

UG-131052-ST

CRISTAN KELLEY
Rates Analyst
Tel: 503.226.4211 ext. 3582
Fax: 503.721.2516
Email: Cristan.Kelley@nwnatural.com



May 29, 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 MAY 31 AM 8:16
COMMUNICATIONS MANAGEMENT

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 April 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
April-13

	Mar-13	Change	Apr-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	154,171.82	10,333.18	164,505.00
186235 AMOR WA GREAT PROGRAM	162,196.30	(40,340.57)	121,855.73
186310 WA ENERGY EFFICIENCY	14,927.39	1,293.42	16,220.81
186312 WA - AUDIT RESIDENTI	1,941,260.65	5,257.58	1,946,518.23
186314 WA - LOW INCOME WEAT	18,190.40	9,756.97	27,947.37
186315 WA - WA - LIEE AMORT	29,492.88	(7,062.06)	22,430.82
186316 WA DSM AMORTIZATION	243,825.39	(61,354.67)	182,470.72
Subtotal 186xxx accounts	2,564,064.83	(82,116.15)	2,481,948.68
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(235,442.95)	(107,817.05)	(343,260.00)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(343,706.00)	(119,593.00)	(463,299.00)
191421 AMORT OF WACOG - WA	(757,422.56)	101,523.01	(655,899.55)
191430 DEMAND - ACCR WA	(2,261,189.52)	(825.88)	(2,262,015.40)
191431 AMORT OF DEMAND WA	(443,686.91)	78,864.18	(364,822.73)
Subtotal 191xxx accounts	(3,806,004.99)	59,968.31	(3,746,036.68)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(1,477,383.11)	(129,964.89)	(1,607,348.00)

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 4302013 4302013 USD JE 29 AMORTIZATION

(MDDDDYY) (MDDDDYY)

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	1,867.02	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	1,867.02	INT - Ind DSM Def 186232				N
3	402000	81199	495-06374	S	172,491.77	-	AMORT 186233 Ind DSM				N
4	186233			H	-	172,491.77	AMORT 186233 Ind DSM				N
5	411000	83010	419-06205	H	-	1,214.91	INTEREST 186233 Ind DSM				N
6	186233			S	1,214.91	-	INTEREST 186233 Ind DSM				N
7	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
8	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
9	402000	81199	495-06064	S	174,936.88	-	AMORT 186271 Comm Decoup				N
10	186271			H	-	174,936.88	AMORT 186271 Comm Decoup				N
11	411000	83010	419-06205	H	-	867.83	INTEREST 186271 Comm Decoup				N
12	186271			S	867.83	-	INTEREST 186271 Comm Decoup				N
13	402000	81199	495-06064	S	1,223,456.26	-	AMORT 186277 Res Decoup				N
14	186277			H	-	1,223,456.26	AMORT 186277 Res Decoup				N
15	411000	83010	419-06205	H	-	7,187.04	INTEREST 186277 Res Decoup				N
16	186277			S	7,187.04	-	INTEREST 186277 Res Decoup				N
17	186279			H	-	394.66	INTEREST 186279 EARNINGS TEST				N
18	411000	81199	419-06205	S	394.66	-	INTEREST 186279 EARNINGS TEST				N
19	186279			S	86,517.82	-	AMORT 186279 EARNINGS TEST				N
20	402000	81199	495-06374	H	-	86,517.82	AMORT 186279 EARNINGS TEST				N
21	402000	81199	495-06233	S	8,810.30	-	AMORT 186286 CUB Fund				N
22	186286			H	-	8,810.30	AMORT 186286 CUB Fund				N
23	411000	83010	419-06205	H	-	37.21	INTEREST 186286 CUB Fund				N
24	186286			S	37.21	-	INTEREST 186286 CUB Fund				N
25	402000	81199	495-06233	S	565.13	-	AMORT 186288 NWIGU Intervener				N
26	186288			H	-	565.13	AMORT 186288 NWIGU Intervener				N
27	411000	83010	419-06205	H	-	4.50	INTEREST 186288 NWIGU Intervener				N
28	186288			S	4.50	-	INTEREST 186288 NWIGU Intervener				N
29	191401			S	592,671.82	-	AMORT 191401 OR WACOG				N
30	541000	84020	805-02650	H	-	592,671.82	AMORT 191401 OR WACOG				N
31	191401			H	-	5,178.44	INTEREST 191401 OR WACOG				N
32	411000	83010	419-06205	S	5,178.44	-	INTEREST 191401 OR WACOG				N

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

		191421	191431	191431	186316	186235	186315					
		Demand		Demand	R&C Energy	Low Income Bill		Volumes				
		WACOG Deferral	Deferral FIRM	Deferral INTERR	Efficiency	Pay Assist (GREAT)	WA-LIEE		Prior Month	Current Month	Total	
Schedule	Block	A	B	B	C	D	E	CIS	Unbilled	Unbilled	Total	
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)	13,846.20			13,846.20	
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	4,753.90			4,753.90	
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	3,827,007.20			3,827,007.20	
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	1,273,996.80			1,273,996.80	
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	44,090.00			44,090.00	
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	18,561.9			18,561.90	
41C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	169,631.30			169,631.30	
(C 41 FS)	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	153,300.20			153,300.20	
41C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)	-			-	
(C 41 IS)	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	-			-	
I41TF	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	4,000.0			4,000.00	
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	6,374.0			6,374.00	
41I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	18,000.00			18,000.00	
(I 41 FS)	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	21,646.20			21,646.20	
41I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)	-			-	
(I 41 IS)	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00452)	(0.00079)	-			-	
42C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)	51,079.00			51,079.00	
(C42SF)	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	17,086.00			17,086.00	
	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	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)	102,338.0	(7,175)		95,163.00	
(I42SF)	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	67,429.0			67,429.00	
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	21,680.0			21,680.00	
	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	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00	
(C42TF)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	26,607.00			26,607.00	
	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	12,790.00			12,790.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	51,347.0		10,000	61,347.00	
(I42TF)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	33,819.0		20,000	53,819.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0		20,000	40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	100,000.0		10,000	110,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	90,279.0			90,279.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)	20,000.00			20,000.00	
(C42SI)	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	38,571.00			38,571.00	
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	17,719.00			17,719.00	
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	-			-	
	Block 5	0.01732	0.00000	0.00476	(0.00120)	(0.00077)	(0.00013)	-			-	
	Block 6	0.01732	0.00000	0.00476	(0.00045)	(0.00029)	(0.00005)	-			-	
42I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00234)	(0.00041)	20,000.0			20,000.00	
(I42SI)	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	19,314.0			19,314.00	
	Block 3	0.01732	0.00000	0.00476	0.00000	(0.00161)	(0.00028)	-			-	
	Block 4	0.01732	0.00000	0.00476	0.00000	(0.00129)	(0.00023)	-			-	
	Block 5	0.01732	0.00000	0.00476	0.00000	(0.00086)	(0.00015)	-			-	
	Block 6	0.01732	0.00000	0.00476	0.00000	(0.00033)	(0.00006)	-			-	
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
(C42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	84,389.0		10,000	94,389.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	144,036.0		20,000	164,036.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	92,034.0		20,000	112,034.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	183,110.0		100,000	283,110.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	104,959.0		11,703	116,662.00	
	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	-			-	
Sources:								286,587.00			286,587.00	
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G		total per above	7,200,380.70	(7,175)	221,703	7,414,908.70

total CR & WA	93,864,893.50	total* wa	7,414,908.70
total per CIS	93,864,893.50	total* or	86,212,165.80
difference	0.00	total*	94,127,074.50
			*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)		239.79	188.68	0.00	(284.02)	(181.93)	(31.91)
1C (C01)		82.33	64.78	0.00	(72.83)	(46.64)	(8.18)
2R (R02)		66,276.99	52,150.59	0.00	(44,977.60)	(28,838.36)	(5,050.37)
3 CFS (C03)		22,063.37	17,360.74	0.00	(13,352.54)	(8,552.45)	(1,498.51)
3 IFS (I03)		763.56	600.81	0.00	0.00	(260.56)	(45.54)
27 (C27)		321.46	252.94	0.00	(176.26)	(112.89)	(19.70)
41C Firm Sales	Block 1	2,937.71	2,311.56	0.00	(1,383.69)	(887.32)	(155.73)
(C 41 FS)	Block 2	2,654.89	2,089.02	0.00	(1,102.42)	(706.60)	(123.14)
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	374.87	294.97	0.00	0.00	(99.77)	(17.39)
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	884.60	696.05	0.00	(279.89)	(179.26)	(31.26)
(C42SF)	Block 2	295.90	232.83	0.00	(83.82)	(53.76)	(9.48)
	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	1,648.05	1,296.79	0.00	0.00	(270.28)	(47.32)
(I42SF)	Block 2	1,167.75	918.85	0.00	0.00	(171.52)	(30.31)
	Block 3	375.46	295.43	0.00	0.00	(42.29)	(7.46)
	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	667.98	0.00	183.69	(112.87)	(72.29)	(12.54)
	Block 3	306.86	0.00	84.38	(39.82)	(25.42)	(4.41)
	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 Interr Sales	Block 1	346.36	0.00	95.25	0.00	(46.86)	(8.22)
(I42SI)	Block 2	334.48	0.00	91.98	0.00	(40.45)	(7.02)
	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:		102,400.50	78,999.33	550.55	(61,931.17)	(40,724.70)	(7,132.28)
Temporaries Tab							

Intentionally blank

Switchers - WA		103,434.30	191421
		79,957.56	191431
Commodity	(252.11)	(61,931.17)	186316
Commodity	(828.95)	(40,724.70)	186235
Commodity		(7,132.28)	186315
Commodity			
	(1,081.06)		

0.95628 Annually

1,033.80 **191421**

Demand	(198.37)
Demand	(227.95)
Demand	
Demand	(426.32)

rate sensitive adj 0.95628 Annually

Demand 407.68 **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
49	Apr-13		9,902.22		3.250%	430.96	10,333.18	164,505.00

History truncated for ease of viewing

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)
Beginning Balance							0.00
30	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)
31	Nov-11 new	(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73
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
49	Apr-13	(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73

History truncated for ease of viewing

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
51	Apr-13		1,251.30		3.25%	42.12	1,293.42	16,220.81

History truncated for ease of viewing

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	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	Activity	Balance	2010 Calendar Balance	2011 Calendar Balance	2012 Calendar Balance	2013 Calendar Balance
29	Nov-11	0.00	(3,855.13)	1,773.97	3.25%	1,773.97	1,773.97	0.00	0.00	(2,081.16)	656,777.94	656,777.94	656,777.94	656,777.94	656,777.94
30	Dec-11	0.00		1,778.77	3.25%	1,778.77	1,778.77	0.00	0.00	1,778.77	658,556.71	658,556.71	658,556.71	658,556.71	658,556.71
31	Jan-12	0.00		1,783.59	3.25%	1,783.59	1,783.59	0.00	0.00	1,783.59	660,340.30	660,340.30	660,340.30	660,340.30	660,340.30
32	Feb-12	630,957.00		2,642.84	3.25%	2,642.84	1,788.42	854.42	0.00	633,599.84	1,293,940.14	662,128.72	662,128.72	631,811.42	631,811.42
33	Mar-12	0.00		3,504.42	3.25%	3,504.42	1,793.27	1,711.15	0.00	3,504.42	1,297,444.56	663,921.99	663,921.99	633,522.57	633,522.57
34	Apr-12	0.00		3,513.91	3.25%	3,513.91	1,798.12	1,715.79	0.00	3,513.91	1,300,958.47	665,720.11	665,720.11	635,238.36	635,238.36
35	May-12	0.00		3,523.43	3.25%	3,523.43	1,802.99	1,720.44	0.00	3,523.43	1,304,481.90	667,523.10	667,523.10	636,958.80	636,958.80
36	Jun-12	0.00		3,532.97	3.25%	3,532.97	1,807.88	1,725.09	0.00	3,532.97	1,308,014.87	669,330.98	669,330.98	638,683.89	638,683.89
37	Jul-12	0.00		3,542.54	3.25%	3,542.54	1,812.77	1,729.77	0.00	3,542.54	1,311,557.41	671,143.75	671,143.75	640,413.66	640,413.66
38	Aug-12	0.00		3,552.13	3.25%	3,552.13	1,817.68	1,734.45	0.00	3,552.13	1,315,109.54	672,961.43	672,961.43	642,148.11	642,148.11
39	Sep-12	0.00		3,561.76	3.25%	3,561.76	1,822.60	1,739.16	0.00	3,561.76	1,318,671.30	674,784.03	674,784.03	643,887.27	643,887.27
40	Oct-12	630,957.00		4,425.82	3.25%	4,425.82	1,827.54	2,598.28	0.00	635,382.82	1,954,054.12	676,611.57	676,611.57	1,277,442.55	1,277,442.55
41	Nov-12	0.00	(676,611.57)	3,459.74	3.25%	3,459.74	1,832.49	1,627.25	0.00	(673,151.83)	1,280,902.29	1,280,902.29	1,280,902.29	1,280,902.29	1,280,902.29
42	Dec-12	0.00	0.24	3,469.11	3.25%	3,469.11	1,837.49	3,469.11	0.00	3,469.35	1,284,371.64	1,284,371.64	1,284,371.64	1,284,371.64	1,284,371.64
43	Jan-13	0.00		3,478.51	3.25%	3,478.51	3,478.51	3,478.51	0.00	3,478.51	1,287,850.15	1,287,850.15	1,287,850.15	1,287,850.15	1,287,850.15
44	Feb-13	0.00		3,487.93	3.25%	3,487.93	3,487.93	3,487.93	0.00	3,487.93	1,291,338.08	1,291,338.08	1,291,338.08	1,291,338.08	1,291,338.08
45	Mar-13	645,551.00		4,371.56	3.25%	4,371.56	3,497.37	3,497.37	874.19	649,922.56	1,941,260.64	1,294,835.45	1,294,835.45	646,425.19	646,425.19
46	Apr-13	0.00		5,257.58	3.25%	5,257.58	3,506.85	3,506.85	1,750.73	5,257.58	1,946,518.22	1,298,342.30	1,298,342.30	648,175.92	648,175.92

History truncated for ease of viewing

Notes:

- 70 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
- 71 2 - Transfer represents a balance true-up adjustment

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

Debit (Credit)		Interest						
Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Rate (e2)	Interest (e1)	Activity (f)	Balance (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	
44	Apr-13	2,665.69		3.25%	52.88	2,718.57	20,908.97	

History truncated for ease of viewing

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	(40,724.70)		3.25%	0.00	(40,724.70)	(43,181.51)
28	Feb-12	0.00		3.25%	0.00	0.00	(43,181.51)
29	Mar-12	0.00		3.25%	0.00	0.00	(43,181.51)
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
42	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
43	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82

History truncated for ease of viewing

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)	6,728.91	3.25%	(6.94)	(11,859.74)	452,814.24
33	Dec-11	(78,990.07)		3.25%	1,119.41	(77,870.66)	374,943.58
34	Jan-12	(87,387.42)		3.25%	897.14	(86,490.28)	288,453.30
35	Feb-12	(72,643.40)		3.25%	682.86	(71,960.54)	216,492.76
36	Mar-12	(68,556.16)		3.25%	493.50	(68,062.66)	148,430.10
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
	Apr-13	(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72

History truncated for ease of viewing

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)
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)
50	Apr-13	79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)

History truncated for ease of viewing

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
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
30	Beginning Balance						
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43
31	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)
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)
49	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)

History truncated for ease of viewing

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	4302013 (MMDDYYYY)	4302013 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
(1)	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	S	1,032,846.00	-	OR WACOG PGA Activity				N
2	191400			H	-	1,032,846.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	10,669.00	-	OR WACOG PGA Activity				N
4	191400			H	-	10,669.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	132,044.00	-	OR DEM PGA Activity				N
6	191410			H	-	132,044.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	37,821.00	-	OR PGA Interest				N
8	191400			H	-	36,569.00	OR WACOG Interest				N
9	191410			H	-	8,159.00	OR DEM Incr. Interest				N
10	191450			S	6,907.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	427,841.15	-	OR DEM DEF Collected				N
12	191450			S	-	427,841.15	OR DEM DEF Collected				N
13	540200	84020	805-02950	S	118,502.00	-	WA WACOG PGA Activity				N
14	191420			H	-	118,502.00	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	5,291.12	-	WA DEM PGA Activity				N
16	191430			S	-	5,291.12	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	7,208.00	-	WA PGA Interest				N
18	191420			H	-	1,091.00	WA WACOG Interest				N
19	191430			H	-	6,117.00	WA DEM Interest				N
20	191440			H	-	54,771.00	Encana Cost of Capital Allowance				N
21	540200	84020	805-02890	S	54,771.00	-	Encana Cost of Capital Allowance				N
22	191030			S	323,972.00	-	Carrying Cost on WGI - Deferral				N
23	540200	84020	805-02889	H	-	323,972.00	Carrying Cost on WGI - Deferral				N
24	191030			S	15,065.00	-	Carrying Cost on WGI - Interest				N
25	411000	83010	419-06205	H	-	15,065.00	Carrying Cost on WGI - Interest				N
Total					2,172,937.27	2,172,937.27					

Prepared by _____ Date _____

Approved by _____ Date _____

Posted by _____ Date _____

Signature is N/A if the Poster is the same as the Approver

Document No. _____ (reversal is needed)

Posting Date _____ (reversal is needed)

DEMAND CHARGES: (NING Advice No. OPUC 06 - 13A, October 4, 2006, NING/A - Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 2012 - 13 Tracker year
Oregon Demand charge deferral

Line No.	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	\$ 7,431,776.98	\$ 7,609,981.60	\$ 7,823,077.68	\$ 7,307,327.78	\$ 7,857,104.27	\$ 7,667,622.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	(75,421.51)											
49	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19						
50												
CN Transmission Co.:												
51												
52												
53												
54												
55												
56												
57												
58	\$ 7,410,945.68	\$ 7,588,572.24	\$ 7,816,593.71	\$ 7,385,980.67	\$ 7,863,461.26	\$ 7,657,511.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMBEDDED CHARGES:												
US Transmission Co.:												
59	\$ 3,846,928.44	\$ 3,997,232.96	\$ 4,290,133.89	\$ 4,003,995.23	\$ 4,280,133.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.05	\$ 4,142,066.05	\$ 4,280,134.89
60	555,640.00	534,437.00	574,228.00	537,180.00	574,228.00	487,658.00	483,246.00	487,658.00	483,246.00	483,246.00	467,656.00	574,228.00
61	98,523.00	85,613.00	92,411.00	86,449.00	92,411.00	89,996.00	92,996.00	89,996.00	92,996.00	92,996.00	89,996.00	92,996.00
62	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
63	834,643.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00
64	458,697.00	500,472.00	500,472.00	500,472.00	500,472.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	500,472.00
65	890,819.00	868,511.00	868,511.00	863,060.00	868,511.00	863,060.00	868,511.00	863,060.00	868,511.00	863,060.00	868,511.00	863,060.00
66												
67	784,136.00	827,761.00	827,761.00	774,357.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	827,761.00
68	49,934.00	51,598.23	55,695.22	52,101.98	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22	55,695.22
69	\$ 7,538,008.44	\$ 7,801,837.19	\$ 8,135,424.11	\$ 7,753,827.21	\$ 8,135,424.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,803,384.66	\$ 7,803,384.66	\$ 8,135,424.11
Oregon VARIANCE Share -												
US Transmission Co.:												
70	\$ 3,245,004.90	\$ 3,270,260.06	\$ 3,207,072.72	\$ 2,990,176.63	\$ 3,237,873.59	\$ 3,191,333.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	(571,236.88)	(483,772.37)	(519,791.19)	(486,255.34)	(519,791.19)	(423,322.21)						
72	(89,183.02)	(77,496.89)	(83,650.44)	(42,201.27)	(119,702.80)	(81,464.38)						
73	0.17	0.17	0.17	0.17	0.17	0.17						
CN Transmission Co.:												
74	(755,518.84)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)						
75	(415,212.52)	(453,027.25)	(453,027.25)	(453,027.25)	(453,027.25)	(404,363.70)						
76	(806,369.36)	(786,176.16)	(786,176.16)	(781,241.91)	(786,176.16)	(783,708.58)						
77												
78	(709,799.91)	(749,289.26)	(749,289.26)	(700,947.96)	(749,289.26)	(725,118.61)						
79	32,486.51	(36,296.30)	(22,785.84)	18,227.69	24,890.16	(26,068.64)						
80	(45,200.26)	(46,706.72)	(50,415.31)	(47,192.71)	(50,415.31)	(48,789.01)						
81	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.28)	\$ (332,974.67)	\$ (246,180.77)	\$ (132,044.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Oregon Allocation Ratio	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%
83	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.00)	\$ (332,975.00)	\$ (246,181.00)	\$ (132,044.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.00)	\$ (332,975.00)	\$ (246,181.00)	\$ (132,044.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410											
87	Entry 805-02860											
												(132,044.00)
												132,044.00

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Demand Deferral - Volume Component	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 Embedded Seasonalized Tab 20	\$ 9,405,905.00	\$ 13,854,969.00	\$ 13,855,003.00	\$ 10,970,522.00	\$ 9,570,369.00	\$ 7,150,993.00	\$ 4,453,223.00	\$ 2,842,346.00	\$ 2,540,546.00	\$ 2,520,230.00	\$ 2,645,221.00	\$ 5,330,442.00
2 Collected line 44	8,885,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,326,538.99	6,723,149.85						
3 Deferral	(523,677.67)	(1,556,865.19)	2,331,403.91	165,824.33	(1,243,821.01)	(427,841.15)						
4 Previously Booked	(642,616.44)	(1,446,778.18)	2,210,624.70	293,455.30	(1,243,821.01)							
5 Net to Book	\$ 118,938.77	\$ (112,087.01)	\$ 120,779.21	\$ (127,630.97)	\$ (427,841.15)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

6 Entry 191450.....
 7 Entry 805-02885.....
 (427,841.15)

Actual Fixed Charges Collected

Oregon Firm Calendar Mo. Sales:	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
15 Residential	37,875,356	54,600,556	69,904,028	47,626,993	33,490,905	28,590,480	-12,536,221	0	0	0	0	0
16 Commercial	22,030,312	30,513,520	39,114,509	28,684,775	22,964,698	16,423,425	-8,302,571	0	0	0	0	0
17 Industrial Firm	2,750,553	2,697,230	3,118,722	2,877,940	2,475,084	2,691,117	-797,006	0	0	0	0	0
18 Total of Calendar Month Sales:	62,656,221	87,811,296	112,137,260	79,189,708	58,930,686	47,705,022	-21,635,798	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,703,948	2,198,733	2,641,386	2,262,331	2,012,219	1,783,863						
20 31SF - 31SF A C	877,428	990,930	1,096,055	1,034,122	1,000,332	952,412						
21 32CSF - 32SF A C	372,474	542,424	401,226	498,425	443,777	487,184						
22 32TSF - 32SF A C	487,252	617,527	612,014	579,143	518,314	652,026						
23 Total Firm Sales Fixed D/Charge	3,441,103	4,343,613	4,750,682	4,374,022	3,974,642	3,845,485						
24 Total Calendar Sales less Fixed	59,215,118	83,467,683	107,386,578	74,815,686	54,956,027	43,859,537	(21,635,798)					
25 "OPCA" OR A No. 09-12A, Exh 1 Line 1	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070
26 SFV Collected (line 24X25)	8,331,567.14	11,743,058.76	15,109,291.54	10,526,367.02	7,732,312.97	6,171,036.80						

All Cycles

27 Plus: 31CSF - 31SF A C	244,201.86	256,365.37	264,543.62	266,620.64	288,095.31	255,945.20						
28 31SF - 31SF A C	112,239.57	119,045.32	122,802.48	127,360.08	132,045.12	120,628.94						
29 32CSF - 32SF A C	38,979.60	53,496.72	36,869.04	52,932.96	43,651.44	43,316.64						
30 32TSF - 32SF A C	81,515.30	81,483.84	70,832.88	81,395.28	68,238.80	70,286.40						
31 Prior Month Unbilled MDDV Com	(124,469.19)	(121,927.07)	(128,497.73)	(131,835.49)	(133,974.00)	(133,652.38)						
32 Prior Month Unbilled MDDV Ind	(58,696.38)	(56,119.79)	(59,522.66)	(61,401.24)	(63,680.04)	(66,022.56)						
33 Current Month Unbilled MDDV Com	121,927.07	128,497.73	131,835.49	133,974.00	133,652.38	127,789.92						
34 Current Month Unbilled MDDV Ind	56,119.79	59,522.66	61,401.24	63,680.04	66,022.56	60,314.47						
35 MDDV @1.81 D/C Collected	451,817.64	522,364.79	500,264.37	534,926.27	515,051.57	478,610.64						

36 Plus: 31CSI - 31SIV												
37 31SI - 31SIV	18.23											
38 32CSI - 32SIV	37,210.89	45,336.03	49,978.25	39,403.98	40,126.05	34,630.28						
39 32SI - 32SIV	60,036.27	51,761.84	54,202.19	51,287.56	50,560.50	49,446.62						
40 SFV Collected Interruptible Sales	97,255.99	97,097.87	104,180.44	90,691.54	90,688.55	84,076.90						
41 Prior Mo Manual Adjustments Com		(28,960.06)			(2,159.89)							
42 Prior Mo Manual Adjustments Ind	(11,585.41)	(17,233.14)				(1,119.27)						
43 Prior Mo Manual Adjustments Ind Int	(17,585.15)	(3,900.60)			2,145.51	2,466.65						
44 Unbilled Manual Adjustments Com	28,960.06				4,922.33	4,374.43						
45 Unbilled Manual Adjustments Ind	17,233.14				2,159.89	1,119.27						
46 Unbilled Manual Adjustments Ind Int	3,900.60											
47 Collections Subject to Sensitive Adj	570,006.27	569,368.66	604,444.81	627,771.70	611,765.34	568,009.35						
48 Revenue Sensitive Adjustment	-2,867.0%											
49 Impact of Sensitive Effect	(16,342.08)	(16,323.81)	(17,329.43)	(17,996.39)	(17,539.51)	(16,296.30)						
50 Total D/C Ctd (26+47-48)	8,885,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,326,538.99	6,723,149.85						

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	34,074,977						
Commercial	9,358,455	15,801,964	26,760,354	39,970,548	33,412,478	26,071,322	19,091,086	14,207,056					
Industrial Firm	1,666,592	1,642,581	1,851,929	2,212,056	2,062,242	1,843,206	1,606,176	9,104,491					
Interruptible								836,367					
Total	24,306,713	46,516,386	81,306,141	121,063,214	98,463,044	76,259,194	54,772,239	24,147,914					
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	9,104,491					
Industrial Firm	745,842	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367					
Interruptible													
Total	8,850,173	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699	24,147,914					
C / M Unbilled Volumes:													
Residential	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056						
Commercial	9,325,932	15,486,549	19,684,832	19,507,978	15,199,457	11,839,212	9,104,491						
Industrial Firm	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367						
Interruptible													
Total	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699	24,147,914						
Reported Cycle Billing Volun	24,406,498	24,406,498											
Residential	13,287,601	29,071,884	52,693,934	78,880,662	62,988,378	48,344,719	34,075,013						
Commercial	10,671,112	17,822,835	29,039,309	42,852,683	35,586,636	28,124,638	20,824,934						
Industrial Firm	2,902,443	2,797,316	3,067,716	3,658,783	3,273,749	3,010,607	2,845,746						
Interruptible	4,950,466	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835						
Total	31,811,621	54,758,829	90,343,096	131,677,159	107,166,444	84,946,663	62,740,528						
Calculated Calendar Month Volumes:													
Residential		42,634,964	61,349,007	78,644,638	53,679,287	37,630,668	32,234,258	(14,207,056)					
Commercial		23,983,452	33,237,592	42,675,829	31,278,115	24,764,393	18,090,213	(9,104,491)					
Industrial Firm		3,031,684	3,033,917	3,507,146	3,209,113	2,757,245	2,959,437	(836,367)					
Interruptible		5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835						
Company Use													
Total		74,716,894	103,162,653	131,112,644	93,484,196	70,619,005	58,278,743	(24,147,914)					

Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.

Amount	\$ 27,954,171	\$ 38,024,079	\$ 47,638,477	\$ 32,159,886	\$ 28,262,440	\$ 20,934,922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.37413	0.36858	0.36334	0.34401	0.40021	0.35922	0	0	0	0	0	0	0
Washington WACOG Per Therm Sold:	0.36925	0.36455	0.35906	0.33918	0.38972	0.34888	0	0	0	0	0	0	0

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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	1,566,195	3,178,072	5,833,724	8,750,169	6,980,327	5,449,150	3,840,853						
Commercial	764,114	1,234,710	2,137,578	3,320,479	2,795,573	2,169,557	1,556,611						
Industrial Firm	51,431	75,377	92,725	114,717	113,926	99,449	83,736						
Interruptible													
Total	2,381,740	4,488,159	8,064,027	12,185,365	9,889,825	7,718,155	5,481,201						
P / M Unbilled Volumes:													
Residential	559,100	1,618,625	3,200,162	4,114,890	4,105,331	3,177,298	1,867,910	1,670,835					
Commercial	346,566	787,940	1,349,195	1,732,107	1,726,163	1,350,939	823,541	801,920					
Industrial Firm	21,776	38,793	59,028	71,641	63,988	56,214	39,050	39,361					
Interruptible													
Total	927,462	2,445,358	4,608,385	5,918,638	5,895,482	4,584,451	2,730,501	2,512,116					
C / M Unbilled Volumes:													
Residential	1,618,625	3,200,162	4,114,890	4,105,331	3,177,298	1,867,910	1,670,835						
Commercial	787,940	1,349,195	1,732,107	1,726,163	1,350,939	823,541	801,920						
Industrial Firm	38,793	59,028	71,641	63,988	56,214	39,050	39,361						
Interruptible													
Total	2,445,358	5,918,638	4,584,451	2,730,501	2,512,116								
Reported Cycle Billing Volume													
Residential	1,566,195	3,178,072	5,833,724	8,750,169	6,980,327	5,449,150	3,840,853						
Commercial	887,775	1,391,885	2,341,159	3,567,264	2,968,564	2,327,093	1,688,409						
Industrial Firm	212,797	260,896	324,084	396,077	338,948	299,345	268,008						
Interruptible	150,738	123,141	138,968	161,224	125,285	133,027	115,604						
Total	2,817,505	4,953,994	8,637,935	12,874,734	10,413,124	8,208,614	5,912,875						
Calculated Calendar Month Volumes:													
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	(1,670,835)						
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	(801,920)						
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	(39,361)						
Interruptible	123,141	138,968	161,224	125,285	133,027	115,604							
Total	7,117,021	9,948,188	12,851,578	9,102,093	6,354,664	5,694,490	(2,512,116)						
"WPGA" Average Commodity Charge	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969
WA Commodity Cost Collected	2,631,091	3,677,746	4,751,100	3,364,953	2,349,256	2,105,196							
Calculated Calendar Month Volumes:	7,117,021	9,948,188	12,851,578	9,102,093	6,354,664	5,694,490	(2,512,116)						
WACOG Incurred, Calculated Vol.	0.36925	0.36455	0.35906	0.33918	0.38972	0.34888	0	0	0	0	0	0	0
Amount	2,627,960	3,626,612	4,614,488	3,087,248	2,476,540	1,986,694							
Diff. (Collection vs Calculated)	3,131	51,134	136,612	277,705	(127,284)	118,502							
Amount Previously Booked	3,131	51,134	136,612	277,705	(127,284)	118,502							
Net to Book (191420)													
Entry 191420													
Entry 805-02950													

(118,502)
118,502

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

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Calculated Calendar Month Volumes:												
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	(1,670,835)					
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	(801,920)					
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	(39,361)					
Total Firm Sales	6,993,880	9,809,220	12,690,354	8,976,808	6,221,637	5,578,866	(2,512,116)					
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	71,562	91,798	115,788	99,908	92,176	78,910						
41ISF - 41SF A C	18,357	18,271	18,722	16,694	17,277	16,966						
42CSF - 42SF A C	24,377	28,774	31,613	22,883	22,066	19,486						
42ISF - 42SF A C	65,292	67,891	88,108	76,957	74,178	87,470						
Sub Total	179,588	206,734	254,231	216,441	205,697	202,852						
Total Firm Sales Subject to D/C Rate	6,814,292	9,602,486	12,436,124	8,760,366	6,015,941	5,376,054	(2,512,116)					
Demand Collected Rate Per Firm Load	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	\$ 1,669,950	\$ 1,176,079	\$ 807,640	\$ 721,735	\$ -	\$ 0.13425	\$ 0.13425	\$ 0.13425	\$ 0.13425	\$ 0.13425
SFV Firm Demand Collected	\$ 9,946.52	\$ 10,225.54	\$ 10,746.78	\$ 10,878.45	\$ 10,882.63	\$ 10,351.77						
Plus: 41CSF - 41SF A C	\$ 2,121.60	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	\$ 1,901.90						
41ISF - 41SF A C	\$ 2,593.69	\$ 2,704.46	\$ 2,760.89	\$ 2,760.89	\$ 2,752.53	\$ 2,752.53						
42CSF - 42SF A C	\$ 8,560.64	\$ 8,861.60	\$ 8,957.74	\$ 9,028.80	\$ 8,642.79	\$ 8,832.34						
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	\$ 7,936.89	\$ 4,777.14	\$ 5,620.89	\$ 4,089.74	\$ 4,120.19	\$ 3,740.50						
41ISI - 41SIV	\$ 1,347.64	\$ 2,729.26	\$ 2,283.91	\$ 2,052.99	\$ 2,402.13	\$ 1,927.57						
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	\$ 172	\$ 47	\$ -	\$ -	\$ (50)	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	911,059	1,288,097	1,669,550	1,176,079	808,734	720,641						
Variance	702,557.65	719,396.65	741,013.08	700,190.97	745,456.13	725,932.12						
	208,501.35	568,700.35	928,536.92	475,888.03	63,277.87	(5,291.12)						
Previously Booked	208,501.35	568,700.35	928,536.92	475,888.03	63,277.87							
Net to Book (191430)												
Entry 191430												
Entry 805-02940												

5,291.12
(5,291.12)

Forecasted Baseload YR	Apr-13 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Contract						
Commodity Gas Costs:						
Hedged Encana Gas Reserve	\$	(11,575.00)		\$ 2,234,348.00		
Hedged Encana Sale	\$	614,411.00				
Hedged Encana Cost True Up						
Hedged Encana Sale True Up						
Hedged Yr around Contracts-R	34,339,534	\$ 12,078,614.75	0.35174			
Hedged Yr around Contracts A						
Hedged Yr around Contracts-S						
Yr around Contracts-Rockies						
Yr around Contracts-Alberta						
Yr around Contracts-Sumas/SI						
Hedged S.T. Contracts-Rockie:						
Hedged S.T. Contracts-Alberta						
Hedged S.T. Contracts-Sumas						
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/SI 2						
Swing Contracts - Rockies						
Swing Contracts - Alberta						
Swing Contracts - Rockies (Re						
Swing Contracts - Alberta (Re						
Hedged Spot Purch-Rockies						
Hedged Spot Purch-Alberta (N						
Hedged Spot Purch-Sumas/SI						
Spot Purchases-Rockies						
Spot Purchases-Alberta						
Spot Purchases-Sumas/SI 2						
Volumetric Transp Chg						
Misc. Act. US Sales	\$	173,667.17				
Sub Total	34,339,534	\$ 12,855,117.92	0.37435	\$ 19,646,599.00	0.34538	\$ (7,394,317.08)
Field Production Gas	310,605	\$ 154,059.95	0.49800	\$ 333,600.00	0.55600	\$ (179,540.04)
Storage Activity:						
System Withdrawals	21,349,093	\$ 8,365,659	0.39185	\$ 1,400,705.00	0.37169	\$ 6,964,954.38
System Injections	(4,538,540)	\$ (1,807,682.82)	0.38830	\$ (4,538,540)	0.38830	\$ (1,807,682.82)
Sub Total	16,810,548	\$ 6,558,016.56	0.39011	\$ 3,765,480	0.37199	\$ 13,045,088
P/M Imbalance Adj	3,215,060	\$ 1,226,513	0.38149	\$ 3,215,060	0.38149	\$ -
C/M Imbalance Adj	205,216	\$ 78,287.85	0.38149	\$ 205,216	0.38149	\$ -
Cost of Company Use Gas	(52,371)	\$ (19,942.58)	0.38080	\$ (52,371)	0.38080	\$ -
Misc. Cust. Imbalance Purch	266	\$ (610.73)	(2.13542)	\$ 266	(2.13542)	\$ (610.73)
Prior Period Estimate Adj						
Line Loss & Unacct For						
Total Monthly Gas Cost	54,828,879	\$ 20,934,921.71	0.38182	\$ 21,380,904.00	0.35029	\$ (6,208,561)
RESTATED COST AT EMBED						
ACTUAL COST OF GAS						
VARIANCE FROM ACTUAL C						
Sales Sendout, See WAPGA T. Ore. Portion of Sendout X % of Oregon Sales						
Oregon	52,584,253	% Of Oregon Sales	0.9023			
Washington	5,694,490	Oregon's Share of the Var.	1,559,918.41			
Total	58,278,743		155,991.84			
Estimated WACOG Variance to						
Shareholders Share of the WACOG Deferral						
WACOG Equalization						
Estimated Shareholder (gain) or Loss						