

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

	<b>Aug-13</b>	<b>Change</b>	<b>Sep-13</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	389,155.45	(1,686.01)	387,469.44
186235 AMOR WA GREAT PROGRAM	45,723.92	(13,392.02)	32,331.90
186310 WA ENERGY EFFICIENCY	20,173.23	1,057.03	21,230.26
186312 WA - AUDIT RESIDENTI	1,967,691.33	5,329.16	1,973,020.49
186314 WA - LOW INCOME WEAT	57,193.03	524.22	57,717.25
186315 WA - WA - LIEE AMORT	9,108.43	(2,342.65)	6,765.78
186316 WA DSM AMORTIZATION	68,328.55	(19,795.95)	48,532.60
<b>Subtotal 186xxx accounts</b>	<b>2,557,373.94</b>	<b>(30,306.22)</b>	<b>2,527,067.72</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(845,715.59)	(141,304.70)	(987,020.29)
254307 TUALATIN REFUNDS-WA	(161,597.00)	0.00	(161,597.00)
<b>Subtotal 254xxx accounts</b>	<b>(1,007,312.59)</b>	<b>(141,304.70)</b>	<b>(1,148,617.29)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(352,037.00)	(103,006.00)	(455,043.00)
191421 AMORT OF WACOG - WA	(454,953.91)	36,583.85	(418,370.06)
191430 DEMAND - ACCR WA	(527,495.22)	403,364.25	(124,130.97)
191431 AMORT OF DEMAND WA	(211,602.69)	27,709.02	(183,893.67)
<b>Subtotal 191xxx accounts</b>	<b>(1,546,088.82)</b>	<b>364,651.12</b>	<b>(1,181,437.70)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>3,972.53</b>	<b>193,040.20</b>	<b>197,012.73</b>

**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	9302013 (MMDDYYYY)	9302013 (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	7,614.70	-	INT - Ind DSM Def 186232				N
2	411000	83010	419-06205	H	-	7,614.70	INT - Ind DSM Def 186232				N
5	411000	83010	419-06206	S	4,366.68	-	INT RESERVE - 186231 Ind DSM				N
6	186231			H	-	4,366.68	INT RESERVE - 186231 Ind DSM				N
7	402000	81199	495-06374	S	146,163.53	-	AMORT 186233 Ind DSM				N
8	186233			H	-	146,163.53	AMORT 186233 Ind DSM				N
9	411000	83010	419-06205	H	-	355.24	INTEREST 186233 Ind DSM				N
10	186233			S	355.24	-	INTEREST 186233 Ind DSM				N
11	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref				N
12	186237			H	-	-	C/M INT 186237 PUC Fee Ref				N
13	402000	81199	495-06064	S	63,648.35	-	AMORT 186271 Comm Decoup				N
14	186271			H	-	63,648.35	AMORT 186271 Comm Decoup				N
15	411000	83010	419-06205	H	-	290.88	INTEREST 186271 Comm Decoup				N
16	186271			S	290.88	-	INTEREST 186271 Comm Decoup				N
17	402000	81199	495-06064	S	313,805.10	-	AMORT 186277 Res Decoup				N
18	186277			H	-	313,805.10	AMORT 186277 Res Decoup				N
19	411000	83010	419-06205	H	-	3,833.29	INTEREST 186277 Res Decoup				N
20	186277			S	3,833.29	-	INTEREST 186277 Res Decoup				N
21	186279			H	-	125.38	INTEREST 186279 EARNINGS TEST				N
22	411000	81199	419-06205	S	125.38	-	INTEREST 186279 EARNINGS TEST				N
23	186279			S	29,332.20	-	AMORT 186279 EARNINGS TEST				N
24	402000	81199	495-06374	H	-	29,332.20	AMORT 186279 EARNINGS TEST				N
25	402000	81199	495-06233	S	2,259.76	-	AMORT 186286 CUB Fund				N
26	186286			H	-	2,259.76	AMORT 186286 CUB Fund				N
27	411000	83010	419-06205	H	-	12.97	INTEREST186286 CUB Fund				N
28	186286			S	12.97	-	INTEREST186286 CUB Fund				N
29	402000	81199	495-06233	S	523.10	-	AMORT 186288 NWIGU Intervener				N
30	186288			H	-	523.10	AMORT 186288 NWIGU Intervener				N
31	411000	83010	419-06205	H	-	1.34	INTEREST186288 NWIGU Intervener				N
32	186288			S	1.34	-	INTEREST186288 NWIGU Intervener				N
33	191401			S	226,534.95	-	AMORT 191401 OR WACOG				N
34	541000	84020	805-02650	H	-	226,534.95	AMORT 191401 OR WACOG				N



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

		191421	191431	191431	186316	186235 Low Income Bill	186315	Volumes				
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	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)	5,571.20			5,571.20	
1C (C01)		0.01732	0.01363	0.00000	(0.01532)	(0.00981)	(0.00172)	2,238.10			2,238.10	
2R (R02)		0.01732	0.01363	0.00000	(0.01175)	(0.00754)	(0.00132)	1,104,342.70			1,104,342.70	
3 CFS (C03)		0.01732	0.01363	0.00000	(0.01048)	(0.00671)	(0.00118)	487,500.80		494	487,994.80	
3 IFS (I03)		0.01732	0.01363	0.00000	0.00000	(0.00591)	(0.00103)	24,235.00			24,235.00	
27 (C27)		0.01732	0.01363	0.00000	0.00000	(0.00950)	(0.00608)	2,247.0			2,247.0	
41C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00816)	(0.00523)	(0.00092)	124,398.40	(4,000)	4000	124,398.40	
	Block 2	0.01732	0.01363	0.00000	(0.00719)	(0.00461)	(0.00080)	33,500.90	(1,077)	1509	33,932.90	
41C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00776)	(0.00513)	(0.00090)				-	
	Block 2	0.01732	0.00000	0.00476	(0.00684)	(0.00452)	(0.00079)				-	
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	2,000.0		2,000	4,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	2,099.0		150	2,249.00	
41I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00523)	(0.00092)	13,534.40			13,534.40	
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00461)	(0.00080)	7,824.80			7,824.80	
41I Interr Sales	Block 1	0.01732	0.00000	0.00476	0.00000	(0.00513)	(0.00090)				-	
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00452)	(0.00079)				-	
42C Firm Sales	Block 1	0.01732	0.01363	0.00000	(0.00548)	(0.00351)	(0.00061)	33,393.00			33,393.00	
	Block 2	0.01732	0.01363	0.00000	(0.00491)	(0.00315)	(0.00055)	2,040.00			2,040.00	
	Block 3	0.01732	0.01363	0.00000	(0.00376)	(0.00241)	(0.00042)				-	
	Block 4	0.01732	0.01363	0.00000	(0.00301)	(0.00193)	(0.00033)				-	
	Block 5	0.01732	0.01363	0.00000	(0.00201)	(0.00128)	(0.00023)				-	
	Block 6	0.01732	0.01363	0.00000	(0.00076)	(0.00048)	(0.00009)				-	
42I Firm Sales	Block 1	0.01732	0.01363	0.00000	0.00000	(0.00284)	(0.00050)	56,558.0		20,000	76,558.00	
	Block 2	0.01732	0.01363	0.00000	0.00000	(0.00254)	(0.00045)	45,894.0		2,344	48,238.00	
	Block 3	0.01732	0.01363	0.00000	0.00000	(0.00195)	(0.00034)	28,124.0			28,124.00	
	Block 4	0.01732	0.01363	0.00000	0.00000	(0.00156)	(0.00028)	5,761.0			5,761.00	
	Block 5	0.01732	0.01363	0.00000	0.00000	(0.00104)	(0.00018)				-	
	Block 6	0.01732	0.01363	0.00000	0.00000	(0.00039)	(0.00007)				-	
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00			40,000.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	21,901.00			21,901.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	10,448.00			10,448.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	50,638.0		10,000	60,638.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	26,928.0		20,000	46,928.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0		20,000	40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	10,000.0		100,000	110,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			2,259	2,259.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
42C Interr Sales	Block 1	0.01732	0.00000	0.00476	(0.00327)	(0.00209)	(0.00036)	20,000.00			20,000.00	
	Block 2	0.01732	0.00000	0.00476	(0.00293)	(0.00187)	(0.00033)	35,484.00			35,484.00	
	Block 3	0.01732	0.00000	0.00476	(0.00225)	(0.00143)	(0.00025)	20,000.00			20,000.00	
	Block 4	0.01732	0.00000	0.00476	(0.00180)	(0.00115)	(0.00020)	13,664.00			13,664.00	
	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)	20,115.0			20,115.00	
	Block 2	0.01732	0.00000	0.00476	0.00000	(0.00209)	(0.00036)	3,029.0			3,029.00	
	Block 3	0.01732	0.00000	0.00476	0.00000	(0.00161)	(0.00028)				-	
	Block 4	0.01732	0.00000	0.00476	0.00000	(0.00129)	(0.00023)				-	
	Block 5	0.01732	0.00000	0.00476	0.00000	(0.00086)	(0.00015)				-	
	Block 6	0.01732	0.00000	0.00476	0.00000	(0.00033)	(0.00006)				-	
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 5	0.00000	0.00000	0.00000	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	84,101.0			84,101.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	154,020.0			154,020.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	126,697.0			126,697.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	464,320.0			464,320.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	267,289.0			267,289.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
I61		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000				-	
Sources:								317,938.00			317,938.00	
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	Column G		total per above	3,707,834.30	(5,077)	182,756	3,885,513.30

total OR & WA	49,880,844.80	total* wa	3,885,513.30
total per CIS	49,880,844.80	total* or	48,690,230.50
difference	0.00	total*	52,575,743.80
		*including unbilled	

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

include in interest calc. in 186312

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

		191421	191431	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block						
1R (R01)		96.48	75.92	0.00	(114.28)	(73.20)	(12.84)
1C (C01)		38.76	30.50	0.00	(34.29)	(21.96)	(3.85)
2R (R02)		19,125.26	15,048.87	0.00	(12,978.99)	(8,321.76)	(1,457.36)
3 CFS (C03)		8,451.21	6,649.90	0.00	(5,114.59)	(3,275.95)	(573.99)
3 IFS (I03)		419.71	330.25	0.00	0.00	(143.22)	(25.03)
27 (C27)		38.91	30.62	0.00	(21.34)	(13.67)	(2.39)
41C Firm Sales	Block 1	2,154.36	1,695.18	0.00	(1,014.73)	(650.71)	(114.20)
(C 41 FS)	Block 2	587.66	462.40	0.00	(244.02)	(156.41)	(27.26)
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	234.39	184.43	0.00	0.00	(70.80)	(12.42)
(I 41 FS)	Block 2	135.51	106.63	0.00	0.00	(36.07)	(6.29)
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	578.31	455.05	0.00	(182.98)	(117.19)	(20.44)
(C42SF)	Block 2	35.33	27.80	0.00	(10.01)	(6.42)	(1.13)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	1,325.85	1,043.26	0.00	0.00	(217.44)	(38.07)
(I42SF)	Block 2	835.40	657.34	0.00	0.00	(122.70)	(21.68)
	Block 3	487.06	383.25	0.00	0.00	(54.86)	(9.68)
	Block 4	99.77	78.51	0.00	0.00	(8.98)	(1.60)
	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
42C Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(C42TF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00
(I42TF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00
42C Interr Sales	Block 1	346.36	0.00	95.25	(65.41)	(41.89)	(7.27)
(C42SI)	Block 2	614.52	0.00	168.98	(103.83)	(66.51)	(11.54)
	Block 3	346.36	0.00	95.25	(44.95)	(28.69)	(4.97)
	Block 4	236.64	0.00	65.07	(24.57)	(15.68)	(2.74)
	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	348.36	0.00	95.79	0.00	(47.13)	(8.27)
(I42SI)	Block 2	52.46	0.00	14.42	0.00	(6.34)	(1.10)
	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
I61							
Sources:		36,588.67	27,259.91	534.76	(19,953.99)	(13,497.58)	(2,364.12)

Temporaries Tab

Intentionally blank			
Switchers - WA		37,764.88	191421
Commodity	(256.91)	28,243.86	191431
Commodity	(973.08)	(19,953.99)	186316
Commodity		(13,497.58)	186235
Commodity		(2,364.12)	186315
	(1,229.99)		
	0.95628	Annually	
	1,176.21	191421	
Demand	(202.15)		
Demand	(267.58)		
Demand			
Demand	(469.73)		
rate sensitive adj	0.95628	Annually	
Demand	449.19	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

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56 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

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56 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

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56 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	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%		3,459.74	1,627.25		(673,151.83)	1,280,902.29		1,280,902.29		
42	Dec-12	2	0.00	0.24	3.25%		3,469.11	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		

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  
 51 **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		(13,497.58)		3.25%	0.00	(13,497.58)	(15,954.39)
27	Feb-12		0.00		3.25%	0.00	0.00	(15,954.39)
28	Mar-12		0.00		3.25%	0.00	0.00	(15,954.39)
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								
49	<b>History truncated for ease of viewing</b>							

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

56 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

55 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

56 History truncated for ease of viewing

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

1 Debit (Credit)

2

3

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

6

7 Beginning Balance

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

**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	9302013	9302013	USD	JE 28	PGA Deferral Adj
		(MMDDYYYY)	(MMDDYYYY)			

(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	149,110.00	-	OR WACOG PGA Activity				N
2	191400			H	-	149,110.00	OR WACOG PGA Activity				N
3	540200	84020	805-02890	S	5,379.00	-	OR WACOG PGA Activity				N
4	191400			H	-	5,379.00	OR WACOG PGA Activity				N
5	540100	84020	805-02880	S	39,795.00	-	OR DEM PGA Activity				N
6	191410			H	-	39,795.00	OR DEM PGA Activity				N
7	411000	83010	419-06205	S	28,691.00	-	OR PGA Interest				N
8	191400			H	-	22,319.00	OR WACOG Interest				N
9	191410			H	-	13,695.00	OR DEM Incr. Interest				N
10	191450			S	7,323.00	-	OR DEM Coll. Interest				N
11	540100	84020	805-02885	S	693,682.78	-	OR DEM DEF Collected				N
12	191450			H	-	693,682.78	OR DEM DEF Collected				N
13	540200	84020	805-02950	S	101,906.00	-	WA WACOG PGA Activity				N
14	191420			H	-	101,906.00	WA WACOG PGA Activity				N
15	540100	84020	805-02940	H	-	404,245.25	WA DEM PGA Activity				N
16	191430			S	404,245.25	-	WA DEM PGA Activity				N
17	411000	83010	419-06210	S	1,981.00	-	WA PGA Interest				N
18	191420			H	-	1,100.00	WA WACOG Interest				N
19	191430			H	-	881.00	WA DEM Interest				N
20	411000	83010	419-06206	S	196.00	-	OR DEM Interest Reserve				N
21	191452			H	-	196.00	OR DEM Interest Reserve				N
24	191440			H	-	65,771.00	Encana Cost of Capital Allowance				N
25	540200	84020	805-02890	S	65,771.00	-	Encana Cost of Capital Allowance				N
26	191030			S	331,462.00	-	Carrying Cost on WGI - Deferral				N
27	540200	84020	805-02889	H	-	331,462.00	Carrying Cost on WGI - Deferral				N
28	191030			S	23,862.00	-	Carrying Cost on WGI - Interest				N
29	411000	83010	419-06205	H	-	23,862.00	Carrying Cost on WGI - Interest				N

Total 1,853,404.03 1,853,404.03

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 \_\_\_\_\_









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

Demand Deferral - Volume Component	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
1 Embedded Seasonalized Tab 20	\$ 9,408,909.00	\$ 13,854,969.00	\$ 13,365,003.00	\$ 10,970,522.00	\$ 9,570,360.00	\$ 7,150,991.00	\$ 4,453,223.00	\$ 2,842,348.00	\$ 2,540,546.00	\$ 2,520,230.00	\$ 2,645,221.00	\$ 5,930,442.00
2 Collected line 44	8,885,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,328,427.26	6,723,149.85	4,816,731.78	2,636,725.75	2,388,173.28	2,346,339.18	3,338,903.78	-
3 Deferral	(523,677.67)	(1,558,865.19)	2,331,403.91	165,824.33	(1,241,932.74)	(427,841.15)	363,508.78	(205,622.25)	(152,372.72)	(173,890.82)	693,682.78	-
4 Previously Booked	(642,616.44)	(1,446,778.18)	2,210,624.70	293,455.30	(1,243,821.01)	(427,841.15)	365,397.05	(205,622.29)	(152,372.68)	(173,890.82)	-	-
5 Net to Book	\$ 118,938.77	\$ (112,087.01)	\$ 120,779.21	\$ (127,630.97)	\$ 1,888.27	\$ -	\$ (1,888.27)	\$ 0.04	\$ (0.04)	\$ -	\$ 693,682.78	\$ -
6 Entry 191450.....	(693,682.78)											
7 Entry 805-02885.....	693,682.78											

Oregon Firm Calendar Mo. Sales:	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
15 Residential	37,875,356	54,600,556	69,904,028	47,626,993	33,490,906	28,590,480	17,267,319	8,793,716	7,575,483	7,061,132	10,695,982	-6,842,638
16 Commercial	22,030,312	30,513,520	39,114,509	28,684,775	22,964,698	16,423,425	13,412,227	8,091,763	6,629,448	6,917,387	9,393,822	-5,677,373
17 Industrial Firm	2,750,553	2,697,220	3,118,722	2,877,940	2,475,064	2,691,117	2,634,097	1,587,386	2,009,484	2,222,596	2,784,471	-1,184,105
18 Total of Calendar Month Sales:	62,656,221	87,811,296	112,137,260	79,189,708	58,930,668	47,705,022	33,313,643	18,472,865	16,214,415	16,201,115	22,874,275	-13,704,116
19 1 - 99 Less: 31CSF - 31SF A C	1,703,948	2,198,733	2,641,386	2,262,331	2,012,219	1,753,863	1,518,880	1,330,213	1,105,129	970,176	941,687	-
20 31ISF - 31SF A C	877,428	990,930	1,096,055	1,034,122	1,000,332	952,412	914,782	909,973	970,083	897,586	997,433	-
21 32CSF - 32SF A C	372,474	542,424	401,226	498,425	443,777	487,184	234,783	593,300	466,223	496,758	485,117	-
22 32ISF - 32SF A C	487,252	617,527	612,014	579,143	518,314	652,026	397,012	583,458	545,622	552,614	525,437	-
23 Total Firm Sales Fixed DiCharge	3,441,103	4,349,613	4,750,682	4,374,022	3,974,642	3,845,485	3,065,457	3,416,944	3,087,056	2,917,133	2,949,673	-
24 Total Calendar Sales less Fixed:	59,215,118	83,461,683	107,386,578	74,815,686	54,956,027	43,859,537	30,248,186	15,055,922	13,127,359	13,283,982	19,924,601	(13,704,116)
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070	0.14070
26 SFV Collected (line 24 x 25)	\$ 8,331,567.14	\$ 11,743,058.76	\$ 15,109,291.54	\$ 10,526,587.02	\$ 7,732,312.97	\$ 6,171,036.80	\$ 4,255,919.80	\$ 2,118,368.20	\$ 1,847,019.41	\$ 1,869,056.24	\$ 2,803,391.39	\$ -
All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 244,201.86	\$ 258,365.37	\$ 264,543.62	\$ 268,820.64	\$ 268,095.31	\$ 255,949.20	\$ 254,532.24	\$ 239,303.66	\$ 229,340.88	\$ 202,669.78	\$ 214,256.59	\$ -
28 31ISF - 31SF A C	112,239.57	119,045.32	122,802.48	127,360.08	132,045.12	120,628.94	120,139.20	120,139.20	118,605.60	118,716.99	116,836.34	-
29 32CSF - 32SF A C	38,979.60	53,496.72	36,869.04	52,932.96	43,651.44	43,316.64	32,032.80	72,411.84	59,261.76	66,383.28	67,217.04	-
30 32ISF - 32SF A C	61,515.30	81,483.84	70,832.88	81,395.28	71,182.80	70,286.40	49,986.72	86,073.84	73,189.44	69,381.36	66,087.36	-
31 Prior Month Unbilled MDDV Com	(124,469.19)	(121,927.07)	(128,497.73)	(131,835.49)	(133,974.00)	(133,652.38)	(127,789.92)	(126,664.56)	(118,309.39)	(114,277.32)	(100,941.77)	-
32 Prior Month Unbilled MDDV Ind	(58,696.36)	(56,119.79)	(59,522.66)	(61,401.24)	(63,680.04)	(66,022.56)	(60,314.47)	(60,069.60)	(60,069.60)	(59,302.80)	(59,358.50)	-
33 Current Month Unbilled MDDV Com	121,927.07	128,497.73	131,835.49	133,974.00	133,652.38	127,789.92	126,664.56	118,309.39	114,277.32	100,941.77	106,735.18	-
34 Current Month Unbilled MDDV Ind	56,119.79	59,522.66	61,401.24	63,680.04	66,022.56	60,314.47	60,069.60	60,069.60	59,302.80	59,358.50	58,418.17	-
35 MDDV @1.81 D/C Collected	\$ 451,817.64	\$ 522,364.79	\$ 500,264.37	\$ 534,926.27	\$ 518,995.57	\$ 478,610.64	\$ 455,320.73	\$ 509,573.37	\$ 475,598.81	\$ 443,871.56	\$ 469,250.41	\$ -
36 Plus: 31CSI - 31SIV												
37 31SI - 31SIV	\$ 18.23											
38 32CSI - 32SIM	37,210.89	45,336.03	49,978.25	39,403.98	40,126.05	34,630.28	26,048.55	24,623.03	19,034.49	21,573.87	22,074.22	-
39 32SI - 32SIM	60,036.27	51,761.84	54,202.19	51,287.56	50,560.50	49,446.62	34,708.54	52,819.58	35,990.27	52,415.59	44,396.97	-
40 SFV Collected Interruptible Sales	\$ 97,265.39	\$ 97,097.87	\$ 104,180.44	\$ 90,691.54	\$ 90,686.55	\$ 84,076.90	\$ 60,757.09	\$ 77,442.61	\$ 55,024.76	\$ 73,989.46	\$ 66,471.19	\$ -
41 Prior Mo Manual Adjustments Com	\$ -	\$ (28,960.06)	\$ -	\$ -	\$ -	\$ -	\$ (2,466.65)	\$ (26,093.63)	\$ (4,778.28)	\$ (11,819.03)	\$ (3,521.02)	\$ -
42 Prior Mo Manual Adjustments Ind	(11,585.41)	(17,233.14)	-	-	(2,159.89)	-	(4,374.43)	(35,916.10)	(6,835.69)	(19,013.37)	(9,545.04)	-
43 Prior Mo Manual Adjustments Ind Int	(17,585.15)	(3,900.60)	-	-	-	(1,119.27)	-	(6,118.57)	(3,155.86)	(10,440.55)	(1,716.41)	-
44 Unbilled Manual Adjustments Com	28,960.06	-	-	-	2,145.51	2,466.65	26,093.63	4,778.28	11,819.03	3,521.02	10,398.71	-
45 Unbilled Manual Adjustments Ind	17,233.14	-	-	2,159.89	4,922.33	4,374.43	35,916.10	6,835.69	19,013.37	9,545.04	17,763.40	-
46 Unbilled Manual Adjustments Ind Int	3,900.60	-	-	-	1,119.27	-	6,118.57	3,155.86	10,440.55	1,716.41	2,217.46	-
47 Collections Subject to Sensitive Adj	\$ 570,006.27	\$ 569,368.86	\$ 604,444.81	\$ 627,777.70	\$ 613,709.34	\$ 568,409.35	\$ 577,365.04	\$ 533,657.51	\$ 557,126.69	\$ 491,370.54	\$ 551,318.70	\$ -
48 Percent impact of Sensitive Effect	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%	-2.8670%
49 Revenue Sensitive Adjustment	\$ (16,342.08)	\$ (16,323.81)	\$ (17,329.43)	\$ (17,998.39)	\$ (17,595.05)	\$ (16,296.30)	\$ (16,553.06)	\$ (15,299.96)	\$ (15,972.82)	\$ (14,087.59)	\$ (15,806.31)	\$ -
50 Total D/C Ctd (26+47+49)	\$ 8,885,231.33	\$ 12,296,103.81	\$ 15,696,406.91	\$ 11,136,346.33	\$ 8,328,427.26	\$ 6,723,149.85	\$ 4,816,731.78	\$ 2,636,725.75	\$ 2,388,173.28	\$ 2,346,339.18	\$ 3,338,903.78	\$ -







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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
<b>Cycle Volume Sales:</b>													
Residential	13,281,666	29,071,841	52,693,858	78,880,610	62,988,325	48,344,666	34,074,977	21,092,618	16,197,537	10,100,574	8,633,842	8,864,674	
Commercial	9,358,455	15,801,964	26,760,354	39,970,548	33,412,478	26,071,322	19,091,086	13,326,578	11,026,791	8,027,435	7,102,372	7,184,074	
Industrial Firm	1,666,592	1,642,581	1,851,929	2,212,056	2,062,242	1,843,206	1,606,176	1,446,225	1,355,853	1,308,489	1,239,967	1,600,386	
Interruptible													
<b>Total</b>	<b>24,306,713</b>	<b>46,516,386</b>	<b>81,306,141</b>	<b>121,063,214</b>	<b>98,463,044</b>	<b>76,259,194</b>	<b>54,772,239</b>	<b>35,865,421</b>	<b>28,580,180</b>	<b>19,436,498</b>	<b>16,976,181</b>	<b>17,649,133</b>	<b>-</b>
<b>P / M Unbilled Volumes:</b>													
Residential	4,370,466	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056	12,681,305	6,452,883	5,031,906	4,488,102	7,815,175
Commercial	3,733,865	9,325,932	15,486,549	19,684,832	19,507,978	15,199,457	11,839,212	9,104,491	9,205,158	6,020,826	4,431,617	4,090,288	6,244,396
Industrial Firm	745,842	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737	704,594	864,247	1,216,909
Interruptible													
<b>Total</b>	<b>8,850,173</b>	<b>24,406,498</b>	<b>44,364,563</b>	<b>57,184,120</b>	<b>56,619,605</b>	<b>42,937,357</b>	<b>28,609,699</b>	<b>24,147,914</b>	<b>22,837,774</b>	<b>13,270,446</b>	<b>10,168,117</b>	<b>9,442,637</b>	<b>15,276,480</b>
<b>C / M Unbilled Volumes:</b>													
Residential	14,088,824	27,651,904	36,306,977	36,070,953	26,761,862	16,047,811	14,207,056	12,681,305	6,452,883	5,031,906	4,488,102	7,815,175	
Commercial	9,325,932	15,486,549	19,684,832	19,507,978	15,199,457	11,839,212	9,104,491	9,205,158	6,020,826	4,431,617	4,090,288	6,244,396	
Industrial Firm	991,742	1,226,110	1,192,311	1,040,674	976,038	722,676	836,367	951,311	796,737	704,594	864,247	1,216,909	
Interruptible													
<b>Total</b>	<b>24,406,498</b>	<b>44,364,563</b>	<b>57,184,120</b>	<b>56,619,605</b>	<b>42,937,357</b>	<b>28,609,699</b>	<b>24,147,914</b>	<b>22,837,774</b>	<b>13,270,446</b>	<b>10,168,117</b>	<b>9,442,637</b>	<b>15,276,480</b>	<b>-</b>
Ck total from JE 60	24,406,498												
<b>Reported Cycle Billing Volumes:</b>													
Residential	13,287,601	29,071,884	52,693,934	78,880,662	62,988,378	48,344,719	34,075,013	21,092,649	16,197,564	10,100,591	8,633,857	8,864,694	
Commercial	10,671,112	17,822,835	29,039,309	42,852,683	35,586,636	28,124,638	20,824,934	14,560,988	11,966,774	8,843,435	7,897,056	8,126,273	
Industrial Firm	2,902,443	2,797,316	3,067,716	3,658,783	3,273,749	3,010,607	2,845,746	2,751,887	1,920,555	2,296,195	2,268,474	2,644,729	
Interruptible	4,950,466	5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835	4,127,170	4,321,064	3,787,068	3,800,627	4,029,607	
<b>Total</b>	<b>31,811,621</b>	<b>54,758,829</b>	<b>90,343,096</b>	<b>131,677,159</b>	<b>107,166,444</b>	<b>84,946,663</b>	<b>62,740,528</b>	<b>42,532,694</b>	<b>34,405,957</b>	<b>25,027,288</b>	<b>22,598,014</b>	<b>23,665,303</b>	<b>-</b>
<b>Calculated Calendar Month Volumes:</b>													
Residential		42,634,964	61,349,007	78,644,638	53,679,287	37,630,668	32,234,258	19,566,898	9,969,142	8,679,614	8,090,053	12,191,767	(7,815,175)
Commercial		23,983,452	33,237,592	42,675,829	31,278,115	24,764,393	18,090,213	14,661,655	8,782,442	7,254,226	7,555,727	10,280,381	(6,244,396)
Industrial Firm		3,031,684	3,033,917	3,507,146	3,209,113	2,757,245	2,959,437	2,866,831	1,765,981	2,204,052	2,426,127	2,997,391	(1,216,909)
Interruptible		5,066,793	5,542,137	6,285,030	5,317,681	5,466,699	4,994,835	4,127,170	4,321,064	3,787,068	3,800,627	4,029,607	-
Company Use													
<b>Total</b>		<b>74,716,894</b>	<b>103,162,653</b>	<b>131,112,644</b>	<b>93,484,196</b>	<b>70,619,005</b>	<b>58,278,743</b>	<b>41,222,554</b>	<b>24,838,629</b>	<b>21,924,959</b>	<b>21,872,534</b>	<b>29,499,146</b>	<b>(15,276,480)</b>
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:</b>													
Amount	\$	27,954,171	\$ 38,035,124	\$ 47,638,477	\$ 32,159,886	\$ 28,262,440	\$ 20,934,922	\$ 15,420,887	\$ 11,377,647	\$ 9,386,649	\$ 9,243,687	\$ 10,965,981	\$ -
<b>System WACOG Per Therm Sold:</b>		<b>0.37413</b>	<b>0.36869</b>	<b>0.36334</b>	<b>0.34401</b>	<b>0.40021</b>	<b>0.35922</b>	<b>0.37409</b>	<b>0.45806</b>	<b>0.42813</b>	<b>0.42262</b>	<b>0.37174</b>	<b>0</b>
<b>Washington WACOG Per Therm Sold:</b>		<b>0.36925</b>	<b>0.36466</b>	<b>0.35906</b>	<b>0.33918</b>	<b>0.38972</b>	<b>0.34888</b>	<b>0.35401</b>	<b>0.42969</b>	<b>0.38468</b>	<b>0.37658</b>	<b>0.33282</b>	<b>0</b>



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

	October-12	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
<b>Cycle Volume Sales:</b>													
Residential	1,566,195	3,178,072	5,833,724	8,750,169	6,980,327	5,449,150	3,840,853	2,444,093	1,873,602	1,278,343	1,096,187	1,109,914	
Commercial	764,114	1,234,710	2,137,578	3,320,479	2,795,573	2,169,557	1,556,611	1,117,584	912,401	704,965	619,930	612,845	
Industrial Firm	51,431	75,377	92,725	114,717	113,926	99,449	83,736	66,222	58,472	52,418	45,980	45,584	
Interruptible													
<b>Total</b>	<b>2,381,740</b>	<b>4,488,159</b>	<b>8,064,027</b>	<b>12,185,365</b>	<b>9,889,825</b>	<b>7,718,155</b>	<b>5,481,201</b>	<b>3,627,899</b>	<b>2,844,475</b>	<b>2,035,726</b>	<b>1,762,097</b>	<b>1,768,353</b>	<b>-</b>
<b>P / M Unbilled Volumes:</b>													
Residential	559,100	1,618,625	3,200,162	4,114,890	4,105,331	3,177,298	1,867,910	1,670,835	1,526,321	828,145	653,932	586,666	972,537
Commercial	346,586	787,940	1,349,195	1,732,107	1,726,163	1,350,939	823,541	801,920	836,538	544,790	402,962	366,708	567,023
Industrial Firm	21,776	38,793	59,028	71,641	63,988	56,214	39,050	39,361	39,431	29,613	24,147	24,159	32,804
Interruptible													
<b>Total</b>	<b>927,462</b>	<b>2,445,358</b>	<b>4,608,385</b>	<b>5,918,638</b>	<b>5,895,482</b>	<b>4,584,451</b>	<b>2,730,501</b>	<b>2,512,116</b>	<b>2,402,290</b>	<b>1,402,548</b>	<b>1,081,041</b>	<b>977,533</b>	<b>1,572,364</b>
<b>C / M Unbilled Volumes:</b>													
Residential	1,618,625	3,200,162	4,114,890	4,105,331	3,177,298	1,867,910	1,670,835	1,526,321	828,145	653,932	586,666	972,537	
Commercial	787,940	1,349,195	1,732,107	1,726,163	1,350,939	823,541	801,920	836,538	544,790	402,962	366,708	567,023	
Industrial Firm	38,793	59,028	71,641	63,988	56,214	39,050	39,361	39,431	29,613	24,147	24,159	32,804	
Interruptible													
<b>Total</b>	<b>2,445,358</b>	<b>4,608,385</b>	<b>5,918,638</b>	<b>5,895,482</b>	<b>4,584,451</b>	<b>2,730,501</b>	<b>2,512,116</b>	<b>2,402,290</b>	<b>1,402,548</b>	<b>1,081,041</b>	<b>977,533</b>	<b>1,572,364</b>	<b>-</b>
<b>Reported Cycle Billing Volumes:</b>													
Residential	1,566,195	3,178,072	5,833,724	8,750,169	6,980,327	5,449,150	3,840,853	2,444,093	1,873,602	1,278,343	1,096,187	1,109,914	
Commercial	887,775	1,391,885	2,341,159	3,567,264	2,968,564	2,327,093	1,688,409	1,214,810	982,427	766,605	674,595	686,244	
Industrial Firm	212,797	260,896	324,084	396,077	338,948	299,345	268,008	232,664	188,413	200,035	203,519	204,275	
Interruptible	150,738	123,141	138,968	161,224	125,285	133,027	115,604	153,845	131,259	97,647	90,593	112,292	
<b>Total</b>	<b>2,817,505</b>	<b>4,953,994</b>	<b>8,637,935</b>	<b>12,874,734</b>	<b>10,413,124</b>	<b>8,208,614</b>	<b>5,912,875</b>	<b>4,045,412</b>	<b>3,175,701</b>	<b>2,342,630</b>	<b>2,064,893</b>	<b>2,112,725</b>	<b>-</b>
<b>Calculated Calendar Month Volumes:</b>													
Residential		4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	1,104,130	1,028,921	1,495,785	(972,537)
Commercial		1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	1,249,428	690,679	624,777	638,341	886,559	(567,023)
Industrial Firm		281,131	336,697	388,424	331,174	282,181	268,319	232,734	178,595	194,569	203,531	212,920	(32,804)
Interruptible		123,141	138,968	161,224	125,285	133,027	115,604	153,845	131,259	97,647	90,593	112,292	-
<b>Total</b>		<b>7,117,021</b>	<b>9,948,188</b>	<b>12,851,578</b>	<b>9,102,093</b>	<b>6,354,664</b>	<b>5,694,490</b>	<b>3,935,586</b>	<b>2,175,959</b>	<b>2,021,123</b>	<b>1,961,385</b>	<b>2,707,556</b>	<b>(1,572,364)</b>
"WPGA" Average Commodity Charge		0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969	0.36969
WA Commodity Cost Collected		2,631,091	3,677,746	4,751,100	3,364,953	2,349,256	2,105,196	1,454,947	804,430	747,189	725,105	1,000,956	-
<b>Calculated Calendar Month Volumes:</b>													
WACOG Incurred: Calculated Vol.		7,117,021	9,948,188	12,851,578	9,102,093	6,354,664	5,694,490	3,935,586	2,175,959	2,021,123	1,961,385	2,707,556	(1,572,364)
Amount		0.36925	0.36466	0.35906	0.33918	0.38972	0.34888	0.35401	0.42969	0.38468	0.37658	0.33282	0
		2,627,960	3,627,706	4,614,488	3,087,248	2,476,540	1,986,694	1,393,237	934,988	777,486	738,619	901,129	-
Dftr. (Collection vs Calculated)		3,131	50,040	136,612	277,705	(127,284)	118,502	61,710	(130,558)	(30,297)	(13,514)	99,827	-
Amount Previously Booked		3,131	51,134	136,612	277,705	(127,284)	118,502	61,710	(130,558)	(31,391)	(15,593)		
Net to Book (191420)		-	(1,094)	-	-	-	-	-	-	1,094	2,079	99,827	-

Entry 191420..... (101,906)  
 Entry 805-02950..... 101,906

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

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13	October-13
<b>Calculated Calendar Month Volumes:</b>												
Residential	4,759,609	6,748,452	8,740,610	6,052,294	4,139,762	3,643,778	2,299,579	1,175,426	1,104,130	1,028,921	1,495,785	(972,537)
Commercial	1,953,140	2,724,071	3,561,320	2,593,340	1,799,695	1,666,788	1,249,428	690,679	624,777	638,341	886,559	(567,023)
Industrial Firm	281,131	336,697	388,424	331,174	282,181	268,319	232,734	178,595	194,569	203,531	212,920	(32,804)
<b>Total Firm Sales</b>	<b>6,993,880</b>	<b>9,809,220</b>	<b>12,690,354</b>	<b>8,976,808</b>	<b>6,221,637</b>	<b>5,578,886</b>	<b>3,781,741</b>	<b>2,044,700</b>	<b>1,923,476</b>	<b>1,870,792</b>	<b>2,595,264</b>	<b>(1,572,364)</b>
<b>Less: Sales to Firm Demand Collected</b>												
1 - 99 Less: 41CSF - 41SF A C	71,562	91,798	115,788	99,908	92,176	78,910	72,455	64,371	62,079	57,296	57,329	
41ISF - 41SF A C	18,357	18,271	18,722	16,694	17,277	16,966	15,521	14,550	15,449	15,742	15,825	
42CSF - 42SF A C	24,377	28,774	31,613	22,883	22,066	19,486	15,563	14,849	2,390	27,260	15,422	
42ISF - 42SF A C	65,292	67,891	88,108	76,957	74,178	87,470	77,914	60,313	71,681	79,000	53,324	
Sub Total	179,588	206,734	254,231	216,441	205,697	202,832	182,454	154,083	151,599	179,298	141,900	
Total Firm Sales Subject tp D/C Rate	6,814,292	9,602,486	12,436,124	8,760,366	6,015,941	5,376,054	3,599,288	1,890,616	1,771,877	1,691,494	2,453,364	(1,572,364)
Demand Collected Rate Per Firm Load	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425	0.13425
Total D/C Subject tp D/C Rate	\$ 914,819	\$ 1,289,134	\$ 1,669,550	\$ 1,176,079	\$ 807,640	\$ 721,735	\$ 483,204	\$ 253,815	\$ 237,874	\$ 227,083	\$ 329,364	\$ -
<b>SFV Firm Demand Collected</b>												
Plus: 41CSF - 41SF A C	\$ 9,946.52	\$ 10,225.54	\$ 10,746.78	\$ 10,878.45	\$ 10,882.63	\$ 10,351.77	\$ 10,351.77	\$ 10,351.77	\$ 10,351.77	\$ 10,495.98	\$ 10,495.98	
41ISF - 41SF A C	\$ 2,121.60	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	\$ 2,165.24	\$ 1,901.90	\$ 1,901.90	\$ 1,901.90	\$ 1,901.90	\$ 1,901.90	\$ 1,901.90	
42CSF - 42SF A C	\$ 2,593.69	\$ 2,704.46	\$ 2,760.89	\$ 2,760.89	\$ 2,752.53	\$ 2,752.53	\$ 2,752.53	\$ 2,752.53	\$ 815.10	\$ 4,689.96	\$ 2,752.53	
42ISF - 42SF A C	\$ 8,560.64	\$ 8,861.60	\$ 8,957.74	\$ 9,028.80	\$ 8,842.79	\$ 8,832.34	\$ 8,539.74	\$ 8,832.34	\$ 9,124.94	\$ 8,832.34	\$ 6,884.46	
<b>MDDV @ 1.73 D/C Collected</b>												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 7,936.89	\$ 4,777.14	\$ 5,620.89	\$ 4,089.74	\$ 4,120.19	\$ 3,740.50	\$ 5,754.06	\$ 5,329.36	\$ 3,664.06	\$ 3,327.23	\$ 4,370.93	
42ISI - 42SIM	\$ 1,347.64	\$ 2,729.26	\$ 2,283.91	\$ 2,052.99	\$ 2,402.13	\$ 1,927.57	\$ 1,788.95	\$ 1,106.27	\$ 1,123.57	\$ 1,114.55	\$ 1,134.76	
<b>Plus: SFV Collected Interruptible Sales</b>												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	-	(412.04)	-	-	-	-	-	(909.02)	-	(2,968.03)	(712.76)	
Prior Mo Manual Adjustments Ind	(1,161.20)	-	-	-	-	(1,143.99)	-	(1,276.45)	(314.65)	-	-	
Prior Mo Manual Adjustments Ind Int	(3,854.66)	(672.16)	-	-	-	-	-	-	-	-	-	
Unbilled Manual Adjustments Com	412.04	-	-	-	-	-	909.02	-	2,968.03	712.76	840.02	
Unbilled Manual Adjustments Ind	-	-	-	-	1,143.99	-	1,276.45	314.65	-	-	1,947.88	
Unbilled Manual Adjustments Ind Int	672.16	-	-	-	-	-	-	-	-	-	-	
Sub Total Manual Unbilled	(3,931.86)	(1,084.20)	-	-	1,143.99	(1,143.99)	2,185.47	(1,870.82)	2,653.38	(2,255.27)	2,075.14	
Sub Total Manual Unbilled & D/C	\$ (3,931.86)	\$ (1,084.20)	\$ -	\$ -	\$ 1,143.99	\$ (1,143.99)	\$ 2,185.47	\$ (1,870.82)	\$ 2,653.38	\$ (2,255.27)	\$ 2,075.14	\$ -
Revenue Sensitive Rate	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372	0.04372
Revenue Sensitive Adjustment	\$ 172	\$ 47	\$ -	\$ -	\$ (50)	\$ 50	\$ (86)	\$ 82	\$ (116)	\$ 99	\$ (91)	\$ -
<b>Total D/C Collected</b>	<b>\$ 911,059</b>	<b>\$ 1,288,097</b>	<b>\$ 1,669,550</b>	<b>\$ 1,176,079</b>	<b>\$ 808,734</b>	<b>\$ 720,641</b>	<b>\$ 485,293</b>	<b>\$ 252,026</b>	<b>\$ 240,411</b>	<b>\$ 224,927</b>	<b>\$ 331,348</b>	<b>\$ -</b>
Actual Demand Chg	702,557.65	719,396.65	741,013.08	700,190.97	745,456.13	725,932.12	738,701.74	724,158.78	748,994.41	741,544.25	735,593.25	
Variance.....	208,501.35	568,700.35	928,536.92	475,888.03	63,277.87	(5,291.12)	(253,408.74)	(472,132.78)	(508,583.41)	(516,617.25)	(404,245.25)	
<b>Previously Booked</b>	<b>208,501.35</b>	<b>568,700.35</b>	<b>928,536.92</b>	<b>475,888.03</b>	<b>63,277.87</b>	<b>(5,291.12)</b>	<b>(253,408.74)</b>	<b>(472,132.78)</b>	<b>(508,583.41)</b>	<b>(516,617.25)</b>	<b>-</b>	<b>-</b>
<b>Net to Book (191430)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(404,245.25)</b>	<b>-</b>

Entry 191430.....  
Entry 805-02940.....

**404,245.25**  
**(404,245.25)**





Forecasted Baseload YR	Sep-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		\$ 1,148,069.74							-
Hedged Encana Cost True Up									-
Hedged Encana Sale True Up									-
Hedged Yr around Contracts-Rockies	39,280,749	\$ 11,976,958.12	0.30491	2,220,750	855,938.00	0.38543	37,059,999	\$ 11,121,020.12	0.0805
Hedged Yr around Contracts Alberta				2,904,330	1,119,180.00	0.38535	(2,904,330)	\$ (1,119,180.00)	#VALUE!
Hedged Yr around Contracts-Sumas/£									#VALUE!
Yr around Contracts-Rockies				6,338,964	2,970,194.00	0.46856	(6,338,964)	\$ (2,970,194.00)	#VALUE!
Yr around Contracts Alberta									#VALUE!
Yr around Contracts-Sumas/St 2									#VALUE!
Hedged S.T. Contracts-Rockies				740,250	245,625.00	0.33181	(740,250)	\$ (245,625.00)	#VALUE!
Hedged S.T. Contracts-Alberta									#VALUE!
Hedged S.T. Contracts-Sumas/St 2				2,910,660	1,374,750.00	0.47232	(2,910,660)	\$ (1,374,750.00)	#VALUE!
S.T. Contracts-Rockies				4,441,500	1,538,708.00	0.34644	(4,441,500)	\$ (1,538,708.00)	#VALUE!
S.T. Contracts-Alberta									#VALUE!
S.T. Contracts-Sumas/St 2									#VALUE!
Swing Contracts - Rockies				2,961,000	1,019,430.00	0.34429	(2,961,000)	\$ (1,019,430.00)	#VALUE!
Swing Contracts - Alberta									#VALUE!
Swing Contracts - Rockies (Res Fee)									#VALUE!
Swing Contracts - Alberta (Res Fee)									#VALUE!
Hedged Spot Purch-Rockies									#VALUE!
Hedged Spot Purch-Alberta (NOVA)									#VALUE!
Hedged Spot Purch-Sumas/St 2 (WEI)									#VALUE!
Spot Purchases-Rockies				628,532	210,839.00	0.33545	(628,532)	\$ (210,839.00)	#VALUE!
Spot Purchases-Alberta				858,787	288,078.00	0.33545	(858,787)	\$ (288,078.00)	#VALUE!
Spot Purchases-Sumas/St 2				132,025	44,287.00	0.33544	(132,025)	\$ (44,287.00)	#VALUE!
Volumetric Transp Chg		\$ 148,194.88			89,650.00			\$ 58,544.88	#VALUE!
Misc. Act. U/S Sales									-
Sub Total	39,280,748.98	\$ 13,273,222.74	0.33791	24,136,798	\$ 9,756,679.00	0.40422	15,143,951	\$ 2,368,474.00	(0.0663)
Field Production Gas	ok 434,007	ok 215,267	0.49600	600,000	\$ 333,600.00	0.55600	(165,993)	\$ (118,332.53)	0.0600
Storage Activity:									
System Withdrawals	285,901	\$ 140,062.88	0.48990	240,000	\$ 123,044.00	0.51268	45,901	\$ 17,018.88	0.0228
System Injections	(10,388,350)	\$ (2,723,301.45)	0.26215				(10,388,350)	\$ (2,723,301.45)	
Sub Total	(10,102,449)	\$ (2,583,238.57)	0.25570	240,000	\$ 123,044.00	0.51268	(10,342,449)	\$ (2,706,282.57)	(0.2570)
P/M Imbalance Adj	ok (1,933,501)	ok (737,611.30)	0.38149				(1,933,501)	\$ (737,611.30)	0.3815
C/M Imbalance Adj	1,873,362	\$ 714,668.87	0.38149				1,873,362	\$ 714,668.87	0.3815
Cost of Company Use Gas	(18,555)	\$ (7,068.21)	0.38093				(18,555)	\$ (7,068.21)	0.3809
Misc. Cust. Imbalance Purch									
Prior Period Estimate Adj.		\$ 90,740.24						\$ 90,740.24	
Line Loss & Unacct For				(90,945)			90,945		
Total Monthly Gas Cost	29,533,613	\$ 10,965,981.24	0.37131	24,885,853	\$ 10,213,323.00	0.41041	4,647,760	\$ (395,411.50)	(0.0391)

RESTATED COST AT EMBEDDED R 12,120,795.21  
 ACTUAL COST OF GAS 10,965,981.24  
 VARIANCE FROM ACTUAL COST (1,154,813.97)

Sales Sendout, See WAPGA Tab 17 Ore. Portion of Sendout X % of Oregon Sales  
 Oregon 26,791,590 % Of Oregon Sales 0.9082  
 Washington 2,707,556 Oregon's Share of the Var. (1,048,802.05)  
 Total 29,499,146  
 Estimated WACOG Variance for the SI (104,880.20)

Shareholders Share of the WACOG Deferral 14,480  
 WACOG Equalization 141,292  
 Estimated Shareholder (gain) or Loss 126,812