

CRISTAN KELLEY
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February 26, 2013

Steven V. King, Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RECEIVED
 PROJECT MANAGEMENT
 2013 FEB 27 AM 8:31
 STEVEN V. KING
 WASHINGTON UTILITIES 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 January 2013.

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
January-13

	Dec-12	Change	Jan-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	531.20	34,813.24	35,344.44
186235 AMOR WA GREAT PROGRAM	380,239.37	(89,207.68)	291,031.69
186310 WA ENERGY EFFICIENCY	12,132.91	1,008.70	13,141.61
186312 WA - AUDIT RESIDENTI	1,284,371.65	3,478.51	1,287,850.16
186314 WA - LOW INCOME WEAT	14,822.44	2,596.66	17,419.10
186315 WA - WA - LIEE AMORT	67,670.56	(15,620.32)	52,050.24
186316 WA DSM AMORTIZATION	577,953.07	(136,947.86)	441,005.21
Subtotal 186xxx accounts	2,337,721.20	(199,878.75)	2,137,842.45
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,199,549.84)	1,175,168.56	(24,381.28)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(52,155.00)	(162,676.00)	(214,831.00)
191421 AMORT OF WACOG - WA	(1,298,013.24)	221,001.60	(1,077,011.64)
191430 DEMAND - ACCR WA	(775,053.70)	(935,657.92)	(1,710,711.62)
191431 AMORT OF DEMAND WA	334,269.80	(1,027,175.34)	(692,905.54)
Subtotal 191xxx accounts	(1,790,952.14)	(1,904,507.66)	(3,695,459.80)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(652,780.78)	(929,217.85)	(1,581,998.63)

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	1312013 (MMDDYYYY)	1312013 (MMDDYYYY)	USD	JE 29	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	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	186232			S	10,671.89	-	INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	-	10,671.89	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	222,831.27	-	AMORT 186233 Ind DSM		
4	186233			H	-	222,831.27	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H	-	1,913.81	INTEREST 186233 Ind DSM		
6	186233			S	1,913.81	-	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	365,573.99	-	AMORT 186271 Comm Decoup		
10	186271			H	-	365,573.99	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H	-	1,857.60	INTEREST 186271 Comm Decoup		
12	186271			S	1,857.60	-	INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	2,837,903.69	-	AMORT 186277 Res Decoup		
14	186277			H	-	2,837,903.69	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H	-	14,534.55	INTEREST 186277 Res Decoup		
16	186277			S	14,534.55	-	INTEREST 186277 Res Decoup		
17	186279			H	-	893.16	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	893.16	-	INTEREST 186279 EARNINGS TEST		
19	186279			S	188,215.08	-	AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H	-	188,215.08	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	20,435.82	-	AMORT 186286 CUB Fund		
22	186286			H	-	20,435.82	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H	-	90.17	INTEREST 186286 CUB Fund		
24	186286			S	90.17	-	INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	693.01	-	AMORT 186288 NWIGU Intervener		
26	186288			H	-	693.01	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H	-	6.74	INTEREST 186288 NWIGU Intervener		
28	186288			S	6.74	-	INTEREST 186288 NWIGU Intervener		
31	191401			S	1,235,224.60	-	AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H	-	1,235,224.60	AMORT 191401 OR WACOG		
33	191401			H	-	8,481.73	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	8,481.73	-	INTEREST 191401 OR WACOG		

37	540700	84020	805-02650	H	-	285,350.40	AMORT 191411 OR Demand	
38	191411			S	285,350.40	-	AMORT 191411 OR Demand	
39	411000	83010	419-06205	S	957.87	-	INTEREST 191411 OR Demand	
40	191411			H	-	957.87	INTEREST 191411 OR Demand	
41	186234			S	48.52	-	INT 186234 WA GREAT Deferral	
42	411000	82299	419-06210	H	-	48.52	INT 186234 WA GREAT Deferral	
43	186235			S	907.78	-	INTEREST 186235 WA GREAT	
44	411000	83010	419-06210	H	-	907.78	INTEREST 186235 WA GREAT	
45	186235			H	-	90,115.46	AMORT 186235 WA GREAT	
46	402000	82299	495-06517	S	90,115.46	-	AMORT 186235 WA GREAT	
47	186310			S	34.18	-	INT - WA ENERGY EFF 186310	
48	411000	83010	419-06210	H	-	34.18	INT - WA ENERGY EFF 186310	
49	186312			S	3,478.51	-	INT - WA EE R&C 186312	
50	411000	83010	419-06210	H	-	3,478.51	INT - WA EE R&C 186312	
51	186314			S	43.60	-	INT - 186314 WA-LIEE Deferral	
52	411000	83010	419-06210	H	-	43.60	INT - 186314 WA-LIEE Deferral	
53	186315			S	161.90	-	INTEREST 186315 WA-LIEE	
54	411000	83010	419-06210	H	-	161.90	INTEREST 186315 WA-LIEE	
55	186315			H	-	15,782.22	AMORT 186315 WA-LIEE	
56	402000	82299	495-06516	S	15,782.22	-	AMORT 186315 WA-LIEE	
57	402000	82299	495-06080	S	138,325.83	-	AMORT 186316 WA Amort EE	
58	186316			H	-	138,325.83	AMORT 186316 WA Amort EE	
59	411000	83010	419-06210	H	-	1,377.97	INTEREST 186316 WA Amort EE	
60	186316			S	1,377.97	-	INTEREST 186316 WA Amort EE	
61	191421			S	224,213.43	-	AMORT 191421 WA WACOG	
62	541000	84020	805-02655	H	-	224,213.43	AMORT 191421 WA WACOG	
63	411000	83010	419-06210	S	3,211.83	-	INTEREST 191421 WA WACOG	
64	191421			H	-	3,211.83	INTEREST 191421 WA WACOG	
69	191431			S	174,481.69	-	AMORT 191431 WA Demand	
70	540700	84020	805-02655	H	-	174,481.69	AMORT 191431 WA Demand	
71	411000	83010	419-06210	S	2,107.19	-	INT 191431 WA Demand	
72	191431			H	-	2,107.19	INT 191431 WA Demand	
73	254302			S	1,199,549.84	-	TRANSFER OF WA MARGIN SHARING BAL	
74	191431			H	-	1,199,549.84	TRANSFER OF WA MARGIN SHARING BAL	
						Total	7,049,475.33	7,049,475.33

Prepared by _____
Date _____
Document No. _____

Reviewed by _____
Date _____

Posted by _____
Date _____

Signature is N/A if the poster is the same as approver

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

		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	
Schedule	Block	A	B	B	C	D	E					
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)	27,462.90			27,462.90	
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	8,979.90			8,979.90	
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	8,722,937.90			8,722,937.90	
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	2,827,042.00			2,827,042.00	
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	61,999.60			61,999.60	
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	30,540.1			30,540.10	
41C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	164,579.30			164,579.30	
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	393,304.40			393,304.40	
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					
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	4,000.0			4,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,050.0			20,050.00	
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)	34,717.20			34,717.20	
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)	66,629.00			66,629.00	
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	63,313.00			63,313.00	
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)	12,645.00			12,645.00	
	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)	112,226.0			112,226.00	
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	125,488.0			125,488.00	
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	38,053.0			38,053.00	
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	5,593.0			5,593.00	
	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	36,629.00			36,629.00	
	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	33,583.00			33,583.00	
	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	63,300.0			63,300.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	70,762.0			70,762.00	
	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	166,243.0			166,243.00	
	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			20,000.00	
	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	40,000.00			40,000.00	
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	27,955.00			27,955.00	
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	26,687.00			26,687.00	
	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)	28,818.0			28,818.00	
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	17,764.0			17,764.00	
	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	62,010.0			62,010.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	93,461.0			93,461.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	75,787.0			75,787.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	291,528.0			291,528.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	264,590.0			264,590.00	
	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:												
Temporaries Tab												
								total per above	14,578,769.30	0	0	14,578,769.30

total OR & WA	170,067,362.90	total* wa	14,578,769.30
total per CIS	170,067,362.90	total* or	155,607,953.60
difference	0.00	total*	170,186,722.90
		*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
Summary of Amortization

		191421	191431	191431 Demand Deferral	186316 R&C Energy Efficiency	186235 Low Income Bill Pay Assist (GREAT)	186315 WA-LIEE
		WACOG Deferral	Demand Deferral FIRM	Deferral INTERR	R&C Energy Efficiency	Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
1R (R01)		475.61	374.24	0.00	(563.32)	(360.84)	(63.29)
1C (C01)		155.52	122.37	0.00	(137.57)	(88.11)	(15.46)
2R (R02)		151,065.85	118,867.39	0.00	(102,517.91)	(65,731.58)	(11,511.37)
3 CFS (C03)		48,959.37	38,524.07	0.00	(29,629.74)	(18,978.17)	(3,325.24)
3 IFS (I03)		1,073.72	844.87	0.00	0.00	(366.41)	(64.03)
27 (C27)		528.90	416.17	0.00	(290.00)	(185.74)	(32.42)
41C Firm Sales	Block 1	2,850.22	2,242.72	0.00	(1,342.48)	(860.89)	(151.09)
(C 41 FS)	Block 2	6,811.34	5,359.56	0.00	(2,828.34)	(1,812.85)	(315.93)
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(C 41 IS)	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
I41TF	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
C41TF	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)
(I 41 FS)	Block 2	601.24	473.09	0.00	0.00	(160.02)	(27.89)
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(I 41 IS)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	1,153.90	907.95	0.00	(365.09)	(233.84)	(40.78)
(C42SF)	Block 2	1,096.47	862.77	0.00	(310.60)	(199.19)	(35.12)
	Block 3	218.99	172.31	0.00	(47.52)	(30.47)	(5.32)
	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	1,943.56	1,529.30	0.00	0.00	(318.74)	(55.81)
(I42SF)	Block 2	2,173.23	1,710.02	0.00	0.00	(319.20)	(56.40)
	Block 3	659.01	518.55	0.00	0.00	(74.23)	(13.10)
	Block 4	96.86	76.22	0.00	0.00	(8.72)	(1.55)
	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
(C42TF)	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
(I42TF)	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	346.36	0.00	95.25	(65.41)	(41.89)	(7.27)
(C42SI)	Block 2	692.73	0.00	190.49	(117.05)	(74.97)	(13.01)
	Block 3	484.13	0.00	133.13	(62.82)	(40.10)	(6.95)
	Block 4	462.17	0.00	127.09	(47.98)	(30.62)	(5.36)
	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	499.08	0.00	137.24	0.00	(67.52)	(11.85)
(I42SI)	Block 2	307.64	0.00	84.60	0.00	(37.20)	(6.46)
	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
(C42TI)	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
(I42TI)	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:		222,967.63	173,246.89	767.80	(138,325.83)	(90,115.46)	(15,782.22)

Temporaries Tab

Switchers - WA		224,213.43	191421
Commodity	(254.19)	174,481.69	191431
Commodity	(1,048.57)	(138,325.83)	186316
Commodity		(90,115.46)	186235
Commodity		(15,782.22)	186315
	(1,302.76)		

0.95628 Annually

1,245.80 **191421**

Demand	(200.01)
Demand	(288.34)
Demand	
Demand	(488.35)

rate sensitive adj 0.95628 Annually

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

Debit (Credit)	Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	Beginning Balance							0.00	
	20 Jan-11		81,793.20		3.250%	161.53	81,954.73	100,701.35	
	21 Feb-11		108,960.00		3.250%	420.28	109,380.28	210,081.63	
	22 Mar-11		144,069.60		3.250%	764.07	144,833.67	354,915.30	
	23 Apr-11		147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
	24 May-11		0.00		3.250%	1,364.77	1,364.77	505,279.24	
	25 Jun-11		(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
	26 Jul-11		(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
	27 Aug-11		(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
	28 Sep-11		(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
	29 Oct-11		(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
	30 Nov-11 old		(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
	31 Nov-11 new		0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
	32 Dec-11		7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
	33 Jan-12		51,443.65		3.250%	84.35	51,528.00	56,951.96	
	34 Feb-12		63,260.35		3.250%	239.91	63,500.26	120,452.22	
	35 Mar-12		89,280.91		3.250%	447.13	89,728.04	210,180.26	
	36 Apr-12		72,863.03		3.250%	667.91	73,530.94	283,711.20	
	37 May-12		56,173.89		3.250%	844.45	57,018.34	340,729.54	
	38 Jun-12		89,822.59		3.250%	1,044.44	90,867.03	431,596.57	
	39 Jul-12		43,442.99		3.250%	1,227.74	44,670.73	476,267.30	
	40 Aug-12		3,689.43		3.250%	1,294.89	4,984.32	481,251.62	
	41 Sep-12		(3,753.71)		3.250%	1,298.31	(2,455.40)	478,796.22	
	42 Oct-12		(1,431.89)		3.250%	1,294.80	(137.09)	478,659.13	
	43 Nov-12 old		(2,797.37)	(478,659.12)	3.250%	(3.79)	(481,460.28)	(2,801.15)	transfer to 186235 GREAT AMORT
	44 Nov-12 new		0.00		3.250%	0.00	0.00	(2,801.15)	
	45 Dec-12		3,335.42		3.250%	(3.07)	3,332.35	531.20	
	46 Jan-13		34,764.72		3.250%	48.52	34,813.24	35,344.44	

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)	
20	Beginning Balance						0.00	
21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
27	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
28	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
29	Sep-11	(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
30	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
31	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
32	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
33	Dec-11	(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
34	Jan-12	(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	
35	Feb-12	(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
36	Mar-12	(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	
37	Apr-12	(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73	
38	May-12	(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37	
39	Jun-12	(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74	
40	Jul-12	(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44	
41	Aug-12	(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95	
42	Sep-12	(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99	
43	Oct-12	(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)	
44	Nov-12 old	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)	
45	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
46	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37	
	Jan-13	(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69	

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
33	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
34	Intentionally Blank							
35	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
36	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
37	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
38	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
39	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
40	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	
41	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26	
42	Aug-12	986.32		3.25%	154.21	1,140.53	57,586.79	
43	Sep-12	739.74		3.25%	156.97	896.71	58,483.50	
44	Oct-12	1,232.90		3.25%	160.06	1,392.96	59,876.46	
45	Nov-12 old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15	transfer to 186316 Amort WA EE
46	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15	
	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91	
	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61	

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)	
Beginning Balance								
20 Jan-11		0.00		0.03	10.47	10.47	3,876.17	
21 Feb-11		0.00		0.03	10.50	10.50	3,886.67	
22 Mar-11		495,208.00		0.03	681.12	495,889.12	499,775.79	
23 Apr-11		146,936.00		0.03	1,552.54	148,488.54	648,264.33	
24 May-11		0.00		0.03	1,755.72	1,755.72	650,020.05	
25 Jun-11		0.00		0.03	1,760.47	1,760.47	651,780.52	
26 Jul-11		0.00		0.03	1,765.24	1,765.24	653,545.76	
27 Aug-11		0.00		0.03	1,770.02	1,770.02	655,315.78	
28 Sep-11		0.00		0.03	1,774.81	1,774.81	657,090.59	
29 Oct-11		0.00		0.03	1,779.62	1,779.62	658,870.21	
30 Nov-11 old		0.00		0.03	1,784.44	1,784.44	660,654.65	
31 Nov-11 new		0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
32 Dec-11		0.00		0.03	1,778.78	1,778.78	658,557.26	
Intentionally Blank								
33 Jan-12		0.00		3.25%	1,783.59	1,783.59	660,340.85	
34 Feb-12		630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
35 Mar-12		0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
36 Apr-12		0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
37 May-12		0.00		3.25%	3,523.43	3,523.43	1,304,482.45	
38 Jun-12		0.00		3.25%	3,532.97	3,532.97	1,308,015.42	
39 Jul-12		0.00		3.25%	3,542.54	3,542.54	1,311,557.96	
40 Aug-12		0.00		3.25%	3,552.14	3,552.14	1,315,110.10	
41 Sep-12		0.00		3.25%	3,561.76	3,561.76	1,318,671.86	
42 Oct-12		630,957.00		3.25%	4,425.82	635,382.82	1,954,054.68	
43 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
44 Nov-12 new		0.00		3.25%	0.00	0.00	1,280,902.54	
45 Dec-12		0.00		3.25%	3,469.11	3,469.11	1,284,371.65	
46 Jan-13		0.00		3.25%	3,478.51	3,478.51	1,287,850.16	

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

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	
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	
41	Jan-13	2,553.06		3.25%	43.60	2,596.66	17,419.10	

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	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
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	
19	May-11	(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62	
20	Jun-11	(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59	
21	Jul-11	(2,105.81)		3.25%	19.61	(2,086.20)	6,208.39	
22	Aug-11	(1,740.78)		3.25%	14.46	(1,726.32)	4,482.07	
23	Sep-11	(1,795.46)		3.25%	9.71	(1,785.75)	2,696.32	
24	Oct-11	(2,392.10)		3.25%	4.06	(2,388.04)	308.28	
25	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
26	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)	
27	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)	
28	Jan-12	(90,115.46)		3.25%	0.00	(90,115.46)	(92,572.27)	
29	Feb-12	0.00		3.25%	0.00	0.00	(92,572.27)	
30	Mar-12	0.00		3.25%	0.00	0.00	(92,572.27)	
31	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)	
32	May-12	0.00		3.25%	0.00	0.00	(2,456.81)	
33	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)	
34	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)	
35	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)	
36	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)	
37	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)	
38	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)	
39	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
	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56	
	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24	

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								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								
46								
Beginning Balance								
Jan-11		(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
Feb-11		(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
Mar-11		(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
Apr-11		(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
May-11		(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
Jun-11		(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
Jul-11		(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
Aug-11		(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
Sep-11		(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
Oct-11		(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
Nov-11 old		(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
Nov-11 new		(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
Dec-11		(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
Jan-12		(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
Feb-12		(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
Mar-12		(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
Apr-12		(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
May-12		(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
Jun-12		(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	
Jul-12		(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54	
Aug-12		(13,444.31)		3.25%	59.21	(13,385.10)	15,200.44	
Sep-12		(14,392.39)		3.25%	21.68	(14,370.71)	829.73	
Oct-12		(18,989.11)		3.25%	(23.47)	(19,012.58)	(18,182.85)	
Nov-12 old		(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)	
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	
Jan-13		(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21	

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 Correction						(1,651,602.41)	
31	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
32	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
33	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
34	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
35	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
36	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
37	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
38	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
39	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
40	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
41	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	
42	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)	
43	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)	
44	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33	
45	Nov-12 old	39,656.61		3.25%	152.41	39,809.02	76,253.35	
46	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
47	Dec-12	116,882.78		3.25%	745.02	117,627.80	334,269.82	
48	Jan-13	174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)	transfer in from 254302 WA Margin Sharing

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)	
20	Beginning Balance							
21	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
22	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
23	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
24	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
25	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
26	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
27	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
28	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
29	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
30	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
32	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
	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 (March 2012)
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)	
46	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)	

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	01312013 (MMDDYYYY) (MMDDYYYY)	01312013	USD	JE 28	PGA Deferral Adj

(Black) Do not cha
(Blue) Change the

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)
1	540200	84020	805-02890	S	2,127,837.00	-	OR WACOG PGA Activity	
2	191400			H	-	2,127,837.00	OR WACOG PGA Activity	
3	540200	84020	805-02890	S	24,539.00	-	OR WACOG PGA Activity	
4	191400			H	-	24,539.00	OR WACOG PGA Activity	
5	540100	84020	805-02890	S	288,605.00	-	OR DEM PGA Activity	
6	191410			H	-	288,605.00	OR DEM PGA Activity	
7	411000	83010	419-06205	S	6,113.00	-	OR PGA Interest	
8	191400			H	-	16,781.00	OR WACOG Interest	
9	191410			H	-	2,944.00	OR DEM Incr. Interest	
10	191450			S	13,612.00	-	OR DEM Coll. Interest	
11	411000			H	-	70.00	OR PGA Interest	
12	191410	83010	419-06205	H	70.00	-	Adj OR DEM Interest Oct 2012	
13	540100	84020	805-02885	S	2,210,624.70	-	OR DEM DEF Collected	
14	191450			H	-	2,210,624.70	OR DEM DEF Collected	
15	540200	84020	805-02950	S	162,315.00	-	WA WACOG PGA Activity	
16	191420			H	-	162,315.00	WA WACOG PGA Activity	
17	540100	84020	805-02940	S	932,296.92	-	WA DEM PGA Activity	
18	191430			H	-	932,296.92	WA DEM PGA Activity	
19	411000	83010	419-06210	S	3,722.00	-	WA PGA Interest	
20	191420			H	-	361.00	WA WACOG Interest	
21	191430			H	-	3,361.00	WA DEM Interest	
22	191440			H	-	48,540.00	Ericana Cost of Capital Allowance	
23	540200	84020	805-02890	S	48,540.00	-	Ericana Cost of Capital Allowance	
24	191030			S	619,288.00	-	Carrying Cost on WGI - Deferral	
25	540200	84020	805-02889	H	-	619,288.00	Carrying Cost on WGI - Deferral	
26	191030			S	4,859.00	-	Carrying Cost on WGI - Interest	
27	411000	83010	419-06205	H	-	4,859.00	Carrying Cost on WGI - Interest	
Total					6,442,421.62	6,442,421.62		

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

Date _____ Date _____ Date _____ Date _____

Page 1 OR
 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191,410 OREGON DEMAND 11/12 to 10/13

	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	(115,017)												(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		(193,047)											(193,047.44)
Bal. Before Int.		(308,438)											(308,437.65)
Int. Rate		(1,374)											(1,374.00)
Ending Balance		(309,812)											(309,811.65)
Jan: Accrual			(288,605)										(288,605.00)
Bal. Before Int.			(598,417)										(598,416.66)
Int. Rate			(2,944)										(2,944.00)
Ending Balance			(601,361)										(601,360.66)
Feb: Accrual				(601,361)									(601,360.65)
Bal. Before Int.				(601,361)									(601,360.65)
Int. Rate													(601,360.65)
Ending Balance				(601,361)									(601,360.65)
Mar: Accrual					(601,361)								(601,360.65)
Bal. Before Int.					(601,361)								(601,360.65)
Int. Rate													(601,360.65)
Ending Balance					(601,361)								(601,360.65)
Apr: Accrual						(601,361)							(601,360.65)
Bal. Before Int.						(601,361)							(601,360.65)
Int. Rate													(601,360.65)
Ending Balance						(601,361)							(601,360.65)
May: Accrual							(601,361)						(601,360.65)
Bal. Before Int.							(601,361)						(601,360.65)
Int. Rate													(601,360.65)
Ending Balance							(601,361)						(601,360.65)
Jun: Accrual								(601,361)					(601,360.65)
Bal. Before Int.								(601,361)					(601,360.65)
Int. Rate													(601,360.65)
Ending Balance								(601,361)					(601,360.65)
Jul: Accrual									(601,361)				(601,360.65)
Bal. Before Int.									(601,361)				(601,360.65)
Int. Rate													(601,360.65)
Ending Balance									(601,361)				(601,360.65)
Aug: Accrual										(601,361)			(601,360.65)
Bal. Before Int.										(601,361)			(601,360.65)
Int. Rate													(601,360.65)
Ending Balance										(601,361)			(601,360.65)
Spt: Accrual											(601,361)		(601,360.65)
Bal. Before Int.											(601,361)		(601,360.65)
Int. Rate													(601,360.65)
Ending Balance											(601,361)		(601,360.65)
Oct: Accrual												(601,361)	(601,360.65)
Bal. Before Int.												(601,361)	(601,360.65)
Int. Rate													(601,360.65)
Ending Balance												(601,361)	(601,360.65)
Entry JE28													(601,360.65)
Previously Book													(4,691.00)
Net to Record	(373)	(1,374)	(2,944)										(596,669.65)
Monthly Deferral	(373)	(1,374)	(2,944)										(2,944.00)
Entry 191410													2,944.00
Entry 419-06205													

* Reference refers to electronic file (OR & WA PGA 11 -12 Deferral.xls)

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NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191,450 OREGON 11/12 - 10/13 OR Demand Accrual Vol.

	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Reference See *
Beg. Balance	523,676	2,099,575	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	
Nov: Accrual	523,678												Oct 05 Tab 3
Bal. Before Int.	523,678												
Int. Rate	1,698												
Ending Balance	525,376	2,099,575	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	
Dec: Accrual	1,565,717												Nov 05 Tab 4
Bal. Before Int.	2,091,093												
Int. Rate	8,482												
Ending Balance	2,099,575	2,099,575	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Dec 05 Tab 5
Jan: Accrual	2,099,575												
Bal. Before Int.	2,099,575												
Int. Rate	13,612												
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Jan 05 Tab 6
Feb: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Feb 05 Tab 7
Mar: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Mar 05 Tab 8
Apr: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Apr 05 Tab 9
May: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	May 05 Tab 10
Jun: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Jun 05 Tab 11
Jul: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Jul 05 Tab 12
Aug: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Aug 05 Tab 13
Spt: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	Sep 05 Tab 14
Oct: Accrual	2,113,187												
Bal. Before Int.	2,113,187												
Int. Rate													
Ending Balance	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	2,113,187	
Entry JE28	1,698	8,482	13,612										
Previously Book	1,698	8,482	13,612										
Net to Record	523,678	1,565,717											
Monthly Deferral													
Entry 191450													
Entry 419-06205													

* Reference refers to electronic file (OR & WA PGA 11 -12 Deferral.xls)

Washington WACOG Per Term Sold: 0.36925 0.36477 0.35706 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	8,750,169																
Commercial	764,114	1,234,710	2,137,578	3,320,479																
Industrial Firm	51,431	75,377	92,725	114,717																
Interruptible																				
Total	2,381,740	4,488,159	8,064,027	12,185,365																

P./M.Unbilled Volumes:

Residential	559,100	1,618,625	3,200,162	4,114,890	4,105,331															
Commercial	346,586	787,940	1,349,195	1,732,107	1,726,163															
Industrial Firm	21,776	38,793	59,028	71,641	63,988															
Interruptible																				
Total	927,462	2,445,358	4,608,385	5,918,638	5,895,482															

C./M.Unbilled Volumes:

Residential	1,618,625	3,200,162	4,114,890	4,105,331																
Commercial	787,940	1,349,195	1,732,107	1,726,163																
Industrial Firm	38,793	59,028	71,641	63,988																
Interruptible																				
Total	2,445,358	4,608,385	5,918,638	5,895,482																

Reported Cycle Billing Voluit

Residential	1,566,195	3,178,072	5,833,724	8,750,169																
Commercial	887,775	1,391,865	2,341,159	3,567,264																
Industrial Firm	212,797	260,896	324,084	396,077																
Interruptible	150,738	123,141	138,968	161,224																
Total	2,817,505	4,953,994	8,637,935	12,874,734																

Calculated Calendar Month Volumes:

Residential	4,759,609	6,748,452	8,740,610	(4,105,331)																
Commercial	1,953,140	2,724,071	3,561,320	(1,726,163)																
Industrial Firm	281,131	336,687	388,424	(63,988)																
Interruptible	123,141	138,968	161,224																	
Total	7,117,021	9,948,188	12,851,578	(5,895,482)																

WPGA Average Commodity Charge
 WA Commodity Cost Collected

	2,631,091	3,677,746	4,751,100																	
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Calculated Calendar Month Volumes:

Residential	7,117,021	9,948,188	12,851,578	(5,895,482)																
Commercial	0.36925	0.36477	0.35706	0																
Industrial Firm	2,627,960	3,628,801	4,588,785																	
Interruptible																				
Total	3,131	48,945	162,315																	

Amount Previously Booked
 Net to Book (191,420)

	3,131	48,945	162,315																	
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Entry 191420.....
 Entry 805-02850.....

(162,315)
 182,315

Washington Demand Deferral Calculation
2012-13 Tracker Year Closing
Washington Firm & Schedule 23.55 Interruptible 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
Calculated Calendar Month Volumes:												
Residential	4,759,609	6,748,452	8,740,610	(4,105,331)	-	-	-	-	-	-	-	-
Commercial	1,953,140	2,724,071	3,561,320	(1,726,163)	-	-	-	-	-	-	-	-
Industrial Firm	281,131	336,697	388,424	(63,988)	-	-	-	-	-	-	-	-
Total Firm Sales	6,993,880	9,809,220	12,690,354	(5,895,462)								
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	71,562	91,798	115,788	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,367	18,271	18,722	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	24,377	28,774	31,613	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	65,292	67,691	68,108	-	-	-	-	-	-	-	-	-
Sub Total	179,598	206,734	254,231	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	6,814,292	9,602,486	12,436,124	(5,895,462)								
Demand Collected Rate Per Firm Load	0.13425	0.13425	0.13425	0.13425								
Total D/C Subject to D/C Rate	\$ 914,819	\$ 1,289,134	\$ 1,669,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected	\$ 9,946,52	\$ 10,225,54	\$ 10,746,76									
Plus: 41CSF - 41SF A C	2,121,60	2,165,24	2,165,24	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	2,593,69	2,704,46	2,750,89	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	8,569,64	8,981,60	8,981,60	-	-	-	-	-	-	-	-	-
MDDV @ 1.73 D/C Collected	\$ 1,347,64	\$ 2,729,26	\$ 2,283,91									
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	(1,161.20)	(412.04)	-	-	-	-	-	-	-	-	-	-
Prior Mo Manual Adjustments Com	(3,854.86)	(672.16)	-	-	-	-	-	-	-	-	-	-
Prior Mo Manual Adjustments Ind Int	412.04	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Com	672.16	(1,084.20)	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	(3,931.86)	(1,084.20)	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372
Revenue Sensitive Rate	172	47	-	-	-	-	-	-	-	-	-	-
Revenue Sensitive Adjustment	911,059	1,288,097	1,669,550	-	-	-	-	-	-	-	-	-
Total D/C Collected	\$ 702,557.65	\$ 719,396.65	\$ 741,013.08									
Actual Demand Chg	208,501.35	568,700.35	928,536.92	-	-	-	-	-	-	-	-	-
Variance.....	208,501.35	564,940.35										
Previously Booked												
Net to Book (191430)		3,760.00	928,536.92									

Entry 191430..... (932,296.92)
Entry 805-02840..... 932,296.92

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 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191.420 WASHINGTON 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
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		(48,945)											(48,945.00)
Bal. Before Int.		(52,080)											(52,080.00)
Int. Rate		(75)											(75.00)
Ending Balance		(52,155)											(52,155.00)
Jan: Accrual			(162,315)										(162,315.00)
Bal. Before Int.			(214,470)										(214,470.00)
Int. Rate			(361)										(361.00)
Ending Balance			(214,831)										(214,831.00)
Feb: Accrual				(214,831)									(214,831.00)
Bal. Before Int.				(214,831)									(214,831.00)
Int. Rate													
Ending Balance				(214,831)									(214,831.00)
Mar: Accrual					(214,831)								(214,831.00)
Bal. Before Int.					(214,831)								(214,831.00)
Int. Rate													
Ending Balance					(214,831)								(214,831.00)
Apr: Accrual						(214,831)							(214,831.00)
Bal. Before Int.						(214,831)							(214,831.00)
Int. Rate													
Ending Balance						(214,831)							(214,831.00)
May: Accrual							(214,831)						(214,831.00)
Bal. Before Int.							(214,831)						(214,831.00)
Int. Rate													
Ending Balance							(214,831)						(214,831.00)
Jun: Accrual								(214,831)					(214,831.00)
Bal. Before Int.								(214,831)					(214,831.00)
Int. Rate													
Ending Balance								(214,831)					(214,831.00)
Jul: Accrual									(214,831)				(214,831.00)
Bal. Before Int.									(214,831)				(214,831.00)
Int. Rate													
Ending Balance									(214,831)				(214,831.00)
Aug: Accrual										(214,831)			(214,831.00)
Bal. Before Int.										(214,831)			(214,831.00)
Int. Rate													
Ending Balance										(214,831)			(214,831.00)
Spt: Accrual											(214,831)		(214,831.00)
Bal. Before Int.											(214,831)		(214,831.00)
Int. Rate													
Ending Balance											(214,831)		(214,831.00)
Oct: Accrual												(214,831)	(214,831.00)
Bal. Before Int.												(214,831)	(214,831.00)
Int. Rate													
Ending Balance												(214,831)	(214,831.00)
Entry JE28													(440.00)
Previously Book	(4)	(75)	(361)										(214,391.00)
Net to Record	(4)	(75)	(361)										(361.00)
Monthly Deferral	(3,131)	(48,945)	(162,315)										(361.00)
Entry 191420													361.00
Entry 419-06210													

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 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191.430 WASHINGTON 11/12 - 10/13 DEMAND

	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)												(282.00)
Ending Balance	(208,783)												(208,783.35)
Dec: Accrual		(568,700)											(568,700.35)
Bal. Before Int.		(777,484)											(777,483.70)
Int. Rate		(1,336)											(1,336.00)
Ending Balance		(778,820)											(778,819.70)
Jan: Accrual			(928,537)										(928,536.92)
Bal. Before Int.			(1,707,357)										(1,707,356.62)
Int. Rate			(3,367)										(3,367.00)
Ending Balance			(1,710,724)										(1,710,723.62)
Feb: Accrual				(1,710,724)									(1,710,723.62)
Bal. Before Int.				(1,710,724)									(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance				(1,710,724)									(1,710,723.62)
Mar: Accrual					(1,710,724)								(1,710,723.62)
Bal. Before Int.					(1,710,724)								(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance					(1,710,724)								(1,710,723.62)
Apr: Accrual						(1,710,724)							(1,710,723.62)
Bal. Before Int.						(1,710,724)							(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance						(1,710,724)							(1,710,723.62)
May: Accrual							(1,710,723.62)						(1,710,723.62)
Bal. Before Int.							(1,710,723.62)						(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance							(1,710,723.62)						(1,710,723.62)
Jun: Accrual								(1,710,723.62)					(1,710,723.62)
Bal. Before Int.								(1,710,723.62)					(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance								(1,710,723.62)					(1,710,723.62)
Jul: Accrual									(1,710,724)				(1,710,723.62)
Bal. Before Int.									(1,710,724)				(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance									(1,710,724)				(1,710,723.62)
Aug: Accrual										(1,710,724)			(1,710,723.62)
Bal. Before Int.										(1,710,724)			(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance										(1,710,724)			(1,710,723.62)
Spt: Accrual											(1,710,724)		(1,710,723.62)
Bal. Before Int.											(1,710,724)		(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance											(1,710,724)		(1,710,723.62)
Oct: Accrual												(1,710,724)	(1,710,723.62)
Bal. Before Int.												(1,710,724)	(1,710,723.62)
Int. Rate													(1,710,723.62)
Ending Balance												(1,710,724)	(1,710,723.62)
Entry JE28		(282)	(1,336)	(3,367)									(1,710,723.62)
Previously Book	(282)	(1,336)	(3,367)										(4,985.00)
Net to Record		6	(3,367)										(1,705,738.62)
Monthly Deferral	(208,501)	(568,700)	(928,537)										(3,361.00)
Entry 191430													3,361.00
Entry 419-06210													

	Jan-13 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Forecasted BaseLoad YR						
Contract Commodity Gas Costs:						
Hedged Encana Gas Reserves	3,147,475	\$ 1,687,142.59	0.53803			
Hedged Encana Sale	(3,147,475)	\$ (1,032,371.89)	0.32800			
Hedged Encana Cost True Up	(288,167)	\$ (184,620.32)	0.68958			
Hedged Encana Sale True Up	288,167	\$ 91,238.62	0.34023			
Hedged Yr around Contracts-Rockies	121,048,051	\$ 42,382,736.67	0.350132	2,294,775	884,469.00	118,763,276 \$ 41,498,267.67
Hedged Yr around Contracts-Alberta				3,001,141	1,156,486.00	(3,001,141) \$ (1,156,486.00)
Hedged Yr around Contracts-Sumas/S1 2				3,824,625	1,982,597.00	(3,824,625) \$ (1,982,597.00)
Yr around Contracts-Rockies						
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/S1 2						
Hedged S.T. Contracts-Rockies				13,003,725	4,464,396.00	(13,003,725) \$ (4,464,396.00)
Hedged S.T. Contracts-Alberta				13,473,189	5,357,074.00	(13,473,189) \$ (5,357,074.00)
Hedged S.T. Contracts-Sumas/S1 2				13,534,569	4,566,751.00	(13,534,569) \$ (4,566,751.00)
S.T. Contracts-Rockies				1,529,850	514,507.00	(1,529,850) \$ (514,507.00)
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/S1 2						
Swing Contracts - Rockies				9,179,100	3,098,688.00	(9,179,100) \$ (3,098,688.00)
Swing Contracts - Alberta						
Swing Contracts - Rockies (Res Fee)						
Swing Contracts - Alberta (Res Fee)						
Hedged Spot Purch-Rockies				133,300.00		(133,300.00)
Hedged Spot Purch-Alberta (NOVA)						
Hedged Spot Purch-Sumas/S1 2 (WEI)						
Spot Purchases-Rockies				5,617,155	1,836,759.00	(5,617,155) \$ (1,836,759.00)
Spot Purchases-Alberta				7,674,927	2,509,632.00	(7,674,927) \$ (2,509,632.00)
Spot Purchases-Sumas/S1 2				1,179,901	385,817.00	(1,179,901) \$ (385,817.00)
Volumetric Transp Chg						
Misc. Act. U/S Sales						
Sub Total	120,951,991	\$ 43,353,117.32	0.358432	74,312,957	\$ 27,234,196.00	46,639,034 \$ 15,557,894.32 (0.0090)
Field Production Gas	564,394	\$ 320,527.34	0.567914	620,000	\$ 344,720.00	(55,606) \$ (24,192.66) (0.0119)
Storage Activity:						
System Withdrawals	15,019,877	\$ 5,568,278.26	0.370727	36,317,881	\$ 15,523,224.00	(21,298,004) \$ (9,954,945.74) 0.0567
System Injections	(5,093,510)	\$ (2,120,265.40)	0.416288			(5,093,510) \$ (2,120,265.40)
Sub Total	9,926,367	\$ 3,448,012.86	0.347359	36,317,881	\$ 15,523,224.00	(26,391,514) \$ (12,075,211.14) (0.0801)
P/M Imbalance Adj	2,547,561	\$ 971,869.05	0.381490			2,547,561 \$ 971,869.05 0.3815
C/M Imbalance Adj	(2,000,075)	\$ (763,008.61)	0.381490			(2,000,075) \$ (763,008.61) 0.3815
Cost of Company Use Gas	(110,766)	\$ (42,180.21)	0.380805			(110,766) \$ (42,180.21) 0.3808
Misc. Cust. Imbalance Purch	(171)	\$ (132.16)	0.772865			(171) \$ (132.16) 0.7729
Prior Period Estimate Adj.						
Line Loss & Unacct For				(275,492)		275,492
Total Monthly Gas Cost	131,879,301	\$ 47,288,205.59	0.388572	110,975,346	\$ 43,102,140.00	0.38839
RESTATED COST AT EMBEDDED R				51,221,107.25		
ACTUAL COST OF GAS				47,288,205.59		
VARIANCE FROM ACTUAL COST (G)				(3,932,901.66)		
Sales Sendout, See WAPGA Tab 17						
Oregon	118,014,507	% Of Oregon Sales	0.9018			
Washington	12,851,578	Oregon's Share of the Var.	(3,546,690.71)			
Total	130,866,085		(354,669.07)			
Estimated WACOG Variance for the S						
Shareholders Share of the WACOG Deferral				236,426		
WACOG Equalization						
Estimated Shareholder (gain) or Loss				(236,426)		