

UG-131219-SI

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June 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 JUN 27 AM 8:17  
RECEIVED  
REGISTRATION DIVISION

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 May 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  
May-13**

|   | <b>Apr-13</b>         | <b>Change</b>      | <b>May-13</b>         |
|---|-----------------------|--------------------|-----------------------|
| <b>WASHINGTON 186XXX ACCOUNTS</b>         |                       |                    |                       |
| 186234 DEF WA GREAT PROGRAM               | 164,505.00            | 55,176.54          | 219,681.54            |
| 186235 AMOR WA GREAT PROGRAM              | 121,855.73            | (26,838.06)        | 95,017.67             |
| 186310 WA ENERGY EFFICIENCY               | 16,220.81             | 1,046.33           | 17,267.14             |
| 186312 WA - AUDIT RESIDENTI               | 1,946,518.23          | 5,271.82           | 1,951,790.05          |
| 186314 WA - LOW INCOME WEAT               | 27,947.37             | 142.73             | 28,090.10             |
| 186315 WA - WA - LIEE AMORT               | 22,430.82             | (4,697.46)         | 17,733.36             |
| 186316 WA DSM AMORTIZATION                | 182,470.72            | (40,525.40)        | 141,945.32            |
| <b>Subtotal 186xxx accounts</b>           | <b>2,481,948.68</b>   | <b>(10,423.50)</b> | <b>2,471,525.18</b>   |
| <b>WASHINGTON 254XXX ACCOUNTS</b>         |                       |                    |                       |
| 254302 MARGIN SHARING - WA                | (343,260.00)          | (127,189.64)       | (470,449.64)          |
| <b>WASHINGTON 191XXX ACCOUNTS</b>         |                       |                    |                       |
| 191420 WACOG - ACCR. WA                   | (463,299.00)          | (63,048.00)        | (526,347.00)          |
| 191421 AMORT OF WACOG - WA                | (655,899.55)          | 69,510.21          | (586,389.34)          |
| 191430 DEMAND - ACCR WA                   | (2,262,015.40)        | 247,625.74         | (2,014,389.66)        |
| 191431 AMORT OF DEMAND WA                 | (364,822.73)          | 53,266.50          | (311,556.23)          |
| <b>Subtotal 191xxx accounts</b>           | <b>(3,746,036.68)</b> | <b>307,354.45</b>  | <b>(3,438,682.23)</b> |
| <b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b> | <b>(1,607,348.00)</b> | <b>169,741.31</b>  | <b>(1,437,606.69)</b> |

### Northwest Natural Gas Company SAP Journal Entry

|              |               |                       |                       |          |           |              |
|--------------|---------------|-----------------------|-----------------------|----------|-----------|--------------|
| Company Code | Document Type | Document Date         | Posting Date          | Currency | Reference | Header Text  |
| 5000         | SA            | 5312013<br>(MMDDYYYY) | 5312013<br>(MMDDYYYY) | USD      | JE 29     | AMORTIZATION |

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

| Line No. | Account | Cost Center | Internal Order | Debit (S)<br>Credit (H) | Debit Amount | Credit Amount | Detail Text                      | WBS Element | Quantity | Unit of Measure | Auto Reversal |
|----------|---------|-------------|----------------|-------------------------|--------------|---------------|----------------------------------|-------------|----------|-----------------|---------------|
|          |         |             |                | (1)                     | (10+2)       | (10+2)        | (50)                             | (18)        | (9+3)    | (3)             | (Y or N)      |
| 1        | 186232  |             |                | S                       | 3,746.15     | -             | INT - Ind DSM Def 186232         |             |          |                 | N             |
| 2        | 411000  | 83010       | 419-06205      | H                       | -            | 3,746.15      | INT - Ind DSM Def 186232         |             |          |                 | N             |
| 3        | 411000  | 83010       | 419-06206      | S                       | 17,010.70    | -             | INT RESERVE - 186231 Ind DSM Adj |             |          |                 | N             |
| 4        | 186231  |             |                | H                       | -            | 17,010.70     | INT RESERVE - 186231 Ind DSM Adj |             |          |                 | N             |
| 5        | 411000  | 83010       | 419-06206      | S                       | 3,075.52     | -             | INT RESERVE - 186231 Ind DSM     |             |          |                 | N             |
| 6        | 186231  |             |                | H                       | -            | 3,075.52      | INT RESERVE - 186231 Ind DSM     |             |          |                 | N             |
| 7        | 402000  | 81199       | 495-06374      | S                       | 146,798.20   | -             | AMORT 186233 Ind DSM             |             |          |                 | N             |
| 8        | 186233  |             |                | H                       | -            | 146,798.20    | AMORT 186233 Ind DSM             |             |          |                 | N             |
| 9        | 411000  | 83010       | 419-06205      | H                       | -            | 1,020.83      | INTEREST 186233 Ind DSM          |             |          |                 | N             |
| 10       | 186233  |             |                | S                       | 1,020.83     | -             | INTEREST 186233 Ind DSM          |             |          |                 | N             |
| 11       | 411000  | 83010       | 419-06205      | H                       | -            | -             | C/M INT 186237 PUC Fee Ref       |             |          |                 | N             |
| 12       | 186237  |             |                | H                       | -            | -             | C/M INT 186237 PUC Fee Ref       |             |          |                 | N             |
| 13       | 402000  | 81199       | 495-06064      | S                       | 121,994.27   | -             | AMORT 186271 Comm Decoup         |             |          |                 | N             |
| 14       | 186271  |             |                | H                       | -            | 121,994.27    | AMORT 186271 Comm Decoup         |             |          |                 | N             |
| 15       | 411000  | 83010       | 419-06205      | H                       | -            | 687.02        | INTEREST 186271 Comm Decoup      |             |          |                 | N             |
| 16       | 186271  |             |                | S                       | 687.02       | -             | INTEREST 186271 Comm Decoup      |             |          |                 | N             |
| 17       | 402000  | 81199       | 495-06064      | S                       | 754,632.93   | -             | AMORT 186277 Res Decoup          |             |          |                 | N             |
| 18       | 186277  |             |                | H                       | -            | 754,632.93    | AMORT 186277 Res Decoup          |             |          |                 | N             |
| 19       | 411000  | 83010       | 419-06205      | H                       | -            | 5,984.27      | INTEREST 186277 Res Decoup       |             |          |                 | N             |
| 20       | 186277  |             |                | S                       | 5,984.27     | -             | INTEREST 186277 Res Decoup       |             |          |                 | N             |
| 21       | 186279  |             |                | H                       | -            | 307.17        | INTEREST 186279 EARNINGS TEST    |             |          |                 | N             |
| 22       | 411000  | 81199       | 419-06205      | S                       | 307.17       | -             | INTEREST 186279 EARNINGS TEST    |             |          |                 | N             |
| 23       | 186279  |             |                | H                       | -            | 57,103.76     | AMORT 186279 EARNINGS TEST       |             |          |                 | N             |
| 24       | 402000  | 81199       | 495-06374      | S                       | -            | 57,103.76     | AMORT 186279 EARNINGS TEST       |             |          |                 | N             |
| 25       | 402000  | 81199       | 495-06233      | S                       | 5,434.23     | -             | AMORT 186286 CUB Fund            |             |          |                 | N             |
| 26       | 186286  |             |                | H                       | -            | 5,434.23      | AMORT 186286 CUB Fund            |             |          |                 | N             |
| 27       | 411000  | 83010       | 419-06205      | H                       | -            | 28.53         | INTEREST 186286 CUB Fund         |             |          |                 | N             |
| 28       | 186286  |             |                | S                       | 28.53        | -             | INTEREST 186286 CUB Fund         |             |          |                 | N             |
| 29       | 402000  | 81199       | 495-06233      | S                       | 519.28       | -             | AMORT 186288 NWIGU Intervener    |             |          |                 | N             |
| 30       | 186288  |             |                | H                       | -            | 519.28        | AMORT 186288 NWIGU Intervener    |             |          |                 | N             |
| 31       | 411000  | 83010       | 419-06205      | H                       | -            | 3.84          | INTEREST 186288 NWIGU Intervener |             |          |                 | N             |
| 32       | 186288  |             |                | S                       | 3.84         | -             | INTEREST 186288 NWIGU Intervener |             |          |                 | N             |
| 33       | 191401  |             |                | S                       | 402,234.69   | -             | AMORT 191401 OR WACOG            |             |          |                 | N             |
| 34       | 541000  | 84020       | 805-02650      | H                       | -            | 402,234.69    | AMORT 191401 OR WACOG            |             |          |                 | N             |
| 35       | 191401  |             |                | H                       | -            | 4,575.40      | INTEREST 191401 OR WACOG         |             |          |                 | N             |
| 36       | 411000  | 83010       | 419-06205      | S                       | 4,575.40     | -             | INTEREST 191401 OR WACOG         |             |          |                 | N             |
| 37       | 540700  | 84020       | 805-02650      | H                       | -            | 88,329.55     | AMORT 191411 OR Demand           |             |          |                 | N             |
| 38       | 191411  |             |                | S                       | 88,329.55    | -             | AMORT 191411 OR Demand           |             |          |                 | N             |
| 39       | 411000  | 83010       | 419-06205      | S                       | 63.16        | -             | INTEREST 191411 OR Demand        |             |          |                 | N             |
| 40       | 191411  |             |                | H                       | -            | 63.16         | INTEREST 191411 OR Demand        |             |          |                 | N             |
| 41       | 186234  |             |                | H                       | -            | 519.55        | INT 186234 WA GREAT Deferral     |             |          |                 | N             |
| 42       | 411000  | 82299       | 419-06210      | H                       | -            | 519.55        | INT 186234 WA GREAT Deferral     |             |          |                 | N             |
| 43       | 186235  |             |                | S                       | 293.29       | -             | INTEREST 186235 WA GREAT         |             |          |                 | N             |



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) | 10,139.80       |                      |                        | 10,139.80    |              |  |  |
| 1C (C01)                   |         | 0.01732        | 0.01363              | 0.00000                | (0.01532)             | (0.00981)                          | (0.00172) | 3,180.00        |                      |                        | 3,180.00     |              |  |  |
| 2R (R02)                   |         | 0.01732        | 0.01363              | 0.00000                | (0.01175)             | (0.00754)                          | (0.00132) | 2,433,953.10    |                      |                        | 2,433,953.10 |              |  |  |
| 3 CFS (C03)                |         | 0.01732        | 0.01363              | 0.00000                | (0.01048)             | (0.00671)                          | (0.00118) | 909,772.40      |                      |                        | 909,772.40   |              |  |  |
| 3 IFS (I03)                |         | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00591)                          | (0.00103) | 35,387.80       |                      |                        | 35,387.80    |              |  |  |
| 27 (C27)                   |         | 0.01732        | 0.01363              | 0.00000                | (0.00950)             | (0.00608)                          | (0.00106) | 12,982.00       |                      |                        | 12,982.00    |              |  |  |
| 41C Firm Sales (C 41 FS)   | Block 1 | 0.01732        | 0.01363              | 0.00000                | (0.00816)             | (0.00523)                          | (0.00092) | 159,398.40      |                      | 2000                   | 161,398.40   |              |  |  |
|                            | Block 2 | 0.01732        | 0.01363              | 0.00000                | (0.00719)             | (0.00461)                          | (0.00080) | 79,356.60       |                      | 1809                   | 81,165.60    |              |  |  |
| 41C Interr Sales (C 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 (I 41 IS)   | 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 (C 41 TF)   | 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   | 4,304.00        |                      |                        | 4,304.00     |              |  |  |
| 41I Firm Sales (I 41 FS)   | Block 1 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00523)                          | (0.00092) | 17,962.00       |                      |                        | 17,962.00    |              |  |  |
|                            | Block 2 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00461)                          | (0.00080) | 12,872.10       |                      |                        | 12,872.10    |              |  |  |
| 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 (C 42 SF)   | Block 1 | 0.01732        | 0.01363              | 0.00000                | (0.00548)             | (0.00351)                          | (0.00061) | 38,504.00       |                      | 2666                   | 41,170.00    |              |  |  |
|                            | Block 2 | 0.01732        | 0.01363              | 0.00000                | (0.00491)             | (0.00315)                          | (0.00055) | 5,142.00        |                      |                        | 5,142.00     |              |  |  |
|                            | 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 (I 42 SF)   | Block 1 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00284)                          | (0.00050) | 75,763.00       |                      | 7,184                  | 82,947.00    |              |  |  |
|                            | Block 2 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00254)                          | (0.00045) | 54,824.00       |                      |                        | 54,824.00    |              |  |  |
|                            | Block 3 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00195)                          | (0.00034) | 25,311.00       |                      |                        | 25,311.00    |              |  |  |
|                            | Block 4 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00156)                          | (0.00028) | 3,360.00        |                      |                        | 3,360.00     |              |  |  |
|                            | Block 5 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00104)                          | (0.00018) |                 |                      |                        |              |              |  |  |
|                            | Block 6 | 0.01732        | 0.01363              | 0.00000                | 0.00000               | (0.00039)                          | (0.00007) |                 |                      |                        |              |              |  |  |
| 42C Firm Trans (C 42 TF)   | 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   | 23,779.00       |                      |                        | 23,779.00    |              |  |  |
|                            | 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   | 10,896.00       |                      |                        | 10,896.00    |              |  |  |
|                            | 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 (I 42 TF)   | Block 1 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 70,643.00       | (10,000)             |                        | 60,643.00    |              |  |  |
|                            | Block 2 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 67,389.00       | (20,000)             |                        | 47,389.00    |              |  |  |
|                            | Block 3 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 60,000.00       | (20,000)             |                        | 40,000.00    |              |  |  |
|                            | Block 4 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 122,000.00      | (10,000)             |                        | 112,000.00   |              |  |  |
|                            | Block 5 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 31,523.00       |                      |                        | 31,523.00    |              |  |  |
|                            | Block 6 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   |                 |                      |                        |              |              |  |  |
| 42C Interr Sales (C 42 SI) | 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) | 38,122.00       |                      |                        | 38,122.00    |              |  |  |
|                            | Block 3 | 0.01732        | 0.00000              | 0.00476                | (0.00225)             | (0.00143)                          | (0.00025) | 20,000.00       |                      |                        | 20,000.00    |              |  |  |
|                            | Block 4 | 0.01732        | 0.00000              | 0.00476                | (0.00180)             | (0.00115)                          | (0.00020) | 39,236.00       |                      |                        | 39,236.00    |              |  |  |
|                            | 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 (I 42 SI) | Block 1 | 0.01732        | 0.00000              | 0.00476                | 0.00000               | (0.00234)                          | (0.00041) | 20,000.00       |                      |                        | 20,000.00    |              |  |  |
|                            | Block 2 | 0.01732        | 0.00000              | 0.00476                | 0.00000               | (0.00209)                          | (0.00036) | 16,487.00       |                      |                        | 16,487.00    |              |  |  |
|                            | 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 (C 42 TI)  | 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 (I 42 TI)  | Block 1 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 65,562.00       | (10,000)             | 10,000                 | 65,562.00    |              |  |  |
|                            | Block 2 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 132,782.00      | (20,000)             | 5,681                  | 118,463.00   |              |  |  |
|                            | Block 3 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 84,397.00       | (20,000)             |                        | 64,397.00    |              |  |  |
|                            | Block 4 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 360,141.00      | (100,000)            |                        | 260,141.00   |              |  |  |
|                            | Block 5 | 0.00000        | 0.00000              | 0.00000                | 0.00000               | 0.00000                            | 0.00000   | 216,868.00      | (11,703)             |                        | 205,165.00   |              |  |  |
|                            | 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   |                 |                      |                        |              |              |  |  |
| <b>Sources:</b>            |         |                |                      |                        |                       |                                    |           | total per above | 260,948.00           |                        | 260,948.00   |              |  |  |
| <b>Temporaries Tab</b>     |         |                |                      |                        |                       |                                    |           |                 | 5,586,985.20         | (221,703)              | 29,340       | 5,394,622.20 |  |  |
|                            |         |                |                      |                        |                       |                                    |           |                 |                      |                        |              |              |  |  |

|               |               |                     |               |
|---------------|---------------|---------------------|---------------|
| total OR & WA | 69,978,711.30 | total* wa           | 5,394,622.20  |
| total per CIS | 69,978,711.30 | total* or           | 66,204,908.10 |
| difference    | 0.00          | total*              | 71,599,530.30 |
|               |               | *including unbilled |               |

|                             |             |
|-----------------------------|-------------|
| KOB1 - WA ENERGY EFFICIENCY |             |
| Internal Order              | Cost Center |
| 908-07307                   | 11529       |
| 908-07203                   | 11529       |
| 908-07603                   | 11529       |

include in interest calc. in 186312

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

|                          | 191421         | 191431               | 191431                 | 186316                | 186235                             | 186315     |
|--------------------------|----------------|----------------------|------------------------|-----------------------|------------------------------------|------------|
|                          | WACOG Deferral | Demand Deferral FIRM | Demand Deferral INTERR | R&C Energy Efficiency | Low Income Bill Pay Assist (GREAT) | WA-LIEE    |
| Schedule                 |                |                      |                        |                       |                                    |            |
| Block                    |                |                      |                        |                       |                                    |            |
| 1R (R01)                 | 175.60         | 138.17               | 0.00                   | (207.99)              | (133.23)                           | (23.37)    |
| 1C (C01)                 | 55.07          | 43.33                | 0.00                   | (48.72)               | (31.20)                            | (5.47)     |
| 2R (R02)                 | 42,151.76      | 33,167.45            | 0.00                   | (28,605.47)           | (18,341.02)                        | (3,212.01) |
| 3 CFS (C03)              | 15,755.65      | 12,397.46            | 0.00                   | (9,535.17)            | (6,107.38)                         | (1,070.10) |
| 3 IFS (I03)              | 612.85         | 482.23               | 0.00                   | 0.00                  | (209.14)                           | (36.55)    |
| 27 (C27)                 | 224.83         | 176.91               | 0.00                   | (123.28)              | (78.96)                            | (13.78)    |
| 41C Firm Sales Block 1   | 2,795.13       | 2,199.37             | 0.00                   | (1,316.54)            | (844.25)                           | (148.17)   |
| (C 41 FS) Block 2        | 1,405.64       | 1,106.04             | 0.00                   | (583.68)              | (374.11)                           | (65.20)    |
| 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   | 311.07         | 244.77               | 0.00                   | 0.00                  | (93.96)                            | (16.49)    |
| (I 41 FS) Block 2        | 222.92         | 175.41               | 0.00                   | 0.00                  | (59.33)                            | (10.34)    |
| 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   | 712.99         | 561.02               | 0.00                   | (225.59)              | (144.49)                           | (25.20)    |
| (C42SF) Block 2          | 89.05          | 70.07                | 0.00                   | (25.23)               | (16.18)                            | (2.85)     |
| 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   | 1,436.50       | 1,130.32             | 0.00                   | 0.00                  | (235.58)                           | (41.25)    |
| (I42SF) Block 2          | 949.45         | 747.09               | 0.00                   | 0.00                  | (139.46)                           | (24.64)    |
| Block 3                  | 438.34         | 344.91               | 0.00                   | 0.00                  | (49.38)                            | (8.71)     |
| Block 4                  | 58.19          | 45.79                | 0.00                   | 0.00                  | (5.24)                             | (0.93)     |
| 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          | 660.21         | 0.00                 | 181.55                 | (111.55)              | (71.45)                            | (12.39)    |
| Block 3                  | 346.36         | 0.00                 | 95.25                  | (44.95)               | (28.69)                            | (4.97)     |
| Block 4                  | 679.50         | 0.00                 | 186.85                 | (70.54)               | (45.02)                            | (7.88)     |
| 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          | 285.53         | 0.00                 | 78.52                  | 0.00                  | (34.53)                            | (5.99)     |
| 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:                 | 70,059.36      | 53,030.34            | 732.67                 | (40,964.12)           | (27,131.35)                        | (4,751.78) |
| Temporaries Tab          |                |                      |                        |                       |                                    |            |

|                |            |  |             |               |
|----------------|------------|--|-------------|---------------|
| Switchers - WA |            |  | 71,190.20   | <b>191421</b> |
|                |            |  | 54,181.19   | <b>191431</b> |
| Commodity      | (219.02)   |  | (40,964.12) | <b>186316</b> |
| Commodity      | (963.52)   |  | (27,131.35) | <b>186235</b> |
| Commodity      |            |  | (4,751.78)  | <b>186315</b> |
| Commodity      |            |  |             |               |
|                | (1,182.54) |  |             |               |

0.95628 Annually

1,130.84 **191421**

|        |          |
|--------|----------|
| Demand | (172.34) |
| Demand | (264.96) |
| Demand |          |
| Demand |          |
|        | (437.30) |

rate sensitive adj 0.95628 Annually

Demand 418.18 **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<br>(a) | Note<br>(b) | Deferral<br>(c) | Transfers<br>(d) | Interest Rate<br>(e) | Interest<br>(f) | Activity<br>(g) | Balance<br>(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     |
| 50 | May-13            |             | 54,656.99       |                  | 3.250%               | 519.55          | 55,176.54       | 219,681.54     |

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)         |
| 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  |
| 49         | Apr-13            | (40,724.70)  |            | 3.25%         | 384.13   | (40,340.57) | 121,855.73  |
| 50         | May-13            | (27,131.35)  |            | 3.25%         | 293.29   | (26,838.06) | 95,017.67   |

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 |
| 52         | May-13              | 1,001.04 |             | 3.25%         | 45.29    | 1,046.33    | 17,267.14 |

History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - RRC 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                 | 633,599.84             | 633,599.84   | 1,293,940.14 | 1,293,940.14          | 1,293,940.14          | 1,293,940.14          | 1,293,940.14          |
| 33         | Mar-12 | 0.00         |              | 3,504.42 | 3.25%         | 3,504.42               | 1,793.27               | 1,711.15               | 3,504.42               | 3,504.42     | 1,297,444.56 | 1,297,444.56          | 1,297,444.56          | 1,297,444.56          | 1,297,444.56          |
| 34         | Apr-12 | 0.00         |              | 3,513.91 | 3.25%         | 3,513.91               | 1,798.12               | 1,715.79               | 3,513.91               | 3,513.91     | 1,300,958.47 | 1,300,958.47          | 1,300,958.47          | 1,300,958.47          | 1,300,958.47          |
| 35         | May-12 | 0.00         |              | 3,523.43 | 3.25%         | 3,523.43               | 1,802.99               | 1,720.44               | 3,523.43               | 3,523.43     | 1,304,481.90 | 1,304,481.90          | 1,304,481.90          | 1,304,481.90          | 1,304,481.90          |
| 36         | Jun-12 | 0.00         |              | 3,532.97 | 3.25%         | 3,532.97               | 1,807.88               | 1,725.09               | 3,532.97               | 3,532.97     | 1,308,014.87 | 1,308,014.87          | 1,308,014.87          | 1,308,014.87          | 1,308,014.87          |
| 37         | Jul-12 | 0.00         |              | 3,542.54 | 3.25%         | 3,542.54               | 1,812.77               | 1,729.77               | 3,542.54               | 3,542.54     | 1,311,557.41 | 1,311,557.41          | 1,311,557.41          | 1,311,557.41          | 1,311,557.41          |
| 38         | Aug-12 | 0.00         |              | 3,552.13 | 3.25%         | 3,552.13               | 1,817.68               | 1,734.45               | 3,552.13               | 3,552.13     | 1,315,109.54 | 1,315,109.54          | 1,315,109.54          | 1,315,109.54          | 1,315,109.54          |
| 39         | Sep-12 | 0.00         |              | 3,561.76 | 3.25%         | 3,561.76               | 1,822.60               | 1,739.16               | 3,561.76               | 3,561.76     | 1,318,671.30 | 1,318,671.30          | 1,318,671.30          | 1,318,671.30          | 1,318,671.30          |
| 40         | Oct-12 | 630,957.00   | (676,611.57) | 4,425.82 | 3.25%         | 4,425.82               | 1,827.54               | 2,598.28               | 635,382.82             | 635,382.82   | 1,954,054.12 | 1,954,054.12          | 1,954,054.12          | 1,954,054.12          | 1,954,054.12          |
| 41         | Nov-12 | 0.00         |              | 3,459.74 | 3.25%         | 3,459.74               | 1,832.49               | 1,627.25               | (673,151.83)           | (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               | 1,832.49               | 3,469.11               | 3,469.11               | 3,469.11     | 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               | 3,478.51               | 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               | 3,487.93               | 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               | 874.19                 | 649,922.56             | 649,922.56   | 1,941,260.64 | 1,941,260.64          | 1,941,260.64          | 1,941,260.64          | 1,941,260.64          |
| 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 | 1,946,518.22          | 1,946,518.22          | 1,946,518.22          | 1,946,518.22          |
| 47         | May-13 | 0.00         |              | 5,271.82 | 3.25%         | 5,271.82               | 3,516.34               | 3,516.34               | 1,755.48               | 5,271.82     | 1,951,790.04 | 1,951,790.04          | 1,951,790.04          | 1,951,790.04          | 1,951,790.04          |
| 67         |        |              |              |          |               |                        |                        |                        |                        |              |              |                       |                       |                       |                       |
| 68         |        |              |              |          |               |                        |                        |                        |                        |              |              |                       |                       |                       |                       |
| 69         |        |              |              |          |               |                        |                        |                        |                        |              |              |                       |                       |                       |                       |
| 70         |        |              |              |          |               |                        |                        |                        |                        |              |              |                       |                       |                       |                       |
| 71         |        |              |              |          |               |                        |                        |                        |                        |              |              |                       |                       |                       |                       |
| 72         |        |              |              |          |               |                        |                        |                        |                        |              |              |                       |                       |                       |                       |

History truncated for ease of viewing

Notes:

1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization

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) |  | Month/Year | Note<br>(b)       | Accumulation<br>(c) | Transfers<br>(d) | Interest     |                  | Activity<br>(f) | Balance<br>(g) |
|----------------|--|------------|-------------------|---------------------|------------------|--------------|------------------|-----------------|----------------|
|                |  |            |                   |                     |                  | Rate<br>(e2) | Interest<br>(e1) |                 |                |
| 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      |
| 45             |  | May-13     |                   | 85.99               |                  | 3.25%        | 56.74            | 142.73          | 21,051.70      |

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            | (27,131.35)  |           | 3.25%         | 0.00     | (27,131.35) | (29,588.16) |
| 28         | Feb-12            | 0.00         |           | 3.25%         | 0.00     | 0.00        | (29,588.16) |
| 29         | Mar-12            | 0.00         |           | 3.25%         | 0.00     | 0.00        | (29,588.16) |
| 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   |
| 44         | May-13            | (4,751.78)   |           | 3.25%         | 54.32    | (4,697.46)  | 17,733.36   |

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  |
| 50         | Apr-13            | (61,931.17)  |            | 3.25%         | 576.50   | (61,354.67)  | 182,470.72  |
|            | May-13            | (40,964.12)  |            | 3.25%         | 438.72   | (40,525.40)  | 141,945.32  |

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 | Amortization | Transfers      | Interest Rate | Interest   | Activity       | Balance      |
|----|-------------------|------|--------------|----------------|---------------|------------|----------------|--------------|
|    | (a)               | (b)  | (c)          | (d)            | (e)           | (f)        | (g)            | (h)          |
|    | Beginning Balance |      |              |                |               |            |                |              |
| 30 | Nov-11 old        |      | 64,053.52    |                | 3.25%         | (364.77)   | 63,688.75      | (103,023.75) |
| 31 | Nov-11 new        |      | 39,486.33    | 374,550.56     | 3.25%         | 1,067.88   | 415,104.77     | 312,081.02   |
| 32 | Dec-11            |      | 154,108.36   |                | 3.25%         | 1,053.91   | 155,162.27     | 467,243.29   |
| 32 | Jan-12            |      | 169,800.07   | (1,222,077.57) | 3.25%         | (1,814.41) | (1,054,091.91) | (586,848.62) |
| 33 | Feb-12            |      | 142,864.42   |                | 3.25%         | (1,395.92) | 141,468.50     | (445,380.12) |
| 34 | Mar-12            |      | 134,423.62   |                | 3.25%         | (1,024.21) | 133,399.41     | (311,980.71) |
| 35 | Apr-12            |      | 103,954.39   |                | 3.25%         | (704.18)   | 103,250.21     | (208,730.50) |
| 36 | May-12            |      | 64,066.54    |                | 3.25%         | (478.56)   | 63,587.98      | (145,142.52) |
| 37 | Jun-12            |      | 46,682.79    |                | 3.25%         | (329.88)   | 46,352.91      | (98,789.60)  |
| 38 | Jul-12            |      | 35,458.94    |                | 3.25%         | (219.54)   | 35,239.40      | (63,550.20)  |
| 39 | Aug-12            |      | 29,425.68    |                | 3.25%         | (132.27)   | 29,293.41      | (34,256.79)  |
| 40 | Sep-12            |      | 30,701.32    |                | 3.25%         | (51.20)    | 30,650.12      | (3,606.67)   |
| 41 | Oct-12            |      | 40,006.59    |                | 3.25%         | 44.41      | 40,051.00      | 36,444.33    |
| 42 | Nov-12 old        |      | 39,656.61    |                | 3.25%         | 152.41     | 39,809.02      | 76,253.35    |
| 43 | Nov-12 new        |      | 29,668.34    | 110,381.20     | 3.25%         | 339.12     | 140,388.66     | 216,642.01   |
| 44 | Dec-12            |      | 116,882.78   |                | 3.25%         | 745.02     | 117,627.80     | 334,269.82   |
| 45 | Jan-13            |      | 174,481.69   | (1,199,549.84) | 3.25%         | (2,107.19) | (1,027,175.34) | (692,905.52) |
| 46 | Feb-13            |      | 141,200.44   |                | 3.25%         | (1,685.41) | 139,515.03     | (553,390.49) |
| 47 | Mar-13            |      | 111,051.98   |                | 3.25%         | (1,348.38) | 109,703.60     | (443,686.89) |
| 48 | Apr-13            |      | 79,957.56    |                | 3.25%         | (1,093.38) | 78,864.18      | (364,822.71) |
| 49 | May-13            |      | 54,181.19    |                | 3.25%         | (914.69)   | 53,266.50      | (311,556.21) |

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)   |
| 50         | May-13              | 71,190.20    |                | 3.25%         | (1,679.99) | 69,510.21      | (586,389.34)   |

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)                   | (6)                   | (3)      | (16)      | (25)             |
| 5000         | SA            | 5312013<br>(MMDDYYYY) | 5312013<br>(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 (\$)<br>Credit (H) | Debit Amount        | Credit Amount       | Detail Text                      | WBS Element | Quantity | Unit of Measure | Auto Reversal |
|--------------|---------|-------------|----------------|--------------------------|---------------------|---------------------|----------------------------------|-------------|----------|-----------------|---------------|
|              | (6)     | (5)         | (12)           | (1)                      | (10+2)              | (10+2)              | (50)                             | (18)        | (9+3)    | (3)             | (Y or N)      |
| 1            | 540200  | 84020       | 805-02890      | S                        | 255,055.00          | -                   | OR WACOG PGA Activity            |             |          |                 | N             |
| 2            | 191400  |             |                | H                        | -                   | 255,055.00          | OR WACOG PGA Activity            |             |          |                 | N             |
| 3            | 540200  | 84020       | 805-02890      | S                        | 7,582.00            | -                   | OR WACOG PGA Activity            |             |          |                 | N             |
| 4            | 191400  |             |                | H                        | -                   | 7,582.00            | OR WACOG PGA Activity            |             |          |                 | N             |
| 5            | 540100  | 84020       | 805-02880      | S                        | 180,185.00          | -                   | OR DEM PGA Activity              |             |          |                 | N             |
| 6            | 191410  |             |                | H                        | -                   | 180,185.00          | OR DEM PGA Activity              |             |          |                 | N             |
| 7            | 411000  | 83010       | 419-06205      | S                        | 43,154.00           | -                   | OR PGA Interest                  |             |          |                 | N             |
| 8            | 191400  |             |                | H                        | -                   | 41,040.00           | OR WACOG Interest                |             |          |                 | N             |
| 9            | 191410  |             |                | H                        | -                   | 9,224.00            | OR DEM Inor Interest             |             |          |                 | N             |
| 10           | 191450  |             |                | H                        | -                   | 7,110.00            | OR DEM Colk. Interest            |             |          |                 | N             |
| 11           | 540100  | 84020       | 805-02885      | S                        | 365,397.05          | -                   | OR DEM DEF Collected             |             |          |                 | N             |
| 12           | 191450  |             |                | H                        | -                   | 365,397.05          | OR DEM DEF Collected             |             |          |                 | N             |
| 13           | 540200  | 84020       | 805-02950      | S                        | 61,710.00           | -                   | WA WACOG PGA Activity            |             |          |                 | N             |
| 14           | 191420  |             |                | H                        | -                   | 61,710.00           | WA WACOG PGA Activity            |             |          |                 | N             |
| 15           | 540100  | 84020       | 805-02940      | S                        | 253,408.74          | -                   | WA DEM PGA Activity              |             |          |                 | N             |
| 16           | 191430  |             |                | H                        | -                   | 253,408.74          | WA DEM PGA Activity              |             |          |                 | N             |
| 17           | 411000  | 83010       | 419-06210      | S                        | 7,121.00            | -                   | WA PGA Interest                  |             |          |                 | N             |
| 18           | 191420  |             |                | H                        | -                   | 1,338.00            | WA WACOG Interest                |             |          |                 | N             |
| 19           | 191430  |             |                | H                        | -                   | 5,783.00            | WA DEM Interest                  |             |          |                 | N             |
| 20           | 411000  | 83010       | 419-06206      | S                        | 6,179.00            | -                   | OR DEM Interest Reserve          |             |          |                 | N             |
| 21           | 191452  |             |                | H                        | -                   | 6,179.00            | OR DEM Interest Reserve          |             |          |                 | N             |
| 22           | 191440  |             |                | H                        | -                   | 59,120.00           | Encana Cost of Capital Allowance |             |          |                 | N             |
| 23           | 540200  | 84020       | 805-02890      | S                        | 59,120.00           | -                   | Encana Cost of Capital Allowance |             |          |                 | N             |
| 24           | 191030  |             |                | S                        | 218,502.00          | -                   | Carrying Cost on WGI - Deferral  |             |          |                 | N             |
| 25           | 540200  | 84020       | 805-02889      | S                        | 218,502.00          | -                   | Carrying Cost on WGI - Deferral  |             |          |                 | N             |
| 26           | 191030  |             |                | S                        | 17,579.00           | -                   | Carrying Cost on WGI - Interest  |             |          |                 | N             |
| 27           | 411000  | 83010       | 419-06205      | H                        | -                   | 17,579.00           | Carrying Cost on WGI - Interest  |             |          |                 | N             |
| <b>Total</b> |         |             |                |                          | <b>1,482,102.79</b> | <b>1,482,102.79</b> |                                  |             |          |                 |               |

Prepared by \_\_\_\_\_ Date \_\_\_\_\_  
 Approved by \_\_\_\_\_ Date \_\_\_\_\_  
 Document No. \_\_\_\_\_ Signature is N/A if the Poster is the same as the Approver  
 Posted by \_\_\_\_\_ Date \_\_\_\_\_

Document No. \_\_\_\_\_ (reversal is needed)  
 Posting Date \_\_\_\_\_ (reversal is needed)

















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 |            |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|---------------------|------------|-----------|--------------|------------|------------|
| <b>Cycle Volume Sales:</b>   |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| Residential  | 13,281,666        | 29,071,841        | 52,693,858         | 78,880,610         | 62,988,325         | 48,344,666        | 34,074,977        | 21,092,618        |                     |            |           |              |            |            |
| Commercial   | 9,358,455         | 15,801,964        | 26,760,354         | 39,970,548         | 33,412,478         | 26,071,322        | 19,091,086        | 13,326,578        |                     |            |           |              |            |            |
| Industrial Firm  | 1,666,592         | 1,642,581         | 1,851,929          | 2,212,056          | 2,062,242          | 1,843,206         | 1,606,176         | 1,446,225         |                     |            |           |              |            |            |
| Interruptible  |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| <b>Total</b>   | <b>24,306,713</b> | <b>46,516,386</b> | <b>81,306,141</b>  | <b>121,063,214</b> | <b>98,463,044</b>  | <b>76,259,194</b> | <b>54,772,239</b> | <b>35,865,421</b> |                     |            |           |              |            |            |
| <b>P / M Unbilled Volumes:</b>   |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| Residential  | 4,370,466         | 14,088,824        | 27,651,904         | 36,306,977         | 36,070,953         | 26,761,862        | 16,047,811        | 14,207,056        | 12,681,305          |            |           |              |            |            |
| 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         | 9,205,158           |            |           |              |            |            |
| Industrial Firm  | 745,842           | 991,742           | 1,226,110          | 1,192,311          | 1,040,674          | 976,038           | 722,676           | 836,367           | 951,311             |            |           |              |            |            |
| Interruptible  |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| <b>Total</b>   | <b>8,850,173</b>  | <b>24,406,498</b> | <b>44,364,563</b>  | <b>57,184,120</b>  | <b>56,619,605</b>  | <b>42,937,357</b> | <b>28,609,699</b> | <b>24,147,914</b> | <b>22,837,774</b>   |            |           |              |            |            |
| <b>C / M Unbilled Volumes:</b>   |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| Residential  | 14,088,824        | 27,651,904        | 36,306,977         | 36,070,953         | 26,761,862         | 16,047,811        | 14,207,056        | 12,681,305        |                     |            |           |              |            |            |
| Commercial   | 9,325,932         | 15,486,549        | 19,684,832         | 19,507,978         | 15,199,457         | 11,839,212        | 9,104,491         | 9,205,158         |                     |            |           |              |            |            |
| Industrial Firm  | 991,742           | 1,226,110         | 1,192,311          | 1,040,674          | 976,038            | 722,676           | 836,367           | 951,311           |                     |            |           |              |            |            |
| Interruptible  |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| <b>Total</b>   | <b>24,406,498</b> | <b>44,364,563</b> | <b>57,184,120</b>  | <b>56,619,605</b>  | <b>42,937,357</b>  | <b>28,609,699</b> | <b>24,147,914</b> | <b>22,837,774</b> |                     |            |           |              |            |            |
| CK total from JE 60  |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| <b>Reported Cycle Billing Volumes:</b>   |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| Residential  | 13,287,601        | 29,071,884        | 52,693,934         | 78,880,662         | 62,988,378         | 48,344,719        | 34,075,013        | 21,092,649        |                     |            |           |              |            |            |
| Commercial   | 10,671,112        | 17,822,835        | 29,039,309         | 42,852,683         | 35,586,636         | 28,124,638        | 20,824,934        | 14,560,988        |                     |            |           |              |            |            |
| Industrial Firm  | 2,902,443         | 2,797,316         | 3,067,716          | 3,658,783          | 3,273,749          | 3,010,607         | 2,845,746         | 2,751,887         |                     |            |           |              |            |            |
| Interruptible  | 4,950,466         | 5,066,793         | 5,542,137          | 6,285,030          | 5,317,681          | 5,466,699         | 4,994,835         | 4,127,170         |                     |            |           |              |            |            |
| <b>Total</b>   | <b>31,811,621</b> | <b>54,758,829</b> | <b>90,343,086</b>  | <b>131,677,159</b> | <b>107,166,444</b> | <b>84,946,663</b> | <b>62,740,528</b> | <b>42,532,694</b> |                     |            |           |              |            |            |
| <b>Calculated Calendar Month Volumes:</b>  |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| Residential  |                   | 42,634,964        | 61,349,007         | 78,644,638         | 53,679,287         | 37,630,668        | 32,234,258        | 19,566,898        | (12,681,305)        |            |           |              |            |            |
| Commercial   |                   | 23,983,452        | 33,237,592         | 42,675,829         | 31,278,115         | 24,764,393        | 18,090,213        | 14,661,655        | (9,205,158)         |            |           |              |            |            |
| Industrial Firm  |                   | 3,031,684         | 3,033,917          | 3,507,146          | 3,209,113          | 2,757,245         | 2,959,437         | 2,866,831         | (951,311)           |            |           |              |            |            |
| Interruptible  |                   | 5,066,793         | 5,542,137          | 6,285,030          | 5,317,681          | 5,466,699         | 4,994,835         | 4,127,170         |                     |            |           |              |            |            |
| <b>Total</b>   |                   | <b>74,716,894</b> | <b>103,162,653</b> | <b>131,112,644</b> | <b>93,484,196</b>  | <b>70,619,005</b> | <b>58,278,743</b> | <b>41,222,554</b> | <b>(22,837,774)</b> |            |           |              |            |            |
| <b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:</b> |                   |                   |                    |                    |                    |                   |                   |                   |                     |            |           |              |            |            |
| Amount   | \$                | 27,954,171        | \$                 | 38,024,079         | \$                 | 47,638,477        | \$                | 32,159,886        | \$                  | 28,262,440 | \$        | 20,934,922   | \$         | 15,420,887 |
| System WACOG Per Therm Sold:   |                   | 0.37413           | 0.36958            | 0.36334            | 0.34401            | 0.40021           | 0.35922           | 0.37409           | 0                   | 0          | 0         | 0            | 0          |            |
| Washington WACOG Per Therm Sold:   |                   | 0.36925           | 0.36455            | 0.35906            | 0.33918            | 0.38972           | 0.34688           | 0.35401           | 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 |
|---|------------------|------------------|-------------------|-------------------|-------------------|------------------|------------------|--------------------|------------------|---------|-----------|--------------|------------|
| <b>Cycle Volume Sales:</b>                |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Residential                               | 1,566,195        | 3,178,072        | 5,833,724         | 8,750,169         | 6,980,327         | 5,449,150        | 3,840,853        | 2,444,093          |                  |         |           |              |            |
| Commercial                                | 764,114          | 1,234,710        | 2,137,578         | 3,320,479         | 2,795,573         | 2,169,557        | 1,556,611        | 1,117,584          |                  |         |           |              |            |
| Industrial Firm                           | 51,431           | 75,377           | 92,725            | 114,717           | 113,826           | 89,449           | 83,736           | 66,222             |                  |         |           |              |            |
| Interruptible                             |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| <b>Total</b>                              | <b>2,381,740</b> | <b>4,488,159</b> | <b>8,064,027</b>  | <b>12,185,365</b> | <b>9,889,825</b>  | <b>7,718,155</b> | <b>5,481,201</b> | <b>3,627,899</b>   |                  |         |           |              |            |
| <b>P / M Unbilled Volumes:</b>            |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Residential                               | 559,100          | 1,618,625        | 3,200,162         | 4,114,890         | 4,105,331         | 3,177,298        | 1,867,910        | 1,670,835          | 1,526,321        |         |           |              |            |
| Commercial                                | 346,586          | 787,940          | 1,349,195         | 1,732,107         | 1,726,163         | 1,350,939        | 823,541          | 801,920            | 836,538          |         |           |              |            |
| Industrial Firm                           | 21,776           | 36,793           | 59,028            | 71,641            | 63,988            | 56,214           | 39,050           | 39,361             | 39,431           |         |           |              |            |
| Interruptible                             |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| <b>Total</b>                              | <b>927,462</b>   | <b>2,445,358</b> | <b>4,608,385</b>  | <b>5,918,638</b>  | <b>5,895,482</b>  | <b>4,584,451</b> | <b>2,730,501</b> | <b>2,512,116</b>   | <b>2,402,290</b> |         |           |              |            |
| <b>C / M Unbilled Volumes:</b>            |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Residential                               | 1,618,625        | 3,200,162        | 4,114,890         | 4,105,331         | 3,177,298         | 1,867,910        | 1,670,835        | 1,526,321          |                  |         |           |              |            |
| Commercial                                | 787,940          | 1,349,195        | 1,732,107         | 1,726,163         | 1,350,939         | 823,541          | 801,920          | 836,538            |                  |         |           |              |            |
| Industrial Firm                           | 38,793           | 59,028           | 71,641            | 63,988            | 56,214            | 39,050           | 39,361           | 39,431             |                  |         |           |              |            |
| Interruptible                             |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| <b>Total</b>                              | <b>2,445,358</b> | <b>4,608,385</b> | <b>5,918,638</b>  | <b>5,895,482</b>  | <b>4,584,451</b>  | <b>2,730,501</b> | <b>2,512,116</b> | <b>2,402,290</b>   |                  |         |           |              |            |
| <b>Reported Cycle Billing Volumes:</b>    |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Residential                               | 1,566,195        | 3,178,072        | 5,833,724         | 8,750,169         | 6,980,327         | 5,449,150        | 3,840,853        | 2,444,093          |                  |         |           |              |            |
| Commercial                                | 887,775          | 1,391,885        | 2,341,159         | 3,567,264         | 2,968,564         | 2,327,093        | 1,688,409        | 1,214,810          |                  |         |           |              |            |
| Industrial Firm                           | 212,797          | 280,896          | 324,084           | 396,077           | 338,948           | 299,345          | 268,008          | 232,664            |                  |         |           |              |            |
| Interruptible                             | 150,738          | 123,141          | 138,968           | 161,224           | 125,285           | 133,027          | 115,604          | 153,845            |                  |         |           |              |            |
| <b>Total</b>                              | <b>2,817,505</b> | <b>4,953,994</b> | <b>8,637,935</b>  | <b>12,874,734</b> | <b>10,413,124</b> | <b>8,208,614</b> | <b>5,912,875</b> | <b>4,045,412</b>   |                  |         |           |              |            |
| <b>Calculated Calendar Month Volumes:</b> |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Residential                               | 4,759,609        | 6,748,452        | 8,740,610         | 6,052,294         | 4,139,762         | 3,643,778        | 2,299,579        | (1,526,321)        |                  |         |           |              |            |
| Commercial                                | 1,953,140        | 2,724,071        | 3,561,320         | 2,593,340         | 1,799,695         | 1,666,788        | 1,249,428        | (836,538)          |                  |         |           |              |            |
| Industrial Firm                           | 281,131          | 336,697          | 388,424           | 331,174           | 282,181           | 268,319          | 232,734          | (39,431)           |                  |         |           |              |            |
| Interruptible                             | 123,141          | 138,968          | 161,224           | 125,285           | 133,027           | 115,604          | 153,845          |                    |                  |         |           |              |            |
| <b>Total</b>                              | <b>7,117,021</b> | <b>9,948,188</b> | <b>12,851,578</b> | <b>9,102,093</b>  | <b>6,354,664</b>  | <b>5,694,490</b> | <b>3,935,586</b> | <b>(2,402,290)</b> |                  |         |           |              |            |
| "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        | 1,454,947        |                    |                  |         |           |              |            |
| <b>Calculated Calendar Month Volumes:</b> |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| WACOG Incurred: Calculated Vol.           | 7,117,021        | 9,948,188        | 12,851,578        | 9,102,093         | 6,354,664         | 5,694,490        | 3,935,586        | (2,402,290)        |                  |         |           |              |            |
| Amount                                    | 0.36925          | 0.36455          | 0.35906           | 0.33918           | 0.38972           | 0.34898          | 0.35401          | 0                  |                  |         |           |              |            |
| <b>Total</b>                              | <b>2,627,960</b> | <b>3,626,612</b> | <b>4,614,488</b>  | <b>3,087,248</b>  | <b>2,476,540</b>  | <b>1,986,694</b> | <b>1,393,237</b> |                    |                  |         |           |              |            |
| <b>Diri. (Collection vs Calculated)</b>   | <b>3,131</b>     | <b>51,134</b>    | <b>136,612</b>    | <b>277,705</b>    | <b>(127,284)</b>  | <b>118,502</b>   | <b>61,710</b>    |                    |                  |         |           |              |            |
| <b>Amount Previously Booked</b>           | <b>3,131</b>     | <b>51,134</b>    | <b>136,612</b>    | <b>277,705</b>    | <b>(127,284)</b>  | <b>118,502</b>   | <b>61,710</b>    |                    |                  |         |           |              |            |
| <b>Net to Book (191420)</b>               |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Entry 191420.....                         |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |
| Entry 805-02950.....                      |                  |                  |                   |                   |                   |                  |                  |                    |                  |         |           |              |            |

(61,710)  
61,710

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  | 3,643,778  | 2,299,579    | (1,526,321) | -          | -          | -            | -          |
| Commercial                              | 1,953,140   | 2,724,071    | 3,561,320    | 2,593,340    | 1,799,695  | 1,666,788  | 1,249,428    | (836,538)   | -          | -          | -            | -          |
| Industrial Firm                         | 281,131     | 336,697      | 388,424      | 331,174      | 282,181    | 268,319    | 232,734      | (39,431)    | -          | -          | -            | -          |
| Total Firm Sales                        | 6,993,880   | 9,809,220    | 12,690,354   | 8,976,808    | 6,221,637  | 5,578,886  | 3,781,741    | (2,402,290) | -          | -          | -            | -          |
| 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     | 72,455       | -           | -          | -          | -            | -          |
| 41ISF - 41SF A C                        | 18,357      | 18,271       | 18,722       | 16,894       | 17,277     | 16,966     | 15,521       | -           | -          | -          | -            | -          |
| 42CSF - 42SF A C                        | 24,377      | 28,774       | 31,613       | 22,883       | 22,066     | 19,486     | 16,563       | -           | -          | -          | -            | -          |
| 42ISF - 42SF A C                        | 65,292      | 67,891       | 88,108       | 76,957       | 74,178     | 87,470     | 77,914       | -           | -          | -          | -            | -          |
| Sub Total                               | 179,588     | 206,734      | 254,231      | 216,441      | 205,697    | 202,852    | 182,454      | -           | -          | -          | -            | -          |
| 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  | 3,599,288    | (2,402,290) | -          | -          | -            | -          |
| Demand Collected Rate Per Firm Load     | 0.13425     | 0.13425      | 0.13425      | 0.13425      | 0.13425    | 0.13425    | 0.13425      | 0.13425     | 0.13425    | 0.13425    | 0.13425      | 0.13425    |
| Total D/C Subject to D/C Rate           | \$ 914,819  | \$ 1,289,734 | \$ 1,669,550 | \$ 1,176,079 | \$ 807,640 | \$ 721,735 | \$ 483,204   | \$ -        | \$ -       | \$ -       | \$ -         | \$ -       |
| SFV Firm Demand Collected               |             |              |              |              |            |            |              |             |            |            |              |            |
| Plus: 41CSF - 41SF A C                  | 9,946.52    | 10,225.54    | 10,746.78    | 10,878.45    | 10,882.63  | 10,351.77  | 10,351.77    | -           | -          | -          | -            | -          |
| 41ISF - 41SF A C                        | 2,121.60    | 2,165.24     | 2,165.24     | 2,165.24     | 2,165.24   | 1,901.90   | 1,901.90     | -           | -          | -          | -            | -          |
| 42CSF - 42SF A C                        | 2,593.69    | 2,704.46     | 2,760.89     | 2,760.89     | 2,752.53   | 2,752.53   | 2,752.53     | -           | -          | -          | -            | -          |
| 42ISF - 42SF A C                        | 8,580.64    | 8,861.60     | 8,957.74     | 9,028.80     | 8,842.79   | 8,832.34   | 8,539.74     | -           | -          | -          | -            | -          |
| 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   | 5,754.06     | -           | -          | -          | -            | -          |
| 41SI - 41SIM                            | 1,347.64    | 2,729.26     | 2,283.91     | 2,052.99     | 2,402.13   | 1,927.57   | 1,788.95     | -           | -          | -          | -            | -          |
| 42CSI - 42SIM                           |             |              |              |              |            |            |              |             |            |            |              |            |
| 42SI - 42SIV                            |             |              |              |              |            |            |              |             |            |            |              |            |
| Plus: SFV Collected Interruptible Sales |             |              |              |              |            |            |              |             |            |            |              |            |
| Sub Total D/C fixed rates               | (412.04)    | (672.16)     | (1,143.99)   | (1,143.99)   | (1,143.99) | (1,143.99) | (1,143.99)   | (1,143.99)  | (1,143.99) | (1,143.99) | (1,143.99)   | (1,143.99) |
| Prior Mo Manual Adjustments Com         |             |              |              |              |            |            |              |             |            |            |              |            |
| Prior Mo Manual Adjustments Ind Int     |             |              |              |              |            |            |              |             |            |            |              |            |
| Unbilled Manual Adjustments Ind Int     |             |              |              |              |            |            |              |             |            |            |              |            |
| Unbilled Manual Adjustments Ind         |             |              |              |              |            |            |              |             |            |            |              |            |
| Unbilled Manual Adjustments Ind Int     |             |              |              |              |            |            |              |             |            |            |              |            |
| Sub Total Manual Unbilled               | (3,931.86)  | (1,084.20)   | (1,084.20)   | (1,084.20)   | (1,143.99) | (1,143.99) | (1,143.99)   | (1,143.99)  | (1,143.99) | (1,143.99) | (1,143.99)   | (1,143.99) |
| Sub Total Manual Unbilled & D/C         | 0.04372     | 0.04372      | 0.04372      | 0.04372      | 0.04372    | 0.04372    | 0.04372      | 0.04372     | 0.04372    | 0.04372    | 0.04372      | 0.04372    |
| Revenue Sensitive Rate                  | 172         | 47           | 50           | 50           | (50)       | 50         | (96)         | -           | -          | -          | -            | -          |
| Revenue Sensitive Adjustment            | 911,059     | 1,288,097    | 1,669,550    | 1,176,079    | 808,734    | 720,641    | 485,293      | -           | -          | -          | -            | -          |
| Total D/C Collected                     | 702,557.65  | 719,396.65   | 741,013.08   | 700,190.97   | 745,456.13 | 725,932.12 | 738,701.74   | -           | -          | -          | -            | -          |
| Actual Demand Chg                       | 208,501.35  | 568,700.35   | 928,536.92   | 475,888.03   | 63,277.87  | (5,291.12) | (253,408.74) | -           | -          | -          | -            | -          |
| Variance                                |             |              |              |              |            |            |              |             |            |            |              |            |
| Previously Booked                       | 208,501.35  | 568,700.35   | 928,536.92   | 475,888.03   | 63,277.87  | (5,291.12) | (253,408.74) | -           | -          | -          | -            | -          |
| Net to Book (191430)                    |             |              |              |              |            |            |              |             |            |            |              |            |
| Entry 191430                            |             |              |              |              |            |            |              |             |            |            |              |            |
| Entry 805-02940                         |             |              |              |              |            |            |              |             |            |            |              |            |

253,408.74  
(253,408.74)





