

**NATASHA SIORES**  
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July 26, 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  
 RECORD MANAGEMENT  
 2011 JUL 28 AM 8:24  
 STATE OF WASH.  
 UTIL AND TRANSP.  
 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 June 2011.

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

Sincerely,



Natasha Siores

NCS/kcm

enclosure(s)

**NW Natural**  
**Rates & Regulatory Affairs**  
**Deferred Accounts: Washington**  
**June-11**

	<b>May-11</b>	<b>Change</b>	<b>Jun-11</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	505,279.24	(5,106.80)	500,172.44
186235 AMOR WA GREAT PROGRAM	99,911.41	(28,214.21)	71,697.20
186302 MARGIN SHARING - WA	(2,056,421.89)	(100,868.56)	(2,157,290.45)
186310 WA ENERGY EFFICIENCY	45,171.08	1,987.90	47,158.98
186312 WA - AUDIT RESIDENTI	650,020.05	1,760.47	651,780.52
186314 WA - LOW INCOME WEAT	32,540.35	227.14	32,767.49
186315 WA - WA - LIEE AMORT	11,429.29	(3,135.03)	8,294.26
186316 WA DSM AMORTIZATION	703,556.32	(54,219.07)	649,337.25
<b>Subtotal 186xxx accounts</b>	<b>(8,514.15)</b>	<b>(187,568.16)</b>	<b>(196,082.31)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,651,414.00)	(71,052.00)	(1,722,466.00)
191421 AMORT OF WACOG - WA	(611,907.39)	143,767.11	(468,140.28)
191430 DEMAND - ACCR WA	(1,808,550.87)	446,126.03	(1,362,424.84)
191431 AMORT OF DEMAND WA	1,192,536.68	80,789.48	1,273,326.16
<b>Subtotal 191xxx accounts</b>	<b>(2,879,335.58)</b>	<b>599,630.62</b>	<b>(2,279,704.96)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(2,887,849.73)</b>	<b>412,062.46</b>	<b>(2,475,787.27)</b>

### Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	6302011	6302011	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	64,609.13	-	AMORT 186233 Ind DSM		
2	186233			H	-	64,609.13	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	434.77	INTEREST 186233 Ind DSM		
4	186233			S	434.77	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	143,515.48	-	AMORT 186271 Comm Decoup		
6	186271			H	-	143,515.48	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	849.02	INTEREST 186271 Comm Decoup		
8	186271			S	849.02	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	690,948.08	-	AMORT 186277 Res Decoup		
10	186277			H	-	690,948.08	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	4,103.85	INTEREST 186277 Res Decoup		
12	186277			S	4,103.85	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	3,026.57	-	AMORT 186286 CUB Fund		
14	186286			H	-	3,026.57	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	16.81	INTEREST186286 CUB Fund		
16	186286			S	16.81	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	52,266.57	AMORT 186237 PUC Fee Ref		
18	186237			S	52,266.57	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	271.28	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	271.28	C/M INT 186237 PUC Fee Ref		
21	191401			S	1,099,226.84	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	1,099,226.84	AMORT 191401 OR WACOG		
23	191401			H	-	9,850.78	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	9,850.78	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	242,924.69	-	AMORT 191411 OR Demand
26	191411			H	-	242,924.69	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	4,404.53	INTEREST 191411 OR Demand
28	191411			S	4,404.53	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	56,048.64	-	AMORT 186316 WA Amort EE
30	186316			H	-	56,048.64	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	1,829.57	INTEREST 186316 WA Amort EE
32	186316			S	1,829.57	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	130,787.79	-	AMORT 186307 OR AMR
34	186307			H	-	130,787.79	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	804.75	INTEREST 186307 OR AMR
36	186307			S	804.75	-	INTEREST 186307 OR AMR
37	191421			S	145,227.70	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	145,227.70	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	1,460.59	-	INTEREST 191421 WA WACOG
40	191421			H	-	1,460.59	INTEREST 191421 WA WACOG
41	191431			S	77,454.81	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	77,454.81	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	3,334.67	INT 191431 WA Demand
44	191431			S	3,334.67	-	INT 191431 WA Demand
45	186315			S	26.67	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	26.67	INTEREST 186315 WA-LIEE
47	186315			H	-	3,161.70	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	3,161.70	-	AMORT 186315 WA-LIEE
49	186310			S	124.86	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	124.86	INT - WA ENERGY EFF 186310
51	186312			S	1,760.47	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,760.47	INT - WA EE R&C 186312
53	186232			S	4,597.50	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	4,597.50	INT - Ind DSM Def 186232
55	186235			S	232.07	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	232.07	INTEREST 186235 WA GREAT
57	186235			H	-	28,446.28	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	28,446.28	-	AMORT 186235 WA GREAT
59	186314			S	88.32	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	88.32	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	161,949.64	-	SB408 FED & STATE AMORT
62	<b>186401</b>			H	-	161,949.64	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	9,890.03	SB408 FED & STATE INT
64	<b>186401</b>			S	9,890.03	-	SB408 FED & STATE INT
65	186301			S	12,143,643.55		OR STOR CREDIT AMORT
66	402000	81199	495-02225	H		12,143,643.55	OR STOR CREDIT AMORT
67	411000	83010	419-06205	S	10,709.24		OR STOR CREDIT INT
68	186301			H		10,709.24	OR STOR CREDIT INT
69	402000	81199	495-06540	H	-	23,445.50	SB408 MCBIT AMORT
70	184301			S	23,445.50	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	745.38	-	SB 408 MCBIT INT
72	184301			H	-	745.38	SB 408 MCBIT INT
73	186234			S	1,359.71	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,359.71	INT 186234 WA GREAT Deferral
Total					<u>15,123,577.84</u>	<u>15,123,577.84</u>	

Prepared by \_\_\_\_\_

Approved by \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Document No \_\_\_\_\_

R:\Accounting\Jennifer Burson\jv29\JE 29 Amortization JUNE 2011\_NEWRATES \_120510\_jjw NCS review edits.xlsx\Change Control Tab

**NW Natural**  
**Rates & Regulatory Affairs**  
**2010-2011 PGA Filing - Washington: October Filing**  
**Summary of Amortization Rates**  
 Workpaper Only - not included in filing

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

		191421	191431	186316	186235	186315				
		Demand		R&C Energy	Low Income Bill					
		WACOG Deferral	Deferral FIRM	Efficiency	Pay Assist (GREAT)	WA-LIEE				
							Volumes			
Schedule	Block	A	B	C	D	E	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	5,336.70			5,336.70
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	2,406.20			2,406.20
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	2,135,728.40			2,135,728.40
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	852,659.80			852,659.80
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	37,651.40			37,651.40
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	3,778.7			3,778.70
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	134,687.10			134,687.10
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	77,018.10			77,018.10
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	17,619.70			17,619.70
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	14,207.7			14,207.70
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
41C Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	-			-
(C 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	-			-
41I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	-			-
(I 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	-			-
42C Firm Sales	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	45,931.0			45,931.00
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	1,683.0			1,683.00
(C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	-			-
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	-			-
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	-			-
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	-			-
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	62,208.00			62,208.00
(I42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	43,832.0			43,832.00
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	7,768.0			7,768.00
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)	-			-
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)	-			-
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)	-			-
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	50,280.0			50,280.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	46,853.0			46,853.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	89,582.0			89,582.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.0			30,000.00
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	57,060.0			57,060.00
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	31,314.0			31,314.00
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	15,496.0			15,496.00
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)	-			-
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)	-			-
42I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	70,468.0	(20,000.00)		50,468.00
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	91,172.0	(31,344.00)		59,828.00
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	53,512.0	(13,512.00)		40,000.00
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	100,483.0			100,483.00
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	14,032.0			14,032.00
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)	-			-
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	58,393.0			58,393.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	118,703.0			118,703.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	81,471.0			81,471.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	212,477.0			212,477.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	157,272.0			157,272.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	-			-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	-			-
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	-			-
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	-			-
Sources:							286,073.00			286,073.00
							total per above	5,047,156.80	(64,856)	0
										4,982,300.80
									0.0	per JE 54
									0.0	

total OR & WA	68,234,467.60	total* wa	4,982,300.80
total per CIS	68,234,467.60	total* or	63,549,458.80
difference	0.00	total*	68,531,759.60
		*including unbilled	

**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)	197.99	113.30	(161.65)	(78.72)	(8.75)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	89.27	51.08	(57.03)	(27.77)	(3.08)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	79,235.52	45,341.51	(38,208.18)	(18,580.84)	(2,071.66)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	31,633.68	18,101.97	(13,634.03)	(6,633.69)	(733.29)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	1,396.87	799.34	0.00	(260.55)	(28.99)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	140.19	80.22	(44.85)	(21.84)	(2.42)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	4,996.89	2,859.41	(1,682.24)	(818.90)	(90.24)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	2,857.37	1,635.09	(847.97)	(412.82)	(45.44)
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	653.69	374.07	(211.79)	(106.60)	(11.81)
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	527.11	301.63	(150.60)	(75.87)	(8.38)
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)	1,704.04	975.12	(423.02)	(205.77)	(22.97)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	62.44	35.73	(13.87)	(6.77)	(0.74)
C (C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	2,307.92	1,320.68	0.00	(230.79)	(25.51)
(I42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	1,626.17	930.55	0.00	(145.96)	(15.78)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	288.19	164.91	0.00	(19.81)	(2.18)
	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
<b>C42TF+</b>	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
<b>I42TF</b>	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)
<b>C42SI</b>	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	2,116.93	528.38	(281.88)	(137.51)	(15.41)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,161.75	289.97	(118.68)	(57.93)	(6.26)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	574.90	143.49	(46.95)	(22.78)	(2.48)
	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)	1,872.36	467.33	0.00	(137.27)	(15.14)
<b>I42SI</b>	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	2,219.62	554.01	0.00	(145.38)	(16.15)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	1,484.00	370.40	0.00	(74.40)	(8.40)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	3,727.92	930.47	0.00	(149.72)	(16.08)
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	520.59	129.94	0.00	(13.89)	(1.54)
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
<b>Sources:</b>							Intentionally blank				
							142,508.41	76,776.40	(56,048.64)	(28,446.28)	(3,161.70)

Switchers - WA

Commodity				
Commodity		77,454.81	<b>191431</b>	
Commodity		145,227.70	<b>191421</b>	
		(56,049)	<b>186316</b>	
		(3,161.70)	<b>186315</b>	<b>New!</b>
Commodity	(2,843.61)	(28,446)	<b>186235</b>	changed link
	(2,843.61)			

rate sensitive adj 0.95628 Annually

Commodity 2,719.29 191421

Demand  
 Demand  
 Demand  
 Demand (709.43)  
 (709.43)

rate sensitive adj 0.95628 Annually

Demand 678.41 191431

<b>KOBI - WA ENERGY EFFICIENCY</b>	
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	
25	Jun-11		(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	



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	
25	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	

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	
25	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	

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	
25	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	

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	
25	Jun-11		(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	

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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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
32	Jun-11		138.82		3.25%	88.32	227.14	32,767.49

\a

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

1 Debit (Credit)

2

3

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

6

7	Beginning Balance							0.00
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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
25	Jun-11		(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59

\a

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09		5,246.46			(113.68)	5,132.78	(39,465.14)	
2	Sep-09		5,663.00			(99.22)	5,563.78	(33,901.36)	
3	Oct-09		8,136.01			(80.80)	8,055.21	(25,846.15)	
4	Nov-09 old		7,842.81			(59.38)	7,783.43	(18,062.72)	
5	Nov-09 new		911.93		3.25%	1.23	913.16	(17,149.56)	
6	Dec-09		3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)	
7	Jan-10		3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)	
8	Feb-10		2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)	
9	Mar-10		2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)	
10	Apr-10		2,031.58		3.25%	(12.24)	2,019.34	(3,515.43)	
11	May-10		1,553.63		3.25%	(7.42)	1,546.21	(1,969.22)	
12	Jun-10		1,195.05		3.25%	(3.72)	1,191.33	(777.89)	
13	Jul-10		840.63		3.25%	(0.97)	839.66	61.77	
14	Aug-10		689.27		3.25%	1.10	690.37	752.14	
15	Sep-10		736.54		3.25%	3.03	739.57	1,491.71	
16	Oct-10		906.98		3.25%	5.27	912.25	2,403.96	
17	Nov-10 old		833.32		3.25%	7.64	840.96	3,244.92	
18	Nov-10 new		0.00	(3,244.92)	3.25%	0.00	(3,244.92)	0.00	write off - amortization is over
19	Dec-10		0.00		3.25%	0.00	0.00	0.00	
20	Jan-11		0.00		3.25%	0.00	0.00	0.00	
21	Feb-11		0.00		3.25%	0.00	0.00	0.00	
22	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	
25	Jun-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)	
25	Jun-11		145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	



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	
25	Jun-11		77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	

# Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(6)	(5)	(3)	(10)	(15)
5000	SA	06302011	06302011	USD	JE 26	PGA Deferral Adj
		(MMDDYY11)	(MMDDYY11)			

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
(8)	(9)	(12)	(14)	(1)	(10+2)	(10+2)	(5)	(9+3)	(3)
1	840200	84020	605-02890	S	442,034.00		OR WACOG PGA Activity		
2	191450			n		442,034.00	OR WACOG PGA Activity		
3	840200	84020	605-02890	S	7,174.00		Ore Storage PGA Tuning		
4	191400			n		7,174.00	OR Storage PGA Adj		
5	840100	84020	605-02860	S	364,391.00		OR DEM PGA Activity		
6	191410			n		364,391.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	112,001.00		OR PGA Interest		
8	191400			n			OR WACOG Interest		
9	191410			S	6,407.00		OR DEM Incr Interest		
10	191450			n		19,550.00	OR DEM Con Interest		
11	840100	84020	605-02865	S	375,265.20		OR DEM DEF Collected		
12	191450			n		375,265.20	OR DEM DEF Collected		
13	840200	84020	605-02950	S	68,469.00		WA WACOG PGA Activity		
14	191420			n		68,469.00	WA WACOG PGA Activity		
15	840100	84020	605-02940	S	450,414.00		WA DEM PGA Activity		
16	191450			n		450,414.00	WA DEM PGA Activity		
17	411000	83010	419-06210	S	6,651.00		WA PGA Interest		
18	191420			n		4,563.00	WA WACOG Interest		
19	191430			n		4,288.00	WA DEM Interest		
Total					1,535,706.20	1,535,706.20			

Doc # 100  
 Prepared by [Signature]  
 Date 7/7/11

Approved by [Signature]  
 Date 7/7/11

R Gas Accounting UE 26 Cost of Gas Deferral On's WA 2011 PGA Activity (Journal Entry) SAP's On WA PGAIN7 Calc. 2010-11 June 2011 As of 2/2 Page

NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191400 OREGON 11.10 - 10.11 WACOG

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
beg Balance		(1,645,354)	(3,046,601)	(4,069,850)	(7,520,200)	(9,538,362)	(13,036,600)	(13,911,170)	(14,461,696)	(14,461,696)	(14,461,696)	(14,461,696)	(14,461,696)	(14,461,696)
Nov Accrual	(1,639,467)													
Bal Before Int	(1,639,467)													
Int Rate	0.00010	(5,007)												
Ending Balance		(1,645,354)												
Dec Accrual		(1,364,459)												
Bal Before Int		(3,029,813)												
Int Rate	0.00010	(16,700)												
Ending Balance		(3,046,601)												
Jan Accrual			(1,017,715)											
Bal Before Int			(4,064,316)											
Int Rate	0.00010		(25,534)											
Ending Balance			(4,089,850)											
Feb Accrual				(3,500,677)										
Bal Before Int				(7,470,727)										
Int Rate	0.00010			(41,541)										
Ending Balance				(7,520,200)										
Mar Accrual					(1,957,076)									
Bal Before Int					(9,477,546)									
Int Rate	0.00010				(61,036)									
Ending Balance					(9,538,362)									
Apr Accrual						(3,419,697)								
Bal Before Int						(12,958,079)								
Int Rate	0.00010					(60,761)								
Ending Balance						(13,036,600)								
May Accrual							(775,883)							
Bal Before Int							(13,814,743)							
Int Rate	0.00010						(96,427)							
Ending Balance							(13,911,170)							
Jun Accrual								(449,208)						
Bal Before Int								(14,360,376)						
Int Rate	0.00010							(101,518)						
Ending Balance								(14,461,696)						
Jul Accrual									(14,461,696)					
Bal Before Int									(14,461,696)					
Int Rate	0													
Ending Balance									(14,461,696)					
Aug Accrual										(14,461,696)				
Bal Before Int										(14,461,696)				
Int Rate	0													
Ending Balance										(14,461,696)				
Spt Accrual											(14,461,696)			
Bal Before Int											(14,461,696)			
Int Rate	0													
Ending Balance											(14,461,696)			
Oct Accrual												(14,461,696)		
Bal Before Int												(14,461,696)		
Int Rate	0													
Ending Balance												(14,461,696)		
Nov Accrual													(14,461,696)	
Bal Before Int													(14,461,696)	
Int Rate	0													
Ending Balance													(14,461,696)	
Dec Accrual														(14,461,696)
Bal Before Int														(14,461,696)
Int Rate	0													
Ending Balance														(14,461,696)
Entry JV-2dA	(5,887)	(16,700)	(25,534)	(41,541)	(61,036)	(80,761)	(96,427)	(101,518)						
Previously Book	(5,882)	(16,813)	(25,534)	(41,541)	(61,036)	(80,761)	(96,427)	(101,518)						
net to Record	(25)	25												
Monthly Deferral	(1,639,467)	(1,364,459)	(1,017,715)	(3,368,877)	(1,957,078)	(3,419,697)	(775,883)	(449,208)						
Entry 191400														
Entry 419-06205														

Reference refers to electronic file OR & WAPGA 05-06 Deferral.xls

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

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
1	P. M Unbilled Volumes	26,576,555	57,116,209	56,763,231	44,656,616	51,336,963	36,967,346	34,266,126	22,471,246				
2	C. M Unbilled Volumes 26,576,555	57,116,209	56,763,231	44,656,616	51,336,963	36,967,346	34,266,126	22,471,246	12,351,523				
3	Reported Cycle Billing Volumes	55,336,647	104,951,941	120,702,515	98,916,777	102,153,476	77,517,356	60,951,792	40,715,655				
4	Calculated Calendar Month Volumes	85,876,501	104,068,863	108,756,106	103,390,942	89,813,839	72,636,238	49,136,642	30,536,532				
5	Total City Costs Incurred in ORPGA file	\$ 41,831,555	\$ 51,402,566	\$ 54,295,779	\$ 46,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,056,636	\$ 14,969,963	\$	\$	\$	\$
6	System Incurred WACOG Per Trun	0.48711	0.49421	0.49906	0.47033	0.4837	0.45069	0.46963	0.46992	0	0	0	0
	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>	<b>In Balance</b>
	<b>Oregon Calendar Sales Volumes</b>												
7	P. M Unbilled Volumes	23,905,606	51,239,259	50,679,709	40,117,168	46,242,760	34,990,519	30,601,600	20,323,636				
8	C. M Unbilled Volumes 23,905,606	51,239,259	50,679,709	40,117,168	46,242,760	34,990,519	30,601,600	20,323,636	11,116,941				
9	Reported Cycle Billing Volumes	50,205,142	94,154,249	106,725,368	87,372,900	92,078,959	69,645,676	54,373,637	36,509,602				
10	Calculated Calendar Month Volumes	77,542,535	93,834,699	97,962,847	93,498,492	80,632,738	65,510,763	44,336,068	27,602,965				
11	Less: Winter WACOG Usage	947,678	1,002,583	1,108,615	1,056,049	1,014,153							
12	Incremental Usage	-	195	-	531	-	556,061	782,052	656,659				
13	Net Calculated Calendar Month Volumes	76,594,857	92,831,921	96,854,232	92,441,912	79,618,585	64,552,702	43,584,016	26,944,006				
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	0.40657	0.41265				
17	"Collections" Incre. Commodity Rate	\$	\$ 76	\$	\$ 215	\$	\$ 376,125	\$ 308,016	\$ 271,635	\$	\$	\$	\$
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$	\$	\$	\$	\$	\$	\$
19	"Collections" Average Commodity Rate	\$ 39,067,867	\$ 47,379,966	\$ 49,426,652	\$ 47,174,957	\$ 40,753,323	\$ 32,942,536	\$ 22,141,765	\$ 13,781,065	\$	\$	\$	\$
20	ORE Commodity Cost Collected	\$ 39,570,369	\$ 47,864,497	\$ 49,991,070	\$ 47,712,827	\$ 41,249,346	\$ 33,318,660	\$ 22,549,813	\$ 14,021,960	\$	\$	\$	\$
21	Calculated Calendar Month Volumes	77,542,535	93,834,699	97,962,847	93,498,492	80,632,738	65,510,763	44,336,068	27,602,965				
22	WACOG Incurred - Calculated Vol	0.48711	0.49421	0.49906	0.47033	0.4837	0.45069	0.46963	0.46992				
23	Amount	\$ 37,771,744	\$ 46,374,647	\$ 48,869,358	\$ 43,975,146	\$ 39,098,795	\$ 29,538,148	\$ 21,708,269	\$ 13,523,215	\$	\$	\$	\$
24	Total Collection vs Calculated	\$ 1,796,625.25	\$ 1,510,450.10	\$ 1,101,731.74	\$ 3,737,681.59	\$ 2,153,550.67	\$ 3,780,812.05	\$ 441,543.98	\$ 416,744.61	\$	\$	\$	\$
25	90% Dtn (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	\$ 757,390.00	\$ 448,670.00	\$	\$	\$	\$
27	Amount Previously Booked	1,611,784	1,366,584	991,559	3,363,913	1,935,032	3,353,366	756,785					
26	Net to Book (191400)	\$ 6,979.00	\$ 16,979.00	\$	\$	\$ 159,536.00	\$ 52,095.00	\$ 605.00	\$ 448,670.00	\$	\$	\$	\$
29	Entry 191400												
30	Entry 805-02890												

448,670.00

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	\$ 479,962	\$ 507,756	\$ 581,458	\$ 534,838	\$ 513,618	\$ 527,770	\$ 522,125	\$ 513,678	\$ 513,678	\$ 513,678	\$ 513,678	\$ 513,678
91 "Collections" Average Commodity Rate	\$ 47,126	\$ 49,166	\$ 49,228	\$ 47,462	\$ 41,033	\$ 32,770	\$ 22,125	\$ 13,678	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 39,563,331	\$ 47,633,683	\$ 49,729,509	\$ 47,462,973	\$ 41,033,522	\$ 32,770,179	\$ 22,125,426	\$ 13,678,125	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 39,570,669.25	\$ 47,664,420.96	\$ 49,991,069.74	\$ 47,712,612.20	\$ 41,249,046.57	\$ 32,942,834.86	\$ 22,241,795.66	\$ 13,790,623.14	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 39,303,350.68	\$ 47,636,662.86	\$ 49,729,508.94	\$ 47,462,972.64	\$ 41,033,522.46	\$ 32,770,179.17	\$ 22,125,425.72	\$ 13,678,124.65	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,582.00	\$ 17,296.00	\$ 11,637.00	\$ 7,194.00	\$ -	\$ -	\$ -	\$ -
96 10% Dim. (Collection vs Calculated)	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,582.00	\$ 17,296.00	\$ 11,637.00	\$ 7,194.00	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,620.00	\$ 17,202.00	\$ 11,653.00	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)					(38)	54	(16)	7154				
99 Entry 191400												
100 Entry 665-02890												

7,174.00  
7,174.00





July 7, 2011

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NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191 410 OREGON DEMAN D 11 10 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	Nov-11	Dec-11	Ending Balance
Orig Balance		514,546	200,126	297,965	542,956	767,156	1,026,912	968,450	1,361,246	1,361,246	1,361,246	1,361,246	1,361,246	1,361,246	1,361,246
Nov Accrued	512,707														
Bal Before Int	512,707														
Int Rate	0.00018	1,841													512,707.17
Ending Balance		514,546													514,546.17
Dec Accrued		(316,979)													1,841.00
Bal Before Int		197,569													514,546.17
Int Rate	0.00016	2,557													516,978.91
Ending Balance		200,126													197,569.26
Jan Accrued			96,057												2,557.00
Bal Before Int			296,183												200,126.26
Int Rate	0.00016		1,762												296,183.26
Ending Balance			297,965												296,183.26
Feb Accrued				241,364											1,762.00
Bal Before Int				539,949											297,965.26
Int Rate	0.00016			3,009											539,949.26
Ending Balance				542,958											539,949.26
Mar Accrued					219,512										3,009.00
Bal Before Int					762,470										542,958.26
Int Rate	0.00016				4,666										762,470.26
Ending Balance					767,156										767,156.26
Apr Accrued						247,356									4,666.00
Bal Before Int						1,014,514									247,356.00
Int Rate	0.00016					6,336									1,014,514.26
Ending Balance						1,020,912									6,336.00
May Accrued							(39,651)								1,020,912.26
Bal Before Int							961,261								(39,651.00)
Int Rate	0.00016						7,169								961,261.26
Ending Balance							968,450								968,450.26
Jun Accrued								364,391							7,169.00
Bal Before Int								1,352,841							968,450.26
Int Rate	0.00016							6,407							1,352,841.26
Ending Balance								1,361,246							6,407.00
Jul Accrued															1,361,246.26
Bal Before Int															1,361,246.26
Int Rate	0														1,361,246.26
Ending Balance															1,361,246.26
Aug Accrued															1,361,246.26
Bal Before Int															1,361,246.26
Int Rate	0														1,361,246.26
Ending Balance															1,361,246.26
Spt Accrued															1,361,246.26
Bal Before Int															1,361,246.26
Int Rate	0														1,361,246.26
Ending Balance															1,361,246.26
Oct Accrued															1,361,246.26
Bal Before Int															1,361,246.26
Int Rate	0														1,361,246.26
Ending Balance															1,361,246.26
Entry JV-26A															1,361,246.26
Previously Book	1,841	2,557	1,762	3,009	4,666	6,396	7,169	6,407							1,361,246.26
Net to Record	1,679	2,719	1,762	3,009	4,666	6,396	7,169	6,407							1,361,246.26
Monthly Deferral	162	(162)													38,671.00
Entry 191410	512,707	(316,979)	96,057	241,964	219,512	247,356	(39,651)	364,391							1,361,246.26
Entry 419-06205															6,407.00
															6,407.00

Reference refers to electronic file: OR & WA PGA 05-00 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 Tariff	6,506,806.00	10,763,564.00	12,472,806.00	10,234,130.00	6,759,911.00	6,822,556.00	4,725,976.00	4,763,901.00	4,768,621.00	4,121,000.00	2,417,621.00	1,424,205.00
2. Collected line 44	9,263,069.13	11,196,443.60	11,672,618.41	11,256,126.86	9,594,855.96	7,650,637.63	5,051,476.64	3,079,186.20				
3. Deferral	774,261.13	(1,367,149.40)	(600,349.59)	1,015,998.06	786,924.36	1,067,971.63	2,674,500.64	1,684,735.20				
4. Previously Booked	774,261.13	1,367,149.40	(600,349.59)	1,015,998.06	786,924.36	1,067,971.63	2,674,500.64	1,684,735.20				
5. Net to Book												
6. Entry 191450	(375,265.20)											
7. Entry 005-02005	375,265.20											
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

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	56,455,067	54,009,592	45,650,623	35,664,473	22,161,105	11,963,970	5,274,163	0	0	0
16. Commercial	24,779,105	31,464,895	32,435,115	30,917,132	26,783,765	22,078,469	15,190,550	9,962,336	5,165,572	0	0	0
17. Industrial Firm	3,164,636	3,221,046	3,336,679	3,402,481	3,175,266	2,868,535	2,656,315	2,329,445	1,655,106	0	0	0
18. Total of Calendar Month Sales	72,507,899	88,338,075	92,266,861	88,329,204	75,609,474	60,651,497	39,987,970	23,655,353	11,116,941	0	0	0
19. 1-99 Less 31CSF - 31SF A C	1,662,844	2,631,031	2,833,444	2,401,954	2,515,441	2,170,105	2,064,794	1,658,766	0	0	0	0
20. 31SF - 31SF A C	1,107,608	1,350,421	1,395,040	1,266,750	1,300,364	1,190,705	1,197,654	1,106,820	0	0	0	0
21. 32CSF - 32SF A C	404,818	429,577	428,667	402,310	420,863	308,568	372,046	304,657	0	0	0	0
22. 32SF - 32SF A C	563,943	565,977	557,130	604,636	646,890	593,691	594,291	571,145	0	0	0	0
23. Total Firm Sales Fixed D. Charge	5,939,213	4,977,006	5,214,461	4,697,650	4,663,578	4,343,066	4,226,787	3,841,506	0	0	0	0
24. Total Calendar Sales less Fixed	66,568,687	83,361,069	87,052,380	83,631,554	70,945,896	56,308,429	35,761,183	19,813,846	11,116,941	0	0	0
25. *OPGA* OR A No. 09-12A Ex 1 Line 1	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734
26. SFV Collected (line 24X25)	\$ 6,731,536.55	\$ 10,617,745.26	\$ 11,063,250.04	\$ 10,649,642.09	\$ 9,006,295.56	\$ 7,167,766.49	\$ 4,583,574.40	\$ 2,548,563.09	\$ 1,424,205.00	\$ 0	\$ 0	\$ 0
27. Plus: 31CSF - 31SF A C	\$ 249,614.37	\$ 259,946.61	\$ 263,667.65	\$ 265,174.65	\$ 267,293.26	\$ 247,909.35	\$ 249,762.92	\$ 246,426.24	\$ 0	\$ 0	\$ 0	\$ 0
28. 31SF - 31SF A C	\$ 136,560.66	\$ 140,335.80	\$ 142,656.10	\$ 146,146.26	\$ 147,140.24	\$ 136,126.50	\$ 135,784.55	\$ 136,929.09	\$ 0	\$ 0	\$ 0	\$ 0
29. 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.55	\$ 36,307.75	\$ 36,307.75	\$ 36,307.75	\$ 35,595.30	\$ 0	\$ 0	\$ 0	\$ 0
30. 32SF - 32SF A C	\$ 55,640.05	\$ 60,106.75	\$ 56,739.15	\$ 63,599.25	\$ 72,637.50	\$ 51,333.75	\$ 59,796.70	\$ 61,727.25	\$ 0	\$ 0	\$ 0	\$ 0
31. Prior Month Unbilled MDDV Corr.	\$ (120,785.17)	\$ (122,938.66)	\$ (127,971.70)	\$ (129,915.63)	\$ (130,535.48)	\$ (131,565.48)	\$ (122,214.30)	\$ (122,566.09)	\$ 0	\$ 0	\$ 0	\$ 0
32. Prior Month Unbilled MDDV Ind	\$ (62,263.32)	\$ (64,293.97)	\$ (66,870.45)	\$ (67,612.35)	\$ (69,310.61)	\$ (69,607.60)	\$ (65,300.63)	\$ (65,300.63)	\$ 0	\$ 0	\$ 0	\$ 0
33. Current Month Unbilled MDDV Corr.	\$ 122,958.68	\$ 127,971.70	\$ 129,915.63	\$ 130,553.48	\$ 131,565.48	\$ 122,214.30	\$ 122,566.09	\$ 122,160.24	\$ 0	\$ 0	\$ 0	\$ 0
34. Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45	\$ 67,612.35	\$ 69,310.61	\$ 69,607.60	\$ 65,300.63	\$ 65,300.63	\$ 65,300.67	\$ 0	\$ 0	\$ 0	\$ 0
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	\$ 482,292.08	\$ 0	\$ 0	\$ 0	\$ 0
36. Plus 31CSI - 31SIV	\$ 1,360.90	\$ 1,550.79	\$ 1,725.13	\$ 11,626.22	\$ 2,341.41	\$ 1,915.71	\$ 1,556.65	\$ 664.12	\$ 0	\$ 0	\$ 0	\$ 0
37. 31SIV - 31SIV	\$ 422.30	\$ 341.95	\$ 298.49	\$ 634.22	\$ 466.65	\$ 339.28	\$ 296.53	\$ 360.91	\$ 0	\$ 0	\$ 0	\$ 0
38. 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.96	\$ 39,436.18	\$ 35,934.26	\$ 35,229.42	\$ 32,075.91	\$ 25,625.10	\$ 16,698.77	\$ 0	\$ 0	\$ 0	\$ 0
39. 32SIV - 32SIM	\$ 42,603.06	\$ 46,009.11	\$ 47,776.63	\$ 41,464.19	\$ 43,461.72	\$ 41,661.29	\$ 33,181.50	\$ 40,266.35	\$ 0	\$ 0	\$ 0	\$ 0
40. SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.63	\$ 89,238.63	\$ 89,660.69	\$ 81,521.20	\$ 76,012.19	\$ 66,639.78	\$ 60,431.65	\$ 0	\$ 0	\$ 0	\$ 0
41. Prior Mo. Manual Adjustments Corr.	\$ 0	\$ 0	\$ 0	\$ 12,434.62	\$ 0	\$ 1,266.61	\$ (600.00)	\$ (2,213.10)	\$ 0	\$ 0	\$ 0	\$ 0
42. Prior Mo. Manual Adjustments Ind	\$ 0	\$ 0	\$ 0	\$ (175.16)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
43. Prior Mo. Manual Adjustments Ind Int	\$ (416.06)	\$ 0	\$ 0	\$ (4,245.12)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
44. Unbilled Manual Adjustments Corr.	\$ 0	\$ 0	\$ 2,434.62	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,110.46)	\$ 0	\$ 0	\$ 0	\$ 0
45. Unbilled Manual Adjustments Ind	\$ 0	\$ 0	\$ 175.16	\$ 2,935.72	\$ 266.61	\$ 365.00	\$ 2,213.10	\$ 4,235.43	\$ 0	\$ 0	\$ 0	\$ 0
46. Unbilled Manual Adjustments Ind Int	\$ 0	\$ 0	\$ 4,245.12	\$ 142.74	\$ 0	\$ 0	\$ 0	\$ 46.37	\$ 0	\$ 0	\$ 0	\$ 0
47. Collections Subject to Sensitive Adj.	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ 605,017.10	\$ 536,136.42	\$ 553,397.01	\$ 545,907.99	\$ 0	\$ 0	\$ 0	\$ 0
48. Percent Impact of Sensitive Effect	\$ -2,7999	\$ -2,7999	\$ -2,7999	\$ -2,7999	\$ -2,7999	\$ -2,7999	\$ -2,7999	\$ -2,7999	\$ 0	\$ 0	\$ 0	\$ 0
49. Revenue Sensitive Adjustment	\$ (15,687.19)	\$ (16,609.71)	\$ (16,919.45)	\$ (16,551.67)	\$ (16,956.67)	\$ (15,067.26)	\$ (13,494.56)	\$ 15,264.68	\$ 0	\$ 0	\$ 0	\$ 0
50. Total D/C Ctd (26+47+49)	\$ 9,263,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,256,126.86	\$ 9,594,855.96	\$ 7,650,637.63	\$ 5,051,476.64	\$ 3,079,186.20	\$ 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
<u>Margin Analysis of Demand Charges by Class of Customers:</u>												
51 Residential	\$ 672,253.17	6,632,662.46	7,194,061.76	6,677,561.36	6,615,150.32	4,541,613.93	2,621,995.05	1,633,440.96				
52 Commercial	3,151,365.99	3,917,359.24	4,016,059.97	3,876,376.49	3,334,426.32	2,754,502.60	1,903,425.62	1,219,263.30				
53 Industrial Firm	363,220.45	363,064.49	370,608.24	359,946.95	367,168.39	320,065.62	297,237.73	275,666.77				
54 Industrial Interruption	75,094.11	82,766.06	90,879.24	83,011.15	76,337.11	73,756.46	68,711.10	69,760.79				
55 Total Demand charge Collected	\$ 5,281,933.72	\$ 11,158,262.27	\$ 11,671,409.24	\$ 11,236,917.95	\$ 10,753,634.14	\$ 7,699,760.51	\$ 5,903,669.49	\$ 3,787,933.83				
	-1,135	-1,191	-1,209	-1,211	-1,212	-1,077	-1,107	-1,092				

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NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191450 OREGON, 11 10 - 10 11 OR Demand Accrual for

	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		(777,041)	810,218	1,619,261	613,250	(184,140)	(1,558,947)	(2,537,903)	(2,932,763)	(2,932,763)	(2,932,763)	(2,932,763)		
Nov Accrual	(774,261)													
Bal Before Int	(774,261)													
Int Rate	0.00010	(2,760)												774,261.13 Oct 05 Tue 9
Ending Balance	(777,041)													774,261.13
Dec Accrual		1,587,140												(2,760.00)
Bal Before Int		810,093												777,041.13
Int Rate	0.00010	119												1,587,140.40 Nov 05 Tue 9
Ending Balance		810,218												810,093.27
Jan Accrual			800,350											119.00
Bal Before Int			1,610,568											810,218.27
Int Rate	0.00010		8,693											800,349.63 Dec 05 Tue 9
Ending Balance			1,619,261											1,610,567.98
Feb Accrual				1,013,999										8,693.00
Bal Before Int				(1,013,999)										1,619,260.98
Int Rate	0.00010			605,262										(1,013,999.66) Jan 05 Tue 9
Ending Balance				7,988										605,262.00
Mar Accrual					613,250									7,988.00
Bal Before Int					(798,925)									613,250.00
Int Rate	0.00010				(185,875)									(798,924.58) Feb 05 Tue 7
Ending Balance					1,535									(185,874.98)
Apr Accrual						(184,140)								1,535.00
Bal Before Int						(1,367,972)								(184,139.98)
Int Rate	0.00010					(1,552,112)								(1,367,971.63) Mar 05 Tue 9
Ending Balance						(6,235)								(1,552,111.61)
May Accrual							(1,558,947)							(6,235.00)
Bal Before Int							(964,901)							(1,558,948.61)
Int Rate	0.00010						(2,523,247)							(964,900.64) Apr 05 Tue 9
Ending Balance							(14,656)							(2,523,247.45)
Jun Accrual								(2,537,903)						(14,656.00)
Bal Before Int								(375,265)						(2,537,903.45)
Int Rate	0.00010							(2,913,169)						(375,265.26) May 05 Tue 10
Ending Balance								(19,574)						(2,913,168.68)
Jul Accrual									(2,932,763)					(19,574.00)
Bal Before Int									(2,932,762.65)					(2,932,762.65)
Int Rate	0													
Ending Balance									(2,932,763)					(2,932,762.65) Jun 05 Tue 11
Aug Accrual										(2,932,763)				
Bal Before Int														(2,932,762.65)
Int Rate	0													
Ending Balance										(2,932,763)				(2,932,762.65) Jul 05 Tue 12
Sep Accrual											(2,932,763)			
Bal Before Int														(2,932,762.65)
Int Rate	0													
Ending Balance											(2,932,763)			(2,932,762.65) Aug 05 Tue 13
Oct Accrual												(2,932,763)		
Bal Before Int														(2,932,762.65)
Int Rate	0													
Ending Balance												(2,932,763)		(2,932,762.65) Sep 05 Tue 14
Nov Accrual														
Bal Before Int														(2,932,762.65)
Int Rate	0													
Ending Balance														(2,932,762.65)
Entry JV-26A	(2,780)	119	8,693	7,988	1,535	(6,235)	(14,656)	(19,574)						
Previously Book	(2,780)	119	8,693	7,988	1,534	(6,241)	(14,673)	(19,574)						(2,932,762.65)
Net to Record					1	0	17	(19,574)						(2,932,762.65)
Monuity Deferral	(774,261)	1,587,140	800,350	(1,013,999)	(798,925)	(1,367,972)	(964,901)	(375,265)						(2,932,762.65)
Entry 191450														(2,907,852.65)
Entry 419-06205														(19,550.00)
														19,550.00

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

Washington WACOG Deferral Calculation  
 2008 - 9 Tractor year Closing  
 System Sales Volume

R Gas Accounting DE 26 Cost of Gas Deferral On s WA 2-11 PGM Activity, Dept of OR s WA PGM Deferral 2010-11 vs Engaged Company Data 7-20

	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
<b>Cycle Volume Sales</b>													
Residential	13,347,765	29,166,234	61,017,071	71,204,797	55,975,057	59,100,322	43,433,154	32,962,506	19,946,773				
Commercial	9,162,394	15,679,652	31,634,966	37,116,659	29,467,043	31,482,926	23,260,435	16,576,393	12,936,125				
Industrial Firm	1,767,535	1,670,416	2,246,123	2,415,949	2,153,163	2,197,322	1,696,056	1,762,452	1,517,223				
Interruptible													
<b>Total</b>	<b>24,277,714</b>	<b>46,656,302</b>	<b>94,896,162</b>	<b>110,737,606</b>	<b>67,595,322</b>	<b>92,761,169</b>	<b>68,611,645</b>	<b>53,343,411</b>	<b>34,404,121</b>				
<b>P.M. Unbilled Volumes</b>													
Residential	6,366,090	15,501,668	36,242,797	35,611,705	26,047,663	32,596,506	24,032,115	20,650,631	12,529,347	6,011,646			
Commercial	5,178,226	10,125,461	19,465,106	19,665,663	15,774,537	17,639,755	13,946,675	12,670,964	9,116,975	5,660,641			
Industrial Firm	1,072,391	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	966,556	964,601	822,924	679,436			
Interruptible													
<b>Total</b>	<b>12,636,707</b>	<b>26,676,555</b>	<b>57,116,209</b>	<b>56,763,231</b>	<b>44,856,818</b>	<b>51,336,963</b>	<b>38,967,346</b>	<b>34,266,196</b>	<b>22,471,246</b>	<b>12,351,923</b>			
<b>C.M. Unbilled Volumes</b>													
Residential	15,501,668	36,242,797	35,611,705	26,047,663	32,596,506	24,032,115	20,650,631	12,529,347	6,011,646				
Commercial	10,125,461	19,465,106	19,665,663	15,774,537	17,639,755	13,946,675	12,670,964	9,116,975	5,660,641				
Industrial Firm	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	966,556	964,601	822,924	679,436				
Interruptible													
<b>Total</b>	<b>26,676,555</b>	<b>57,116,209</b>	<b>56,763,231</b>	<b>44,856,818</b>	<b>51,336,963</b>	<b>38,967,346</b>	<b>34,266,196</b>	<b>22,471,246</b>	<b>12,351,923</b>				
<b>Reported Cycle Billing Volumes</b>													
Residential	13,353,677	29,112,742	61,024,077	71,212,217	55,962,169	59,925,625	43,475,629	32,969,465	19,955,322				
Commercial	10,430,798	17,607,055	33,875,453	39,522,638	31,604,487	32,950,836	25,240,729	20,066,700	13,913,054				
Industrial Firm	3,148,329	3,216,799	3,630,770	3,915,918	3,654,462	3,591,126	3,176,066	2,991,344	2,636,320				
Interruptible	4,803,421	5,400,251	5,611,541	6,051,747	5,469,700	5,715,690	5,425,061	4,662,263	4,211,069				
<b>Total</b>	<b>31,736,425</b>	<b>55,336,847</b>	<b>104,361,841</b>	<b>120,702,519</b>	<b>96,910,777</b>	<b>102,183,476</b>	<b>77,317,368</b>	<b>60,951,792</b>	<b>40,715,655</b>				
<b>Calculated Calendar Month Volumes</b>													
Residential		50,053,671	60,592,965	63,648,195	60,530,934	51,361,432	40,094,045	24,666,161	13,437,651	6,011,646			
Commercial		26,946,682	34,276,228	35,431,292	33,669,705	29,257,756	23,965,018	16,536,711	10,454,960	5,660,641			
Industrial Firm		3,475,897	3,528,109	3,664,873	3,720,604	3,478,962	3,152,113	2,649,667	2,492,832	1,079,436			
Interruptible		5,400,251	5,611,541	6,051,747	5,469,700	5,715,690	5,425,061	4,662,263	4,211,069				
Company Use													
<b>Total</b>		<b>85,876,501</b>	<b>104,068,663</b>	<b>108,796,106</b>	<b>103,390,942</b>	<b>89,813,859</b>	<b>72,636,236</b>	<b>49,156,642</b>	<b>30,596,532</b>	<b>12,351,923</b>			
<b>Total Commodity Costs Incurred in DRPGA file excluding Oregon Invention, balancing Adjustment</b>													
Amount	\$	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,058,696	\$ 14,969,963	\$	\$	\$	\$
<b>System WACOG Per Therm Sold</b>													
		0.48711	0.49421	0.49906	0.47033	0.4637	0.45689	0.46963	0.46992				

Washington WACOG Per Therm Sold

Washington WACOG Deferral Calculation  
2008 - 9 Tracker year Closing  
Washington Sales Volumes

04/01/11

	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	November-11	December-11
<b>Cycle Volume Sales</b>															
Residential	1,546,025	3,126,530	6,756,175	7,989,912	6,277,673	6,517,126	4,806,481	3,647,451	2,144,644						
Commercial	744,208	1,173,662	2,554,150	3,066,662	2,452,271	2,605,483	1,903,746	1,533,496	1,034,472						
Industrial Firm	75,034	94,072	97,403	118,036	100,659	103,820	92,599	69,905	69,479						
Interruptible															
<b>Total</b>	<b>2,365,266</b>	<b>4,394,264</b>	<b>9,407,708</b>	<b>11,175,630</b>	<b>8,831,004</b>	<b>9,229,411</b>	<b>6,802,806</b>	<b>5,275,852</b>	<b>3,248,795</b>						
<b>P. Municipal Volumes</b>															
Residential	773,711	1,763,310	4,146,292	4,130,970	3,295,106	3,536,655	2,726,674	2,344,600	1,404,226	733,463					
Commercial	459,194	637,469	1,658,721	1,666,326	1,390,344	1,491,461	1,165,941	1,024,552	697,030	475,269					
Industrial Firm	45,337	69,690	71,937	66,226	54,099	64,067	58,012	55,436	46,153	26,250					
Interruptible															
<b>Total</b>	<b>1,278,242</b>	<b>2,670,669</b>	<b>5,876,950</b>	<b>5,863,522</b>	<b>4,739,630</b>	<b>5,094,203</b>	<b>3,970,627</b>	<b>3,424,590</b>	<b>2,147,406</b>	<b>1,234,982</b>					
<b>Q. Municipal Volumes</b>															
Residential	1,763,310	4,146,292	4,130,970	3,295,106	3,536,655	2,726,674	2,344,600	1,404,226	733,463						
Commercial	637,469	1,658,721	1,666,326	1,390,344	1,491,461	1,165,941	1,024,552	697,030	475,269						
Industrial Firm	69,690	71,937	66,226	54,099	64,067	58,012	55,436	46,153	26,250						
Interruptible															
<b>Total</b>	<b>2,670,669</b>	<b>5,876,950</b>	<b>5,863,522</b>	<b>4,739,630</b>	<b>5,094,203</b>	<b>3,970,627</b>	<b>3,424,590</b>	<b>2,147,406</b>	<b>1,234,982</b>						
<b>Reported Cycle Billing Volumes</b>															
Residential	1,546,025	3,126,530	6,756,175	7,989,912	6,277,673	6,522,590	4,811,647	3,647,451	2,144,644						
Commercial	655,121	1,346,345	2,763,729	3,292,159	2,651,456	2,779,511	2,047,919	1,673,663	1,114,365						
Industrial Firm	216,709	269,215	312,772	340,320	306,135	309,951	266,152	222,637	163,267						
Interruptible	408,020	365,615	334,917	355,761	300,412	492,426	545,795	534,165	463,537						
<b>Total</b>	<b>3,027,875</b>	<b>5,127,705</b>	<b>10,167,592</b>	<b>11,977,152</b>	<b>9,537,877</b>	<b>10,104,477</b>	<b>7,671,712</b>	<b>6,077,956</b>	<b>3,966,053</b>						
<b>Calculated Calendar Month Volumes</b>															
Residential		5,569,512	6,746,653	7,153,126	6,621,942	5,710,609	4,429,573	2,707,077	1,474,061	733,463					
Commercial		2,167,577	2,791,334	2,996,177	2,752,573	2,473,991	1,866,530	1,346,161	852,624	475,269					
Industrial Firm		291,262	307,061	326,194	318,123	303,876	263,576	213,351	163,364	26,250					
Interruptible		365,615	334,917	355,761	300,412	492,426	545,795	554,165	463,537						
<b>Total</b>		<b>6,333,966</b>	<b>10,174,164</b>	<b>10,833,260</b>	<b>9,692,450</b>	<b>8,981,101</b>	<b>7,125,475</b>	<b>4,800,774</b>	<b>2,993,627</b>	<b>1,234,982</b>					
<b>*WPGA* Average Commodity Charge</b>															
WA Commodity Cost Collected		0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
<b>Total</b>		<b>4,252,990</b>	<b>5,192,079</b>	<b>5,528,429</b>	<b>5,048,915</b>	<b>4,563,256</b>	<b>3,636,273</b>	<b>2,449,931</b>	<b>1,527,706</b>	<b>610,982</b>					
<b>Calculated Calendar Month Volumes</b>															
WACOG Incurred Calculated Vol		6,333,966	10,174,164	10,833,260	9,692,450	8,981,101	7,125,475	4,800,774	2,993,627	1,234,982					
Amount		0.46711	0.49421	0.49906	0.47033	0.46611	0.45069	0.46963	0.45611	0					
<b>Total</b>		<b>4,059,558</b>	<b>5,028,174</b>	<b>5,406,447</b>	<b>4,652,716</b>	<b>4,344,159</b>	<b>3,212,806</b>	<b>2,350,603</b>	<b>1,461,219</b>	<b>0</b>					
<b>Diff (Collection vs Calculated)</b>															
		193,432	163,905	121,982	395,599	239,077	423,467	99,328	66,469						
<b>Amount Previously Booked</b>															
Net to Book (191420)		192,598	164,759	121,962	395,599	245,993	417,433	98,440	66,469						
		834	(834)			(6,916)	6,028	688	66,469						
Entry 191420															
Entry 805-02950															

(66,469)  
66,469

**Washington Demand Deferral Calculation**  
**2006 - 9 Tracker year Closing**  
 Washington Firm's Schedule 23 55 Interruptible Sales & Transportation Volumities

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
<b>Collected Calendar Month Volumities</b>												
Residential	5,509,512	6,740,653	7,153,126	6,521,942	5,710,609	4,429,576	2,707,077	1,474,261	1,738,463	1,738,463	1,738,463	1,738,463
Commercial	2,167,577	2,791,334	2,996,177	2,752,573	2,473,591	1,666,536	1,346,161	692,624	478,269	478,269	478,269	478,269
Industrial Firm	291,262	367,661	326,194	318,123	303,976	269,578	213,351	163,554	163,554	163,554	163,554	163,554
<b>Total Firm Sales</b>	<b>7,968,351</b>	<b>9,839,247</b>	<b>10,477,499</b>	<b>9,592,638</b>	<b>8,488,176</b>	<b>6,379,660</b>	<b>4,266,569</b>	<b>2,530,439</b>	<b>1,234,962</b>	<b>1,234,962</b>	<b>1,234,962</b>	<b>1,234,962</b>
<b>Less: Sales to Firm Demand Collected</b>												
1-99 Less 41CSF - 41SF A C	73,721	103,651	106,499	95,356	90,619	66,591	63,663	77,756				
41ISF - 41SF A C	9,528	19,134	20,833	21,201	20,433	16,322	19,462	19,399				
42CSF - 42SF A C	26,826	30,604	33,260	24,671	21,563	11,936	36,893	15,321				
42ISF - 42SF A C	113,742	70,298	89,242	43,511	123,966	70,753	67,454	61,343				
<b>Sub Total</b>	<b>323,617</b>	<b>224,687</b>	<b>251,834</b>	<b>184,739</b>	<b>262,581</b>	<b>168,141</b>	<b>207,712</b>	<b>174,537</b>				
<b>Total Firm Sales Subject to D.C. Rate</b>	<b>7,644,734</b>	<b>9,615,160</b>	<b>10,225,665</b>	<b>9,407,907</b>	<b>8,226,095</b>	<b>6,391,539</b>	<b>4,058,877</b>	<b>2,355,783</b>				
<b>Demand Collected Rate Per Firm Load</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>				
<b>Total D.C. Subject to D.C. Rate</b>	<b>\$ 941,373</b>	<b>\$ 1,184,011</b>	<b>\$ 1,259,166</b>	<b>\$ 1,156,366</b>	<b>\$ 1,012,961</b>	<b>\$ 767,054</b>	<b>\$ 499,810</b>	<b>\$ 290,351</b>				
<b>SFV Firm Demand Collected</b>												
Plus 41CSF - 41SF A C	\$ 6,647.15	\$ 9,337.62	\$ 9,542.36	\$ 9,553.62	\$ 9,662.69	\$ 9,271.14	\$ 9,271.14	\$ 9,271.14				
41ISF - 41SF A C	\$ 1,069.48	\$ 1,741.92	\$ 1,767.76	\$ 1,999.77	\$ 2,020.76	\$ 2,015.05	\$ 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	\$ 3,191.61				
42ISF - 42SF A C	\$ 19,867.60	\$ 8,466.94	\$ 8,556.71	\$ 4,400.64	\$ 12,677.22	\$ 8,719.15	\$ 8,719.15	\$ 8,719.15				
<b>MDDV @ 1.73 D.C. Collected</b>												
Plus 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 7,681.26	\$ 6,453.90	\$ 6,667.96	\$ 6,162.71	\$ 6,007.30	\$ 7,407.49	\$ 6,555.62	\$ 6,621.47				
42ISI - 42SIM	\$ 6,739.00	\$ 6,610.67	\$ 7,334.17	\$ 5,329.61	\$ 14,142.02	\$ 17,142.37	\$ 14,254.60	\$ 14,626.43				
<b>Plus SFV Collected Interruptible Sales</b>												
<b>Sub Total D.C. Fixed Rates</b>												
Prior Mo Manual Adjustments Com	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Ind	\$ (5,006.26)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Ind Int	\$	\$	\$	\$	\$ (4,500.90)	\$	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Com	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Ind	\$	\$	\$	\$	\$	\$	\$	\$ (2,917.22)	\$	\$	\$	\$
Unbilled Manual Adjustments Ind Int	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Sub Total Manual Unbilled</b>	<b>(5,006.26)</b>	<b></b>	<b></b>	<b></b>	<b>4,500.90</b>	<b>(4,500.90)</b>	<b></b>	<b>2,917.22</b>	<b></b>	<b></b>	<b></b>	<b></b>
<b>Sub Total Manual Unbilled &amp; D.C.</b>	<b>\$ (5,006.26)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$ (4,500.90)</b>	<b>\$ (4,500.90)</b>	<b>\$</b>	<b>\$ 2,917.22</b>	<b>\$ (2,917.22)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue Sensitive Rate</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>	<b>0.043718</b>
<b>Revenue Sensitive Adjustment</b>	<b>\$ 219</b>	<b>\$</b>	<b>\$</b>	<b>\$ (197)</b>	<b>\$</b>	<b>\$</b>	<b>\$ (126)</b>	<b>\$ 128</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total D.C. Collected</b>	<b>\$ 936,586</b>	<b>\$ 1,184,011</b>	<b>\$ 1,259,166</b>	<b>\$ 1,162,690</b>	<b>\$ 1,008,657</b>	<b>\$ 767,054</b>	<b>\$ 502,599</b>	<b>\$ 267,302</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Actual Demand Chg Variance</b>	<b>719,280.63</b>	<b>709,164.29</b>	<b>737,858.02</b>	<b>702,415.67</b>	<b>751,255.94</b>	<b>725,014.74</b>	<b>713,692.64</b>	<b>737,716.03</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Previously Booked</b>	<b>217,305.37</b>	<b>474,846.71</b>	<b>521,327.98</b>	<b>460,274.33</b>	<b>257,401.06</b>	<b>62,039.26</b>	<b>(206,099.64)</b>	<b>(450,414.03)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net to Book (191430)</b>					<b>(4,304.00)</b>	<b>(217.50)</b>	<b>4,521.30</b>	<b>450,414.35</b>				
<b>Entry 191430</b>												
<b>Entry 805-02940</b>												

<b>Margin Analysis of Demand Charges by Class of Customers:</b>	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
<b>Collected:</b>												
Residential	676,441	630,069	660,636	633,033	703,229	548,436	333,349	161,516				
Commercial	262,357	339,076	363,668	336,331	302,367	232,697	162,612	110,376				
Industrial Firm	23,632	36,563	36,753	41,630	29,581	31,662	25,632	20,379				
Industrial Interruptible	15,702	14,406	15,303	12,922	21,181	23,477	22,977	17,149				
<b>Total Demand Charge Collected</b>	<b>987,132</b>	<b>1,220,114</b>	<b>1,296,560</b>	<b>1,193,921</b>	<b>1,356,378</b>	<b>1,036,213</b>	<b>545,170</b>	<b>311,430</b>				



