

UG-131635-SI

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August 27, 2013

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

2013 AUG 29 AM 9:01
 RECEIVED
 WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
 1300 SOUTH EVERGREEN PARK DRIVE
 SEASIDE, WA 98582

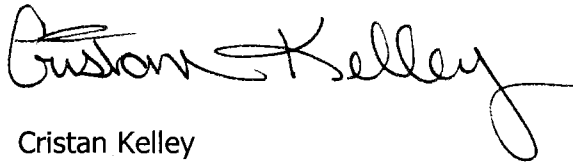
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 July 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
July-13**

	Jun-13	Change	Jul-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	354,598.53	37,603.96	392,202.49
186235 AMOR WA GREAT PROGRAM	74,029.93	(15,121.18)	58,908.75
186310 WA ENERGY EFFICIENCY	18,316.30	1,302.60	19,618.90
186312 WA - AUDIT RESIDENTI	1,957,076.15	5,300.41	1,962,376.56
186314 WA - LOW INCOME WEAT	24,740.06	27,496.03	52,236.09
186315 WA - WA - LIEE AMORT	14,060.43	(2,645.51)	11,414.92
186316 WA DSM AMORTIZATION	110,300.99	(22,486.40)	87,814.59
Subtotal 186xxx accounts	2,553,122.39	31,449.91	2,584,572.30
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(597,491.33)	(130,600.41)	(728,091.74)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(397,038.00)	30,358.00	(366,680.00)
191421 AMORT OF WACOG - WA	(531,579.25)	40,749.45	(490,829.80)
191430 DEMAND - ACCR WA	(1,547,072.88)	505,082.41	(1,041,990.47)
191431 AMORT OF DEMAND WA	(269,759.47)	30,920.99	(238,838.48)
Subtotal 191xxx accounts	(2,745,449.60)	607,110.85	(2,138,338.75)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(789,818.54)	507,960.35	(281,858.19)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	5000	Document Type (2)	SA	Document Date (8)	7312013 (MMDDYYYY)	Posting Date (6)	7312013 (MMDDYYYY)	Currency (3)	USD	Reference (16)	JE 29	Header Text (25)	AMORTIZATION
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(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
1	186232			S	5,661.91	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	5,661.91	INT - Ind DSM Def 186232				N
5	411000	83010	419-06206	S	3,506.21	-	INT RESERVE - 186231 Ind DSM				N
6	186231			H	-	3,506.21	INT RESERVE - 186231 Ind DSM				N
7	402000	81199	495-06374	S	132,833.97	-	AMORT 186233 Ind DSM				N
8	186233			H	-	132,833.97	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	685.79	INTEREST 186233 Ind DSM				N
10	186233			S	685.79	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	CJM INT 186237 PUC Fee Ref				N
12	186237			H	-	-	CJM INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	70,723.49	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	70,723.49	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	449.30	INTEREST 186271 Comm Decoup				N
16	186271			S	449.30	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	357,001.27	-	AMORT 186277 Res Decoup				N
18	186277			H	-	357,001.27	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	4,607.01	INTEREST 186277 Res Decoup				N
20	186277			S	4,607.01	-	INTEREST 186277 Res Decoup				N
21	186279			H	-	197.25	INTEREST 186279 EARNINGS TEST				N
22	411000	81199	419-06205	S	197.25	-	INTEREST 186279 EARNINGS TEST				N
23	186279			S	31,827.87	-	AMORT 186279 EARNINGS TEST				N
24	402000	81199	495-06374	H	-	31,827.87	AMORT 186279 EARNINGS TEST				N
25	402000	81199	495-06233	S	2,570.82	-	AMORT 186286 CUB Fund				N
26	186286			H	-	2,570.82	AMORT 186286 CUB Fund				N
27	411000	83010	419-06205	H	-	18.58	INTEREST 186286 CUB Fund				N
28	186286			S	18.58	-	INTEREST 186286 CUB Fund				N
29	402000	81199	495-06233	S	503.38	-	AMORT 186288 NWIGU Intervener				N
30	186288			H	-	503.38	AMORT 186288 NWIGU Intervener				N
31	411000	83010	419-06205	H	-	2.61	INTEREST 186288 NWIGU Intervener				N
32	186288			S	2.61	-	INTEREST 186288 NWIGU Intervener				N
33	191401			S	238,754.84	-	AMORT 191401 OR WACOG				N
34	541000	84020	805-02650	H	-	238,754.84	AMORT 191401 OR WACOG				N
35	191401			H	-	3,793.01	INTEREST 191401 OR WACOG				N
36	411000	83010	419-06205	S	3,793.01	-	INTEREST 191401 OR WACOG				N
37	540700	84020	805-02650	H	-	49,289.48	AMORT 191411 OR Demand				N
38	191411			S	49,289.48	-	AMORT 191411 OR Demand				N
39	411000	83010	419-06205	H	-	106.47	INTEREST 191411 OR Demand				N
40	191411			S	106.47	-	INTEREST 191411 OR Demand				N
45	186234			S	1,009.93	-	INT 186234 WA GREAT Deferral				N
46	411000	82289	419-06210	H	-	1,009.93	INT 186234 WA GREAT Deferral				N

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)		108.59	85.45	0.00	(128.62)	(82.39)	(14.45)
1C (C01)		36.62	28.81	0.00	(32.39)	(20.75)	(3.64)
2R (R02)		22,030.05	17,334.52	0.00	(14,950.27)	(9,585.69)	(1,678.71)
3 CFS (C03)		9,729.55	7,655.78	0.00	(5,888.23)	(3,771.48)	(660.81)
3 IFS (I03)		518.45	407.94	0.00	0.00	(176.92)	(30.92)
27 (C27)		60.71	47.77	0.00	(33.29)	(21.32)	(3.72)
41C Firm Sales	Block 1	2,291.36	1,802.97	0.00	(1,079.25)	(692.09)	(121.46)
	Block 2	658.19	517.90	0.00	(273.31)	(175.18)	(30.53)
	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	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
	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
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	253.87	199.76	0.00	0.00	(76.68)	(13.46)
	Block 2	135.47	106.59	0.00	0.00	(36.06)	(6.28)
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	461.29	362.97	0.00	(145.95)	(93.48)	(16.30)
	Block 2	38.53	30.32	0.00	(10.92)	(7.00)	(1.23)
	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	1,192.64	938.44	0.00	0.00	(195.59)	(34.24)
	Block 2	796.12	626.43	0.00	0.00	(116.93)	(20.66)
	Block 3	435.35	342.56	0.00	0.00	(49.04)	(8.65)
	Block 4	132.36	104.15	0.00	0.00	(11.91)	(2.12)
	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
	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
	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)
	Block 2	604.09	0.00	166.12	(102.07)	(65.36)	(11.34)
	Block 3	343.75	0.00	94.53	(44.61)	(28.47)	(4.94)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	328.70	0.00	90.39	0.00	(44.47)	(7.80)
	Block 2	68.16	0.00	18.74	0.00	(8.24)	(1.43)
	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
	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
	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
161							
Sources:		40,570.21	30,592.36	465.03	(22,754.32)	(15,300.96)	(2,679.96)
Temporaries Tab							

Switchers - WA		42,132.09	191421
		31,608.78	191431
Commodity	(249.03)	(22,754.32)	186316
Commodity	(1,384.26)	(15,300.96)	186235
Commodity		(2,679.96)	186315
Commodity	(1,633.29)		

0.95628 Annually

1,581.88 **191421**

Demand	(195.95)
Demand	(380.65)
Demand	
Demand	(576.60)

rate sensitive adj) 0.95628 Annually

Demand 551.39 **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							
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
52	Jul-13	36,594.03		3.250%	1,009.93	37,603.96	392,202.49

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
51	Jun-13	(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
52	Jul-13	(15,300.96)		3.25%	179.78	(15,121.18)	58,908.75

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
54	Jul-13	1,251.30		3.25%	51.30	1,302.60	19,618.90

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	495,889.12	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	894.42	0.00	495,889.12	499,775.79	3,897.20	495,878.59	631,811.42	631,811.42
22	Apr-11	1,46,936.00		1,552.54	3.25%	10.55	1,541.99	1,711.15	874.19	148,488.54	648,264.33	3,907.75	644,356.58	633,522.57	633,522.57
23	May-11	0.00		1,755.72	3.25%	10.58	1,745.14	1,715.79	1,750.73	1,755.72	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	1,755.48	1,760.47	651,780.52	3,929.94	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	1,760.23	1,754.22	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	1,764.99	1,769.99	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	1,770.48	1,774.78	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	1,739.16	1,775.48	1,779.59	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	1,627.25	1,760.23	(2,081.16)	656,777.94	3,971.68	654,887.42	643,887.27	643,887.27
30	Dec-11	0.00		1,778.77	3.25%	10.73	1,778.77	1,627.25	1,764.99	1,778.77	658,556.71	3,971.68	654,887.42	643,887.27	643,887.27
31	Jan-12	0.00		1,783.59	3.25%	10.73	1,783.59	1,627.25	1,764.99	1,783.59	660,340.30	3,971.68	654,887.42	643,887.27	643,887.27
32	Feb-12	630,957.00		2,642.84	3.25%	10.73	1,788.42	894.42	0.00	633,599.84	660,340.30	3,971.68	654,887.42	643,887.27	643,887.27
33	Mar-12	0.00		3,504.42	3.25%	10.73	1,793.27	1,711.15	1,750.73	3,504.42	1,293,940.14	3,971.68	654,887.42	643,887.27	643,887.27
34	Apr-12	0.00		3,513.91	3.25%	10.73	1,798.12	1,715.79	1,750.73	3,513.91	1,300,958.47	3,971.68	654,887.42	643,887.27	643,887.27
35	May-12	0.00		3,523.43	3.25%	10.73	1,802.99	1,720.44	1,750.73	3,523.43	1,304,481.90	3,971.68	654,887.42	643,887.27	643,887.27
36	Jun-12	0.00		3,532.97	3.25%	10.73	1,807.88	1,725.09	1,750.73	3,532.97	1,308,014.87	3,971.68	654,887.42	643,887.27	643,887.27
37	Jul-12	0.00		3,542.54	3.25%	10.73	1,812.77	1,729.77	1,750.73	3,542.54	1,311,557.41	3,971.68	654,887.42	643,887.27	643,887.27
38	Aug-12	0.00		3,552.13	3.25%	10.73	1,817.68	1,734.45	1,750.73	3,552.13	1,315,109.54	3,971.68	654,887.42	643,887.27	643,887.27
39	Sep-12	0.00		3,561.76	3.25%	10.73	1,822.60	1,739.16	1,750.73	3,561.76	1,318,671.30	3,971.68	654,887.42	643,887.27	643,887.27
40	Oct-12	630,957.00		4,435.82	3.25%	10.73	1,827.54	2,598.28	1,750.73	635,382.82	1,954,054.12	3,971.68	654,887.42	643,887.27	643,887.27
41	Nov-12	0.00	(676,611.57)	3,499.74	3.25%	10.73	1,832.49	1,627.25	1,750.73	(673,151.83)	1,280,902.29	3,971.68	654,887.42	643,887.27	643,887.27
42	Dec-12	0.00	0.24	3,469.11	3.25%	10.73	1,832.49	1,627.25	1,750.73	(673,151.83)	1,280,902.29	3,971.68	654,887.42	643,887.27	643,887.27
43	Jan-13	0.00		3,478.51	3.25%	10.73	1,832.49	1,627.25	1,750.73	3,478.51	1,284,371.64	3,971.68	654,887.42	643,887.27	643,887.27
44	Feb-13	0.00		3,487.93	3.25%	10.73	1,832.49	1,627.25	1,750.73	3,478.51	1,287,850.15	3,971.68	654,887.42	643,887.27	643,887.27
45	Mar-13	645,551.00		4,371.56	3.25%	10.73	1,832.49	1,627.25	1,750.73	3,487.93	1,291,338.08	3,971.68	654,887.42	643,887.27	643,887.27
46	Apr-13	0.00		5,257.58	3.25%	10.73	1,832.49	1,627.25	1,750.73	649,922.56	1,941,260.64	3,971.68	654,887.42	643,887.27	643,887.27
47	May-13	0.00		5,271.82	3.25%	10.73	1,832.49	1,627.25	1,750.73	5,257.58	1,946,518.22	3,971.68	654,887.42	643,887.27	643,887.27
48	Jun-13	0.00		5,286.10	3.25%	10.73	1,832.49	1,627.25	1,750.73	5,271.82	1,951,790.04	3,971.68	654,887.42	643,887.27	643,887.27
49	Jul-13	0.00		5,300.41	3.25%	10.73	1,832.49	1,627.25	1,750.73	5,286.10	1,957,076.14	3,971.68	654,887.42	643,887.27	643,887.27
67										5,300.41	1,962,376.55	3,971.68	654,887.42	643,887.27	643,887.27
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 (b)	Accumulation (c)	Transfers (d)	Interest		Activity (f)	Balance (g)
					Rate (e2)	Interest (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	2,814.60		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	Jul-13	27,391.93		3.25%	104.10	27,496.03	52,236.09

49 History truncated for ease of viewing

48

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							
23	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	0.00
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	(15,300.96)		3.25%	0.00	(15,300.96)	(17,757.77)
27	Feb-12	0.00		3.25%	0.00	0.00	(17,757.77)
28	Mar-12	0.00		3.25%	0.00	0.00	(17,757.77)
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
45	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92

47 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
53	Jul-13	(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59

54 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)
53	Jul-13	31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)

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)
33	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)
51	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09	(531,579.25)
52	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45	(490,829.80)

54 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
5000	SA	7312013 (MMDDYYYY)	7312013 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	H	-	883,467.00	OR WACOG PGA Activity				N
2	191400			S	883,467.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	3,975.00	-	OR WACOG PGA Activity				N
4	191400			H	-	3,975.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	81,905.00	-	OR DEM PGA Activity				N
6	191410			H	-	81,905.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	32,766.00	-	OR PGA Interest				N
8	191400			H	-	29,418.00	OR WACOG Interest				N
9	191410			H	-	11,166.00	OR DEM Incr. Interest				N
10	191450			S	7,818.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	-	152,372.68	OR DEM DEF Collected				N
12	191450			S	152,372.68	-	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	31,391.00	WA WACOG PGA Activity				N
14	191420			S	31,391.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	508,583.41	WA DEM PGA Activity				N
16	191430			S	508,583.41	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	4,534.00	-	WA PGA Interest				N
18	191420			H	-	1,033.00	WA WACOG Interest				N
19	191430			H	-	3,501.00	WA DEM Interest				N
20	411000	83010	419-06206	S	1,641.00	-	OR DEM Interest Reserve				N
21	191452			H	-	1,641.00	OR DEM Interest Reserve				N
22	411000	83010	419-06206	H	-	6,179.00	OR DEM Interest Reserve - True up				N
23	191452			S	6,179.00	-	OR DEM Interest Reserve - True up				N
24	191440			H	-	63,186.00	Encana Cost of Capital Allowance				N
25	540200	84020	805-02890	S	63,186.00	-	Encana Cost of Capital Allowance				N
26	191030			S	143,280.00	-	Carrying Cost on WGI - Deferral				N
27	540200	84020	805-02889	H	-	143,280.00	Carrying Cost on WGI - Deferral				N
28	191030			S	21,064.00	-	Carrying Cost on WGI - Interest				N
29	411000	83010	419-06205	H	-	21,064.00	Carrying Cost on WGI - Interest				N
Total					1,942,162.09	1,942,162.09					

Prepared by _____ Date _____ Approved by _____ Date _____
 Posted by _____ Date _____
 Signature is N/A if the Poster is the same as the Approver
 Document No. _____ Date _____
 Posted by _____ Date _____
 Document No. _____ (reversal is needed)
 Posting Date _____ (reversal is needed)

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

Line No.	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
ACTUAL DEMAND CHARGES:											
US Transmission Co.:											
47	\$ 7,431,776.98	\$ 7,823,077.68	\$ 7,307,327.78	\$ 7,857,104.27	\$ 7,667,622.95	\$ 7,812,185.16	\$ 7,623,330.53	\$ 7,892,780.42	\$ -	\$ -	\$ -
48	(75,421.51)										
49	18,688.19	18,688.19	18,688.19	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											
CN Transmission Co.:											
51											
52											
53											
54											
55											
56											
57											
58	\$ 7,410,945.68	\$ 7,816,583.71	\$ 7,385,960.67	\$ 7,863,461.26	\$ 7,657,511.78	\$ 7,792,212.47	\$ 7,638,805.73	\$ 7,900,784.88	\$ -	\$ -	\$ -
EMBEDDED CHARGES:											
US Transmission Co.:											
59	\$ 3,846,928.44	\$ 3,997,232.96	\$ 4,003,995.23	\$ 4,280,133.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89	\$ 4,280,134.89	\$ 4,142,066.06	\$ 4,280,134.89
60	555,640.00	534,437.00	537,180.00	574,228.00	467,656.00	483,246.00	467,656.00	483,246.00	467,656.00	483,246.00	467,656.00
61	98,523.00	85,613.00	86,449.00	92,411.00	89,996.00	92,996.00	89,996.00	92,996.00	89,996.00	92,996.00	89,996.00
62	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:											
63	834,643.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00	917,524.00
64	458,687.00	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	446,712.00
65	890,819.00	868,511.00	863,060.00	868,511.00	865,785.00	868,511.00	865,785.00	868,511.00	868,511.00	865,785.00	868,511.00
66											
67	784,136.00	827,761.00	774,357.00	827,761.00	801,059.00	827,761.00	801,059.00	827,761.00	827,761.00	801,059.00	827,761.00
68	49,934.00	51,598.23	52,101.98	55,695.22	53,898.60	55,695.22	53,898.60	55,695.22	55,695.22	53,898.60	55,695.22
69	\$ 7,538,008.44	\$ 7,801,837.19	\$ 7,753,827.21	\$ 8,135,424.11	\$ 7,803,384.66	\$ 7,991,266.11	\$ 7,803,384.66	\$ 7,991,266.11	\$ 7,803,384.66	\$ 7,803,384.66	\$ 8,136,010.11
Oregon Variance Share -											
US Transmission Co.:											
70	\$ 3,245,004.90	\$ 3,270,260.06	\$ 2,990,176.63	\$ 3,237,873.59	\$ 3,191,333.55	\$ 3,197,211.91	\$ 3,151,240.60	\$ 3,270,166.74	\$ -	\$ -	\$ -
71	(571,236.88)	(483,772.37)	(486,255.34)	(519,791.19)	(423,322.21)	(437,434.28)	(423,322.21)	(437,434.28)	(437,434.28)	(437,434.28)	(437,434.28)
72	(69,183.02)	(77,498.89)	(42,201.27)	(119,702.80)	(81,464.38)	(84,179.98)	(81,464.38)	(84,179.98)	(84,179.98)	(84,179.98)	(84,179.98)
73	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
CN Transmission Co.:											
74	(755,516.84)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)
75	(415,212.52)	(453,027.25)	(453,027.25)	(453,027.25)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)	(404,363.70)
76	(806,369.36)	(786,176.16)	(781,241.91)	(786,176.16)	(783,708.58)	(786,176.16)	(783,708.58)	(786,176.16)	(786,176.16)	(783,708.58)	(786,176.16)
77											
78	(709,789.91)	(749,289.26)	(700,947.96)	(749,289.26)	(725,118.61)	(749,289.26)	(725,118.61)	(749,289.26)	(749,289.26)	(725,118.61)	(749,289.26)
79	32,498.51	(36,296.30)	18,227.69	24,890.16	(26,068.64)	(34,995.83)	(2,908.40)	(9,670.91)	(9,670.91)	(2,908.40)	(9,670.91)
80	(45,200.26)	(46,708.72)	(47,162.71)	(50,415.31)	(48,789.01)	(50,415.31)	(48,789.01)	(50,415.31)	(50,415.31)	(48,789.01)	(50,415.31)
81	\$ (115,017.21)	\$ (193,047.44)	\$ (193,047.44)	\$ (246,180.77)	\$ (132,044.13)	\$ (180,185.16)	\$ (148,976.84)	\$ (81,905.41)	\$ -	\$ -	\$ -
82	Oregon Allocation Ratio	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)	\$ (193,047.44)	\$ (246,180.77)	\$ (132,044.13)	\$ (148,976.84)	\$ (81,905.41)	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ (115,017.21)	\$ (193,047.44)	\$ (193,047.44)	\$ (246,180.77)	\$ (132,044.13)	\$ (148,976.84)	\$ (81,905.41)	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410										
87	Entry 805-02860										

(81,905.00)
 (81,905.00)

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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	13,281,666	29,071,841	52,693,858	78,880,610	62,988,325	48,344,666	34,074,977	21,092,618	16,197,537	10,100,574			
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	8,027,435			
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	1,308,489			
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	28,560,180	19,436,498			
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	5,031,906		
Commercial	3,733,866	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	4,431,617		
Industrial Firm	745,842	991,742	1,192,311	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737	704,594		
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	10,168,117		
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	5,031,906			
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	4,431,617			
Industrial Firm	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737	704,594			
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	10,168,117			
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	10,168,117			
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	10,100,591			
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	8,843,435			
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	2,296,195			
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	4,321,064	3,787,068			
Total	31,811,621	54,758,829	90,343,086	131,677,159	107,166,444	84,946,663	62,740,528	42,532,684	34,405,957	25,027,288			
Calculated Calendar Month Volumes:													
Residential	42,634,964	61,349,007	61,349,007	78,644,638	53,679,287	37,630,668	32,234,258	19,566,898	9,969,142	8,679,614	(5,031,906)		
Commercial	23,983,452	33,237,592	33,237,592	42,675,829	31,278,115	24,764,393	18,090,213	14,661,655	8,782,442	7,254,226	(4,431,617)		
Industrial Firm	3,031,684	3,033,917	3,033,917	3,507,146	3,209,113	2,757,245	2,959,437	2,866,831	1,765,981	2,204,052	(704,594)		
Interruptible	5,066,793	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835	4,127,170	4,321,064	3,787,068			
Company Use													
Total	74,716,894	103,182,663	103,182,663	131,112,644	93,484,196	70,619,005	59,278,743	41,222,554	24,838,629	21,924,959	(10,168,117)		
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 27,954,171	\$ 38,035,124	\$ 47,638,477	\$ 32,159,886	\$ 28,262,440	\$ 20,934,922	\$ 15,420,887	\$ 11,377,647	\$ 9,386,649	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.37413	0.36869	0.36334	0.34401	0.40021	0.35922	0.37409	0.45906	0.42813	0.42813	0.0	0.0	0.0
Washington WACOG Per Therm Sold:	0.36925	0.36466	0.35906	0.33918	0.38972	0.34888	0.35401	0.42969	0.35401	0.35401	0.0	0.0	0.0

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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Cycle Volume Sales:													
Residential	1,566,195	3,178,072	5,833,724	8,750,169	6,980,327	5,449,150	3,840,853	2,444,093	1,873,602	1,278,343			
Commercial	784,114	1,234,710	2,137,578	3,320,479	2,795,573	2,169,557	1,556,611	1,117,584	912,401	704,965			
Industrial Firm	51,431	75,377	92,725	114,717	113,926	99,449	83,736	66,222	58,472	52,418			
Interruptible													
Total	2,381,740	4,488,159	8,064,027	12,185,365	9,899,825	7,718,155	5,481,201	3,627,899	2,844,475	2,035,726			
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	653,932		
Commercial	346,586	787,940	1,349,195	1,732,107	1,726,163	1,350,939	823,541	801,920	636,538	544,790	402,962		
Industrial Firm	21,776	38,793	59,028	71,641	63,988	56,214	39,050	39,361	39,431	29,613	24,147		
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	1,081,041		
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	653,932			
Commercial	787,940	1,349,195	1,732,107	1,726,163	1,350,939	823,541	801,920	836,538	544,790	402,962			
Industrial Firm	38,793	59,028	71,641	63,988	56,214	39,050	39,361	39,431	29,613	24,147			
Interruptible													
Total	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	1,081,041			
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	1,278,343			
Commercial	887,775	1,391,885	2,341,159	3,567,264	2,968,564	2,327,093	1,688,409	1,214,810	982,427	766,605			
Industrial Firm	212,797	260,896	324,084	396,077	338,948	299,345	268,008	232,664	188,413	200,035			
Interruptible	150,738	123,141	138,968	161,224	125,285	133,027	115,604	153,845	131,259	97,647			
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	2,342,630			
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	1,715,426	1,104,130	(653,932)			
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	1,249,428	690,679	624,777	(402,962)			
Industrial Firm	281,131	336,697	388,424	331,174	282,161	268,319	232,734	178,585	194,569	(24,147)			
Interruptible	123,141	138,968	161,224	125,285	133,027	115,604	131,259	97,647	97,647				
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	2,021,123	(1,081,041)			
"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	3,384,953	2,349,256	2,105,196	1,454,947	804,430	747,189				
Calculated Calendar Month Volumes:													
Residential	7,117,021	9,948,188	12,851,578	9,102,093	6,354,664	5,694,490	3,935,586	2,175,959	2,021,123	(1,081,041)			
Commercial	0.36925	0.36466	0.35906	0.33918	0.38972	0.34888	0.35401	0.42969	0.38468	0			
Industrial Firm	2,627,960	3,627,706	4,614,488	3,087,248	2,476,540	1,966,694	1,393,237	934,988	777,466				
Interruptible													
Total	3,131	50,040	136,612	277,705	(127,284)	118,502	61,710	(130,558)	(30,297)				
Amount Previously Booked	3,131	51,134	136,612	277,705	(127,284)	118,502	61,710	(130,558)	(30,297)				
Net to Book (191420)		(1,094)											

Entry 191420.....
Entry 805-02950.....
31,391
(31,391)

**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	4,759,809	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	1,104,130	(653,932)	-	-
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	1,249,428	690,679	624,777	(402,962)	-	-
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	232,734	178,595	194,569	(24,147)	-	-
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	1,923,476	(1,081,041)		
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	64,371	62,079			
41ISF - 41SF A C	18,357	18,271	18,722	16,694	17,277	16,966	15,521	14,550	15,449			
42CSF - 42SF A C	24,377	28,774	31,613	22,883	22,066	19,488	16,563	14,849	2,390			
42ISF - 42SF A C	65,292	67,891	88,108	76,957	74,178	87,470	77,914	60,313	71,681			
Sub Total	179,588	206,734	254,231	216,441	205,687	202,832	182,454	154,083	151,599			
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	1,890,616	1,771,877	(1,081,041)		
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		
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	\$ 237,874	\$ -	\$ -	\$ 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	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	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	2,752.53			
42ISF - 42SF A C	8,560.64	8,861.80	9,957.74	9,028.80	8,642.79	8,832.34	8,539.74	8,832.34	8,124.94			
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
42CSI - 42SIM	7,936.89	4,777.14	5,620.89	4,089.74	4,120.19	3,740.50	5,754.06	5,329.36	3,664.06			
42ISI - 42SIV	1,347.64	2,729.26	2,283.91	2,052.99	2,402.13	1,927.57	1,788.95	1,106.27	1,123.57			
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)			
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind	(1,161.20)											
Prior Mo Manual Adjustments Ind Int	(3,854.86)											
Unbilled Manual Adjustments Com	412.04											
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int	672.16											
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)			
Sub Total Manual Unbilled & D/C	(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)			
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	47	(50)	(50)	50	(96)	82	(116)			
Total D/C Collected	\$ 911,059	\$ 1,288,087	\$ 1,669,550	\$ 1,176,079	\$ 808,734	\$ 720,641	\$ 485,293	\$ 252,026	\$ 240,411	\$ -	\$ -	\$ -
Actual Demand Chg	702,557.65	719,396.65	741,013.08	700,190.97	745,456.13	725,932.12	738,701.74	724,168.78	748,994.41	-	-	-
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)	(508,583.41)	-	-	-
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)	(508,583.41)	-	-	-
Net to Book (191430)												
Entry 191430												
Entry 805-02940												

508,583.41
(508,583.41)

Forecasted BaseLoad YR	Jul-13 (Estimate)		Embedded		Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	AMOUNT	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:							
Hedged Encana Gas Reserves		\$ 952,537.17					
Hedged Encana Sale							
Hedged Encana Cost True Up							
Hedged Yr around Contracts-Rockies	37,962.470	\$ 12,352,843.75	0.32540	884,469.00	35,667.695	\$ 11,468,374.75	0.0600
Hedged Yr around Contracts-Alberta				1,156,486.00	(3,001,141)	\$ (1,156,486.00)	#VALUE!
Hedged Yr around Contracts-Sumas/S				2,718,238.00	(5,522,531)	\$ (2,718,238.00)	#VALUE!
Yr around Contracts-Rockies							
Yr around Contracts-Alberta							
Yr around Contracts-Sumas/S1 2				810,263.00	(2,294,775)	\$ (810,263.00)	#VALUE!
Hedged S.T. Contracts-Rockies							
Hedged S.T. Contracts-Alberta				337,900.00	(751,921)	\$ (337,900.00)	#VALUE!
Hedged S.T. Contracts-Sumas/S1 2				1,053,279.00	(3,059,700)	\$ (1,053,279.00)	#VALUE!
S.T. Contracts-Rockies							
S.T. Contracts-Alberta				715,209.00	(2,255,762)	\$ (715,209.00)	#VALUE!
S.T. Contracts-Sumas/S1 2				1,045,723.00	(3,059,700)	\$ (1,045,723.00)	#VALUE!
Swing Contracts - Rockies							
Swing Contracts - Alberta							
Swing Contracts - Rockies (Res Fee)							
Swing Contracts - Alberta (Res Fee)							
Hedged Spot Purch-Rockies							
Hedged Spot Purch-Alberta (NOVA)							
Hedged Spot Purch-Sumas/S1 2 (WEI)							
Spot Purchases-Rockies				366,270	(366,270)	\$ (117,245.00)	#VALUE!
Spot Purchases-Alberta				500,448	(500,448)	\$ (160,196.00)	#VALUE!
Spot Purchases-Sumas/S1 2				76,936	(76,936)	\$ (24,628.00)	#VALUE!
Volumetric Transp Chg				87,050.00		\$ 70,005.49	
Misc. Act. U/S Sales							
Sub Total	37,962.470	\$ 13,462,436.41	0.35462	9,110,686.00	14,778,511	\$ 3,399,213.24	(0.0383)
Field Production Gas	ok	372,272	184,647	620,000	247,728	\$ (160,073.18)	0.0600
Storage Activity:							
System Withdrawals	560,129	\$ 240,884.14	0.43005	127,145.00	312,129	\$ 113,739.14	0.0826
System Injections	(15,007,288)	\$ (4,532,440.74)	0.30202		(15,007,288)	\$ (4,532,440.74)	
Sub Total	(14,447,159)	\$ (4,291,556.60)	0.29705	248,000	(14,695,199)	\$ (4,418,701.60)	(0.2156)
P/M Imbalance Adj	(761,595)	\$ (290,540.88)	0.38149		(761,595)	\$ (290,540.88)	0.3815
C/M Imbalance Adj	800,362	\$ 305,330.10	0.38149		800,362	\$ 305,330.10	0.3815
Cost of Company Use Gas	(23,812)	\$ (9,072.30)	0.38100		(23,812)	\$ (9,072.30)	0.3810
Misc. Cust. Imbalance Purch							
Prior Period Estimate Adj.		\$ 25,405.29					
Line Loss & Unacct For				(87,515)	87,515		
Total Monthly Gas Cost	23,902,538	\$ 9,386,648.84	0.39271	23,964,444	(61,906)	\$ (1,173,844.62)	(0.0072)
RESTATEd COST AT EMBEDDED R							
ACTUAL COST OF GAS		9,557,796.98					
VARIANCE FROM ACTUAL COST (G		9,386,648.84					
		(171,148.14)					
Sales Sendout, See WAPGA Tab 17							
Oregon.....	19,903,836	% Of Oregon Sales		0.9078			
Washington.....	2,021,123	Oregon's Share of the Var		(155,368.28)			
Total.....	21,924,959			(15,536.83)			
Estimated WACOG Variance for the S							
Shareholders Share of the WACOG Deferral				(97,163)			
WACOG Equalization.....				186,738			
Estimated Shareholder (gain) or Loss.....				283,901			