

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
October-13

	Sep-13	Change	Oct-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	387,469.44	(2,697.18)	384,772.26
186235 AMOR WA GREAT PROGRAM	32,331.90	(25,019.52)	7,312.38
186310 WA ENERGY EFFICIENCY	21,230.26	1,059.89	22,290.15
186312 WA - AUDIT RESIDENTI	1,973,020.49	651,768.78	2,624,789.27
186314 WA - LOW INCOME WEAT	57,717.25	328.53	58,045.78
186315 WA - WA - LIEE AMORT	6,765.78	(4,378.98)	2,386.80
186316 WA DSM AMORTIZATION	48,532.60	(37,595.62)	10,936.98
Subtotal 186xxx accounts	2,527,067.72	583,465.90	3,110,533.62
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(987,020.29)	(130,857.36)	(1,117,877.65)
254307 TUALATIN REFUNDS-WA	(161,597.00)	0.00	(161,597.00)
Subtotal 254xxx accounts	(1,148,617.29)	(130,857.36)	(1,279,474.65)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(455,043.00)	18,927.00	(436,116.00)
191421 AMORT OF WACOG - WA	(418,370.06)	66,031.14	(352,338.92)
191430 DEMAND - ACCR WA	(124,130.97)	120,198.06	(3,932.91)
191431 AMORT OF DEMAND WA	(183,893.67)	50,455.58	(133,438.09)
Subtotal 191xxx accounts	(1,181,437.70)	255,611.78	(925,825.92)
TOTAL WASHINGTON DEFERRED ACCOUNTS	197,012.73	708,220.32	905,233.05

RECEIVED
RECORDS MANAGEMENT
2013 DEC -3 AM 8:34
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

WG-132208

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	10312013 (MMDDYYYY)	10312013 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) 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	186232			S	9,531.09	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	9,531.09	INT - Ind DSM Def 186232				N
5	411000	83010	419-06206	S	4,827.43	-	INT RESERVE - 186231 Ind DSM				N
6	186231			H	-	4,827.43	INT RESERVE - 186231 Ind DSM				N
7	402000	81199	495-06374	S	210,475.83	-	AMORT 186233 Ind DSM				N
8	186233			H	-	210,475.83	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	137.24	INTEREST 186233 Ind DSM				N
10	186233			S	137.24	-	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	103,408.75	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	103,408.75	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	188.91	INTEREST 186271 Comm Decoup				N
16	186271			S	188.91	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	711,396.09	-	AMORT 186277 Res Decoup				N
18	186277			H	-	711,396.09	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	3,210.05	INTEREST 186277 Res Decoup				N
20	186277			S	3,210.05	-	INTEREST 186277 Res Decoup				N
21	186279			H	-	74.24	INTEREST 186279 EARNINGS TEST				N
22	411000	81199	419-06205	S	74.24	-	INTEREST 186279 EARNINGS TEST				N
23	186279			S	54,425.06	-	AMORT 186279 EARNINGS TEST				N
24	402000	81199	495-06374	H	-	54,425.06	AMORT 186279 EARNINGS TEST				N
25	402000	81199	495-06233	S	5,122.88	-	AMORT 186286 CUB Fund				N
26	186286			H	-	5,122.88	AMORT 186286 CUB Fund				N
27	411000	83010	419-06205	H	-	8.46	INTEREST186286 CUB Fund				N
28	186286			S	8.46	-	INTEREST186286 CUB Fund				N
29	402000	81199	495-06233	S	627.19	-	AMORT 186288 NWIGU Intervener				N
30	186288			H	-	627.19	AMORT 186288 NWIGU Intervener				N
31	411000	83010	419-06205	H	-	0.64	INTEREST186288 NWIGU Intervener				N
32	186288			S	0.64	-	INTEREST186288 NWIGU Intervener				N
33	191401			S	406,135.48	-	AMORT 191401 OR WACOG				N
34	541000	84020	805-02650	H	-	406,135.48	AMORT 191401 OR WACOG				N

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

		191421	191431	191431	186316	186235	186315	Volumes			
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	CIS	Prior Month Unbilled	Current Month Unbilled	Total
Schedule	Block	A	B	B	C	D	E				
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)	9,559.10			9,559.10
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	3,336.10			3,336.10
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	2,267,927.70			2,267,927.70
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	765,977.90	(494)		765,483.90
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	28,587.40			28,587.40
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	9,886.6			9,886.6
41C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	164,432.80	(4,000)		160,432.80
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	93,633.00	(1,509)		92,124.00
41C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)				-
	Block 2	0.01732	0.00000	0.00476	(0.00684)	(0.00452)	(0.00079)				-
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	6,000.0	(2,000)		4,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	8,503.0	(150)		8,353.00
41I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	15,927.60			15,927.60
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	9,092.60			9,092.60
41I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)				-
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00452)	(0.00079)				-
42C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)	52,005.00			52,005.00
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	18,037.00			18,037.00
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)				-
	Block 4	0.01732	0.01363	0.00000	(0.00301)	(0.00193)	(0.00033)				-
	Block 5	0.01732	0.01363	0.00000	(0.00201)	(0.00128)	(0.00023)				-
	Block 6	0.01732	0.01363	0.00000	(0.00076)	(0.00048)	(0.00009)				-
42I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)	118,581.0	(20,000)		98,581.00
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	74,387.0	(2,344)		72,043.00
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	34,023.0			34,023.00
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	6,993.0			6,993.00
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)				-
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)				-
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	38,981.00			38,981.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	18,854.00			18,854.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	73,302.0	(10,000)		63,302.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	73,263.0	(20,000)		53,263.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	60,000.0	(20,000)		40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	212,000.0	(100,000)		112,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	57,732.0	(2,259)		55,473.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
42C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)	20,000.00			20,000.00
	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	40,000.00			40,000.00
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	20,211.00			20,211.00
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	47,485.00			47,485.00
	Block 5	0.01732	0.00000	0.00476	(0.00120)	(0.00077)	(0.00013)				-
	Block 6	0.01732	0.00000	0.00476	(0.00045)	(0.00029)	(0.00005)				-
42I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00234)	(0.00041)	23,287.0			23,287.00
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	15,907.0			15,907.00
	Block 3	0.01732	0.00000	0.00476	0.00000	(0.00161)	(0.00028)				-
	Block 4	0.01732	0.00000	0.00476	0.00000	(0.00129)	(0.00023)				-
	Block 5	0.01732	0.00000	0.00476	0.00000	(0.00086)	(0.00015)				-
	Block 6	0.01732	0.00000	0.00476	0.00000	(0.00033)	(0.00006)				-
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 5	0.00000	0.00000	67,073.40000	0.00000	0.00000	0.00000				-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	80,360.0			80,360.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	156,947.0			156,947.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	120,000.0			120,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	494,144.0			494,144.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	383,850.0			383,850.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
I61		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-
Sources:								301,499.00			301,499.00
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G		5,964,711.80	(182,756)	0	5,781,955.80

total OR & WA	76,832,115.80	total* wa	5,781,955.80
total per CIS	76,832,115.80	total* or	69,571,620.00
difference	0.00	total*	75,353,575.80
		*including unbilled	

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

include in interest calc. in 186312

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

		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
1R (R01)		165.55	130.26	0.00	(196.08)	(125.60)	(22.03)
1C (C01)		57.78	45.46	0.00	(51.11)	(32.73)	(5.74)
2R (R02)		39,276.50	30,905.03	0.00	(26,654.23)	(17,089.94)	(2,992.91)
3 CFS (C03)		13,256.83	10,431.24	0.00	(8,022.91)	(5,138.76)	(900.38)
3 IFS (I03)		495.08	389.56	0.00	0.00	(168.95)	(29.52)
27 (C27)		171.22	134.72	0.00	(93.88)	(60.13)	(10.49)
41C Firm Sales	Block 1	2,778.41	2,186.22	0.00	(1,308.66)	(839.20)	(147.28)
(C 41 FS)	Block 2	1,595.42	1,255.37	0.00	(662.48)	(424.62)	(74.00)
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(C 41 IS)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
I41TF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
C41TF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	275.84	217.05	0.00	0.00	(83.31)	(14.62)
(I 41 FS)	Block 2	157.47	123.90	0.00	0.00	(41.91)	(7.30)
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	900.63	708.67	0.00	(284.96)	(182.51)	(31.83)
(C42SF)	Block 2	312.37	245.79	0.00	(88.48)	(56.75)	(10.00)
	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 Sales	Block 1	1,707.25	1,343.36	0.00	0.00	(279.98)	(49.02)
(I42SF)	Block 2	1,247.66	981.73	0.00	0.00	(183.26)	(32.38)
	Block 3	589.22	463.63	0.00	0.00	(66.37)	(11.71)
	Block 4	121.11	95.29	0.00	0.00	(10.90)	(1.94)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(C42TF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(I42TF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	346.36	0.00	95.25	(65.41)	(41.89)	(7.27)
(C42SI)	Block 2	692.73	0.00	190.49	(117.05)	(74.97)	(13.01)
	Block 3	350.02	0.00	96.25	(45.42)	(28.99)	(5.03)
	Block 4	822.36	0.00	226.14	(85.37)	(54.49)	(9.54)
	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	403.29	0.00	110.90	0.00	(54.56)	(9.58)
(I42SI)	Block 2	275.48	0.00	75.75	0.00	(33.31)	(5.78)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(C42TI)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(I42TI)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans							
43 Interr Trans							
161							
Sources:		65,998.58	49,657.28	794.78	(37,676.04)	(25,073.13)	(4,391.36)

Temporaries Tab

Switchers - WA				67,073.40	191421
				50,884.72	191431
Commodity	(280.09)			(37,676.04)	186316
Commodity	(843.87)			(25,073.13)	186235
Commodity				(4,391.36)	186315
Commodity					
	(1,123.96)				
		0.95628	Annually		
	1,074.82	191421			
Demand	(220.39)				
Demand	(232.05)				
Demand					
Demand					
	(452.44)				
rate sensitive adj		0.95628	Annually		
Demand	432.66	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
54	Sep-13		(2,736.27)		3.250%	1,050.26	(1,686.01)	387,469.44
55	Oct-13		(3,741.51)		3.250%	1,044.33	(2,697.18)	384,772.26

56
 57 History truncated for ease of viewing

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							0.00
30	Nov-11 old		(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)
31	Nov-11 new		(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73
32	Dec-11		(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44
33	Jan-12		(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47
34	Feb-12		(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42
35	Mar-12		(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39
36	Apr-12		(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73
37	May-12		(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37
38	Jun-12		(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74
39	Jul-12		(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44
40	Aug-12		(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95
41	Sep-12		(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99
42	Oct-12		(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)
43	Nov-12 old		(17,264.37)		3.25%	(48.06)	(17,312.43)	(26,423.96)
44	Nov-12 new		(14,377.55)	478,659.12	3.25%	1,276.90	465,558.47	439,134.51
45	Dec-12		(60,003.21)		3.25%	1,108.07	(58,895.14)	380,239.37
46	Jan-13		(90,115.46)		3.25%	907.78	(89,207.68)	291,031.69
47	Feb-13		(72,920.96)		3.25%	689.46	(72,231.50)	218,800.19
48	Mar-13		(57,119.13)		3.25%	515.24	(56,603.89)	162,196.30
49	Apr-13		(40,724.70)		3.25%	384.13	(40,340.57)	121,855.73
50	May-13		(27,131.35)		3.25%	293.29	(26,838.06)	95,017.67
51	Jun-13		(21,216.35)		3.25%	228.61	(20,987.74)	74,029.93
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
54	Sep-13		(13,497.58)		3.25%	105.56	(13,392.02)	32,331.90
55	Oct-13		(25,073.13)		3.25%	53.61	(25,019.52)	7,312.38

56
 57 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)
	Beginning Balance							
30	Nov-11 old		1,863.04		3.25%	143.70	2,006.74	54,133.14
31	Nov-11 new		0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01
32	Dec-11		931.52		3.25%	129.60	1,061.12	48,447.13
	Intentionally Blank							
33	Jan-12		922.56		3.25%	132.46	1,055.02	49,502.15
34	Feb-12		1,153.20		3.25%	135.63	1,288.83	50,790.98
35	Mar-12		739.74		3.25%	138.56	878.30	51,669.28
36	Apr-12		986.32		3.25%	141.27	1,127.59	52,796.87
37	May-12		1,232.90		3.25%	144.66	1,377.56	54,174.43
38	Jun-12		986.32		3.25%	148.06	1,134.38	55,308.81
39	Jul-12		986.32		3.25%	151.13	1,137.45	56,446.26
40	Aug-12		986.32		3.25%	154.21	1,140.53	57,586.79
41	Sep-12		739.74		3.25%	156.97	896.71	58,483.50
42	Oct-12		1,232.90		3.25%	160.06	1,392.96	59,876.46
43	Nov-12 old		986.32	(49,776.32)	3.25%	28.69	(48,761.31)	11,115.15
44	Nov-12 new		0.00		3.25%	0.00	0.00	11,115.15
45	Dec-12		986.32		3.25%	31.44	1,017.76	12,132.91
46	Jan-13		974.52		3.25%	34.18	1,008.70	13,141.61
47	Feb-13		976.88		3.25%	36.91	1,013.79	14,155.40
48	Mar-13		732.66		3.25%	39.33	771.99	14,927.39
49	Apr-13		1,251.30		3.25%	42.12	1,293.42	16,220.81
50	May-13		1,001.04		3.25%	45.29	1,046.33	17,267.14
51	Jun-13		1,001.04		3.25%	48.12	1,049.16	18,316.30
52	Jul-13		1,251.30		3.25%	51.30	1,302.60	19,618.90
53	Aug-13		500.52		3.25%	53.81	554.33	20,173.23
54	Sep-13		1,001.04		3.25%	55.99	1,057.03	21,230.26
55	Oct-13		1,001.04		3.25%	58.85	1,059.89	22,290.15

56
 57 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			10.47	3,876.17	3,876.17	0.00		
20	Feb-11	0.00		10.50	3.25%	10.50	0.00			10.50	3,886.67	3,886.67	0.00		
21	Mar-11	495,208.00		681.12	3.25%	10.53	670.59			495,889.12	499,775.79	3,897.20	495,878.59		
22	Apr-11	146,936.00		1,552.54	3.25%	10.55	1,541.99			148,488.54	648,264.33	3,907.75	644,356.58		
23	May-11	0.00		1,755.72	3.25%	10.58	1,745.14			1,755.72	650,020.05	3,918.33	646,101.72		
24	Jun-11	0.00		1,760.47	3.25%	10.61	1,749.86			1,760.47	651,780.52	3,928.94	647,851.58		
25	Jul-11	(11.00)		1,765.22	3.25%	10.64	1,754.58			1,754.22	653,534.74	3,939.58	649,595.16		
26	Aug-11	0.00		1,769.99	3.25%	10.67	1,759.32			1,769.99	655,304.73	3,950.25	651,354.48		
27	Sep-11	0.00		1,774.78	3.25%	10.70	1,764.08			1,774.78	657,079.51	3,960.95	653,118.56		
28	Oct-11	0.00		1,779.59	3.25%	10.73	1,768.86			1,779.59	658,859.10	3,971.68	654,887.42		
29	Nov-11	0.00	(3,855.13)	1,773.97	3.25%		1,773.97			(2,081.16)	656,777.94		656,777.94		
30	Dec-11	0.00		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		635,382.82	1,954,054.12		676,611.57	1,277,442.55	
41	Nov-12	1	(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	2	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	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	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	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	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	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	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	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	1,769.78	5,314.77	1,967,691.32		1,312,464.92	655,226.40	
51	Sep-13	0.00		5,329.16	3.25%			3,554.59	1,774.57	5,329.16	1,973,020.48		1,316,019.51	657,000.97	
52	Oct-13	645,551.00		6,217.78	3.25%			3,564.22	2,653.56	651,768.78	2,624,789.26		1,319,583.73	1,305,205.53	

History truncated for ease of viewing

- Notes:
 71 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
 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	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1	Beginning Balance								0.00
25	Nov-11	old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11	new	0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11		0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12		0.00		3.25%	218.10	218.10	80,745.92	
29	Feb-12		0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12		0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12		8,727.65		3.25%	231.69	8,959.34	90,143.23	
32	May-12		170.56		3.25%	244.37	414.93	90,558.16	
33	Jun-12		0.00		3.25%	245.26	245.26	90,803.42	
34	Jul-12		0.00		3.25%	245.93	245.93	91,049.35	
35	Aug-12		4,635.56		3.25%	252.87	4,888.43	95,937.78	
36	Sep-12		0.00		3.25%	259.83	259.83	96,197.61	
37	Oct-12		0.00		3.25%	260.54	260.54	96,458.15	
38	Nov-12	old	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42	
39	Nov-12	new	0.00		3.25%	0.00	0.00	14,271.42	
40	Dec-12		511.68		3.25%	39.34	551.02	14,822.44	
41	Jan-13		2,814.60		3.25%	43.96	2,858.56	17,681.00	
42	Feb-13		84.46		3.25%	48.00	132.46	17,813.46	
43	Mar-13		591.22		3.25%	49.05	640.27	18,453.73	
44	Apr-13		5,923.35		3.25%	58.00	5,981.35	24,435.08	
45	May-13		85.99		3.25%	66.29	152.28	24,587.36	
46	Jun-13		85.99		3.25%	66.71	152.70	24,740.06	
47	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	
49	Sep-13		368.82		3.25%	155.40	524.22	57,717.25	
50	Oct-13		171.98		3.25%	156.55	328.53	58,045.78	

51
 52 **History truncated for ease of viewing**

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

Debit (Credit)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
	Beginning Balance							0.00
23	Nov-11	old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)
24	Nov-11	new	0.00		3.25%	0.00	0.00	(2,456.48)
25	Dec-11		0.00		3.25%	0.00	0.00	(2,456.48)
26	Jan-12		(25,073.13)		3.25%	0.00	(25,073.13)	(27,529.94)
27	Feb-12		0.00		3.25%	0.00	0.00	(27,529.94)
28	Mar-12		0.00		3.25%	0.00	0.00	(27,529.94)
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
46	Aug-13		(2,334.24)		3.25%	27.75	(2,306.49)	9,108.43
47	Sep-13		(2,364.12)		3.25%	21.47	(2,342.65)	6,765.78
48	Oct-13		(4,391.36)		3.25%	12.38	(4,378.98)	2,386.80

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50 **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)
	Beginning Balance							
30	Nov-11	old	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98
31	Nov-11	new	(18,581.71)	6,728.91	3.25%	(6.94)	(11,859.74)	452,814.24
32	Dec-11		(78,990.07)		3.25%	1,119.41	(77,870.66)	374,943.58
33	Jan-12		(87,387.42)		3.25%	897.14	(86,490.28)	288,453.30
34	Feb-12		(72,643.40)		3.25%	682.86	(71,960.54)	216,492.76
35	Mar-12		(68,556.16)		3.25%	493.50	(68,062.66)	148,430.10
36	Apr-12		(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25
37	May-12		(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38
38	Jun-12		(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01
39	Jul-12		(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54
40	Aug-12		(13,444.31)		3.25%	59.21	(13,385.10)	15,200.44
41	Sep-12		(14,392.39)		3.25%	21.68	(14,370.71)	829.73
42	Oct-12		(18,989.11)		3.25%	(23.47)	(19,012.58)	(18,182.85)
43	Nov-12	old	(20,786.91)		3.25%	(77.39)	(20,864.30)	(39,047.15)
44	Nov-12	new	(21,327.45)	726,388.20	3.25%	1,938.42	706,999.17	667,952.02
45	Dec-12		(91,683.83)		3.25%	1,684.88	(89,998.95)	577,953.07
46	Jan-13		(138,325.83)		3.25%	1,377.97	(136,947.86)	441,005.21
47	Feb-13		(111,726.65)		3.25%	1,043.09	(110,683.56)	330,321.65
48	Mar-13		(87,272.70)		3.25%	776.44	(86,496.26)	243,825.39
49	Apr-13		(61,931.17)		3.25%	576.50	(61,354.67)	182,470.72
50	May-13		(40,964.12)		3.25%	438.72	(40,525.40)	141,945.32
51	Jun-13		(31,985.45)		3.25%	341.12	(31,644.33)	110,300.99
52	Jul-13		(22,754.32)		3.25%	267.92	(22,486.40)	87,814.59
53	Aug-13		(19,697.20)		3.25%	211.16	(19,486.04)	68,328.55
54	Sep-13		(19,953.99)		3.25%	158.04	(19,795.95)	48,532.60
55	Oct-13		(37,676.04)		3.25%	80.42	(37,595.62)	10,936.98
56								
57	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 Debit (Credit)

2

3

4	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)

6

7 Beginning Balance

8	May-13							(161,597.00)
9	Jun-13		0.00		0.00%	0.00	0.00	(161,597.00)
10	Jul-13		0.00		0.00%	0.00	0.00	(161,597.00)
11	Aug-13		0.00		0.00%	0.00	0.00	(161,597.00)
12	Sep-13		0.00		0.00%	0.00	0.00	(161,597.00)
13	Oct-13		0.00		0.00%	0.00	0.00	(161,597.00)

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)
	Beginning Balance							
30	Nov-11 old		113,666.17		3.25%	(100.09)	113,566.08	19,775.43
31	Nov-11 new		76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)
32	Dec-11		289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)
	Intentionally Blank							
33	Jan-12		318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)
34	Feb-12		269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)
35	Mar-12		253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)
36	Apr-12		196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)
37	May-12		122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)
38	Jun-12		3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)
39	Jul-12		286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)
40	Aug-12		59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)
41	Sep-12		60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)
42	Oct-12		77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)
43	Nov-12 old		73,242.40		3.25%	(420.21)	72,822.19	(118,953.15)
44	Nov-12 new		38,960.65	(1,361,415.61)	3.25%	(3,634.41)	(1,326,089.37)	(1,445,042.52)
45	Dec-12		150,738.81		3.25%	(3,709.53)	147,029.28	(1,298,013.24)
46	Jan-13		224,213.43		3.25%	(3,211.83)	221,001.60	(1,077,011.63)
47	Feb-13		181,427.04		3.25%	(2,671.22)	178,755.82	(898,255.81)
48	Mar-13		143,072.29		3.25%	(2,239.03)	140,833.26	(757,422.55)
49	Apr-13		103,434.30		3.25%	(1,911.29)	101,523.01	(655,899.55)
50	May-13		71,190.20		3.25%	(1,679.99)	69,510.21	(586,389.34)
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)
53	Aug-13		37,154.91		3.25%	(1,279.02)	35,875.89	(454,953.91)
54	Sep-13		37,764.88		3.25%	(1,181.03)	36,583.85	(418,370.05)
55	Oct-13		67,073.40		3.25%	(1,042.26)	66,031.14	(352,338.91)

56

57 History truncated for ease of viewing

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
30	Nov-11 old		64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)
31	Nov-11 new		39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02
32	Dec-11		154,108.36		3.25%	1,053.91	155,162.27	467,243.29
32	Jan-12		169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)
33	Feb-12		142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)
34	Mar-12		134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)
35	Apr-12		103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)
36	May-12		64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)
37	Jun-12		46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)
38	Jul-12		35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)
39	Aug-12		29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)
40	Sep-12		30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)
41	Oct-12		40,006.59		3.25%	44.41	40,051.00	36,444.33
42	Nov-12 old		39,656.61		3.25%	152.41	39,809.02	76,253.35
43	Nov-12 new		29,668.34	110,381.20	3.25%	339.12	140,388.66	216,642.01
44	Dec-12		116,882.78		3.25%	745.02	117,627.80	334,269.82
45	Jan-13		174,481.69	(1,199,549.84)	3.25%	(2,107.19)	(1,027,175.34)	(692,905.52)
46	Feb-13		141,200.44		3.25%	(1,685.41)	139,515.03	(553,390.49)
47	Mar-13		111,051.98		3.25%	(1,348.38)	109,703.60	(443,686.89)
48	Apr-13		79,957.56		3.25%	(1,093.38)	78,864.18	(364,822.71)
49	May-13		54,181.19		3.25%	(914.69)	53,266.50	(311,556.21)
50	Jun-13		42,582.89		3.25%	(786.13)	41,796.76	(269,759.45)
51	Jul-13		31,608.78		3.25%	(687.79)	30,920.99	(238,838.46)
52	Aug-13		27,844.94		3.25%	(609.15)	27,235.79	(211,602.67)
53	Sep-13		28,243.86		3.25%	(534.84)	27,709.02	(183,893.65)
54	Oct-13		50,884.72		3.25%	(429.14)	50,455.58	(133,438.07)

55
56 History truncated for ease of viewing

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	10312013	10312013	USD	JE 28	PGA Deferral Adj
		(MDDYYYY)	(MDDYYYY)			

(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	-	628,000.00	OR WACOG PGA Activity				N
2	191400			S	628,000.00	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	10,546.00	-	OR WACOG PGA Activity				N
4	191400			H	-	10,546.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	62,359.00	-	OR DEM PGA Activity				N
6	191410			H	-	62,359.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	30,537.00	-	OR PGA Interest				N
8	191400			H	-	20,606.00	OR WACOG Interest				N
9	191410			H	-	13,117.00	OR DEM Incr. Interest				N
10	191450			S	3,186.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	S	597,139.02	-	OR DEM DEF Collected				N
12	191450			H	-	597,139.02	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	20,129.00	WA WACOG PGA Activity				N
14	191420			S	20,129.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	120,371.06	WA DEM PGA Activity				N
16	191430			S	120,371.06	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	1,375.00	-	WA PGA Interest				N
18	191420			H	-	1,202.00	WA WACOG Interest				N
19	191430			H	-	173.00	WA DEM Interest				N
20	411000	83010	419-06206	S	738.00	-	OR DEM Interest Reserve				N
21	191452			H	-	738.00	OR DEM Interest Reserve				N
24	191440			H	-	65,286.00	Encana Cost of Capital Allowance				N
25	540200	84020	805-02890	S	65,286.00	-	Encana Cost of Capital Allowance				N
26	191030			S	310,950.00	-	Carrying Cost on WGI - Deferral				N
27	540200	84020	805-02889	H	-	310,950.00	Carrying Cost on WGI - Deferral				N
28	191030			S	27,989.00	-	Carrying Cost on WGI - Interest				N
29	411000	83010	419-06205	H	-	27,989.00	Carrying Cost on WGI - Interest				N
5	411000	83010	419-06206	S	3,525.00	-	Carrying Cost on WGI - Int Rsv				N
6	191452			H	-	3,525.00	Carrying Cost on WGI - Int Rsv				N
					Total	1,882,130.08	1,882,130.08				

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

Date _____

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

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

Posted by _____

Date _____

Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
88 "ORPGA" Proforma 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 Proforma Cdity Rate	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157
90 "Collections" Winter Commodity Rate	\$ 418,537	\$ 524,317	\$ 590,995	\$ 465,027	\$ 497,659	\$ 13,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 25,136,176	\$ 34,831,120	\$ 44,265,966	\$ 31,540,575	\$ 23,874,374	\$ 19,447,965	\$ 13,823,029	\$ 8,261,018	\$ 7,216,069	\$ 7,274,350	\$ 9,795,904	\$ 19,299,026
92 Proforma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437	\$ 44,856,961	\$ 32,005,602	\$ 24,372,033	\$ 19,461,493	\$ 13,823,029	\$ 8,261,018	\$ 7,216,069	\$ 7,274,350	\$ 9,795,904	\$ 19,299,026
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78	\$ 45,102,864.75	\$ 32,181,054.37	\$ 24,505,635.67	\$ 19,568,184.31	\$ 13,898,809.91	\$ 8,306,306.90	\$ 7,255,628.50	\$ 7,314,229.56	\$ 9,849,607.15	\$ 19,404,826.85
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	\$ 8,261,018.38	\$ 7,216,068.60	\$ 7,274,350.15	\$ 9,795,904.08	\$ 19,299,025.81
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,903.49	\$ 175,452.20	\$ 133,602.86	\$ 106,691.46	\$ 75,780.56	\$ 45,288.52	\$ 39,559.90	\$ 39,879.41	\$ 53,703.07	\$ 105,801.04
96 .10% Dfrr. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,578.00	\$ 4,529.00	\$ 3,956.00	\$ 3,988.00	\$ 5,370.00	\$ 10,580.00
97 Amount Previously Booked	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,582.00	\$ 4,526.00	\$ 3,975.00	\$ 3,993.00	\$ 5,379.00	
98 Net to Book (191400)	-	-	-	-	-	-	(4)	3	(19)	(5)	(9)	10,580

99 Entry 191400..... (10,546.00)

100 Entry 805-02890..... 10,546.00

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

Demand Deferral - Volume Component	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
1 Embedded Seasonalized Tab 20	\$ 9,408,909.00	\$ 13,854,969.00	\$ 13,365,003.00	\$ 10,970,522.00	\$ 9,570,360.00	\$ 7,150,991.00	\$ 4,453,223.00	\$ 2,842,348.00	\$ 2,540,546.00	\$ 2,520,230.00	\$ 2,645,221.00	\$ 5,930,442.00
2 Collected line 44	8,885,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,328,427.26	6,723,149.85	4,816,731.78	2,636,725.75	2,388,173.28	2,346,339.18	3,338,903.78	6,527,581.02
3 Deferral	(523,677.67)	(1,558,865.19)	2,331,403.91	165,824.33	(1,241,932.74)	(427,841.15)	363,508.78	(205,622.25)	(152,372.72)	(173,890.82)	693,682.78	597,139.02
4 Previously Booked	(642,616.44)	(1,446,778.18)	2,210,624.70	293,455.30	(1,243,821.01)	(427,841.15)	365,397.05	(205,622.29)	(152,372.68)	(173,890.82)	693,682.78	-
5 Net to Book	\$ 118,936.77	\$ (112,087.01)	\$ 120,779.21	\$ (127,630.97)	\$ 1,888.27	\$ -	\$ (1,888.27)	\$ 0.04	\$ (0.04)	\$ -	\$ -	\$ 597,139.02
6 Entry 191450.....	(597,139.02)											
7 Entry 805-02885.....	597,139.02											

Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
15 Residential	37,875,356	54,600,556	69,904,028	47,626,993	33,490,906	28,590,480	17,267,319	8,793,716	7,575,483	7,061,132	10,695,982	26,843,463
16 Commercial	22,030,312	30,513,520	39,114,509	28,684,775	22,964,698	16,423,425	13,412,227	8,091,763	6,629,448	6,917,387	9,393,822	16,593,630
17 Industrial Firm	2,750,553	2,697,220	3,118,722	2,877,940	2,475,064	2,691,117	3,118,722	1,587,386	2,009,484	2,222,596	2,784,471	2,591,219
18 Total of Calendar Month Sales:	62,656,221	87,811,296	112,137,260	79,189,708	58,930,668	47,705,022	33,313,643	18,472,865	16,214,415	16,201,115	22,874,275	46,028,311
19 1 - 99 Less: 31CSF - 31SF A C	1,703,948	2,198,733	2,641,386	2,262,331	2,012,219	1,753,863	1,518,880	1,330,213	1,105,129	970,176	1,091,687	1,096,110
20 31ISF - 31SF A C	877,428	990,930	1,096,055	1,034,122	1,000,332	952,412	914,782	909,973	970,083	897,586	997,433	983,056
21 32CSF - 32SF A C	372,474	542,424	401,226	498,425	443,777	487,184	234,783	593,300	466,223	496,758	485,117	678,180
22 32ISF - 32SF A C	487,252	617,527	612,014	579,143	518,314	652,026	397,012	583,458	545,622	552,614	525,437	821,835
23 Total Firm Sales Fixed D/Charge	3,441,103	4,349,613	4,750,682	4,374,022	3,974,642	3,845,485	3,065,457	3,416,944	3,087,056	2,917,133	2,949,673	3,579,181
24 Total Calendar Sales less Fixed:	59,215,118	83,461,683	107,386,578	74,815,686	54,956,027	43,859,537	30,248,186	15,055,922	13,127,359	13,283,982	19,924,601	42,449,130
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070
26 SFV Collected (line 24 x 25)	\$ 8,331,567.14	\$ 11,743,058.76	\$ 15,109,291.54	\$ 10,526,567.02	\$ 7,732,312.97	\$ 6,171,036.80	\$ 4,255,919.80	\$ 2,118,368.20	\$ 1,847,019.41	\$ 1,869,056.24	\$ 2,803,391.39	\$ 5,972,592.65
All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 244,201.86	\$ 258,365.37	\$ 264,543.62	\$ 268,820.64	\$ 268,095.31	\$ 255,949.20	\$ 254,532.24	\$ 239,303.66	\$ 229,340.88	\$ 202,869.78	\$ 214,256.59	\$ 197,586.72
28 31ISF - 31SF A C	112,239.57	119,045.32	122,802.48	127,360.08	132,045.12	120,628.94	120,139.20	120,139.20	118,605.60	118,716.99	116,836.34	115,956.36
29 32CSF - 32SF A C	38,979.60	53,496.72	36,869.04	52,932.96	43,651.44	43,316.64	32,032.80	72,411.84	59,261.76	66,383.28	67,217.04	80,369.28
30 32ISF - 32SF A C	61,515.30	81,483.84	70,832.88	81,395.28	71,182.80	70,286.40	49,986.72	86,073.84	73,189.44	69,381.36	66,087.36	88,668.00
31 Prior Month Unbilled MDDV Com	(124,469.19)	(121,927.07)	(128,497.73)	(131,835.49)	(133,974.00)	(133,652.38)	(127,789.92)	(126,664.56)	(118,309.39)	(114,277.32)	(100,941.77)	(106,735.18)
32 Prior Month Unbilled MDDV Ind	(58,696.36)	(56,119.79)	(59,522.66)	(61,401.24)	(63,680.04)	(66,022.56)	(60,314.47)	(60,069.60)	(60,069.60)	(59,302.80)	(59,358.50)	(58,418.17)
33 Current Month Unbilled MDDV Com	121,927.07	128,497.73	131,835.49	133,974.00	133,652.38	127,789.92	126,664.56	118,309.39	114,277.32	100,941.77	106,735.18	98,400.24
34 Current Month Unbilled MDDV Ind	56,119.79	59,522.66	61,401.24	63,680.04	66,022.56	60,314.47	60,069.60	60,069.60	59,302.80	59,358.50	58,418.17	57,978.18
35 MDDV @ 1.81 D/C Collected	\$ 451,817.64	\$ 522,364.79	\$ 500,264.37	\$ 534,926.27	\$ 516,995.57	\$ 478,610.64	\$ 455,320.73	\$ 509,573.37	\$ 475,596.81	\$ 443,871.56	\$ 469,250.41	\$ 473,805.44
36 Plus: 31CSI - 31SIV												
37 31ISI - 31SIV	\$ 18.23											
38 32CSI - 32SIM	37,210.89	45,336.03	49,978.25	39,403.98	40,126.05	34,630.28	26,048.55	24,623.03	19,034.49	21,573.87	22,074.22	32,893.47
39 32ISI - 32SIM	60,036.27	51,761.84	54,202.19	51,287.56	50,560.50	49,446.62	34,708.54	52,819.58	35,990.27	52,415.59	44,396.97	72,049.85
40 SFV Collected Interruptible Sales	\$ 97,265.39	\$ 97,097.87	\$ 104,180.44	\$ 90,691.54	\$ 90,686.55	\$ 84,076.90	\$ 60,757.09	\$ 77,442.61	\$ 55,024.76	\$ 73,989.46	\$ 66,471.19	\$ 104,943.32
41 Prior Mo Manual Adjustments Com	\$ -	\$ (28,960.06)	\$ -	\$ -	\$ -	\$ -	\$ (2,466.65)	\$ (26,093.63)	\$ (4,778.28)	\$ (11,819.03)	\$ (3,521.02)	\$ (10,398.71)
42 Prior Mo Manual Adjustments Ind	(11,585.41)	(17,233.14)	-	-	(2,159.89)	-	(4,374.43)	(35,916.10)	(6,835.69)	(19,013.37)	(9,545.04)	(17,763.40)
43 Prior Mo Manual Adjustments Ind Int	(17,585.15)	(3,900.60)	-	-	-	(1,119.27)	-	(6,118.57)	(3,155.86)	(10,440.55)	(1,716.41)	(2,217.46)
44 Unbilled Manual Adjustments Com	28,960.06	-	-	-	2,145.51	2,466.65	26,093.63	4,778.28	11,819.03	3,521.02	10,398.71	1,461.90
45 Unbilled Manual Adjustments Ind	17,233.14	-	-	2,159.89	4,922.33	4,374.43	35,916.10	6,835.69	19,013.37	9,545.04	17,763.40	21,463.46
46 Unbilled Manual Adjustments Ind Int	3,900.60	-	-	-	1,119.27	-	6,118.57	3,155.86	10,440.55	1,716.41	2,217.46	74.99
47 Collections Subject to Sensitive Adj	\$ 570,006.27	\$ 569,368.86	\$ 604,444.81	\$ 627,777.70	\$ 613,709.34	\$ 568,409.35	\$ 577,365.04	\$ 533,657.51	\$ 557,126.89	\$ 491,370.54	\$ 551,318.70	\$ 571,369.54
48 Percent Impact of Sensitive Effect	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%
49 Revenue Sensitive Adjustment	\$ (16,342.08)	\$ (16,323.81)	\$ (17,329.43)	\$ (17,998.39)	\$ (17,595.05)	\$ (16,296.30)	\$ (16,553.06)	\$ (15,299.96)	\$ (15,972.82)	\$ (14,087.59)	\$ (15,806.31)	\$ (16,381.16)
50 Total D/C Ctd (26*47+49)	\$ 8,885,231.33	\$ 12,296,103.81	\$ 15,696,406.91	\$ 11,136,346.33	\$ 8,328,427.26	\$ 6,723,149.85	\$ 4,816,731.78	\$ 2,636,725.75	\$ 2,388,173.28	\$ 2,346,339.18	\$ 3,338,903.78	\$ 6,527,581.02

**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	8,633,842	8,864,674	19,857,514											
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	7,102,372	7,184,074	11,721,294											
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	1,239,967	1,600,386	1,862,922											
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-											
Total	24,306,713	46,516,386	81,306,141	121,063,214	98,463,044	76,259,194	54,772,239	35,865,421	28,580,180	19,436,498	16,976,181	17,649,133	33,441,729											
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	4,488,102	7,815,175											
Commercial	3,733,865	9,325,932	15,486,549	19,684,832	19,507,978	15,199,457	11,839,212	9,104,491	9,205,158	6,020,826	4,431,617	4,090,288	6,244,396											
Industrial Firm	745,842	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737	704,594	864,247	1,216,909											
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	9,442,637	15,276,480											
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	4,488,102	7,815,175	18,120,644											
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	4,090,288	6,244,396	10,890,618											
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	864,247	1,216,909	1,033,866											
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	9,442,637	15,276,480	30,045,128											
Ck total from JE 60	24,406,498																							
Reported Cycle Billing Volumes:																								
Residential	13,287,601	29,071,884	52,693,934	78,880,662	62,988,378	48,344,719	34,075,013	21,092,649	16,197,564	10,100,591	8,633,857	8,864,694	19,857,570											
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	7,897,056	8,126,273	13,396,440											
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	2,266,474	2,644,729	3,053,454											
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	4,029,607	6,189,144											
Total	31,811,621	54,758,829	90,343,096	131,677,159	107,166,444	84,946,663	62,740,528	42,532,694	34,405,957	25,027,288	22,596,014	23,665,303	42,496,609											
Calculated Calendar Month Volumes:																								
Residential		42,634,964	61,349,007	78,644,638	53,679,287	37,630,668	32,234,258	19,566,898	9,969,142	8,679,614	8,090,053	12,191,767	30,163,039											
Commercial		23,983,452	33,237,592	42,675,829	31,278,115	24,764,393	18,090,213	14,661,655	8,782,442	7,254,226	7,555,727	10,280,381	18,042,662											
Industrial Firm		3,031,684	3,033,917	3,507,146	3,209,113	2,757,245	2,959,437	2,866,831	1,765,981	2,204,052	2,426,127	2,997,391	2,870,411											
Interruptible		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	4,029,607	6,189,144											
Company Use																								
Total		74,716,894	103,162,653	131,112,644	93,484,196	70,619,005	58,278,743	41,222,554	24,838,629	21,924,959	21,872,534	29,499,146	57,265,257											
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	\$	9,243,687	\$	10,965,981	\$	22,457,416
System WACOG Per Therm Sold:		0.37413	0.36869	0.36334	0.34401	0.40021	0.35922	0.37409	0.45806	0.42813	0.42262	0.37174	0.39216											
Washington WACOG Per Therm Sold:		0.36925	0.36466	0.35906	0.33918	0.38972	0.34888	0.35401	0.42969	0.38468	0.37658	0.33282	0.37355											

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

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
Calculated Calendar Month Volumes:												
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	1,104,130	1,028,921	1,495,785	3,319,577
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	886,559	1,449,032
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	232,734	178,595	194,569	203,531	212,920	279,193
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	1,870,792	2,595,264	5,047,802
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	57,329	68,762
41ISF - 41SF A C	18,357	18,271	18,722	16,694	17,277	16,966	15,521	14,550	15,449	15,742	15,825	16,018
42CSF - 42SF A C	24,377	28,774	31,613	22,883	22,066	19,486	16,563	14,849	2,390	27,260	15,422	22,465
42ISF - 42SF A C	65,292	67,891	88,108	76,957	74,178	87,470	77,914	60,313	71,681	79,000	53,324	120,757
Sub Total	179,588	206,734	254,231	216,441	205,697	202,832	182,454	154,083	151,599	179,298	141,900	228,001
Total Firm Sales Subject tp 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	1,691,494	2,453,364	4,819,801
Demand Collected Rate Per Firm Load	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425
Total D/C Subject tp D/C Rate	\$ 914,819	\$ 1,289,134	\$ 1,669,550	\$ 1,176,079	\$ 807,640	\$ 721,735	\$ 483,204	\$ 253,815	\$ 237,874	\$ 227,083	\$ 329,364	\$ 647,058
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	\$ 10,495.98	\$ 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	\$ 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	\$ 815.10	\$ 4,689.96	\$ 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	\$ 8,539.74	\$ 8,832.34	\$ 9,124.94	\$ 8,832.34	\$ 6,884.46	\$ 10,780.22
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 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	\$ 3,327.23	\$ 4,370.93	\$ 6,260.94
42ISI - 42SIM	\$ 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	\$ 1,114.55	\$ 1,134.76	\$ 1,921.68
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	-	(412.04)	-	-	-	-	-	\$ (909.02)	\$ -	\$ (2,968.03)	\$ (712.76)	\$ (840.02)
Prior Mo Manual Adjustments Ind	(1,161.20)	-	-	-	-	(1,143.99)	-	\$ (1,276.45)	\$ (314.65)	\$ -	\$ -	\$ (1,947.88)
Prior Mo Manual Adjustments Ind Int	(3,854.86)	(672.16)	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	412.04	-	-	-	-	-	909.02	-	2,968.03	712.76	840.02	-
Unbilled Manual Adjustments Ind	-	-	-	-	1,143.99	-	1,276.45	314.65	-	-	1,947.88	-
Unbilled Manual Adjustments Ind Int	672.16	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	(3,931.86)	(1,084.20)	-	-	1,143.99	(1,143.99)	2,185.47	(1,870.82)	2,653.38	(2,255.27)	2,075.14	(2,787.90)
Sub Total Manual Unbilled & D/C	\$ (3,931.86)	\$ (1,084.20)	\$ -	\$ -	\$ 1,143.99	\$ (1,143.99)	\$ 2,185.47	\$ (1,870.82)	\$ 2,653.38	\$ (2,255.27)	\$ 2,075.14	\$ (2,787.90)
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$ 172	\$ 47	\$ -	\$ -	\$ (50)	\$ 50	\$ (96)	\$ 82	\$ (116)	\$ 99	\$ (91)	\$ 122
Total D/C Collected	\$ 911,059	\$ 1,288,097	\$ 1,669,550	\$ 1,176,079	\$ 808,734	\$ 720,641	\$ 485,293	\$ 252,026	\$ 240,411	\$ 224,927	\$ 331,348	\$ 644,392
Actual Demand Chg	702,557.65	719,396.65	741,013.08	700,190.97	745,456.13	725,932.12	738,701.74	724,158.78	748,994.41	741,544.25	735,593.25	764,763.06
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)	(404,245.25)	(120,371.06)
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)	(404,245.25)	-
Net to Book (191430)	-	-	-	-	-	-	-	-	-	-	-	(120,371.06)
Entry 191430.....												120,371.06
Entry 805-02940.....												(120,371.06)

Forecasted Baseload YR	Oct-13 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Reserves									
Hedged Encana Sale		\$ 1,065,872.00							
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Hedged Yr around Contracts-Rockies	65,544,746	\$ 23,952,523.33	0.36544	2,294,775	884,469.00	0.38543	63,249,971	\$ 23,068,054.33	0.0200
Hedged Yr around Contracts Alberta				3,001,141	1,156,486.00	0.38535	(3,001,141)	\$ (1,156,486.00)	#VALUE!
Hedged Yr around Contracts-Sumas/				-	-	-	-	\$ -	#VALUE!
Yr around Contracts-Rockies				6,382,731	2,993,417.00	-	(6,382,731)	\$ (2,993,417.00)	-
Yr around Contracts Alberta				-	-	-	-	\$ -	-
Yr around Contracts-Sumas/St 2				-	-	-	-	\$ -	-
Hedged S.T. Contracts-Rockies				5,354,475	1,784,631.00	0.33330	(5,354,475)	\$ (1,784,631.00)	#VALUE!
Hedged S.T. Contracts-Alberta				-	-	-	-	\$ -	#VALUE!
Hedged S.T. Contracts-Sumas/St 2				3,007,682	951,700.00	0.31642	(3,007,682)	\$ (951,700.00)	#VALUE!
S.T. Contracts-Rockies				-	-	-	-	\$ -	-
S.T. Contracts-Alberta				-	-	-	-	\$ -	-
S.T. Contracts-Sumas/St 2				-	-	-	-	\$ -	-
Swing Contracts - Rockies				3,059,700	1,062,525.00	0.34726	(3,059,700)	\$ (1,062,525.00)	#VALUE!
Swing Contracts - Alberta				-	-	-	-	\$ -	#VALUE!
Swing Contracts - Rockies (Res Fee)				-	-	-	-	\$ -	-
Swing Contracts - Alberta (Res Fee)				-	-	-	-	\$ -	-
Hedged Spot Purch-Rockies				-	-	-	-	\$ -	#VALUE!
Hedged Spot Purch-Alberta (NOVA)				11,227,658	3,701,633.00	0.32969	(11,227,658)	\$ (3,701,633.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)				-	-	-	-	\$ -	#VALUE!
Spot Purchases-Rockies				6,414,938	2,163,659.00	0.33728	(6,414,938)	\$ (2,163,659.00)	#VALUE!
Spot Purchases-Alberta				8,764,967	2,956,287.00	0.33728	(8,764,967)	\$ (2,956,287.00)	#VALUE!
Spot Purchases-Sumas/St 2				1,347,478	454,483.00	0.33728	(1,347,478)	\$ (454,483.00)	#VALUE!
Volumetric Transp Chg		\$ 238,357.80			175,046.00			\$ 63,311.80	-
Misc. Act. U/S Sales								\$ -	-
Sub Total	65,544,746	\$ 25,256,753.13	0.38534	50,855,544	\$ 18,284,336.00	0.35953	14,689,202	\$ 5,906,545.13	0.0258
Field Production Gas	830,737	412,046	0.49600	620,000	344,720.00	0.55600	210,737	67,325.51	0.0600
Storage Activity:									
System Withdrawals	4,007,353	\$ 1,272,892.19	0.31764	248,000	\$ 127,145.00	0.51268	3,759,353	\$ 1,145,747.19	0.1950
System Injections	(10,841,958)	\$ (4,013,141.26)	0.37015				(10,841,958)	\$ (4,013,141.26)	#VALUE!
Sub Total	(6,834,605)	\$ (2,740,249.07)	0.40094	248,000	\$ 127,145.00	0.51268	(7,082,605)	\$ (2,867,394.07)	(0.1117)
P/M Imbalance Adj	(1,873,362)	\$ (714,668.87)	0.38149				(1,873,362)	\$ (714,668.87)	0.3815
C/M Imbalance Adj	549,528	\$ 209,639.44	0.38149				549,528	\$ 209,639.44	0.3815
Cost of Company Use Gas	(39,848)	\$ (15,168.80)	0.38066				(39,848)	\$ (15,168.80)	0.3807
Misc. Cust. Imbalance Purch	2,004	\$ 1,180.62	0.58913				2,004	\$ 1,180.62	0.5891
Prior Period Estimate Adj.		\$ 47,883.63					-	\$ 47,883.63	
Line Loss & Unacct For				(189,250)			189,250		
Total Monthly Gas Cost	58,179,200	\$ 22,457,415.59	0.38600	51,534,294	\$ 18,756,201.00	0.36396	6,644,905	\$ 2,635,342.59	0.0220

RESTATED COST AT EMBEDDED R
 ACTUAL COST OF GAS.....
 VARIANCE FROM ACTUAL COST(G)

21,174,652.35
 22,457,415.59
 1,282,763.24

Sales Sendout, See WAPGA Tab 17 Ore. Portion of Sendout X % of Oregon Sales
 Oregon..... 52,050,565 % Of Oregon Sales..... 0.9089
 Washington..... 5,214,692 Oregon's Share of the Var. 1,165,903.51
 Total..... 57,265,257

116,590.35

Shareholders Share of the WACOG Deferral (68,617)
 WACOG Equalization..... 181,281
 Estimated Shareholder (gain) or Loss..... 249,898