

06-130629-ST

CRISTAN KELLEY
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April 25, 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 APR 29 AM 8:15
 RECEIVED
 WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
 OFFICE OF THE SECRETARY

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 March 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
March-13

	Feb-13	Change	Mar-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	94,513.46	59,658.36	154,171.82
186235 AMOR WA GREAT PROGRAM	218,800.19	(56,603.89)	162,196.30
186310 WA ENERGY EFFICIENCY	14,155.40	771.99	14,927.39
186312 WA - AUDIT RESIDENTI	1,291,338.09	649,922.56	1,941,260.65
186314 WA - LOW INCOME WEAT	17,550.85	639.55	18,190.40
186315 WA - WA - LIEE AMORT	39,403.08	(9,910.20)	29,492.88
186316 WA DSM AMORTIZATION	330,321.65	(86,496.26)	243,825.39
Subtotal 186xxx accounts	2,006,082.72	557,982.11	2,564,064.83
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(107,919.23)	(127,523.72)	(235,442.95)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(475,956.00)	132,250.00	(343,706.00)
191421 AMORT OF WACOG - WA	(898,255.82)	140,833.26	(757,422.56)
191430 DEMAND - ACCR WA	(2,191,889.65)	(69,299.87)	(2,261,189.52)
191431 AMORT OF DEMAND WA	(553,390.51)	109,703.60	(443,686.91)
Subtotal 191xxx accounts	(4,119,491.98)	313,486.99	(3,806,004.99)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(2,221,328.49)	743,945.38	(1,477,383.11)

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

5000 SA 3312013 3312013 USD JE 29 AMORTIZATION
(MMDDYYYY) (MMDDYYYY)

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	186232			H	-	-	INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	187,886.18	-	AMORT 186233 Ind DSM		
4	186233			H	-	187,886.18	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H	-	1,433.88	INTEREST 186233 Ind DSM		
6	186233			S	1,433.88	-	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	238,069.18	-	AMORT 186271 Comm Decoup		
10	186271			H	-	238,069.18	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H	-	1,119.42	INTEREST 186271 Comm Decoup		
12	186271			S	1,119.42	-	INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	1,735,813.13	-	AMORT 186277 Res Decoup		
14	186277			H	-	1,735,813.13	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H	-	8,988.58	INTEREST 186277 Res Decoup		
16	186277			S	8,988.58	-	INTEREST 186277 Res Decoup		
17	186279			H	-	519.96	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	519.96	-	INTEREST 186279 EARNINGS TEST		
19	186279			S	119,107.58	-	AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H	-	119,107.58	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	12,499.85	-	AMORT 186286 CUB Fund		
22	186286			H	-	12,499.85	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H	-	50.20	INTEREST 186286 CUB Fund		
24	186286			S	50.20	-	INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	624.74	-	AMORT 186288 NWIGU Intervener		
26	186288			H	-	624.74	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H	-	5.22	INTEREST 186288 NWIGU Intervener		
28	186288			S	5.22	-	INTEREST 186288 NWIGU Intervener		
31	191401			S	798,777.39	-	AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H	-	798,777.39	AMORT 191401 OR WACOG		
33	191401			S	-	6,023.32	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	6,023.32	-	INTEREST 191401 OR WACOG		
37	540700	84020	805-02650	H	-	181,444.26	AMORT 191411 OR Demand		
38	191411			S	181,444.26	-	AMORT 191411 OR Demand		
39	411000	83010	419-06205	S	389.95	-	INTEREST 191411 OR Demand		

40	191411		H				389.95		INTEREST 191411 OR Demand	
41	186234		S		336.31				INT 186234 WA GREAT Deferral	
42	411000	82299	H	419-06210			336.31		INT 186234 WA GREAT Deferral	
43	186235		S		515.24				INTEREST 186235 WA GREAT	
44	411000	83010	H	419-06210			515.24		INTEREST 186235 WA GREAT	
45	186235		H					57,119.13	AMORT 186235 WA GREAT	
46	402000	82299	S	495-06517			57,119.13		AMORT 186235 WA GREAT	
47	186310		S		39.33				INT - WA ENERGY EFF 186310	
48	411000	83010	H	419-06210			39.33		INT - WA ENERGY EFF 186310	
49	186312		S		4,371.56				INT - WA EE R&C 186312	
50	411000	83010	H	419-06210			4,371.56		INT - WA EE R&C 186312	
51	186314		S		48.33				INT - 186314 WA-LIEE Deferral	
52	411000	83010	H	419-06210			48.33		INT - 186314 WA-LIEE Deferral	
53	186315		S		93.17				INTEREST 186315 WA-LIEE	
54	411000	83010	H	419-06210			93.17		INTEREST 186315 WA-LIEE	
55	186315		H					10,003.37	AMORT 186315 WA-LIEE	
56	402000	82299	S	495-06516			10,003.37		AMORT 186315 WA-LIEE	
57	402000	82299	S	495-06080			87,272.70		AMORT 186316 WA Amort EE	
58	186316		H					87,272.70	AMORT 186316 WA Amort EE	
59	411000	83010	H	419-06210			776.44		INTEREST 186316 WA Amort EE	
60	186316		S		776.44				INTEREST 186316 WA Amort EE	
61	191421		S		143,072.29				AMORT 191421 WA WACOG	
62	541000	84020	H	805-02655			143,072.29		AMORT 191421 WA WACOG	
63	411000	83010	S	419-06210			2,239.03		INTEREST 191421 WA WACOG	
64	191421		H					2,239.03	INTEREST 191421 WA WACOG	
69	191431		S		111,051.98				AMORT 191431 WA Demand	
70	540700	84020	H	805-02655			111,051.98		AMORT 191431 WA Demand	
71	411000	83010	S	419-06210			1,348.38		INT 191431 WA Demand	
72	191431		H					1,348.38	INT 191431 WA Demand	
							Total	3,711,040.10	3,711,040.10	

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)	18,720.00			18,720.00		
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	6,247.80			6,247.80		
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	5,430,430.30			5,430,430.30		
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	1,820,599.30			1,820,599.30		
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	53,229.70			53,229.70		
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	23,882.00			23,882.00		
41C Firm Sales (C 41 FS)	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	165,846.30			165,846.30		
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	226,993.20			226,993.20		
41C Interr Sales (I 41 IS)	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)	-			-		
	Block 2	0.01732	0.00000	0.00476	(0.00684)	(0.00452)	(0.00079)	-			-		
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-		
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	4,000.00			4,000.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	9,569.00			9,569.00		
41I Firm Sales (I 41 FS)	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)	28,218.80			28,218.80		
41I Interr Sales (I 41 IS)	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 (C42SF)	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)	57,229.00			57,229.00		
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	26,295.00			26,295.00		
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)	-			-		
	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 (I42SF)	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)	100,615.00		7,175	107,790.00		
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	71,436.00			71,436.00		
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	20,670.00			20,670.00		
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	-			-		
	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 (C42TF)	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	30,846.00			30,846.00		
	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	20,247.00			20,247.00		
	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 (I42TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	63,194.00			63,194.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	55,404.00			55,404.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00			40,000.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.00			112,000.00		
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	124,472.00			124,472.00		
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-		
42C Interr Sales (C42SI)	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)	20,630.00			20,630.00		
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	3,404.00			3,404.00		
	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 (I42SI)	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00234)	(0.00041)	26,268.00			26,268.00		
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	22,725.00			22,725.00		
	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 (C42TI)	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 (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	71,472.00			71,472.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	114,258.00			114,258.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	80,000.00			80,000.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	272,881.00			272,881.00		
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	203,073.00			203,073.00		
	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	-			-		
I61		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	289,285.00			289,285.00		
Sources:													
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G		total per above	9,732,140.40	0	7,175	9,739,315.40	

total OR & WA	119,867,694.70	total* wa	9,739,315.40
total per CIS	119,867,694.70	total* cr	109,695,068.30
difference	0.00	total*	119,434,383.70
			*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	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)		324.20	255.10	0.00	(383.99)	(245.97)	(43.14)
1C (C01)		108.20	85.14	0.00	(95.71)	(61.30)	(10.75)
2R (R02)		94,045.45	74,000.42	0.00	(63,822.12)	(40,920.93)	(7,166.36)
3 CFS (C03)		31,529.56	24,809.29	0.00	(19,081.39)	(12,221.84)	(2,141.43)
3 IFS (I03)		921.84	725.36	0.00	0.00	(314.58)	(54.97)
27 (C27)		413.59	325.44	0.00	(226.78)	(145.25)	(25.35)
41C Firm Sales	Block 1	2,872.16	2,259.99	0.00	(1,352.82)	(867.52)	(152.25)
	(C 41 FS) Block 2	3,931.12	3,093.23	0.00	(1,632.36)	(1,046.27)	(182.34)
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	488.70	384.54	0.00	0.00	(130.07)	(22.67)
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	991.11	779.86	0.00	(313.59)	(200.85)	(35.03)
	(C42SF) Block 2	455.38	358.32	0.00	(129.00)	(82.73)	(14.58)
	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	1,866.73	1,468.85	0.00	0.00	(306.14)	(53.60)
	(I42SF) Block 2	1,237.15	973.46	0.00	0.00	(181.71)	(32.11)
	Block 3	357.97	281.67	0.00	0.00	(40.32)	(7.12)
	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 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	357.28	0.00	98.25	(46.36)	(29.59)	(5.13)
	Block 4	58.95	0.00	16.21	(6.12)	(3.91)	(0.68)
	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	454.92	0.00	125.10	0.00	(61.54)	(10.80)
	(I42SI) Block 2	393.56	0.00	108.22	0.00	(47.59)	(8.26)
	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:		142,158.69	110,045.96	633.52	(87,272.70)	(57,119.13)	(10,003.37)
Temporaries Tab							

Switchers - WA		143,072.29	191421
Commodity	(247.76)	111,051.98	191431
Commodity	(707.61)	(87,272.70)	186316
Commodity		(57,119.13)	186235
Commodity		(10,003.37)	186315
	(955.37)		

0.95628 Annually

913.60 **191421**

Demand	(194.95)
Demand	(194.58)
Demand	
	(389.53)

rate sensitive adj 0.95628 Annually

Demand 372.50 **191431**

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 (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
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)
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)
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
48	Mar-13		59,322.05		3.250%	336.31	59,658.36	154,171.82

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
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
30	Beginning Balance						0.00
31	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)
31	Nov-11 new	(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73
32	Dec-11	(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44
33	Jan-12	(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47
34	Feb-12	(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42
35	Mar-12	(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39
36	Apr-12	(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73
37	May-12	(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37
38	Jun-12	(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74
39	Jul-12	(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44
40	Aug-12	(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95
41	Sep-12	(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99
42	Oct-12	(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)
43	Nov-12 old	(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
44	Nov-12 new	(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
45	Dec-12	(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
46	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
48	Mar-13	(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30

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
(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
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
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
50	Mar-13	732.66		3.25%	39.33	771.99	14,927.39

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

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(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
33	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26
	Intentionally Blank						
34	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85
35	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69
36	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11
37	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02
38	May-12	0.00		3.25%	3,523.43	3,523.43	1,304,482.45
39	Jun-12	0.00		3.25%	3,532.97	3,532.97	1,308,015.42
40	Jul-12	0.00		3.25%	3,542.54	3,542.54	1,311,557.96
41	Aug-12	0.00		3.25%	3,552.14	3,552.14	1,315,110.10
42	Sep-12	0.00		3.25%	3,561.76	3,561.76	1,318,671.86
43	Oct-12	630,957.00		3.25%	4,425.82	635,382.82	1,954,054.68
44	Nov-12 old	0.00	(676,611.88)	3.25%	3,459.74	(673,152.14)	1,280,902.54
45	Nov-12 new	0.00		3.25%	0.00	0.00	1,280,902.54
46	Dec-12	0.00		3.25%	3,469.11	3,469.11	1,284,371.65
47	Jan-13	0.00		3.25%	3,478.51	3,478.51	1,287,850.16
48	Feb-13	0.00		3.25%	3,487.93	3,487.93	1,291,338.09
49	Mar-13	645,551.00		3.25%	4,371.56	649,922.56	1,941,260.65

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
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
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
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
43	Mar-13	591.22		3.25%	48.33	639.55	18,190.40

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
(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	(57,119.13)		3.25%	0.00	(57,119.13)	(59,575.94)
28	Feb-12	0.00		3.25%	0.00	0.00	(59,575.94)
29	Mar-12	0.00		3.25%	0.00	0.00	(59,575.94)
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
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
41	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
41	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88

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
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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
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
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
48	Feb-13	(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
49	Mar-13	(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39

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
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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
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)
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
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)
48	Feb-13	141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
49	Mar-13	111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)

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

Debit (Credit)

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
31	Nov-11 new		76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)
32	Dec-11		289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)
	Intentionally Blank							
33	Jan-12		318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)
34	Feb-12		269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)
35	Mar-12		253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)
36	Apr-12		196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)
37	May-12		122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)
38	Jun-12		3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)
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)
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)
47	Feb-13		181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
48	Mar-13		143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)

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	03312013 (MMDDYYYY) (AMDDDDYY)	03312013	USD	JE 28	PGA Deferral Adj
						(Black) Do not chg (Blue) Change the

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)
1	540200	84020	805-02890	H	-	656,423.00	OR WACOG PGA Activity	
2	191400			S	656,423.00	-	OR WACOG PGA Activity	
3	540200	84020	805-02890	S	13,360.00	-	OR WACOG PGA Activity	
4	191400			H	-	13,360.00	OR WACOG PGA Activity	
5	540100	84020	805-02880	S	246,181.00	-	OR DEM PGA Activity	
6	191410			H	-	246,181.00	OR DEM PGA Activity	
7	411000	83010	419-06205	S	44,449.00	-	OR PGA Interest	
8	191400			H	-	38,952.00	OR WACOG Interest	
9	191410			H	-	6,868.00	OR DEM Incr. Interest	
10	191450			S	1,391.00	-	OR DEM Coll. Interest	
11	540100	84020	805-02885	H	-	1,243,821.01	OR DEM DEF Collected	
12	191450			S	1,243,821.01	-	OR DEM DEF Collected	
13	540200	84020	805-02950	S	-	133,325.00	WA WACOG PGA Activity	
14	191420			H	133,325.00	-	WA WACOG PGA Activity	
15	540100	84020	805-02940	S	-	63,277.87	WA DEM PGA Activity	
16	191430			H	63,277.87	-	WA DEM PGA Activity	
17	411000	83010	419-06210	S	7,097.00	-	WA PGA Interest	
18	191420			H	-	1,075.00	WA WACOG Interest	
19	191430			H	-	6,022.00	WA DEM Interest	
20	191440			H	-	52,406.00	Encana Cost of Capital Allowance	
21	540200	84020	805-02890	S	52,406.00	-	Encana Cost of Capital Allowance	
22	191030			S	428,248.00	-	Carrying Cost on WGI - Deferral	
23	540200	84020	805-02889	H	-	428,248.00	Carrying Cost on WGI - Deferral	
24	191030			S	12,200.00	-	Carrying Cost on WGI - Interest	
25	411000	83010	419-06205	H	-	12,200.00	Carrying Cost on WGI - Interest	
				Total	2,902,178.88	2,902,178.88		

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	42,837,357	-	-	-	-	-	-	-
2	C / M Unbilled Volum	24,406,498	44,364,563	57,184,120	56,619,605	42,837,357	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	54,758,829	90,343,096	131,677,159	84,946,663	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volume	74,716,894	103,162,653	131,112,644	93,484,196	70,619,005	-	-	-	-	-	-	-
5	Total Cldty Costs Incurred In ORP:	\$ 27,954,171	\$ 38,024,079	\$ 47,638,477	\$ 32,159,886	\$ 27,668,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Trm	0.37413	0.36658	0.36334	0.34401	0.39181	0	0	0	0	0	0	0
7	P / M Unbilled Volumes:	21,961,140	39,756,178	51,265,482	50,724,123	38,352,906	-	-	-	-	-	-	-
8	C / M Unbilled Volum	21,961,140	39,756,178	51,265,482	50,724,123	38,352,906	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	49,804,835	81,705,161	118,804,425	96,753,321	76,738,048	-	-	-	-	-	-	-
10	Calculated Calendar Month Volume	67,599,873	93,214,465	118,261,066	84,382,104	64,264,340	-	-	-	-	-	-	-
11	Less: Winter WACOG Incremental Us	1,126,401	1,411,066	1,590,535	1,339,341	-	-	-	-	-	-	-	-
12	Net Calculated Calendar Month Vo	66,250,694	91,803,379	116,870,531	83,130,585	62,924,999	-	-	-	-	-	-	-
13	"ORPGA" Average Commodity Ra	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" Winter Commodity Rate	0.37360	0.3736	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360
15	Monthly Incremental Rate	0.26951	-	-	-	-	-	-	-	-	-	-	-
16	"Collections" Incre. Commodity Ra	60,041	-	-	-	-	-	-	-	-	-	-	-
17	"Collections" Winter Commodity R:	\$ 527,182	\$ 594,224	\$ 467,567	\$ 500,378	\$ 500,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Average Commodity !	\$ 25,273,977	\$ 35,022,071	\$ 44,508,641	\$ 31,713,487	\$ 24,005,258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	ORE. Commodity Cost Collected	\$ 25,754,842	\$ 35,549,253	\$ 45,102,865	\$ 32,181,054	\$ 24,505,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Calculated Calendar Month Volum	67,599,873	93,214,465	118,261,066	84,382,104	64,264,340	-	-	-	-	-	-	-
21	WACOG Incurred: Calculated Vol. Amount	\$ 25,291,140	\$ 34,356,988	\$ 42,968,976	\$ 29,028,288	\$ 25,179,411	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Total Collection vs Calculated	\$ 463,701.57	\$ 1,192,264.78	\$ 2,133,888.75	\$ 3,152,766.37	\$ (673,775.33)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	90% Drl. Collection vs Calculated	\$ 417,331.00	\$ 1,073,038.00	\$ 1,920,500.00	\$ 2,837,490.00	\$ (606,398.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Amount Previously Booked	417,331	1,073,038	1,970,525	2,837,490	-	-	-	-	-	-	-	-
25	Net to Book (191400)	\$ -	\$ -	\$ (50,025.00)	\$ -	\$ (606,398.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	Entry 191400.....												656,423
27	Entry 805-02890.....												(656,423)
28	Contract Commodity Gas Costs:												
29	Year around Contracts	\$ 25,633,192.25	\$ 35,549,804.52	\$ 42,382,736.67	\$ 26,195,243.96	\$ 28,454,513.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Encana Net Activity	\$ 364,667.06	\$ 4,161,616.92	\$ 561,087.00	\$ 451,818.26	\$ 147,226.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Short Term Contracts	-	-	-	-	-	-	-	-	-	-	-	-
32	Spot Purchases	-	-	-	-	-	-	-	-	-	-	-	-
33	Volumetric Transp Chg	251,950.37	332,501.34	409,293.65	279,440.08	257,531.98	-	-	-	-	-	-	-
34	Misc. Act. Up/ST Sales	-	-	-	-	-	-	-	-	-	-	-	-
35	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
36	Sub Total	\$ 26,249,829.68	\$ 36,298,467.48	\$ 43,353,117.32	\$ 26,926,502.32	\$ 28,859,272.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Field Production Gas	\$ 271,620.15	\$ 342,066.60	\$ 320,527.34	\$ 177,446.18	\$ 222,511.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Storage Activity:												
39	System Withdrawals	\$ 1,733,819.16	\$ 2,953,010.06	\$ 5,568,278.26	\$ 5,335,663.37	\$ 1,115,677.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	System Injections	(929,470.94)	(850,861.58)	(1,831,966.73)	(409,713.41)	(1,984,738.34)	-	-	-	-	-	-	-
41	Sub Total	\$ 804,348.22	\$ 2,102,148.48	\$ 3,736,311.53	\$ 4,925,949.96	\$ (849,060.51)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Other Activity												
43	P/M Imbalance Adj	695,330.92	221,332.11	971,869.05	763,008.61	676,725.49	-	-	-	-	-	-	-
44	C/M Imbalance Adj	(221,332.11)	(971,869.05)	(763,008.61)	(676,725.49)	(1,226,513.24)	-	-	-	-	-	-	-
45	Cost of Company Use	(22,059.61)	(31,961.35)	(42,180.21)	(35,322.43)	(30,654.88)	-	-	-	-	-	-	-
46	Misc. Cust. Imbalance	-	-	(132.16)	-	5,617.39	-	-	-	-	-	-	-
47	Prior Period Estimate	176,433.34	63,894.61	61,972.30	79,026.80	11,098.73	-	-	-	-	-	-	-
	Total Monthly Gas Cost	\$ 27,954,170.59	\$ 38,024,078.88	\$ 47,638,476.56	\$ 32,159,885.96	\$ 27,668,997.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	check	ok	ok	ok	ok	ok	ok

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 R:	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 Cdity R	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 R:	\$ 418,537	\$ 524,317	\$ 590,995	\$ 465,027	\$ 497,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity I	\$ 25,136,176	\$ 34,831,120	\$ 44,265,966	\$ 31,540,575	\$ 23,874,374	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collect	\$ 25,564,713	\$ 35,355,437	\$ 44,856,961	\$ 32,005,602	\$ 24,372,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line	\$ 25,694,800.67	\$ 35,549,252.78	\$ 45,102,864.75	\$ 32,181,054.37	\$ 24,505,635.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Resl	\$ 25,554,712.63	\$ 35,355,437.25	\$ 44,856,961.26	\$ 32,005,602.17	\$ 24,372,032.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,903.49	\$ 175,452.20	\$ 133,602.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dfrr. (Collection vs Calculator	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)					13,360							

99 Entry 191400..... (13,360.00)

100 Entry 805-02890..... 13,360.00

Page 1 OR 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
Nov: Accrual													
Bal. Before Int.	(115,017)												(115,017.21)
Int. Rate	(373)												(373.00)
Ending Balance	(115,390)												(115,390.21)
Dec: Accrual													
Bal. Before Int.	(193,047)												(308,437.65)
Int. Rate	(308,438)												(1,374.00)
Ending Balance	(309,812)												(309,811.65)
Jan: Accrual													
Bal. Before Int.	(288,605)												(288,605.00)
Int. Rate	(598,417)												(2,944.00)
Ending Balance	(601,361)												(601,360.65)
Feb: Accrual													
Bal. Before Int.	(332,975)												(332,975.00)
Int. Rate	(934,336)												(4,978.00)
Ending Balance	(939,314)												(934,335.65)
Mar: Accrual													
Bal. Before Int.	(246,181)												(246,181.00)
Int. Rate	(1,185,495)												(4,978.00)
Ending Balance	(6,888)												(939,313.65)
Apr: Accrual													
Bal. Before Int.	(1,192,383)												(246,181.00)
Int. Rate	(6,888)												(1,185,494.65)
Ending Balance	(1,192,383)												(6,888.00)
May: Accrual													
Bal. Before Int.	(1,192,383)												(1,192,382.65)
Int. Rate	(1,192,383)												(1,192,382.65)
Ending Balance	(1,192,383)												(1,192,382.65)
Jun: Accrual													
Bal. Before Int.	(1,192,383)												(1,192,382.65)
Int. Rate	(1,192,383)												(1,192,382.65)
Ending Balance	(1,192,383)												(1,192,382.65)
Jul: Accrual													
Bal. Before Int.	(1,192,383)												(1,192,382.65)
Int. Rate	(1,192,383)												(1,192,382.65)
Ending Balance	(1,192,383)												(1,192,382.65)
Aug: Accrual													
Bal. Before Int.	(1,192,383)												(1,192,382.65)
Int. Rate	(1,192,383)												(1,192,382.65)
Ending Balance	(1,192,383)												(1,192,382.65)
Spt: Accrual													
Bal. Before Int.	(1,192,383)												(1,192,382.65)
Int. Rate	(1,192,383)												(1,192,382.65)
Ending Balance	(1,192,383)												(1,192,382.65)
Oct: Accrual													
Bal. Before Int.	(1,192,383)												(1,192,382.65)
Int. Rate	(1,192,383)												(1,192,382.65)
Ending Balance	(1,192,383)												(1,192,382.65)
Entry JE28	(373)	(1,374)	(2,944)	(4,978)	(6,888)								(1,192,382.65)
Previously Book	(373)	(1,374)	(2,944)	(4,978)	(6,888)								(16,557.00)
Net to Record													
Monthly Deferral	(115,017)	(193,047)	(288,605)	(332,975)	(246,181)								(1,175,825.65)
Entry 191410													(6,888.00)
Entry 419-06205													6,888.00

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

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
523,678	525,376	2,092,701	(232,693)	(400,563)	844,693	844,693	844,693	844,693	844,693	844,693	844,693	
0.0778												
Nov: Accrual												
Bal. Before Int.												523,677.67
Int. Rate												1,698.00
Ending Balance												525,375.67
Dec: Accrual												
Bal. Before Int.	1,558,865											1,558,865.19
Int. Rate	2,084,241											2,084,240.86
Ending Balance	2,092,701											8,460.00
Jan: Accrual												
Bal. Before Int.		(2,331,404)										2,092,700.86
Int. Rate		(238,703)										(2,331,403.91)
Ending Balance		6,010										(238,703.05)
Feb: Accrual												
Bal. Before Int.												(232,693.05)
Int. Rate												6,010.00
Ending Balance												(232,693.05)
Mar: Accrual												
Bal. Before Int.			(165,824)									(165,824.33)
Int. Rate			(398,517)									(398,517.38)
Ending Balance			(2,046)									(2,046.00)
Apr: Accrual												
Bal. Before Int.				1,243,821								(400,563.38)
Int. Rate				843,258								1,243,821.01
Ending Balance				1,435								843,257.63
May: Accrual												
Bal. Before Int.												1,435.00
Int. Rate												844,692.63
Ending Balance												844,692.63
Jun: Accrual												
Bal. Before Int.					844,693							844,692.63
Int. Rate												844,692.63
Ending Balance												844,692.63
Jul: Accrual												
Bal. Before Int.					844,693							844,692.63
Int. Rate												844,692.63
Ending Balance												844,692.63
Aug: Accrual												
Bal. Before Int.												844,692.63
Int. Rate												844,692.63
Ending Balance												844,692.63
Spt: Accrual												
Bal. Before Int.												844,692.63
Int. Rate												844,692.63
Ending Balance												844,692.63
Oct: Accrual												
Bal. Before Int.												844,692.63
Int. Rate												844,692.63
Ending Balance												844,692.63
Entry JE28												
Previous Book	1,698	8,460	6,010	(2,046)								844,692.63
Net to Record	1,698	8,504	6,010	(2,046)								15,557.00
Monthly Deferral												
Entry 191450												829,135.63
Entry 419-06205												1,391.00
												(1,391.00)

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

Washington WACOG Deferral Calculation
2012-13 Tracker year Closing
System Sales Volume

	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	13,281,666	29,071,841	52,693,858	78,880,610	62,988,325	48,344,666							
Commercial	9,358,455	15,801,964	26,760,354	39,970,548	33,412,478	26,071,322							
Industrial Firm	1,666,592	1,642,581	1,851,929	2,212,056	2,062,242	1,843,206							
Interruptible													
Total	24,306,713	46,516,386	81,306,141	121,063,214	98,463,044	76,259,194							
P/M Unbilled Volumes:													
Residential	4,370,466	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811						
Commercial	3,733,865	9,325,932	15,486,549	19,684,832	19,507,978	15,199,457	11,839,212						
Industrial Firm	745,842	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676						
Interruptible													
Total	8,850,173	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699						
C/M Unbilled Volumes:													
Residential	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811							
Commercial	9,325,932	15,486,549	19,684,832	19,507,978	15,199,457	11,839,212							
Industrial Firm	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676							
Interruptible													
Total	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699							
Ck total from JE	24,406,498												
Reported Cycle Billing Volur													
Residential	13,287,601	29,071,884	52,693,934	78,880,662	62,988,378	48,344,719							
Commercial	10,671,112	17,822,835	29,039,309	42,852,663	35,586,636	28,124,638							
Industrial Firm	2,902,443	2,797,316	3,067,716	3,658,783	3,273,749	3,010,607							
Interruptible	4,950,466	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699							
Total	31,811,621	54,758,829	90,343,096	131,677,159	107,166,444	84,946,663							
Calculated Calendar Month Volumes:													
Residential	42,634,964	61,349,007	61,349,007	78,644,638	53,679,287	37,630,668	(16,047,811)						
Commercial	23,983,452	33,237,592	33,237,592	42,675,829	31,278,115	24,764,393	(11,839,212)						
Industrial Firm	3,031,684	3,033,917	3,033,917	3,507,146	3,209,113	2,757,245	(722,676)						
Interruptible	5,066,793	5,542,137	5,542,137	6,285,030	5,317,681	5,466,699							
Company Use													
Total	74,716,884	103,162,653	103,162,653	131,112,644	93,484,196	70,619,005	(28,609,699)						
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount	\$ 27,954,171	\$ 38,024,079	\$ 38,024,079	\$ 47,638,477	\$ 32,159,886	\$ 27,688,997	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.37413	0.36858	0.36858	0.36334	0.34401	0.39181	0	0	0	0	0	0	0
Washington WACOG Per Therm Sold:	0.36925	0.36455	0.36455	0.35906	0.33916	0.38972	0	0	0	0	0	0	0

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
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	(1,867,910)	-	-	-	-	-	-
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	(823,541)	-	-	-	-	-	-
Industrial Firm	281,131	336,697	388,424	331,174	282,181	(39,050)	-	-	-	-	-	-
Total Firm Sales	6,993,880	9,809,220	12,690,354	8,976,808	6,221,637	(2,730,501)	-	-	-	-	-	-
71,562	91,798	115,788	99,908	92,176	-	-	-	-	-	-	-	-
18,357	18,271	18,722	16,694	17,277	-	-	-	-	-	-	-	-
24,377	28,774	31,613	22,883	22,066	-	-	-	-	-	-	-	-
65,292	67,891	88,108	76,957	74,178	-	-	-	-	-	-	-	-
179,588	206,734	254,231	216,441	205,697	-	-	-	-	-	-	-	-
6,814,292	9,602,486	12,436,124	8,760,366	6,015,941	(2,730,501)	-	-	-	-	-	-	-
0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425
\$ 914,819	\$ 1,289,134	\$ 1,669,550	\$ 1,176,079	\$ 807,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\$ 9,946.52	\$ 10,225.54	\$ 10,746.78	\$ 10,878.45	\$ 10,882.63	-	-	-	-	-	-	-	-
\$ 2,121.80	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	-	-	-	-	-	-	-	-
\$ 2,593.69	\$ 2,704.46	\$ 2,760.89	\$ 2,760.89	\$ 2,752.53	-	-	-	-	-	-	-	-
\$ 8,560.64	\$ 8,861.60	\$ 8,957.74	\$ 9,028.80	\$ 8,842.79	-	-	-	-	-	-	-	-
\$ 7,936.89	\$ 4,777.14	\$ 5,620.89	\$ 4,089.74	\$ 4,120.19	-	-	-	-	-	-	-	-
\$ 1,347.64	\$ 2,729.26	\$ 2,283.91	\$ 2,052.99	\$ 2,402.13	-	-	-	-	-	-	-	-

(1,161.20)	(412.04)	-	-	-	-	-	-	-	-	-	-	-
(3,854.86)	(672.16)	-	-	-	-	-	-	-	-	-	-	-
412.04	-	-	-	-	-	-	-	-	-	-	-	-
672.16	-	-	-	1,143.99	-	-	-	-	-	-	-	-
(3,931.86)	(1,084.20)	-	-	1,143.99	-	-	-	-	-	-	-	-
(3,931.86)	(1,084.20)	\$ 0.04372	\$ 0.04372	\$ 1,143.99	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372	\$ 0.04372
0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
172	47	\$ -	\$ -	\$ (50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 911,059	\$ 1,288,097	\$ 1,669,550	\$ 1,176,079	\$ 808,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
702,557.65	719,396.65	741,013.08	700,190.97	745,456.13	-	-	-	-	-	-	-	-
208,501.35	568,700.35	928,536.92	475,888.03	63,277.87	-	-	-	-	-	-	-	-
208,501.35	568,700.35	928,536.92	475,888.03	-	-	-	-	-	-	-	-	-

Previously Booked
 Net to Book (191430)
 Entry 191430
 Entry 805-02940 (63,277.87)

Calculated Calendar Month Volumes:

- Residential
- Commercial
- Industrial Firm
- Total Firm Sales

Less: Sales to Firm Demand Collected
 1 - 99 Less: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C

Sub Total

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

SFV Firm Demand Collected
 Plus: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C

MDDV @1.73 D/C Collected
 Plus: 41CSI - 41SIV
 41ISI - 41SIV
 42CSI - 42SIM
 42ISI - 42SIM

Plus: SFV Collected Interruptible Sales
 Sub Total D/C fixed rates

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

Sub Total Manual Unbilled
 Sub Total Manual Unbilled & D/C
 Revenue Sensitive Rate
 Revenue Sensitive Adjustment

Total D/C Collected
 Actual Demand Chg
 Variance

Previously Booked
 Net to Book (191430)

Entry 191430
 Entry 805-02940 (63,277.87)

