

NATASHA SIORES
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September 6, 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 SEP - 8 AM 8: 05
 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 July 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
July-11

	Jun-11	Change	Jul-11
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	500,172.44	(61,174.98)	438,997.46
186235 AMOR WA GREAT PROGRAM	71,697.20	(18,781.30)	52,915.90
186302 MARGIN SHARING - WA	(2,157,290.45)	(111,706.17)	(2,268,996.62)
186310 WA ENERGY EFFICIENCY	47,158.98	1,993.29	49,152.27
186312 WA - AUDIT RESIDENTI	651,780.52	1,765.24	653,545.76
186314 WA - LOW INCOME WEAT	32,767.49	21,405.48	54,172.97
186315 WA - WA - LIEE AMORT	8,294.26	(2,086.20)	6,208.06
186316 WA DSM AMORTIZATION	649,337.25	(35,575.62)	613,761.63
Subtotal 186xxx accounts	(196,082.31)	(204,160.26)	(400,242.57)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,722,466.00)	(25,062.00)	(1,747,528.00)
191421 AMORT OF WACOG - WA	(468,140.28)	96,385.33	(371,754.95)
191430 DEMAND - ACCR WA	(1,362,424.84)	488,756.98	(873,667.86)
191431 AMORT OF DEMAND WA	1,273,326.16	55,682.29	1,329,008.45
Subtotal 191xxx accounts	(2,279,704.96)	615,762.60	(1,663,942.36)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(2,475,787.27)	411,602.34	(2,064,184.93)

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4) 5000	(2) SA	(8) 7312011 (MMDDYYYY) (MMDDYYYY)	(8) 7312011	(3) USD	(16) JE 29	(25) AMORTIZATION

(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	61,528.50	-	AMORT 186233 Ind DSM		
2	186233			H	-	61,528.50	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	317.86	INTEREST 186233 Ind DSM		
4	186233			S	317.86	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	95,152.60	-	AMORT 186271 Comm Decoup		
6	186271			H	-	95,152.60	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	627.85	INTEREST 186271 Comm Decoup		
8	186271			S	627.85	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	376,085.46	-	AMORT 186277 Res Decoup		
10	186277			H	-	376,085.46	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	3,115.61	INTEREST 186277 Res Decoup		
12	186277			S	3,115.61	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,647.37	-	AMORT 186286 CUB Fund		
14	186286			H	-	1,647.37	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	12.48	INTEREST186286 CUB Fund		
16	186286			S	12.48	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	32,542.89	AMORT 186237 PUC Fee Ref		
18	186237			S	32,542.89	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	192.63	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	192.63	C/M INT 186237 PUC Fee Ref		
21	191401			S	725,713.24	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	725,713.24	AMORT 191401 OR WACOG		
23	191401			H	-	8,165.89	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	8,165.89	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	152,748.06	-	AMORT 191411 OR Demand
26	191411			H	-	152,748.06	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	4,043.46	INTEREST 191411 OR Demand
28	191411			S	4,043.46	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	37,283.75	-	AMORT 186316 WA Amort EE
30	186316			H	-	37,283.75	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	1,708.13	INTEREST 186316 WA Amort EE
32	186316			S	1,708.13	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	76,987.36	-	AMORT 186307 OR AMR
34	186307			H	-	76,987.36	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	612.33	INTEREST 186307 OR AMR
36	186307			S	612.33	-	INTEREST 186307 OR AMR
37	191421			S	97,521.15	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	97,521.15	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	1,135.82	-	INTEREST 191421 WA WACOG
40	191421			H	-	1,135.82	INTEREST 191421 WA WACOG
41	191431			S	52,163.06	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	52,163.06	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	3,519.23	INT 191431 WA Demand
44	191431			S	3,519.23	-	INT 191431 WA Demand
45	186315			S	19.61	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	19.61	INTEREST 186315 WA-LIEE
47	186315			H	-	2,105.81	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	2,105.81	-	AMORT 186315 WA-LIEE
49	186310			S	130.25	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	130.25	INT - WA ENERGY EFF 186310
51	186312			S	1,765.24	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,765.24	INT - WA EE R&C 186312
53	186232			S	6,904.71	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	6,904.71	INT - Ind DSM Def 186232
55	186235			S	168.52	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	168.52	INTEREST 186235 WA GREAT
57	186235			H	-	18,949.82	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	18,949.82	-	AMORT 186235 WA GREAT
59	186314			S	117.57	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	117.57	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	200,710.31	-	SB408 FED & STATE AMORT
62	186401			H	-	200,710.31	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	9,602.86	SB408 FED & STATE INT
64	186401			S	9,602.86	-	SB408 FED & STATE INT
65	186301			S	163,186.92	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	163,186.92	-	OR STOR CREDIT AMORT
67	411000	83010	419-06205	S	420.21	-	OR STOR CREDIT INT
68	186301			H	-	420.21	OR STOR CREDIT INT
69	402000	81199	495-06540	H	-	14,544.51	SB408 MCBIT AMORT
70	184301			S	14,544.51	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	714.81	-	SB 408 MCBIT INT
72	184301			H	-	714.81	SB 408 MCBIT INT
73	186234			S	1,270.07	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,270.07	INT 186234 WA GREAT Deferral
Total					2,153,435.96	2,153,435.96	

Prepared by _____ Approved by _____

Date _____ Date _____

Document No _____

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

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

		191421	191431	186316	186235	186315					
			Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)						
		WACOG Deferral				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)	5,981.00			5,981.00	
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	2,191.80			2,191.80	
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	1,349,165.00			1,349,165.00	
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	605,720.60			605,720.60	
3 JFS (J03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	32,318.30			32,318.30	
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	2,069.1			2,069.10	
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	116,152.50			116,152.50	
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	40,837.20			40,837.20	
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	15,720.00			15,720.00	
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	12,958.1			12,958.10	
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)	34,935.0			34,935.00	
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	948.0			948.00	
(C425F)	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)	52,933.0		4,208	57,141.00	
(I425F)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	48,216.0			48,216.00	
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	-			-	
	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	50,348.0			50,348.00	
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	43,275.0			43,275.00	
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	85,645.0			85,645.00	
	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		10,000	40,000.00	
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	55,098.0		1,101.0	56,199.00	
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	29,922.0			29,922.00	
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	11,748.0			11,748.00	
	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)	41,657.0			41,657.00	
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	28,783.0			28,783.00	
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	15,732.0			15,732.00	
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	-			-	
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	-			-	
	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	64,217.0			64,217.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	130,507.0			130,507.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	100,000.0			100,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	261,225.0			261,225.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	72,536.0			72,536.00	
	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:							323,262.00			323,262.00	
							total per above	3,704,100.60	0	15,309	3,719,409.60
									15,309.0	per JE 54	
									0.0		

total OR & WA	54,864,640.10	total* wa	3,719,409.60
total per CIS	54,864,640.10	total* or	50,855,196.50
difference	0.00	total*	54,574,606.10
		*Including unbilled	

Natural Gas & Regulatory Affairs
0-2011 PGA Filing - Washington: October Filing
Summary of Amortization Rates
 Paper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue 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)	221.90	126.98	(181.16)	(88.22)	(9.81)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	81.32	46.53	(51.95)	(25.29)	(2.81)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	50,054.02	28,642.77	(24,136.56)	(11,737.74)	(1,308.69)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	22,472.23	12,859.45	(9,685.47)	(4,712.51)	(520.92)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	1,199.01	686.12	0.00	(223.64)	(24.89)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	76.76	43.93	(24.56)	(11.96)	(1.32)
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	4,309.26	2,465.92	(1,450.74)	(706.21)	(77.82)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	1,515.06	866.97	(449.62)	(218.89)	(24.09)
41I Firm Sales (I 41 IS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	583.21	333.74	(188.95)	(95.11)	(10.53)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	480.75	275.10	(137.36)	(69.20)	(7.65)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales (C42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	1,296.09	741.67	(321.75)	(156.51)	(17.47)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	35.17	20.13	(7.81)	(3.81)	(0.42)
	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 (I42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	2,119.93	1,213.10	0.00	(211.99)	(23.43)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	1,788.81	1,023.63	0.00	(160.56)	(17.36)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	0.00	0.00	0.00	0.00	0.00
	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
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
I42TF	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)	1,484.00	370.40	(221.20)	(107.60)	(12.00)
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	2,084.98	520.40	(277.62)	(135.44)	(15.17)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,110.11	277.08	(113.40)	(55.36)	(5.98)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	435.85	108.79	(35.60)	(17.27)	(1.88)
	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)	1,545.47	385.74	0.00	(113.31)	(12.50)
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,067.85	266.53	0.00	(69.94)	(7.77)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	583.66	145.68	0.00	(29.26)	(3.30)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
Sources:							94,545.44	51,420.66	(37,283.75)	(18,949.82)	(2,105.81)

Switchers - WA

Commodity				
Commodity		52,163.06	191431	
Commodity		97,521.15	191421	
		(37,284)	186316	
		(2,105.81)	186315	New!
Commodity		(3,111.76)	186235	changed link
		(3,111.76)		
rate sensitive adj	0.95628	Annually		
Commodity	2,975.71	191421		
Demand				
Demand				
Demand				
Demand	(776.34)			
	(776.34)			
rate sensitive adj	0.95628	Annually		
Demand	742.40	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)

Monthly/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09							
3	Sep-09			3.25%	n/a	0.00	0.00	
4	Oct-09			3.25%	28.52	21,090.92	21,090.92	
5	Nov-09 old			3.25%				
6	Nov-09 new			3.25%				
7	Dec-09	21,062.40		3.25%			21,090.92	
8	Jan-10	77,181.60		3.25%	161.64	77,343.24	98,434.16	
9	Feb-10	65,719.20		3.25%	355.59	66,074.79	164,508.95	
10	Mar-10	79,250.40		3.25%	552.86	79,803.26	244,312.21	
11	Apr-10	74,162.40		3.25%	762.11	74,924.51	319,236.72	
12	May-10	66,376.80		3.25%	954.48	67,331.28	386,568.00	
13	Jun-10	59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
14	Jul-10	44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
15	Aug-10	12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
16	Sep-10	0.00		3.25%	1,371.96	1,371.96	507,940.04	
17	Oct-10	0.00		3.25%	1,375.67	1,375.67	509,315.71	
18	Nov-10 old			3.25%	1,379.40	1,379.40	510,695.11	
19	Nov-10 new		(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
20	Dec-10	17,340.00		3.250%	27.22	17,367.22	18,746.62	
21	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
22	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
23	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
24	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
25	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
26	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	

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

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09							
	3	Sep-09					0.00	0.00	
	4	Oct-09					0.00	0.00	
	5	Nov-09 old	n/a	n/a	n/a	n/a			
	6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79	
	7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09	
	8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
	9	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
	10	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
	11	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
	12	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
	13	Jun-10	(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
	14	Jul-10	(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
	15	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
	16	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
	17	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
	18	Nov-10 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
	19	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
	20	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
	21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
	22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
	23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
	24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
	25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
	26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
	26	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	

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)	(i)
		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	
	26	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	

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)	
1	Beginning Balance							
2	Aug-09	0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00	0.00
3	Sep-09	0.00			n/a	1,103.65	408,603.65	
4	Oct-09							
5	Nov-09 old	0.00		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	
26	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	

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	
26 Jul-11		(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	

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	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance																							
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																									
Beginning Balance									0.00																							
		Jan-10		0.00		3.25%	0.00	0.03	0.03																							
		Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35																							
		Mar-10		0.00		3.25%	68.03	68.06	25,186.41																							
		Apr-10		0.00		3.25%	68.21	68.24	25,254.65																							
		May-10		0.00		3.25%	68.40	68.43	25,323.08																							
		Jun-10		0.00		3.25%	68.58	68.61	25,391.70																							
		Jul-10		0.00		3.25%	68.77	68.80	25,460.50																							
		Aug-10		0.00		3.25%	68.96	68.99	25,529.49																							
		Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66																							
		Oct-10		440.00		3.25%	165.12	605.15	61,351.82																							
		Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98																							
		Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16																							
		Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00																							
		Jan-11		29,811.17		3.25%	40.37	29,851.54	29,851.54																							
		Feb-11		1,241.10		3.25%	82.53	1,323.63	31,175.17																							
		Mar-11		413.70		3.25%	84.99	498.69	31,673.86																							
		Apr-11		553.44		3.25%	86.53	639.97	32,313.83																							
		May-11		138.82		3.25%	87.70	226.52	32,540.35																							
		Jun-11		138.82		3.25%	88.32	227.14	32,767.49																							
		Jul-11		21,287.91		3.25%	117.57	21,405.48	54,172.97																							

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

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	5,246.46			(113.68)	5,132.78	(39,465.14)	
3	Sep-09	5,663.00			(99.22)	5,563.78	(33,901.36)	
4	Oct-09	8,136.01			(80.80)	8,055.21	(25,846.15)	
5	Nov-09 old	7,842.81			(59.38)	7,783.43	(18,062.72)	
6	Nov-09 new	911.93		3.25%	1.23	913.16	(17,149.56)	
7	Dec-09	3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)	
8	Jan-10	3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)	
9	Feb-10	2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)	
10	Mar-10	2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)	
11	Apr-10	2,031.58		3.25%	(12.24)	2,019.34	(3,515.43)	
12	May-10	1,553.63		3.25%	(7.42)	1,546.21	(1,969.22)	
13	Jun-10	1,195.05		3.25%	(3.72)	1,191.33	(777.89)	
14	Jul-10	840.63		3.25%	(0.97)	839.66	61.77	
15	Aug-10	689.27		3.25%	1.10	690.37	752.14	
16	Sep-10	736.54		3.25%	3.03	739.57	1,491.71	
17	Oct-10	906.98		3.25%	5.27	912.25	2,403.96	
18	Nov-10 old	833.32		3.25%	7.64	840.96	3,244.92	
19	Nov-10 new	0.00	(3,244.92)	3.25%	0.00	(3,244.92)	0.00	write off - amortization is over
20	Dec-10	0.00		3.25%	0.00	0.00	0.00	
21	Jan-11	0.00		3.25%	0.00	0.00	0.00	
22	Feb-11	0.00		3.25%	0.00	0.00	0.00	
23	Mar-11	0.00		3.25%	0.00	0.00	0.00	
24	Apr-11	0.00		3.25%	0.00	0.00	0.00	
25	May-11	0.00		3.25%	0.00	0.00	0.00	
26	Jun-11	0.00		3.25%	0.00	0.00	0.00	
27	Jul-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)	
26 Jul-11		97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	

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	
26 Jul-11		52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	

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)	(25)
5000	SA	07312011 (MIDDYTY)	07312011 (MIDDYTY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Ordr	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (5)	Quantity (9+5)	Unit of Measure (5)
(9)	(6)	(8)	(12)	(1)	(10+2)	(10+2)	(5)	(9+5)	(5)
1	540200	84020	805-02850	S	90,665.00	90,665.00	OR WACOG PGA Activity		
2	191400			H			OR WACOG PGA Activity		
3	540200	84020	805-02850	S	5,650.00		Or Storage PGA Tutuig		
4	191400			H			Or Storage PGA Adj		
5	540100	84020	805-02850	H	206,897.00		OR DEM PGA Activity		
6	191410			S			OR DEM PGA Activity		
7	411000	83010	415-06205	S	115,626.00		OR PGA Interest		
8	191400			H			OR WACOG Interest		
9	191410			S	10,754.00		OR DEM incr Interest		
10	191450			H			OR DEM Coll Interest		
11	540100	84020	805-02855	S	501,262.93		OR DEM DEF Connected		
12	191450			H			OR DEM DEF Connected		
13	540200	84020	805-02950	S	20,569.00		WA WACOG PGA Activity		
14	191420			H			WA WACOG PGA Activity		
15	540100	84020	805-02940	H	491,760.98		WA DEM PGA Activity		
16	191430			S			WA DEM PGA Activity		
17	411000	83010	415-06210	S	7,717.00		WA PGA interest		
18	191420			H			WA WACOG Interest		
19	191430			H			WA DEM Interest		

Total 1,313,509.91 1,313,509.91

Doc # 100646845
Prepared by [Signature]
Date 8/1/11

Approved by [Signature]
Date 8/1/11

n Gas Accounting JE 28 Cost of Gas Deferral CR & DR 2011 PGA Activity Journal Upload Srf & Cr. WA PGMIT Calc. 2010-11 July 2011 10:45:00 Tab 6

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

Line No.	Calendar	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	49,876,555	57,116,209	56,765,251	44,556,618	51,536,963	56,967,346	54,269,186	42,471,248	12,551,243			
2	C. M Unbilled Volumes	57,116,209	56,765,251	44,556,618	51,536,963	56,967,346	54,269,186	54,269,186	42,471,248	12,551,243			
3	Reported Cycle Billing Volumes	55,336,947	104,561,641	120,762,519	96,919,777	102,153,476	77,517,365	60,951,752	43,715,555	24,221,539			
4	Calculated Calendar Month Volumes	55,876,501	104,068,663	108,756,106	103,360,942	89,813,639	72,636,238	49,136,842	30,556,532	24,755,870			
5	Total Copy Costs Incurred in ORPGA file	\$ 41,631,555	\$ 51,462,568	\$ 54,295,779	\$ 46,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,056,656	\$ 14,369,963	\$ 12,466,607	\$	\$	\$
6	System Incurred WACOG Per Tractor	0.48711	0.49421	0.49936	0.47035	0.4537	0.45063	0.46963	0.46952	0.50307			
Oregon Calendar Sales Volumes													
7	P. M Unbilled Volumes	23,905,866	51,239,259	50,879,705	40,117,168	46,242,760	34,956,519	30,861,606	20,323,636	11,116,941			
8	C. M Unbilled Volumes	51,239,259	50,879,705	40,117,168	46,242,760	34,956,519	30,861,606	20,323,636	11,116,941	5,244,607			
9	Reported Cycle Billing Volumes	50,209,142	94,154,249	106,725,366	87,372,900	92,078,999	69,645,076	54,973,837	36,869,602	24,273,155			
10	Calculated Calendar Month Volumes	77,542,535	93,834,689	97,962,847	93,498,492	80,832,738	65,510,763	44,336,068	27,602,965	22,401,061			
11	Less Winter WACOG Usage	947,678	1,002,583	1,106,615	1,056,049	1,014,153							
12	Incremental Usage	195			531		955,661	752,652	658,959	535,580			
13	Net Calculated Calendar Month Volumes	76,594,857	92,831,921	96,854,232	92,441,912	79,818,585	64,552,702	43,584,016	26,944,006	21,865,511			
14	"ORPGA" Average Commodity Rate	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			
16	Monthly Incremental Rate		0.39035		0.40525	0	0.39259	0.40657	0.41265	0.42366			
17	"Collections" Incr. Commodity Rate	\$	\$	\$	\$	\$	\$	\$	\$	\$			
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,658	\$ 516,356	\$ 376,725	\$ 368,016	\$ 271,695	\$ 227,962	\$	\$	\$
19	"Collections" Average Commodity Rate	\$ 35,087,987	\$ 47,373,866	\$ 49,426,652	\$ 47,174,957	\$ 40,733,050	\$ 35,942,536	\$ 33,241,736	\$ 13,750,365	\$ 11,155,438	\$	\$	\$
20	ORE Commodity Cost Collected	\$ 39,570,369	\$ 47,884,497	\$ 49,991,070	\$ 47,712,827	\$ 41,249,346	\$ 33,318,660	\$ 22,549,813	\$ 14,021,960	\$ 11,366,370	\$	\$	\$
21	Calculated Calendar Month Volumes	77,542,535	93,834,689	97,962,847	93,498,492	80,832,736	65,510,763	44,336,068	27,602,965	22,401,061			
22	WACOG Incurred Calculated Vol	0.48711	0.49421	0.49936	0.47035	0.4537	0.45063	0.46963	0.46952	0.50307			
23	Amount	\$ 37,771,744	\$ 46,374,047	\$ 48,889,338	\$ 43,975,146	\$ 39,098,795	\$ 29,538,148	\$ 21,708,269	\$ 13,523,215	\$ 11,282,742	\$	\$	\$
24	Total Collection vs Calculated	\$ 1,798,825.25	\$ 1,510,450.10	\$ 1,101,731.74	\$ 3,767,661.39	\$ 2,150,550.87	\$ 3,760,512.05	\$ 641,543.95	\$ 456,744.51	\$ 153,627.79	\$	\$	\$
25	90% Diff. (Collection vs Calculated)	\$ 1,618,763.00	\$ 1,359,405.00	\$ 991,559.00	\$ 3,363,913.00	\$ 1,935,458.00	\$ 3,402,461.00	\$ 757,390.00	\$ 448,670.00	\$ 93,265.00	\$	\$	\$
27	Amount Previously Booked	1,611,784	1,366,384	991,559	3,363,913	1,935,458	3,350,366	756,785	442,034	93,265			
28	Net to Book (191400)	\$ 6,979.00	\$ 16,979.00	\$	\$	\$ (59,536.00)	\$ 52,095.00	\$ 605.00	\$ 6,836.00	\$ 93,265.00	\$	\$	\$
29	Entry 191400												
30	Entry 805-02890												

2010 - 11 Tricker year

Oregon Demand charge detail

Line	Description	4-30-00	5-31-00	6-30-00	7-31-00	8-31-00	9-30-00	10-31-00	11-30-00	12-31-00	Total
ACTUAL DEMAND CHARGES:											
US Transmission Co.:											
47	Williams (NW/PL)	\$ 4,475,147.34	\$ 4,642,641.51	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,350,755.55	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,475,147.34
48	TransCanada (NOVA)	534,437.38	482,717.63	534,437.38	534,437.38	436,252.98	449,761.33	436,252.98	449,761.33	436,252.98	4,475,147.34
49	Temporary Capacity	(341,855.99)	(319,065.59)	(353,251.19)	(341,855.99)	(341,855.99)	(341,855.99)	(341,855.99)	(341,855.99)	(341,855.99)	449,761.33
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	(341,855.99)
CN Transmission Co.:											
51	TransCanada (NOVA)	540,956.07	504,931.68	571,212.09	590,275.55	570,516.45	910,607.66	970,516.45	992,547.49	992,547.49	992,547.49
52	TransCanada (ANG)	395,214.26	403,418.72	407,941.35	372,701.64	412,535.06	345,503.12	412,535.06	421,610.25	421,610.25	421,610.25
53	Duke En (WC) T-South	698,016.50	839,592.57	851,271.88	867,156.53	849,856.21	664,668.13	849,856.21	664,668.13	664,668.13	664,668.13
54	Corail En T-South	55,800.00	50,400.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00	55,800.00
55	Terason Gas (SC)	793,714.14	804,731.30	731,765.64	819,233.93	808,368.49	774,355.26	792,259.17	837,062.00	837,062.00	837,062.00
56	Prior Period Adjustments	(18,905.17)	(81,123.32)	(106,753.72)	(129,756.14)	(129,756.14)	(229,274.65)	(229,274.65)	(229,274.65)	(229,274.65)	(229,274.65)
57	Other										
58	Total Charges	\$ 7,347,095.33	\$ 7,243,761.91	\$ 7,506,654.11	\$ 7,174,828.13	\$ 7,673,707.28	\$ 7,259,375.26	\$ 7,538,403.77	\$ 7,555,192.62	\$ 7,555,192.62	\$ 7,555,192.62
EMBEDDED CHARGES:											
US Transmission Co.:											
59	Williams (NW/PL)	\$ 5,984,150.29	\$ 3,997,292.16	\$ 3,975,156.55	\$ 3,990,463.42	\$ 3,975,156.55	\$ 3,990,463.42	\$ 3,975,156.55	\$ 3,990,463.42	\$ 3,975,156.55	\$ 3,975,156.55
60	TransCanada (NOVA)	517,197.00	534,437.00	534,437.00	482,717.00	449,761.00	449,761.00	449,761.00	449,761.00	449,761.00	449,761.00
61	Temporary Capacity	97,959.00	101,265.00	101,265.00	97,959.00	97,959.00	97,959.00	97,959.00	97,959.00	97,959.00	97,959.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:											
63	TransCanada (NOVA)	745,767.17	935,366.64	935,366.64	935,366.64	935,366.64	935,366.64	935,366.64	935,366.64	935,366.64	935,366.64
64	TransCanada (ANG)	239,195.39	360,258.01	360,258.01	360,258.01	360,258.01	360,258.01	360,258.01	360,258.01	360,258.01	360,258.01
65	Duke En (WC) T-South	699,225.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00
66	Corail En T-South										
67	Terason Gas (SC)	576,541.00	792,771.00	650,079.00	659,109.00	659,109.00	659,109.00	659,109.00	659,109.00	659,109.00	659,109.00
68	Other										
69	Total Embedded	\$ 6,778,746.65	\$ 7,595,140.81	\$ 7,430,372.20	\$ 6,906,582.86	\$ 7,131,466.46	\$ 7,303,329.58	\$ 7,131,466.46	\$ 7,303,329.58	\$ 7,303,329.58	\$ 7,303,329.58
Oregon VARIANCE Share -											
US Transmission Co.:											
70	Williams (MW/PL)	\$ 402,936.53	\$ 431,127.29	\$ 451,042.60	\$ 407,415.70	\$ 431,042.60	\$ 436,436.13	\$ 436,436.13	\$ 431,042.60	\$ 431,042.60	\$ 431,042.60
71	TransCanada (NOVA)	0.43	0.34	0.34	0.56	0.34	(0.03)	0.35	(0.03)	0.35	0.35
72	Temporary Capacity	(306,793.19)	(410,019.06)	(410,019.06)	(370,340.55)	(410,019.06)	(356,753.19)	(410,019.07)	(356,753.20)	(410,019.07)	(410,019.07)
73	KB Pipeline	0.18	0.18	0.18	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	16,854.53	22,663.67	32,354.39	49,551.54	15,661.14	51,706.64	51,706.64	51,706.64
75	TransCanada (ANG)	138,914.88	4,471.05	9,415.77	11,872.56	15,934.10	22,363.32	(2,152.65)	56,136.47	56,136.47	56,136.47
76	Duke En (WC) T-South	(4,984.57)	(68,114.42)	(59,374.13)	66,327.37	70,137.26	87,411.08	28,068.96	71,631.93	66,848.92	66,848.92
77	Corail En T-South	48,713.40	50,337.18	50,337.18	45,465.84	50,337.18	48,713.40	48,713.40	50,337.18	50,337.18	50,337.18
78	Terason Gas (SC)	169,258.60	850.81	139,511.64	130,460.48	152,594.66	161,709.98	147,159.73	168,677.36	168,677.36	168,677.36
79	Prior Period Adjustments	(17,054.35)	(384,127.94)	(55,139.36)	(31,837.11)	(96,302.53)	(117,053.01)	(206,838.84)	(151,345.14)	(151,345.14)	(151,345.14)
80	Other		(46,546.56)	(46,546.56)	(42,042.37)	(46,546.56)	(46,546.56)	(46,546.56)	(46,546.56)	(46,546.56)	(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)	\$ 364,390.96	\$ 266,637.32	\$ 266,637.32
82	Oregon Allocation Ratio	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%
83 Oregon Portion											
84 Amount Previously Booked											
85 Net to Book (191410)											
86 Entry 191410											
87 Entry 605-02860											

506,697.00
(266,637.00)

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NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191-400 OREGON 11.13 - 10.11 WACOG

beg	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	Reference
Nov Balance	(1,639.467)	(1,645.354)	(3,046.601)	(4,069.950)	(7,520.269)	(9,536.860)	(13,911.170)	(14,461.899)	(14,665.215)	(14,665.215)	(14,665.215)	(14,665.215)	(14,665.215)	
Nov Accrual														
Bal Before Int	(1,639.467)	(1,639.467)												
Int Rate	(5.867)	(5.867)												
Ending Balance	(1,645.354)	(1,645.354)												
Dec Accrual														
Bal Before Int	(1,645.354)	(1,304.459)												
Int Rate	(3,029.813)	(16.766)												
Ending Balance	(3,029.813)	(3,046.601)												
Jan Accrual														
Bal Before Int	(3,046.601)	(1,017.715)												
Int Rate	(4,064.316)	(25.534)												
Ending Balance	(4,064.316)	(4,069.950)												
Feb Accrual														
Bal Before Int	(4,069.950)	(3,560.877)												
Int Rate	(7,478.727)	(41.541)												
Ending Balance	(7,478.727)	(7,520.269)												
Mar Accrual														
Bal Before Int	(7,520.269)	(1,957.079)												
Int Rate	(9,477.346)	(61.036)												
Ending Balance	(9,477.346)	(9,536.860)												
Apr Accrual														
Bal Before Int	(9,536.860)	(3,419.697)												
Int Rate	(12,956.079)	(60.781)												
Ending Balance	(12,956.079)	(13,038.860)												
May Accrual														
Bal Before Int	(13,038.860)	(775.883)												
Int Rate	(13,614.743)	(96.427)												
Ending Balance	(13,614.743)	(13,911.170)												
Jun Accrual														
Bal Before Int	(13,911.170)	(449.208)												
Int Rate	(14,360.376)	(101.518)												
Ending Balance	(14,360.376)	(14,461.899)												
Jul Accrual														
Bal Before Int	(14,461.899)	(99.103)												
Int Rate	(14,560.999)	(104.216)												
Ending Balance	(14,560.999)	(14,665.215)												
Aug Accrual														
Bal Before Int	(14,665.215)	(149.215)												
Int Rate	(14,665.215)	(14,665.215)												
Ending Balance	(14,665.215)	(14,665.215)												
Spt Accrual														
Bal Before Int	(14,665.215)	(14,665.215)												
Int Rate	(14,665.215)	(14,665.215)												
Ending Balance	(14,665.215)	(14,665.215)												
Oct Accrual														
Bal Before Int	(14,665.215)	(14,665.215)												
Int Rate	(14,665.215)	(14,665.215)												
Ending Balance	(14,665.215)	(14,665.215)												
Nov-10	(5,887)	(5,862)	(25)											
Nov-11	(16,766)	(16,813)	25											
Net to Record	(1,384,459)	(1,384,459)	(1,017,715)	(3,388,877)	(1,957,078)	(3,419,697)	(775,883)	(449,208)	(99,103)	(104,216)	(104,216)	(104,216)	(104,216)	
Monthly Deferral														
Entry 191-400														
Entry 419-06205														

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

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ACCOUNT 191410 OREGON DEMAND 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	Reference
beg balance	514,546	200,126	297,965	542,956	767,156	1,020,912	966,450	1,361,546	1,636,679	1,636,679	1,636,679	1,636,679	
Nov Accrual													
Bal Before Int	512,707												512,707 17 Oct 05 TUE 9
Int Rate	0.00010												512,707 17
Ending Balance	1,841												1,841 00
Dec Accrual													
Bal Before Int	(316,979)												514,546 17
Int Rate	0.00010												(316,978 91 Nov 05 THU 6
Ending Balance	197,503												197,503 26
Jan Accrual													
Bal Before Int	2,557												2,557 00
Int Rate	0.00010												2,557 00
Ending Balance	200,126												200,126 26
Feb Accrual													
Bal Before Int	96,057												96,057 00
Int Rate	0.00010												96,057 00
Ending Balance	296,183												296,183 26
Mar Accrual													
Bal Before Int	1,782												1,782 00
Int Rate	0.00010												1,782 00
Ending Balance	241,964												241,964 00
Apr Accrual													
Bal Before Int	539,949												539,949 26
Int Rate	0.00010												539,949 26
Ending Balance	3,069												3,069 00
May Accrual													
Bal Before Int	542,956												542,956 26
Int Rate	0.00010												542,956 26
Ending Balance	219,512												219,512 00
Jun Accrual													
Bal Before Int	762,470												762,470 26
Int Rate	0.00010												762,470 26
Ending Balance	4,668												4,668 00
Jul Accrual													
Bal Before Int	767,156												767,156 26
Int Rate	0.00010												767,156 26
Ending Balance	347,356												347,356 00
Aug Accrual													
Bal Before Int	1,014,514												1,014,514 26
Int Rate	0.00010												1,014,514 26
Ending Balance	6,398												6,398 00
Sep Accrual													
Bal Before Int	1,020,912												1,020,912 26
Int Rate	0.00010												1,020,912 26
Ending Balance	(39,651)												(39,651 00)
Oct Accrual													
Bal Before Int	961,261												961,261 26
Int Rate	0.00010												961,261 26
Ending Balance	7,189												7,189 00
Nov Accrual													
Bal Before Int	966,450												966,450 26
Int Rate	0.00010												966,450 26
Ending Balance	364,391												364,391 00
Dec Accrual													
Bal Before Int	1,352,641												1,352,641 26
Int Rate	0.00010												1,352,641 26
Ending Balance	6,407												6,407 00
Jan Accrual													
Bal Before Int	1,361,246												1,361,246 26
Int Rate	0.00010												1,361,246 26
Ending Balance	266,697												266,697 00
Feb Accrual													
Bal Before Int	1,628,145												1,628,145 26
Int Rate	0.00010												1,628,145 26
Ending Balance	10,734												10,734 00
Mar Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Apr Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
May Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Jun Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Jul Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Aug Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Sep Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Oct Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Nov Accrual													
Bal Before Int	1,636,679												1,636,679 26
Int Rate	0.00010												1,636,679 26
Ending Balance	1,636,679												1,636,679 26
Monthly Deferral													
Entry JV 28A	1,841	2,557	1,782	3,009	4,668	6,398	7,189	8,407	10,734				1,636,679 26
Previously Book	1,679	2,719	1,782	3,009	4,668	6,398	7,189	8,407	10,734				46,605 00
Net to Record	162	(162)											
Monthly Deferral	512,707	(316,979)	96,057	241,984	219,512	247,356	(39,651)	364,391	266,697				1,592,274 26
Entry 191410													10,734 00
Entry 419-06205													(10,734 00)

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

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191-85 OREGON 11 10 - 10 11 On Demand Accrual Vol

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Reference
Begin Balance		(777,041)	810,218	1,619,261	613,250	184,140	1,558,347	(2,537,503)	(2,537,503)	(3,256,190)	(3,256,190)	(3,256,190)	
(Nov) Accrual		(774,261)											
Bal. Before Int		(774,261)											
Int. Rate	0.06618	(2,780)											
Ending Balance		(777,041)											
Dec. Accrual		1,587,140											
Bal. Before Int		810,059											
Int. Rate	0.06618	119											
Ending Balance		810,218											
Jan. Accrual			600,350										
Bal. Before Int			1,610,568										
Int. Rate	0.06618		8,688										
Ending Balance			1,619,251										
Feb. Accrual				(1,013,999)									
Bal. Before Int				605,252									
Int. Rate	0.06618			7,988									
Ending Balance				613,250									
Mar. Accrual					(798,925)								
Bal. Before Int					(185,675)								
Int. Rate	0.06618				1,535								
Ending Balance					(184,140)								
Apr. Accrual						(1,367,972)							
Bal. Before Int						(1,552,112)							
Int. Rate	0.06618					(6,235)							
Ending Balance						(1,558,347)							
May. Accrual							(964,901)						
Bal. Before Int							(2,523,247)						
Int. Rate	0.06618						(14,659)						
Ending Balance							(2,537,903)						
Jun. Accrual								(375,285)					
Bal. Before Int								(2,913,189)					
Int. Rate	0.06618							(19,574)					
Ending Balance								(2,932,763)					
Jul. Accrual									(301,263)				
Bal. Before Int									(3,234,046)				
Int. Rate	0.06618								(22,144)				
Ending Balance									(3,256,190)				
Aug. Accrual										(3,256,190)			
Bal. Before Int										(3,256,190)			
Int. Rate	0												
Ending Balance										(3,256,190)			
Spl. Accrual													
Bal. Before Int													
Int. Rate	0												
Ending Balance													
Oct. Accrual													
Bal. Before Int													
Int. Rate	0												
Ending Balance													
Entry JV-28A													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191450													
Entry 419-06205													

* 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. Introduced Seasonalized Top 20	6,306,806.00	12,472,966.00	10,254,130.00	8,759,971.00	6,222,666.00	4,126,376.00	2,703,501.00	2,100,501.00	2,100,501.00	2,157,999.00	2,417,692.00	2,156,139.00
2. Collected line 44	9,283,069.13	11,196,443.60	11,672,618.41	11,236,126.86	9,594,695.96	7,656,837.63	5,361,476.64	3,375,166.20	2,467,573.93			
3. Deferral	774,261.13	(1,587,140.40)	(600,345.99)	1,043,966.66	756,924.96	1,367,971.65	964,960.64	375,269.30	301,564.93			
4. Previously Billed	754,261.13	(1,587,140.40)	(600,345.99)	1,043,966.66	756,924.96	1,367,971.65	964,960.64	375,269.30	301,564.93			
5. Net to Book	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6. Entry 191450	(301,262.63)											
7. Entry 405-02605	301,262.63											

Actual Fixed Charges Collected	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. Oregon Firm Calendar Mo. Sales:												
16. Residential	44,544,159	53,652,132	56,495,067	54,069,592	45,650,623	35,664,473	22,161,105	11,963,570	8,923,990	4,304,640	0	0
17. Commercial	24,779,105	31,484,895	32,435,115	30,917,132	26,783,765	22,078,489	15,190,550	9,562,336	7,513,936	4,073,614	0	0
18. Industrial Firm	3,184,636	3,221,048	3,336,679	3,402,481	3,175,086	2,868,535	2,636,315	2,329,448	2,229,925	666,153	0	0
19. 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	23,855,353	18,667,851	9,244,807	0	0
20. 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	1,658,766	1,538,815			
21. 31CSF - 31SF A C	1,107,608	1,350,421	1,395,040	1,286,750	1,300,364	1,190,705	1,197,654	1,106,320	1,071,852			
22. 32CSF - 32SF A C	404,818	429,577	428,667	402,310	420,863	388,568	372,048	304,657	337,166			
23. 32ISF - 32SIF A C	563,943	565,977	557,130	604,636	646,890	593,691	594,291	571,145	560,066			
24. Total Firm Sales Fixed D/Charge	3,939,213	4,977,006	5,214,481	4,697,650	4,883,878	4,343,068	4,228,787	3,841,508	3,507,979			
25. *OPGA* OR A No. 09-12A Exn. 1 Line	68,568,687	83,361,069	87,052,380	83,631,554	70,725,696	56,288,429	35,759,183	20,013,846	15,159,871	9,244,607	0	0
26. SFV Collected (line 24X25)	0	0	0	0	0	0	0	0	0	0	0	0
All Cycles	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
27. Plus: 31CSF - 31SF A C	249,814.37	255,546.61	263,867.65	265,174.65	267,293.26	247,905.35	249,782.92	248,426.24	247,915.75			
28. 31CSF - 31SF A C	136,560.88	140,335.80	146,146.26	146,146.26	147,140.24	138,126.30	135,764.35	136,929.05	140,364.40			
29. 32CSF - 32SF A C	41,577.90	42,059.55	42,223.35	42,277.95	36,307.75	36,307.75	38,307.75	35,595.30	41,020.20			
30. 32ISF - 32SIF A C	55,846.05	60,108.75	56,799.15	63,599.25	72,637.50	67,337.50	59,798.70	61,727.25	65,968.00			
31. Prior Month Unbilled MDDV Com.	(120,765.17)	(122,958.69)	(127,971.70)	(129,915.83)	(130,553.48)	(131,585.48)	(122,214.30)	(122,566.09)	(122,180.24)			
32. Prior Month Unbilled MDDV Ind	(62,263.52)	(64,293.97)	(66,870.45)	(67,612.35)	(69,310.61)	(69,607.60)	(65,300.63)	(65,300.63)	(65,300.67)			
33. Current Month Unbilled MDDV Com	122,968.68	127,971.70	129,915.83	130,553.48	131,585.48	122,214.30	122,566.09	122,180.24	121,925.02			
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	67,038.06			
35. MDDV @ 1.61 D.C. Connected	490,003.16	310,042.22	508,194.28	519,534.02	526,907.75	461,799.00	484,025.51	482,292.08	496,790.58			
36. Plus: 31CSI - 31SIV	1,366.90	1,530.79	1,725.13	11,626.22	2,541.41	1,515.71	1,536.65	664.12	599.50			
37. 31CSI - 31SIV	422.30	341.95	298.49	634.22	468.65	339.28	290.53	380.91	182.71			
38. 32CSI - 32SIV	33,423.21	37,383.58	35,436.18	35,934.26	35,229.42	32,075.91	25,625.10	18,698.77	17,431.81			
39. 32ISI - 32SIM	42,903.06	46,009.11	47,778.83	41,484.19	43,461.72	41,681.29	39,181.50	43,268.05	35,644.24			
40. SFV Collected Interruptible Sales	77,835.47	85,325.83	89,238.63	89,660.69	81,521.20	76,072.19	66,639.78	60,431.85	56,856.34			
41. Prior Mo Manual Adjustments Com				(2,434.62)		(266.61)						
42. Prior Mo Manual Adjustments Ind				(175.18)		(2,935.72)						
43. Prior Mo Manual Adjustments Ind Int				(4,245.12)		(142.74)						
44. Unbilled Manual Adjustments Com	(418.06)											
45. Unbilled Manual Adjustments Ind				2,434.62								
46. Unbilled Manual Adjustments Ind Int				175.18								
47. Collections Subject to Sensitive Adj.	567,419.77	555,368.05	604,287.83	605,438.45	605,617.10	684.42	1,110.46	2,225.82	1,361.01			
48. Percent Impact of Sensitive Adjustment	(2,799.9)	(2,799.9)	(2,799.9)	(2,799.9)	(2,799.9)	(2,799.9)	(2,799.9)	(2,799.9)	(2,799.9)			
49. Revenue Sensitive Adjustment	(15,687.19)	(16,961.67)	(16,961.67)	(16,961.67)	(16,961.67)	(15,494.56)	(15,284.86)	(15,483.43)	(15,483.43)			
50. Total D/C Cid (26-47-49)	9,283,069.13	11,196,443.60	11,672,618.41	11,236,126.86	9,594,695.96	7,656,837.63	5,361,476.64	3,375,166.20	2,467,573.93			

R: Gas Accounting JE 28 Cost of Gas Deferral OR & WA 2011 PGA Activity Journal upload SAP & OR WA PGAINC Calc 2010-11 July 2011 MSISAP Upload

Washington Demand Deferral Calculation
 2006 - 9 Tracker year Closing
 Washington Firm & Schedule 20:55 Interruptible Sales & Participation in Volanties

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Residential	5,589,512	6,740,655	7,153,126	6,521,342	5,710,609	4,429,373	2,707,677	1,474,661	1,245,990	1,222,296		
Commercial	2,187,577	2,751,334	2,956,177	2,752,575	2,473,991	1,806,530	1,346,161	652,624	716,661	691,165		
Industrial Firm	291,262	307,061	326,194	318,123	303,876	263,276	213,351	163,954	166,939	27,996		
Total Firm Sales	7,968,351	9,839,247	10,477,499	9,592,036	8,488,675	6,579,660	4,266,569	2,550,090	2,150,769	1,941,397		
Less Sales to Firm Demand Collected												
1 - 99 Less 41CSF - 41SF A C	73,721	103,651	106,439	95,366	96,619	66,591	65,663	77,736	65,600			
41ISF - 41SF A C	9,326	19,134	20,633	21,201	20,433	16,922	19,462	19,399	20,874			
42CSF - 42SF A C	26,626	30,604	33,260	24,871	21,563	11,896	36,693	15,321	14,477			
42ISF - 42SF A C	213,742	70,298	89,242	43,511	123,966	70,753	67,454	61,649	49,372			
Sub Total	323,617	224,087	251,854	184,971	262,560	188,141	207,712	174,937	154,331			
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	2,355,763	1,976,437	1,787,397		
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		
Total D/C Subject to D/C Rate	941,373	1,184,011	1,259,166	1,158,366	1,012,961	787,054	499,810	290,091	243,376	212,514		
SFV Firm Demand Collected												
Plus 41CSF - 41SF A C	6,847.15	9,537.62	9,542.36	9,553.62	9,662.69	9,271.14	9,271.14	9,271.14	9,271.14	9,271.14		
41ISF - 41SF A C	1,065.48	1,741.92	1,787.76	1,999.77	2,020.78	2,015.05	2,015.05	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	3,191.61	3,191.61		
42ISF - 42SF A C	19,867.60	8,468.94	8,556.71	4,400.64	12,877.22	8,719.15	8,719.15	8,719.15	8,719.15	8,719.15		
MDDV @ 1.73 D/C Collected												
Plus 41CSI - 41SIV												
42CSI - 42SIM												
42SI - 42SIM												
Plus SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	15,006.26											
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled	(5,006.26)											
Sub Total Manual Unbilled & D/C	(5,006.26)											
Revenue Sensitive Rate	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718		
Revenue Sensitive Adjustment	219											
Total D/C Collected	936,586	1,184,011	1,259,166	1,162,690	1,008,657	787,054	502,599	287,302	252,180	212,514		
Actual Demand Cng	719,280.63	703,164.29	737,858.02	702,415.67	751,255.94	725,014.74	710,682.84	737,716.03	743,963.96			
Variance	217,305.37	474,846.71	521,327.98	460,274.33	257,401.06	62,039.26	(208,083.84)	(450,414.03)	(491,760.86)			
Previously Booked	217,305.37	474,846.71	521,327.98	460,274.33	261,705.06	62,256.26	(212,614.64)	(450,414.03)				
Net to Book (191430)												
Entry 191430												
Entry 805-02940												

Margin Analysis of Demand Charges by Class of Customers:

Class of Customer	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Residential	678,441	630,069	600,636	603,036	703,239	545,456	539,349	161,516	153,431			
Commercial	262,357	339,076	363,668	356,331	302,567	232,097	162,612	110,376	65,616			
Industrial Firm	23,632	36,753	36,753	41,630	29,581	31,682	25,692	26,379	26,504			
Industrial Interruptible	15,702	14,406	15,303	12,922	21,181	23,477	22,977	17,149	17,149			
Total Demand charge Collected	980,132	1,220,114	1,296,560	1,193,921	1,056,378	832,714	544,970	329,422	283,522			

Forecasted Baselead YR Jul-11 (Estimate)

Contract Community Gas Costs	Estimate		Entirety		Comparison to Estimated	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Hedged Encana Gas Re	430,767	\$ 245,326.45				
Hedged Encana Sale	(430,767)	\$ (195,611.35)				
Hedged Yr around Contr	3,047,920	\$ 1,761,962.50	0.57663	1,759,655.00	5,270	\$ 2,305.50
Hedged Yr around Contr	2,979,224	\$ 2,026,919.50	0.66033	1,876,678.00	29,977	\$ 150,241.50
Hedged Yr around Contr	7,575,814	\$ 3,585,513.64	0.47326	3,181,763.00	1,621,334	\$ 403,750.64
Yr around Contracts-Rock	1,524,115	\$ 612,250.00	0.40171		1,524,115	\$ 612,250.00
Yr around Contracts-Suif	4,526,524	\$ 1,629,468.30	0.40369	2,354,411.00	(1,425,956)	\$ (564,942.70)
Hedged S.T. Contracts-R						
Hedged S.T. Contracts-A						
Hedged S.T. Contracts-S						
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas St						
Swing Contracts - Rockie	344,141	\$ 138,250.00	0.40172	1,277,294.00	(2,636,509)	\$ (1,135,044.00)
Swing Contracts - Alberta	2,210,392	\$ 938,676.00	0.42466	192,980.00	1,745,238	\$ 745,696.00
Swing Contracts - Rockie						
Swing Contracts - Alberta						
Hedged Spot Purch-Rock	762,058	\$ 358,312.48	0.52268		762,058	\$ 358,312.48
Hedged Spot Purch-Albei	762,058	\$ 367,601.54	0.48238		762,058	\$ 367,601.54
Hedged Spot Purch-Sum.						
Spot Purchases-Rockies	2,435,412	\$ 956,457.49	0.39273		2,435,412	\$ 956,457.49
Spot Purchases-Alberta	17,771,076	\$ 7,048,255.46	0.36661		17,771,076	\$ 7,048,255.46
Spot Purchases-Sumas S	49,150	\$ 19,925.00	0.40539		49,150	\$ 19,925.00
Volumetric Transp Chg		\$ 175,525.93		66,943.00		\$ 108,582.93
Misc. Act. U/S Sales		\$ 200.00				\$ 200.00
Sub Total	43,989,884	\$ 19,909,032.94	0.43238	21,408,661	22,581,223	\$ 9,107,595.84
Field Production Gas	1,215,093	\$ 751,245.41	0.61826	1,240,000	(24,507)	\$ (128,656.59)
Storage Activity:						
System Withdrawals	348,655	\$ 193,744.00	0.55369		100,655	\$ 41,644.00
System Injections	(20,717,911)	\$ (8,891,484.55)	0.42917	152,100.00	(20,717,911)	\$ (8,591,484.55)
Sub Total	(20,369,256)	\$ (8,697,740.55)	0.42700	152,100.00	(20,617,256)	\$ (8,649,840.55)
P/M Imbalance Adj	500,334	\$ 255,328.74	0.51032		500,334	\$ 255,328.74
C/M Imbalance Adj	625,999	\$ 319,459.81	0.51032		625,999	\$ 319,459.81
Cost of Company Use Ge	(25,748)	\$ (13,137.63)	0.51023		(25,748)	\$ (13,137.63)
Misc. Cust. Imbalance Pl	(4,122)	\$ (3,246.19)	0.78753		(4,122)	\$ (3,246.19)
Prior Period Estimate Adj		\$ (52,055.82)				
Line Loss & Unacct For						
				(73,640)		73,640

Forecasted BaseLoad YR		Jul-11 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	RATE PER THERM	THERMS	AMOUNT	THERMS	AMOUNT
Total Monthly Gas Cost	25,932,184	\$ 12,468,886.71	0.48063	22,823,021	\$ 11,783,726.00	3,109,163	\$ 635,160.71
RESTATE COST AT EM				13,989,013.53			
ACTUAL COST OF GAS				12,468,886.71			
VARIANCE FROM ACTU				(920,127.23)			
Sales Schedule. See WAF Ore. Portion of Shareout X % of Oregon Sales							
Oregon.....	22,401,061	% Of Oregon Sales.....		0.9049			
Washington.....	2,354,809	Oregon's Share of the Var		(832,623.13)			
Total.....	24,755,870			163,262.51)			
Estimated WACOG Variat							
Shareholders Share of the WACOG Deferral				10,363			
WACOG Equalization.....				(12,000)			
Estimated Shareholder (gain) or Loss.....				(22,363)			

Washington WACOG Deterral Calculation											
2006 - 9 Tracker year Closing											
System Sales Volume											
R/Gas Accounting JE 26 Cost of Gas Deterral On & W.A. 2011 P&A Activity Journal Upload SAP S OF WA FIDELITY CARD July 11 July 2011 As SAP Upload											
October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	October-11
13,347,765	29,106,204	61,017,071	71,204,797	55,975,097	59,100,322	43,455,154	32,962,566	19,946,773	11,048,537		
9,162,394	15,679,652	31,634,590	37,116,859	29,487,045	31,462,956	23,260,435	16,576,393	12,936,125	6,610,401		
1,767,535	1,870,416	2,246,123	2,415,949	2,153,183	2,197,922	1,696,056	1,762,452	1,517,223	1,363,975		
24,277,714	46,656,302	94,896,162	110,737,606	87,595,322	92,761,169	68,611,645	53,943,411	34,404,121	21,042,913		
P. L1 Unbilled Volumes:											
Residential	15,301,668	36,242,797	35,611,705	26,047,663	32,596,508	24,032,115	20,650,631	12,529,347	6,011,646		
Commercial	10,125,481	19,465,108	19,865,863	15,774,537	17,639,755	13,946,675	12,670,964	9,118,975	5,660,641		
Industrial Firm	1,149,206	1,406,304	1,285,643	1,034,598	1,100,720	968,556	964,601	822,924	679,450		
Interruptible											
Total	12,638,707	26,576,555	57,116,209	56,763,231	44,656,818	51,336,983	38,967,346	34,286,156	22,471,246	12,351,923	10,286,204
C. M Unbilled Volumes:											
Residential	15,301,668	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	10,125,481	19,465,108	19,865,863	15,774,537	17,639,755	13,946,675	12,670,964	9,118,975	5,660,641		
Industrial Firm	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	968,556	964,601	822,924	679,450		
Interruptible											
Total	26,576,555	57,116,209	56,763,231	44,656,818	51,336,983	38,967,346	34,286,156	22,471,246	12,351,923	10,286,204	
Reported Cycle Billing Volumes:											
Residential	29,112,742	61,024,077	71,212,217	55,962,109	59,925,825	43,475,529	32,960,465	19,955,352	11,054,740		
Commercial	17,607,055	33,875,453	39,522,636	31,604,487	32,950,836	25,240,729	20,068,700	13,913,054	9,426,479		
Industrial Firm	3,216,799	3,650,770	3,915,918	3,654,482	3,591,126	3,176,068	2,991,344	2,636,320	2,383,112		
Interruptible	4,803,421	5,400,251	5,811,541	6,051,747	5,469,700	5,425,061	4,882,263	4,211,069	3,937,251		
Total	31,736,425	65,336,847	70,436,841	65,910,777	69,910,777	57,317,388	46,951,792	30,715,855	16,821,589		
Calculated Calendar Month Volumes:											
Residential	50,053,671	60,392,985	63,646,195	60,530,934	51,361,452	40,094,045	24,866,161	13,437,651	10,169,978		
Commercial	26,946,682	34,276,228	35,431,292	33,669,705	29,257,756	23,965,018	16,536,711	10,451,960	6,230,617		
Industrial Firm	3,475,897	3,528,109	3,664,873	3,720,604	3,476,962	3,152,113	2,849,667	2,492,832	2,396,025		
Interruptible	5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,882,283	4,211,069	3,937,251		
Total	85,876,501	104,008,663	108,796,106	103,390,942	89,813,839	72,636,236	49,136,842	30,596,532	24,755,870		
Total Commodity Costs Incurred in ORPGA (ie excluding Oregon Inventory Balancing Adjustment)											
Amount	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,056,698	\$ 14,989,963	\$ 12,463,667	\$	\$
System WACOG Per Term Sold											
	0.48711	0.49421	0.49906	0.47033	0.4837	0.45069	0.46963	0.48992	0.53567		

