

Rates and Regulatory Affairs
Facsimile: 503.721.2516



March 29, 2011

David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

2011 MAR 31 AM 8:32

Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JV 28A and JV 29 ledgers for February 2011.

Please call me if you have any questions with respect to these materials.

Sincerely,



Natasha Siores
Senior Rates Analyst
Extension 3588
ncs@nwnatural.com

NCS/kcm

enclosure(s)

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

	JAN 2011	Change	FEB 2011
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	100,701.35	109,380.28	210,081.63
186235 AMOR WA GREAT PROGRAM	358,040.22	(75,185.66)	282,854.56
186302 MARGIN SHARING - WA	(1,631,970.06)	(90,721.00)	(1,722,691.06)
186310 WA ENERGY EFFICIENCY	8,955.12	10,967.17	19,922.29
186312 WA - AUDIT RESIDENTI	3,876.17	10.50	3,886.67
186314 WA - LOW INCOME WEAT	29,851.54	1,323.63	31,175.17
186315 WA - WA - LIEE AMORT	40,129.55	(8,360.47)	31,769.08
186316 WA DSM AMORTIZATION	1,216,307.12	(150,406.27)	1,065,900.85
Subtotal 186xxx accounts	125,891.01	(202,991.82)	(77,100.81)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(481,464.00)	(397,439.00)	(878,903.00)
191421 AMORT OF WACOG - WA	(1,852,228.96)	353,252.21	(1,498,976.75)
191430 DEMAND - ACCR WA	(1,217,591.06)	(464,195.33)	(1,681,786.39)
191431 AMORT OF DEMAND WA	493,013.87	201,479.29	694,493.16
Subtotal 191xxx accounts	(3,058,270.15)	(306,902.83)	(3,365,172.98)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(2,932,379.14)	(509,894.65)	(3,442,273.79)

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	02282011 (MMDDYYYY)	02282011 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(Black) Do not change these cell
(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	540200	84020	805-02890	S	3,363,913.00		OR WACOG PGA Activity		
2	191400			H		3,363,913.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	24,964.00		Ore Storage PGA Timing		
4	191400			H		24,964.00	OR Storage PGA Adj		
5	540100	84020	805-02890	H		241,984.00	OR DEM PGA Activity		
6	191410			S	241,984.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	30,544.00		OR PGA Interest		
8	191400			H		41,541.00	OR WACOG Interest		
9	191410			S	3,009.00		OR DEM Incr Interest		
10	191450			S	7,988.00		OR DEM Coll Interest		
11	540100	84020	805-02885	S	1,013,998.86		OR DEM DEF Collected		
12	191450			H		1,013,998.86	OR DEM DEF Collected		
13	540200	84020	805-02850	S	395,599.00		WA WACOG PGA Activity		
14	191420			H		395,599.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	460,274.33		WA DEM PGA Activity		
16	191430			H		460,274.33	WA DEM PGA Activity		
17	411000	83010	419-06210	S	5,761.00		WA PGA Interest		
18	191420			H		1,840.00	WA WACOG Interest		
19	191430			H		3,921.00	WA DEM Interest		

Total 5,548,035.19 5,548,035.19

Doc # 100604994

Prepared by [Signature]

Date 3/4/11

Approved by [Signature]
Date 3/4/11

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	02282011 <small>(MMDDYYYY)</small>	02282011 <small>(MMDDYYYY)</small>	USD	JE 28	PGA Deferral Adj

(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	3,363,913.00		OR WACOG PGA Activity		
2	191400			H		3,363,913.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	24,964.00		Ore Storage PGA Timing		
4	191400			H		24,964.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		241,984.00	OR DEM PGA Activity		
6	191410			S	241,984.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	30,544.00		OR PGA Interest		
8	191400			H		41,541.00	OR WACOG Interest		
9	191410			S	3,009.00		OR DEM Incr. Interest		
10	191450			S	7,988.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	1,013,998.86		OR DEM DEF Collected		
12	191450			H		1,013,998.86	OR DEM DEF Collected		
13	540200	84020	805-02950	S	395,599.00		WA WACOG PGA Activity		
14	191420			H		395,599.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	455,970.33		WA DEM PGA Activity		
16	191430			H		455,970.33	WA DEM PGA Activity		
17	411000	83010	419-06210	S	5,761.00		WA PGA Interest		
18	191420			H		1,840.00	WA WACOG Interest		
19	191430			H		3,921.00	WA DEM Interest		
Total					5,543,731.19	5,543,731.19			

Prepared by _____

Approved by _____

Date _____

Date _____

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191 400 OREGON 11/10 - 10/11 WACOG

	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	Reference See *
Beg Balance		(1,645,354)	(3,046,601)	(4,089,850)	(7,520,268)	(7,520,268)	(7,520,268)	(7,520,268)	(7,520,268)	(7,520,268)	(7,520,268)	(7,520,268)		
Nov Accrual	(1,639,467)													
Bal Before Int	(1,639,467)												(1,639,467)	Oct 05 Tab
Int Rate	0.08618	(5,887)											(5,887)	
Ending Balance		(1,645,354)											(1,645,354)	
Dec Accrual		(1,384,459)											(1,384,459)	
Bal Before Int		(3,029,813)											(3,029,813)	Nov 05 Tab
Int Rate	0.08618	(16,788)											(16,788)	
Ending Balance		(3,046,601)											(3,046,601)	
Jan Accrual			(1,017,715)										(1,017,715)	Dec 05 Tab
Bal Before Int			(4,064,316)										(4,064,316)	
Int Rate	0.08618		(25,534)										(25,534)	
Ending Balance			(4,089,850)										(4,089,850)	
Feb Accrual				(3,388,877)									(3,388,877)	Jan 05 Tab
Bal Before Int				(7,478,727)									(7,478,727)	
Int Rate	0.08618			(41,541)									(41,541)	
Ending Balance				(7,520,268)									(7,520,268)	
Mar Accrual					(7,520,268)								(7,520,268)	Feb 05 Tab
Bal Before Int					(7,520,268)								(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance					(7,520,268)								(7,520,268)	
Apr Accrual						(7,520,268)							(7,520,268)	Mar 05 Tab
Bal Before Int						(7,520,268)							(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance						(7,520,268)							(7,520,268)	
May Accrual							(7,520,268)						(7,520,268)	Apr 05 Tab
Bal Before Int							(7,520,268)						(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance							(7,520,268)						(7,520,268)	
Jun Accrual								(7,520,268)					(7,520,268)	May 05 Tab
Bal Before Int								(7,520,268)					(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance								(7,520,268)					(7,520,268)	
Jul Accrual									(7,520,268)				(7,520,268)	Jun 05 Tab
Bal Before Int									(7,520,268)				(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance									(7,520,268)				(7,520,268)	
Aug Accrual										(7,520,268)			(7,520,268)	Jul 05 Tab
Bal Before Int										(7,520,268)			(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance										(7,520,268)			(7,520,268)	
Spt Accrual											(7,520,268)		(7,520,268)	Aug 05 Tab
Bal Before Int											(7,520,268)		(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance											(7,520,268)		(7,520,268)	
Oct Accrual												(7,520,268)	(7,520,268)	Sep 05 Tab
Bal Before Int												(7,520,268)	(7,520,268)	
Int Rate	0												(7,520,268)	
Ending Balance													(7,520,268)	
Entry JV-28A	(5,887)	(16,788)	(25,534)	(41,541)									(7,520,268)	
Previously Book	(5,862)	(16,813)	(25,534)										(89,750)	
Net to Record	(25)	25		(41,541)										
Monthly Deferral	(1,639,467)	(1,384,459)	(1,017,715)	(3,388,877)										
Entry 191400													(7,430,518)	
Entry 419-06205													(41,541)	
													41,541	

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

	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	Reference See *
Beg Balance		514,548	200,126	297,965	542,958	542,958	542,958	542,958	542,958	542,958	542,958	542,958		
Nov. Accrual	512,707													
Bal. Before Int.	512,707												512,707.17	Oct 05 Tab 3
Int. Rate	0.08618	1,841											1,841.00	
Ending Balance	514,548												514,548.17	
Dec. Accrual		(316,979)											(316,978.91)	Nov 05 Tab 4
Bal. Before Int.		197,569											197,569.26	
Int. Rate	0.08618	2,557											2,557.00	
Ending Balance		200,126											200,126.26	
Jan. Accrual			96,057										96,057.00	Dec 05 Tab 5
Bal. Before Int.			296,183										296,183.26	
Int. Rate	0.08618		1,782										1,782.00	
Ending Balance			297,965										297,965.26	
Feb. Accrual				241,984									241,984.00	Jan 05 Tab 6
Bal. Before Int.				539,949									539,949.26	
Int. Rate	0.08618			3,009									3,009.00	
Ending Balance				542,958									542,958.26	
Mar. Accrual														
Bal. Before Int.					542,958								542,958.26	Feb 05 Tab 7
Int. Rate	0													
Ending Balance					542,958								542,958.26	
Apr. Accrual														
Bal. Before Int.						542,958							542,958.26	Mar 05 Tab 8
Int. Rate	0												542,958.26	
Ending Balance						542,958							542,958.26	
May Accrual														
Bal. Before Int.							542,958						542,958.26	Apr 05 Tab 9
Int. Rate	0												542,958.26	
Ending Balance							542,958						542,958.26	
Jun. Accrual														
Bal. Before Int.								542,958					542,958.26	May 05 Tab 10
Int. Rate	0												542,958.26	
Ending Balance								542,958					542,958.26	
Jul. Accrual														
Bal. Before Int.									542,958				542,958.26	Jun 05 Tab 11
Int. Rate	0												542,958.26	
Ending Balance									542,958				542,958.26	
Aug. Accrual														
Bal. Before Int.										542,958			542,958.26	Jul 05 Tab 12
Int. Rate	0												542,958.26	
Ending Balance										542,958			542,958.26	
Spt. Accrual														
Bal. Before Int.											542,958		542,958.26	Aug 05 Tab 13
Int. Rate	0												542,958.26	
Ending Balance											542,958		542,958.26	
Oct. Accrual														
Bal. Before Int.												542,958	542,958.26	Sep 05 Tab 14
Int. Rate	0												542,958.26	
Ending Balance												542,958	542,958.26	
Entry JV-28A	1,841	2,557	1,782	3,009										
Previously Book	1,679	2,719	1,782										9,189.00	
Net to Record	162	(162)		3,009										
Monthly Deferral	512,707	(316,979)	96,057	241,984										
Entry 191410													533,769.26	
Entry 419-06205													3,009.00	
													(3,009.00)	

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

	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	Reference See *
Beg Balance		(777,041)	810,218	1,619,261	613,250	613,250	613,250	613,250	613,250	613,250	613,250	613,250		
Nov. Accrual	(774,261)													
Bal. Before Int	(774,261)												(774,261.13)	Oct 05 Tab 3
Int. Rate	0.08618	(2,780)											(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	Jan 05 Tab 6
Feb. Accrual				(1,013,999)									(1,013,998.86)	
Bal. Before Int				605,262									605,262.00	
Int. Rate	0.08618			7,988									7,988.00	
Ending Balance				613,250									613,250.00	
Mar. Accrual														
Bal. Before Int					613,250									Feb 05 Tab 7
Int. Rate	0												613,250.00	
Ending Balance					613,250								613,250.00	
Apr. Accrual														
Bal. Before Int						613,250								Mar 05 Tab 8
Int. Rate	0												613,250.00	
Ending Balance						613,250							613,250.00	
May. Accrual														
Bal. Before Int							613,250							Apr 05 Tab 9
Int. Rate	0												613,250.00	
Ending Balance							613,250						613,250.00	
Jun. Accrual														
Bal. Before Int								613,250						May 05 Tab 10
Int. Rate	0												613,250.00	
Ending Balance								613,250					613,250.00	
Jul. Accrual														
Bal. Before Int									613,250					Jun 05 Tab 11
Int. Rate	0									613,250			613,250.00	
Ending Balance									613,250				613,250.00	
Aug. Accrual														
Bal. Before Int										613,250				Jul 05 Tab 12
Int. Rate	0												613,250.00	
Ending Balance										613,250			613,250.00	
Spt. Accrual														
Bal. Before Int											613,250			Aug 05 Tab 13
Int. Rate	0											613,250	613,250.00	
Ending Balance											613,250		613,250.00	
Oct. Accrual														
Bal. Before Int												613,250		Sep 05 Tab 14
Int. Rate	0												613,250.00	
Ending Balance												613,250	613,250.00	
Entry JV-28A	(2,780)	119	8,693	7,988								613,250	613,250.00	
Previously Book	(2,780)	119	8,693										14,020.00	
Net to Record				7,988										
Monthly Deferral	(774,261)	1,587,140	800,350	(1,013,999)										
Entry 191450													599,230.00	
Entry 419-06205													7,988.00	
													(7,988.00)	

* Reference refers to electronic file (OR & WA PGA 05 -05 Deferral x's)

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Demand Deferral - Volume Component	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 Embedded Seasonalized Tab 20	8,508,808.00	12,783,584.00	12,472,968.00	10,224,130.00	8,795,971.00	6,322,866.00	4,126,575.00	2,703,901.00	2,166,691.00	2,157,069.00	2,417,892.00	5,432,235.00
2 Collected line 44	9,283,059.13	11,196,443.60	11,672,618.41	11,238,128.86								
3 Deferral	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86								
4 Previously Booked	774,261.13	(1,587,140.40)	(800,349.59)									
5 Net to Book	\$ -	\$ -	\$ -	\$ 1,013,998.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

6 Entry 191450	(1,013,998.86)											
7 Entry 805-02885	1,013,998.86											

Actual Fixed Charges Collected

Oregon Firm Calendar Mo. Sales:	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
15 Residential	44,544,159	53,652,132	56,495,067	54,009,592	-29,057,853	0	0	0	0	0	0	0
16 Commercial	24,779,105	31,484,895	32,435,115	30,917,132	-16,148,294	0	0	0	0	0	0	0
17 Industrial Firm	3,184,636	3,221,048	3,336,679	3,402,481	-1,036,633	0	0	0	0	0	0	0
18 Total of Calendar Month Sales	72,507,899	88,358,075	92,266,861	88,329,204	-46,242,780	0	0	0	0	0	0	0
19 1-99 Less 31CSF - 31SF A C	1,852,844	2,631,031	2,833,444	2,401,954								
20 31ISF - 31SF A C	1,107,608	1,350,421	1,395,040	1,288,750								
21 32CSF - 32SF A C	404,818	429,577	428,867	402,310								
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636								
23 Total Firm Sales Fixed D/Charge	3,939,213	4,977,005	5,214,481	4,697,650								
24 Total Calendar Sales less Fixed	68,568,687	83,381,069	87,052,380	83,631,554	(46,242,780)							
25 "OPGA" OR A No 09-12A Exh 1 Line 1	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734
26 SFV Collected (line 24X25)	\$ 8,731,536.55	\$ 10,517,745.26	\$ 11,085,250.04	\$ 10,649,642.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

All Cycles	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
27 Plus 31CSF - 31SF A C	\$ 249,814.37	\$ 259,948.61	\$ 263,887.65	\$ 265,174.65								
28 31ISF - 31SF A C	\$ 138,560.88	\$ 140,335.80	\$ 142,658.10	\$ 146,146.26								
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.95								
30 32ISF - 32SF A C	\$ 55,846.05	\$ 60,108.75	\$ 56,739.15	\$ 63,599.25								
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)	\$ (122,958.68)	\$ (127,971.70)	\$ (129,915.83)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (62,263.52)	\$ (64,293.97)	\$ (66,870.45)	\$ (67,612.35)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 122,958.68	\$ 127,971.70	\$ 129,915.83	\$ 130,553.48								
34 Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45	\$ 67,612.35	\$ 69,310.61								
35 MDDV @ 1.81 D/C Collected	\$ 490,003.16	\$ 510,042.22	\$ 508,194.28	\$ 519,534.02	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

36 Plus 31CSI - 31SIV	\$ 1,385.90	\$ 1,590.79	\$ 1,725.13	\$ 11,628.22								
37 31ISV - 31SIV	\$ 422.30	\$ 341.95	\$ 298.49	\$ 634.22								
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98	\$ 39,436.18	\$ 35,934.26								
39 32ISV - 32SIM	\$ 42,603.06	\$ 46,009.11	\$ 47,778.83	\$ 41,484.19								
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.83	\$ 89,238.63	\$ 89,680.89	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

41 Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ (2,434.62)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ (175.18)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (418.86)	\$ -	\$ -	\$ (4,245.12)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 2,434.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ 175.18	\$ 2,935.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ 4,245.12	\$ 142.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 Collections Subject to Sensitive Adj	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent Impact of Sensitive Effect	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%
49 Revenue Sensitive Adjustment	\$ (15,887.19)	\$ (16,669.71)	\$ (16,919.45)	\$ (16,951.67)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 9,283,059.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,238,128.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2011 PGA Activity\OR & WA PGA Deferrals_2010-11.xls\ORPGA Tab 3

Forecasted Baseload YR	Feb-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Yr around Contra	2,754,360	\$ 1,591,450.00	0.57779	2,748,200	\$ 1,589,364.00	0.57833	6,160	\$ 2,086.00	0.00054
Hedged Yr around Contra	2,702,280	\$ 1,695,050.00	0.62727	2,663,836	\$ 1,695,064.00	0.63632	38,444	\$ (14.00)	0.00906
Hedged Yr around Contra	10,757,433	\$ 5,764,358.12	0.53585	10,756,480	\$ 5,950,700.00	0.55322	953	\$ (186,341.88)	0.01737
Yr around Contracts-Rock					\$ -				
Yr around Contracts-Albe					\$ -				
Yr around Contracts-Sum					\$ -				
Hedged S.T. Contracts-R	10,700,742	\$ 5,774,069.33	0.53960	11,679,850	\$ 6,287,400.00	0.53831	(979,108)	\$ (513,330.67)	(0.00128)
Hedged S.T. Contracts-A	12,111,120	\$ 6,129,515.00	0.50611	13,399,260	\$ 6,685,182.00	0.49892	(1,288,140)	\$ (555,667.00)	(0.00718)
Hedged S.T. Contracts-S	2,689,351	\$ 1,304,343.56	0.48500	2,689,120	\$ 1,338,400.00	0.49771	231	\$ (34,056.44)	0.01271
S.T. Contracts-Rockies	2,691,350	\$ 1,142,395.91		2,061,150	\$ 895,398.00				
S.T. Contracts-Alberta	4,037,040	\$ 1,655,892.00	0.41017	2,679,852	\$ 1,142,260.00				
S.T. Contracts-Sumas/St					\$ -				
Swing Contracts - Rockie	2,593,981	\$ 1,098,705.08	0.42356	7,825,612	\$ 3,385,255.00	0.43259			
Swing Contracts - Alberta	480,600	\$ 195,680.00	0.40716	1,393,789	\$ 588,409.00	0.42217			
Swing Contracts - Rockie		\$ 215,600.00			\$ 215,600.00				
Swing Contracts - Alberta					\$ -				
Hedged Spot Purch-Rock	2,753,520	\$ 1,124,426.00	0.40836		\$ -		2,753,520	\$ 1,124,426.00	#VALUE!
Hedged Spot Purch-Alber					\$ -				
Hedged Spot Purch-Sum.	80,245	\$ 85,049.00	1.05987		\$ -				
Spot Purchases-Rockies	9,108,000	\$ 3,605,237.38	0.39583	578,189	\$ 247,751.00	0.42849	8,529,811	\$ 3,357,486.38	0.03266
Spot Purchases-Alberta	22,395,951	\$ 8,573,945.01	0.38283	298,130	\$ 127,747.00	0.42849	22,097,821	\$ 8,446,198.01	0.04566
Spot Purchases-Sumas/C	9,353,615	\$ 3,986,517.00	0.42620	82,329	\$ 35,278.00	0.42850	9,271,286	\$ 3,951,239.00	0.00230
Volumetric Transp Chg		\$ 256,501.53			\$ 213,922.00			\$ 42,579.53	#VALUE!
Misc. Act. U/S Sales								\$ -	#VALUE!
Sub Total	95,209,588	\$ 44,198,734.92	0.46423	58,855,797	\$ 30,397,730.00	0.51648	40,430,978	\$ 15,634,604.93	(0.05225)
	ok	ok							
Field Production Gas	1,386,520	\$ 770,937.49	0.55602	1,120,000	\$ 794,752.00	0.70960	266,520	\$ (23,814.51)	0.15358
Storage Activity:									
System Withdrawals	12,014,528	\$ 6,039,266.36	0.50266	33,927,571	\$ 17,353,945.00	0.51150	(21,913,043)	\$ (11,314,678.64)	0.00884
System Injections	(3,407,810)	\$ (1,362,850.83)	0.39992				(3,407,810)	\$ (1,362,850.83)	
Sub Total	8,606,718	\$ 4,676,415.53	0.54334	33,927,571	\$ 17,353,945.00	0.51150	(25,320,853)	\$ (12,677,529.47)	0.03185
	ok	ok							
P/M Imbalance Adj	(377,088)	\$ (192,435.55)	0.510320				(377,088)	\$ (192,435.55)	0.51032
C/M Imbalance Adj	(1,448,904)	\$ (739,404.69)	0.51032				(1,448,904)	\$ (739,404.69)	0.51032
Cost of Company Use Ga	(99,853)	\$ (50,940.08)	0.51015				(99,853)	\$ (50,940.08)	0.51015
Misc. Cust. Imbalance Pl	(740)	\$ (663.62)	0.89678				(740)	\$ (663.62)	0.89678
Prior Period Estimate Adj		\$ (35,292.22)						\$ (35,292.22)	
Line Loss & Unacct For				(195,004)			195,004		
Total Monthly Gas Cost	103,653,329	\$ 48,627,351.78	0.46913	93,708,364	\$ 48,546,427.00	0.51806	13,645,064	\$ 1,914,524.79	(0.04892)

Forecasted Baseload YR	Feb-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
RESTATED COST AT EM				53,698,501.77					
ACTUAL COST OF GAS.				48,627,351.78					
VARIANCE FROM ACTU				<u>(5,071,149.99)</u>					
<u>Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales</u>									
Oregon.....	93,498,492	% Of Oregon Sales.....		0.9043					
Washington.....	9,892,450	Oregon's Share of the Var		<u>(4,585,840.93)</u>					
Total.....	<u>103,390,942</u>								
Estimated WACOG Variar				<u>(458,584.09)</u>					
		Shareholders Share of the WACOG Deferral		373,768					
		WACOG Equalization.....		<u>(65,000)</u>					
		Estimated Shareholder (gain) or Loss.....		<u>(438,768)</u>					

System Cost of Gas

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Contract Commodity Gas Costs:												
31 Year around Contracts	\$ 9,652,363.74	\$ 10,007,963.24	\$ 9,984,692.53	\$ 9,050,858.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Short Term Contracts	20,273,589.28	21,319,309.20	23,524,106.71	17,516,200.88	-	-	-	-	-	-	-	-
33 Spot Purchases	8,937,693.85	15,843,369.63	13,532,078.11	17,375,174.39	-	-	-	-	-	-	-	-
34 Volumetric Transp Chg	249,848.11	308,958.77	323,033.27	256,501.53	-	-	-	-	-	-	-	-
35 Misc. Act. Up/Sl Sales	-	-	-	-	-	-	-	-	-	-	-	-
36 Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
37 Sub Total	\$ 39,113,494.98	\$ 47,479,600.84	\$ 47,363,910.62	\$ 44,198,734.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 625,609.34	\$ 715,456.32	\$ 727,217.21	\$ 770,937.49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Activity:												
39 System Withdrawals	\$ 4,512,994.99	\$ 3,161,021.50	\$ 7,960,155.79	\$ 6,039,266.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,953,821.35)	(679,171.39)	(1,898,587.33)	(1,362,850.83)	-	-	-	-	-	-	-	-
41 Sub Total	\$ 2,559,173.64	\$ 2,481,850.11	\$ 6,061,568.46	\$ 4,676,415.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity												
42 P/M Imbalance Adj	340,864.89	712,809.87	(17,072.25)	(192,435.55)	-	-	-	-	-	-	-	-
43 C/M Imbalance Adj	(712,809.87)	17,072.25	192,435.55	(739,404.69)	-	-	-	-	-	-	-	-
44 Cost of Company Use Gas	(79,187.59)	(62,285.70)	(77,974.90)	(50,940.08)	-	-	-	-	-	-	-	-
45 Misc. Cust. Imbalance Purch	(12,531.09)	1,362.95	3,861.82	(663.62)	-	-	-	-	-	-	-	-
46 Prior Period Estimate Adj.	(3,058.83)	55,701.28	41,832.94	(35,292.22)	-	-	-	-	-	-	-	-
47 Total Monthly Gas Cost	\$ 41,831,555.37	\$ 51,402,567.92	\$ 54,295,779.45	\$ 48,627,351.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	ok	#VALUE!	ok	ok	ok	#VALUE!

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	2282011 (MMDDYYYY)	2282011 (MMDDYYYY)	USD	JE 29	AMORTIZATION

(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	402000	81199	495-06374	S	93,001.65	-	AMORT 186233 Ind DSM		
2	186233			H	-	93,001.65	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,049.27	INTEREST 186233 Ind DSM		
4	186233			S	1,049.27	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	325,210.22	-	AMORT 186271 Comm Decoup		
6	186271			H	-	325,210.22	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	2,782.08	INTEREST 186271 Comm Decoup		
8	186271			S	2,782.08	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	1,928,746.28	-	AMORT 186277 Res Decoup		
10	186277			H	-	1,928,746.28	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	15,205.79	INTEREST 186277 Res Decoup		
12	186277			S	15,205.79	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	8,448.52	-	AMORT 186286 CUB Fund		
14	186286			H	-	8,448.52	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	65.45	INTEREST186286 CUB Fund		
16	186286			S	65.45	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	130,063.09	AMORT 186237 PUC Fee Ref		
18	186237			S	130,063.09	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	1,033.86	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	1,033.86	C/M INT 186237 PUC Fee Ref		
21	191401			S	2,593,138.64	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	2,593,138.64	AMORT 191401 OR WACOG		
23	191401			H	-	25,169.06	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	25,169.06	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	597,858.37	-	AMORT 191411 OR Demand
26	191411			H	-	597,858.37	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	7,890.69	INTEREST 191411 OR Demand
28	191411			S	7,890.69	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	153,492.58	-	AMORT 186316 WA Amort EE
30	186316			H	-	153,492.58	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	3,086.31	INTEREST 186316 WA Amort EE
32	186316			S	3,086.31	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	341,888.37	-	AMORT 186307 OR AMR
34	186307			H	-	341,888.37	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	2,790.65	INTEREST 186307 OR AMR
36	186307			S	2,790.65	-	INTEREST 186307 OR AMR
37	191421			S	357,784.16	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	357,784.16	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	4,531.95	-	INTEREST 191421 WA WACOG
40	191421			H	-	4,531.95	INTEREST 191421 WA WACOG
41	191431			S	199,873.38	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	199,873.38	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	1,605.91	INT 191431 WA Demand
44	191431			S	1,605.91	-	INT 191431 WA Demand
45	186315			S	97.23	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	97.23	INTEREST 186315 WA-LIEE
47	186315			H	-	8,457.70	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	8,457.70	-	AMORT 186315 WA-LIEE
49	186310			S	39.05	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	39.05	INT - WA ENERGY EFF 186310
51	186312			S	10.50	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	10.50	INT - WA EE R&C 186312
53	186232			S	12,302.19	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	12,302.19	INT - Ind DSM Def 186232
55	186235			S	866.70	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	866.70	INTEREST 186235 WA GREAT
57	186235			H	-	76,052.36	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	76,052.36	-	AMORT 186235 WA GREAT
59	186314			S	82.53	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	82.53	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	46,239.67	-	SB408 FED & STATE AMORT
62	186401			H	-	46,239.67	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	226.51	SB408 FED & STATE INT
64	186401			S	226.51	-	SB408 FED & STATE INT
65	186301			H	-	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
67	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
68	186301			H	-	-	OR STOR CREDIT INT
69	402000	81199	495-06540	H	-	59,806.65	SB408 MCBIT AMORT
70	184301			S	59,806.65	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	367.48	-	SB 408 MCBIT INT
72	184301			H	-	367.48	SB 408 MCBIT INT
73	186234			S	420.28	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	420.28	INT 186234 WA GREAT Deferral
Total					6,999,685.13	6,999,685.13	

Prepared by K Steinberg
Date 3/3/11
Document No 100602768

Approved by [Signature]
Date 3/3/11

[Signature]
3/3

R:\Accounting\Jennifer Burson\jv29\JE 29 Amortization FEB 2011_NEWRATES_120510_jjw NCS review edits.xls\SAP Upload

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				
		Demand Deferral		R&C Energy	Low Income Bill			Volumes		
		WACOG Deferral	FIRM	Efficiency	Pay Assist	WA-LIEE		Prior Month	Current Month	Total
		A	B	C	D	E		Unbilled	Unbilled	
6	Schedule									
7	1R (R01)	0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)				
8	1C (C01)	0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	13,092.40	0.00	0.00	13,092.40
9	2R (R02)	0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	5,903.30	0.00	0.00	5,903.30
10	3 CFS (C03)	0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	6,252,039.30	0.00	0.00	6,252,039.30
11	3 IFS (I03)	0.03710	0.02123	0.00000	(0.00692)	(0.00077)	2,135,812.70	0.00	0.00	2,135,812.70
12	27 (R27)	0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	53,860.30	0.00	0.00	53,860.30
13	41 Firm Sales	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	12,741.70	0.00	0.00	12,741.70
14	(C 41 FS)	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	141,835.50	0.00	0.00	141,835.50
15	41I Firm Sales	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	231,655.70	0.00	0.00	231,655.70
16	(I 41 FS)	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	17,866.30	0.00	0.00	17,866.30
17	41 Firm Trans	0.00000	0.00000	0.00000	0.00000	0.00000	29,132.30	0.00	0.00	29,132.30
18	(C 41 FS)	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
19	41C Interr Sales	0.03710	0.00926	0.00000	(0.00847)	(0.00094)		0.00	0.00	
20	(C 41 IS)	0.03710	0.00926	0.00000	(0.00747)	(0.00082)		0.00	0.00	
21	41I Interr Sales	0.03710	0.00926	0.00000	(0.00605)	(0.00067)		0.00	0.00	
22	(I 41 IS)	0.03710	0.00926	0.00000	(0.00534)	(0.00059)		0.00	0.00	
23	42C Firm Sales	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	74,537.00	0.00	0.00	74,537.00
24	C	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	55,547.00	0.00	0.00	55,547.00
25	(C 42SF)	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	6,165.00	0.00	0.00	6,165.00
26	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)		0.00	0.00	
27	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)		0.00	0.00	
28	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)		0.00	0.00	
29	42I Firm Sales	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	90,304.00	0.00	10,000	100,304.00
30	(I 42SF)	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	70,746.00	0.00	20,000	90,746.00
31	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	10,203.00	0.00	6,023	16,226.00
32	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)		0.00	0.00	
33	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)		0.00	0.00	
34	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00005)		0.00	0.00	
35	42 Firm Trans	0.00000	0.00000	0.00000	0.00000	0.00000	53,213.00	0.00	0.00	53,213.00
36	C 42TF+	0.00000	0.00000	0.00000	0.00000	0.00000	55,414.00	0.00	0.00	55,414.00
37	I 42TF	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00	0.00	0.00	40,000.00
38	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	106,000.00	0.00	0.00	106,000.00
39	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	71,967.00	0.00	0.00	71,967.00
40	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
41	42 Interr Sales	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.00	0.00	0.00	30,000.00
42	C 42SI	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	60,000.00	0.00	0.00	60,000.00
43	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	45,589.00	0.00	0.00	45,589.00
44	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	46,330.00	0.00	0.00	46,330.00
45	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)		0.00	0.00	
46	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)		0.00	0.00	
47	42I Interr Sales	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	58,119.00	0.00	0.00	58,119.00
48	I 42SI	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	48,569.00	0.00	0.00	48,569.00
49	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	11,805.00	0.00	0.00	11,805.00
50	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)		0.00	0.00	
51	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)		0.00	0.00	
52	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)		0.00	0.00	
53	42 Inter Trans	0.00000	0.00000	0.00000	0.00000	0.00000	61,424.00	-10000.00	0.00	51,424.00
54	(I 42TI)	0.00000	0.00000	0.00000	0.00000	0.00000	122,911.00	-8442.00	0.00	114,469.00
55	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	68,726.00	0.00	0.00	68,726.00
56	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	234,892.00	0.00	0.00	234,892.00
57	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	179,608.00	0.00	0.00	179,608.00
58	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
59	43 Firm Trans	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
60	43 Interr Trans	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
61	Intentionally blank	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
62	61 (I61)	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	
63	Sources:						303,166.00	0.00	0.00	303,166.00
							10,799,175	(18,442)	36,023	10,816,755.50
									36,023.0	per JV 54U
									0.0	

total CR & WA	128,892,972.90	total* wa	10,816,755.50
total per CIS	128,892,972.90	total* or	117,938,863.40
difference	0.00	total*	128,755,618.90
		*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	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					
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	485.73	277.95	(396.57)	(193.11)	(21.47)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	219.01	125.33	(139.91)	(68.12)	(7.55)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	231,950.66	132,730.79	(111,848.98)	(54,392.74)	(6,064.48)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	79,238.65	45,343.30	(34,151.65)	(16,616.62)	(1,836.80)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	1,998.22	1,143.45	0.00	(372.71)	(41.47)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	472.72	270.51	(151.24)	(73.65)	(8.15)
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,262.10	3,011.17	(1,771.53)	(862.36)	(95.03)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	8,594.43	4,918.05	(2,550.53)	(1,241.67)	(136.68)
41I Firm Sales (I 41 IS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	662.84	379.30	(214.75)	(108.09)	(11.97)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	1,080.81	618.48	(308.80)	(155.57)	(17.19)
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 (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
	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 C (C42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	2,765.32	1,582.42	(686.49)	(333.93)	(37.27)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	2,060.79	1,179.26	(457.71)	(223.30)	(24.44)
	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	228.72	130.88	(38.96)	(18.99)	(2.10)
	Block 4	0.03710	0.02123	(0.00505)	(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 (I42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	3,721.28	2,129.45	0.00	(372.13)	(41.12)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	3,366.68	1,926.54	0.00	(302.18)	(32.67)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	601.98	344.48	0.00	(41.38)	(4.54)
	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
	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
42 Interr Sales C42TF+ 142TF	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	1,113.00	277.80	(165.90)	(80.70)	(9.00)
	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)	1,691.35	422.15	(172.78)	(84.34)	(9.12)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	1,718.84	429.02	(140.36)	(68.11)	(7.41)
	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 142SI	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,156.21	538.18	0.00	(158.08)	(17.44)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,801.91	449.75	0.00	(118.02)	(13.11)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	437.97	109.31	0.00	(21.96)	(2.48)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	0.00	0.00	0.00	0.00	0.00
	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 (I42TI)	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
	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					
Sources:							Intentionally blank				
							353,855.22	198,893.17	(153,492.58)	(76,052.36)	(8,457.70)

Switchers - WA

Commodity			
Commodity		199,873.38	191431
Commodity		357,784.16	191421
		(153,493)	186316
		(8,457.70)	186315
Commodity	(4,108.57)	(76,052)	186235
	(4,108.57)		
rate sensitive adj	0.95628	Annually	
Commodity	3,928.94	191421	
Demand			
Demand			
Demand			
Demand	(1,025.02)		
	(1,025.02)		
rate sensitive adj	0.95628	Annually	
Demand	980.21	191431	

KOB1 - 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	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09								
2	Sep-09								
3	Oct-09				3.25%				
4	Nov-09 old								
5	Nov-09 new				3.25%	n/a	0.00	0.00	
6	Dec-09		21,062.40		3.25%	28.52	21,090.92	21,090.92	
7	Jan-10		77,181.60		3.25%	161.64	77,343.24	98,434.16	
8	Feb-10		65,719.20		3.25%	355.59	66,074.79	164,508.95	
9	Mar-10		79,250.40		3.25%	552.86	79,803.26	244,312.21	
10	Apr-10		74,162.40		3.25%	762.11	74,924.51	319,236.72	
11	May-10		66,376.80		3.25%	954.48	67,331.28	386,568.00	
12	Jun-10		59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
13	Jul-10		44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
14	Aug-10		12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
15	Sep-10		0.00		3.25%	1,371.96	1,371.96	507,940.04	
16	Oct-10		0.00		3.25%	1,375.67	1,375.67	509,315.71	
17	Nov-10 old		0.00		3.25%	1,379.40	1,379.40	510,695.11	
18	Nov-10 new		0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
19	Dec-10		17,340.00		3.250%	27.22	17,367.22	18,746.62	
20	Jan-11		81,793.20		3.250%	161.53	81,954.73	100,701.35	
21	Feb-11		108,960.00		3.250%	420.28	109,380.28	210,081.63	

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09							
2	Sep-09					0.00	0.00	
3	Oct-09					0.00	0.00	
4	Nov-09 old	n/a	n/a	n/a	n/a			
5	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79	
6	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09	
7	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
8	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
9	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
10	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
11	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
12	Jun-10	(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
13	Jul-10	(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
14	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
15	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
16	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
17	Nov-10 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
18	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
19	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
20	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
21	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
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	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
2	Sep-09	0.00			84.21	84.21	31,177.59	
3	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
4	Nov-09 old				n/a			
5	Nov-09 new			3.25%	84.67	84.67	31,346.70	
6	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
7	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
8	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
9	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
10	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
11	May-10	0.00		3.25%	426.34	426.34	157,844.86	
12	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
13	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
14	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
15	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
16	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
17	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
18	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
19	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
20	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
21	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
22								

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)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09						0.00	
2	Sep-09	0.00	407,500.00			407,500.00	407,500.00	
3	Oct-09	0.00		3.25%	1,103.65	1,103.65	408,603.65	
4	Nov-09 old				n/a			
5	Nov-09 new			3.25%	1,106.63	1,106.63	409,710.28	
6	Dec-09	0.00		0.03	1,109.63	1,109.63	410,819.91	
7	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55	
8	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
9	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
10	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
11	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
12	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
13	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
14	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
15	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
16	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
17	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
18	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
19	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
20	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
21	Feb-11	0.00		0.03	10.50	10.50	3,886.67	

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)	
Beginning Balance								
1	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
2	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
3	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
4	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53	
5	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
6	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
7	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
8	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
9	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
10	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
11	May-10	(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
12	Jun-10	(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
13	Jul-10	(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
14	Aug-10	(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
15	Sep-10	(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
16	Oct-10	(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
17	Nov-10 old	(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
18	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
19	Dec-10	(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
20	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
21	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	

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 Debit (Credit)

2

3

4	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)

6

7	Beginning Balance							0.00
---	-------------------	--	--	--	--	--	--	------

8

9

10

Intentionally Left Blank

11

12

13

14	Jan-10		0.00		3.25%	0.00	0.03	0.03
15	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
16	Mar-10		0.00		3.25%	68.03	68.06	25,186.41
17	Apr-10		0.00		3.25%	68.21	68.24	25,254.65
18	May-10		0.00		3.25%	68.40	68.43	25,323.08
19	Jun-10		0.00		3.25%	68.58	68.61	25,391.70
20	Jul-10		0.00		3.25%	68.77	68.80	25,460.50
21	Aug-10		0.00		3.25%	68.96	68.99	25,529.49
22	Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66
23	Oct-10		440.00		3.25%	165.12	605.15	61,351.82
24	Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98
25	Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16
26	Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00
27	Jan-11		29,811.17		3.25%	40.37	29,851.54	29,851.54
28	Feb-11		1,241.10		3.25%	82.53	1,323.63	31,175.17

Notes

\a

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 Debit (Credit)

2

3

4	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)

6

7	Beginning Balance							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
21	Feb-11		(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41

Notes

\a

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)	
	Beginning Balance								
1	Aug-09		5,246.46			(113.68)	5,132.78	(39,465.14)	
2	Sep-09		5,663.00			(99.22)	5,563.78	(33,901.36)	
3	Oct-09		8,136.01			(80.80)	8,055.21	(25,846.15)	
4	Nov-09 old		7,842.81			(59.38)	7,783.43	(18,062.72)	
5	Nov-09 new		911.93		3.25%	1.23	913.16	(17,149.56)	
6	Dec-09		3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)	
7	Jan-10		3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)	
8	Feb-10		2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)	
9	Mar-10		2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)	
10	Apr-10		2,031.58		3.25%	(12.24)	2,019.34	(3,515.43)	
11	May-10		1,553.63		3.25%	(7.42)	1,546.21	(1,969.22)	
12	Jun-10		1,195.05		3.25%	(3.72)	1,191.33	(777.89)	
13	Jul-10		840.63		3.25%	(0.97)	839.66	61.77	
14	Aug-10		689.27		3.25%	1.10	690.37	752.14	
15	Sep-10		736.54		3.25%	3.03	739.57	1,491.71	
16	Oct-10		906.98		3.25%	5.27	912.25	2,403.96	
17	Nov-10 old		833.32		3.25%	7.64	840.96	3,244.92	
18	Nov-10 new		0.00	(3,244.92)	3.25%	0.00	(3,244.92)	0.00	write off - amortization is over
19	Dec-10		0.00		3.25%	0.00	0.00	0.00	
20	Jan-11		0.00		3.25%	0.00	0.00	0.00	
21	Feb-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	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	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)	
21	Feb-11		357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.74)	

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09		27,538.92			(722.61)	26,816.31	(252,522.96)	
2	Sep-09		29,881.13			(603.64)	29,277.49	(223,245.47)	
3	Oct-09		43,020.28			(546.39)	42,473.89	(180,771.58)	
4	Nov-09 old		40,281.33			(435.07)	39,846.26	(140,925.32)	
5	Nov-09 new		49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
6	Dec-09		172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
7	Jan-10		196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
8	Feb-10		134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
9	Mar-10		115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)	
10	Apr-10		107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
11	May-10		82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)	
12	Jun-10		63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)	
13	Jul-10		44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)	
14	Aug-10		37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)	
15	Sep-10		39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)	
16	Oct-10		48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)	
17	Nov-10 old		44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
18	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
19	Dec-10		212,690.81		3.25%	364.71	213,055.52	241,372.33	
20	Jan-11		250,648.39		3.25%	993.14	251,641.53	493,013.85	
21	Feb-11		199,873.38		3.25%	1,605.91	201,479.29	694,493.14	