

UG-140348

CRISTAN KELLEY
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February 27, 2014

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 January 2014.

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

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)

RECEIVED
PROJECT MANAGEMENT
2014 MAR -3 AM 8:25
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

**NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
January-14**

	Dec-13	Change	Jan-14
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	(363.71)	35,007.03	34,643.32
186235 AMOR WA GREAT PROGRAM	292,857.50	(72,028.32)	220,829.18
186310 WA ENERGY EFFICIENCY	11,382.83	979.95	12,362.78
186312 WA - AUDIT RESIDENTI	1,312,284.97	3,554.11	1,315,839.08
186314 WA - LOW INCOME WEAT	72,089.75	276.77	72,366.52
186315 WA - WA - LIEE AMORT	10,509.45	(3,040.47)	7,468.98
186316 WA DSM AMORTIZATION	1,042,396.03	(249,982.67)	792,413.36
Subtotal 186xxx accounts	2,741,156.82	(285,233.60)	2,455,923.22
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(1,378,053.37)	1,358,508.98	(19,544.39)
254317 PROP SALE REFUNDS-WA	(187,900.19)	42,507.09	(145,393.10)
Subtotal 254xxx accounts	(1,565,953.56)	1,401,016.07	(164,937.49)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	317,083.00	121,963.00	439,046.00
191421 AMORT OF WACOG - WA	(583,629.12)	140,920.60	(442,708.52)
191430 DEMAND - ACCR WA	(1,198,581.66)	(764,417.61)	(1,962,999.27)
191431 AMORT OF DEMAND WA	153,825.14	(1,153,693.50)	(999,868.36)
Subtotal 191xxx accounts	(1,311,302.64)	(1,655,227.51)	(2,966,530.15)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(136,099.38)	(539,445.04)	(675,544.42)

RECEIVED
 RECORDS MANAGEMENT
 2014 MAR -3 AM 8:25
 STATE OF WASHINGTON
 UTIL. AND TOL. 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	01312014 (MMDDYYYY)	01312014 (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	11,608.99	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	11,608.99	INT - Ind DSM Def 186232				N
3	411000	83010	419-06206	S	5,362.98	-	INT RESERVE - 186231 Ind DSM				N
4	186231			H	-	5,362.98	INT RESERVE - 186231 Ind DSM				N
5	186274			S	23,115.91	-	AMORT INT RESERVE - 186274				N
6	411000	83010	419-06206	H	-	23,115.91	AMORT INT RESERVE - 186274				N
13	402000	81199	495-06374	S	213,747.14	-	AMORT 186233 Ind DSM				N
14	186233			H	-	213,747.14	AMORT 186233 Ind DSM				N
15	411000	83010	419-06205	H	-	1,391.91	INTEREST 186233 Ind DSM				N
16	186233			S	1,391.91	-	INTEREST 186233 Ind DSM				N
17	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
18	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
19	402000	81199	495-06064	S	925,665.74	-	AMORT 186271 Comm Decoup				N
20	186271			H	-	925,665.74	AMORT 186271 Comm Decoup				N
21	411000	83010	419-06205	H	-	4,259.99	INTEREST 186271 Comm Decoup				N
22	186271			S	4,259.99	-	INTEREST 186271 Comm Decoup				N
23	402000	81199	495-06064	S	1,087,166.67	-	AMORT 186277 Res Decoup				N
24	186277			H	-	1,087,166.67	AMORT 186277 Res Decoup				N
25	411000	83010	419-06205	H	-	1,819.91	INTEREST 186277 Res Decoup				N
26	186277			S	1,819.91	-	INTEREST 186277 Res Decoup				N
27	186279			S	4.22	-	INTEREST 186279 EARNINGS TEST				N
28	411000	81199	419-06205	H	-	4.22	INTEREST 186279 EARNINGS TEST				N
31	402000	81199	495-06233	S	19,656.26	-	AMORT 186286 CUB Fund				N
32	186286			H	-	19,656.26	AMORT 186286 CUB Fund				N
33	411000	83010	419-06205	H	-	75.86	INTEREST186286 CUB Fund				N
34	186286			S	75.86	-	INTEREST186286 CUB Fund				N
35	402000	81199	495-06233	S	9,462.88	-	AMORT 186288 NWIGU Intervener				N
36	186288			H	-	9,462.88	AMORT 186288 NWIGU Intervener				N
37	411000	83010	419-06205	H	-	88.46	INTEREST186288 NWIGU Intervener				N
38	186288			S	88.46	-	INTEREST186288 NWIGU Intervener				N
39	191401			S	909,111.22	-	AMORT 191401 OR WACOG				N
40	541000	84020	805-02650	H	-	909,111.22	AMORT 191401 OR WACOG				N

105	254302			S	1,378,053.37	-	ANSFER OF WA MARGIN SHARING BAL
106	191431			H		1,378,053.37	ANSFER OF WA MARGIN SHARING BAL
107	254301			H			OR STOR CREDIT AMORT
108	402000	81199	495-02225	H			OR STOR CREDIT AMORT
109	411000	83010	419-06205	H			OR STOR CREDIT INT
110	254301			H			OR STOR CREDIT INT

7,361,012.80 7,361,012.80

Prepared by

Date

Approved by

Posted by

Document No.

Date

Date

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

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(reversal is needed)

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Posting Date

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

		191421	191431	191431	186316	186235	186315	254317	Volumes					
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill			Prior Month	Current Month	Total			
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assst (GREAT)	WA-LIEE	Property Sales	Unbilled	Unbilled				
Schedule	Block	A	B	C	D	E			CIS					
1R (R01)		0.01110	0.01787	0.00000	(0.03588)	(0.01017)	(0.00043)	0.00588	32,603.40		32,603.40			
1C (C01)		0.01110	0.01787	0.00000	(0.02832)	(0.00802)	(0.00033)	0.00464	9,118.00		9,118.00			
2R (R02)		0.01110	0.01787	0.00000	(0.02169)	(0.00614)	(0.00026)	0.00355	8,471,489.70		8,471,489.70			
3 CFS		0.01110	0.01787	0.00000	(0.01918)	(0.00543)	(0.00023)	0.00314	2,924,219.20		2,924,219.20			
3 IFS		0.01110	0.01787	0.00000	0.00000	(0.00483)	(0.00020)	0.00279	65,658.90		65,658.90			
27		0.01110	0.01787	0.00000	(0.01693)	(0.00480)	(0.00020)	0.00277	57,578.1		57,578.1			
41C Firm Sales	Block 1	0.01110	0.01787	0.00000	(0.01506)	(0.00427)	(0.00018)	0.00247	202,993.90		202,993.90			
	Block 2	0.01110	0.01787	0.00000	(0.01326)	(0.00376)	(0.00016)	0.00217	446,733.90		446,733.90			
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	4,000.0		4,000.0			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00230	18,101.0		18,101.0			
41I Firm Sales	Block 1	0.01110	0.01787	0.00000	0.00000	(0.00422)	(0.00018)	0.00244	18,000.00		18,000.00			
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00372)	(0.00015)	0.00215	34,323.40		34,323.40			
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	(0.00958)	(0.00274)	(0.00011)	0.00159	54,469.00		54,469.00			
	Block 2	0.01110	0.01787	0.00000	(0.00866)	(0.00246)	(0.00011)	0.00142	38,402.00		38,402.00			
	Block 3	0.01110	0.01787	0.00000	(0.00664)	(0.00188)	(0.00008)	0.00109	3,519.00		3,519.00			
	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	113,886.0		113,886.0			
	Block 2	0.01110	0.01787	0.00000	0.00000	(0.00216)	(0.00010)	0.00125	125,866.0		125,866.0			
	Block 3	0.01110	0.01787	0.00000	0.00000	(0.00166)	(0.00007)	0.00096	37,197.0		37,197.0			
	Block 4	0.01110	0.01787	0.00000	0.00000	(0.00133)	(0.00006)	0.00077	8,283.0		8,283.0			
	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	55,256.00		55,256.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00076	32,443.00		32,443.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	28,515.00		28,515.00			
	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	64,650.0		64,650.0			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00098	63,025.0		63,025.0			
	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	112,000.0		112,000.0			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	102,879.0		102,879.0			
	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	30,000.00	(20,000)	10,000.00			
	Block 2	0.01110	0.00000	0.00624	(0.00481)	(0.00136)	(0.00006)	0.00078	60,000.00	(25,753)	34,247.00			
	Block 3	0.01110	0.00000	0.00624	(0.00368)	(0.00104)	(0.00005)	0.00060	46,528.00	(20,000.0)	26,528.00			
	Block 4	0.01110	0.00000	0.00624	(0.00295)	(0.00083)	(0.00004)	0.00049	51,964.00	(34,699.0)	17,265.00			
	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	37,822.0		37,822.00			
	Block 2	0.01110	0.00000	0.00624	0.00000	(0.00169)	(0.00007)	0.00098	22,349.0		22,349.00			
	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	-		-			
42I 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	55,350.0		55,350.00			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00090	97,137.0		97,137.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00069	80,000.0		80,000.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00055	306,770.0		306,770.00			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036	323,307.0		323,307.00			
	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									281,559.00		281,559.00			
Sources:														
Temporarily Tab									Column B	Column C	Column C	Column E	Column F	Column G
									total per above	14,587,995.50	(100,452)	0	14,487,543.50	

total OR & WA	168,935,252.50	total* wa	14,487,543.50
total per CIS	168,935,252.50	total* or	152,840,705.00
difference	0.00	total*	167,328,248.50
		*including unbilled	

KOBI - 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	254317
	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	Property Sales
Schedule Block							
1R (R01)	361.98	582.72	0.00	(1,169.80)	(331.42)	(14.03)	191.74
1C (C01)	101.23	162.96	0.00	(258.18)	(73.16)	(3.05)	42.29
2R (R02)	94,053.96	151,409.86	0.00	(183,733.31)	(52,009.17)	(2,187.30)	30,055.14
3 CFS	32,465.88	52,264.20	0.00	(56,095.23)	(15,883.39)	(671.13)	9,172.10
3 IFS	728.97	1,173.51	0.00	0.00	(317.08)	(13.19)	183.34
27	639.26	1,029.09	0.00	(974.58)	(276.41)	(11.56)	159.68
41C Firm Sales Block 1	2,253.72	3,628.08	0.00	(3,057.37)	(865.77)	(36.88)	500.83
C41SF Block 2	4,959.82	7,984.42	0.00	(5,925.30)	(1,678.91)	(72.62)	969.75
41I Interr Sales Block 1	0.00	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	0.00
41I Firm Trans Block 1	0.00	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	0.00
41C Firm Trans Block 1	0.00	0.00	0.00	0.00	0.00	0.00	10.40
C41TF Block 2	0.00	0.00	0.00	0.00	0.00	0.00	41.54
41I Firm Sales Block 1	199.84	321.71	0.00	0.00	(75.91)	(3.27)	43.89
I41SF Block 2	381.07	613.46	0.00	0.00	(127.68)	(5.25)	73.85
41I Interr Sales Block 1	0.00	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	0.00
42C Firm Sales Block 1	604.74	973.52	0.00	(527.13)	(149.49)	(6.25)	86.47
C42SF Block 2	426.35	686.35	0.00	(332.71)	(94.38)	(4.04)	54.35
Block 3	39.07	62.89	0.00	(23.35)	(6.63)	(0.27)	3.84
Block 4	0.00	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	0.00
Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales Block 1	1,264.41	2,035.47	0.00	0.00	(275.53)	(11.98)	159.00
I42SF Block 2	1,397.42	2,249.59	0.00	0.00	(272.02)	(12.04)	157.68
Block 3	412.98	664.82	0.00	0.00	(61.89)	(2.49)	35.57
Block 4	91.96	148.04	0.00	0.00	(11.01)	(0.48)	6.34
Block 5	0.00	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	0.00
42C Firm Trans Block 1	0.00	0.00	0.00	0.00	0.00	0.00	32.99
C42TF Block 2	0.00	0.00	0.00	0.00	0.00	0.00	54.43
Block 3	0.00	0.00	0.00	0.00	0.00	0.00	24.51
Block 4	0.00	0.00	0.00	0.00	0.00	0.00	17.18
Block 5	0.00	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	0.00
42I Firm Trans Block 1	0.00	0.00	0.00	0.00	0.00	0.00	71.10
I42TF Block 2	0.00	0.00	0.00	0.00	0.00	0.00	62.08
Block 3	0.00	0.00	0.00	0.00	0.00	0.00	30.22
Block 4	0.00	0.00	0.00	0.00	0.00	0.00	67.48
Block 5	0.00	0.00	0.00	0.00	0.00	0.00	41.32
Block 6	0.00	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)	8.80
C42SI Block 2	380.22	0.00	213.86	(164.73)	(46.50)	(1.96)	26.85
Block 3	294.52	0.00	165.65	(97.67)	(27.65)	(1.27)	15.98
Block 4	191.68	0.00	107.81	(50.85)	(14.36)	(0.56)	8.42
Block 5	0.00	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	0.00
42I Interr Sales Block 1	419.92	0.00	236.18	0.00	(71.61)	(2.89)	41.23
I42SI Block 2	248.13	0.00	139.56	0.00	(37.83)	(1.50)	21.80
Block 3	0.00	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	0.00
Block 5	0.00	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	0.00
42C Inter Trans Block 1	0.00	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	0.00
Block 3	0.00	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	0.00
Block 5	0.00	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	0.00
42I Inter Trans Block 1	0.00	0.00	0.00	0.00	0.00	0.00	55.58
I42TI Block 2	0.00	0.00	0.00	0.00	0.00	0.00	87.32
Block 3	0.00	0.00	0.00	0.00	0.00	0.00	55.08
Block 4	0.00	0.00	0.00	0.00	0.00	0.00	170.15
Block 5	0.00	0.00	0.00	0.00	0.00	0.00	117.49
Block 6	0.00	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	0.00
43 Interr Trans	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intentionally blank							
Sources:	142,028.15	225,990.69	925.51	(252,463.95)	(72,723.00)	(3,064.78)	42,957.81

Temporaries Tab

Switchers - WA		142,308.55	191421
		227,367.59	191431
Commodity	(293.22)	(252,463.95)	186316
Commodity		(72,723.00)	186235
Commodity		(3,064.78)	186315
Commodity		42,957.81	254317
	(293.22)		

0.95628 Annually
280.40 191421

Demand	(472.03)
Demand	
Demand	
Demand	(472.03)

rate sensitive adj 0.95628 Annually
Demand 451.39 191431

Company: Northwest Natural Gas Company
 State: WA
 Description: Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186234
 Program under Schedule J

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								0.00
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)	(384,772.26)	3.250%	(3.54)	(387,389.49)	(2,617.23)	
57	Nov-13	NEW	0.00		3.250%	0.00	0.00	(2,617.23)	
58	Dec-13		2,257.55		3.250%	(4.03)	2,253.52	(363.71)	
59	Jan-14		34,960.67		3.250%	46.36	35,007.03	34,643.32	
60									
61	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
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
58	Dec-13	(66,302.77)		3.25%	880.56	(65,422.21)	292,857.50
59	Jan-14	(72,723.00)		3.25%	694.68	(72,028.32)	220,829.18

61 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							
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	(12,465.56)	3.25%	27.29	(11,937.75)	10,352.40
57	Nov-13 NEW	0.00	0.00	3.25%	0.00	0.00	10,352.40
58	Dec-13	1,001.04		3.25%	29.39	1,030.43	11,382.83
59	Jan-14	947.84		3.25%	32.11	979.95	12,362.78

60

61 **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
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	0.00	(676,611.57)	3.25%		1,832.49	1,627.25		(673,151.83)	1,280,902.29			1,280,902.29	
42	Dec-12	2	0.00	0.24	3,469.11	3.25%		3,469.11		3,469.35	1,284,371.64			1,284,371.64	
43	Jan-13	0.00		3,478.51	3.25%		3,478.51	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		0.00	1,308,740.46			1,308,740.46	
54	Dec-13	0.00		3,544.51	3.25%			3,544.51		3,544.51	1,312,284.97			1,312,284.97	
55	Jan-14	0.00		3,554.11	3.25%			3,554.11		3,554.11	1,315,839.08				

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
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	(15,228.79)	3.25%	116.66	(14,596.19)	43,449.59
52	Nov-13 NEW		0.00		3.25%	0.00	0.00	43,449.59
53	Dec-13		28,483.91		3.25%	156.25	28,640.16	72,089.75
54	Jan-14		81.42		3.25%	195.35	276.77	72,366.52

56 **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
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	Dec-13		(2,793.62)		3.25%	32.16	(2,761.46)	10,509.45
52	Jan-14		(3,064.78)		3.25%	24.31	(3,040.47)	7,468.98

53
 54 **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							
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
58	Dec-13		(230,115.95)		3.25%	3,126.30	(226,989.65)	1,042,396.03
59	Jan-14		(252,463.95)		3.25%	2,481.28	(249,982.67)	792,413.36

61 History truncated for ease of viewing

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

1 Debit (Credit)

2

3

4	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Total 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)
10	Dec-13		39,234		3.25%	(560.51)	38,673.69	(187,900.19)
11	Jan-14		42,958		3.25%	(450.72)	42,507.09	(145,393.10)

15

16 **NOTES**

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							
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	Dec-13	129,579.87		3.25%	(1,751.39)	127,828.48	(583,629.11)
59	Jan-14	142,308.55		3.25%	(1,387.95)	140,920.60	(442,708.51)

61 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							
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)
57	Dec-13		206,825.53		3.25%	136.16	206,961.69	153,825.16
58	Jan-14		227,367.59	(1,378,053.37)	3.25%	(3,007.72)	(1,153,693.50)	(999,868.34)

59
 60 **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	01312014 (MMDDYYYY)	01312014 (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	155,498.00	-	OR WACOG PGA Activity				N
2	191400			H	-	155,498.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	2,527.00	-	OR WACOG PGA Activity				N
4	191400			H	-	2,527.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	1,401,978.00	-	OR DEM PGA Activity				N
6	191410			H	-	1,401,978.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	10,456.00	-	OR PGA Interest				N
8	191400			S	6,821.00	-	OR WACOG Interest				N
9	191410			H	-	4,289.00	OR DEM Incr. Interest				N
10	191450			H	-	12,988.00	OR DEM Coll. Interest				N
11	540100	84020	805-02885	S	813,166.64	-	OR DEM DEF Collected				N
12	191450			H	-	813,166.64	OR DEM DEF Collected				N
13	540200	84020	805-02950	H	-	110,146.00	WA WACOG PGA Activity				N
14	191420			S	110,146.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	S	871,861.34	-	WA DEM PGA Activity				N
16	191430			H	-	871,861.34	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	3,419.00	-	WA PGA Interest				N
18	191420			S	1,008.00	-	WA WACOG Interest				N
19	191430			H	-	4,427.00	WA DEM Interest				N
20	411000	83010	419-06206	S	1,581.00	-	OR WACOG Interest Reserve				N
21	191402			H	-	1,581.00	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	H	-	418.00	OR DEM Incr. Interest Reserve				N
23	191412			S	418.00	-	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
					Total	3,378,879.98	3,378,879.98				

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 if needed)

Posted by _____

Posting Date _____

(reversal if needed)

Date _____

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

	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	2,277,487	3,590,088	7,990,702	8,504,093									
Commercial	966,186	1,409,223	2,884,839	3,542,490									
Industrial Firm	53,608	71,336	102,307	117,982									
Interruptible													
Total	3,297,281	5,070,646	10,977,848	12,164,565									
P / M Unbilled Volumes:													
Residential	972,537	2,014,627	4,198,667	4,684,488	4,080,687								
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198								
Industrial Firm	32,804	46,749	66,388	64,599	63,354								
Interruptible													
Total	1,572,364	2,976,126	5,907,252	6,820,981	5,923,239								
C / M Unbilled Volumes:													
Residential	2,014,627	4,198,667	4,684,488	4,080,687									
Commercial	914,750	1,642,197	2,071,894	1,779,198									
Industrial Firm	46,749	66,388	64,599	63,354									
Interruptible													
Total	2,976,126	5,907,252	6,820,981	5,923,239									
Reported Cycle Billing Volumes:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093									
Commercial	1,101,305	1,556,999	3,108,697	3,737,033									
Industrial Firm	265,248	299,508	391,969	403,214									
Interruptible	166,890	(31,951)	152,611	148,211									
Total	3,810,930	5,414,643	11,643,979	12,792,552									
Calculated Calendar Month Volumes:													
Residential		5,774,128	8,476,523	7,900,292	(4,080,687)								
Commercial		2,284,446	3,538,394	3,444,337	(1,779,198)								
Industrial Firm		319,147	390,180	401,970	(63,354)								
Interruptible		(31,951)	152,611	148,211									
Total		8,345,769	12,557,708	11,894,810	(5,923,239)								
"WPGA" Average Commodity Charge		0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961
WA Commodity Cost Collected		3,168,137	4,767,032	4,515,389									
Calculated Calendar Month Volumes:		8,345,769	12,557,708	11,894,810	(5,923,239)								
WACOG Incurred: Calculated Vol.		0.36982	0.41135	0.38887	0	0	0	0	0	0	0	0	0
Amount		3,086,432	5,165,613	4,625,535									
Dfrr. (Collection vs Calculated)		81,705	(398,581)	(110,146)									
Amount Previously Booked		81,705	(398,581)										
Net to Book (191420)				(110,146)									

Entry 191420.....
Entry 805-02950.....

110,146
(110,146)

**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	8,476,523	7,900,292	(4,080,687)	-	-	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	3,444,337	(1,779,198)	-	-	-	-	-	-	-	-
Industrial Firm	319,147	390,180	401,970	(63,354)	-	-	-	-	-	-	-	-
Total Firm Sales	8,377,720	12,405,097	11,746,599	(5,923,239)	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	128,303	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,010	19,895	20,232	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	5,501	9,948	7,642	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	67,832	95,825	98,268	-	-	-	-	-	-	-	-	-
Sub Total	165,865	216,843	254,445	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,211,855	12,188,254	11,492,154	(5,923,239)	-	-	-	-	-	-	-	-
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	\$ 1,632,358	\$ 1,539,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58	12,897.39	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,906.08	1,918.62	1,941.61	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	815.10	1,243.55	1,243.55	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	9,078.96	11,254.65	10,220.10	-	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	(6,286.63)	3,646.81	9,221.03	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	1,502.04	2,106.45	2,943.57	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (2,664.97)	\$ (4,143.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	4,143.48	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	770.53	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	9,106.78	(4,192.77)	(4,914.01)	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$ (398)	\$ 183	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,108,513	\$ 1,628,348	\$ 1,534,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	763,319.16	777,515.18	662,569.66	-	-	-	-	-	-	-	-	-
Variance.....	345,193.84	850,832.82	871,861.34	-	-	-	-	-	-	-	-	-
Previously Booked	345,193.84	850,832.82										
Net to Book (191430)	-	-	871,861.34	-	-	-	-	-	-	-	-	-

Entry 191430.....
Entry 806-02940.....

(871,861.34)
871,861.34

Contract Commodity Gas Costs:	Jan-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Hedged Encana Gas Reserves									
Hedged Encana Sale		631,326.44							
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	84,026,478.66	33,450,277.15	0.398092	-	\$0		84,026,479	\$ 33,450,277.15	#VALUE!
Yr around Contracts-Alberta	-	-	-	-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2	-	-	-	-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Rockies	-	-	-	6,100,800	\$3,204,581	0.52527	(6,100,800)	\$ (3,204,581.00)	
Yr around Contracts-Alberta	-	-	-	-	\$0		-	\$ -	
Yr around Contracts-Sumas/St 2	-	-	-	-	\$0		-	\$ -	#VALUE!
Forecasted Baseload YR									
S.T. Contracts-Rockies				16,777,200	\$6,707,742	0.39981	(16,777,200)	\$ (6,707,742.00)	#VALUE!
S.T. Contracts-Alberta				13,408,508	\$5,091,907	0.37975	(13,408,508)	\$ (5,091,907.00)	#VALUE!
S.T. Contracts-Sumas/St 2				13,493,417	\$4,831,893	0.35809	(13,493,417)	\$ (4,831,893.00)	#VALUE!
S.T. Contracts-Rockies				-	\$0		-	\$ -	
S.T. Contracts-Alberta				-	\$0		-	\$ -	
S.T. Contracts-Sumas/St 2				-	\$0		-	\$ -	
Forecasted Baseload S.T.				-	\$0		-	\$ -	#VALUE!
Swing Contracts - Rockies				-	\$0		-	\$ -	#VALUE!
Swing Contracts - Alberta				2,979,131	\$1,048,699	0.35202	(2,979,131)	\$ (1,048,699.00)	
Swing Contracts RES FEE - Rockies				-	\$0		-	\$ -	
Swing Contracts RES FEE - Alberta				-	\$0		-	\$ -	#VALUE!
Hedged Spot Purch-Rockies				-	\$0		-	\$ -	#VALUE!
Hedged Spot Purch-Alberta (NOVA)				4,468,697	\$1,532,563	0.34296	(4,468,697)	\$ (1,532,563.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)				-	\$0		-	\$ -	#VALUE!
Spot Purchases-Rockies				5,810,710	\$2,147,473	0.36957	(5,810,710)	\$ (2,147,473.00)	#VALUE!
Spot Purchases-Alberta				13,075,687	\$4,832,401	0.36957	(13,075,687)	\$ (4,832,401.00)	0.3696
Spot Purchases-Sumas/St 2		354,152.73	-	983,354	\$363,420	0.36957	(983,354)	\$ (9,267.27)	-
Volumetric Transp Chg					\$387,672				
UAG Reserve Adjustment	3,000,000	1,142,340							
Misc. Act. U/S Sales									
Sub Total	87,026,479	\$ 35,578,096.32	0.408819	77,097,504	\$ 30,148,351.00	0.39104	6,928,975	\$ 4,043,750.88	0.0178
Field Production Gas	1,023,395.00	501,392.65	0.489931	465,000	\$ 225,990.00	0.48600	558,395	\$ 275,402.65	(0.0039)
Storage Activity:									
System Withdrawals	30,780,378.00	11,843,590.19	0.384777	37,384,522	\$ 13,966,057.00	0.37358	(6,604,144)	\$ (2,122,466.81)	(0.0112)
System Injections	(1,760,410.00)	(767,548.02)	0.436005				(1,760,410)	\$ (767,548.02)	
Sub Total	29,019,968	\$ 11,076,042.17	0.381670	37,384,522	\$ 13,966,057.00	0.37358	(8,364,554)	\$ (2,890,014.83)	0.0081
P/M Imbalance Adj	511,764	\$ 202,750.66	0.396180				511,764	\$ 202,750.66	0.3962
C/M Imbalance Adj	1,392,870.00	551,827.24	0.396180				1,392,870	\$ 551,827.24	0.3962
Cost of Company Use Gas	(121,523.90)	(48,053.87)	0.395427				(121,524)	\$ (48,053.87)	0.3954
Misc. Cust. Imbalance Purch	(4,120)	5,461	(1.325369)				(4,120)	\$ 5,460.52	(1.3254)
Prior Period Estimate Adj.		114,379.90					-	\$ 114,379.90	
Line Loss & Unacct For				(367,960)			367,960		
Total Monthly Gas Cost	118,848,832	\$ 47,981,895.59	0.403722	114,579,066	\$ 44,340,398.00	0.38699	1,269,766	\$ 2,255,503.15	0.0167

RESTATE COST AT EMBEDDED RATES.
ACTUAL COST OF GAS..... 45,992,733.98
VARIANCE FROM ACTUAL COST(Gain). 47,981,895.59
1,989,161.61

Sales Sendout, See WAPGA Tab 17
Ore. Portion of Sendout X % of Oregon Sales
Oregon..... 109,868,942 % Of Oregon Sales..... 0.9023
Washington..... 11,894,810 Oregon's Share of the Var. 1,794,820.52
Total..... 121,763,752

Estimated WACOG Variance for the Sharehol
179,482.05
Shareholders Share of the WACOG Deferral 648,584
WACOG Equalization..... 88,678
Estimated Shareholder (gain) or Loss..... (559,906)

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	01312014 (MMDDYYYY)	01312014 (MMDDYYYY)	USD	JE 28-1	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	WBS Element	Quantity	Unit of Measure	Auto Reversal
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(18)	(9+3)	(3)	(Y or N)
1	540200	84020	805-02890	H	-	289,238.00	OR WACOG PGA Activity				N
2	191400			S	289,238.00	-	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	-	1,213,203.86	OR DEM PGA Activity				N
6	191410			S	1,213,203.86	-	OR DEM PGA Activity				N
11	540100	84020	805-02885	H	-	-	OR DEM DEF Collected				N
12	191450			H	-	-	OR DEM DEF Collected				N
7	411000	83010	419-06205	H	-	6,870.00	OR PGA Interest				N
8	191400			S	2,679.00	-	OR WACOG Interest				N
9	191410			S	4,318.00	-	OR DEM Incr. Interest				N
10	191450			H	-	127.00	OR DEM Coll. Interest				N
13	540200	84020	805-02950	H	-	10,772.00	WA WACOG PGA Activity				N
14	191420			S	10,772.00	-	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	111,719.73	WA DEM PGA Activity				N
16	191430			S	111,719.73	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	H	-	188.00	WA PGA Interest				N
18	191420			S	37.00	-	WA WACOG Interest				N
19	191430			S	151.00	-	WA DEM Interest				N
20	411000	83010	419-06206	S	607.00		OR WACOG Interest Reserve				N
21	191402			H		607.00	OR WACOG Interest Reserve				N
22	411000	83010	419-06206	H	-	-	OR DEM Incr. Interest Reserve				N
23	191412			H	-	-	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	540200	84020	805-02890	H		260,403.30	OR DEM PGA - Adj 2012-2013				N
27	191400			S	260,403.30		OR DEM PGA - Adj 2012-2013				N
28	540200	84020	805-02890	S	260,403.30		OR DEM PGA - Adj 2012-2013				N
29	242035			H		260,403.30	OR DEM PGA - Adj 2012-2013				N

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)

Posted by _____

Posting Date _____ (reversal is needed)

Date _____

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

	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	2,277,487	3,590,088	7,990,702	8,504,093									
Commercial	966,186	1,409,223	2,884,839	3,542,490									
Industrial Firm	53,608	71,336	102,307	117,982									
Interruptible													
Total	3,297,281	5,070,646	10,977,848	12,164,565									
P / M Unbilled Volumes:													
Residential	972,537	2,014,627	4,198,667	4,684,488	4,080,687								
Commercial	567,023	914,750	1,642,197	2,071,894	1,779,198								
Industrial Firm	32,804	46,749	66,388	64,599	63,354								
Interruptible													
Total	1,572,364	2,976,126	5,907,252	6,820,981	5,923,239								
C / M Unbilled Volumes:													
Residential	2,014,627	4,198,667	4,684,488	4,080,687									
Commercial	914,750	1,642,197	2,071,894	1,779,198									
Industrial Firm	46,749	66,388	64,599	63,354									
Interruptible													
Total	2,976,126	5,907,252	6,820,981	5,923,239									
Reported Cycle Billing Volumes:													
Residential	2,277,487	3,590,088	7,990,702	8,504,093									
Commercial	1,101,305	1,556,999	3,108,697	3,737,033									
Industrial Firm	265,248	299,508	391,969	403,214									
Interruptible	166,890	(31,951)	152,611	148,211									
Total	3,810,930	5,414,643	11,643,979	12,792,552									
Calculated Calendar Month Volumes:													
Residential		5,774,128	8,476,523	7,900,292	(4,080,687)								
Commercial		2,284,446	3,538,394	3,444,337	(1,779,198)								
Industrial Firm		319,147	390,180	401,970	(63,354)								
Interruptible		(31,951)	152,611	148,211									
Total		8,345,769	12,557,708	11,894,810	(5,923,239)								
"WPGA" Average Commodity Charge		0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961	0.37961
WA Commodity Cost Collected		3,168,137	4,767,032	4,515,389									
Calculated Calendar Month Volumes:		8,345,769	12,557,708	11,894,810	(5,923,239)								
WACOG Incurred: Calculated Vol.		0.37009	0.41164	0.38928	0	0	0	0	0	0	0	0	0
Amount		3,088,686	5,169,255	4,630,411									
Dfrr. (Collection vs Calculated)		79,451	(402,223)	(115,022)									
Amount Previously Booked		81,705	(398,581)	(110,146)									
Net to Book (191420)		(2,254)	(3,642)	(4,876)									

Entry 191420.....
Entry 805-02950.....

10,772
(10,772)

**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	8,476,523	7,900,292	(4,080,687)	-	-	-	-	-	-	-	-
Commercial	2,284,446	3,538,394	3,444,337	(1,779,198)	-	-	-	-	-	-	-	-
Industrial Firm	319,147	390,180	401,970	(63,354)	-	-	-	-	-	-	-	-
Total Firm Sales	8,377,720	12,405,097	11,746,599	(5,923,239)	-	-	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	74,522	91,175	128,303	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	18,010	19,895	20,232	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	5,501	9,948	7,642	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	67,832	95,825	98,268	-	-	-	-	-	-	-	-	-
Sub Total	165,865	216,843	254,445	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	8,211,855	12,188,254	11,492,154	(5,923,239)	-	-	-	-	-	-	-	-
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	\$ 1,632,358	\$ 1,539,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	10,721.70	9,952.58	12,897.39	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	1,906.08	1,918.62	1,941.61	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	815.10	1,243.55	1,243.55	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	9,078.96	11,254.65	10,220.10	-	-	-	-	-	-	-	-	-
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41SI - 41SIV												
42CSI - 42SIM	(6,286.63)	3,646.81	9,221.03	-	-	-	-	-	-	-	-	-
42SI - 42SIM	1,502.04	2,106.45	2,943.57	-	-	-	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ (2,664.97)	\$ (4,143.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ (5,849.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ (592.62)	\$ (770.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	2,664.97	4,143.48	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	5,849.19	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	592.62	770.53	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	9,106.78	(4,192.77)	(4,914.01)	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 9,106.78	\$ (4,192.77)	\$ (4,914.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$(398)	\$ 183	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,108,513	\$ 1,628,348	\$ 1,534,431	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	763,319.16	777,515.18	774,289.39	-	-	-	-	-	-	-	-	-
Variance.....	345,193.84	850,832.82	760,141.61	-	-	-	-	-	-	-	-	-
Previously Booked	345,193.84	850,832.82	871,861.34	-	-	-	-	-	-	-	-	-
Net to Book (191430)	-	-	(111,719.73)	-	-	-	-	-	-	-	-	-
Entry 191430.....												111,719.73
Entry 805-02940.....												(111,719.73)

	Jan-14 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Reserves									
Hedged Encana Sale		631,326.44							
Hedged Encana Cost True Up									
Hedged Encana Sale True Up									
Yr around Contracts-Rockies	84,026,478.66	33,450,277.15	0.398092	-	\$0		84,026,479	\$ 33,450,277.15	#VALUE!
Yr around Contracts Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Rockies				6,100,800	\$3,204,581	0.52527	(6,100,800)	\$ (3,204,581.00)	#VALUE!
Yr around Contracts Alberta				-	\$0		-	\$ -	#VALUE!
Yr around Contracts-Sumas/St 2				-	\$0		-	\$ -	#VALUE!
Forecasted Baseload YR									
S.T. Contracts-Rockies				16,777,200	\$6,707,742	0.39981	(16,777,200)	\$ (6,707,742.00)	#VALUE!
S.T. Contracts-Alberta				13,408,508	\$5,091,907	0.37975	(13,408,508)	\$ (5,091,907.00)	#VALUE!
S.T. Contracts-Sumas/St 2				13,493,417	\$4,831,893	0.35809	(13,493,417)	\$ (4,831,893.00)	#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.				-	\$0		-	\$ -	#VALUE!
Swing Contracts - Rockies				-	\$0		-	\$ -	#VALUE!
Swing Contracts - Alberta				2,979,131	\$1,048,699	0.35202	(2,979,131)	\$ (1,048,699.00)	#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)				4,468,697	\$1,532,563	0.34296	(4,468,697)	\$ (1,532,563.00)	#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)				-	\$0		-	\$ -	#VALUE!
Spot Purchases-Rockies				5,810,710	\$2,147,473	0.36957	(5,810,710)	\$ (2,147,473.00)	#VALUE!
Spot Purchases-Alberta				13,075,687	\$4,832,401	0.36957	(13,075,687)	\$ (4,832,401.00)	0.3696
Spot Purchases-Sumas/St 2		398,432.60	-	983,354	\$363,420	0.36957	(983,354)	\$ 35,012.60	-
Volumetric Transp Chg					\$387,672				
UAG Reserve Adjustment	3,000,000	1,142,340							
Misc. Act. U/S Sales									
Sub Total	87,026,479	\$ 35,622,376.19	0.409328	77,097,504	\$ 30,148,351.00	0.39104	6,928,975	\$ 4,088,030.75	0.0183
Field Production Gas	1,035,195.00	507,245.55	0.490000	465,000	\$ 225,990.00	0.48600	570,195	\$ 281,255.55	(0.0040)
Storage Activity:									
System Withdrawals	30,780,378.00	11,843,590.19	0.384777	37,384,522	\$ 13,966,057.00	0.37358	(6,604,144)	\$ (2,122,466.81)	(0.0112)
System Injections	(1,760,410.00)	(767,548.02)	0.436005				(1,760,410)	\$ (767,548.02)	
Sub Total	29,019,968	\$ 11,076,042.17	0.381670	37,384,522	\$ 13,966,057.00	0.37358	(8,364,554)	\$ (2,890,014.83)	0.0081
P/M Imbalance Adj	511,764	\$ 202,750.66	0.396180				511,764	\$ 202,750.66	0.3962
C/M Imbalance Adj	1,392,870.00	551,827.24	0.396180				1,392,870	\$ 551,827.24	0.3962
Cost of Company Use Gas	(121,523.90)	(48,053.87)	0.395427				(121,524)	\$ (48,053.87)	0.3954
Misc. Cust. Imbalance Purch	(4,120)	5,461	(1.325369)				(4,120)	\$ 5,460.52	(1.3254)
Prior Period Estimate Adj.		114,379.90					-	\$ 114,379.90	
Line Loss & Unacct For				(367,960)			367,960		
Total Monthly Gas Cost	118,860,632	\$ 48,032,028.36	0.404104	114,579,066	\$ 44,340,398.00	0.38699	1,281,566	\$ 2,305,635.92	0.0171

RESTATED COST AT EMBEDDED RATES.. 45,997,300.40
 ACTUAL COST OF GAS..... 48,032,028.36
 VARIANCE FROM ACTUAL COST(Gain).. 2,034,727.96

Sales Sendout, See WAPGA Tab 17		Ore. Portion of Sendout X % of Oregon Sales
Oregon.....	109,868,942	% Of Oregon Sales..... 0.9023
Washington.....	11,894,810	Oregon's Share of the Var. 1,835,935.04
Total.....	<u>121,763,752</u>	
Estimated WACOG Variance for the Sharehol		<u>183,593.50</u>

Shareholders Share of the WACOG Deferral	644,079
WACOG Equalization.....	88,678
Estimated Shareholder (gain) or Loss.....	<u>(555,401)</u>