



**NW Natural**  
**Rates & Regulatory Affairs**  
**Deferred Accounts: Washington**  
**JAN 2011**

	<b>DEC 2010</b>	<b>Change</b>	<b>JAN 2011</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	18,746.62	81,954.73	100,701.35
186235 AMOR WA GREAT PROGRAM	452,947.14	(94,906.92)	358,040.22
186302 MARGIN SHARING - WA	(1,611,884.38)	(20,085.68)	(1,631,970.06)
186310 WA ENERGY EFFICIENCY	6,728.91	2,226.21	8,955.12
186312 WA - AUDIT RESIDENTI	3,865.70	10.47	3,876.17
186314 WA - LOW INCOME WEAT	0.00	29,851.54	29,851.54
186315 WA - WA - LIEE AMORT	50,683.97	(10,554.42)	40,129.55
186316 WA DSM AMORTIZATION	1,406,757.15	(190,450.03)	1,216,307.12
186365 ALBANY DFD GAIN - WA	0.00	0.00	0.00
<b>Subtotal 186xxx accounts</b>	<b>327,845.11</b>	<b>(201,954.10)</b>	<b>125,891.01</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(358,346.00)	(123,118.00)	(481,464.00)
191421 AMORT OF WACOG - WA	(2,293,507.71)	441,278.75	(1,852,228.96)
191430 DEMAND - ACCR WA	(693,678.08)	(523,912.98)	(1,217,591.06)
191431 AMORT OF DEMAND WA	241,372.34	251,641.53	493,013.87
<b>Subtotal 191xxx accounts</b>	<b>(3,104,159.45)</b>	<b>45,889.30</b>	<b>(3,058,270.15)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(2,776,314.34)</b>	<b>(156,064.80)</b>	<b>(2,932,379.14)</b>

### Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	1312011 (MMDDYYYY)	1312011 (MMDDYYYY)	USD	JE 29	AMORTIZATION

(Black) Do not change these cells  
(Blue) Change these cells as nee

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	100,214.01	-	AMORT 186233 Ind DSM		
2	186233			H	-	100,214.01	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,227.32	INTEREST 186233 Ind DSM		
4	186233			S	1,227.32	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	407,195.93	-	AMORT 186271 Comm Decoup		
6	186271			H	-	407,195.93	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	3,459.20	INTEREST 186271 Comm Decoup		
8	186271			S	3,459.20	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	2,453,417.81	-	AMORT 186277 Res Decoup		
10	186277			H	-	2,453,417.81	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	19,259.86	INTEREST 186277 Res Decoup		
12	186277			S	19,259.86	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	10,746.74	-	AMORT 186286 CUB Fund		
14	186286			H	-	10,746.74	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	83.21	INTEREST 186286 CUB Fund		
16	186286			S	83.21	-	INTEREST 186286 CUB Fund		
17	402000	81199	495-06374	H	-	163,519.82	AMORT 186237 PUC Fee Ref		
18	186237			S	163,519.82	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	-	1,305.43	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	1,305.43	C/M INT 186237 PUC Fee Ref		
21	191401			S	3,224,984.34	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	3,224,984.34	AMORT 191401 OR WACOG		
23	191401			H	-	30,542.29	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	30,542.29	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	748,032.22	-	AMORT 191411 OR Demand
26	191411			H	-	748,032.22	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	9,129.81	INTEREST 191411 OR Demand
28	191411			S	9,129.81	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	193,997.29	-	AMORT 186316 WA Amort EE
30	186316			H	-	193,997.29	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	3,547.26	INTEREST 186316 WA Amort EE
32	186316			S	3,547.26	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	432,969.24	-	AMORT 186307 OR AMR
34	186307			H	-	432,969.24	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	3,507.30	INTEREST 186307 OR AMR
36	186307			S	3,507.30	-	INTEREST 186307 OR AMR
37	191421			S	446,885.18	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	446,885.18	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	5,606.43	-	INTEREST 191421 WA WACOG
40	191421			H	-	5,606.43	INTEREST 191421 WA WACOG
41	191431			S	250,648.39	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	250,648.39	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	993.14	INT 191431 WA Demand
44	191431			S	993.14	-	INT 191431 WA Demand
45	186315			S	122.81	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	122.81	INTEREST 186315 WA-LIEE
47	186315			H	-	10,677.23	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	10,677.23	-	AMORT 186315 WA-LIEE
49	186310			S	21.21	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	21.21	INT - WA ENERGY EFF 186310
51	186312			S	10.47	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	10.47	INT - WA EE R&C 186312
53	186232			S	11,174.60	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	11,174.60	INT - Ind DSM Def 186232
55	186235			S	1,096.73	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	1,096.73	INTEREST 186235 WA GREAT
57	186235			H	-	96,003.65	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	96,003.65	-	AMORT 186235 WA GREAT
59	186314			S	40.37	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	40.37	INT - 186314 WA-LIEE Deferral

61	402000	81199	419-06540	S	58,057.48	SB408 FED & STATE AMORT	
62	182401			H		SB408 FED & STATE AMORT	
63	411000	83010	419-06205	H	58,051.48	SB408 FED & STATE AMORT	
64	182401			S	223.25	SB408 FED & STATE INT	
65	182401			H	323.25	SB408 FED & STATE INT	
66	402000	81199	419-02225	H		OR STOR CREDIT AMORT	
67	411000	83010	419-06205	H		OR STOR CREDIT AMORT	
68	182401			H		OR STOR CREDIT INT	
69	402000	81199	419-06540	H	76,640.80	SB408 MCBIT AMORT	
70	182401			S	76,640.80	SB408 MCBIT AMORT	
71	411000	83010	419-06205	S	493.91	SB408 MCBIT INT	
72	182401			H	493.91	SB408 MCBIT INT	
73	186234			S	161.53	INT 186234 WA GREAT Deferral	
74	411000	82299	419-06210	H	161.53	INT 186234 WA GREAT Deferral	
					Total	8,766,090.36	8,766,090.36

Prepared by K Stenberg Approved by [Signature]  
 Date 2/4/11 Date 2/14/11  
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**NW Natural**  
**Rates & Regulatory Affairs**  
**2010-2011 PGA Filing - Washington: October Filing**  
**Summary of Amortization Rates**  
 Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.372%  
 2 and taking the opposite sign

		191421	191431	186316	186235	186315	Volumes			
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	CIS	Prior Month Unbilled	Current Month Unbilled	Total
Schedule	Block	A	B	C	D	E				
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	16,938.50	0.00		16,938.50
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	8,133.00	0.00		8,133.00
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	7,962,453.90	0.00		7,962,453.90
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	2,692,939.40	0.00		2,692,939.40
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	72,417.40	0.00		72,417.40
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	9,519.40	0.00		9,519.40
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	140,707.40	0.00		140,707.40
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	294,620.00	0.00		294,620.00
41I Firm Sales (I 41 FS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	17,740.10	0.00		17,740.10
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	27,878.80	0.00		27,878.80
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
41C Interr Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)		0.00		
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)		0.00		
41I Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)		0.00		
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)		0.00		
42C Firm Sales (C 42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	84,252.00	0.00		84,252.00
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	64,090.00	0.00		64,090.00
	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	7,417.00	0.00		7,417.00
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)		0.00		
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)		0.00		
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)		0.00		
42I Firm Sales (I 42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	100,828.00	0.00		100,828.00
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00035)	97,277.00	0.00		97,277.00
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	24,179.00	0.00		24,179.00
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)		0.00		
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)		0.00		
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00005)		0.00		
42 Firm Trans (C 42TF+ 142TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	53,160.00	0.00		53,160.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	58,632.00	0.00		58,632.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00	0.00		40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.00	0.00		112,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	81,871.00	0.00		81,871.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
42 Interr Sales (C 42SI)	Block 1	0.03710	0.00926	(0.00553)	(0.00266)	(0.00030)	30,000.00	0.00		30,000.00
	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	60,000.00	0.00		60,000.00
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	46,920.00	0.00		46,920.00
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	55,787.00	0.00		55,787.00
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)		0.00		
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)		0.00		
42I Interr Sales (I 42SI)	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	56,051.00	0.00		56,051.00
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	56,870.00	0.00		56,870.00
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	31,032.00	0.00		31,032.00
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	19,101.00	0.00		19,101.00
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)		0.00		
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)		0.00		
42 Inter Trans (I 42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00	0.00	10,000	50,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	77,335.00	0.00	8,442	85,777.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	67,125.00	0.00		67,125.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	242,985.00	0.00		242,985.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	239,207.00	0.00		239,207.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
Intentionally Blank		0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000		0.00		
Sources:										
							338,231.00	0.00		338,231.00
							13,327,698	0	18,442	13,346,139.90
								0.0	per JV 54U	
								16,442.0		

total OR & WA	155,994,263.40	total* wa	13,346,139.90
total per CIS	155,994,263.40	total* or	142,780,669.50
difference	0.00	total*	156,126,809.40
		*including unbilled	

**Natural Gas & Regulatory Affairs**  
**0-2011 PGA Filing - Washington: October Filing**  
**Summary of Amortization Rates**  
 Paper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue rate and taking the opposite sign

		191421	191431	186316	186235	186315	191421	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
IR (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	628.42	359.60	(513.07)	(249.84)	(27.78)
IC (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	301.73	172.66	(192.75)	(93.85)	(10.41)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	295,407.04	169,042.90	(142,448.30)	(69,273.35)	(7,723.58)
3 CPS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	99,908.05	57,171.10	(43,060.10)	(20,951.07)	(2,315.93)
3 FS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	2,686.69	1,537.42	0.00	(501.13)	(55.76)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	353.17	202.10	(113.00)	(55.02)	(6.09)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,220.24	2,987.22	(1,757.44)	(855.50)	(94.27)
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	10,830.40	6,254.78	(3,243.77)	(1,579.16)	(173.83)
411 Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	658.16	376.62	(213.24)	(107.33)	(11.89)
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	1,034.30	591.87	(295.52)	(148.87)	(16.45)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
(C 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
411 Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
(I 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	3,125.75	1,788.67	(775.96)	(377.45)	(42.13)
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	2,377.74	1,360.63	(528.10)	(257.64)	(28.20)
(C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	275.17	157.46	(46.88)	(22.84)	(2.52)
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	3,740.72	2,140.58	0.00	(374.07)	(41.34)
(I42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	3,608.98	2,065.19	0.00	(323.93)	(35.02)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	897.04	513.32	0.00	(61.66)	(6.77)
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)	0.00	0.00	0.00	0.00	0.00
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	1,113.00	277.80	(165.90)	(80.70)	(9.00)
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	2,226.00	555.60	(296.40)	(144.60)	(16.20)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,740.73	434.46	(177.83)	(86.80)	(9.38)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	2,069.70	515.59	(169.03)	(82.01)	(8.93)
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,079.49	519.03	0.00	(152.46)	(16.82)
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	2,109.88	526.62	0.00	(138.19)	(15.35)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	1,151.29	287.36	0.00	(57.72)	(6.52)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	708.65	176.88	0.00	(28.46)	(3.06)
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally Blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
<b>Sources:</b>							Intentionally blank				
							444,352.34	250,016.48	(193,997.29)	(96,003.65)	(10,677.23)

**Switchers - WA**

Commodity				
Commodity		250,648.39	<b>191431</b>	
Commodity		445,885.18	<b>191421</b>	
		(193,997)	<b>186316</b>	
		(10,677.23)	<b>186315</b>	
Commodity	(2,648.64)	(96,004)	<b>186235</b>	New/changed link
	(2,648.64)			
rate sensitive adj	0.95628	Annually		
Commodity	2,532.84	191421		
Demand				
Demand				
Demand				
Demand	(660.80)			
	(660.80)			
rate sensitive adj	0.95628	Annually		
Demand	631.91	191431		

K061 - WA ENERGY EFFICIENCY	
Internal Order	Cost Center
908-07307	11529
908-07203	11529
908-07603	11529

include in interest calc. in 186312

Company: Northwest Natural Gas Company  
 State: WA  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186234

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09							
	3	Sep-09			3.25%	n/a	0.00	21,090.92	
	4	Oct-09			3.25%	28.52	21,090.92	21,090.92	
	5	Nov-09 old			3.25%	161.64	77,343.24	98,434.16	
	6	Nov-09 new	21,062.40		3.25%	355.59	66,074.79	164,508.95	
	7	Dec-09	77,181.60		3.25%	552.86	79,803.26	244,312.21	
	8	Jan-10	65,719.20		3.25%	762.11	74,924.51	319,236.72	
	9	Feb-10	79,250.40		3.25%	954.48	67,331.28	386,568.00	
	10	Mar-10	74,162.40		3.25%	1,128.06	61,022.46	447,590.46	
	11	Apr-10	66,376.80		3.25%	1,272.26	45,607.46	493,197.92	
	12	May-10	59,894.40		3.25%	1,352.02	13,370.16	506,568.08	
	13	Jun-10	44,335.20		3.25%	1,371.96	1,371.96	507,940.04	
	14	Jul-10	12,018.14		3.25%	1,375.67	1,375.67	509,315.71	
	15	Aug-10	0.00		3.25%	1,379.40	1,379.40	510,695.11	
	16	Sep-10	0.00		3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
	17	Oct-10	0.00	(509,315.71)	3.25%	27.22	17,367.22	18,746.62	
	18	Nov-10 new	0.00		3.250%	161.53	81,954.73	100,701.35	
	19	Dec-10	17,340.00						
	20	Jan-11	81,793.20						



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Amort WA Great Program  
 Account Number: 186235

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09							
	3	Sep-09					0.00	0.00	
	4	Oct-09					0.00	0.00	
	5	Nov-09 old	n/a	n/a	n/a	n/a			
	6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79	
	7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09	
	8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
	9	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
	10	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
	11	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
	12	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
	13	Jun-10	(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
	14	Jul-10	(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
	15	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
	16	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
	17	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
	18	Nov-10 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
	19	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
	20	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
	21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
	22								

NOTE:  
 Nov Transfer to 191431

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - General Costs  
 Account Number: 186310  
 Other Info: Program under Schedule F  
 Temp Increment under Schedule 215  
**Will begin to be included in 2010 PGA**

Debit (Credit)

Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
3	Sep-09	0.00			84.21	84.21	31,177.59	
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
5	Nov-09 old			n/a				
6	Nov-09 new			3.25%	84.67	84.67	31,346.70	
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
8	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
9	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
10	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
11	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
12	May-10	0.00		3.25%	426.34	426.34	157,844.86	
13	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
14	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
15	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
16	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
17	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
18	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
19	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	

Note:  
 Nov Transfer to 191431

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - R&C Programs  
 Account Number: 186312  
 Other Info: Program under Schedule F  
 Temp Increment under Schedule 215  
**Will begin to be included in 2010 PGA**

Debit (Credit)

Monthly/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Beginning Balance							
2	Aug-09	0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00	0.00
3	Sep-09	0.00			n/a	1,103.65	408,603.65	
4	Oct-09							
5	Nov-09 old	0.00		3.25%	1,106.63	1,106.63	409,710.28	
6	Nov-09 new	0.00		0.03	1,109.63	1,109.63	410,819.91	
7	Dec-09	0.00		0.03	1,112.64	1,112.64	411,932.55	
8	Jan-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
9	Feb-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
10	Mar-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
11	Apr-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
12	May-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
13	Jun-10	87,708.00		0.03	2,266.77	90,074.77	920,106.24	
14	Jul-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
15	Aug-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
16	Sep-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
17	Oct-10	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
18	Nov-10 old	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
19	Nov-10 new	0.00		0.03	10.44	10.44	3,865.70	
20	Dec-10	0.00		0.03	10.47	10.47	3,876.17	
21	Jan-11	0.00		0.03	10.47	10.47		

Note:  
 Nov Transfer to 191431

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort  
 Account Number: 186316

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
5	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53	
6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
8	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
9	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
10	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
11	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
12	May-10	(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
13	Jun-10	(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
14	Jul-10	(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
15	Aug-10	(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
16	Sep-10	(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
17	Oct-10	(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
18	Nov-10 old	(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
19	Nov-10 new	(33,814.77)	1,596,718.43	3.25%	(45.79)	1,562,857.87	1,566,429.54	Transfers from 186310 & 186312
20	Dec-10	(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 186314

Program under Schedule I  
 Temp Increment under Schedule 215 as Low Income EE  
 Temp Increment under Schedule 230 as WA-LIEE beginning Oct 1, 2009

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
Debit (Credit)	Monthly/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance																			
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)																			
Beginning Balance								0.00																			
	Jan-10		0.00		3.25%	0.00	0.03	0.03																			
	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35																			
	Mar-10		0.00		3.25%	68.03	68.06	25,186.41																			
	Apr-10		0.00		3.25%	68.21	68.24	25,254.65																			
	May-10		0.00		3.25%	68.40	68.43	25,323.08																			
	Jun-10		0.00		3.25%	68.58	68.61	25,391.70																			
	Jul-10		0.00		3.25%	68.77	68.80	25,460.50																			
	Aug-10		0.00		3.25%	68.96	68.99	25,529.49																			
	Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66																			
	Oct-10		440.00		3.25%	165.12	605.15	61,351.82																			
	Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98																			
	Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16																			
	Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00																			
	Jan-11		29,811.17		3.25%	40.37	29,851.54	29,851.54																			

Notes  
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Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 186314  
 Program under Schedule I  
 Temp Increment under Schedule 215 as Low Income EE  
 Temp Increment under Schedule 230 as WA-LIEE beginning Oct 1, 2009

1	2	3	4	5	6	7	
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest	
		(a)	(b)	(c)	(d)	Rate	
						(e2)	
						Interest	
						(e1)	
						Activity	
						(f)	
						Balance	
						(g)	
							0.00

Intentionally Left Blank

8		Jan-10							
9		Feb-10							
10		Mar-10							
11		Apr-10							
12		May-10							
13		Jun-10							
14		Jul-10							
15		Aug-10							
16		Sep-10							
17		Oct-10							
18		Nov-10 old							
18		Nov-10 new		(1,955.31)	61,351.82	3.25%	(2.65)	59,393.86	59,393.86
19		Dec-10		(9,024.81)	166.16	3.25%	149.09	(8,709.56)	50,684.30
20		Jan-11		(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88

Notes  
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Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Share Gain on Albany & Vancouver Properties  
 Account Number: 186365

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	5,246.46			(113.68)	5,132.78	(39,465.14)	
3	Sep-09	5,663.00			(99.22)	5,563.78	(33,901.36)	
4	Oct-09	8,136.01			(80.80)	8,055.21	(25,846.15)	
5	Nov-09 old	7,842.81			(59.38)	7,783.43	(18,062.72)	
6	Nov-09 new	911.93		3.25%	1.23	913.16	(17,149.56)	
7	Dec-09	3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)	
8	Jan-10	3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)	
9	Feb-10	2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)	
10	Mar-10	2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)	
11	Apr-10	2,031.58		3.25%	(12.24)	2,019.34	(3,515.43)	
12	May-10	1,553.63		3.25%	(7.42)	1,546.21	(1,969.22)	
13	Jun-10	1,195.05		3.25%	(3.72)	1,191.33	(777.89)	
14	Jul-10	840.63		3.25%	(0.97)	839.66	61.77	
15	Aug-10	689.27		3.25%	1.10	690.37	752.14	
16	Sep-10	736.54		3.25%	3.03	739.57	1,491.71	
17	Oct-10	906.98		3.25%	5.27	912.25	2,403.96	
18	Nov-10 old	833.32		3.25%	7.64	840.96	3,244.92	
19	Nov-10 new	0.00	(3,244.92)	3.25%	0.00	(3,244.92)	0.00	write off - amortization is over
20	Dec-10	0.00		3.25%	0.00	0.00	0.00	
21	Jan-11	0.00		3.25%	0.00	0.00	0.00	
22								

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of WACOG  
 Account Number: 191421

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	Beginning Balance								
	1	Aug-09	(37,282.91)			789.56	(36,494.35)	273,314.35	
	2	Sep-09	(40,411.10)			686.69	(39,724.41)	233,589.94	
	3	Oct-09	(56,417.10)			555.90	(55,861.20)	177,728.74	
	4	Nov-09 old	(47,340.04)			416.90	(46,923.14)	130,805.60	
	5	Nov-09 new	164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
	6	Dec-09	538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)	
	7	Jan-10	609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
	8	Feb-10	419,977.48		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
	9	Mar-10	359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
	10	Apr-10	338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
	11	May-10	260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
	12	Jun-10	208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
	13	Jul-10	147,452.81		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
	14	Aug-10	130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
	15	Sep-10	132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
	16	Oct-10	160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)	
	17	Nov-10 old	134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
	18	Nov-10 new	935,445.33	(2,005,891.00)	3.25%	(5,305.95)	1,917,651.62	(2,667,390.63)	transfer in from 191420 WA WACOG Deferral
	19	Dec-10	380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
	20	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of Demand  
 Account Number: 191431

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	27,538.92			(722.61)	26,816.31	(252,522.96)	
3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)	
4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)	
5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)	
6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
7	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
8	Jan-10	196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
9	Feb-10	134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
10	Mar-10	115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)	
11	Apr-10	107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
12	May-10	82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)	
13	Jun-10	63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)	
14	Jul-10	44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)	
15	Aug-10	37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)	
16	Sep-10	39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)	
17	Oct-10	48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)	
18	Nov-10 old	44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
19	Nov-10 new	49,288.36	679,618.05	3.25%	1,907.38	730,813.79	28,316.81	transfer in from 191430 WA Demand Deferral
20	Dec-10	212,690.81		3.25%	364.71	213,055.52	241,372.33	
	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	

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

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	97,847.88			(1,249.55)	96,598.33	(303,486.06)	
3	Sep-09	107,683.53			(888.32)	106,795.21	(196,690.85)	
4	Oct-09	141,430.92	510,269.41		(1,367.45)	650,332.88	453,642.03	
5	Nov-09 old	144,494.69			1,881.02	146,375.71	600,017.74	
6	Nov-09 new	(19,156.42)	2,734.90	2.10%	(16.76)	(16,438.28)	583,579.46	
7	Dec-09	(74,568.02)		2.10%	956.02	(73,612.00)	509,967.46	
8	Jan-10	(81,609.87)		2.10%	821.03	(80,788.84)	429,178.62	
9	Feb-10	(57,667.70)		2.10%	700.60	(56,967.10)	372,211.52	
10	Mar-10	(51,091.33)		2.10%	606.67	(50,484.66)	321,726.86	
11	Apr-10	(49,433.02)		2.10%	519.77	(48,913.25)	272,813.61	
12	May-10	(37,030.72)		2.10%	445.02	(36,585.70)	236,227.91	
13	Jun-10	(29,347.50)		2.10%	387.72	(28,959.78)	207,268.13	
14	Jul-10	(20,259.10)		2.10%	344.99	(19,914.11)	187,354.02	
15	Aug-10	(17,040.52)		2.10%	312.96	(16,727.56)	170,626.46	
16	Sep-10	(18,261.98)		2.10%	282.62	(17,979.36)	152,647.10	
17	Oct-10	(21,758.23)		2.10%	248.09	(21,510.14)	131,136.96	
18	Nov-10 old	(20,532.63)		2.10%	211.52	(20,321.11)	110,815.85	
19	Nov-10 new	(79,276.15)	2,365,527.28	2.24%	4,341.66	2,290,592.79	2,401,408.64	Transfer in from 186275 Defer Comm Decoupling
20	Dec-10	(348,826.43)		2.24%	4,157.06	(344,669.37)	2,056,739.27	
21	Jan-11	(407,195.93)		2.24%	3,459.20	(403,736.73)	1,653,002.54	
22								

# Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	01312011	01312011	USD	JE 28	PGA Deferral Adj
		(MMDDYYYY)	(MMDDYYYY)			

(Black) Do not change these cells  
(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	991,559.00		OR WACOG PGA Activity		
2	191400			H		991,559.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	26,156.00		Ore Storage PGA Timing		
4	191400			H		26,156.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	96,657.00		OR DEM PGA Activity		
6	191410			H		96,657.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	10,376.00		OR PGA Interest		
8	191400			H		25,534.00	OR WACOG Interest		
9	191410			S	1,782.00		OR DEM Incr. Interest		
10	191450			S	13,376.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	H		800,349.59	OR DEM DEF Collected		
12	191450			S		800,349.59	OR DEM DEF Collected		
13	540200	84020	805-02950	S	121,982.00		WA WACOG PGA Activity		
14	191420			H		121,982.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	521,327.98		WA DEM PGA Activity		
16	191430			H		521,327.98	WA DEM PGA Activity		
17	411000	83010	419-06210	S	3,721.00		WA PGA Interest		
18	191420			H		1,136.00	WA WACOG Interest		
19	191430			H		2,585.00	WA DEM Interest		

Total 2,586,686.57 / 2,586,686.57

Doc # 100594872  
Prepared by R. Dwyer 2/4/11  
Date \_\_\_\_\_

Approved by [Signature]  
Date 2/4/11  
[Signature] 2/4/11

Oregon WACOG Deferral Calculation  
2010 - 11 Tracker year  
System Calendar Sales Volume

R:\Gas Accounting\W2GA Cost of Gas Deferral OR & WA 2011 PGA Activity\Journal upload SAP & OR, WA PGMANT Calc 2010-11 Jan 2011 05:400 Tab 1

Line No.	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1	P / M Unbilled Volumes:	26,576,555	57,116,209	56,763,231									
2	C / M Unbilled Volumes:	26,576,555	57,116,209	56,763,231									
3	Reported Cycle Billing Volumes:	55,336,847	104,361,841	120,702,519									
4	Calculated Calendar Month Volumes:	85,876,501	104,008,863	108,796,106									
5	Total Cdfy Costs Incurred in ORPGA file	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$	\$	\$	\$	\$	\$	\$	\$	\$
6	System Incurred WACOG Per Thm:	0.48711	0.49421	0.49506	0	0	0	0	0	0	0	0	0
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
7	P / M Unbilled Volumes:	23,905,866	51,239,259	50,879,709									
8	C / M Unbilled Volumes:	23,905,866	51,239,259	50,879,709									
9	Reported Cycle Billing Volumes:	50,209,142	94,194,249	108,725,368									
10	Calculated Calendar Month Volumes:	77,542,535	93,834,699	97,962,847									
11	Less: Winter WACOG Usage	947,678	1,002,593	1,108,615									
12	Incremental Usage		195										
13	Net Calculated Calendar Month Volumes	76,594,857	92,831,921	96,854,232									
14	"ORPGA" Average Commodity Rate	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
15	"ORPGA" Winter Commodity Rate	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912
16	Monthly Incremental Rate		0.390035										
17	"Collections" Incre. Commodity Rate A	\$	\$ 76	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
18	"Collections" Winter Commodity Rate B	\$	\$ 482,482	\$ 510,435	\$ 564,418	\$	\$	\$	\$	\$	\$	\$	\$
19	"Collections" Average Commodity Rate C	\$	\$ 39,087,887	\$ 47,373,986	\$ 49,426,652	\$	\$	\$	\$	\$	\$	\$	\$
20	ORE Commodity Cost Collected	\$	\$ 39,570,369	\$ 47,884,497	\$ 49,991,070	\$	\$	\$	\$	\$	\$	\$	\$
21	Calculated Calendar Month Volumes:	77,542,535	93,834,699	97,962,847									
22	WACOG Incurred: Calculated Vol. Amount	0.48711	0.49421	0.49506	0	0	0	0	0	0	0	0	0
23	Total Collection vs Calculated	\$ 1,798,625.25	\$ 1,510,450.10	\$ 1,101,731.74	\$	\$	\$	\$	\$	\$	\$	\$	\$
24	90% Dhtl (Collection vs Calculated)	\$ 1,618,763.00	\$ 1,359,405.00	\$ 991,559.00	\$	\$	\$	\$	\$	\$	\$	\$	\$
25	Amount Previously Booked	1,611,784	1,366,384										
26	Net to Book (191400)	\$ 6,979.00	\$ (6,979.00)	\$ 991,559.00	\$	\$	\$	\$	\$	\$	\$	\$	\$
27	Entry 191400												
28	Entry 805-02890												

(991,559)  
991,559

**Oregon Storage Cut Off Adjustment:**

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
88 "ORPGA" Proforma Commodity Rate	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765
89 "ORPGA" Winter Proforma Commodity Rate	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645
90 "Collections" Winter Commodity Rate	\$ 479,952	\$ 507,758	\$ 561,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 38,883,379	\$ 47,126,125	\$ 49,168,051	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 39,363,331	\$ 47,633,883	\$ 49,729,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 39,570,369.25	\$ 47,884,420.98	\$ 49,991,069.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 39,363,330.68	\$ 47,633,882.86	\$ 49,729,508.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 207,038.57	\$ 250,538.13	\$ 261,560.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% Diff (Collection vs Calculated)	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)			26,156									

99 Entry 191400..... (26,156.00)

100 Entry 805-02890..... 26,156.00





NORTHWEST NATURAL GAS COMPANY												Reference
ACCOUNT 191.410 OREGON DEMAN D 11/10 to 10/11												See *
Page 1 OR	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance		
Beg. Balance	514,548	200,126	297,965	297,965	297,965	297,965	297,965	297,965	297,965	512,707.17	Oct 05 Tab 3	
Nov. Accrual	512,707									512,707.17		
Bal. Before Int.	512,707									1,841.00		
Int. Rate	0.08618									514,548.17		
Ending Balance	514,548									(316,978.91)	Nov 05 Tab 4	
Dec. Accrual	(316,979)									197,569.26		
Bal. Before Int.	197,569									2,557.00		
Int. Rate	0.08618									200,126.26		
Ending Balance	200,126									96,057.00	Dec 05 Tab 5	
Jan. Accrual	96,057									296,183.26		
Bal. Before Int.	296,183									1,782.00		
Int. Rate	0.08618									297,965.26		
Ending Balance	297,965									297,965.26	Jan 05 Tab 6	
Feb. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Feb 05 Tab 7	
Mar. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Mar 05 Tab 8	
Apr. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Apr 05 Tab 9	
May Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	May 05 Tab 11	
Jun. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Jun 05 Tab 11	
Jul. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Jul 05 Tab 1	
Aug. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Aug 05 Tab 11	
Spt. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26	Sep 05 Tab 11	
Oct. Accrual										297,965.26		
Bal. Before Int.	0									297,965.26		
Int. Rate	0									297,965.26		
Ending Balance										297,965.26		
Entry JV-28A	1,841	2,557	1,782							6,180.00		
Previously Book	1,679	2,719										
Net to Record	162	(162)	1,782									
Monthly Deferral	512,707	(316,979)	96,057									
Entry 191410												
Entry 419-06205												

\* Reference refers to electronic file (OR & WA PGA 05 -06 Deferral.xls)



**Account Reconciliation**  
**12/31/2010**  
**191450 OR Demand Accr Vol**

Description: Oregon's demand cost collected as defined in the related state's annual PGA.

Beginning Balance	Debits +	Credits -	Ending Balance
Balance per Subledger \$ (777,041.13)	\$ 1,587,259.40	\$	\$ 810,218.27
SL Reconciling Items (see below)			
<b>Adjusted Subledger Balance</b>	<b>\$ 1,587,259.40</b>	<b>\$ -</b>	<b>\$ 810,218.27</b>
Balance per General Ledger (777,041.13)	1,587,259.40	4,683.00	805,535.27
GL Reconciling Items (see below)	4,683.00	-	4,683.00
<b>Adjusted General Ledger Balance</b>	<b>\$ 1,591,942.40</b>	<b>\$ 4,683.00</b>	<b>\$ 810,218.27</b>

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Note: Subsidiary support found in back up for JV28A - see link below:  
 J:\JV28A\20Cost\2001\20Gas\20Deferral\20OR\208\20WA\2009\20PGA\20Activity\Journal\%20upload\%20SAP\%208\%20OR\%20WA\%20PGAIN\%

**Reconciling Items and Adjustments**

Description	Debit	Credit	Action Needed
Subledger Reconciliation Items <i>Itemize by individual items</i>			
<b>Total Subledger Adjustments</b>	<b>0</b>	<b>0</b>	

8693  
 4683  
 -----  
 13,376

General Ledger Items			
<i>Itemize by individual items</i>			
<b>Total General Adjustments</b>	<b>4,683</b>		JV29 Jan
	<b>4,683</b>		

February 4, 2011		NORTHWEST NATURAL GAS COMPANY												Reference	
Page 2 OR		ACCOUNT 191-450 OREGON 11/10 - 10/11 OR Demand Accrual Vol.												See *	
Req. Balance	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance		
		(777,041)	810,218	1,619,261	1,619,261	1,619,261	1,619,261	1,619,261	1,619,261	1,619,261	1,619,261	1,619,261	1,619,261		
Nov. Accrual	(774,261)												(774,261.13)	Oct 05 Tab 3	
Bal. Before Int.	(774,261)												(774,261.13)		
Int. Rate	0.08618												(2,780.00)		
Ending Balance	(777,041)												(777,041.13)		
Dec. Accrual		1,587,140											1,587,140.40	Nov 05 Tab 4	
Bal. Before Int.		810,099											810,099.27		
Int. Rate	0.08618	119											119.00		
Ending Balance		810,218											810,218.27		
Jan. Accrual			800,350										800,349.59	Dec 05 Tab 5	
Bal. Before Int.			1,610,568										1,610,567.86		
Int. Rate	0.08618		8,693										8,693.00		
Ending Balance			1,619,261										1,619,260.86		
Feb. Accrual				1,619,261									1,619,260.86	Jan 05 Tab 6	
Bal. Before Int.				1,619,261									1,619,260.86		
Int. Rate	0			1,619,261									1,619,260.86		
Ending Balance				1,619,261									1,619,260.86	Feb 05 Tab 7	
Mar. Accrual					1,619,261								1,619,260.86	Mar 05 Tab 8	
Bal. Before Int.					1,619,261								1,619,260.86		
Int. Rate	0				1,619,261								1,619,260.86		
Ending Balance					1,619,261								1,619,260.86	Apr 05 Tab 9	
Apr. Accrual						1,619,261							1,619,260.86	May 05 Tab 10	
Bal. Before Int.						1,619,261							1,619,260.86		
Int. Rate	0					1,619,261							1,619,260.86		
Ending Balance						1,619,261							1,619,260.86	Jun 05 Tab 11	
May. Accrual							1,619,261						1,619,260.86	Jul 05 Tab 12	
Bal. Before Int.							1,619,261						1,619,260.86		
Int. Rate	0						1,619,261						1,619,260.86		
Ending Balance							1,619,261						1,619,260.86	Aug 05 Tab 13	
Jun. Accrual								1,619,261					1,619,260.86	Sep 05 Tab 14	
Bal. Before Int.								1,619,261					1,619,260.86		
Int. Rate	0							1,619,261					1,619,260.86		
Ending Balance								1,619,261					1,619,260.86		
Jul. Accrual									1,619,261				1,619,260.86		
Bal. Before Int.									1,619,261				1,619,260.86		
Int. Rate	0								1,619,261				1,619,260.86		
Ending Balance									1,619,261				1,619,260.86		
Aug. Accrual										1,619,261			1,619,260.86		
Bal. Before Int.										1,619,261			1,619,260.86		
Int. Rate	0									1,619,261			1,619,260.86		
Ending Balance										1,619,261			1,619,260.86		
Spt. Accrual											1,619,261		1,619,260.86		
Bal. Before Int.											1,619,261		1,619,260.86		
Int. Rate	0										1,619,261		1,619,260.86		
Ending Balance											1,619,261		1,619,260.86		
Entry JV-28A													6,032.00		
Previously Book															
Net to Record															
Monthly Deferral													1,613,228.86		
Entry 191450													8,693.00		
Entry 419-06205													(8,693.00)		

\* Reference refers to electronic file (OR & WA PGA 05-06 Deferral.xls)











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	Jan-11 (Estimate)			Embedded			Comparison to Embedded			
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	
Forecasted BaseLoad YR										
Contract Commodity Gas Costs:										
Hedged Yr around Contr#	(0.0004)	3,049,340	\$ 1,761,912.71	0.577801	3,042,650	\$ 1,759,653.00	0.578833	6,690	\$ 2,259.71	0.0005
Hedged Yr around Contr#	(0.0073)	2,982,783	\$ 1,876,662.50	0.629165	2,949,247	\$ 1,876,678.00	0.63632	33,536	\$ (15.50)	0.0072
Hedged Yr around Contr#	(0.0308)	12,099,307	\$ 6,346,117.32	0.524503	11,908,960	\$ 6,588,275.00	0.55322	190,347	\$ (242,157.68)	0.0287
Yr around Contracts-Rock										
Yr around Contracts-Albe										
Yr around Contracts-Sum										
Hedged S.T. Contracts-R	(0.0134)	15,194,960	\$ 8,223,510.36	0.541200	15,213,250	\$ 8,392,863.00	0.55168	(18,290)	\$ (169,352.64)	0.0105
Hedged S.T. Contracts-A	(0.0028)	17,896,697	\$ 9,122,997.75	0.509759	17,801,874	\$ 8,961,608.00	0.50341	94,823	\$ 161,389.75	(0.0064)
Hedged S.T. Contracts-S	0.0237	3,047,453	\$ 1,444,926.64	0.474142	2,977,240	\$ 1,481,800.00	0.49771	70,213	\$ (36,873.36)	0.0236
S.T. Contracts-Rockies										
S.T. Contracts-Alberta										
S.T. Contracts-Sumas/St										
Swing Contracts - Rockie		9,108,049	\$ 3,767,996.96	0.413700	9,127,950	\$ 3,952,269.00	0.43289	(19,901)		
Swing Contracts - Alberta		2,405,470	\$ 964,675.00	0.401034	2,966,879	\$ 1,250,943.00	0.42162	(561,509)		
Swing Contracts - Rockie										
Swing Contracts - Alberta										
Hedged Spot Purch-Rock	(0.0299)	5,334,945	\$ 2,541,492.59	0.476386	3,803,313	\$ 1,823,963.00	0.47957	1,531,633	\$ 717,529.59	0.0032
Hedged Spot Purch-Albe		4,572,810	\$ 2,083,334.64	0.455892	5,933,958	\$ 2,784,575.00	0.46926			
Hedged Spot Purch-Sum.		98,310	\$ 106,450.71	1.082807						
Spot Purchases-Rockies	(0.0343)	3,736,655	\$ 1,546,306.77	0.413821	2,677,291	\$ 1,156,239.00	0.43187	14,832,113	\$ 390,067.77	0.0180
Spot Purchases-Alberta	(0.0320)	17,509,404	\$ 7,254,483.40	0.414320	1,380,483	\$ 596,188.00	0.43187	2,356,172	\$ 6,658,305.40	0.0175
Spot Purchases-Sumas/£	#VALUE!				381,221	\$ 164,638.00	0.43187	(381,221)	\$ (164,638.00)	#VALUE!
Volumetric Transp Chg	#VALUE!		\$ 323,033.27			\$ 277,850.00			\$ 45,183.27	#VALUE!
Misc. Act. U/S Sales	#VALUE!									#VALUE!
Sub Total	(0.0182)	97,036,183	\$ 47,363,910.62	0.488106	80,764,416	\$ 41,306,242.00	0.51527	18,134,606	\$ 7,361,698.31	(0.0272)
Field Production Gas	(0.0031)	1,168,494	\$ 727,217.21	0.622354	1,240,000	\$ 879,904.00	0.70960	(71,506)	\$ (152,686.79)	0.0872
Storage Activity:										
System Withdrawals	(0.0846)	16,429,461	\$ 7,960,155.79	0.484505	32,762,884	\$ 17,421,036.00	0.53173	(16,333,423)	#####	0.0472
System Injections		(4,534,550)	\$ (1,898,587.33)	0.418694				(4,534,550)	#####	
Sub Total	(0.0692)	11,894,911	\$ 6,061,568.46	0.509593	32,762,884	\$ 17,421,036.00	0.53173	(20,867,973)	#####	(0.0221)
P/M Imbalance Adj	0.5103	(33,454)	\$ (17,072.25)	0.510320				(33,454)	\$ (17,072.25)	0.5103
C/M Imbalance Adj	0.5103	377,088	\$ 192,435.55	0.510320				377,088	\$ 192,435.55	0.5103
Cost of Company Use Gc	0.5107	(203,863)	\$ (77,974.90)	0.382486				(203,863)	\$ (77,974.90)	0.3825
Misc. Cust. Imbalance Pl	0.2625	14,473	\$ 3,861.82	0.510320				14,473	\$ 3,861.82	0.2688
Prior Period Estimate Adj										
Line Loss & Unacct For					(264,676)					
Total Monthly Gas Cost	(0.0257)	110,253,832	\$ 54,295,779.45	0.492462	113,902,624	\$ 59,607,182.00	0.52332	(2,385,954)	#####	(0.0309)









