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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended September 30, 2013

COMPANY NAME: NW Natural

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)

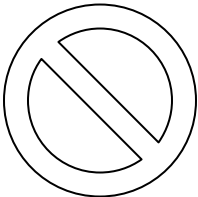
Report is required by: OAR
 Statute
 Order
 Other at the request of OPUC Staff

Is this report associated with a specific docket/case? No Yes

If yes, enter docket number: RG 3

List applicable Key Words for this report to facilitate electronic search:
RG 3, Quarterly Report, Deferred Accounting Activity, For the Three Months Ended September 30, 2013, Third Quarter 2013

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- Annual Fee Statement form and payment remittance or
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- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715

Please file the above reports according to their individual instructions.

CRISTAN KELLEY
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VIA ELECTRONIC FILING

December 16, 2013

Public Utility Commission of Oregon
550 Capitol Street, NE, Suite 215
Post Office Box 2148
Salem, Oregon 97308-2148

Attn: Filing Center

Re: **OPUC Docket No. RG 3**
QUARTERLY REPORT OF DEFERRED ACCOUNTING ACTIVITY –
For the Three Months Ended September 30, 2013

Enclosed is the Quarterly Report of Deferred Accounting Activity for the Third Quarter 2013. Included as part of this report are the details for WACOG and Demand deferrals for the month of September 2013. The details section is considered confidential and will be submitted per OAR 860-001-0070.

Please call or email me if you have any questions about these materials.

Sincerely,

/s/ Cristan Kelley

Cristan Kelley

CMK/kcm
enclosure

**NW NATURAL
OREGON DEFERRED RATE MAKING ACCOUNTS
3rd QUARTER 2013**

Account	Balance 6/30/2013	Activity through 7/31/2013	Balance 7/31/2013	Activity through 8/31/2013	Balance 8/31/2013	Activity through 9/30/2013	Balance 9/30/2013	Account Type	Refer to Section, Page Number
Decoupling Deferrals and Amortizations									
186277 RESIDENTIAL DECOUPLING AMORTIZATION	3,939,323	(352,394)	3,586,929	(300,812)	3,286,116	(309,972)	2,976,145	Amortization	Amortization, Pages 1-2
186271 COMMERCIAL DECOUPLING AMORTIZATION	402,141	(70,274)	331,867	(62,593)	269,273	(63,357)	205,916	Amortization	Amortization, Pages 3-4
186275 RESIDENTIAL DECOUPLING DEFERRAL	2,444,106	444,965	2,889,071	655,806	3,544,877	(541,218)	3,003,659	Deferral	Decoupling Deferrals, Page 1-3
186270 COMMERCIAL DECOUPLING DEFERRAL	3,565,272	765,325	4,330,598	672,273	5,002,871	(53,844)	4,949,028	Deferral	Decoupling Deferrals, Page 1-3
Intervenor Funding Deferrals and Amortizations									
186284 Intervenor Funding - ISSUE FUND	52,418	25,000	77,418	0	77,418	0	77,418	Deferral	Other Deferrals, Pages 1-3
186276 INTERVENOR FUNDING	66,125	0	66,125	0	66,125	0	66,125	Deferral	Other Deferrals, Page 4
186278 NWIGU INTERVENOR MATCHING FUND	52,819	0	52,819	0	52,819	0	52,819	Deferral	Other Deferrals, Page 5
186286 AMORT - CLUB INTERVENOR MATCHING FUND	16,451	(2,552)	13,899	(2,181)	11,718	(2,247)	9,471	Amortization	Amortization, Pages 5-6
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	2,383	(501)	1,883	(525)	1,357	(522)	836	Amortization	Amortization, Pages 7-8
Miscellaneous Deferrals and Amortizations									
186308 AMR Deferral	3,566,595	0	3,566,595	0	3,566,595	0	3,566,595	Deferral	Other Deferrals, Page 6
186307 AMR AMORTIZATION	(0)	0	(0)	0	(0)	0	(0)	Amortization	Amortization, Page 9
186232 INDUSTRIAL DSM	2,252,793	581,608	2,834,401	7,566	2,841,966	7,615	2,849,581	Deferral	Other Deferrals, Page 7
186233 INDUSTRIAL DSM AMORTIZATION	626,246	(132,148)	494,098	(131,021)	363,077	(145,808)	217,269	Amortization	Amortization, Pages 10-11
254303 EARNINGS TEST DEFERRAL	0	0	0	0	0	0	0	Amortization	Other Deferrals, Page 8
186279 EARNINGS SHARING AMORTIZATION	(176,931)	31,631	(145,300)	28,280	(117,021)	29,207	(87,814)	Amortization	Amortization, Pages 12-13
191440 GAS RESERVES CREDIT	(874,411)	(69,084)	(943,495)	(71,384)	(1,014,879)	(72,456)	(1,087,335)	Deferral	Other Deferrals, Page 9
254305 (GAINS)/LOSSES ON PROPERTY SALES	(2,664,215)	0	(2,664,215)	0	(2,664,215)	0	(2,664,215)	Deferral	Other Deferrals, Page 10
191030 WORKING GAS DEFERRAL	3,788,251	185,816	3,974,067	187,537	4,161,604	194,611	4,356,215	Deferral	Other Deferrals, Page 11
Environmental Deferrals¹									
186143 ENVIR INV-WACKER	263,164	0	263,164	0	263,164	0	263,164	Deferral	Environmental Deferrals
186144 ENVIR INV - PORTLAND HARBOR	1,297,179	0	1,297,179	0	1,297,179	0	1,297,179	Deferral	Environmental Deferrals
186145 2003 ENVIR INV-GASCO	124,179,073	2,303,285	126,482,358	2,106,255	128,588,613	(4,703,791)	123,884,822	Deferral	Environmental Deferrals
186146 2003 ENVIR INV-EUGENE	179,583	1,164	180,747	1,172	181,919	1,179	183,099	Deferral	Environmental Deferrals
186147 2003 ENVIR INV-WACKER	5,110,379	52,803	5,163,182	50,883	5,214,065	(18,944)	5,195,121	Deferral	Environmental Deferrals
186148 2003 ENVIR INV-PORTLAND HARBOR	24,232,006	211,791	24,443,796	183,677	24,627,474	74,545	24,702,019	Deferral	Environmental Deferrals
186149 2003 ENVIR INV-FRONT ST PDX G	3,660,307	66,537	3,726,844	47,867	3,774,711	(69,004)	3,705,707	Deferral	Environmental Deferrals
186151 TAR BODY EARLY ACTION	19,060,452	123,570	19,184,021	124,371	19,308,392	125,189	19,433,581	Deferral	Environmental Deferrals
186152 OREGON STEEL MILLS	212,282	215	212,498	217	212,714	218	212,932	Deferral	Environmental Deferrals
186153 CENTRAL SERVICE CENTER	754,961	9,639	764,600	11,864	776,464	(15,664)	760,800	Deferral	Environmental Deferrals
186154 FRENCH AMERICAN SCHOOL	226,787	1,470	228,258	1,480	229,738	1,489	231,227	Deferral	Environmental Deferrals
Gas Cost Deferrals and Amortizations									
191401 AMORTIZE OREGON WACOG	(3,215,702)	234,962	(2,980,741)	212,884	(2,767,856)	223,275	(2,544,581)	Amortization	Amortization, Pages 14-18
191411 AMORTIZE DEMAND OREGON	62,270	49,396	111,666	44,030	155,696	46,147	201,843	Amortization	Amortization, Pages 19-23
191400 WACOG - ACCRUE OREGON	(4,503,444)	843,536	(3,659,908)	772,650	(2,887,258)	(152,493)	(3,039,751)	Deferral	Gas Cost Deferrals, Page 1
191410 DEMAND - ACCRUE OREGON	(1,681,322)	(93,071)	(1,774,393)	(165,043)	(1,939,436)	(52,498)	(2,001,934)	Deferral	Gas Cost Deferrals, Page 2
191450 OREGON DEMAND ACCRUE VOLUME	1,133,346	160,215	1,293,561	182,841	1,476,402	(686,359)	790,043	Deferral	Gas Cost Deferrals, Page 3
191417 DEMAND - ACCR COOS BAY	81,365	16,710	98,075	16,500	114,575	17,781	132,356	Deferral	Gas Cost Deferrals, Page 4

¹Note that the environmental deferrals shown reflect all regulatory deferrals and accounting accruals. Only regulatory deferrals are considered eligible for deferred accounting.

Detail of Amortization Activity

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277
 Dockets UM 1027 and UG 238
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e1)	Interest Rate (e2)	Activity (f)	Balance (g)
Beginning Balance								
	74	Nov-11 old rates	(581,261)		211	2.24%	(581,050)	(177,248)
	75	new rates (1)	(736,169)	17,130,909	28,078	2.01%	16,422,818	16,245,570
	76	Dec-11	(2,684,898)		24,963	2.01%	(2,659,936)	13,585,634
	77	Jan-12	(2,976,092)		20,263	2.01%	(2,955,829)	10,629,805
	78	Feb-12	(2,416,447)		15,781	2.01%	(2,400,666)	8,229,140
	79	Mar-12	(2,337,972)		11,826	2.01%	(2,326,146)	5,902,993
	80	Apr-12	(1,806,385)		8,375	2.01%	(1,798,010)	4,104,983
	81	May-12	(1,052,612)		5,994	2.01%	(1,046,618)	3,058,365
	82	Jun-12	(710,703)		4,528	2.01%	(706,176)	2,352,190
	83	Jul-12	(466,482)		3,549	2.01%	(462,933)	1,889,256
	84	Aug-12	(355,115)		2,867	2.01%	(352,248)	1,537,008
	85	Sep-12	(382,736)		2,254	2.01%	(380,482)	1,156,526
	86	Oct-12	(549,401)		1,477	2.01%	(547,924)	608,602
	87	Nov-12 old rates	(652,316)		473	2.01%	(651,843)	(43,241)
	88	new rates (1)	(484,955)	15,672,015	18,901	1.47%	15,205,961	15,162,720
	89	Dec-12	(1,896,242)		17,413	1.47%	(1,878,829)	13,283,891
	90	Jan-13	(2,837,904)		14,535	1.47%	(2,823,369)	10,460,522
	91	Feb-13	(2,266,423)		11,426	1.47%	(2,254,997)	8,205,525
	92	Mar-13	(1,735,813)		8,989	1.47%	(1,726,825)	6,478,700
	93	Apr-13	(1,223,456)		7,187	1.47%	(1,216,269)	5,262,431
	94	May-13	(754,633)		5,984	1.47%	(748,649)	4,513,782
	95	Jun-13	(579,634)		5,174	1.47%	(574,459)	3,939,323
	96	Jul-13	(357,001)		4,607	1.47%	(352,394)	3,586,929
	97	Aug-13	(305,020)		4,207	1.47%	(300,812)	3,286,116
	98	Sep-13	(313,805)		3,833	1.47%	(309,972)	2,976,145

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186275

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Sx
 Rates Effective November 1, 2012
 Temps by Rate Schedule:3rd Quarter 2013

Schedule	Block	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT	
		OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	
		RES	RES	RES	RES	RES	RES	
		Jul	Jul	Aug	Aug	Sep	Sep	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
		(0.04047)	21.0	(0.85)	21.0	(0.85)	21.0	(0.85)
1R								
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		(0.04047)	8,822,226.3	(357,000.42)	7,537,649.0	(305,018.69)	7,754,258.6	(313,804.25)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
19		N/A	0.0	0.00	0.0	0.00	0.0	0.00
27			9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			8,832,064.4	(357,001.27)	7,542,357.6	(305,019.54)	7,762,234.7	(313,805.10)
TOTAL AMORTIZATION				<u>(357,001.27)</u>		<u>(305,019.54)</u>		<u>(313,805.10)</u>

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271

Dockets UM 1027 and UG 238

Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest Rate	Activity (f)	Balance (g)
	Beginning Balance							
	Nov-11	old rates	(107,602)		(60)	2.24%	(107,662)	(86,197)
	Dec-11	new rates (1)	(88,290)	2,434,808	4,004	2.01%	2,350,522	2,264,326
	Jan-12		(339,818)		3,508	2.01%	(336,310)	1,928,015
	Feb-12		(380,605)		2,911	2.01%	(377,695)	1,550,321
	Mar-12		(315,340)		2,333	2.01%	(313,007)	1,237,314
	Apr-12		(302,663)		1,819	2.01%	(300,844)	936,469
	May-12		(244,069)		1,364	2.01%	(242,704)	693,765
	Jun-12		(154,404)		1,033	2.01%	(153,371)	540,393
	Jul-12		(117,088)		807	2.01%	(116,280)	424,113
	Aug-12		(88,907)		636	2.01%	(88,271)	335,842
	Sep-12		(74,332)		500	2.01%	(73,832)	262,010
	Oct-12		(79,002)		373	2.01%	(78,629)	183,381
	Nov-12	old rates	(97,613)		225	2.01%	(97,388)	85,993
	Dec-12	new rates (1)	(95,088)		64	2.01%	(95,024)	(9,031)
	Jan-13		(62,186)	2,013,238	2,428	1.47%	1,953,480	1,944,449
	Feb-13		(247,488)		2,230	1.47%	(245,257)	1,699,192
	Mar-13		(365,574)		1,858	1.47%	(363,716)	1,335,475
	Apr-13		(304,077)		1,450	1.47%	(302,627)	1,032,849
	May-13		(238,069)		1,119	1.47%	(236,950)	795,899
	Jun-13		(174,937)		868	1.47%	(174,069)	621,830
	Jul-13		(121,994)		687	1.47%	(121,307)	500,523
	Aug-13		(98,934)		553	1.47%	(98,382)	402,141
	Sep-13		(70,723)		449	1.47%	(70,274)	331,867
	Oct-13		(62,961)		368	1.47%	(62,593)	269,273
	Nov-13		(63,648)		291	1.47%	(63,357)	205,916

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of deferral account 186275



NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule:3rd Quarter 2013

Schedule	Block	1862/1	1862/1	1862/1 AMORT	1862/1 AMORT	1862/1 AMORT	1862/1 AMORT	1862/1 AMORT
		AMORT OR	AMORT OR	OR	OR	OR	OR	OR
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING
		COM	COM	COM	COM	COM	COM	COM
		Jul	Jul	Jul	Aug	Aug	Sep	Sep
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
1C		(0.00972)	0.0	0.00	0.0	0.00	0.0	0.00
2R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
3C Firm Sales		(0.00972)	5,357,339.6	(52,090.02)	4,834,116.0	(47,002.66)	4,859,305.3	(47,247.58)
Intentionally blank								
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
19		N/A	0.0	0.00	0.0	0.00	0.0	0.00
27		0.00	9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
31C Firm Sales	Block 1	(0.00972)	1,363,492.7	(13,257.39)	1,232,898.3	(11,987.61)	1,252,449.7	(12,177.71)
	Block 2	(0.00972)	502,904.4	(4,889.80)	359,165.1	(3,492.20)	384,541.5	(3,738.94)
31C Firm Trans	Block 1	(0.00972)	28,889.0	(280.89)	27,647.0	(268.81)	27,974.0	(271.99)
	Block 2	(0.00972)	21,124.0	(205.39)	21,608.0	(210.10)	21,817.0	(212.13)
31C Interr Sales	Block 1	(0.00972)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	(0.00972)	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			7,283,566.8	(70,723.49)	6,480,122.0	(62,961.38)	6,553,542.6	(63,648.35)
TOTAL AMORTIZATION				<u>(70,723.49)</u>		<u>(62,961.38)</u>		<u>(63,648.35)</u>

Company:
State:
Description:
Account Number:

Northwest Natural Gas Company
Oregon
Amortization of CUB Intervenor Funding
186286
Dockets UM 1101 and UG 235
Amortization of 2011 deferral approved in Order 12-411 of UG 235

1	2	3	4	5	6	7	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105
Debit	(Credit)		Month/Year	Note	Amortization	Transfers	Interest	Interest	rate	Activity	Balance																										
			(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																											
			Beginning Balance																																		
			Nov-11	old rates	(2,546)		(0)	2.24%	(2,546)	(1,412)																											
			Dec-11	new rates (1)	(5,180)	115,851	190	2.01%	110,860	109,449																											
			Jan-12		(18,892)		168	2.01%	(18,725)	90,724																											
			Feb-12		(20,941)		134	2.01%	(20,807)	69,917																											
			Mar-12		(17,003)		103	2.01%	(16,900)	53,017																											
			Apr-12		(16,451)		75	2.01%	(16,376)	36,641																											
			May-12		(12,711)		51	2.01%	(12,660)	23,980																											
			Jun-12		(7,407)		34	2.01%	(7,373)	16,607																											
			Jul-12		(5,001)		24	2.01%	(4,978)	11,630																											
			Aug-12		(3,283)		17	2.01%	(3,266)	8,363																											
			Sep-12		(2,499)		12	2.01%	(2,487)	5,876																											
			Oct-12		(2,694)		8	2.01%	(2,686)	3,190																											
			Nov-12	old rates	(3,866)		2	2.01%	(3,864)	(674)																											
			Dec-12	new rates (1)	(4,590)	106,007	(5)	2.24%	(4,595)	(5,270)																											
			Jan-13	2	(3,492)	2	128	1.47%	102,642	97,373																											
			Feb-13		(13,656)		111	1.47%	(13,543)	83,830																											
			Mar-13		(20,436)		90	1.47%	(20,346)	63,484																											
			Apr-13		(16,321)		68	1.47%	(16,253)	47,231																											
			May-13		(12,500)		50	1.47%	(12,450)	34,781																											
			Jun-13		(8,810)		37	1.47%	(8,773)	26,008																											
			Jul-13		(5,434)		29	1.47%	(5,406)	20,602																											
			Aug-13		(4,174)		23	1.47%	(4,151)	16,451																											
			Sep-13		(2,571)		19	1.47%	(2,552)	13,899																											
					(2,197)		16	1.47%	(2,181)	11,718																											
					(2,260)		13	1.47%	(2,247)	9,471																											

History truncated for ease of viewing

NOTES

- 1 - Transfer in is from the October balances of CUB Deferral account 186276 and Issue Fund Deferral account 186284
- 2 - Transfer represents a balance true-up adjustment

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule: 3rd Quarter 2013

Schedule	Block	186286	186286	186286	186286	186286	186286	186286
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND
		Jul	Jul	Aug	Aug	Sep	Sep	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0.00029)	21.0	(0.01)	21.0	(0.01)	21.0	(0.01)
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		(0.00029)	8,822,726.3	(2,570.81)	7,537,649.0	(2,196.49)	7,754,758.6	(2,259.75)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
19		(0.01)	0.0	0.00	0.0	0.00	0.0	0.00
27			9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			8,832,064.4	(2,570.82)	7,542,357.6	(2,196.50)	7,762,234.7	(2,259.76)
TOTAL AMORTIZATION				<u>(2,570.82)</u>		<u>(2,196.50)</u>		<u>(2,259.76)</u>

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of NWIGU Intervenor Funding
 Account Number: 186288
 Dockets UM 1101 and UG 235
 Amortization of 2011 deferral approved in Order 12-411 of UG 235

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(e2)	(f)	(g)
Beginning Balance								
	Nov-11	1	(1,285)	18,912	31	2.01%	17,658	18,046
	Dec-11		(1,992)		29	2.01%	(1,963)	16,082
	Jan-12		(1,834)		25	2.01%	(1,809)	14,274
	Feb-12		(1,843)		22	2.01%	(1,821)	12,453
	Mar-12		(1,954)		19	2.01%	(1,934)	10,519
	Apr-12		(1,685)		16	2.01%	(1,669)	8,850
	May-12		(1,750)		13	2.01%	(1,737)	7,113
	Jun-12		(1,603)		11	2.01%	(1,592)	5,521
	Jul-12		(1,558)		8	2.01%	(1,550)	3,972
	Aug-12		(1,674)		5	2.01%	(1,669)	2,303
	Sep-12		(1,553)		3	2.01%	(1,550)	753
	Oct-12		(1,752)		(0)	2.01%	(1,752)	(1,000)
	Nov-12	old rates	(773)		(2)	2.01%	(775)	(1,775)
		new rates (1)	(360)	8,593	10	1.47%	8,244	6,469
	Dec-12		(630)		8	1.47%	(623)	5,847
	Jan-13		(693)		7	1.47%	(686)	5,160
	Feb-13		(589)		6	1.47%	(583)	4,577
	Mar-13		(625)		5	1.47%	(620)	3,958
	Apr-13		(565)		5	1.47%	(561)	3,397
	May-13		(519)		4	1.47%	(515)	2,882
	Jun-13		(502)		3	1.47%	(499)	2,383
	Jul-13		(503)		3	1.47%	(501)	1,883
	Aug-13		(527)		2	1.47%	(525)	1,357
	Sep-13		(523)		1	1.47%	(522)	836

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balances of NWIGU Deferral account 186278 and Issue Fund Deferral account 186284.

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Sr
 Rates Effective November 1, 2012
 Temps by Rate Schedule:3rd Quarter 2013

Schedule	Block	186288	186288	186288	186288	186288	186288	186288
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND
		Jul	Jul	Jul	Aug	Aug	Sep	Sep
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
3I Firm Sales		(0.00002)	176,270.8	(3.53)	177,646.8	(3.55)	313,488.4	(6.27)
Intentionally blank								
19		N/A	0.0	0.00	0.0	0.00	0.0	0.00
27		0.00	9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.00002)	334,097.2	(6.68)	329,160.3	(6.58)	338,417.9	(6.77)
	Block 2	(0.00002)	744,726.2	(14.89)	704,009.2	(14.08)	806,321.5	(16.13)
31I Firm Trans	Block 1	(0.00002)	12,259.0	(0.25)	12,298.0	(0.25)	15,001.0	(0.30)
	Block 2	(0.00002)	(1,019.0)	0.02	31,592.0	(0.63)	41,820.0	(0.84)
31I Interr Sales	Block 1	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.00002)	365,660.3	(7.31)	357,527.2	(7.15)	389,433.7	(7.79)
	Block 2	(0.00002)	365,307.0	(7.31)	350,787.5	(7.02)	426,246.8	(8.52)
	Block 3	(0.00002)	93,166.0	(1.86)	113,735.0	(2.27)	140,221.6	(2.80)
	Block 4	(0.00002)	16,933.0	(0.34)	30,089.0	(0.60)	26,274.0	(0.53)
	Block 5	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	(0.00002)	119,322.0	(2.39)	116,240.0	(2.32)	123,294.0	(2.47)
	Block 2	(0.00002)	64,799.0	(1.30)	66,558.0	(1.33)	65,156.0	(1.30)
	Block 3	(0.00002)	2,236.0	(0.04)	3,598.0	(0.07)	4,970.0	(0.10)
	Block 4	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	(0.00002)	734,590.0	(14.69)	735,943.0	(14.72)	735,124.0	(14.70)
	Block 2	(0.00002)	1,030,511.0	(20.61)	1,020,999.0	(20.42)	1,024,829.0	(20.50)
	Block 3	(0.00002)	549,770.0	(11.00)	585,693.0	(11.71)	558,553.0	(11.17)
	Block 4	(0.00002)	1,039,307.0	(20.79)	950,804.0	(19.02)	922,128.0	(18.44)
	Block 5	(0.00002)	1,158,795.0	(23.18)	1,261,407.0	(25.23)	1,305,780.0	(26.12)
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	162,393.0	(3.25)
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.00002)	556,245.0	(11.12)	611,480.0	(12.23)	557,459.0	(11.15)
	Block 2	(0.00002)	677,343.0	(13.55)	743,978.0	(14.88)	723,157.0	(14.46)
	Block 3	(0.00002)	346,214.0	(6.92)	414,116.0	(8.28)	358,490.0	(7.17)
	Block 4	(0.00002)	509,875.0	(10.20)	755,191.0	(15.10)	683,999.0	(13.68)
	Block 5	(0.00002)	180.0	0.00	518,881.0	(10.38)	254,944.0	(5.10)
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	(0.00002)	78,653.0	(1.57)	88,042.0	(1.76)	84,395.0	(1.69)
	Block 2	(0.00002)	120,767.0	(2.42)	139,492.0	(2.79)	146,299.0	(2.93)
	Block 3	(0.00002)	80,000.0	(1.60)	84,579.0	(1.69)	88,676.0	(1.77)
	Block 4	(0.00002)	263,622.0	(5.27)	258,692.0	(5.17)	276,394.0	(5.53)
	Block 5	(0.00002)	202,966.0	(4.06)	181,819.0	(3.64)	227,861.0	(4.56)
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	(0.00002)	718,188.0	(14.36)	688,127.0	(13.76)	705,044.0	(14.10)
	Block 2	(0.00002)	1,317,010.0	(26.34)	1,291,983.0	(25.84)	1,285,123.0	(25.70)
	Block 3	(0.00002)	915,913.0	(18.32)	942,293.0	(18.85)	954,942.0	(19.10)
	Block 4	(0.00002)	2,195,139.0	(43.90)	2,489,769.0	(49.80)	2,227,451.0	(44.55)
	Block 5	(0.00002)	4,435,008.0	(88.70)	4,606,921.0	(92.14)	4,265,426.0	(85.31)
	Block 6	(0.00002)	5,944,983.0	(118.90)	5,701,034.0	(114.02)	5,914,937.0	(118.30)
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			25,178,653.6	(503.38)	26,369,171.6	(527.28)	26,161,554.0	(523.10)
						102.00		
TOTAL AMORTIZATION				(503.38)		(527.28)		(523.10)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of AMR deferred amounts
 Account Number: 186307
 Docket UG 199
 Amortization of 2009 deferral approved in Order 11-443

Debit (Credit)	Month/Year	Note (b)	Amortization (c)	Transfers (d)	TOTAL Interest (e)	Interest Rate (e1)	Activity (f)	TOTAL Balance (g)
Beginning Balance								
	Nov-11	old rates	(106,824)		29	2.24%	(106,796)	(37,900)
	Dec-11	new rates (1)	0	37,900	63	2.01%	37,963	63
	Jan-12		0		0	2.01%	0	64
	Feb-12		0		0	2.01%	0	64
	Mar-12		0		0	2.01%	0	64
	Apr-12		0		0	2.01%	0	64
	May-12		0		0	2.01%	0	64
	Jun-12		0		0	2.01%	0	64
	Jul-12		0		0	2.01%	0	64
	Aug-12	2	0	(64)	0	2.01%	(64)	64
	Sep-12		0		0	2.01%	0	0
	Oct-12		0		0	2.01%	0	0
	Nov-12		0		0	2.01%	0	0
	Dec-12		0		0	1.47%	0	0
	Jan-13		0		0	1.47%	0	0
	Feb-13		0		0	1.47%	0	0
	Mar-13		0		0	1.47%	0	0
	Apr-13		0		0	1.47%	0	0
	May-13		0		0	1.47%	0	0
	Jun-13		0		0	1.47%	0	0
	Jul-13		0		0	1.47%	0	0
	Aug-13		0		0	1.47%	0	0
	Sep-13		0		0	1.47%	0	0

History truncated for ease of viewing

NOTES

- 1 - Residual balance is transferred to 186279 Earnings Test Amortization
- 2 - Reverse the November interest that should not have been calculated.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Industrial DSM Costs
 Account Number: 186233
 Dockets UM 1420 and UG 236
 Amortization of 11-12 deferral approved in Order 12-414

Debit (Credit)	Month/Year	Note	Amortization	Transfers	TOTAL Interest	Interest Rate	Activity	TOTAL Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(f)	(g)
Beginning Balance								
	Nov-11	old rates	(12,192)		(129)	2.24%	(12,321)	(75,425)
		new rates (1)	(133,158)	1,798,220	2,901	2.01%	1,667,963	1,592,538
	Dec-11		(178,389)		2,518	2.01%	(175,871)	1,416,667
	Jan-12		(180,768)		2,222	2.01%	(178,546)	1,238,121
	Feb-12		(165,943)		1,935	2.01%	(164,008)	1,074,113
	Mar-12		(175,480)		1,652	2.01%	(173,828)	900,285
	Apr-12		(148,098)		1,384	2.01%	(146,714)	753,571
	May-12		(131,672)		1,152	2.01%	(130,520)	623,051
	Jun-12		(118,652)		944	2.01%	(117,708)	505,344
	Jul-12		(111,573)		753	2.01%	(110,820)	394,524
	Aug-12		(112,849)		566	2.01%	(112,282)	282,242
	Sep-12		(116,950)		375	2.01%	(116,575)	165,666
	Oct-12		(143,949)		157	2.01%	(143,792)	21,875
	Nov-12	old rates	(27,881)		13	2.01%	(27,868)	(5,993)
		new rates (1)	(140,322)	2,005,105	2,370	1.47%	1,867,153	1,861,160
	Dec-12		(189,618)		2,164	1.47%	(187,454)	1,673,706
	Jan-13		(222,831)		1,914	1.47%	(220,917)	1,452,789
	Feb-13		(189,994)		1,663	1.47%	(188,331)	1,264,458
	Mar-13		(187,886)		1,434	1.47%	(186,452)	1,078,005
	Apr-13		(172,492)		1,215	1.47%	(171,277)	906,729
	May-13		(146,798)		1,021	1.47%	(145,777)	760,951
	Jun-13		(135,554)		849	1.47%	(134,705)	626,246
	Jul-13		(132,834)		686	1.47%	(132,148)	494,098
	Aug-13		(131,546)		525	1.47%	(131,021)	363,077
	Sep-13		(146,164)		355	1.47%	(145,808)	217,269

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balance of 186232 Deferral of Industrial DSM

**NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA**
Summary of Temporary Increment by Rate Schedule
Rates Effective November 1, 2012
Temps by Rate Schedule:3rd Quarter 2013

Schedule	Block	186233	186233	186233	186233	186233	186233	186233
		INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL
		DSM	DSM	DSM	DSM	DSM	DSM	DSM
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
		Jul	Aug	Sep	Jul	Aug	Sep	Jul
1R		0.00000	21.0	0.00	21.0	0.00	21.0	0.00
1C		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
2R		0.00000	8,822,226.3	0.00	7,537,649.0	0.00	7,754,758.6	0.00
3C Firm Sales		0.00000	5,357,339.6	0.00	4,834,116.0	0.00	4,859,305.3	0.00
Intentionally blank								
3I Firm Sales		(0.02004)	176,270.8	(3,532.25)	177,646.8	(3,559.82)	313,488.4	(6,281.91)
Intentionally blank								
19		0.00000	0.0	0.00	0.0	0.00	0.0	0.00
27		0.00	9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
31C Firm Sales	Block 1	0.00000	1,363,492.7	0.00	1,232,898.3	0.00	1,252,449.7	0.00
	Block 2	0.00000	502,904.4	0.00	359,165.1	0.00	384,541.5	0.00
31C Firm Trans	Block 1	0.00000	28,889.0	0.00	27,847.0	0.00	27,974.0	0.00
	Block 2	0.00000	21,124.0	0.00	21,608.0	0.00	21,817.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.02004)	334,097.2	(6,694.89)	329,160.3	(6,595.96)	338,417.9	(6,781.47)
	Block 2	(0.02004)	744,726.2	(14,923.38)	704,009.2	(14,107.46)	806,371.5	(16,158.62)
31I Firm Trans	Block 1	0.00000	12,259.0	0.00	12,298.0	0.00	15,001.0	0.00
	Block 2	0.00000	(1,019.0)	0.00	31,592.0	0.00	41,820.0	0.00
31I Interr Sales	Block 1	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	(0.02004)	650,297.8	(13,031.15)	607,675.3	(12,177.05)	718,057.8	(14,388.98)
	Block 2	(0.02004)	163,647.7	(3,279.29)	156,769.2	(3,141.46)	193,457.6	(3,876.65)
	Block 3	(0.02004)	29,330.0	(587.74)	27,150.0	(544.05)	24,762.0	(496.29)
	Block 4	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.02004)	365,660.3	(7,327.37)	357,527.2	(7,164.40)	389,433.7	(7,803.76)
	Block 2	(0.02004)	365,307.0	(7,320.29)	350,787.5	(7,029.34)	426,246.8	(8,541.45)
	Block 3	(0.02004)	93,166.0	(1,866.93)	113,735.0	(2,279.11)	140,221.6	(2,809.86)
	Block 4	(0.02004)	16,933.0	(339.32)	30,089.0	(602.95)	26,274.0	(526.50)
	Block 5	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	119,322.0	0.00	116,240.0	0.00	123,294.0	0.00
	Block 2	0.00000	64,799.0	0.00	66,558.0	0.00	65,156.0	0.00
	Block 3	0.00000	2,236.0	0.00	3,598.0	0.00	4,970.0	0.00
	Block 4	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	734,590.0	0.00	735,943.0	0.00	735,124.0	0.00
	Block 2	0.00000	1,030,511.0	0.00	1,020,999.0	0.00	1,024,829.0	0.00
	Block 3	0.00000	549,770.0	0.00	585,693.0	0.00	558,553.0	0.00
	Block 4	0.00000	1,039,307.0	0.00	950,804.0	0.00	922,128.0	0.00
	Block 5	0.00000	1,158,795.0	0.00	1,261,407.0	0.00	1,305,780.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	162,393.0	0.00
32C Interr Sales	Block 1	(0.02004)	411,157.0	(8,239.07)	357,907.0	(7,172.01)	469,998.0	(9,418.17)
	Block 2	(0.02004)	431,598.0	(8,648.68)	376,598.0	(7,546.55)	492,777.0	(9,874.63)
	Block 3	(0.02004)	204,901.0	(4,105.96)	144,220.0	(2,889.99)	199,221.0	(3,992.14)
	Block 4	(0.02004)	311,466.0	(6,241.39)	28,105.0	(563.19)	177,270.0	(3,552.27)
	Block 5	(0.02004)	240,442.0	(4,818.16)	(240,442.0)	4,818.16	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.02004)	556,245.0	(11,146.45)	611,480.0	(12,253.29)	557,459.0	(11,170.78)
	Block 2	(0.02004)	677,343.0	(13,573.10)	743,978.0	(14,908.38)	723,157.0	(14,491.16)
	Block 3	(0.02004)	346,214.0	(6,937.69)	414,116.0	(8,298.36)	358,490.0	(7,183.69)
	Block 4	(0.02004)	509,875.0	(10,217.25)	755,191.0	(15,133.08)	683,999.0	(13,706.48)
	Block 5	(0.02004)	180.0	(3.61)	518,881.0	(10,397.72)	254,944.0	(5,108.76)
	Block 6	(0.02004)	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	78,653.0	0.00	88,042.0	0.00	84,395.0	0.00
	Block 2	0.00000	120,767.0	0.00	139,492.0	0.00	146,299.0	0.00
	Block 3	0.00000	80,000.0	0.00	84,579.0	0.00	88,676.0	0.00
	Block 4	0.00000	263,622.0	0.00	258,692.0	0.00	276,394.0	0.00
	Block 5	0.00000	202,966.0	0.00	181,819.0	0.00	227,861.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	718,188.0	0.00	688,127.0	0.00	705,044.0	0.00
	Block 2	0.00000	1,317,010.0	0.00	1,291,983.0	0.00	1,285,123.0	0.00
	Block 3	0.00000	915,913.0	0.00	942,293.0	0.00	954,942.0	0.00
	Block 4	0.00000	2,195,139.0	0.00	2,489,769.0	0.00	2,227,451.0	0.00
	Block 5	0.00000	4,435,008.0	0.00	4,606,921.0	0.00	4,265,426.0	0.00
	Block 6	0.00000	5,944,983.0	0.00	5,701,034.0	0.00	5,914,937.0	0.00
Intentionally blank								
33		0.00000	5,828,673.0	0.00	5,757,929.0	0.00	5,952,266.0	0.00
TOTALS			49,546,163.1	(132,833.97)	47,598,187.5	(131,546.01)	48,690,230.5	(146,163.53)
TOTAL AMORTIZATION				(132,833.97)		(131,546.01)		(146,163.53)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: AMORT Earnings Test Adjustment
 Account Number: 186279
 Dockets UM 903 and UG 237
 Amortization of 2011 deferral balance approved in Order 12-411

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								(213,000)
	Nov-11	new (1)	8,179	9,596	2.01%	(334)	17,442	(195,559)
	Dec-11		27,947		2.01%	(304)	27,643	(167,915)
	Jan-12		30,865		2.01%	(255)	30,610	(137,305)
	Feb-12		25,404		2.01%	(209)	25,195	(112,110)
	Mar-12		24,597		2.01%	(167)	24,430	(87,681)
	Apr-12		19,372		2.01%	(131)	19,241	(68,439)
	May-12		11,986		2.01%	(105)	11,881	(56,558)
	Jun-12		8,657		2.01%	(87)	8,570	(47,988)
	Jul-12		6,301		2.01%	(75)	6,225	(41,763)
	Aug-12		5,203		2.01%	(66)	5,137	(36,626)
	Sep-12		5,531		2.01%	(57)	5,474	(31,152)
	Oct-12		7,259		2.01%	(46)	7,213	(23,939)
	Nov-12	old	7,063		2.01%	(34)	7,029	(16,910)
	Nov-12	new (2)	35,487	(967,321)	1.47%	(1,163)	(932,996)	(949,906)
	Dec-12		127,774		1.47%	(1,085)	126,689	(823,218)
	Jan-13		188,215		1.47%	(893)	187,322	(635,896)
	Feb-13		152,567		1.47%	(686)	151,882	(484,014)
	Mar-13		119,108		1.47%	(520)	118,588	(365,427)
	Apr-13		86,518		1.47%	(395)	86,123	(279,303)
	May-13		57,104		1.47%	(307)	56,797	(222,507)
	Jun-13		45,820		1.47%	(245)	45,576	(176,931)
	Jul-13		31,828		1.47%	(197)	31,631	(145,300)
	Aug-13		28,440		1.47%	(161)	28,280	(117,021)
	Sep-13		29,332		1.47%	(125)	29,207	(87,814)

NOTES

1 - Transfer in from 186011 Earnings Sharing and residual balances from 186307 (AMR Amort) and 186237 (PUC Fee Amort)
 2 - Transfer from 254303 Earnings Sharing and residual balances in from 186401 (SB408) and 184301 (McBIT)

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2012
 Temps by Rate Schedule:3rd Quarter 2013

Schedule	Block	186279	186279	186279	186279	186279	186279	186279
		EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING
		Jul	Jul	Aug	Aug	Sep	Sep	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00281	21.0	0.06	21.0	0.06	21.0	0.06
1C		0.00191	0.0	0.00	0.0	0.00	0.0	0.00
2R		0.00190	8,822,226.3	16,762.23	7,537,649.0	14,321.53	7,754,258.6	14,734.04
3C Firm Sales		0.00134	5,257,339.6	7,178.84	4,834,116.0	6,477.72	4,859,305.3	6,511.47
Intentionally blank								
31 Firm Sales		0.00114	176,270.8	200.95	177,646.8	202.52	313,488.4	357.38
Intentionally blank								
19		0.00	0.0	0.00	0.0	0.00	0.0	0.00
27		0.00	9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
31C Firm Sales	Block 1	0.00096	1,363,492.7	1,308.95	1,232,898.3	1,183.58	1,252,449.7	1,202.35
	Block 2	0.00087	502,904.4	437.53	359,165.1	312.47	384,541.5	334.55
31C Firm Trans	Block 1	0.00082	28,889.0	23.69	27,647.0	22.67	27,974.0	22.94
	Block 2	0.00075	21,124.0	15.84	21,608.0	16.21	21,817.0	16.36
31C Interr Sales	Block 1	(0.00078)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	(0.00071)	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00077	334,097.2	257.25	329,160.3	253.45	338,417.9	260.58
	Block 2	0.00069	744,726.2	513.86	704,009.2	485.77	806,371.5	556.40
31I Firm Trans	Block 1	0.00070	12,259.0	8.58	12,298.0	8.61	15,001.0	10.50
	Block 2	0.00063	(1,019.0)	(0.64)	31,592.0	19.90	41,820.0	26.35
31I Interr Sales	Block 1	(0.00090)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	(0.00081)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00052	650,297.8	338.15	607,675.3	315.99	718,057.8	373.39
	Block 2	0.00044	163,647.7	72.00	156,769.2	68.98	193,457.6	85.12
	Block 3	0.00031	29,330.0	9.09	27,150.0	8.42	24,762.0	7.68
	Block 4	0.00018	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00010	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00005	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00046	365,660.3	168.20	357,527.2	164.46	389,433.7	179.14
	Block 2	0.00040	365,307.0	146.12	350,787.5	140.32	426,246.8	170.50
	Block 3	0.00028	93,166.0	26.09	113,735.0	31.85	140,221.6	39.26
	Block 4	0.00016	16,933.0	2.71	30,089.0	4.81	26,274.0	4.20
	Block 5	0.00009	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00005	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00042	119,322.0	50.12	116,240.0	48.82	123,294.0	51.78
	Block 2	0.00036	64,799.0	23.33	66,558.0	23.96	65,156.0	23.46
	Block 3	0.00025	2,236.0	0.56	3,598.0	0.90	4,970.0	1.24
	Block 4	0.00015	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00008	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00042	734,590.0	308.53	735,943.0	309.10	735,124.0	308.75
	Block 2	0.00036	1,030,511.0	370.98	1,020,999.0	367.56	1,024,829.0	368.94
	Block 3	0.00025	549,770.0	137.44	585,693.0	146.42	558,553.0	139.64
	Block 4	0.00015	1,039,307.0	155.90	950,804.0	142.62	922,128.0	138.32
	Block 5	0.00008	1,158,795.0	92.70	1,261,407.0	100.91	1,305,780.0	104.46
	Block 6	0.00004	0.0	0.00	0.0	0.00	162,393.0	6.50
32C Interr Sales	Block 1	0.00044	411,157.0	180.91	357,907.0	157.48	469,998.0	206.80
	Block 2	0.00038	431,598.0	164.01	376,598.0	143.11	492,777.0	187.26
	Block 3	0.00027	204,901.0	55.32	144,220.0	38.94	199,221.0	53.79
	Block 4	0.00015	311,466.0	46.72	28,105.0	4.22	177,270.0	26.59
	Block 5	0.00009	240,442.0	21.64	(240,442.0)	(21.64)	0.0	0.00
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00043	556,245.0	239.19	611,480.0	262.94	557,450.0	239.71
	Block 2	0.00037	677,343.0	250.62	743,978.0	275.27	723,157.0	267.57
	Block 3	0.00026	346,214.0	90.02	414,116.0	107.67	358,490.0	93.21
	Block 4	0.00015	509,875.0	76.48	755,191.0	113.28	683,999.0	102.60
	Block 5	0.00009	180.0	0.02	518,881.0	46.70	254,944.0	22.94
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00039	78,653.0	30.67	88,042.0	34.34	84,395.0	32.91
	Block 2	0.00033	120,767.0	39.85	139,492.0	46.03	146,299.0	48.28
	Block 3	0.00024	80,000.0	19.20	84,579.0	20.30	88,676.0	21.28
	Block 4	0.00014	263,622.0	36.91	258,692.0	36.22	276,394.0	38.70
	Block 5	0.00008	202,966.0	16.24	181,819.0	14.55	227,861.0	18.23
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00039	718,188.0	280.09	688,127.0	268.37	705,044.0	274.97
	Block 2	0.00033	1,317,010.0	434.61	1,291,983.0	426.35	1,285,123.0	424.09
	Block 3	0.00024	915,913.0	219.82	942,293.0	226.15	954,942.0	229.19
	Block 4	0.00014	2,195,139.0	307.32	2,489,769.0	348.57	2,227,451.0	311.84
	Block 5	0.00008	4,435,008.0	354.80	4,606,921.0	368.55	4,265,426.0	341.23
	Block 6	0.00004	5,944,983.0	237.80	5,701,034.0	228.04	5,914,937.0	236.60
Intentionally blank								
33		0.00002	5,828,673.0	116.57	5,757,929.0	115.16	5,952,266.0	119.05
TOTALS			49,546,163.1	31,827.87	47,598,187.5	28,440.21	48,690,230.5	29,332.20
TOTAL AMORTIZATION								
				<u>31,827.87</u>	<u>28,440.21</u>	<u>29,332.20</u>		

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401
 Dockets UM 1496 and UG 239
 Amortization of 11-12 deferral approved in Order No. 12-431

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(e2)	(f)	(g)
Beginning Balance								
	Nov-11	old rates	767,243		(2,782)	2.24%	764,461	(1,109,749)
		new rates (1)	803,853	(16,767,705)	(27,413)	2.01%	(15,991,265)	(17,101,014)
	Dec-11		2,550,240		(26,508)	2.01%	2,523,732	(14,577,282)
	Jan-12		2,808,351		(22,065)	2.01%	2,786,286	(11,790,996)
	Feb-12		2,326,569		(17,801)	2.01%	2,308,767	(9,482,229)
	Mar-12		2,267,868		(13,983)	2.01%	2,253,884	(7,228,345)
	Apr-12		1,796,984		(10,603)	2.01%	1,786,381	(5,441,963)
	May-12		1,148,449		(8,153)	2.01%	1,140,295	(4,301,668)
	Jun-12	2	32,820,255	(34,070,348)	(586)	2.01%	(1,250,679)	(5,552,348)
	Jul-12		2,396,367		(7,293)	2.01%	2,389,074	(3,163,274)
	Aug-12		549,159		(4,839)	2.01%	544,320	(2,618,954)
	Sep-12		579,386		(3,902)	2.01%	575,484	(2,043,469)
	Oct-12		755,945		(2,790)	2.01%	753,155	(1,290,314)
	Nov-12	old rates	628,014		(1,635)	2.01%	626,378	(663,936)
		new rates (1)	262,061	(7,971,926)	(9,605)	1.47%	(7,719,470)	(8,383,406)
	Dec-12		851,681		(9,748)	1.47%	841,933	(7,541,473)
	Jan-13		1,235,232		(8,482)	1.47%	1,226,750	(6,314,723)
	Feb-13		1,005,465		(7,120)	1.47%	998,345	(5,316,378)
	Mar-13		798,777		(6,023)	1.47%	792,754	(4,523,624)
	Apr-13		592,672		(5,178)	1.47%	587,493	(3,936,131)
	May-13		402,235		(4,575)	1.47%	397,659	(3,538,472)
	Jun-13		326,904		(4,134)	1.47%	322,770	(3,215,702)
	Jul-13		238,755		(3,793)	1.47%	234,962	(2,980,740)
	Aug-13	3	216,403		(3,519)	1.47%	212,884	(2,767,856)
	Sep-13		226,535	(8)	(3,252)	1.47%	223,275	(2,544,581)

History truncated for ease of viewing

NOTES:

- 1 - Transfer in is from the October balances of deferral account 191400.
- 2 - Transfer in represents an early WACOG refund to customers in June as approved by the PUC. An interest correction for the month of June was recorded during Q3 2012.
- 3 - Transfer represents a balance true-up adjustment.

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NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule: 3rd Quarter 2013

Schedule	Block	191401	191401	191401	191401	191401	191401	191401
		AMORT	AMORT	AMORT	AMORT	AMORT	AMORT	AMORT
		WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR
		Jul	Jul	Aug	Aug	Sep	Sep	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
	1R	0.01034	21.0	0.22	21.0	0.22	21.0	0.22
	1C	0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	2R	0.01034	8,822,226.3	91,263.91	7,537,649.0	77,925.25	7,754,758.6	80,221.20
	3C Firm Sales	0.01034	5,357,339.6	55,420.45	4,834,116.0	50,007.82	4,859,305.3	50,268.40
	Intentionally blank							
	3I Firm Sales	0.01034	176,270.8	1,823.48	177,646.8	1,837.72	313,488.4	3,242.97
	Intentionally blank							
	19	0.01	0.0	0.00	0.0	0.00	0.0	0.00
	27	0.00	9,817.1	0.00	4,687.6	0.00	7,455.1	0.00
	31C Firm Sales	Block 1 0.01034	1,363,492.7	14,105.02	1,232,898.3	12,754.05	1,252,449.7	12,956.31
		Block 2 0.01034	502,904.4	5,202.43	359,165.1	3,715.48	384,541.5	3,977.99
	31C Firm Trans	Block 1 0.00000	28,889.0	0.00	27,647.0	0.00	27,974.0	0.00
		Block 2 0.00000	21,124.0	0.00	21,608.0	0.00	21,817.0	0.00
	31C Interr Sales	Block 1 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
		Block 2 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	31I Firm Sales	Block 1 0.01034	334,097.2	3,456.16	329,160.3	3,405.09	338,417.9	3,500.86
		Block 2 0.01034	744,726.2	7,704.02	704,009.2	7,282.81	806,371.5	8,341.73
	31I Firm Trans	Block 1 0.00000	12,259.0	0.00	12,298.0	0.00	15,001.0	0.00
		Block 2 0.00000	(1,019.0)	0.00	31,592.0	0.00	41,820.0	0.00
	31I Interr Sales	Block 1 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
		Block 2 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	32C Firm Sales	Block 1 0.01034	650,297.8	6,727.18	607,675.3	6,286.26	718,057.8	7,428.14
		Block 2 0.01034	163,647.7	1,692.90	156,769.2	1,621.74	193,457.6	2,001.27
		Block 3 0.01034	29,330.0	303.41	27,150.0	280.86	24,762.0	256.16
		Block 4 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
		Block 5 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
		Block 6 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	32I Firm Sales	Block 1 0.01034	365,660.3	3,782.67	357,527.2	3,698.54	389,433.7	4,028.60
		Block 2 0.01034	365,307.0	3,779.02	350,787.5	3,628.82	426,246.8	4,409.43
		Block 3 0.01034	93,166.0	963.78	113,735.0	1,176.56	140,221.6	1,450.56
		Block 4 0.01034	16,933.0	175.17	30,089.0	311.26	26,274.0	271.80
		Block 5 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
		Block 6 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	32C Firm Trans	Block 1 0.00000	119,322.0	0.00	116,240.0	0.00	123,294.0	0.00
		Block 2 0.00000	64,799.0	0.00	66,558.0	0.00	65,156.0	0.00
		Block 3 0.00000	2,236.0	0.00	3,598.0	0.00	4,970.0	0.00
		Block 4 0.00000	0.0	0.00	0.0	0.00	0.0	0.00
		Block 5 0.00000	0.0	0.00	0.0	0.00	0.0	0.00
		Block 6 0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	32I Firm Trans	Block 1 0.00000	734,590.0	0.00	735,943.0	0.00	735,124.0	0.00
		Block 2 0.00000	1,030,511.0	0.00	1,020,999.0	0.00	1,024,829.0	0.00
		Block 3 0.00000	549,770.0	0.00	585,693.0	0.00	558,553.0	0.00
		Block 4 0.00000	1,039,307.0	0.00	950,804.0	0.00	922,128.0	0.00
		Block 5 0.00000	1,158,795.0	0.00	1,261,407.0	0.00	1,305,780.0	0.00
		Block 6 0.00000	0.0	0.00	0.0	0.00	162,393.0	0.00
	32C Interr Sales	Block 1 0.01034	411,157.0	4,253.33	357,907.0	3,702.47	469,998.0	4,862.02
		Block 2 0.01034	411,598.0	4,464.78	376,598.0	3,895.82	492,777.0	5,097.67
		Block 3 0.01034	204,901.0	2,119.65	144,220.0	1,491.92	199,221.0	2,060.90
		Block 4 0.01034	311,466.0	3,222.04	28,105.0	290.74	177,270.0	1,833.82
		Block 5 0.01034	240,442.0	2,487.32	(240,442.0)	(2,487.32)	0.0	0.00
		Block 6 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	32I Interr Sales	Block 1 0.01034	556,245.0	5,754.23	611,480.0	6,325.62	557,459.0	5,766.79
		Block 2 0.01034	677,343.0	7,006.96	743,978.0	7,696.28	723,157.0	7,480.89
		Block 3 0.01034	346,214.0	3,581.50	414,116.0	4,283.94	358,490.0	3,708.50
		Block 4 0.01034	509,875.0	5,274.54	755,191.0	7,812.28	683,999.0	7,075.81
		Block 5 0.01034	180.0	1.86	518,881.0	5,367.71	254,944.0	2,637.34
		Block 6 0.01034	0.0	0.00	0.0	0.00	0.0	0.00
	32C Interr Trans	Block 1 0.00000	78,653.0	0.00	88,042.0	0.00	84,395.0	0.00
		Block 2 0.00000	120,767.0	0.00	139,492.0	0.00	146,299.0	0.00
		Block 3 0.00000	80,000.0	0.00	84,579.0	0.00	88,676.0	0.00
		Block 4 0.00000	263,622.0	0.00	258,692.0	0.00	276,394.0	0.00
		Block 5 0.00000	202,966.0	0.00	181,819.0	0.00	227,861.0	0.00
		Block 6 0.00000	0.0	0.00	0.0	0.00	0.0	0.00
	32I Interr Trans	Block 1 0.00000	718,188.0	0.00	688,127.0	0.00	705,044.0	0.00
		Block 2 0.00000	1,317,010.0	0.00	1,291,983.0	0.00	1,285,123.0	0.00
		Block 3 0.00000	915,913.0	0.00	942,293.0	0.00	954,942.0	0.00
		Block 4 0.00000	2,195,139.0	0.00	2,489,769.0	0.00	2,227,451.0	0.00
		Block 5 0.00000	4,435,008.0	0.00	4,606,921.0	0.00	4,265,426.0	0.00
		Block 6 0.00000	5,944,983.0	0.00	5,701,034.0	0.00	5,914,937.0	0.00
	Intentionally blank							
	33	0.00000	5,828,673.0	0.00	5,757,929.0	0.00	5,952,266.0	0.00
	TOTALS		49,546,163.1	234,566.03	47,598,187.5	212,361.94	48,690,230.50	222,879.38
			Amortization for Switchers See pages 16-18 for details	4,188.80		4,041.15		3,655.57
	TOTAL AMORTIZATION			<u>238,754.83</u>		<u>216,403.09</u>		<u>226,534.95</u>

NW Natural
3rd Quarter 2013 Quarterly Deferred Accounting Report
Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 8/03/2013 6:03 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 07/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31CTF	COM T	Commercial Transport Service	11,857.00	50,013.00	(126.27)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31ITF	FRM T	Industrial Firm Transport	4,102.00	15,197.00	(43.69)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTF	COM T	Commercial Transport Service	14,854.00	159,321.00	(158.20)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITF	FRM T	Industrial Firm Transport	185,995.00	4,760,965.00	(1,980.84)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport	77,083.00	858,238.00	(820.93)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITI	INT T	Industrial Interr Transport	111,031.00	15,323,698.00	(1,182.47)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TF	FRM T	Industrial Firm Transport	13,751.00	263,337.00	(249.03)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	76,436.00	814,962.00	(1,384.26)

Oregon

Firm	(2,309.00)
Interruptible	(2,003.40)
	<u>(4,312.40)</u>

To Amortize:	2.866%
Firm	w/out Rev Sens
Interruptible	2,242.82
	<u>1,945.98</u>
	4,188.80

Washington

Firm	(249.03)
Interruptible	(1,384.26)
	<u>(1,633.29)</u>

To Amortize:	4.372%
Firm	w/out Rev Sens
Interruptible	238.14
	<u>1,323.74</u>
	1,561.88

NW Natural
 3rd Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 9/05/2013 3:54 AM
 Job: CNNBRLRJC/CNNBLRJR

For Revenue Date: 08/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31CTF	COM T	Commercial Transport Service	11,710.00	49,255.00	(124.72)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31ITF	FRM T	Industrial Firm Transport	5,985.00	51,284.00	(63.74)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTF	COM T	Commercial Transport Service	25,445.00	213,432.00	(270.99)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITF	FRM T	Industrial Firm Transport	176,416.00	4,957,302.00	(1,878.84)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport	79,460.00	752,624.00	(846.25)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITI	INT T	Industrial Interr Transport	91,629.00	16,810,457.00	(975.85)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TF	FRM T	Industrial Firm Transport	14,238.00	262,518.00	(257.85)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	66,291.00	930,009.00	(1,200.53)
Oregon							Firm		(2,338.29)
							Interruptible		(1,822.10)
									(4,160.39)
									2.866%
							<u>To Amortize:</u>		w/out Rev Sens
							Firm		2,271.27
							Interruptible		1,769.88
									4,041.15
Washington							Firm		(257.85)
							Interruptible		(1,200.53)
									(1,458.36)
							<u>To Amortize:</u>		4.372%
							Firm		w/out Rev Sens
							Interruptible		246.58
									1,148.04
									1,394.62

NW Natural

3rd Quarter 2013 Quarterly Deferred Accounting Report

Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 10/03/2013 3:54 AM

Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 09/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31CTF	COM T	Commercial Transport Service	11,226.00	46,766.00	(119.56)
OR	ADJC	31SDC	OR Sales-Deferred Commodity	31ITF	FRM T	Industrial Firm Transport	1,308.00	44,305.00	(13.93)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTF	COM T	Commercial Transport Service	19,834.00	112,901.00	(211.24)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITF	FRM T	Industrial Firm Transport	178,866.00	4,823,886.00	(1,904.93)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32CTI	INT T	Industrial Interr Transport	81,800.00	807,099.00	(871.17)
OR	ADJC	32SDC	OR Sales-Deferred Commodity	32ITI	INT T	Industrial Interr Transport	60,338.00	13,355,639.00	(642.60)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TF	FRM T	Industrial Firm Transport	14,186.00	107,566.00	(256.91)
WA	ADJC	SDC42	WA Sales-Deferred Commodity	I42TI	INT T	Industrial Interr Transport	53,732.00	1,096,427.00	(973.08)
Oregon							Firm		(2,249.66)
							Interruptible		(1,513.77)
									(3,763.43)
									2.866%
							<u>To Amortize:</u>		w/out Rev Sens
							Firm		2,185.18
							Interruptible		1,470.39
									3,655.57
Washington							Firm		(256.91)
							Interruptible		(973.08)
									(1,229.99)
									4.372%
							<u>To Amortize:</u>		w/out Rev Sens
							Firm		245.68
							Interruptible		930.54
									1,176.22

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Demand Deferral
 Account Number: 191411
 Dockets UM 1496 and UG 239
 Amortization of 11-12 deferral approved in Order No. 12-431

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance											
	(a)	(b)	(c)	(d)	(e)		(f)	(g)											
Beginning Balance																			
Nov-11	Nov-11	old rates	(183,139)		2,917	2.24%	(180,222)	1,474,120											
Dec-11	Dec-11	new rates (1)	(13,570)	(543,952)	(922)	2.01%	(558,444)	915,676											
Jan-12	Jan-12		(47,317)		1,494	2.01%	(45,823)	869,854											
Feb-12	Feb-12		(52,292)		1,413	2.01%	(50,879)	818,975											
Mar-12	Mar-12		(43,075)		1,336	2.01%	(41,739)	777,236											
Apr-12	Apr-12		(41,731)		1,267	2.01%	(40,464)	736,772											
May-12	May-12		(32,887)		1,207	2.01%	(31,680)	705,092											
Jun-12	Jun-12		(20,395)		1,164	2.01%	(19,231)	685,861											
Jul-12	Jul-12		(14,802)		1,136	2.01%	(13,666)	672,195											
Aug-12	Aug-12		(10,767)		1,117	2.01%	(9,650)	662,545											
Sep-12	Sep-12		(8,921)		1,102	2.01%	(7,818)	654,726											
Oct-12	Oct-12		(9,595)		1,089	2.01%	(8,507)	646,220											
Nov-12	Nov-12	old rates	(12,583)		1,072	2.01%	(11,511)	634,708											
Dec-12	Dec-12	new rates (1)	(11,462)	(1,792,770)	1,054	2.01%	(10,409)	624,299											
Jan-13	Jan-13		53,276	(3)	(2,164)	1.47%	(1,741,658)	(1,117,359)											
Feb-13	Feb-13		194,000		(1,250)	1.47%	192,747	(924,612)											
Mar-13	Mar-13		285,352		(958)	1.47%	284,394	(640,218)											
Apr-13	Apr-13		231,812		(642)	1.47%	231,170	(409,048)											
May-13	May-13		181,444		(390)	1.47%	181,054	(227,994)											
Jun-13	Jun-13		132,467		(198)	1.47%	132,269	(95,724)											
Jul-13	Jul-13		88,330		(63)	1.47%	88,266	(7,458)											
Aug-13	Aug-13		69,694		34	1.47%	69,728	62,270											
Sep-13	Sep-13		49,289		106	1.47%	49,396	111,666											
			43,867		164	1.47%	44,030	155,696											
			45,928		219	1.47%	46,147	201,843											

History truncated for ease of viewing

NOTES:

1 - Transfer in is from the October balances of deferral accounts 191410, 191450, 191417

2 - Transfer represents a balance true-up adjustment

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule:3rd Quarter 2013

Schedule	Block	191411 AMORT DEMAND OR		191411 AMORT DEMAND OR		191411 AMORT DEMAND OR		191411 AMORT DEMAND OR		191411 AMORT DEMAND OR		191411 AMORT DEMAND OR	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R		0.00251	21.0	0.05	21.0	0.05	21.0	0.05	21.0	0.05	21.0	0.05	21.0
1C		0.00251	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0
2R		0.00251	8,822,226.3	22,109.00	7,537,649.0	18,889.78	7,754,758.6	19,433.87	7,859,305.3	12,114.57	4,859,305.3	12,177.70	12,177.70
3C Firm Sales		0.00251	5,357,339.6	13,425.80	4,834,116.0	12,114.57	4,859,305.3	12,177.70	12,114.57	4,859,305.3	12,177.70	12,177.70	12,177.70
Intentionally blank													
3I Firm Sales		0.00251	176,270.8	441.74	177,646.8	445.19	313,488.4	785.62	313,488.4	445.19	313,488.4	785.62	785.62
Intentionally blank													
19		0.05	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
27		0.00	9,817.1	0.00	4,687.6	0.00	7,455.1	0.00	7,455.1	0.00	7,455.1	0.00	0.00
31C Firm Sales	Block 1	0.00251	1,363,492.7	3,416.99	1,232,898.3	3,089.71	1,252,449.7	3,138.71	1,363,492.7	3,416.99	1,232,898.3	3,089.71	1,252,449.7
	Block 2	0.00251	502,904.4	1,260.31	359,165.1	900.09	384,541.5	963.68	502,904.4	1,260.31	359,165.1	900.09	384,541.5
31C Firm Trans	Block 1	0.00000	28,889.0	0.00	27,647.0	0.00	27,974.0	0.00	28,889.0	0.00	27,647.0	0.00	27,974.0
	Block 2	0.00000	21,124.0	0.00	21,608.0	0.00	21,817.0	0.00	21,124.0	0.00	21,608.0	0.00	21,817.0
31C Interr Sales	Block 1	0.00030	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 2	0.00030	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
31I Firm Sales	Block 1	0.00251	334,097.2	837.27	329,160.3	824.89	338,417.9	848.09	334,097.2	837.27	329,160.3	824.89	338,417.9
	Block 2	0.00251	744,726.2	1,866.33	704,009.2	1,764.29	806,371.5	2,020.81	744,726.2	1,866.33	704,009.2	1,764.29	806,371.5
31I Firm Trans	Block 1	0.00000	12,259.0	0.00	12,298.0	0.00	15,001.0	0.00	12,259.0	0.00	12,298.0	0.00	15,001.0
	Block 2	0.00000	(1,019.0)	0.00	31,592.0	0.00	41,820.0	0.00	(1,019.0)	0.00	31,592.0	0.00	41,820.0
31I Interr Sales	Block 1	0.00030	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 2	0.00030	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32C Firm Sales	Block 1	0.00251	650,297.8	1,629.68	607,675.3	1,522.87	718,057.8	1,799.49	650,297.8	1,629.68	607,675.3	1,522.87	718,057.8
	Block 2	0.00251	163,647.7	410.11	156,769.2	392.87	193,457.6	484.82	163,647.7	410.11	156,769.2	392.87	193,457.6
	Block 3	0.00251	29,330.0	73.50	27,150.0	68.04	24,762.0	62.05	29,330.0	73.50	27,150.0	68.04	24,762.0
	Block 4	0.00251	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 5	0.00251	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 6	0.00251	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32I Firm Sales	Block 1	0.00251	365,660.3	916.37	357,527.2	895.98	389,433.7	975.94	365,660.3	916.37	357,527.2	895.98	389,433.7
	Block 2	0.00251	365,307.0	915.48	350,787.5	879.09	426,246.8	1,068.20	365,307.0	915.48	350,787.5	879.09	426,246.8
	Block 3	0.00251	93,166.0	233.48	113,735.0	285.03	140,221.6	351.40	93,166.0	233.48	113,735.0	285.03	140,221.6
	Block 4	0.00251	16,933.0	42.44	30,089.0	75.40	26,274.0	65.84	16,933.0	42.44	30,089.0	75.40	26,274.0
	Block 5	0.00251	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 6	0.00251	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32C Firm Trans	Block 1	0.00000	119,322.0	0.00	116,240.0	0.00	123,294.0	0.00	119,322.0	0.00	116,240.0	0.00	123,294.0
	Block 2	0.00000	64,799.0	0.00	66,558.0	0.00	65,156.0	0.00	64,799.0	0.00	66,558.0	0.00	65,156.0
	Block 3	0.00000	2,236.0	0.00	3,598.0	0.00	4,970.0	0.00	2,236.0	0.00	3,598.0	0.00	4,970.0
	Block 4	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32I Firm Trans	Block 1	0.00000	734,590.0	0.00	735,943.0	0.00	735,124.0	0.00	734,590.0	0.00	735,943.0	0.00	735,124.0
	Block 2	0.00000	1,030,511.0	0.00	1,020,999.0	0.00	1,024,829.0	0.00	1,030,511.0	0.00	1,020,999.0	0.00	1,024,829.0
	Block 3	0.00000	549,770.0	0.00	585,693.0	0.00	558,553.0	0.00	549,770.0	0.00	585,693.0	0.00	558,553.0
	Block 4	0.00000	1,039,307.0	0.00	950,804.0	0.00	922,128.0	0.00	1,039,307.0	0.00	950,804.0	0.00	922,128.0
	Block 5	0.00000	1,158,795.0	0.00	1,261,407.0	0.00	1,305,780.0	0.00	1,158,795.0	0.00	1,261,407.0	0.00	1,305,780.0
	Block 6	0.00000	0.0	0.00	0.0	0.00	162,393.0	0.00	0.0	0.00	0.0	0.00	162,393.0
32C Interr Sales	Block 1	0.00030	411,157.0	123.81	357,907.0	107.77	469,998.0	141.52	411,157.0	123.81	357,907.0	107.77	469,998.0
	Block 2	0.00030	431,598.0	129.96	376,598.0	113.40	492,777.0	148.38	431,598.0	129.96	376,598.0	113.40	492,777.0
	Block 3	0.00030	204,901.0	61.70	144,220.0	43.43	199,221.0	59.99	204,901.0	61.70	144,220.0	43.43	199,221.0
	Block 4	0.00030	311,466.0	93.79	28,105.0	8.46	177,270.0	53.38	311,466.0	93.79	28,105.0	8.46	177,270.0
	Block 5	0.00030	240,442.0	72.40	(240,442.0)	(72.40)	0.0	0.00	240,442.0	72.40	(240,442.0)	(72.40)	0.00
	Block 6	0.00030	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32I Interr Sales	Block 1	0.00030	556,245.0	167.49	611,480.0	184.13	557,459.0	167.86	556,245.0	167.49	611,480.0	184.13	557,459.0
	Block 2	0.00030	677,343.0	203.96	743,978.0	224.02	723,157.0	217.75	677,343.0	203.96	743,978.0	224.02	723,157.0
	Block 3	0.00030	346,214.0	104.25	414,116.0	124.70	358,490.0	107.95	346,214.0	104.25	414,116.0	124.70	358,490.0
	Block 4	0.00030	509,875.0	153.53	755,191.0	227.40	683,999.0	205.96	509,875.0	153.53	755,191.0	227.40	683,999.0
	Block 5	0.00030	180.0	0.05	518,881.0	156.24	254,944.0	76.77	180.0	0.05	518,881.0	156.24	254,944.0
	Block 6	0.00030	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32C Interr Trans	Block 1	0.00000	78,653.0	0.00	88,042.0	0.00	84,395.0	0.00	78,653.0	0.00	88,042.0	0.00	84,395.0
	Block 2	0.00000	120,767.0	0.00	139,492.0	0.00	146,299.0	0.00	120,767.0	0.00	139,492.0	0.00	146,299.0
	Block 3	0.00000	80,000.0	0.00	84,579.0	0.00	88,676.0	0.00	80,000.0	0.00	84,579.0	0.00	88,676.0
	Block 4	0.00000	263,622.0	0.00	258,692.0	0.00	276,394.0	0.00	263,622.0	0.00	258,692.0	0.00	276,394.0
	Block 5	0.00000	202,966.0	0.00	181,819.0	0.00	227,861.0	0.00	202,966.0	0.00	181,819.0	0.00	227,861.0
	Block 6	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.0	0.00	0.00
32I Interr Trans	Block 1	0.00000	718,188.0	0.00	688,127.0	0.00	705,044.0	0.00	718,188.0	0.00	688,127.0	0.00	705,044.0
	Block 2	0.00000	1,317,010.0	0.00	1,291,983.0	0.00	1,285,123.0	0.00	1,317,010.0	0.00	1,291,983.0	0.00	1,285,123.0
	Block 3	0.00000	915,913.0	0.00	942,293.0	0.00	954,942.0	0.00	915,913.0	0.00	942,293.0	0.00	954,942.0
	Block 4	0.00000	2,195,139.0	0.00	2,489,769.0	0.00	2,227,451.0	0.00	2,195,139.0	0.00	2,489,769.0	0.00	2,227,451.0
	Block 5	0.00000	4,435,008.0	0.00	4,606,921.0	0.00	4,265,426.0	0.00	4,435,008.0	0.00	4,606,921.0	0.00	4,265,426.0
	Block 6	0.00000	5,944,983.0	0.00	5,701,034.0	0.00	5,914,937.0	0.00	5,944,983.0	0.00	5,701,034.0	0.00	5,914,937.0
Intentionally blank													
33		0.00000	5,828,673.0	0.00	5,757,929.0	0.00	5,952,266.0	0.00	5,828,673.0	0.00	5,757,929.0	0.00	5,952,266.0
TOTALS			49,546,163.1	48,689.49	47,598,187.5	43,265.00	48,690,230.50	45,355.83	49,546,163.1	48,689.49	47,598,187.5	43,265.00	48,690,230.50
				Amortization for Switchers See pages 21-23 for details	599.99	601.75	572.18						
TOTAL AMORTIZATION				49,289.48		43,866.75							

NW Natural
3rd Quarter 2013 Quarterly Deferred Accounting Report
Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 8/03/2013 6:03 AM
 Job: CNNBLR/RPC/CNNBLR/RP

For Revenue Date: 07/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	11,857.00	50,013.00	(30.60)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31TF	FRM T	Industrial Firm Transport	4,102.00	15,197.00	(10.58)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	14,854.00	159,321.00	(38.33)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32TF	FRM T	Industrial Firm Transport	185,995.00	4,760,965.00	(479.86)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	77,083.00	858,238.00	(23.90)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32TI	INT T	Industrial Interr Transport	111,031.00	15,323,698.00	(34.42)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	I42TF	FRM T	Industrial Firm Transport	13,751.00	263,337.00	(195.95)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	76,436.00	814,962.00	(380.65)
Oregon							Firm		(559.37)
							Interruptible		(58.32)
									(617.69)
									2.866%
							To Amortize:		w/out Rev Sens
							Firm		543.34
							Interruptible		56.65
									599.99
Washington							Firm		(195.95)
							Interruptible		(380.65)
									(576.60)
									4.372%
							To Amortize:		w/out Rev Sens
							Firm		187.38
							Interruptible		364.01
									551.39

NW Natural
 3rd Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 9/05/2013 3:54 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 08/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	11,710.00	49,255.00	(30.22)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	5,985.00	51,284.00	(15.45)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	25,445.00	213,432.00	(65.65)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	176,416.00	4,957,302.00	(455.14)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	79,460.00	752,624.00	(24.63)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	91,629.00	16,810,457.00	(28.41)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	I42TF	FRM T	Industrial Firm Transport	14,238.00	262,518.00	(202.89)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	66,291.00	930,009.00	(330.13)
Oregon									
							Firm		(566.46)
							Interruptible		(53.04)
									(619.50)
									2.866%
									w/out Rev Sens
									550.23
									51.52
									601.75
Washington									
							Firm		(202.89)
							Interruptible		(330.13)
									(533.02)
									4.372%
									w/out Rev Sens
									194.02
									315.70
									509.72

NW Natural
 3rd Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 10/03/2013 3:54 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 09/2013

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31CTF	COM T	Commercial Transport Service	11,226.00	46,766.00	(28.96)
OR	ADJD	31FDD	OR Firm Sales-Deferred Demand	31ITF	FRM T	Industrial Firm Transport	1,308.00	44,305.00	(3.37)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32CTF	COM T	Commercial Transport Service	19,834.00	112,901.00	(51.17)
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm Transport	178,866.00	4,823,886.00	(461.49)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32CTI	INT T	Industrial Interr Transport	81,800.00	807,099.00	(25.36)
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr Transport	60,338.00	13,355,639.00	(18.71)
WA	ADJD	FDD42	WA Firm Sales-Deferred Demand	I42TF	FRM T	Industrial Firm Transport	14,186.00	107,566.00	(202.15)
WA	ADJD	IDD42	WA Intp. Sales-Deferred Demand	I42TI	INT T	Industrial Interr Transport	53,732.00	1,096,427.00	(267.58)
Oregon							Firm		(544.99)
							Interruptible		(44.07)
									(589.06)
									2.866%
							To Amortize:		w/out Rev Sens
							Firm		529.37
							Interruptible		42.81
									572.18
Washington							Firm		(202.15)
							Interruptible		(267.58)
									(469.73)
									4.372%
							To Amortize:		w/out Rev Sens
							Firm		193.31
							Interruptible		255.88
									449.19

Detail of Decoupling Deferrals

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

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest (e)	Interest Rate (f)	Activity (g)	Total Balance (h)
	Beginning Balance							
	Nov-11	1	680,279	(17,130,909)	10,605	8.618%	(16,440,026)	1,827,400
	Dec-11		5,277,359		32,074	8.618%	5,309,433	7,136,833
	Jan-12		2,032,497		58,553	8.618%	2,091,050	9,227,883
	Feb-12		1,600,422		72,018	8.618%	1,672,440	10,900,323
	Mar-12		2,567,972		87,504	8.618%	2,655,475	13,555,798
	Apr-12		812,518		100,271	8.618%	912,789	14,468,587
	May-12		207,885		104,655	8.618%	312,540	14,781,126
	Jun-12		(958,587)		102,711	8.618%	(855,876)	13,925,251
	Jul-12		(1,070,812)		96,161	8.618%	(974,650)	12,950,600
	Aug-12		810,937		95,919	8.618%	906,856	13,857,456
	Sep-12	2	250,036	(11)	100,417	8.618%	350,442	14,207,898
	Oct-12		1,357,207		106,910	8.618%	1,464,117	15,672,015
	Nov-12	3	1,472,772	(15,672,015)	4,774	7.78%	(14,194,469)	1,477,547
	Dec-12		(435,221)		8,169	7.78%	(427,052)	1,050,494
	Jan-13	4	97,525		7,127	7.78%	104,652	1,155,146
	Feb-13	4	(567,542)		5,649	7.78%	(561,893)	593,254
	Mar-13	4	2,615,450		12,325	7.78%	2,627,775	3,221,028
	Apr-13	4	(953,717)		17,791	7.78%	(935,925)	2,285,103
	May-13		(303,932)		13,830	7.78%	(290,102)	1,995,001
	Jun-13		434,761		14,344	7.78%	449,105	2,444,106
	Jul-13		427,732		17,233	7.78%	444,965	2,889,071
	Aug-13		635,017		20,789	7.78%	655,806	3,544,877
	Sep-13		(562,377)		21,160	7.78%	(541,218)	3,003,659

History truncated for ease of viewing

NOTES

- 1** - September balance plus October interest on the balance transferred to account 186271 for amortization
- 2** - Transfer represents a balance true-up adjustment
- 3** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization
- 4** - In October 2013 it was discovered that the weather normalization adjustment for January through April 2013 for decoupling deferral was incorrectly calculated. The deferrals shown above represent the corrected amounts which is in total \$540,994 less than previously reported.

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

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-11	1	117,104	(2,434,808)	1,550	8.618%	(2,316,154)	275,865
	Dec-11		1,142,978		6,085	8.618%	1,149,063	1,424,928
	Jan-12		111,729		10,635	8.618%	122,363	1,547,291
	Feb-12		147,614		11,642	8.618%	159,257	1,706,548
	Mar-12		196,777		12,962	8.618%	209,739	1,916,287
	Apr-12		(6,589)		13,738	8.618%	7,149	1,923,436
	May-12		(45,443)		13,650	8.618%	(31,793)	1,891,643
	Jun-12		(223,946)		12,781	8.618%	(211,165)	1,680,478
	Jul-12		(433,967)		10,510	8.618%	(423,456)	1,257,022
	Aug-12		696,007		11,527	8.618%	707,534	1,964,556
	Sep-12		55,570		14,308	8.618%	69,878	2,034,434
	Oct-12		(35,679)		14,483	8.618%	(21,196)	2,013,238
	Nov-12	2	986,054	(2,013,238)	3,196	7.78%	(1,023,988)	989,250
	Dec-12		605,899		8,378	7.78%	614,277	1,603,527
	Jan-13	3	730,173		12,763	7.78%	742,936	2,346,463
	Feb-13	3	(68,526)		14,991	7.78%	(53,535)	2,292,928
	Mar-13	3	662,963		17,015	7.78%	679,978	2,972,906
	Apr-13	3	386,448		20,527	7.78%	406,975	3,379,881
	May-13		(291,502)		20,968	7.78%	(270,534)	3,109,348
	Jun-13		434,358		21,567	7.78%	455,925	3,565,272
	Jul-13		739,812		25,513	7.78%	765,325	4,330,598
	Aug-13		642,115		30,158	7.78%	672,273	5,002,871
	Sep-13		(86,000)		32,157	7.78%	(53,844)	4,949,027

History truncated for ease of viewing

NOTES

- 1** - September balance plus October interest on the balance transferred to account 186271 for amortization.
- 2** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization
- 4** - In October 2013 it was discovered that the weather normalization adjustment for January through April 2013 for decoupling deferral was incorrectly calculated. The deferrals shown above represent the corrected amounts which is in total \$227,355 less than previously reported.

NW Natural
Adjustment to Actuals - Decoupling Estimate
 SEPTEMBER 2013
 Decoupling Worksheet

	Baseline Usage Per Customer w/ elasticity (a)	Decoupling Period Actual Customers (b)	Baseline Total Usage (c)	Decoupling Period Actual Use Normalized (d)	Variance (e)	Allowed Margin Rate Per Therm (f)	Amount to Record @ 100% (g)	Previously Booked (i)	Total Amount to Record (j)
Residential									
1 Jan-13	104.4	556,831	58,133,156	57,896,220	(236,936)	\$0.41161	(\$97,525.27)	(\$482,332.46)	384,807.19
2 Feb-13	85.0	557,539	47,390,815	48,769,650	1,378,835	\$0.41161	567,542.27	865,323.18	(297,780.91)
3 Mar-13	73.0	557,775	40,717,575	34,363,380	(6,354,195)	\$0.41161	(2,615,450.25)	(3,199,583.70)	584,133.45
4 Apr-13	51.4	557,564	28,658,790	30,975,830	2,317,040	\$0.41161	953,716.83	1,083,882.32	(130,165.49)
5 May-13	31.7	557,244	17,664,635	18,403,032	738,397	\$0.41161	303,931.67	303,931.67	0.00
6 Jun-13	17.7	556,495	9,849,962	8,793,716	(1,056,246)	\$0.41161	(434,761.25)	(434,761.25)	0.00
7 Jul-13	15.5	555,784	8,614,652	7,575,483	(1,039,169)	\$0.41161	(427,732.23)	(427,732.23)	0.00
8 Aug-13	15.5	555,090	8,603,895	7,061,132	(1,542,763)	\$0.41161	(635,016.68)	(633,781.85)	(1,234.83)
9 Sep-13	16.8	555,339	9,329,695	10,695,982	1,366,287	\$0.41161	562,377.23	0.00	562,377.23
10 Oct-13	40.2	0	0	0	0	\$0.41161	0.00	0.00	0.00
11 Nov-12	76.1	556,338	42,337,322	38,759,245	(3,578,077)	\$0.41161	(1,472,772.44)	(1,472,772.44)	0.00
12 Dec-12	108.3	555,958	60,210,251	61,267,614	1,057,363	\$0.41161	435,221.02	435,221.02	0.00
13 Total Residential	635.6		331,510,748	324,561,284	(6,949,465)		(2,860,469.10)	(3,962,605.74)	1,102,136.64
	0.0								
Commercial									
14 Jan-13	576.8	57,784	33,329,811	30,981,913	(2,347,898)	\$0.31099	(\$730,172.86)	(\$885,243.36)	155,070.50
15 Feb-13	474.0	57,887	27,438,438	27,658,785	220,347	\$0.31099	68,525.56	177,674.65	(109,149.09)
16 Mar-13	416.8	57,827	24,102,294	21,970,512	(2,131,782)	\$0.31099	(662,962.82)	(888,503.65)	225,540.83
17 Apr-13	306.9	57,730	17,717,337	16,474,699	(1,242,638)	\$0.31099	(386,448.12)	(342,340.72)	(44,107.40)
18 May-13	213.0	57,621	12,273,273	13,210,607	937,334	\$0.31099	291,501.59	291,501.59	0.00
19 Jun-13	147.5	57,490	8,479,775	7,083,082	(1,396,693)	\$0.31099	(434,357.52)	(434,357.52)	0.00
20 Jul-13	142.6	57,336	8,176,114	5,797,220	(2,378,894)	\$0.31099	(739,812.18)	(739,812.18)	0.00
21 Aug-13	142.6	57,203	8,157,148	6,092,402	(2,064,745)	\$0.31099	(642,115.17)	(642,115.17)	0.00
22 Sep-13	144.0	57,127	8,226,288	8,502,825	276,537	\$0.31099	86,000.09	0.00	86,000.09
23 Oct-13	252.8	0	0	0	0	\$0.31099	0.00	0.00	0.00
24 Nov-12	430.9	57,410	24,737,969	21,567,277	(3,170,692)	\$0.31099	(986,053.63)	(986,053.63)	0.00
25 Dec-12	596.9	57,602	34,382,634	32,434,342	(1,948,292)	\$0.31099	(605,899.36)	(605,899.36)	0.00
26 Total Commercial	3,844.8		207,021,080	191,773,662	(15,247,418)		(4,741,794.42)	(5,055,149.35)	313,354.93
	0.0								

Detail of Other Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Intervenor Funding - ISSUE FUND
 Account Number: 186284
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 13-248

Debit (Credit)	Month/Year	Note	Deferral-CUB (c1)	Deferral-NWIGU (c2)	Transfers-CUB (d1) to 186286 amort account	Transfers-NWIGU (d2) to 186288 amort account	Interest (1) (e)	Activity (f)	Balance-CUB (g1)	Balance-NWIGU (g2)	Balance Grand Total (gtotal)
Beginning Balance											
	Nov-11	3						(74,151)	0	0	0
	Dec-11					(15,800)		0	0	0	0
	Jan-12							0	0	0	0
	Feb-12							0	0	0	0
	Mar-12							0	0	0	0
	Apr-12	2	3,507					3,507	3,507	0	3,507
	May-12							0	3,507	0	3,507
	Jun-12							0	3,507	0	3,507
	Jul-12							0	3,507	0	3,507
	Aug-12	2	45,000					45,000	48,507	0	48,507
	Sep-12							0	48,507	0	48,507
	Oct-12	2		45,028				45,028	48,507	45,028	93,535
	Nov-12	4			(48,507)		(48,507)	0	0	45,028	45,028
	Dec-12	2	7,390				7,390	7,390	7,390	45,028	52,418
	Jan-13						0	0	7,390	45,028	52,418
	Feb-13						0	0	7,390	45,028	52,418
	Mar-13						0	0	7,390	45,028	52,418
	Apr-13						0	0	7,390	45,028	52,418
	May-13						0	0	7,390	45,028	52,418
	Jun-13						0	0	7,390	45,028	52,418
	Jul-13	2	25,000				25,000	25,000	32,390	45,028	77,418
	Aug-13						0	0	32,390	45,028	77,418
	Sep-13						0	0	32,390	45,028	77,418

History truncated for ease of viewing

NOTES

- 1** - No interest is applied to this activity
- 2** - Payments made in:
 - April 2012 - see order 12-116
 - August 2012 - see order 12-298
 - October 2012 - see order 12-388
 - December 2012 - see order 12-473
 - July 2013 - see order 13-275

- 3** - Transfer October CUB balance to 186286 amortization account and transfer October NWIGU balance to 186288 amortization account
- 4** - Transfer October CUB balance to 186286 amortization account

ORDER NO. 13 275

ENTERED JUL 25 2013

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1635

In the Matter of

NORTHWEST NATURAL GAS
COMPANY, dba NW NATURAL

Mechanism for Recovery of Environmental
Remediation Costs.

ORDER

DISPOSITION: ISSUE FUND GRANT REQUEST APPROVED

On July 19, 2013, the Citizens' Utility Board of Oregon filed a Request for Payment of a Northwest Natural Gas Company, dba NW Natural Issue Fund Grant. The procedures for payment of Issue Fund Grants are governed by Section 7.3 of the Second Amended and Restated Intervenor Funding Agreement (Agreement), adopted by the Commission in Order No. 12-452. CUB is automatically precertified to receive Issue Fund Grants under OAR 860-001-0120(3)(a) and under Section 5.2(a) of the Agreement.

CUB asks for a final payment of \$25,000 from the NW Natural Issue Fund. Under the Agreement, the Request for Payment must:

1. Itemize the expenses, payees and hourly rates of amount to be reimbursed;
2. Demonstrate that the expenses are reasonable and are directly attributable to issues and positions pursued on behalf of a particular customer class and consistent with the intervenor's proposed budget;
3. Provide information sufficient to show that the intervenor has complied with any conditions imposed on the Issue Fund Grant; and
4. Specify whether the request for payment is for a progress payment or a final payment and indicate whether any approved budget amount may be released back to the applicable Issue Fund.

Further, under the terms of the Agreement, CUB must establish that it has used in-house resources or outside funding for at least 20 percent of the Eligible Expenses for an Eligible Proceeding. Agreement at 19. CUB provided the required documentation in its request.

The Agreement provides that the Commission determine in each proceeding how the participating utilities are to recover the funding grants from the various customer classes. Under Section 7.7(b), Issue Fund Grants should be allocated to align the costs of the advocacy with the intended potential beneficiaries of the advocacy. Agreement at 21. We considered the intended beneficiaries, and find that the issue fund expenditures should be allocated to (Utility's) residential customers.

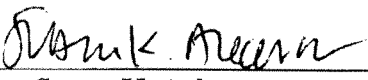
We find that CUB's request meets the requirements of the Agreement, and its request should be approved. Section 7.8 of the Agreement provides that the utility must pay the Issue Fund Grant to the requesting intervenor within 30 days after receipt of Commission directive.

ORDER

IT IS ORDERED that:

1. The Citizens' Utility Board of Oregon's request meets the requirements of the Second Amended and Restated Intervenor Funding Agreement, and its request is approved.
2. Northwest Natural Gas Company, dba NW Natural, shall pay \$25,000 from the NW Natural Issue Fund to the Citizens' Utility Board of Oregon within 30 days after receipt of this order, and the grant shall be assessed to NW Natural's residential customers.


Made, entered, and effective JUL 25 2013.



Susan K. Ackerman
 Chair



John Sayage
 Commissioner



Stephen M. Bloom
 Commissioner



Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of CUB Intervenor Funding
 Account Number: 186276
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 13-248

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest (1)	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance							
	Nov-11	3	0	(57,500)		(57,500)	0
	Dec-11		0			0	0
	Jan-12	2	57,500			57,500	57,500
	Feb-12		0			0	57,500
	Mar-12		0			0	57,500
	Apr-12		0			0	57,500
	May-12		0			0	57,500
	Jun-12		0			0	57,500
	Jul-12		0			0	57,500
	Aug-12		0			0	57,500
	Sep-12		0			0	57,500
	Oct-12		0			0	57,500
	Nov-12	3	0	(57,500)		(57,500)	0
	Dec-12		0			0	0
	Jan-13	2	66,125			66,125	66,125
	Feb-13		0			0	66,125
	Mar-13		0			0	66,125
	Apr-13		0			0	66,125
	May-13		0			0	66,125
	Jun-13		0			0	66,125
	Jul-13		0			0	66,125
	Aug-13		0			0	66,125
	Sep-13		0			0	66,125

History truncated for ease of viewing

NOTES

1 - No interest is applied to this activity

2 - Payments made in:

Jan 2012 - see order 12-009

Jan 2013 - see order 13-002

3 - October balance transferred to account 186286 for amortization

Company:
State:
Description:
Account Number:

Northwest Natural Gas Company
Oregon
Deferral of NWIGU Intervenor Funding
186278
Docket UM 1101
Last order for deferral reauthorization was Order No. 13-248

Debit (Credit)	Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest (1) (e)	Activity (f)	Balance (g)
	Beginning Balance						
	Nov-11	3	0	(3,112)		(3,112)	0
	Dec-11		0			0	0
	Jan-12		0			0	0
	Feb-12		0			0	0
	Mar-12		0			0	0
	Apr-12		0			0	0
	May-12	2	8,593			8,593	8,593
	Jun-12		0			0	8,593
	Jul-12		0			0	8,593
	Aug-12		0			0	8,593
	Sep-12		0			0	8,593
	Oct-12		0			0	8,593
	Nov-12	3	0	(8,593)		(8,593)	0
	Dec-12	2	51,194			51,194	51,194
	Jan-13		0			0	51,194
	Feb-13		0			0	51,194
	Mar-13		0			0	51,194
	Apr-13	2	1,625			1,625	52,819
	May-13		0			0	52,819
	Jun-13		0			0	52,819
	Jul-13		0			0	52,819
	Aug-13		0			0	52,819
	Sep-13		0			0	52,819

History truncated for ease of viewing

NOTES

- 1** - No interest is applied to this activity
- 2** - Payments made in:
 - May 2012 - see order 12-137
 - Dec 2012 - see order 12-482
 - Apr 2013 - see order 13-105
- 3** - October balance transferred to account 186288 for amortization

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of the revenue requirement related to the implementation of automated meter reading
 Account Number: 186308
 Info: Docket JIM 1413
 Last order for deferral reauthorization was Order No. 12-047

Debit (Credit)	Month/Year	Note	Deferral (c)	Transfers (d)	Interest (e)	Interest Rate (f)	Activity (g)	Original AMR TOTAL Balance (h)	Additional Communications Activity (i)	Additional Communications Interest (j)	Additional Communications Balance (k)	Grand TOTAL (\$)(l = h + i + j + k)	2011 Deferral Balance (12)	2012 Deferral Balance (13)	2013 Deferral Balance (14)
	44	Beginning Balance													
	45	Nov-11	67,959		6,290	8.618%	74,249	2,820,974	0	0	0	2,820,974	915,905		
	46	Dec-11	58,509		6,789	8.618%	65,298	2,886,272	0	0	0	2,886,272	981,203		
	47	Jan-12	57,774		7,256	8.618%	65,030	2,951,302	0	0	0	2,951,302	1,046,233		
	48	Feb-12	74,957		752	8.618%	75,709	3,027,011	0	0	0	3,027,011		75,709	
	49	Mar-12	68,704		750	8.618%	69,454	3,096,465	0	0	0	3,096,465		145,163	
	50	Apr-12	74,266		1,269	8.618%	75,534	3,171,999	0	0	0	3,171,999		270,697	
	51	May-12	70,250		1,797	8.618%	72,046	3,244,046	0	0	0	3,244,046		292,743	
	52	Jun-12	59,915		2,277	8.618%	62,192	3,306,237	0	0	0	3,306,237		354,935	
	53	Jul-12	66,483		2,748	8.618%	69,231	3,375,468	0	0	0	3,375,468		424,166	
	54	Aug-12	69,647		3,256	8.618%	72,903	3,448,371	0	0	0	3,448,371		497,069	
	55	Sep-12	51,851		3,716	8.618%	55,567	3,503,938	0	0	0	3,503,938		615,292	
	56	Oct-12	58,517		4,139	8.618%	62,656	3,566,594	0	0	0	3,566,594		615,292	
	57	Nov-12	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	58	Dec-12	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	59	Jan-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	60	Feb-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	61	Mar-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	62	Apr-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	63	May-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	64	Jun-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	65	Jul-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	66	Aug-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	67	Sep-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	

History truncated for ease of viewing

NOTES

1 Deferrals are authorized on a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review.
 2 A \$3,696 total true-up adjustment for the September deferral and interest was recorded in October 2012 to reflect actual expenditures.

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

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

History truncated for ease of viewing

NOTES

1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)
 2 - Transfer represents a balance true-up adjustment.

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

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Earnings Sharing Deferral
 Account Number: 254303
 Info: Docket UM 903
 Deferral for 2011 earnings sharing issued in Order 12-278

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Jan-12		(685,000)		8.618%	(2,460)	(687,460)	(687,460)
	Feb-12		-		8.618%	(4,937)	(4,937)	(692,397)
	Mar-12		-		8.618%	(4,973)	(4,972)	(697,369)
	Apr-12		-		8.618%	(5,008)	(5,008)	(702,377)
	May-12		-		8.618%	(5,044)	(5,044)	(707,421)
	Jun-12		-		8.618%	(5,080)	(5,080)	(712,502)
	Jul-12		-		8.618%	(5,117)	(5,117)	(717,619)
	Aug-12		-		8.618%	(5,154)	(5,154)	(722,772)
	Sep-12		-		8.618%	(5,191)	(5,191)	(727,963)
	Oct-12		-	(1)	8.618%	(5,228)	(5,229)	(733,192)
	Nov-12	1		733,192	7.78%	0	733,192	0
	Dec-12				7.78%	0	0	0
	Jan-13				7.78%	0	0	0
	Feb-13				7.78%	0	0	0
	Mar-13				7.78%	0	0	0
	Apr-13		-		7.78%	0	0	0
	May-13				7.78%	0	0	0
	Jun-13				7.78%	0	0	0
	Jul-13				7.78%	0	0	0
	Aug-13				7.78%	0	0	0
	Sep-13				7.78%	0	0	0

NOTES

1 - Transfer October balance to 186279 for amortization.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Gas Reserves Credit
 Account Number: 191440
 Info: Dockets UG 204 and UM 1520

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total																	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)																			
Beginning Balance																										
			1																							
		Oct-12		(45,233.34)		7.78%	(2,888)	(48,122)	(422,864)																	
		Nov-12		(46,153.42)		7.78%	(3,203)	(49,357)	(470,986)																	
		Dec-12		(48,267.76)		7.78%	(3,530)	(51,798)	(520,342)																	
		Jan-13		(50,384.10)		7.78%	(3,873)	(54,257)	(572,140)																	
		Feb-13		(52,539.69)		7.78%	(4,231)	(56,771)	(626,397)																	
		Mar-13		(54,614.93)		7.78%	(4,606)	(59,221)	(683,168)																	
		Apr-13		(59,115.59)		7.78%	(5,005)	(64,120)	(742,389)																	
		May-13		(62,470.68)		7.78%	(5,431)	(67,902)	(806,509)																	
		Jun-13		(63,209.90)		7.78%	(5,874)	(69,084)	(874,411)																	
		Jul-13		(65,055.63)		7.78%	(6,328)	(71,384)	(943,495)																	
		Aug-13		(65,663.21)		7.78%	(6,793)	(72,456)	(1,014,879)																	
		Sep-13							(1,087,335)																	

NOTES

1 - Deferral represents the change in carrying costs between UG 152 and UG 221 between June 2011 when Encana activity first began and October 2012. Per the UM 1520 stipulation, parties agreed that the change in the Company's cost of capital in the next rate case would be retroactively applied to the beginning of Encana activity.

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)										
Beginning Balance																	
May-13		1		(2,664,215)				(2,664,215)	(2,664,215)								
Jun-13				0				0	(2,664,215)								
Jul-13				0				0	(2,664,215)								
Aug-13				0				0	(2,664,215)								
Sep-13				0				0	(2,664,215)								

Notes:

1 - Deferral represents the net gain on sales of Tualatin and South Center properties (Order No. 13-196)

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

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

Detail of Environmental Deferrals

NW Natural
Oregon Quarterly Deferred Report
3rd Quarter 2013 Environmental Account Detail

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	2013/07	200391-01-01	100863869	2,513.43	WBS 200391-01-01	100863869	June Balance =>	124,181,586.87
186145	2013/07	200391-01-02	100863870	31,743.88	WBS 200391-01-02	100863870		124,213,330.75
186145	2013/07	200391-01-08	100863871	766.50	WBS 200391-01-08	100863871		124,214,097.25
186145	2013/07	200391-01-09	100863872	15,274.36	WBS 200391-01-09	100863872		124,229,371.61
186145	2013/07	200391-01-10	100863873	66,923.01	WBS 200391-01-10	100863873		124,296,294.62
186145	2013/07	200391-01-11	100863874	4,236.00	WBS 200391-01-11	100863874		124,300,530.62
186145	2013/07	200391-01-12	100863882	38,108.80	WBS 200391-01-12	100863882		124,338,639.42
186145	2013/07	200391-01-13	100863884	26,415.01	WBS 200391-01-13	100863884		124,365,054.43
186145	2013/07	200391-01-31	100863899	435,467.43	WBS 200391-01-31	100863899		124,800,521.86
186145	2013/07	200391-02-01	100863875	41.82	WBS 200391-02-01	100863875		124,800,563.68
186145	2013/07	200391-02-05	100863876	36,607.70	WBS 200391-02-05	100863876		124,837,171.38
186145	2013/07	200391-02-06	100863877	9,785.40	WBS 200391-02-06	100863877		124,846,956.78
186145	2013/07	200391-02-07	100863878	1,314,972.38	WBS 200391-02-07	100863878		126,161,929.16
186145	2013/07	200391-02-10	100863900	4,685.86	WBS 200391-02-10	100863900		126,166,615.02
186145	2013/07	200391-03-02-04	100863879	15,424.25	WBS 200391-03-02-04	100863879		126,182,039.27
186145	2013/07	200391-03-02-05	100863880	1,360.00	WBS 200391-03-02-05	100863880		126,183,399.27
186145	2013/07	200391-03-02-08	100863881	134.80	WBS 200391-03-02-08	100863881		126,183,534.07
186145	2013/07	200391-03-02-09	100863883	3,510.00	WBS 200391-03-02-09	100863883		126,187,044.07
186145	2013/07	200394-01-01	100863885	13,439.00	WBS 200394-01-01	100863885		126,200,483.07
186145	2013/07	200394-01-02	100863886	13,276.00	WBS 200394-01-02	100863886		126,213,759.07
186145	2013/07	200394-01-03	100863887	58,609.98	WBS 200394-01-03	100863887		126,272,369.05
186145	2013/07	200394-01-04	100863888	878.79	WBS 200394-01-04	100863888		126,273,247.84
186145	2013/07	200394-01-05	100863889	1,873.00	WBS 200394-01-05	100863889		126,275,120.84
186145	2013/07	200394-01-06	100863890	11,214.00	WBS 200394-01-06	100863890		126,286,334.84
186145	2013/07	200394-01-07	100863891	22,787.00	WBS 200394-01-07	100863891		126,309,121.84
186145	2013/07	200394-02-03	100863892	392.00	WBS 200394-02-03	100863892		126,309,513.84
186145	2013/07	200394-02-04	100863893	104,980.00	WBS 200394-02-04	100863893		126,414,493.84
186145	2013/07	200394-03-02	100863894	4,187.11	WBS 200394-03-02	100863894		126,418,680.95
186145	2013/07	200394-03-05	100863895	134.00	WBS 200394-03-05	100863895		126,418,814.95
186145	2013/07	200394-04-04	100863896	59,012.00	WBS 200394-04-04	100863896		126,477,826.95
186145	2013/07	200394-04-05	100863897	1,176.00	WBS 200394-04-05	100863897		126,479,002.95
186145	2013/07	200394-07-01	100863898	3,355.08	WBS 200394-07-01	100863898		126,482,358.03
	2013/07 Total			2,303,284.59			July Balance =>	126,482,358.03
186145	2013/08	200391-01-01	100872250	49,378.25	WBS 200391-01-01	100872250		126,531,736.28
186145	2013/08	200391-01-02	100872251	1,365.00	WBS 200391-01-02	100872251		126,533,101.28
186145	2013/08	200391-01-09	100872252	19,390.91	WBS 200391-01-09	100872252		126,552,492.19
186145	2013/08	200391-01-10	100872253	676.42	WBS 200391-01-10	100872253		126,553,168.61
186145	2013/08	200391-01-12	100872258	5,716.50	WBS 200391-01-12	100872258		126,558,885.11
186145	2013/08	200391-01-13	100872260	22,679.27	WBS 200391-01-13	100872260		126,581,564.38
186145	2013/08	200391-01-31	100872275	449,384.28	WBS 200391-01-31	100872275		127,030,948.66
186145	2013/08	200391-02-01	100872254	42.82	WBS 200391-02-01	100872254		127,030,991.48
186145	2013/08	200391-02-07	100872255	1,209,140.32	WBS 200391-02-07	100872255		128,240,131.80
186145	2013/08	200391-02-10	100872276	7,463.91	WBS 200391-02-10	100872276		128,247,595.71
186145	2013/08	200391-03-02-04	100872256	8,624.50	WBS 200391-03-02-04	100872256		128,256,220.21
186145	2013/08	200391-03-02-08	100872257	3,803.10	WBS 200391-03-02-08	100872257		128,260,023.31
186145	2013/08	200391-03-02-09	100872259	2,122.50	WBS 200391-03-02-09	100872259		128,262,145.81
186145	2013/08	200391-03-02-10	100872261	965.93	WBS 200391-03-02-10	100872261		128,263,111.74
186145	2013/08	200394-01-01	100872262	49,027.92	WBS 200394-01-01	100872262		128,312,139.66
186145	2013/08	200394-01-02	100872263	6,884.99	WBS 200394-01-02	100872263		128,319,024.65
186145	2013/08	200394-01-03	100872264	216,846.87	WBS 200394-01-03	100872264		128,535,871.52
186145	2013/08	200394-01-05	100872265	5,900.28	WBS 200394-01-05	100872265		128,541,771.80
186145	2013/08	200394-01-06	100872266	22,289.16	WBS 200394-01-06	100872266		128,564,060.96
186145	2013/08	200394-01-07	100872267	13,555.15	WBS 200394-01-07	100872267		128,577,616.11
186145	2013/08	200394-02-03	100872268	-392.00	WBS 200394-02-03	100872268		128,577,224.11
186145	2013/08	200394-02-04	100872269	-11,584.05	WBS 200394-02-04	100872269		128,565,640.06
186145	2013/08	200394-03-02	100872270	22,445.01	WBS 200394-03-02	100872270		128,588,085.07
186145	2013/08	200394-03-05	100872271	-134.00	WBS 200394-03-05	100872271		128,587,951.07
186145	2013/08	200394-04-04	100872272	-22,765.74	WBS 200394-04-04	100872272		128,565,185.33
186145	2013/08	200394-04-05	100872273	-1,176.00	WBS 200394-04-05	100872273		128,564,009.33
186145	2013/08	200394-07-01	100872274	24,603.80	WBS 200394-07-01	100872274		128,588,613.13
	2013/08 Total			2,106,255.10			August Balance =>	128,588,613.13
186145	2013/09	200391-01-01	100880520	13,977.53	WBS 200391-01-01	100880520		128,602,590.66
186145	2013/09	200391-01-01	100880774	84,131.00	WBS 200391-01-01	100880774		128,686,721.66
186145	2013/09	200391-01-02	100880521	54,680.60	WBS 200391-01-02	100880521		128,741,402.26
186145	2013/09	200391-01-02	100880775	60,210.00	WBS 200391-01-02	100880775		128,801,612.26
186145	2013/09	200391-01-03	100880776	43,873.00	WBS 200391-01-03	100880776		128,845,485.26
186145	2013/09	200391-01-08	100880522	234.75	WBS 200391-01-08	100880522		128,845,720.01
186145	2013/09	200391-01-08	100880777	-1,002.00	WBS 200391-01-08	100880777		128,844,718.01
186145	2013/09	200391-01-09	100880523	14,724.34	WBS 200391-01-09	100880523		128,859,442.35
186145	2013/09	200391-01-09	100880778	-51,580.00	WBS 200391-01-09	100880778		128,807,862.35
186145	2013/09	200391-01-10	100880524	43,943.13	WBS 200391-01-10	100880524		128,851,805.48
186145	2013/09	200391-01-10	100880779	-74,890.00	WBS 200391-01-10	100880779		128,776,915.48
186145	2013/09	200391-01-11	100880525	4,184.00	WBS 200391-01-11	100880525		128,781,099.48
186145	2013/09	200391-01-11	100880780	-8,420.00	WBS 200391-01-11	100880780		128,772,679.48
186145	2013/09	200391-01-12	100880534	2,276.97	WBS 200391-01-12	100880534		128,774,956.45
186145	2013/09	200391-01-12	100880788	-50,250.00	WBS 200391-01-12	100880788		128,724,706.45
186145	2013/09	200391-01-13	100880790	5,232.00	WBS 200391-01-13	100880790		128,729,938.45
186145	2013/09	200391-01-14	100880794	-19,000.00	WBS 200391-01-14	100880794		128,710,938.45
186145	2013/09	200391-01-31	100880547	474,359.03	WBS 200391-01-31	100880547		129,185,297.48
186145	2013/09	200391-01-33	100880795	-257,281.00	WBS 200391-01-33	100880795		128,928,016.48
186145	2013/09	200391-02-01	100880526	42.55	WBS 200391-02-01	100880526		128,928,059.03
186145	2013/09	200391-02-04	100880527	1,533.00	WBS 200391-02-04	100880527		128,929,592.03
186145	2013/09	200391-02-04	100880781	264,467.00	WBS 200391-02-04	100880781		129,194,059.03
186145	2013/09	200391-02-05	100880528	133,142.94	WBS 200391-02-05	100880528		129,327,201.97
186145	2013/09	200391-02-05	100880782	-233,425.00	WBS 200391-02-05	100880782		129,093,776.97
186145	2013/09	200391-02-05	100881214	50,000.00	WBS 200391-02-05	100881214		129,143,776.97
186145	2013/09	200391-02-06	100880529	14,286.21	WBS 200391-02-06	100880529		129,158,063.18
186145	2013/09							

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	2013/09	200391-02-09	100881217	-129,288.00	WBS 200391-02-09	100881217		124,623,585.42
186145	2013/09	200391-02-10	100880549	35,953.01	WBS 200391-02-10	100880549		124,659,538.43
186145	2013/09	200391-02-10	100880796	-29,162.36	WBS 200391-02-10	100880796		124,630,376.07
186145	2013/09	200391-02-10	100881218	-1,361,840.64	WBS 200391-02-10	100881218		123,268,535.43
186145	2013/09	200391-03-02-04	100880531	1,898.50	WBS 200391-03-02-04	100880531		123,270,433.93
186145	2013/09	200391-03-02-04	100880785	79,053.00	WBS 200391-03-02-04	100880785		123,349,486.93
186145	2013/09	200391-03-02-05	100880532	1,818.00	WBS 200391-03-02-05	100880532		123,351,304.93
186145	2013/09	200391-03-02-05	100880786	-3,178.00	WBS 200391-03-02-05	100880786		123,348,126.93
186145	2013/09	200391-03-02-08	100880533	115.00	WBS 200391-03-02-08	100880533		123,348,241.93
186145	2013/09	200391-03-02-08	100880787	-4,053.00	WBS 200391-03-02-08	100880787		123,344,188.93
186145	2013/09	200391-03-02-09	100880535	7,178.50	WBS 200391-03-02-09	100880535		123,351,367.43
186145	2013/09	200391-03-02-09	100880789	-14,625.00	WBS 200391-03-02-09	100880789		123,336,742.43
186145	2013/09	200391-03-02-10	100880792	1,860.00	WBS 200391-03-02-10	100880792		123,338,602.43
186145	2013/09	200391-03-02-11	100880793	1,827.00	WBS 200391-03-02-11	100880793		123,340,429.43
186145	2013/09	200391-08	100880548	-8,671.32	WBS 200391-08	100880548		123,331,758.11
186145	2013/09	200394-01-01	100880536	47,473.44	WBS 200394-01-01	100880536		123,379,231.55
186145	2013/09	200394-01-02	100880537	19,500.00	WBS 200394-01-02	100880537		123,398,731.55
186145	2013/09	200394-01-03	100880538	296,876.50	WBS 200394-01-03	100880538		123,695,608.05
186145	2013/09	200394-01-05	100880539	500.00	WBS 200394-01-05	100880539		123,696,108.05
186145	2013/09	200394-01-06	100880540	48,000.00	WBS 200394-01-06	100880540		123,744,108.05
186145	2013/09	200394-01-07	100880541	22,000.00	WBS 200394-01-07	100880541		123,766,108.05
186145	2013/09	200394-02-04	100880542	11,999.75	WBS 200394-02-04	100880542		123,778,107.80
186145	2013/09	200394-03-02	100880543	25,619.13	WBS 200394-03-02	100880543		123,803,726.93
186145	2013/09	200394-03-05	100880544	2,000.00	WBS 200394-03-05	100880544		123,805,726.93
186145	2013/09	200394-04-04	100880545	75,000.00	WBS 200394-04-04	100880545		123,880,726.93
186145	2013/09	200394-07-01	100880546	4,095.08	WBS 200394-07-01	100880546		123,884,822.01
2013/09 Total				-4,703,791.12			September Balance ==>	123,884,822.01
186145 Total				-294,251.43				
186146	2013/07	200506-04-31	100863901	1,164.30	WBS 200506-04-31	100863901	June Balance ==>	180,747.28
2013/07 Total				1,164.30			July Balance ==>	180,747.28
186146	2013/08	200506-04-31	100872277	1,171.84	WBS 200506-04-31	100872277		181,919.12
2013/08 Total				1,171.84			August Balance ==>	181,919.12
186146	2013/09	200506-04-31	100880550	1,179.44	WBS 200506-04-31	100880550		183,098.56
2013/09 Total				1,179.44			September Balance ==>	183,098.56
186146 Total				3,515.58				
186147	2013/07	200391-04-02	100863902	2,563.73	WBS 200391-04-02	100863902	June Balance ==>	5,112,943.00
186147	2013/07	200391-04-03	100863903	13,605.50	WBS 200391-04-03	100863903		5,126,548.50
186147	2013/07	200391-04-04	100863904	5,162.00	WBS 200391-04-04	100863904		5,131,710.50
186147	2013/07	200391-04-09	100863905	1,248.00	WBS 200391-04-09	100863905		5,132,958.50
186147	2013/07	200391-04-11	100863906	2,768.59	WBS 200391-04-11	100863906		5,135,727.09
186147	2013/07	200391-04-31	100863907	27,455.40	WBS 200391-04-31	100863907		5,163,182.49
2013/07 Total				52,803.22			July Balance ==>	5,163,182.49
186147	2013/08	200391-04-02	100872278	4,886.50	WBS 200391-04-02	100872278		5,168,068.99
186147	2013/08	200391-04-03	100872279	2,284.25	WBS 200391-04-03	100872279		5,170,353.24
186147	2013/08	200391-04-04	100872280	10,410.00	WBS 200391-04-04	100872280		5,180,763.24
186147	2013/08	200391-04-09	100872281	733.00	WBS 200391-04-09	100872281		5,181,496.24
186147	2013/08	200391-04-11	100872282	4,783.83	WBS 200391-04-11	100872282		5,186,280.07
186147	2013/08	200391-04-31	100872283	27,785.24	WBS 200391-04-31	100872283		5,214,065.31
2013/08 Total				50,882.82			August Balance ==>	5,214,065.31
186147	2013/09	200391-04-02	100880551	1,911.85	WBS 200391-04-02	100880551		5,215,977.16
186147	2013/09	200391-04-02	100880797	-9,363.00	WBS 200391-04-02	100880797		5,206,614.16
186147	2013/09	200391-04-03	100880798	-15,889.00	WBS 200391-04-03	100880798		5,190,725.16
186147	2013/09	200391-04-04	100880552	435.00	WBS 200391-04-04	100880552		5,191,160.16
186147	2013/09	200391-04-04	100880799	-16,007.00	WBS 200391-04-04	100880799		5,175,153.16
186147	2013/09	200391-04-09	100880553	658.50	WBS 200391-04-09	100880553		5,175,811.66
186147	2013/09	200391-04-09	100880800	-2,640.00	WBS 200391-04-09	100880800		5,173,171.66
186147	2013/09	200391-04-11	100880801	-4,390.00	WBS 200391-04-11	100880801		5,168,781.66
186147	2013/09	200391-04-31	100880554	28,047.19	WBS 200391-04-31	100880554		5,196,828.85
186147	2013/09	200391-04-33	100880802	-1,708.00	WBS 200391-04-33	100880802		5,195,120.85
2013/09 Total				-18,944.46			September Balance ==>	5,195,120.85
186147 Total				84,741.58				
186148	2013/07	200393-01-01	100863908	78,333.65	WBS 200393-01-01	100863908	June Balance ==>	24,232,005.87
186148	2013/07	200393-05-31	100863909	133,456.86	WBS 200393-05-31	100863909		24,443,796.38
2013/07 Total				211,790.51			July Balance ==>	24,443,796.38
186148	2013/08	200393-01-01	100872284	48,956.39	WBS 200393-01-01	100872284		24,492,752.77
186148	2013/08	200393-05-31	100872285	134,721.04	WBS 200393-05-31	100872285		24,627,473.81
2013/08 Total				183,677.43			August Balance ==>	24,627,473.81
186148	2013/09	200393-01-01	100880555	99,968.33	WBS 200393-01-01	100880555		24,727,442.14
186148	2013/09	200393-01-01	100880807	-171,458.00	WBS 200393-01-01	100880807		24,555,984.14
186148	2013/09	200393-05-31	100880556	136,180.83	WBS 200393-05-31	100880556		24,692,164.97
186148	2013/09	200393-05-33	100880809	-8,812.00	WBS 200393-05-33	100880809		24,683,352.97
186148	2013/09	200393-06-01	100880557	30,000.00	WBS 200393-06-01	100880557		24,713,352.97
186148	2013/09	200393-06-01	100880808	-18,000.00	WBS 200393-06-01	100880808		24,695,352.97
186148	2013/09	200393-06-03	100880558	8,166.07	WBS 200393-06-03	100880558		24,703,519.04
186148	2013/09	200687-01	100880820	-1,500.00	WBS 200687-01	100880820		24,702,019.04
2013/09 Total				74,545.23			September Balance ==>	24,702,019.04
186148 Total				470,013.17				
186149	2013/07	200392-01-01	100863910	14,495.00	WBS 200392-01-01	100863910	June Balance ==>	3,674,801.87
186149	2013/07	200392-02-01	100863911	2,257.10	WBS 200392-02-01	100863911		3,677,058.97
186149	2013/07	200392-03-01	100863912	5,238.00	WBS 200392-03-01	100863912		3,682,296.97
186149	2013/07	200392-03-03	100863913	19,335.25	WBS 200392-03-03	100863913		3,701,632.22
186149	2013/07	200392-03-04	100863914	5,566.57	WBS 200392-03-04	100863914		3,707,198.79
186149	2013/07	200392-04-31	100863915	19,645.34	WBS 200392-04-31	100863915		3,726,844.13
2013/07 Total				66,537.26			July Balance ==>	3,726,844.13
186149	2013/08	200392-01-01	100872286	-11,619.50	WBS 200392-01-01	100872286		3,715,224.63
186149	2013/08	200392-02-01	100872287	1,520.18	WBS 200392-02-01	100872287		3,716,744.81
186149	2013/08	200392-03-01	100872288	5,221.50	WBS 200392-03-01	100872288		3,721,966.31
186149	2013/08	200392-03-03	100872289	29,849.00	WBS 200392-03-03	100872289		3,751,815.31
186149	2013/08	200392-03-04	100872290	2,880.61	WBS 200392-03-04	100872290		3,754,695.92
186149	2013/08	200392-04-31	100872291	20,015.00	WBS 200392-04-31	100872291		3,774,710.92
2013/08 Total				47,866.79			August Balance ==>	3,774,710.92
186149	2013/09	200392-01-01	100880559	-4,422.00	WBS 200392-01-01	100880559		3,770,288.92
186149	2013/09	200392-01-01	100880811	-9,750.00	WBS 200392-01-01	100880811		3,760,538.92
186149	2013/09	200392-02-01	100880812	-6,809.00	WBS 200392-02-01	100880812		3,753,729.92
186149	2013/09	200392-02-02	100880813	-152.00	WBS 200392-02-02	100880813		3,753,577.92
186149	2013/09	200392-03-01	100880814	-8,998.00	WBS 200392-03-01	100880814		3,744,579.92
186149	2013/09	200392-03-03	100880815	-49,625.00	WBS 200392-03-03	100880815		3,694,954.92

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186149	2013/09	200392-03-04	100880816	-9,469.00	WBS 200392-03-04	100880816		3,685,485.92
186149	2013/09	200392-04-31	100880560	20,220.71	WBS 200392-04-31	100880560		3,705,706.63
2013/09 Total				-69,004.29			September Balance =>	3,705,706.63
186149 Total				45,399.76				
186151	2013/07	200391-03-01-31	100863916	123,575.38	WBS 200391-03-01-31	100863916	June Balance =>	19,184,026.87
186151	2013/07	200391-03-01-33	100863917	-5.77	WBS 200391-03-01-33	100863917		19,184,021.10
2013/07 Total				123,569.61			July Balance =>	19,184,021.10
186151	2013/08	200391-03-01-31	100872292	124,376.56	WBS 200391-03-01-31	100872292		19,308,397.66
186151	2013/08	200391-03-01-33	100872293	-5.61	WBS 200391-03-01-33	100872293		19,308,392.05
2013/08 Total				124,370.95			August Balance =>	19,308,392.05
186151	2013/09	200391-03-01-31	100880561	125,182.93	WBS 200391-03-01-31	100880561		19,433,574.98
186151	2013/09	200391-03-01-33	100880562	-5.27	WBS 200391-03-01-33	100880562		19,433,569.71
186151	2013/09	200391-03-01-33	100880803	11.38	WBS 200391-03-01-33	100880803		19,433,581.09
2013/09 Total				125,189.04			September Balance =>	19,433,581.09
186151 Total				373,129.60				
186152	2013/07	200507-01-31	100863918	215.28	WBS 200507-01-31	100863918	June Balance =>	212,282.29
2013/07 Total				215.28			July Balance =>	212,497.57
186152	2013/08	200507-01-31	100872294	216.68	WBS 200507-01-31	100872294		212,714.25
2013/08 Total				216.68			August Balance =>	212,714.25
186152	2013/09	200507-01-31	100880563	218.08	WBS 200507-01-31	100880563		212,932.33
2013/09 Total				218.08			September Balance =>	212,932.33
186152 Total				650.04				
186153	2013/07	200508-03-01	100863919	7,561.32	WBS 200508-03-01	100863919	June Balance =>	754,961.36
186153	2013/07	200508-04-31	100863920	2,077.38	WBS 200508-04-31	100863920		764,600.06
2013/07 Total				9,638.70			July Balance =>	764,600.06
186153	2013/08	200508-03-01	100872295	9,718.96	WBS 200508-03-01	100872295		774,319.02
186153	2013/08	200508-04-31	100872296	2,145.00	WBS 200508-04-31	100872296		776,464.02
2013/08 Total				11,863.96			August Balance =>	776,464.02
186153	2013/09	200508-03-01	100880817	-17,280.28	WBS 200508-03-01	100880817		759,183.74
186153	2013/09	200508-04-31	100880564	2,189.37	WBS 200508-04-31	100880564		761,373.11
186153	2013/09	200508-04-33	100880818	-573.00	WBS 200508-04-33	100880818		760,800.11
2013/09 Total				-15,663.91			September Balance =>	760,800.11
186153 Total				5,838.75				
186154	2013/07	200509-03-31	100863921	1,470.34	WBS 200509-03-31	100863921	June Balance =>	226,787.29
2013/07 Total				1,470.34			July Balance =>	228,257.63
186154	2013/08	200509-03-31	100872297	1,479.87	WBS 200509-03-31	100872297		229,737.50
2013/08 Total				1,479.87			August Balance =>	229,737.50
186154	2013/09	200509-03-31	100880565	1,489.46	WBS 200509-03-31	100880565		231,226.96
2013/09 Total				1,489.46			September Balance =>	231,226.96
186154 Total				4,439.67				
Grand Total				693,476.72				

Detail of Gas Cost Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Commodity gas cost deferral
 Account Number: 191400
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 12-412

Narrative: Deferral of customer's share of the difference between actual core commodity cost incurred and the Annual Sales WACOG embedded as defined in the related annual PGA. From Nov 09 forward the deferral election is 90%.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Debit	(Credit)	Month/Year	Note	Commodity	Interest	Interest Rate	Storage	Hedge	Transfer	Activity	Deferral	Adjustment	Adjustment	Adjusted GL										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)											
69		Dec-11		(5,972,328)	(44,202)	8.618%	(27,485)	0		(6,044,015)	(9,198,992)		(9,198,992)											
70		Jan-12		(7,866,051)	(94,407)	8.618%	(27,190)	0		(7,987,648)	(17,186,640)		(17,186,640)											
71		Feb-12		(8,777,427)	(155,028)	8.618%	(22,490)	0		(8,954,945)	(26,141,585)		(26,141,585)											
72		Mar-12		(7,649,612)	(215,289)	8.618%	(22,314)	0		(7,887,215)	(34,028,800)		(34,028,800)											
73		Apr-12		(10,979)	(244,471)	8.618%	(13,398)	0		(268,848)	(34,297,648)		(34,297,648)											
74		May-12	4	(2,246,908)	(254,417)	8.618%	(9,680)	0	59	(2,510,946)	(36,808,593)		(36,808,593)											
75		Jun-12	5	(1,648,781)	(25,610)	8.618%	(6,879)	0	34,070,348	32,389,078	(4,419,516)		(4,419,516)											
76		Jul-12		(1,513,032)	(37,196)	8.618%	(6,455)	0		(1,556,683)	(5,976,198)		(5,976,198)											
77		Aug-12		713,928	(40,371)	8.618%	(4,316)	0		669,241	(5,306,957)		(5,306,957)											
78		Sep-12		(387,003)	(39,523)	8.618%	(5,799)	0		(432,325)	(5,739,283)		(5,739,283)											
79		Oct-12		(2,172,596)	(49,059)	8.618%	(10,988)	0	(1)	(2,232,643)	(7,971,926)		(7,971,926)											
80		Nov-12	1	(386,011)	(1,297)	7.78%	(14,009)	0	7,971,926	7,570,609	(401,317)		(401,317)											
81		Dec-12		(1,027,354)	(5,995)	7.78%	(19,382)	0		(1,052,731)	(1,454,048)		(1,454,048)											
82		Jan-13		(1,871,064)	(15,572)	7.78%	(24,590)	0		(1,911,226)	(3,365,274)		(3,365,274)											
83		Feb-13		(2,797,663)	(30,944)	7.78%	(17,545)	0		(2,846,152)	(6,211,426)		(6,211,426)											
84		Mar-13		1,152,120	(36,579)	7.78%	(13,360)	0		1,102,181	(5,109,245)		(5,109,245)											
85		Apr-13		(1,032,846)	(36,508)	7.78%	(10,669)	0		(1,080,023)	(6,189,268)		(6,189,268)											
86		May-13		(255,205)	(40,979)	7.78%	(7,578)	0		(303,762)	(6,493,030)		(6,493,030)											
87		Jun-13	7	1,567,032	(37,031)	7.78%	(4,529)	0		1,525,472	(4,967,558)		(4,967,558)											
88		Jul-13		876,869	(29,377)	7.78%	(3,956)	0		843,536	(4,124,022)		(4,124,022)											
89		Aug-13		800,792	(24,154)	7.78%	(3,968)	0		772,650	(3,351,372)		(3,351,372)											
90		Sep-13		(124,972)	(22,151)	7.78%	(5,370)	0		(152,493)	(3,503,865)		(3,503,865)											
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History truncated for ease of viewing

- NOTES:**
 1 - October balance transferred to account 191401 for amortization.
 2 - Adjustment for storage true up. See line 96 of Oregon Storage Cutoff, page 6.
 3 - See line 25 of Oregon WACOG, page 5.
 4 - Transfer represents a true-up the balance with actual results.
 5 - Transfer out represents an early WACOG refund to customers in June as approved by the PUC. The balance was transferred to account 191401 for amortization.
 6 - NW Natural identified and corrected for a mathematical error impacting Oregon's share of the commodity deferral. The error dated back to June 2011. An adjustment of \$464,114 was made for prior year PGA deferrals. Interest is not accrued on this correction.
 7 - June adjustment of \$263 to the commodity deferral and \$9 to the storage adjustment for a true up of incremental customer usage that was not subject to WACOG deferral.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Demand cost deferral
 Account Number: 191410
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 12-412

Narrative: Deferral of 100% of the Difference between actual demand cost incurred and the demand cost embedded as defined in the related state's annual PGA.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Demand Deferral (2)	Interest (d)	Interest Rate (e)	Adjustment (f)	Transfer (g)	Activity (h)	Deferral GL Balance (i)									
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)									
		Nov-11	1	282,843	1,016	8.618%				283,859									
		Dec-11		(30,701)	1,928	8.618%		(2,242,178)	(1,958,319)	255,086									
		Jan-12		(153,865)	1,279	8.618%			(28,773)	102,501									
		Feb-12		(149,737)	198	8.618%			(152,585)	(47,038)									
		Mar-12		(145,546)	(860)	8.618%			(149,538)	(193,444)									
		Apr-12		(67,346)	(1,631)	8.618%			(146,406)	(262,421)									
		May-12		(167,088)	(2,485)	8.618%			(68,977)	(431,994)									
		Jun-12		(97,373)	(3,452)	8.618%			(169,573)	(532,819)									
		Jul-12		(150,394)	(4,367)	8.618%			(100,825)	(687,579)									
		Aug-12		(130,708)	(5,407)	8.618%			(154,760)	(823,695)									
		Sep-12		(149,983)	(6,454)	8.618%			(136,115)	(980,132)									
		Oct-12		(131,855)	(7,512)	8.618%			(156,437)	(1,119,498.90)									
		Nov-12	1	(115,017)	(373)	7.78%		1,119,499	(139,367)	(115,390)									
		Dec-12		(193,047)	(1,374)	7.78%			1,004,109	(309,811)									
		Jan-13		(288,605)	(2,944)	7.78%			(194,421)	(601,360)									
		Feb-13		(332,975)	(4,978)	7.78%			(291,549)	(939,313)									
		Mar-13		(246,181)	(6,888)	7.78%			(337,953)	(1,192,382)									
		Apr-13		(132,044)	(8,159)	7.78%			(253,069)	(1,332,585)									
		May-13		(180,185)	(9,224)	7.78%			(140,203)	(1,521,994)									
		Jun-13		(148,977)	(10,351)	7.78%			(189,409)	(1,681,321)									
		Jul-13		(81,905)	(11,166)	7.78%			(159,327)	(1,774,392)									
		Aug-13		(153,043)	(12,000)	7.78%			(93,071)	(1,939,435)									
		Sep-13		(39,795)	(12,703)	7.78%			(165,043)	(1,991,933)									

History truncated for ease of viewing

NOTES

- 1** - October balance transferred to account 191411 for amortization.
- 2** - See line 83 of Oregon Demand, page 7.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Demand Collection Deferral
 Account Number: 191450
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 12-412

Narrative: Deferral of 100% of the difference between actual demand costs collected and the seasonalized imbedded demand costs as defined in the state's annual PGA.

1	2	3	4	5	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98
Debit	(Credit)	Month/Year	Note	Demand Deferral (2)	Interest	Interest Rate	Transfer	Activity	Deferral Plus Int. GL Balance																										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)																										
			1	(494,180)	(1,775)	8.618%	3,182,565	2,686,610	(495,954)																										
				173,974	(2,937)	8.618%		171,037	(324,917)																										
				(68,566)	(2,580)	8.618%		(71,146)	(396,063)																										
				89,238	(2,524)	8.618%		86,714	(309,349)																										
				(1,273,786)	(6,796)	8.618%		(1,280,581)	(1,589,931)																										
				484,477	(9,679)	8.618%		474,798	(1,115,133)																										
				(133,736)	(8,489)	8.618%		(142,225)	(1,257,358)																										
				(255,555)	(9,948)	8.618%		(265,502)	(1,522,860)																										
			3	(438,584)	(12,511)	8.618%	78	(451,017)	(1,973,877)																										
				741,491	(11,513)	8.618%		729,977	(1,243,900)																										
				69,969	(8,682)	8.618%		61,287	(1,182,612)																										
				468,337	(6,811)	8.618%	721,087	461,525	(721,087)																										
			1	523,678	1,698	7.78%		1,246,463	525,375																										
				1,558,865	8,460	7.78%		1,567,325	2,092,700																										
				(2,331,404)	6,010	7.78%		(2,325,394)	(232,694)																										
				(165,824)	(2,046)	7.78%		(167,870)	(400,564)																										
				1,241,933	1,429	7.78%		1,243,362	842,798																										
				427,841	6,851	7.78%		434,692	1,277,490																										
				(363,509)	7,104	7.78%		(356,405)	921,085																										
				205,622	6,638	7.78%		212,261	1,133,346																										
				152,373	7,842	7.78%		160,215	1,293,560																										
				173,891	8,950	7.78%		182,841	1,476,402																										
				(693,683)	7,323	7.78%		(686,359)	790,042																										

History truncated for ease of viewing

NOTES

- 1 - October balance transferred to account 191411 for amortization
- 2 - See line 3 of Demand Deferral, page 8.
- 3 - Adjustment was made to true-up the balance with actual results.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Coos County Demand
 Account Number: 191417
 Class of Customers: Core

Narrative: Deferral of transportation charge payable by NW Natural for use of the natural gas transmission pipeline owned by Coos County.

Debit (Credit)	Month/Year	Note	Deferral	Adjustment (2)	Transfer	Interest (1)	Activity	Balance
	Nov-11	3	41,669	(6,843)	(396,435)		(361,609)	34,826
	Dec-11		41,669	(8,274)			33,395	68,221
	Jan-12		41,669	(9,913)			31,756	99,976
	Feb-12	4	21,725	(196,124)			(174,399)	(74,423)
	Mar-12		21,725	(9,369)			12,356	(62,067)
	Apr-12		21,699	(8,396)			13,303	(48,764)
	May-12		21,699	(6,798)			14,901	(33,863)
	Jun-12		21,699	(4,434)			17,265	(16,599)
	Jul-12		21,699	(4,829)			16,870	272
	Aug-12		21,699	(6,727)			14,972	15,244
	Sep-12		21,699	(4,954)			16,746	31,990
	Oct-12		21,699	(5,873)			15,826	47,816
	Nov-12	3	21,699	(6,318)	(47,816)		(32,435)	15,381
	Dec-12		21,699	(8,689)			13,010	28,391
	Jan-13		21,725	(8,380)			13,345	41,736
	Feb-13		21,725	(10,988)			10,737	52,473
	Mar-13		21,725	(8,139)			13,586	66,059
	Apr-13	4	21,683	(37,068)			(15,385)	50,674
	May-13		21,683	(5,324)			16,359	67,033
	Jun-13		21,683	(7,351)			14,332	81,365
	Jul-13		21,683	(4,973)			16,710	98,075
	Aug-13		21,683	(5,183)			16,500	114,575
	Sep-13		21,747	(3,967)			17,781	132,356

History truncated for ease of viewing

NOTES

- 1 - No interest is applied to this activity
- 2 - Per Order 03-236 in docket UG-152; the amount collected via the Coos County 2¢ surcharge should be applied toward this deferral with the balance recoverable statewide as part of the PGA.
- 3 - October balance transferred to account 191411 for amortization
- 4 - Additional adjustment represents a true-up of previous year's demand charges.

Oregon WACOG Deferral Calculation
2012 - 13 Tracker Year
System Calendar Sales Volume

Line No.	October-11	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13
1		24,406,498	44,364,563	57,184,120	58,619,605	42,937,357	28,609,669	24,147,914	22,837,774	13,270,446	10,168,117	9,442,637
2		44,364,563	57,184,120	58,619,605	42,937,357	28,609,669	24,147,914	22,837,774	13,270,446	10,168,117	9,442,637	15,276,480
3	24,406,498		90,343,096	131,817,159	107,166,444	84,946,653	62,740,528	42,532,894	34,405,957	25,022,288	22,599,014	23,665,303
4		74,716,894	103,162,653	131,112,644	93,484,196	58,278,743	41,222,554	24,838,629	21,924,959	21,872,534	29,499,146	
5		\$ 27,954,171	\$ 38,035,124	\$ 47,638,477	\$ 32,159,886	\$ 28,262,440	\$ 20,934,922	\$ 15,420,887	\$ 11,377,847	\$ 9,366,649	\$ 9,243,687	\$ 10,965,681
6		\$ 0.37413	\$ 0.38689	\$ 0.36334	\$ 0.24401	\$ 0.40021	\$ 0.35922	\$ 0.37409	\$ 0.45806	\$ 0.42813	\$ 0.42262	\$ 0.37174
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance

Oregon Calendar Sales Volumes

Line No.	October-11	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13
7		21,961,140	39,756,178	51,265,482	50,724,123	38,352,906	25,879,198	21,635,798	20,435,484	11,067,898	9,087,076	8,465,104
8		39,756,178	51,265,482	50,724,123	38,352,906	25,879,198	21,635,798	20,435,484	11,067,898	9,087,076	8,465,104	13,704,116
9	21,961,140		49,804,835	81,705,161	118,802,425	76,738,048	56,827,653	38,487,282	31,230,256	22,684,658	20,533,121	21,552,578
10		67,599,873	93,214,465	118,261,066	84,382,164	64,264,340	52,584,253	37,286,868	22,662,670	19,903,836	19,911,149	26,791,990
11		1,128,401	1,411,086	1,590,535	1,251,519	1,339,341	36,407	654,008	889,342	884,652	738,354	972,808
12		66,250,694	91,803,379	116,670,531	83,130,585	62,924,999	51,258,441	36,432,960	21,773,328	19,015,184	19,172,795	25,818,782
13		0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149	0.38149
14		0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360	0.37360
15		0.26951				0.36353	0.39043	0.37489	0.33951	0.32571	0.28557	0.25571
16		\$ 60,041	\$ -	\$ -	\$ -	\$ 468,737	\$ 333,433	\$ 333,409	\$ 291,502	\$ 210,852	\$ 210,852	\$ 248,757
17		\$ 420,823	\$ 527,182	\$ 594,224	\$ 467,567	\$ 500,378	\$ 13,602	\$ 13,602	\$ 8,308,307	\$ 7,255,629	\$ 7,314,230	\$ 9,849,607
18		\$ 25,273,977	\$ 35,022,071	\$ 44,508,641	\$ 31,719,487	\$ 24,005,258	\$ 19,584,583	\$ 13,898,810	\$ 8,308,307	\$ 7,255,629	\$ 7,314,230	\$ 9,849,607
19		\$ 25,754,842	\$ 35,949,253	\$ 45,102,865	\$ 32,181,054	\$ 24,505,636	\$ 20,036,922	\$ 14,232,243	\$ 8,639,716	\$ 7,547,130	\$ 7,525,081	\$ 10,098,364
20		67,599,873	93,214,465	116,261,066	84,382,164	64,264,340	52,584,253	37,286,868	22,662,670	19,903,836	19,911,149	26,791,990
21		0.36925	0.36466	0.35906	0.33918	0.38972	0.35922	0.37409	0.45806	0.42813	0.42262	0.37174
22		\$ 24,961,253	\$ 33,991,587	\$ 42,462,818	\$ 28,623,722	\$ 25,045,099	\$ 18,889,315	\$ 13,948,682	\$ 10,380,863	\$ 8,521,429	\$ 8,414,850	\$ 9,959,506
23		\$ 783,588.57	\$ 1,557,665.78	\$ 2,840,045.75	\$ 3,580,332.37	\$ (59,463.33)	\$ 1,147,606.71	\$ 269,561.32	\$ (1,741,147.20)	\$ (974,288.82)	\$ (689,768.63)	\$ 138,657.88
24		\$ 386,011.00	\$ 1,027,354.00	\$ 1,871,064.00	\$ 2,797,663.00	\$ (1,152,120.00)	\$ 1,032,848.00	\$ 255,205.00	\$ (1,957,032.00)	\$ (876,889.00)	\$ (800,792.00)	\$ 124,972.00
25												
26		\$ 26,249,829.68	\$ 36,298,467.48	\$ 43,353,117.32	\$ 29,452,715.71	\$ 12,855,117.92	\$ 15,378,988.71	\$ 14,386,378.86	\$ 13,462,436.41	\$ 13,263,467.15	\$ 13,273,222.74	
27		\$ 271,620.15	\$ 342,066.60	\$ 320,527.34	\$ 177,446.18	\$ 222,511.52	\$ 154,059.96	\$ 217,175.97	\$ 240,503.04	\$ 184,646.82	\$ 100,889.04	\$ 215,267.47
28		\$ 1,733,819.16	\$ 2,964,055.06	\$ 5,568,278.26	\$ 5,335,663.37	\$ 1,116,677.83	\$ 8,365,699.38	\$ 1,845,435.83	\$ 91,369.64	\$ 240,864.14	\$ 135,425.37	\$ 40,062.88
29		(929,470.94)	(850,861.59)	(1,831,966.73)	(409,713.47)	(1,954,738.34)	(1,807,632.82)	(2,707,134.37)	(3,059,934.87)	(4,711,223.75)	(4,711,223.75)	(2,733,301.45)
30		\$ 804,348.22	\$ 2,113,193.48	\$ 3,736,311.53	\$ 4,925,949.96	\$ (849,060.51)	\$ 6,558,016.56	\$ (961,698.54)	\$ (2,964,565.23)	\$ (4,291,556.60)	\$ (4,575,798.38)	\$ (2,583,639.97)
31		695,330.92	221,332.11	971,869.05	763,008.61	678,725.49	1,228,513.24	(78,287.85)	(766,232.69)	(305,330.10)	(305,330.10)	(737,611.30)
32		(221,332.11)	(971,869.05)	(763,008.61)	(678,725.49)	(1,228,513.24)	78,287.85	795,232.69	290,540.88	305,330.10	737,611.30	714,868.87
33		(22,059.61)	(31,961.35)	(42,180.21)	(30,654.88)	(19,942.58)	(23,196.83)	(10,249.35)	(9,072.30)	(6,915.81)	(7,066.21)	
34				(132.16)		5,617.39		179.29			(77.97)	
35		176,433.34	63,894.61	61,972.30	79,026.80	11,096.73	83,479.49	(7,506.70)	230,271.71	25,405.29	29,841.44	90,740.24
36		\$ 27,954,170.59	\$ 38,035,123.88	\$ 47,638,476.56	\$ 32,159,885.96	\$ 28,262,440.21	\$ 20,934,921.71	\$ 15,420,886.74	\$ 11,377,847.22	\$ 9,366,648.84	\$ 9,243,687.27	\$ 10,965,681.24
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SEE PAGE 11

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Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13
88 "ORPGA" Proforma Commodity Rate	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941	0.37941
89 "ORPGA" Winter Proforma Cdty Rate	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157	0.37157
90 "Collections" Winter Commodity Rate	\$ 418,537	\$ 524,317	\$ 590,995	\$ 465,027	\$ 497,659	\$ 13,528	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 25,136,176	\$ 34,831,120	\$ 44,265,966	\$ 31,540,575	\$ 23,874,374	\$ 19,447,965	\$ 13,823,029	\$ 8,261,018	\$ 7,216,069	\$ 7,274,350	\$ 9,795,904
92 Proforma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437	\$ 44,856,961	\$ 32,005,602	\$ 24,372,033	\$ 19,461,493	\$ 13,823,029	\$ 8,261,018	\$ 7,216,069	\$ 7,274,350	\$ 9,795,904
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78	\$ 45,102,864.75	\$ 32,181,054.37	\$ 24,505,635.67	\$ 19,568,184.31	\$ 13,868,809.91	\$ 8,306,306.90	\$ 7,255,628.50	\$ 7,314,229.56	\$ 9,849,607.15
94 Total Collection vs Calculated Restated	\$ 25,554,712.63	\$ 35,355,437.25	\$ 44,856,961.26	\$ 32,005,602.17	\$ 24,372,032.81	\$ 19,461,492.85	\$ 13,823,029.35	\$ 8,261,018.38	\$ 7,216,068.60	\$ 7,274,350.15	\$ 9,795,904.08
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,903.49	\$ 175,452.20	\$ 133,602.86	\$ 106,691.46	\$ 75,780.56	\$ 45,288.52	\$ 39,659.90	\$ 39,879.41	\$ 53,703.07
96 -10% Diff. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00	\$ 10,669.00	\$ 7,578.00	\$ 4,529.00	\$ 3,956.00	\$ 3,988.00	\$ 5,370.00

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DEMAND CHARGES
2012 - 13 Tracker year
Oregon Demand charge deferral

Line No.	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13
ACTUAL DEMAND CHARGES:											
US Transmission Co.:											
47											
48											
49											
50											
51											
52											
53											
54											
55											
56											
57											
58											
EMBEDDED CHARGES:											
US Transmission Co.:											
59											
60											
61											
62											
63											
64											
65											
66											
67											
68											
69											
Oregon Variance Share -											
US Transmission Co.:											
70											
71											
72											
73											
74											
75											
76											
77											
78											
79											
80											
81											
82											
83											

TO PAGE 2 COLUMN C

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
1 Embedded Seasonalized Tab 20	\$ 9,408,909.00	\$ 13,854,969.00	\$ 13,365,003.00	\$ 10,970,522.00	\$ 9,570,960.00	\$ 7,150,991.00	\$ 4,453,223.00	\$ 2,842,348.00	\$ 2,540,546.00	\$ 2,520,230.00	\$ 2,645,221.00
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	2,368,173.28	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)	(427,941.15)	363,508.78	(205,622.25)	(152,372.72)	(173,890.82)	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
15 Residential	37,875,356	54,600,566	69,904,028	47,626,993	33,490,906	28,590,480	17,267,319	8,793,716	7,575,483	7,061,132	10,685,982
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	9,393,622
17 Industrial Firm	2,750,553	2,697,220	3,118,722	2,877,940	2,475,064	2,691,117	2,634,097	1,597,386	2,009,484	2,222,596	2,784,471
18 Total of Calendar Month Sales:	62,656,221	87,811,296	112,137,259	79,189,708	58,930,668	47,705,022	33,313,643	18,472,865	16,214,415	16,201,115	22,874,275
19 1 - 99 Less: 31CSF - 31SF A C	1,703,948	2,198,733	2,641,386	2,262,331	1,753,863	1,330,213	970,176	1,105,129	970,176	941,687	941,687
20 31SF - 31SF A C	877,428	990,930	1,096,055	1,034,122	1,000,332	970,083	909,973	970,176	897,586	897,586	997,433
21 32CSF - 32SF A C	372,474	542,424	401,226	498,425	443,777	487,184	593,300	486,223	466,758	466,758	485,117
22 32ISF - 32SF A C	487,252	617,527	612,014	579,143	518,314	652,026	593,459	545,622	545,622	545,622	525,437
23 Total Firm Sales Fixed D/Charge	3,441,103	4,349,613	4,750,632	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
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
26 SFV Collected (line 24 x 25)	8,331,567.14	11,743,068.76	15,109,291.54	10,526,567.02	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	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13
27 Plus: 31CSF - 31SF A C	244,201.86	268,366.37	284,543.62	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 31SF - 31SF A C	112,239.57	119,045.32	122,802.48	127,960.08	132,045.12	120,139.20	120,139.20	118,606.60	118,606.60	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 31SF - 32SF A C	61,515.30	81,483.84	70,832.88	81,395.28	71,182.80	70,286.40	49,886.72	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)	(59,302.80)	(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	55,119.79	59,522.66	61,401.24	63,680.04	66,022.56	60,314.47	60,069.60	59,302.80	59,302.80	59,358.50	58,418.17
35 MDDV @1.81 DIC Collected	451,817.64	522,364.79	500,264.37	534,925.27	516,995.57	479,610.64	455,320.73	509,573.37	475,598.81	443,871.56	469,250.41

	November-12	December-12	January-13	February-13	March-13	April-13	May-13	June-13	July-13	August-13	September-13
36 Plus: 31CSI - 31SIV	18.23	-	-	-	-	-	-	-	-	-	-
37 31SI - 31SIV	37,210.69	45,336.03	49,978.25	39,403.98	40,126.05	34,630.28	26,048.55	24,623.03	19,034.49	21,673.87	22,074.22
38 32CSI - 32SIM	60,036.27	51,761.84	54,202.19	51,287.56	50,560.50	49,446.62	34,708.54	52,819.68	35,990.27	52,415.59	44,396.97
39 32SI - 32SIM	97,265.39	97,067.87	104,180.44	90,691.54	90,686.55	84,076.90	60,751.09	77,442.61	55,024.76	73,989.46	66,471.19
40 SFV Collected Interchangeable Sales	-	(28,960.06)	-	-	(2,159.89)	-	(2,486.65)	(26,093.63)	(4,778.28)	(11,819.03)	(3,521.02)
41 Prior Mo Manual Adjustments Com	(11,565.41)	(17,233.14)	-	-	(1,119.27)	-	(4,374.43)	(35,916.10)	(6,835.69)	(19,013.37)	(9,545.04)
42 Prior Mo Manual Adjustments Ind	(17,585.15)	(3,900.60)	-	-	(1,119.27)	-	-	(6,118.57)	(3,155.86)	(10,440.55)	(1,716.41)
43 Prior Mo Manual Adjustments Ind Int	28,960.06	-	-	-	2,145.51	-	26,093.63	4,778.28	11,819.03	3,521.02	10,368.71
44 Unbilled Manual Adjustments Com	17,233.14	-	-	-	4,922.33	-	35,916.10	6,835.69	19,013.37	9,545.04	17,763.40
45 Unbilled Manual Adjustments Ind	3,900.60	-	-	-	1,119.27	-	6,118.57	1,118.57	10,440.55	1,716.41	2,217.46
46 Unbilled Manual Adjustments Ind Int	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
47 Collections Subject to Sensitive Adj	-	-	-	-	-	-	-	-	-	-	-
48 Percent Impact of Sensitive Effect	(16,342.08)	(16,323.81)	(17,329.43)	(17,998.39)	(17,595.05)	(16,296.30)	(16,553.06)	(15,299.96)	(15,972.32)	(14,087.59)	(15,806.31)
49 Revenue Sensitive Adjustment	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	2,368,173.28	2,346,339.18	3,338,903.78
50 Total DIC (26+47+49)	-	-	-	-	-	-	-	-	-	-	-

SEE PAGE 9 FOR VOLUMES & RATES

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SEE PAGE 10 FOR VOLUMES & RATES



NW Natural
3rd Quarter 2013 Quarterly Deferred Accounting Report
Detail of Gas Cost Deferrals: September 2013

Detail of Non-Commodity Charges Collected on MDDV Basis

Summary of CIS information:

Row Labels	31CSF	31ISF	32CSF	32ISF	Grand Total
2.16000					
Sum of Rate Adj Amount	\$ 214,256.59	\$ 116,836.34	\$ 67,217.04	\$ 66,087.36	\$ 464,397.33
Sum of Rate Adj Therms	99,523	54,210	31,119	30,596	215,448
Total Sum of Rate Adj Amount	\$ 214,256.59	\$ 116,836.34	\$ 67,217.04	\$ 66,087.36	\$ 464,397.33
Total Sum of Rate Adj Therms	99,523	54,210	31,119	30,596	215,448

Notes:

Rate * Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$2.01 rate is pro-rated

Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected

Lines 27 and 29	31	32
	214,256.59	67,217.04
Lines 28 and 30	116,836.34	66,087.36
	331,092.93	133,304.40
Total Interruptible Charges		<u>464,397.33</u>

NW Natural
 3rd Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: September 2013

Detail of Non-Commodity Charges Collected from Interruptible Sales

Summary of CIS information:

Row Labels	32CSI	32ISI	Grand Total
0.01722			
Sum of Rate Adj Amount	\$ 22,074.22	\$ 44,396.97	\$ 66,471.19
Sum of Rate Adj Therms	1,281,891	2,578,049	3,859,940
Total Sum of Rate Adj Amount	\$ 22,074.22	\$ 44,396.97	\$ 66,471.19
Total Sum of Rate Adj Therms	1,281,891	2,578,049	3,859,940

Notes:

Rate * Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$0.01602 rate is pro-rated

Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected

Lines 36 and 38	31	32
Lines 37 and 39	0.00	22,074.22
	0.00	44,396.97
Total Interruptible Charges	0.00	66,471.19
		<u>66,471.19</u>

NORTHWEST NATURAL GAS COMPANY
 All Sites Therms Summary (Gasco, Newport, Jackson Prairie, Plymouth, Mist) (Effective 9/1/11, Tenaska Virtual Storage at AECO Canada)
 ACCOUNT NO. (164.21, 164.23, 164.22, 164.16, 164.12) Tenaska Virtual 164.40

MONTH	BEGINNING BALANCE		ISSUES		LIQUEFIED		THERMS		ENDING BALANCE		RATE	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT		
Dec-07									135,199,219	\$	71,078,792.13	0.52573
Jan 12	159,980,843	\$ 74,284,792.14	11,911,891	\$ 4,669,327.57	2,279,690	\$ 649,110.97	0.28475	150,348,342	\$	70,264,575.54	0.46735	0.48735
Feb	150,348,342	\$ 70,264,575.54	8,672,041	\$ 3,187,445.76	348,590	\$ 88,897.46	0.26502	142,024,891	\$	67,166,027.24	0.47292	0.47292
Mar	142,024,891	\$ 67,166,027.24	12,658,159	\$ 5,455,394.54	3,460,810	\$ 739,939.28	0.21381	132,827,542	\$	62,450,571.98	0.47016	0.47016
Apr	132,827,542	\$ 62,450,571.98	23,051,846	\$ 10,194,050.58	4,500,360	\$ 869,525.78	0.19321	114,276,056	\$	53,126,047.18	0.46489	0.46489
May	114,276,056	\$ 53,126,047.18	2,790,265	\$ 1,071,649.57	3,842,187	\$ 895,679.98	0.23312	115,327,978	\$	52,950,077.59	0.45913	0.45913
Jun	115,327,978	\$ 52,950,077.59	2,209,903	\$ 643,407.48	6,310,010	\$ 1,367,411.71	0.21671	119,428,065	\$	53,674,081.82	0.44943	0.44943
Jul	119,428,065	\$ 53,674,081.82	922,095	\$ 285,082.42	7,056,836	\$ 1,790,152.04	0.25368	125,562,826	\$	55,179,151.44	0.43945	0.43945
Aug	125,562,826	\$ 55,179,151.44	289,508	\$ 151,844.55	3,112,036	\$ 792,432.45	0.25463	128,365,354	\$	55,819,739.34	0.43478	0.43478
Sep	128,365,354	\$ 55,819,739.34	207,941	\$ 113,206.51	10,098,405	\$ 2,607,874.72	0.25825	138,275,818	\$	58,314,407.45	0.42173	0.42173
Oct	138,275,818	\$ 58,314,407.45	5,444,783	\$ 1,384,452.69	25,766,796	\$ 8,855,633.86	0.34368	158,597,831	\$	65,785,588.62	0.41480	0.41480
Nov	158,597,831	\$ 65,785,588.62	4,580,684	\$ 1,750,833.09	2,489,966	\$ 929,470.94	0.37329	156,507,113	\$	64,964,226.47	0.41509	0.41509
Dec	156,507,113	\$ 64,964,226.47	8,384,530	\$ 2,953,010.06	2,106,485	\$ 850,861.58	0.40392	150,229,068	\$	62,862,077.99	0.41844	0.41844
TOTAL 2012 ACTIVITY												
			81,216,536	\$ 31,882,875.40	71,372,071	\$ 20,436,990.77						

Jan 13	150,229,068	\$ 62,862,077.99	14,677,497	\$ 5,405,016.60	5,093,510	\$ 1,831,966.73	0.35967	140,645,081	\$	59,289,028.12	0.42155	0.42155
Feb	140,645,081	\$ 59,289,028.12	13,800,354	\$ 5,335,663.36	1,262,630	\$ 409,713.41	0.32449	128,107,357	\$	54,363,078.17	0.42436	0.42436
Mar	128,107,357	\$ 54,363,078.17	3,567,521	\$ 1,115,677.83	5,501,939	\$ 1,964,738.34	0.35710	130,041,775	\$	55,212,138.68	0.43011	0.43011
Apr	130,041,775	\$ 55,212,138.68	21,459,008	\$ 8,365,699.38	4,538,540	\$ 1,807,682.82	0.39630	113,121,307	\$	48,654,122.12	0.43011	0.43011
May	113,121,307	\$ 48,654,122.12	4,818,397	\$ 1,845,435.83	8,574,316	\$ 2,707,134.37	0.31573	116,877,226	\$	49,515,820.66	0.42366	0.42366
Jun	116,877,226	\$ 49,515,820.66	175,511	\$ 91,369.64	8,915,841	\$ 3,055,934.87	0.34275	125,524,403	\$	52,469,340.89	0.41800	0.41800
Jul	125,524,403	\$ 52,469,340.89	565,039	\$ 240,884.14	15,007,288	\$ 4,532,440.74	0.30202	139,966,652	\$	56,760,897.49	0.40553	0.40553
Aug	139,966,651	\$ 56,760,897.49	274,464	\$ 135,425.37	17,596,859	\$ 4,711,223.75	0.26773	157,289,046	\$	61,336,695.87	0.38996	0.38996
Sep	157,289,046	\$ 61,336,695.87	285,901	\$ 140,062.88	10,388,350	\$ 2,723,301.45	0.26215	167,391,495	\$	63,919,934.44	0.38186	0.38186
Oct	167,391,495	\$ 63,919,934.44	-	\$ -	-	\$ -	-	167,391,495	\$	63,919,934.44	0.38186	0.38186
Nov	167,391,495	\$ 63,919,934.44	-	\$ -	-	\$ -	-	167,391,495	\$	63,919,934.44	0.38186	0.38186
Dec	167,391,495	\$ 63,919,934.44	-	\$ -	-	\$ -	-	167,391,495	\$	63,919,934.44	0.38186	0.38186
TOTAL 2013 ACTIVITY												
			59,623,692	\$ 22,675,235.03	76,879,273	\$ 23,744,136.48						

All Sites Therms Summary
Account Numbers
 164012
 164016
 164017
 164021
 164022
 164023
 164040

Note: 164040 for AECO Gas Storage (NISKA) is a new storage site similar to JP. Injection activity began in April 2013.

Detail of September 2013 WACOG and Demand Actual Costs

(REDACTED)