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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended March 31, 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)

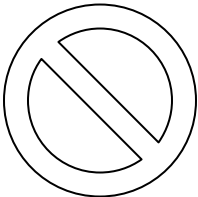
Report is required by: OAR
 Statute
 Order
 Other at the request of OPUC Staff

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 March 31, 2013, 1st Quarter 2013

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- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- 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
Rates Analyst
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VIA ELECTRONIC FILING

May 15, 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 March 31, 2013

Enclosed is the Quarterly Report of Deferred Accounting Activity for the First Quarter 2013. Included as part of this report are the details for WACOG and Demand deferrals for the month of March 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
1st QUARTER 2013

Account	Balance 12/31/2012	Activity through 1/31/2013	Balance 1/31/2013	Activity through 2/28/2013	Balance 2/28/2013	Activity through 3/31/2013	Balance 3/31/2013	Account Type	Section	Refer to Page Number
Decoupling Deferrals and Amortizations										
186277 RESIDENTIAL DECOUPLING AMORTIZATION	13,283,891	(2,823,369)	10,460,522	(2,254,997)	8,205,525	(1,726,825)	6,478,700	Amortization	Amortization	Pages 1-2
186271 COMMERCIAL DECOUPLING AMORTIZATION	1,699,192	(363,716)	1,335,475	(302,627)	1,032,849	(236,950)	795,899	Amortization	Amortization	Pages 3-4
186275 RESIDENTIAL DECOUPLING DEFERRAL	1,050,494	490,707	1,541,201	(858,136)	683,065	3,214,384	3,897,449	Deferral	Decoupling Deferrals	Page 1-3
186270 COMMERCIAL DECOUPLING DEFERRAL	1,603,527	898,509	2,502,036	(162,029)	2,340,007	906,555	3,246,562	Deferral	Decoupling Deferrals	Page 1-3
Intervenor Funding Deferrals and Amortizations										
186284 Intervenor Funding - ISSUE FUND	52,418	0	52,418	0	52,418	0	52,418	Deferral	Other Deferrals	Page 1
186276 INTERVENOR FUNDING	0	66,125	66,125	0	66,125	0	66,125	Deferral	Other Deferrals	Page 2-3
186278 NWIGU INTERVENOR MATCHING FUND	51,194	0	51,194	0	51,194	0	51,194	Deferral	Other Deferrals	Page 4
186286 AMORT - CUB INTERVENOR MATCHING FUND	83,830	(20,346)	63,484	(16,253)	47,231	(12,450)	34,781	Amortization	Amortization	Pages 5-6
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	5,847	(686)	5,160	(583)	4,577	(620)	3,958	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 5
186307 AMR AMORTIZATION	(0)	0	(0)	0	(0)	0	(0)	Amortization	Amortization	Page 9
186232 INDUSTRIAL DSM	1,646,050	10,672	1,656,722	10,741	1,667,463	(186,452)	1,667,463	Deferral	Other Deferrals	Page 6
186233 INDUSTRIAL DSM AMORTIZATION	1,673,706	(220,917)	1,452,789	(188,331)	1,264,458	(186,452)	1,078,005	Amortization	Amortization	Pages 10-11
254303 EARNINGS TEST DEFERRAL	0	0	0	0	0	0	0	Amortization	Other Deferrals	Page 7
186279 EARNINGS SHARING AMORTIZATION	(823,218)	187,322	(635,896)	151,882	(484,014)	118,588	(365,427)	Amortization	Amortization	Pages 12-13
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	114,902,512	1,142,604	116,045,116	1,332,386	117,377,502	2,187,615	119,565,117	Deferral	Environmental Deferrals	
186146 2003 ENVIR INV-EUGENE	172,753	1,120	173,873	1,127	175,000	1,135	176,135	Deferral	Environmental Deferrals	
186147 2003 ENVIR INV-WACKER	4,905,255	100,914	5,006,169	30,449	5,036,618	789	5,037,407	Deferral	Environmental Deferrals	
186148 2003 ENVIR INV-PORTLAND HARBOR	23,359,554	131,598	23,491,152	540,394	24,031,546	(207,544)	23,824,002	Deferral	Environmental Deferrals	
186149 2003 ENVIR INV-FRONT ST PDX G	3,538,255	16,700	3,554,955	17,129	3,572,085	54,437	3,626,521	Deferral	Environmental Deferrals	
186151 TAR BODY EARLY ACTION	18,363,924	115,282	18,479,206	116,029	18,595,235	99,264	18,694,499	Deferral	Environmental Deferrals	
186152 OREGON STEEL MILLS	216,867	245	217,112	247	217,358	(5,712)	211,647	Deferral	Environmental Deferrals	
186153 CENTRAL SERVICE CENTER	738,720	3,726	742,446	50,651	793,097	(42,876)	750,222	Deferral	Environmental Deferrals	
186154 FRENCH AMERICAN SCHOOL	218,162	1,414	219,576	1,424	221,000	1,433	222,433	Deferral	Environmental Deferrals	
Gas Cost Deferrals and Amortizations										
191401 AMORTIZE OREGON WACOG	(7,541,474)	1,226,750	(6,314,724)	998,345	(5,316,379)	792,754	(4,523,625)	Amortization	Amortization	Pages 14-18
191411 AMORTIZE DEMAND OREGON	(924,615)	284,394	(640,221)	231,170	(409,051)	181,054	(227,997)	Amortization	Amortization	Pages 19-23
191400 WACOG - ACCRUE OREGON	(1,463,306)	(1,911,286)	(3,374,592)	(2,846,213)	(6,220,804)	1,566,234	(4,654,571)	Deferral	Gas Cost Deferrals	Page 1
191410 DEMAND - ACCRUE OREGON	(309,812)	(291,549)	(601,361)	(337,953)	(939,314)	(253,069)	(1,192,383)	Deferral	Gas Cost Deferrals	Page 2
191450 OREGON DEMAND ACCRUE VOLUME	2,099,573	(2,325,394)	(225,821)	(167,870)	(393,691)	1,245,256	851,565	Deferral	Gas Cost Deferrals	Page 3
191417 DEMAND - ACCR COOS BAY	28,391	13,345	41,736	10,737	52,473	13,586	66,059	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	Note	Amortization	Transfers	Interest	Interest Rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance								
	Nov-11	old rates	(581,261)		211	2.24%	(581,050)	(177,248)
	Nov-11	new rates (1)	(736,169)	17,130,909	28,078	2.01%	16,422,818	16,245,570
	Dec-11		(2,684,898)		24,963	2.01%	(2,659,936)	13,585,634
	Jan-12		(2,976,092)		20,263	2.01%	(2,955,829)	10,629,805
	Feb-12		(2,416,447)		15,781	2.01%	(2,400,666)	8,229,140
	Mar-12		(2,337,972)		11,826	2.01%	(2,326,146)	5,902,993
	Apr-12		(1,806,385)		8,375	2.01%	(1,798,010)	4,104,983
	May-12		(1,052,612)		5,994	2.01%	(1,046,618)	3,058,365
	Jun-12		(710,703)		4,528	2.01%	(706,176)	2,352,190
	Jul-12		(466,482)		3,549	2.01%	(462,933)	1,889,256
	Aug-12		(355,115)		2,867	2.01%	(352,248)	1,537,008
	Sep-12		(382,736)		2,254	2.01%	(380,482)	1,156,526
	Oct-12		(549,401)		1,477	2.01%	(547,924)	608,602
	Nov-12	old rates	(652,316)		473	2.01%	(651,843)	(43,241)
	Nov-12	new rates (1)	(484,955)	15,672,015	18,901	1.47%	15,205,961	15,162,720
	Dec-12		(1,896,242)		17,413	1.47%	(1,878,829)	13,283,891
	Jan-13		(2,837,904)		14,535	1.47%	(2,823,369)	10,460,522
	Feb-13		(2,266,423)		11,426	1.47%	(2,254,997)	8,205,525
	Mar-13		(1,735,813)		8,989	1.47%	(1,726,825)	6,478,700

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: 1st Quarter 2013

Schedule	Block	186277 AMORT	186277 AMORT OR	186277 AMORT OR	186277 AMORT OR	186277 AMORT OR	186277 AMORT OR	186277 AMORT OR
		OR DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING
		RES	RES	RES	RES	RES	RES	RES
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb Activity for Mo.	Mar Volumes	Mar Activity for Mo.
1R		(0.04047)	21.0	(0.85)	43.4	(1.76)	39.4	(1.59)
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		(0.04047)	70,130,507.9	(2,837,902.84)	56,008,007.7	(2,266,421.41)	42,895,529.5	(1,735,811.54)
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			53,619.0	0.00	69,087.5	0.00	67,807.4	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			70,184,147.9	(2,837,903.69)	56,077,138.6	(2,266,423.17)	42,963,376.3	(1,735,813.13)
TOTAL AMORTIZATION				<u>(2,837,903.69)</u>		<u>(2,266,423.17)</u>		<u>(1,735,813.13)</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

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	old rates	(107,602)		(60)	2.24%	(107,662)	(86,197)											
		new rates (1)	(88,290)	2,434,808	4,004	2.01%	2,350,522	2,264,326											
	Dec-11		(339,818)		3,508	2.01%	(336,310)	1,928,015											
	Jan-12		(380,605)		2,911	2.01%	(377,695)	1,550,321											
	Feb-12		(315,340)		2,333	2.01%	(313,007)	1,237,314											
	Mar-12		(302,663)		1,819	2.01%	(300,844)	936,469											
	Apr-12		(244,069)		1,364	2.01%	(242,704)	693,765											
	May-12		(154,404)		1,033	2.01%	(153,371)	540,393											
	Jun-12		(117,088)		807	2.01%	(116,280)	424,113											
	Jul-12		(88,907)		636	2.01%	(88,271)	335,842											
	Aug-12		(74,332)		500	2.01%	(73,832)	262,010											
	Sep-12		(79,002)		373	2.01%	(78,629)	183,381											
	Oct-12		(97,613)		225	2.01%	(97,388)	85,993											
	Nov-12	old rates	(95,088)		64	2.01%	(95,024)	(9,031)											
		new rates (1)	(62,186)	2,013,238	2,428	1.47%	1,953,480	1,944,449											
	Dec-12		(247,488)		2,230	1.47%	(245,257)	1,699,192											
	Jan-13		(365,574)		1,858	1.47%	(363,716)	1,335,475											
	Feb-13		(304,077)		1,450	1.47%	(302,627)	1,032,849											
	Mar-13		(238,069)		1,119	1.47%	(236,950)	795,899											

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: 1st Quarter 2013

Schedule	Block	186271	186271	186271	186271	186271	186271	186271
		AMORT OR	AMORT OR	AMORT OR	AMORT OR	AMORT OR	AMORT OR	AMORT OR
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING
		Jan	Jan	Feb	Feb	Mar	Mar	
		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)	28,519,302.9	(277,296.42)	23,600,267.9	(229,468.08)	17,944,010.2	(174,471.65)
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	53,619.0	0.00	69,087.5	0.00	67,807.4	0.00
31C Firm Sales	Block 1	(0.00972)	2,346,550.9	(22,815.78)	2,328,773.7	(22,642.93)	2,328,716.6	(22,642.38)
	Block 2	(0.00972)	6,632,437.5	(64,487.94)	5,265,791.7	(51,199.89)	4,132,974.0	(40,185.37)
31C Firm Trans	Block 1	(0.00972)	29,972.0	(291.42)	29,992.0	(291.62)	30,000.0	(291.69)
	Block 2	(0.00972)	70,186.0	(682.43)	48,749.0	(473.99)	49,170.0	(478.09)
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			37,652,068.3	(365,573.99)	31,342,661.8	(304,076.51)	24,552,678.2	(238,069.18)
TOTAL AMORTIZATION				<u>(365,573.99)</u>		<u>(304,076.51)</u>		<u>(238,069.18)</u>

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of CUB Intervenor Funding
 Account Number: 186286
 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)	(e1)	(e2)	(f)	(g)
Beginning Balance								
	Nov-11	old rates	(2,546)		(0)	2.24%	(2,546)	(1,412)
		new rates (1)	(5,180)	115,851	190	2.01%	110,860	109,449
	Dec-11		(18,892)		168	2.01%	(18,725)	90,724
	Jan-12		(20,941)		134	2.01%	(20,807)	69,917
	Feb-12		(17,003)		103	2.01%	(16,900)	53,017
	Mar-12		(16,451)		75	2.01%	(16,376)	36,641
	Apr-12		(12,711)		51	2.01%	(12,660)	23,980
	May-12		(7,407)		34	2.01%	(7,373)	16,607
	Jun-12		(5,001)		24	2.01%	(4,978)	11,630
	Jul-12		(3,283)		17	2.01%	(3,266)	8,363
	Aug-12		(2,499)		12	2.01%	(2,487)	5,876
	Sep-12		(2,694)		8	2.01%	(2,686)	3,190
	Oct-12		(3,866)		2	2.01%	(3,864)	(674)
	Nov-12	old rates	(4,590)		(5)	2.24%	(4,595)	(5,270)
		new rates (1)	(3,492)	106,007	128	1.47%	102,642	97,373
	Dec-12	2	(13,656)	2.07	111	1.47%	(13,543)	83,830
	Jan-13		(20,436)		90	1.47%	(20,346)	63,484
	Feb-13		(16,321)		68	1.47%	(16,253)	47,231
	Mar-13		(12,500)		50	1.47%	(12,450)	34,781

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 Sr
 Rates Effective November 1, 2012
 Temps by Rate Schedule: 1st 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
		Jan	Jan	Feb	Feb	Mar	Mar	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0.00029)	21.0	(0.01)	43.4	(0.01)	39.4	(0.01)
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		(0.00029)	70,130,507.9	(20,436.17)	56,008,007.7	(16,320.85)	42,895,529.5	(12,499.84)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
31 Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
19		(0.01)	(36.0)	0.02	0.0	0.00	0.0	0.00
27			53,619.0	0.00	69,087.5	0.00	67,807.4	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			70,184,111.9	(20,436.16)	56,077,138.6	(16,320.86)	42,963,376.3	(12,499.85)
TOTAL AMORTIZATION				(20,436.16)		(16,320.86)		(12,499.85)

6

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

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	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance																																																																				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)																																																																				
Beginning Balance																																																																													
Nov-11		(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																																																																					

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 Sc
 Rates Effective November 1, 2012
 Temp by Rate Schedule: 1st 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	
		Jan	Jan	Jan	Feb	Feb	Mar	Mar	
		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)	601,358.5	(12.03)	502,948.2	(10.06)	462,899.3	(9.26)	
Intentionally blank									
19		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
27		0.00	53,619.0	0.00	69,087.5	0.00	67,807.4	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)	380,234.2	(7.60)	380,384.1	(7.61)	380,963.2	(7.62)	
	Block 2	(0.00002)	1,202,622.7	(24.05)	1,085,827.4	(21.72)	943,260.7	(18.87)	
31I Firm Trans	Block 1	(0.00002)	16,000.0	(0.32)	16,000.0	(0.32)	16,000.0	(0.32)	
	Block 2	(0.00002)	143,743.0	(2.87)	112,379.0	(2.25)	93,634.0	(1.87)	
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)	341,554.0	(6.83)	341,021.0	(6.82)	353,035.0	(7.06)	
	Block 2	(0.00002)	482,137.0	(9.64)	444,357.0	(8.89)	423,756.0	(8.48)	
	Block 3	(0.00002)	187,452.0	(3.75)	158,629.0	(3.17)	131,478.0	(2.63)	
	Block 4	(0.00002)	67,348.0	(1.35)	21,635.0	(0.43)	23,045.0	(0.46)	
	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)	186,394.0	(3.73)	171,398.0	(3.43)	166,350.0	(3.33)	
	Block 2	(0.00002)	171,601.0	(3.43)	126,785.0	(2.54)	142,752.0	(2.86)	
	Block 3	(0.00002)	70,000.0	(1.40)	60,000.0	(1.20)	57,403.0	(1.15)	
	Block 4	(0.00002)	104,182.0	(2.08)	19,620.0	(0.39)	12,592.0	(0.25)	
	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)	752,466.0	(15.05)	740,228.0	(14.80)	761,935.0	(15.24)	
	Block 2	(0.00002)	1,202,283.0	(24.05)	1,110,534.0	(22.21)	1,159,302.0	(23.19)	
	Block 3	(0.00002)	789,281.0	(15.79)	660,704.0	(13.21)	753,404.0	(15.07)	
	Block 4	(0.00002)	1,725,931.0	(34.52)	1,242,759.0	(24.86)	1,457,617.0	(29.15)	
	Block 5	(0.00002)	1,723,314.0	(34.47)	1,347,691.0	(26.95)	1,482,211.0	(29.64)	
	Block 6	(0.00002)	170,854.0	(3.42)	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	(0.00002)	565,976.0	(11.32)	573,160.0	(11.46)	567,050.0	(11.34)	
	Block 2	(0.00002)	745,010.0	(14.90)	734,237.0	(14.68)	706,823.0	(14.14)	
	Block 3	(0.00002)	439,037.0	(8.78)	405,939.0	(8.12)	412,222.0	(8.24)	
	Block 4	(0.00002)	990,599.0	(19.81)	960,515.0	(19.21)	926,950.0	(18.54)	
	Block 5	(0.00002)	407,006.0	(8.14)	304,117.0	(6.08)	323,103.0	(6.46)	
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00	
32C Interr Trans	Block 1	(0.00002)	80,100.0	(1.60)	79,473.0	(1.59)	79,273.0	(1.59)	
	Block 2	(0.00002)	168,636.0	(3.37)	149,049.0	(2.98)	150,005.0	(3.00)	
	Block 3	(0.00002)	103,871.0	(2.08)	100,000.0	(2.00)	100,000.0	(2.00)	
	Block 4	(0.00002)	403,683.0	(8.07)	362,240.0	(7.24)	353,846.0	(7.08)	
	Block 5	(0.00002)	650,846.0	(13.02)	387,992.0	(7.76)	407,782.0	(8.16)	
	Block 6	(0.00002)	0.0	0.00	0.0	0.00	0.0	0.00	
32I Interr Trans	Block 1	(0.00002)	672,193.0	(13.44)	672,914.0	(13.46)	660,511.0	(13.21)	
	Block 2	(0.00002)	1,140,648.0	(22.81)	1,137,963.0	(22.76)	1,121,022.0	(22.42)	
	Block 3	(0.00002)	897,349.0	(17.95)	803,399.0	(16.07)	806,214.0	(16.12)	
	Block 4	(0.00002)	2,361,113.0	(47.22)	2,235,394.0	(44.71)	2,268,065.0	(45.36)	
	Block 5	(0.00002)	5,272,056.0	(105.44)	4,868,870.0	(97.38)	4,909,992.0	(98.20)	
	Block 6	(0.00002)	9,433,965.0	(188.68)	7,126,416.0	(142.53)	8,621,510.0	(172.43)	
Intentionally blank									
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
TOTALS			34,704,464.4	(693.01)	29,513,665.2	(588.89)	31,303,812.6	(624.74)	
TOTAL AMORTIZATION				(693.01)	(588.89)	(624.74)			

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)
		new rates (1)		37,900	63	2.01%	37,963	63
	Dec-11		0		0	2.01%	0	64
	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)	0
	Sep-12		0		0	2.01%	0	0
	Oct-12		0		0	2.01%	0	0
	Nov-12		0		0	1.47%	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

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

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	28	29	30	31	32	33	34	35	36	37	38	39	40		
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																																

History truncated for ease of viewing

NOTES

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

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

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	Amortization	Transfers	Interest Rate	Interest	Activity	Balance															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)																	
Beginning Balance																								
		Nov-11	new (1)	8,179	9,596	2.01%	(334)	17,442	(213,000)															
		Dec-11		27,947		2.01%	(304)	27,643	(195,559)															
		Jan-12		30,865		2.01%	(255)	30,610	(167,915)															
		Feb-12		25,404		2.01%	(209)	25,195	(137,305)															
		Mar-12		24,597		2.01%	(167)	24,430	(112,110)															
		Apr-12		19,372		2.01%	(131)	19,241	(87,681)															
		May-12		11,986		2.01%	(105)	11,881	(68,439)															
		Jun-12		8,657		2.01%	(87)	8,570	(56,558)															
		Jul-12		6,301		2.01%	(75)	6,225	(47,988)															
		Aug-12		5,203		2.01%	(66)	5,137	(41,763)															
		Sep-12		5,531		2.01%	(57)	5,474	(36,626)															
		Oct-12		7,259		2.01%	(46)	7,213	(31,152)															
		Nov-12	old	7,063		2.01%	(34)	7,029	(23,939)															
		Nov-12	new (2)	35,487	(967,321)	1.47%	(1,163)	(932,996)	(16,910)															
		Dec-12		127,774		1.47%	(1,085)	126,689	(949,906)															
		Jan-13		188,215		1.47%	(893)	187,322	(823,218)															
		Feb-13		152,567		1.47%	(686)	151,882	(635,896)															
		Mar-13		119,108		1.47%	(520)	118,588	(484,014)															
									(365,427)															

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 Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedule: 1st 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
		Jan	Jan	Jan	Feb	Feb	Mar	Mar
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00281	21.0	0.06	43.4	0.12	39.4	0.11
1C		0.00191	0.0	0.00	0.0	0.00	0.0	0.00
2R		0.00190	70,130,507.9	133,247.97	56,008,007.7	106,415.21	42,895,529.5	81,501.51
3C Firm Sales		0.00134	28,519,302.9	38,215.87	23,600,267.9	31,624.36	17,944,010.2	24,044.97
Intentionally blank								
3I Firm Sales		0.00114	601,358.5	685.55	502,948.2	573.36	462,899.3	527.71
Intentionally blank								
19		0.00	(36.0)	0.00	0.0	0.00	0.0	0.00
27		0.00	53,619.0	0.00	69,087.5	0.00	67,807.4	0.00
31C Firm Sales	Block 1	0.00096	2,346,550.9	2,252.69	2,328,773.7	2,235.62	2,328,716.6	2,235.57
	Block 2	0.00087	6,632,437.5	5,770.22	5,265,791.7	4,581.24	4,132,974.0	3,595.69
31C Firm Trans	Block 1	0.00082	29,972.0	24.58	29,992.0	24.59	30,000.0	24.60
	Block 2	0.00075	70,186.0	52.64	48,749.0	36.56	49,170.0	36.88
31C Interr Sales	Block 1 (0.00078)	0.0	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2 (0.00071)	0.0	0.0	0.00	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00077	380,234.2	292.78	380,384.1	292.90	380,963.2	293.34
	Block 2	0.00069	1,202,622.7	829.81	1,065,827.4	749.22	943,260.7	650.85
31I Firm Trans	Block 1	0.00070	16,000.0	11.20	16,000.0	11.20	16,000.0	11.20
	Block 2	0.00063	143,743.0	90.56	112,379.0	70.80	93,634.0	58.99
31I Interr Sales	Block 1 (0.00090)	0.0	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2 (0.00081)	0.0	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00052	612,665.0	318.59	612,907.0	318.71	597,488.0	310.69
	Block 2	0.00044	734,394.0	323.13	593,063.0	260.95	565,568.0	248.85
	Block 3	0.00031	309,096.0	95.82	123,128.0	38.17	137,701.0	42.69
	Block 4	0.00018	77,354.0	13.92	25,053.0	4.51	23,280.0	4.19
	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	341,554.0	157.11	341,021.0	156.87	353,035.0	162.40
	Block 2	0.00040	482,137.0	192.85	444,357.0	177.74	423,756.0	169.50
	Block 3	0.00028	187,452.0	52.49	158,629.0	44.42	131,478.0	36.81
	Block 4	0.00016	67,348.0	10.78	21,635.0	3.46	23,045.0	3.69
	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	186,394.0	78.29	171,398.0	71.99	166,350.0	69.87
	Block 2	0.00036	171,601.0	61.78	126,785.0	45.64	142,752.0	51.39
	Block 3	0.00025	70,000.0	17.50	60,000.0	15.00	57,403.0	14.35
	Block 4	0.00015	104,182.0	15.63	19,620.0	2.94	12,592.0	1.89
	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	752,468.0	316.04	740,228.0	310.90	761,935.0	320.01
	Block 2	0.00036	1,202,283.0	432.82	1,110,534.0	399.79	1,159,302.0	417.35
	Block 3	0.00025	789,281.0	197.32	660,704.0	165.18	753,404.0	188.35
	Block 4	0.00015	1,725,931.0	258.89	1,242,759.0	186.41	1,457,617.0	218.64
	Block 5	0.00008	1,723,314.0	137.87	1,347,691.0	107.82	1,482,211.0	118.58
	Block 6	0.00004	170,854.0	6.83	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.00044	524,895.0	230.95	524,086.0	230.60	553,736.0	243.64
	Block 2	0.00038	886,889.0	337.02	740,633.0	281.44	798,105.0	303.28
	Block 3	0.00027	542,478.0	146.47	407,128.0	109.92	450,492.0	121.63
	Block 4	0.00015	922,719.0	138.41	535,932.0	80.39	592,455.0	88.87
	Block 5	0.00009	99,197.0	8.93	6,649.0	0.60	2,736.0	0.25
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00043	505,976.0	243.37	573,160.0	246.46	567,050.0	243.83
	Block 2	0.00037	745,010.0	275.65	734,237.0	271.67	706,823.0	261.52
	Block 3	0.00026	439,037.0	114.15	405,939.0	105.54	412,222.0	107.18
	Block 4	0.00015	990,599.0	148.59	960,515.0	144.08	926,950.0	139.04
	Block 5	0.00009	407,006.0	36.63	304,117.0	27.37	323,103.0	29.08
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00039	80,100.0	31.24	79,473.0	30.99	79,773.0	30.92
	Block 2	0.00033	168,636.0	55.65	149,049.0	49.19	150,005.0	49.50
	Block 3	0.00024	103,871.0	24.93	100,000.0	24.00	100,000.0	24.00
	Block 4	0.00014	403,683.0	56.52	362,240.0	50.71	353,846.0	49.54
	Block 5	0.00008	650,846.0	52.07	387,992.0	31.04	407,782.0	32.62
	Block 6	0.00004	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00039	672,193.0	262.16	672,914.0	262.44	660,511.0	257.60
	Block 2	0.00033	1,140,648.0	376.41	1,137,963.0	375.53	1,121,022.0	369.94
	Block 3	0.00024	897,349.0	215.36	803,399.0	192.82	806,214.0	193.49
	Block 4	0.00014	2,361,113.0	330.56	2,235,394.0	312.96	2,268,065.0	317.53
	Block 5	0.00008	5,272,056.0	421.76	4,868,870.0	389.51	4,909,992.0	392.80
	Block 6	0.00004	9,433,965.0	377.36	7,126,416.0	285.06	8,621,510.0	344.86
Intentionally blank								
33		0.00002	8,464,860.0	169.30	6,965,580.0	139.31	7,289,255.0	145.79
TOTALS			155,607,953.6	188,215.08	127,329,449.6	152,567.31	109,695,068.3	119,107.58

TOTAL AMORTIZATION

188,215.08

152,567.31

119,107.58

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

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)	(e2)	(f)	(g)												
Beginning Balance																			
Nov-11	old rates	767,243		(2,782)	2.24%	764,461	(1,109,749)												
Nov-11	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)												
Nov-12	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)												

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.

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: 1st Quarter 2013

Schedule	Block	191401 AMORT WACOG OR	191401 AMORT WACOG OR		191401 AMORT WACOG OR		191401 AMORT WACOG OR		191401 AMORT WACOG OR	
			Jan	Feb	Jan	Feb	Jan	Feb	Jan	Feb
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.01034	21.0	0.22	43.4	0.45	39.4	0.41		
1C		0.01034	0.0	0.00	0.0	0.00	0.0	0.00		
2R		0.01034	70,130,507.9	725,484.04	56,008,007.7	579,390.01	42,895,529.5	443,744.43		
3C Firm Sales		0.01034	28,519,302.9	295,025.66	23,600,267.9	244,139.37	17,944,010.2	185,626.68		
Intentionally blank										
3I Firm Sales		0.01034	601,358.5	6,220.92	502,948.2	5,202.88	462,899.3	4,788.59		
Intentionally blank										
19		0.01	(36.0)	(0.02)	0.0	0.00	0.0	0.00		
27		0.00	53,619.0	0.00	69,087.5	0.00	67,807.4	0.00		
31C Firm Sales	Block 1	0.01034	2,346,550.9	24,274.53	2,328,773.7	24,090.63	2,328,716.6	24,090.04		
	Block 2	0.01034	6,632,437.5	68,611.05	5,265,791.7	54,473.41	4,132,974.0	42,754.67		
31C Firm Trans	Block 1	0.00000	29,972.0	0.00	29,992.0	0.00	30,000.0	0.00		
	Block 2	0.00000	70,186.0	0.00	48,749.0	0.00	49,170.0	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	380,234.2	3,933.44	380,384.1	3,934.99	380,963.2	3,940.98		
	Block 2	0.01034	1,202,622.7	12,440.86	1,085,827.4	11,232.64	943,260.7	9,757.82		
31I Firm Trans	Block 1	0.00000	16,000.0	0.00	16,000.0	0.00	16,000.0	0.00		
	Block 2	0.00000	143,743.0	0.00	112,379.0	0.00	93,634.0	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	612,665.0	6,337.88	612,907.0	6,340.38	597,488.0	6,180.88		
	Block 2	0.01034	734,394.0	7,597.14	593,063.0	6,135.10	565,568.0	5,850.67		
	Block 3	0.01034	309,096.0	3,197.53	123,128.0	1,273.73	137,701.0	1,424.49		
	Block 4	0.01034	77,354.0	800.21	25,053.0	259.17	23,280.0	240.83		
	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	341,554.0	3,533.30	341,021.0	3,527.78	353,035.0	3,652.07		
	Block 2	0.01034	482,137.0	4,987.60	444,357.0	4,596.77	423,756.0	4,383.66		
	Block 3	0.01034	187,452.0	1,939.15	158,629.0	1,640.98	131,478.0	1,360.11		
	Block 4	0.01034	67,348.0	696.70	21,635.0	223.81	23,045.0	238.40		
	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	186,394.0	0.00	171,398.0	0.00	166,350.0	0.00		
	Block 2	0.00000	171,601.0	0.00	126,785.0	0.00	142,752.0	0.00		
	Block 3	0.00000	70,000.0	0.00	60,000.0	0.00	57,403.0	0.00		
	Block 4	0.00000	104,182.0	0.00	19,620.0	0.00	12,592.0	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	752,468.0	0.00	740,228.0	0.00	761,935.0	0.00		
	Block 2	0.00000	1,202,283.0	0.00	1,110,534.0	0.00	1,159,302.0	0.00		
	Block 3	0.00000	789,281.0	0.00	660,704.0	0.00	753,404.0	0.00		
	Block 4	0.00000	1,725,931.0	0.00	1,242,759.0	0.00	1,457,617.0	0.00		
	Block 5	0.00000	1,723,314.0	0.00	1,347,691.0	0.00	1,482,211.0	0.00		
	Block 6	0.00000	170,854.0	0.00	0.0	0.00	0.0	0.00		
32C Interr Sales	Block 1	0.01034	524,895.0	5,429.92	524,086.0	5,421.55	553,736.0	5,728.27		
	Block 2	0.01034	886,989.0	9,174.66	740,633.0	7,661.68	798,105.0	8,256.21		
	Block 3	0.01034	542,478.0	5,611.81	407,128.0	4,211.65	450,492.0	4,660.24		
	Block 4	0.01034	922,719.0	9,545.32	535,932.0	5,544.09	592,455.0	6,128.81		
	Block 5	0.01034	99,197.0	1,026.17	6,649.0	68.78	2,736.0	28.30		
	Block 6	0.01034	0.0	0.00	0.0	0.00	0.0	0.00		
32I Interr Sales	Block 1	0.01034	565,976.0	5,854.89	573,160.0	5,929.21	567,050.0	5,866.00		
	Block 2	0.01034	745,010.0	7,706.96	734,237.0	7,595.51	706,823.0	7,311.92		
	Block 3	0.01034	439,037.0	4,541.74	405,939.0	4,199.35	412,222.0	4,264.34		
	Block 4	0.01034	990,599.0	10,247.52	960,515.0	9,936.31	926,950.0	9,589.09		
	Block 5	0.01034	407,006.0	4,210.38	304,117.0	3,146.02	323,103.0	3,342.43		
	Block 6	0.01034	0.0	0.00	0.0	0.00	0.0	0.00		
32C Interr Trans	Block 1	0.00000	80,100.0	0.00	79,473.0	0.00	79,273.0	0.00		
	Block 2	0.00000	168,636.0	0.00	149,049.0	0.00	150,005.0	0.00		
	Block 3	0.00000	103,871.0	0.00	100,000.0	0.00	100,000.0	0.00		
	Block 4	0.00000	403,683.0	0.00	362,240.0	0.00	353,846.0	0.00		
	Block 5	0.00000	650,846.0	0.00	387,992.0	0.00	407,782.0	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	672,193.0	0.00	672,914.0	0.00	660,511.0	0.00		
	Block 2	0.00000	1,140,648.0	0.00	1,137,963.0	0.00	1,121,022.0	0.00		
	Block 3	0.00000	897,349.0	0.00	803,399.0	0.00	806,214.0	0.00		
	Block 4	0.00000	2,361,113.0	0.00	2,235,394.0	0.00	2,268,065.0	0.00		
	Block 5	0.00000	5,272,056.0	0.00	4,868,870.0	0.00	4,909,992.0	0.00		
	Block 6	0.00000	9,433,955.0	0.00	7,126,416.0	0.00	8,621,510.0	0.00		
Intentionally blank										
33		0.00000	8,464,860.0	0.00	6,965,580.0	0.00	7,289,255.0	0.00		
TOTALS			155,607,953.6	1,228,429.58	127,329,449.6	1,000,176.25	109,695,068.30	793,210.34		
			Amortization for Switchers See pages 16-18 for details	6,802.20		5,288.39		5,567.05		
TOTAL AMORTIZATION				1,235,231.78		1,005,464.64		798,777.39		

NW Natural
1st 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 2/06/2013 3:59 AM
 Job: CNNBLRJRPC/CNNBLRJRJP

For Revenue Date: 01/2013

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 Cor	31CTF	COM T	Commercial Transpoi	25,582.00	103,720.00	(272.45)
OR	ADJC	31SDC	OR Sales-Deferred Cor	31ITF	FRM T	Industrial Firm Transt	34,087.00	166,266.00	(363.03)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTF	COM T	Commercial Transpoi	154,456.00	532,177.00	(1,644.97)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITF	FRM T	Industrial Firm Transt	269,099.00	6,814,512.00	(2,865.90)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTI	INT T	Industrial Interr Tran:	119,759.00	1,407,136.00	(1,275.43)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITI	INT T	Industrial Interr Tran:	54,565.00	19,742,474.00	(581.12)
WA	ADJC	SDC42	WA Sales-Deferred Coi	I42TF	FRM T	Industrial Firm Transt	14,036.00	452,305.00	(254.19)
WA	ADJC	SDC42	WA Sales-Deferred Coi	I42TI	INT T	Industrial Interr Tran:	57,900.00	787,376.00	(1,048.57)
Oregon									
							Firm		(5,146.35)
							Interruptible		(1,856.55)
									(7,002.90)
2.866%									
<u>To Amortize:</u>							w/out Rev Sens		
Firm									4,998.86
Interruptible									1,803.34
									6,802.20
Washington									
							Firm		(254.19)
							Interruptible		(1,048.57)
									(1,302.76)
									0.00
4.372%									
<u>To Amortize:</u>							w/out Rev Sens		
Firm									243.08
Interruptible									1,002.73
									1,245.81

NW Natural
 1st 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 3/05/2013 4:55 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 02/2013

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 Cor	31CTF	COM T	Commercial Transpo	19,060.00	78,741.00	(202.99)
OR	ADJC	31SDC	OR Sales-Deferred Cor	31ITF	FRM T	Industrial Firm Transf	21,178.00	128,379.00	(225.55)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTF	COM T	Commercial Transpo	101,841.00	377,803.00	(1,084.60)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITF	FRM T	Industrial Firm Transf	225,704.00	5,369,301.00	(2,403.74)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTI	INT T	Industrial Interr Tran:	95,207.00	1,078,754.00	(1,013.95)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITI	INT T	Industrial Interr Tran:	48,226.00	17,179,647.00	(513.60)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42TF	FRM T	Industrial Firm Transf	12,609.00	374,687.00	(228.35)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42TI	INT T	Industrial Interr Tran:	50,339.00	663,828.00	(911.64)
Oregon									
							Firm		(3,916.88)
							Interruptible		(1,527.55)
									<u>(5,444.43)</u>
							To Amortize:		2.866%
							Firm	w/out Rev Sens	3,804.62
							Interruptible		<u>1,483.77</u>
									<u>5,288.39</u>
Washington									
							Firm		(228.35)
							Interruptible		(911.64)
									<u>(1,139.99)</u>
									0.00
							To Amortize:		4.372%
							Firm	w/out Rev Sens	218.37
							Interruptible		<u>871.78</u>
									<u>1,090.15</u>

NW Natural

1st 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 4/03/2013 4:52 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 03/2013

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 Cor	31CTF	COM T	Commercial Transpoi	17,848.00	79,170.00	(190.08)
OR	ADJC	31SDC	OR Sales-Deferred Cor	31ITF	FRM T	Industrial Firm Transj	21,894.00	109,634.00	(233.18)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTF	COM T	Commercial Transpoi	115,743.00	379,097.00	(1,232.66)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITF	FRM T	Industrial Firm Transj	245,709.00	5,721,599.00	(2,616.79)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTI	INT T	Industrial Interr Tran:	94,428.00	1,090,906.00	(1,005.66)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITI	INT T	Industrial Interr Tran:	42,529.00	19,117,022.00	(452.94)
WA	ADJC	SDC42	WA Sales-Deferred Coi	I42TF	FRM T	Industrial Firm Transj	13,681.00	395,070.00	(247.76)
WA	ADJC	SDC42	WA Sales-Deferred Coi	I42TI	INT T	Industrial Interr Tran:	39,073.00	741,684.00	(707.61)

Oregon

Firm	(4,272.71)
Interruptible	(1,458.60)
	<u>(5,731.31)</u>

To Amortize:	2.866%
Firm	w/out Rev Sens
	4,150.25
Interruptible	1,416.80
	<u>5,567.05</u>

Washington

Firm	(247.76)
Interruptible	(707.61)
	<u>(955.37)</u>
	0.00

To Amortize:	4.372%
Firm	w/out Rev Sens
	236.93
Interruptible	676.67
	<u>913.60</u>

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)	(e)		(f)	(g)									
74		Beginning Balance		(183,139)		2,917	2,917	2.24%	(180,222)	1,474,120									
75		Nov-11	old rates	(13,570)	(543,952)	(922)	(922)	2.01%	(558,444)	915,676									
76		Dec-11	new rates (1)	(47,317)		1,494	1,494	2.01%	(45,823)	869,854									
77		Jan-12		(52,292)		1,413	1,413	2.01%	(50,879)	818,975									
78		Feb-12		(43,075)		1,336	1,336	2.01%	(41,739)	777,236									
79		Mar-12		(41,731)		1,267	1,267	2.01%	(40,464)	736,772									
80		Apr-12		(32,887)		1,207	1,207	2.01%	(31,680)	705,092									
81		May-12		(20,395)		1,164	1,164	2.01%	(19,231)	685,861									
82		Jun-12		(14,802)		1,136	1,136	2.01%	(13,666)	672,195									
83		Jul-12		(10,767)		1,117	1,117	2.01%	(9,650)	662,545									
84		Aug-12		(8,921)		1,102	1,102	2.01%	(7,818)	654,726									
85		Sep-12		(9,595)		1,089	1,089	2.01%	(8,507)	646,220									
86		Oct-12		(12,583)		1,072	1,072	2.01%	(11,511)	634,708									
87		Nov-12	old rates	(11,462)		1,054	1,054	2.01%	(10,409)	624,299									
88			new rates (1)	53,276	(1,792,770)	(2,164)	(2,164)	1.47%	(1,741,658)	(1,117,359)									
89		Dec-12	2	194,000	(2.95)	(1,250)	(1,250)	1.47%	192,747	(924,612)									
90		Jan-13		285,352		(958)	(958)	1.47%	284,394	(640,218)									
91		Feb-13		231,812		(642)	(642)	1.47%	231,170	(409,048)									
92		Mar-13		181,444		(390)	(390)	1.47%	181,054	(227,994)									

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 Sx
Rates Effective November 1, 2012
Temps by Rate Schedule: 1st Quarter 2013

Schedule	Block	191411		191411		191411		191411		191411	
		AMORT		AMORT		AMORT		AMORT		AMORT	
		DEMAND OR		DEMAND OR		DEMAND OR		DEMAND OR		DEMAND OR	
		Jan		Jan		Feb		Feb		Mar	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
JR	0.00251	21.0	0.05		43.4	0.11		39.4		0.10	
JC	0.00251	0.0	0.00		0.0	0.00		0.0		0.00	
JR	0.00251	70,130,507.9	175,751.06		56,008,007.7	140,359.27		42,895,529.5		107,498.65	
JC Firm Sales	0.00251	28,519,302.9	71,471.00		23,600,267.9	59,143.62		17,944,010.2		44,968.72	
Intentionally blank											
J1 Firm Sales	0.00251	601,358.5	1,507.04		502,948.2	1,260.42		462,899.3		1,160.05	
Intentionally blank											
J9	0.05	(36.0)	(0.09)		0.0	0.00		0.0		0.00	
J7	0.00	53,619.0	0.00		69,087.5	0.00		67,807.4		0.00	
J1C Firm Sales	Block 1 0.00251	2,346,550.9	5,880.59		2,328,773.7	5,836.04		2,328,716.6		5,835.90	
	Block 2 0.00251	6,632,437.5	16,621.27		5,265,791.7	13,196.38		4,132,974.0		10,357.47	
J1C Firm Trans	Block 1 0.00000	29,972.0	0.00		29,992.0	0.00		30,000.0		0.00	
	Block 2 0.00000	70,186.0	0.00		48,749.0	0.00		49,170.0		0.00	
J1C Interr Sales	Block 1 0.00030	0.0	0.00		0.0	0.00		0.0		0.00	
	Block 2 0.00030	0.0	0.00		0.0	0.00		0.0		0.00	
J1I Firm Sales	Block 1 0.00251	380,234.2	952.89		380,384.1	953.26		380,963.2		954.72	
	Block 2 0.00251	1,202,622.7	3,013.84		1,085,827.4	2,721.15		943,260.7		2,363.87	
J1I Firm Trans	Block 1 0.00000	16,000.0	0.00		16,000.0	0.00		16,000.0		0.00	
	Block 2 0.00000	143,743.0	0.00		112,379.0	0.00		93,634.0		0.00	
J1I Interr Sales	Block 1 0.00030	0.0	0.00		0.0	0.00		0.0		0.00	
	Block 2 0.00030	0.0	0.00		0.0	0.00		0.0		0.00	
J2C Firm Sales	Block 1 0.00251	612,665.0	1,535.37		612,907.0	1,535.98		597,488.0		1,497.34	
	Block 2 0.00251	734,394.0	1,840.43		593,063.0	1,486.25		565,568.0		1,417.35	
	Block 3 0.00251	309,096.0	774.61		123,128.0	308.57		137,701.0		345.09	
	Block 4 0.00251	77,354.0	193.85		25,053.0	62.78		23,280.0		58.34	
	Block 5 0.00251	0.0	0.00		0.0	0.00		0.0		0.00	
	Block 6 0.00251	0.0	0.00		0.0	0.00		0.0		0.00	
J2I Firm Sales	Block 1 0.00251	341,554.0	855.95		341,021.0	854.62		353,035.0		884.73	
	Block 2 0.00251	482,137.0	1,208.26		444,357.0	1,113.58		423,756.0		1,061.96	
	Block 3 0.00251	187,452.0	469.77		158,629.0	397.53		131,478.0		329.49	
	Block 4 0.00251	67,348.0	168.78		21,635.0	54.22		23,045.0		57.38	
	Block 5 0.00251	0.0	0.00		0.0	0.00		0.0		0.00	
	Block 6 0.00251	0.0	0.00		0.0	0.00		0.0		0.00	
J2C Firm Trans	Block 1 0.00000	186,394.0	0.00		171,398.0	0.00		166,350.0		0.00	
	Block 2 0.00000	171,601.0	0.00		126,785.0	0.00		142,752.0		0.00	
	Block 3 0.00000	70,000.0	0.00		60,000.0	0.00		57,403.0		0.00	
	Block 4 0.00000	104,182.0	0.00		19,620.0	0.00		12,592.0		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	
J2I Firm Trans	Block 1 0.00000	752,468.0	0.00		740,228.0	0.00		761,935.0		0.00	
	Block 2 0.00000	1,202,283.0	0.00		1,110,534.0	0.00		1,159,302.0		0.00	
	Block 3 0.00000	789,281.0	0.00		660,704.0	0.00		753,404.0		0.00	
	Block 4 0.00000	1,725,931.0	0.00		1,242,759.0	0.00		1,457,617.0		0.00	
	Block 5 0.00000	1,723,314.0	0.00		1,347,691.0	0.00		1,482,211.0		0.00	
	Block 6 0.00000	170,854.0	0.00		0.0	0.00		0.0		0.00	
J2C Interr Sales	Block 1 0.00030	524,895.0	158.05		524,086.0	157.81		553,736.0		166.74	
	Block 2 0.00030	886,889.0	267.06		740,633.0	223.02		798,105.0		240.32	
	Block 3 0.00030	542,478.0	163.35		407,128.0	122.59		450,492.0		135.65	
	Block 4 0.00030	922,719.0	277.84		535,932.0	161.38		592,455.0		178.40	
	Block 5 0.00030	99,197.0	29.87		6,649.0	2.00		2,736.0		0.82	
	Block 6 0.00030	0.0	0.00		0.0	0.00		0.0		0.00	
J2I Interr Sales	Block 1 0.00030	565,976.0	170.42		573,160.0	172.59		567,050.0		170.75	
	Block 2 0.00030	745,010.0	224.33		734,237.0	221.09		706,823.0		212.84	
	Block 3 0.00030	439,037.0	132.20		405,939.0	122.23		412,222.0		124.13	
	Block 4 0.00030	990,599.0	298.28		960,515.0	289.23		926,950.0		279.12	
	Block 5 0.00030	407,006.0	122.56		304,117.0	91.57		323,103.0		97.29	
	Block 6 0.00030	0.0	0.00		0.0	0.00		0.0		0.00	
J2C Interr Trans	Block 1 0.00000	80,100.0	0.00		79,473.0	0.00		79,273.0		0.00	
	Block 2 0.00000	168,636.0	0.00		149,049.0	0.00		150,005.0		0.00	
	Block 3 0.00000	103,871.0	0.00		100,000.0	0.00		100,000.0		0.00	
	Block 4 0.00000	403,683.0	0.00		362,240.0	0.00		353,846.0		0.00	
	Block 5 0.00000	650,846.0	0.00		387,992.0	0.00		407,782.0		0.00	
	Block 6 0.00000	0.0	0.00		0.0	0.00		0.0		0.00	
J2I Interr Trans	Block 1 0.00000	672,193.0	0.00		672,914.0	0.00		660,511.0		0.00	
	Block 2 0.00000	1,140,648.0	0.00		1,137,963.0	0.00		1,121,022.0		0.00	
	Block 3 0.00000	897,349.0	0.00		803,399.0	0.00		806,214.0		0.00	
	Block 4 0.00000	2,361,113.0	0.00		2,235,394.0	0.00		2,268,065.0		0.00	
	Block 5 0.00000	5,272,056.0	0.00		4,868,870.0	0.00		4,909,992.0		0.00	
	Block 6 0.00000	9,433,965.0	0.00		7,126,416.0	0.00		8,621,510.0		0.00	
Intentionally blank											
J3	0.00000	8,464,860.0	0.00		6,965,580.0	0.00		7,289,255.0		0.00	
TOTALS		155,607,953.6	284,088.63		127,329,449.6	230,847.29		109,695,068.30		180,397.59	
		Amortization for Switchers		1,263.48	964.88		1,046.66				
		See pages 21-23 for details									
TOTAL AMORTIZATION		285,352.11		231,812.17		181,444.25					

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NW Natural

1st 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 2/06/2013 3:59 AM

Job: CNNBURJRPC/CNNBLRJR

For Revenue Date: 01/2013

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-Deferre	31CTF	COM T	Commercial Transpo	25,582.00	103,720.00	(66.00)
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Trans	34,087.00	166,266.00	(87.95)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpo	154,456.00	532,177.00	(398.49)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	269,099.00	6,814,512.00	(694.28)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INT T	Industrial Interr Tran	119,759.00	1,407,136.00	(37.13)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Tran	54,565.00	19,742,474.00	(16.91)
WA	ADJD	FDD42	WA Firm Sales-Deferre	I42TF	FRM T	Industrial Firm Trans	14,036.00	452,305.00	(200.01)
WA	ADJD	IDD42	WA Intp. Sales-Deferre	I42TI	INT T	Industrial Interr Tran	57,900.00	787,376.00	(288.34)
Oregon									
							Firm		(1,246.72)
							Interruptible		(54.04)
									(1,300.76)
2.866%									
<u>To Amortize:</u>							w/out Rev Sens		
Firm									1,210.99
Interruptible									52.49
									1,263.48
Washington									
							Firm		(200.01)
							Interruptible		(288.34)
									(488.35)
0.00									
4.372%									
<u>To Amortize:</u>							w/out Rev Sens		
Firm									191.27
Interruptible									275.73
									467.00

NW Natural

1st 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 3/05/2013 4:55 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 02/2013

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-Deferre	31CTF	COM T	Commercial Transpo	19,060.00	78,741.00	(49.17)
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Transj	21,178.00	128,379.00	(54.64)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpo	101,841.00	377,803.00	(262.75)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Transj	225,704.00	5,369,301.00	(582.31)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INT T	Industrial Interr Tran:	95,207.00	1,078,754.00	(29.51)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Tran:	48,226.00	17,179,647.00	(14.96)
WA	ADJD	FDD42	WA Firm Sales-Deferre	I42TF	FRM T	Industrial Firm Transj	12,609.00	374,687.00	(179.68)
WA	ADJD	IDD42	WA Intp. Sales-Deferre	I42TI	INT T	Industrial Interr Tran:	50,339.00	663,828.00	(250.68)

Oregon	Firm	Interruptible
	(948.87)	(44.47)
		(993.34)

To Amortize:	w/out Rev Sens
Firm	921.68
Interruptible	43.20
	964.88

Washington	Firm	Interruptible
	(179.68)	(250.68)
		(430.36)
		0.00

To Amortize:	w/out Rev Sens
Firm	171.82
Interruptible	239.72
	411.54

NW Natural

1st 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 4/03/2013 4:52 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 03/2013

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-Deferre	31CTF	COM T	Commercial Transport Ser	17,848.00	79,170.00	(46.04)
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Transport	21,894.00	109,634.00	(56.49)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transport Ser	115,743.00	379,097.00	(298.62)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Transport	245,709.00	5,721,599.00	(633.94)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INT T	Industrial Interr Transport	94,428.00	1,090,906.00	(29.27)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Transport	42,529.00	19,117,022.00	(13.19)
WA	ADJD	FDD42	WA Firm Sales-Deferre	I42TF	FRM T	Industrial Firm Transport	13,681.00	395,070.00	(194.95)
WA	ADJD	IDD42	WA Intp. Sales-Deferre	I42TI	INT T	Industrial Interr Transport	39,073.00	741,684.00	(194.58)
Oregon									
							Firm		(1,035.09)
							Interruptible		(42.46)
									(1,077.55)
2.866%									
							To Amortize:	w/out Rev Sens	
							Firm		1,005.42
							Interruptible		41.24
									1,046.66
Washington									
							Firm		(194.95)
							Interruptible		(194.58)
									(389.53)
									0.00
4.372%									
							To Amortize:	w/out Rev Sens	
							Firm		186.43
							Interruptible		186.07
									372.50

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	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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		482,332		8,374	7.78%	490,707	1,541,201
	Feb-13		(865,323)		7,187	7.78%	(858,136)	683,065
	Mar-13		3,199,584		14,801	7.78%	3,214,384	3,897,449

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

Company:
State:
Description:
Account Number:

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

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	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	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
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		1,550	8.618%	(2,316,154)	275,865																																																																																			
	Dec-11		1,142,978	(2,434,808)	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		885,243		13,266	7.78%	898,509	2,502,036																																																																																			
	Feb-13		(177,675)		15,646	7.78%	(162,029)	2,340,007																																																																																			
	Mar-13		888,504		18,051	7.78%	906,555	3,246,562																																																																																			

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

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**NW Natural
Adjustment to Actuals - Decoupling Estimate
MARCH 2013
Decoupling Worksheet**

	Baseline		Decoupling		Decoupling		Allowed Margin Rate Per Therm	Variance	Amount to Record @ 100%	Previously Booked	Total Amount to Record
	Usage Per Customer w/ elasticity	Customer	Period Actual	Period Normalized	Baseline Total Usage	Actual Use					
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Residential											
1 Jan-13	104.4	556,831	58,133,156	56,961,337	(1,171,819)	\$0.41161	(\$482,332.46)	(\$482,332.46)	0.00	0.00	
2 Feb-13	85.0	557,539	47,390,815	49,493,104	2,102,289	\$0.41161	865,323.18	865,323.18	0.00	0.00	
3 Mar-13	73.0	557,775	40,717,575	32,944,237	(7,773,338)	\$0.41161	(3,199,583.70)	(3,199,583.70)	0.00	(3,199,583.70)	
4 Apr-13	51.4	0	0	0	0	\$0.41161	0.00	0.00	0.00	0.00	
5 May-13	31.7	0	0	0	0	\$0.41161	0.00	0.00	0.00	0.00	
6 Jun-13	17.7	0	0	0	0	\$0.41161	0.00	0.00	0.00	0.00	
7 Jul-13	15.5	0	0	0	0	\$0.41161	0.00	0.00	0.00	0.00	
8 Aug-13	15.5	0	0	0	0	\$0.41161	0.00	0.00	0.00	0.00	
9 Sep-13	16.8	0	0	0	0	\$0.41161	0.00	0.00	0.00	0.00	
10 Oct-13	40.2	0	0	0	0	\$0.41161	0.00	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	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	0.00	
13 Total Residential	635.6		248,789,119	239,425,536	(9,363,583)		(3,854,144.40)	(3,854,144.40)	(654,560.70)	(3,199,583.70)	
	0.0										
Commercial											
14 Jan-13	576.8	57,784	33,329,811	30,483,278	(2,846,533)	\$0.31099	(\$885,243.36)	(\$885,243.36)	0.00	0.00	
15 Feb-13	474.0	57,887	27,438,438	28,009,758	571,320	\$0.31099	177,674.65	177,674.65	0.00	0.00	
16 Mar-13	416.8	57,827	24,102,294	21,245,277	(2,857,017)	\$0.31099	(888,503.65)	(888,503.65)	0.00	(888,503.65)	
17 Apr-13	306.9	0	0	0	0	\$0.31099	0.00	0.00	0.00	0.00	
18 May-13	213.0	0	0	0	0	\$0.31099	0.00	0.00	0.00	0.00	
19 Jun-13	147.5	0	0	0	0	\$0.31099	0.00	0.00	0.00	0.00	
20 Jul-13	142.6	0	0	0	0	\$0.31099	0.00	0.00	0.00	0.00	
21 Aug-13	142.6	0	0	0	0	\$0.31099	0.00	0.00	0.00	0.00	
22 Sep-13	144.0	0	0	0	0	\$0.31099	0.00	0.00	0.00	0.00	
23 Oct-13	252.8	0	0	0	0	\$0.31099	0.00	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	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	0.00	
26 Total Commercial	3,844.8		143,991,146	133,739,931	(10,251,215)		(3,188,025.35)	(3,188,025.35)	(2,299,521.70)	(888,503.65)	
	0.0										

3

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. 12-312

Debit (Credit)	Month/Year (a)	Note (b)	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)
	70										
	71										
	72										
	73										
	74										
	75	3	3,507					3,507	3,507	0	3,507
	76							0	3,507	0	3,507
	77							0	3,507	0	3,507
	78							0	3,507	0	3,507
	79	2	45,000					45,000	48,507	0	48,507
	80							0	48,507	0	48,507
	81							0	48,507	0	48,507
	82	2		45,028	(48,507)			45,028	0	45,028	93,535
	83							(48,507)	7,390	45,028	45,028
	84							7,390	7,390	45,028	52,418
	85							0	7,390	45,028	52,418
	86							0	7,390	45,028	52,418
	87							0	7,390	45,028	52,418

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

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. 12-312

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

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

2

ORDER NO. 13 002

ENTERED JAN 14 2013

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1357(41)

In the Matter of

CITIZENS' UTILITY BOARD OF OREGON

ORDER

Request for Intervenor Funding.

DISPOSITION: PAYMENT OF FUNDS ORDERED

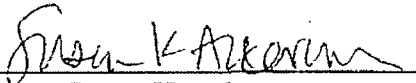
On January 2, 2013, the Citizens' Utility Board of Oregon (CUB) filed a request with the Public Utility Commission of Oregon (Commission) for payment of CUB Fund Grants for the year 2013. The request is made under the terms of the Second Amended and Restated Intervenor Funding Agreement (Agreement), approved by the Commission in Order No. 12-452.

Section 7.1 of the Agreement provides that "[u]pon request by CUB, the Commission will direct the Participating Public Utilities to pay the amounts made available for CUB Fund Grants pursuant to the terms of this agreement." The amounts made available for the CUB Fund Grants are \$66,125 each for PacifiCorp dba Pacific Power, Portland General Electric Company, and Northwest Natural Gas Company, dba NW Natural; and \$34,500 each for Cascade Natural Gas Corporation and Avista Corporation, dba Avista Utilities. The Agreement states that the utilities shall pay the amounts no later than 30 days after receipt of this order.

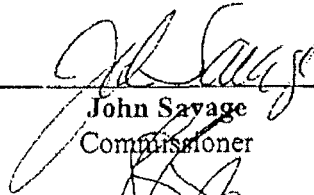
ORDER

IT IS ORDERED that, per the Second Amended and Restated Intervenor Funding Agreement; PacifiCorp dba Pacific Power; Portland General Electric Company; Northwest Natural Gas Company, dba NW Natural; Cascade Natural Gas Corporation and Avista Corporation, dba Avista Utilities shall each pay to the Citizens' Utility Board of Oregon amounts made available for the CUB Fund Grants for the year 2013.

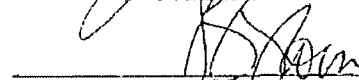
Made, entered, and effective JAN 14 2013



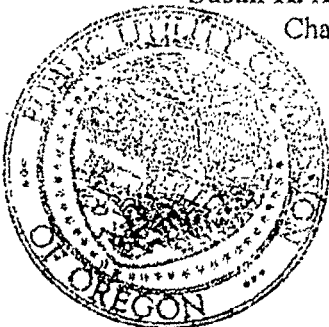
Susan K. Ackerman
Chair



John Savage
Commissioner



Stephen M. Bloom
Commissioner



Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of NWIGU Intervenor Funding
 Account Number: 186278
 Docket UM 1101
 Last order for deferral reauthorization was Order No. 12-312

Debit (Credit)	Month/Year (a)	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)		0	0
	Dec-12	2	51,194			(8,593)	51,194
	Jan-13		0			0	51,194
	Feb-13		0			0	51,194
	Mar-13		0			0	51,194

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
- 3** - October balance transferred to account 186288 for amortization

F

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 UM 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 + k)	2011 Deferral Balance (m)	2012 Deferral Balance (n)	2013 Deferral Balance (o)
	7	Beginning Balance													
	44	Nov-11	67,959		6,290	8.618%	74,249	2,820,974	0	0	0	2,820,974	915,905		
	45	Dec-11	58,509		6,789	8.618%	65,298	2,886,272	0	0	0	2,886,272	981,203		
	46	Jan-12	57,774		7,256	8.618%	65,030	2,951,302	0	0	0	2,951,302	1,046,233		
	47	Feb-12	74,957		752	8.618%	75,709	3,027,011	0	0	0	3,027,011		75,709	
	48	Mar-12	68,704		750	8.618%	69,454	3,096,465	0	0	0	3,096,465		145,163	
	49	Apr-12	74,266		1,269	8.618%	75,534	3,171,999	0	0	0	3,171,999		220,697	
	50	May-12	70,250		1,797	8.618%	72,046	3,244,046	0	0	0	3,244,046		292,743	
	51	Jun-12	59,915		2,277	8.618%	62,192	3,306,237	0	0	0	3,306,237		354,935	
	52	Jul-12	66,483		2,748	8.618%	69,231	3,375,468	0	0	0	3,375,468		424,166	
	53	Aug-12	69,647		3,256	8.618%	72,903	3,448,371	0	0	0	3,448,371		497,069	
	54	Sep-12	51,851		3,716	8.618%	55,567	3,503,938	0	0	0	3,503,938		552,636	
	55	Oct-12	58,517		4,139	8.618%	62,656	3,566,594	0	0	0	3,566,594		615,292	
	56	Nov-12	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	57	Dec-12	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	58	Jan-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	59	Feb-13	0		0	7.78%	0	3,566,594	0	0	0	3,566,594		615,292	
	60	Mar-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

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	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%			(1,784,226)	1,962,493								
		Dec-11		0		14,094	8.618%			14,094	1,976,587								
		Jan-12		0		14,195	8.618%			14,195	1,990,782								
		Feb-12		0	27	14,297	8.618%			14,324	2,005,105								
		Mar-12		0		0	8.618%	0		0	2,005,105	0							
		Apr-12	2	0		0	8.618%	0		0	2,005,105	0							
		May-12		0		0	8.618%	0		0	2,005,105	0							
		Jun-12		0		0	8.618%	0		0	2,005,105	0							
		Jul-12		538,172		1,932	8.618%	1,932		540,104	2,545,210	540,104							
		Aug-12		0		3,879	8.618%	3,879		3,879	2,549,089	543,983							
		Sep-12		0		3,907	8.618%	3,907		3,907	2,552,995	547,890							
		Oct-12		538,172		5,867	8.618%	5,867		544,039	3,097,035	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							
		Dec-12		538,172		8,870	7.78%	8,870		547,042	1,646,050	1,646,050							
		Jan-13		0		10,672	7.78%	10,672		10,672	1,656,722	1,656,722							
		Feb-13		0		10,741	7.78%	10,741		10,741	1,667,463	1,667,463							
		Mar-13		0		0	7.78%	0		0	1,667,463	0	0						

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

NOTES

1 - Transfer October balance to 186279 for amortization.

Detail of Environmental Deferrals

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186149	3/31/2013	200392-02-01	100825724	553.56	WBS 200392-02-01	100825724		3,574,815.76
186149	3/31/2013	200392-03-01	100825725	2,398.29	WBS 200392-03-01	100825725		3,577,214.05
186149	3/31/2013	200392-03-02	100825726	11,832.00	WBS 200392-03-02	100825726		3,589,046.05
186149	3/31/2013	200392-03-03	100825727	47,150.34	WBS 200392-03-03	100825727		3,636,196.39
186149	3/31/2013	200392-03-04	100825728	8,464.70	WBS 200392-03-04	100825728		3,644,661.09
186149	3/31/2013	200392-04-31	100825729	16,952.64	WBS 200392-04-31	100825729		3,661,613.73
186149	3/31/2013	200392-01-01	100828877	(5,920.50)	WBS 200392-01-01	100828877		3,655,693.23
186149	3/31/2013	200392-02-01	100828878	(26,490.80)	WBS 200392-02-01	100828878		3,629,202.43
186149	3/31/2013	200392-02-02	100828879	(152.00)	WBS 200392-02-02	100828879		3,629,050.43
186149	3/31/2013	200392-03-01	100828880	59,709.69	WBS 200392-03-01	100828880		3,688,760.12
186149	3/31/2013	200392-03-02	100828881	(57,193.28)	WBS 200392-03-02	100828881		3,631,566.84
186149	3/31/2013	200392-03-03	100828882	(209,055.75)	WBS 200392-03-03	100828882		3,422,511.09
186149	3/31/2013	200392-03-04	100828883	204,010.13	WBS 200392-03-04	100828883		3,626,521.22
3/31/2013 Total				54,436.52			March Balance =>	3,626,521.22
186149 Total				88,266.34				
186151	1/31/2013	200391-03-01-31	100810252	115,282.02	WBS 200391-03-01-31	100810252	December Balance =>	18,363,923.77
186151	1/31/2013	200391-03-01-33	100810253	(0.02)	WBS 200391-03-01-33	100810253		18,479,205.77
1/31/2013 Total				115,282.00			January Balance =>	18,479,205.77
186151	2/28/2013	200391-03-01-31	100817755	116,029.43	WBS 200391-03-01-31	100817755		18,595,235.20
186151	2/28/2013	200391-03-01-33	100817756	(0.02)	WBS 200391-03-01-33	100817756		18,595,235.18
2/28/2013 Total				116,029.41			February Balance =>	18,595,235.18
186151	3/31/2013	20130331	100820850	2,300.00	Adj Tar payment	100820850		18,597,535.18
186151	3/31/2013	200391-03-01-09	100821507	(2,300.00)	WBS 200391-03-01-09	100821507		18,595,235.18
186151	3/31/2013	200391-03-01-31	100825730	118,607.69	WBS 200391-03-01-31	100825730		18,713,842.87
186151	3/31/2013	200391-03-01-33	100825731	(0.02)	WBS 200391-03-01-33	100825731		18,713,842.85
186151	3/31/2013	200391-03-01-33	100828912	(19,343.96)	WBS 200391-03-01-33	100828912		18,694,498.89
3/31/2013 Total				99,263.71			March Balance =>	18,694,498.89
186151 Total				330,575.12				
186152	1/31/2013	200507-01-31	100810254	244.99	WBS 200507-01-31	100810254	December Balance =>	216,864.72
1/31/2013 Total				244.99			January Balance =>	217,109.71
186152	2/28/2013	200507-01-31	100817757	246.58	WBS 200507-01-31	100817757		217,356.29
2/28/2013 Total				246.58			February Balance =>	217,356.29
186152	3/31/2013	200507-01-30	100821498	(5,940.48)	WBS 200507-01-30	100821498		211,415.81
186152	3/31/2013	200507-01-31	100825732	228.92	WBS 200507-01-31	100825732		211,644.73
3/31/2013 Total				(5,711.56)			March Balance =>	211,644.73
186152 Total				(5,219.99)				
186153	1/31/2013	200508-03-01	100810255	2,356.85	WBS 200508-03-01	100810255	December Balance =>	738,720.20
186153	1/31/2013	200508-04-31	100810256	1,369.18	WBS 200508-04-31	100810256		742,446.23
1/31/2013 Total				3,726.03			January Balance =>	742,446.23
186153	2/28/2013	200508-03-01	100817758	49,265.67	WBS 200508-03-01	100817758		791,711.90
186153	2/28/2013	200508-04-31	100817759	1,385.44	WBS 200508-04-31	100817759		793,097.34
2/28/2013 Total				50,651.11			February Balance =>	793,097.34
186153	3/31/2013	200508-03-01	100821499	25,638.25	WBS 200508-03-01	100821499		818,735.59
186153	3/31/2013	200508-04-31	100825733	1,772.20	WBS 200508-04-31	100825733		820,507.79
186153	3/31/2013	200508-03-01	100828923	(69,590.00)	WBS 200508-03-01	100828923		750,917.79
186153	3/31/2013	200508-04-33	100828924	(696.00)	WBS 200508-04-33	100828924		750,221.79
3/31/2013 Total				(42,875.55)			March Balance =>	750,221.79
186153 Total				11,501.59				
186154	1/31/2013	200509-03-31	100810257	1,414.42	WBS 200509-03-31	100810257	December Balance =>	218,162.02
1/31/2013 Total				1,414.42			January Balance =>	219,576.44
186154	2/28/2013	200509-03-31	100817760	1,423.59	WBS 200509-03-31	100817760		221,000.03
2/28/2013 Total				1,423.59			February Balance =>	221,000.03
186154	3/31/2013	200509-03-31	100825734	1,432.82	WBS 200509-03-31	100825734		222,432.85
3/31/2013 Total				1,432.82			March Balance =>	222,432.85
186154 Total				4,270.83				
Grand Total				5,691,981.07				

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
Debit	(Credit)	Month/Year	Note	Commodity	Interest	Interest Rate	Storage	Hedge	Transfer	Activity	Deferral	Plus Int.	Adjusted GL						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)							
		Dec-11		(5,972,328)	(44,202)	8.618%	(27,485)	0		(6,044,015)	(9,198,992)	(9,198,992)							
69		Jan-12		(7,866,051)	(94,407)	8.618%	(27,190)	0		(7,987,648)	(17,186,640)	(17,186,640)							
70		Feb-12		(8,777,427)	(155,028)	8.618%	(22,490)	0		(8,954,945)	(26,141,585)	(26,141,585)							
71		Mar-12		(7,649,612)	(215,289)	8.618%	(22,314)	0		(7,887,215)	(34,028,800)	(34,028,800)							
72		Apr-12		(10,979)	(244,471)	8.618%	(13,398)	0		(268,848)	(34,297,648)	(34,297,648)							
73		May-12	4	(2,246,908)	(254,417)	8.618%	(9,680)	0	59	(2,510,946)	(36,808,593)	(36,808,593)							
74		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)							
75		Jul-12		(1,513,032)	(37,196)	8.618%	(6,455)	0		(1,556,683)	(5,976,198)	(5,976,198)							
76		Aug-12		713,928	(40,371)	8.618%	(4,316)	0		669,241	(5,306,957)	(5,306,957)							
77		Sep-12		(387,003)	(39,523)	8.618%	(5,799)	0		(432,325)	(5,739,283)	(5,739,283)							
78		Oct-12		(2,172,596)	(49,059)	8.618%	(10,988)	0		(2,232,643)	(7,971,926)	(7,971,926)							
79		Nov-12	1, 6	(386,011)	(1,297)	7.78%	(14,009)	0	(1)	7,570,609	(401,317)	(401,317)							
80		Dec-12	6	(1,036,582)	(6,025)	7.78%	(19,382)	0		(1,061,989)	(1,463,306)	(1,463,306)							
81		Jan-13		(1,871,064)	(15,632)	7.78%	(24,590)	0		(1,911,286)	(3,374,592)	(3,374,592)							
82		Feb-13		(2,797,663)	(31,005)	7.78%	(17,545)	0		(2,846,213)	(6,220,804)	(6,220,804)							
83		Mar-13	6	1,152,120	(36,640)	7.78%	(13,360)	0		1,102,120	(5,118,685)	(4,654,571)							
84																			
85																			
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95																			

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. An adjustment of \$48,481 was made to correct November and December 2012 deferrals.

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	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
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)	(d)	(e)	(f)	(f)	(g)	(g)	(h)	(h)	(i)	(i)												
		Nov-11	1	282,843	1,016	8.618%				(2,242,178)	(1,958,319)	283,859															
		Dec-11		(30,701)	1,928	8.618%					(28,773)	255,086															
		Jan-12		(153,865)	1,279	8.618%					(152,585)	102,501															
		Feb-12		(149,737)	198	8.618%					(149,538)	(47,038)															
		Mar-12		(145,546)	(860)	8.618%					(146,406)	(193,444)															
		Apr-12		(67,346)	(1,631)	8.618%					(68,977)	(262,421)															
		May-12		(167,088)	(2,485)	8.618%					(169,573)	(431,994)															
		Jun-12		(97,373)	(3,452)	8.618%					(100,825)	(532,819)															
		Jul-12		(150,394)	(4,367)	8.618%					(154,760)	(687,579)															
		Aug-12		(130,708)	(5,407)	8.618%					(136,115)	(823,695)															
		Sep-12		(149,983)	(6,454)	8.618%					(156,437)	(980,132)															
		Oct-12		(131,855)	(7,512)	8.618%					(139,367)	(1,119,498.90)															
		Nov-12	1	(115,017)	(373)	7.78%			1,119,499		1,004,109	(115,390)															
		Dec-12		(193,047)	(1,374)	7.78%					(194,421)	(309,811)															
		Jan-13		(288,605)	(2,944)	7.78%					(291,549)	(601,360)															
		Feb-13		(332,975)	(4,978)	7.78%					(337,953)	(939,313)															
		Mar-13		(246,181)	(6,888)	7.78%					(253,069)	(1,192,382)															

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	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
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)										
		Nov-11	1	(494,180)	(1,775)	8.618%	3,182,565	2,686,610	(495,954)										
		Dec-11		173,974	(2,937)	8.618%		171,037	(324,917)										
		Jan-12		(68,566)	(2,580)	8.618%		(71,146)	(396,063)										
		Feb-12		89,238	(2,524)	8.618%		86,714	(309,349)										
		Mar-12		(1,273,786)	(6,796)	8.618%		(1,280,581)	(1,589,931)										
		Apr-12		484,477	(9,679)	8.618%		474,798	(1,115,133)										
		May-12		(133,736)	(8,489)	8.618%		(142,225)	(1,257,358)										
		Jun-12		(255,555)	(9,948)	8.618%		(265,502)	(1,522,860)										
		Jul-12	3	(438,584)	(12,511)	8.618%	78	(451,017)	(1,973,877)										
		Aug-12		741,491	(11,513)	8.618%		729,977	(1,243,900)										
		Sep-12		69,969	(8,682)	8.618%		61,287	(1,182,612)										
		Oct-12		468,337	(6,811)	8.618%	(1)	461,525	(721,087)										
		Nov-12	1	523,678	1,698	7.78%	721,087	1,246,463	525,375										
		Dec-12	4	1,558,865	8,460	7.78%		1,567,325	2,092,700										
		Jan-13		(2,331,404)	6,010	7.78%		(2,325,394)	(232,694)										
		Feb-13		(165,824)	(2,046)	7.78%		(167,870)	(400,564)										
		Mar-13		1,243,821	1,435	7.78%		1,245,256	844,692										

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.
- 4 - Amounts in the December 2012 Demand Deferral column were adjusted in Q1 2013 by \$6,852 for a formula correction.



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.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
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							

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 2011 demand charges.

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

Line No.	October-12	November-12	December-12	January-13	February-13	March-13
1	P / M Unbilled Volumes	24,406,498	44,364,563	57,184,120	56,619,605	42,937,357
2	C / M Unbilled Volumes	44,364,563	57,184,120	56,619,605	42,937,357	28,609,699
3	Reported Cycle Billing Volumes	54,758,829	90,343,086	131,677,159	107,196,444	84,948,653
4	Calculated Calendar Month Volumes	74,715,894	103,162,653	131,112,644	93,484,196	70,619,005
5	Total Cddy Costs Incurred In ORPGA file	\$ 27,954,171	\$ 38,024,079	\$ 47,638,477	\$ 32,159,886	\$ 28,262,440
6	System Incurred WACOG Per Ttm:	0.37413	0.36958	0.36334	0.34401	0.40021
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance

Oregon Calendar Sales Volumes

	October-12	November-12	December-12	January-13	February-13	March-13
7	P / M Unbilled Volumes:	21,961,140	39,756,178	51,265,482	50,724,123	38,352,906
8	C / M Unbilled Volumes:	30,756,178	51,265,482	50,724,123	38,352,906	25,879,198
9	Reported Cycle Billing Volumes:	49,804,835	81,705,161	118,802,425	96,753,321	76,738,048
10	Calculated Calendar Month Volumes:	67,589,873	93,214,465	118,261,066	84,382,104	64,264,340
11	Less: Winter WACOG Usage	1,126,401	1,411,066	1,590,535	1,251,519	1,339,341
12	Incremental Usage	222,778				
13	Net Calculated Calendar Month Volumes:	66,250,694	91,803,379	116,670,531	83,130,585	62,924,999
14	"ORPGA" Average Commodity Rate	0.38148	0.38149	0.38149	0.38149	0.38149
15	"ORPGA" Winter Commodity Rate	0.37360	0.3736	0.37360	0.37360	0.37360
16	Monthly Incremental Rate	0.26951				
17	"Collections" Incre. Commodity Rate	\$ 60.041	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 420.823	\$ 527,182	\$ 594,224	\$ 467,567	\$ 500,378
19	"Collections" Average Commodity Rate	\$ 25,273,977	\$ 35,022,071	\$ 44,508,641	\$ 31,713,487	\$ 24,005,258
20	ORE Commodity Cost Collected	\$ 25,754,842	\$ 35,549,253	\$ 45,102,865	\$ 32,181,054	\$ 24,505,636
21	Calculated Calendar Month Volumes:	67,589,873	93,214,465	118,261,066	84,382,104	64,264,340
22	WACOG Incurred, Calculated Vol.	0.36925	0.36455	0.36906	0.33918	0.38972
23	Amount	\$ 24,961,253	\$ 33,981,333	\$ 42,462,818	\$ 28,620,722	\$ 25,045,059
24	Total Collection vs Calculated	\$ 793,588.57	\$ 1,567,919.78	\$ 2,640,046.75	\$ 3,560,332.37	\$ (539,463.23)
25	90% Dfri. (Collection vs Calculated)	\$ 386,011.00	\$ 1,096,582.00	\$ 1,871,064.00	\$ 2,797,693.00	\$ (1,152,120.00)

System Customer Gas TO PAGE 1, COLUMN D

	November-12	December-12	January-13	February-13	March-13	
31	Contract Commodity Gas Costs:					
	Year around Contracts	\$ 25,633,192.25	\$ 35,549,804.52	\$ 42,382,736.67	\$ 26,195,243.96	\$ 28,454,513.80
32	Encana Net Activity	364,687.06	416,161.62	561,067.00	451,818.28	740,669.93
33	Short Term Contracts					
34	Spot Purchases					
35	Volumetric Transp Chg	251,950.37	332,501.34	409,293.65	279,440.08	257,531.98
36	Misc Act Up/St Sales					
37	Goldman Deal					
	Sub Total	\$ 26,249,829.68	\$ 36,298,467.48	\$ 43,353,117.32	\$ 26,926,502.32	\$ 29,462,715.71
38	Field Production Gas					
	Storage Activity:	\$ 271,620.15	\$ 342,066.60	\$ 320,527.34	\$ 177,446.18	\$ 222,511.52
39	System Withdrawals					
40	System Injections	\$ 1,733,819.16	\$ 2,953,010.06	\$ 5,568,278.26	\$ 5,335,663.37	\$ 1,115,677.83
41	Sub Total	(929,470.94)	(850,861.58)	(1,831,966.73)	(409,713.41)	(1,964,738.34)
	Other Activity	\$ 604,348.22	\$ 2,102,148.48	\$ 3,736,311.53	\$ 4,925,949.96	\$ (949,060.51)
42	P/M Imbalance Adj	695,330.92	221,332.11	971,869.05	763,008.61	676,725.49
43	C/M Imbalance Adj	(221,332.11)	(971,869.05)	(763,008.61)	(676,725.49)	(1,226,513.24)
44	Cost of Company Use Gas	(22,059.61)	(31,961.35)	(42,180.21)	(35,322.43)	(30,654.88)
45	Misc. Cust. Imbalance Purch			(132.16)		5,617.39
46	Prior Period Estimate Adj	176,433.34	63,894.61	61,972.30	79,026.80	11,096.73
47	Total Monthly Gas Cost	\$ 27,954,170.59	\$ 38,024,078.88	\$ 47,638,476.56	\$ 32,159,885.96	\$ 28,262,440.21

SEE PAGE 11

Oregon Storage Cut Off Adjustment:

	November-12	December-12	January-13	February-13	March-13
88 "ORPGA" Proforma Commodity Rate	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
90 "Collections" Winter Commodity Rate	\$ 418,537	\$ 524,317	\$ 590,995	\$ 465,027	\$ 497,659
91 "Collections" Average Commodity Rate	\$ 25,136,176	\$ 34,831,120	\$ 44,265,966	\$ 31,540,575	\$ 23,874,374
92 Proforma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437	\$ 44,856,961	\$ 32,005,602	\$ 24,372,033
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
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
95 Total Collection vs Calculated	\$ 140,088.04	\$ 193,815.53	\$ 245,903.49	\$ 175,452.20	\$ 133,602.86
96 .10% Dfrr. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00	\$ 24,590.00	\$ 17,545.00	\$ 13,360.00

→ TO PAGE 1, COLUMN 9

DEMAND CHARGES:
2012 - 13 Tracker year
Oregon Demand charge deferral

Line No.	November-12	December-12	January-13	February-13	March-13
ACTUAL DEMAND CHARGES:					
US Transmission Co.:					
47					
48	\$ 7,431,776.98	\$ 7,609,981.60	\$ 7,823,077.68	\$ 7,307,327.78	\$ 7,857,104.27
49	(75,421.51)			39,828.06	(39,828.06)
50	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
CN Transmission Co.:					
51					
52					
53					
54					
55					
56	35,902.02	(40,097.55)	(25,172.16)	20,136.64	27,496.86
57					
58	\$ 7,410,945.68	\$ 7,588,572.24	\$ 7,816,593.71	\$ 7,385,960.67	\$ 7,963,461.26
ok ok ok ok ok					
EMBEDED CHARGES:					
US Transmission Co.:					
59	\$ 3,846,928.44	\$ 3,997,232.96	\$ 4,280,133.89	\$ 4,003,995.23	\$ 4,280,133.89
60	555,640.00	534,437.00	574,228.00	537,180.00	574,228.00
61	98,523.00	85,613.00	92,411.00	86,449.00	92,411.00
62	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:					
63	834,643.00	917,524.00	917,524.00	917,524.00	917,524.00
64	458,697.00	500,472.00	500,472.00	500,472.00	500,472.00
65	890,819.00	868,511.00	868,511.00	868,060.00	868,511.00
66					
67	784,136.00	827,761.00	827,761.00	774,357.00	827,761.00
68	49,934.00	51,598.23	55,695.22	52,101.98	55,695.22
69	\$ 7,538,008.44	\$ 7,901,837.19	\$ 8,135,424.11	\$ 7,753,827.21	\$ 8,135,424.11
ok ok ok ok ok					
Oregon VARIANCE Share -					
US Transmission Co.:					
70	\$ 3,245,004.90	\$ 3,270,260.06	\$ 3,207,072.72	\$ 2,990,176.63	\$ 3,237,873.59
71	(571,236.88)	(483,772.37)	(519,791.19)	(486,255.34)	(519,791.19)
72	(89,183.02)	(77,496.89)	(83,650.44)	(42,201.27)	(119,702.80)
73	0.17	0.17	0.17	0.17	0.17
CN Transmission Co.:					
74	(755,518.84)	(830,542.72)	(830,542.72)	(830,542.72)	(830,542.72)
75	(415,212.52)	(453,027.25)	(453,027.25)	(453,027.25)	(453,027.25)
76	(806,365.36)	(786,176.16)	(786,176.16)	(781,241.91)	(786,176.16)
77					
78	(709,799.91)	(749,289.26)	(749,289.26)	(700,947.96)	(749,289.26)
79	32,498.51	(36,296.30)	(22,785.84)	18,227.69	24,890.16
80	(45,200.26)	(46,706.72)	(50,415.31)	(47,162.71)	(50,415.31)
81	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.28)	\$ (332,974.67)	\$ (246,180.77)
ok ok ok ok ok					
82	Oregon Allocation Ratio	90.520%	90.520%	90.520%	90.520%
83	Oregon Portion	\$ (115,017.21)	\$ (193,047.44)	\$ (288,605.00)	\$ (332,975.00)
ok ok ok ok ok					

TO PAGE 2, COLUMN C

7

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
1 Embedded Seasonalized Tab 20	\$ 9,408,909.00	\$ 13,854,969.00	\$ 13,865,003.00	\$ 10,970,522.00	\$ 9,570,360.00
2 Collected line 44	8,885,231.33	12,296,103.81	15,696,406.91	11,136,346.33	8,328,538.99
3 Deferral	(523,677.67)	(1,568,865.19)	2,331,403.91	165,824.33	(1,243,821.01)

TO PAGE 3, COLUMN D

Oregon Firm Calendar Mo. Sales:	November-12	December-12	January-13	February-13	March-13
15 Residential	37,875,356	54,600,556	69,904,028	47,626,993	33,490,906
16 Commercial	22,030,312	30,513,520	39,114,509	28,684,775	22,964,698
17 Industrial Firm	2,750,553	2,697,220	3,118,722	2,877,940	2,475,064
18 Total of Calendar-Month Sales:	62,656,221	87,811,296	112,137,260	79,189,708	58,930,668
19 1 - 99 Less: 31CSF - 31SF A C	1,703,948	2,198,733	2,641,386	2,262,331	2,012,219
20 31ISF - 31SF A C	877,428	990,930	1,096,055	1,034,122	1,000,332
21 32CSF - 32SF A C	372,474	542,424	401,226	498,425	443,777
22 32ISF - 32SF A C	487,252	617,527	612,014	579,143	518,314
23 Total Firm Sales Fixed D/Charge	3,441,103	4,349,613	4,750,682	4,374,022	3,974,642
24 Total Calendar Sales less Fixed:	59,215,118	83,461,683	107,386,578	74,815,686	54,956,027
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0 14070	0 14070	0 14070	0 14070	0 14070
26 SFV Collected (line 24X25)	\$ 8,331,567.14	\$ 11,743,058.76	\$ 15,109,291.54	\$ 10,526,567.02	\$ 7,732,312.97

All Cycles	November-12	December-12	January-13	February-13	March-13
27 Plus: 31CSF - 31SF A C	\$ 244,201.86	\$ 258,365.37	\$ 264,543.62	\$ 268,820.64	\$ 268,095.31
28 31ISF - 31SF A C	112,239.57	119,045.32	122,802.48	127,360.08	132,045.12
29 32CSF - 32SF A C	38,979.60	53,496.72	36,869.04	52,932.96	43,651.44
30 32ISF - 32SF A C	61,515.30	81,483.84	70,832.88	81,395.28	69,238.80
31 Prior Month Unbilled MDDV Com	(124,469.19)	(121,927.07)	(128,497.73)	(131,835.49)	(133,974.00)
32 Prior Month Unbilled MDDV Ind	(58,696.36)	(56,119.79)	(59,522.66)	(61,401.24)	(63,680.04)
33 Current Month Unbilled MDDV Com	121,927.07	128,497.73	131,835.49	133,974.00	133,652.58
34 Current Month Unbilled MDDV Ind	56,119.79	59,522.66	61,401.24	63,680.04	66,022.56
35 MDDV @1.81 D/C Collected	\$ 451,817.64	\$ 522,364.79	\$ 500,284.37	\$ 534,926.27	\$ 515,051.57

SEE PAGE 9 FOR VOLUMES AND RATES

Plus: 31CSI - 31SIV	November-12	December-12	January-13	February-13	March-13
36 31ISI - 31SIV	\$ 18.23	\$ -	\$ -	\$ -	\$ -
37 32CSI - 32SIM	37,210.89	45,336.03	49,978.25	39,403.98	40,126.05
38 32ISI - 32SIM	60,036.27	51,761.84	54,202.19	51,287.56	50,560.50
39 32SIV - 32SIV	\$ 97,265.39	\$ 97,097.87	\$ 104,180.44	\$ 90,691.54	\$ 90,686.55

SEE PAGE 10 FOR VOLUMES AND RATES

Prior Mo Manual Adjustments Com	November-12	December-12	January-13	February-13	March-13
41 Prior Mo Manual Adjustments Com	(11,585.41)	(28,960.06)	\$ -	\$ -	(2,159.89)
42 Prior Mo Manual Adjustments Ind	(17,585.15)	(3,900.60)	-	-	2,145.51
43 Unbilled Manual Adjustments Com	28,960.06	-	-	-	4,922.33
44 Unbilled Manual Adjustments Ind	17,233.14	-	-	2,159.89	1,119.27
45 Unbilled Manual Adjustments Ind Int	3,900.60	-	-	-	-
46 Collections Subject to Sensitive Adj	\$ 570,006.27	\$ 569,368.86	\$ 604,444.81	\$ 627,777.70	\$ 611,765.34
47 Percent Impact of Sensitive Effect	-2,867.0%	-2,867.0%	-2,867.0%	-2,867.0%	-2,867.0%
48 Revenue Sensitive Adjustment	(16,342.08)	(16,323.81)	(17,329.43)	(17,998.39)	(17,539.31)
49 Total D/C Ctd (26+47+49)	\$ 8,885,231.33	\$ 12,296,103.81	\$ 15,696,406.91	\$ 11,136,346.33	\$ 8,328,538.99

NW Natural
 1st Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: March 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	\$ 268,095.31	\$ 132,045.12	\$ 43,651.44	\$ 71,182.80	\$ 514,974.67
Sum of Rate Adj Therms	124,141	61,132	20,209	32,955	238,437
Total Sum of Rate Adj Amount	\$ 268,095.31	\$ 132,045.12	\$ 43,651.44	\$ 71,182.80	\$ 514,974.67
Total Sum of Rate Adj Therms	124,141	61,132	20,209	32,955	238,437

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	268,095.31	43,651.44
Lines 28 and 30	132,045.12	71,182.80
	400,140.43	114,834.24

Total Interruptible Charges

31
 268,095.31
 132,045.12
 400,140.43

32
 43,651.44
 71,182.80
 114,834.24

514,974.67

AMOUNT IS \$1,944 GREATER THAN THE DEMAND DEFERRAL ON PAGE 8. THE DEMAND DEFERRAL WILL BE CORRECTED IN Q2 2013.

NW Natural
 1st Quarter 2013 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: March 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	\$ 40,126.05	\$ 50,560.50	\$ 90,686.55
Sum of Rate Adj Therms	2,330,200	2,936,148	5,266,348
Total Sum of Rate Adj Amount	\$ 40,126.05	\$ 50,560.50	\$ 90,686.55
Total Sum of Rate Adj Therms	2,330,200	2,936,148	5,266,348

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	<u>31</u>	<u>32</u>	
	0.00	40,126.05	
Lines 37 and 39	0.00	50,560.50	
Total Interruptible Charges	0.00	90,686.55	<u>90,686.55</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

Testing Links

MONTH	BEGINNING BALANCE		RATE	ISSUES		LIQUEFIED		RATE	ENDING BALANCE			
	THERMS	AMOUNT		THERMS	AMOUNT	THERMS	AMOUNT		THERMS	AMOUNT	THERMS	AMOUNT
Dec-07									135,199,219	\$	71,078,792.13	0.52573
Jan 12	159,980,643	\$ 74,284,792.14	0.46434	11,911,891	\$ 4,669,327.57	2,279,590	\$ 649,110.97	0.28475	150,348,342	\$	70,264,575.54	0.46735
Feb	150,348,342	\$ 70,264,575.54	0.46735	8,672,041	\$ 3,187,445.76	348,590	\$ 88,897.46	0.25502	142,024,891	\$	67,166,027.24	0.47292
Mar	142,024,891	\$ 67,166,027.24	0.47292	12,658,159	\$ 5,455,394.54	3,460,810	\$ 739,939.28	0.21381	132,827,542	\$	62,450,571.98	0.47016
Apr	132,827,542	\$ 62,450,571.98	0.47016	23,051,846	\$ 10,194,050.58	4,500,360	\$ 869,525.78	0.19321	114,276,056	\$	53,126,047.18	0.46489
May	114,276,056	\$ 53,126,047.18	0.46489	2,790,285	\$ 1,071,649.57	3,842,187	\$ 895,679.98	0.23312	115,327,978	\$	52,950,077.59	0.45913
Jun	115,327,978	\$ 52,950,077.59	0.45913	2,209,903	\$ 643,407.48	6,310,010	\$ 1,367,411.71	0.21671	119,428,085	\$	53,674,081.82	0.44943
Jul	119,428,085	\$ 53,674,081.82	0.44943	922,095	\$ 285,082.42	7,056,836	\$ 1,790,152.04	0.25368	125,562,826	\$	55,179,151.44	0.43945
Aug	125,562,826	\$ 55,179,151.44	0.43945	289,508	\$ 151,844.55	3,112,036	\$ 792,432.45	0.25463	128,385,354	\$	55,819,739.34	0.43478
Sep	128,385,354	\$ 55,819,739.34	0.43478	207,941	\$ 113,206.61	10,099,405	\$ 2,607,874.72	0.25825	138,275,818	\$	58,314,407.45	0.42173
Oct	138,275,818	\$ 58,314,407.45	0.42173	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
Nov	158,597,831	\$ 65,785,588.62	0.41480	4,580,684	\$ 1,750,833.09	2,489,966	\$ 929,470.94	0.37329	156,507,113	\$	64,964,226.47	0.41509
Dec	156,507,113	\$ 64,964,226.47	0.41509	8,384,530	\$ 2,953,010.06	2,106,485	\$ 850,861.58	0.40392	150,229,068	\$	62,862,077.99	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	0.41844	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
Feb	140,645,081	\$ 59,289,028.12	0.42155	13,800,354	\$ 5,335,663.36	1,262,630	\$ 409,713.41	0.32449	128,107,357	\$	54,363,078.17	0.42436
Mar	128,107,357	\$ 54,363,078.17	0.42436	3,567,521	\$ 1,115,677.83	5,501,939	\$ 1,964,738.34	0.35710	130,041,775	\$	55,212,138.68	0.42457
Apr	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
May	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Jun	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Jul	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Aug	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Sep	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Oct	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Nov	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
Dec	130,041,775	\$ 55,212,138.68	0.42457	-	-	-	-	-	130,041,775	\$	55,212,138.68	0.42457
TOTAL 2013 ACTIVITY												
			32,045,372	11,856,357.79	11,856,079	4,206,418.48						

All Sites Therms Summary
Account Numbers

- 164.12
- 164.16
- 164.17
- 164.21
- 164.22
- 164.23
- 165-10

Account 164017 New, gas storage contract effective 4/1/12 -3/31/15, Transcanada GS Partnership
 began injections on 4/18/12, Delivery Point Alberta.

**Detail of March 2013
WACOG and Demand Actual
Costs**

(REDACTED)