

CRISTAN KELLEY
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February 4, 2013

David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

2013 FEB -6 AM 8:13
STATE OF WASHINGTON
UTILITY AND TRANSPORTATION
COMMISSION

Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for December 2012.

Please call or email me if you have any questions with respect to these materials.

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
December-12

	Nov-12	Change	Dec-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	(2,801.15)	3,332.35	531.20
186235 AMOR WA GREAT PROGRAM	439,134.51	(58,895.14)	380,239.37
186310 WA ENERGY EFFICIENCY	11,115.15	1,017.76	12,132.91
186312 WA - AUDIT RESIDENTI	1,280,902.54	3,469.11	1,284,371.65
186314 WA - LOW INCOME WEAT	14,271.42	551.02	14,822.44
186315 WA - WA - LIEE AMORT	77,982.20	(10,311.64)	67,670.56
186316 WA DSM AMORTIZATION	667,952.02	(89,998.95)	577,953.07
Subtotal 186xxx accounts	2,488,556.69	(150,835.49)	2,337,721.20
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,072,358.21)	(127,191.63)	(1,199,549.84)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(29,005.00)	(23,150.00)	(52,155.00)
191421 AMORT OF WACOG - WA	(1,445,042.52)	147,029.28	(1,298,013.24)
191430 DEMAND - ACCR WA	(208,783.35)	(566,270.35)	(775,053.70)
191431 AMORT OF DEMAND WA	216,642.00	117,627.80	334,269.80
Subtotal 191xxx accounts	(1,466,188.87)	(324,763.27)	(1,790,952.14)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(49,990.39)	(602,790.39)	(652,780.78)

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4) 5000	(2) SA	(8) 12312012 (MMDDYYYY)	(6) 12312012 (MMDDYYYY)	(3) USD	(16) JE 29	(25) AMORTIZATION

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
(6)	(5)	(12)	(1)	(10+2)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	186232			S	8,869.81	-	INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	-	8,869.81	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	189,617.95	-	AMORT 186233 Ind DSM		
4	186233			H	-	189,617.95	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H	-	2,163.78	INTEREST 186233 Ind DSM		
6	186233			S	2,163.78	-	INTEREST 186233 Ind DSM		
7	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref		
8	186237			H	-	-	C/M INT 186237 PUC Fee Ref		
9	402000	81199	495-06064	S	247,487.51	-	AMORT 186271 Comm Decoup		
10	186271			H	-	247,487.51	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H	-	2,230.36	INTEREST 186271 Comm Decoup		
12	186271			S	2,230.36	-	INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	1,896,242.05	-	AMORT 186277 Res Decoup		
14	186277			H	-	1,896,242.05	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H	-	17,412.88	INTEREST 186277 Res Decoup		
16	186277			S	17,412.88	-	INTEREST 186277 Res Decoup		
17	186279			H	-	1,085.37	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	1,085.37	-	INTEREST 186279 EARNINGS TEST		
19	186279			S	127,773.94	-	AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H	-	127,773.94	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	13,656.21	-	AMORT 186286 CUB Fund		
22	186286			H	-	13,656.21	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H	-	110.92	INTEREST 186286 CUB Fund		
24	186286			S	110.92	-	INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	630.20	-	AMORT 186288 NWIGU Intervener		
26	186288			H	-	630.20	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H	-	7.54	INTEREST 186288 NWIGU Intervener		
28	186288			S	7.54	-	INTEREST 186288 NWIGU Intervener		
31	191401			S	851,680.62	-	AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H	-	851,680.62	AMORT 191401 OR WACOG		
33	191401			H	-	9,748.02	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	9,748.02	-	INTEREST 191401 OR WACOG		

37	540700	84020	805-02650	H	-	193,999.80	AMORT 191411 OR Demand	
38	191411			S	193,999.80	-	AMORT 191411 OR Demand	
39	411000	83010	419-06205	S	1,249.94	-	INTEREST 191411 OR Demand	
40	191411			H	-	1,249.94	INTEREST 191411 OR Demand	
41	186234			H	-	3.07	INT 186234 WA GREAT Deferral	
42	411000	82299	419-06210	S	3.07	-	INT 186234 WA GREAT Deferral	
43	186235			S	1,108.07	-	INTEREST 186235 WA GREAT	
44	411000	83010	419-06210	H	-	1,108.07	INTEREST 186235 WA GREAT	
45	186235			H	-	60,003.21	AMORT 186235 WA GREAT	
46	402000	82299	495-06517	S	60,003.21	-	AMORT 186235 WA GREAT	
47	186310			S	31.44	-	INT - WA ENERGY EFF 186310	
48	411000	83010	419-06210	H	-	31.44	INT - WA ENERGY EFF 186310	
49	186312			S	3,469.11	-	INT - WA EE R&C 186312	
50	411000	83010	419-06210	H	-	3,469.11	INT - WA EE R&C 186312	
51	186314			S	39.34	-	INT - 186314 WA-LIEE Deferral	
52	411000	83010	419-06210	H	-	39.34	INT - 186314 WA-LIEE Deferral	
53	186315			S	196.97	-	INTEREST 186315 WA-LIEE	
54	411000	83010	419-06210	H	-	196.97	INTEREST 186315 WA-LIEE	
55	186315			H	-	10,508.81	AMORT 186315 WA-LIEE	
56	402000	82299	495-06516	S	10,508.81	-	AMORT 186315 WA-LIEE	
57	402000	82299	495-06080	S	91,683.83	-	AMORT 186316 WA Amort EE	
58	186316			H	-	91,683.83	AMORT 186316 WA Amort EE	
59	411000	83010	419-06210	H	-	1,684.88	INTEREST 186316 WA Amort EE	
60	186316			S	1,684.88	-	INTEREST 186316 WA Amort EE	
61	191421			S	150,738.81	-	AMORT 191421 WA WACOG	
62	541000	84020	805-02655	H	-	150,738.81	AMORT 191421 WA WACOG	
63	411000	83010	419-06210	S	3,709.53	-	INTEREST 191421 WA WACOG	
64	191421			H	-	3,709.53	INTEREST 191421 WA WACOG	
69	191431			S	116,882.78	-	AMORT 191431 WA Demand	
70	540700	84020	805-02655	H	-	116,882.78	AMORT 191431 WA Demand	
71	411000	83010	419-06210	H	-	745.02	INT 191431 WA Demand	
72	191431			S	745.02	-	INT 191431 WA Demand	
					Total	4,004,771.57	4,004,771.57	

Prepared by _____
Date _____
Document No. _____

Reviewed by _____
Date _____

Posted by _____
Date _____
Signature is WA if the poster is the same as approver

R:\Accounting6_ Journal Entries\JE29\JE 29 Amortization DEC 2012.xlsx\186365-inactive

Extract from the
2012-2013 PGA Filing - Washington: October Filing
Summary of Amortization Rates

Schedule	Block	191421	191431	191431	186316	186235	186315	Volumes				
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	CIS	Prior Month Unbilled	Current Month Unbilled	Total	
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)	18,150.10			18,150.10	
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	5,855.50			5,855.50	
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	5,815,206.50			5,815,206.50	
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	1,789,587.20			1,789,587.20	
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	49,433.60			49,433.60	
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	22,799.8			22,799.8	
41C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	163,349.50	(2,000)		161,349.50	
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	248,700.40	(935)		247,765.40	
41C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)	-			-	
	Block 2	0.01732	0.00000	0.00476	(0.00684)	(0.00452)	(0.00079)	-			-	
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	6,000.0	(2,000)		4,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	19,975.0	(5,144)		14,831.00	
41I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	18,000.00			18,000.00	
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	25,291.60			25,291.60	
41I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)	-			-	
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00452)	(0.00079)	-			-	
42C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)	60,275.00			60,275.00	
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	50,568.00			50,568.00	
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)	3,326.00			3,326.00	
	Block 4	0.01732	0.01363	0.00000	(0.00301)	(0.00193)	(0.00033)	-			-	
	Block 5	0.01732	0.01363	0.00000	(0.00201)	(0.00128)	(0.00023)	-			-	
	Block 6	0.01732	0.01363	0.00000	(0.00076)	(0.00048)	(0.00009)	-			-	
42I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)	106,384.0			106,384.00	
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	96,382.0			96,382.00	
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	27,056.0			27,056.00	
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	1,537.0			1,537.00	
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)	-			-	
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)	-			-	
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	32,002.00			32,002.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	29,265.00			29,265.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	79,322.0	(14,932)		64,390.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	65,528.0	(7,199)		58,329.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.0			112,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	109,218.0			109,218.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)	20,000.00	(10,000)		10,000.00	
	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	40,000.00	(4,130)		35,870.00	
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	24,510.00			24,510.00	
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	12,923.00			12,923.00	
	Block 5	0.01732	0.00000	0.00476	(0.00120)	(0.00077)	(0.00013)	-			-	
	Block 6	0.01732	0.00000	0.00476	(0.00045)	(0.00029)	(0.00005)	-			-	
42I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00234)	(0.00041)	39,256.0			39,256.00	
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	16,409.0			16,409.00	
	Block 3	0.01732	0.00000	0.00476	0.00000	(0.00161)	(0.00028)	-			-	
	Block 4	0.01732	0.00000	0.00476	0.00000	(0.00129)	(0.00023)	-			-	
	Block 5	0.01732	0.00000	0.00476	0.00000	(0.00086)	(0.00015)	-			-	
	Block 6	0.01732	0.00000	0.00476	0.00000	(0.00033)	(0.00006)	-			-	
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	74,870.0	(20,000)		54,870.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	164,163.0	(40,000)		124,163.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	123,023.0	(40,000)		83,023.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	325,053.0	(18,242)		306,811.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	238,917.0			238,917.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
161		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
Sources:								total per above	10,431,764.20	(164,582)	0	10,267,182.20
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G						

total OR & WA	136,061,837.10	total* wa	10,267,182.20
total per CIS	136,061,837.10	total* or	115,382,428.90
difference	0.00	total*	125,649,611.10
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY		
Internal Order	Cost Center	
908-07307	11529	-
908-07203	11529	-
908-07603	11529	-
		include in interest calc. in 186312

act from the
2-2013 PGA Filing - W
mary of Amortization

		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
1R (R01)		314.33	247.33	0.00	(372.30)	(238.48)	(41.83)
1C (C01)		101.41	79.79	0.00	(89.70)	(57.45)	(10.08)
2R (R02)		100,709.09	79,243.76	0.00	(68,344.27)	(43,820.41)	(7,674.13)
3 CFS (C03)		30,992.48	24,386.69	0.00	(18,756.36)	(12,013.65)	(2,104.96)
3 IFS (I03)		856.10	673.63	0.00	0.00	(292.14)	(51.05)
27 (C27)		394.85	310.69	0.00	(216.50)	(138.67)	(24.20)
41C Firm Sales	Block 1	2,794.29	2,198.71	0.00	(1,316.14)	(844.00)	(148.12)
	Block 2	4,290.86	3,376.30	0.00	(1,781.74)	(1,142.02)	(199.02)
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	311.73	245.29	0.00	0.00	(94.16)	(16.52)
	Block 2	438.01	344.65	0.00	0.00	(116.58)	(20.32)
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	1,043.86	821.37	0.00	(330.28)	(211.54)	(36.89)
	Block 2	875.75	689.09	0.00	(248.07)	(159.10)	(28.05)
	Block 3	57.60	45.32	0.00	(12.50)	(8.02)	(1.40)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	1,842.38	1,449.69	0.00	0.00	(302.15)	(52.90)
	Block 2	1,669.17	1,313.40	0.00	0.00	(245.17)	(43.32)
	Block 3	468.56	368.69	0.00	0.00	(52.78)	(9.31)
	Block 4	26.62	20.94	0.00	0.00	(2.40)	(0.43)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	173.18	0.00	47.62	(32.70)	(20.94)	(3.63)
	Block 2	621.20	0.00	170.82	(104.96)	(67.23)	(11.66)
	Block 3	424.47	0.00	116.72	(55.08)	(35.16)	(6.09)
	Block 4	223.80	0.00	61.54	(23.23)	(14.83)	(2.60)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	679.84	0.00	186.95	0.00	(91.97)	(16.14)
	Block 2	284.17	0.00	78.14	0.00	(34.36)	(5.96)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00
I61							
Sources:		149,593.75	115,815.34	661.79	(91,683.83)	(60,003.21)	(10,508.61)
Temporaries Tab							

Switchers - WA		150,738.81	191421
Commodity	(185.46)	116,882.78	191431
Commodity	(1,011.95)	(91,683.83)	186316
Commodity		(60,003.21)	186235
Commodity		(10,508.61)	186315
	(1,197.41)		

0.95628 Annually

1,145.06 191421

Demand	(145.93)
Demand	(278.27)
Demand	
Demand	(424.20)

rate sensitive adj 0.95628 Annually

Demand 405.66 191431

Company: Northwest Natural Gas Company
 State: WA
 Description: Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186234
 Program under Schedule J

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance						0.00	
21	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
22	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
23	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
24	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
25	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
26	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
27	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
28	Aug-11	(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
29	Sep-11	(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
30	Oct-11	(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
31	Nov-11 old	(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
32	Nov-11 new	0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
33	Dec-11	7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
34	Jan-12	51,443.65		3.250%	84.35	51,528.00	56,951.96	
35	Feb-12	63,260.35		3.250%	239.91	63,500.26	120,452.22	
36	Mar-12	89,280.91		3.250%	447.13	89,728.04	210,180.26	
37	Apr-12	72,863.03		3.250%	667.91	73,530.94	283,711.20	
38	May-12	56,173.89		3.250%	844.45	57,018.34	340,729.54	
39	Jun-12	89,822.59		3.250%	1,044.44	90,867.03	431,596.57	
40	Jul-12	43,442.99		3.250%	1,227.74	44,670.73	476,267.30	
41	Aug-12	3,689.43		3.250%	1,294.89	4,984.32	481,251.62	
42	Sep-12	(3,753.71)		3.250%	1,298.31	(2,455.40)	478,796.22	
43	Oct-12	(1,431.89)		3.250%	1,294.80	(137.09)	478,659.13	
44	Nov-12 old	(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)	transfer to 186235 GREAT AMORT
45	Nov-12 new	0.00		3.250%	0.00	0.00	(2,801.15)	
	Dec-12	3,335.42		3.250%	(3.07)	3,332.35	531.20	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance							0.00	
20 Jan-11		(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
21 Feb-11		(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
22 Mar-11		(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
23 Apr-11		(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
24 May-11		(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
25 Jun-11		(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
26 Jul-11		(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
27 Aug-11		(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
28 Sep-11		(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
29 Oct-11		(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
30 Nov-11 old		(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
31 Nov-11 new		(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral
32 Dec-11		(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
33 Jan-12		(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	
34 Feb-12		(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
35 Mar-12		(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	
36 Apr-12		(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73	
37 May-12		(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37	
38 Jun-12		(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74	
39 Jul-12		(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44	
40 Aug-12		(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95	
41 Sep-12		(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99	
42 Oct-12		(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)	
43 Nov-12 old		(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)	
44 Nov-12 new		(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51	transfer from 186234 GREAT Deferral
45 Dec-12		(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
	Intentionally Blank							
33	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
34	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
35	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
36	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
37	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
38	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	
39	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26	
40	Aug-12	986.32		3.25%	154.21	1,140.53	57,586.79	
41	Sep-12	739.74		3.25%	156.97	896.71	58,483.50	
42	Oct-12	1,232.90		3.25%	160.06	1,392.96	59,876.46	
43	Nov-12 old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15	transfer to 186316 Amort WA EE
44	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15	
45	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
32	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
33	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
34	Intentionally Blank							
35	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
36	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
37	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
38	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
39	May-12	0.00		3.25%	3,523.43	3,523.43	1,304,482.45	
40	Jun-12	0.00		3.25%	3,532.97	3,532.97	1,308,015.42	
41	Jul-12	0.00		3.25%	3,542.54	3,542.54	1,311,557.96	
42	Aug-12	0.00		3.25%	3,552.14	3,552.14	1,315,110.10	
43	Sep-12	0.00		3.25%	3,561.76	3,561.76	1,318,671.86	
44	Oct-12	630,957.00		3.25%	4,425.82	635,382.82	1,954,054.68	
45	Nov-12 old	0.00	(676,611.88)	3.25%	3,459.74	(673,152.14)	1,280,902.54	transfer to 186316 Amort WA EE
46	Nov-12 new	0.00		3.25%	0.00	0.00	1,280,902.54	
47	Dec-12	0.00		3.25%	3,469.11	3,469.11	1,284,371.65	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I

Debit (Credit)

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
1	Beginning Balance						0.00	
15	Jan-11	29,811.17		3.25%	40.37	29,851.54	29,851.54	
16	Feb-11	1,241.10		3.25%	82.53	1,323.63	31,175.17	
17	Mar-11	413.70		3.25%	84.99	498.69	31,673.86	
18	Apr-11	553.44		3.25%	86.53	639.97	32,313.83	
19	May-11	138.82		3.25%	87.70	226.52	32,540.35	
20	Jun-11	138.82		3.25%	88.32	227.14	32,767.49	
21	Jul-11	21,287.91		3.25%	117.57	21,405.48	54,172.97	
22	Aug-11	208.23		3.25%	147.00	355.23	54,528.20	
23	Sep-11	0.00		3.25%	147.68	147.68	54,675.88	
24	Oct-11	16,431.45		3.25%	170.33	16,601.78	71,277.66	
25	Nov-11 old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11 new	0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11	0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12	0.00		3.25%	218.10	218.10	80,745.92	
29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12	8,727.65		3.25%	231.69	8,959.34	90,143.23	Add 255.84 of April Activity not on spread
32	May-12	170.56		3.25%	244.37	414.93	90,558.16	
33	Jun-12	0.00		3.25%	245.26	245.26	90,803.42	
34	Jul-12	0.00		3.25%	245.93	245.93	91,049.35	
35	Aug-12	4,635.56		3.25%	252.87	4,888.43	95,937.78	
36	Sep-12	0.00		3.25%	259.83	259.83	96,197.61	
37	Oct-12	0.00		3.25%	260.54	260.54	96,458.15	
38	Nov-12 old	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42	transfer to 186315 WA-LIEE Amort
39	Nov-12 new	0.00		3.25%	0.00	0.00	14,271.42	
40	Dec-12	511.68		3.25%	39.34	551.02	14,822.44	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization Amortization
 Account Number: 186315
 Program under Schedule I
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
14	Beginning Balance						0.00	
15	Jan-11	(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88	
16	Feb-11	(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41	
17	Mar-11	(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95	
18	Apr-11	(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07	
18	May-11	(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62	
19	Jun-11	(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59	
20	Jul-11	(2,105.81)		3.25%	19.61	(2,086.20)	6,208.39	
21	Aug-11	(1,740.78)		3.25%	14.46	(1,726.32)	4,482.07	
21	Sep-11	(1,795.46)		3.25%	9.71	(1,785.75)	2,696.32	
22	Oct-11	(2,392.10)		3.25%	4.06	(2,388.04)	308.28	
23	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
24	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)	
25	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)	
26	Jan-12	(60,003.21)		3.25%	0.00	(60,003.21)	(62,460.02)	
27	Feb-12	0.00		3.25%	0.00	0.00	(62,460.02)	
28	Mar-12	0.00		3.25%	0.00	0.00	(62,460.02)	
29	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)	
30	May-12	0.00		3.25%	0.00	0.00	(2,456.81)	
31	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)	
32	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)	
33	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)	
34	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)	
35	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)	
36	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)	
37	Nov-12 new	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20	transfer from 186314 WA-LIEE Deferral
38	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort
 Account Number: 186316
 Program under Schedule G
 Temp Increment under Schedule 215

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
22	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
23	Mar-11	(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
24	Apr-11	(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
25	May-11	(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
26	Jun-11	(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
27	Jul-11	(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
28	Aug-11	(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
29	Sep-11	(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
30	Oct-11	(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
31	Nov-11 old	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
32	Nov-11 new	(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
33	Dec-11	(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
34	Jan-12	(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
35	Feb-12	(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
36	Mar-12	(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
37	Apr-12	(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
38	May-12	(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
39	Jun-12	(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	
40	Jul-12	(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54	
41	Aug-12	(13,444.31)		3.25%	59.21	(13,385.10)	15,200.44	
42	Sep-12	(14,392.39)		3.25%	21.68	(14,370.71)	829.73	
43	Oct-12	(18,989.11)		3.25%	(23.47)	(19,012.58)	(18,182.85)	
44	Nov-12 old	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)	
45	Nov-12 new	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02	Transfers from 186310 & 186312
	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431
 Program under Schedule P
 Temp Increment under Schedule 203

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
30	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(1,651,602.41)	
31	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(166,712.50)	
32	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	(103,023.75)	transfer in from 191430 WA Demand Deferral
33	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
34	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA
35	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
36	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
37	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
38	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
39	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
40	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	
41	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)	
42	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)	
43	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33	
44	Nov-12 old	39,656.61		3.25%	152.41	39,809.02	76,253.35	
45	Nov-12 new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01	transfer in from 191430 WA Demand Deferral
46	Dec-12	116,882.78		3.25%	745.02	117,627.80	334,269.82	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
20 Jan-11		446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
21 Feb-11		357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
22 Mar-11		378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
23 Apr-11		288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
24 May-11		228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
25 Jun-11		145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
26 Jul-11		97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
27 Aug-11		83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
28 Sep-11		84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
29 Oct-11		111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
30 Nov-11 old		113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
31 Nov-11 new		76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
32 Dec-11		289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
Intentionally Blank								
33 Jan-12		318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
34 Feb-12		269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
35 Mar-12		253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
36 Apr-12		196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)	
37 May-12		122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	
38 Jun-12		3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)	transfer in from 191420 WA WACOG Deferral (Mi
39 Jul-12		286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)	
40 Aug-12		59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)	
41 Sep-12		60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)	
42 Oct-12		77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)	
43 Nov-12 old		73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)	
44 Nov-12 new		38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)	transfer in from 191420 WA WACOG Deferral
45 Dec-12		150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)	

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (6)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312012 (MMDDYYYY)	12312012 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(Black) Do not cha
(Blue) Change the

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)
1	540200	84020	805-02890	S	695,000.00	-	OR WACOG PGA Activity	
2	191400			H	-	695,000.00	OR WACOG PGA Activity	
3	540200	84020	805-02890	S	19,499.00	-	OR WACOG PGA Activity	
4	191400			H	-	19,499.00	OR WACOG PGA Activity	
5	540100	84020	805-02880	S	193,047.44	-	OR DEM PGA Activity	
6	191410			H	-	193,047.44	OR DEM PGA Activity	
7	411000	83010	419-06205	H	-	1,387.00	OR PGA Interest	
8	191400			H	-	4,894.00	OR WACOG Interest	
9	191410			H	-	1,334.00	OR DEM Incr. Interest	
10	191450			S	7,615.00	-	OR DEM Coll. Interest	
11	540100	84020	805-02885	H	-	1,367,498.53	OR DEM DEF Collected	
12	191450			S	1,367,498.53	-	OR DEM DEF Collected	
13	540200	84020	805-02950	S	6,007.00	-	WA WACOG PGA Activity	
14	191420			H	-	6,007.00	WA WACOG PGA Activity	
15	540100	84020	805-02940	S	573,673.35	-	WA DEM PGA Activity	
16	191430			H	-	573,673.35	WA DEM PGA Activity	
17	411000	83010	419-06210	S	1,359.00	-	WA PGA Interest	
18	191420			H	-	17.00	WA WACOG Interest	
19	191430			H	-	1,342.00	WA DEM Interest	
20	191440			H	-	53,761.00	Ericana Cost of Capital Allowance	
21	540200	84020	805-02890	S	53,761.00	-	Ericana Cost of Capital Allowance	
22	191030			S	621,296.00	-	Carrying Cost on WGI - Deferral	
23	540200	84020	805-02889	H	-	621,296.00	Carrying Cost on WGI - Deferral	
24	191030			S	2,006.00	-	Carrying Cost on WGI - Interest	
25	411000	83010	419-06205	H	-	2,006.00	Carrying Cost on WGI - Interest	
				Total	3,540,764.32	3,540,764.32		

Doc # _____
 Prepared by _____ Approved by _____
 Date _____ Date _____
 Posted by _____ Date _____

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

Line No.	October-11	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
1	P / M Unbilled Volumes:	24,406,498	44,364,563	-	-	-	-	-	-	-	-	-	-
2	C / M Unbilled Volumes:	24,406,498	57,812,639	-	-	-	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	54,758,829	90,343,096	-	-	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	74,716,894	103,791,172	-	-	-	-	-	-	-	-	-	-
5	Total Daily Costs Incurred in ORPGA file	\$ 27,954,171	\$ 38,457,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.37413	0.37052	0	0	0	0	0	0	0	0	0	0
7	P / M Unbilled Volumes:	21,961,140	39,756,178	-	-	-	-	-	-	-	-	-	-
8	C / M Unbilled Volumes:	39,756,178	51,828,948	-	-	-	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	49,804,835	81,705,161	-	-	-	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	67,599,873	93,777,931	-	-	-	-	-	-	-	-	-	-
11	Less: Winter WACOG Usage	1,128,401	1,411,086	-	-	-	-	-	-	-	-	-	-
12	Incremental Usage	222,778	-	-	-	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	66,250,694	92,366,845	-	-	-	-	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149
15	"ORPGA" Winter Commodity Rate	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360
16	Monthly Incremental Rate	0.28651	-	-	-	-	-	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ 60,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 420,823	\$ 527,182	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 25,273,977	\$ 35,237,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE, Commodity Cost Collected	\$ 25,754,842	\$ 35,764,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	67,599,873	93,777,931	-	-	-	-	-	-	-	-	-	-
22	WACOG incurred: Calculated Vol.	0.37413	0.37052	0	0	0	0	0	0	0	0	0	0
23	Amount	\$ 25,291,140	\$ 34,746,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 463,701.57	\$ 1,017,610.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Drl. (Collection vs Calculated)	\$ 417,331.00	\$ 915,849.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	638,180	-	-	-	-	-	-	-	-	-	-	-
28	Net to Book (191400)	\$ (220,849.00)	\$ 915,849.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400	-	-	-	-	-	-	-	-	-	-	-	-
30	Entry 805-02890	-	-	-	-	-	-	-	-	-	-	-	-
31	Contract Commodity Gas Costs:	\$ 25,633,192.25	\$ 35,549,804.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Year around Contracts	\$ 364,687.06	\$ 416,161.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Erseana Net Activity	-	-	-	-	-	-	-	-	-	-	-	-
34	Short Term Contracts	-	-	-	-	-	-	-	-	-	-	-	-
35	Spot Purchases	251,950.37	332,501.34	-	-	-	-	-	-	-	-	-	-
36	Volumetric Transp Chg	-	-	-	-	-	-	-	-	-	-	-	-
37	Misc. Act. Up/St Sales	-	-	-	-	-	-	-	-	-	-	-	-
38	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
39	Sub Total	\$ 26,249,829.68	\$ 36,298,467.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Field Production Gas	\$ 271,620.15	\$ 342,066.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Storage Activity:	\$ 1,733,619.16	\$ 3,385,960.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	System Withdrawals	(929,470.94)	(850,861.58)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	System Injections	\$ 804,348.22	\$ 2,535,098.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	Sub Total	685,330.92	221,332.11	971,869.05	-	-	-	-	-	-	-	-	-
45	P/M Imbalance Adj	(221,332.11)	(971,869.05)	-	-	-	-	-	-	-	-	-	-
46	C/M Imbalance Adj	(22,059.61)	(31,961.35)	-	-	-	-	-	-	-	-	-	-
47	Cost of Company Use Gas	-	-	-	-	-	-	-	-	-	-	-	-
48	Misc. Cust. Imbalance Purch	176,433.34	63,894.61	-	-	-	-	-	-	-	-	-	-
49	Prior Period Estimate Adj.	-	-	-	-	-	-	-	-	-	-	-	-
50	Total Monthly Gas Cost	\$ 27,954,170.59	\$ 38,457,029.19	\$ 971,869.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok

(685,000)
685,000

DEMAND CHARGES:
2012 - 13 Tracker year
Oregon Demand charge deferral

Line No.	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	\$ 7,431,776.98	\$ 7,609,981.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	(75,421.51)											
49	18,688.19	18,688.19										
50												
CN Transmission Co.:												
51												
52												
53												
54												
55												
56	35,902.02	(40,097.59)										
57												
58	\$ 7,410,945.68	\$ 7,588,572.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMBEDDED CHARGES:												
US Transmission Co.:												
59	\$ 3,946,928.44	\$ 3,997,232.96	\$ 4,280,133.89	\$ 4,003,995.23	\$ 4,280,133.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,142,066.06	\$ 4,280,134.89
60	555,640.00	534,437.00	574,228.00	537,180.00	574,228.00	467,656.00	483,246.00	467,656.00	483,246.00	467,656.00	467,656.00	574,228.00
61	98,523.00	85,613.00	92,411.00	86,449.00	92,411.00	89,996.00	92,996.00	89,996.00	92,996.00	89,996.00	89,996.00	92,996.00
62	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
63	834,643.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00
64	458,697.00	500,472.00	500,472.00	500,472.00	500,472.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	500,472.00
65	890,819.00	868,511.00	868,511.00	863,060.00	868,511.00	865,785.00	868,511.00	865,785.00	868,511.00	865,785.00	865,785.00	868,511.00
66												
67	784,136.00	827,761.00	827,761.00	774,357.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	801,059.00	801,059.00	827,761.00
68	49,934.00	51,599.23	55,695.22	52,101.98	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22	55,695.22
69	\$ 7,538,008.44	\$ 7,901,837.19	\$ 8,135,424.11	\$ 7,753,827.21	\$ 8,135,424.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,803,384.66	\$ 7,803,384.66	\$ 8,136,010.11
Oregon VARIANCE Share -												
US Transmission Co.:												
70	\$ 3,245,004.90	\$ 3,270,260.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	(571,236.88)	(483,772.37)										
72	(89,183.02)	(77,496.89)										
73	0.17	0.17										
CN Transmission Co.:												
74	(755,518.84)	(830,542.72)										
75	(415,212.52)	(453,027.25)										
76	(806,369.36)	(786,176.16)										
77												
78	(709,799.91)	(749,289.26)										
79	32,498.51	(36,296.30)										
80	(45,200.26)	(46,706.72)										
81	\$ (115,017.21)	\$ (193,047.44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%
Oregon Allocation Ratio												
83	\$ (115,017.21)	\$ (193,047.44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	\$ (115,017.21)	\$ (193,047.44)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410											
87	Entry 805-02880											

(193,047.44)
193,047.44

Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941
	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157
88 *ORPGA* Prolorma Commodity Rate	\$ 418,537	\$ 524,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
89 *ORPGA* Winter Prolorma City Rate	\$ 25,136,176	\$ 35,044,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90 *Collections* Winter Commodity Rate	\$ 25,554,713	\$ 35,569,222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 *Collections* Average Commodity Rate	\$ 25,694,800.67	\$ 35,764,209.43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Prolorma Commodity Cost Collected	\$ 140,088.04	\$ 194,987.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 14,009.00	\$ 19,499.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 14,009.00	\$ 19,499.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated												
96 .10% Dfri. (Collection vs Calculated)												
97 Amount Previously Booked												
98 Net to Book (191400)		19,499										

99 Entry 191400..... (19,499.00)

100 Entry 805-02890..... 19,499.00

NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191.410 OREGON DEMAN D 11/12 to 10/13

Page 1 OR

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Balance
Beg. Balance	(115,017)	(115,390)	(309,812)	(309,812)	(309,812)	(309,812)	(309,812)	(309,812)	(309,812)	(309,812)	(309,812)	(309,812)	(115,017.21)
Nov: Accrual													(115,017.21)
Bal. Before Int.	(115,017)												(115,017.21)
Int. Rate	(373)												(373.00)
Ending Balance	(115,390)												(115,390.21)
Dec: Accrual		(183,047)											(193,047.44)
Bal. Before Int.		(308,436)											(308,437.65)
Int. Rate		(1,374)											(1,374.00)
Ending Balance		(309,812)											(309,811.65)
Jan: Accrual			(309,812)										(309,811.65)
Bal. Before Int.			(309,812)										(309,811.65)
Int. Rate													(309,811.65)
Ending Balance			(309,812)										(309,811.65)
Feb: Accrual				(309,812)									(309,811.65)
Bal. Before Int.				(309,812)									(309,811.65)
Int. Rate													(309,811.65)
Ending Balance				(309,812)									(309,811.65)
Mar: Accrual					(309,812)								(309,811.65)
Bal. Before Int.					(309,812)								(309,811.65)
Int. Rate													(309,811.65)
Ending Balance					(309,812)								(309,811.65)
Apr: Accrual						(309,812)							(309,811.65)
Bal. Before Int.						(309,812)							(309,811.65)
Int. Rate													(309,811.65)
Ending Balance						(309,812)							(309,811.65)
May: Accrual							(309,812)						(309,811.65)
Bal. Before Int.							(309,812)						(309,811.65)
Int. Rate													(309,811.65)
Ending Balance							(309,812)						(309,811.65)
Jun: Accrual								(309,812)					(309,811.65)
Bal. Before Int.								(309,812)					(309,811.65)
Int. Rate													(309,811.65)
Ending Balance								(309,812)					(309,811.65)
Jul: Accrual									(309,812)				(309,811.65)
Bal. Before Int.									(309,812)				(309,811.65)
Int. Rate													(309,811.65)
Ending Balance									(309,812)				(309,811.65)
Aug: Accrual										(309,812)			(309,811.65)
Bal. Before Int.										(309,812)			(309,811.65)
Int. Rate													(309,811.65)
Ending Balance										(309,812)			(309,811.65)
Spt: Accrual											(309,812)		(309,811.65)
Bal. Before Int.											(309,812)		(309,811.65)
Int. Rate													(309,811.65)
Ending Balance											(309,812)		(309,811.65)
Oct: Accrual												(309,812)	(309,811.65)
Bal. Before Int.												(309,812)	(309,811.65)
Int. Rate													(309,811.65)
Ending Balance												(309,812)	(309,811.65)
Entry JE28	(373)	(1,374)											(309,811.65)
Previously Book	(413)												(1,747.00)
Net to Record	40	(1,374)											(308,064.65)
Monthly Deferral	(115,017)	(193,047)											(1,334.00)
Entry 191410													1,334.00
Entry 419-06205													

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191.450 OREGON 11/12 - 10/13 OR Demand Accrual Vol.

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	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Balance
Beg. Balance	523,678	523,678	525,376	2,020,038	2,020,038	2,020,038	2,020,038	2,020,038	2,020,038	2,020,038	2,020,038	2,020,038	523,677.67
Nov: Accrual													
Bal. Before Int.	523,678	523,678											523,677.67
Int. Rate	1,698	1,698											1,698.00
Ending Balance	525,376	525,376											525,375.67
Dec: Accrual													
Bal. Before Int.	1,486,437	1,486,437											1,486,437.30
Int. Rate	2,011,813	2,011,813											2,011,812.97
Ending Balance	8,225	8,225											8,225.00
Jan: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Feb: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Mar: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Apr: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
May: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Jun: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Jul: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Aug: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Spt: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Oct: Accrual													
Bal. Before Int.	2,020,038	2,020,038											2,020,037.97
Int. Rate													
Ending Balance	0	0											2,020,037.97
Entry JE28													
Previously Book	1,698	8,225											2,010,114.97
Net to Record	2,308	8,225											7,615.00
Monthly Deferral	(610)	8,225											(7,615.00)
Entry 419-06205													

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 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191,400 OREGON 11/12 - 10/13 WACOG

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Balance
Beg. Balance	(431,340)	(432,738)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(1,373,924)	(431,340.00)
Nov: Accrual	(431,340)												(431,340.00)
Bal. Before Int.	(1,398)												(1,398.00)
Int. Rate	(432,738)												(432,738.00)
Ending Balance		(835,348)											(835,348.00)
Dec: Accrual		(1,368,066)											(1,368,066.00)
Bal. Before Int.		(5,838)											(5,838.00)
Int. Rate		(1,373,924)											(1,373,924.00)
Ending Balance			(1,373,924)										(1,373,924.00)
Jan: Accrual			(1,373,924)										(1,373,924.00)
Bal. Before Int.				(1,373,924)									(1,373,924.00)
Int. Rate					(1,373,924)								(1,373,924.00)
Ending Balance						(1,373,924)							(1,373,924.00)
Feb: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Mar: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Apr: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
May: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Jun: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Jul: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Aug: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Spt. Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Oct: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Nov: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Dec: Accrual													(1,373,924.00)
Bal. Before Int.													(1,373,924.00)
Int. Rate													(1,373,924.00)
Ending Balance													(1,373,924.00)
Entry JE28													(1,373,924.00)
Previously Book													(1,373,924.00)
Net to Record													(1,373,924.00)
Monthly Deferral													(1,373,924.00)
Entry 191400													(1,373,924.00)
Entry 419-06205													(1,373,924.00)
Ending Balance	(1,398)	(5,838)											(1,398.00)
Net to Record	(2,342)												(2,342.00)
Monthly Deferral	944	(5,838)											(4,894.00)
Entry 191400	(431,340)												(431,340.00)
Entry 419-06205													(4,894.00)
Ending Balance													(4,894.00)

Washington WACOG Per Therm Sold: 0.36925 0.36651 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Washington WACOG Deferral Calculation
2012-13 Tracker year Closing
Washington Sales Volumes

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	1,566,195	3,178,072	5,833,724										
Commercial	784,114	1,234,710	2,137,578										
Industrial Firm	51,431	75,377	92,725										
Interruptible													
Total	2,381,740	4,488,159	8,064,027										
P/M Unbilled Volumes:													
Residential	559,100	1,618,625	3,200,162	4,160,118									
Commercial	348,586	787,940	1,349,195	1,751,145									
Industrial Firm	21,776	38,793	59,028	72,428									
Interruptible													
Total	927,462	2,445,358	4,608,385	5,983,691									

C/M Unbilled Volumes:													
Residential	1,618,625	3,200,162	4,160,118										
Commercial	787,940	1,349,195	1,751,145										
Industrial Firm	38,793	59,028	72,428										
Interruptible													
Total	2,445,358	4,608,385	5,983,691										

Reported Cycle Billing Volun													
Residential	1,566,195	3,178,072	5,833,724										
Commercial	887,775	1,391,885	2,341,159										
Industrial Firm	212,797	260,896	324,084										
Interruptible	150,738	123,141	138,968										
Total	2,817,505	4,953,994	8,637,935										

Calculated Calendar Month Volumes:													
Residential		4,759,609	6,793,680										
Commercial		1,953,140	2,743,109										
Industrial Firm		281,131	337,484										
Interruptible		123,141	138,968										
Total		7,117,021	10,013,241										

"WPGA" Average Commodity Charge 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969 0.36969
WA Commodity Cost Collected 2,631,091 3,701,795

Calculated Calendar Month Volumes:													
WACOG Incurred: Calculated Vol.	7,117,021	10,013,241											
Amount	0.36925	0.36651											
Total	2,627,960	3,669,953											

Diff. (Collection vs Calculated) 3,131 31,842

Amount Previously Booked 28,966
Net to Book (191420) (25,835) 31,842

Entry 191420.....
Entry 866-02950.....

(6,007)
6,007

Washington Demand Deferral Calculation
 2012-13 Tracker year Closing
 Washington Firm & Schedule 23,55 Interruption Sales & Transportation Volumes

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Residential	4,759,609	6,793,680	-	-	-	-	-	-	-	-	-	-
Commercial	1,953,140	2,743,109	-	-	-	-	-	-	-	-	-	-
Industrial Firm	281,131	337,484	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	6,993,880	9,874,273	-	-	-	-	-	-	-	-	-	-

71,562	91,798	-	-	-	-	-	-	-	-	-	-	-
18,357	18,271	-	-	-	-	-	-	-	-	-	-	-
24,377	28,774	-	-	-	-	-	-	-	-	-	-	-
65,292	67,891	-	-	-	-	-	-	-	-	-	-	-
179,588	206,734	-	-	-	-	-	-	-	-	-	-	-
6,814,292	9,667,539	-	-	-	-	-	-	-	-	-	-	-
0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425
\$ 914,819	\$ 1,297,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\$ 9,946.52	\$ 10,225.54	-	-	-	-	-	-	-	-	-	-	-
\$ 2,121.60	\$ 2,165.24	-	-	-	-	-	-	-	-	-	-	-
\$ 2,593.69	\$ 2,704.46	-	-	-	-	-	-	-	-	-	-	-
\$ 8,560.64	\$ 8,861.60	-	-	-	-	-	-	-	-	-	-	-
\$ 1,347.64	\$ 2,729.26	-	-	-	-	-	-	-	-	-	-	-

(1,161.20)	(1,161.20)	-	-	-	-	-	-	-	-	-	-	-
(3,854.86)	(3,854.86)	-	-	-	-	-	-	-	-	-	-	-
412.04	-	-	-	-	-	-	-	-	-	-	-	-
672.16	-	-	-	-	-	-	-	-	-	-	-	-
(3,931.86)	(5,016.06)	-	-	-	-	-	-	-	-	-	-	-
(3,931.86)	(5,016.06)	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
172	219	-	-	-	-	-	-	-	-	-	-	-
\$ 911,059	\$ 1,293,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
702,557.65	719,396.65	-	-	-	-	-	-	-	-	-	-	-
208,501.35	573,673.35	-	-	-	-	-	-	-	-	-	-	-
208,501.35	-	-	-	-	-	-	-	-	-	-	-	-

Previously Booked 573,673.35
 Net to Book (191,430)

Entry 191430.....
 Entry 805-02940.....

(573,673.35)
 573,673.35

Calculated Calendar Month Volumes:

- Residential
- Commercial
- Industrial Firm
- Total Firm Sales

Less: Sales to Firm Demand Collected

- 1 - 99 Less: 41CSF - 41SF A C
- 41ISF - 41SF A C
- 42CSF - 42SF A C
- 42ISF - 42SF A C
- Sub Total

Total Firm Sales Subject tp D/C Rate
 Demand Collected Rate Per Firm Load
 Total D/C Subject tp D/C Rate

SFV Firm Demand Collected

- Plus: 41CSF - 41SF A C
- 41ISF - 41SF A C
- 42CSF - 42SF A C
- 42ISF - 42SF A C

MDDV @ 1.73 D/C Collected

- Plus: 41CSI - 41ISV
- 41ISI - 41ISV
- 42CSI - 42SIM
- 42ISI - 42SIM

Plus: SFV Collected Interruption Sales

Sub Total D/C fixed rates

- Prior Mo Manual Adjustments Com
- Prior Mo Manual Adjustments Ind
- Prior Mo Manual Adjustments Ind Int
- Unbilled Manual Adjustments Com
- Unbilled Manual Adjustments Ind
- Unbilled Manual Adjustments Ind Int

Sub Total Manual Unbilled

Sub Total Manual Unbilled & D/C

Revenue Sensitive Rate

Revenue Sensitive Adjustment

Total D/C Collected

Actual Demand Chg

Variance.....

Previously Booked

Net to Book (191,430)

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191420 WASHINGTON 11/12 - 10/13 WACOG

Page 1 WA

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Balance
Beg. Balance		(3,135)	(35,029)	(35,029)	(35,029)	(35,029)	(35,029)	(35,029)	(35,029)	(35,029)	(35,029)	(35,029)	(3,131.00)
Nov: Accrual	(3,131)												(3,131.00)
Bal. Before Int.	(3,131)												(3,131.00)
Int. Rate	(4)												(4.00)
Ending Balance	(3,135)												(3,135.00)
Dec: Accrual		(31,842)											(31,842.00)
Bal. Before Int.		(34,977)											(34,977.00)
Int. Rate		(52)											(52.00)
Ending Balance		(35,029)											(35,029.00)
Jan: Accrual			(35,029)										(35,029.00)
Bal. Before Int.			(35,029)										(35,029.00)
Int. Rate													(35,029.00)
Ending Balance			(35,029)										(35,029.00)
Feb: Accrual				(35,029)									(35,029.00)
Bal. Before Int.				(35,029)									(35,029.00)
Int. Rate													(35,029.00)
Ending Balance				(35,029)									(35,029.00)
Mar: Accrual					(35,029)								(35,029.00)
Bal. Before Int.					(35,029)								(35,029.00)
Int. Rate													(35,029.00)
Ending Balance					(35,029)								(35,029.00)
Apr: Accrual						(35,029)							(35,029.00)
Bal. Before Int.						(35,029)							(35,029.00)
Int. Rate													(35,029.00)
Ending Balance						(35,029)							(35,029.00)
May: Accrual							(35,029)						(35,029.00)
Bal. Before Int.							(35,029)						(35,029.00)
Int. Rate													(35,029.00)
Ending Balance							(35,029)						(35,029.00)
Jun: Accrual								(35,029)					(35,029.00)
Bal. Before Int.								(35,029)					(35,029.00)
Int. Rate													(35,029.00)
Ending Balance								(35,029)					(35,029.00)
Jul: Accrual									(35,029)				(35,029.00)
Bal. Before Int.									(35,029)				(35,029.00)
Int. Rate													(35,029.00)
Ending Balance									(35,029)				(35,029.00)
Aug: Accrual										(35,029)			(35,029.00)
Bal. Before Int.										(35,029)			(35,029.00)
Int. Rate													(35,029.00)
Ending Balance										(35,029)			(35,029.00)
Spt: Accrual											(35,029)		(35,029.00)
Bal. Before Int.											(35,029)		(35,029.00)
Int. Rate													(35,029.00)
Ending Balance											(35,029)		(35,029.00)
Oct: Accrual												(35,029)	(35,029.00)
Bal. Before Int.												(35,029)	(35,029.00)
Int. Rate													(35,029.00)
Ending Balance												(35,029)	(35,029.00)
Entry JE28		(4)											(35,029.00)
Previously Book		(39)											(56.00)
Net to Record		35											(34,973.00)
Monthly Deferral		(3,131)											(17.00)
Entry 191420													17.00
Entry 419-06210													

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191,430 WASHINGTON 11/12 - 10/13 DEMAND

Page 2 WA

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Balance
Nov: Accrual	(208,501)												(208,501.35)
Bal. Before Int.	(208,501)												(208,501.35)
Int. Rate													(282.00)
Ending Balance	(208,783)												(208,783.35)
Dec: Accrual		(573,673)											(573,673.35)
Bal. Before Int.		(782,457)											(782,456.70)
Int. Rate													(1,342.00)
Ending Balance		(783,799)											(783,798.70)
Jan: Accrual			(783,799)										(783,798.70)
Bal. Before Int.			(783,799)										(783,798.70)
Int. Rate													(783,798.70)
Ending Balance			(783,799)										(783,798.70)
Feb: Accrual				(783,799)									(783,798.70)
Bal. Before Int.				(783,799)									(783,798.70)
Int. Rate													(783,798.70)
Ending Balance				(783,799)									(783,798.70)
Mar: Accrual					(783,799)								(783,798.70)
Bal. Before Int.					(783,799)								(783,798.70)
Int. Rate													(783,798.70)
Ending Balance					(783,799)								(783,798.70)
Apr: Accrual						(783,799)							(783,798.70)
Bal. Before Int.						(783,799)							(783,798.70)
Int. Rate													(783,798.70)
Ending Balance						(783,799)							(783,798.70)
May: Accrual							(783,799)						(783,798.70)
Bal. Before Int.							(783,799)						(783,798.70)
Int. Rate													(783,798.70)
Ending Balance							(783,799)						(783,798.70)
Jun: Accrual								(783,798.70)					(783,798.70)
Bal. Before Int.								(783,798.70)					(783,798.70)
Int. Rate													(783,798.70)
Ending Balance								(783,798.70)					(783,798.70)
Jul: Accrual									(783,799)				(783,798.70)
Bal. Before Int.									(783,799)				(783,798.70)
Int. Rate													(783,798.70)
Ending Balance									(783,799)				(783,798.70)
Aug: Accrual										(783,799)			(783,798.70)
Bal. Before Int.										(783,799)			(783,798.70)
Int. Rate													(783,798.70)
Ending Balance										(783,799)			(783,798.70)
Spt: Accrual											(783,799)		(783,798.70)
Bal. Before Int.											(783,799)		(783,798.70)
Int. Rate													(783,798.70)
Ending Balance											(783,799)		(783,798.70)
Oct: Accrual												(783,799)	(783,798.70)
Bal. Before Int.												(783,799)	(783,798.70)
Int. Rate													(783,798.70)
Ending Balance												(783,799)	(783,798.70)
Entry JE28		(282)											(783,799)
Previously Book		(282)											(1,624.00)
Net to Record													(782,174.70)
Monthly Deferral													(1,342.00)
Entry 191430													1,342.00
Entry 419-06210													

Forecasted BaseLoad YR

	Dec-12 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Contract Commodity Gas Costs:						
Hedged Encana Gas Reserves	2,905,432	\$ 1,578,035.79				
Hedged Encana Sale	(2,905,432)	\$ (1,051,766.39)				
Hedged Encana Cost True Up	365,175	\$ (210,910.16)				
Hedged Encana Sale True Up	101,037,397	\$ 35,549,804.52				
Hedged Yr around Contracts-Rockies			2,294,775	\$ 884,469.00	98,742,622	\$ 34,665,335.52
Hedged Yr around Contracts-Alberta			3,001,141	\$ 1,156,486.00	(3,001,141)	\$ (1,156,486.00)
Hedged Yr around Contracts-Sumas/SI 2						
Yr around Contracts-Rockies			3,824,625	\$ 1,901,569.00	(3,824,625)	\$ (1,901,569.00)
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/SI 2						
Hedged S.T. Contracts-Rockies			14,533,575	\$ 5,029,759.00	(14,533,575)	\$ (5,029,759.00)
Hedged S.T. Contracts-Alberta			13,473,189	\$ 5,357,074.00	(13,473,189)	\$ (5,357,074.00)
Hedged S.T. Contracts-Sumas/SI 2			13,534,569	\$ 4,566,751.00	(13,534,569)	\$ (4,566,751.00)
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/SI 2						
Swing Contracts - Rockies			9,179,100	\$ 2,990,136.00	(9,179,100)	\$ (2,990,136.00)
Swing Contracts - Alberta						
Swing Contracts - Rockies (Res Fee)						
Swing Contracts - Alberta (Res Fee)						
Hedged Spot Purch-Rockies			1,497,021	\$ 456,475.00	(1,497,021)	\$ (456,475.00)
Hedged Spot Purch-Alberta (NOVA)						
Hedged Spot Purch-Sumas/SI 2 (WEI)						
Spot Purchases-Rockies			6,990,676	\$ 2,255,110.00	(6,990,676)	\$ (2,255,110.00)
Spot Purchases-Alberta			9,551,619	\$ 3,081,240.00	(9,551,619)	\$ (3,081,240.00)
Spot Purchases-Sumas/SI 2			1,468,413	\$ 473,693.00	(1,468,413)	\$ (473,693.00)
Volumetric Transp Chg						
Misc. Act. U/S Sales						
Sub Total	101,037,397	\$ 36,298,467.48	79,348,703	\$ 28,655,587.00	21,688,694	\$ 7,226,718.86
Field Production Gas	ok					
System Withdrawals	9,433,030	\$ 3,385,060.37				
System Injections	(2,106,465)	\$ (650,861.58)				
Sub Total	7,326,565	\$ 2,734,198.79				
P/M Imbalance Adj	ok					
C/M Imbalance Adj	580,178	\$ 221,332.11				
Cost of Company Use Gas	(83,945)	\$ (31,961.35)				
Misc. Cust. Imbalance Purch						
Prior Period Estimate Adj						
Line Loss & Unacct For			(294,005)		294,005	
Total Monthly Gas Cost	106,919,365	\$ 38,457,029.19	114,838,154	\$ 44,107,978.00	(8,792,953)	\$ (6,067,110.43)
RESTATED COST AT EMBEDDED RATES			41,066,472.20			
ACTUAL COST OF GAS			38,457,029.19			
VARIANCE FROM ACTUAL COST(Gain 0)			(2,609,443.02)			
Sales_Sentout...See WAPGA Tab 17						
Oregon.....	93,777,931	% Of Oregon Sales	0.9035			
Washington.....	19,013,241	Oregon's Share of the Var	(2,357,631.77)			
Total.....	103,791,172		(235,763.19)			
Estimated WACOG Variance for the Shareholder 10%						
Shareholders Share of the WACOG Deferral			101,761			
WACOG Equalization.....			(490,417)			
Estimated Shareholder (gain) or Loss.....			(592,178)			

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312012 (MMDDYYYY)	12312012 (MMDDYYYY)	USD	JE 28-1	PGA Deferral Adj

(Black) Do not chg
(Blue) Change the

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)
1	540200	84020	805-02880	S	137,894.00	-	OR WACOG PGA Activity	
2	191400			H	-	137,894.00	OR WACOG PGA Activity	
3	540200	84020	805-02880	H	-	117.00	OR WACOG PGA Activity	
4	191400			S	117.00	-	OR WACOG PGA Activity	
5	540100	84020	805-02880	H	-	-	OR DEM PGA Activity	
6	191410			H	-	-	OR DEM PGA Activity	
7	411000	83010	419-06205	S	189.00	-	OR PGA Interest	
8	191400			H	-	446.00	OR WACOG Interest	
9	191410			H	-	-	OR DEM Incr. Interest	
10	191450			S	257.00	-	OR DEM Coll. Interest	
11	540100	84020	805-02885	H	-	79,279.65	OR DEM DEF. Collected	
12	191450			S	79,279.65	-	OR DEM DEF. Collected	
13	540200	84020	805-02950	S	17,103.00	-	WA WACOG PGA Activity	
14	191420			H	-	17,103.00	WA WACOG PGA Activity	
15	540100	84020	805-02940	H	-	8,733.00	WA DEM PGA Activity	
16	191430			S	8,733.00	-	WA DEM PGA Activity	
17	411000	83010	419-06210	S	11.00	-	WA PGA Interest	
18	191420			H	-	23.00	WA WACOG Interest	
19	191430			S	12.00	-	WA DEM Interest	
20	191440			H	-	-	Encana Cost of Capital Allowance	
21	540200	84020	805-02890	H	-	2,008.00	Encana Cost of Capital Allowance	
22	191030			H	-	-	Reverse Interest from WGI Def -Dec	
23	540200	84020	805-02889	S	2,008.00	-	Reverse Interest from WGI Def -Dec	
24	191030			H	-	-	Carrying Cost on WGI - Interest	
25	411000	83010	419-06205	H	-	-	Carrying Cost on WGI - Interest	
				Total	245,603.65	245,603.65		

Doc # _____ Prepared by _____ Approved by _____ Posted by _____
 Date _____ Date _____ Date _____

Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
88 *ORPGA* Proforma Commodity Rate	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941
89 *ORPGA* Winter Proforma Ccity Rate	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157
90 *Collections* Winter Commodity Rate	\$ 418,537	\$ 524,317	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 *Collections* Average Commodity Rate	\$ 25,136,176	\$ 34,831,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 25,554,712.63	\$ 35,355,437.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dfd. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 14,009.00	\$ 19,499.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)		(117)										

99 Entry 191400.....

100 Entry 805-02890.....

117.00
(117.00)

Washington WACOG Per Therm Sold: 0.36925 0.36477 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Washington WACOG Deferral Calculation
 2012-13 Tracker year Closing
 Washington Sales Volumes

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	1,566,195	3,178,072	5,833,724										
Commercial	764,114	1,234,710	2,137,578										
Industrial Firm	51,431	75,377	92,725										
Interruptible													
Total	2,381,740	4,488,159	8,064,027										
P / M Unbilled Volumes:													
Residential	559,100	1,618,625	3,200,162	4,114,890									
Commercial	346,586	787,940	1,349,195	1,732,107									
Industrial Firm	21,776	38,793	59,028	71,641									
Interruptible													
Total	927,462	2,445,358	4,608,385	5,918,638									
C / M Unbilled Volumes:													
Residential	1,618,625	3,200,162	4,114,890										
Commercial	787,940	1,349,195	1,732,107										
Industrial Firm	38,793	59,028	71,641										
Interruptible													
Total	2,445,358	4,608,385	5,918,638										
Reported Cycle Billing Volume													
Residential	1,566,195	3,178,072	5,833,724										
Commercial	887,775	1,391,885	2,341,159										
Industrial Firm	212,797	260,896	324,084										
Interruptible	150,738	123,141	138,968										
Total	2,817,505	4,953,994	8,637,935										
Calculated Calendar Month Volumes:													
Residential	4,759,609	6,748,452											
Commercial	1,953,140	2,724,071											
Industrial Firm	281,131	336,697											
Interruptible	123,141	138,968											
Total	7,117,021	9,948,188											
"WPGA" Average Commodity Charge	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969
WA Commodity Cost Collected	2,631,091	3,677,746											
Calculated Calendar Month Volumes:													
Residential	7,117,021	9,948,188											
Commercial	0.36925	0.36477											
Industrial Firm	2,627,960	3,628,801											
Interruptible													
Total	3,131	48,945											
Dfrr. (Collection vs Calculated)													
Amount Previously Booked	3,131	31,842											
Net to Book (191420)		17,103											

Entry 191420.....
 Entry 805-02950.....
 (17,103)
 17,103

Washington Demand Deferral Calculation
 2012-13 Tracker year Closing
 Washington Firm & Schedule 23,55 Interruption Sales & Transportation Volumes

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Residential	4,759,609	6,748,452	-	-	-	-	-	-	-	-	-	-
Commercial	1,953,140	2,724,071	-	-	-	-	-	-	-	-	-	-
Industrial Firm	281,131	336,687	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	6,993,880	9,809,220	-	-	-	-	-	-	-	-	-	-

71,562	91,798	-	-	-	-	-	-	-	-	-	-	-
18,357	18,271	-	-	-	-	-	-	-	-	-	-	-
24,377	28,774	-	-	-	-	-	-	-	-	-	-	-
65,292	67,891	-	-	-	-	-	-	-	-	-	-	-
179,588	206,734	-	-	-	-	-	-	-	-	-	-	-
6,814,292	9,602,486	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425
\$ 914,819	\$ 1,289,134	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

\$ 9,946.52	\$ 10,225.54	-	-	-	-	-	-	-	-	-	-	-
\$ 2,121.60	\$ 2,165.24	-	-	-	-	-	-	-	-	-	-	-
\$ 2,593.69	\$ 2,704.46	-	-	-	-	-	-	-	-	-	-	-
\$ 8,560.64	\$ 8,861.60	-	-	-	-	-	-	-	-	-	-	-
\$ 1,347.64	\$ 2,729.26	-	-	-	-	-	-	-	-	-	-	-

(1,161.20)	(1,161.20)	-	-	-	-	-	-	-	-	-	-	-
(3,854.86)	(3,854.86)	-	-	-	-	-	-	-	-	-	-	-
412.04		-	-	-	-	-	-	-	-	-	-	-
672.16		-	-	-	-	-	-	-	-	-	-	-
(3,931.86)	(5,016.06)	-	-	-	-	-	-	-	-	-	-	-
(3,931.86)	(5,016.06)	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
0.04372	0.04372	-	-	-	-	-	-	-	-	-	-	-
172	219	-	-	-	-	-	-	-	-	-	-	-
911,059	1,284,337	-	-	-	-	-	-	-	-	-	-	-
702,557.65	719,396.65	-	-	-	-	-	-	-	-	-	-	-
208,501.35	564,940.35	-	-	-	-	-	-	-	-	-	-	-
208,501.35	573,673.35	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

(1,161.20)	(1,161.20)	-	-	-	-	-	-	-	-	-	-	-
(3,854.86)	(3,854.86)	-	-	-	-	-	-	-	-	-	-	-
412.04		-	-	-	-	-	-	-	-	-	-	-
672.16		-	-	-	-	-	-	-	-	-	-	-
(3,931.86)	(5,016.06)	-	-	-	-	-	-	-	-	-	-	-
(3,931.86)	(5,016.06)	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
0.04372	0.04372	-	-	-	-	-	-	-	-	-	-	-
172	219	-	-	-	-	-	-	-	-	-	-	-
911,059	1,284,337	-	-	-	-	-	-	-	-	-	-	-
702,557.65	719,396.65	-	-	-	-	-	-	-	-	-	-	-
208,501.35	564,940.35	-	-	-	-	-	-	-	-	-	-	-
208,501.35	573,673.35	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

208,501.35	573,673.35	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

Entry 191430	8,733.00
Entry 805-02940	(8,733.00)

Calculated Calendar Month Volumes:
 Residential
 Commercial
 Industrial Firm
 Total Firm Sales

Less: Sales to Firm Demand Collected
 1 - 99 Less: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 Sub Total
 Total Firm Sales Subject to D/C Rate
 Demand Collected Rate Per Firm Load
 Total D/C Subject to D/C Rate

SFV Firm Demand Collected
 Plus: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 MDDV @ 1.73 D/C Collected
 Plus: 41CSI - 41SIV
 41ISI - 41SIV
 42CSI - 42SIM
 42ISI - 42SIM

Plus: SFV Collected Interruption Sales
 Sub Total D/C fixed rates
 Prior Mo Manual Adjustments Com
 Prior Mo Manual Adjustments Ind
 Prior Mo Manual Adjustments Ind Int
 Unbilled Manual Adjustments Com
 Unbilled Manual Adjustments Com
 Unbilled Manual Adjustments Ind Int
 Sub Total Manual Unbilled
 Sub Total Manual Unbilled & D/C
 Revenue Sensitive Rate
 Revenue Sensitive Adjustment
 Total D/C Collected
 Actual Demand Chg
 Variance.....

Previously Booked
 Net to Book (191430)

Forecasted BaseLoad YR

Dec-12 (Estimate)

Comparison to Embedded

Embedded

Dec-12 (Estimate)

Comparison to Embedded

Embedded

Dec-12 (Estimate)

Contract	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
Contract Commodity Gas Costs:										
Hedged Encana Gas Reserves	2,905,432	\$ 1,578,036.79	0.54313							
Hedged Encana Gas	(2,905,432)	\$ (1,061,766.39)	0.36200							
Hedged Encana Sale	(365,175)	\$ (2,10,910.18)	0.57756							
Hedged Encana Sale True Up	365,175	\$ 100,802.40	0.27604							
Hedged Yr around Contracts-Rockies	101,037,397	\$ 35,549,804.52	0.351848							
Hedged Yr around Contracts-Alberta										
Hedged Yr around Contracts-Sumas/SI 2										
Yr around Contracts-Rockies										
Yr around Contracts-Alberta										
Yr around Contracts-Sumas/SI 2										
Hedged S.T. Contracts-Rockies										
Hedged S.T. Contracts-Alberta										
Hedged S.T. Contracts-Sumas/SI 2										
S.T. Contracts-Rockies										
S.T. Contracts-Alberta										
S.T. Contracts-Sumas/SI 2										
Swing Contracts - Rockies										
Swing Contracts - Alberta										
Swing Contracts - Rockies (Res Fee)										
Swing Contracts - Alberta (Res Fee)										
Hedged Spot Purch-Rockies										
Hedged Spot Purch-Alberta (NOVA)										
Hedged Spot Purch-Sumas/SI 2 (WEL)										
Spot Purchases-Rockies										
Spot Purchases-Alberta										
Spot Purchases-Sumas/SI 2										
Volumetric Transp Chg										
Misc. Act. U/S Sales										
Sub Total	100,936,128	\$ 36,298,467.48	0.359618							
Field Production Gas	606,770	\$ 342,066.60	0.563750							
Storage Activity:										
System Withdrawals	8,466,290	\$ 2,976,180.54	0.351575							
System Injections	(2,106,485)	\$ (850,961.58)	0.403925							
Sub Total	6,359,805	\$ 2,125,218.96	0.334232							
P/M Imbalance Adj	580,178	\$ 221,332	0.381490							
C/M Imbalance Adj	(2,547,561)	\$ (971,869.05)	0.38149							
Cost of Company Use Gas	(83,945)	\$ (31,961.35)	0.380744							
Misc. Cust. Imbalance Purch										
Prior Period Estimate Adj.										
Line Loss & Unacct For										
Total Monthly Gas Cost	105,850,376	\$ 38,047,249.36	0.359444							
RESTATED COST AT EMBEDDED RATES.										
ACTUAL COST OF GAS.										
VARIANCE FROM ACTUAL COST (Gain ()).										
Sales Sendout, See WAPGA Tab 17										
Oregon.....	93,214,465	% Of Oregon Sales.....	0.9036							
Washington.....	9,946,188	Oregon's Share of the Var.....	(2,357,157.27)							
Total.....	103,162,653		(235,715.73)							
Estimated WACOG Variance for the Sharehd										
Shareholders Share of the WACOG Deferral										
WACOG Equalization.....	117,083		(490,417)							
Estimated Shareholder (gain) or Loss.....			(607,500)							