

CRISTAN KELLEY
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December 31, 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

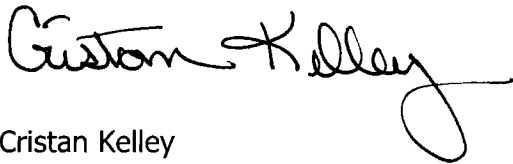
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 November 2013.

Please call or email me if you have any questions with respect to these materials.

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

RECEIVED
RECORDS MANAGEMENT
2014 JAN -2 AM 8:16
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

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

	Oct-13	Change	Nov-13
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	384,772.26	(385,309.57)	(537.31)
186235 AMOR WA GREAT PROGRAM	7,312.38	350,967.33	358,279.71
186310 WA ENERGY EFFICIENCY	22,290.15	(11,903.99)	10,386.16
186312 WA - AUDIT RESIDENTI	2,624,789.27	(1,316,048.81)	1,308,740.46
186314 WA - LOW INCOME WEAT	58,045.78	(14,554.94)	43,490.84
186315 WA - WA - LIEE AMORT	2,386.80	10,884.11	13,270.91
186316 WA DSM AMORTIZATION	10,936.98	1,258,448.70	1,269,385.68
Subtotal 186xxx accounts	3,110,533.62	(107,517.17)	3,003,016.45
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,117,877.65)	(120,145.27)	(1,238,022.92)
254307 TUALATIN REFUNDS-WA	(161,597.00)	161,597.00	0.00
254317 PROP SALE REFUNDS-WA	0.00	(226,573.88)	(226,573.88)
Subtotal 254xxx accounts	(1,279,474.65)	(185,122.15)	(1,464,596.80)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(436,116.00)	354,300.00	(81,816.00)
191421 AMORT OF WACOG - WA	(352,338.92)	(359,118.68)	(711,457.60)
191430 DEMAND - ACCR WA	(3,932.91)	(341,727.93)	(345,660.84)
191431 AMORT OF DEMAND WA	(133,438.09)	80,301.54	(53,136.55)
Subtotal 191xxx accounts	(925,825.92)	(266,245.07)	(1,192,070.99)
TOTAL WASHINGTON DEFERRED ACCOUNTS	905,233.05	(558,884.39)	346,348.66

RECEIVED
 RECORDS MANAGEMENT
 2014 JAN -2 AM 8:17
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION

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	11302013 (MMDDYYYY)	11302013 (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	11,459.91	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	11,459.91	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,294.11	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,294.11	INT RESERVE - 186231 Ind DSM				N
5	402000	81199	495-06374	S	42,236.81	-	AMORT 186233 Ind DSM				N
6	186233			H	-	42,236.81	AMORT 186233 Ind DSM				N
7	411000	83010	419-06205	S	17.38	-	INTEREST 186233 Ind DSM				N
8	186233			H	-	17.38	INTEREST 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
10	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
11	402000	81199	495-06064	S	91,650.26	-	AMORT 186271 Comm Decoup				N
12	186271			H	-	91,650.26	AMORT 186271 Comm Decoup				N
13	411000	83010	419-06205	H	-	69.67	INTEREST 186271 Comm Decoup				N
14	186271			S	69.67	-	INTEREST 186271 Comm Decoup				N
15	402000	81199	495-06064	S	660,413.60	-	AMORT 186277 Res Decoup				N
16	186277			H	-	660,413.60	AMORT 186277 Res Decoup				N
17	411000	83010	419-06205	H	-	2,373.75	INTEREST 186277 Res Decoup				N
18	186277			S	2,373.75	-	INTEREST 186277 Res Decoup				N
19	186279			H	-	13.60	INTEREST 186279 EARNINGS TEST				N
20	411000	81199	419-06205	S	13.60	-	INTEREST 186279 EARNINGS TEST				N
21	186279			S	44,722.40	-	AMORT 186279 EARNINGS TEST				N
22	402000	81199	495-06374	H	-	44,722.40	AMORT 186279 EARNINGS TEST				N
23	402000	81199	495-06233	S	4,755.74	-	AMORT 186286 CUB Fund				N
24	186286			H	-	4,755.74	AMORT 186286 CUB Fund				N
25	411000	83010	419-06205	H	-	2.42	INTEREST186286 CUB Fund				N
26	186286			S	2.42	-	INTEREST186286 CUB Fund				N
27	402000	81199	495-06233	S	54.22	-	AMORT 186288 NWIGU Intervener				N
28	186288			H	-	54.22	AMORT 186288 NWIGU Intervener				N
29	411000	83010	419-06205	H	-	0.22	INTEREST186288 NWIGU Intervener				N
30	186288			S	0.22	-	INTEREST186288 NWIGU Intervener				N
31	191401			S	289,436.44	-	AMORT 191401 OR WACOG				N
32	541000	84020	805-02650	H	-	289,436.44	AMORT 191401 OR WACOG				N

Extract from the
2013-2014 PGA Filing - Washington: November Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235	186315	Volumes			
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	CIS	Prior Month Unbilled	Current Month Unbilled	Total
Schedule	Block	A	B	B	C	D	E				
1R (R01)		0.01732	0.01363	0.00000	(0.02051)	(0.01314)	(0.00230)	8,906.20			8,906.20
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	1,810.50			1,810.50
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	2,093,616.10			2,093,616.10
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	730,242.80		353	730,595.80
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	20,679.50			20,679.50
27 (C27)		0.01732	0.01363	0.00000	(0.00950)	(0.00608)	(0.00106)	11,989.7			11,989.70
41C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	99,955.90			99,955.90
(C 41 FS)	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	62,155.70			62,155.70
41C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)				
(C 41 IS)	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				
I41TF	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				
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
41I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	12,677.70			12,677.70
(I 41 FS)	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	13,557.50			13,557.50
41I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)				
(I 41 IS)	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)				
(C42SF)	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)				
	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)			30,000	30,000.00
(I42SF)	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)			15,006	15,006.00
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)				
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)				
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)				
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)				
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
(C42TF)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
(I42TF)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
42C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)	(20,000.00)		20,000	
(C42SI)	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	(40,000.00)		22,114	(17,886.00)
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	(40,000.00)		20,000	(20,000.00)
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	(61,149.00)		3,377	(57,772.00)
	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)				
(I42SI)	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)				
	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				
(C42TI)	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	52,276.09000	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				
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
I61		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				
Sources:								total per above			
Temporaries Tab								285,281.00	0	110,850	3,290,573.60
								3,179,723.60			

total OR & WA	38,524,588.70	total* wa	3,290,573.60
total per CIS	38,524,588.70	total* or	37,009,791.10
difference	0.00	total*	40,300,364.70
		*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
3-2014 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)		154.24	121.36	0.00	(182.69)	(117.02)	(20.53)
1C (C01)		31.35	24.67	0.00	(27.74)	(17.76)	(3.12)
2R (R02)		36,257.73	28,529.69	0.00	(24,605.60)	(15,776.42)	(2,762.87)
3 CFS (C03)		12,652.63	9,955.82	0.00	(7,657.25)	(4,904.55)	(859.34)
3 IFS (I03)		358.13	281.80	0.00	0.00	(122.21)	(21.36)
27 (C27)		207.64	163.38	0.00	(113.85)	(72.92)	(12.73)
41C Firm Sales	Block 1	1,731.06	1,362.10	0.00	(815.35)	(522.85)	(91.76)
(C 41 FS)	Block 2	1,076.43	847.00	0.00	(446.98)	(286.49)	(49.93)
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	219.56	172.76	0.00	0.00	(66.32)	(11.64)
(I 41 FS)	Block 2	234.79	184.75	0.00	0.00	(62.49)	(10.89)
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	0.00	0.00	0.00	0.00	0.00	0.00
(C42SF)	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 Sales	Block 1	519.55	408.81	0.00	0.00	(85.20)	(14.92)
(I42SF)	Block 2	259.88	204.49	0.00	0.00	(38.17)	(6.74)
	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 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	0.00	0.00	0.00	0.00	0.00	0.00
(C42SI)	Block 2	(309.75)	0.00	(85.18)	52.34	33.52	5.82
	Block 3	(346.36)	0.00	(95.25)	44.95	28.69	4.97
	Block 4	(1,000.51)	0.00	(275.13)	103.86	66.30	11.60
	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	0.00	0.00	0.00	0.00	0.00	0.00
(I42SI)	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 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							
I61							
Sources:		52,046.37	42,256.63	(455.56)	(33,648.31)	(21,943.89)	(3,843.44)

Temporaries Tab

Switchers - WA		52,276.09	191421
		42,170.87	191431
Commodity	(240.22)	(33,648.31)	186316
Commodity		(21,943.89)	186235
Commodity		(3,843.44)	186315
Commodity			
	(240.22)		

0.95628 Annually

229.72 **191421**

Demand	(386.71)		
Demand			
Demand			
Demand			
	(386.71)		

rate sensitive adj 0.95628 Annually

Demand 369.80 **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	Nov-13	OLD	(2,613.69)		3.250%	1,038.55	(1,575.14)	383,197.12	

57
 58 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	Nov-13	OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)

58 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	Nov-13	OLD	500.52		3.25%	61.05	561.57	22,851.72

58 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
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	633,522.57	
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	635,238.36	
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	636,958.80	
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	638,683.89	
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	640,413.66	
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	642,148.11	
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	643,887.27	
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	1,277,442.55	
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	1,280,902.29	
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		1,284,371.64	1,308,740.46	
42	Dec-12	2	0.24	3,469.11	3.25%			3,469.11		3,469.35	1,284,371.64		1,287,850.15	-	
43	Jan-13	0.00		3,478.51	3.25%			3,478.51	0.00	3,478.51	1,287,850.15		1,291,338.08	-	
44	Feb-13	0.00		3,487.93	3.25%			3,487.93	0.00	3,487.93	1,291,338.08		1,294,835.45	646,425.19	
45	Mar-13	645,551.00		4,371.56	3.25%			3,497.37	874.19	649,922.56	1,941,260.64		1,298,342.30	648,175.92	
46	Apr-13	0.00		5,257.58	3.25%			3,506.85	1,750.73	5,257.58	1,946,518.22		1,301,858.64	649,931.40	
47	May-13	0.00		5,271.82	3.25%			3,516.34	1,755.48	5,271.82	1,951,790.04		1,305,384.51	651,691.63	
48	Jun-13	0.00		5,286.10	3.25%			3,525.87	1,760.23	5,286.10	1,957,076.14		1,308,919.93	653,456.62	
49	Jul-13	0.00		5,300.41	3.25%			3,535.42	1,764.99	5,300.41	1,962,376.55		1,312,464.92	655,226.40	
50	Aug-13	0.00		5,314.77	3.25%			3,544.99	1,769.78	5,314.77	1,967,691.32		1,316,019.51	657,000.97	
51	Sep-13	0.00		5,329.16	3.25%			3,554.59	1,774.57	5,329.16	1,973,020.48		1,319,583.73	1,308,740.46	
52	Oct-13	645,551.00		6,217.78	3.25%			3,564.22	2,653.56	651,768.78	2,624,789.26				
53	Nov-13	0.00	(1,319,583.73)	3,534.93	3.25%				3,534.93	(1,316,048.80)	1,308,740.46				

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	Nov-13	OLD	515.94		3.25%	157.91	673.85	58,719.63

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53 **History truncated for ease of viewing**

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
Beginning Balance							0.00
23	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)
24	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)
25	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)
26	Jan-12	(21,943.89)		3.25%	0.00	(21,943.89)	(24,400.70)
27	Feb-12	0.00		3.25%	0.00	0.00	(24,400.70)
28	Mar-12	0.00		3.25%	0.00	0.00	(24,400.70)
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
49	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)

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51 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	Nov-13	OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)

58 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	Nov-13 OLD		42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)

56
 57 **History truncated for ease of viewing**

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	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	Nov-13	OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)

57
 58 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	11302013 (MMDDYYYY)	11302013 (MMDDYYYY)	USD	JE 29-1	Transfer Deferral to Amort

(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	186277			S	1,757,813.08		Transfer OR Res Decoup to Amort				N
2	186275			H		1,757,813.08	Transfer OR Res Decoup to Amort				N
3	186271			S	5,104,285.62		Transfer OR Comm Decoup to Amort				N
4	186270			H		5,104,285.62	Transfer OR Comm Decoup to Amort				N
5	186286			S	66,125.00		Transfer CUB Funding to Amort				N
6	186276			H		66,125.00	Transfer CUB Funding to Amort				N
7	186288			S	52,819.05		Transfer NWIGU funding to Amort				N
8	186278			H		52,819.05	Transfer NWIGU funding to Amort				N
9	186286			S	32,390.00		Transfer CUB Funding to Amort				N
10	186284			H		32,390.00	Transfer CUB Funding to Amort				N
11	186288			S	45,028.00		Transfer NWIGU Funding to Amort				N
12	186284			H		45,028.00	Transfer NWIGU Funding to Amort				N
13	186279			S	33,463.18		Transfer Earnings Test to Amort				N
14	254315			H		33,463.18	Transfer Earnings Test to Amort				N
15	254305			S	3,645,599.44		Transfer OR Property Sales to Amort				N
16	254315			H		3,645,599.44	Transfer OR Property Sales to Amort				N
17	186233			S	1,667,463.42		Transfer OR Industrial DSM to Amort				N
18	186232			H		1,667,463.42	Transfer OR Industrial DSM to Amort				N
19	186307			S	615,292.01		Transfer OR AMR to Amort				N
20	186308			H		615,292.01	Transfer OR AMR to Amort				N
21	191440			S	1,159,882.47		Transfer Encana Cost of Cap to Amort				N
22	191441			H		1,159,882.47	Transfer Encana Cost of Cap to Amort				N
23	191031			S	4,695,154.00		Transfer Carry Cost Gas Inv to Amort				N
24	191030			H		4,695,154.00	Transfer Carry Cost Gas Inv to Amort				N
25	191400			S	2,453,528.00		Transfer OR WACOG to Amort				N
26	191401			H		2,453,528.00	Transfer OR WACOG to Amort				N
27	191411			H		1,724,491.24	Transfer to OR Demand Amort				N
28	191417			H		146,830.69	Transfer to OR Demand Amort				N
29	191450			H		196,088.72	Transfer to OR Demand Amort				N
30	191410			S	2,067,410.65		Transfer to OR Demand Amort				N
31	186316			S	1,332,049.30		Transfer WA Eng Effic to Amort				N
32	186310			H		12,465.56	Transfer WA Eng Effic to Amort				N

33	186312	H		1,319,583.74	Transfer WA Eng Effic to Amort	N
34	186315	S	15,228.79		Transfer WA-LIEE to Amort	N
35	186314	H		15,228.79	Transfer WA-LIEE to Amort	N
36	254307	S	234,331.00		Transfer WA Property Sales to Amort	N
37	254317	H		234,331.00	Transfer WA Property Sales to Amort	N
38	186234	H		384,772.26	Transfer WA GREAT to Amort	N
39	186235	S	384,772.26		Transfer WA GREAT to Amort	N
40	191420	S	436,116.00		Transfer WA WACOG to Amort	N
41	191421	H		436,116.00	Transfer WA WACOG to Amort	N
42	191430	S	3,932.91		Transfer WA Demand to Amort	N
43	191431	H		3,932.91	Transfer WA Demand to Amort	N

Total 25,802,684.18 25,802,684.18

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 _____

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Residential Decoupling
 Account Number: 186275
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 12-449 in UM 1027

1	Debit (Credit)							Total
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
70	Nov-11	1	680,279	(17,130,909)	10,605	8.618%	(16,440,026)	1,827,400
71	Dec-11		5,277,359		32,074	8.618%	5,309,433	7,136,833
72	Jan-12		2,032,497		58,553	8.618%	2,091,050	9,227,883
73	Feb-12		1,600,422		72,018	8.618%	1,672,440	10,900,323
74	Mar-12		2,567,972		87,504	8.618%	2,655,475	13,555,798
75	Apr-12		812,518		100,271	8.618%	912,789	14,468,587
76	May-12		207,885		104,655	8.618%	312,540	14,781,126
77	Jun-12		(958,587)		102,711	8.618%	(855,876)	13,925,251
78	Jul-12		(1,070,812)		96,161	8.618%	(974,650)	12,950,600
79	Aug-12		810,937		95,919	8.618%	906,856	13,857,456
80	Sep-12	2	250,036	(11)	100,417	8.618%	350,442	14,207,898
81	Oct-12		1,357,207		106,910	8.618%	1,464,117	15,672,015
82	Nov-12	3	1,472,772	(15,672,015)	4,774	7.78%	(14,194,469)	1,477,547
83	Dec-12		(435,221)		8,169	7.78%	(427,052)	1,050,494
84	Jan-13		482,332		8,374	7.78%	490,707	1,541,201
85	Feb-13		(865,323)		7,187	7.78%	(858,136)	683,065
86	Mar-13		3,199,584		14,801	7.78%	3,214,384	3,897,449
87	Apr-13		(1,083,882)		21,755	7.78%	(1,062,127)	2,835,322
88	May-13		(303,932)		17,397	7.78%	(286,535)	2,548,787
89	Jun-13		434,761		17,934	7.78%	452,695	3,001,482
90	Jul-13		427,732		20,846	7.78%	448,578	3,450,061
91	Aug-13		635,017		24,426	7.78%	659,443	4,109,504
92	Sep-13		(562,377)		24,820	7.78%	(537,557)	3,571,947
93	Oct-13		(1,831,355)		17,221	7.78%	(1,814,134)	1,757,813.08

94
 95 **History truncated for ease of viewing**

96
 97 **NOTES**

98 **1** - September balance plus October interest on the balance transferred to account 186271 for amortization

99 **2** - Transfer represents a balance true-up adjustment

100 **3** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Oregon Commercial Decoupling
 Account Number: 186270
 Authorized in dockets UG 143 and UM 1027
 Last deferral reauthorization was Order 12-449 in UM 1027

1	Debit (Credit)							
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
70	Nov-11	1	117,104	(2,434,808)	1,550	8.618%	(2,316,154)	275,865
71	Dec-11		1,142,978		6,085	8.618%	1,149,063	1,424,928
72	Jan-12		111,729		10,635	8.618%	122,363	1,547,291
73	Feb-12		147,614		11,642	8.618%	159,257	1,706,548
74	Mar-12		196,777		12,962	8.618%	209,739	1,916,287
75	Apr-12		(6,589)		13,738	8.618%	7,149	1,923,436
76	May-12		(45,443)		13,650	8.618%	(31,793)	1,891,643
77	Jun-12		(223,946)		12,781	8.618%	(211,165)	1,680,478
78	Jul-12		(433,967)		10,510	8.618%	(423,456)	1,257,022
79	Aug-12		696,007		11,527	8.618%	707,534	1,964,556
80	Sep-12		55,570		14,308	8.618%	69,878	2,034,434
81	Oct-12		(35,679)		14,483	8.618%	(21,196)	2,013,238
82	Nov-12	2	986,054	(2,013,238)	3,196	7.78%	(1,023,988)	989,250
83	Dec-12		605,899		8,378	7.78%	614,277	1,603,527
84	Jan-13		885,243		13,266	7.78%	898,509	2,502,036
85	Feb-13		(177,675)		15,646	7.78%	(162,029)	2,340,007
86	Mar-13		888,504		18,051	7.78%	906,555	3,246,562
87	Apr-13		342,341		22,158	7.78%	364,499	3,611,061
88	May-13		(291,502)		22,467	7.78%	(269,035)	3,342,026
89	Jun-13		434,358		23,076	7.78%	457,433	3,799,460
90	Jul-13		739,812		27,031	7.78%	766,844	4,566,303
91	Aug-13		642,115		31,686	7.78%	673,802	5,240,105
92	Sep-13		(86,000)		33,695	7.78%	(52,306)	5,187,799
93	Oct-13		(116,769)		33,256	7.78%	(83,513)	5,104,285.62


94
 95 **History truncated for ease of viewing**

96
 97 **NOTES**

98 **1** - September balance plus October interest on the balance transferred to account 186271 for amortization.

99 **2** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

Account Number 186276 INTERVENER FUNDING
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

 Display More Chars

All Documents in Currency * Display Currency USD Company code



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				
1	66,125.00		66,125.00	66,125.00
2				66,125.00
3				66,125.00
4				66,125.00
5				66,125.00
6				66,125.00
7				66,125.00
8				66,125.00
9				66,125.00
10				66,125.00
11				66,125.00
12				66,125.00
Total	66,125.00		66,125.00	66,125.00

Account Number 186278 NWIGU INTERVENOR M...
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

Display More Chars

All Documents in Currency * Display Currency USD Company cc



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				51,194.33
1				51,194.33
2				51,194.33
3				51,194.33
4	1,624.72		1,624.72	52,819.05
5				52,819.05
6				52,819.05
7				52,819.05
8				52,819.05
9				52,819.05
10	2,057.03		2,057.03	54,876.08
11				54,876.08
12				54,876.08
Total	3,681.75		3,681.75	54,876.08

October 2013 Balance	54,876.08
Transfer to 186288	(52,819.05)
Remaining Balance	<u>2,057.03</u>

Account Number 186284 DEFER- INTERV ISSUE
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

Display More Chars

All Documents in Currency * Display Currency USD Company code

Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				52,418.00
1				52,418.00
2				52,418.00
3				52,418.00
4				52,418.00
5				52,418.00
6				52,418.00
7	25,000.00		25,000.00	77,418.00
8				77,418.00
9				77,418.00
10	20,000.00		20,000.00	97,418.00
11				97,418.00
12				97,418.00
Total	45,000.00		45,000.00	97,418.00

October 2013 Balance	97,418.00
Transfer to 186286	(32,390.00)
Transfer to 186288	(45,028.00)
Remaining Balance	<u>20,000.00</u>

Company: Northwest Natural Gas Company
State: Oregon
Description: AMORT Earnings Test Adjustment
Account Number: 186279

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							(213,000.23)
Nov-11 new		8,179.21	9,596.34	2.01%	(333.85)	17,441.70	(195,558.53)
Dec-11		27,947.25		2.01%	(304.15)	27,643.10	(167,915.43)
Jan-12		30,865.49		2.01%	(255.41)	30,610.08	(137,305.35)
Feb-12		25,403.79		2.01%	(208.71)	25,195.08	(112,110.27)
Mar-12		24,596.87		2.01%	(167.18)	24,429.69	(87,680.58)
Apr-12		19,371.80		2.01%	(130.64)	19,241.16	(68,439.42)
May-12		11,985.67		2.01%	(104.60)	11,881.07	(56,558.35)
Jun-12		8,657.41		2.01%	(87.48)	8,569.93	(47,988.42)
Jul-12		6,300.58		2.01%	(75.10)	6,225.48	(41,762.94)
Aug-12		5,202.69		2.01%	(65.60)	5,137.09	(36,625.85)
Sep-12		5,530.89		2.01%	(56.72)	5,474.17	(31,151.68)
Oct-12		7,258.68		2.01%	(46.10)	7,212.58	(23,939.10)
Nov-12 old		7,063.25		2.01%	(34.18)	7,029.07	(16,910.03)
Nov-12 new		35,487.40	(967,320.60)	1.47%	(1,163.23)	(932,996.43)	(949,906.46)
Dec-12		127,773.94		1.47%	(1,085.37)	126,688.57	(823,217.89)
Jan-13		188,215.08		1.47%	(893.16)	187,321.92	(635,895.97)
Feb-13		152,567.31		1.47%	(685.53)	151,881.78	(484,014.19)
Mar-13		119,107.58		1.47%	(519.96)	118,587.62	(365,426.57)
Apr-13		86,517.82		1.47%	(394.66)	86,123.16	(279,303.41)
May-13		57,103.76		1.47%	(307.17)	56,796.59	(222,506.82)
Jun-13		45,820.25		1.47%	(244.51)	45,575.74	(176,931.08)
Jul-13		31,827.87		1.47%	(197.25)	31,630.62	(145,300.46)
Aug-13		28,440.21		1.47%	(160.57)	28,279.64	(117,020.82)
Sep-13		29,332.20		1.47%	(125.38)	29,206.82	(87,814.00)
Oct-13		54,425.06		1.47%	(74.24)	54,350.82	(33,463.18)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: (Gains)/Losses on Property Sales
 Account Number: 254305
 Info: Dockets UP 208, UP 287, UP 290
 Orders 13-196, 13-358

1	Debit (Credit)							Total
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
8								
9	May-13	1	(2,664,215)				(2,664,215)	(2,664,215)
10	Jun-13		0				0	(2,664,215)
11	Jul-13		0				0	(2,664,215)
12	Aug-13		0				0	(2,664,215)
13	Sep-13		0				0	(2,664,215)
14	Oct-13	2	(981,384)				(981,384)	(3,645,599)
15	Nov-13			3,645,599			3,645,599	0
16								

NOTES

18 **1** - Deferral represents the net gain on sales of Tualatin and South Center properties (Order No. 13-196)
 19 **2** - Deferral represents the net gain on sale of Central properties (Order No. 13-358)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Industrial DSM Costs
 Account Number: 186232
 Docket UM 1420
 13-14 Deferral approved in Order 13-169

1 Debit (Credit)

2
3
4
5
6
7

Month/Year	Note	Deferral	Transfers	TOTAL Interest	Interest Rate	Mar 12 - Feb 13 Interest	Mar 13 - Feb 14 Interest	Activity	TOTAL Balance	Mar 12 - Feb 13 Balance	Mar 13 - Feb 14 Balance
(a)	(b)	(c)	(d)	(e)	(e1)	(e5)	(e6)	(f)	(g)	(g4)	(g5)
Beginning Balance											
Nov-11	1	0	(1,798,220)	13,993	8.618%			(1,784,226)	1,962,493		
Dec-11		0		14,094	8.618%			14,094	1,976,587		
Jan-12		0		14,195	8.618%			14,195	1,990,782		
Feb-12	2	0	27	14,297	8.618%			14,324	2,005,105		
Mar-12		0		0	8.618%	0		0	2,005,105	0	
Apr-12		0		0	8.618%	0		0	2,005,105	0	
May-12		0		0	8.618%	0		0	2,005,105	0	
Jun-12		0		0	8.618%	0		0	2,005,105	0	
Jul-12		538,172		1,932	8.618%	1,932		540,104	2,545,210	540,104	
Aug-12		0		3,879	8.618%	3,879		3,879	2,549,089	543,983	
Sep-12		0		3,907	8.618%	3,907		3,907	2,552,995	547,890	
Oct-12		538,172		5,867	8.618%	5,867		544,039	3,097,035	1,091,929	
Nov-12	1	0	(2,005,105)	7,079	7.78%	7,079		(1,998,026)	1,099,009	1,099,009	
Dec-12		538,172		8,870	7.78%	8,870		547,042	1,646,050	1,646,050	
Jan-13		0		10,672	7.78%	10,672		10,672	1,656,722	1,656,722	
Feb-13		0		10,741	7.78%	10,741		10,741	1,667,463	1,667,463	
Mar-13		0		0	7.78%	0	0	0	1,667,463	1,667,463	0
Apr-13		575,946		1,867	7.78%	0	1,867	577,813	2,245,276	1,667,463	577,813
May-13		0		3,746	7.78%	0	3,746	3,746	2,249,023	1,667,463	581,559
Jun-13		0		3,770	7.78%	0	3,770	3,770	2,252,793	1,667,463	585,330
Jul-13		575,946		5,662	7.78%	0	5,662	581,608	2,834,401	1,667,463	1,166,938
Aug-13		0		7,566	7.78%	0	7,566	7,566	2,841,967	1,667,463	1,174,503
Sep-13		0		7,615	7.78%	0	7,615	7,615	2,849,581	1,667,463	1,182,118
Oct-13		575,946		9,531	7.78%	0	9,531	585,477	3,435,058	1,667,463	1,767,595

History truncated for ease of viewing

NOTES

1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)

2 - Transfer represents a balance true-up adjustment.

Deferrals are authorized on a program year (Mar - Feb). The total balance is broken down into separate deferral years for convenience of review

[Account Number] 186308 DEFER OR AMR
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

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All Documents in Currency * Display Currency USD Company coc



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				3,566,594.14
1				3,566,594.14
2				3,566,594.14
3				3,566,594.14
4				3,566,594.14
5				3,566,594.14
6				3,566,594.14
7				3,566,594.14
8				3,566,594.14
9				3,566,594.14
10				3,566,594.14
11		2,951,302.13	2,951,302.13-	615,292.01
12				615,292.01
Total		2,951,302.13	2,951,302.13-	615,292.01


Company: Northwest Natural Gas Company
 State: Oregon
 Description: Gas Reserves Credit
 Account Number: 191440
 Info: Docket UG 204
 Order 11-176

1	Debit (Credit)							Total
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
8								
9	Oct-12							(422,864)
10	Nov-12		(45,233.34)		7.78%	(2,888)	(48,122)	(470,986)
11	Dec-12		(46,153.42)		7.78%	(3,203)	(49,357)	(520,342)
12	Jan-13		(48,267.76)		7.78%	(3,530)	(51,798)	(572,140)
13	Feb-13		(50,384.10)		7.78%	(3,873)	(54,257)	(626,397)
14	Mar-13		(52,539.69)		7.78%	(4,231)	(56,771)	(683,168)
15	Apr-13		(54,614.93)		7.78%	(4,606)	(59,221)	(742,389)
16	May-13		(59,115.59)		7.78%	(5,005)	(64,120)	(806,509)
17	Jun-13		(62,470.68)		7.78%	(5,431)	(67,902)	(874,411)
18	Jul-13		(63,209.90)		7.78%	(5,874)	(69,084)	(943,495)
19	Aug-13		(65,055.63)		7.78%	(6,328)	(71,384)	(1,014,879)
20	Sep-13		(65,663.21)		7.78%	(6,793)	(72,456)	(1,087,335)
21	Oct-13		(65,286.00)		7.78%	(7,261)	(72,547)	(1,159,881.96)
22	Nov-13		-	1,159,881.96	7.78%	0	1,159,882	0

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Working Gas Deferral
 Account Number: 191030
 Info: Docket UM 1651
 Order 13-349

1	Debit (Credit)							Total
2								
3								
4	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
6								
7	Beginning Balance							
8								
9	Nov-12		515,700		7.78%	1,672	517,372	517,372
10	Dec-12		700,200		7.78%	2,270	702,470	1,219,842
11	Jan-13		660,150		7.78%	5,494	665,644	1,885,486
12	Feb-13		549,000		7.78%	9,688	558,688	2,444,174
13	Mar-13		484,200		7.78%	13,794	497,994	2,942,168
14	Apr-13		366,300		7.78%	17,034	383,334	3,325,502
15	May-13		247,050		7.78%	19,876	266,926	3,592,428
16	Jun-13		173,700		7.78%	22,123	195,823	3,788,251
17	Jul-13		162,000		7.78%	23,816	185,816	3,974,067
18	Aug-13		162,450		7.78%	25,087	187,537	4,161,604
19	Sep-13		168,300		7.78%	26,311	194,611	4,356,215
20	Oct-13		310,950		7.78%	27,989	338,939	4,695,154
21	Nov-13		0	(4,695,154)	7.78%	0	(4,695,154)	0
22								

Account Number 191400 WACOG - ACCR. OR
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013


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Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				1,512,147.00-
1		2,169,157.00	2,169,157.00-	3,681,304.00-
2		2,748,973.00	2,748,973.00-	6,430,277.00-
3	1,828,019.00	52,312.00	1,775,707.00	4,654,570.00-
4		1,080,084.00	1,080,084.00-	5,734,654.00-
5		303,677.00	303,677.00-	6,038,331.00-
6	1,566,849.00	41,619.00	1,525,230.00	4,513,101.00-
7	883,467.00	33,393.00	850,074.00	3,663,027.00-
8	817,145.00	27,686.00	789,459.00	2,873,568.00-
9		176,808.00	176,808.00-	3,050,376.00-
10	628,000.00	31,152.00	596,848.00	2,453,528.00-
11				2,453,528.00-
12				2,453,528.00-
Total	5,723,480.00	6,664,861.00	941,381.00-	2,453,528.00-

Account Number 191417 DEMAND - ACCR COOS B
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

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All Documents in Currency * Display Currency USD Company code



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				28,390.93
1	21,725.04	8,380.07	13,344.97	41,735.90
2	21,725.00	10,988.27	10,736.73	52,472.63
3	43,450.00	29,863.56	13,586.44	66,059.07
4	21,682.75	37,067.56	15,384.81-	50,674.26
5	21,682.75	5,323.68	16,359.07	67,033.33
6	21,682.75	7,351.17	14,331.58	81,364.91
7	21,683.36	4,973.37	16,709.99	98,074.90
8	21,682.75	5,182.55	16,500.20	114,575.10
9	21,747.46	3,966.89	17,780.57	132,355.67
10	21,691.34	7,216.32	14,475.02	146,830.69
11		3,311.80	3,311.80-	143,518.89
12		0.21	0.21-	143,518.68
Total	238,753.20	123,625.45	115,127.75	143,518.68

Account Number 191450 OR DEMAND ACCR VOLU
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

 Display More Chars

All Documents in Currency * Display Currency USD Company code



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				2,099,574.62
1	13,612.00	2,210,624.70	2,197,012.70-	97,438.08-
2		303,125.30	303,125.30-	400,563.38-
3	1,245,212.01		1,245,212.01	844,648.63
4	434,748.15		434,748.15	1,279,396.78
5	7,110.00	365,397.05	358,287.05-	921,109.73
6	212,260.29		212,260.29	1,133,370.02
7	160,190.68		160,190.68	1,293,560.70
8	182,840.82		182,840.82	1,476,401.52
9	7,323.00	693,682.78	686,359.78-	790,041.74
10	3,186.00	597,139.02	593,953.02-	196,088.72
11				196,088.72
12				196,088.72
Total	2,266,482.95	4,169,968.85	1,903,485.90-	196,088.72

Account Number 191410 DEMAND - ACCR OR
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013
 Display More Chars
 All Documents in Currency * Display Currency USD Company cod



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryover				309,881.65-
1	70.00	291,549.00	291,479.00-	601,360.65-
2		337,953.00	337,953.00-	939,313.65-
3		253,069.00	253,069.00-	1,192,382.65-
4		140,203.00	140,203.00-	1,332,585.65-
5		189,409.00	189,409.00-	1,521,994.65-
6		159,328.00	159,328.00-	1,681,322.65-
7		93,071.00	93,071.00-	1,774,393.65-
8		164,051.00	164,051.00-	1,938,444.65-
9		53,490.00	53,490.00-	1,991,934.65-
10		75,476.00	75,476.00-	2,067,410.65-
11				2,067,410.65-
12				2,067,410.65-
Total	70.00	1,757,599.00	1,757,529.00-	2,067,410.65-

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)
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

Interest on Dec 2012 Balance Only (no 2013 Activity included):

	Jan-13			3.25%	32.86	32.86	12,132.91
	Feb-13			3.25%	32.95	32.95	12,165.77
	Mar-13			3.25%	33.04	33.04	12,198.72
	Apr-13			3.25%	33.13	33.13	12,231.76
	May-13			3.25%	33.22	33.22	12,264.89
	Jun-13			3.25%	33.31	33.31	12,298.11
	Jul-13			3.25%	33.40	33.40	12,331.42
	Aug-13			3.25%	33.49	33.49	12,364.82
	Sep-13			3.25%	33.58	33.58	12,398.31
	Oct-13			3.25%	33.67	33.67	12,431.89
					<u>332.65</u>		12,465.56

December 2012 Balance 12,132.91
 Interest on Dec 2012 Balance 332.65
 Balance to Transfer 12,465.56

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)	0.00	3.25%		3,459.74	1,627.25		(673,151.83)	1,280,902.29		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	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:

- 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
- 2 - Transfer represents a balance true-up adjustment

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I

Debit (Credit)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
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	Interest on Dec 2012 Balance Only (no 2013 Activity included):							
53								14,822.44
54	Jan-13				3.25%	40.14	40.14	14,862.58
55	Feb-13				3.25%	40.25	40.25	14,902.83
56	Mar-13				3.25%	40.36	40.36	14,943.19
57	Apr-13				3.25%	40.47	40.47	14,983.66
58	May-13				3.25%	40.58	40.58	15,024.24
59	Jun-13				3.25%	40.69	40.69	15,064.93
60	Jul-13				3.25%	40.80	40.80	15,105.73
61	Aug-13				3.25%	40.91	40.91	15,146.64
62	Sep-13				3.25%	41.02	41.02	15,187.66
63	Oct-13				3.25%	41.13	41.13	15,228.79
						<u>406.35</u>		

December 2012 Balance	14,822.44
Interest on Dec 2012 Balance	406.35
Balance to Transfer	<u>15,228.79</u>

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Share Gain Property Sales
 Account Number: 254307

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
May-13	1	(161,597.00)				(161,597.00)	(161,597.00)
Jun-13		0.00				0.00	(161,597.00)
Jul-13		0.00				0.00	(161,597.00)
Aug-13		0.00				0.00	(161,597.00)
Sep-13		0.00				0.00	(161,597.00)
Oct-13	2	(72,734.00)				(72,734.00)	(234,331.00)
Nov-13		0.00	234,331.00			234,331.00	0.00

NOTES

- 1 - Represents Washington's share of the gain on sales of South Center and Tualatin properties (UG-130574)
- 2 - Represents Washington's share of the gain on sale of the Central property (UG-131554)


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	

57 History truncated for easy of viewing

Account Number 191420 WACOG - ACCR. WA
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

 Display More Chars

All Documents in Currency * Display Currency USD Company c



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				52,155.00-
1		162,676.00	162,676.00-	214,831.00-
2		261,125.00	261,125.00-	475,956.00-
3	133,325.00	1,075.00	132,250.00	343,706.00-
4		119,593.00	119,593.00-	463,299.00-
5		63,048.00	63,048.00-	526,347.00-
6	130,558.00	1,249.00	129,309.00	397,038.00-
7	31,391.00	1,033.00	30,358.00	366,680.00-
8	15,593.00	950.00	14,643.00	352,037.00-
9		103,006.00	103,006.00-	455,043.00-
10	20,129.00	1,202.00	18,927.00	436,116.00-

Account Number 191430 DEMAND - ACCR WA
 Company Code 5000 Northwest Natural Gas Com
 Fiscal Year 2013

 Display More Chars

All Documents in Currency * Display Currency USD Company c



Period	Debit	Credit	Balance	Cum. balance
Bal. Carryfor...				775,053.70-
1		935,657.92	935,657.92-	1,710,711.62-
2		481,178.03	481,178.03-	2,191,889.65-
3		69,299.87	69,299.87-	2,261,189.52-
4	5,291.12	6,117.00	825.88-	2,262,015.40-
5	253,408.74	5,783.00	247,625.74	2,014,389.66-
6	472,132.78	4,816.00	467,316.78	1,547,072.88-
7	508,583.41	3,501.00	505,082.41	1,041,990.47-
8	516,617.25	2,122.00	514,495.25	527,495.22-
9	404,245.25	881.00	403,364.25	124,130.97-
10	120,371.06	173.00	120,198.06	3,932.91-

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302013 (MMDDYYYY)	11302013 (MMDDYYYY)	USD	JE 29-2	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	11,459.91	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	11,459.91	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	H	-		INT RESERVE - 186231 Ind DSM				N
4	186231			H			INT RESERVE - 186231 Ind DSM				N
5	402000	81199	495-06374	S	118,963.80	-	AMORT 186233 Ind DSM				N
6	186233			H	-	118,963.80	AMORT 186233 Ind DSM				N
7	411000	83010	419-06205	S	17.38	-	INTEREST 186233 Ind DSM				N
8	186233			H	-	17.38	INTEREST 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
10	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
11	402000	81199	495-06064	S	160,132.39	-	AMORT 186271 Comm Decoup				N
12	186271			H	-	160,132.39	AMORT 186271 Comm Decoup				N
13	411000	83010	419-06205	H	-	69.67	INTEREST 186271 Comm Decoup				N
14	186271			S	69.67	-	INTEREST 186271 Comm Decoup				N
15	402000	81199	495-06064	S	212,133.76	-	AMORT 186277 Res Decoup				N
16	186277			H	-	212,133.76	AMORT 186277 Res Decoup				N
17	411000	83010	419-06205	H	-	2,373.75	INTEREST 186277 Res Decoup				N
18	186277			S	2,373.75	-	INTEREST 186277 Res Decoup				N
19	186279			H	-	13.60	INTEREST 186279 EARNINGS TEST				N
20	411000	81199	419-06205	S	13.60	-	INTEREST 186279 EARNINGS TEST				N
21	186279			H	-	-	AMORT 186279 EARNINGS TEST				N
22	402000	81199	495-06374	H	-	-	AMORT 186279 EARNINGS TEST				N
23	402000	81199	495-06233	S	3,835.43	-	AMORT 186286 CUB Fund				N
24	186286			H	-	3,835.43	AMORT 186286 CUB Fund				N
25	411000	83010	419-06205	H	-	2.42	INTEREST186286 CUB Fund				N
26	186286			S	2.42	-	INTEREST186286 CUB Fund				N
27	402000	81199	495-06233	S	7,345.73	-	AMORT 186288 NWIGU Intervener				N
28	186288			H	-	7,345.73	AMORT 186288 NWIGU Intervener				N
29	411000	83010	419-06205	H	-	0.22	INTEREST186288 NWIGU Intervener				N
30	186288			S	0.22	-	INTEREST186288 NWIGU Intervener				N
30	402000	81199	495-06374	S	21,943.97	-	AMORT 186307 OR AMR				N
30	186307			H	-	21,943.97	AMORT 186307 OR AMR				N



1,080,694.84 1,080,694.84

Prepared by _____

Date _____

Document No. _____

Approved by _____

Date _____

Posted by _____

Date _____

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

Posted by _____

Date _____

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

Extract from the
2013-2014 PGA Filing - Washington: November Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235	186315	254317	Volumes			
		WACOG	Demand	Demand	R&C Energy	Low Income				Prior Month	Current Month	
		Deferral	Deferral FIRM	Deferral	Efficiency	Bill Pay Assist	WA-LJEE	Property		Unbilled	Unbilled	Total
		A	B	C	D	E			CIS			
Schedule	Block											
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588	5,404.60			5,404.60
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464	2,301.70			2,301.70
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355	1,482,160.90			1,482,160.90
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314	408,604.00			408,604.00
3 IFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279	13,952.40			13,952.40
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277	9,497.8			9,497.8
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247	73,612.10			73,612.10
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217	89,049.50			89,049.50
41C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.01426)	(0.00416)	(0.00017)	0.00251	-			-
	Block 2	0.01110	0.00000	0.00624	(0.01256)	(0.00366)	(0.00015)	0.00221	-			-
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260	-			-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	-			-
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00260	4,000.0			4,000.0
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	12,244.0			12,244.0
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244	4,992.20			4,992.20
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215	5,476.30			5,476.30
41I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00416)	(0.00017)	0.00251	-			-
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00366)	(0.00015)	0.00221	-			-
42C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.00968)	(0.00274)	(0.00011)	0.00159	45,650.00			45,650.00
	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142	21,776.00			21,776.00
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109	-			-
	Block 4	0.01110	0.01787	0.00000	(0.00532)	(0.00150)	(0.00007)	0.00087	-			-
	Block 5	0.01110	0.01787	0.00000	(0.00354)	(0.00100)	(0.00004)	0.00058	-			-
	Block 6	0.01110	0.01787	0.00000	(0.00133)	(0.00037)	(0.00002)	0.00022	-			-
42I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00242)	(0.00011)	0.00140	81,686.0			81,686.0
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125	72,764.0			72,764.0
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096	23,566.0			23,566.0
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077	5,150.0			5,150.0
	Block 5	0.01110	0.01787	0.00000	0.00000	(0.00089)	(0.00004)	0.00052	-			-
	Block 6	0.01110	0.01787	0.00000	0.00000	(0.00033)	(0.00001)	0.00019	-			-
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110	30,000.00			30,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	50,691.00			50,691.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	25,518.00			25,518.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	26,308.00			26,308.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	-			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015	-			-
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00110	64,222.0			64,222.0
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	57,072.0			57,072.0
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	40,000.0			40,000.0
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	110,000.00			110,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	67,370.0			67,370.0
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00015	-			-
42C Interr Sales	Block 1	0.01110	0.00000	0.00624	(0.00537)	(0.00152)	(0.00007)	0.00088	10,000.00			10,000.00
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078	20,000.00			20,000.00
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060	3,003.00			3,003.00
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049	-			-
	Block 5	0.01110	0.00000	0.00624	(0.00197)	(0.00055)	(0.00002)	0.00033	-			-
	Block 6	0.01110	0.00000	0.00624	(0.00074)	(0.00021)	(0.00001)	0.00012	-			-
42I Interr Sales	Block 1	0.01110	0.00000	0.00624	0.00000	(0.00189)	(0.00008)	0.00109	16,383.0			16,383.0
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098	14,321.0			14,321.0
	Block 3	0.01110	0.00000	0.00624	0.00000	(0.00130)	(0.00006)	0.00075	-			-
	Block 4	0.01110	0.00000	0.00624	0.00000	(0.00104)	(0.00005)	0.00060	-			-
	Block 5	0.01110	0.00000	0.00624	0.00000	(0.00069)	(0.00003)	0.00040	-			-
	Block 6	0.01110	0.00000	0.00624	0.00000	(0.00026)	(0.00001)	0.00015	-			-
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	-			-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	-			-
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	-			-
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	-			-
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	-			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013	-			-
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00100	82,454.0			82,454.0
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	131,094.0			131,094.0
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	102,251.0			102,251.0
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	360,172.0			360,172.0
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	173,126.0			173,126.0
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00013	-			-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	-			-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	-			-
Intentionally blank												
Sources:												
total per above 3,745,872.50 0 0 3,745,872.50												
Temporaries Tab												

total OR & WA	52,876,111.80	total* wa	3,745,872.50
total per CIS	52,876,111.80	total* or	49,130,239.30
difference	0.00	total*	52,876,111.80
		*including unbilled	

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

the
PGA Filing - Washington:
Amortization Rates

		191421	191431	191431	186316	186235	186315
		WACOG	Demand	Demand	R&C Energy	Low Income	
		Deferral	Deferral FIRM	Deferral	Efficiency	Bill Pay Assist	WA-LIEE
				INTERR		(GREAT)	
Schedule	Block						
1R (R01)		60.00	96.60	0.00	(193.92)	(54.94)	(2.33)
1C (C01)		25.55	41.14	0.00	(65.17)	(18.47)	(0.77)
2R (R02)		16,455.56	26,490.47	0.00	(32,145.74)	(9,099.46)	(382.69)
3 CFS		4,536.49	7,302.93	0.00	(7,838.24)	(2,219.40)	(93.78)
3 IFS		154.91	249.37	0.00	0.00	(67.38)	(2.80)
27		105.45	169.75	0.00	(160.76)	(45.59)	(1.91)
41C Firm Sales	Block 1	817.27	1,315.66	0.00	(1,108.70)	(313.96)	(13.37)
	C41SF Block 2	988.66	1,591.57	0.00	(1,181.12)	(334.66)	(14.48)
41C Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	C41SI 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	55.43	89.22	0.00	0.00	(21.05)	(0.91)
	I41SF Block 2	60.80	97.88	0.00	0.00	(20.37)	(0.84)
41I Interr Sales	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	I41SI Block 2	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	506.83	815.90	0.00	(441.78)	(125.29)	(5.24)
	C42SF Block 2	241.77	389.20	0.00	(188.67)	(53.52)	(2.29)
	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	906.91	1,459.96	0.00	0.00	(197.63)	(8.59)
	I42SF Block 2	807.86	1,300.50	0.00	0.00	(157.26)	(6.96)
	Block 3	261.64	421.19	0.00	0.00	(39.21)	(1.58)
	Block 4	57.18	92.05	0.00	0.00	(6.85)	(0.30)
	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	111.02	0.00	62.45	(53.74)	(15.20)	(0.67)
	C42SI Block 2	222.05	0.00	124.89	(96.20)	(27.16)	(1.15)
	Block 3	33.34	0.00	18.75	(11.06)	(3.13)	(0.14)
	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	181.89	0.00	102.30	0.00	(31.02)	(1.25)
	I42SI Block 2	159.00	0.00	89.43	0.00	(24.24)	(0.96)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	C42TI Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
	I42TI Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank							
Sources:		26,749.61	41,923.39	397.82	(43,485.10)	(12,875.79)	(543.01)

Temporaries Tab

Switchers - WA	26,749.61	191421
	42,321.21	191431
Commodity	(43,485.10)	186316
Commodity	(12,875.79)	186235
Commodity	(543.01)	186315
Commodity	8,380.42	254317

0.95628 Annually

191421

Demand
 Demand
 Demand
 Demand

rate sensitive : 0.95628 Annually

Demand **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	Nov-13	OLD	(2,613.69)		3.250%	1,038.55	(1,575.14)	383,197.12
57	Nov-13	NEW	0.00	(384,772.26)	3.250%	1,037.83	(383,734.43)	(537.31)

59 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	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
57	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71

59 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	Nov-13 OLD	500.52		3.25%	61.05	561.57	22,851.72
57	Nov-13 NEW	0.00	(12,465.56)	3.25%	0.00	(12,465.56)	10,386.16

59 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	
53	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%				3,534.93	(1,316,048.80)	1,308,740.46		1,308,740.46	1,308,740.46	
54	Nov-13 NEW	0.00	0.00	0.00	3.25%				0.00	0.00	1,308,740.46				

History truncated for ease of viewing

Notes:

- 1 - Transferred Dec 2011 deferral plus 2012 interest on the balance to account 186316 for amortization
- 2 - Transfer represents a balance true-up adjustment

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I

Debit (Credit)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1	Beginning Balance								0.00
25	Nov-11	old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11	new	0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11		0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12		0.00		3.25%	218.10	218.10	80,745.92	
29	Feb-12		0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12		0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12		8,727.65		3.25%	231.69	8,959.34	90,143.23	
32	May-12		170.56		3.25%	244.37	414.93	90,558.16	
33	Jun-12		0.00		3.25%	245.26	245.26	90,803.42	
34	Jul-12		0.00		3.25%	245.93	245.93	91,049.35	
35	Aug-12		4,635.56		3.25%	252.87	4,888.43	95,937.78	
36	Sep-12		0.00		3.25%	259.83	259.83	96,197.61	
37	Oct-12		0.00		3.25%	260.54	260.54	96,458.15	
38	Nov-12	old	511.68	(82,736.27)	3.25%	37.86	(82,186.73)	14,271.42	
39	Nov-12	new	0.00		3.25%	0.00	0.00	14,271.42	
40	Dec-12		511.68		3.25%	39.34	551.02	14,822.44	
41	Jan-13		2,814.60		3.25%	43.96	2,858.56	17,681.00	
42	Feb-13		84.46		3.25%	48.00	132.46	17,813.46	
43	Mar-13		591.22		3.25%	49.05	640.27	18,453.73	
44	Apr-13		5,923.35		3.25%	58.00	5,981.35	24,435.08	
45	May-13		85.99		3.25%	66.29	152.28	24,587.36	
46	Jun-13		85.99		3.25%	66.71	152.70	24,740.06	
47	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	Nov-13	OLD	515.94		3.25%	157.91	673.85	58,719.63	
52	Nov-13	NEW	0.00	(15,228.79)	3.25%	0.00	(15,228.79)	43,490.84	

53
 54 **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		(12,875.79)		3.25%	0.00	(12,875.79)	(15,332.60)
27	Feb-12		0.00		3.25%	0.00	0.00	(15,332.60)
28	Mar-12		0.00		3.25%	0.00	0.00	(15,332.60)
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
49	Nov-13	OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
50	Nov-13	NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91

52 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	Nov-13 OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
57	Nov-13 NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68

59 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	Nov-13	OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
56	Nov-13	NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)

58 History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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	Nov-13 OLD	52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
57	Nov-13 NEW	26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)

59 History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Share Gain Property Sales
 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	1	(161,597.00)				(161,597.00)	(161,597.00)
9	Jun-13		0.00				0.00	(161,597.00)
10	Jul-13		0.00				0.00	(161,597.00)
11	Aug-13		0.00				0.00	(161,597.00)
12	Sep-13		0.00				0.00	(161,597.00)
13	Oct-13	2	(72,734.00)				(72,734.00)	(234,331.00)
14	Nov-13		0.00	234,331.00			234,331.00	0.00

15

16 **NOTES**

17 **1** - Represents Washington's share of the gain on sales of South Center and Tualatin properties (UG-130574)

18 **2** - Represents Washington's share of the gain on sale of the Central property (UG-131554)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Property Sales Amort. - WA
 Account Number: 254317

1	Debit (Credit)							Total
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							
9	Nov-13		8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(226,573.88)
15								
16								
17								
18								

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302013 (MMDDYYYY)	11302013 (MMDDYYYY)	USD	JE 29-3	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			H		11,459.91	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	S	11,459.91		INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	H	-	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	-	INT RESERVE - 186231 Ind DSM				N
5	402000	81199	495-06374	H	-	-	AMORT 186233 Ind DSM				N
6	186233			H	-	-	AMORT 186233 Ind DSM				N
7	411000	83010	419-06205	H	-	1,866.56	INTEREST 186233 Ind DSM				N
8	186233			S	1,866.56	-	INTEREST 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
10	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
11	402000	81199	495-06064	H	-	-	AMORT 186271 Comm Decoup				N
12	186271			H	-	-	AMORT 186271 Comm Decoup				N
13	411000	83010	419-06205	H	-	5,708.18	INTEREST 186271 Comm Decoup				N
14	186271			S	5,708.18	-	INTEREST 186271 Comm Decoup				N
15	402000	81199	495-06064	H	-	-	AMORT 186277 Res Decoup				N
16	186277			H	-	-	AMORT 186277 Res Decoup				N
17	411000	83010	419-06205	S	474.24	-	INTEREST 186277 Res Decoup				N
18	186277			H	-	474.24	INTEREST 186277 Res Decoup				N
19	186279			S	9.38	-	INTEREST 186279 EARNINGS TEST				N
20	411000	81199	419-06205	H	-	9.38	INTEREST 186279 EARNINGS TEST				N
21	186279			H	-	-	AMORT 186279 EARNINGS TEST				N
22	402000	81199	495-06374	H	-	-	AMORT 186279 EARNINGS TEST				N
23	402000	81199	495-06233	H	-	-	AMORT 186286 CUB Fund				N
24	186286			H	-	-	AMORT 186286 CUB Fund				N
25	411000	83010	419-06205	H	-	108.67	INTEREST186286 CUB Fund				N
26	186286			S	108.67	-	INTEREST186286 CUB Fund				N
27	402000	81199	495-06233	H	-	-	AMORT 186288 NWIGU Intervener				N
28	186288			H	-	-	AMORT 186288 NWIGU Intervener				N
29	411000	83010	419-06205	H	-	108.08	INTEREST186288 NWIGU Intervener				N
30	186288			S	108.08	-	INTEREST186288 NWIGU Intervener				N
31	191401			S	208,501.96	-	AMORT 191401 OR WACOG				N
32	541000	84020	805-02650	H	-	208,501.96	AMORT 191401 OR WACOG				N

67	254301			H	OR STOR CREDIT AMORT
68	402000	81199	495-02225	H	OR STOR CREDIT AMORT
69	411000	83010	419-06205	H	OR STOR CREDIT INT
70	254301			H	OR STOR CREDIT INT

N
N
N
N

243,038.34 243,038.34

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 _____

act from the
3-2014 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)	60.00	96.60	0.00	(193.92)	(54.94)	(2.33)
1C (C01)	25.55	41.14	0.00	(65.17)	(18.47)	(0.77)
2R (R02)	16,455.56	26,490.47	0.00	(32,145.74)	(9,099.46)	(382.69)
3 CFS	4,536.49	7,302.93	0.00	(7,838.24)	(2,219.40)	(93.78)
3 IFS	154.91	249.37	0.00	0.00	(67.38)	(2.80)
27	105.45	169.75	0.00	(160.76)	(45.59)	(1.91)
41C Firm Sales	817.27	1,315.66	0.00	(1,108.70)	(313.96)	(13.37)
C41SF	988.66	1,591.57	0.00	(1,181.12)	(334.66)	(14.48)
41C Interr Sales	0.00	0.00	0.00	0.00	0.00	0.00
C41SI	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Trans	0.00	0.00	0.00	0.00	0.00	0.00
I41TF	0.00	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	0.00	0.00	0.00	0.00	0.00	0.00
C41TF	0.00	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	55.43	89.22	0.00	0.00	(21.05)	(0.91)
I41SF	60.80	97.88	0.00	0.00	(20.37)	(0.84)
41I Interr Sales	0.00	0.00	0.00	0.00	0.00	0.00
I41SI	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	506.83	815.90	0.00	(441.78)	(125.29)	(5.24)
C42SF	241.77	389.20	0.00	(188.67)	(53.52)	(2.29)
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	906.91	1,459.96	0.00	0.00	(197.63)	(8.59)
I42SF	807.86	1,300.50	0.00	0.00	(157.26)	(6.96)
Block 2	261.64	421.19	0.00	0.00	(39.21)	(1.58)
Block 3	57.18	92.05	0.00	0.00	(6.85)	(0.30)
Block 4	0.00	0.00	0.00	0.00	0.00	0.00
Block 5	0.00	0.00	0.00	0.00	0.00	0.00
Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	0.00	0.00	0.00	0.00	0.00	0.00
C42TF	0.00	0.00	0.00	0.00	0.00	0.00
Block 2	0.00	0.00	0.00	0.00	0.00	0.00
Block 3	0.00	0.00	0.00	0.00	0.00	0.00
Block 4	0.00	0.00	0.00	0.00	0.00	0.00
Block 5	0.00	0.00	0.00	0.00	0.00	0.00
Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	0.00	0.00	0.00	0.00	0.00	0.00
I42TF	0.00	0.00	0.00	0.00	0.00	0.00
Block 2	0.00	0.00	0.00	0.00	0.00	0.00
Block 3	0.00	0.00	0.00	0.00	0.00	0.00
Block 4	0.00	0.00	0.00	0.00	0.00	0.00
Block 5	0.00	0.00	0.00	0.00	0.00	0.00
Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	111.02	0.00	62.45	(53.74)	(15.20)	(0.67)
C42SI	222.05	0.00	124.89	(96.20)	(27.16)	(1.15)
Block 2	33.34	0.00	18.75	(11.06)	(3.13)	(0.14)
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 Interr Sales	181.89	0.00	102.30	0.00	(31.02)	(1.25)
I42SI	159.00	0.00	89.43	0.00	(24.24)	(0.96)
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 Inter Trans	0.00	0.00	0.00	0.00	0.00	0.00
C42TI	0.00	0.00	0.00	0.00	0.00	0.00
Block 2	0.00	0.00	0.00	0.00	0.00	0.00
Block 3	0.00	0.00	0.00	0.00	0.00	0.00
Block 4	0.00	0.00	0.00	0.00	0.00	0.00
Block 5	0.00	0.00	0.00	0.00	0.00	0.00
Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Inter Trans	0.00	0.00	0.00	0.00	0.00	0.00
I42TI	0.00	0.00	0.00	0.00	0.00	0.00
Block 2	0.00	0.00	0.00	0.00	0.00	0.00
Block 3	0.00	0.00	0.00	0.00	0.00	0.00
Block 4	0.00	0.00	0.00	0.00	0.00	0.00
Block 5	0.00	0.00	0.00	0.00	0.00	0.00
Block 6	0.00	0.00	0.00	0.00	0.00	0.00
43 Firm Trans	0.00	0.00	0.00	0.00	0.00	0.00
43 Interr Trans	0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank						
Sources:	26,749.61	41,923.39	397.82	(43,485.10)	(12,875.79)	(543.01)
Temporarles Tab						

Switchers - WA	26,749.61	191421
Commodity	42,321.21	191431
Commodity	(43,485.10)	186316
Commodity	(12,875.79)	186235
Commodity	(543.01)	186315
Commodity	8,380.42	254317

0.95628 Annually

191421

Demand
Demand
Demand
Demand

rate sensitive adj 0.95628 Annually

Demand 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	Nov-13	OLD	(2,613.69)		3.250%	1,038.55	(1,575.14)	383,197.12
57	Nov-13	NEW	0.00	(384,772.26)	3.250%	1,037.83	(383,734.43)	(537.31)

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	Nov-13 OLD	(21,943.89)		3.25%	(9.91)	(21,953.80)	(14,641.42)
57	Nov-13 NEW	(12,875.79)	384,772.26	3.25%	1,024.66	372,921.13	358,279.71

59 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	Nov-13 OLD	500.52		3.25%	61.05	561.57	22,851.72
57	Nov-13 NEW	0.00	(12,465.56)	3.25%	0.00	(12,465.56)	10,386.16

59 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		
53	Nov-13 OLD	0.00	(1,319,583.73)	3,534.93	3.25%			3,534.93		(1,316,048.80)	1,308,740.46		1,308,740.46		
54	Nov-13 NEW	0.00	0.00	0.00	3.25%					0.00	1,308,740.46		1,308,740.46		

67
68 History truncated for ease of viewing

69
70 **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	Nov-13	OLD	515.94		3.25%	157.91	673.85	58,719.63
52	Nov-13	NEW	0.00	(15,228.79)	3.25%	0.00	(15,228.79)	43,490.84

53

54 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	(12,875.79)		3.25%	0.00	(12,875.79)	(15,332.60)
27	Feb-12	0.00		3.25%	0.00	0.00	(15,332.60)
28	Mar-12	0.00		3.25%	0.00	0.00	(15,332.60)
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
49	Nov-13 OLD	(3,843.44)		3.25%	1.26	(3,842.18)	(1,455.38)
50	Nov-13 NEW	(543.01)	15,228.79	3.25%	40.51	14,726.29	13,270.91

51

52 **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	Nov-13	OLD	(33,648.31)		3.25%	(15.94)	(33,664.25)	(22,727.27)
57	Nov-13	NEW	(43,485.10)	1,332,049.30	3.25%	3,548.75	1,292,112.95	1,269,385.68

59 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	Nov-13	OLD	42,170.87		3.25%	(304.29)	41,866.58	(91,571.49)
56	Nov-13	NEW	42,321.21	(3,932.92)	3.25%	46.66	38,434.95	(53,136.54)

58 History truncated for ease of viewing

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421
 Temp Increment under Schedule 201

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
29	Oct-11		111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)
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	Nov-13 OLD		52,276.09		3.25%	(883.46)	51,392.63	(300,946.28)
57	Nov-13 NEW		26,749.61	(436,116.00)	3.25%	(1,144.92)	(410,511.31)	(711,457.59)
58								
59	History truncated for ease of viewing							

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Share Gain Property Sales
 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	1	(161,597.00)				(161,597.00)	(161,597.00)
9	Jun-13		0.00				0.00	(161,597.00)
10	Jul-13		0.00				0.00	(161,597.00)
11	Aug-13		0.00				0.00	(161,597.00)
12	Sep-13		0.00				0.00	(161,597.00)
13	Oct-13	2	(72,734.00)				(72,734.00)	(234,331.00)
14	Nov-13		0.00	234,331.00			234,331.00	0.00

NOTES

- 17 **1** - Represents Washington's share of the gain on sales of South Center and Tualatin properties (UG-130574)
 18 **2** - Represents Washington's share of the gain on sale of the Central property (UG-131554)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Property Sales Amort. - WA
 Account Number: 254317

1	Debit (Credit)							Total
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							
9	Nov-13		8,380	(234,331.00)	3.25%	(623.30)	(226,573.88)	(226,573.88)

NOTES

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	11302013 (MMDDYYYY)	11302013 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	S	1,032,198.00	-	OR WACOG PGA Activity				N
2	191400			H	-	1,032,198.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	1,778.00	-	OR WACOG PGA Activity				N
4	191400			H	-	1,778.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	H	-	277,127.37	OR DEM PGA Activity				N
6	191410			S	277,127.37	-	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	5,582.00	-	OR PGA Interest				N
8	191400			H	-	3,352.00	OR WACOG Interest				N
9	191410			S	898.00	-	OR DEM Incr. Interest				N
10	191450			H	-	3,128.00	OR DEM Coll. Interest				N
11	540100	84020	805-02885	S	964,950.60	-	OR DEM DEF Collected				N
12	191450			H	-	964,950.60	OR DEM DEF Collected				N
13	540200	84020	805-02950	S	81,705.00	-	WA WACOG PGA Activity				N
14	191420			H	-	81,705.00	WA WACOG PGA Activity				N
15	540100	84020	805-02940	S	345,193.84	-	WA DEM PGA Activity				N
16	191430			H	-	345,193.84	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	578.00	-	WA PGA Interest				N
18	191420			H	-	111.00	WA WACOG Interest				N
19	191430			H	-	467.00	WA DEM Interest				N
20	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
21	191402			H	-	-	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	S	208.00	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	208.00	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N
26	191440			H	-	-	Encana Cost of Capital Allowance				N
27	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance				N
28	191030			H	-	-	Carrying Cost on WGI - Deferral				N
29	540200	84020	805-02889	H	-	-	Carrying Cost on WGI - Deferral				N
30	191030			H	-	-	Carrying Cost on WGI - Interest				N
31	411000	83010	419-06205	H	-	-	Carrying Cost on WGI - Interest				N
34	540200	84020	805-02890	S	433,648.00	-	OR WACOG PGA - adj 2011-12				N
35	191400			H	-	433,648.00	OR WACOG PGA - adj 2011-12				N
36	540200	84020	805-02890	S	30,466.00	-	OR WACOG PGA - adj 2010-11				N
37	191400			H	-	30,466.00	OR WACOG PGA - adj 2010-11				N
38	540200	84020	805-02890	H	-	464,114.00	OR WACOG prior tracker adj - Reserve				N
39	191445			S	464,114.00	-	OR WACOG prior tracker adj - Reserve				N

Total 3,638,446.81 3,638,446.81

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 _____

**Washington WACOG Deferral Calculation
2013-14 Tracker year Closing
System Sales Volume**

	October-13	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Cycle Volume Sales:													
Residential	19,857,514	33,078,119											
Commercial	11,721,294	17,772,052											
Industrial Firm	1,862,922	1,893,615											
Interruptible	-	-											
Total	33,441,729	52,743,785											
P / M Unbilled Volumes:													
Residential	7,815,175	18,120,644	35,096,946	-	-	-	-	-	-	-	-	-	-
Commercial	6,244,396	10,890,618	18,855,864	-	-	-	-	-	-	-	-	-	-
Industrial Firm	1,216,909	1,033,866	1,340,041	-	-	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	15,276,480	30,045,128	55,292,851										
C / M Unbilled Volumes:													
Residential	18,120,644	35,096,946											
Commercial	10,890,618	18,855,864											
Industrial Firm	1,033,866	1,340,041											
Interruptible	-	-											
Total	30,045,128	55,292,851											
Ck total from JE 60													
Reported Cycle Billing Volumes:													
Residential	19,857,570	33,078,119											
Commercial	13,396,440	19,530,748											
Industrial Firm	3,053,454	3,151,968											
Interruptible	6,189,144	4,641,168											
Total	42,496,609	60,402,003											
Ck total from JE 60													
Calculated Calendar Month Volumes:													
Residential		50,054,421	(35,096,946)	-	-	-	-	-	-	-	-	-	-
Commercial		27,495,994	(18,855,864)	-	-	-	-	-	-	-	-	-	-
Industrial Firm		3,458,143	(1,340,041)	-	-	-	-	-	-	-	-	-	-
Interruptible		4,641,168	-	-	-	-	-	-	-	-	-	-	-
Company Use													
Total		85,649,726	(55,292,851)										
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount	\$	32,566,520	\$	-	\$	-	\$	-	\$	-	\$	-	\$
System WACOG Per Therm Sold:		0.38023		0		0		0		0		0	
Washington WACOG Per Therm Sold:		0.36982		0		0		0		0		0	

Washington Demand Deferral Calculation
 2013-14 Tracker year Closing
 Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes

	November-13	December-13	January-14	February-14	March-14	April-14	May-14	June-14	July-14	August-14	September-14	October-14
Calculated Calendar Month Volumes:												
Residential	5,774,128	(4,198,667)	-	-	-	-	-	-	-	-	-	-
Commercial	2,284,446	(1,642,197)	-	-	-	-	-	-	-	-	-	-
Industrial Firm	319,147	(66,388)	-	-	-	-	-	-	-	-	-	-
Total Firm Sales	8,377,720	(5,907,252)	-	-	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	-	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,010	-	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	5,501	-	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	67,832	-	-	-	-	-	-	-	-	-	-	-
Sub Total	165,865	-	-	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,211,855	(5,907,252)	-	-	-	-	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393	0.13393
Total D/C Subject tp D/C Rate	\$ 1,099,804	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 10,721.70	-	-	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	\$ 1,906.08	-	-	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	\$ 815.10	-	-	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	\$ 9,078.96	-	-	-	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	\$ (6,286.63)	-	-	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	\$ 1,502.04	-	-	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	9,106.78	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373	0.04373
Revenue Sensitive Adjustment	\$(398)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,108,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	763,319.16	-	-	-	-	-	-	-	-	-	-	-
Variance	345,193.84	-	-	-	-	-	-	-	-	-	-	-
Previously Booked												
Net to Book (191430)	345,193.84	-	-	-	-	-	-	-	-	-	-	-
Entry 191430												
Entry 805-02940												

(345,193.84)
 345,193.84

	Nov-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							-	\$ -	#VALUE!
Hedged Encana Sale		\$ 891,502.00					-	\$ 891,502.00	#VALUE!
Hedged Encana Cost True Up							-	\$ -	#VALUE!
Hedged Encana Sale True Up							-	\$ -	#VALUE!
Yr around Contracts-Rockies	92,338,608	\$ 34,023,368.72	0.36846	-	\$ 0		92,338,608	\$ 34,023,368.72	#VALUE!
Yr around Contracts Alberta				-	\$ 0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$ 0		-	\$ -	#VALUE!
Yr around Contracts-Rockies				5,904,000	\$ 3,113,627	0.52738	(5,904,000)	\$ (3,113,627.00)	#VALUE!
Yr around Contracts Alberta				-	\$ 0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$ 0		-	\$ -	#VALUE!
Forecasted Baseload YR									
S.T. Contracts-Rockies				16,236,000	\$ 6,482,438	0.39926	(16,236,000)	\$ (6,482,438.00)	#VALUE!
S.T. Contracts-Alberta				12,975,975	\$ 4,973,775	0.38331	(12,975,975)	\$ (4,973,775.00)	#VALUE!
S.T. Contracts-Sumas/St 2				13,058,145	\$ 4,694,776	0.35953	(13,058,145)	\$ (4,694,776.00)	#VALUE!
S.T. Contracts-Rockies				-	\$ 0		-	\$ -	#VALUE!
S.T. Contracts-Alberta				-	\$ 0		-	\$ -	#VALUE!
S.T. Contracts-Sumas/St 2				-	\$ 0		-	\$ -	#VALUE!
Forecasted Baseload S.T.									#VALUE!
Swing Contracts - Rockies				-	\$ 0		-	\$ -	#VALUE!
Swing Contracts - Alberta				2,883,030	\$ 954,330	0.33102	(2,883,030)	\$ (954,330.00)	#VALUE!
Swing Contracts RES FEE - Rockies				-	\$ 0		-	\$ -	#VALUE!
Swing Contracts RES FEE - Alberta				-	\$ 0		-	\$ -	#VALUE!
Hedged Spot Purch-Rockies				-	\$ 0		-	\$ -	#VALUE!
Hedged Spot Purch-Alberta (NOVA)				11,532,120	\$ 3,992,625	0.34622	(11,532,120)	\$ (3,992,625.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)				-	\$ 0		-	\$ -	#VALUE!
Spot Purchases-Rockies				4,834,164	\$ 1,652,786	0.34190	(4,834,164)	\$ (1,652,786.00)	#VALUE!
Spot Purchases-Alberta				10,878,191	\$ 3,719,221	0.34190	(10,878,191)	\$ (3,719,221.00)	#VALUE!
Spot Purchases-Sumas/St 2		\$ 343,514.84		818,092	\$ 279,703	0.34190	(818,092)	\$ 63,811.84	-
Volumetric Transp Chg					\$ 356,319			\$ -	-
Misc. Act. U/S Sales								\$ -	-
Sub Total	92,338,608	\$ 35,258,385.56	0.38184	79,119,717	\$ 30,219,600.00	0.38195	13,218,891	\$ 4,503,602.56	(0.0001)
Field Production Gas	ok 799,691	ok 411,817	0.51497	450,000	\$ 218,700	0.48600	349,691	\$ 193,116.63	(0.0290)
Storage Activity:									
System Withdrawals	7,282,278	\$ 2,342,207.60	0.32163	5,453,714	\$ 1,822,704	0.33421	1,828,564	\$ 519,503.60	0.0126
System Injections	(12,577,745)	\$ (4,704,379.81)	0.37402				(12,577,745)	\$ (4,704,379.81)	
Sub Total	ok (5,295,467)	ok \$ (2,362,172.21)	0.44607	5,453,714	\$ 1,822,704.00	0.33421	(10,749,181)	\$ (4,184,876.21)	0.1119
P/M Imbalance Adj	(549,528)	\$ (209,639.44)	0.38149				(549,528)	\$ (209,639.44)	0.3815
C/M Imbalance Adj	(1,393,849)	\$ (552,215.10)	0.39618				(1,393,849)	\$ (552,215.10)	0.3962
Cost of Company Use Gas	(57,859)	\$ (22,874.43)	0.39535				(57,859)	\$ (22,874.43)	0.3953
Misc. Cust. Imbalance Purch		\$ -					-	\$ -	
Prior Period Estimate Adj.		\$ 43,219.02					-	\$ 43,219.02	
Line Loss & Unacct For				(377,483)			377,483		
Total Monthly Gas Cost	85,841,596	\$ 32,566,520.03	0.37938	84,645,948	\$ 32,261,004.00	0.38113	1,195,648	\$ (229,666.97)	(0.0017)

RESTATED COST AT EMBEDDED RATES.....	32,716,700
ACTUAL COST OF GAS.....	32,566,520
VARIANCE FROM ACTUAL COST(Gain (I)).....	<u>(150,180)</u>

Sales Sendout, See WAPGA Tab 17		Ore. Portion of Sendout X % of Oregon Sales	
Oregon.....	77,303,956	% Of Oregon Sales.....	1
Washington.....	8,345,770	Oregon's Share of the Var.	(135,552)
Total.....	<u>85,649,726</u>		
Estimated WACOG Variance for the Shareholder 10%			<u>(13,555)</u>

Shareholders Share of the WACOG Deferral	1,006,191
WACOG Equalization.....	(95,522)
Estimated Shareholder (gain) or Loss.....	<u>(1,101,713)</u>

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	11302013 (MMDDYYYY)	11302013 (MMDDYYYY)	USD	JE 28-2	PGA Deferral Adj

(Black) Do not change these cells

(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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	-	-	OR WACOG PGA Activity				N
2	191400			H	-	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	H	-	-	OR WACOG PGA Activity				N
4	191400			H	-	-	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	377,312.37	-	OR DEM PGA Activity				N
6	191410			H	-	377,312.37	OR DEM PGA Activity				N
7	411000	83010	419-06205	H	-	841.00	OR PGA Interest				N
8	191400			H	-	-	OR WACOG Interest				N
9	191410			H	-	1,223.00	OR DEM Incr. Interest				N
10	191450			S	2,064.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	-	636,676.00	OR DEM DEF Collected				N
12	191450			S	636,676.00	-	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	-	WA WACOG PGA Activity				N
14	191420			H	-	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	-	WA DEM PGA Activity				N
16	191430			H	-	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	H	-	-	WA PGA Interest				N
18	191420			H	-	-	WA WACOG Interest				N
19	191430			H	-	-	WA DEM Interest				N
20	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
21	191402			H	-	-	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	H	-	208.00	OR DEM Incr. Interest Reserve				N
23	191412			S	208.00	-	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N
26	191440			H	-	-	Encana Cost of Capital Allowance				N
27	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance				N
28	191030			H	-	-	Carrying Cost on WGI - Deferral				N
29	540200	84020	805-02889	H	-	-	Carrying Cost on WGI - Deferral				N
30	191030			H	-	-	Carrying Cost on WGI - Interest				N
31	411000	83010	419-06205	H	-	-	Carrying Cost on WGI - Interest				N
34	540200	84020	805-02890	H	-	433,648.00	OR WACOG PGA - adj 2011-12				N
35	191400			S	433,648.00	-	OR WACOG PGA - adj 2011-12				N
36	540200	84020	805-02890	H	-	30,466.00	OR WACOG PGA - adj 2010-11				N
37	191400			S	30,466.00	-	OR WACOG PGA - adj 2010-11				N
					Total	1,480,374.37	1,480,374.37				

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 _____

	Nov-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							-	\$ -	#VALUE!
Hedged Encana Sale		\$ 891,502.00					-	\$ 891,502.00	#VALUE!
Hedged Encana Cost True Up							-	\$ -	#VALUE!
Hedged Encana Sale True Up							-	\$ -	#VALUE!
Yr around Contracts-Rockies	92,338,608	\$ 34,023,368.72	0.36846	-	\$ 0		92,338,608	\$ 34,023,368.72	#VALUE!
Yr around Contracts Alberta				-	\$ 0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$ 0		-	\$ -	#VALUE!
Yr around Contracts-Rockies				5,904,000	\$ 3,113,627	0.52738	(5,904,000)	\$ (3,113,627.00)	#VALUE!
Yr around Contracts Alberta				-	\$ 0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$ 0		-	\$ -	#VALUE!
Forecasted Baseload YR							-	\$ -	#VALUE!
S.T. Contracts-Rockies				16,236,000	\$ 6,482,438	0.39926	(16,236,000)	\$ (6,482,438.00)	#VALUE!
S.T. Contracts-Alberta				12,975,975	\$ 4,973,775	0.38331	(12,975,975)	\$ (4,973,775.00)	#VALUE!
S.T. Contracts-Sumas/St 2				13,058,145	\$ 4,694,776	0.35953	(13,058,145)	\$ (4,694,776.00)	#VALUE!
S.T. Contracts-Rockies				-	\$ 0		-	\$ -	#VALUE!
S.T. Contracts-Alberta				-	\$ 0		-	\$ -	#VALUE!
S.T. Contracts-Sumas/St 2				-	\$ 0		-	\$ -	#VALUE!
Forecasted Baseload S.T.							-	\$ -	#VALUE!
Swing Contracts - Rockies							-	\$ -	#VALUE!
Swing Contracts - Alberta				2,883,030	\$ 954,330	0.33102	(2,883,030)	\$ (954,330.00)	#VALUE!
Swing Contracts RES FEE - Rockies					\$ 0		-	\$ -	#VALUE!
Swing Contracts RES FEE - Alberta					\$ 0		-	\$ -	#VALUE!
Hedged Spot Purch-Rockies					\$ 0		-	\$ -	#VALUE!
Hedged Spot Purch-Alberta (NOVA)				11,532,120	\$ 3,992,625	0.34622	(11,532,120)	\$ (3,992,625.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)					\$ 0		-	\$ -	#VALUE!
Spot Purchases-Rockies				4,834,164	\$ 1,652,786	0.34190	(4,834,164)	\$ (1,652,786.00)	#VALUE!
Spot Purchases-Alberta				10,878,191	\$ 3,719,221	0.34190	(10,878,191)	\$ (3,719,221.00)	#VALUE!
Spot Purchases-Sumas/St 2		\$ 343,514.84		818,092	\$ 279,703	0.34190	(818,092)	\$ 63,811.84	
Volumetric Transp Chg					\$ 356,319			\$ -	
Misc. Act. U/S Sales								\$ -	
Sub Total	92,338,608	\$ 35,258,385.56	0.38184	79,119,717	\$ 30,219,600.00	0.38195	13,218,891	\$ 4,503,602.56	(0.00011)
Field Production Gas	ok 799,691	ok 411,817	0.51497	450,000	\$ 218,700	0.48600	349,691	\$ 193,116.63	(0.0290)
Storage Activity:									
System Withdrawals	7,282,278	\$ 2,342,207.60	0.32163	5,453,714	\$ 1,822,704	0.33421	1,828,564	\$ 519,503.60	0.0126
System Injections	(12,577,745)	\$ (4,704,379.81)	0.37402				(12,577,745)	\$ (4,704,379.81)	
Sub Total	ok (5,295,467)	ok \$ (2,362,172.21)	0.44607	5,453,714	\$ 1,822,704.00	0.33421	(10,749,181)	\$ (4,184,876.21)	0.1119
P/M Imbalance Adj	(549,528.00)	(209,639.44)	0.38149				(549,528)	\$ (209,639.44)	0.3815
C/M Imbalance Adj	(1,393,849)	(552,215.10)	0.39618				(1,393,849)	\$ (552,215.10)	0.3962
Cost of Company Use Gas	(57,859)	\$ (22,874.43)	0.39535				(57,859)	\$ (22,874.43)	0.3953
Misc. Cust. Imbalance Purch	\$ -						-	\$ -	
Prior Period Estimate Adj.	\$ 43,219.02						-	\$ 43,219.02	
Line Loss & Unacct For				(377,483)			377,483		
Total Monthly Gas Cost	85,841,596	\$ 32,566,520.03	0.37938	84,645,948	\$ 32,261,004.00	0.38113	1,195,648	\$ (229,666.97)	(0.0017)

RESTATE COST AT EMBEDDED RATES.....	32,716,700
ACTUAL COST OF GAS.....	32,566,520
VARIANCE FROM ACTUAL COST(Gain ()).....	<u>(150,180)</u>

<u>Sales Sendout, See WAPGA Tab 17</u>		Ore. Portion of Sendout X % of Oregon Sales	
Oregon.....	77,303,956	% Of Oregon Sales.....	1
Washington.....	8,345,770	Oregon's Share of the Var.	(135,552)
Total.....	<u>85,649,726</u>		<u>(13,555)</u>

Estimated WACOG Variance for the Shareholder 10%

Shareholders Share of the WACOG Deferral	1,006,191
WACOG Equalization.....	105,173
Estimated Shareholder (gain) or Loss.....	<u>(901,018)</u>

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	11302013 (MMDDYYYY)	11302013 (MMDDYYYY)	USD	JE 28-3	PGA Deferral Adj

(Black) Do not change these cells

(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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	-	-	OR WACOG PGA Activity				N
2	191400			H	-	-	OR WACOG PGA Activity				N
3	540200	84020	805-02890	H	-	-	OR WACOG PGA Activity				N
4	191400			H	-	-	OR WACOG PGA Activity				N
5	540100	84020	805-02880	H	-	358,467.75	OR DEM PGA Activity				N
6	191410			S	358,467.75	-	OR DEM PGA Activity				N
7	411000	83010	419-06205	H	-	1,162.00	OR PGA Interest				N
8	191400			H	-	-	OR WACOG Interest				N
9	191410			S	1,162.00	-	OR DEM Incr. Interest				N
10	191450			H	-	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	H	-	-	OR DEM DEF Collected				N
12	191450			H	-	-	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	-	WA WACOG PGA Activity				N
14	191420			H	-	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	-	WA DEM PGA Activity				N
16	191430			H	-	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	H	-	-	WA PGA Interest				N
18	191420			H	-	-	WA WACOG Interest				N
19	191430			H	-	-	WA DEM Interest				N
20	411000	83010	419-06206	H	-	-	OR WACOG Interest Reserve				N
21	191402			H	-	-	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	S	194.00	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	194.00	OR DEM Incr. Interest Reserve				N
24	411000	83010	419-06206	H	-	-	OR DEM Interest Reserve				N
25	191452			H	-	-	OR DEM Interest Reserve				N
26	191440			H	-	-	Encana Cost of Capital Allowance				N
27	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance				N
28	191030			H	-	-	Carrying Cost on WGI - Deferral				N
29	540200	84020	805-02889	H	-	-	Carrying Cost on WGI - Deferral				N
30	191030			H	-	-	Carrying Cost on WGI - Interest				N
31	411000	83010	419-06205	H	-	-	Carrying Cost on WGI - Interest				N
34	540200	84020	805-02890	H	-	-	OR WACOG PGA - adj 2011-12				N
35	191400			H	-	-	OR WACOG PGA - adj 2011-12				N
36	540200	84020	805-02890	H	-	-	OR WACOG PGA - adj 2010-11				N
37	191400			H	-	-	OR WACOG PGA - adj 2010-11				N
Total					359,823.75	359,823.75					

Prepared by _____

Date _____

Approved by _____

Posted by _____

Document No. _____

Date _____

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 _____

	Nov-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							-	\$ -	#VALUE!
Hedged Encana Sale		\$ 891,502.00					-	\$ 891,502.00	#VALUE!
Hedged Encana Cost True Up							-	\$ -	#VALUE!
Hedged Encana Sale True Up							-	\$ -	#VALUE!
Yr around Contracts-Rockies	92,338,608	\$ 34,023,368.72	0.36846	-	\$0		92,338,608	\$ 34,023,368.72	#VALUE!
Yr around Contracts-Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Rockies				5,904,000	\$3,113,627	0.52738	(5,904,000)	\$ (3,113,627.00)	#VALUE!
Yr around Contracts-Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Forecasted Baseload YR							-	\$ -	#VALUE!
S.T. Contracts-Rockies				16,236,000	\$6,482,438	0.39926	(16,236,000)	\$ (6,482,438.00)	#VALUE!
S.T. Contracts-Alberta				12,975,975	\$4,973,775	0.38331	(12,975,975)	\$ (4,973,775.00)	#VALUE!
S.T. Contracts-Sumas/St 2				13,058,145	\$4,694,776	0.35953	(13,058,145)	\$ (4,694,776.00)	#VALUE!
S.T. Contracts-Rockies				-	\$0		-	\$ -	#VALUE!
S.T. Contracts-Alberta				-	\$0		-	\$ -	#VALUE!
S.T. Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Forecasted Baseload S.T.							-	\$ -	#VALUE!
Swing Contracts - Rockies					\$0		-	\$ -	#VALUE!
Swing Contracts - Alberta				2,883,030	\$954,330	0.33102	(2,883,030)	\$ (954,330.00)	#VALUE!
Swing Contracts RES FEE - Rockies					\$0		-	\$ -	#VALUE!
Swing Contracts RES FEE - Alberta					\$0		-	\$ -	#VALUE!
Hedged Spot Purch-Rockies					\$0		-	\$ -	#VALUE!
Hedged Spot Purch-Alberta (NOVA)				11,532,120	\$3,992,625	0.34622	(11,532,120)	\$ (3,992,625.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)					\$0		-	\$ -	#VALUE!
Spot Purchases-Rockies				4,834,164	\$1,652,786	0.34190	(4,834,164)	\$ (1,652,786.00)	#VALUE!
Spot Purchases-Alberta				10,878,191	\$3,719,221	0.34190	(10,878,191)	\$ (3,719,221.00)	#VALUE!
Spot Purchases-Sumas/St 2		\$ 343,514.84		818,092	\$279,703	0.34190	(818,092)	\$ 63,811.84	-
Volumetric Transp Chg					\$356,319			\$ -	-
Misc. Act. U/S Sales								\$ -	-
Sub Total	92,338,608	\$ 35,258,385.56	0.38184	79,119,717	\$ 30,219,600.00	0.38195	13,218,891	\$ 4,503,602.56	(0.00011)
Field Production Gas	799,691	411,817	0.51497	450,000	\$218,700	0.48600	349,691	\$ 193,116.63	(0.0290)
Storage Activity:									
System Withdrawals	7,282,278	\$ 2,342,207.60	0.32163	5,453,714	\$1,822,704	0.33421	1,828,564	\$ 519,503.60	0.0126
System Injections	(12,577,745)	\$ (4,704,379.81)	0.37402				(12,577,745)	\$ (4,704,379.81)	
Sub Total	(5,295,467)	\$ (2,362,172.21)	0.44607	5,453,714	\$ 1,822,704.00	0.33421	(10,749,181)	\$ (4,184,876.21)	0.1119
P/M Imbalance Adj	(549,528.00)	(209,639.44)	0.38149				(549,528)	\$ (209,639.44)	0.3815
C/M Imbalance Adj	(1,393,849)	(552,215.10)	0.39618				(1,393,849)	\$ (552,215.10)	0.3962
Cost of Company Use Gas	(57,859)	(22,874.43)	0.39535				(57,859)	\$ (22,874.43)	0.3953
Misc. Cust. Imbalance Purch								\$ -	
Prior Period Estimate Adj.		\$ 43,219.02						\$ 43,219.02	
Line Loss & Unacct For				(377,483)			377,483		
Total Monthly Gas Cost	85,841,596	\$ 32,566,520.03	0.37938	84,645,948	\$ 32,261,004.00	0.38113	1,195,648	\$ (229,666.97)	(0.0017)

RESTATED COST AT EMBEDDED RATES.....	32,716,700
ACTUAL COST OF GAS.....	32,566,520
VARIANCE FROM ACTUAL COST(Gain ()):.....	<u>(150,180)</u>

Sales Sendout, See WAPGA Tab 17

Ore. Portion of Sendout X % of Oregon Sales	
Oregon.....	77,303,956 % Of Oregon Sales..... 1
Washington.....	8,345,770 Oregon's Share of the Var. (135,552)
Total.....	<u>85,649,726</u>

Estimated WACOG Variance for the Shareholder 10%

Shareholders Share of the WACOG Deferral	1,006,191
WACOG Equalization.....	105,173
Estimated Shareholder (gain) or Loss.....	<u>(901,018)</u>