

UG-130435-SI

CRISTAN KELLEY
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March 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

2013 MAR 28 AM 9:31
COMMUNICATIONS

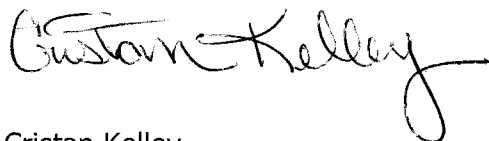
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. King:

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 February 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
February-13

	Jan-13	Change	Feb-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	35,344.44	59,169.02	94,513.46
186235 AMOR WA GREAT PROGRAM	291,031.69	(72,231.50)	218,800.19
186310 WA ENERGY EFFICIENCY	13,141.61	1,013.79	14,155.40
186312 WA - AUDIT RESIDENTI	1,287,850.16	3,487.93	1,291,338.09
186314 WA - LOW INCOME WEAT	17,419.10	131.75	17,550.85
186315 WA - WA - LIEE AMORT	52,050.24	(12,647.16)	39,403.08
186316 WA DSM AMORTIZATION	441,005.21	(110,683.56)	330,321.65
Subtotal 186xxx accounts	2,137,842.45	(131,759.73)	2,006,082.72
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(24,381.28)	(83,537.95)	(107,919.23)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(214,831.00)	(261,125.00)	(475,956.00)
191421 AMORT OF WACOG - WA	(1,077,011.64)	178,755.82	(898,255.82)
191430 DEMAND - ACCR WA	(1,710,711.62)	(481,178.03)	(2,191,889.65)
191431 AMORT OF DEMAND WA	(692,905.54)	139,515.03	(553,390.51)
Subtotal 191xxx accounts	(3,695,459.80)	(424,032.18)	(4,119,491.98)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(1,581,998.63)	(639,329.86)	(2,221,328.49)

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	2282013 (MMDDYYYY)	2282013 (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 (10+2)	Credit Amount (10+2)	Detail Text	Quantity (9+3)	Unit of Measure (3)
1	186232			S			INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	10,741.08		INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	189,994.34		AMORT 186233 Ind DSM		
4	186233			H		189,994.34	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H		1,663.29	INTEREST 186233 Ind DSM		
6	186233			S	1,663.29		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	304,076.51		AMORT 186271 Comm Decoup		
10	186271			H		304,076.51	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H		1,449.71	INTEREST 186271 Comm Decoup		
12	186271			S	1,449.71		INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	2,266,423.17		AMORT 186277 Res Decoup		
14	186277			H		2,266,423.17	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H		11,425.96	INTEREST 186277 Res Decoup		
16	186277			S	11,425.96		INTEREST 186277 Res Decoup		
17	186279			H		685.53	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	685.53		INTEREST 186279 EARNINGS TEST		
19	186279			S	152,567.31		AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H		152,567.31	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	16,320.86		AMORT 186286 CUB Fund		
22	186286			H		16,320.86	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H		67.77	INTEREST186286 CUB Fund		
24	186286			S	67.77		INTEREST186286 CUB Fund		
25	402000	81199	495-06233	S	588.89		AMORT 186288 NWIGU Intervener		
26	186288			H		588.89	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H		5.96	INTEREST186288 NWIGU Intervener		
28	186288			S	5.96		INTEREST186288 NWIGU Intervener		
31	191401			S	1,005,464.64		AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H		1,005,464.64	AMORT 191401 OR WACOG		
33	191401			H		7,119.70	INTEREST 191401 OR WACOG		

34	411000	83010	419-06205	S	7,119.70	-	INTEREST 191401 OR WACOG	
37	540700	84020	805-02650	H	-	231,812.16	AMORT 191411 OR Demand	
38	191411			S	231,812.16	-	AMORT 191411 OR Demand	
39	411000	83010	419-06205	S	642.28	-	INTEREST 191411 OR Demand	
40	191411			H	-	642.28	INTEREST 191411 OR Demand	
41	186234			S	175.61	-	INT 186234 WA GREAT Deferral	
42	411000	82299	419-06210	H	-	175.61	INT - 186234 WA GREAT Deferral	
43	186235			S	689.46	-	INTEREST 186235 WA GREAT	
44	411000	83010	419-06210	H	-	689.46	INTEREST 186235 WA GREAT	
45	186235			H	-	72,920.96	AMORT 186235 WA GREAT	
46	402000	82299	495-06517	S	72,920.96	-	AMORT 186235 WA GREAT	
47	186310			S	36.91	-	INT - WA ENERGY EFF 186310	
48	411000	83010	419-06210	H	-	36.91	INT - WA ENERGY EFF 186310	
49	186312			S	3,487.93	-	INT - WA EE R&C 186312	
50	411000	83010	419-06210	H	-	3,487.93	INT - WA EE R&C 186312	
51	186314			S	47.29	-	INT - 186314 WA-LIEE Deferral	
52	411000	83010	419-06210	H	-	47.29	INT - 186314 WA-LIEE Deferral	
53	186315			S	123.68	-	INTEREST 186315 WA-LIEE	
54	411000	83010	419-06210	H	-	123.68	INTEREST 186315 WA-LIEE	
55	186315			H	-	12,770.84	AMORT 186315 WA-LIEE	
56	402000	82299	495-06516	S	12,770.84	-	AMORT 186315 WA-LIEE	
57	402000	82299	495-06080	S	111,726.65	-	AMORT 186316 WA Amort EE	
58	186316			H	-	111,726.65	AMORT 186316 WA Amort EE	
59	411000	83010	419-06210	H	-	1,043.09	INTEREST 186316 WA Amort EE	
60	186316			S	1,043.09	-	INTEREST 186316 WA Amort EE	
61	191421			S	181,427.04	-	AMORT 191421 WA WACOG	
62	541000	84020	805-02655	H	-	181,427.04	AMORT 191421 WA WACOG	
63	411000	83010	419-06210	S	2,671.22	-	INTEREST 191421 WA WACOG	
64	191421			H	-	2,671.22	INTEREST 191421 WA WACOG	
69	191431			S	141,200.44	-	AMORT 191431 WA Demand	
70	540700	84020	805-02655	H	-	141,200.44	AMORT 191431 WA Demand	
71	411000	83010	419-06210	S	1,685.41	-	INT 191431 WA Demand	
72	191431			H	-	1,685.41	INT 191431 WA Demand	
Total							4,731,055.69	4,731,055.69

Prepared by _____ Reviewed by _____ Posted by _____

Date _____ Date _____ Date _____

Document No. _____ Signature is N/A if the poster is the same as approver

act from the
2-2013 PGA Filing - W
Summary 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)		397.04	312.41	0.00	(470.26)	(301.23)	(52.84)
1C (C01)		143.67	113.05	0.00	(127.09)	(81.40)	(14.28)
2R (R02)		120,490.09	94,808.60	0.00	(81,768.26)	(52,427.49)	(9,181.46)
3 CFS (C03)		41,093.59	32,334.83	0.00	(24,869.45)	(15,929.16)	(2,791.01)
3 IFS (I03)		1,083.31	852.41	0.00	0.00	(369.68)	(64.60)
27 (C27)		438.47	345.01	0.00	(240.42)	(153.98)	(26.87)
41C Firm Sales	Block 1	2,845.17	2,238.74	0.00	(1,340.10)	(859.36)	(150.82)
(C 41 FS)	Block 2	5,236.23	4,120.17	0.00	(2,174.29)	(1,393.63)	(242.87)
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	309.48	243.51	0.00	0.00	(93.47)	(16.41)
(I 41 FS)	Block 2	580.21	456.54	0.00	0.00	(154.42)	(26.91)
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	1,041.31	819.36	0.00	(329.47)	(211.02)	(36.80)
(C42SF)	Block 2	611.63	481.26	0.00	(173.26)	(111.11)	(19.59)
	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 Sales	Block 1	1,922.06	1,512.39	0.00	0.00	(315.21)	(55.19)
(I42SF)	Block 2	1,578.94	1,242.40	0.00	0.00	(231.91)	(40.98)
	Block 3	367.80	289.41	0.00	0.00	(41.43)	(7.31)
	Block 4	28.18	22.17	0.00	0.00	(2.54)	(0.45)
	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	365.83	0.00	100.60	(47.47)	(30.30)	(5.25)
	Block 4	39.64	0.00	10.90	(4.12)	(2.63)	(0.46)
	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	448.84	0.00	123.42	0.00	(60.72)	(10.66)
(I42SI)	Block 2	276.31	0.00	75.98	0.00	(33.41)	(5.80)
	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:		180,336.89	140,192.26	596.64	(111,726.65)	(72,920.96)	(12,770.84)

Temporaries Tab

Switchers - WA		181,427.04	191421
Commodity	(228.35)	141,200.44	191431
Commodity	(911.64)	(111,726.65)	186316
Commodity		(72,920.96)	186235
Commodity		(12,770.84)	186315
	(1,139.99)		

0 95628	Annually		
1,090.15		191421	
Demand	(179.68)		
Demand	(250.68)		
Demand			
	(430.36)		
rate sensitive adj	0 95628	Annually	
Demand	411.54	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)	
30	Beginning Balance						0.00	
31	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	
47	Feb-13	58,993.41		3.250%	175.61	59,169.02	94,513.46	

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)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Notes
Month/Year		Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	
30	Beginning Balance							0.00	
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	
47	Jan-13		(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69	
47	Feb-13		(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19	

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)	
30	Beginning Balance							
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	739.74		3.25%	154.21	1,140.53	57,586.79	
43	Sep-12	1,232.90		3.25%	156.97	896.71	58,483.50	
44	Oct-12	986.32	(49,776.32)	3.25%	160.06	1,392.96	59,876.46	
45	Nov-12 old	986.32		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	
47	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91	
48	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61	
49	Feb-13	976.88		3.25%	36.91	1,013.79	14,155.40	

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)	
30	Beginning Balance							
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	
48	Jan-13	0.00		3.25%	3,478.51	3,478.51	1,287,850.16	
49	Feb-13	0.00		3.25%	3,487.93	3,487.93	1,291,338.09	

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	
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 spreadsheet
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	
42	Feb-13	84.46		3.25%	47.29	131.75	17,550.85	

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)	
23	Beginning Balance						0.00	
24	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
25	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)	
26	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)	
27	Jan-12	(72,920.96)		3.25%	0.00	(72,920.96)	(75,377.77)	
28	Feb-12	0.00		3.25%	0.00	0.00	(75,377.77)	
29	Mar-12	0.00		3.25%	0.00	0.00	(75,377.77)	
30	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)	
31	May-12	0.00		3.25%	0.00	0.00	(2,456.81)	
32	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)	
33	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)	
34	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)	
35	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)	
36	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)	
37	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)	
38	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
39	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56	
40	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24	
	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08	

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 (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
30	Beginning Balance							
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
46	Dec-12	(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07	
47	Jan-13	(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21	
47	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65	

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 (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
30	Beginning Balance							
31	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
32	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
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	
47	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
48	Feb-13	141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)	

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)	
29	Beginning Balance							
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
33	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
34	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
35	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
36	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
37	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)	
38	May-12	122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	
39	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 balance)
40	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)	
41	Aug-12	59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)	
42	Sep-12	60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)	
43	Oct-12	77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)	
44	Nov-12 old	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)	
45	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
46	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)	
47	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)	
48	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)	

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
5000	SA	02282013	02282013	USD	JE 28	PGA Deferral Adj
		(MMDDYYYY)	(MMDDYYYY)			

(Black) Do not cha
(Blue) Change the

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity
(6)	(5)	(12)	(1)	(10+2)	(10+2)	(9+3)	(50)	(9+3)
1	540200	84020	805-02890	S	2,699,473.00	-	OR WACOG PGA Activity	
2	191400			H	-	2,699,473.00	OR WACOG PGA Activity	
3	540200	84020	805-02890	S	17,596.00	-	OR WACOG PGA Activity	
4	191400			H	-	17,596.00	OR WACOG PGA Activity	
5	540100	84020	805-02880	S	332,975.00	-	OR DEM PGA Activity	
6	191410			H	-	332,975.00	OR DEM PGA Activity	
7	411000	83010	419-06205	S	46,552.00	-	OR PGA Interest	
8	191400			H	-	31,904.00	OR WACOG Interest	
9	191410			H	-	4,978.00	OR DEM Incr. Interest	
10	191450			H	-	9,670.00	OR DEM Coll. Interest	
11	540100	84020	805-02885	S	293,455.30	-	OR DEM DEF Collected	
12	191450			H	-	293,455.30	OR DEM DEF Collected	
13	540200	84020	805-02950	S	260,232.00	-	WA WACOG PGA Activity	
14	191420			H	-	260,232.00	WA WACOG PGA Activity	
15	540100	84020	805-02940	S	475,888.03	-	WA DEM PGA Activity	
16	191430			H	-	475,888.03	WA DEM PGA Activity	
17	411000	83010	419-06210	S	6,183.00	-	WA PGA Interest	
18	191420			H	-	893.00	WA WACOG Interest	
19	191430			H	-	5,290.00	WA DEM Interest	
20	191440			H	-	50,159.00	Encana Cost of Capital Allowance	
21	540200	84020	805-02890	S	50,159.00	-	Encana Cost of Capital Allowance	
22	191030			S	485,560.00	-	Carrying Cost on WGI - Deferral	
23	540200	84020	805-02889	S	485,560.00	-	Carrying Cost on WGI - Deferral	
24	191030			H	-	35,422.00	Cor Jan Carrying Cost on WGI - Deferral	
25	540200	84020	805-02889	S	35,422.00	-	Cor Jan Carrying Cost on WGI - Deferral	
26	191030			S	8,569.00	-	Carrying Cost on WGI - Interest	
27	411000	83010	419-06205	H	-	8,569.00	Carrying Cost on WGI - Interest	
				Total	4,712,064.33	4,712,064.33		

Doc #

Prepared by

Date

Approved by

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	57,184,120	56,619,605	-	-	-	-	-	-	-	-
2	C / M Unbilled Volun:	44,364,563	57,184,120	56,619,605	42,937,357	-	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	90,343,096	131,677,159	107,166,444	-	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	74,716,894	103,162,653	131,112,644	93,484,196	-	-	-	-	-	-	-	-
5	Total Cdlty Costs Incurred in ORPGA:	\$ 27,954,171	\$ 38,024,079	\$ 47,576,504	\$ 32,159,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thim:					0.36287	0.34401	0	0	0	0	0	0
7	P / M Unbilled Volumes:	21,961,140	39,756,178	51,285,482	50,724,123	-	-	-	-	-	-	-	-
8	C / M Unbilled Volun:	49,804,835	81,705,161	118,602,425	96,753,321	-	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	67,599,873	93,214,465	118,261,066	84,382,104	-	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	1,126,401	1,411,086	1,590,535	1,251,519	-	-	-	-	-	-	-	-
11	Less: Winter WACOG Us:	222,778	-	-	-	-	-	-	-	-	-	-	-
12	Incremental Usage:	66,250,694	91,803,379	116,670,531	83,130,585	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volur:	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149
14	"ORPGA" Average 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
15	"ORPGA" Winter Commodity Rate	0.26951	-	-	-	-	-	-	-	-	-	-	-
16	Monthly Incremental Rate	60,041	527,182	594,224	467,567	-	-	-	-	-	-	-	-
17	"Collections" Ince. Commodity Rate	420,823	35,022,071	44,508,641	31,713,467	-	-	-	-	-	-	-	-
18	"Collections" Winter Commodity Rate	25,273,977	45,102,865	32,181,054	-	-	-	-	-	-	-	-	-
19	"Collections" Average Commodity Ra	\$ 25,754,842	\$ 93,214,465	\$ 118,261,066	\$ 84,382,104	-	-	-	-	-	-	-	-
20	ORE Commodity Cost Collected	\$ 67,599,873	\$ 93,214,465	\$ 118,261,066	\$ 84,382,104	-	-	-	-	-	-	-	-
21	Calculated Calendar Month Volumes:	0.37413	0.36858	0.34401	0.34401	0	0	0	0	0	0	0	0
22	WACOG Incurred: Calculated Vol.	\$ 25,291,140	\$ 34,356,988	\$ 42,913,393	\$ 29,028,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Amount	\$ 463,701.57	\$ 1,192,264.78	\$ 2,189,471.75	\$ 3,152,766.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 417,331.00	\$ 1,073,038.00	\$ 1,970,525.00	\$ 2,837,490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Diff. (Collection vs Calculated)	417,331	1,053,743	2,127,837	2,837,490	-	-	-	-	-	-	-	-
26	Amount Previously Booked	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Net to Book (191400)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Entry 191400												
29	Entry 805-02890												
30	Contract Commodity Gas Costs:												
31	Year around Contracts	\$ 25,633,192.25	\$ 35,549,804.52	\$ 42,382,736.67	\$ 26,195,243.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Encang Net Activity	364,657.05	416,161.82	561,087.00	451,818.28	-	-	-	-	-	-	-	-
33	Short Term Contracts	-	-	-	-	-	-	-	-	-	-	-	-
34	Spot Purchases	251,950.37	332,501.34	408,293.65	279,440.08	-	-	-	-	-	-	-	-
35	Volumeetric Transp Cfig	-	-	-	-	-	-	-	-	-	-	-	-
36	Misc. Act. Up/ST Sales	-	-	-	-	-	-	-	-	-	-	-	-
37	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
38	Sub Total	\$ 26,249,829.68	\$ 36,298,467.48	\$ 43,353,117.32	\$ 26,825,502.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Field Production Gas	\$ 271,820.15	\$ 342,066.60	\$ 320,527.34	\$ 177,448.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	Storage Activity:	\$ 1,733,819.16	\$ 2,953,010.05	\$ 5,563,278.25	\$ 5,235,653.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	System Withdrawals	(929,470.94)	(850,861.58)	(1,831,966.73)	(409,713.41)	-	-	-	-	-	-	-	-
42	System Injections	804,348.22	2,102,148.48	3,736,311.53	4,825,948.96	-	-	-	-	-	-	-	-
43	Sub Total	685,330.92	221,332.11	971,889.05	763,068.61	-	-	-	-	-	-	-	-
44	P/M Imbalance Adj	(221,332.11)	(971,889.05)	(763,068.61)	(876,725.49)	-	-	-	-	-	-	-	-
45	C/M Imbalance Adj	(22,059.61)	(31,961.35)	(42,180.21)	(35,322.43)	-	-	-	-	-	-	-	-
46	Cost of Company Use Gt	-	-	-	-	-	-	-	-	-	-	-	-
47	Misc. Cust. Imbalance Pl	-	-	(132.16)	-	-	-	-	-	-	-	-	-
48	Prior Period Estimate Adj	176,433.34	63,894.61	-	79,026.80	-	-	-	-	-	-	-	-
49	Total Monthly Gas Cost	\$ 27,954,170.59	\$ 38,024,078.88	\$ 47,576,504.26	\$ 32,159,865.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50		OK	OK	OK	OK	check	OK	OK	OK	OK	OK	OK	OK
51	Entry 191400												
52	Entry 805-02890												
53	Contract Commodity Gas Costs:												
54	Year around Contracts	\$ 25,633,192.25	\$ 35,549,804.52	\$ 42,382,736.67	\$ 26,195,243.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	Encang Net Activity	364,657.05	416,161.82	561,087.00	451,818.28	-	-	-	-	-	-	-	-
56	Short Term Contracts	-	-	-	-	-	-	-	-	-	-	-	-
57	Spot Purchases	251,950.37	332,501.34	408,293.65	279,440.08	-	-	-	-	-	-	-	-
58	Volumeetric Transp Cfig	-	-	-	-	-	-	-	-	-	-	-	-
59	Misc. Act. Up/ST Sales	-	-	-	-	-	-	-	-	-	-	-	-
60	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
61	Sub Total	\$ 26,249,829.68	\$ 36,298,467.48	\$ 43,353,117.32	\$ 26,825,502.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62	Field Production Gas	\$ 271,820.15	\$ 342,066.60	\$ 320,527.34	\$ 177,448.18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	Storage Activity:	\$ 1,733,819.16	\$ 2,953,010.05	\$ 5,563,278.25	\$ 5,235,653.37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
64	System Withdrawals	(929,470.94)	(850,861.58)	(1,831,966.73)	(409,713.41)	-	-	-	-	-	-	-	-
65	System Injections	804,348.22	2,102,148.48	3,736,311.53	4,825,948.96	-	-	-	-	-	-	-	-
66	Sub Total	685,330.92	221,332.11	971,889.05	763,068.61	-	-	-	-	-	-	-	-
67	P/M Imbalance Adj	(221,332.11)	(971,889.05)	(763,068.61)	(876,725.49)	-	-	-	-	-	-	-	-
68	C/M Imbalance Adj	(22,059.61)	(31,961.35)	(42,180.21)	(35,322.43)	-	-	-	-	-	-	-	-
69	Cost of Company Use Gt	-	-	-	-	-	-	-	-	-	-	-	-
70	Misc. Cust. Imbalance Pl	-	-	(132.16)	-	-	-	-	-	-	-	-	-
71	Prior Period Estimate Adj	176,433.34	63,894.61	-	79,026.80	-	-	-	-	-	-	-	-
72	Total Monthly Gas Cost	\$ 27,954,170.59	\$ 38,024,078.88	\$ 47,576,504.26	\$ 32,159,865.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
73		OK	OK	OK	OK	check	OK	OK	OK	OK	OK	OK	OK

(2,699,473)
2,699,473

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 City 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	590,995	465,027	-	-	-	-	-	-	-	-
91 "Collections" Average Commodity Ra \$	25,136,176	34,831,120	44,265,966	31,540,575	-	-	-	-	-	-	-	-
92 Proforma Commodity Cost Collected \$	25,554,713	35,355,437	44,856,981	32,005,602	-	-	-	-	-	-	-	-
93 Total Collection vs Calculated Line 2f \$	25,694,800.67	35,549,252.78	45,102,864.75	32,181,054.37	-	-	-	-	-	-	-	-
94 Total Collection vs Calculated Residual \$	25,554,712.63	35,355,437.25	44,856,961.26	32,005,602.17	-	-	-	-	-	-	-	-
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,903.49	\$ 175,462.20	-	-	-	-	-	-	-	-
96 10% Df. (Collection vs Calculated)	\$ 14,008.80	\$ 19,381.55	\$ 24,590.35	\$ 17,546.22	-	-	-	-	-	-	-	-
97 Amount Previously Booked	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	-	-	-	-	-	-	-	-
98 Net to Book (191400)				17,545								

99 Entry 191400..... (17,596.00)

100 Entry 805-02890..... 17,596.00

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NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191.410 OREGON DEMAN D 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
Beg. Balance	(115,017)	(115,390)	(309,812)	(601,361)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(115,017.21)
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)	-	-	-	-	-	-	-	-	-	-	(193,047.44)
Bal. Before Int.	(308,438)	(308,438)	-	-	-	-	-	-	-	-	-	-	(308,437.65)
Int. Rate	(1,374)	(1,374)	-	-	-	-	-	-	-	-	-	-	(1,374.00)
Ending Balance	(309,812)	(309,812)	-	-	-	-	-	-	-	-	-	-	(309,811.65)
Jan: Accrual	(288,605)	(288,605)	(288,605)	-	-	-	-	-	-	-	-	-	(288,605.00)
Bal. Before Int.	(598,417)	(598,417)	(598,417)	-	-	-	-	-	-	-	-	-	(598,416.65)
Int. Rate	(2,944)	(2,944)	(2,944)	-	-	-	-	-	-	-	-	-	(2,944.00)
Ending Balance	(601,361)	(601,361)	(601,361)	-	-	-	-	-	-	-	-	-	(601,360.65)
Feb: Accrual	(332,975)	(332,975)	(332,975)	(332,975)	-	-	-	-	-	-	-	-	(332,975.00)
Bal. Before Int.	(934,336)	(934,336)	(934,336)	(934,336)	-	-	-	-	-	-	-	-	(934,335.65)
Int. Rate	(4,978)	(4,978)	(4,978)	(4,978)	-	-	-	-	-	-	-	-	(4,978.00)
Ending Balance	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	-	-	-	(939,313.65)
Mar: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	-	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	-	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Apr: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
May: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Jun: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Jul: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Aug: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Spt: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	-	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Oct: Accrual	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,313.65)
Bal. Before Int.	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,314)	(939,313.65)
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Int. Rate	0	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
Entry JE28	(373)	(1,374)	(2,944)	(4,978)	-	-	-	-	-	-	-	-	(9,669.00)
Previously Book	(373)	(1,374)	(2,944)	(4,978)	-	-	-	-	-	-	-	-	(9,669.00)
Net to Record	-	(1,374)	(2,944)	(4,978)	-	-	-	-	-	-	-	-	(9,669.00)
Monthly Deferral	(115,017)	(193,047)	(288,605)	(332,975)	-	-	-	-	-	-	-	-	(929,644.65)
Entry 191410	-	-	-	-	-	-	-	-	-	-	-	-	(4,978.00)
Entry 419-06205	-	-	-	-	-	-	-	-	-	-	-	-	4,978.00

* 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	Balance
Nov: Accrual	523,678		2,092,701										
Bal. Before Int.	523,678												523,677.67
Int. Rate	1,698												1,698.00
Ending Balance	525,376												525,375.67
Dec: Accrual		1,558,865											
Bal. Before Int.		2,084,241											1,558,865.19
Int. Rate		8,460											8,460.00
Ending Balance		2,092,701											2,084,240.86
Jan: Accrual			(2,331,404)										
Bal. Before Int.			(238,703)										2,092,700.86
Int. Rate			6,010										(2,331,403.91)
Ending Balance			(232,693)										(238,703.05)
Feb: Accrual													
Bal. Before Int.				(165,824)									(232,693.05)
Int. Rate				(398,517)									(165,824.33)
Ending Balance				(2,046)									(398,517.38)
Mar: Accrual													
Bal. Before Int.					(400,563)								(2,046.00)
Int. Rate													(400,563.38)
Ending Balance													(400,563.38)
Apr: Accrual													
Bal. Before Int.	0				(400,563)								(400,563.38)
Int. Rate													
Ending Balance	0					(400,563)							(400,563.38)
May: Accrual													
Bal. Before Int.	0					(400,563)							(400,563.38)
Int. Rate													
Ending Balance	0						(400,563)						(400,563.38)
Jun: Accrual													
Bal. Before Int.	0						(400,563)						(400,563.38)
Int. Rate													
Ending Balance	0							(400,563)					(400,563.38)
Jul: Accrual													
Bal. Before Int.	0							(400,563)					(400,563.38)
Int. Rate													
Ending Balance	0								(400,563)				(400,563.38)
Aug: Accrual													
Bal. Before Int.	0								(400,563)				(400,563.38)
Int. Rate													
Ending Balance	0									(400,563)			(400,563.38)
Spt: Accrual													
Bal. Before Int.	0										(400,563)		(400,563.38)
Int. Rate													
Ending Balance	0											(400,563)	(400,563.38)
Oct: Accrual													
Bal. Before Int.	0												(400,563.38)
Int. Rate													
Ending Balance	0												(400,563.38)
Entry JE28													
Previously Book	1,698	8,460	6,010	(2,046)									14,122.00
Net to Record	1,698	8,482	13,612										(400,563.38)
Monthly Deferral		(22)	(7,602)	(2,046)									
Entry 191450	523,678	1,558,865	(2,331,404)	(165,824)									(414,665.38)
Entry 419-06205													(9,670.00)
													9,670.00

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

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ACCOUNT 191,400 OREGON 11/12 - 10/13 WACOG

Account	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													
Bal. Before Int.	(431,340)	(432,738)	(1,531,505)	(3,342,966)	(6,430,277)	(6,430,277)	(6,430,277)	(6,430,277)	(6,430,277)	(6,430,277)	(6,430,277)	(6,430,277)	(431,340.00)
Int. Rate	(1,398)												(1,398.00)
Ending Balance	(432,738)												(432,738.00)
Dec. Accrual													
Bal. Before Int.		(1,092,420)											(1,092,420.00)
Int. Rate		(6,347)											(6,347.00)
Ending Balance		(1,531,505)											(1,531,505.00)
Jan. Accrual													
Bal. Before Int.			(1,995,064)										(1,995,064.00)
Int. Rate			(16,397)										(16,397.00)
Ending Balance			(3,542,966)										(3,542,966.00)
Feb. Accrual													
Bal. Before Int.				(2,855,086)									(2,855,086.00)
Int. Rate				(6,398,052)									(6,398,052.00)
Ending Balance				(9,253,138)									(9,253,138.00)
Mar. Accrual													
Bal. Before Int.					(6,430,277)								(6,430,277.00)
Int. Rate					(6,430,277)								(6,430,277.00)
Ending Balance					(12,860,554)								(12,860,554.00)
Apr. Accrual													
Bal. Before Int.						(6,430,277)							(6,430,277.00)
Int. Rate						(6,430,277)							(6,430,277.00)
Ending Balance						(12,860,554)							(12,860,554.00)
May. Accrual													
Bal. Before Int.							(6,430,277)						(6,430,277.00)
Int. Rate							(6,430,277)						(6,430,277.00)
Ending Balance							(12,860,554)						(12,860,554.00)
Jun. Accrual													
Bal. Before Int.								(6,430,277)					(6,430,277.00)
Int. Rate								(6,430,277)					(6,430,277.00)
Ending Balance								(12,860,554)					(12,860,554.00)
Jul. Accrual													
Bal. Before Int.									(6,430,277)				(6,430,277.00)
Int. Rate									(6,430,277)				(6,430,277.00)
Ending Balance									(12,860,554)				(12,860,554.00)
Aug. Accrual													
Bal. Before Int.										(6,430,277)			(6,430,277.00)
Int. Rate										(6,430,277)			(6,430,277.00)
Ending Balance										(12,860,554)			(12,860,554.00)
Spt. Accrual													
Bal. Before Int.											(6,430,277)		(6,430,277.00)
Int. Rate											(6,430,277)		(6,430,277.00)
Ending Balance											(12,860,554)		(12,860,554.00)
Oct. Accrual													
Bal. Before Int.												(6,430,277)	(6,430,277.00)
Int. Rate												(6,430,277)	(6,430,277.00)
Ending Balance												(12,860,554)	(12,860,554.00)
Nov. Accrual													
Bal. Before Int.													(6,430,277.00)
Int. Rate													(6,430,277.00)
Ending Balance													(12,860,554.00)
Previously Book													
Net to Record	(1,398)	(6,347)	(16,397)	(32,225)									(6,373,910.00)
Monthly Deferral	(1,398)	(6,284)	(16,781)	(32,225)									(31,904.00)
Entry 191400		(63)	384	(32,225)									31,904.00
Entry 415-06205	(431,340)	(1,092,420)	(1,995,064)	(2,855,086)									

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

Washington Demand Deferral Calculation
 2012-13 Tracker year Closing
 Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

Calculated Calendar Month 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	8,740,610	6,052,294	(3,177,298)	-	-	-	-	-	-	-
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	(1,350,939)	-	-	-	-	-	-	-
Industrial Firm	281,131	336,697	388,424	331,174	(56,214)	-	-	-	-	-	-	-
Total Firm Sales	6,993,880	9,809,220	12,690,354	8,976,808	(4,584,451)	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	71,562	91,798	115,788	99,908	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,357	18,271	18,722	16,694	-	-	-	-	-	-	-	-
42CSF - 42SF A C	24,377	28,774	31,613	22,883	-	-	-	-	-	-	-	-
42ISF - 42SF A C	65,292	67,891	88,108	76,957	-	-	-	-	-	-	-	-
Sub Total	179,588	206,734	254,231	216,441	-	-	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	6,814,292	9,602,486	12,436,124	8,760,366	(4,584,451)	-	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425
Total D/C Subject to D/C Rate	\$ 914,819	\$ 1,289,134	\$ 1,669,550	\$ 1,176,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 9,946.52	\$ 10,225.54	\$ 10,746.78	\$ 10,878.45	-	-	-	-	-	-	-	-
41ISF - 41SF A C	\$ 2,121.60	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	-	-	-	-	-	-	-	-
42CSF - 42SF A C	\$ 2,593.69	\$ 2,704.46	\$ 2,760.89	\$ 2,760.89	-	-	-	-	-	-	-	-
42ISF - 42SF A C	\$ 8,560.64	\$ 8,861.60	\$ 8,957.74	\$ 9,028.80	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	\$ 7,936.89	\$ 4,777.14	\$ 5,620.89	\$ 4,089.74	-	-	-	-	-	-	-	-
42CSI - 42SIM	\$ 1,347.64	\$ 2,729.26	\$ 2,283.91	\$ 2,052.99	-	-	-	-	-	-	-	-
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	\$ 412.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ 672.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	\$ (3,931.86)	\$ (1,084.20)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372
Unbilled Manual Adjustments Ind Int	\$ 172	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled	\$ 911,059	\$ 1,288,097	\$ 1,669,550	\$ 1,176,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled & D/C	\$ (3,931.86)	\$ (1,084.20)	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372
Revenue Sensitive Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 911,059	\$ 1,288,097	\$ 1,669,550	\$ 1,176,079	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System: Demand Entered in WAPCA												
Wash. Demnd Collected Deferred												
Previously Booked												
Net to Book (191432)												
Entry 191432												
Entry 805-02942												
Actual Expenses Washington:												
Embedded Demand Chg	702,557.65	719,396.65	741,013.08	700,190.97	-	-	-	-	-	-	-	-
Actual Demand Chg	208,501.35	568,700.35	928,536.92	475,888.03	-	-	-	-	-	-	-	-
Variance	208,501.35	568,700.35	928,536.92	475,888.03	-	-	-	-	-	-	-	-
Previously Booked												
Net to Book (191430)												
Entry 191430												
Entry 805-02940												

(475,888.03)
 475,888.03

Forecasted BaseLoad YR Feb-13 (Estimate) Comparison to Embedded

	Forecasted BaseLoad YR Feb-13 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Contract Commodity Gas Costs:						
Hedged Encana Gas Re	3,642,467	\$ 1,937,476.18	0.53161	\$ 2,109,792.89		
Hedged Encana Gas Re	(3,642,467)	\$ (1,194,729.09)	0.32600			
Hedged Encana Cost Tr	(180,845)	\$ (359,967.87)	1.88618			
Hedged Encana Sale Tr	190,845	\$ 69,040.06	0.36176			
Hedged Yr around Contr	76,025,737	\$ 26,185,243.96	0.34456			
Hedged Yr around Contr						
Hedged Yr around Contr						
Yr around Contracts-Roc						
Yr around Contracts-Albe						
Yr around Contracts-Sur						
Hedged S.T. Contracts-R						
Hedged S.T. Contracts-A						
Hedged S.T. Contracts-S						
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/SI						
Swing Contracts - Rockies						
Swing Contracts - Alberta						
Swing Contracts - Rockies						
Swing Contracts - Alberta						
Hedged Spot Purch-Rock						
Hedged Spot Purch-Albe						
Hedged Spot Purch-Sum						
Spot Purchases-Rockies						
Spot Purchases-Alberta						
Spot Purchases-Sumas/SI						
Volumetric Transp Chg	4,400	\$ 279,440.08	63.50911			
Misc. Act. US Sales						
Sub Total	76,030,137	\$ 26,926,502.32	0.35416	\$ 20,704,948.00	0.37704	\$ 5,769,736.04
Field Production Gas	431,812	\$ 177,446.18	0.41093	\$ 311,360.00	0.59600	\$ (133,913.82)
Storage Activity:						
System Withdrawals	13,689,917	\$ 5,335,663.37	0.38975	\$ 14,754,901.00	0.40803	\$ (9,419,237.63)
System Injections	(1,262,630)	\$ (409,713.41)	0.32449			\$ (409,713.41)
Sub Total	12,427,287	\$ 4,925,949.96	0.39536	\$ 14,754,901.00	0.40803	\$ (9,828,951.04)
P/M Imbalance Adj	2,000,075	\$ 763,008.61	0.38190			\$ 763,008.61
C/M Imbalance Adj	(1,773,901)	\$ (676,725.49)	0.38190			\$ (676,725.49)
Cost of Company Use G&	(92,725)	\$ (35,322.43)	0.38094			\$ (35,322.43)
Misc. Cust. Imbalance Pl		\$ -				\$ -
Prior Period Estimate Adj		\$ 79,026.80				\$ 79,026.80
Line Loss & Unacct For					203,951	
Total Monthly Gas Cost	87,022,610	\$ 32,159,885.96	0.36956	\$ 35,771,209.00	0.39124	\$ (4,063,141.33)
RESTATED COST AT EI						
ACTUAL COST OF GAS						
VARIANCE FROM ACTU						
Sales Sendout, See WAIF						
Oregon, % of Oregon Sales	84,382,104		0.9026			
Washington, % of Oregon Sales	9,102,092		(1,702,739.71)			
Total, Oregon's Share of the Var	93,484,196		(170,273.97)			
Estimated WACOG Variat						
Shareholders Share of the WACOG Deferral						
WACOG Equalization						
Estimated Shareholder (gain) or Loss						