00	-	0.00	0	0.00
	Block 6	0.00000	0.0	0.00	-	0.00	0	0.00
32I Firm Trans	Block 1	0.00000	781,982.0	0.00	789,093	0.00	809,562	0.00
	Block 2	0.00000	1,222,074.0	0.00	1,174,531	0.00	1,186,753	0.00
	Block 3	0.00000	737,535.0	0.00	652,225	0.00	669,837	0.00
	Block 4	0.00000	1,297,154.0	0.00	1,179,297	0.00	1,126,073	0.00
	Block 5	0.00000	1,984,034.0	0.00	1,798,197	0.00	1,450,903	0.00
	Block 6	0.00000	74,601.0	0.00	-	0.00	0	0.00
32C Interr Sales	Block 1	(0.00197)	606,255.0	(1,194.32)	536,979	(1,057.9)	446,529	(879.66)
	Block 2	(0.00167)	740,793.0	(1,237.12)	593,262	(990.8)	518,021	(865.10)
	Block 3	(0.00118)	403,033.0	(475.58)	254,663	(300.5)	216,894	(255.93)
	Block 4	(0.00069)	459,349.0	(316.95)	217,698	(150.2)	212,716	(146.77)
	Block 5	(0.00039)	0.0	0.00	-	0.00	0	0.00
	Block 6	(0.00020)	0.0	0.00	-	0.00	0	0.00
32I Interr Sales	Block 1	(0.00192)	642,325.0	(1,233.26)	628,934	(1,207.6)	606,327	(1,164.15)
	Block 2	(0.00163)	826,827.0	(1,347.73)	790,283	(1,288.2)	796,707	(1,298.63)
	Block 3	(0.00115)	440,893.0	(507.03)	424,301	(488.0)	388,936	(447.28)
	Block 4	(0.00067)	975,035.0	(653.27)	1,030,283	(690.3)	957,941	(641.82)
	Block 5	(0.00038)	382,847.0	(145.48)	344,111	(130.8)	322,130	(122.41)
	Block 6	(0.00019)	0.0	0.00	-	0.00	0	0.00
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113	0.00	77,898	0.00
	Block 2	0.00000	136,584.0	0.00	133,748	0.00	111,800	0.00
	Block 3	0.00000	99,863.0	0.00	83,196	0.00	81,142	0.00
	Block 4	0.00000	333,657.0	0.00	309,239	0.00	283,861	0.00
	Block 5	0.00000	323,787.0	0.00	282,206	0.00	264,900	0.00
	Block 6	0.00000	0.0	0.00	-	0.00	0	0.00
32I Interr Trans	Block 1	0.00000	668,495.0	0.00	658,717	0.00	642,004	0.00
	Block 2	0.00000	1,176,483.0	0.00	1,186,333	0.00	1,191,103	0.00
	Block 3	0.00000	811,964.0	0.00	846,277	0.00	895,691	0.00
	Block 4	0.00000	1,896,355.0	0.00	1,926,483	0.00	1,958,232	0.00
	Block 5	0.00000	4,177,132.0	0.00	4,218,487	0.00	4,116,475	0.00
	Block 6	0.00000	6,557,378.0	0.00	6,100,199	0.00	6,175,342	0.00
Intentionally blank								
33		0.00000	0.0	0.00	-	0.00	0	0.00
TOTALS								
			80,175,496.3	(397,745.27)	62,198,776.6	(269,528.23)	49,325,571	(172,677.23)

TOTAL AMORTIZATION (397,745.27) (269,528.23) (172,677.23)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401

Dockets UM 1496 and UG 262

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance	(a)	(b)	(c)	(d)	(e)	(e2)	(f)	(g)		
Beginning Balance																			
Nov-12	old rates			628,014		(1,635)	2.01%	626,378	(663,936)										
Dec-12	new rates (1)			262,061	(7,971,926)	(9,605)	1.47%	(7,719,470)	(8,383,406)										
Jan-13				851,681		(9,748)	1.47%	841,933	(7,541,473)										
Feb-13				1,235,232		(8,482)	1.47%	1,226,750	(6,314,723)										
Mar-13				1,005,465		(7,120)	1.47%	998,345	(5,316,378)										
Apr-13				798,777		(6,023)	1.47%	792,754	(4,523,624)										
May-13				592,672		(5,178)	1.47%	587,493	(3,936,131)										
Jun-13				402,235		(4,575)	1.47%	397,659	(3,538,472)										
Jul-13				326,904		(4,134)	1.47%	322,770	(3,215,702)										
Aug-13				238,755		(3,793)	1.47%	234,962	(2,980,740)										
Sep-13				216,403		(3,519)	1.47%	212,884	(2,767,856)										
Oct-13			2	226,535	(8)	(3,252)	1.47%	223,275	(2,544,581)										
Nov-13	old rates			406,135		(2,868)	1.47%	403,267	(2,141,313)										
Dec-13	new rates (1)			289,436	(2,453,528)	(2,446)	1.47%	286,991	(1,854,323)										
Jan-14				208,502		(2,702)	1.38%	(2,247,728)	(4,102,051)										
Feb-14				838,830		(4,235)	1.38%	834,595	(3,267,455)										
Mar-14				909,111		(3,235)	1.38%	905,876	(2,361,579)										
Apr-14				822,889		(2,243)	1.38%	820,646	(1,540,933)										
May-14				602,877		(1,425)	1.38%	601,452	(939,481)										
Jun-14				441,435		(827)	1.38%	440,609	(498,872)										
				311,224		(395)	1.38%	310,829	(188,043)										
				215,425		(92)	1.38%	215,333	27,291										

History truncated for ease of viewing

NOTES:

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

2 - Transfer represents a balance true-up adjustment.

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	191401 AMORT		191401 AMORT		191401 AMORT		191401 AMORT		191401 AMORT		191401 AMORT	
		WACOG OR		WACOG OR		WACOG OR		WACOG OR		WACOG OR		WACOG OR	
		In Rates	Apr Volumes	Apr Activity for Mo.	May Volumes	May Activity for Mo.	Jun Volumes	Jun Activity for Mo.	Jun Volumes	Jun Activity for Mo.	Jun Volumes	Jun Activity for Mo.	Jun Volumes
1R			0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
1C			0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
2R		0.00769	29,936,922.5	230,203.17	19,686,483.1	151,381.32	11,631,853.1	89,444.38					
3C Firm Sales		0.00769	13,038,366.2	100,259.91	9,012,568.5	69,303.11	6,431,779.2	49,457.86					
Intentionally blank													
3I Firm Sales		0.00769	382,456.9	2,940.94	281,847.2	2,167.29	210,604.7	1,619.47					
Intentionally blank													
27		0.00769	78,481.8	603.49	42,973.9	330.45	17,631.9	135.58					
Intentionally blank													
31C Firm Sales	Block 1	0.00769	1,998,968.1	15,371.28	1,825,072.5	14,034.09	1,451,610.2	11,162.31					
	Block 2	0.00769	1,805,874.8	13,886.47	960,345.1	7,384.68	438,294.2	3,370.31					
31C Firm Trans	Block 1	0.00000	35,583.0	0.00	35,080.0	0.00	32,715.0	0.00					
	Block 2	0.00000	41,039.0	0.00	30,994.0	0.00	25,305.0	0.00					
31C Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00					
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00					
31I Firm Sales	Block 1	0.00769	363,202.0	2,792.88	349,020.3	2,683.83	321,472.8	2,472.00					
	Block 2	0.00769	820,521.2	6,309.49	705,638.9	5,426.09	651,511.8	5,009.87					
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	13,267.0	0.00	12,335.0	0.00					
	Block 2	0.00000	62,367.0	0.00	37,743.0	0.00	26,774.0	0.00					
31I Interr Sales	Block 1		0.0	0.00	0.0	0.00	0.0	0.00					
	Block 2		0.0	0.00	0.0	0.00	0.0	0.00					
32C Firm Sales	Block 1	0.00769	1,802,015.2	13,856.79	1,462,561.2	11,246.52	1,201,405.0	9,238.33					
	Block 2	0.00769	511,394.5	3,932.42	270,555.2	2,080.46	193,035.1	1,484.36					
	Block 3	0.00769	40,204.0	309.15	27,039.0	207.92	23,860.0	183.47					
	Block 4	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 5	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
32I Firm Sales	Block 1	0.00769	354,529.8	2,726.19	360,586.4	2,772.77	369,435.0	2,840.81					
	Block 2	0.00769	443,166.3	3,407.77	396,613.3	3,049.80	392,852.5	3,020.88					
	Block 3	0.00769	141,904.0	1,091.19	130,195.0	1,001.15	113,809.0	875.15					
	Block 4	0.00769	26,392.0	202.94	25,975.0	199.74	23,396.0	179.91					
	Block 5	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
32C Firm Trans	Block 1	0.00000	196,546.0	0.00	173,617.0	0.00	145,916.0	0.00					
	Block 2	0.00000	171,252.0	0.00	113,145.0	0.00	79,837.0	0.00					
	Block 3	0.00000	58,414.0	0.00	19,601.0	0.00	12,361.0	0.00					
	Block 4	0.00000	16,263.0	0.00	0.0	0.00	0.0	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	781,982.0	0.00	789,093.0	0.00	809,562.0	0.00					
	Block 2	0.00000	1,222,074.0	0.00	1,174,531.0	0.00	1,186,753.0	0.00					
	Block 3	0.00000	737,535.0	0.00	652,225.0	0.00	669,837.0	0.00					
	Block 4	0.00000	1,297,154.0	0.00	1,179,297.0	0.00	1,126,073.0	0.00					
	Block 5	0.00000	1,984,034.0	0.00	1,798,197.0	0.00	1,450,903.0	0.00					
	Block 6	0.00000	74,601.0	0.00	0.0	0.00	0.0	0.00					
32C Interr Sales	Block 1	0.00769	606,255.0	4,661.86	536,979.0	4,129.16	446,529.0	3,433.63					
	Block 2	0.00769	740,793.0	5,696.41	593,262.0	4,561.95	518,021.0	3,983.38					
	Block 3	0.00769	403,033.0	3,099.17	254,663.0	1,958.26	216,894.0	1,667.83					
	Block 4	0.00769	459,349.0	3,532.21	217,698.0	1,674.01	212,716.0	1,635.70					
	Block 5	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
32I Interr Sales	Block 1	0.00769	642,325.0	4,939.23	628,934.0	4,836.26	606,327.0	4,662.42					
	Block 2	0.00769	826,827.0	6,357.97	790,283.0	6,076.97	796,707.0	6,126.36					
	Block 3	0.00769	440,893.0	3,390.29	424,301.0	3,262.71	388,936.0	2,990.77					
	Block 4	0.00769	975,035.0	7,497.64	1,030,283.0	7,922.47	957,941.0	7,366.19					
	Block 5	0.00769	382,847.0	2,943.94	344,111.0	2,646.08	322,130.0	2,477.05					
	Block 6	0.00769	0.0	0.00	0.0	0.00	0.0	0.00					
32C Interr Trans	Block 1	0.00000	79,198.0	0.00	79,113.0	0.00	77,898.0	0.00					
	Block 2	0.00000	136,584.0	0.00	133,748.0	0.00	111,800.0	0.00					
	Block 3	0.00000	99,863.0	0.00	83,196.0	0.00	81,142.0	0.00					
	Block 4	0.00000	333,657.0	0.00	309,239.0	0.00	283,861.0	0.00					
	Block 5	0.00000	323,787.0	0.00	282,206.0	0.00	264,900.0	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	668,495.0	0.00	658,717.0	0.00	642,004.0	0.00					
	Block 2	0.00000	1,176,483.0	0.00	1,186,333.0	0.00	1,191,103.0	0.00					
	Block 3	0.00000	811,964.0	0.00	846,277.0	0.00	895,691.0	0.00					
	Block 4	0.00000	1,896,355.0	0.00	1,926,483.0	0.00	1,958,232.0	0.00					
	Block 5	0.00000	4,177,132.0	0.00	4,218,487.0	0.00	4,116,475.0	0.00					
	Block 6	0.00000	6,557,378.0	0.00	6,100,199.0	0.00	6,175,342.0	0.00					
Intentionally blank													
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00					
TOTALS			80,175,496.3	440,012.80	62,198,776.6	310,337.09	49,325,570.50	214,838.02					
			Amortization for Switchers		1,422.59		886.86		587.47				
			See pages 21-23 for details										
TOTAL AMORTIZATION			441,435.39		311,223.95		215,425.49						

NW Natural
2nd 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 5/03/2014 7:16 AM
 Job: CNBLRJRPC/CNNBLRJR

For Revenue Date: 04/2014

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commd	31CTF	COM T	Commercial Transport Service	14,453	76,622	(77.73)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31ITF	FRM T	Industrial Firm Transport	-	-	-
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service	149,286	407,520	(1,107.68)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	36,390	6,341,352	(279.80)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport	-	-	-
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32ITI	INT T	Industrial Interr Transport	-	-	-
WA	ADJC	SDC42	WA Sales-Deferred Commodity	C42TF	COM T	Commercial Transport Service	16,063	100,906	(186.49)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	-	-	-
Oregon							Firm		(1,465.21)
							Interruptible		(1,465.21)
							To Amortize:		2.909%
							Firm		w/out Rev Sens
							Interruptible		1,422.59
									<u>1,422.59</u>
Washington							Firm		(186.49)
							Interruptible		(186.49)
							To Amortize:		4.372%
							Firm		w/out Rev Sens
							Interruptible		178.34
									<u>178.34</u>

NW Natural
2nd 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 6/04/2014 3:59 AM
 Job: CNNBLRIRPC/CNNBLRIRP

For Revenue Date: 05/2014

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commod	31CTF	COM T	Commercial Transport Service	10,767	66,074	(57.44)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31TF	FRM T	Industrial Firm Transport	-	-	-
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service	71,436	341,318	(503.11)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32TF	FRM T	Industrial Firm Transport	46,000	5,850,785	(352.88)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport	-	-	-
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32TI	INT T	Industrial Interr Transport	-	-	-
WA	ADJC	SDC42	WA Sales-Deferred Commodity	C42TF	COM T	Commercial Transport Service	13,523	97,011	(157.00)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	-	-	-
Oregon							Firm		(913.43)
							Interruptible		(913.43)
							<u>To Amortize:</u>		2.909%
							Firm		w/out Rev Sens
							Interruptible		886.86
									886.86
Washington							Firm		(157.00)
							Interruptible		(157.00)
							<u>To Amortize:</u>		4.372%
							Firm		w/out Rev Sens
							Interruptible		150.14
									150.14

NW Natural
 2nd 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 7/03/2014 3:47 AM
 Job: CNNBLRIPC/CNNBLRJP

For Revenue Date: 06/2014

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR 31 Com'l firm Defrd Commd	31CTF	COM T	Commercial Transport Service	7,425	58,020	(39.77)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	45,998	5,481,421	(352.86)
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32CTF	COM T	Commercial Transport Service	30,494	238,114	(212.44)
OR	ADJC	32IDC	OR 32 Ind'l Firm Defrd Commd.	32ITF	FRM T	Industrial Firm Transport	-	-	-
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport	-	-	-
OR	ADJC	32SDC	OR 32 Com'l Firm Defrd Commd.	32ITI	INT T	Industrial Interr Transport	-	-	-
WA	ADJC	SDC42	WA Sales-Deferred Commodity	C42TF	COM T	Commercial Transport Service	11,993	83,202	(139.24)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	-	-	-
Oregon							Firm		(605.07)
							Interruptible		(605.07)
							To Amortize:		2.909%
							Firm		w/out Rev Sens
							Interruptible		587.47
									587.47
Washington							Firm		(139.24)
							Interruptible		(139.24)
							To Amortize:		4.372%
							Firm		w/out Rev Sens
							Interruptible		133.15
									133.15

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

1	2	3	4	5	6	7	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	109	110	111	112	113	114	115				
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance																													
(a)	(b)	(c)	(d)	(e)	(f)	(g)																																	
Beginning Balance																																							
Nov-12	old rates	(11,462)				1,054	2.01%	(10,409)	624,299																														
Dec-12	new rates (1)	53,276		(1,792,770)		(2,164)	1.47%	(1,741,658)	(1,117,359)																														
Jan-13	2	194,000		(3)		(1,250)	1.47%	192,747	(924,612)																														
Feb-13		285,352				(958)	1.47%	284,394	(640,218)																														
Mar-13		231,812				(642)	1.47%	231,170	(409,048)																														
Apr-13		181,444				(390)	1.47%	181,054	(227,994)																														
May-13		132,467				(198)	1.47%	132,269	(95,724)																														
Jun-13		88,330				(63)	1.47%	88,266	(7,458)																														
Jul-13		69,694				34	1.47%	69,728	62,270																														
Aug-13		49,289				106	1.47%	49,396	111,666																														
Sep-13		43,867				164	1.47%	44,030	155,696																														
Oct-13		45,928				219	1.47%	46,147	201,843																														
Nov-13	old rates	84,559				299	1.47%	84,858	286,701																														
Dec-13	new rates (1)	70,168				394	1.47%	70,563	357,264																														
Jan-14	2	28,927		(1,724,491)		(1,967)	1.38%	(1,697,531)	(1,340,267)																														
Feb-14		130,511		(2)		(1,466)	1.38%	129,042	(1,211,225)																														
Mar-14		142,193				(1,311)	1.38%	140,882	(1,070,343)																														
Apr-14		128,465				(1,157)	1.38%	127,308	(943,035)																														
May-14		92,549				(1,031)	1.38%	91,518	(851,517)																														
Jun-14		66,365				(941)	1.38%	65,424	(786,094)																														
		45,726				(878)	1.38%	44,848	(741,246)																														
		30,392				(835)	1.38%	29,557	(711,688)																														

History truncated for ease of viewing

NOTES:

- 1 - Transfer in is from the October balances of deferral accounts 191410, 191450, 191417
- 2 - Transfer represents a balance true-up adjustment

24

NW Natural
Rates & Regulatory Affairs
Oregon 2013-14 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2013
 Temps by Rate Schedule: 2nd Quarter 2014

Schedule	Block	191411 AMORT		191411 AMORT		191411 AMORT		191411 AMORT		191411 AMORT		191411 AMORT	
		DEMAND OR		DEMAND OR		DEMAND OR		DEMAND OR		DEMAND OR		DEMAND OR	
		In Rates	Volumes	Apr	Activity for Mo.	May	Activity for Mo.	Jun	Volumes	Activity for Mo.	Jun	Volumes	Activity for Mo.
1R			0.0		0.00		0.0		0.00		0.0		0.00
1C			0.0		0.00		0.0		0.00		0.0		0.00
2R		0.00126	29,936,922.5		37,785.87		19,686,483.1		24,847.94		11,631,853.1		14,681.53
3C Firm Sales		0.00126	13,038,366.2		16,456.80		9,012,568.5		11,375.51		6,431,779.2		8,118.08
Intentionally blank													
3I Firm Sales		0.00126	382,456.9		482.73		281,847.2		355.74		210,604.7		265.82
Intentionally blank													
27		0.00126	78,481.8		99.06		42,973.9		54.24		17,631.9		22.25
Intentionally blank													
31C Firm Sales	Block 1	0.00126	1,998,968.1		2,523.06		1,825,072.5		2,303.58		1,451,610.2		1,832.20
	Block 2	0.00126	1,805,874.8		2,279.34		966,345.1		1,212.13		438,294.2		553.21
31C Firm Trans	Block 1	0.00000	35,583.0		0.00		35,080.0		0.00		32,715.0		0.00
	Block 2	0.00000	41,039.0		0.00		30,994.0		0.00		25,305.0		0.00
31C Interr Sales	Block 1		0.0		0.00		0.0		0.00		0.0		0.00
	Block 2		0.0		0.00		0.0		0.00		0.0		0.00
31I Firm Sales	Block 1	0.00126	363,202.0		458.43		349,020.3		440.53		321,472.8		405.76
	Block 2	0.00126	820,521.2		1,035.65		705,638.9		890.65		651,511.8		822.33
31I Firm Trans	Block 1	0.00000	14,000.0		0.00		13,267.0		0.00		12,335.0		0.00
	Block 2	0.00000	62,367.0		0.00		37,743.0		0.00		36,774.0		0.00
31I Interr Sales	Block 1		0.0		0.00		0.0		0.00		0.0		0.00
	Block 2		0.0		0.00		0.0		0.00		0.0		0.00
32C Firm Sales	Block 1	0.00126	1,802,015.2		2,274.47		1,462,561.2		1,846.02		1,201,405.0		1,516.39
	Block 2	0.00126	511,394.5		645.47		270,555.2		341.49		193,035.1		243.65
	Block 3	0.00126	40,204.0		50.74		27,039.0		34.13		23,860.0		30.12
	Block 4	0.00126	0.0		0.00		0.0		0.00		0.0		0.00
	Block 5	0.00126	0.0		0.00		0.0		0.00		0.0		0.00
	Block 6	0.00126	0.0		0.00		0.0		0.00		0.0		0.00
32I Firm Sales	Block 1	0.00126	354,529.8		447.48		360,586.4		455.13		369,435.0		466.29
	Block 2	0.00126	443,166.3		559.36		396,613.3		500.60		392,852.5		495.85
	Block 3	0.00126	141,904.0		179.11		130,195.0		164.33		113,809.0		143.65
	Block 4	0.00126	26,392.0		33.31		25,975.0		32.79		23,396.0		29.53
	Block 5	0.00126	0.0		0.00		0.0		0.00		0.0		0.00
	Block 6	0.00126	0.0		0.00		0.0		0.00		0.0		0.00
32C Firm Trans	Block 1	0.00000	196,546.0		0.00		173,617.0		0.00		145,916.0		0.00
	Block 2	0.00000	171,252.0		0.00		113,145.0		0.00		79,837.0		0.00
	Block 3	0.00000	58,414.0		0.00		19,601.0		0.00		12,361.0		0.00
	Block 4	0.00000	16,263.0		0.00		0.0		0.00		0.0		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	781,982.0		0.00		789,093.0		0.00		809,562.0		0.00
	Block 2	0.00000	1,222,074.0		0.00		1,174,531.0		0.00		1,186,753.0		0.00
	Block 3	0.00000	737,535.0		0.00		652,225.0		0.00		669,837.0		0.00
	Block 4	0.00000	1,297,154.0		0.00		1,179,297.0		0.00		1,126,073.0		0.00
	Block 5	0.00000	1,984,034.0		0.00		1,798,197.0		0.00		1,450,903.0		0.00
	Block 6	0.00000	74,601.0		0.00		0.0		0.00		0.0		0.00
32C Interr Sales	Block 1	0.00015	606,255.0		88.29		536,979.0		78.20		446,529.0		65.03
	Block 2	0.00015	740,793.0		107.89		593,262.0		86.40		518,021.0		75.44
	Block 3	0.00015	403,033.0		58.70		254,663.0		37.09		216,894.0		31.59
	Block 4	0.00015	459,349.0		66.90		217,698.0		31.70		212,716.0		30.98
	Block 5	0.00015	0.0		0.00		0.0		0.00		0.0		0.00
	Block 6	0.00015	0.0		0.00		0.0		0.00		0.0		0.00
32I Interr Sales	Block 1	0.00015	642,325.0		93.55		628,934.0		91.60		606,327.0		88.30
	Block 2	0.00015	826,827.0		120.42		790,283.0		115.09		796,707.0		116.03
	Block 3	0.00015	440,893.0		64.21		424,301.0		61.79		388,936.0		56.64
	Block 4	0.00015	975,035.0		142.00		1,030,283.0		150.05		957,941.0		139.51
	Block 5	0.00015	382,847.0		55.76		344,111.0		50.12		322,130.0		46.91
	Block 6	0.00015	0.0		0.00		0.0		0.00		0.0		0.00
32C Interr Trans	Block 1	0.00000	79,198.0		0.00		79,113.0		0.00		77,898.0		0.00
	Block 2	0.00000	136,584.0		0.00		133,748.0		0.00		111,800.0		0.00
	Block 3	0.00000	99,863.0		0.00		83,196.0		0.00		81,142.0		0.00
	Block 4	0.00000	333,657.0		0.00		309,239.0		0.00		283,861.0		0.00
	Block 5	0.00000	323,787.0		0.00		282,206.0		0.00		264,900.0		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	668,495.0		0.00		658,717.0		0.00		642,004.0		0.00
	Block 2	0.00000	1,176,483.0		0.00		1,186,333.0		0.00		1,191,103.0		0.00
	Block 3	0.00000	811,964.0		0.00		846,277.0		0.00		895,691.0		0.00
	Block 4	0.00000	1,896,355.0		0.00		1,926,483.0		0.00		1,958,232.0		0.00
	Block 5	0.00000	4,177,132.0		0.00		4,218,487.0		0.00		4,116,475.0		0.00
	Block 6	0.00000	6,557,378.0		0.00		6,100,199.0		0.00		6,175,342.0		0.00
Intentionally blank													
33		0.00000	0.0		0.00		0.0		0.00		0.0		0.00
TOTALS			80,175,496.3	66,108.60	62,198,776.6	45,556.85	49,325,570.50	30,277.09					
			Amortization for Switchers	256.04		168.69		115.24					
			See pages 26-28 for details										
TOTAL AMORTIZATION			66,364.64		45,725.54		30,392.33						

25

NW Natural
2nd 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 5/03/2014 7:16 AM
 Job: CNNBLR/PC/CNNBLR/JP

For Revenue Date: 04/2014

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	14,453	76,622	(18.79)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	-	-	-
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	149,286	407,520	(194.07)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	36,390	6,341,352	(47.30)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	-	-	-
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	23,677	15,449,123	(3.55)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	16,063	100,906	(300.22)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	-	-	-
Oregon									
							Firm		(260.16)
							Interruptible		(3.55)
									(263.71)
									2.909%
									w/out Rev Sens
									252.59
									3.45
									256.04
Washington									
							Firm		(300.22)
							Interruptible		-
									(300.22)
									4.372%
									w/out Rev Sens
									287.09
									-
									287.09

NW Natural
2nd 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 6/04/2014 4:00 AM
 Job: CNNBLRIRPC/CNNBLRIRP

For Revenue Date: 05/2014

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	10,767	66,074	(14.00)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	-	-	-
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	71,436	341,318	(92.87)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	46,000	5,850,785	(59.80)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	-	-	-
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	47,114	14,924,456	(7.07)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	13,523	97,011	(252.74)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	-	-	-

Oregon
 Firm (166.67)
 Interruptible (7.07)
 (173.74)

2.909%
 w/out Rev Sens 161.82
 Firm 6.86
 Interruptible 168.68

Washington Firm (252.74)
 Interruptible (252.74)

To Amortize: 4.372%
 Firm w/out Rev Sens 241.69
 Interruptible 241.69

NW Natural
2nd 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 7/03/2014 3:47 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 06/2014

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	7,425	58,020	(9.65)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	-	-	-
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	30,494	238,114	(39.64)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	45,998	5,481,421	(59.79)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	-	-	-
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	64,088	14,990,887	(9.61)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	C42TF	COM T	Commercial Transport Service	11,993	83,202	(224.15)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	-	-	-

Oregon
 Firm (109.08)
 Interruptible (9.61)
 (118.69)

2.909%
 w/out Rev Sens 105.91
 Firm 9.33
 Interruptible 115.24

Washington
 Firm (224.15)
 Interruptible (224.15)

4.372%
 w/out Rev Sens 214.35
 Firm 214.35
 Interruptible -
 214.35

Detail of Decoupling Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 186275
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 13-485 in UM 1027

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-12	1	1,472,772	(15,672,015)	4,774	7.78%	(14,194,469)	1,477,547
	Dec-12		(435,221)		8,169	7.78%	(427,052)	1,050,494
	Jan-13		97,525		7,127	7.78%	104,652	1,155,146
	Feb-13		(567,542)		5,649	7.78%	(561,893)	593,254
	Mar-13		2,615,450		12,325	7.78%	2,627,775	3,221,028
	Apr-13		(953,717)		17,791	7.78%	(935,925)	2,285,103
	May-13		(303,932)		13,830	7.78%	(290,102)	1,995,001
	Jun-13		434,761		14,344	7.78%	449,105	2,444,106
	Jul-13		427,732		17,233	7.78%	444,965	2,889,071
	Aug-13		635,017		20,789	7.78%	655,806	3,544,877
	Sep-13		(562,377)		21,160	7.78%	(541,218)	3,003,659
	Oct-13		(1,831,355)		13,537	7.78%	(1,817,818)	1,185,841
	Nov-13	2	472,967	(1,757,813)	(2,175)	7.78%	(1,287,021)	(101,180)
	Dec-13		2,106,762		6,173	7.78%	2,112,936	2,011,756
	Jan-14		(1,327,521)		8,740	7.78%	(1,318,782)	692,974
	Feb-14		(871,792)		1,667	7.78%	(870,125)	(177,151)
	Mar-14		1,063,171		2,298	7.78%	1,065,469	888,318
	Apr-14		(394,135)		4,482	7.78%	(389,654)	498,664
	May-14		2,126,359		10,126	7.78%	2,136,485	2,635,149
	Jun-14		(189,099)		16,472	7.78%	(172,628)	2,462,522

History truncated for ease of viewing

NOTES

1 - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization
2 - Transfer out represents the October balance prior to the correction of an error discovered in Q4 2013. It was discovered that the weather normalization adjustment for January through April 2013 for decoupling deferral was incorrectly calculated. The January through April 2013 deferrals shown above are the corrected amounts which is in total a \$540,994 deficit owed to customers. In November 2013, the October balance prior to the error correction, in the amount of \$1,757,813, was transferred to account 186277 for amortization, leaving the \$571,972 deficit in this account for inclusion in the 2014-15 PGA. This amount is also accruing interest as it is included in the balance included in the interest 2013 through October 2014 above.

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)										
Beginning Balance																			
Nov-12	1	986,054				3,196	7.78%	(1,023,988)	989,250										
Dec-12		605,899				8,378	7.78%	614,277	1,603,527										
Jan-13		730,173		(2,013,238)		12,763	7.78%	742,936	2,346,463										
Feb-13		(68,526)				14,991	7.78%	(53,535)	2,292,928										
Mar-13		662,963				17,015	7.78%	679,978	2,972,906										
Apr-13		386,448				20,527	7.78%	406,975	3,379,881										
May-13		(291,502)				20,968	7.78%	(270,534)	3,109,348										
Jun-13		434,358				21,567	7.78%	455,925	3,565,272										
Jul-13		739,812				25,513	7.78%	765,325	4,330,598										
Aug-13		642,115				30,158	7.78%	672,273	5,002,871										
Sep-13		(86,000)				32,157	7.78%	(53,844)	4,949,027										
Oct-13		(116,769)				31,708	7.78%	(85,062)	4,863,966										
Nov-13	2	929,994				1,457	7.78%	(4,172,835)	691,131										
Dec-13		1,876,823		(5,104,286)		10,565	7.78%	1,887,388	2,578,519										
Jan-14		(52,092)				16,549	7.78%	(35,544)	2,542,975										
Feb-14		576,651				18,356	7.78%	595,008	3,137,983										
Mar-14		888,355				23,224	7.78%	911,579	4,049,562										
Apr-14		225,491				26,986	7.78%	252,477	4,302,039										
May-14		1,308,907				32,135	7.78%	1,341,042	5,643,081										
Jun-14		173,522				37,148	7.78%	210,671	5,853,752										

History truncated for ease of viewing

NOTES

- 1 - Per Order 12-473, beginning November 2012, the October balance is transferred to 186271 for amortization
- 2 - Transfer out represents the October balance prior to the correction of an error discovered in Q4 2013. It was discovered that the weather normalization adjustment for January through April 2013 for decoupling deferral was incorrectly calculated. The January through April 2013 deferrals shown above are the corrected amounts which is in total a \$227,354 deficit owed to customers. In November 2013, the October balance prior to the error correction, in the amount of \$5,104,286, was transferred to account 186271 for amortization, leaving the \$240,320 deficit in this account for inclusion in the 2014-15 PGA. This amount is also accruing interest as it is included in the balance included in the interest calculation for November 2013 through October 2014 above.

**NW Natural
Adjustment to Actuals - Decoupling Estimate
JUNE 2014
Decoupling Worksheet**

	Decoupling Period		Decoupling Period		Allowed Margin Rate Per Therm (f)	Amount to Record @ 100% (g)	Previously Booked (i)	Total Amount to Record (j)
	Baseline Usage Per Customer (a)	Actual Customers (b)	Baseline Total Usage (c)	Actual Use Normalized (d)				
Residential								
1	104.4	562,888	58,765,507	61,848,823	\$0.43055	\$1,327,521.49	\$1,327,521.49	0.00
2	85.0	563,575	47,903,875	49,928,708	\$0.43055	871,792.02	871,792.02	0.00
3	73.0	564,023	41,173,679	38,704,346	\$0.43055	(1,063,171.19)	(1,063,171.19)	0.00
4	51.4	564,038	28,991,553	29,906,976	\$0.43055	394,135.16	394,135.16	0.00
5	31.7	563,743	17,870,653	12,931,949	\$0.43055	(2,126,358.96)	(2,126,358.96)	0.00
6	17.7	563,128	9,967,366	10,406,570	\$0.43055	189,099.33	0.00	189,099.33
7	15.5	0	0	0	\$0.43055	0.00	0.00	0.00
8	15.5	0	0	0	\$0.43055	0.00	0.00	0.00
9	16.8	0	0	0	\$0.43055	0.00	0.00	0.00
10	40.2	0	0	0	\$0.43055	0.00	0.00	0.00
11	76.1	559,283	42,561,436	41,462,917	\$0.43055	(472,967.44)	(472,967.44)	0.00
12	108.3	561,589	60,820,089	55,926,900	\$0.43055	(2,106,762.48)	(2,106,762.48)	0.00
13	635.6		308,054,158	301,117,189		(2,986,712.07)	(3,175,811.40)	189,099.33
	0.0							
Commercial								
14	576.8	57,979	33,442,287	33,613,610	\$0.30406	\$52,092.29	\$52,092.29	0.00
15	474.0	58,034	27,508,116	25,611,611	\$0.30406	(576,651.28)	(576,651.28)	0.00
16	416.8	58,014	24,180,235	21,258,591	\$0.30406	(888,355.07)	(888,355.07)	0.00
17	306.9	57,962	17,788,538	17,046,936	\$0.30406	(225,491.41)	(225,491.41)	0.00
18	213.0	57,821	12,315,873	8,011,107	\$0.30406	(1,308,907.12)	(1,308,907.12)	0.00
19	147.5	57,664	8,505,440	7,934,755	\$0.30406	(173,522.60)	0.00	(173,522.60)
20	142.6	0	0	0	\$0.30406	0.00	0.00	0.00
21	142.6	0	0	0	\$0.30406	0.00	0.00	0.00
22	144.0	0	0	0	\$0.30406	0.00	0.00	0.00
23	252.8	0	0	0	\$0.30406	0.00	0.00	0.00
24	430.9	57,310	24,694,879	21,636,292	\$0.30406	(929,994.12)	(929,994.12)	0.00
25	596.9	57,596	34,379,052	28,206,509	\$0.30406	(1,876,823.42)	(1,876,823.42)	0.00
26	3,844.8		182,814,421	163,319,411		(5,927,652.73)	(5,754,130.13)	(173,522.60)

Detail of Other Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Intervenor Funding - ISSUE FUND
 Account Number: 186284
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 14-249

Debit (Credit)	Month/Year (a)	Note (b)	Deferral-CUB (c1)	Deferral-NWIGU (c2)	Transfers-CUB (d1) to 186286 amort account	Transfers-NWIGU (d2) to 186288 amort account	Interest (1) (e)	Activity (f)	Balance-CUB (g1)	Balance-NWIGU (g2)	Balance Grand Total (gtotal)
Beginning Balance											
79	Nov-12	3						(48,507)	0	45,028	45,028
80	Dec-12	2	7,390		(48,507)			7,390	7,390	45,028	52,418
81	Jan-13							0	7,390	45,028	52,418
82	Feb-13							0	7,390	45,028	52,418
83	Mar-13							0	7,390	45,028	52,418
84	Apr-13							0	7,390	45,028	52,418
85	May-13							0	7,390	45,028	52,418
86	Jun-13							0	7,390	45,028	52,418
87	Jul-13	2	25,000					25,000	32,390	45,028	77,418
88	Aug-13							0	32,390	45,028	77,418
89	Sep-13							0	32,390	45,028	77,418
90	Oct-13	2		20,000				20,000	32,390	65,028	97,418
91	Nov-13	3			(32,390)	(45,028)		(77,418)	0	20,000	20,000
92	Dec-13							0	0	20,000	20,000
93	Jan-14	2	8,333					8,333	8,333	20,000	28,333
94	Feb-14							0	8,333	20,000	28,333
95	Mar-14							0	8,333	20,000	28,333
96	Apr-14	2		6,786				6,786	8,333	26,786	35,119
97	May-14	2	8,333					8,333	16,666	26,786	43,452
98	Jun-14							0	16,666	26,786	43,452

History truncated for ease of viewing

NOTES

- 1 - No interest is applied to this activity
- 2 - Payments made in:
 - December 2012 - see order 12-473
 - July 2013 - see order 13-275
 - October 2013 - see order 13-369
 - January 2014 - see order 14-011
 - April 2014 - see order 14-119
 - May 2014 - see order 14-172
- 3 - Transfer October CUB balance to 186286 amortization account and transfer September NWIGU balance to 186288 amortization account. The October NWIGU payment was not made until after the OPUC approved amortization of deferred balances; therefore, the \$20,000 will be included in the 2014-15 PGA.

ORDER NO. 14 119

ENTERED APR 10 2014

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1633

In the Matter of

PUBLIC UTILITY COMMISSION OF
OREGON

Investigation into Treatment of Pension
Costs in Utility Rates.

ORDER

DISPOSITION: ISSUE FUND GRANT REQUEST APPROVED

On March 31, 2014, the Northwest Industrial Gas Users (NWIGU) filed a Request for Partial Payment of its Issue Fund Grant. Section 7.3 of the Second Amended and Restated Intervenor Funding Agreement (Agreement), adopted by the Commission in Order No. 12-452¹, governs the procedures for payment of Issue Fund Grants. NWIGU was precertified to receive Issue Fund Grants on February 3, 2004, in Order No. 04-055.

NWIGU asks for a progress payment of \$20,356.79 with \$6785.60² paid from each of the Issue Funds for Avista Corporation, dba Avista Utilities; Cascade Natural Gas Company, and Northwest Natural Gas Company, dba NW Natural. Under the Agreement, the Request for Payment must:

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

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

² This amount was rounded up making the total of the progress payments \$20,356.80.

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

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

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

ORDER

IT IS ORDERED that:

1. The Northwest Industrial Gas Users have met the requirements of the Second Amended and Restated Intervenor Funding Agreement, and its request is approved.
2. Avista Corporation, dba Avista Utilities, pay \$6,785.60 from its Issue Fund to the Northwest Industrial Gas Users within 30 days after receipt of this Order, and the grant be assessed to Avista Utilities' industrial customers.
3. Cascade Natural Gas Corporation pay \$6,785.60 from its Issue Fund to the Northwest Industrial Gas Users within 30 days after receipt of this Order, and the grant be assessed to Cascade's industrial customers.

ORDER NO 14 119

4. Northwest Natural Gas Company, dba NW Natural pay \$6,785.60 from its Issue 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 APR 10 2014


Susan K. Ackerman
Chair


John Savage
Commissioner


Stephen M. Bloom
Commissioner



ORDER NO. 14 172

ENTERED MAY 21 2014

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1633

In the Matter of

PUBLIC UTILITY COMMISSION OF
OREGON

Investigation into Treatment of Pension
costs in Utility Rates.

ORDER

DISPOSITION: ISSUE FUND GRANT REQUESTS APPROVED

On May 15, 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.


ORDER NO. 14 172

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.

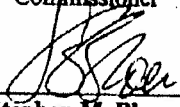
Made, entered, and effective MAY 21 2014



Susan K. Ackerman
Chair



John Savage
Commissioner



Stephen M. Bloom
Commissioner



Company:
State:
Description:
Account Number:

Northwest Natural Gas Company
Oregon
Deferral of CUB Intervenor Funding
186276
Docket UM 1101
Last order for deferral reauthorization was Order No. 14-249

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest (1)	Activity	Balance												
(a)	(b)	(c)	(d)	(e)	(f)	(g)														
Beginning Balance																				
Nov-12	3	0	(57,500)		(57,500)			0												
Dec-12		0						0												
Jan-13	2	66,125						66,125												
Feb-13		0						0												
Mar-13		0						0												
Apr-13		0						0												
May-13		0						0												
Jun-13		0						0												
Jul-13		0						0												
Aug-13		0						0												
Sep-13		0						0												
Oct-13		0						0												
Nov-13	3	0	(66,125)					(66,125)												
Dec-13		0						0												
Jan-14	2	66,125						66,125												
Feb-14		0						0												
Mar-14		0						0												
Apr-14		0						0												
May-14		0						0												
Jun-14		0						0												

History truncated for ease of viewing

NOTES

1 - No interest is applied to this activity

2 - Payments made in:

Jan 2013 - see order 13-002

Jan 2014 - see order 14-008

3 - October balance transferred to account 186286 for amortization



Company:
State:
Description:
Account Number:

Northwest Natural Gas Company
Oregon
Deferral of NWIGU Intervenor Funding
186278
Docket UM 1101
Last order for deferral reauthorization was Order No. 14-249

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest (1) (e)	Activity (f)	Balance (g)
	Beginning Balance						0
	Nov-12	3	0			(8,593)	51,194
	Dec-12	2	51,194	(8,593)		51,194	51,194
	Jan-13		0			0	51,194
	Feb-13		0			0	51,194
	Mar-13		0			0	51,194
	Apr-13	2	1,625			1,625	52,819
	May-13		0			0	52,819
	Jun-13		0			0	52,819
	Jul-13		0			0	52,819
	Aug-13		0			0	52,819
	Sep-13		0			0	52,819
	Oct-13	2	2,057			2,057	54,876
	Nov-13	4	0	(52,819)		(52,819)	2,057
	Dec-13		0			0	2,057
	Jan-14		0			0	2,057
	Feb-14		0			0	2,057
	Mar-14	2	5,957			5,957	8,014
	Apr-14		0			0	8,014
	May-14		0			0	8,014
	Jun-14		0			0	8,014

History truncated for ease of viewing

NOTES

- 1 - No interest is applied to this activity
- 2 - Payments made in:
 - Dec 2012 - see order 12-482
 - Apr 2013 - see order 13-105
 - Oct 2013 - see order 13-363
 - Mar 2014 - see order 14-106
- 3 - October balance transferred to account 186288 for amortization
- 4 - Transfer September NWIGU balance to 186288 amortization account.
The October NWIGU payment was not made until after the OPUC approved amortization of deferred balances; therefore, the \$2,057 will be included in the 2014-15 PGA.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Industrial DSM Costs
 Account Number: 186232
 Docket UM 1420
 2014-15 Deferral approved in Order 14-085

Debit (Credit)	Month/Year	Note	Deferral	Transfers	TOTAL Interest	Interest Rate	Mar 13 - Feb 14 Interest	Mar 14 - Feb 15 Interest	Activity	TOTAL Balance	Mar 13 - Feb 14 Balance	Mar 14 - Feb 15 Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(e6)	(e7)	(f)	(g)	(g5)	(g6)
Beginning Balance			0		0	7.78%	0		0	1,667,463		0
Mar-13			575,946		1,867	7.78%	1,867		577,813	2,245,276	577,813	
Apr-13			0		3,746	7.78%	3,746		3,746	2,249,023	581,559	
May-13			0		3,770	7.78%	3,770		3,770	2,252,793	585,330	
Jun-13			575,946		5,662	7.78%	5,662		581,608	2,834,401	1,166,938	
Jul-13			0		7,566	7.78%	7,566		7,566	2,841,967	1,174,503	
Aug-13			0		7,615	7.78%	7,615		7,615	2,849,581	1,182,118	
Sep-13			575,946		9,531	7.78%	9,531		585,477	3,435,058	1,767,595	
Oct-13			0	(1,667,463)	11,460	7.78%	11,460		(1,656,004)	1,779,055	1,779,055	
Nov-13		1	0		11,534	7.78%	11,534		11,534	1,790,589	1,790,589	
Dec-13			0		11,609	7.78%	11,609		11,609	1,802,198	1,802,198	
Jan-14			0		11,684	7.78%	11,684		11,684	1,813,882	1,813,882	
Feb-14			0		0	7.78%	0		0	1,813,882	1,813,882	0
Mar-14			1,024,352		3,321	7.78%	0	3,321	1,027,673	2,841,555	1,813,882	1,027,673
Apr-14			0		6,663	7.78%	0	6,663	6,663	2,848,218	1,813,882	1,034,335
May-14			0		6,706	7.78%	0	6,706	6,706	2,854,924	1,813,882	1,041,041
Jun-14			0									

History truncated for ease of viewing

NOTES

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

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

Detail of Environmental Deferrals

NW Natural
 Oregon Quarterly Deferred Report
 2nd Quarter 2014 Environmental Account Detail

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	2014/04	14774030THORNTON	1900235602	115.00	METRO CENTRAL SW DISPO	1900235602	March Balance =>	157,851,818.32
186145	2014/04	200391-01-09	101012150	10,467.00	WBS 200391-01-09	101012150		157,862,285.32
186145	2014/04	200391-01-10	101012151	1,214.20	WBS 200391-01-10	101012151		157,863,499.52
186145	2014/04	200391-01-10	101012849	115.00	WBS 200391-01-10	101012849		157,863,614.52
186145	2014/04	200391-01-12	101012155	(1,060.00)	WBS 200391-01-12	101012155		157,862,554.52
186145	2014/04	200391-01-31	101012666	457,533.75	WBS 200391-01-31	101012666		158,320,088.27
186145	2014/04	200391-02-01	101012152	22.35	WBS 200391-02-01	101012152		158,320,110.62
186145	2014/04	200391-02-04	101012153	372,127.12	WBS 200391-02-04	101012153		158,692,237.74
186145	2014/04	200391-02-07	101012154	141,050.00	WBS 200391-02-07	101012154		158,833,287.74
186145	2014/04	200391-02-10	101012159	61,167.06	WBS 200391-02-10	101012159		158,894,454.80
186145	2014/04	200391-03-02-09	101012156	(975.00)	WBS 200391-03-02-09	101012156		158,893,479.80
186145	2014/04	200394-01-07	101012157	3,811.18	WBS 200394-01-07	101012157		158,897,290.98
186145	2014/04	200394-07-01	101012158	28.88	WBS 200394-07-01	101012158		158,897,319.86
186145	2014/04	20140430	101012848	(115.00)	Settlement Transfer	101012848		158,897,204.86
2014/04 Total				1,045,501.54			April Balance =>	158,897,204.86
186145	2014/05	200391-01-01	101023738	102,332.30	WBS 200391-01-01	101023738		158,999,537.16
186145	2014/05	200391-01-02	101023739	1,819.00	WBS 200391-01-02	101023739		159,001,356.16
186145	2014/05	200391-01-03	101023740	5,514.80	WBS 200391-01-03	101023740		159,006,870.96
186145	2014/05	200391-01-08	101023741	2,913.75	WBS 200391-01-08	101023741		159,009,784.71
186145	2014/05	200391-01-09	101023742	15,282.15	WBS 200391-01-09	101023742		159,025,066.86
186145	2014/05	200391-01-10	101023743	72,456.28	WBS 200391-01-10	101023743		159,097,523.14
186145	2014/05	200391-01-11	101023744	4,711.25	WBS 200391-01-11	101023744		159,102,234.39
186145	2014/05	200391-01-12	101023751	23,872.00	WBS 200391-01-12	101023751		159,126,106.39
186145	2014/05	200391-01-13	101023753	72,590.22	WBS 200391-01-13	101023753		159,198,696.61
186145	2014/05	200391-01-31	101023974	424,260.92	WBS 200391-01-31	101023974		159,622,957.53
186145	2014/05	200391-02-01	101023745	22.35	WBS 200391-02-01	101023745		159,622,979.88
186145	2014/05	200391-02-04	101023746	210,149.22	WBS 200391-02-04	101023746		159,833,129.10
186145	2014/05	200391-02-07	101023747	182,729.90	WBS 200391-02-07	101023747		160,015,859.00
186145	2014/05	200391-02-10	101023756	47,936.27	WBS 200391-02-10	101023756		160,063,795.27
186145	2014/05	200391-03-02-04	101023748	1,685.00	WBS 200391-03-02-04	101023748		160,065,480.27
186145	2014/05	200391-03-02-05	101023749	11,803.75	WBS 200391-03-02-05	101023749		160,077,284.02
186145	2014/05	200391-03-02-08	101023750	468.75	WBS 200391-03-02-08	101023750		160,077,752.77
186145	2014/05	200391-03-02-09	101023752	2,145.00	WBS 200391-03-02-09	101023752		160,079,897.77
186145	2014/05	200391-03-02-10	101023754	782.86	WBS 200391-03-02-10	101023754		160,080,680.63
186145	2014/05	200394-01-07	101023755	14,025.22	WBS 200394-01-07	101023755		160,094,705.85
2014/05 Total				1,197,500.99			May Balance =>	160,094,705.85
186145	2014/06	200391-01-01	101034919	48,611.29	WBS 200391-01-01	101034919		160,143,317.14
186145	2014/06	200391-01-01	101035542	(116,027.79)	WBS 200391-01-01	101035542		160,027,289.35
186145	2014/06	200391-01-02	101034920	31,583.75	WBS 200391-01-02	101034920		160,058,873.10
186145	2014/06	200391-01-02	101035543	(25,844.00)	WBS 200391-01-02	101035543		160,033,029.10
186145	2014/06	200391-01-03	101034921	19,703.35	WBS 200391-01-03	101034921		160,052,732.45
186145	2014/06	200391-01-03	101035544	(25,120.78)	WBS 200391-01-03	101035544		160,027,611.67
186145	2014/06	200391-01-08	101034922	4,498.75	WBS 200391-01-08	101034922		160,032,110.42
186145	2014/06	200391-01-08	101035545	7,587.50	WBS 200391-01-08	101035545		160,039,697.92
186145	2014/06	200391-01-09	101034923	20,548.72	WBS 200391-01-09	101034923		160,060,246.64
186145	2014/06	200391-01-09	101035546	(234,031.50)	WBS 200391-01-09	101035546		159,826,215.14
186145	2014/06	200391-01-10	101034924	94,791.28	WBS 200391-01-10	101034924		159,921,006.42
186145	2014/06	200391-01-10	101035547	(145,198.05)	WBS 200391-01-10	101035547		159,775,808.37
186145	2014/06	200391-01-11	101034925	3,643.50	WBS 200391-01-11	101034925		159,779,451.87
186145	2014/06	200391-01-11	101035548	(8,354.75)	WBS 200391-01-11	101035548		159,771,097.12
186145	2014/06	200391-01-12	101034932	18,551.00	WBS 200391-01-12	101034932		159,789,648.12
186145	2014/06	200391-01-12	101035554	(50,250.00)	WBS 200391-01-12	101035554		159,739,398.12
186145	2014/06	200391-01-13	101034934	38,673.15	WBS 200391-01-13	101034934		159,778,071.27
186145	2014/06	200391-01-13	101035556	(130,315.14)	WBS 200391-01-13	101035556		159,647,756.13
186145	2014/06	200391-01-14	101034939	5,000.00	WBS 200391-01-14	101034939		159,652,756.13
186145	2014/06	200391-01-14	101035559	(13,250.00)	WBS 200391-01-14	101035559		159,639,506.13
186145	2014/06	200391-01-31	101034997	471,965.93	WBS 200391-01-31	101034997		160,111,472.06
186145	2014/06	200391-01-33	101035560	(66,374.00)	WBS 200391-01-33	101035560		160,045,098.06
186145	2014/06	200391-02-01	101034926	21.68	WBS 200391-02-01	101034926		160,045,119.74
186145	2014/06	200391-02-04	101034927	287,579.87	WBS 200391-02-04	101034927		160,332,699.61
186145	2014/06	200391-02-04	101035549	(265,043.69)	WBS 200391-02-04	101035549		160,067,655.92
186145	2014/06	200391-02-07	101034928	57,151.52	WBS 200391-02-07	101034928		160,124,807.44
186145	2014/06	200391-02-07	101035550	(491,118.35)	WBS 200391-02-07	101035550		159,633,689.09
186145	2014/06	200391-02-10	101034941	4,735.38	WBS 200391-02-10	101034941		159,638,424.47
186145	2014/06	200391-02-10	101035561	(57,636.50)	WBS 200391-02-10	101035561		159,580,787.97
186145	2014/06	200391-03-02-04	101034929	4,598.75	WBS 200391-03-02-04	101034929		159,585,386.72
186145	2014/06	200391-03-02-04	101035551	(6,283.75)	WBS 200391-03-02-04	101035551		159,579,102.97
186145	2014/06	200391-03-02-05	101034930	16,815.00	WBS 200391-03-02-05	101034930		159,595,917.97
186145	2014/06	200391-03-02-05	101035552	(28,618.75)	WBS 200391-03-02-05	101035552		159,567,299.22
186145	2014/06	200391-03-02-08	101034931	4,464.60	WBS 200391-03-02-08	101034931		159,571,763.82
186145	2014/06	200391-03-02-08	101035553	23,163.65	WBS 200391-03-02-08	101035553		159,594,927.47
186145	2014/06	200391-03-02-09	101034933	(5,334.00)	WBS 200391-03-02-09	101034933		159,589,593.47
186145	2014/06	200391-03-02-09	101035555	(15,000.00)	WBS 200391-03-02-09	101035555		159,574,593.47
186145	2014/06	200391-03-02-10	101034935	254.46	WBS 200391-03-02-10	101034935		159,574,847.93
186145	2014/06	200391-03-02-10	101035557	(62.32)	WBS 200391-03-02-10	101035557		159,574,785.61
186145	2014/06	200391-03-02-11	101035558	462.30	WBS 200391-03-02-11	101035558		159,575,247.91
186145	2014/06	200391-08	101034940	(2,937.61)	WBS 200391-08	101034940		159,572,310.30
186145	2014/06	200394-01-03	101034936	28.47	WBS 200394-01-03	101034936		159,572,338.77
186145	2014/06	200394-01-07	101034937	6,811.08	WBS 200394-01-07	101034937		159,579,149.85
186145	2014/06	200394-07-01	101034938	383.43	WBS 200394-07-01	101034938		159,579,533.28
2014/06 Total				(515,172.57)			June Balance =>	159,579,533.28
186146	2014/04	200506-04-31	101012671	1,232.61	WBS 200506-04-31	101012671	March Balance =>	191,352.40
2014/04 Total				1,232.61			April Balance =>	191,352.40
186146	2014/05	200506-04-31	101023977	1,227.90	WBS 200506-04-31	101023977		192,580.30
2014/05 Total				1,227.90			May Balance =>	192,580.30
186146	2014/06	200506-04-31	101034998	1,248.56	WBS 200506-04-31	101034998		193,828.86
2014/06 Total				1,248.56			June Balance =>	193,828.86
186147	2014/04	200391-04-31	101012667	29,784.95	WBS 200391-04-31	101012667	March Balance =>	5,850,456.55
2014/04 Total				29,784.95			April Balance =>	5,850,456.55

186147	2014/05	200391-04-09	101023759	3,113.38	WBS 200391-04-09	101023759	5,940,171.08
186147	2014/05	200391-04-11	101023760	5,990.97	WBS 200391-04-11	101023760	5,946,162.05
186147	2014/05	200391-04-31	101023972	29,491.01	WBS 200391-04-31	101023972	5,975,653.06
2014/05 Total				125,196.51		May Balance =>	5,975,653.06
186147	2014/06	200391-04-02	101034942	35,752.11	WBS 200391-04-02	101034942	6,011,405.17
186147	2014/06	200391-04-02	101035562	22,105.25	WBS 200391-04-02	101035562	6,033,510.42
186147	2014/06	200391-04-03	101034943	135.75	WBS 200391-04-03	101034943	6,033,646.17
186147	2014/06	200391-04-03	101035563	(1,598.25)	WBS 200391-04-03	101035563	6,032,047.92
186147	2014/06	200391-04-04	101035564	(0.49)	WBS 200391-04-04	101035564	6,032,047.43
186147	2014/06	200391-04-09	101034944	315.05	WBS 200391-04-09	101034944	6,032,362.48
186147	2014/06	200391-04-09	101035565	(138.00)	WBS 200391-04-09	101035565	6,032,224.48
186147	2014/06	200391-04-11	101034945	2,550.89	WBS 200391-04-11	101034945	6,034,775.37
186147	2014/06	200391-04-11	101035566	2,036.90	WBS 200391-04-11	101035566	6,036,812.27
186147	2014/06	200391-04-31	101034999	30,888.34	WBS 200391-04-31	101034999	6,067,700.61
186147	2014/06	200391-04-33	101035567	(4,464.00)	WBS 200391-04-33	101035567	6,063,236.61
2014/06 Total				87,583.55		June Balance =>	6,063,236.61
186148	2014/04	200393-01-01	101012160	(1,340.25)	WBS 200393-01-01	101012160	26,552,544.54
186148	2014/04	200393-05-31	101012670	145,364.52	WBS 200393-05-31	101012670	26,697,909.06
2014/04 Total				144,024.27		April Balance =>	26,697,909.06
186148	2014/05	200393-01-01	101023761	61,636.00	WBS 200393-01-01	101023761	26,759,545.06
186148	2014/05	200393-05-31	101023976	149,938.95	WBS 200393-05-31	101023976	26,909,484.01
2014/05 Total				211,574.95		May Balance =>	26,909,484.01
186148	2014/06	200393-01-01	101034947	41,668.00	WBS 200393-01-01	101034947	26,951,152.01
186148	2014/06	200393-01-01	101035580	(156,250.00)	WBS 200393-01-01	101035580	26,794,902.01
186148	2014/06	200393-04	101034946	82,758.75	WBS 200393-04	101034946	26,877,660.76
186148	2014/06	200393-04	101035579	(82,758.75)	WBS 200393-04	101035579	26,794,902.01
186148	2014/06	200393-05-01	101035581	(25,000.00)	WBS 200393-05-01	101035581	26,769,902.01
186148	2014/06	200393-05-31	101035000	147,989.95	WBS 200393-05-31	101035000	26,917,891.96
186148	2014/06	200393-05-33	101035583	(6,132.00)	WBS 200393-05-33	101035583	26,911,759.96
186148	2014/06	200393-06-01	101035582	(20,000.00)	WBS 200393-06-01	101035582	26,891,759.96
186148	2014/06	200687-01	101035589	(1,625.00)	WBS 200687-01	101035589	26,890,134.96
2014/06 Total				(19,349.05)		June Balance =>	26,890,134.96
186149	2014/04	200392-01-01	101012161	2,502.50	WBS 200392-01-01	101012161	4,771,160.79
186149	2014/04	200392-03-01	101012162	3,414.06	WBS 200392-03-01	101012162	4,774,574.85
186149	2014/04	200392-04-31	101012669	22,567.86	WBS 200392-04-31	101012669	4,797,142.71
2014/04 Total				28,484.42		April Balance =>	4,797,142.71
186149	2014/05	200392-01-01	101023762	1,040.00	WBS 200392-01-01	101023762	4,798,182.71
186149	2014/05	200392-02-01	101023763	3,135.72	WBS 200392-02-01	101023763	4,801,318.43
186149	2014/05	200392-03-03	101023764	33,201.24	WBS 200392-03-03	101023764	4,834,519.67
186149	2014/05	200392-03-04	101023765	7,223.85	WBS 200392-03-04	101023765	4,841,743.52
186149	2014/05	200392-04-31	101023975	22,372.86	WBS 200392-04-31	101023975	4,864,116.38
2014/05 Total				66,973.67		May Balance =>	4,864,116.38
186149	2014/06	200392-01-01	101035572	(7,500.00)	WBS 200392-01-01	101035572	4,856,616.38
186149	2014/06	200392-02-01	101034948	4,108.46	WBS 200392-02-01	101034948	4,860,724.84
186149	2014/06	200392-02-01	101035573	(5,567.64)	WBS 200392-02-01	101035573	4,855,157.20
186149	2014/06	200392-02-02	101035574	(152.50)	WBS 200392-02-02	101035574	4,855,004.70
186149	2014/06	200392-03-01	101035575	(442.50)	WBS 200392-03-01	101035575	4,854,562.20
186149	2014/06	200392-03-02	101035576	(3,414.06)	WBS 200392-03-02	101035576	4,851,148.14
186149	2014/06	200392-03-03	101034949	5,695.25	WBS 200392-03-03	101034949	4,856,843.39
186149	2014/06	200392-03-03	101035577	(13,080.85)	WBS 200392-03-03	101035577	4,843,762.54
186149	2014/06	200392-03-04	101034950	6,142.00	WBS 200392-03-04	101034950	4,849,904.54
186149	2014/06	200392-03-04	101035578	(38,738.99)	WBS 200392-03-04	101035578	4,811,165.55
186149	2014/06	200392-04-31	101035001	23,219.25	WBS 200392-04-31	101035001	4,834,384.80
2014/06 Total				(29,731.58)		June Balance =>	4,834,384.80
186151	2014/04	200391-03-01-31	101012668	130,900.87	WBS 200391-03-01-31	101012668	20,321,267.90
186151	2014/04	200391-03-01-33	101012163	(5.51)	WBS 200391-03-01-33	101012163	20,321,262.39
2014/04 Total				130,895.36		April Balance =>	20,321,262.39
186151	2014/05	200391-03-01-31	101023973	140,467.96	WBS 200391-03-01-31	101023973	20,461,730.35
186151	2014/05	200391-03-01-33	101023766	(5.54)	WBS 200391-03-01-33	101023766	20,461,724.81
2014/05 Total				140,462.42		May Balance =>	20,461,724.81
186151	2014/06	200391-03-01-31	101035002	132,649.81	WBS 200391-03-01-31	101035002	20,594,374.62
186151	2014/06	200391-03-01-33	101034951	(5.36)	WBS 200391-03-01-33	101034951	20,594,369.26
186151	2014/06	200391-03-01-33	101035366	33.13	WBS 200391-03-01-33	101035366	20,594,402.39
186151	2014/06	200391-03-01-33	101035568	1.00	WBS 200391-03-01-33	101035568	20,594,403.39
2014/06 Total				132,678.58		June Balance =>	20,594,403.39
186152	2014/04	200507-01-31	101012672	227.86	WBS 200507-01-31	101012672	214,451.05
2014/04 Total				227.86		April Balance =>	214,451.05
186152	2014/05	200507-01-31	101023978	120.34	WBS 200507-01-31	101023978	214,571.39
2014/05 Total				120.34		May Balance =>	214,571.39
186152	2014/06	200507-01-31	101035003	230.12	WBS 200507-01-31	101035003	214,801.51
2014/06 Total				230.12		June Balance =>	214,801.51
186153	2014/04	200508-04-31	101012673	3,104.90	WBS 200508-04-31	101012673	775,845.20
2014/04 Total				3,104.90		April Balance =>	775,845.20
186153	2014/05	200508-03-01	101023767	5,824.44	WBS 200508-03-01	101023767	781,669.64
186153	2014/05	200508-04-31	101023979	3,104.49	WBS 200508-04-31	101023979	784,774.13
2014/05 Total				8,928.93		May Balance =>	784,774.13
186153	2014/06	200508-03-01	101034952	3,474.90	WBS 200508-03-01	101034952	788,249.03
186153	2014/06	200508-03-01	101035585	(33,967.12)	WBS 200508-03-01	101035585	754,281.91
186153	2014/06	200508-04-31	101035004	3,181.83	WBS 200508-04-31	101035004	757,463.74
186153	2014/06	200508-04-33	101035586	(309.00)	WBS 200508-04-33	101035586	757,154.74
2014/06 Total				(27,619.39)		June Balance =>	757,154.74
186154	2014/04	200509-03-31	101012674	1,557.28	WBS 200509-03-31	101012674	241,754.20
2014/04 Total				1,557.28		April Balance =>	241,754.20
186154	2014/05	200509-03-31	101023981	1,559.74	WBS 200509-03-31	101023981	243,313.94
2014/05 Total				1,559.74		May Balance =>	243,313.94
186154	2014/06	200509-03-31	101035005	1,577.49	WBS 200509-03-31	101035005	244,891.43
2014/06 Total				1,577.49		June Balance =>	244,891.43
Grand Total				2,769,804.35			

Detail of Gas Cost Deferrals

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

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

1	2	3	4	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
Debit	(Credit)	Month/Year	Note	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
				Commodity Deferral (3)	Interest	Interest Rate	Storage Adjustment (2)	Hedge Adjustment	Transfer	Activity	Deferral Plus Int. GL Balance (k)	Adjustment (l)	Adjusted GL Balance (m)											
		Nov-12	1	(386,011)	(1,297)	7.78%	(14,009)	0	7,971,926	7,570,609	(401,317)		(401,317)											
		Dec-12		(1,027,354)	(5,995)	7.78%	(19,382)	0		(1,052,731)	(1,454,048)		(1,454,048)											
		Jan-13		(1,871,064)	(15,572)	7.78%	(24,590)	0		(1,911,226)	(3,365,274)		(3,365,274)											
		Feb-13		(2,797,663)	(30,944)	7.78%	(17,545)	0		(2,846,152)	(6,211,426)		(6,211,426)											
		Mar-13	4	1,152,120	(36,579)	7.78%	(13,360)	0		1,102,181	(5,109,245)	464,114	(4,645,131)											
		Apr-13		(1,032,846)	(36,508)	7.78%	(10,669)	0		(1,080,023)	(6,189,268)		(5,725,154)											
		May-13		(255,205)	(40,979)	7.78%	(7,578)	0		(303,762)	(6,493,030)		(6,028,916)											
		Jun-13		1,567,032	(37,031)	7.78%	(4,529)	0		1,525,472	(4,967,558)		(4,503,444)											
		Jul-13		876,869	(29,377)	7.78%	(3,956)	0		843,536	(4,124,022)		(3,659,908)											
		Aug-13		800,792	(24,154)	7.78%	(3,988)	0		772,650	(3,351,372)		(2,887,258)											
		Sep-13		(124,972)	(22,151)	7.78%	(5,370)	0		(152,493)	(3,503,865)		(3,039,751)											
		Oct-13		617,552	(20,749)	7.78%	(10,580)	0		586,223	(2,917,642)		(2,453,528)											
		Nov-13	1	(1,018,327)	(3,307)	7.78%	(1,778)	0	2,453,528	1,430,116	(1,023,412)		(1,023,412)											
		Dec-13		2,370,209	1,040	7.78%	(2,701)	0		2,368,548	1,345,136		1,345,136											
		Jan-14		111,637	9,075	7.78%	(2,527)	0		118,185	1,463,320		1,463,320											
		Feb-14		8,008,055	35,439	7.78%	(2,275)	0		8,041,219	9,504,540		9,504,540											
		Mar-14		7,058,076	84,496	7.78%	(1,481)	0		7,141,091	16,645,631		16,645,631											
		Apr-14		26,017	108,000	7.78%	(1,175)	0		132,842	16,778,473		16,778,473											
		May-14		1,345,223	113,139	7.78%	(640)	0		1,457,722	18,236,195		18,236,195											
		Jun-14		1,215,126	122,168	7.78%	(579)	0		1,336,715	19,572,910		19,572,910											

History truncated for ease of viewing

NOTES:

- 1 - October balance transferred to account 191401 for amortization.
- 2 - Adjustment for storage true up. See line 96 of Oregon Storage Cutoff, page 6.
- 3 - See line 25 of Oregon WACOG, page 5.
- 4 - NW Natural identified and corrected for a mathematical error impacting Oregon's share of the commodity deferral. The error dated back to June 2011. An adjustment of \$464,114 was made for prior year PGA deferrals. Interest is not accrued on this correction.

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

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Monthly/Year	Note	(b)	Demand Deferral (2)	(c)	Interest	(d)	Interest Rate	(e)	Adjustment	(f)	Transfer	(g)	Activity	(h)	Deferral Plus Int. GL Balance	(i)	Adjusted GL Balance
		Nov-12	1		(115,017)	(373)		7.78%					1,119,499		1,004,109		(115,390)		(115,390)
		Dec-12			(193,047)	(1,374)		7.78%							(194,421)		(309,811)		(309,811)
		Jan-13			(288,605)	(2,944)		7.78%							(291,549)		(601,360)		(601,360)
		Feb-13			(332,975)	(4,978)		7.78%							(337,953)		(939,313)		(939,313)
		Mar-13			(246,181)	(6,888)		7.78%							(253,069)		(1,192,382)		(1,192,382)
		Apr-13			(132,044)	(8,159)		7.78%							(140,203)		(1,332,585)		(1,332,585)
		May-13			(180,185)	(9,224)		7.78%							(189,409)		(1,521,994)		(1,521,994)
		Jun-13			(148,977)	(10,351)		7.78%							(159,327)		(1,681,321)		(1,681,321)
		Jul-13			(81,905)	(11,166)		7.78%							(93,071)		(1,774,392)		(1,774,392)
		Aug-13			(153,043)	(12,000)		7.78%							(165,043)		(1,939,435)		(1,939,435)
		Sep-13	3		(39,795)	(12,703)		7.78%							(52,498)		(1,991,933)		(1,991,933)
		Oct-13			(62,359)	(13,117)		7.78%							(75,478)		(2,067,411)		(2,067,411)
		Nov-13	1		312,658	1,014		7.78%					2,067,411		2,381,083		313,672		313,672
		Dec-13			(162,444)	1,507		7.78%							(160,937)		152,735		152,735
		Jan-14			(192,372)	367		7.78%							(192,005)		(39,270)		(39,270)
		Feb-14			(399,481)	(1,550)		7.78%							(401,030)		(440,301)		(440,301)
		Mar-14			(233,370)	(3,611)		7.78%							(236,981)		(677,281)		(677,281)
		Apr-14			(368,450)	(5,585)		7.78%							(374,035)		(1,051,316)		(1,051,316)
		May-14			(475,075)	(8,356)		7.78%							(483,431)		(1,534,747)		(1,534,747)
		Jun-14	4		(510,221)	(11,604)		7.78%							(521,826)		(2,056,573)		(2,056,573)
																			260,403

History truncated for ease of viewing

NOTES

- 1** - October balance transferred to account 191411 for amortization.
- 2** - See line 83 of Oregon Demand, page 7.
- 3** - Adjustment was made to true-up the balance with actual results.
- 4** - An error was identified related to the calculation of the deferred demand charges from the 2012-2013 PGA year. Specifically, instead of updating a relevant demand charge in December, which is appropriate under a previously established methodology, it was updated beginning in November. For the 2012-13 demand deferral, which is currently being collected in rates, the Company under-deferred \$260,403. Interest is not accrued on this adjustment.

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

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	Month/Year	Note	Demand	Interest	Interest Rate	Transfer	Activity	Deferral	Plus Int.	GL Balance									
(a)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)									
	Nov-12	1	523,678	1,698	7.78%	721,087	1,246,463	525,375		525,375									
	Dec-12		1,558,865	8,460	7.78%		1,567,325	2,092,700		2,092,700									
	Jan-13		(2,331,404)	6,010	7.78%		(2,325,394)	(232,694)		(232,694)									
	Feb-13		(165,824)	(2,046)	7.78%		(167,870)	(400,564)		(400,564)									
	Mar-13		1,241,933	1,429	7.78%		1,243,362	842,798		842,798									
	Apr-13		427,841	6,851	7.78%		434,692	1,277,490		1,277,490									
	May-13		(363,509)	7,104	7.78%		(356,405)	921,085		921,085									
	Jun-13		205,622	6,638	7.78%		212,261	1,133,346		1,133,346									
	Jul-13		152,373	7,842	7.78%		160,215	1,293,560		1,293,560									
	Aug-13		173,891	8,950	7.78%		182,841	1,476,401		1,476,401									
	Sep-13		(693,683)	7,323	7.78%		(686,359)	790,042		790,042									
	Oct-13	3	(597,139)	3,186	7.78%		(593,953)	196,089		196,089									
	Nov-13	1	(328,275)	(1,064)	7.78%	(196,089)	(525,427)	(329,339)		(329,339)									
	Dec-13		(1,282,369)	(6,292)	7.78%		(1,288,661)	(1,618,000)		(1,618,000)									
	Jan-14		(864,778)	(13,293)	7.78%		(878,071)	(2,496,071)		(2,496,071)									
	Feb-14		(1,999,668)	(22,665)	7.78%		(2,022,333)	(4,518,404)		(4,518,404)									
	Mar-14		1,311,653	(25,042)	7.78%		1,286,611	(3,231,793)		(3,231,793)									
	Apr-14		369,268	(19,756)	7.78%		349,512	(2,882,281)		(2,882,281)									
	May-14		1,002,149	(15,438)	7.78%		986,711	(1,895,570)		(1,895,570)									
	Jun-14		(374,228)	(13,503)	7.78%		(387,731)	(2,283,301)		(2,283,301)									

History truncated for ease of viewing

NOTES

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

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

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Deferral	Adjustment	Transfer	Interest	Activity	Balance										
		Nov-12	1	21,699	(6,318)	(47,816)		(32,435)	15,381										
		Dec-12		21,699	(8,689)			13,010	28,391										
		Jan-13		21,725	(8,380)			13,345	41,736										
		Feb-13		21,725	(10,988)			10,737	52,473										
		Mar-13		21,725	(8,139)			13,586	66,059										
		Apr-13	2	21,683	(37,068)			(15,385)	50,674										
		May-13		21,683	(5,324)			16,359	67,033										
		Jun-13		21,683	(7,351)			14,332	81,365										
		Jul-13		21,683	(4,973)			16,710	98,075										
		Aug-13		21,683	(5,183)			16,500	114,575										
		Sep-13		21,747	(3,967)			17,781	132,356										
		Oct-13		21,691	(7,216)			14,475	146,831										
		Nov-13	1	21,683	(6,644)	(146,831)		(131,792)	15,039										
		Dec-13		21,683	(11,702)			9,981	25,020										
		Jan-14		21,683	(9,456)			12,227	37,246										
		Feb-14		17,048	(8,723)			8,325	45,571										
		Mar-14	2	17,048	(129,796)			(112,748)	(67,177)										
		Apr-14		17,048	(5,827)			11,221	(55,956)										
		May-14		17,048	(8,780)			8,268	(47,688)										
		Jun-14		17,048	(5,984)			11,064	(36,624)										

History truncated for ease of viewing

NOTES

1 - October balance transferred to account 191411 for amortization

2 - Additional adjustment represents a true-up of previous year's demand charges.

5

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

Line No	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14
1	P / M Unbilled Volumes:	30,045,128	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660	26,616,929	14,161,178
2	C / M Unbilled Volumes:	55,292,851	64,914,749	55,941,171	47,227,946	31,781,660	26,616,929	14,161,178	12,573,113
3	Reported Cycle Billing Volumes:	60,402,003	120,375,362	130,737,330	118,462,709	86,625,762	57,221,756	40,357,989	27,938,752
4	Calculated Calendar Month Volumes:	85,648,726	129,997,260	121,763,752	109,769,484	71,179,476	58,018,119	44,360,244	30,664,610
5	Total Cddy Costs Incurred in ORPGA file	\$ 32,583,279	\$ 54,326,953	\$ 48,303,835	\$ 53,316,545	\$ 36,813,091	\$ 23,037,051	\$ 14,324,614	\$ 13,003,577
6	System Incurred WACOG Per Thm:	0.38042	0.41791	0.39675	0.48573	0.51719	0.39707	0.44898	0.44722

Oregon Calendar Sales Volumes

Line No	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14
7	P / M Unbilled Volumes:	27,069,002	49,385,599	58,093,768	50,017,932	42,219,585	28,489,303	23,935,553	12,747,865
8	C / M Unbilled Volumes:	49,385,599	58,093,768	50,017,932	42,219,585	28,489,303	23,935,553	12,747,865	11,211,672
9	Reported Cycle Billing Volumes:	54,987,359	108,731,383	117,844,778	106,721,568	78,142,852	52,668,006	29,170,301	26,402,559
10	Calculated Calendar Month Volumes:	77,303,956	117,439,552	109,863,942	98,923,219	64,412,670	52,668,006	29,170,301	26,402,559
11	Less: Winter WACOG Usage	1,679,374.00	1,995,965.00	1,879,774.00	1,747,299.00	1,728,570.00	3,371.00	2,133.00	1,232,448.00
12	Incremental Usage	75,624,582	115,443,587	107,984,168	97,175,920	62,684,100	51,063,515	27,802,579	25,170,111
13	Net Calculated Calendar Month Volumes:	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618	0.39618
14	"ORPGA" Average Commodity Rate	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660	0.39660
15	"ORPGA" Winter Commodity Rate	0.27109	0.40681	0.40681	0.40681	0.40681	0.45547	0.46200	0.44951
16	Monthly Incremental Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,153	\$ 628,444	\$ 553,998
17	"Collections" Incre. Commodity Rate	\$ 666,040	\$ 791,600	\$ 745,518	\$ 692,979	\$ 685,551	\$ 1,337	\$ 846	\$ 9,971,885
18	"Collections" Winter Commodity Rate	\$ 29,960,947	\$ 45,736,440	\$ 42,783,149	\$ 38,499,159	\$ 24,634,167	\$ 20,238,267	\$ 11,014,826	\$ 9,971,885
19	"Collections" Average Commodity Rate	\$ 30,626,987	\$ 46,528,040	\$ 43,528,667	\$ 39,192,135	\$ 25,519,738	\$ 20,959,757	\$ 11,644,116	\$ 10,525,892
20	ORE Commodity Cost Collected	77,303,956	117,439,552	109,863,942	98,923,219	64,412,670	52,668,006	29,170,301	26,402,559
21	Calculated Calendar Month Volumes:	0.37002	0.41135	0.39157	0.48203	0.50995	0.39288	0.43364	0.42167
22	WACOG Incurred: Calculated Vol.	\$ 28,604,010	\$ 48,308,760	\$ 43,021,382	\$ 47,883,959	\$ 32,847,241	\$ 20,165,526	\$ 12,649,409	\$ 11,133,167
23	Amount	\$ 2,022,976.63	\$ (1,780,719.99)	\$ 507,284.95	\$ (6,491,824.23)	\$ (7,327,503.40)	\$ 794,230.64	\$ (1,005,293.25)	\$ (607,274.72)
24	Total Collection vs Calculated	\$ 1,018,327.00	\$ (2,370,209.00)	\$ (111,637.00)	\$ (6,008,055.00)	\$ (7,058,076.00)	\$ (26,017.00)	\$ (1,345,223.00)	\$ (1,215,126.00)

TO PAGE 1
COLUMN D

SEE PAGE 11

System Cost of Gas

Line No	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	
31	Contract Commodity Gas Costs:	\$ 34,023,368.72	\$ 39,437,361.43	\$ 33,728,083.65	\$ 41,496,163.04	\$ 37,795,893.62	\$ 22,643,339.83	\$ 20,856,079.71	\$ 19,355,245.23
32	Year around Contracts	891,502.00	852,845.08	631,326.44	406,014.16	514,803.73	823,139.89	489,398.58	742,865.08
33	Encana Net Activity								
34	Short Term Contracts								
35	Spot Purchases	366,526.51	644,243.47	398,432.60	351,096.70	368,465.87	258,123.93	242,150.90	272,191.02
36	Volumetric Transp Chg								
37	Misc. Act. Up/St. Sales								
38	UAG Reserve Adj								
39	Sub Total	\$ 35,281,397.23	\$ 39,792,109.98	\$ 35,900,182.69	\$ 42,253,273.90	\$ 38,679,163.22	\$ 23,724,602.65	\$ 21,587,629.19	\$ 20,370,401.33
40	Field Production Gas	\$ 411,816.63	\$ 505,695.40	\$ 507,245.55	\$ 326,732.34	\$ 319,425.71	\$ 325,937.25	\$ 486,476.35	\$ 426,137.24
41	System Withdrawals	\$ 2,342,207.60	\$ 17,032,462.39	\$ 11,843,590.19	\$ 12,337,686.61	\$ 1,427,892.69	\$ 1,040,158.58	\$ 87,337.55	\$ 200,391.56
42	System Injections	(4,710,632.15)	(3,374,222.26)	(767,548.02)	(1,410,671.47)	(2,178,669.67)	(3,410,003.35)	(6,883,358.12)	(7,364,324.63)
43	Sub Total	\$ (2,368,424.55)	\$ 13,658,260.13	\$ 11,076,042.17	\$ 10,927,015.14	\$ (1,350,776.98)	\$ (2,369,844.77)	\$ (6,796,020.57)	\$ (7,183,933.25)
44	Other Activity	(209,639.44)	552,215.10	202,750.66	(551,827.24)	(338,328.61)	540,651.79	(850,485.55)	12,204.72
45	P/M Imbalance Adj	(552,215.10)	(202,750.66)	551,827.24	338,328.61	(540,651.79)	850,485.55	(12,204.72)	(613,611.51)
46	C/M Imbalance Adj	(22,874.43)	(40,547.51)	(48,053.87)	(42,106.26)	(29,242.60)	(19,296.03)	(14,181.79)	(8,894.35)
47	Cost of Company Use Gas		(2,575.27)	5,460.52	(1,904.82)	(1,468.00)	(392.76)	(53.86)	(53.86)
48	Misc. Cust. Imbalance Purch								
49	Prior Period Estimate Adj.	43,219.02	64,546.17	114,379.90	67,128.70	75,406.55	(14,017.92)	(56,205.66)	1,326.54
50	Total Monthly Gas Cost	\$ 32,583,279.36	\$ 54,326,953.34	\$ 48,309,834.86	\$ 53,318,545.19	\$ 36,813,090.68	\$ 23,037,050.52	\$ 14,324,614.49	\$ 13,003,576.86

Oregon Storage Cut Off Adjustment:

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14
88 "ORPGA" Proforma Commodity Rate	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595	0.39595
89 "ORPGA" Winter Proforma Cdty Rate	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637	0.39637
90 "Collections" Winter Commodity Rate	665,653 \$	791,141 \$	745,086 \$	692,577 \$	665,153 \$	1,336 \$	945 \$	-
91 "Collections" Average Commodity Rate	29,943,553 \$	45,709,888 \$	42,758,311 \$	38,476,806 \$	24,819,769 \$	20,226,518 \$	11,008,431 \$	9,966,105 \$
92 Proforma Commodity Cost Collected	30,609,207 \$	46,501,029 \$	43,503,397 \$	39,169,382 \$	25,504,923 \$	20,227,854 \$	11,009,277 \$	9,966,105 \$
93 Total Collection vs Calculated Line 20-17	30,626,866.63 \$	46,528,040.02 \$	43,528,666.95 \$	39,192,134.77 \$	25,519,737.60 \$	20,239,603.91 \$	11,015,671.70 \$	9,971,894.58 \$
94 Total Collection vs Calculated Restated	30,609,206.72 \$	46,501,028.92 \$	43,503,397.09 \$	39,169,382.43 \$	25,504,922.69 \$	20,227,853.93 \$	11,009,276.61 \$	9,966,105.45 \$
95 Total Collection vs Calculated	17,779.91 \$	27,011.10 \$	25,269.86 \$	22,752.34 \$	14,814.91 \$	11,749.98 \$	6,395.08 \$	5,789.13 \$
96 .10% Diff. (Collection vs Calculated)	1,778.00 \$	2,701.00 \$	2,527.00 \$	2,275.00 \$	1,481.00 \$	1,175.00 \$	640.00 \$	579.00 \$

TO PAGE 1,
COLUMN 9

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

Line No.	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14
ACTUAL DEMAND CHARGES:									
US Transmission Co.:									
47	Williams (NWPL)	8,032,178.94	7,984,077.85	7,956,244.71	7,363,884.47	7,909,782.14	7,435,093.46	7,581,647.84	7,343,409.13
48	TrnsCan(Gas Trans. NW)								
49	Peaking Supply Agreement (Int'l Paper)	39,360.00	40,672.00	40,672.00	36,736.00	40,672.00	39,360.00	40,672.00	39,360.00
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
CN Transmission Co.:									
51	TransCanada (NOVA)								
52	TransCanada (ANG)								
53	Duke En (WC)T-South								
54	Coral En T-South								
55	Terassen Gas (SC)								
56	PPA/TMW Demand	(13,601.46)	(21,859.82)	(17,179.71)	(46,032.33)	(16,134.13)	(5,750.49)	(86,812.23)	(71,119.27)
57	Tenasks Virtual								
58	Total Charges	8,032,178.94	7,894,366.75	8,031,578.22	7,383,276.33	7,953,008.20	7,487,391.16	7,554,195.80	7,330,338.05
EMBEDDED CHARGES:									
69	Total Embedded	\$ 7,945,191.86	\$ 8,211,532.44	\$ 8,211,532.44	\$ 7,835,816.44	\$ 8,211,532.44	\$ 7,885,555.08	\$ 8,080,478.08	\$ 7,895,555.08
	CheckEmbeddedAmount	Error	ok	ok	ok	ok	ok	ok	ok
81	Oregon VARIANCE Share - Total Variance	\$ (60,825.00)	\$ (179,954.00)	\$ (213,107.00)	\$ (442,540.00)	\$ (258,524.00)	\$ (408,164.00)	\$ (526,282.00)	\$ (565,217.00)
82	Oregon Allocation Ratio	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%	90.270%
83	Oregon Portion	\$ (54,906.73)	\$ (162,444.48)	\$ (192,371.69)	\$ (389,480.86)	\$ (233,369.61)	\$ (368,449.64)	\$ (475,074.76)	\$ (510,221.39)

TO PAGE 2,
COLUMN C

NW Natural

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

Demand Deferral - Volume Component	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14
1 Embedded Seasonalized Tab 20	\$ 10,045,585.00	\$ 14,353,308.00	\$ 13,754,842.00	\$ 11,145,958.00	\$ 9,656,978.00	\$ 7,104,060.00	\$ 4,524,427.00	\$ 2,823,853.00
2 Collected line 44	10,373,859.60	15,635,676.76	14,619,620.08	13,145,626.45	8,345,324.60	6,734,792.43	3,522,277.87	3,198,081.09
3 Deferral	328,274.60	1,282,368.76	864,778.08	1,999,668.45	(1,311,653.40)	(369,267.57)	(1,002,149.13)	374,228.09

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14
Oregon Firm Calendar Mo. Sales:								
15 Residential	44,280,293	69,192,014	62,290,363	57,200,428	34,173,840	26,869,728	12,322,377	10,406,570
16 Commercial	25,211,549	38,915,797	37,813,840	32,894,237	21,769,516	17,771,738	9,977,210	9,371,306
17 Industrial Firm	3,138,996	2,876,095	3,447,194	2,893,643	2,708,781	2,549,184	2,050,199	2,158,482
18 Total of Calendar Month Sales:	72,630,837	110,983,907	103,551,417	92,988,308	58,652,137	47,190,649	24,349,787	21,936,358
19 1 - 99 Less: 31CSF - 31SF A C	1,223,677	1,628,750	1,791,706	1,528,609	1,242,937	1,133,691	970,165	875,901
20 31SF - 31SF A C	932,597	928,437	1,205,370	1,044,774	939,276	924,244	867,009	845,541
21 32CSF - 32SF A C	578,592	886,502	874,202	797,115	708,134	718,333	594,844	645,161
22 32ISF - 32SF A C	563,351	713,004	692,435	714,216	673,139	631,116	621,951	617,915
23 Total Firm Sales w/ Fixed Demand Charge	3,298,216	4,156,693	4,563,713	4,084,715	3,563,486	3,407,384	3,053,969	2,984,517
24 Total Calendar Sales less Fixed:	69,332,622	106,827,214	98,987,704	88,903,594	55,088,651	43,783,265	21,295,818	18,951,840
25 *OPGA* OR A No. 09-12A Exh 1 Line 1	0.14163	0.14163	0.14163	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	6,201,023.88	3,016,126.69	2,684,149.13

27 Plus: 31CSF - 31SF A C	185,841.45	180,459.23	183,632.85	178,532.41	171,155.93	168,813.27	167,176.80	166,377.23
28 31SF - 31SF A C	124,012.79	107,945.64	136,078.53	124,380.06	126,949.34	121,704.45	119,269.71	119,007.14
29 32CSF - 32SF A C	71,337.20	87,915.12	88,438.73	90,514.24	84,426.02	88,262.58	78,777.22	87,522.61
30 32ISF - 32SF A C	81,832.53	78,280.79	82,379.56	90,586.65	79,649.85	79,516.43	79,516.43	79,376.43
31 Prior Month Unbilled MDDV Com	(98,400.24)	(92,736.05)	(89,834.77)	(91,603.77)	(89,053.55)	(85,363.31)	(84,193.98)	(83,375.74)
32 Prior Month Unbilled MDDV Ind	(57,978.18)	(62,006.40)	(53,972.82)	(68,039.27)	(62,190.03)	(63,474.67)	(60,852.23)	(59,634.86)
33 Current Month Unbilled MDDV Com	92,736.05	89,834.77	91,603.77	89,053.55	85,365.31	84,193.98	83,375.74	82,975.96
34 Current Month Unbilled MDDV Ind	62,006.40	53,972.82	68,039.27	62,190.03	63,474.67	60,852.23	59,634.86	59,503.57
35 MDDV @1.81 D/C Collected	461,387.99	443,665.93	506,365.12	475,613.91	459,777.54	452,546.67	442,704.56	451,752.34

36 Plus: 31CSI - 31SIV								
37 31SI - 31SIV								
38 32CSI - 32SIM	35,694.16	58,847.07	54,296.97	48,606.80	41,646.25	37,929.35	29,923.27	(596.44)
39 32ISI - 32SIM	33,218.40	57,265.04	64,099.99	54,634.22	56,991.99	56,667.84	55,798.57	(5,754.84)
40 SFV Collected Interruptible Sales	68,912.56	116,112.11	118,396.96	103,241.02	98,638.24	94,597.19	85,721.84	77,449.92
41 Prior Mo Manual Adjustments Com	(1,461.90)	(26,739.68)	(11,130.28)	(2,098.43)	(2,832.70)	(2,571.39)	(3,922.22)	(596.44)
42 Prior Mo Manual Adjustments Ind	(21,463.46)	(29,838.89)	(6,783.60)	(15,808.28)	(6,774.27)	(7,146.78)	(7,797.80)	(7,797.80)
43 Prior Mo Manual Adjustments Int	(74.99)	(7,008.75)	(6,786.63)	-	(260.33)	(1,124.98)	(1,740.38)	(1,740.38)
44 Unbilled Manual Adjustments Com	26,739.68	11,130.28	2,098.43	2,832.70	2,571.39	3,922.22	595.44	729.35
45 Unbilled Manual Adjustments Ind	29,838.89	6,783.60	15,808.28	6,774.27	7,146.78	7,797.80	5,754.84	5,754.84
46 Unbilled Manual Adjustments Int	7,008.75	6,786.63	-	260.33	1,124.98	1,740.38	-	-
47 Collections Subject to Sensitive Adj	570,887.52	520,891.23	617,988.28	570,815.52	559,391.63	549,761.11	521,316.28	529,330.17
48 Percent impact of Sensitive Effect	(16,607.12)	(15,152.73)	(17,976.70)	(16,605.02)	(16,272.70)	(15,992.55)	(15,165.09)	(15,398.21)
49 Revenue Sensitive Adjustment	10,373,859.60	15,635,676.76	14,619,620.08	13,145,626.45	8,345,324.60	6,734,792.43	3,522,277.87	3,198,081.09
50 Total Demand Charges Collected (26+47+49)								

SEE PAGE 9 FOR VOLUMES & RATES
SEE PAGE 10 FOR VOLUMES AND RATES



NW Natural
2nd Quarter 2014 Quarterly Deferred Accounting Report
Detail of Gas Cost Deferrals: June 2014

Detail of Non-Commodity Charges Collected on MDDV Basis

Summary of CIS information:

Row Labels	31CSF	31ISF	32CSF	32ISF	Grand Total
2.17000					
Sum of Rate Adj Amount	\$ 166,377.23	\$ 119,007.14	\$ 87,522.61	\$ 79,376.43	\$ 452,283.41
Sum of Rate Adj Therms	76,686	54,842	40,333	36,579	208,440
Total Sum of Rate Adj Amount	\$ 166,377.23	\$ 119,007.14	\$ 87,522.61	\$ 79,376.43	\$ 452,283.41
Total Sum of Rate Adj Therms	76,686	54,842	40,333	36,579	208,440

Notes:

Rate * Usage = Charge Amount

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

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

Lines 27 and 29	31	32
	166,377.23	87,522.61
Lines 28 and 30	119,007.14	79,376.43
	<u>285,384.37</u>	<u>166,899.04</u>
Total MDDV Charges		<u><u>452,283.41</u></u>

NW Natural
 2nd Quarter 2014 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: June 2014

Detail of Non-Commodity Charges Collected from Interruptible Sales

Summary of CIS information:

Row Labels	Column Labels	32CSI	32ISI	Grand Total
0.01734				
Sum of Rate Adj Amount	24174.72	53269.2		77443.92
Sum of Rate Adj Therms	1394160	3072041		4466201
Total Sum of Rate Adj Amount	\$ 24,174.72	\$ 53,269.20	\$	77,443.92
Total Sum of Rate Adj Therms	1,394,160	3,072,041		4,466,201

Notes:

Rate * Usage = Charge Amount

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

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

Lines 36 and 38	31	0.00	24,174.72
Lines 37 and 39		0.00	53,269.20
Total Interruptible Charges		0.00	77,443.92

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. (164.12, 164.16, 164.17, 164.21, 164.22, 164.23, 164.40) & Reclassed on 7/7/14 acct. 164-38 to 164-10 (prepaid)

Testing Links

MONTH	BEGINNING BALANCE		ISSUES		LIQUEFIED		ENDING BALANCE		RATE
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	
Dec-07									0.52573
Jan 13	150,223,068	\$ 62,862,077.99	14,677,497	\$ 5,405,016.60	5,083,510	\$ 1,831,966.73	140,645,081	\$ 59,289,028.12	0.42155
Feb	140,645,081	\$ 59,289,028.12	13,800,354	\$ 5,335,663.36	1,282,630	\$ 409,713.41	128,107,357	\$ 54,363,078.17	0.42436
Mar	54,363,078.17	\$ 0.42436	3,567,521	\$ 1,115,677.83	5,501,939	\$ 1,964,738.34	130,041,775	\$ 55,212,138.68	0.42457
Apr	130,041,775	\$ 0.42457	21,459,008	\$ 8,365,699.38	4,538,540	\$ 1,807,682.82	113,121,307	\$ 48,654,122.12	0.43011
May	113,121,307	\$ 0.43011	4,818,397	\$ 1,845,435.83	8,574,316	\$ 2,707,134.37	116,877,226	\$ 49,515,820.66	0.42366
Jun	116,877,226	\$ 0.42366	175,511	\$ 91,369.64	8,915,841	\$ 3,055,934.87	125,524,403	\$ 52,469,340.89	0.41800
Jul	125,524,403	\$ 0.41800	565,039	\$ 240,884.14	15,007,288	\$ 4,532,440.74	139,966,651	\$ 56,760,897.49	0.40553
Aug	139,966,651	\$ 0.40553	274,464	\$ 135,425.37	17,596,859	\$ 4,711,223.75	157,289,046	\$ 61,336,695.87	0.38996
Sep	157,289,046	\$ 0.38996	285,901	\$ 140,062.88	10,388,350	\$ 2,723,301.45	167,391,495	\$ 63,919,934.44	0.38186
Oct	167,391,495	\$ 0.38186	4,070,753	\$ 1,272,892.19	10,841,958	\$ 4,013,141.26	174,162,700	\$ 66,660,183.51	0.38275
Nov	174,162,700	\$ 0.38275	7,315,178	\$ 2,342,207.60	12,577,745	\$ 4,710,632.15	179,425,267	\$ 69,028,608.06	0.38472
Dec	179,425,267	\$ 0.38472	46,561,323	\$ 17,032,482.39	6,732,330	\$ 3,374,222.26	139,596,274	\$ 55,370,347.93	0.39665
TOTAL 2013 ACTIVITY			117,570,946	\$ 43,322,817.21	107,031,308	\$ 35,842,132.15			
Jan 14	139,596,274	\$ 55,370,347.93	30,835,168	\$ 11,843,590.19	1,760,410	\$ 767,548.02	110,521,516	\$ 44,294,305.76	0.40078
Feb	110,521,516	\$ 0.40078	29,228,201	\$ 12,337,686.61	2,109,060	\$ 1,410,671.47	83,402,375	\$ 33,367,290.62	0.40008
Mar	83,402,375	\$ 0.40008	4,103,948	\$ 1,427,892.69	5,235,359	\$ 2,778,669.67	84,533,786	\$ 34,718,067.60	0.41070
Apr	84,533,786	\$ 0.41070	2,620,950	\$ 1,040,158.58	7,343,259	\$ 3,410,003.35	89,256,095	\$ 37,087,912.37	0.41552
May	89,256,095	\$ 0.41552	179,202	\$ 87,337.55	15,343,377	\$ 6,863,358.12	104,420,270	\$ 43,883,932.94	0.42026
Jun	104,420,270	\$ 0.42026	409,025	\$ 200,391.58	15,898,061	\$ 7,384,324.83	119,909,306	\$ 51,067,866.19	0.42589
Jul	119,909,306	\$ 0.42589	-	\$ -	-	\$ -	119,909,306	\$ 51,067,866.19	0.42589
Aug	119,909,306	\$ 0.42589	-	\$ -	-	\$ -	119,909,306	\$ 51,067,866.19	0.42589
Sep	119,909,306	\$ 0.42589	-	\$ -	-	\$ -	119,909,306	\$ 51,067,866.19	0.42589
Oct	119,909,306	\$ 0.42589	-	\$ -	-	\$ -	119,909,306	\$ 51,067,866.19	0.42589
Nov	119,909,306	\$ 0.42589	-	\$ -	-	\$ -	119,909,306	\$ 51,067,866.19	0.42589
Dec	119,909,306	\$ 0.42589	-	\$ -	-	\$ -	119,909,306	\$ 51,067,866.19	0.42589
TOTAL 2014 ACTIVITY			67,376,494	\$ 26,937,057.20	47,689,526	\$ 22,634,575.46			

All Sites Therms Summary
 Account Numbers

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

165010 (Prepaid) Formerly 164038 (Invntry)

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

(REDACTED)