

64-131410-SI

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July 29, 2013

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

2013 JUL 31 AM 8:17
 OFFICE OF THE
 CLERK OF THE
 COMMISSION

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 June 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
June-13**

	May-13	Change	Jun-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	219,681.54	134,916.99	354,598.53
186235 AMOR WA GREAT PROGRAM	95,017.67	(20,987.74)	74,029.93
186310 WA ENERGY EFFICIENCY	17,267.14	1,049.16	18,316.30
186312 WA - AUDIT RESIDENTI	1,951,790.05	5,286.10	1,957,076.15
186314 WA - LOW INCOME WEAT	28,090.10	(3,350.04)	24,740.06
186315 WA - WA - LIEE AMORT	17,733.36	(3,672.93)	14,060.43
186316 WA DSM AMORTIZATION	141,945.32	(31,644.33)	110,300.99
Subtotal 186xxx accounts	2,471,525.18	81,597.21	2,553,122.39
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(470,449.64)	(127,041.69)	(597,491.33)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(526,347.00)	129,309.00	(397,038.00)
191421 AMORT OF WACOG - WA	(586,389.34)	54,810.09	(531,579.25)
191430 DEMAND - ACCR WA	(2,014,389.66)	467,316.78	(1,547,072.88)
191431 AMORT OF DEMAND WA	(311,556.23)	41,796.76	(269,759.47)
Subtotal 191xxx accounts	(3,438,682.23)	693,232.63	(2,745,449.60)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(1,437,606.69)	647,788.15	(789,818.54)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	6302013 (MMDDYYYY)	6302013 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	3,770.44	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	3,770.44	INT - Ind DSM Def 186232				N
5	411000	83010	419-06206	S	3,095.46	-	INT RESERVE - 186231 Ind DSM				N
6	186231			H	-	3,095.46	INT RESERVE - 186231 Ind DSM				N
7	402000	81199	495-06374	S	135,553.85	-	AMORT 186233 Ind DSM				N
8	186233			H	-	135,553.85	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	849.14	INTEREST 186233 Ind DSM				N
10	186233			S	849.14	-	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	98,934.09	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	98,934.09	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	552.54	INTEREST 186271 Comm Decoup				N
16	186271			S	552.54	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	579,633.81	-	AMORT 186277 Res Decoup				N
18	186277			H	-	579,633.81	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	5,174.36	INTEREST 186277 Res Decoup				N
20	186277			S	5,174.36	-	INTEREST 186277 Res Decoup				N
21	186279			H	-	244.51	INTEREST 186279 EARNINGS TEST				N
22	411000	81199	419-06205	S	244.51	-	INTEREST 186279 EARNINGS TEST				N
23	186279			S	45,820.25	-	AMORT 186279 EARNINGS TEST				N
24	402000	81199	495-06374	H	-	45,820.25	AMORT 186279 EARNINGS TEST				N
25	402000	81199	495-06233	S	4,174.04	-	AMORT 186286 CUB Fund				N
26	186286			H	-	4,174.04	AMORT 186286 CUB Fund				N
27	411000	83010	419-06205	H	-	22.68	INTEREST 186286 CUB Fund				N
28	186286			S	22.68	-	INTEREST 186286 CUB Fund				N
29	402000	81199	495-06233	S	501.76	-	AMORT 186288 NWIGU Intervener				N
30	186288			H	-	501.76	AMORT 186288 NWIGU Intervener				N
31	411000	83010	419-06205	H	-	3.22	INTEREST 186288 NWIGU Intervener				N
32	186288			S	3.22	-	INTEREST 186288 NWIGU Intervener				N
33	191401			S	-	326,904.44	AMORT 191401 OR WACOG				N
34	541000	84020	805-02650	H	-	326,904.44	AMORT 191401 OR WACOG				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)	8,161.80			8,161.80
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	2,667.80			2,667.80
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	1,865,440.00			1,865,440.00
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	738,929.20			738,929.20
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	32,273.30			32,273.30
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	7,694.5			7,694.50
41C Firm Sales (C 41 FS)	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	152,305.20	(2,000)		150,305.20
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	50,762.70	(1,809)		48,953.70
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	2,000.0	2,000		4,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	2,152.0	459		2,611.00
41I Firm Sales (I 41 FS)	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	17,602.90			17,602.90
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	8,595.40			8,595.40
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)	34,393.00	(2,666)		31,727.00
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	2,150.00			2,150.00
	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)	74,471.0	(7,184)	82	67,369.00
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	44,032.0			44,032.00
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	18,540.0			18,540.00
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	-			-
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)	-			-
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)	-			-
42C Firm Trans (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	23,351.00			23,351.00
	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	7,532.00			7,532.00
	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	60,022.0			60,022.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	45,301.0			45,301.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	110,000.0			110,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	10,280.0			10,280.00
	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)	34,769.00			34,769.00
	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)	33,927.00			33,927.00
	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)	19,323.0			19,323.00
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	3,240.0			3,240.00
	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	83,749.0	(10,000)		73,749.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	138,143.0	(5,681)		132,462.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	91,808.0			91,808.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	262,404.0			262,404.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	131,486.0			131,486.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
I61		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
Sources:								total per above			
Temporaries Tab		Column B	Column C	Column C	Column E	Column F	Column G	4,481,423.80	(29,340)	2,541	4,454,624.80

total OR & WA	62,356,919.90	total* wa	4,454,624.80
total per CIS	62,356,919.90	total* or	57,246,478.10
difference	0.00	total*	61,701,102.90
		*including unbilled	

KOB1 - WA ENERGY EFFICIENCY
Internal Order Cost Center
908-07307 11529
908-07203 11529
908-07603 11529
include in interest calc. in 186312

act from the
2-2013 PGA Financial - W
Summary of Amortization

		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
1R (R01)		141.35	111.22	0.00	(167.42)	(107.24)	(18.81)
1C (C01)		46.20	36.35	0.00	(40.87)	(26.17)	(4.59)
2R (R02)		32,306.12	25,420.33	0.00	(21,923.92)	(14,057.00)	(2,461.76)
3 CFS (C03)		12,796.95	10,069.38	0.00	(7,744.59)	(4,960.49)	(869.15)
3 IFS (I03)		558.92	439.79	0.00	0.00	(190.73)	(33.33)
27 (C27)		133.26	104.85	0.00	(73.07)	(46.80)	(8.17)
41C Firm Sales	Block 1	2,603.02	2,048.21	0.00	(1,226.05)	(786.22)	(137.98)
	(C 41 FS) Block 2	847.79	667.09	0.00	(352.04)	(225.64)	(39.32)
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	304.85	239.87	0.00	0.00	(92.08)	(16.16)
	(I 41 FS) Block 2	148.86	117.13	0.00	0.00	(39.62)	(6.90)
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	549.46	432.34	0.00	(173.85)	(111.35)	(19.42)
	(C42SF) Block 2	37.23	29.30	0.00	(10.55)	(6.76)	(1.19)
	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	1,166.71	918.04	0.00	0.00	(191.34)	(33.50)
	(I42SF) Block 2	762.56	600.02	0.00	0.00	(112.00)	(19.79)
	Block 3	321.08	252.64	0.00	0.00	(36.17)	(6.38)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	(C42TF) Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	(I42TF) Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	346.36	0.00	95.25	(65.41)	(41.89)	(7.27)
	(C42SI) Block 2	602.14	0.00	165.58	(101.74)	(65.17)	(11.30)
	Block 3	346.36	0.00	95.25	(44.95)	(28.69)	(4.97)
	Block 4	587.56	0.00	161.57	(60.99)	(38.93)	(6.81)
	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	334.64	0.00	92.02	0.00	(45.27)	(7.95)
	(I42SI) Block 2	56.11	0.00	15.43	0.00	(6.79)	(1.18)
	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:		54,997.53	41,486.56	625.10	(31,985.45)	(21,216.35)	(3,715.93)
Temporaries Tab							

Switchers - WA			56,321.96	191421
			42,582.89	191431
Commodity	(218.66)		(31,985.45)	186316
Commodity	(1,166.32)		(21,216.35)	186235
Commodity			(3,715.93)	186315
Commodity	(1,384.98)			

0.95628 Annually

1,324.43 **191421**

Demand	(172.05)
Demand	(320.72)
Demand	
Demand	(492.77)

rate sensitive adj 0.95628 Annually

Demand 471.23 **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	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
Beginning Balance							
29 Oct-11		(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87
30 Nov-11 old		(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38
31 Nov-11 new		0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)
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
51 Jun-13		134,140.37		3.250%	776.62	134,916.99	354,598.53

History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule 230

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							0.00
30 Nov-11 old		(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)
31 Nov-11 new		(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73
32 Dec-11		(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44
33 Jan-12		(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47
34 Feb-12		(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42
35 Mar-12		(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39
36 Apr-12		(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73
37 May-12		(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37
38 Jun-12		(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74
39 Jul-12		(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44
40 Aug-12		(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95
41 Sep-12		(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99
42 Oct-12		(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)
43 Nov-12 old		(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
44 Nov-12 new		(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
45 Dec-12		(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
46 Jan-13		(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
47 Feb-13		(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
48 Mar-13		(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
49 Apr-13		(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
50 May-13		(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
51 Jun-13		(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93

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
 Debit (Credit): Included beginning in the 2010 PGA

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
30	Beginning Balance						
31	Nov-11 old	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
53	Jun-13	1,001.04		3.25%	48.12	1,049.16	18,316.30

History truncated for ease of viewing

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	Activity	Balance	2010 Calendar Balance	2011 Calendar Balance	2012 Calendar Balance	2013 Calendar Balance
19	Jan-11	0.00		10.47	3.25%	10.47	0.00	0.00	0.00	10.47	3,876.17	3,876.17	0.00	0.00	0.00
20	Feb-11	0.00		10.50	3.25%	10.50	0.00	0.00	0.00	10.50	3,886.67	3,886.67	0.00	0.00	0.00
21	Mar-11	495,208.00		681.12	3.25%	10.53	670.59	854.42	0.00	495,889.12	499,775.79	3,897.20	495,878.59	631,811.42	631,811.42
22	Apr-11	146,936.00		1,552.94	3.25%	10.55	1,541.99	1,711.15	0.00	1,488,488.54	648,264.33	3,907.75	644,356.58	633,921.99	633,921.99
23	May-11	0.00		1,755.72	3.25%	10.58	1,745.14	1,715.79	0.00	1,760.47	650,020.05	3,918.33	646,101.72	635,238.36	635,238.36
24	Jun-11	0.00		1,760.47	3.25%	10.61	1,749.86	1,720.44	0.00	1,754.22	651,780.52	3,928.94	647,851.58	636,958.80	636,958.80
25	Jul-11	(11.00)		1,765.22	3.25%	10.64	1,754.58	1,725.09	0.00	1,759.99	653,534.74	3,939.58	649,595.16	638,683.89	638,683.89
26	Aug-11	0.00		1,769.99	3.25%	10.67	1,759.32	1,729.77	0.00	1,774.78	655,304.73	3,950.25	651,354.48	640,413.66	640,413.66
27	Sep-11	0.00		1,774.78	3.25%	10.70	1,764.08	1,734.45	0.00	1,779.59	657,079.51	3,960.95	653,118.56	642,148.11	642,148.11
28	Oct-11	0.00		1,779.59	3.25%	10.73	1,768.86	2,598.28	0.00	(2,081.16)	658,859.10	3,971.68	654,887.42	643,887.27	643,887.27
29	Nov-11	0.00	(3,855.13)	1,773.97	3.25%	10.73	1,773.97	1,827.54	0.00	1,778.77	658,777.94	3,971.68	654,887.42	644,148.11	644,148.11
30	Dec-11	0.00		1,778.77	3.25%	10.73	1,778.77	1,827.25	0.00	1,783.59	658,556.71	3,971.68	654,887.42	644,148.11	644,148.11
31	Jan-12	0.00		1,783.59	3.25%	10.73	1,783.59	3,469.11	0.00	1,783.59	660,340.30	3,971.68	654,887.42	644,148.11	644,148.11
32	Feb-12	630,957.00		2,642.84	3.25%	10.73	1,788.42	854.42	0.00	633,599.84	1,293,940.14	3,971.68	660,340.30	1,284,371.64	1,284,371.64
33	Mar-12	0.00		3,504.42	3.25%	10.73	1,793.27	3,478.51	0.00	3,504.42	1,297,444.56	3,971.68	660,340.30	1,287,850.15	1,287,850.15
34	Apr-12	0.00		3,513.91	3.25%	10.73	1,798.12	3,487.93	0.00	3,513.91	1,300,958.47	3,971.68	660,340.30	1,291,338.08	1,291,338.08
35	May-12	0.00		3,523.43	3.25%	10.73	1,802.99	3,497.37	874.19	3,523.43	1,304,481.90	3,971.68	660,340.30	1,294,835.45	1,294,835.45
36	Jun-12	0.00		3,532.97	3.25%	10.73	1,807.88	3,506.85	1,750.73	3,532.97	1,308,014.87	3,971.68	660,340.30	1,298,342.30	1,298,342.30
37	Jul-12	0.00		3,542.54	3.25%	10.73	1,812.77	3,516.34	1,755.48	3,542.54	1,311,557.41	3,971.68	660,340.30	1,301,858.64	1,301,858.64
38	Aug-12	0.00		3,552.13	3.25%	10.73	1,817.68	3,525.87	1,760.23	3,552.13	1,315,109.54	3,971.68	660,340.30	1,305,384.51	1,305,384.51
39	Sep-12	0.00		3,561.76	3.25%	10.73	1,822.60	3,535.32	1,765.00	3,561.76	1,318,671.30	3,971.68	660,340.30	1,308,910.40	1,308,910.40
40	Oct-12	630,957.00		4,425.82	3.25%	10.73	1,827.54	3,544.81	1,769.75	635,382.82	1,954,054.12	3,971.68	660,340.30	1,312,436.30	1,312,436.30
41	Nov-12	0.00	(676,611.57)	3,459.74	3.25%	10.73	1,832.49	3,553.81	1,774.50	(673,151.83)	1,280,902.29	3,971.68	660,340.30	1,315,962.20	1,315,962.20
42	Dec-12	0.00	0.24	3,469.11	3.25%	10.73	1,837.44	3,563.26	1,779.25	3,469.11	1,284,371.64	3,971.68	660,340.30	1,319,488.11	1,319,488.11
43	Jan-13	0.00		3,478.51	3.25%	10.73	1,842.39	3,572.71	1,784.00	3,478.51	1,287,850.15	3,971.68	660,340.30	1,323,014.02	1,323,014.02
44	Feb-13	0.00		3,487.93	3.25%	10.73	1,847.34	3,582.16	1,788.75	3,487.93	1,291,338.08	3,971.68	660,340.30	1,326,540.00	1,326,540.00
45	Mar-13	645,551.00		4,371.56	3.25%	10.73	1,852.29	3,591.61	1,793.50	4,371.56	1,941,260.64	3,971.68	660,340.30	1,330,065.98	1,330,065.98
46	Apr-13	0.00		5,257.58	3.25%	10.73	1,857.24	3,601.06	1,798.25	5,257.58	1,946,518.22	3,971.68	660,340.30	1,333,591.96	1,333,591.96
47	May-13	0.00		5,271.82	3.25%	10.73	1,862.19	3,610.51	1,803.00	5,271.82	1,951,790.04	3,971.68	660,340.30	1,337,117.94	1,337,117.94
48	Jun-13	0.00		5,286.10	3.25%	10.73	1,867.14	3,620.00	1,807.75	5,286.10	1,957,076.14	3,971.68	660,340.30	1,340,643.92	1,340,643.92

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	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1	Beginning Balance						0.00	
25	Nov-11 old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11 new	0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11	0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12	0.00		3.25%	218.10	218.10	80,745.92	
29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12	8,727.65		3.25%	231.69	8,959.34	90,143.23	
32	May-12	170.56		3.25%	244.37	414.93	90,558.16	
33	Jun-12	0.00		3.25%	245.26	245.26	90,803.42	
34	Jul-12	0.00		3.25%	245.93	245.93	91,049.35	
35	Aug-12	4,635.56		3.25%	252.87	4,888.43	95,937.78	
36	Sep-12	0.00		3.25%	259.83	259.83	96,197.61	
37	Oct-12	0.00		3.25%	260.54	260.54	96,458.15	
38	Nov-12 old	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42	
39	Nov-12 new	0.00		3.25%	0.00	0.00	14,271.42	
40	Dec-12	511.68		3.25%	39.34	551.02	14,822.44	
41	Jan-13	2,814.60		3.25%	43.96	2,858.56	17,681.00	
42	Feb-13	84.46		3.25%	48.00	132.46	17,813.46	
43	Mar-13	591.22		3.25%	49.05	640.27	18,453.73	
44	Apr-13	5,923.35		3.25%	58.00	5,981.35	24,435.08	
45	May-13	85.99		3.25%	66.29	152.28	24,587.36	
46	Jun-13	85.99		3.25%	66.71	152.70	24,740.06	
47								

48 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)
Beginning Balance							0.00
23	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)
24	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)
25	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)
26	Jan-12	(21,216.35)		3.25%	0.00	(21,216.35)	(23,673.16)
27	Feb-12	0.00		3.25%	0.00	0.00	(23,673.16)
28	Mar-12	0.00		3.25%	0.00	0.00	(23,673.16)
29	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)
30	May-12	0.00		3.25%	0.00	0.00	(2,456.81)
31	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)
32	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)
33	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)
34	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)
35	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)
36	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)
37	Nov-12 new	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
38	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
39	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
40	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
41	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
42	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
43	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
44	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43

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
51	May-13	(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
52	Jun-13	(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99

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)
30	Beginning Balance						
31	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)
32	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02
33	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29
34	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)
35	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)
36	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)
37	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)
38	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)
39	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)
40	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)
41	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)
42	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)
43	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33
44	Nov-12 old	39,656.61		3.25%	152.41	39,809.02	76,253.35
45	Nov-12 new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
46	Dec-12	116,882.78		3.25%	745.02	117,627.80	334,269.82
47	Jan-13	174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
48	Feb-13	141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
49	Mar-13	111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
50	Apr-13	79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
51	May-13	54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
52	Jun-13	42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)

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
32	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)
33	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)
34	Intentionally Blank						
35	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)
36	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)
37	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)
38	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)
39	May-12	122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)
40	Jun-12	3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)
41	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)
42	Aug-12	59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)
43	Sep-12	60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)
44	Oct-12	77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)
45	Nov-12 old	73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
46	Nov-12 new	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
47	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
48	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
49	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
50	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
51	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
52	May-13	71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
53	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)

History truncated for ease of viewing

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	6302013 (MMDDYYYY)	6302013 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	540200	84020	805-02890	H	-	1,566,849.00	OR WACOG PGA Activity				N
2	191400			S	1,566,849.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	4,526.00	-	OR WACOG PGA Activity				N
4	191400			H	-	4,526.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	148,977.00	-	OR DEM PGA Activity				N
6	191410			H	-	148,977.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	40,806.00	-	OR PGA Interest				N
8	191400			H	-	37,093.00	OR WACOG Interest				N
9	191410			H	-	10,351.00	OR DEM Incr Interest				N
10	191450			S	6,638.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	-	205,622.29	OR DEM DEF Collected				N
12	191450			S	205,622.29	-	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	130,558.00	WA WACOG PGA Activity				N
14	191420			S	130,558.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	472,132.78	WA DEM PGA Activity				N
16	191430			S	472,132.78	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	6,065.00	-	WA PGA Interest				N
18	191420			H	-	1,249.00	WA WACOG Interest				N
19	191430			H	-	4,816.00	WA DEM Interest				N
20	411000	83010	419-06206	S	7,568.00	-	OR DEM Interest Reserve				N
21	191452			H	-	7,568.00	OR DEM Interest Reserve				N
22	191440			H	-	62244	Encana Cost of Capital Allowance				N
23	540200	84020	805-02890	S	62244	-	Encana Cost of Capital Allowance				N
24	191030			S	153628	-	Carrying Cost on WGI - Deferral				N
25	540200	84020	805-02889	H	-	153628	Carrying Cost on WGI - Deferral				N
26	191030			S	19567	-	Carrying Cost on WGI - Interest				N
27	411000	83010	419-06205	H	-	19567	Carrying Cost on WGI - Interest				N
Total					2,825,181.07	2,825,181.07					

Prepared by _____ Date _____
 Approved by _____ Date _____
 Posted by _____ Date _____
 Signature is N/A if the Poster is the same as the Approver

Document No. _____ (reversal is needed)
 Posting Date _____ (reversal is needed)

Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
88 "ORPGA" Profoma Commodity Rate	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941
89 "ORPGA" Winter Profoma Cdty Rate	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157
90 "Collections" Winter Commodity Rate	\$ 418,537	\$ 524,317	\$ 590,995	\$ 465,027	\$ 497,659	\$ 13,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 25,136,176	\$ 34,831,120	\$ 44,265,966	\$ 31,540,575	\$ 23,874,374	\$ 19,447,965	\$ 13,823,029	\$ 8,263,154	\$ 8,263,154	\$ -	\$ -	\$ -
92 Profoma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437	\$ 44,856,961	\$ 32,005,602	\$ 24,372,033	\$ 19,461,493	\$ 13,823,029	\$ 8,263,154	\$ 8,263,154	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78	\$ 45,102,864.75	\$ 32,181,054.37	\$ 24,505,635.67	\$ 19,568,184.31	\$ 13,898,809.81	\$ 8,308,453.92	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 25,554,712.63	\$ 35,355,437.25	\$ 44,856,961.26	\$ 32,005,602.17	\$ 24,372,032.81	\$ 19,461,492.85	\$ 13,823,029.35	\$ 8,263,153.70	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 14,009.00	\$ 19,815.53	\$ 245,903.49	\$ 175,452.20	\$ 133,602.86	\$ 106,691.46	\$ 75,780.56	\$ 45,300.23	\$ -	\$ -	\$ -	\$ -
96 .10% Dfrr. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,578.00	\$ 4,530.00	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,582.00	\$ 4,530.00	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)							(4)	4,530				

Entry 191400.....
 Entry 805-02890.....

99
 100

(4,526.00)
 4,526.00

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

Line No.	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	Williams (MWPL)	\$ 7,431,776.98	\$ 7,609,981.60	\$ 7,623,077.68	\$ 7,307,327.78	\$ 7,857,104.27	\$ 7,667,622.35	\$ 7,812,185.16	\$ 7,623,330.53	\$ -	\$ -	\$ -
48	TrnsCan(Gas Trans. NW)	(75,421.51)										
49	Temporary Capacity	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19			
50	KB Pipeline											
CN Transmission Co.:												
51	TransCanada (NOVA)											
52	TransCanada (ANG)											
53	Duke En (WC)T-South											
54	Coral En T-South											
55	Terasen Gas (SC)											
56	PPA/TMV Demand											
57	Tenasks Virtual											
58	Total Charges	\$ 7,410,945.68	\$ 7,588,572.24	\$ 7,816,593.71	\$ 7,385,980.67	\$ 7,863,461.26	\$ 7,657,511.78	\$ 7,792,212.47	\$ 7,638,805.73	\$ -	\$ -	\$ -
EMBEDDED CHARGES:												
US Transmission Co.:												
59	Williams (MWPL)	\$ 3,846,928.44	\$ 3,997,232.96	\$ 4,280,133.89	\$ 4,003,995.23	\$ 4,280,133.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89
60	TrnsCan(Gas Trans. NW)	555,640.00	534,437.00	574,228.00	537,180.00	574,228.00	467,956.00	483,246.00	467,956.00	483,246.00	467,956.00	483,246.00
61	Temporary Capacity	98,523.00	85,613.00	92,411.00	66,449.00	92,411.00	89,996.00	92,996.00	89,996.00	92,996.00	89,996.00	92,996.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
63	TransCanada (NOVA)	834,643.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00
64	TransCanada (ANG)	458,697.00	500,472.00	500,472.00	500,472.00	500,472.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00	446,712.00
65	Duke En (WC)T-South	890,819.00	868,511.00	868,511.00	863,060.00	868,511.00	865,785.00	868,511.00	865,785.00	868,511.00	865,785.00	868,511.00
66	Coral En T-South											
67	Terasen Gas (SC)	784,136.00	827,761.00	827,761.00	774,357.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00
68	Other	49,934.00	51,599.23	55,695.22	52,101.98	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22
69	Total Embedded	\$ 7,538,008.44	\$ 7,801,837.19	\$ 8,135,424.11	\$ 7,753,827.21	\$ 8,135,424.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,803,384.66	\$ 7,991,268.11	\$ 7,803,384.66	\$ 8,136,010.11
Oregon Variance Share -												
US Transmission Co.:												
70	Williams (MWPL)	\$ 3,245,004.90	\$ 3,270,260.06	\$ 3,207,072.72	\$ 2,990,176.63	\$ 3,237,873.59	\$ 3,191,333.55	\$ 3,197,211.91	\$ 3,151,240.60	\$ -	\$ -	\$ -
71	TrnsCan(Gas Trans. NW)	(571,236.88)	(483,732.37)	(519,791.19)	(486,255.34)	(519,791.19)	(423,322.21)	(437,434.28)	(423,322.21)			
72	Temporary Capacity	(89,163.02)	(77,486.89)	(83,650.44)	(42,201.27)	(118,702.80)	(81,464.38)	(84,179.89)	(81,464.38)			
73	KB Pipeline	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17			
CN Transmission Co.:												
74	TransCanada (NOVA)	(755,518.84)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)			
75	TransCanada (ANG)	(415,212.52)	(453,027.25)	(453,027.25)	(453,027.25)	(453,027.25)	(404,363.70)	(404,363.70)	(404,363.70)			
76	Duke En (WC)T-South	(806,369.96)	(786,176.16)	(786,176.16)	(781,241.91)	(786,176.16)	(783,708.58)	(786,176.16)	(783,708.58)			
77	Coral En T-South											
78	Terasen Gas (SC)	(709,799.91)	(749,289.26)	(749,289.26)	(700,847.96)	(749,289.26)	(725,118.61)	(749,289.26)	(725,118.61)			
79	Prior Period Adjustments	32,498.51	(36,296.30)	(22,765.84)	18,227.69	24,890.16	(26,068.64)	(34,995.83)	(2,908.40)			
80	Other	(45,200.26)	(46,706.72)	(50,415.31)	(47,162.71)	(50,415.31)	(48,789.01)	(50,415.31)	(48,789.01)			
81	Total Variance	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.28)	\$ (332,974.67)	\$ (246,180.77)	\$ (132,044.13)	\$ (180,185.16)	\$ (148,977.84)	\$ -	\$ -	\$ -
82	Oregon Allocation Ratio	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%	90.520%
83	Oregon Portion	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.00)	\$ (332,975.00)	\$ (246,181.00)	\$ (132,044.00)	\$ (180,185.00)	\$ (148,977.00)	\$ -	\$ -	\$ -
84	Amount Previously Booked											
85	Net to Book (191410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410											
87	Entry 805-02880											

148,977.00
 148,977.00

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

Demand Deferral - Volume Component	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
1 Embedded Seasonalized Tab 20	\$ 9,408,909.00	\$ 13,854,969.00	\$ 13,856,003.00	\$ 10,970,522.00	\$ 9,570,960.00	\$ 7,150,991.00	\$ 4,483,223.00	\$ 2,842,346.00	\$ 2,540,546.00	\$ 2,520,230.00	\$ 2,645,221.00	\$ 5,930,442.00
2 Collected line 44	8,885,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,328,627.26	6,723,149.85	4,816,731.78	2,636,725.71	-	-	-	-
3 Deferral	(623,677.67)	(1,558,865.19)	2,331,403.91	165,824.33	(1,241,932.74)	(427,841.15)	363,508.78	(205,622.29)	-	-	-	-
4 Prior to Booked	(642,616.44)	(1,446,778.18)	2,210,624.70	293,455.30	(1,243,821.01)	(427,841.15)	365,397.05	-	-	-	-	-
5 Net to Book	\$ 118,938.77	\$ (112,087.01)	\$ 120,778.21	\$ (127,630.97)	\$ 1,888.27	\$ (1,889.27)	\$ (205,622.29)	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....												
7 Entry 805-02885.....												

Oregon Firm Calendar Mo. Sales:	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
15 Residential	37,875,356	54,600,566	69,904,028	47,626,993	33,490,906	17,267,319	8,793,715	8,793,715	-5,624,738	0	0	0
16 Commercial	22,030,312	30,513,520	38,114,509	28,664,775	22,964,696	16,423,425	13,412,227	8,091,762	-5,476,036	0	0	0
17 Industrial Firm	2,750,553	2,697,220	3,118,722	2,877,940	2,475,064	2,691,117	2,634,097	1,587,396	-767,124	0	0	0
18 Total of Calendar Month Sales:	62,656,221	87,811,296	112,137,260	79,169,708	58,930,668	47,705,022	33,313,643	18,472,865	-11,867,858	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,703,948	2,198,733	2,641,386	2,282,331	1,753,863	1,518,880	1,518,880	1,330,213	-	-	-	-
20 31SF - 31SF A C	877,428	990,930	1,096,055	1,034,122	1,000,332	959,412	914,782	909,970	-	-	-	-
21 32CSF - 32SF A C	372,474	542,424	401,226	498,425	443,777	487,184	294,783	593,300	-	-	-	-
22 32ISF - 32SF A C	487,252	518,314	617,527	579,143	592,025	659,025	397,012	593,458	-	-	-	-
23 Total Firm Sales Fixed D/Charge	3,441,103	4,349,813	4,750,682	4,374,022	3,974,842	3,845,485	3,085,457	3,416,944	(11,867,859)	0	0	0
24 Total Calendar Sales less Fixed:	59,215,118	83,461,683	107,386,578	74,815,686	54,955,827	43,859,537	30,248,186	15,055,922	0	0	0	0
25 "OPGA" OR A No. 09-12A, Exh 1 Line 1	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070
26 SFV Collected (line 24 x 25)	\$ 8,331,567.14	\$ 11,743,058.76	\$ 15,109,291.54	\$ 10,326,567.02	\$ 7,732,312.97	\$ 6,171,036.80	\$ 4,255,919.80	\$ 2,118,368.16	\$ -	\$ -	\$ -	\$ -

All Cycles	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
27 Plus: 31CSF - 31SF A C	244,201.86	258,365.37	264,543.82	268,820.64	268,095.31	265,532.24	254,532.24	239,303.66	-	-	-	-
28 31SF - 31SF A C	112,239.57	119,045.32	122,802.48	127,360.08	132,045.12	120,608.94	120,139.20	120,139.20	-	-	-	-
29 32CSF - 32SF A C	38,978.60	53,496.72	36,869.04	52,932.96	43,851.44	43,316.64	32,032.80	72,411.84	-	-	-	-
30 32ISF - 32SF A C	61,515.30	81,463.84	70,832.88	81,395.28	71,182.80	49,986.72	49,986.72	86,073.64	-	-	-	-
31 Prior Month Unbilled MDDV Com	(124,469.19)	(56,119.79)	(128,497.73)	(131,835.49)	(133,974.00)	(133,652.38)	(127,789.92)	(126,664.96)	-	-	-	-
32 Prior Month Unbilled MDDV Ind	(58,696.36)	(56,119.79)	(59,522.66)	(61,401.24)	(63,680.04)	(66,022.56)	(60,314.47)	(60,068.60)	-	-	-	-
33 Current Month Unbilled MDDV Com	121,927.07	128,497.73	133,835.49	133,974.00	133,652.38	127,789.92	126,664.96	118,309.39	-	-	-	-
34 Current Month Unbilled MDDV Ind	58,119.79	59,522.66	61,401.24	63,680.04	66,022.56	60,314.47	60,068.60	60,069.60	-	-	-	-
35 MDDV @ 1.81 D/C Collected	451,817.64	522,364.79	500,264.37	534,926.27	516,995.57	478,610.64	455,320.73	509,573.37	-	-	-	-

36 Plus: 31CSI - 31SIV	18.23	-	-	-	-	-	-	-	-	-	-	-
37 31SI - 31SIV	37,210.89	45,336.03	49,878.25	39,403.88	40,126.05	34,630.28	26,048.55	24,623.03	-	-	-	-
38 32CSI - 32SIV	60,036.27	51,781.84	54,202.19	51,287.56	50,560.50	49,446.62	34,709.54	52,819.58	-	-	-	-
39 32ISI - 32SIV	97,265.39	97,097.87	104,180.44	90,691.54	90,686.55	84,076.80	60,751.09	77,442.61	-	-	-	-
40 SFV Collected Interruption Sales	-	-	-	-	-	-	-	-	-	-	-	-
41 Prior Mo Manual Adjustments Com	(11,585.41)	(17,233.14)	-	(2,159.89)	-	-	(2,466.65)	(26,093.63)	-	-	-	-
42 Prior Mo Manual Adjustments Ind	(17,585.15)	(3,900.80)	-	-	(1,119.27)	(4,374.43)	(6,118.57)	(6,118.57)	-	-	-	-
43 Prior Mo Manual Adjustments Com Int	28,960.06	2,466.65	2,145.51	2,466.65	26,093.63	4,778.28	35,916.10	6,835.68	-	-	-	-
44 Unbilled Manual Adjustments Com	17,233.14	3,900.80	2,159.89	4,322.33	4,374.43	3,916.10	6,118.57	3,155.86	-	-	-	-
45 Unbilled Manual Adjustments Ind	3,900.80	2,159.89	1,119.27	1,119.27	1,119.27	1,119.27	1,119.27	1,119.27	-	-	-	-
46 Collections Subject to Sensitive Adj	570,006.27	569,368.66	604,444.81	627,777.70	613,709.34	568,409.35	577,363.04	533,657.51	-	-	-	-
47 Percent impact of Sensitive Effect	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%
48 Revenue Sensitive Adjustment	(16,342.08)	(16,323.81)	(17,329.43)	(17,988.39)	(17,995.05)	(16,296.30)	(15,553.06)	(15,299.96)	-	-	-	-
49 Total D/C Ctd (26+47+49)	8,895,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,328,627.26	6,723,149.85	4,816,731.78	2,636,725.71	-	-	-	-

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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	13,281,666	29,071,841	52,693,958	78,880,610	62,988,325	48,344,666	34,074,977	21,092,618	16,197,537				
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	11,026,791				
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	1,355,853				
Interruptible													
Total	24,306,713	46,516,386	81,306,141	121,063,214	98,463,044	76,259,194	54,772,239	35,865,421	28,580,180				
P / M Unbilled Volumes:													
Residential	4,370,466	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056	12,681,305	6,452,883			
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	6,020,826			
Industrial Firm	745,842	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737			
Interruptible													
Total	8,850,173	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699	24,147,914	22,837,774	13,270,446			
C / M Unbilled Volumes:													
Residential	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056	12,681,305	6,452,883				
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	6,020,826				
Industrial Firm	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737				
Interruptible													
Total	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699	24,147,914	22,837,774	13,270,446				
Reported Cycle Billing Volumes:													
Ck total from JE 60	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699	24,147,914	22,837,774	13,270,446				
Reported Cycle Billing Volumes:													
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	16,197,564				
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	11,966,774				
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	1,920,555				
Interruptible	4,950,466	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,935	4,127,170	4,321,064				
Total	31,811,621	54,758,829	90,343,096	131,677,159	107,166,444	84,946,663	62,740,528	42,532,694	34,405,957				
Calculated Calendar Month Volumes:													
Residential	42,634,964	61,349,007	78,644,638	83,679,287	53,679,287	37,630,668	32,234,258	19,566,898	9,969,142	(6,452,883)			
Commercial	23,983,452	33,237,592	42,675,629	31,278,115	24,764,393	18,090,213	14,661,655	8,782,442	8,782,442	(6,020,826)			
Industrial Firm	3,031,684	3,033,917	3,507,146	3,209,113	2,757,245	2,959,437	2,866,831	1,765,981	1,765,981	(796,737)			
Interruptible	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835	4,127,170	4,127,170	4,321,064				
Company Use													
Total	74,716,894	103,162,653	131,112,644	93,484,196	70,619,005	58,278,743	41,222,554	24,838,629	(13,270,446)				
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 27,954,171	\$ 38,024,079	\$ 47,638,477	\$ 32,159,886	\$ 28,262,440	\$ 20,934,922	\$ 15,420,887	\$ 11,377,647	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.37413	0.36858	0.36334	0.34401	0.40021	0.35922	0.37409	0.45806	0	0	0	0	0
Washington WACOG Per Therm Sold:	0.36925	0.36455	0.35906	0.33918	0.36972	0.34888	0.35401	0.42969	0	0	0	0	0

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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	1,566,195	3,178,072	5,833,724	8,750,169	6,980,327	5,449,150	3,840,853	2,444,093	1,873,602				
Commercial	764,114	1,234,710	2,137,578	3,320,479	2,795,573	2,169,557	1,556,611	1,117,584	912,401				
Industrial Firm	51,431	75,377	92,725	114,717	113,926	99,449	83,736	66,222	58,472				
Interruptible													
Total	2,381,740	4,488,159	8,064,027	12,185,365	9,889,825	7,718,155	5,481,201	3,627,899	2,844,475				
P / M Unbilled Volumes:													
Residential	559,100	1,618,625	3,200,162	4,114,890	4,105,331	3,177,298	1,867,910	1,670,835	1,526,321	828,145			
Commercial	346,586	787,940	1,349,185	1,732,107	1,726,163	1,350,939	823,541	801,920	836,538	544,790			
Industrial Firm	21,776	38,793	59,028	71,641	63,988	56,214	39,050	39,361	39,431	29,613			
Interruptible													
Total	927,462	2,445,358	4,608,385	5,918,638	5,895,482	4,584,451	2,730,501	2,512,116	2,402,290	1,402,548			
C / M Unbilled Volumes:													
Residential	1,618,625	3,200,162	4,114,890	4,105,331	3,177,298	1,867,910	1,670,835	1,526,321	828,145				
Commercial	787,940	1,349,185	1,732,107	1,726,163	1,350,939	823,541	801,920	836,538	544,790				
Industrial Firm	38,793	59,028	71,641	63,988	56,214	39,050	39,431	39,361	29,613				
Interruptible													
Total	2,445,358	4,953,994	6,637,935	12,874,734	10,413,124	8,208,614	5,912,875	4,045,412	3,175,701				
Reported Cycle Billing Volumes:													
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	1,873,602				
Commercial	887,775	1,391,885	2,341,159	3,567,264	2,968,564	2,327,093	1,688,409	1,214,810	962,427				
Industrial Firm	212,797	260,896	324,084	396,077	338,948	299,345	268,008	232,654	188,413				
Interruptible	150,738	123,141	138,988	161,224	125,285	133,027	115,604	153,845	131,259				
Total	2,817,505	4,953,994	8,637,935	12,874,734	10,413,124	8,208,614	5,912,875	4,045,412	3,175,701				
Calculated Calendar Month Volumes:													
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	(828,145)				
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	1,249,428	690,679	(544,790)				
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	232,734	178,595	(29,613)				
Interruptible	123,141	138,988	161,224	125,285	133,027	115,604	153,845	131,259	(1,402,548)				
Total	7,117,021	9,948,188	12,851,578	9,102,093	6,354,664	5,694,490	3,935,586	2,175,959	(1,402,548)				
"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	804,430					
Calculated Calendar Month Volumes:													
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	2,175,959	(1,402,548)				
Amount	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
Dftr. (Collection vs Calculated)	-3,131	51,134	136,612	277,705	(127,284)	118,502	(130,558)	61,710					
Amount Previously Booked	3,131	51,134	136,612	277,705	(127,284)	118,502	(130,558)	61,710					
Net to Book (191420)													

130,558
(130,558)

Entry 191420
Entry 805-02960

**Washington Demand Deferral Calculation
2012-13 Tracker Year Closing
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes**

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Calculated Calendar Month Volumes:												
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	(828,145)	-	-	-
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	1,249,428	690,679	(544,790)	-	-	-
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	232,734	178,595	(29,613)	-	-	-
Total Firm Sales	6,993,880	9,809,220	12,690,354	8,976,808	6,221,637	5,578,886	3,781,741	2,044,700	(1,402,548)	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	71,562	91,796	115,788	99,808	92,176	78,910	72,455	64,371	-	-	-	-
41ISF - 41SF A C	18,357	18,271	18,722	16,694	17,277	16,966	15,521	14,550	-	-	-	-
42CSF - 42SF A C	24,377	28,774	31,613	22,883	22,066	19,486	16,563	14,849	-	-	-	-
42ISF - 42SF A C	65,292	67,891	88,108	76,957	74,178	87,470	77,914	60,313	-	-	-	-
Sub Total	179,588	206,734	254,231	216,441	205,637	182,454	162,454	154,063	-	-	-	-
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	3,599,286	1,890,616	(1,402,548)	-	-	-
Demand Collected Rate Per Firm Load	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	-	-	-
Total D/C Subject to D/C Rate	\$ 914,819	\$ 1,289,134	\$ 1,669,550	\$ 1,176,079	\$ 807,640	\$ 721,735	\$ 483,204	\$ 253,815	\$ -	\$ 0.13425	\$ 0.13425	\$ 0.13425
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	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	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	2,752.53	-	-	-	-
42ISF - 42SF A C	8,560.64	8,861.60	8,957.74	9,028.80	8,942.79	8,832.34	8,539.74	8,632.34	-	-	-	-
MDDV @1.73 D/C Collected	7,936.89	4,777.14	5,620.89	4,089.74	4,120.19	3,740.50	5,754.06	5,329.36	-	-	-	-
Plus: 41CSI - 41SIV	1,347.64	2,729.26	2,283.91	2,082.99	2,402.13	1,927.57	1,788.95	1,106.27	-	-	-	-
42CSI - 42SIM	-	-	-	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	-	-	-	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	(412.04)	(412.04)	-	-	-	(1,143.99)	909.02	314.65	-	-	-	-
Prior Mo Manual Adjustments Com	-	-	-	-	-	-	-	-	-	-	-	-
Prior Mo Manual Adjustments Ind	-	-	-	-	-	-	-	-	-	-	-	-
Prior Mo Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Com	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	(3,931.86)	(1,084.20)	-	-	1,143.99	(1,143.99)	2,185.47	(1,870.82)	-	-	-	-
Sub Total Manual Unbilled & D/C	(3,931.86)	(1,084.20)	-	-	1,143.99	(1,143.99)	2,185.47	(1,870.82)	-	-	-	-
Revenue Sensitive Rate	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 Adjustment	172	47	-	-	(50)	50	(96)	82	-	-	-	-
Total D/C Collected	911,059	1,288,097	1,669,550	1,176,079	808,734	720,641	485,293	252,026	-	-	-	-
Actual Demand Chg	702,557.65	719,396.65	741,013.08	700,190.97	745,456.13	725,932.12	738,701.74	724,158.78	-	-	-	-
Variance.....	208,501.35	568,700.35	928,536.92	475,888.03	63,277.87	(5,291.12)	(253,408.74)	(472,132.78)	-	-	-	-
Previously Booked	208,501.35	568,700.35	928,536.92	475,888.03	63,277.87	(5,291.12)	(253,408.74)	(472,132.78)	-	-	-	-
Net to Book (191430)	-	-	-	-	-	-	-	-	-	-	-	-
Entry 191430												
Entry 805-02940												

472,132.78
(472,132.78)

Forecasted BaseLoad YR	Jun-13 (Estimate)		Embedded		Comparison to Embedded		RATE/THM	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Contract								
Commodity Gas Costs								
Hedged Encana Gas Reserves		704,711						
Hedged Encana Sale								
Hedged Encana Cost True Up								
Hedged Encana Sale True Up								
Hedged Yr around Contracts-Rockies	36,508,719	\$ 13,483,615.16	2,220,750	\$ 855,936.00	0.38543	\$ 12,627,677.16	34,287,969	\$ 12,627,677.16
Hedged Yr around Contracts Alberta			2,904,330	\$ 1,119,180.00	0.38535	\$ (1,119,180.00)	(2,904,330)	\$ (1,119,180.00)
Hedged Yr around Contracts-Sumas								
Yr around Contracts-Rockies			5,057,060	\$ 2,531,554.00	0.50060	\$ (2,531,554.00)	(5,057,060)	\$ (2,531,554.00)
Yr around Contracts Alberta								
Yr around Contracts-Sumas/SI 2			1,480,500	\$ 489,000.00	0.33029	\$ (489,000.00)	(1,480,500)	\$ (489,000.00)
Hedged S.T. Contracts-Rockies								
Hedged S.T. Contracts Alberta			2,910,660	\$ 1,311,750.00	0.45067	\$ (1,311,750.00)	(2,910,660)	\$ (1,311,750.00)
Hedged S.T. Contracts-Sumas/SI 2			3,701,250	\$ 1,238,650.00			(3,701,250)	\$ (1,238,650.00)
S.T. Contracts-Rockies								
S.T. Contracts-Alberta								
S.T. Contracts-Sumas/SI 2			2,961,000	\$ 984,330.00	0.33243	\$ (984,330.00)	(2,961,000)	\$ (984,330.00)
Swing Contracts - Rockies								
Swing Contracts - Alberta								
Swing Contracts - Rockies (Res Fee)								
Swing Contracts - Alberta (Res Fee)								
Hedged Spot Purch-Rockies			724,365	\$ 243,600.00	0.33547	\$ (243,600.00)	(724,365)	\$ (243,600.00)
Hedged Spot Purch-Alberta (NOVA)								
Hedged Spot Purch-Sumas/SI 2 (WEI)								
Spot Purchases-Rockies			1,459,813	\$ 486,065.00	0.33296	\$ (486,065.00)	(1,459,813)	\$ (486,065.00)
Spot Purchases-Alberta			1,994,596	\$ 664,128.00	0.33296	\$ (664,128.00)	(1,994,596)	\$ (664,128.00)
Spot Purchases-Sumas/SI 2			306,638	\$ 102,099.00	0.33296	\$ (102,099.00)	(306,638)	\$ (102,099.00)
Volume/metric Transp Chg		\$ 198,052.76		\$ 94,866.00				\$ 103,364.76
Misc. Act. U/S Sales								
Sub Total	36,508,719	\$ 14,386,378.86	25,720,962	\$ 10,120,682.00	0.39348	\$ 4,265,796.86	10,787,757	\$ 4,265,796.86
Field Production Gas	464,885	\$ 240,503	600,000	\$ 333,600.00	0.55600	\$ (93,096.96)	(115,115)	\$ (93,096.96)
Storage Activity:								
System Withdrawals	175,511	\$ 91,369.64	240,000	\$ 123,044.00	0.51268	\$ (31,674.36)	(64,489)	\$ (31,674.36)
System Injections	(8,915,841)	\$ (3,055,934.87)					(8,915,841)	\$ (3,055,934.87)
Sub Total	(8,740,330)	\$ (2,964,565.23)	240,000	\$ 123,044.00	0.51268	\$ (3,087,609.23)	(8,680,330)	\$ (3,087,609.23)
PIM Imbalance Adj	(2,084,544)	\$ (785,232.69)					(2,084,544)	\$ (785,232.69)
CIPI Imbalance Adj	761,595	\$ 290,540.88					761,595	\$ 290,540.88
Cost of Company Use Gas	(26,912)	\$ (10,249.35)					(26,912)	\$ (10,249.35)
Misc. Cust. Imbalance Purch								
Prior Period Estimate Adj.		\$ 230,271.71						\$ 230,271.71
Line Loss & Unacct For			(96,769)				96,769	
Total Monthly Gas Cost	26,903,413	\$ 11,377,647.22	26,464,193	\$ 10,577,226.00	0.39868	\$ 800,421.22	439,220	\$ 800,421.22
RESTATED COST AT EMBEDDED R			10,752,773.69					
ACTUAL COST OF GAS			11,377,647.22					
VARIANCE FROM ACTUAL COST I G			624,873.53					
Sales Sendout. See WAPCA Tab 17								
Oregon	22,662,670	% Of Oregon Sales	0.9124					
Washington	2,175,959	% Of Oregon Sales						
Total	24,838,629	Oregon's Share of the Var.	570,134.61					
Estimated WACOG Variance for the SI			57,013.46					
Shareholders Share of the WACOG Deferral			(174,111)					
WACOG Equalization			148,388					
Estimated Shareholder (gain) or Loss			322,499					