

09-11199-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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June 30, 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 JUL -5 AM 8:10
 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 May 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
May-11

	Apr-11	Change	May-11
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	503,914.47	1,364.77	505,279.24
186235 AMOR WA GREAT PROGRAM	145,470.29	(45,558.88)	99,911.41
186302 MARGIN SHARING - WA	(1,955,131.61)	(101,290.28)	(2,056,421.89)
186310 WA ENERGY EFFICIENCY	43,653.68	1,517.40	45,171.08
186312 WA - AUDIT RESIDENTI	648,264.33	1,755.72	650,020.05
186314 WA - LOW INCOME WEAT	32,313.83	226.52	32,540.35
186315 WA - WA - LIEE AMORT	16,493.74	(5,064.45)	11,429.29
186316 WA DSM AMORTIZATION	792,891.13	(89,334.81)	703,556.32
Subtotal 186xxx accounts	227,869.86	(236,384.01)	(8,514.15)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,548,649.00)	(102,765.00)	(1,651,414.00)
191421 AMORT OF WACOG - WA	(838,441.13)	226,533.74	(611,907.39)
191430 DEMAND - ACCR WA	(2,016,017.71)	207,466.84	(1,808,550.87)
191431 AMORT OF DEMAND WA	1,066,092.26	126,444.42	1,192,536.68
Subtotal 191xxx accounts	(3,337,015.58)	457,680.00	(2,879,335.58)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(3,109,145.72)	221,295.99	(2,887,849.73)

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(6)	(3)	(16)	(25)
5000	SA	05312011 (MMDDYYYY)	05312011 (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	805-02690	S	756,785.00		OR WACOG PGA Activity		
2	191400			H		756,785.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	11,653.00		Ore Storage PGA Timing		
4	191400			H		11,653.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	39,651.00		OR DEM PGA Activity		
6	191410			H		39,651.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	103,884.00		OR PGA Interest		
8	191400			H		96,460.00	OR WACOG Interest		
9	191410			S	7,189.00		OR DEM Incr Interest		
10	191450			H		14,673.00	OR DEM Coll Interest		
11	540100	84020	805-02665	S	962,883.40		OR DEM DEF Collected		
12	191450			H		962,883.40	OR DEM DEF Collected		
13	540200	84020	805-02950	S	98,440.00		WA WACOG PGA Activity		
14	191420			H		98,440.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		212,614.84	WA DEM PGA Activity		
16	191430			S	212,614.84		WA DEM PGA Activity		
17	411000	83010	419-06210	S	9,473.00		WA PGA Interest		
18	191420			H		4,325.00	WA WACOG Interest		
19	191430			H		5,148.00	WA DEM Interest		

Total 2,202,573.24 2,202,573.24

Doc # 00629064
Prepared by [Signature]
Date 5/3/11

Approved by [Signature]
Date 5/3/11

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

Retail Accounting - WCEA Cost of Gas Delivery On & WACOG ORPA At Collection & WACOG Average Commodity Rate

Line No.	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1	P / M Unbilled Volumes	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	-	-	-	-	-
2	C / M Unbilled Volumes	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246	-	-	-	-
3	Reported Cycle Billing Volumes	55,336,847	104,361,841	120,702,519	96,910,777	102,183,476	77,317,368	60,951,792	-	-	-	-	-
4	Calculated Calendar Month Volumes	85,876,501	104,008,863	108,796,106	103,390,942	89,813,839	72,636,238	49,136,842	-	-	-	-	-
5	Total City Costs Incurred In ORPGA file	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,058,698	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Trm	0.48711	0.49421	0.49906	0.47033	0.4837	0.45069	0.48963	0	0	0	0	0
	Oregon Calendar Sales Volumes	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
		October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11
7	P / M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,780	34,996,519	30,861,606	-	-	-	-	-
8	C / M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,780	34,996,519	30,861,606	20,323,838	-	-	-	-
9	Reported Cycle Billing Volumes	50,209,142	94,194,249	108,725,368	87,372,900	92,078,999	69,645,676	54,873,837	-	-	-	-	-
10	Calculated Calendar Month Volumes	77,542,535	93,834,699	97,962,847	93,498,492	80,832,738	65,510,763	44,336,068	-	-	-	-	-
11	Less: Winter WACOG Usage	947,678	1,002,583	1,108,615	1,056,049	1,014,153	-	-	-	-	-	-	-
12	Incremental Usage	-	195	-	531	-	958,061	676,660	-	-	-	-	-
13	Net Calculated Calendar Month Volumes	76,594,857	92,831,921	96,854,232	92,441,912	79,818,585	64,552,702	43,659,408	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
15	"ORPGA" Winter Commodity Rate	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912
16	Monthly Incremental Rate	-	0.39035	-	0.40525	0	0.39259	0.40957	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ 76	\$ -	\$ 215	\$ -	\$ 376,125	\$ 277,140	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 39,087,887	\$ 47,373,986	\$ 49,426,652	\$ 47,174,957	\$ 40,733,020	\$ 32,942,535	\$ 22,280,269	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE Commodity Cost Collected	\$ 39,570,369	\$ 47,884,497	\$ 49,991,070	\$ 47,712,827	\$ 41,249,346	\$ 33,318,660	\$ 22,557,409	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes	77,542,535	93,834,699	97,962,847	93,498,492	80,832,738	65,510,763	44,336,068	-	-	-	-	-
22	WACOG Incurred - Calculated Vol	0.48711	0.49421	0.49906	0.47033	0.4837	0.45069	0.48963	0	0	0	0	0
23	Amount	\$ 37,771,744	\$ 46,374,047	\$ 48,889,338	\$ 43,975,146	\$ 39,098,795	\$ 29,538,148	\$ 21,708,269	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 1,798,625.25	\$ 1,510,450.10	\$ 1,101,731.74	\$ 3,737,681.39	\$ 2,150,550.87	\$ 3,780,512.05	\$ 849,139.73	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dftrl. (Collection vs Calculated)	\$ 1,618,763.00	\$ 1,359,405.00	\$ 991,559.00	\$ 3,363,913.00	\$ 1,935,496.00	\$ 3,402,461.00	\$ 764,226.00	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	1,611,784	1,366,384	991,559	3,363,913	1,995,032	3,350,366	-	-	-	-	-	-
28	Net to Book (191400)	\$ 6,979.00	\$ (6,979.00)	\$ -	\$ -	\$ (59,536.00)	\$ 52,095.00	\$ 764,226.00	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400												
30	Entry 805-02890												

(756,765)
756,765

Oregon Storage Cut Off Adjustment:

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
88 "ORPGA" Proforma Commodity Rate	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765
89 "ORPGA" Winter Proforma Commodity Rate	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645
90 "Collections" Winter Commodity Rate	\$ 479,952	\$ 507,758	\$ 561,458	\$ 534,836	\$ 513,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 38,883,379	\$ 47,126,125	\$ 49,168,051	\$ 46,928,137	\$ 40,519,905	\$ 32,770,179	\$ 22,163,698	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 39,363,331	\$ 47,633,883	\$ 49,729,509	\$ 47,462,973	\$ 41,033,522	\$ 32,770,179	\$ 22,163,698	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 39,570,369.25	\$ 47,884,420.98	\$ 49,991,069.74	\$ 47,712,612.20	\$ 41,249,345.87	\$ 32,942,534.88	\$ 22,260,269.09	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 39,363,330.68	\$ 47,633,882.86	\$ 49,729,508.94	\$ 47,462,972.64	\$ 41,033,522.46	\$ 32,770,179.17	\$ 22,163,698.47	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 207,038.57	\$ 250,538.13	\$ 261,560.80	\$ 249,639.56	\$ 215,823.41	\$ 172,355.71	\$ 116,570.62	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% Dtrl. (Collection vs Calculated)	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,582.00	\$ 17,236.00	\$ 11,657.00	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,620.00	\$ 17,202.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)					(38)	34	11,657					
99 Entry 191400.....												
100 Entry 805-02890.....												

(11,653.00)
11,653.00

Oregon Demand charge deferral

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	\$ 4,475,147.34					
48	TrnsCan(Gas Trans NW)	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38	435,252.96	449,761.39					
49	Temporary Capacity	(341,855.99)	(353,251.19)	(353,251.19)	(319,065.59)	(353,251.19)	(341,855.99)	(353,251.20)					
50	KB Pipeline	18,688.19	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	940,558.07	954,019.04	960,491.88	971,212.09	990,275.35	918,007.88					
52	TransCanada (ANG)	393,185.94	395,214.28	400,760.05	403,418.72	407,921.35	372,701.84	345,503.12					
53	Duke En (WC)T-South	693,692.40	698,016.50	707,705.32	839,592.57	851,271.88	867,196.33	804,638.13					
54	Coral En T-South	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00	54,000.00	55,800.00					
55	Terasen Gas (SC)	764,168.32	793,714.14	804,731.30	731,785.64	819,233.93	808,368.49	774,355.26					
56	Prior Period Adjustments	(18,905.17)	(314,962.80)	(61,123.32)	(35,292.22)	(106,753.72)	(129,756.14)	(229,274.85)					
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	\$ 7,259,375.26					
		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	18,689.00	18,689.00	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	\$ 451,040.79	\$ -	\$ -	\$ -	\$ -	\$ -
71	TrnsCan(Gas Trans NW)	0.43	0.34	0.34	0.56	0.34	(0.03)	0.35	-	-	-	-	-
72	Temporary Capacity	(396,793.19)	(410,019.06)	(410,019.06)	(370,340.55)	(410,019.06)	(396,793.19)	(410,019.07)	-	-	-	-	-
73	KB Pipeline	0.18	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	(15,661.14)	-	-	-	-	-
75	TransCanada (ANG)	138,914.88	4,471.05	9,419.77	11,872.28	15,934.10	22,383.32	(2,152.65)	-	-	-	-	-
76	Duke En (WC)T-South	(4,994.57)	(68,114.42)	(59,374.13)	68,327.37	70,137.26	87,411.08	28,068.96	-	-	-	-	-
77	Coral En T-South	48,713.40	50,337.18	50,337.18	45,465.84	50,337.18	46,713.40	50,337.18	-	-	-	-	-
78	Terasen Gas (SC)	169,258.60	850.81	139,511.84	130,460.48	152,594.66	161,709.98	112,109.61	-	-	-	-	-
79	Prior Period Adjustments	(17,054.35)	(284,127.94)	(55,139.35)	(31,837.11)	(96,302.53)	(117,053.01)	(206,828.84)	-	-	-	-	-
80	Other		(46,546.56)	(46,546.56)	(42,042.37)	(46,546.56)	(45,045.46)	(46,546.56)	-	-	-	-	-
81	Total Variance	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.34	\$ 241,984.05	\$ 219,511.64	\$ 247,355.74	\$ (39,651.19)	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ (39,651.00)	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ 467,661.71	\$ (271,933.45)	\$ 96,057.00	\$ 241,984.00	\$ 219,512.00	\$ 247,356.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	Net to Book (191410)	\$ 45,045.46	\$ (45,045.46)	\$ -	\$ -	\$ -	\$ -	\$ (39,651.00)	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410
 87 Entry 805-02880.....

(39,651.00)
 39,651.00

June 3, 2011

NORTHWEST NATURAL GAS COMPANY

Page 3 OR

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

Reference

	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	See *
Beg Balance		(1,645,354)	(3,046,601)	(4,089,850)	(7,520,268)	(9,538,382)	(13,038,860)	(13,911,170)	(13,911,170)	(13,911,170)	(13,911,170)	(13,911,170)		
Nov Accrual	(1,639,467)												1,639,467	Oct 05 Tac
Bal Before Int	(1,639,467)												(1,639,467)	
Int Rate	0.08618	(5,867)											(5,867)	
Ending Balance	(1,645,354)												(1,645,354)	
Dec Accrual		(1,364,459)											1,364,459	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						(3,419,697)							3,419,697	Mar 05 Tac
Bal Before Int						(12,958,079)							(12,958,079)	
Int Rate	0.08618					(80,781)							(80,781)	
Ending Balance						(13,038,860)							(13,038,860)	
May Accrual							(775,883)						775,883	Apr 05 Tac
Bal Before Int							(13,814,743)						(13,814,743)	
Int Rate	0.08618						(96,427)						(96,427)	
Ending Balance							(13,911,170)						(13,911,170)	
Jun Accrual														May 05 Tac
Bal Before Int								(13,911,170)					(13,911,170)	
Int Rate	0													
Ending Balance								(13,911,170)					(13,911,170)	
Jul Accrual														Jun 05 Tac
Bal Before Int									(13,911,170)				(13,911,170)	
Int Rate	0													
Ending Balance									(13,911,170)				(13,911,170)	
Aug Accrual														Jul 05 Tac
Bal Before Int										(13,911,170)			(13,911,170)	
Int Rate	0													
Ending Balance										(13,911,170)			(13,911,170)	
Spt Accrual														Aug 05 Tac
Bal Before Int											(13,911,170)		(13,911,170)	
Int Rate	0													
Ending Balance											(13,911,170)		(13,911,170)	
Oct Accrual														Sep 05 Tac
Bal Before Int												(13,911,170)	(13,911,170)	
Int Rate	0													
Ending Balance												(13,911,170)	(13,911,170)	
Entry JV-28A	(5,887)	(16,788)	(25,534)	(41,541)	(61,036)	(80,781)	(96,427)						(327,994)	
Previously Book	(5,862)	(16,813)	(25,534)	(41,541)	(61,250)	(80,594)								
Net to Record	(25)	25	-	-	214	(187)	(96,427)							
Monthly Deferral	(1,639,467)	(1,384,459)	(1,017,715)	(3,388,877)	(1,957,078)	(3,419,697)	(775,883)						(15,583,176)	
Entry 191400													(96,400)	
Entry 419-06205													96,400	

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

June 3, 2011

NORTHWEST NATURAL GAS COMPANY

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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
Beg Balance		514,548	200,126	297,965	542,958	767,158	1,020,912	988,450	988,450	988,450	988,450	988,450		
Nov: Accrual	512,707												512,707.17	Oct 05 Tab 3
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							(39,651)						(39,651.00)	Apr 05 Tab 9
Bal Before Int							981,261						981,261.26	
Int Rate	0.08618						7,189						7,189.00	
Ending Balance							988,450						988,450.26	
Jun: Accrual								988,450						May 05 Tab 10
Bal Before Int								988,450					988,450.26	
Int Rate	0													
Ending Balance								988,450					988,450.26	Jun 05 Tab 11
Jul: Accrual									988,450					Jun 05 Tab 11
Bal Before Int									988,450				988,450.26	
Int Rate	0													
Ending Balance									988,450				988,450.26	Jul 05 Tab 12
Aug: Accrual										988,450				Jul 05 Tab 12
Bal Before Int										988,450			988,450.26	
Int Rate	0													
Ending Balance										988,450			988,450.26	Aug 05 Tab 13
Spt: Accrual											988,450			Aug 05 Tab 13
Bal Before Int											988,450		988,450.26	
Int Rate	0													
Ending Balance											988,450		988,450.26	Sep 05 Tab 14
Oct: Accrual												988,450		Sep 05 Tab 14
Bal Before Int												988,450	988,450.26	
Int Rate	0													
Ending Balance												988,450	988,450.26	
Entry JV-28A	1,841	2,557	1,782	3,009	4,688	6,398	7,189							
Previously Book	1,679	2,719	1,782	3,009	4,688	6,398							27,464.00	
Net to Record	162	(162)	-	-	-	-	7,189							
Monthly Deferral	512,707	(316,979)	96,057	241,984	219,512	247,356	(39,651)						960,966.26	
Entry 191410													7,189.00	
Entry 419-06205													(7,189.00)	

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

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference See
beg. Balance		(777.041)	810.218	1,619.261	613.250	(184.466)	(1,560.373)	(2,539.945)	(2,539.945)	(2,539.945)	(2,539.945)	(2,539.945)		
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 66	
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					(799.250)								(799.249 70)	Feb 05 Tab 7
Bal. Before Int.					(186.000)								(185.999 70)	
Int. Rate	0.08618				1,534								1,534 00	
Ending Balance					(184.466)								(184.465 70)	
Apr. Accrual						(1,369.664)							(1,369.664 35)	Mar 05 Tab 8
Bal. Before Int.						(1,554.130)							(1,554.130 05)	
Int. Rate	0.08618					(6,243)							(6,243 00)	
Ending Balance						(1,560.373)							(1,560.373 05)	
May. Accrual							(964.901)						(964.900 84)	Apr 05 Tab 9
Bal. Before Int.							(2,525.274)						(2,525.273 89)	
Int. Rate	0.08618						(14,671)						(14,671 00)	
Ending Balance							(2,539.945)						(2,539.944 89)	
Jun. Accrual								(2,539.945)					(2,539.944 89)	May 05 Tab 10
Bal. Before Int.								(2,539.945)					(2,539.944 89)	
Int. Rate	0												(2,539.944 89)	
Ending Balance								(2,539.945)					(2,539.944 89)	
Jul. Accrual									(2,539.945)				(2,539.944 89)	Jun 05 Tab 11
Bal. Before Int.									(2,539.945)				(2,539.944 89)	
Int. Rate	0												(2,539.944 89)	
Ending Balance									(2,539.945)				(2,539.944 89)	
Aug. Accrual										(2,539.945)			(2,539.944 89)	Jul 05 Tab 12
Bal. Before Int.										(2,539.945)			(2,539.944 89)	
Int. Rate	0												(2,539.944 89)	
Ending Balance										(2,539.945)			(2,539.944 89)	
Spt. Accrual											(2,539.945)		(2,539.944 89)	Aug 05 Tab 13
Bal. Before Int.											(2,539.945)		(2,539.944 89)	
Int. Rate	0												(2,539.944 89)	
Ending Balance											(2,539.945)		(2,539.944 89)	
Oct. Accrual												(2,539.945)	(2,539.944 89)	Sep 05 Tab 14
Bal. Before Int.												(2,539.945)	(2,539.944 89)	
Int. Rate	0												(2,539.944 89)	
Ending Balance													(2,539.944 89)	
Entry JV-28A	(2,780)	119	8,693	7,988	1,534	(6,243)	(14,671)						(2,539.944 89)	
Previously Book	(2,780)	119	8,693	7,988	1,534	(6,241)							(5,360 00)	
Net to Record						(2)	(14,671)							
Monthly Deferral	(774,261)	1,587,140	800,350	(1,013,999)	(799,250)	(1,369,664)	(964,901)						(2,534,584 89)	
Entry 191450													(14,673 00)	
Entry 419-06205													14,673 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	8,506,808.00	12,763,584.00	12,472,968.00	10,224,130.00	8,795,971.00	6,322,869.00	4,126,576.00	2,703,901.00	2,166,651.00	2,157,069.00	2,417,652.00	5,432,235.00
2 Collected line 44	9,283,069.13	11,196,443.60	11,672,618.41	11,236,128.86	9,594,895.98	7,690,837.63	5,091,476.84					
3 Deferral	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	795,249.70	1,369,664.35	964,900.84					
4 Previously Booked	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	795,249.70	1,369,664.35						
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ (324.72)	\$ (1,692.72)	\$ 564,900.84	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(962,883.40)											
7 Entry 605-02885	962,883.40											

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	35,664,473	22,161,105	-11,125,121	0	0	0	0
16 Commercial	24,779,105	31,484,895	32,435,115	30,917,132	26,783,765	22,078,489	15,190,550	-8,421,945	0	0	0	0
17 Industrial Firm	3,184,636	3,221,048	3,336,679	3,402,481	3,175,086	2,888,535	2,636,315	-776,771	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	60,631,497	39,987,970	-20,323,836	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	2,064,794					
20 31ISF - 31SF A C	1,107,608	1,350,421	1,395,040	1,288,750	1,300,384	1,190,705	1,197,654					
21 32CSF - 32SF A C	404,818	429,577	428,867	402,310	420,863	388,568	372,048					
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636	646,890	593,691	594,291					
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	4,228,787					
24 Total Calendar Sales less Fixed	68,568,687	83,381,069	87,052,380	83,631,554	70,725,896	56,288,429	35,759,183	(20,323,836)				
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	\$ 7,167,768.49	\$ 4,553,574.40	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 249,782.92					
28 31ISF - 31SF A C	\$ 138,560.88	\$ 140,335.80	\$ 142,658.10	\$ 146,146.26	\$ 147,140.24	\$ 138,126.30	\$ 135,784.35					
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.95	\$ 38,307.75	\$ 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	\$ 59,798.70					
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)	\$ (122,958.68)	\$ (127,971.70)	\$ (129,915.63)	\$ (130,553.48)	\$ (131,585.48)	\$ (122,214.30)					
32 Prior Month Unbilled MDDV Ind	\$ (62,263.52)	\$ (64,293.97)	\$ (66,870.45)	\$ (67,612.35)	\$ (69,310.61)	\$ (69,807.60)	\$ (65,300.63)					
33 Current Month Unbilled MDDV Com	\$ 122,958.68	\$ 127,971.70	\$ 129,915.83	\$ 130,553.48	\$ 131,585.48	\$ 122,214.30	\$ 122,566.09					
34 Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45	\$ 67,612.35	\$ 69,310.61	\$ 69,807.60	\$ 65,300.63	\$ 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	\$ 484,025.51					
36 Plus: 31CSI - 31SIV	\$ 1,386.90	\$ 1,590.79	\$ 1,725.13	\$ 1,628.22	\$ 2,341.41	\$ 1,915.71	\$ 1,536.65					
37 31ISI - 31SIV	\$ 422.30	\$ 341.95	\$ 298.49	\$ 634.22	\$ 468.65	\$ 339.28	\$ 296.53					
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98	\$ 39,436.18	\$ 35,934.26	\$ 35,229.42	\$ 32,075.91	\$ 25,625.10					
39 32ISI - 32SIM	\$ 42,603.05	\$ 46,009.11	\$ 47,778.83	\$ 41,484.19	\$ 43,481.72	\$ 41,681.29	\$ 39,181.50					
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.83	\$ 89,238.63	\$ 89,680.89	\$ 81,521.20	\$ 76,012.19	\$ 66,639.78					
41 Prior Mo Manual Adjustments Com				\$ (2,434.62)		\$ (266.61)	\$ (585.00)					
42 Prior Mo Manual Adjustments Ind				\$ (175.18)		\$ (2,935.72)						
43 Prior Mo Manual Adjustments Ind Int	\$ (418.66)			\$ (4,245.12)		\$ (142.74)						
44 Unbilled Manual Adjustments Com			\$ 2,434.62		\$ 266.61	\$ 585.00	\$ 2,213.10					
45 Unbilled Manual Adjustments Ind			\$ 175.18	\$ 2,935.72		\$ 6.84	\$ 1,110.46					
46 Unbilled Manual Adjustments Ind Int			\$ 4,245.12	\$ 142.74								
47 Collections Subject to Sensitive Adj	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ 605,617.10	\$ 558,136.42	\$ 553,397.01					
48 Percent Impact of Sensitive Effect	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99	\$ -2,799.99
49 Revenue Sensitive Adjustment	\$ (15,887.19)	\$ (16,669.71)	\$ (16,919.45)	\$ (16,951.67)	\$ (16,956.67)	\$ (15,067.28)	\$ (15,494.56)					
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,236,128.86	\$ 9,594,895.98	\$ 7,690,837.63	\$ 5,091,476.84	\$ -	\$ -	\$ -	\$ -	\$ -

R:\Gas Accounting\JV60 Unbilled Revenue\JV60 Unbilled Revenue 2011\UnbilledRevenueAdjustment2011-05.xls\SAP Upload

Washington Demand Deferral Calculation
2008 - 9 Tracker year Closing
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation 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
Calculated Calendar Month Volumes:												
Residential	5,509,512	6,740,853	7,153,128	6,521,342	5,710,609	4,429,573	2,707,077	(1,404,226)	-	-	-	-
Commercial	2,167,577	2,791,334	2,996,177	2,752,573	2,473,991	1,866,530	1,346,161	(697,030)	-	-	-	-
Industrial Firm	291,262	307,061	328,194	318,123	303,876	263,578	213,351	(46,153)	-	-	-	-
Total Firm Sales	7,968,351	9,839,247	10,477,499	9,592,038	8,488,675	6,579,680	4,266,589	(2,147,408)	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	73,721	103,851	108,499	95,388	96,619	86,591	63,663	-	-	-	-	-
41ISF - 41SF A C	9,328	19,134	20,833	21,201	20,433	18,922	19,482	-	-	-	-	-
42CSF - 42SF A C	26,826	30,804	33,280	24,871	21,563	11,896	36,693	-	-	-	-	-
42ISF - 42SF A C	213,742	70,298	89,242	43,511	123,966	70,733	67,454	-	-	-	-	-
Sub Total	323,617	224,087	251,854	184,971	262,580	188,141	207,712	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	7,644,734	9,615,160	10,225,645	9,407,067	8,226,095	6,391,539	4,058,877	(2,147,408)	-	-	-	-
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	\$ 787,054	\$ 499,810	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 8,847.15	\$ 9,937.82	\$ 9,542.36	\$ 9,553.82	\$ 9,662.69	\$ 9,271.14	\$ 9,271.14	-	-	-	-	-
41ISF - 41SF A C	\$ 1,069.48	\$ 1,741.92	\$ 1,787.76	\$ 1,999.77	\$ 2,020.78	\$ 2,015.05	\$ 2,015.05	-	-	-	-	-
42CSF - 42SF A C	\$ (666.60)	\$ 3,140.04	\$ 3,191.61	\$ 3,191.61	\$ 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	\$ 8,719.15	\$ 8,719.15	-	-	-	-	-
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	\$ 7,407.49	\$ 6,855.62	-	-	-	-	-
42ISI - 42SIM	\$ 8,739.00	\$ 6,610.67	\$ 7,334.17	\$ 5,329.81	\$ 14,142.02	\$ 17,142.37	\$ 14,254.60	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	(5,006.26)	\$ -	\$ -	\$ -	\$ (4,500.90)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ 4,500.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,917.22	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled	(5,006.26)	-	-	4,500.90	(4,500.90)	-	2,917.22	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ (5,006.26)	\$ -	\$ -	\$ 4,500.90	\$ (4,500.90)	\$ -	\$ 2,917.22	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ 197	\$ -	\$ (128)	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 936,586	\$ 1,184,011	\$ 1,259,186	\$ 1,162,690	\$ 1,008,657	\$ 787,054	\$ 502,599	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	719,280.63	709,164.29	737,858.02	702,415.67	751,255.94	725,014.74	710,692.84	-	-	-	-	-
Variance	217,305.37	474,846.71	521,327.98	460,274.33	257,401.06	62,039.26	(208,093.84)	-	-	-	-	-
Previously Booked	217,305.37	474,846.71	521,327.98	460,274.33	261,705.06	62,256.26	-	-	-	-	-	-
Net to Book (191430)	-	-	-	-	(4,304.00)	(217.00)	(208,093.84)	-	-	-	-	-
Entry 191430												212,614.84
Entry 805-02940												(212,614.84)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	678,441	830,069	880,836	803,038	703,229	545,458	333,349	-	-	-	-	-
Commercial	262,357	339,076	363,668	336,331	302,387	232,097	162,812	-	-	-	-	-
Industrial Firm	23,632	36,563	36,753	41,630	29,581	31,662	25,832	-	-	-	-	-
Industrial Interruptible	15,702	14,406	15,303	12,922	21,181	23,477	22,977	-	-	-	-	-
Total Demand charge Collected	980,132	1,220,114	1,296,560	1,193,921	1,056,378	832,714	544,970	-	-	-	-	-

Forecasted Baseload YR	May-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	3,047,920	\$ 1,761,962.50	0.57809	3,042,650	\$ 1,759,653.00	0.57833	5,270	\$ 2,309.50	0.0002
Hedged Yr around Contr	2,975,219	\$ 2,038,668.50	0.68522	2,949,247	\$ 1,876,678.00	0.63632	25,972	\$ 161,990.50	(0.0489)
Hedged Yr around Contr	9,144,690	\$ 1,184,851.00	0.12957	11,908,960	\$ 6,117,851.00	0.51372	(2,764,270)	#####	0.3842
Yr around Contracts-Rocl					\$ -				
Yr around Contracts Albe					\$ -				
Yr around Contracts-Sum	3,048,230	\$ 4,566,331.00			\$ -				
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	1,868,120	\$ 758,076.06	0.40560	3,042,650	\$ 1,233,584.00	0.40543			
Swing Contracts - Alberta	1,247,672	\$ 510,848.00	0.40944	2,966,979	\$ 1,207,140.00	0.40686			
Swing Contracts - Rockie					\$ -				
Swing Contracts - Alberta					\$ -				
Hedged Spot Purch-Rock				2,281,988	\$ 979,213.00	0.42911	(2,261,968)	\$ (979,213.00)	#VALUE!
Hedged Spot Purch-Alber				2,966,979	\$ 1,207,838.00	0.40709			
Hedged Spot Purch-Sum.	1,450,367	\$ 594,785.56	0.41009		\$ -				
Spot Purchases-Rockies	10,173,070	\$ 4,124,456.87	0.40543	5,865,576	\$ 2,390,640.00	0.40757	4,307,494	\$ 1,733,816.87	0.0021
Spot Purchases-Alberta	7,629,997	\$ 3,340,942.50	0.43787	3,024,449	\$ 1,232,678.00	0.40757	4,605,548	\$ 2,108,264.50	(0.0303)
Spot Purchases-Sumas/Σ	762,058	\$ 369,120.44	0.48437	835,203	\$ 340,405.00	0.40757	(73,145)	\$ 28,715.44	(0.0768)
Volumetric Transp Chg		\$ 134,159.36			\$ 125,166.00		-	\$ 8,993.36	#VALUE!
Misc. Act. U/S Sales							-	\$ -	#VALUE!
Sub Total	41,347,343	\$ 19,384,201.79	0.46881	38,884,681	\$ 18,470,846.00	0.47502	3,824,882	#####	(0.0062)
	ok	ok		check		#VALUE!			
Field Production Gas	969,535	603,222	0.62218	1,240,000	\$ 879,904.00	0.70960	(270,465)	\$ (276,682.37)	0.0874
Storage Activity:									
System Withdrawals	10,789,724	\$ 5,520,359.51	0.51163	248,000	\$ 152,100.00	0.61331	10,541,724	\$ 5,368,259.51	0.1017
System Injections	(3,546,961)	\$ (1,499,222.91)	0.42268				(3,546,961)	#####	
Sub Total	7,242,763	\$ 4,021,136.60	0.55519	248,000	\$ 152,100.00	0.61331	6,994,763	\$ 3,869,036.60	(0.0581)
	ok	ok							
P/M Imbalance Adj	(14,897)	(7,602)	0.51032				(14,897)	\$ (7,602.00)	0.5103
C/M Imbalance Adj	110,841	56,564	0.51032				110,841	\$ 56,564.00	0.5103
Cost of Company Use Ga	(65,840)	\$ (33,589.08)	0.51017				(65,840)	\$ (33,589.08)	0.5102
Misc. Cust. Imbalance Pl							-	\$ -	
Prior Period Estimate Adj		\$ 34,764.96					-	\$ 34,764.96	
Line Loss & Unacct For				(130,457)			130,457		
Total Monthly Gas Cost	49,589,745	\$ 24,058,697.90	0.48515	40,242,224	\$ 19,502,850.00	0.48464	10,709,741	\$ 1,774,369.28	0.0005

Forecasted Baseload YR	May-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE THRU	THERMS	AMOUNT	RATE THRU	THERMS	AMOUNT	RATE THRU
RESTATED COST AT EM				24,033,000.22					
ACTUAL COST OF GAS.				24,058,697.90					
VARIANCE FROM ACTU				<u>25,697.68</u>					
Sales Sendout, See WAF	Ore. Portion of Sendout X % of Oregon Sales								
Oregon.....	44,336,068	% Of Oregon Sales.....		0.9023					
Washington.....	4,800,774	Oregon's Share of the Var.		23,187.02					
Total.....	<u>49,136,842</u>								
Estimated WACOG Variar				<u>2,318.70</u>					
				Shareholders Share of the WACOG Deferral	84,914				
				WACOG Equalization.....	94,000				
				Estimated Shareholder (gain) or Loss.....	<u>9,086</u>				

Washington WACOG Deterral Calculation
 2008 - 9 Tracker year Closing
 System Sales Volume

R Gas Accounting JV26A Cost of Gas Deterral OR & WA 2011 PGA Activity OR & WA PGA Deterrals 2010-11.xls Embedded Commodity Detail Tab 4

	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	32,962,566					
Commercial	9,162,394	15,679,652	31,634,968	37,116,859	29,467,043	31,462,926	23,260,435	18,578,393					
Industrial Firm	1,767,535	1,870,416	2,246,123	2,415,949	2,153,183	2,197,922	1,896,056	1,762,452					
Interruptible													
Total	24,277,714	46,656,302	94,898,162	110,737,606	87,595,322	92,761,169	68,611,645	53,343,411					
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	20,650,631	12,529,347				
Commercial	5,178,226	10,125,481	19,465,108	19,865,883	15,774,537	17,639,755	13,946,675	12,670,964	9,118,975				
Industrial Firm	1,072,391	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	988,556	964,601	822,924				
Interruptible													
Total	12,638,707	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246				
C / M Unbilled Volumes													
Residential	15,301,868	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,650,631	12,529,347					
Commercial	10,125,481	19,465,108	19,865,883	15,774,537	17,639,755	13,946,675	12,670,964	9,118,975					
Industrial Firm	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	988,556	964,601	822,924					
Interruptible													
Total	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246					
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	32,969,465					
Commercial	10,430,798	17,607,055	33,875,453	39,522,638	31,804,487	32,950,836	25,240,729	20,088,700					
Industrial Firm	3,148,329	3,216,799	3,650,770	3,915,918	3,654,482	3,591,126	3,176,068	2,991,344					
Interruptible	4,803,421	5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,882,283					
Total	31,736,425	55,336,847	104,361,841	120,702,519	96,910,777	102,183,476	77,317,388	60,951,792					
Calculated Calendar Month Volumes													
Residential		50,053,671	60,392,965	63,648,195	60,530,934	51,361,432	40,094,045	24,668,181	(12,529,347)				
Commercial		26,946,682	34,276,228	35,431,292	33,669,705	29,257,756	23,965,018	16,536,711	(9,118,975)				
Industrial Firm		3,475,897	3,528,109	3,664,873	3,720,604	3,478,962	3,152,113	2,849,667	(822,924)				
Interruptible		5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,882,283					
Company Use													
Total		85,876,501	104,008,863	108,796,106	103,390,942	89,813,839	72,636,238	49,136,842	(22,471,246)				
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	\$ 24,058,698	\$	\$	\$	\$	\$
System WACOG Per Therm Sold													
		0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.48963	0	0	0	0	0

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	6,877,581.36	5,813,150.32	4,541,513.93	2,821,995.05					
52 Commercial	3,151,365.99	3,917,359.24	4,016,039.97	3,876,378.49	3,334,428.32	2,754,502.80	1,905,425.62					
53 Industrial Firm	383,220.45	363,064.49	370,608.24	399,946.35	367,168.39	320,005.62	297,237.73					
54 Industrial Interruptible	75,094.11	82,766.06	90,679.24	83,011.15	76,937.11	73,738.46	65,711.10					
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	\$ 7,689,760.81	\$ 5,090,369.49	\$ -	\$ -	\$ -	\$ -	\$ -
	-1,135	-1,191	-1,209	-1,211	-1,212	-1,077	-1,107	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	\$ 8,487,148.46	\$ 9,551,813.00	\$ -	\$ -	\$ -	\$ -	\$ -
32 Short Term Contracts	20,273,569.28	21,319,309.20	23,524,106.71	17,516,200.88	20,969,852.68	1,179,467.45	1,268,924.06	-	-	-	-	-
33 Spot Purchases	6,937,693.85	15,843,369.63	13,532,078.11	17,375,174.39	7,934,441.48	20,580,504.64	8,429,905.37	-	-	-	-	-
34 Volumetric Transp Chg	249,848.11	308,958.77	323,033.27	256,501.53	208,137.70	96,999.65	134,159.36	-	-	-	-	-
35 Misc. Act. Up/St Sales	-	-	-	-	1,000.00	-	-	-	-	-	-	-
36 Golman 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	\$ 19,384,201.79	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 625,609.34	\$ 716,456.32	\$ 727,217.21	\$ 770,937.49	\$ 603,209.73	\$ 501,111.27	\$ 603,221.63	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 5,520,359.51	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,953,821.35)	(679,171.39)	(1,898,587.33)	(1,362,850.83)	(1,085,126.04)	(1,088,941.38)	(1,499,222.91)	-	-	-	-	-
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	\$ 4,021,136.60	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity												
42 P/M Imbalance Adj	340,864.89	712,609.87	(17,072.25)	(192,435.55)	739,404.69	412,122.18	(7,602.00)	-	-	-	-	-
43 C/M Imbalance Adj	(712,809.87)	17,072.25	192,435.55	(739,404.69)	(412,122.18)	7,602.00	56,564.00	-	-	-	-	-
44 Cost of Company Use Gas	(79,167.69)	(62,285.70)	(77,974.90)	(50,940.08)	(58,637.06)	(35,078.04)	(33,569.08)	-	-	-	-	-
45 Misc. Cust. Imbalance Purch	(12,531.09)	1,562.95	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	34,764.96	-	-	-	-	-
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	\$ 24,068,697.90	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	ok	check	ok	ok	ok	#VALUE!

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	5312011	5312011	USD	JE 29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

(Black) Do not change these cells

(Blue) Change these cells as nee

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	75,443.53	-	AMORT 186233 Ind DSM		
2	186233			H	-	75,443.53	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	564.44	INTEREST 186233 Ind DSM		
4	186233			S	564.44	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	205,475.93	-	AMORT 186271 Comm Decoup		
6	186271			H	-	205,475.93	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	1,172.56	INTEREST 186271 Comm Decoup		
8	186271			S	1,172.56	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	1,138,487.09	-	AMORT 186277 Res Decoup		
10	186277			H	-	1,138,487.09	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	5,800.49	INTEREST 186277 Res Decoup		
12	186277			S	5,800.49	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	4,986.93	-	AMORT 186286 CUB Fund		
14	186286			H	-	4,986.93	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	24.24	INTEREST186286 CUB Fund		
16	186286			S	24.24	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	80,021.22	AMORT 186237 PUC Fee Ref		
18	186237			S	80,021.22	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	394.02	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	394.02	C/M INT 186237 PUC Fee Ref		
21	191401			S	1,632,021.75	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	1,632,021.75	AMORT 191401 OR WACOG		
23	191401			H	-	12,376.84	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	12,376.84	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	369,127.82	-	AMORT 191411 OR Demand
26	191411			H	-	369,127.82	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	4,966.51	INTEREST 191411 OR Demand
28	191411			S	4,966.51	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	91,358.51	-	AMORT 186316 WA Amort EE
30	186316			H	-	91,358.51	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	2,023.70	INTEREST 186316 WA Amort EE
32	186316			S	2,023.70	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	205,851.70	-	AMORT 186307 OR AMR
34	186307			H	-	205,851.70	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	1,116.86	INTEREST 186307 OR AMR
36	186307			S	1,116.86	-	INTEREST 186307 OR AMR
37	191421			S	228,495.10	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	228,495.10	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	1,961.36	-	INTEREST 191421 WA WACOG
40	191421			H	-	1,961.36	INTEREST 191421 WA WACOG
41	191431			S	123,390.00	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	123,390.00	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	3,054.42	INT 191431 WA Demand
44	191431			S	3,054.42	-	INT 191431 WA Demand
45	186315			S	37.76	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	37.76	INTEREST 186315 WA-LIEE
47	186315			H	-	5,102.21	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	5,102.21	-	AMORT 186315 WA-LIEE
49	186310			S	120.12	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	120.12	INT - WA ENERGY EFF 186310
51	186312			S	1,755.72	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,755.72	INT - WA EE R&C 186312
53	186232			S	4,564.72	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	4,564.72	INT - Ind DSM Def 186232
55	186235			S	331.84	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	331.84	INTEREST 186235 WA GREAT
57	186235			H	-	45,890.72	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	45,890.72	-	AMORT 186235 WA GREAT
59	186314			S	87.70	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	87.70	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	28,501.56	-	SB408 FED & STATE AMORT
62	186401			H	-	28,501.56	SB408 FED & STATE AMORT
63	411000	83010	419-06205	S	1.65	-	SB408 FED & STATE INT
64	186401			H	-	1.65	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	-	35,359.34	SB408 MCBIT AMORT
70	184301			S	35,359.34	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	74.98	-	SB 408 MCBIT INT
72	184301			H	-	74.98	SB 408 MCBIT INT
73	186234			S	1,364.77	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,364.77	INT 186234 WA GREAT Deferral
Total					<u>4,311,308.11</u>	<u>4,311,308.11</u>	

Prepared by _____

Approved by _____

Date _____

Date _____

Document No _____

R:\Accounting\Jennifer Burson\jv29\JE 29 Amortization MAY 2011_NEWRATES _120510_jjw NCS review edits.xlsx\SAP Upload

Natural Gas & Regulatory Affairs
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 and taking the opposite sign

		191421	191431	186316	186235	186315	191421	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	316.53	181.13	(258.43)	(125.84)	(13.99)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	148.01	84.70	(94.55)	(46.04)	(5.11)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	134,761.56	77,115.58	(64,983.41)	(31,601.77)	(3,523.42)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	47,817.90	27,363.18	(20,609.39)	(10,027.58)	(1,108.45)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	1,866.30	1,067.96	0.00	(348.11)	(38.73)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	242.34	138.68	(77.54)	(37.76)	(4.18)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,410.98	3,096.37	(1,821.65)	(886.76)	(97.72)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	5,347.72	3,060.16	(1,587.02)	(772.61)	(85.04)
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	656.50	375.68	(212.70)	(107.06)	(11.86)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	812.67	465.04	(232.19)	(116.97)	(12.92)
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
	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
	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)	2,213.42	1,266.60	(549.48)	(267.28)	(29.83)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	1,069.00	611.72	(237.43)	(115.83)	(12.68)
	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	86.59	49.55	(14.75)	(7.19)	(0.79)
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	2,749.74	1,573.50	0.00	(274.97)	(30.39)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	1,889.58	1,081.29	0.00	(169.60)	(18.34)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	285.04	163.11	0.00	(19.59)	(2.15)
	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	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	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)	2,219.62	554.01	(295.55)	(144.19)	(16.15)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,410.02	351.94	(144.04)	(70.31)	(7.60)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	911.96	227.62	(74.48)	(36.13)	(3.93)
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,041.72	509.61	0.00	(149.69)	(16.51)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	2,115.78	528.09	0.00	(138.58)	(15.40)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	1,243.30	310.32	0.00	(62.33)	(7.04)
	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)	5,052.87	1,261.17	0.00	(134.83)	(14.98)
	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
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
Sources:							Intentionally blank				
							225,492.15	122,640.81	(91,358.51)	(45,890.72)	(5,102.21)

Switchers - WA

Commodity				
Commodity		123,390.00	191431	
Commodity		228,495.10	191421	
		(91,359)	186316	
		(5,102.21)	186315	New!
Commodity		(45,891)	186235	changed link
		(3,140.24)		
		(3,140.24)		
rate sensitive adj	0.95628	Annually		
Commodity	3,002.95	191421		
Demand				
Demand				
Demand				
Demand		(783.44)		
		(783.44)		
rate sensitive adj	0.95628	Annually		
Demand	749.19	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	
24	May-11		0.00		3.250%	1,364.77	1,364.77	505,279.24	

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	
24	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	

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	
24	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	

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	
24	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	

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	
24	May-11		(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	

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)			Interest			
2								
3								
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
8	Intentionally Left Blank							
9								
10								
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
30	Apr-11		553.44		3.25%	86.53	639.97	32,313.83
31	May-11		138.82		3.25%	87.70	226.52	32,540.35

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

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
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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
23	Apr-11		(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07
24	May-11		(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62

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	
24	May-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)	
24	May-11		228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	

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	
24	May-11		123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	