

UG-131836 SI

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September 25, 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 SEP 27 AM 9:37  
RECEIVED  
REGISTRATION DIVISION  
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 August 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  
August-13**

	<b>Jul-13</b>	<b>Change</b>	<b>Aug-13</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	392,202.49	(3,047.04)	389,155.45
186235 AMOR WA GREAT PROGRAM	58,908.75	(13,184.83)	45,723.92
186310 WA ENERGY EFFICIENCY	19,618.90	554.33	20,173.23
186312 WA - AUDIT RESIDENTI	1,962,376.56	5,314.77	1,967,691.33
186314 WA - LOW INCOME WEAT	52,236.09	4,956.94	57,193.03
186315 WA - WA - LIEE AMORT	11,414.92	(2,306.49)	9,108.43
186316 WA DSM AMORTIZATION	87,814.59	(19,486.04)	68,328.55
<b>Subtotal 186xxx accounts</b>	<b>2,584,572.30</b>	<b>(27,198.36)</b>	<b>2,557,373.94</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(728,091.74)	(117,623.85)	(845,715.59)
254307 TUALATIN REFUNDS-WA	0.00	(161,597.00)	(161,597.00)
<b>Subtotal 254xxx accounts</b>	<b>(728,091.74)</b>	<b>(279,220.85)</b>	<b>(1,007,312.59)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(366,680.00)	14,643.00	(352,037.00)
191421 AMORT OF WACOG - WA	(490,829.80)	35,875.89	(454,953.91)
191430 DEMAND - ACCR WA	(1,041,990.47)	514,495.25	(527,495.22)
191431 AMORT OF DEMAND WA	(238,838.48)	27,235.79	(211,602.69)
<b>Subtotal 191xxx accounts</b>	<b>(2,138,338.75)</b>	<b>592,249.93</b>	<b>(1,546,088.82)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(281,858.19)</b>	<b>285,830.72</b>	<b>3,972.53</b>

**Northwest Natural Gas Company SAP Journal Entry**

Company Code (4)	Document Type (2)	Document Date (6)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	8312013 (MMDDYYYY)	8312013 (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	7,565.64	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	7,565.64	INT - Ind DSM Def 186232				N
5	411000	83010	419-06206	S	4,338.56	-	INT RESERVE - 186231 Ind DSM				N
6	186231			H	-	4,338.56	INT RESERVE - 186231 Ind DSM				N
7	402000	81199	495-06374	S	131,546.01	-	AMORT 186233 Ind DSM				N
8	186233			H	-	131,546.01	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	524.70	INTEREST 186233 Ind DSM				N
10	186233			S	524.70	-	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	136,250.80	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	136,250.80	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	323.08	INTEREST 186271 Comm Decoup				N
16	186271			S	323.08	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	0.85	-	AMORT 186277 Res Decoup				N
18	186277			H	-	0.85	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	4,393.99	INTEREST 186277 Res Decoup				N
20	186277			S	4,393.99	-	INTEREST 186277 Res Decoup				N
21	186279			H	-	160.53	INTEREST 186279 EARNINGS TEST				N
22	411000	81199	419-06205	S	160.53	-	INTEREST 186279 EARNINGS TEST				N
23	186279			S	28,515.59	-	AMORT 186279 EARNINGS TEST				N
24	402000	81199	495-06374	H	-	28,515.59	AMORT 186279 EARNINGS TEST				N
25	402000	81199	495-06233	S	0.01	-	AMORT 186286 CUB Fund				N
26	186286			H	-	0.01	AMORT 186286 CUB Fund				N
27	411000	83010	419-06205	H	-	17.03	INTEREST 186286 CUB Fund				N
28	186286			S	17.03	-	INTEREST 186286 CUB Fund				N
29	402000	81199	495-06233	S	527.28	-	AMORT 186288 NWIGU Intervener				N
30	186288			H	-	527.28	AMORT 186288 NWIGU Intervener				N
31	411000	83010	419-06205	H	-	1.98	INTEREST 186288 NWIGU Intervener				N
32	186288			S	1.98	-	INTEREST 186288 NWIGU Intervener				N
33	191401			S	216,403.09	-	AMORT 191401 OR WACOG				N
34	541000	84020	805-02650	H	-	216,403.09	AMORT 191401 OR WACOG				N
35	191401			H	-	3,518.87	INTEREST 191401 OR WACOG				N
36	411000	83010	419-06205	S	3,518.87	-	INTEREST 191401 OR WACOG				N
37	540700	84020	805-02650	H	-	43,866.75	AMORT 191411 OR Demand				N
38	191411			S	43,866.75	-	AMORT 191411 OR Demand				N
39	411000	83010	419-06205	H	-	163.66	INTEREST 191411 OR Demand				N
40	191411			S	163.66	-	INTEREST 191411 OR Demand				N
45	186234			S	1,056.66	-	INT 195234 WA GREAT Deferral				N
46	411000	82299	419-06210	H	-	1,056.66	INT 195234 WA GREAT Deferral				N
47	186235			S	141.50	-	INTEREST 186235 WA GREAT				N
48	411000	83010	419-06210	H	-	141.50	INTEREST 186235 WA GREAT				N
49	186235			H	-	13,326.33	AMORT 186235 WA GREAT				N





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

		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
IR (R01)		100.76	79.29	0.00	(119.35)	(76.45)	(13.41)
1C (C01)		34.12	26.85	0.00	(30.18)	(19.33)	(3.39)
2R (R02)		18,883.25	14,858.44	0.00	(12,814.75)	(8,216.46)	(1,438.92)
3 CFS (C03)		8,539.24	6,719.17	0.00	(5,167.87)	(3,310.07)	(579.97)
3 IFS (I03)		413.26	325.17	0.00	0.00	(141.02)	(24.64)
27 (C27)		35.67	28.07	0.00	(19.56)	(12.53)	(2.19)
41C Firm Sales	Block 1	2,150.88	1,692.44	0.00	(1,013.09)	(649.66)	(114.02)
(C 41 FS)	Block 2	458.83	361.03	0.00	(190.52)	(122.12)	(21.28)
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
(I 41 IT)	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
(C 41 IT)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	248.96	195.89	0.00	0.00	(75.20)	(13.20)
(I 41 FS)	Block 2	134.08	105.51	0.00	0.00	(35.69)	(6.22)
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	417.59	328.59	0.00	(132.13)	(84.63)	(14.76)
(C 42 SF)	Block 2	46.45	36.55	0.00	(13.16)	(8.44)	(1.49)
	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	1,214.29	955.47	0.00	0.00	(199.14)	(34.87)
(I 42 SF)	Block 2	868.49	683.38	0.00	0.00	(127.56)	(22.54)
	Block 3	511.86	402.76	0.00	0.00	(57.66)	(10.17)
	Block 4	133.66	105.17	0.00	0.00	(12.03)	(2.14)
	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
(C 42 IT)	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
(I 42 IT)	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)
(C 42 SI)	Block 2	602.41	0.00	165.66	(101.79)	(65.20)	(11.31)
	Block 3	226.45	0.00	62.27	(29.39)	(18.76)	(3.25)
	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	340.18	0.00	93.55	0.00	(46.02)	(8.08)
(I 42 SI)	Block 2	53.50	0.00	14.71	0.00	(6.47)	(1.12)
	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
(C 42 IT)	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
(I 42 IT)	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:		35,760.29	26,903.78	431.44	(19,697.20)	(13,326.33)	(2,334.24)
Temporaries Tab							

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Switchers - WA			37,154.91	<b>191421</b>
Commodity	(257.85)		27,844.94	<b>191431</b>
Commodity	(1,200.53)		(19,697.20)	<b>186316</b>
Commodity			(13,326.33)	<b>186235</b>
Commodity			(2,334.24)	<b>186315</b>
Commodity	(1,458.38)			

0.95628 Annually

1,394.62 **191421**

Demand	(202.89)
Demand	(330.13)
Demand	
Demand	(533.02)

rate sensitive adj 0.95628 Annually

Demand 509.72 **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	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							0.00
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
53 Aug-13		(4,103.70)		3.250%	1,056.66	(3,047.04)	389,155.45

55 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
53	Aug-13	(13,326.33)		3.25%	141.50	(13,184.83)	45,723.92

History truncated for ease of viewing



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - General Costs  
 Account Number: 186310  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
30	Beginning Balance						
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01
33	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13
34	Intentionally Blank						
35	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15
36	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98
37	Mar-12	739.74		3.25%	138.56	878.30	51,669.28
38	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87
39	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43
40	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81
41	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26
42	Aug-12	986.32		3.25%	154.21	1,140.53	57,586.79
43	Sep-12	739.74		3.25%	156.97	896.71	58,483.50
44	Oct-12	1,232.90		3.25%	160.06	1,392.96	59,876.46
45	Nov-12 old	986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15
46	Nov-12 new	0.00		3.25%	0.00	0.00	11,115.15
47	Dec-12	986.32		3.25%	31.44	1,017.76	12,132.91
48	Jan-13	974.52		3.25%	34.18	1,008.70	13,141.61
49	Feb-13	976.88		3.25%	36.91	1,013.79	14,155.40
50	Mar-13	732.66		3.25%	39.33	771.99	14,927.39
51	Apr-13	1,251.30		3.25%	42.12	1,293.42	16,220.81
52	May-13	1,001.04		3.25%	45.29	1,046.33	17,267.14
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
55	Aug-13	500.52		3.25%	53.81	554.33	20,173.23

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)

Monthly Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	2012 Calendar Interest	2013 Calendar Interest	Activity	Balance	2010 Calendar Balance	2011 Calendar Balance	2012 Calendar Balance	2013 Calendar Balance
29	Nov-11	0.00		1,773.97	3.25%		1,773.97			(2,081.16)	656,777.94		656,777.94		
30	Dec-11	0.00	(3,855.13)	1,778.77	3.25%		1,778.77			1,778.77	658,556.71		658,556.71		
31	Jan-12	0.00		1,783.59	3.25%		1,783.59	0.00		1,783.59	660,340.30		660,340.30	0.00	
32	Feb-12	630,957.00		2,642.84	3.25%		1,788.42	854.42		633,599.84	1,293,940.14		662,128.72	631,811.42	
33	Mar-12	0.00		3,504.42	3.25%		1,793.27	1,711.15		3,504.42	1,297,444.56		663,921.99	633,522.57	
34	Apr-12	0.00		3,513.91	3.25%		1,798.12	1,715.79		3,513.91	1,300,958.47		665,720.11	635,238.36	
35	May-12	0.00		3,523.43	3.25%		1,802.99	1,720.44		3,523.43	1,304,481.90		667,523.10	636,958.80	
36	Jun-12	0.00		3,532.97	3.25%		1,807.88	1,725.09		3,532.97	1,308,014.87		669,330.98	638,683.89	
37	Jul-12	0.00		3,542.54	3.25%		1,812.77	1,729.77		3,542.54	1,311,557.41		671,143.75	640,413.66	
38	Aug-12	0.00		3,552.13	3.25%		1,817.68	1,734.45		3,552.13	1,315,109.54		672,961.43	642,148.11	
39	Sep-12	0.00		3,561.76	3.25%		1,822.60	1,739.16		3,561.76	1,318,671.30		674,784.03	643,887.27	
40	Oct-12	630,957.00		4,425.82	3.25%		1,827.54	2,598.28		633,382.82	1,954,054.12		676,611.57	1,277,442.55	
41	Nov-12	0.00	(676,611.57)	3,459.74	3.25%		1,832.49	1,627.25		(673,151.83)	1,280,902.29			1,280,902.29	
42	Dec-12	0.00	0.24	3,469.11	3.25%			3,469.11		3,469.35	1,284,371.64			1,284,371.64	
43	Jan-13	0.00		3,478.51	3.25%		3,478.51	3,478.51	0.00	3,478.51	1,287,850.15			1,287,850.15	
44	Feb-13	0.00		3,487.93	3.25%		3,487.93	3,487.93	0.00	3,487.93	1,291,338.08			1,291,338.08	
45	Mar-13	645,551.00		4,371.56	3.25%		3,497.37	3,497.37	874.19	649,922.56	1,941,260.64			1,294,835.45	646,425.19
46	Apr-13	0.00		5,257.58	3.25%		3,506.85	3,506.85	1,750.73	5,257.58	1,946,518.22			1,298,342.30	648,175.92
47	May-13	0.00		5,271.82	3.25%		3,516.34	3,516.34	1,755.48	5,271.82	1,951,790.04			1,301,858.64	649,931.40
48	Jun-13	0.00		5,286.10	3.25%		3,525.87	3,525.87	1,760.23	5,286.10	1,957,076.14			1,305,384.51	651,691.63
49	Jul-13	0.00		5,300.41	3.25%		3,535.42	3,535.42	1,764.99	5,300.41	1,962,376.55			1,308,919.93	653,456.62
50	Aug-13	0.00		5,314.77	3.25%		3,544.99	3,544.99	1,768.78	5,314.77	1,967,691.32			1,312,464.92	655,226.40

History truncated for ease of viewing

Notes:

70 1 - Transferred Dec. 2011 deferral plus 2012 interest on the balance to account 186316 for amortization  
 71 1 - Transfer represents a balance true-up adjustment  
 72 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
48		Aug-13		4,808.96		3.25%	147.98	4,956.94	57,193.03

History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization Amortization  
 Account Number: 186315  
 Program under Schedule I  
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
23	Beginning Balance						0.00
24	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)
25	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)
26	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)
27	Jan-12	(13,326.33)		3.25%	0.00	(13,326.33)	(15,783.14)
28	Feb-12	0.00		3.25%	0.00	0.00	(15,783.14)
29	Mar-12	0.00		3.25%	0.00	0.00	(15,783.14)
30	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)
31	May-12	0.00		3.25%	0.00	0.00	(2,456.81)
32	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)
33	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)
34	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)
35	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)
36	Oct-12	0.00		3.25%	0.00	0.00	(2,456.81)
37	Nov-12 old	0.00		3.25%	0.00	0.00	(2,456.81)
38	Nov-12 new	(2,517.93)	82,736.27	3.25%	220.67	80,439.01	77,982.20
39	Dec-12	(10,508.61)		3.25%	196.97	(10,311.64)	67,670.56
40	Jan-13	(15,782.22)		3.25%	161.90	(15,620.32)	52,050.24
41	Feb-13	(12,770.84)		3.25%	123.68	(12,647.16)	39,403.08
42	Mar-13	(10,003.37)		3.25%	93.17	(9,910.20)	29,492.88
43	Apr-13	(7,132.28)		3.25%	70.22	(7,062.06)	22,430.82
44	May-13	(4,751.78)		3.25%	54.32	(4,697.46)	17,733.36
45	Jun-13	(3,715.93)		3.25%	43.00	(3,672.93)	14,060.43
46	Jul-13	(2,679.96)		3.25%	34.45	(2,645.51)	11,414.92
47	Aug-13	(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43

48 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	Aug-13	(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55

History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of Demand  
 Account Number: 191431  
 Program under Schedule P  
 Temp Increment under Schedule 203

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
30	Beginning Balance						
31	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)
32	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02
33	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29
34	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)
35	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)
36	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)
37	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)
38	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)
39	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)
40	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)
41	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)
42	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)
43	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33
44	Nov-12 old	39,656.61		3.25%	152.41	39,809.02	76,253.35
45	Nov-12 new	29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
46	Dec-12	116,882.78		3.25%	745.02	117,627.80	334,269.82
47	Jan-13	174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
48	Feb-13	141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
49	Mar-13	111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
50	Apr-13	79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
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)
54	Aug-13	27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)

53  
54 **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
(a)	(b)	(c)	(d)	(e)	(f)	(g)
30	Beginning Balance					
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08
31	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)
32	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52
	Intentionally Blank					
33	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22
34	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27
35	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45
36	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50
37	May-12	122,082.81		3.25%	(1,493.52)	120,589.29
38	Jun-12	3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)
39	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77
40	Aug-12	59,109.28		3.25%	(965.26)	58,144.02
41	Sep-12	60,100.35		3.25%	(806.44)	59,293.91
42	Oct-12	77,365.78		3.25%	(622.47)	76,743.31
43	Nov-12 old	73,242.40		3.25%	(420.21)	72,822.19
44	Nov-12 new	38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)
45	Dec-12	150,738.81		3.25%	(3,709.53)	147,029.28
46	Jan-13	224,213.43		3.25%	(3,211.83)	221,001.60
47	Feb-13	181,427.04		3.25%	(2,671.22)	178,755.82
48	Mar-13	143,072.29		3.25%	(2,239.03)	140,833.26
49	Apr-13	103,434.30		3.25%	(1,911.29)	101,523.01
50	May-13	71,190.20		3.25%	(1,679.99)	69,510.21
51	Jun-13	56,321.96		3.25%	(1,511.87)	54,810.09
52	Jul-13	42,132.09		3.25%	(1,382.64)	40,749.45
53	Aug-13	37,154.91		3.25%	(1,279.02)	35,875.89

History truncated for ease of viewing

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Share Gain Tualatin and South Center Properties  
 Account Number: 254307

1	2	3	4	5	6	7	8	9	10	11
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
		Beginning Balance								(161,597.00)
		May-13								(161,597.00)
		Jun-13		0.00		0.00%	0.00	0.00		(161,597.00)
		Jul-13		0.00		0.00%	0.00	0.00		(161,597.00)
		Aug-13		0.00		0.00%	0.00	0.00		(161,597.00)



# Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(6)	(3)	(16)	(25)
5000	SA	8312013 (MMDDYYYY) (MMDDYYYY)	8312013	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 (10+2)	Credit Amount (10+2)	Detail Text (50)	WBS Element (18)	Quantity (9+3)	Unit of Measure (3)	Auto Reversal (Y or N)
	(6)	(5)	(12)	(1)	(10+2)	(10+2)					
1	540200	84020	805-02890	H	-	817,145.00	OR WACOG PGA Activity				N
2	191400			S	817,145.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	3,993.00	-	OR WACOG PGA Activity				N
4	191400			H	-	3,993.00	OR WACOG PGA Activity				N
5	540100	84020	805-02890	S	153,043.00	-	OR DEM PGA Activity				N
6	191410			H	-	153,043.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	25,751.00	-	OR PGA Interest				N
8	191400			H	-	23,693.00	OR WACOG Interest				N
9	191410			H	-	11,006.00	OR DEM Incr. Interest				N
10	191450			S	8,950.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	-	173,890.82	OR DEM DEF Collected				N
12	191450			S	173,890.82	-	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	15,593.00	WA WACOG PGA Activity				N
14	191420			S	15,593.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	516,617.25	WA DEM PGA Activity				N
16	191430			S	516,617.25	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	3,072.00	-	WA PGA Interest				N
18	191420			H	-	950.00	WA WACOG Interest				N
19	191430			H	-	2,122.00	WA DEM Interest				N
20	411000	83010	419-06206	S	1,873.00	-	OR DEM Interest Reserve				N
21	191452			H	-	1,873.00	OR DEM Interest Reserve				N
24	191440			H	-	65,149.00	Encana Cost of Capital Allowance				N
25	540200	84020	805-02890	S	65,149.00	-	Encana Cost of Capital Allowance				N
26	191030			S	143,678.00	-	Carrying Cost on WGI - Deferral				N
27	540200	84020	805-02889	H	-	143,678.00	Carrying Cost on WGI - Deferral				N
28	191030			S	22,188.00	-	Carrying Cost on WGI - Interest				N
29	411000	83010	419-06205	H	-	22,188.00	Carrying Cost on WGI - Interest				N
<b>Total</b>					1,950,943.07	1,950,943.07					

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

Oregon WACOG Deferral Calculation  
2012 - 13 Tracker year  
System Calendar Sales Volume

Line No.	October-11	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
1	24,406,488	44,364,563	57,184,120	56,619,605	42,937,357	28,609,899	24,147,914	22,637,774	13,270,446	10,168,117			
2		57,184,120	56,619,605	42,937,357	28,609,899	24,147,914	22,637,774	13,270,446	10,168,117	9,442,637			
3		54,748,829	90,343,096	131,677,159	107,166,444	84,946,663	64,270,528	42,532,694	25,027,268	22,598,014			
4		74,716,894	103,182,653	131,112,844	93,484,196	70,619,005	58,278,743	41,222,554	24,838,629	21,924,959			
5		27,954,171	38,035,124	47,638,477	32,169,886	28,282,440	20,934,922	15,420,887	11,377,647	9,386,649			
6		0.37413	0.36969	0.36334	0.34401	0.40021	0.35922	0.37409	0.45806	0.42813			

	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
7	21,961,140	39,756,178	51,265,482	50,724,123	38,352,906	25,879,198	21,635,798	20,435,484	11,887,898	9,087,076			
8		39,756,178	51,265,482	50,724,123	38,352,906	25,879,198	21,635,798	20,435,484	11,887,898	9,087,076			
9		49,804,835	81,705,161	118,802,425	96,753,321	76,736,048	56,827,653	31,230,295	22,664,658	20,553,121			
10		67,599,873	93,214,465	118,261,066	84,392,104	64,284,340	52,584,253	37,286,988	22,662,670	19,911,149			
11		1,126,401	1,411,086	1,590,535	1,251,519	1,339,341	36,407						
12		68,260,684	91,803,379	118,670,531	83,130,565	62,924,969	51,268,441	36,432,960	21,817,666	19,056,148			
13		0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149			
14		0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360			
15		0.26951											
16		80,041											
17		420,823											
18		25,273,977											
19		25,754,842											
20		67,599,873											
21		0.36925											
22		24,981,253											
23		793,588,57											
24		386,011.00											
25		417,331											
26		(31,320.00)											

	Net to Book (191400)	Entry 805-02890	Contract Commodity Gas Costs:	Storage Activity:	Other Activity:	Total Monthly Gas Cost
29			Year around Contracts	Field Production Gas		9,266,992.85
30			Ercana Net Activity	System Withdrawals		29,841.44
31			Short Term Contracts	System Injections		9,266,992.85
32			Spot Purchases	Sub Total		9,266,992.85
33			Volumetric Transp Chg	P/M Imbalance Adj		9,266,992.85
34			Misc. Act. Up/St Sales	C/M Imbalance Adj		9,266,992.85
35			Goldman Deal	Cost of Company Use Gas		9,266,992.85
36			Sub Total	Misc. Cust Imbalance Purch		9,266,992.85
37				Prior Period Estimate Adj		9,266,992.85
38						9,266,992.85
39						9,266,992.85
40						9,266,992.85
41						9,266,992.85
42						9,266,992.85
43						9,266,992.85
44						9,266,992.85
45						9,266,992.85
46						9,266,992.85
47						9,266,992.85

	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 City 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	\$ 590,955	\$ 465,027	\$ 497,659	\$ 13,528	\$ -	\$ -	\$ -	\$ 7,288,911	\$ -	\$ -
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	\$ 8,277,841	\$ 7,230,093	\$ 7,288,911	\$ -	\$ -
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	\$ 8,277,841	\$ 7,230,093	\$ 7,288,911	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78	\$ 45,102,664.75	\$ 32,181,054.37	\$ 24,505,635.67	\$ 19,568,184.31	\$ 13,898,809.91	\$ 8,323,221.40	\$ 7,269,729.90	\$ 7,328,870.01	\$ -	\$ -
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	\$ 8,277,840.66	\$ 7,230,093.11	\$ 7,288,910.77	\$ -	\$ -
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,908.49	\$ 175,452.20	\$ 133,602.86	\$ 108,691.46	\$ 75,780.56	\$ 45,380.75	\$ 39,636.78	\$ 39,959.24	\$ -	\$ -
96 .10% Diff. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,578.00	\$ 4,638.00	\$ 3,954.00	\$ 3,956.00	\$ -	\$ -
97 Amount Previously Booked	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,578.00	\$ 4,638.00	\$ 3,954.00	\$ 3,956.00	\$ -	\$ -
98 Net to Book (191400)	-	-	-	-	-	-	-	-	-	3,996	-	-

99 Entry 191400..... (3,993.00)

100 Entry 805-02890..... 3,993.00













**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
<b>Cycle Volume Sales:</b>													
Residential	13,281,666	29,071,841	52,693,858	78,880,610	62,988,325	48,344,666	34,074,977	21,082,618	16,197,537	10,100,574	8,633,842		
Commercial	9,358,455	15,801,964	26,780,354	39,970,548	33,412,478	26,071,322	19,091,086	13,326,578	11,026,791	8,027,435	7,102,372		
Industrial Firm	1,666,592	1,642,581	1,851,929	2,212,056	2,062,242	1,843,206	1,606,178	1,446,225	1,355,853	1,308,489	1,239,967		
Interruptible													
<b>Total</b>	<b>24,306,713</b>	<b>46,516,386</b>	<b>81,306,141</b>	<b>121,063,214</b>	<b>98,463,044</b>	<b>76,259,194</b>	<b>54,772,239</b>	<b>35,865,421</b>	<b>28,580,180</b>	<b>19,436,498</b>	<b>16,976,181</b>		
<b>P / M Unbilled Volumes:</b>													
Residential	4,370,466	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056	12,681,305	6,452,883	5,031,906	4,488,102	
Commercial	3,733,665	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	4,090,288	
Industrial Firm	745,942	991,742	1,226,110	1,192,311	1,040,574	976,038	722,676	836,367	951,311	796,737	704,594	864,247	
Interruptible													
<b>Total</b>	<b>8,850,173</b>	<b>24,406,498</b>	<b>44,364,563</b>	<b>57,184,120</b>	<b>56,619,505</b>	<b>42,937,357</b>	<b>28,609,699</b>	<b>24,147,914</b>	<b>22,837,774</b>	<b>13,270,446</b>	<b>10,168,117</b>	<b>9,442,637</b>	
<b>C / M Unbilled Volumes:</b>													
Residential	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056	12,681,305	6,452,883	5,031,906	4,488,102		
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	6,020,828	4,431,617	4,090,288		
Industrial Firm	991,742	1,226,110	1,192,311	1,040,574	976,038	722,676	836,367	951,311	796,737	704,594	864,247		
Interruptible													
<b>Total</b>	<b>24,406,498</b>	<b>44,364,563</b>	<b>57,184,120</b>	<b>56,619,505</b>	<b>42,937,357</b>	<b>28,609,699</b>	<b>24,147,914</b>	<b>22,837,774</b>	<b>13,270,446</b>	<b>10,168,117</b>	<b>9,442,637</b>		
<b>Reported Cycle Billing Volumes:</b>													
Ck total from JE 60	24,406,498	44,364,563	57,184,120	56,619,505	42,937,357	28,609,699	24,147,914	22,837,774	13,270,446	10,168,117	9,442,637		
<b>Calculated Calendar Month Volumes:</b>													
Residential	13,287,601	29,071,884	52,693,934	78,880,662	62,988,378	48,344,719	34,075,013	21,082,649	16,197,564	10,100,591	8,633,857		
Commercial	10,671,112	17,822,835	29,039,309	42,852,663	35,596,636	28,124,638	20,824,934	14,560,988	11,966,774	8,843,435	7,897,056		
Industrial Firm	2,902,443	2,797,316	3,067,716	3,656,783	3,273,749	3,010,607	2,845,746	2,751,687	2,296,195	2,266,195	2,266,474		
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	3,800,627		
<b>Total</b>	<b>31,811,621</b>	<b>54,758,829</b>	<b>90,343,096</b>	<b>131,677,159</b>	<b>107,166,444</b>	<b>84,946,663</b>	<b>62,740,528</b>	<b>42,532,694</b>	<b>34,405,957</b>	<b>25,027,288</b>	<b>22,586,014</b>		
<b>Calculated Calendar Month Volumes:</b>													
Residential	42,634,964	61,349,007	78,644,638	53,679,287	37,630,668	32,234,258	19,566,898	19,566,898	9,968,142	8,679,614	8,090,053	(4,488,102)	
Commercial	23,983,452	33,237,592	42,675,829	31,278,115	24,764,393	18,090,213	14,661,655	14,661,655	8,782,442	7,254,226	7,555,727	(4,090,288)	
Industrial Firm	3,031,684	3,033,917	3,507,146	3,209,113	2,757,245	2,959,437	2,866,831	2,866,831	1,765,981	2,204,052	2,426,127	(864,247)	
Interruptible	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835	4,994,835	4,127,170	4,321,064	3,787,068	3,800,627		
Company Use													
<b>Total</b>	<b>74,716,894</b>	<b>103,162,653</b>	<b>131,112,644</b>	<b>93,484,196</b>	<b>70,619,005</b>	<b>58,278,743</b>	<b>41,222,554</b>	<b>41,222,554</b>	<b>24,838,629</b>	<b>21,924,959</b>	<b>21,872,534</b>	<b>(9,442,637)</b>	
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:</b>													
Amount	\$ 27,954,171	\$ 36,035,124	\$ 47,638,477	\$ 32,159,866	\$ 28,262,440	\$ 20,934,922	\$ 11,377,647	\$ 9,386,649	\$ 9,266,993	\$ 9,266,993	\$ 9,266,993	\$ -	\$ -
<b>System WACOG Per Therm Sold:</b>	0.37413	0.36869	0.36534	0.34401	0.40021	0.35922	0.37409	0.45806	0.42813	0.42368	0.42368	0	0
<b>Washington WACOG Per Therm Sold:</b>	0.36925	0.36466	0.35906	0.33918	0.38972	0.34888	0.42969	0.35401	0.42969	0.38468	0.37764	0	0



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

Calculated Calendar Month Volumes:	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	1,104,130	1,028,921	(586,666)	-
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	638,341	(366,708)	-
Industrial Firm	281,131	336,697	388,424	331,174	282,181	266,319	232,734	176,595	203,531	194,569	(24,159)	-
<b>Total Firm Sales</b>	<b>6,993,880</b>	<b>9,809,220</b>	<b>12,690,354</b>	<b>8,976,808</b>	<b>6,221,637</b>	<b>5,578,886</b>	<b>3,781,741</b>	<b>2,044,700</b>	<b>1,923,476</b>	<b>1,870,792</b>	<b>(977,533)</b>	<b>-</b>
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	57,296		
41ISF - 41SF A C	18,357	18,271	16,722	16,594	17,277	16,966	15,521	14,550	15,449	15,742		
42CSF - 42SF A C	24,377	28,774	31,613	22,883	22,066	19,486	16,563	14,849	2,390	27,260		
42ISF - 42SF A C	65,292	67,891	88,108	76,957	74,178	87,470	77,914	60,313	71,681	79,000		
Sub Total	179,588	206,734	254,231	216,441	205,697	202,832	182,454	154,083	151,599	179,298		
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	1,771,877	1,691,494	(977,533)	
Demand Collected Rate Per Firm Load	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	
<b>Total D/C Subject to D/C Rate</b>	<b>914,819</b>	<b>1,289,134</b>	<b>1,689,550</b>	<b>1,176,079</b>	<b>807,640</b>	<b>721,735</b>	<b>483,204</b>	<b>253,815</b>	<b>237,874</b>	<b>227,083</b>	<b>\$</b>	<b>0.13425</b>
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	10,495.98		
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	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	2,752.53		
42ISF - 42SF A C	8,560.64	8,861.60	8,957.74	9,028.80	8,842.79	8,832.34	8,599.74	8,832.34	9,124.94	8,832.34		
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41SI - 41SIV												
42CSI - 42SIM												
42ISI - 42SIM												
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	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	3,327.23		
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled												
Sub Total Manual Unbilled & D/C	(3,931.86)	(1,084.20)	(1,084.20)	(1,084.20)	(1,143.99)	(1,143.99)	2,185.47	(1,870.82)	2,653.38	(2,255.27)		
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	(96)	82	(116)	99		
Total D/C Collected	911,059	1,288,087	1,689,550	1,176,079	808,734	720,641	483,293	252,026	240,411	224,927		
Actual Demand Chg	702,567.65	719,396.65	741,013.08	700,190.97	745,456.13	725,932.12	738,701.74	724,158.78	748,994.41	741,544.25		
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)	(516,617.25)		
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)	(516,617.25)		
Net to Book (191430)												
Entry 191430												
Entry 805-02940												

516,617.25  
(516,617.25)





Aug-13 (Estimate)

Forecasted Basebad YR

	Aug-13 (Estimate)		Embedded		Comparison to Embedded		RATE/TH
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	
Contract Commodity Gas Costs:							
Hedged Encana Gas Reserves		\$ 1,006,942.00					#VALUE!
Hedged Encana Sale							#VALUE!
Hedged Encana Cost True Up							#VALUE!
Hedged Encana Sale True Up							#VALUE!
Hedged Yr around Contracts-Rockies	39,616,671	\$ 12,082,364.86	2,294,775	\$ 864,469.00	0.38543	\$ 11,197,895.86	0.0804
Hedged Yr around Contracts Alberta			3,001,141	\$ 1,156,486.00	0.38635	\$ (1,156,486.00)	#VALUE!
Hedged Yr around Contracts-Sumas/K							#VALUE!
Yr around Contracts-Rockies			6,155,370	\$ 2,917,658.00	0.47400	\$ (2,917,658.00)	#VALUE!
Yr around Contracts Alberta							#VALUE!
Yr around Contracts-Sumas/S1 2							#VALUE!
Hedged S.T. Contracts-Rockies							#VALUE!
Hedged S.T. Contracts-Alberta							#VALUE!
Hedged S.T. Contracts-Sumas/S1 2			3,007,662	\$ 1,041,600.00	0.34631	\$ (1,041,600.00)	#VALUE!
S.T. Contracts-Rockies			5,354,475	\$ 1,852,866.00	0.34604	\$ (1,852,866.00)	#VALUE!
S.T. Contracts-Alberta							#VALUE!
S.T. Contracts-Sumas/S1 2							#VALUE!
Swing Contracts - Rockies			3,059,700	\$ 1,052,481.00	0.34398	\$ (1,052,481.00)	#VALUE!
Swing Contracts - Alberta							#VALUE!
Swing Contracts - Rockies (Res Fee)							#VALUE!
Swing Contracts - Alberta (Res Fee)							#VALUE!
Hedged Spot Purch-Rockies							#VALUE!
Hedged Spot Purch-Alberta (NOVA)							#VALUE!
Hedged Spot Purch-Sumas/S1 2 (WEI)							#VALUE!
Spot Purchases-Rockies			48,964	\$ 15,911.00	0.32495	\$ (15,911.00)	#VALUE!
Spot Purchases-Alberta			66,901	\$ 21,739.00	0.32494	\$ (21,739.00)	#VALUE!
Spot Purchases-Sumas/S1 2			10,285	\$ 3,342.00	0.32494	\$ (3,342.00)	#VALUE!
Volumetric Transp Chg		\$ 174,160.29		\$ 66,463.00		\$ 87,697.29	
Misc. Act. U/S Sales							
Sub Total	39,616,671	\$ 13,263,467.15	22,966,293	\$ 9,033,035.00	0.39275	\$ 3,223,490.15	0.0580
	ok		ok				
Field Production Gas	203,405	\$ 100,689	620,000	\$ 344,720.00	0.55600	\$ (243,630.96)	0.0600
Storage Activity:							
System Withdrawals	274,464	\$ 135,425.37	248,000	\$ 127,145.00	0.51268	\$ 8,280.37	0.0793
System Injections	(17,596,859)	\$ (4,687,918.16)	2,654,141	\$ (1,175,986.85)	0.26541	\$ (4,687,918.16)	
Sub Total	(17,322,395)	\$ (4,552,492.79)	2,406,141	\$ (1,048,841.85)	0.26526	\$ (4,679,637.79)	(0.2498)
	ok						
P/M Imbalance Adj	(800,362)	\$ (305,330.10)		\$ (800,362)		\$ (305,330.10)	0.3815
C/M Imbalance Adj	1,933,501	\$ 737,611.30		\$ 1,933,501		\$ 737,611.30	0.3815
Cost of Company Use Gas	(18,157)	\$ (6,915.81)		\$ (18,157)		\$ (6,915.81)	0.3809
Misc. Cust. Imbalance Purch	(394)	\$ (77.37)		\$ (394)		\$ (77.37)	0.1964
Prior Period Estimate Adj.		\$ 29,841.44		\$ 29,841.44		\$ 29,841.44	
Line Loss & Unacct For			(86,837)			\$ 86,837	
Total Monthly Gas Cost	23,612,469	\$ 9,266,992.86	23,780,456	\$ 9,504,900.00	0.39969	\$ (167,987)	(0.0072)
RESTATE COST AT EMBEDDED R			9,437,756.63				
ACTUAL COST OF GAS			9,266,992.86				
VARIANCE FROM ACTUAL COST((G			(170,763.77)				
Sales Sendout. See WAPGA Tab 17							
Oregon.....	19,811,149	% Of Oregon Sales	0.9103				
Washington.....	1,991,385	% Of Oregon Sales	(155,446.26)				
Total.....	21,872,534		(15,544.63)				
Estimated WACOG Variance for the S			(15,544.63)				
Shareholders Share of the WACOG Deferral			(60,720)				
WACOG Equalization.....			184,838				
Estimated Shareholder (gain) or Loss.....			275,558				