

UG-11803-SI

Rates and Regulatory Affairs
Facsimile: 503.721.2516

 NW Natural	220 NW 2ND AVENUE PORTLAND, OR 97209
	TEL 503.226.4211
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April 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

RECEIVED
 RECORDS MANAGEMENT
 2011 APR 29 AM 8:15
 STATE OF WASH.
 UTIL. AND TRANS.
 COMMISSION

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 & JE 28A and JE 29 ledger entries for March 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
MAR 2011

	FEB 2011	Change	MAR 2011
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	210,081.63	144,833.67	354,915.30
186235 AMOR WA GREAT PROGRAM	282,854.56	(78,851.23)	204,003.33
186302 MARGIN SHARING - WA	(1,722,691.06)	(137,446.82)	(1,860,137.88)
186310 WA ENERGY EFFICIENCY	19,922.29	19,509.27	39,431.56
186312 WA - AUDIT RESIDENTI	3,886.67	495,889.12	499,775.79
186314 WA - LOW INCOME WEAT	31,175.17	498.69	31,673.86
186315 WA - WA - LIEE AMORT	31,769.08	(8,767.46)	23,001.62
186316 WA DSM AMORTIZATION	1,065,900.85	(157,326.33)	908,574.52
Subtotal 186xxx accounts	(77,100.81)	278,338.91	201,238.10
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(878,903.00)	(248,706.00)	(1,127,609.00)
191421 AMORT OF WACOG - WA	(1,498,976.75)	375,148.97	(1,123,827.78)
191430 DEMAND - ACCR WA	(1,681,786.39)	(266,614.06)	(1,948,400.45)
191431 AMORT OF DEMAND WA	694,493.16	211,741.42	906,234.58
Subtotal 191xxx accounts	(3,365,172.98)	71,570.33	(3,293,602.65)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(3,442,273.79)	349,909.24	(3,092,364.55)

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	03312011 (MMDDYYYY)	03312011 (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	1,995,032.00		OR WACOG PGA Activity		
2	191400			H		1,995,032.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	21,620.00		Ore Storage PGA Timing		
4	191400			H		21,620.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		219,512.00	OR DEM PGA Activity		
6	191410			S	219,512.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	55,028.00		OR PGA Interest		
8	191400			H		61,250.00	OR WACOG Interest		
9	191410			S	4,688.00		OR DEM incr. Interest		
10	191450			S	1,534.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	799,249.70		OR DEM DEF Collected		
12	191450			H		799,249.70	OR DEM DEF Collected		
13	540200	84020	805-02950	S	245,993.00		WA WACOG PGA Activity		
14	191420			H		245,993.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	261,705.06		WA DEM PGA Activity		
16	191430			H		261,705.06	WA DEM PGA Activity		
17	411000	83010	419-06210	S	7,622.00		WA PGA Interest		
18	191420			H		2,713.00	WA WACOG Interest		
19	191430			H		4,909.00	WA DEM Interest		
Total					3,611,983.76	3,611,983.76			

Doc # 100 612809
 Prepared by [Signature]
 Date 3/4/11

Approved by [Signature]
 Date 4/7/11

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

R Gas Accounting UV2BA Cost of Gas General OR & WA 2011 PGA Activity, OR & WA PGA Deferrals, 2010-11 (see Embedded Commodity Cost Tab 4)

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:												
2	26,576,555	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:												
4	55,336,847	104,361,841	120,702,519	108,796,106	103,390,942	89,956,585	-	-	-	-	-	-	-
5	Total Ccity Costs Incurred in ORPGA file												
6	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	System Incurred WACOG Per Thm:												
	0.48711	0.49421	0.49906	0.47033	0.48293	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
	Oregon Calendar Sales Volumes												
	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:												
8	23,905,866	23,905,866	51,239,259	50,879,709	40,117,188	46,242,780	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:												
10	50,209,142	94,194,249	108,725,368	87,372,900	92,221,745	-	-	-	-	-	-	-	-
11	Calculated Calendar Month Volumes:												
12	77,542,535	93,834,699	97,962,847	93,498,492	80,975,484	-	-	-	-	-	-	-	-
13	Less: Winter WACOG Usage												
14	947,678	1,002,583	1,108,615	1,056,049	1,014,153	-	-	-	-	-	-	-	-
15	Incremental Usage												
16	-	195	-	531	-	-	-	-	-	-	-	-	-
17	Net Calculated Calendar Month Volumes:												
18	76,594,857	92,831,921	96,854,232	92,441,912	79,961,331	-	-	-	-	-	-	-	-
19	"ORPGA" Average Commodity Rate												
20	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
21	"ORPGA" Winter Commodity Rate												
22	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912
23	Monthly Incremental Rate												
24	-	0.39035	-	0.40525	0	-	-	-	-	-	-	-	-
25	"Collections" Incre. Commodity Rate												
26	\$ -	\$ 76	\$ -	\$ 215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	"Collections" Winter Commodity Rate												
28	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	"Collections" Average Commodity Rate												
30	\$ 39,087,887	\$ 47,373,986	\$ 49,426,652	\$ 47,174,957	\$ 40,805,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	ORE Commodity Cost Collected												
32	\$ 39,570,369	\$ 47,884,497	\$ 49,991,070	\$ 47,712,827	\$ 41,322,192	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	Calculated Calendar Month Volumes:												
34	77,542,535	93,834,699	97,962,847	93,498,492	80,975,484	-	-	-	-	-	-	-	-
35	WACOG Incurred: Calculated Vol.												
36	0.48711	0.49421	0.49906	0.47033	0.48293	0	0	0	0	0	0	0	0
37	Amount												
38	\$ 37,771,744	\$ 46,374,047	\$ 48,889,338	\$ 43,975,146	\$ 39,105,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	Total Collection vs Calculated												
40	\$ 1,798,625.25	\$ 1,510,450.10	\$ 1,101,731.74	\$ 3,737,681.39	\$ 2,216,702.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	90% Dfrr. (Collection vs Calculated)												
42	\$ 1,618,763.00	\$ 1,359,405.00	\$ 991,559.00	\$ 3,363,913.00	\$ 1,995,032.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	Amount Previously Booked												
44	1,611,784	1,366,384	991,559	3,363,913	-	-	-	-	-	-	-	-	-
45	Net to Book (191400)												
46	\$ 6,979.00	\$ (6,979.00)	\$ -	\$ -	\$ 1,995,032.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Entry 191400.....												
48	Entry 805-02890.....												

(1,995,032)
 1,995,032

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 Cdity 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	\$ 534,836	\$ 513,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 38,883,379	\$ 47,126,125	\$ 49,168,051	\$ 46,928,137	\$ 40,592,370	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 39,363,331	\$ 47,633,883	\$ 49,729,509	\$ 47,462,973	\$ 41,105,987	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 39,570,369.25	\$ 47,884,420.98	\$ 49,991,069.74	\$ 47,712,612.20	\$ 41,322,192.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 39,363,330.68	\$ 47,633,882.86	\$ 49,729,508.94	\$ 47,462,972.64	\$ 41,105,987.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 207,038.57	\$ 250,538.13	\$ 261,560.80	\$ 249,639.56	\$ 216,204.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dtrl. (Collection vs Calculated)	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,620.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,620.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)												
99 Entry 191400.....					21,620							
100 Entry 805-02890.....												

(21,620.00)
21,620.00

DEMAND CHARGES (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 2010 - 11 Tracker year

Oregon Demand charge deferral

R Gas Accounting UV28A Cost of Gas Deferral OR & WA 2011 PGA Activity OR & WA PGA Deferrals 2010-11 as Embedded Community Data Tab 4

Line No.	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	
ACTUAL DEMAND CHARGES:													
US Transmission Co.:													
47	Williams (NWPL)	\$ 4,330,795.33	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,042,091.31	\$ 4,475,147.35							
48	TrnsCan(Gas Trans. NW)	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38							
49	Temporary Capacity	(341,855.99)	(353,251.19)	(353,251.19)	(319,065.59)	(353,251.19)							
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19							
CN Transmission Co.:													
51	TransCanada (NOVA)	936,128.84	940,958.07	954,019.04	960,491.88	971,212.09							
52	TransCanada (ANG)	393,185.94	395,214.28	400,700.05	403,418.72	407,921.35							
53	Duke En (WC)T-South	693,692.40	698,016.50	707,706.32	839,592.57	851,271.88							
54	Coral En T-South	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00							
55	Terassen Gas (SC)	764,168.32	793,714.14	804,731.30	731,785.64	819,233.93							
56	Prior Period Adjustments	(18,906.17)	(314,962.80)	(61,123.32)	(35,292.22)	(106,753.72)							
57	Other												
58	Total Charges	\$ 7,347,095.33	\$ 7,243,761.91	\$ 7,536,854.11	\$ 7,174,828.13	\$ 7,673,707.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EMBEDDED CHARGES:													
US Transmission Co.:													
59	Williams (NWPL)	\$ 3,884,130.29	\$ 3,997,232.16	\$ 3,975,155.55	\$ 3,590,463.22	\$ 3,975,156.55	\$ 3,846,926.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55
60	TrnsCan(Gas Trans. NW)	517,197.00	534,437.00	534,437.00	482,717.00	534,437.00	435,253.00	449,761.00	435,253.00	449,761.00	435,253.00	534,437.00	
61	Temporary Capacity	97,999.00	101,265.00	101,265.00	91,466.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	
CN Transmission Co.:													
63	TransCanada (NOVA)	745,767.17	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	
64	TransCanada (ANG)	239,195.39	390,258.01	390,258.01	390,258.01	390,258.01	347,889.38	347,889.38	347,889.38	347,889.38	347,889.38	390,258.01	
65	Duke En (WC)T-South	699,229.00	773,523.00	773,523.00	763,850.00	773,523.00	770,299.00	773,523.00	770,299.00	773,523.00	770,299.00	773,523.00	
66	Coral En T-South												
67	Terassen Gas (SC)	576,541.00	792,771.00	650,079.00	587,167.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	
68	Other		51,598.00	51,598.00	46,605.00	51,598.00	49,934.00	51,598.00	49,934.00	51,598.00	51,598.00	49,934.00	
69	Total Embedded	\$ 6,778,746.85	\$ 7,595,140.81	\$ 7,430,372.20	\$ 6,906,582.86	\$ 7,430,373.20	\$ 7,131,466.46	\$ 7,303,329.58	\$ 7,131,467.46	\$ 7,303,330.58	\$ 7,303,330.58	\$ 7,131,467.46	\$ 7,430,374.20
Oregon VARIANCE Share -													
US Transmission Co.:													
70	Williams (MWPL)	\$ 402,936.53	\$ 431,127.29	\$ 451,042.60	\$ 407,413.70	\$ 451,041.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	TrnsCan(Gas Trans. NW)	0.43	0.34	0.34	0.56	0.34	-	-	-	-	-	-	
72	Temporary Capacity	(396,793.19)	(410,019.06)	(410,019.06)	(370,340.55)	(410,019.06)	-	-	-	-	-	-	
73	KB Pipeline	0.18	0.18	0.18	0.18	0.18	-	-	-	-	-	-	
CN Transmission Co.:													
74	TransCanada (NOVA)	171,725.26	5,042.22	16,824.53	22,663.67	32,334.38	-	-	-	-	-	-	
75	TransCanada (ANG)	138,914.88	4,471.05	9,419.77	11,872.28	15,934.10	-	-	-	-	-	-	
76	Duke En (WC)T-South	(4,994.57)	(68,114.42)	(59,374.13)	68,327.37	70,137.26	-	-	-	-	-	-	
77	Coral En T-South	48,713.40	50,337.18	50,337.18	45,465.84	50,337.18	-	-	-	-	-	-	
78	Terassen Gas (SC)	169,258.60	850.81	139,511.84	130,460.48	152,594.66	-	-	-	-	-	-	
79	Prior Period Adjustments	(17,054.35)	(284,127.94)	(55,139.35)	(31,837.11)	(96,302.53)	-	-	-	-	-	-	
80	Other		(46,546.56)	(46,546.56)	(42,042.37)	(46,546.56)	-	-	-	-	-	-	
81	Total Variance	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.34	\$ 241,984.05	\$ 219,511.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Oregon Allocation Ratio													
		90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	
82	Oregon Portion	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.00	\$ 241,984.00	\$ 219,512.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	Amount Previously Booked	\$ 467,661.71	\$ (271,933.45)	\$ 96,057.00	\$ 241,984.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	Net to Book (191410)	\$ 45,045.46	\$ (45,045.46)	\$ -	\$ -	\$ 219,512.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	6 Entry 191410												
86	7 Entry 805-02880												

219,512.00
(219,512.00)

April 6, 2011		NORTHWEST NATURAL GAS COMPANY													Reference
Page 3 OR		ACCOUNT 191 400 OREGON 11/10 - 10/11 WACOG													See *
		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	
Beg Balance			(1,645,354)	(3,046,601)	(4,089,850)	(7,520,268)	(9,598,170)	(9,598,170)	(9,598,170)	(9,598,170)	(9,598,170)	(9,598,170)	(9,598,170)	(9,598,170)	
Nov: Accrual		(1,639,467)													
Bal. Before Int.		(1,639,467)													
Int. Rate	0.08618	(5,887)													(1,639,467) Oct 05 Tad
Ending Balance		(1,645,354)													(1,639,467)
Dec: Accrual			(1,384,459)												(5,887)
Bal. Before Int.			(3,029,813)												(1,645,354)
Int. Rate	0.08618		(16,788)												(1,384,459) Nov 05 Tad
Ending Balance			(3,046,601)												(3,029,813)
Jan: Accrual				(1,017,715)											(16,788)
Bal. Before Int.				(4,064,316)											(3,046,601)
Int. Rate	0.08618			(25,534)											(1,017,715) Dec 05 Tad
Ending Balance				(4,089,850)											(4,064,316)
Feb: Accrual					(3,388,877)										(25,534)
Bal. Before Int.					(7,478,727)										(4,089,850)
Int. Rate	0.08618				(41,541)										(3,388,877) Jan 05 Tad
Ending Balance					(7,520,268)										(7,478,727)
Mar: Accrual						(2,016,652)									(41,541)
Bal. Before Int.						(9,536,920)									(7,520,268)
Int. Rate	0.08618					(61,250)									(2,016,652) Feb 05 Tad
Ending Balance						(9,598,170)									(9,536,920)
Apr: Accrual															(61,250)
Bal. Before Int.															(9,598,170)
Int. Rate	0						(9,598,170)								
Ending Balance															(9,598,170) Mar 05 Tad
May: Accrual															
Bal. Before Int.															
Int. Rate	0							(9,598,170)							
Ending Balance															(9,598,170) Apr 05 Tad
Jun: Accrual															
Bal. Before Int.															
Int. Rate	0								(9,598,170)						
Ending Balance															(9,598,170) May 05 Tad
Jul: Accrual															
Bal. Before Int.															
Int. Rate	0									(9,598,170)					
Ending Balance															(9,598,170) Jun 05 Tad
Aug: Accrual															
Bal. Before Int.															
Int. Rate	0										(9,598,170)				
Ending Balance															(9,598,170) Jul 05 Tad
Spt: Accrual															
Bal. Before Int.															
Int. Rate	0											(9,598,170)			
Ending Balance															(9,598,170) Aug 05 Tad
Oct: Accrual															
Bal. Before Int.															
Int. Rate	0												(9,598,170)		
Ending Balance															(9,598,170) Sep 05 Tad
Entry JV-28A														(9,598,170)	(9,598,170)
Previously Book		(5,887)	(16,788)	(25,534)	(41,541)	(61,250)								(9,598,170)	(9,598,170)
Net to Record		(5,862)	(16,813)	(25,534)	(41,541)										
Monthly Deferral		(1,639,467)	(1,384,459)	(1,017,715)	(3,388,877)	(2,016,652)									
Entry 191400															(9,447,170)
Entry 419-06205															(61,250)
															61,250

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

April 6, 2011

NORTHWEST NATURAL GAS COMPANY

Page 1 OR

ACCOUNT 191 410 OREGON DEMAN D 11/10 to 10/11

	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	767,158	767,158	767,158	767,158	767,158	767,158	767,158		
Nov. Accrual	512,707													
Bal. Before Int.	512,707													
Int. Rate	0.08618	1,841											512,707.17	Oct 05 Tab 3
Ending Balance	514,548												514,548.17	
Dec. Accrual		(316,979)												
Bal. Before Int.		197,569												
Int. Rate	0.08618	2,557											(316,978.91)	Nov 05 Tab 4
Ending Balance		200,126											197,569.26	
Jan. Accrual			96,057											
Bal. Before Int.			296,183											
Int. Rate	0.08618		1,782										296,183.26	Dec 05 Tab 5
Ending Balance			297,965										297,965.26	
Feb. Accrual				241,984										
Bal. Before Int.				539,949										
Int. Rate	0.08618			3,009									539,949.26	Jan 05 Tab 6
Ending Balance				542,958									542,958.26	
Mar. Accrual					219,512									
Bal. Before Int.					762,470									
Int. Rate	0.08618				4,688								762,470.26	Feb 05 Tab 7
Ending Balance					767,158								767,158.26	
Apr. Accrual														
Bal. Before Int.						767,158								
Int. Rate	0													
Ending Balance													767,158.26	Mar 05 Tab 8
May. Accrual														
Bal. Before Int.							767,158							
Int. Rate	0													
Ending Balance													767,158.26	Apr 05 Tab 9
Jun. Accrual														
Bal. Before Int.								767,158						
Int. Rate	0													
Ending Balance													767,158.26	May 05 Tab 10
Jul. Accrual														
Bal. Before Int.									767,158					
Int. Rate	0													
Ending Balance													767,158.26	Jun 05 Tab 11
Aug. Accrual														
Bal. Before Int.														
Int. Rate	0													
Ending Balance													767,158.26	Jul 05 Tab 12
Spt. Accrual														
Bal. Before Int.														
Int. Rate	0													
Ending Balance													767,158.26	Aug 05 Tab 13
Oct. Accrual														
Bal. Before Int.														
Int. Rate	0													
Ending Balance													767,158.26	Sep 05 Tab 14
Entry JV-28A														
Previously Book	1,841	2,557	1,782	3,009	4,688									
Net to Record	162	(162)												
Monthly Deferral	512,707	(316,979)	96,057	241,984	219,512									
Entry 191410														
Entry 419-06205													753,281.26	
													4,688.00	
													(4,688.00)	

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

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191 450 OREGON 11/10 - 10/11 OR Demand Accrual Vol.

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
Nov: Accrual	(774,261)												
Bal. Before Int.	(774,261)												
Int. Rate	0.08618	(2,780)											(774,261.13), Oct 05 Tab 3
Ending Balance	(777,041)												(774,261.13)
Dec: Accrual		1,587,140											
Bal. Before Int.		810,099											
Int. Rate	0.08618	119											1,587,140.40 Nov 05 Tab 4
Ending Balance		810,218											810,099.27
Jan: Accrual			800,350										119.00
Bal. Before Int.			1,610,568										810,218.27
Int. Rate	0.08618		8,693										800,349.59 Dec 05 Tab 5
Ending Balance			1,619,261										1,610,567.86
Feb: Accrual				(1,013,999)									8,693.00
Bal. Before Int.				(1,013,999)									1,619,260.86
Int. Rate	0.08618			605,262									(1,013,998.86) Jan 05 Tab 6
Ending Balance				7,988									605,262.00
Mar: Accrual				613,250									7,988.00
Bal. Before Int.				(799,250)									613,250.00
Int. Rate	0.08618			(186,000)									(799,249.70) Feb 05 Tab 7
Ending Balance				1,534									(185,999.70)
Apr: Accrual				(184,466)									1,534.00
Bal. Before Int.				(184,466)									(184,465.70)
Int. Rate	0				(184,466)								(184,465.70) Mar 05 Tab 8
Ending Balance													(184,465.70)
May: Accrual					(184,466)								(184,465.70)
Bal. Before Int.					(184,466)								(184,465.70)
Int. Rate	0					(184,466)							(184,465.70) Apr 05 Tab 9
Ending Balance													(184,465.70)
Jun: Accrual						(184,466)							(184,465.70)
Bal. Before Int.						(184,466)							(184,465.70)
Int. Rate	0						(184,466)						(184,465.70) May 05 Tab 10
Ending Balance													(184,465.70)
Jul: Accrual							(184,466)						(184,465.70)
Bal. Before Int.							(184,466)						(184,465.70)
Int. Rate	0							(184,466)					(184,465.70) Jun 05 Tab 11
Ending Balance													(184,465.70)
Aug: Accrual								(184,466)					(184,465.70)
Bal. Before Int.								(184,466)					(184,465.70)
Int. Rate	0								(184,466)				(184,465.70) Jul 05 Tab 12
Ending Balance													(184,465.70)
Spt: Accrual									(184,466)				(184,465.70)
Bal. Before Int.									(184,466)				(184,465.70)
Int. Rate	0									(184,466)			(184,465.70) Aug 05 Tab 13
Ending Balance													(184,465.70)
Oct: Accrual										(184,466)			(184,465.70)
Bal. Before Int.										(184,466)			(184,465.70)
Int. Rate	0										(184,466)		(184,465.70) Sep 05 Tab 14
Ending Balance													(184,465.70)
Entry JV-28A	(2,780)	119	8,693	7,988	1,534								
Previously Book	(2,780)	119	8,693	7,988	1,534								(184,466)
Net to Record													(184,465.70)
Monthly Deferral	(774,261)	1,587,140	800,350	(1,013,999)	(799,250)								15,554.00
Entry 191450													
Entry 419-06205													
													(200,019.70)
													1,534.00
													(1,534.00)

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

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	4,126,576.00	2,703,901.00	2,166,691.00	2,157,069.00	2,417,892.00	5,432,235.00
2 Collected line 44	9,283,069.13	11,196,443.60	11,672,618.41	11,238,128.86	9,595,220.70							
3 Deferral	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	799,249.70							
4 Previously Booked	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86								
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ 799,249.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(799,249.70)											
7 Entry 805-02885	799,249.70											

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	45,650,623	-21,305,241	0	0	0	0	0	0
16 Commercial	24,779,105	31,484,895	32,435,115	30,917,132	26,783,765	-12,760,734	0	0	0	0	0	0
17 Industrial Firm	3,184,636	3,221,048	3,336,679	3,402,481	3,177,636	-930,544	0	0	0	0	0	0
18 Total of Calendar Month Sales	72,507,899	88,358,075	92,266,861	88,329,204	75,612,024	-34,996,519	0	0	0	0	0	0
19 1-99 Less: 31CSF - 31SF A C	1,862,844	2,631,031	2,833,444	2,401,954	2,515,441							
20 31ISF - 31SF A C	1,107,608	1,350,421	1,395,040	1,288,750	1,300,384							
21 32CSF - 32SF A C	404,818	429,577	428,867	402,310	420,863							
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636	646,890							
23 Total Firm Sales Fixed D/Charge	3,939,213	4,977,006	5,214,481	4,697,650	4,883,578							
24 Total Calendar Sales less Fixed:	68,568,687	83,381,069	87,052,380	83,631,554	70,728,446	(34,996,519)						
25 *OPGA* OR A No. 09-12A Exh 1 Line	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	\$ 10,617,745.26	\$ 11,085,250.04	\$ 10,649,642.09	\$ 9,006,560.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 249,814.37	\$ 259,948.61	\$ 263,887.65	\$ 265,174.65	\$ 267,293.26							
28 31ISF - 31SF A C	\$ 138,560.88	\$ 140,335.80	\$ 142,658.10	\$ 146,146.26	\$ 147,140.24							
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.95	\$ 38,307.75							
30 32ISF - 32SF A C	\$ 55,846.05	\$ 60,108.75	\$ 56,739.15	\$ 63,599.25	\$ 72,637.50							
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)	\$ (122,958.88)	\$ (127,971.70)	\$ (129,915.83)	\$ (130,553.48)							
32 Prior Month Unbilled MDDV Ind	\$ (62,263.52)	\$ (64,293.97)	\$ (66,870.45)	\$ (67,612.35)	\$ (69,310.61)							
33 Current Month Unbilled MDDV Com	\$ 122,958.68	\$ 127,971.70	\$ 129,915.83	\$ 130,553.48	\$ 131,585.48							
34 Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45	\$ 67,612.35	\$ 69,310.61	\$ 69,807.60							
35 MDDV @ 1.81 D/C Collected	\$ 490,003.16	\$ 510,042.22	\$ 508,194.28	\$ 519,534.02	\$ 526,907.75							
36 Plus: 31CSI - 31SIV	\$ 1,386.90	\$ 1,590.79	\$ 1,725.13	\$ 11,628.22	\$ 2,341.41							
37 31ISI - 31SIV	\$ 422.30	\$ 341.95	\$ 298.49	\$ 634.22	\$ 468.65							
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98	\$ 39,436.18	\$ 35,934.26	\$ 35,229.42							
39 32ISI - 32SIM	\$ 42,603.06	\$ 46,009.11	\$ 47,778.83	\$ 41,484.19	\$ 43,481.72							
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.83	\$ 89,238.63	\$ 89,680.89	\$ 81,521.20							
41 Prior Mo Manual Adjustments Com												
42 Prior Mo Manual Adjustments Ind				(2,434.62)								
43 Prior Mo Manual Adjustments Ind Int				(175.18)	(2,935.72)							
44 Unbilled Manual Adjustments Com	(418.86)			(4,245.12)								
45 Unbilled Manual Adjustments Ind			2,434.62		266.61							
46 Unbilled Manual Adjustments Ind Int			175.18		2,935.72							
47 Collections Subject to Sensitive Adj	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ 605,617.10							
48 Percent Impact of Sensitive Effect	-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)	\$ (16,956.67)							
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,238,128.86	\$ 9,595,220.70							

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2011 PGA Activity\OR & WA PGA Deferrals_2010-11.xls\Embedded Commodity Detail Tab 4

Washington Demand Deferral Calculation
2008 - 9 Tracker year Closing

Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

Calculated Calendar Month Volumes	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Residential	5,509,512	6,740,853	7,153,128	6,521,342	5,710,809	(2,726,874)	-	-	-	-	-	-
Commercial	2,167,577	2,791,334	2,996,177	2,752,573	2,473,991	(1,185,941)	-	-	-	-	-	-
Industrial Firm	291,262	307,061	328,194	318,123	303,876	(58,012)	-	-	-	-	-	-
Total Firm Sales	7,968,351	9,839,247	10,477,499	9,592,038	8,488,675	(3,970,827)	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	73,721	103,851	108,499	95,388	96,619	-	-	-	-	-	-	-
41ISF - 41SF A C	9,328	19,134	20,833	21,201	20,433	-	-	-	-	-	-	-
42CSF - 42SF A C	26,826	30,804	33,280	24,871	21,563	-	-	-	-	-	-	-
42ISF - 42SF A C	213,742	70,298	89,242	43,511	123,966	-	-	-	-	-	-	-
Sub Total	323,617	224,087	251,854	184,971	262,580	-	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	7,644,734	9,615,160	10,225,645	9,407,067	8,226,095	(3,970,827)	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314
Total D/C Subject to D/C Rate	\$ 941,373	\$ 1,184,011	\$ 1,259,186	\$ 1,158,386	\$ 1,012,961	\$ -	\$ -	\$ 0.12314	\$ 0.12314	\$ 0.12314	\$ 0.12314	\$ 0.12314
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 8,847.15	\$ 9,337.82	\$ 9,542.36	\$ 9,553.82	\$ 9,662.69							
41ISF - 41SF A C	\$ 1,069.48	\$ 1,741.92	\$ 1,787.76	\$ 1,999.77	\$ 2,020.78							
42CSF - 42SF A C	\$ (666.60)	\$ 3,140.04	\$ 3,191.61	\$ 3,191.61	\$ 3,191.61							
42ISF - 42SF A C	\$ 19,867.60	\$ 8,468.94	\$ 8,558.71	\$ 4,400.64	\$ 12,877.22							
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 7,681.28	\$ 8,453.90	\$ 8,667.96	\$ 8,182.71	\$ 8,007.30							
42ISI - 42SIM	\$ 8,739.00	\$ 6,610.67	\$ 7,334.17	\$ 5,329.81	\$ 14,142.02							
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	(5,006.26)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ 4,500.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled	(5,006.26)	-	-	4,500.90	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ (5,006.26)	\$ -	\$ -	\$ 4,500.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718
Revenue Sensitive Adjustment	\$ 219	\$ -	\$ -	\$ (197)	\$ -	\$ -	\$ -	\$ 0.043718	\$ 0.043718	\$ 0.043718	\$ 0.043718	\$ 0.043718
Total D/C Collected	\$ 936,586	\$ 1,184,011	\$ 1,259,186	\$ 1,162,690	\$ 1,012,961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	719,280.63	709,164.29	737,858.02	702,415.67	751,255.94	-	-	-	-	-	-	-
Variance	217,305.37	474,846.71	521,327.98	460,274.33	261,705.06	-	-	-	-	-	-	-
Previously Booked	217,305.37	474,846.71	521,327.98	460,274.33								
Net to Book (191430)					261,705.06							

Entry 191430.....
Entry 805-02940.....

(261,705.06)
261,705.06

Margin Analysis of Demand Charges by Class of Customers:	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Collected:												
Residential	678,441	830,069	880,836	803,038	703,229	-	-	-	-	-	-	-
Commercial	262,357	339,076	363,668	336,331	302,387	-	-	-	-	-	-	-
Industrial Firm	23,632	36,563	36,753	41,630	33,885	-	-	-	-	-	-	-
Industrial Interruptible	15,702	14,406	15,303	12,922	21,181	-	-	-	-	-	-	-
Total Demand charge Collected	980,132	1,220,114	1,296,560	1,193,921	1,060,682	-	-	-	-	-	-	-

NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Interest 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
Margin Analysis of Demand Charges by Class of Customers:												
51 Residential	5,672,253.17	6,832,062.48	7,194,061.78	6,877,581.38	5,813,150.32	-	-	-	-	-	-	-
52 Commercial	3,151,365.99	3,917,359.24	4,016,039.97	3,876,378.49	3,334,428.32	-	-	-	-	-	-	-
53 Industrial Firm	363,220.45	363,064.49	370,608.24	399,946.35	367,493.11	-	-	-	-	-	-	-
54 Industrial Interruptible	75,094.11	82,766.06	90,679.24	83,011.15	78,937.11	-	-	-	-	-	-	-
55 Total Demand charge Collected	\$ 9,281,933.72	\$ 11,195,252.27	\$ 11,671,409.24	\$ 11,236,917.38	\$ 9,594,008.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-1,135	-1,191	-1,209	-1,211	-1,212	0	0	0	0	0	0	0

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	\$ 11,021,249.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Short Term Contracts	20,273,589.28	21,319,309.20	23,524,106.71	17,516,200.88	20,969,852.68	-	-	-	-	-	-	-
33 Spot Purchases	8,937,693.85	15,843,369.63	13,532,078.11	17,375,174.39	7,934,441.48	-	-	-	-	-	-	-
34 Volumetric Transp Chg	249,848.11	308,958.77	323,033.27	256,501.53	208,137.70	-	-	-	-	-	-	-
35 Misc. Act. Up/St Sales	-	-	-	-	1,000.00	-	-	-	-	-	-	-
36 Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
37 Sub Total	\$ 39,113,494.98	\$ 47,479,600.84	\$ 47,363,910.62	\$ 44,198,734.92	\$ 40,134,680.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 625,609.34	\$ 716,456.32	\$ 727,217.21	\$ 770,937.49	\$ 603,209.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Activity:												
39 System Withdrawals	\$ 4,512,994.99	\$ 3,161,021.50	\$ 7,960,155.79	\$ 6,039,266.36	\$ 3,517,454.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,953,821.35)	(679,171.39)	(1,898,587.33)	(1,362,850.83)	(1,085,126.04)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Sub Total	\$ 2,559,173.64	\$ 2,481,850.11	\$ 6,061,568.46	\$ 4,676,415.53	\$ 2,432,328.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity												
42 P/M Imbalance Adj	340,864.89	712,809.87	(17,072.25)	(192,435.55)	739,404.69	-	-	-	-	-	-	-
43 C/M Imbalance Adj	(712,809.87)	17,072.25	192,435.55	(739,404.69)	(412,122.18)	-	-	-	-	-	-	-
44 Cost of Company Use Gas	(79,187.69)	(62,285.70)	(77,974.90)	(50,940.08)	(58,637.06)	-	-	-	-	-	-	-
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)	4,082.19	-	-	-	-	-	-	-
17 Total Monthly Gas Cost	\$ 41,831,555.37	\$ 51,402,567.92	\$ 54,295,779.45	\$ 48,627,351.78	\$ 43,442,947.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	check	ok	\$	\$	\$	\$	\$
								#VALUE!	ok	ok	ok	#VALUE!

Forecasted Baseload YR	Mar-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 Contr	3,046,250	\$ 1,761,119.04	0.57813	3,042,650	\$ 1,759,653.00	0.57833			
Hedged Yr around Contr	2,987,061	\$ 1,876,662.50	0.62826	2,949,247	\$ 1,876,678.00	0.63632	3,600	\$ 1,466.04	0.0002
Hedged Yr around Contr	12,194,160	\$ 6,362,827.50	0.52179	11,908,960	\$ 6,588,275.00	0.55322	37,814	\$ (15.50)	0.0081
Yr around Contracts-Rock							285,200	\$ (225,447.50)	0.0314
Yr around Contracts-Albe	2,000,000	\$ 1,020,640.00	0.51032						
Yr around Contracts-Sum									
Hedged S.T. Contracts-R	12,182,391	\$ 6,300,334.84	0.51717						
Hedged S.T. Contracts-A	14,935,303	\$ 7,551,948.75	0.50564	11,409,938	\$ 6,317,801.00	0.55371	772,454	\$ (17,466.16)	0.0365
Hedged S.T. Contracts-S	3,048,540	\$ 1,444,987.50	0.47399	14,834,895	\$ 7,551,805.00	0.50906	100,408	\$ 143.75	0.0034
S.T. Contracts-Rockies	3,048,540	\$ 1,119,100.00		2,977,240	\$ 1,481,800.00	0.49771	71,300	\$ (36,812.50)	0.0237
S.T. Contracts-Alberta	2,987,061	\$ 1,131,345.00		3,803,313	\$ 1,609,985.00				
S.T. Contracts-Sumas/St				2,966,979	\$ 1,254,880.00				
Swing Contracts - Rockie	7,012,571	\$ 2,567,866.59	0.36618						
Swing Contracts - Alberta	1,638,066	\$ 615,570.00	0.37579	5,313,229	\$ 2,241,626.00	0.42190			
Swing Contracts - Rockie		\$ 238,700.00		402,858	\$ 168,747.00	0.41887			
Swing Contracts - Alberta					\$ 238,700.00				
Hedged Spot Purch-Rock	11,213,070	\$ 4,297,735.87	0.38328						
Hedged Spot Purch-Alber				11,753	\$ 4,997.00	0.42517	11,201,317	\$ 4,292,738.87	0.0419
Hedged Spot Purch-Sum.	57,696	\$ 100,468.11	1.74134	6,060	\$ 2,577.00	0.42525			
Spot Purchases-Rockies				1,674	\$ 712.00	0.42533			
Spot Purchases-Alberta	9,202,077	\$ 3,536,237.50	0.38429		\$ 195,496.00			\$ (195,496.00)	#VALUE!
Spot Purchases-Sumas/Σ								\$ 3,536,237.50	#VALUE!
Volumetric Transp Chg		\$ 208,137.70						\$ 208,137.70	#VALUE!
Misc. Act. U/S Sales		\$ 1,000.00						\$ 1,000.00	#VALUE!
Sub Total	85,552,786	\$ 40,134,680.90	0.46912	59,628,795	\$ 31,293,732.00	0.52481		\$ 7,564,486.20	(0.0557)
Field Production Gas	ok	ok					21,674,170	\$ 7,564,486.20	(0.0557)
	909,676	\$ 603,209.73	0.66310	1,240,000	\$ 879,904.00	0.70960	(330,324)	\$ (276,694.27)	0.0465
Storage Activity:									
System Withdrawals	7,056,392	\$ 3,517,454.99	0.49848						
System Injections	(2,822,600)	\$ (1,085,126.04)	0.38444	20,742,195	\$ 10,969,058.00	0.52883	(13,685,803)	\$ (7,451,603.01)	0.0304
Sub Total	4,233,792	\$ 2,432,328.95	0.57450	20,742,195	\$ 10,969,058.00	0.52883	(2,822,600)	\$ (1,085,126.04)	
check		check					(16,508,403)	\$ (8,536,729.05)	0.0457
P/M Imbalance Adj	1,448,904	739,405	0.51032				1,448,904	\$ 739,404.69	0.5103
C/M Imbalance Adj	(807,576)	\$ (412,122.18)	0.51032				(807,576)	\$ (412,122.18)	0.5103
Cost of Company Use Ga	(114,942)	\$ (58,637.06)	0.51014	669,103					
				11,374,752			(11,489,694)	\$ (58,637.06)	0.0051
Misc. Cust. Imbalance Pl									
Prior Period Estimate Adj		\$ 4,082.19							
Line Loss & Unacct For				(197,908)				\$ 4,082.19	
Total Monthly Gas Cost	91,222,640	\$ 43,442,947.22	0.47623	92,787,834	\$ 43,142,694.00	0.46496	(5,815,016)	\$ (976,209.48)	0.0113

Forecasted Baseload YR	Mar-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
RESTATED COST AT EN				42,414,940.20					
ACTUAL COST OF GAS.				43,442,947.22					
VARIANCE FROM ACTU				<u>1,028,007</u>					
<u>Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales</u>									
Oregon.....	80,975,484	% Of Oregon Sales.....		0.9002					
Washington.....	8,981,101	Oregon's Share of the Var.		925,412					
Total.....	<u>89,956,585</u>								
Estimated WACOG Variat				<u>92,541.19</u>					
		Shareholders Share of the WACOG Deferral		221,670					
		WACOG Equalization.....		(143,000)					
		Estimated Shareholder (gain) or Loss.....		<u>(364,670)</u>					

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	3312011 (MMDDYYYY)	3312011 (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 (\$) 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	93,364.11	-	AMORT 186233 Ind DSM		
2	186233			H	-	93,364.11	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	877.29	INTEREST 186233 Ind DSM		
4	186233			S	877.29	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	345,605.99	-	AMORT 186271 Comm Decoup		
6	186271			H	-	345,605.99	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	2,161.17	INTEREST 186271 Comm Decoup		
8	186271			S	2,161.17	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	2,040,749.19	-	AMORT 186277 Res Decoup		
10	186277			H	-	2,040,749.19	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	11,529.31	INTEREST 186277 Res Decoup		
12	186277			S	11,529.31	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	8,939.13	-	AMORT 186286 CUB Fund		
14	186286			H	-	8,939.13	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	49.34	INTEREST 186286 CUB Fund		
16	186286			S	49.34	-	INTEREST 186286 CUB Fund		
17	402000	81199	495-06374	H	-	137,449.91	AMORT 186237 PUC Fee Ref		
18	186237			S	137,449.91	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	786.11	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	786.11	C/M INT 186237 PUC Fee Ref		
21	191401			S	2,732,565.42	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	2,732,565.42	AMORT 191401 OR WACOG		
23	191401			H	-	20,245.38	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	20,245.38	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	631,307.86	-	AMORT 191411 OR Demand
26	191411			H	-	631,307.86	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	6,758.20	INTEREST 191411 OR Demand
28	191411			S	6,758.20	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	159,996.48	-	AMORT 186316 WA Amort EE
30	186316			H	-	159,996.48	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	2,670.15	INTEREST 186316 WA Amort EE
32	186316			S	2,670.15	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	362,109.96	-	AMORT 186307 OR AMR
34	186307			H	-	362,109.96	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	2,138.79	INTEREST 186307 OR AMR
36	186307			S	2,138.79	-	INTEREST 186307 OR AMR
37	191421			S	378,695.88	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	378,695.88	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	3,546.91	-	INTEREST 191421 WA WACOG
40	191421			H	-	3,546.91	INTEREST 191421 WA WACOG
41	191431			S	209,576.70	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	209,576.70	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	2,164.72	INT 191431 WA Demand
44	191431			S	2,164.72	-	INT 191431 WA Demand
45	186315			S	74.07	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	74.07	INTEREST 186315 WA-LIEE
47	186315			H	-	8,841.53	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	8,841.53	-	AMORT 186315 WA-LIEE
49	186310			S	80.27	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	80.27	INT - WA ENERGY EFF 186310
51	186312			S	681.12	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	681.12	INT - WA EE R&C 186312
53	186232			S	12,914.21	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	12,914.21	INT - Ind DSM Def 186232
55	186235			S	658.40	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	658.40	INTEREST 186235 WA GREAT
57	186235			H	-	79,509.63	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	79,509.63	-	AMORT 186235 WA GREAT
59	186314			S	84.99	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	84.99	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	48,814.10	-	SB408 FED & STATE AMORT
62	186401			H	-	48,814.10	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	138.22	SB408 FED & STATE INT
64	186401			S	138.22	-	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	-	63,567.34	SB408 MCBIT AMORT
70	184301			S	63,567.34	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	253.02	-	SB 408 MCBIT INT
72	184301			H	-	253.02	SB 408 MCBIT INT
73	186234			S	764.07	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	764.07	INT 186234 WA GREAT Deferral
Total					<u>7,369,668.97</u>	<u>7,369,668.97</u>	

Prepared by K Steinberg

Date 4/6/11

Document No 100612786

Approved by Natt S.

Date 4/6/11

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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				
IR (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	13,908.60			13,908.60
IC (C01)		0.03710	0.02123	(0.02170)	(0.01154)	(0.00128)	6,598.90			6,598.90
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	6,489,774.80			6,489,774.80
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	2,273,329.40			2,273,329.40
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	57,603.20			57,603.20
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	13,444.6			13,444.60
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	146019.30000			146,019.30
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)				244,087.10
411 Firm Sales (I 41 FS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	17893.00000			17,893.00
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	28,323.1			28,323.40
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000				-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000				-
41C Interr Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)				-
	Block 2	0.03710	0.00926	0.00000	(0.00742)	(0.00082)				-
411 Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)				-
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)				-
42C Firm Sales C	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	70,407.0			70,407.00
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)				-
(C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	-4,531.0			-4,531.00
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)				-
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)				-
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)				-
42I Firm Sales (I42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	109,314.0	-10000.00		99,314.00
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	104,850.0	-20000.00		84,850.00
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	27,990.0	-6023.00		21,967.00
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)				-
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)				-
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)				-
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	52,065.0			52,065.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	56,252.0			56,252.00
C42TF+ (I42TF)	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.0			112,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	67,931.0			67,931.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-
42 Interr Sales C42S1	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.0			30,000.00
	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	60,000.0			60,000.00
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	47,018.0			47,018.00
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	41,001.0			41,001.00
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)				-
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)				-
42I Interr Sales (I42S1)	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	60,000.0			60,000.00
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	60,767.0			60,767.00
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	25,624.0			25,624.00
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	100,000.0			100,000.00
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	68,016.0			68,016.00
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)				-
42 Inter Trans (I42T1)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	58,097.0			58,097.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	103,878.0			103,878.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	62,337.0			62,337.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	255,505.0			255,505.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	189,117.0			189,117.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000				-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000				-
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000				-
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000				-
Sources:							309,740.00			309,740.00
							11,447,422.30	(36,023)	0	11,411,399.30
									0.0	per JV 54U
									0.0	

total OR & WA	134,523,830.40	total* wa	11,411,399.30
total per CIS	134,523,830.40	total* or	123,194,449.10
difference	0.00	total*	134,605,848.40
		*including unbilled	

Natural
 es & 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 cost 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	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)	516.01	295.28	(421.29)	(205.15)	(22.81)
IC (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	244.82	140.09	(156.39)	(76.15)	(8.45)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	240,770.65	137,777.92	(116,102.07)	(56,461.04)	(6,295.08)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	84,340.52	48,262.78	(36,350.54)	(17,686.50)	(1,955.06)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	2,137.08	1,222.92	0.00	(398.61)	(44.35)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00054)	498.79	285.43	(159.59)	(77.71)	(8.60)
41 Firm Sales (C41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,417.32	3,099.99	(1,823.78)	(887.80)	(97.83)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	9,055.63	5,181.97	(2,687.40)	(1,308.31)	(144.01)
411 Firm Sales (L41 FS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	663.83	379.87	(215.07)	(108.25)	(11.99)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	1,050.80	601.31	(300.23)	(151.25)	(16.71)
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 (C41 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	(0.00742)	(0.00082)	0.00	0.00	0.00	0.00	0.00
411 Interr Sales (L41 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 (C42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	2,612.10	1,494.74	(648.45)	(315.42)	(35.20)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	1,652.10	945.39	(366.94)	(179.01)	(19.59)
	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	0.00	0.00	0.00	0.00	0.00
	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
421 Firm Sales (I42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	3,684.55	2,108.44	0.00	(368.45)	(40.72)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	3,147.94	1,801.37	0.00	(282.55)	(30.55)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	814.98	456.36	0.00	(56.02)	(6.15)
	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 (C42TF+ I42TF)	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 (C42SI)	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)	1,744.37	435.39	(178.20)	(86.98)	(9.40)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	1,521.14	379.67	(124.23)	(60.27)	(6.56)
	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
421 Interr Sales (I42SI)	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,226.00	555.60	0.00	(163.20)	(18.00)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	2,254.46	562.70	0.00	(147.66)	(16.41)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	950.65	237.28	0.00	(47.66)	(5.38)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	3,710.00	926.00	0.00	(149.00)	(16.00)
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	2,523.39	629.83	0.00	(67.34)	(7.48)
	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:							374,876.13	208,623.73	(159,996.46)	(79,509.63)	(8,841.53)

Intentionally blank

Switchers - WA			
Commodity			
Commodity	209,576.70	191431	
Commodity	378,695.88	191421	
	(159,996)	186316	
	(8,841.53)	186315	New!
Commodity	(3,994.38)	(79,510)	186235 changed link
	(3,994.38)		
rate sensitive adj	0.95628	Annually	
Commodity	3,819.75	191421	
Demand			
Demand			
Demand	(996.54)		
	(996.54)		
rate sensitive adj	0.95828	Annually	
Demand	952.97	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	
22	Mar-11		144,069.60		3.250%	764.07	144,833.67	354,915.30	

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	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	

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	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	

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	
22	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	

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	
22	Mar-11		(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	

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
29	Mar-11		413.70		3.25%	84.99	498.69	31,673.86

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	Debit	(Credit)							
2									
3					Interest				
4	Month/Year	Note	Accumulation	Transfers	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
22	Mar-11		(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95

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)	
	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	Mar-11		0.00		3.25%	0.00	0.00	0.00	

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	(1,498,976.75)	
22	Mar-11		378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	

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	
22	Mar-11		209,576.70		3.25%	2,164.72	211,741.42	906,234.57	