

Uh-110969-JE

Rates and Regulatory Affairs
Facsimile: 503.721.2516

 NW Natural	220 NW 2ND AVENUE PORTLAND, OR 97209
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May 27, 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 MAY 31 AM 8:03
 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 April 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
APR 2011

	MAR 2011	Change	APR 2011
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	354,915.30	148,999.17	503,914.47
186235 AMOR WA GREAT PROGRAM	204,003.33	(58,533.04)	145,470.29
186302 MARGIN SHARING - WA	(1,860,137.88)	(94,993.73)	(1,955,131.61)
186310 WA ENERGY EFFICIENCY	39,431.56	4,222.12	43,653.68
186312 WA - AUDIT RESIDENTI	499,775.79	148,488.54	648,264.33
186314 WA - LOW INCOME WEAT	31,673.86	639.97	32,313.83
186315 WA - WA - LIEE AMORT	23,001.62	(6,507.88)	16,493.74
186316 WA DSM AMORTIZATION	908,574.52	(115,683.39)	792,891.13
Subtotal 186xxx accounts	201,238.10	26,631.76	227,869.86
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,127,609.00)	(421,040.00)	(1,548,649.00)
191421 AMORT OF WACOG - WA	(1,123,827.78)	285,386.65	(838,441.13)
191430 DEMAND - ACCR WA	(1,948,400.45)	(67,617.26)	(2,016,017.71)
191431 AMORT OF DEMAND WA	906,234.58	159,857.68	1,066,092.26
Subtotal 191xxx accounts	(3,293,602.65)	(43,412.93)	(3,337,015.58)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(3,092,364.55)	(16,781.17)	(3,109,145.72)

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	04302011 (MMDDYYYY)	04302011 (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	3,350,366.00		OR WACOG PGA Activity		
2	191400			H		3,350,366.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	17,202.00		Ore Storage PGA Timing		
4	191400			H		17,202.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		247,356.00	OR DEM PGA Activity		
6	191410			S	247,356.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	80,437.00		OR PGA Interest		
8	191400			H		80,594.00	OR WACOG Interest		
9	191410			S	6,398.00		OR DEM Incr. Interest		
10	191450			H		6,241.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	1,369,664.35		OR DEM DEF Collected		
12	191450			H		1,369,664.35	OR DEM DEF Collected		
13	540200	84020	805-02950	S	417,439.00		WA WACOG PGA Activity		
14	191420			H		417,439.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	62,256.26		WA DEM PGA Activity		
16	191430			H		62,256.26	WA DEM PGA Activity		
17	411000	83010	419-06210	S	8,962.00		WA PGA Interest		
18	191420			H		3,601.00	WA WACOG Interest		
19	191430			H		5,361.00	WA DEM interest		
Total					<u>5,560,060.61</u>	<u>5,560,060.61</u>			

Doc # 100620958

Prepared by [Signature]

Approved by _____

Date 5/5/11

Date _____

DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006; NNG/A Demand Charges By Transport - Page 9 of 30 & 6 of 50)
 2010 - 11 Tracker year

Oregon Demand charge deferral

R Gas Accounting - V22A Cost of Gas Deferral CR & WA 2011 FGA Activity, CR & WA FGA Deferrals, 2010-11 vs WAPGA 1 & 17

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	\$ 4,330,795.33						
48	TrnsCan(Gas Trans. NW)	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38	435,252.96						
49	Temporary Capacity	(341,855.99)	(353,251.19)	(353,251.19)	(319,065.59)	(353,251.19)	(341,855.99)						
50	KB Pipeline	18,688.19	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	990,275.35						
52	TransCanada (ANG)	393,185.94	395,214.28	400,700.05	403,418.72	407,921.35	372,701.84						
53	Duke En (WC)T-South	693,692.40	698,016.50	707,705.32	839,592.57	851,271.88	867,196.33						
54	Coral En T-South	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00	54,000.00						
55	Terasen Gas (SC)	764,168.32	793,714.14	804,731.30	731,785.64	819,233.93	808,368.49						
56	Prior Period Adjustments	(18,905.17)	(314,962.80)	(61,123.32)	(35,292.22)	(106,753.72)	(129,756.14)						
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	\$ 7,405,666.36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
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	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	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	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	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	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	773,523.00	770,299.00	773,523.00
66	Coral En T-South												
67	Terasen 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	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	51,598.00
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
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
Oregon VARIANCE Share -													
US Transmission Co.:													
70	Williams (MWPL)	\$ 402,936.53	\$ 431,127.29	\$ 451,042.60	\$ 407,413.70	\$ 451,041.69	\$ 436,498.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	TrnsCan(Gas Trans. NW)	0.43	0.34	0.34	0.56	0.34	(0.03)	-	-	-	-	-	-
72	Temporary Capacity	(396,793.19)	(410,019.06)	(410,019.06)	(370,340.55)	(410,019.06)	(396,793.19)	-	-	-	-	-	-
73	KB Pipeline	0.18	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	49,531.34	-	-	-	-	-	-
75	TransCanada (ANG)	138,914.88	4,471.05	9,419.77	11,872.28	15,934.10	22,383.32	-	-	-	-	-	-
76	Duke En (WC)T-South	(4,994.57)	(68,114.42)	(59,374.13)	68,327.37	70,137.26	87,411.08	-	-	-	-	-	-
77	Coral En T-South	48,713.40	50,337.18	50,337.18	45,465.84	50,337.18	48,713.40	-	-	-	-	-	-
78	Terasen Gas (SC)	169,258.60	650.81	139,511.84	130,460.48	152,594.66	161,709.98	-	-	-	-	-	-
79	Prior Period Adjustments	(17,054.35)	(284,127.94)	(55,139.35)	(31,837.11)	(96,302.53)	(117,053.01)	-	-	-	-	-	-
80	Other		(46,546.56)	(46,546.56)	(42,042.37)	(46,546.56)	(45,045.46)	-	-	-	-	-	-
81	Total Variance	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.34	\$ 241,984.05	\$ 219,511.64	\$ 247,355.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	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%	90.210%
83	Oregon Portion	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.00	\$ 241,984.00	\$ 219,512.00	\$ 247,356.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ 467,661.71	\$ (271,933.45)	\$ 96,057.00	\$ 241,984.00	\$ 219,512.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ 45,045.46	\$ (45,045.46)	\$ -	\$ -	\$ -	\$ 247,356.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410..... 247,356.00
 87 Entry 805-02880..... (247,356.00)

May 5, 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)	(9,538,382)	(13,046,332)	(13,046,332)	(13,046,332)	(13,046,332)	(13,046,332)	(13,046,332)		
Nov. Accrual		(1,639,467)												(1,639,467)	Oct 05 Tac
Bal. Before Int		(1,639,467)												(1,639,467)	
Int Rate	0.08618	(5,887)												(5,887)	
Ending Balance		(1,645,354)												(1,645,354)	
Dec. Accrual			(1,384,459)											(1,384,459)	Nov 05 Tac
Bal. Before Int			(3,029,813)											(3,029,813)	
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 Tac
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 Tac
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						(1,957,078)								(1,957,078)	Feb 05 Tac
Bal. Before Int						(9,477,346)								(9,477,346)	
Int Rate	0.08618					(61,036)								(61,036)	
Ending Balance						(9,538,382)								(9,538,382)	
Apr. Accrual							(3,427,142)							(3,427,142)	Mar 05 Tac
Bal. Before Int							(12,965,524)							(12,965,524)	
Int Rate	0.08618						(80,808)							(80,808)	
Ending Balance							(13,046,332)							(13,046,332)	
May. Accrual															Apr 05 Tac
Bal. Before Int								(13,046,332)						(13,046,332)	
Int Rate	0														
Ending Balance								(13,046,332)						(13,046,332)	
Jun. Accrual															May 05 Tac
Bal. Before Int									(13,046,332)					(13,046,332)	
Int Rate	0														
Ending Balance									(13,046,332)					(13,046,332)	
Jul. Accrual															Jun 05 Tac
Bal. Before Int										(13,046,332)				(13,046,332)	
Int Rate	0														
Ending Balance										(13,046,332)				(13,046,332)	
Aug. Accrual															Jul 05 Tac
Bal. Before Int											(13,046,332)			(13,046,332)	
Int Rate	0														
Ending Balance											(13,046,332)			(13,046,332)	
Spt. Accrual															Aug 05 Tac
Bal. Before Int												(13,046,332)		(13,046,332)	
Int Rate	0														
Ending Balance												(13,046,332)		(13,046,332)	
Oct. Accrual															Sep 05 Tac
Bal. Before Int													(13,046,332)	(13,046,332)	
Int Rate	0														
Ending Balance													(13,046,332)	(13,046,332)	
Entry JV-28A		(5,887)	(16,788)	(25,534)	(41,541)	(61,036)	(80,808)								
Previously Book		(5,862)	(16,813)	(25,534)	(41,541)	(61,250)								(231,594)	
Net to Record		(25)	25	-	-	214	(80,808)								
Monthly Deferral		(1,639,467)	(1,384,459)	(1,017,715)	(3,388,877)	(1,957,078)	(3,427,142)							(12,814,738)	
Entry 191400														(80,594)	
Entry 419-06205														80,594	

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

May 5, 2011		NORTHWEST NATURAL GAS COMPANY												Reference	
Page 1 OR		ACCOUNT 191.410 OREGON DEMAN D 11/10 to 10/11												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			514,548	200,126	297,965	542,958	767,158	1,020,912	1,020,912	1,020,912	1,020,912	1,020,912	1,020,912		
Nov Accrual		512,707												512,707.17	Oct 05 Tab 9
Bal. Before Int.		512,707												512,707.17	
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						219,512								219,512.00	Feb 05 Tab 7
Bal. Before Int.						762,470								762,470.26	
Int. Rate	0.08618					4,688								4,688.00	
Ending Balance						767,158								767,158.26	
Apr. Accrual							247,356							247,356.00	Mar 05 Tab 8
Bal. Before Int.							1,014,514							1,014,514.26	
Int. Rate	0.08618						6,398							6,398.00	
Ending Balance							1,020,912							1,020,912.26	
May. Accrual														-	Apr 05 Tab 9
Bal. Before Int.							1,020,912							1,020,912.26	
Int. Rate	0													-	
Ending Balance							1,020,912							1,020,912.26	
Jun. Accrual														-	May 05 Tab 10
Bal. Before Int.									1,020,912					1,020,912.26	
Int. Rate	0													-	
Ending Balance									1,020,912					1,020,912.26	
Jul. Accrual														-	Jun 05 Tab 11
Bal. Before Int.									1,020,912					1,020,912.26	
Int. Rate	0													-	
Ending Balance									1,020,912					1,020,912.26	
Aug. Accrual														-	Jul 05 Tab 12
Bal. Before Int.										1,020,912				1,020,912.26	
Int. Rate	0													-	
Ending Balance										1,020,912				1,020,912.26	
Spt. Accrual														-	Aug 05 Tab 13
Bal. Before Int.											1,020,912			1,020,912.26	
Int. Rate	0													-	
Ending Balance											1,020,912			1,020,912.26	
Oct. Accrual														-	Sep 05 Tab 14
Bal. Before Int.												1,020,912		1,020,912.26	
Int. Rate	0													-	
Ending Balance												1,020,912		1,020,912.26	
Entry JV-28A		1,841	2,557	1,782	3,009	4,688	6,398								20,275.00
Previously Book		1,679	2,719	1,782	3,009	4,688									
Net to Record		162	(162)				6,398								
Monthly Deferral		512,707	(316,979)	96,057	241,984	219,512	247,356							1,000,637.26	
Entry 191410														6,398.00	
Entry 419-06205														(6,398.00)	

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

May 5, 2011		NORTHWEST NATURAL GAS COMPANY												Reference	
Page 2 OR		ACCOUNT 191 450 OREGON 11/10 - 10/11 OR Demand Accrual Vol												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			(777,041)	810,218	1,619,261	613,250	(184,140)	(1,560,371)	(1,560,371)	(1,560,371)	(1,560,371)	(1,560,371)	(1,560,371)		
Nov: Accrual		(774,261)												(774,261.13)	Oct 05 Tab 3
Bal Before Int.		(774,261)												(774,261.13)	
Int Rate	0.08618	(2,780)												(2,780.00)	
Ending Balance		(777,041)												(777,041.13)	
Dec: Accrual			1,587,140											1,587,140.40	Nov 05 Tab 4
Bal Before Int.			810,099											810,099.27	
Int Rate	0.08618		119											119.00	
Ending Balance			810,218											810,218.27	
Jan: Accrual				800,350										800,349.59	Dec 05 Tab 5
Bal Before Int.				1,610,568										1,610,567.86	
Int Rate	0.08618			8,693										8,693.00	
Ending Balance				1,619,261										1,619,260.86	
Feb: Accrual					(1,013,999)									(1,013,998.86)	Jan 05 Tab 6
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						(798,925)								(798,924.98)	Feb 05 Tab 7
Bal Before Int.						(185,675)								(185,674.98)	
Int Rate	0.08618					1,535								1,535.00	
Ending Balance						(184,140)								(184,139.98)	
Apr: Accrual							(1,369,989)							(1,369,989.07)	Mar 05 Tab 8
Bal Before Int.							(1,554,129)							(1,554,129.05)	
Int Rate	0.08618						(6,242)							(6,242.00)	
Ending Balance							(1,560,371)							(1,560,371.05)	
May: Accrual															Apr 05 Tab 9
Bal Before Int.								(1,560,371)						(1,560,371.05)	
Int Rate	0														
Ending Balance								(1,560,371)						(1,560,371.05)	
Jun: Accrual															May 05 Tab 10
Bal Before Int.									(1,560,371)					(1,560,371.05)	
Int Rate	0														
Ending Balance									(1,560,371)					(1,560,371.05)	
Jul: Accrual															Jun 05 Tab 11
Bal Before Int.										(1,560,371)				(1,560,371.05)	
Int Rate	0														
Ending Balance										(1,560,371)				(1,560,371.05)	
Aug: Accrual															Jul 05 Tab 12
Bal Before Int.											(1,560,371)			(1,560,371.05)	
Int Rate	0														
Ending Balance											(1,560,371)			(1,560,371.05)	
Spt: Accrual															Aug 05 Tab 13
Bal Before Int.												(1,560,371)		(1,560,371.05)	
Int Rate	0														
Ending Balance												(1,560,371)		(1,560,371.05)	
Oct: Accrual															Sep 05 Tab 14
Bal Before Int.													(1,560,371)	(1,560,371.05)	
Int Rate	0														
Ending Balance													(1,560,371)	(1,560,371.05)	
Entry JV-28A		(2,780)	119	8,693	7,988	1,535	(6,242)								
Previously Book		(2,780)	119	8,693	7,988	1,534									9,313.00
Net to Record						1	(6,242)								
Monthly Deferral		(774,261)	1,587,140	800,350	(1,013,999)	(798,925)	(1,369,989)							(1,569,684.05)	
Entry 191450														(6,241.00)	
Entry 419-06205														6,241.00	

* 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 Tap 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	9,594,895.98	7,692,855.07						
3 Deferral	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	798,924.98	1,369,969.07						
4 Previously Booked	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	798,924.98							
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ (324.72)	\$ 1,369,989.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(1,369,664.35)											
7 Entry 805-02885	1,369,664.35											
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	35,673,871	-18,315,429	0	0	0	0	0
16 Commercial	24,779,105	31,484,895	32,435,115	30,917,132	26,783,765	22,084,468	-11,652,391	0	0	0	0	0
17 Industrial Firm	3,184,636	3,221,048	3,336,679	3,402,481	3,175,086	2,889,001	-909,629	0	0	0	0	0
18 Total of Calendar Month Sales	72,507,899	88,358,075	92,266,861	88,329,204	75,609,474	60,647,340	-30,877,449	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	2,170,105						
20 31ISF - 31SF A C	1,107,608	1,350,421	1,395,040	1,288,750	1,300,384	1,190,705						
21 32CSF - 32SF A C	404,818	429,577	428,867	402,310	420,863	388,568						
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636	646,890	593,691						
23 Total Firm Sales Fixed D/Charge	3,939,213	4,977,006	5,214,481	4,697,650	4,883,578	4,343,068						
24 Total Calendar Sales less Fixed	68,568,687	83,381,069	87,052,380	83,631,554	70,725,896	56,304,272	(30,877,449)					
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	\$ 9,006,235.56	\$ 7,169,785.93	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles												
27 Plus 31CSF - 31SF A C	\$ 249,814.37	\$ 259,948.61	\$ 263,887.65	\$ 265,174.65	\$ 267,293.26	\$ 247,909.35						
28 31ISF - 31SF A C	\$ 138,560.88	\$ 140,335.80	\$ 142,658.10	\$ 146,146.26	\$ 147,140.24	\$ 138,126.30						
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.95	\$ 38,307.75	\$ 38,307.75						
30 32ISF - 32SF A C	\$ 55,846.05	\$ 60,108.75	\$ 56,739.15	\$ 63,599.25	\$ 72,637.50	\$ 51,333.75						
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)	\$ (122,958.68)	\$ (127,971.70)	\$ (129,915.83)	\$ (130,553.48)	\$ (131,585.48)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (62,263.52)	\$ (64,293.97)	\$ (66,870.45)	\$ (67,612.35)	\$ (69,310.61)	\$ (69,807.60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 122,958.68	\$ 127,971.70	\$ 129,915.83	\$ 130,553.48	\$ 131,585.48	\$ 122,214.30						
34 Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45	\$ 67,612.35	\$ 69,310.61	\$ 69,807.60	\$ 65,300.63						
35 MDDV @ 1.81 D/C Collected	\$ 490,003.16	\$ 510,042.22	\$ 508,194.28	\$ 519,534.02	\$ 526,907.75	\$ 461,799.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus 31CSI - 31SIV	\$ 1,386.90	\$ 1,590.79	\$ 1,725.13	\$ 11,628.22	\$ 2,341.41	\$ 1,915.71						
37 31ISI - 31SIV	\$ 422.30	\$ 341.95	\$ 298.49	\$ 634.22	\$ 468.65	\$ 339.28						
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98	\$ 39,436.18	\$ 35,934.26	\$ 35,229.42	\$ 32,075.91						
39 32ISI - 32SIM	\$ 42,603.06	\$ 46,009.11	\$ 47,778.83	\$ 41,484.19	\$ 43,481.72	\$ 41,681.29						
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.83	\$ 89,238.63	\$ 89,680.89	\$ 81,521.20	\$ 76,012.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com				\$ (2,434.62)	\$ -	\$ (266.61)						
42 Prior Mo Manual Adjustments Ind				\$ (175.18)	\$ (2,935.72)	\$ -						
43 Prior Mo Manual Adjustments Ind Int	\$ (418.86)	\$ -	\$ (4,245.12)	\$ (142.74)	\$ -	\$ -						
44 Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 2,434.62	\$ 266.61	\$ 585.00							
45 Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ 175.18	\$ 2,935.72								
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ 4,245.12	\$ 142.74	\$ 6.84							
47 Collections Subject to Sensitive Adj	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ 605,617.10	\$ 538,136.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ (16,956.67)	\$ (15,067.28)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,238,128.86	\$ 9,594,895.98	\$ 7,692,855.07	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2011 PGA Activity\OR & WA PGA Deferrals_2010-11.xls\ORDM Tab 16												

Forecasted Baseload YR	Apr-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	2,946,980	\$ 1,704,038.46	0.57823	2,944,500	\$ 1,702,890.00	0.57833	2,480	\$ 1,148.46	0.0001
Hedged Yr around Contra	2,899,800	\$ 1,984,725.00	0.68444	2,854,110	\$ 1,816,140.00	0.63632	45,690	\$ 168,585.00	(0.0481)
Hedged Yr around Contra	11,799,600	\$ 5,819,025.00	0.49315	11,524,800	\$ 5,885,625.00	0.51069	274,800	\$ (66,600.00)	0.0175
Yr around Contracts-Rock					\$ -				
Yr around Contracts Albe	(2,000,000)	\$ (1,020,640.00)	0.51032		\$ -				
Yr around Contracts-Sum					\$ -				
Hedged S.T. Contracts-R					\$ -		-	\$ -	#VALUE!
Hedged S.T. Contracts-A					\$ -		-	\$ -	#VALUE!
Hedged S.T. Contracts-S					\$ -		-	\$ -	#VALUE!
S.T. Contracts-Rockies					\$ -				
S.T. Contracts-Alberta					\$ -				
S.T. Contracts-Sumas/St					\$ -				
Swing Contracts - Rockie	2,173,902	\$ 877,707.45	0.40375	2,944,500	\$ 1,184,460.00	0.40226			
Swing Contracts - Alberta	773,280	\$ 301,760.00	0.39023	2,871,270	\$ 1,171,950.00	0.40816			
Swing Contracts - Rockie					\$ -				
Swing Contracts - Alberta					\$ -				
Hedged Spot Purch-Rock	14,012,025	\$ 6,371,735.64	0.45473	11,041,875	\$ 5,207,625.00	0.47163	2,970,150	\$ 1,164,110.64	0.0169
Hedged Spot Purch-Albe	10,324,650	\$ 4,670,190.00	0.45233	9,331,628	\$ 4,411,125.00	0.47271			
Hedged Spot Purch-Sum.	98,330	\$ 106,700.00	1.08512	-	\$ -				
Spot Purchases-Rockies	6,811,695	\$ 2,737,099.00	0.40182	8,886,281	\$ 3,606,527.00	0.40585	(2,074,586)	\$ (869,428.00)	0.0040
Spot Purchases-Alberta	16,854,788	\$ 6,694,780.00	0.39720	4,582,005	\$ 1,859,622.00	0.40585	12,272,783	\$ 4,835,158.00	0.0086
Spot Purchases-Sumas/ε				1,265,322	\$ 513,535.00	0.40585	(1,265,322)	\$ (513,535.00)	#VALUE!
Volumetric Transp Chg		\$ 96,999.65			\$ 186,894.00		-	\$ (89,894.35)	#VALUE!
Misc. Act. U/S Sales							-	\$ -	#VALUE!
Sub Total	66,695,050	\$ 30,344,120.20	0.45497	58,246,291	\$ 27,546,393.00	0.47293	12,225,995	\$ 4,629,544.75	(0.0180)
	ok	ok							
Field Production Gas	806,207	\$ 501,111.27	0.62157	1,200,000	\$ 851,520.00	0.70960	(393,793)	\$ (350,408.73)	0.0880
Storage Activity:									
System Withdrawals	5,648,955	\$ 2,519,434.50	0.44600	240,000	\$ 147,194.00	0.61331	5,408,955	\$ 2,372,240.50	0.1673
System Injections	(2,628,886)	\$ (1,088,941.38)	0.41422				(2,628,886)	\$ (1,088,941.38)	
Sub Total	3,020,069	\$ 1,430,493.12	0.47366	240,000	\$ 147,194.00	0.61331	2,780,069	\$ 1,283,299.12	(0.1396)
	ok	ok							
P/M Imbalance Adj	807,576	412,122	0.51032				807,576	\$ 412,122.18	0.5103
C/M Imbalance Adj	14,897	7,602	0.51032				14,897	\$ 7,602.00	0.5103
Cost of Company Use Ga	(148,112)	\$ (35,078.04)	0.51032				(148,112)	\$ (35,078.04)	0.2368
Misc. Cust. Imbalance Pl							-	\$ -	
Prior Period Estimate Adj		\$ 90,668.67					-	\$ 90,668.67	
Line Loss & Unacct For				(193,284)			193,284		
Total Monthly Gas Cost	71,195,687	\$ 32,751,039.40	0.46001	59,493,007	\$ 28,545,107.00	0.47981	15,479,916	\$ 6,037,749.95	(0.0198)

Dady, Robin:
Reverse UAG reserve entry
booked March 2011

Forecasted Baseload YR	Apr-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
RESTATED COST AT EN				34,160,124.21					
ACTUAL COST OF GAS.				32,751,039.40					
VARIANCE FROM ACTU				<u>(1,409,084.81)</u>	(253,635.26661)				
Sales Sendout, See WAF									
Oregon.....	65,526,606	Ore. Portion of Sendout X % of Oregon Sales		0.9019					
Washington.....	7,127,234	% Of Oregon Sales.....		(1,270,853.59)	Oregon's Share of the Var.				
Total.....	<u>72,653,840</u>								
Estimated WACOG Variar				<u>(127,085.36)</u>					
		Shareholders Share of the WACOG Deferral		378,878					
		WACOG Equalization.....		164,000					
		Estimated Shareholder (gain) or Loss.....		<u>(214,878)</u>					

Washington WACOG Deferral Calculation
 2008 - 9 Tracker year Closing
 System Sales Volume
 R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2011 PGA Activity\OR & WA PGA Deferrals_2010-11.xls;WAPGA Tab 17

	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
Cycle Volume Sales:													
Residential	13,347,785	29,106,234	61,017,071	71,204,797	55,975,097	59,100,322	43,435,154						
Commercial	9,162,394	15,679,652	31,634,968	37,116,859	29,467,043	31,462,926	23,280,435						
Industrial Firm	1,767,535	1,870,416	2,246,123	2,415,949	2,153,183	2,197,922	1,896,056						
Interruptible													
Total	24,277,714	46,656,302	94,898,162	110,737,606	87,595,322	92,761,169	68,611,645						
P / M Unbilled Volumes:													
Residential	6,388,090	15,301,868	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,661,233					
Commercial	5,178,226	10,125,481	19,465,108	19,865,883	15,774,537	17,639,755	13,946,675	12,677,469					
Industrial Firm	1,072,391	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	988,556	965,096					
Interruptible													
Total	12,638,707	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,303,798					
C / M Unbilled Volumes:													
Residential	15,301,868	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,661,233						
Commercial	10,125,481	19,465,108	19,865,883	15,774,537	17,639,755	13,946,675	12,677,469						
Industrial Firm	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	988,556	965,096						
Interruptible													
Total	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,303,798						
Reported Cycle Billing Volumes:													
Residential	13,353,877	29,112,742	61,024,077	71,212,217	55,982,109	59,925,825	43,475,529						
Commercial	10,430,798	17,607,055	33,875,453	39,522,638	31,804,487	32,950,836	25,240,729						
Industrial Firm	3,148,329	3,216,799	3,650,770	3,915,918	3,654,482	3,591,126	3,176,068						
Interruptible	4,803,421	5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061						
Total	31,736,425	55,336,847	104,361,841	120,702,519	96,910,777	102,183,476	77,317,388						
Calculated Calendar Month Volumes:													
Residential		50,053,671	60,392,985	63,648,195	60,530,934	51,361,432	40,104,647	(20,661,233)					
Commercial		26,946,682	34,276,228	35,431,292	33,669,705	29,257,756	23,971,523	(12,677,469)					
Industrial Firm		3,475,897	3,528,109	3,664,873	3,720,604	3,478,962	3,152,608	(965,096)					
Interruptible		5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061						
Company Use													
Total		85,876,501	104,008,863	108,796,106	103,390,942	89,813,839	72,653,840	(34,303,798)					
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount		\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.48711	0.49421	0.49906	0.47033	0.4837	0.45078	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	\$ 9,852,363.74	\$ 10,007,963.24	\$ 9,984,692.53	\$ 9,050,858.12	\$ 11,021,249.04	\$ 8,487,148.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Short Term Contracts	20,273,589.28	21,319,309.20	23,524,106.71	17,516,200.88	20,969,852.68	1,179,467.45	-	-	-	-	-	-
33 Spot Purchases	8,937,693.85	15,843,369.63	13,532,078.11	17,375,174.39	7,934,441.48	20,580,504.64	-	-	-	-	-	-
34 Volumetric Transp Chg	249,848.11	308,958.77	323,033.27	256,501.53	208,137.70	96,999.65	-	-	-	-	-	-
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	\$ 30,344,120.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 625,609.34	\$ 716,456.32	\$ 727,217.21	\$ 770,937.49	\$ 603,209.73	\$ 501,111.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 2,519,434.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,953,821.35)	(679,171.39)	(1,898,587.33)	(1,362,850.83)	(1,065,126.04)	(1,088,941.38)	-	-	-	-	-	-
41 Sub Total	\$ 2,559,173.64	\$ 2,481,850.11	\$ 6,061,568.46	\$ 4,676,415.53	\$ 2,432,328.95	\$ 1,430,493.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity												
42 P/M Imbalance Adj	340,864.89	712,809.87	(17,072.25)	(192,435.55)	739,404.69	412,122.18	-	-	-	-	-	-
43 C/M Imbalance Adj	(712,809.87)	17,072.25	192,435.55	(739,404.69)	(412,122.18)	7,602.00	-	-	-	-	-	-
44 Cost of Company Use Gas	(79,187.69)	(62,285.70)	(77,974.90)	(50,940.08)	(58,637.06)	(35,078.04)	-	-	-	-	-	-
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	90,668.67	-	-	-	-	-	-
47 Total Monthly Gas Cost	\$ 41,831,555.37	\$ 51,402,567.92	\$ 54,295,779.45	\$ 48,627,351.78	\$ 43,442,947.22	\$ 32,751,039.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	ok	#VALUE!	ok	ok	ok	#VALUE!

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	7,194,081.78	6,877,581.38	5,813,150.32	4,542,710.67	-	-	-	-	-	-
52 Commercial	3,151,365.99	3,917,359.24	4,016,039.97	3,876,378.49	3,334,428.32	2,755,264.17	-	-	-	-	-	-
53 Industrial Firm	383,220.45	363,064.49	370,608.24	399,946.35	367,168.39	320,064.96	-	-	-	-	-	-
54 Industrial Interruptible	75,094.11	82,766.06	90,679.24	83,011.15	78,937.11	73,738.46	-	-	-	-	-	-
55 Total Demand charge Collected	\$ 9,281,933.72	\$ 11,195,252.27	\$ 11,671,409.24	\$ 11,236,917.38	\$ 9,593,684.14	\$ 7,691,778.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-1,135	-1,191	-1,209	-1,211	-1,212	-1,077	182,265	0	0	0	0	0

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	4302011 (MMDDYYYY)	4302011 (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	84,787.04	-	AMORT 186233 Ind DSM		
2	186233			H	-	84,787.04	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	712.65	INTEREST 186233 Ind DSM		
4	186233			S	712.65	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	257,836.08	-	AMORT 186271 Comm Decoup		
6	186271			H	-	257,836.08	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	1,601.99	INTEREST 186271 Comm Decoup		
8	186271			S	1,601.99	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	1,499,168.07	-	AMORT 186277 Res Decoup		
10	186277			H	-	1,499,168.07	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	8,246.91	INTEREST 186277 Res Decoup		
12	186277			S	8,246.91	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	6,566.83	-	AMORT 186286 CUB Fund		
14	186286			H	-	6,566.83	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	34.96	INTEREST 186286 CUB Fund		
16	186286			S	34.96	-	INTEREST 186286 CUB Fund		
17	402000	81199	495-06374	H	-	102,665.06	AMORT 186237 PUC Fee Ref		
18	186237			S	102,665.06	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	563.47	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	563.47	C/M INT 186237 PUC Fee Ref		
21	191401			S	2,069,042.83	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	2,069,042.83	AMORT 191401 OR WACOG		
23	191401			H	-	15,801.67	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	15,801.67	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	472,114.39	-	AMORT 191411 OR Demand
26	191411			H	-	472,114.39	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	5,740.95	INTEREST 191411 OR Demand
28	191411			S	5,740.95	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	117,984.34	-	AMORT 186316 WA Amort EE
30	186316			H	-	117,984.34	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	2,300.95	INTEREST 186316 WA Amort EE
32	186316			S	2,300.95	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	267,177.97	-	AMORT 186307 OR AMR
34	186307			H	-	267,177.97	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	1,555.45	INTEREST 186307 OR AMR
36	186307			S	1,555.45	-	INTEREST 186307 OR AMR
37	191421			S	288,040.30	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	288,040.30	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	2,653.65	-	INTEREST 191421 WA WACOG
40	191421			H	-	2,653.65	INTEREST 191421 WA WACOG
41	191431			S	157,190.43	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	157,190.43	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	2,667.25	INT 191431 WA Demand
44	191431			S	2,667.25	-	INT 191431 WA Demand
45	186315			S	53.41	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	53.41	INTEREST 186315 WA-LIEE
47	186315			H	-	6,561.29	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	6,561.29	-	AMORT 186315 WA-LIEE
49	186310			S	112.36	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	112.36	INT - WA ENERGY EFF 186310
51	186312			S	1,552.54	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,552.54	INT - WA EE R&C 186312
53	186232			S	2,274.19	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	2,274.19	INT - Ind DSM Def 186232
55	186235			S	472.61	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	472.61	INTEREST 186235 WA GREAT
57	186235			H	-	59,005.65	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	59,005.65	-	AMORT 186235 WA GREAT
59	186314			S	86.53	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	86.53	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	36,465.57	-	SB408 FED & STATE AMORT
62	186401			H	-	36,465.57	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	58.88	SB408 FED & STATE INT
64	186401			S	58.88	-	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	-	46,314.40	SB408 MCBIT AMORT
70	184301			S	46,314.40	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	150.93	-	SB 408 MCBIT INT
72	184301			H	-	150.93	SB 408 MCBIT INT
73	186234			S	1,161.43	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,161.43	INT 186234 WA GREAT Deferral
Total					5,518,723.03	5,518,723.03	

Prepared by K Steinberg
Date 5/5/11
Document No 100620941

Approved by Notts
Date 5/5/11

ML
JH

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			
		Demand Deferral		R&C Energy	Low Income Bill		Prior Month	Current Month	Total	
		WACOG Deferral	FIRM	Efficiency	Pay Assist	WA-LIEE	Unbilled	Unbilled		
		A	B	C	D	E	CIS			
7	Schedule 1R (R01)	0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	8,553.00			8,553.00
8	1C (C01)	0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	5,062.40			5,062.40
9	2R (R02)	0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	4,789,379.90			4,789,379.90
10	3 CFS (C03)	0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	1,627,090.60			1,627,090.60
11	3 FFS (F03)	0.03710	0.02123	0.00000	(0.00692)	(0.00077)	55,688.50			55,688.50
12	27 (R27)	0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	8,528.1			8,528.10
13	41 Firm Sales Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	147114.30000			147,114.30
14	(C 41 FS) Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	184,574.80			184,574.80
15	411 Firm Sales Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	17861.30000			17,861.30
16	(L 41 FS) Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	19,049.2			19,049.20
17	41 Firm Trans Block 1	0.00000	0.00000	0.00000	0.00000	0.00000				-
18	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000				-
19	41C Interr Sales Block 1	0.03710	0.00926	0.00000	(0.00487)	(0.00094)				-
20	(C 41 IS) Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)				-
21	411 Interr Sales Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)				-
22	(L 41 IS) Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)				-
23	42C Firm Sales Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	63,385.0			63,385.00
24	C Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	26,077.0			26,077.00
25	(C 42SF) Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)				-
26	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)				-
27	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)				-
28	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)				-
29	42I Firm Sales Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	95,958.0			95,958.00
30	(L 42SF) Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	66,603.0			66,603.00
31	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	10,992.0			10,992.00
32	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)				-
33	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)				-
34	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)				-
35	42 Firm Trans Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	51,512.0			51,512.00
36	C 42TF+ Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	52,373.0			52,373.00
37	142TF+ Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00
38	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	110,000.0			110,000.00
39	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	56,657.0			56,657.00
40	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-
41	42 Interr Sales Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.0			30,000.00
42	(C 42SI) Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	60,000.0			60,000.00
43	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	41,298.0			41,298.00
44	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	33,386.0			33,386.00
45	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)				-
46	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)				-
47	42I Interr Sales Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	55,711.0			55,711.00
48	(L 42SI) Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	54,272.0			54,272.00
49	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	22,158.0			22,158.00
50	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	100,000.0			100,000.00
51	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	148,970.0			148,970.00
52	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)				-
53	42 Interr Trans Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	56,533.0			56,533.00
54	(L 42TI) Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	114,797.0			114,797.00
55	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	50,016.0			50,016.00
56	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	234,400.0			234,400.00
57	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	218,019.0			218,019.00
58	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-
59	43 Firm Trans	0.00000	0.00000	0.00000	0.00000	0.00000				-
60	43 Interr Trans	0.00000	0.00000	0.00000	0.00000	0.00000				-
61	Intentionally blank	0.00000	0.00000	0.00000	0.00000	0.00000				-
62	61 (I61)	0.00000	0.00000	0.00000	0.00000	0.00000				-
63	Sources:						307,403.00			307,403.00
							8,973,422.20	0	0	8,973,422.20

0.0 per JE 54
0.0

total OR & WA	108,472,470.90	total* wa	8,973,422.20
total per CIS	108,472,470.90	total* or	100,195,912.70
difference	0.00	total*	109,169,334.90
		*including unbilled	

Natural Gas & Regulatory Affairs
 D-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 Low Income Bill	186315	191421	191431 Demand Deferral	186316 R&C Energy Efficiency	186235 Low Income Bill Pay Assist (GREAT)	186315
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	FIRM	Efficiency	(GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	317.32	181.58	(259.07)	(126.16)	(14.03)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	187.82	107.47	(119.98)	(58.42)	(6.48)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	177,685.99	101,678.54	(85,682.01)	(41,667.61)	(4,645.70)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	60,365.06	34,543.13	(26,017.18)	(12,658.76)	(1,399.30)
J H S (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	2,066.05	1,182.27	0.00	(385.37)	(42.88)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	316.39	181.05	(101.23)	(49.29)	(5.46)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,457.94	3,123.24	(1,837.46)	(894.45)	(98.57)
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	6,847.73	3,918.52	(2,032.17)	(989.32)	(108.90)
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	662.65	379.20	(214.69)	(108.06)	(11.97)
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	706.73	404.41	(201.92)	(101.72)	(11.24)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
(C 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
(I 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	2,351.58	1,345.66	(583.78)	(283.96)	(31.69)
(C 42SF)	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	967.46	553.61	(214.87)	(104.83)	(11.47)
	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	(0.00125)	(0.00061)	(0.00007)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	3,560.04	2,037.19	0.00	(356.00)	(39.34)
(I 42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	2,470.97	1,413.98	0.00	(221.79)	(23.98)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	407.80	233.36	0.00	(28.03)	(3.08)
	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
(C 42TF)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
(I 42TF)	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	1,113.00	277.80	(165.90)	(80.70)	(9.00)
(C 42SI)	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)	1,532.16	382.42	(156.52)	(76.40)	(8.26)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	1,238.62	309.15	(101.16)	(49.08)	(5.34)
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,066.88	515.88	0.00	(151.53)	(16.71)
(I 42SI)	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	2,013.49	502.56	0.00	(131.88)	(14.65)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	822.06	205.18	0.00	(41.21)	(4.65)
	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)	5,526.79	1,379.46	0.00	(147.48)	(16.39)
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
(I 42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Sources:							Intentionally blank				
							284,620.53	156,337.26	(117,984.34)	(59,005.65)	(6,561.29)

Switchers - WA

Commodity						
Commodity		157,190.43	191431			
Commodity		288,040.30	191421			
		(117,984)	186316			
		(5,561.29)	186315			
Commodity		(3,578.12)	186235		Newer	changed link
		(3,578.12)				

rate sensitive adj 0.95628 Annually

Commodity 3,419.77 191421

Demand		
Demand		
Demand		
Demand	(892.18)	(892.18)

rate sensitive adj 0.95628 Annually

Demand 853.17 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	
23	Apr-11		147,837.74		3.250%	1,161.43	148,999.17	503,914.47	

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	
23	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	

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	
23	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	

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	
23	Apr-11		146,936.00		0.03	1,552.54	148,488.54	648,264.33	

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	
23	Apr-11		(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	

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)

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Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
Beginning Balance							0.00
Intentionally Left Blank							
Jan-10		0.00		3.25%	0.00	0.03	0.03
Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
Mar-10		0.00		3.25%	68.03	68.06	25,186.41
Apr-10		0.00		3.25%	68.21	68.24	25,254.65
May-10		0.00		3.25%	68.40	68.43	25,323.08
Jun-10		0.00		3.25%	68.58	68.61	25,391.70
Jul-10		0.00		3.25%	68.77	68.80	25,460.50
Aug-10		0.00		3.25%	68.96	68.99	25,529.49
Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66
Oct-10		440.00		3.25%	165.12	605.15	61,351.82
Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98
Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16
Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00
Jan-11		29,811.17		3.25%	40.37	29,851.54	29,851.54
Feb-11		1,241.10		3.25%	82.53	1,323.63	31,175.17
Mar-11		413.70		3.25%	84.99	498.69	31,673.86
Apr-11		553.44		3.25%	86.53	639.97	32,313.83

Notes

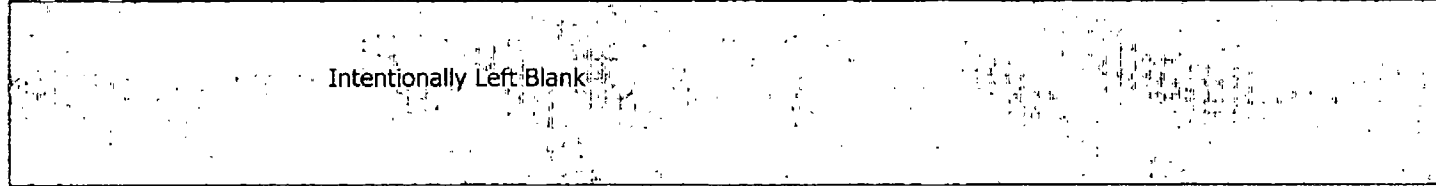
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Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I
 Temp Increment under Schedule 215 as Low Income EE
 Temp Increment under Schedule 230 as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

1 Debit (Credit)

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Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
Beginning Balance							0.00



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
23	Apr-11	(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07

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	
23	Apr-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)	
23	Apr-11		288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	

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	906,234.56	
23	Apr-11		157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	