

**BEFORE THE WASHINGTON UTILITIES
AND TRANSPORTATION COMMISSION**

UG-_____

NORTHWEST NATURAL GAS COMPANY

**Application for an Order
Determining that the Tualatin
Property is No Longer Useful or,
in the Alternative, an Order Authorizing
the Sale of the Tualatin Property**

Exhibit E

April 19, 2013

Exhibit E

Accounting entries to record the 2013 Sale of Tualatin

There are three separate and distinct entries:

1. Record the sale of Tualatin in accordance with FERC accounting rules.
2. Record an adjustment to recognize the refund to rate payers of the 2013 gain on the sale of Tualatin.
3. Record an adjustment to net the 2012 loss on sale of South Center against the 2013 gain on sale of Tualatin.

1. Record the sale of Tualatin in accordance with FERC accounting rules:

Account Number	Account Description	Debit	Credit
131001	Cash – Net Proceeds	6,580,420	
101000	Plant - Land		168,218
101000	Plant - Buildings and Improvements		3,752,504
101000	Plant - CNG Facilities		141,692
108010	Accum. Dep'n. - Bldgs. and Improve.	3,752,504	
108010	Accum. Dep'n. - CNG Facilities	141,692	
108010	Accum. Dep'n. - Bldgs. and CNG		4,079,861
421-06170	Gain on Sale of Land		2,332,342
410-03005/410-03027	Income Tax Expense	932,937	
283061/ 283062	Income Tax Liability		932,937
Total		11,407,554	11,407,554

2. Record an adjustment to recognize the refund to rate payers of the 2013 gain on sale of Tualatin.

Account Number	Account Description	Debit	Credit
421-06170	Gain on Sale of Land	2,332,342	
108010	Accum. Dep'n. - Bldgs. and CNG	2,367,429	
410-03005/410-03027	Income Tax Expense		932,937
283061/283062	Income Tax Liability		946,971
254xxx	Due to Rate Payers		2,819,863
Total		4,699,771	4,699,771

3. Record an adjustment to net the 2012 loss on the sale of South Center against the 2013 gain on the sale of Tualatin.

Account Number	Account Description	Debit	Credit
254xxx	Due to Rate Payers	22,082	
186xxx	Deferred Loss on Sale of South Center		22,082
Total		22,082	22,082