

**MARK R. THOMPSON**  
Manager, Rates and Regulatory Affairs  
Tel: 503.721-2476  
Fax: 503.721.2516  
email: mrt@nwnatural.com



September 15, 2014

**VIA ELECTRONIC FILING**

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

Attn: Filing Center

**Re: OPUC Docket UM 1496;**  
Application for Authorization and Reauthorization to Defer Certain Expenses or Revenues

Northwest Natural Gas Company, dba NW Natural ("NW Natural" or the "Company"), files herewith the above-referenced Application for Authorization and Reauthorization to Defer Certain Expenses or Revenues. The Application is filed in order to continue deferrals relative to the Company's purchased gas cost adjustment increment for later recovery through the PGA.

A notice of this Application has been served on all parties who participated in the Company's general rate case, UG 221, and is attached hereto as Exhibit B. A Certificate of Service is attached as Exhibit C.

Please call Jennifer Gross at (503)226-4211, extension 3590 if you have any questions or require further information.

Sincerely,

*/s/ Mark R. Thompson*

Mark R. Thompson, Manager  
Regulatory Affairs

1 BEFORE THE PUBLIC UTILITY COMMISSION

2 OF

3 OREGON

4 UM 1496

5 In the Matter of the Application )  
6 by NORTHWEST NATURAL GAS COMPANY, )  
7 dba NW NATURAL, for Reauthorization )  
8 to Defer Certain Expenses or Revenues )  
9 Pursuant to ORS 757.259 )

10 APPLICATION FOR AUTHORIZATION AND  
11 REAUTHORIZATION TO DEFER CERTAIN EXPENSES OR REVENUES

12 Northwest Natural Gas Company, dba NW Natural (NW Natural or Company),  
13 hereby files with the Public Utility Commission of Oregon (Commission) this application  
14 seeking reauthorization to use deferred accounting pursuant to ORS 757.210 and  
15 757.259, and OAR 860-27-300, for the 12-month period beginning November 1, 2014,  
16 through October 31, 2015, for gas commodity costs and demand costs.

17 NW Natural seeks to defer these expenses or revenues so that they can be  
18 recovered or returned to customers through the Company's annual Purchased Gas  
19 Adjustment (PGA), pursuant to ORS 757.210(1)(b).

20 In support of this Application, NW Natural states:

21 **A. NW Natural**

22 NW Natural is a public utility in the state of Oregon and is subject to the  
23 jurisdiction of the Commission regarding rates, service and accounting practices. NW  
24 Natural also provides retail natural gas service in the states of Oregon and Washington.

1 **B. Statutory Authority**

2 This application is filed pursuant to ORS 757.259, which empowers the  
3 Commission to authorize the deferral of expenses or revenues of a public utility for later  
4 inclusion in rates.

5 **C. Communications**

6 Communications regarding this Application should be addressed to:

7 NW Natural  
8 e-filing for Regulatory Affairs  
9 220 NW Second Avenue  
10 Portland, Oregon 97209-3991  
11 Telephone: (503) 226-4211, ext. 3589  
12 Facsimile: (503) 721-2516  
13 E-mail: eFiling@nwnatural.com

14  
15 and

16  
17 Jennifer Gross  
18 Tariff and Regulatory Affairs Consultant  
19 NW Natural  
20 220 NW Second Avenue  
21 Portland, Oregon 97209-3991  
22 Telephone: (503) 226-4211, ext. 3590  
23 Facsimile: (503) 721-2516  
24 E-mail: jennifer.gross@nwnatural.com  
25

1 **D. Description of Expenses or Revenues for which Deferred Accounting is**  
2 **Requested - OAR 860-027-300(3)(a)**

3 NW Natural hereby requests the authorization to use deferred accounting for the  
4 following:

- 5 1) Demand and other fixed gas costs to be recovered or refunded at one  
6 hundred percent (100%) of the difference between the actual cost  
7 experienced and the amount collected from rates pursuant to Tariff P.U.C.  
8 Or. 25 Schedule P, or its successor, and as previously authorized in  
9 Commission Order Nos. 89-1046, 99-272, and 99-697;
- 10 2) Commodity gas cost variations to be recovered or refunded as described  
11 in NW Natural's Tariff P.U.C. Or. 25 Schedule P, or its successor;
- 12 2) All previously-authorized account balances related to PGA commodity and  
13 capacity costs deferrals not presently authorized for amortization or being  
14 proposed for amortization, all as described in NW Natural Advice No. 14-  
15 16.

16 **E. Reason for Application for Reauthorization of Deferred Accounting - OAR**  
17 **860-027-0300(3)(c)**

18 The authorization for deferred accounting treatment as described above can be  
19 authorized pursuant to ORS 757.259(2)(d) because the described balances are "utility  
20 expenses or revenues, the recovery or refund of which the commission finds should be  
21 deferred in order to minimize the frequency of rate changes ... or to match appropriately  
22 the costs borne by and benefits received by ratepayers." Additionally, NW Natural's

1 Tariff P.U.C. Or. 24 Schedule P provides for the collection of these costs through  
2 deferred accounting treatment and subsequent amortization through the Company's  
3 Purchased Gas Adjustment, which is implemented pursuant to ORS 757.210(1)(b).

4 **F. Accounting – OAR 860-027-0300(3)(c)**

5 The charges incurred for gas costs pursuant to the PGA activity and other  
6 incurred gas costs, absent the requested account 191 deferral, would be recorded as  
7 increases/decreases in the appropriate 80X gas expense subaccounts.

8 **G. Estimated Amounts Subject to Deferral – OAR 860-027-0300(3)(d)**

9 NW Natural is unable to estimate the amount to be deferred during the next PGA  
10 cycle. Please note that market fluctuations and cyclical collection differences make it  
11 impossible to accurately estimate capacity and commodity deferral amounts.

12 **H. Reason for Continuation of Deferred Accounting – OAR 860-027-0300(4)(b)**

13 The continuation of deferred accounting for the matters addressed above is  
14 justified because they are continuing in nature.

15 **I. Requirements per Commission Order No. 09-263**

16 Below is the information required per Commission Order No. 09-263, issued in  
17 Docket UM-1286, Staff's Investigation into Purchased Gas Adjustment Mechanisms:

- 18 **1. A completed Summary Sheet, the location in the PGA filing, and an**  
19 **account map that highlights the transfer of dollars from one account to**  
20 **another**

21 Exhibit A includes the Summary Sheet which shows the amounts  
22 deferred and demonstrates the transfer of dollars from one account to

1 another. Exhibit A was attached to our electronic 2014-15 PGA filing as a file  
2 entitled, "Proposed Temps Oregon 2014-15 PGA September filing.xlsx."

3 **2. The effective date of the deferral**

4 This application is for the 12-month period beginning November 1,  
5 2014 and ending October 31, 2015.

6 **3. Prior year Order Number approving the deferral**

7 Permission to defer PGA-related expenses or revenues was last  
8 granted in Commission Order No. 13-441 issued November 26, 2013.

9 **4. The amount deferred last year**

10 See Exhibit A.

11 **5. The amount amortized last year**

12 See Exhibit A.

13 **6. The interest rate that will apply to the accounts**

14 The interest rate for deferral accounts is 7.78%. Monies that have  
15 been transferred for amortization accrue interest at the rate of 1.77%.

16 **7. An estimate of the upcoming PGA-period deferral and / or amortization**

17 NW Natural is unable to estimate the amount to be deferred during the  
18 next PGA cycle. The Company's intent is to amortize for collection all that is  
19 deferred.

20 **J. Notification of Filing**

1           A notice of this Application has been served on all parties who participated in the  
2 Company's most recent general rate case, UG 221, and is attached to this Application  
3 as Exhibit B.

4                   DATED this 15th day of September 2014.

5                                   Respectfully submitted,

6                                   NW NATURAL

7                                   */s/ Mark R. Thompson*

8                                   \_\_\_\_\_  
9                                   Mark R. Thompson  
10                                  Rates & Regulatory Affairs  
11                                  220 NW Second Avenue  
12                                  Portland, Oregon 97209-3991  
13                                  Phone: (503) 721-2476  
14                                  Email: mark.thompson@nwnatural.com

**Exhibit A**

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	Debit (Credit)							
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
87	Nov-12	old rates	628,013.57		(1,635.32)	2.01%	626,378.25	(663,936.74)
88		new rates <b>(1)</b>	262,061.02	(7,971,925.79)	(9,605.10)	1.47%	(7,719,469.87)	(8,383,406.61)
89	Dec-12		851,680.62		(9,748.02)	1.47%	841,932.60	(7,541,474.01)
90	Jan-13		1,235,231.78		(8,481.73)	1.47%	1,226,750.05	(6,314,723.96)
91	Feb-13		1,005,464.64		(7,119.69)	1.47%	998,344.95	(5,316,379.01)
92	Mar-13		798,777.39		(6,023.31)	1.47%	792,754.08	(4,523,624.93)
93	Apr-13		592,671.82		(5,178.43)	1.47%	587,493.39	(3,936,131.54)
94	May-13		402,234.70		(4,575.39)	1.47%	397,659.31	(3,538,472.23)
95	Jun-13		326,904.45		(4,134.40)	1.47%	322,770.05	(3,215,702.18)
96	Jul-13		238,754.84		(3,793.00)	1.47%	234,961.84	(2,980,740.35)
97	Aug-13		216,403.09		(3,518.86)	1.47%	212,884.23	(2,767,856.11)
98	Sep-13	<b>2</b>	226,534.95	(7.09)	(3,251.88)	1.47%	223,275.98	(2,544,580.13)
99	Oct-13		406,135.48		(2,868.35)	1.47%	403,267.13	(2,141,313.00)
100	Nov-13	old rates	289,436.44		(2,445.83)	1.47%	286,990.61	(1,854,322.39)
101		new rates <b>(1)</b>	208,501.96	(2,453,528.11)	(2,701.67)	1.38%	(2,247,727.82)	(4,102,050.21)
102	Dec-13		838,830.48		(4,235.03)	1.38%	834,595.45	(3,267,454.76)
103	Jan-14		909,111.22		(3,234.83)	1.38%	905,876.39	(2,361,578.37)
104	Feb-14		822,888.79		(2,242.65)	1.38%	820,646.14	(1,540,932.23)
105	Mar-14		602,877.46		(1,425.42)	1.38%	601,452.04	(939,480.19)
106	Apr-14		441,435.39		(826.58)	1.38%	440,608.81	(498,871.38)
107	May-14		311,223.95		(394.75)	1.38%	310,829.20	(188,042.18)
108	Jun-14		215,425.49		(92.38)	1.38%	215,333.11	27,290.93

110 History truncated for ease of viewing

<b>Amount Amortized Nov 13 - Jun 14 with interest:</b>	<b>4,335,141.43</b>
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112 **NOTES:**

113 **1** - Transfer in is from the October balances of deferral account 191400.

114 **2** - Adjustment was made to true-up the balance with actual results.



**Exhibit A**

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	Debit	(Credit)						
2								
3								
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
87	Nov-12	old rates	(11,462.26)		1,053.53	2.01%	(10,408.73)	624,297.12
88		new rates <b>(1)</b>	53,275.52	(1,792,770.34)	(2,163.51)	1.47%	(1,741,658.33)	(1,117,361.21)
89	Dec-12		193,999.80		(1,249.94)	1.47%	192,749.86	(924,611.36)
90	Jan-13		285,352.11		(957.87)	1.47%	284,394.24	(640,217.12)
91	Feb-13		231,812.17		(642.28)	1.47%	231,169.89	(409,047.23)
92	Mar-13		181,444.26		(389.95)	1.47%	181,054.31	(227,992.92)
93	Apr-13		132,467.38		(198.16)	1.47%	132,269.22	(95,723.70)
94	May-13		88,329.55		(63.16)	1.47%	88,266.39	(7,457.31)
95	Jun-13		69,694.09		33.55	1.47%	69,727.64	62,270.33
96	Jul-13		49,289.48		106.47	1.47%	49,395.95	111,666.28
97	Aug-13		43,866.75		163.66	1.47%	44,030.41	155,696.68
98	Sep-13		45,928.01		218.86	1.47%	46,146.87	201,843.55
99	Oct-13		84,559.32		299.05	1.47%	84,858.37	286,701.92
100	Nov-13	old rates	70,168.33		394.19	1.47%	70,562.52	357,264.44
101		new rates <b>(1)</b>	28,926.95	(1,724,491.33)	(1,966.53)	1.38%	(1,697,530.91)	(1,340,266.47)
102	Dec-13	<b>2</b>	130,510.55	(2.00)	(1,466.26)	1.38%	129,042.29	(1,211,224.18)
103	Jan-14		142,193.14		(1,311.15)	1.38%	140,881.99	(1,070,342.19)
104	Feb-14		128,465.30		(1,157.03)	1.38%	127,308.27	(943,033.92)
105	Mar-14		92,548.81		(1,031.27)	1.38%	91,517.54	(851,516.38)
106	Apr-14		66,364.64		(941.08)	1.38%	65,423.56	(786,092.82)
107	May-14		45,725.54		(877.71)	1.38%	44,847.83	(741,245.00)
108	Jun-14		30,392.33		(834.96)	1.38%	29,557.37	(711,687.63)

110 **History truncated for ease of viewing**

<b>Amount Amortized Nov 13 - Jun 14 with interest:</b>	<b>655,539.27</b>
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112 **NOTES:**

113 **1** - Transfer in is from the October balances of deferral accounts 191410, 191450, 191417

114 **2** - Adjustment was made to true-up the balance with actual results.

**Exhibit A**

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	Debit (Credit)											Deferral		
2			Commodity				Storage	Hedge			Plus Int.			
3	Month/Year	Note	Deferral	Interest	Interest Rate	Adjustment	Adjustment	Transfer	Activity	GL Balance	Adjustment (2)	Adjusted GL		
4	(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)		
80	Nov-12	<b>1</b>	(386,011.00)	(1,296.73)	7.78%	(14,009.00)	0.00	7,971,925.79	7,570,609.06	(401,316.73)		(401,316.73)		
81	Dec-12		(1,027,354.00)	(5,995.04)	7.78%	(19,382.00)	0.00		(1,052,731.04)	(1,454,047.77)		(1,454,047.77)		
82	Jan-13		(1,871,064.00)	(15,572.15)	7.78%	(24,590.00)	0.00		(1,911,226.15)	(3,365,273.92)		(3,365,273.92)		
83	Feb-13		(2,797,663.00)	(30,944.16)	7.78%	(17,545.00)	0.00		(2,846,152.16)	(6,211,426.08)		(6,211,426.08)		
84	Mar-13		1,152,120.00	(36,579.27)	7.78%	(13,360.00)	0.00		1,102,180.73	(5,109,245.35)	464,114.00	(4,645,131.35)		
85	Apr-13		(1,032,846.00)	(36,507.67)	7.78%	(10,669.00)	0.00		(1,080,022.67)	(6,189,268.02)		(5,725,154.02)		
86	May-13		(255,205.00)	(40,978.94)	7.78%	(7,578.00)	0.00		(303,761.94)	(6,493,029.96)		(6,028,915.96)		
87	Jun-13		1,566,769.00	(37,032.25)	7.78%	(4,538.00)	0.00		1,525,198.75	(4,967,831.21)		(4,503,717.21)		
88	Jul-13		875,140.00	(29,384.04)	7.78%	(3,964.00)	0.00		841,791.96	(4,126,039.25)		(3,661,925.25)		
89	Aug-13		797,688.00	(24,177.60)	7.78%	(3,995.00)	0.00		769,515.40	(3,356,523.85)		(2,892,409.85)		
90	Sep-13		(130,324.00)	(22,201.37)	7.78%	(5,380.00)	0.00		(157,905.37)	(3,514,429.22)		(3,050,315.22)		
91	Oct-13		617,552.00	(20,817.62)	7.78%	(10,580.00)	0.00		586,154.38	(2,928,274.84)		(2,464,160.84)		
92	Nov-13	<b>1</b>	(1,018,327.00)	(3,306.84)	7.78%	(1,778.00)	0.00	2,464,160.84	1,440,749.00	(1,023,411.84)				
93	Dec-13		2,370,209.00	1,039.55	7.78%	(2,701.00)	0.00		2,368,547.55	1,345,135.71				
94	Jan-14		111,637.00	9,074.66	7.78%	(2,527.00)	0.00		118,184.66	1,463,320.37				
95	Feb-14		8,008,055.00	35,439.26	7.78%	(2,275.00)	0.00		8,041,219.26	9,504,539.63				
96	Mar-14		7,058,076.00	84,496.23	7.78%	(1,481.00)	0.00		7,141,091.23	16,645,630.86				
97	Apr-14		25,544.00	107,998.17	7.78%	(1,175.00)	0.00		132,367.17	16,777,998.03				
98	May-14		1,344,869.00	113,134.90	7.78%	(639.00)	0.00		1,457,364.90	18,235,362.93				
99	Jun-14		1,214,886.00	122,162.31	7.78%	(579.00)	0.00		1,336,469.31	19,571,832.24				

101 History truncated for ease of viewing

**Amount Deferred Nov 13 - Jun 14 with interest: 19,571,832.24**

103 **NOTES:**

104 **1** - October balance transferred to account 191401 for amortization.

105 **2** - Column (l) represents an adjustment that was presented in Tariff Advice No. 13-18 (UG 262) and included in the approved rates effective 11/1/2013.

106

**Exhibit A**

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

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

1	Debit (Credit)									Deferral	Adjustment	Adjusted GL
2	Month/Year	Note	Demand	Interest	Interest Rate	Adjustment	Transfer	Activity	GL Balance		Balance	
3	(a)	(b)	Deferral (2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
4	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
5												
80	Nov-12	<b>1</b>	(115,017.21)	(372.85)	7.78%		1,119,498.90	1,004,108.84	(115,390.06)			
81	Dec-12		(193,047.44)	(1,373.91)	7.78%			(194,421.35)	(309,811.41)			
82	Jan-13		(288,605.00)	(2,944.17)	7.78%			(291,549.17)	(601,360.58)			
83	Feb-13		(332,975.00)	(4,978.22)	7.78%			(337,953.22)	(939,313.80)			
84	Mar-13		(246,181.00)	(6,887.92)	7.78%			(253,068.92)	(1,192,382.72)			
85	Apr-13		(132,044.00)	(8,158.66)	7.78%			(140,202.66)	(1,332,585.38)			
86	May-13		(180,185.00)	(9,223.69)	7.78%			(189,408.69)	(1,521,994.07)			
87	Jun-13		(148,977.00)	(10,350.53)	7.78%			(159,327.53)	(1,681,321.60)			
88	Jul-13		(81,905.00)	(11,166.08)	7.78%			(93,071.08)	(1,774,392.68)			
89	Aug-13		(153,043.00)	(12,000.09)	7.78%			(165,043.09)	(1,939,435.77)			
90	Sep-13		(39,795.00)	(12,703.01)	7.78%			(52,498.01)	(1,991,933.78)			
91	Oct-13	<b>2</b>	(62,359.00)	(13,116.53)	7.78%		(2.30)	(75,477.83)	(2,067,411.61)			
92	Nov-13	<b>1</b>	312,658.27	1,013.53	7.78%		2,067,411.61	2,381,083.41	313,671.80		313,671.80	
93	Dec-13		(162,444.48)	1,507.05	7.78%			(160,937.43)	152,734.37		152,734.37	
94	Jan-14		(192,371.69)	366.62	7.78%			(192,005.07)	(39,270.70)		(39,270.70)	
95	Feb-14		(399,480.86)	(1,549.59)	7.78%			(401,030.45)	(440,301.14)		(440,301.14)	
96	Mar-14		(233,369.61)	(3,611.13)	7.78%			(236,980.74)	(677,281.89)		(677,281.89)	
97	Apr-14		(368,449.64)	(5,585.44)	7.78%			(374,035.08)	(1,051,316.97)		(1,051,316.97)	
98	May-14		(475,074.76)	(8,356.07)	7.78%			(483,430.83)	(1,534,747.80)		(1,534,747.80)	
99	Jun-14	<b>3</b>	(510,221.39)	(11,604.25)	7.78%			(521,825.64)	(2,056,573.44)	260,403.30	(1,796,170.14)	

History truncated for ease of viewing

**Amount Deferred Nov 13 - Jun 14 with interest: (1,796,170.14)**

**NOTES**

- 1** - October balance transferred to account 191411 for amortization
- 2** - Adjustment was made to true-up the balance with actual results.
- 3** - In December 2013, 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.

**Exhibit A**

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	Debit	(Credit)						Deferral
2			Demand	Interest	Interest Rate	Transfer	Activity	Plus Int.
3	Month/Year	Note	Deferral					GL Balance
4	(a)	(b)	(d)	(e)	(f)	(g)	(i)	(j)
5								
68	Nov-12	<b>1</b>	523,677.67	1,697.59	7.78%	721,087.42	1,246,462.75	525,375.34
69	Dec-12		1,558,865.19	8,459.50	7.78%		1,567,324.77	2,092,700.11
70	Jan-13		(2,331,403.91)	6,010.04	7.78%		(2,325,393.79)	(232,693.69)
71	Feb-13		(165,824.33)	(2,046.18)	7.78%		(167,870.43)	(400,564.12)
72	Mar-13		1,241,932.74	1,428.94	7.78%		1,243,361.76	842,797.64
73	Apr-13		427,841.00	6,851.06	7.78%		434,692.14	1,277,489.78
74	May-13		(363,508.78)	7,104.02	7.78%		(356,404.68)	921,085.09
75	Jun-13		205,622.29	6,638.26	7.78%		212,260.63	1,133,345.72
76	Jul-13		152,372.72	7,841.80	7.78%		160,214.60	1,293,560.32
77	Aug-13		173,890.82	8,950.28	7.78%		182,841.18	1,476,401.50
78	Sep-13		(693,682.78)	7,323.31	7.78%		(686,359.39)	790,042.11
79	Oct-13	<b>2</b>	(597,139.02)	3,186.38	7.78%	(0.82)	(593,953.38)	196,088.72
80	Nov-13	<b>1</b>	(328,274.60)	(1,064.16)	7.78%	(196,088.72)	(525,427.41)	(329,338.68)
81	Dec-13		(1,282,368.76)	(6,292.22)	7.78%		(1,288,660.90)	(1,617,999.58)
82	Jan-14		(864,778.08)	(13,293.35)	7.78%		(878,071.35)	(2,496,070.94)
83	Feb-14		(1,999,668.45)	(22,665.12)	7.78%		(2,022,333.49)	(4,518,404.43)
84	Mar-14		1,311,653.40	(25,042.38)	7.78%		1,286,611.10	(3,231,793.33)
85	Apr-14		369,267.57	(19,755.75)	7.78%		349,511.90	(2,882,281.43)
86	May-14		1,002,149.13	(15,438.16)	7.78%		986,711.05	(1,895,570.39)
87	Jun-14		(374,228.09)	(13,502.74)	7.78%		(387,730.75)	(2,283,301.14)

89 History truncated for ease of viewing

**Amount Deferred Nov 13 - Jun 14 with interest: (2,283,301.14)**

91 **NOTES**

- 92 **1** - October balance transferred to account 191411 for amortization
- 93 **2** - Adjustment was made to true-up the balance with actual results.



September 15, 2014

**NOTICE OF APPLICATION FOR REAUTHORIZATION TO  
DEFER CERTAIN EXPENSES OR REVENUES**

**To All Parties Who Participated in UG 221:**

Please be advised that today Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), applied for reauthorization to continue deferrals relative to the Company's annual purchased gas cost adjustment and pursuant to the provisions of ORS 757.259(2)(e) Copies of the Company's Application are available for inspection at its main office.

**This is not a rate case.** The purpose of this Notice is to inform parties that participated in the Company's most recent general rate case, UG 221, that the Application was filed.

Parties who desire more information or who wish to obtain a copy of the filing, or notice of the time and place of any hearing, if scheduled, should contact the Company or the Public Utility Commission of Oregon as follows:

**NW Natural  
Attn: Jennifer Gross  
220 NW Second Ave  
Portland, Oregon 97209-3991  
Telephone: (503) 226-4211 x3590**

**Public Utility Commission  
of Oregon  
Attn: Filing Center  
3930 Fairview Industrial Drive SE  
P O Box 1088  
Salem, Oregon 97308-1088  
Telephone: (503) 373-0886**

Any person may submit to the Commission written comments on this matter no sooner than 25 days from the date of this Application. The granting of this Application will not authorize a change in rates, but will permit the Company to defer amounts in rates to a subsequent proceeding.

\* \* \* \* \*



CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing NOTICE OF APPLICATION FOR DEFERRED ACCOUNTING ORDER FOR THE COMPANY'S PURCHASED GAS ADJUSTMENT MECHANISM, upon all parties of record in the UG 221 proceeding, which is the Company's most recent general rate case, by electronic mail.

G. CATRIONA MCCRACKEN **W**  
CITIZENS' UTILITY BOARD OF OREGON  
catriona@oregoncub.org

ROBERT JENKS **W**  
CITIZENS' UTILITY BOARD OF OREGON  
bob@oregoncub.org

OPUC DOCKETS **W**  
CITIZENS' UTILITY BOARD OF OREGON  
dockets@oregoncub.org

CHAD M. STOKES **W**  
CABLE HUSTON BENEDICT  
HAAGENSEN & LLOYD LLP  
cstokes@chbh.com

TOMMY BROOKS **W**  
CABLE HUSTON BENEDICT  
HAAGENSEN & LLOYD LLP  
tbrooks@cablehuston.com

ED FINKLEA **W**  
NORTHWEST INDUSTRIAL GAS USERS  
efinklea@nwigu.org

JASON W. JONES **W**  
PUC STAFF-DEPARTMENT OF  
JUSTICE  
jason.w.jones@state.or.us

KEITH KUENY **W**  
COMMUNITY ACTION PARTNERSHIP  
OF OREGON  
Keith@caporegon.org

WENDY GERLITZ **W**  
NW ENERGY COALITION  
wendy@nwenergy.org

JUDY JOHNSON **W**  
PUBLIC UTILITY COMMISSION  
judy.johnson@state.or.us

TERESA HAGINS **W**  
NORTHWEST PIPELINE GP  
teresa.l.hagins@williams.com

STEWART MERRICK **W**  
NORTHWEST PIPELINE GP  
stewart.merrick@williams.com

RANDY DAHLGREN **W**  
PORTLAND GENERAL ELECTRIC  
pge.opuc.filings@pgn.com

DOUGLAS C TINGEY **W**  
PORTLAND GENERAL ELECTRIC  
doug.tingey@pgn.com

LISA F RACKNER **W**  
MCDOWELL RACKNER & GIBSON PC  
dockets@mcd-law.com

DATED at Portland, Oregon, this 15<sup>th</sup> day of September 2014.

Kelley C. Miller  
Kelley C. Miller  
Rates & Regulatory Affairs  
NW NATURAL  
220 NW Second Avenue  
Portland, Oregon 97209-3991  
1.503.226.4211, extension 3589  
kelley.miller@nwnatural.com