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September 30, 2011

David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RECEIVED
 REGIONAL MANAGEMENT
 2011 OCT -3 AM 8:43
 STATE OF WASH.
 UTIL. AND TRANS.
 COMMISSION


Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28A and JE 29 ledger entries for August 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
August-11**

	Jul-11	Change	Aug-11
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	438,997.46	(2,362.74)	436,634.72
186235 AMOR WA GREAT PROGRAM	52,915.90	(15,546.49)	37,369.41
186302 MARGIN SHARING - WA	(2,268,996.62)	(114,063.55)	(2,383,060.17)
186310 WA ENERGY EFFICIENCY	49,152.27	1,532.29	50,684.56
186312 WA - AUDIT RESIDENTI	653,545.76	1,770.02	655,315.78
186314 WA - LOW INCOME WEAT	54,172.97	355.23	54,528.20
186315 WA - WA - LIEE AMORT	6,208.06	(1,726.32)	4,481.74
186316 WA DSM AMORTIZATION	613,761.63	(28,773.53)	584,988.10
Subtotal 186xxx accounts	(400,242.57)	(158,815.09)	(559,057.66)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,747,528.00)	(43,510.00)	(1,791,038.00)
191421 AMORT OF WACOG - WA	(371,754.95)	82,254.93	(289,500.02)
191430 DEMAND - ACCR WA	(873,667.86)	508,590.26	(365,077.60)
191431 AMORT OF DEMAND WA	1,329,008.45	47,628.37	1,376,636.82
Subtotal 191xxx accounts	(1,663,942.36)	594,963.56	(1,068,978.80)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(2,064,184.93)	436,148.47	(1,628,036.46)

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	8312011 (MMDDYYYY)	8312011 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	61,460.17	-	AMORT 186233 Ind DSM		
2	186233			H	-	61,460.17	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	203.66	INTEREST 186233 Ind DSM		
4	186233			S	203.66	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	82,456.11	-	AMORT 186271 Comm Decoup		
6	186271			H	-	82,456.11	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	463.26	INTEREST 186271 Comm Decoup		
8	186271			S	463.26	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	305,130.96	-	AMORT 186277 Res Decoup		
10	186277			H	-	305,130.96	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	2,485.63	INTEREST 186277 Res Decoup		
12	186277			S	2,485.63	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,336.57	-	AMORT 186286 CUB Fund		
14	186286			H	-	1,336.57	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	9.71	INTEREST 186286 CUB Fund		
16	186286			S	9.71	-	INTEREST 186286 CUB Fund		
17	402000	81199	495-06374	H	-	28,051.40	AMORT 186237 PUC Fee Ref		
18	186237			S	28,051.40	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	136.44	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	136.44	C/M INT 186237 PUC Fee Ref		
21	191401			S	636,267.47	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	636,267.47	AMORT 191401 OR WACOG		
23	191401			H	-	6,909.95	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	6,909.95	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	131,575.50	-	AMORT 191411 OR Demand
26	191411			H	-	131,575.50	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	3,785.64	INTEREST 191411 OR Demand
28	191411			S	3,785.64	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	30,394.64	-	AMORT 186316 WA Amort EE
30	186316			H	-	30,394.64	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	1,621.11	INTEREST 186316 WA Amort EE
32	186316			S	1,621.11	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	64,327.09	-	AMORT 186307 OR AMR
34	186307			H	-	64,327.09	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	481.58	INTEREST 186307 OR AMR
36	186307			S	481.58	-	INTEREST 186307 OR AMR
37	191421			S	83,149.17	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	83,149.17	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	894.24	-	INTEREST 191421 WA WACOG
40	191421			H	-	894.24	INTEREST 191421 WA WACOG
41	191431			S	43,969.43	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	43,969.43	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	3,658.94	INT 191431 WA Demand
44	191431			S	3,658.94	-	INT 191431 WA Demand
45	186315			S	14.46	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	14.46	INTEREST 186315 WA-LIEE
47	186315			H	-	1,740.78	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	1,740.78	-	AMORT 186315 WA-LIEE
49	186310			S	135.01	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	135.01	INT - WA ENERGY EFF 186310
51	186312			S	1,770.02	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,770.02	INT - WA EE R&C 186312
53	186232			S	9,228.49	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	9,228.49	INT - Ind DSM Def 186232
55	186235			S	122.10	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	122.10	INTEREST 186235 WA GREAT
57	186235			H	-	15,668.59	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	15,668.59	-	AMORT 186235 WA GREAT
59	186314			S	147.00	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	147.00	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	168,795.27	-	SB408 FED & STATE AMORT
62	186401			H	-	168,795.27	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	9,309.49	SB408 FED & STATE INT
64	186401			S	9,309.49	-	SB408 FED & STATE INT
65	186301			H	-	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
67	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
68	186301			H	-	-	OR STOR CREDIT INT
69	402000	81199	495-06540	H	-	12,129.53	SB408 MCBIT AMORT
70	184301			S	12,129.53	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	693.66	-	SB 408 MCBIT INT
72	184301			H	-	693.66	SB 408 MCBIT INT
73	186234			S	1,184.15	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,184.15	INT 186234 WA GREAT Deferral
Total					<u>1,709,707.21</u>	<u>1,709,707.21</u>	

Prepared by _____

Approved by _____

Date _____

Date _____

Document No _____

11 PGA Filing - Oregon: October Filing
Table of Amortization Rates
 beginning November 1, 2010

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 2.799% and reversing the sign

		191401	191411	191411	186277	186271	186286	186237	186233	186307	SB 408 - state & fed. USE STARTING JUNE		service type	
		WACOG Deferral	Demand FIRM	Demand INTERR	Residential Decoupling	Commercial Decoupling	Intervenor Funding - CUB	PUC Fee Refund	Industrial DSM	AMR Deferral	J	K	L	M
Schedule	Block	A	B	C	D	E	F	G	H	I	J	K	L	M
1R (R01)		0.02955	(0.00718)	0.00000	(0.03881)	0.00000	(0.00017)	0.00267	0.00000	(0.00734)	(0.00095)		Firm	Firm Sales
1C (C01)		0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00186	0.00000	(0.00509)	(0.00064)		Firm	Firm Sales
2R (R02)		0.02955	(0.00718)	0.00000	(0.03881)	0.00000	(0.00017)	0.00181	0.00000	(0.00497)	(0.00064)		Firm	Firm Sales
3C Firm Sales (C03)		0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00129	0.00000	(0.00354)	(0.00046)		Firm	Firm Sales
Intentionally blank														
31 Firm Sales (I03)		0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00109	(0.00955)	(0.00299)	(0.00039)		Firm	Firm Sales
Intentionally blank														
19 (R19)	1st month	0.56	(0.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Firm	Firm Sales
19	adj't mths	0.56	(0.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		Firm	Firm Sales
31C Firm Sales (31 CSF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00090	0.00000	(0.00248)	(0.00032)		Firm	Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00083	0.00000	(0.00226)	(0.00029)		Firm	Firm Sales
31C Firm Trans (31 CTF)	Block 1	0.00000	0.00000	0.00000	0.00000	(0.01156)	0.00000	0.00071	0.00000	0.00000	(0.00027)		Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.01156)	0.00000	0.00064	0.00000	0.00000	(0.00025)		Firm	Firm Trans
31C Interr Sales (31CSI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	(0.01156)	0.00000	0.00078	0.00000	(0.00212)	(0.00032)		Int	Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	(0.01156)	0.00000	0.00071	0.00000	(0.00193)	(0.00029)		Int	Int Sales
31I Firm Sales (31 ISF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00076	(0.00955)	(0.00207)	(0.00031)		Firm	Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00068	(0.00955)	(0.00187)	(0.00028)		Firm	Firm Sales
31I Firm Trans (31 ITF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00056	0.00000	0.00000	(0.00027)		Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	0.00000	0.00000	(0.00025)		Firm	Firm Trans
31I Interr Sales (31 ISI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00099	(0.00955)	(0.00271)	(0.00058)		Int	Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00089	(0.00955)	(0.00245)	(0.00052)		Int	Int Sales
32C Firm Sales (32 CSF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00048	(0.00955)	0.00000	(0.00017)		Firm	Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00041	(0.00955)	0.00000	(0.00014)		Firm	Firm Sales
	Block 3	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00029	(0.00955)	0.00000	(0.00010)		Firm	Firm Sales
	Block 4	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00017	(0.00955)	0.00000	(0.00006)		Firm	Firm Sales
	Block 5	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00955)	0.00000	(0.00003)		Firm	Firm Sales
	Block 6	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00955)	0.00000	(0.00002)		Firm	Firm Sales
32I Firm Sales (32 ISF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00046	(0.00955)	0.00000	(0.00018)		Firm	Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00039	(0.00955)	0.00000	(0.00016)		Firm	Firm Sales
	Block 3	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00027	(0.00955)	0.00000	(0.00011)		Firm	Firm Sales
	Block 4	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00016	(0.00955)	0.00000	(0.00006)		Firm	Firm Sales
	Block 5	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00955)	0.00000	(0.00004)		Firm	Firm Sales
	Block 6	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00955)	0.00000	(0.00002)		Firm	Firm Sales
32 Firm Trans (32CTF + 32ITF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	0.00000	0.00000	(0.00014)		Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	(0.00012)		Firm	Firm Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	(0.00008)		Firm	Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	0.00000	0.00000	(0.00005)		Firm	Firm Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	0.00000	0.00000	(0.00003)		Firm	Firm Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	0.00000	0.00000	(0.00001)		Firm	Firm Trans
32C Interr Sales (32CSI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00043	(0.00955)	0.00000	(0.00016)		Int	Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00036	(0.00955)	0.00000	(0.00014)		Int	Int Sales
	Block 3	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00025	(0.00955)	0.00000	(0.00010)		Int	Int Sales
	Block 4	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00015	(0.00955)	0.00000	(0.00006)		Int	Int Sales
	Block 5	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00009	(0.00955)	0.00000	(0.00003)		Int	Int Sales
	Block 6	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00004	(0.00955)	0.00000	(0.00002)		Int	Int Sales
32I Interr Sales (32ISI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00043	(0.00955)	0.00000	(0.00013)		Int	Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00036	(0.00955)	0.00000	(0.00011)		Int	Int Sales
	Block 3	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00025	(0.00955)	0.00000	(0.00008)		Int	Int Sales
	Block 4	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00015	(0.00955)	0.00000	(0.00005)		Int	Int Sales
	Block 5	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00009	(0.00955)	0.00000	(0.00003)		Int	Int Sales
	Block 6	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00004	(0.00955)	0.00000	(0.00001)		Int	Int Sales
32I Firm Trans (32ITI + 32ITF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00038	0.00000	0.00000	(0.00001)		Int	Int Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00032	0.00000	0.00000	(0.00001)		Int	Int Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00022	0.00000	0.00000	(0.00000)		Int	Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	0.00000	0.00000	(0.00000)		Int	Int Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	0.00000	0.00000	(0.00000)		Int	Int Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	0.00000	0.00000	(0.00000)		Int	Int Trans
Intentionally blank														
33		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000	0.00000		Int	Int Trans

Sources:
 Temporaries Column B Column C Column D Column E Column F Column G Column I Column J Column K

11 PGA Filing - Oregon: October Filing of Amortization Rates
beginning November 1, 2010

Amortization Rates are calculated by taking the

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		28,494.40			28,494.40
1C (C01)		4,913.40			4,913.40
2R (R02)		7,833,679.30			7,833,679.30
3C Firm Sales (C03)		4,829,078.10			4,829,078.10
Intentionally blank					-
3I Firm Sales (I03)		162,372.0			162,372.00
Intentionally blank					-
19 (R19)	1st month	1,206.00			1,206.00
19	addl mths				-
31C Firm Sales	Block 1	1,458,570.0		15,293.0	1,473,863.00
(31 CSF)	Block 2	695,703.1		2,807.0	698,510.10
31C Firm Trans	Block 1	13,425.0		8,532.0	21,957.00
(31 CTF)	Block 2	76,646.0			76,646.00
31C Interr Sales	Block 1	7,787.0			7,787.00
(31CSI)	Block 2	20,126.0			20,126.00
31I Firm Sales	Block 1	350,998.1			350,998.10
(31 ISF)	Block 2	825,172.0			825,172.00
31I Firm Trans	Block 1	6,171.0		2,000.0	8,171.00
(31 ITF)	Block 2	19,070.0		3,954.0	23,024.00
31I Interr Sales	Block 1	7,413.0			7,413.00
(31 ISI)	Block 2	91.0			91.00
32C Firm Sales	Block 1	300,202.0	(6857.00)	43,501.0	336,846.00
(32 CSF)	Block 2	114,694.0		11,809.0	126,503.00
	Block 3	25,568.0			25,568.00
	Block 4				-
	Block 5				-
	Block 6				-
32I Firm Sales	Block 1	323,862.0	(11274.00)	60,051.0	372,639.00
(32 ISF)	Block 2	372,189.0	(20000.00)	92,058.0	444,247.00
	Block 3	97,350.0	(4512.00)	27,399.0	120,237.00
	Block 4	5,240.0		447.0	5,687.00
	Block 5				-
	Block 6				-
32 Firm Trans	Block 1	619,400.0	(10000.00)	150,000.0	559,400.00
(32CTF + 32ITF)	Block 2	626,222.0	(2056.00)	245,104.0	869,270.00
	Block 3	367,269.0		193,227.0	560,496.00
	Block 4	641,371.0		399,617.0	1,040,988.00
	Block 5	851,085.0		226,246.0	1,077,331.00
	Block 6				-
32C Interr Sales	Block 1	308,496.0	(40000.00)	161,662.0	430,158.00
(32CSI)	Block 2	360,004.0	(47985.00)	169,208.0	481,227.00
	Block 3	158,667.0	(655.00)	66,876.0	224,888.00
	Block 4	215,007.0		54,265.0	269,272.00
	Block 5				-
	Block 6				-
32I Interr Sales	Block 1	431,253.0			431,253.00
(32ISI)	Block 2	629,142.0			629,142.00
	Block 3	299,156.0			299,156.00
	Block 4	605,482.0			605,482.00
	Block 5	287,270.0			287,270.00
	Block 6				-
32 Interr Trans	Block 1	685,324.0		98,891.0	784,215.00
(32CTI + 32ITI)	Block 2	1,222,445.0		131,375.0	1,353,820.00
	Block 3	957,295.0		45,358.0	1,002,653.00
	Block 4	2,786,219.0		28,687.0	2,814,906.00
	Block 5	5,352,041.0			5,352,041.00
	Block 6	5,444,438.0			5,444,438.00
Intentionally blank					-
33	sp cnts	3,568,884.00		2,547,769	6,116,653.00
	total per above	43,797,210.4	(143,339.0)	4,786,136.0	48,440,007.40
Sources:	total per CIS rpt	43,797,210.4		91,314.0	WA
Temporaries	difference	0.0		4,877,450.0	Total
				4,877,450.0	Per JE 54
				0.0	Difference

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		Volumes				
		WACOG Deferral	Deferral FIRM	Efficiency	Pay Assist (GREAT)	WA-LIEE	CIS	Prior Month Unbilled	Current Month Unbilled	Total	
Schedule	Block	A	B	C	D	E					
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	1,252.80			1,252.80	
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	2,228.90			2,228.90	
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	1,090,221.60			1,090,221.60	
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	501,746.80			501,746.80	
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	27,085.00			27,085.00	
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	766.7			766.70	
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	104,947.20			104,947.20	
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	31,242.00			31,242.00	
41I Firm Sales (I 41 IS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	14,974.30			14,974.30	
	Block 2	0.03710	0.02123	(0.01050)	(0.00534)	(0.00059)	11,764.5			11,764.50	
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
41C Interr Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	-			-	
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	-			-	
41I Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	-			-	
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	-			-	
42C Firm Sales C (C42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	28,882.0			28,882.0	
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	703.0		1247	30,129.00	
	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 (I42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	62,723.0	(4,208.00)	1,455	59,970.00	
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	49,771.00			49,771.00	
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	12,720.0			12,720.00	
	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	50,806.0			50,806.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	41,441.00			41,441.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00			40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	89,348.0			89,348.00	
	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 C42SI	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.0	(10,000.00)		20,000.00	
	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	55,924.0	(1,101.00)		54,823.00	
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	28,052.0			28,052.00	
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	12,310.0			12,310.00	
	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 I42SI	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	58,739.0			58,739.00	
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	34,494.0			34,494.00	
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	14,555.0			14,555.00	
	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 (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	53,900.0		10,000	63,900.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	121,660.0		20,000	141,660.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	96,953.0		20,000	116,953.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	306,285.0		38,612	344,897.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	146,274.0			146,274.00	
	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:							324,695.00			324,695.00	
							total per above	3,446,464.80	(15,309)	91,314	3,522,469.80

total OR & WA	47,243,675.20	total* wa	3,522,469.80
total per CIS	47,243,675.20	total* or	48,440,007.40
difference	0.00	total*	51,962,477.20
		*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)	46.48	26.60	(37.95)	(18.48)	(2.05)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	82.69	47.32	(52.82)	(25.72)	(2.85)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	40,447.22	23,145.40	(19,504.06)	(9,484.93)	(1,057.51)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	18,614.81	10,652.08	(8,022.93)	(3,903.59)	(431.50)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	1,004.85	575.01	0.00	(187.43)	(20.86)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	28.44	16.28	(9.10)	(4.43)	(0.49)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	3,893.54	2,228.03	(1,310.79)	(638.08)	(70.31)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	1,159.08	663.27	(343.97)	(167.46)	(18.43)
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	555.55	317.90	(179.99)	(90.59)	(10.03)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	436.46	249.76	(124.70)	(62.82)	(6.94)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	1,117.79	639.64	(277.49)	(134.98)	(15.06)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	26.08	14.92	(5.79)	(2.83)	(0.31)
	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)	2,224.89	1,273.16	0.00	(222.49)	(24.59)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	1,846.50	1,056.64	0.00	(165.74)	(17.92)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	471.91	270.05	0.00	(32.44)	(3.56)
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)	0.00	0.00	0.00	0.00	0.00
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	742.00	185.20	(110.60)	(53.80)	(6.00)
	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	2,033.93	507.66	(270.83)	(132.12)	(14.80)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,040.73	259.76	(106.32)	(51.90)	(5.61)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	456.70	113.99	(37.30)	(18.10)	(1.97)
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,179.22	543.92	0.00	(159.77)	(17.62)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,279.73	319.41	0.00	(83.82)	(9.31)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	539.99	134.78	0.00	(27.07)	(3.06)
	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	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 (161)		0.00000	0.00000	0.00000	0.00000	0.00000					
							Intentionally blank				
							80,228.59	43,240.78	(30,394.64)	(15,668.59)	(1,740.78)

Sources:

Switchers - WA

Commodity				
Commodity		43,969.43	191431	
Commodity		83,149.17	191421	
		(30,395)	186316	
		(1,740.78)	186315	New!
Commodity	(3,054.11)	(15,669)	186235	changed link
	(3,054.11)			
rate sensitive adj	0.95628	Annually		
Commodity	2,920.58	191421		
Demand				
Demand				
Demand				
Demand	(761.96)			
	(761.96)			
rate sensitive adj	0.95628	Annually		
Demand	728.65	191431		

KOB1 - WA ENERGY EFFICIENCY
 Internal Order Cost Center
 908-07307 11529
 908-07203 11529
 908-07003 11529

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	
26	Jul-11		(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
27	Aug-11		(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	

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	
26	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
27	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	

Note:
 Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule F
 Temp Increment under Schedule 215
Will begin to be included in 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
2	Sep-09	0.00			84.21	84.21	31,177.59	
3	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
4	Nov-09 old				n/a			
5	Nov-09 new			3.25%	84.67	84.67	31,346.70	
6	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
7	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
8	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
9	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
10	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
11	May-10	0.00		3.25%	426.34	426.34	157,844.86	
12	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
13	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
14	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
15	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
16	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
17	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
18	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
19	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
20	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
21	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
22	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
23	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
24	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
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	
27	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	

Note:

Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule F
 Temp Increment under Schedule 215
Will begin to be included in 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09						0.00	
2	Sep-09	0.00	407,500.00			407,500.00	407,500.00	
3	Oct-09	0.00		3.25%	1,103.65	1,103.65	408,603.65	
4	Nov-09 old				n/a			
5	Nov-09 new			3.25%	1,106.63	1,106.63	409,710.28	
6	Dec-09	0.00		0.03	1,109.63	1,109.63	410,819.91	
7	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55	
8	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
9	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
10	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
11	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
12	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
13	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
14	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
15	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
16	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
17	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
18	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
19	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
20	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
21	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
22	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
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	
27	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	

Note:
 Nov Transfer to 191431

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

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

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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
33	Jul-11		21,287.91		3.25%	117.57	21,405.48	54,172.97

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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Jan-10

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Feb-10

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Mar-10

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Apr-10

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May-10

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Jun-10

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Jul-10

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Aug-10

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Sep-10

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Oct-10

18

Nov-10 old

18

Nov-10 new

19

Dec-10

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Jan-11

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Feb-11

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Mar-11

23

Apr-11

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May-11

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Jun-11

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Jul-11

		(1,955.31)	61,351.82	3.25%	(2.65)	59,393.86	59,393.86	
		(9,024.81)	166.16	3.25%	149.09	(8,709.56)	50,684.30	
		(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88	
		(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41	
		(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95	
		(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07	
		(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62	
		(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59	
		(2,105.81)		3.25%	19.61	(2,086.20)	6,208.39	

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	
27	Aug-11		(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	

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	
26	Jul-11		0.00		3.25%	0.00	0.00	0.00	
27	Aug-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)	
27	Aug-11		83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	

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	
27	Aug-11		43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(6)	(8)	(3)	(10)	(25)

5000 SA 07312011 07312011 USD JE 28 PGA Deferral Adj (Black) Do not change these cells
 (MMDDYYYY) (MMDDYYYY) (Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(9)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(5)
1	540200	84020	805-02890	S	93,265 00		OR WACOG PGA Activity		
2	191400			H		93,265 00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	5,836 00		Or Storage PGA Tuning		
4	191400			H		5,836 00	Or Storage PGA Adj		
5	540100	84020	805-02860	H		266,897 00	OR DEM PGA Activity		
6	191410			S	266,897 00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	115,626 00		OR PGA Interest		
8	191400			H		104,216 00	OR WACOG Interest		
9	191410			S	10,734 00		OR DEM incr Interest		
10	191450			H		22,144 00	OR DEM Coll Interest		
11	540100	84020	805-02865	S	331,262 93		OR DEM DEF Collected		
12	191450			H		331,262 93	OR DEM DEF Collected		
13	540200	84020	805-02950	S	20,369 00		WA WACOG PGA Activity		
14	191420			H		20,369 00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		491,760 98	WA DEM PGA Activity		
16	191430			S	491,760 98		WA DEM PGA Activity		
17	411000	83010	419-06210	S	7,717 00		WA PGA Interest		
18	191420			H		4,693 00	WA WACOG Interest		
19	191430			H		3,024 00	WA DEM Interest		

Total: 1,313,509 91 1,313,509 91

Doc # 100646845

Prepared by [Signature]

Date 8/14/11

Approved by [Signature]

Date 8/11/11

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

Line No.	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1	P. M Unbilled Volumes	28,576,555	57,116,209	56,763,231	44,856,618	51,336,963	58,967,346	34,268,196	22,471,246	12,351,923	-	-	-
2	C. M Unbilled Volumes	28,576,555	57,116,209	56,763,231	44,856,618	51,336,963	58,967,346	34,268,196	22,471,246	12,351,923	-	-	-
3	Reported Cycle Billing Volumes	55,336,847	104,361,641	120,762,519	96,910,777	102,183,476	77,917,368	60,951,792	40,718,658	28,821,558	-	-	-
4	Calculated Calendar Month Volumes	65,876,501	104,008,863	108,796,106	103,390,942	89,813,639	72,636,238	49,136,642	30,596,532	24,755,870	-	-	-
5	Total City Costs Incurred in ORPGA fee	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 46,627,552	\$ 43,442,947	\$ 32,751,039	\$ 24,058,698	\$ 14,969,963	\$ 12,466,867	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Trunk	0.48711	0.49421	0.49506	0.47033	0.4837	0.45089	0.48963	0.48992	0.50367	0	0	0
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
		October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11
7	P. M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,780	34,996,519	30,861,606	20,323,836	11,118,941	-	-	-
8	C. M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,780	34,996,519	30,861,606	20,323,836	11,118,941	-	-	-
9	Reported Cycle Billing Volumes	50,209,142	94,194,249	108,735,368	87,372,900	92,078,999	69,645,676	54,673,837	38,509,802	24,273,186	-	-	-
10	Calculated Calendar Month Volumes	77,542,535	93,834,699	97,962,847	93,498,492	80,832,738	65,510,763	44,336,068	27,602,905	22,401,061	-	-	-
11	Less Winter WACOG Usage	947,678	1,002,583	1,108,615	1,056,049	1,014,153	-	-	-	-	-	-	-
12	Incremental Usage	-	195	-	531	-	958,061	782,052	656,899	605,500	-	-	-
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	21,665,511	-	-	-
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	-	0.46525	0	0.39259	0.40957	0.41265	0.42566	-	-	-
17	"Collections" Incr. Commodity Rate	\$ -	\$ 76	\$ -	\$ 215	\$ -	\$ 376,125	\$ 308,018	\$ 271,695	\$ 227,962	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 39,087,887	\$ 47,373,966	\$ 49,426,652	\$ 47,174,957	\$ 40,733,020	\$ 33,942,535	\$ 22,241,799	\$ 15,730,265	\$ 11,158,436	\$ -	\$ -	\$ -
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	\$ 11,366,370	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes	77,542,535	93,834,699	97,962,847	93,498,492	80,832,738	65,510,763	44,336,068	27,602,905	22,401,061	-	-	-
22	WACOG Incurred. Calculated Vol	0.48711	0.49421	0.49506	0.47033	0.4837	0.45089	0.48963	0.48992	0.50367	0	0	0
23	Amount	\$ 37,771,744	\$ 46,374,047	\$ 48,889,338	\$ 43,975,148	\$ 39,098,795	\$ 29,538,148	\$ 21,708,269	\$ 13,523,215	\$ 11,282,742	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 1,798,625.25	\$ 1,510,450.10	\$ 1,161,731.74	\$ 3,737,661.59	\$ 2,150,550.87	\$ 3,763,512.05	\$ 841,643.95	\$ 428,744.61	\$ 1,028,277.79	\$ -	\$ -	\$ -
25	90% Dtri (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	\$ 448,870.00	\$ 93,265.00	\$ -	\$ -	\$ -
27	Amount Previously Booked	1,611,784	1,366,384	991,559	3,363,913	1,995,032	3,350,366	756,785	442,034	-	-	-	-
28	Net to Book (191400)	\$ 6,979.00	\$ (6,979.00)	\$ -	\$ -	\$ (59,536.00)	\$ 52,095.00	\$ 605.00	\$ 6,836.00	\$ 93,265.00	\$ -	\$ -	\$ -
29	Entry 191400												
30	Entry 805-02890												

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191 400 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	Balance	Reference Sheet
Begin Balance		(1,645,354)	(3,046,601)	(4,069,650)	(7,520,268)	(9,536,362)	(13,036,660)	(13,911,170)	(14,461,896)	(14,665,215)	(14,665,215)	(14,665,215)		
Nov Accrual	(1,639,467)													
Bal Before Int	(1,639,467)													(1,639,467) Oct 05 TOL
Int Rate	0.00016	(5,867)												(1,639,467)
Ending Balance	(1,645,354)													(5,867)
Dec Accrual		(1,364,459)												(1,645,354)
Bal Before Int		(3,029,813)												(1,364,459) Nov 05 TOL
Int Rate	0.00016	(16,768)												(3,029,813)
Ending Balance		(3,046,601)												(16,768)
Jan Accrual			(1,017,715)											(3,046,601)
Bal Before Int			(4,064,316)											(1,017,715) Dec 05 TOL
Int Rate	0.00018		(25,534)											(4,064,316)
Ending Balance			(4,089,850)											(25,534)
Feb Accrual				(3,366,677)										(4,089,850)
Bal Before Int				(7,478,727)										(3,366,677) Jan 05 TOL
Int Rate	0.00018			(41,541)										(7,478,727)
Ending Balance				(7,520,268)										(41,541)
Mar Accrual					(1,957,076)									(7,520,268)
Bal Before Int					(9,477,346)									(1,957,076) Feb 05 TOL
Int Rate	0.00018				(61,036)									(9,477,346)
Ending Balance					(9,538,382)									(61,036)
Apr Accrual						(3,419,697)								(9,538,382)
Bal Before Int						(12,958,079)								(3,419,697) Mar 05 TOL
Int Rate	0.00018					(80,781)								(12,958,079)
Ending Balance						(13,038,860)								(80,781)
May Accrual							(775,665)							(13,038,860)
Bal Before Int							(13,814,743)							(775,665) Apr 05 TOL
Int Rate	0.00018						(96,427)							(13,814,743)
Ending Balance							(13,911,170)							(96,427)
Jun Accrual								(449,208)						(13,911,170)
Bal Before Int								(14,360,378)						(449,208) May 05 TOL
Int Rate	0.00018							(101,518)						(14,360,378)
Ending Balance								(14,461,896)						(101,518)
Jul Accrual									(99,103)					(14,461,896)
Bal Before Int									(14,560,999)					(99,103) Jun 05 TOL
Int Rate	0.00018								(104,216)					(14,560,999)
Ending Balance									(14,665,215)					(104,216)
Aug Accrual														(14,665,215)
Bal Before Int														
Int Rate	0									(14,665,215)				(14,665,215)
Ending Balance														
Spt Accrual														
Bal Before Int														
Int Rate	0										(14,665,215)			(14,665,215)
Ending Balance														
Oct Accrual														
Bal Before Int														
Int Rate	0													
Ending Balance														
Nov Accrual														
Bal Before Int														
Int Rate	0													
Ending Balance														
Entry JV-28A	(5,887)	(16,786)	(25,534)	(41,541)	(61,036)	(80,781)	(96,427)	(101,518)	(104,216)				14,665,215	(14,665,215)
Previously Book	(5,862)	(16,813)	(25,534)	(41,541)	(61,250)	(80,594)	(96,400)	(101,518)	(104,216)					(535,726)
Net to Record	(25)	25			214	(187)	(27)							
Monthly Deferral	(1,639,467)	(1,384,459)	(1,017,715)	(3,388,877)	(1,957,078)	(3,419,697)	(775,883)	(449,208)	(99,103)					
Entry 191400														(14,131,467)
Entry 419-06205														(104,216)
														104,216

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

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191 410 OREGON DEMAN D 11 10 IS 10 11

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference
beg balance		514,548	200,126	297,965	542,958	767,158	1,020,912	968,450	1,361,248	1,638,879	1,638,879	1,638,879		
Nov Accrual	512,707												512,707.17	Oct 05 Tab 3
Bal Before Int	512,707												512,707.17	
Int Rate	0.00610	1,841											1,841.00	
Ending Balance		514,548											514,548.17	
Dec Accrual		(316,979)											(316,978.91)	Nov 05 Tab 4
Bal Before Int		197,569											197,569.26	
Int Rate	0.00610	2,557											2,557.00	
Ending Balance		200,126											200,126.26	
Jan Accrual			96,057										96,057.00	Dec 05 Tab 5
Bal Before Int			296,183										296,183.26	
Int Rate	0.00610		1,782										1,782.00	
Ending Balance			297,965										297,965.26	
Feb Accrual				241,984									241,984.00	Jan 05 Tab 6
Bal Before Int				539,949									539,949.26	
Int Rate	0.00610			3,009									3,009.00	
Ending Balance				542,958									542,958.26	
Mar Accrual					219,512								219,512.00	Feb 05 Tab 7
Bal Before Int					762,470								762,470.26	
Int Rate	0.00618				4,688								4,688.00	
Ending Balance					767,158								767,158.26	
Apr Accrual						247,356							247,356.00	Mar 05 Tab 8
Bal Before Int						1,014,514							1,014,514.26	
Int Rate	0.00618					6,398							6,398.00	
Ending Balance						1,020,912							1,020,912.26	
May Accrual							(39,651)						(39,651.00)	Apr 05 Tab 9
Bal Before Int							981,261						981,261.26	
Int Rate	0.00610						7,189						7,189.00	
Ending Balance							988,450						988,450.26	
Jun Accrual								364,391					364,391.00	May 05 Tab 10
Bal Before Int								1,352,841					1,352,841.26	
Int Rate	0.00618							8,407					8,407.00	
Ending Balance								1,361,248					1,361,248.26	
Jul Accrual									266,897				266,897.00	Jun 05 Tab 11
Bal Before Int									1,628,145				1,628,145.26	
Int Rate	0.00618								10,734				10,734.00	
Ending Balance									1,638,879				1,638,879.26	
Aug Accrual														
Bal Before Int										1,638,879			1,638,879.26	Jul 05 Tab 12
Int Rate	0													
Ending Balance										1,638,879			1,638,879.26	
Spt Accrual														
Bal Before Int											1,638,879		1,638,879.26	Aug 05 Tab 13
Int Rate	0													
Ending Balance											1,638,879		1,638,879.26	
Oct Accrual														
Bal Before Int												1,638,879	1,638,879.26	Sep 05 Tab 14
Int Rate	0													
Ending Balance												1,638,879	1,638,879.26	
Entry JV-28A	1,841	2,557	1,782	3,009	4,688	6,398	7,189	8,407	10,734					
Previously Book	1,679	2,719	1,782	3,009	4,688	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	266,897					
Entry 191410													1,592,274.26	
Entry 419-06205													10,734.00	
													(10,734.00)	

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

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference See
Beg. Balance		(777,041)	810,218	1,619,261	613,250	(164,140)	(1,558,347)	(2,537,903)	(2,932,763)	(3,256,190)	(3,256,190)	(3,256,190)		
Nov. Accrual	(774,261)												(774,261.13)	Oct 05 Tab 3
Bal. Before Int.	(774,261)												(774,261.13)	
Int. Rate	0.08618	(2,780)											(2,780.00)	
Ending Balance		(777,041)											(777,041.13)	
Dec. Accrual		1,587,140											1,587,140.43	Nov 05 Tab 4
Bal. Before Int.		810,099											810,099.27	
Int. Rate	0.08618		119										119.00	
Ending Balance		810,218											810,218.27	
Jan. Accrual			800,350										800,349.59	Dec 05 Tab 5
Bal. Before Int.			1,610,568										1,610,567.86	
Int. Rate	0.08618		8,693										8,693.00	
Ending Balance			1,619,261										1,619,260.86	
Feb. Accrual				(1,013,999)									(1,013,998.86)	Jan 05 Tab 6
Bal. Before Int.				605,262									605,262.00	
Int. Rate	0.08618			7,988									7,988.00	
Ending Balance				613,250									613,250.00	
Mar. Accrual					(798,925)								(798,924.58)	Feb 05 Tab 7
Bal. Before Int.					(185,675)								(185,674.98)	
Int. Rate	0.08618				1,535								1,535.00	
Ending Balance					(184,140)								(184,139.98)	
Apr. Accrual						(1,367,972)							(1,367,971.63)	Mar 05 Tab 8
Bal. Before Int.						(1,552,112)							(1,552,111.61)	
Int. Rate	0.08618					(6,235)							(6,235.00)	
Ending Balance						(1,558,347)							(1,558,346.61)	
May. Accrual							(964,901)						(964,900.84)	Apr 05 Tab 9
Bal. Before Int.							(2,523,247)						(2,523,247.45)	
Int. Rate	0.08618						(14,656)						(14,656.00)	
Ending Balance							(2,537,903)						(2,537,903.45)	
Jun. Accrual								(375,285)					(375,285.20)	May 05 Tab 10
Bal. Before Int.								(2,913,189)					(2,913,188.65)	
Int. Rate	0.08618							(19,574)					(19,574.00)	
Ending Balance								(2,932,763)					(2,932,762.65)	
Jul. Accrual									(301,283)				(301,282.93)	Jun 05 Tab 11
Bal. Before Int.									(3,234,046)				(3,234,045.58)	
Int. Rate	0.08618								(22,144)				(22,144.00)	
Ending Balance									(3,256,190)				(3,256,189.58)	
Aug. Accrual										(3,256,190)			(3,256,189.58)	Jul 05 Tab 12
Bal. Before Int.										(3,256,190)			(3,256,189.58)	
Int. Rate	0													
Ending Balance										(3,256,190)			(3,256,189.58)	
Spt. Accrual											(3,256,190)		(3,256,189.58)	Aug 05 Tab 13
Bal. Before Int.											(3,256,190)		(3,256,189.58)	
Int. Rate	0													
Ending Balance											(3,256,190)		(3,256,189.58)	
Oct. Accrual												(3,256,190)	(3,256,189.58)	Sep 05 Tab 14
Bal. Before Int.												(3,256,190)	(3,256,189.58)	
Int. Rate	0													
Ending Balance												(3,256,190)	(3,256,189.58)	
Entry JV-28A	(2,780)	119	8,693	7,988	1,535	(6,235)	(14,656)	(19,574)	(22,144)			(3,256,190)	(3,256,189.58)	
Previously Book	(2,780)	119	8,693	7,988	1,534	(6,241)	(14,673)	(19,550)					(47,054.00)	
Net to Record					1	6	17	(24)	(22,144)					
Monthly Deferral	(774,261)	1,587,140	800,350	(1,013,999)	(798,925)	(1,367,972)	(964,901)	(375,285)	(301,283)				(3,209,135.58)	
Entry 191450													(22,144.00)	
Entry 419-06205													22,144.00	

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

NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Volume Component	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1 Embedded Seasonalized Tap 20	8,506,808.00	12,763,584.00	12,472,968.00	10,224,130.00	8,793,971.00	6,322,060.00	4,126,576.00	2,703,501.00	2,166,691.00	2,137,069.00	2,417,692.00	5,436,235.00
2 Collected line 44	9,283,069.13	11,196,443.60	11,672,618.41	11,238,128.86	9,594,895.96	7,690,837.63	5,091,476.84	3,079,186.20	2,467,973.93			
3 Deferral	774,261.13	(1,567,140.40)	(600,349.59)	1,013,958.86	798,924.96	1,367,971.63	964,900.84	375,285.20	501,282.93			
4 Previously Booked	774,261.13	(1,567,140.40)	(600,349.59)	1,013,958.86	798,924.96	1,367,971.63	964,900.84	375,285.20	501,282.93			
5 Net to book	\$ -	\$ -	\$ -	\$ -	\$ (1324.72)	\$ (1,692.72)	\$ 2,017.44	\$ -	\$ (301,282.93)	\$ -	\$ -	\$ -
6 Entry 191450	(301,282.93)											
7 Entry 003-02605	301,282.93											
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
15 Residential	44,544,159	53,652,132	56,495,067	54,009,592	45,650,823	35,664,473	22,161,105	11,963,570	8,923,990	-4,504,640	0	0
16 Commercial	24,779,105	31,464,895	32,435,115	30,917,132	26,783,765	22,078,489	15,190,550	9,562,396	7,513,936	-4,073,814	0	0
17 Industrial Firm	3,164,636	3,221,046	3,336,679	3,402,481	3,175,066	2,686,535	2,636,315	2,329,448	2,229,925	-666,333	0	0
18 Total of Calendar Month Sales:	72,507,899	88,358,075	92,266,861	88,329,204	75,609,474	60,631,497	39,987,970	23,855,353	18,667,851	-9,244,807	0	0
19 1-99 Less: 31CSF - 31SF A C	1,862,644	2,631,031	2,833,444	2,401,954	2,515,441	2,170,105	2,064,794	1,658,766	1,538,815			
20 31ISF - 31SF A C	1,107,668	1,350,421	1,395,040	1,288,750	1,300,384	1,190,705	1,197,654	1,106,920	1,071,632			
21 32CSF - 32SF A C	404,818	429,577	428,867	402,310	420,863	368,568	372,048	304,657	337,186			
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636	646,890	593,691	594,291	571,145	560,086			
23 Total Firm Sales Fixed D.Charge	3,939,213	4,977,006	5,214,481	4,697,650	4,883,578	4,343,068	4,228,787	3,841,508	3,507,979			
24 Total Calendar Sales less Fixed:	68,568,687	63,381,069	87,052,380	83,631,554	70,725,896	56,288,429	35,759,183	20,013,846	15,159,871	(9,244,807)		
25 "OPGA" OR A No. 09-12A Exn 1 Line	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734
26 SFV Collected (line 24X25)	\$ 8,731,536.55	\$ 10,617,745.26	\$ 11,065,250.04	\$ 10,649,642.09	\$ 9,006,235.96	\$ 7,167,768.49	\$ 4,553,574.40	\$ 2,548,563.09	\$ 1,930,458.02	\$ -	\$ -	\$ -
27 All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 249,814.37	\$ 259,946.61	\$ 263,887.65	\$ 265,174.65	\$ 267,293.26	\$ 247,909.35	\$ 249,782.92	\$ 248,426.24	\$ 247,915.79			
28 31ISF - 31SF A C	\$ 138,560.88	\$ 140,335.80	\$ 142,658.10	\$ 146,146.26	\$ 147,140.24	\$ 138,126.30	\$ 135,784.35	\$ 136,929.09	\$ 140,364.40			
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.95	\$ 38,307.75	\$ 38,307.75	\$ 38,307.75	\$ 35,595.30	\$ 41,020.20			
30 32ISF - 32SF A C	\$ 55,846.05	\$ 60,108.75	\$ 56,739.15	\$ 63,599.25	\$ 72,637.50	\$ 51,333.75	\$ 59,798.70	\$ 61,727.25	\$ 65,968.00			
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)	\$ (122,958.68)	\$ (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)	\$ (69,807.60)	\$ (65,300.63)	\$ (65,300.63)	\$ (65,300.67)	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 122,958.68	\$ 127,971.70	\$ 129,915.83	\$ 130,553.48	\$ 131,585.48	\$ 122,214.30	\$ 122,566.09	\$ 122,180.24	\$ 121,925.02			
34 Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45	\$ 67,612.35	\$ 69,310.61	\$ 69,807.60	\$ 65,300.63	\$ 65,300.63	\$ 65,300.67	\$ 67,038.68			
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	\$ 496,790.58			
36 Plus: 31CSI - 31SIV	\$ 1,366.90	\$ 1,590.79	\$ 1,725.13	\$ 11,628.22	\$ 2,341.41	\$ 1,915.71	\$ 1,556.65	\$ 884.12	\$ 599.56			
37 31ISI - 31SIV	\$ 422.30	\$ 341.95	\$ 296.49	\$ 634.22	\$ 468.65	\$ 339.28	\$ 296.53	\$ 380.91	\$ 182.71			
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98	\$ 39,436.18	\$ 35,534.26	\$ 35,229.42	\$ 32,075.91	\$ 25,625.10	\$ 18,898.77	\$ 17,431.81			
39 32ISI - 32SIM	\$ 42,603.06	\$ 46,009.11	\$ 47,778.83	\$ 41,484.19	\$ 43,481.72	\$ 41,681.29	\$ 39,181.50	\$ 43,268.65	\$ 36,644.24			
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.83	\$ 89,238.63	\$ 89,680.89	\$ 81,521.20	\$ 76,012.19	\$ 66,639.78	\$ 60,431.85	\$ 56,856.34			
41 Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ (2,434.62)	\$ -	\$ (268.61)	\$ (585.00)	\$ (2,213.10)	\$ (4,235.43)	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ (175.18)	\$ (2,935.72)	\$ -	\$ -	\$ -	\$ (46.37)	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (418.66)	\$ -	\$ -	\$ (4,245.12)	\$ (142.74)	\$ -	\$ (6.84)	\$ (1,110.46)	\$ (2,225.82)	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 2,434.62	\$ -	\$ 268.61	\$ 585.00	\$ 2,213.10	\$ 4,235.43	\$ 1,162.27	\$ -	\$ -	\$ -
45 Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ 175.18	\$ 2,935.72	\$ -	\$ -	\$ -	\$ 46.37	\$ 3,314.76	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ 4,245.12	\$ 142.74	\$ -	\$ 6.84	\$ 1,110.46	\$ 2,225.82	\$ 1,361.01	\$ -	\$ -	\$ -
47 Collections Subject to Sensitive Ag.	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ 605,617.10	\$ 598,136.42	\$ 553,397.01	\$ 545,907.99	\$ 552,999.34	\$ -	\$ -	\$ -
48 Percent Impact of Sensitive Effect	\$ -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	\$ (15,887.19)	\$ (16,669.71)	\$ (16,919.45)	\$ (16,951.67)	\$ (16,956.67)	\$ (15,067.28)	\$ (15,494.56)	\$ (15,284.88)	\$ (15,463.43)	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,238,128.86	\$ 9,594,895.96	\$ 7,690,837.63	\$ 5,091,476.84	\$ 3,079,186.20	\$ 2,467,973.93	\$ -	\$ -	\$ -

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.xls\SAP Upload

Washington Demand Deferral Calculation
2008 - 9 Tracker year Closing
Washington Firm & Schedule 25.55 Interruptible Sales & Transportation Volumies

Calculator's Calendar Month Volumies	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Residential	5,509,512	6,740,653	7,153,126	6,521,342	5,710,609	4,429,573	2,707,077	1,474,061	1,248,863	(1,222,266)		
Commercial	2,167,577	2,791,354	2,996,177	2,752,579	2,473,991	1,666,550	1,546,161	692,024	716,661	(331,165)		
Industrial Firm	291,262	507,061	328,194	516,123	533,676	263,576	213,321	163,354	163,099	27,996		
Total Firm Sales	7,968,351	9,839,247	10,477,499	9,592,036	8,486,675	6,579,660	4,266,569	2,550,090	2,130,769	(1,041,397)		
Less: Sales to Firm Demand Collected												
1 - 99 Less 41CSF - 41SF A C	73,721	103,651	106,499	95,366	96,619	66,591	63,663	77,736	69,666			
41ISF - 41SF A C	9,326	19,134	20,633	21,201	20,433	18,922	19,462	19,399	20,674			
42CSF - 42SF A C	26,626	30,604	33,260	24,671	21,563	11,896	36,693	15,321	14,477			
42ISF - 42SF A C	213,742	70,296	69,242	43,511	123,966	70,733	67,454	61,849	49,372			
Sub Total	323,617	224,067	251,854	184,971	262,580	188,141	207,712	174,307	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	(1,041,397)		
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	\$ 767,054	\$ 499,810	\$ 290,091	\$ 243,376	\$	\$	\$
SFV Firm Demand Collected												
Plus 41CSF - 41SF A C	\$ 8,847.15	\$ 9,537.62	\$ 9,542.56	\$ 9,553.82	\$ 9,662.69	\$ 9,271.14	\$ 9,271.14	\$ 9,271.14	\$ 9,271.14	\$ 9,271.14	\$ 9,271.14	\$ 9,271.14
41ISF - 41SF A C	\$ 1,069.48	\$ 1,741.92	\$ 1,787.76	\$ 1,999.77	\$ 2,020.78	\$ 2,015.05	\$ 2,015.05	\$ 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	\$ 3,191.61	\$ 3,191.61
42ISF - 42SF A C	\$ 19,867.60	\$ 8,468.94	\$ 8,558.71	\$ 4,400.64	\$ 12,877.22	\$ 8,719.15	\$ 8,719.15	\$ 8,719.15	\$ 8,719.15	\$ 8,719.15	\$ 8,719.15	\$ 8,719.15
MDDV @ 1.73 D/C Collected												
Plus 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 7,661.28	\$ 8,453.90	\$ 8,667.96	\$ 8,182.71	\$ 8,007.30	\$ 7,407.49	\$ 6,655.62	\$ 6,021.47	\$ 5,702.03			
42ISI - 42SIM	\$ 8,739.00	\$ 6,610.67	\$ 7,334.17	\$ 5,329.81	\$ 14,142.02	\$ 17,142.37	\$ 14,254.60	\$ 14,826.43	\$ 5,676.02			
Plus SFV Collected Interruptible Sales												
Sub Total D/C Fixed Rates												
Prior Mo Manual Adjustments Com	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Ind	(5,006.26)	\$	\$	\$	(4,500.90)	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Ind Int	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Com	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Ind	\$	\$	\$	\$ 4,500.90	\$	\$	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Ind Int	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sub Total Manual Unbilled	(5,006.26)			4,500.90	(4,500.90)		2,917.22	(2,917.22)	9,204.19			
Sub Total Manual Unbilled & D/C	\$ (5,006.26)	\$	\$	\$ 4,500.90	\$ (4,500.90)	\$	\$ 2,917.22	\$ (2,917.22)	\$ 9,204.19	\$	\$	\$
Revenue Sensitive Rate	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718
Revenue Sensitive Adjustment	\$ 219	\$	\$	\$ (197)	\$ 197	\$	\$ (126)	\$ 126	\$ (402)	\$	\$	\$
Total D/C Collected	\$ 936,566	\$ 1,184,011	\$ 1,259,166	\$ 1,162,690	\$ 1,008,657	\$ 787,054	\$ 502,599	\$ 287,302	\$ 252,180	\$	\$	\$
Actual Demand Chg	719,280.63	709,164.29	737,858.02	702,415.67	751,255.94	725,014.74	710,692.64	737,716.03	743,963.98			
Variance	217,305.37	474,846.71	521,327.98	460,274.33	257,401.06	62,039.26	(208,093.84)	(450,414.03)	(491,780.96)			
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)					(4,304.00)	(217.00)	4,521.00		(491,780.96)			
Entry 191430												
Entry 805-02940												491,780.96
												(491,780.96)

Margin Analysis of Demand Charges by Class of Customers:	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Collected:												
Residential	676,441	830,069	860,836	803,036	703,229	545,456	333,349	161,516	153,431			
Commercial	262,357	339,076	363,668	336,331	302,367	232,037	162,812	110,376	89,816			
Industrial Firm	23,632	36,563	36,753	41,630	29,581	31,682	25,832	20,379	28,504			
Industrial Interruptible	15,702	14,466	15,303	12,922	21,181	23,477	22,977	17,149	11,771			
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 Baseload YR	Jul-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Re	430,767	\$ 245,326.45							
Hedged Encana Sale	(430,767)	\$ (195,611.35)							
Hedged Yr around Contra	3,047,920	\$ 1,761,962.50	0.57809	3,042,650	1,759,653.00	0.57833	5,270	\$ 2,309.50	0.0002
Hedged Yr around Contra	2,979,224	\$ 2,026,919.50	0.68035	2,949,247	1,876,678.00	0.63692	29,977	\$ 150,241.50	(0.0440)
Hedged Yr around Contra	7,575,814	\$ 3,585,513.64	0.47348	5,954,460	3,181,763.00	0.53435	1,621,354	\$ 403,750.64	0.0611
Yr around Contracts-Rock	1,524,115	\$ 612,250.00	0.40171	-	-	-	1,524,115	\$ 612,250.00	
Yr around Contracts-Albe	-	-	-	-	-	-	-	\$ -	
Yr around Contracts-Surr	4,528,524	\$ 1,829,468.30	0.40399	5,954,460	2,394,411.00	-	(1,425,936)	\$ (564,942.70)	(0.4040)
Hedged S.T. Contracts-R	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged S.T. Contracts-A	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged S.T. Contracts-S	-	-	-	-	-	-	-	\$ -	#VALUE!
S.T. Contracts-Rockies	-	-	-	-	-	-	-	\$ -	#VALUE!
S.T. Contracts-Alberta	-	-	-	-	-	-	-	\$ -	#VALUE!
S.T. Contracts-Sumas St	-	-	-	-	-	-	-	\$ -	#VALUE!
Swing Contracts - Rockie	344,141	\$ 138,250.00	0.40172	3,042,650	1,277,294.00	0.41960	(2,698,509)	\$ (1,139,044.00)	0.0161
Swing Contracts - Alberta	2,210,392	\$ 938,676.00	0.42466	465,154	192,960.00	0.41487	1,745,238	\$ 745,696.00	(0.0096)
Swing Contracts - Rockie	-	-	-	-	-	-	-	\$ -	
Swing Contracts - Alberta	-	-	-	-	-	-	-	\$ -	
Hedged Spot Purch-Rock	762,058	\$ 398,312.48	0.52268	-	-	-	762,058	\$ 398,312.48	#VALUE!
Hedged Spot Purch-Alber	762,058	\$ 367,601.54	0.48238	-	-	-	762,058	\$ 367,601.54	#VALUE!
Hedged Spot Purch-Sum.	-	-	-	-	-	-	-	\$ -	#VALUE!
Spot Purchases-Rockies	2,435,412	\$ 956,457.49	0.39273	-	-	-	2,435,412	\$ 956,457.49	#VALUE!
Spot Purchases-Alberta	17,771,076	\$ 7,048,255.46	0.39661	-	-	-	17,771,076	\$ 7,048,255.46	#VALUE!
Spot Purchases-Sumas S	49,150	\$ 19,925.00	0.40539	-	-	-	49,150	\$ 19,925.00	#VALUE!
Volumetric Transp Chg	-	\$ 175,525.93	-	-	68,943.00	-	-	\$ 106,582.93	
Misc. Act. U/S Sales	-	\$ 200.00	-	-	-	-	-	\$ 200.00	
Sub Total	43,989,884	\$ 19,909,032.94	0.45258	21,408,661	\$ 10,751,722.00	0.50221	22,581,223	\$ 9,107,595.84	(0.0458)
	ok	ok							
Field Production Gas	1,215,093	\$ 751,245.41	0.61826	1,240,000	\$ 879,904.00	0.70960	(24,907)	\$ (128,658.59)	0.0513
Storage Activity:									
System Withdrawals	348,655	\$ 193,744.00	0.55569	248,000	\$ 152,100.00	0.61331	100,655	\$ 41,644.00	0.0376
System Injections	(20,717,911)	\$ (8,691,484.55)	0.42917	-	-	-	(20,717,911)	\$ (8,691,484.55)	
Sub Total	(20,369,256)	\$ (8,697,740.55)	0.42700	248,000	\$ 152,100.00	0.61331	(20,617,256)	\$ (8,849,840.55)	(0.1863)
	ok	ok							
P/M Imbalance Adj	500,334	\$ 255,328.74	0.51032	-	-	-	500,334	\$ 255,328.74	0.5103
C/M Imbalance Adj	625,999	\$ 319,459.81	0.51032	-	-	-	625,999	\$ 319,459.81	0.5103
Cost of Company Use Ga	(25,748)	\$ (13,137.63)	0.51023	-	-	-	(25,748)	\$ (13,137.63)	0.5102
Misc. Cust. Imbalance Pt	(4,122)	\$ (3,246.19)	0.78753	-	-	-	(4,122)	\$ (3,246.19)	0.7875
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	RATE PER THERM	THERMS	AMOUNT	RATE PER THERM
Total Monthly Gas Cost	25,932,184	\$ 12,468,886.71	0.48083	22,623,021	\$ 11,783,726.00	0.51631	3,109,163	#VALUE!	(0.0355)
RESTATED COST AT EM				13,369,013.93					
ACTUAL COST OF GAS				12,468,886.71					
VARIANCE FROM ACTU				(920,127.25)					
<u>Sales Sendout - See WAF Ore. Portion of Sendout X % of Oregon Sales</u>									
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								
Estimated WACOG Variar				(832,623.13)					
Shareholders Share of the WACOG Deferral				10,363					
WACOG Equalization.....				(12,000)					
Estimated Shareholder (gain) or Loss.....				(22,363)					

Washington WACOG Deferral Calculation
 2006 - 9 Tracker year Closing
 System Sales Volume

R Gas Accounting JE 26 Cost of Gas Deferral OR & WA 2011 PGA Activity Journal updates SAP & CR WA PGANT Date 2010 11 July 2011 As SAP updates

	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Cycle Volume Sales													
Residential	13,347,765	29,106,264	61,017,071	71,204,797	55,975,097	59,100,322	43,435,154	32,962,566	19,948,773	11,048,537			
Commercial	9,162,394	15,679,652	31,634,966	37,116,659	29,467,043	31,462,926	23,260,435	18,576,393	12,936,125	6,610,401			
Industrial Firm	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	1,383,975			
Interruptible													
Total	24,277,714	46,656,302	94,898,162	110,737,606	87,595,322	92,761,169	68,611,645	53,343,411	34,404,121	21,042,913			
P / M Unbilled Volumes													
Residential	6,366,090	15,301,668	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,650,631	12,529,347	6,011,646	5,126,676		
Commercial	5,178,226	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	4,464,979		
Industrial Firm	1,072,391	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	968,556	964,601	822,924	679,436	694,349		
Interruptible													
Total	12,638,707	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246	12,351,923	10,286,204		
C / M Unbilled Volumes													
Residential	15,301,668	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,650,631	12,529,347	6,011,646	5,126,676			
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	4,464,979			
Industrial Firm	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	968,556	964,601	822,924	679,436	694,349			
Interruptible													
Total	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246	12,351,923	10,286,204			
Reported Cycle Billing Volumes													
Residential	13,353,877	29,112,742	61,024,077	71,212,217	55,982,109	59,925,825	43,475,529	32,969,465	19,955,352	11,054,746			
Commercial	10,430,796	17,607,055	33,875,453	39,522,636	31,804,467	32,950,636	25,240,729	20,086,700	13,913,094	9,426,479			
Industrial Firm	3,148,329	3,216,799	3,650,770	3,915,918	3,654,482	3,591,126	3,176,068	2,991,344	2,636,320	2,563,112			
Interruptible	4,803,421	5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,682,283	4,211,069	3,957,251			
Total	31,736,425	55,336,847	104,361,841	120,702,519	96,910,777	102,183,476	77,317,388	60,951,792	40,715,855	26,821,589			
Calculated Calendar Month Volumes													
Residential		50,053,671	60,392,985	63,648,195	60,530,934	51,361,432	40,094,045	24,866,181	13,437,651	10,169,976	5,126,676		
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	6,230,617	4,464,979		
Industrial Firm		3,475,897	3,528,109	3,664,873	3,720,604	3,478,962	3,152,113	2,849,667	2,492,852	2,336,025	694,349		
Interruptible		5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,682,283	4,211,069	3,957,251			
Company Use													
Total		85,876,501	104,008,663	108,796,106	103,390,942	69,813,839	72,636,236	49,136,842	30,596,532	24,755,670	(10,286,204)		
Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory Balancing Adjustment													
Amount	\$	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,056,698	\$ 14,969,963	\$ 12,468,687	\$	\$	\$
System WACOG Per Therm Sold													
		0.48711	0.49421	0.49906	0.47033	0.4637	0.45069	0.46963	0.48992	0.50367	0	0	0

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Demand Deferral - Interest Component	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Margin Analysis of Demand Charges by Class of Customers:												
51 Residential	5,672,253.17	6,632,062.48	7,194,081.78	6,877,581.36	5,813,150.32	4,541,513.93	2,621,995.05	1,523,440.96	1,136,360.84			
52 Commercial	3,151,365.99	3,917,359.24	4,016,039.97	3,876,378.49	3,334,428.32	2,734,502.60	1,905,425.62	1,219,263.30	994,974.03			
53 Industrial Firm	383,220.45	363,064.49	370,608.24	399,946.35	367,168.39	320,065.62	297,237.73	275,688.77	281,179.39			
54 Industrial Interruptible	75,094.11	82,766.06	90,679.24	83,011.15	76,937.11	73,736.46	65,711.10	59,700.79	54,333.12			
55 Total Demand charge Collected	\$ 9,281,933.72	\$ 11,195,252.27	\$ 11,671,409.24	\$ 11,236,917.38	\$ 9,553,684.14	\$ 7,669,760.81	\$ 5,190,369.49	\$ 3,078,093.83	\$ 2,466,667.36	\$	\$	\$
	-1,135	-1,191	-1,209	-1,211	-1,212	-1,077	-1,107	-1,092	-1,167	0	0	0