

NW NATURAL  
SCHEDULE 183 ANNUAL REPORT: May 15, 2014  
ENVIRONMENTAL SITE REMEDIATION AND RECOVERY MECHANISM (SRRM)  
Report period: 15-months ended March 31, 2014

In accordance with Rate Schedule 183 and the Commission's Order No. 12-137 in Docket UG 221, implementing NW Natural's Site Remediation and Recovery Mechanism (SRRM), NW Natural provides the following information to allow the Commission, Staff, and any parties to review NW Natural's environmental remediation expenses incurred between January 1 of 2013 and March 31 of 2014. NW Natural's environmental remediation costs incurred prior to this period are under review in UM 1635, currently pending before the Commission. NW Natural submits this information so that review of the expenses can be conducted before the implementation of NW Natural's SRRM, expected to be on or around November 1, 2014, concurrently with the Company's purchased gas adjustment. Certain aspects of that mechanism continue to be reviewed in UM 1635.

**Remediation Activities**

NW Natural has eight sites at which the Oregon Department of Environmental Quality (DEQ) or the Environmental Protection Agency (EPA) has required clean-up. These include: Portland Harbor, Portland Gas Manufacturing (PGM), Gasco, Siltronic, Central, Eugene Water Electric Board, French American International School, and Oregon Steel.

Total expenditures by site for the period of January 1, 2013 through March 31, of 2014 are as follows:

<u>SITE</u>	<u>AMOUNT</u>
Portland Harbor	\$1,735,984
PGM	645,621
Gasco	7,285,037
Source Control Construction	14,513,377
Siltronic	310,611
Tar	9,099
Central	243,000
	<hr/>
	\$24,742,728

A description of the significant activities at these sites for this period is described below.

Portland Harbor

The Portland Harbor site is a stretch of eleven miles along the Willamette River that is listed as a Superfund site by the Environmental Protection Agency (EPA). Investigation of the site as a whole is being managed by a consortium of potentially responsible entities known as the Lower

Willamette Group (LWG), under EPA's oversight. NW Natural is a member of the LWG and is funding the work performed along with other members of the group. The Portland Harbor site is still in the feasibility study phase of remediation.

NW Natural also participates in the Portland Harbor Natural Resource Damage (NRD) cooperative assessment process. During the period of January 2013 through March 2014, the Company worked with the Trustees of the NRD cooperative process on restoration plan development, and reviewed and evaluated proposals put forth by the Trustees regarding pathways to reach settlement.

### PGM

The PGM site covers approximately 3.7 upland acres and is located on the Willamette River near the Steel Bridge. The location of the former MGP is now a fully developed part of downtown Portland. NW Natural is managing this site as the PGM Project under DEQ's oversight.

PGM transitioned from the remedial investigation phase into the feasibility study phase. During the period of January 2013 through March 2014, NW Natural submitted a supplemental Sediment Investigation and Source Control Evaluation report that resulted in agency approval of the Sediment Investigation, Source Control Evaluation, and Risk Assessment requirements of a DEQ Consent Order. The Company also prepared initial Feasibility Study planning documents for DEQ review and executed an amendment to the Consent Order for completion of the Feasibility Study.

### Gasco

The Gasco site covers approximately 45 acres and is located on the Willamette River between the St. Johns Bridge and the Railroad Bridge. The manufacturing facility is gone, and the site is currently occupied by the Company's Portland liquefied natural gas storage facility and two tenant facilities. Work at this site consists of various projects: the Uplands Project, the Sediments Project, and Source Control Project. These projects are subject to DEQ oversight.

The Gasco Upland site is still in the investigation phase. The primary work activities conducted during the period of January 2013 through March 2014 were finalizing the risk assessment and performing upland groundwater monitoring activities. Ongoing maintenance of the offshore boom and the temporary treatment unit for LNG containment basin stormwater and groundwater was also performed. The Company also evaluated Gasco-specific considerations for the ongoing technical issues at the Portland Harbor Superfund site.

The Sediments site is still in the Engineering Evaluation/Cost Analysis (EE/CA) phase. During the period of January 2013 through March 2014, NW Natural continued to work with EPA on its regulatory requirements for the site. Although revision of the EE/CA has been delayed due to a delay in the EPA Portland Harbor Superfund Site Feasibility Study, several other activities were

performed. A sediment sampling program off shore of Gasco and U.S. Moorings was required by EPA and implemented by NW Natural. The Company also conducted monthly visual monitoring of the shoreline area in the direct vicinity of the pilot cap area. The Company held calls and meetings with EPA, and developed materials including a table of potential refinements to remedial alternatives in the Draft EE/CA to respond to EPA comments.

Construction of the Source Control wells was completed in October 2013. The costs of this construction were found to be prudent (per the Commission's order in Docket UG 263) and \$19.0 million was allowed to be included in base rates effective November 1, 2013. The Company will continue to incur costs associated with operating the wells and environmental regulatory oversight.

### Siltronic

The Siltronic site is adjacent to the Gasco site. The land is now owned by Siltronic Corporation ("Siltronic"), but approximately 38.5 acres of it was previously owned by NW Natural's predecessor company, Portland Gas & Coke. Some of the contamination at the site resulted from PG&C's use of approximately 400 feet of the property adjacent to the Gasco site for storage and management of MGP residuals. Subsequent owners of the Siltronic site placed a significant amount of fill on the property and redistributed MGP material across the property. Other contaminants from different sources, including Siltronic's own operations, also exist at the site. The Siltronic site is managed by Siltronic and NW Natural under DEQ's oversight. The Siltronic Project consists of all of NW Natural's work on the site that is not covered by the other two Gasco site projects.

Siltronic is still in the investigation phase. The primary work performed during the period of January 2013 through March 2014 was quarterly routine groundwater monitoring activities. In addition, NW Natural worked on revising three DEQ required field sampling plans for work to be performed in 2014.

### Central

The Central Service Center is the former site for company operations including as a gas holder site and other activities. At the end of 2006, the Central Service Center site was identified by DEQ for cleanup and ranked as a high priority site.

During the period January 2013 to March 2014 the company conducted investigative work at the site to determine any possible future remediation. As required by DEQ, the Company decommissioned three Underground Injection Control (UIC) wells, and installed and tested six monitoring wells.

## **Major Reports and Communications with Environmental Regulators**

To assist the Commission, Staff, and any parties in reviewing NW Natural's costs for the January 2013 to March 2014 period, we have sent concurrently with this report an electronic version (refer to Exhibit C) of the major reports and communications with environmental regulators related to some of the activities described above.

## **Insurance Litigation Efforts**

NW Natural provides the below information to help assist in the review of certain insurance receivables that were received between January of 2013 and April of 2014.

### Background

In 1994, NW Natural provided written notice of these environmental sites to its historical insurers that provided liability coverage from approximately 1930, the first year that the Company purchased liability insurance, to 1986, the last year before the insurance industry generally inserted "absolute pollution" exclusions into their policies. As is typical for environmental claims, and particularly those involving former manufactured gas plant sites, the insurers here refused to provide coverage. Over the next several years, the Company, through letters and meetings, attempted to persuade its insurers to change their positions and provide coverage for these sites. However, as of 2010, none of the insurers had offered a reasonable amount to settle its coverage liability. In the spring of 2010, the Company concluded that, in order to receive insurance recoveries, it was necessary to file an environmental coverage action against its insurers.

### Overview of Litigation

In December 2010, the Company's legal counsel, K&L Gates, filed a lawsuit in Multnomah County Superior Court on behalf of NW Natural against all of its historical liability carriers which provided coverage from 1930 to 1986. These carriers included AEGIS, various London Market insurers, certain Continental companies, St. Paul (Travelers) and others. In this suit, the Company requested a judgment for all past costs and a declaratory judgment requiring its insurers to pay all of its future costs as they were incurred, subject to the limits of the insurers' policies.

Over the next three years, through January 2014, the Company and the insurers aggressively litigated this coverage case. During discovery, the parties collectively produced well over a million pages of documents and took numerous depositions.

In November 2012, the Court held the first of what would have been two scheduled trials in this case. During this Trial 1, the Company sought to prove the existence and terms of certain of its historical policies from the early 1930s of which neither it nor the insurers still had copies.

Following preliminary motions and five days of trial, the Court ruled in NW Natural's favor regarding 32 of the 37 policies at issue.

In the spring and summer of 2013, the parties filed and argued 26 summary judgment motions. Because of settlements that Northwest Natural reached with certain insurers between when these motions were filed and when the Court decided them, ten of the motions were withdrawn. Of the sixteen remaining motions, the Court ruled in the Company's favor on fifteen of them.

The second and final trial was initially scheduled to begin in June 2013, but was rescheduled due to scheduling conflicts for January 6, 2014. The parties and the Court estimated that it would take over five weeks to complete the trial.

As discussed below, the Company reached settlement with different insurers at different times during the litigation. On January 3, 2014, following weeks of intense negotiation involving an experienced outside mediator, the Company and the four remaining insurers in the case reached settlements in-principle. The parties negotiated the terms of written settlement agreements over the next few weeks. Under these agreements, the insurers were obligated to pay approximately \$102 million by early May 2014. With the exception of \$5,000 owed by one London syndicate, all payments have been received as of the filing of this report. In addition, the Company is still seeking recovery from an insolvent insurer through a liquidation process. While we cannot currently predict how much the Company may be able to recover from this insolvent insurer, we hope to collect in excess of \$1.5 million.

#### Settlement Targets

NW Natural's approach to the lawsuit was to litigate aggressively, prepare to take the case through verdict if necessary, and to settle with individual insurers only if the latter would pay amounts that were commensurate with, or greater than, the values of their respective coverage obligations regarding the environmental claims at issue.

As the Company's General Counsel, Margaret Kirkpatrick and external counsel, Mike Lynch explained to the Commission in the February 2013 workshop, K&L Gates conducted a detailed assessment to calculate the value of each insurance policy at issue regarding the environmental claims. The assessment considered, among other things:

- The policy's limits (i.e., how much the policy would pay for an occurrence);
- The policy's attachment point (i.e., the amount of the self-insured retention (deductible) and limits of underlying policies that had to be exceeded before the policy would be required to provide coverage);
- Conditions in the policy that had to be satisfied for the policy to provide coverage;
- Purported exclusions in the policy that could reduce or eliminate coverage;
- Oregon statutory and case law that might enhance or undermine Northwest Natural's chances of success at trial;

- The historical site facts that were relevant to the Company's claim for coverage and to the insurers' respective defenses; and
- The past and projected costs at the MGP sites.

Based on this assessment and their experience in similar cases, the K&L Gates team constructed various models through which to determine the respective potential liabilities of each of the insurers. These models included in them a range of possible rulings the Court could make in the litigation that would affect the value of individual policies. In building the models, NW Natural instructed K&L Gates to use aggressive assumptions to ensure that the Company would not undervalue any of its policies.

Through this work, K&L Gates calculated settlement targets for each of the insurers based on an aggressive valuation of such insurer's coverage liability for the environmental sites. These targets represented a high percentage of each of the individual insurers' policy limits. K&L Gates presented these targets to Company management, including the Chief Executive Officer, the General Counsel and the Chief Financial Officer, for review. The Company's management spent significant time considering and asking questions about the targets and their bases to make sure that they met the Company's aggressiveness instruction. Once Company management was satisfied that the proposed targets did meet that requirement, the targets were presented to NW Natural's Board of Directors for further review and consideration. Following this step, the Company adopted settlement targets for each individual insurer.

The settlement targets were then routinely reviewed and, where appropriate, revised by K&L Gates and the Company when relevant new information became available.

### Settlements

Starting a few months after it filed the coverage action, NW Natural successfully negotiated a series of settlement agreements with its historical insurers. Each of these negotiations took months, largely because the Company was unwilling to accept amounts less than its settlement targets. In fact, in all of the negotiations, the Company pushed for amounts in excess of those targets and, in most cases, was successful in obtaining those higher numbers. The Company believes that it was able to achieve settlements substantially above its overall targets, notwithstanding the fact that the insurers had multiple policy-based, legal and factual defenses that may have significantly reduced or eliminated coverage entirely, because of a number of factors, including:

- The Company consistently made it clear to the insurers that it was absolutely committed and prepared to take the case to trial and verdict if necessary to obtain insurance coverage for the sites;
- The insurers knew that K&L Gates had significant experience with MGP coverage cases and had successfully won a jury verdict in King County, Washington in such a case (NW Natural's largest set of insurers, the London Market insurers, had been among the losing defendants in that case);

- The Company retained highly qualified experts with demonstrated success in their respective fields to testify at trial; and
- The Company won Trial 1 and the majority of the discovery and summary judgment motions filed before the Court.

Consequently, the Company was able to negotiate (i) a settlement with its second largest insurer, AEGIS, in 2011; (ii) settlements with the all but four of the remaining insurers at various times in 2013; and (iii) settlement with the last four insurers on the eve of trial in January 2014. Total settlements received life-to date are approximately \$150 million of which \$113 million were received between January 2013 and May 2014.

**NW Natural  
RG Exhibit A**

**Deferred Environmental Remediation Costs and Insurance Proceeds**

For the period of January 1, 2013 through March 31, 2014 (deferred costs) and May 15, 2014 (insurance proceeds)

1 Refer to Exhibit B for the deferred costs for each site broken out by work tasks

2

3 Debit (Credit)

	Month/Year	Note	GASCO	SOURCE CONTROL (capitalized)	TOTAL GASCO	HARBOR	SILTRONIC	TAR	PGM	CENTRAL	EUGENE	FRENCH AMERICAN	OR STEEL	INSURANCE LITIGATION (1)	INSURANCE RECOVERY	TOTAL
	(a)	(b)	(c)	(d)	(e) = (c) + (d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
8	Jan-13		111,093	259,463	370,555	8,905	75,460	-	202	2,357	-	-	-	422,176	-	198,016
9	Feb-13		57,075	403,417	460,492	429,717	4,579	-	521	49,266	-	-	-	514,115	(14,142)	527,016
10	Mar-13		289,027	790,476	1,079,503	254,321	23,963	-	72,576	18,623	-	-	-	717,146	(214,765)	443,746
11	Apr-13		283,822	2,665,000	2,948,822	141,445	23,541	-	184,236	-	-	-	-	829,257	-	633,044
12	May-13		145,948	1,191,359	1,337,306	49,017	25,996	-	48,798	2,714	-	-	-	475,097	(4,900,000)	(4,627,527)
13	Jun-13		325,757	1,698,833	2,024,590	3,378	27,577	-	49,736	25,187	-	-	-	119,048	(4,908,527)	(4,476,891)
14	Jul-13		206,410	1,366,093	1,572,503	78,334	25,348	-	46,892	7,561	-	-	-	295,314	-	364,545
15	Aug-13		114,722	1,216,647	1,331,369	48,956	23,098	-	27,852	9,719	-	-	-	325,501	(1,500,000)	(1,275,653)
16	Sep-13		145,031	4,700,811	4,845,842	138,134	3,005	-	(4,422)	-	-	-	-	553,064	(11,920)	269,829
17	Oct-13		487,449	(67,137)	420,312	56,909	14,083	-	60,878	13,049	-	-	-	595,015	-	632,367
18	Nov-13		2,105,374	288,415	2,393,790	(44,301)	2,865	-	54,965	48,605	-	-	-	525,514	-	2,167,508
19	Dec-13		791,033	-	791,033	30,338	13,335	-	16,701	26,748	-	-	-	835,173	(4,893)	873,262
20	Jan-14		783,578	-	783,578	413,001	13,437	9,099	3,591	14,316	-	-	-	342,056	(13,150,000)	(11,912,979)
21	Feb-14		475,692	-	475,692	104,132	30,009	-	58,006	12,277	-	-	-	(4,384)	(19,021,504)	(18,341,388)
22	Mar-14		963,026	-	963,026	23,698	4,316	-	25,088	12,578	-	-	-	4,004,026	(58,368,263)	(57,339,558)
23	Apr-14	2													(996,615)	(996,615)
24	May-14	2													(10,266,475)	(10,266,475)
25																
26	Total Deferred Spend/Proceeds	3	7,285,037	14,513,377	21,798,414	1,735,984	310,611	9,099	645,621	243,000	-	-	-	10,548,118	(113,357,103)	(78,066,257)
27	Less Source Control Capital	4		(14,513,377)	(14,513,377)											(14,513,377)
28	<b>Total Spend/Proceeds for Review</b>		<b>7,285,037</b>	<b>-</b>	<b>7,285,037</b>	<b>1,735,984</b>	<b>310,611</b>	<b>9,099</b>	<b>645,621</b>	<b>243,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(113,357,103)</b>	<b>(92,579,634)</b>	

Notes

1 - Insurance litigation costs are included in the Gasco regulatory deferral general ledger account.

2 - Insurance proceeds received in April and May 2014 are included in this prudence review as the insurance settlements took place in January 2014.

3 - Refer to Exhibit B for the deferred costs for each site broken out by work tasks

4 - Source Control construction costs were reviewed for prudence in UG 263. \$20.3 million was transferred to plant effective November 2013 and, as parties agreed, \$19.0 million was included in rate base effective 11/1/2013.



**NW Natural**  
**RG Exhibit B**  
**Task Detail - Deferred Environmental Remediation Costs and Insurance Proceeds**  
For the period of January 1, 2013 through March 31, 2014 (deferred costs) and May 15, 2014 (insurance proceeds)

Note: Monthly totals by site agree to the amounts presented in the Exhibit A Summary

Cost Elem. (Multiple Items)

Line Number	Sum of Amount Row Labels	Column Labels												Grand Total		
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
1	<b>2013</b>															
2	<b>Central</b>															
3	Study	2,357	49,266	18,623		2,714	25,187	7,561	9,719		13,049	48,605	26,748		203,829	
4	<b>Central Total</b>	<b>2,357</b>	<b>49,266</b>	<b>18,623</b>		<b>2,714</b>	<b>25,187</b>	<b>7,561</b>	<b>9,719</b>		<b>13,049</b>	<b>48,605</b>	<b>26,748</b>		<b>203,829</b>	
5	<b>Gasco</b>															
6	DEQ	23,801		50,287	57,258	48,531	37,343	26,415	23,645		35,237	30,264	(29,597)		303,185	
7	EE/CA and Data Report	2,817		5,017	4,163		16,543	15,424	8,625	1,899	15,240	8,570	2,480		80,776	
8	EPA												286,711		286,711	
9	Finalize Risk Assessment	3,336		19,012	67,282		74,080	31,744	1,365	54,681	144,552	29,590	25,850		451,928	
10	Gasco Other		10,000					5,000							15,000	
11	Groundwater Pilot Study										43		21		85	
12	Interim Action Maintenance	16,014	27,742	6,312	32,872	38,474	16,296	15,274	19,391	14,724	18,234	15,795	14,027		235,155	
13	Legal - PLG - Gasco Sediments Remedy	390	520	715	(4,602)	6,235	4,165	3,510	2,123	7,179	(693)	406	3,269		23,216	
14	Legal - PLG - Gasco Site Remedy	(9,982)	11,110	30,001	30,385	5,087	12,539	38,109	5,717	22,231	(25,891)	6,033			127,613	
15	Meetings, Budget, Schedule	152		2,336	375		3,359	135	3,803	115	722	340	195		11,532	
16	Preliminary Design				4,393		967	1,360		1,818	4,488	3,324			16,349	
17	Reimbursement by Other Parties											(325,096)			(325,096)	
18	Restoration Evaluation	15,771		38,122	8,207		17,427	4,236		4,184	8,302	2,091	9,615		107,955	
19	Sediments - LWG Related	131		1,544			2,137	767		235	9,470		11,756		26,039	
20	Technical Coordination	50,010	4,236	126,051	65,480	4,199	137,828	66,923	676	43,943	123,499	113,938	75,754		812,538	
21	Final Remedial Investigation	8,653	3,466	9,631	17,003	37,985	3,074	2,513	49,378	13,978	99,309	20,635	8,461		274,086	
22	Site Wide Feasibility Study				1,006						6,816	15,478	7,210		30,510	
23	Source Control Utilities (Electricity, Water, etc.)											41,289	4,762		46,051	
24	Source Control Operations											2,174,622	364,487		2,539,110	
25	<b>Gasco Total</b>	<b>111,093</b>	<b>57,075</b>	<b>289,027</b>	<b>283,822</b>	<b>145,948</b>	<b>325,757</b>	<b>206,410</b>	<b>114,722</b>	<b>145,031</b>	<b>487,449</b>	<b>2,105,374</b>	<b>791,033</b>		<b>5,062,741</b>	
26	<b>Gasco Source Control Construction</b>															
27	DEQ	21,548			(1,302)										20,246	
28	Groundwater DNAPL Source Control	21,365		38,810		9,686	50,549	36,608		133,143	1,694				291,855	
29	Groundwater Pilot Study	65	57	36	162	46	42	42	43						536	
30	Project Meetings, Budget, Schedule	156		843		9,999	30,191	9,785		14,286	(550)				64,710	
31	Source Control Construction and Operations										(42,183)				(42,183)	
32	Groundwater DNAPL FFS Revision										4,254				5,787	
33	Source Control Construction	216,328	403,360	750,786	2,666,141	1,171,628	1,618,051	1,319,658	1,216,604	4,551,806	(30,352)	288,415			14,172,425	
34	<b>Gasco Source Control Construction Total</b>	<b>259,463</b>	<b>403,417</b>	<b>790,476</b>	<b>2,665,000</b>	<b>1,191,359</b>	<b>1,698,833</b>	<b>1,366,093</b>	<b>1,216,647</b>	<b>4,700,811</b>	<b>(67,137)</b>	<b>288,415</b>			<b>14,513,377</b>	
35	<b>Harbor</b>															
36	Legal - PLG	8,905	58,233	254,321	141,445	49,017	3,378	78,334	48,956	99,968	56,909	(44,301)	30,338		785,503	
37	Lower Willamette Group		341,484												341,484	
38	Portland Harbor Partnership									8,166					8,166	
39	Remedial Allocation Process		30,000							30,000					60,000	
40	<b>Harbor Total</b>	<b>8,905</b>	<b>429,717</b>	<b>254,321</b>	<b>141,445</b>	<b>49,017</b>	<b>3,378</b>	<b>78,334</b>	<b>48,956</b>	<b>138,134</b>	<b>56,909</b>	<b>(44,301)</b>	<b>30,338</b>		<b>1,195,153</b>	
41	<b>Insurance Litigation</b>															
42	Insurance Recovery	422,176	514,115	717,146	829,257	475,097	119,048	295,314	325,501	553,064	595,015	525,514	835,173		6,206,420	
43	<b>Insurance Litigation Total</b>	<b>422,176</b>	<b>514,115</b>	<b>717,146</b>	<b>829,257</b>	<b>475,097</b>	<b>119,048</b>	<b>295,314</b>	<b>325,501</b>	<b>553,064</b>	<b>595,015</b>	<b>525,514</b>	<b>835,173</b>		<b>6,206,420</b>	
44	<b>Insurance Recovery and Reimbursement</b>															
45	Insurance Recovery					(4,900,000)	(4,900,000)		(1,500,000)						(11,300,000)	
46	Legal - PLG		(14,142)	(206,509)											(220,651)	
47	OR - AEGIS NRD Reimbursement		0	(7,552)			(6,393)			(3,248)			(1,996)		(19,189)	
48	Reimbursement by Other Parties			(704)			(2,134)			(8,671)			(2,896)		(14,406)	
49	<b>Insurance Recovery and Reimbursement Total</b>		<b>(14,142)</b>	<b>(214,765)</b>		<b>(4,900,000)</b>	<b>(4,908,527)</b>		<b>(1,500,000)</b>	<b>(11,920)</b>			<b>(4,893)</b>		<b>(11,554,246)</b>	
50	<b>PGM</b>															
51	DEQ	142	391	554	1,121	2,370	6,332	2,257	1,520		6,310	518	738		22,253	
52	Legal - PLG	60	130	2,178	6,110	(3,640)	2,340	14,495	(11,620)	(4,422)	3,956	293	1,723		11,602	
53	Sediment Investigation 2nd Ph Implement			11,832	32,170										44,002	
54	Sediment Investigation 2nd Ph Work Plan			2,398	90,617	5,530	22,545	5,238	5,222		18,648	31,097	6,442		187,736	
55	Upland Investigation 2nd Ph Implement			8,465	2,410	7,785	5,165	5,567	2,881		766	8,305	1,761		43,103	
56	Upland Investigation 2nd Ph Work Plan			47,150	51,809	36,754	13,353	19,335	29,849		31,199	14,754	6,038		250,241	
57	<b>PGM Total</b>	<b>202</b>	<b>521</b>	<b>72,576</b>	<b>184,236</b>	<b>48,798</b>	<b>49,736</b>	<b>46,892</b>	<b>27,852</b>	<b>(4,422)</b>	<b>60,878</b>	<b>54,965</b>	<b>16,701</b>		<b>558,936</b>	
58	<b>Siltronic</b>															
59	DEQ		1,502	1,517		333	2,313	2,769	4,784		4,289		11,154		28,661	
60	Feasibility Study (+Data Collection)	48,413		16,281	4,554		7,701	5,162	10,410	435					92,955	
61	Meetings, Budget, Schedule	186	312	573	900	131	1,957	1,248	733	659	1,647	1,866	1,122		11,334	
62	Risk Assessment	18,851	88	2,473	5,927		12,140	13,606	2,284						55,367	
63	Remedial Investigations/Reporting	8,010	2,678	3,120	12,161	25,532	3,466	2,564	4,887	1,912	8,148	999	1,059		74,533	
64	<b>Siltronic Total</b>	<b>75,460</b>	<b>4,579</b>	<b>23,963</b>	<b>23,541</b>	<b>25,996</b>	<b>27,577</b>	<b>25,348</b>	<b>23,098</b>	<b>3,005</b>	<b>14,083</b>	<b>2,865</b>	<b>13,335</b>		<b>262,849</b>	
65	<b>2013 Total</b>	<b>879,655</b>	<b>1,444,549</b>	<b>1,951,367</b>	<b>4,127,301</b>	<b>(2,961,072)</b>	<b>(2,659,011)</b>	<b>2,025,952</b>	<b>266,496</b>	<b>5,523,704</b>	<b>1,160,245</b>	<b>2,981,438</b>	<b>1,708,435</b>		<b>16,449,060</b>	

Line Number	Sum of Amount Row Labels	Column Labels												Grand Total
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
66	<b>2014</b>													
67	Central													
68	Study	14,316	12,277	12,578										39,171
69	<b>Central Total</b>	<b>14,316</b>	<b>12,277</b>	<b>12,578</b>										<b>39,171</b>
70	Gasco													
71	DEQ	670	120,157	67,906										188,733
72	EE/CA and Data Report	6,702	5,702	5,106										17,510
73	Finalize Risk Assessment	10,461	4,076	3,505										18,041
74	Groundwater Pilot Study	23	23	23										69
75	Interim Action Maintenance	15,260	12,213	16,589										44,062
76	Legal - PLG - Gasco Sediments Remedy		195	3,380										3,575
77	Legal - PLG - Gasco Site Remedy	9,305	6,297	12,241										27,843
78	Meetings, Budget, Schedule	362	781	434										1,578
79	Preliminary Design	3,270	12,311	4,919										20,499
80	Restoration Evaluation	34,934	14,817	3,790										53,541
81	Sediments - LWG Related	24,410	72,655	7,420										104,484
82	Technical Coordination	58,122	57,239	39,302										154,662
83	Final Remedial Investigation	68,994	3,402	4,989										77,385
84	Site Wide Feasibility Study	872	4,451	8,906										14,228
85	Groundwater DNAPL FFS Revision		435,820	543,400										979,219
86	Source Control Utilities (Electricity, Water, etc.)	57,457	3,000	54,440										114,897
87	Source Control Operations	492,737	(277,445)	186,677										401,969
88	<b>Gasco Total</b>	<b>783,578</b>	<b>475,692</b>	<b>963,026</b>										<b>2,222,296</b>
89	Harbor													
90	Legal - PLG	81,966	74,132	23,698										179,795
91	Lower Willamette Group	331,035												331,035
92	Remedial Allocation Process		30,000											30,000
93	<b>Harbor Total</b>	<b>413,001</b>	<b>104,132</b>	<b>23,698</b>										<b>540,830</b>
94	Insurance Litigation													
95	Insurance Recovery	342,056	(4,384)	4,004,026										4,341,698
96	<b>Insurance Litigation Total</b>	<b>342,056</b>	<b>(4,384)</b>	<b>4,004,026</b>										<b>4,341,698</b>
97	Insurance Recovery and Reimbursement													
98	Insurance Recovery	(13,150,000)	(19,000,000)	(58,364,101)	(996,615)	(10,266,475)								(101,777,191)
99	OR - AEGIS NRD Reimbursement			(1,238)										(1,238)
100	Reimbursement by Other Parties		(21,504)	(2,924)										(24,428)
101	<b>Insurance Recovery and Reimbursement Total</b>	<b>(13,150,000)</b>	<b>(19,021,504)</b>	<b>(58,368,263)</b>	<b>(996,615)</b>	<b>(10,266,475)</b>								<b>(101,802,857)</b>
102	PGM													
103	DEQ	3,591	2,720	4,144										10,455
104	Legal - PLG		1,463											1,463
105	Sediment Investigation 2nd Ph Work Plan		24,967	1,869										26,835
106	Upland Investigation 2nd Ph Implement		6,923	2,228										9,150
107	Upland Investigation 2nd Ph Work Plan		21,935	16,848										38,783
108	<b>PGM Total</b>	<b>3,591</b>	<b>58,006</b>	<b>25,088</b>										<b>86,685</b>
109	Silttronic													
110	DEQ		17,628	2,804										20,432
111	Meetings, Budget, Schedule	2,661	1,155	1,092										4,908
112	Risk Assessment	394												394
113	Remedial Investigations/Reporting	10,382	11,226	419										22,027
114	<b>Silttronic Total</b>	<b>13,437</b>	<b>30,009</b>	<b>4,316</b>										<b>47,762</b>
115	Tar													
116	Tribal Oversight	9,099												9,099
117	<b>Tar Total</b>	<b>9,099</b>												<b>9,099</b>
118	<b>2014 Total</b>	<b>(11,570,923)</b>	<b>(18,345,772)</b>	<b>(53,335,531)</b>	<b>(996,615)</b>	<b>(10,266,475)</b>								<b>(94,515,316)</b>
119	<b>Grand Total</b>	<b>(10,691,268)</b>	<b>(16,901,223)</b>	<b>(51,384,164)</b>	<b>3,130,687</b>	<b>(13,227,547)</b>	<b>(2,659,011)</b>	<b>2,025,952</b>	<b>266,496</b>	<b>5,523,704</b>	<b>1,160,245</b>	<b>2,981,438</b>	<b>1,708,435</b>	<b>(78,066,257)</b>