

**NATASHA SIORES**  
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October 31, 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

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

RECEIVED  
 PROGRAM MANAGEMENT  
 2011 NOV -3 AM 8:23  
 STATE OF WASH  
 UTIL. AND TRANSP  
 COMMISSION

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 September 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**  
**September-11**

	<b>Aug-11</b>	Change	<b>Sep-11</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	436,634.72	(1,890.02)	434,744.70
186235 AMOR WA GREAT PROGRAM	37,369.41	(16,079.63)	21,289.78
186302 MARGIN SHARING - WA	(2,383,060.17)	(109,076.46)	(2,492,136.63)
186310 WA ENERGY EFFICIENCY	50,684.56	835.91	51,520.47
186312 WA - AUDIT RESIDENTI	655,315.78	1,774.81	657,090.59
186314 WA - LOW INCOME WEAT	54,528.20	147.68	54,675.88
186315 WA - WA - LIEE AMORT	4,481.74	(1,785.75)	2,695.99
186316 WA DSM AMORTIZATION	584,988.10	(30,045.27)	554,942.83
<b>Subtotal 186xxx accounts</b>	<b>(559,057.66)</b>	<b>(156,118.73)</b>	<b>(715,176.39)</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,791,038.00)	(77,559.00)	(1,868,597.00)
191421 AMORT OF WACOG - WA	(289,500.02)	84,177.64	(205,322.38)
191430 DEMAND - ACCR WA	(365,077.60)	479,266.52	114,188.92
191431 AMORT OF DEMAND WA	1,376,636.82	48,820.71	1,425,457.53
<b>Subtotal 191xxx accounts</b>	<b>(1,068,978.80)</b>	<b>534,705.87</b>	<b>(534,272.93)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(1,628,036.46)</b>	<b>378,587.14</b>	<b>(1,249,449.32)</b>

### Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	9302011	9302011	USD	JE 29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

(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	63,420.93	-	AMORT 186233 Ind DSM		
2	186233			H	-	63,420.93	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	87.49	INTEREST 186233 Ind DSM		
4	186233			S	87.49	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	82,105.90	-	AMORT 186271 Comm Decoup		
6	186271			H	-	82,105.90	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	310.53	INTEREST 186271 Comm Decoup		
8	186271			S	310.53	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	309,824.28	-	AMORT 186277 Res Decoup		
10	186277			H	-	309,824.28	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	1,916.31	INTEREST 186277 Res Decoup		
12	186277			S	1,916.31	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,357.12	-	AMORT 186286 CUB Fund		
14	186286			H	-	1,357.12	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	7.22	INTEREST186286 CUB Fund		
16	186286			S	7.22	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	28,485.42	AMORT 186237 PUC Fee Ref		
18	186237			S	28,485.42	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	83.93	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	83.93	C/M INT 186237 PUC Fee Ref		
21	191401			S	651,620.68	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	651,620.68	AMORT 191401 OR WACOG		
23	191401			H	-	5,720.82	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	5,720.82	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	134,312.88	-	AMORT 191411 OR Demand
26	191411			H	-	134,312.88	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	3,544.54	INTEREST 191411 OR Demand
28	191411			S	3,544.54	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	31,586.74	-	AMORT 186316 WA Amort EE
30	186316			H	-	31,586.74	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	1,541.47	INTEREST 186316 WA Amort EE
32	186316			S	1,541.47	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	65,539.02	-	AMORT 186307 OR AMR
34	186307			H	-	65,539.02	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	361.27	INTEREST 186307 OR AMR
36	186307			S	361.27	-	INTEREST 186307 OR AMR
37	191421			S	84,846.81	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	84,846.81	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	669.17	-	INTEREST 191421 WA WACOG
40	191421			H	-	669.17	INTEREST 191421 WA WACOG
41	191431			S	45,031.34	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	45,031.34	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	3,789.37	INT 191431 WA Demand
44	191431			S	3,789.37	-	INT 191431 WA Demand
45	186315			S	9.71	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	9.71	INTEREST 186315 WA-LIEE
47	186315			H	-	1,795.46	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	1,795.46	-	AMORT 186315 WA-LIEE
49	186310			S	137.27	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	137.27	INT - WA ENERGY EFF 186310
51	186312			S	1,774.81	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,774.81	INT - WA EE R&C 186312
53	186232			S	9,294.77	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	9,294.77	INT - Ind DSM Def 186232
55	186235			S	79.33	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	79.33	INTEREST 186235 WA GREAT
57	186235			H	-	16,158.96	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	16,158.96	-	AMORT 186235 WA GREAT
59	186314			S	147.68	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	147.68	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	179,464.02	-	SB408 FED & STATE AMORT
62	<b>186401</b>			H	-	179,464.02	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	9,033.41	SB408 FED & STATE INT
64	<b>186401</b>			S	9,033.41	-	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	-	12,608.17	SB408 MCBIT AMORT
70	184301			S	12,608.17	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	674.11	-	SB 408 MCBIT INT
72	184301			H	-	674.11	SB 408 MCBIT INT
73	186234			S	1,178.40	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,178.40	INT 186234 WA GREAT Deferral
				Total	<u>1,748,519.34</u>	<u>1,748,519.34</u>	

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_

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

R:\Accounting\6. Journal Entries\JE29\JE 29 Amortization SEPT 2011\_NEWRATES \_120510\_jjw NCS review edits.xlsx\186316

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

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

		191421	191431	186316	186235	186315	Volumes				
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low income bill 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)	3,583.00			3,583.00	
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	2,179.70			2,179.70	
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	1,136,013.30			1,136,013.30	
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	512,005.80			512,005.80	
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	25,304.40			25,304.40	
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	588.70			588.70	
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	106,575.80			106,575.80	
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	33,467.00			33,467.00	
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	14,300.30			14,300.30	
(I 41 IS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	11,451.30			11,451.30	
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)	34,974.00	-1247.00		33,727.00	
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	1,338.00			1,338.00	
(C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	-			-	
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	-			-	
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	-			-	
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	-			-	
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	49,849.00	(1,455.00)	10,000	58,394.00	
(I42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	31,273.00		20,000	51,273.00	
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	-		2,638	2,638.00	
	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	50,311.00			50,311.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	44,285.00			44,285.00	
C42TF+	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00			40,000.00	
I42TF	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	79,109.00			79,109.00	
	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)	30,000.00			30,000.00	
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	56,927.00			56,927.00	
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	27,583.00			27,583.00	
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	14,232.00			14,232.00	
	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)	47,117.00			47,117.00	
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	27,982.00			27,982.00	
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	12,959.00			12,959.00	
	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	64,410.00	-10000.00	10,000	64,410.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	151,984.00	-20000.00	859	132,843.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	140,000.00	-20000.00		120,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	390,429.00	-38612.00		351,817.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	103,755.00			103,755.00	
	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:							283,921.00			283,921.00	
							total per above	3,527,907.30	(91,314)	43,497	3,480,090.30

total OR & WA	56,641,014.60	total* wa	3,480,090.30
total per CIS	56,641,014.60	total* or	48,533,664.30
difference	0.00	total*	52,013,754.60
			*including unbilled

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

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue and taking the opposite sign

		191421	191431	186316	186235	186315	191421	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	132.93	76.07	(108.53)	(52.85)	(5.88)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	80.87	46.28	(51.66)	(25.15)	(2.79)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	42,146.09	24,117.56	(20,323.28)	(9,883.32)	(1,101.93)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	18,995.42	10,869.88	(8,186.97)	(3,983.41)	(440.32)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	938.79	537.21	0.00	(175.11)	(19.48)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	21.84	12.50	(6.99)	(3.40)	(0.38)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	3,953.96	2,262.60	(1,331.13)	(647.98)	(71.41)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	1,241.63	710.50	(368.47)	(179.38)	(19.75)
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	530.54	303.60	(171.89)	(86.52)	(9.58)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	424.84	243.11	(121.38)	(61.15)	(6.76)
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)	1,251.27	716.02	(310.63)	(151.10)	(16.86)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	49.64	28.41	(11.03)	(5.38)	(0.59)
	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)	2,166.42	1,239.70	0.00	(216.64)	(23.94)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	1,902.23	1,088.53	0.00	(170.74)	(18.46)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	97.87	56.00	0.00	(6.73)	(0.74)
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)	0.00	0.00	0.00	0.00	0.00
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	1,113.00	277.80	(165.90)	(80.70)	(9.00)
	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	2,111.99	527.14	(281.22)	(137.19)	(15.37)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,023.33	255.42	(104.54)	(51.03)	(5.52)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	528.01	131.79	(43.12)	(20.92)	(2.28)
	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)	1,748.04	436.30	0.00	(128.16)	(14.14)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,038.13	259.11	0.00	(68.00)	(7.56)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	480.78	120.00	0.00	(24.10)	(2.72)
	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 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
<b>Sources:</b>							Intentionally blank				
							81,977.62	44,315.53	(31,586.74)	(16,158.96)	(1,795.46)

Switchers - WA

Commodity			
Commodity		45,031.34	191431
Commodity		84,846.81	191421
		(31,587)	186316
		(1,795.46)	186315
Commodity		(3,000.37)	186235
		(3,000.37)	

rate sensitive adj 0.95628 Annually

Commodity 2,869.19 191421

Demand	
Demand	
Demand	
Demand	(748.54)
	(748.54)

rate sensitive adj 0.95628 Annually

Demand 715.81 191431

KOB1 - WA ENERGY EFFICIENCY	
Internal Order	Cost Center
908-07307	11529
908-07203	11529
908-07603	11529

include in interest calc. in 186312

Company: Northwest Natural Gas Company  
 State: WA  
 Description: Washington Low Income Bill Pay Assistance (GREAT)  
 Account Number: 186234

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09								
2	Sep-09								
3	Oct-09				3.25%				
4	Nov-09 old								
5	Nov-09 new				3.25%	n/a	0.00	0.00	
6	Dec-09		21,062.40		3.25%	28.52	21,090.92	21,090.92	
7	Jan-10		77,181.60		3.25%	161.64	77,343.24	98,434.16	
8	Feb-10		65,719.20		3.25%	355.59	66,074.79	164,508.95	
9	Mar-10		79,250.40		3.25%	552.86	79,803.26	244,312.21	
10	Apr-10		74,162.40		3.25%	762.11	74,924.51	319,236.72	
11	May-10		66,376.80		3.25%	954.48	67,331.28	386,568.00	
12	Jun-10		59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
13	Jul-10		44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
14	Aug-10		12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
15	Sep-10		0.00		3.25%	1,371.96	1,371.96	507,940.04	
16	Oct-10		0.00		3.25%	1,375.67	1,375.67	509,315.71	
17	Nov-10 old		0.00		3.25%	1,379.40	1,379.40	510,695.11	
18	Nov-10 new		0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
19	Dec-10		17,340.00		3.250%	27.22	17,367.22	18,746.62	
20	Jan-11		81,793.20		3.250%	161.53	81,954.73	100,701.35	
21	Feb-11		108,960.00		3.250%	420.28	109,380.28	210,081.63	
22	Mar-11		144,069.60		3.250%	764.07	144,833.67	354,915.30	
23	Apr-11		147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
24	May-11		0.00		3.250%	1,364.77	1,364.77	505,279.24	
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	
28	Sep-11		(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	



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	
28	Sep-11	(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	

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	
28	Sep-11	0.00		3.25%	137.27	137.27	50,821.83	

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	
28	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	

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

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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13

14	Jan-10		0.00		3.25%	0.00	0.03	0.03
15	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
16	Mar-10		0.00		3.25%	68.03	68.06	25,186.41
17	Apr-10		0.00		3.25%	68.21	68.24	25,254.65
18	May-10		0.00		3.25%	68.40	68.43	25,323.08
19	Jun-10		0.00		3.25%	68.58	68.61	25,391.70
20	Jul-10		0.00		3.25%	68.77	68.80	25,460.50
21	Aug-10		0.00		3.25%	68.96	68.99	25,529.49
22	Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66
23	Oct-10		440.00		3.25%	165.12	605.15	61,351.82
24	Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98
25	Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16
26	Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00
27	Jan-11		29,811.17		3.25%	40.37	29,851.54	29,851.54
28	Feb-11		1,241.10		3.25%	82.53	1,323.63	31,175.17
29	Mar-11		413.70		3.25%	84.99	498.69	31,673.86
30	Apr-11		553.44		3.25%	86.53	639.97	32,313.83
31	May-11		138.82		3.25%	87.70	226.52	32,540.35
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)

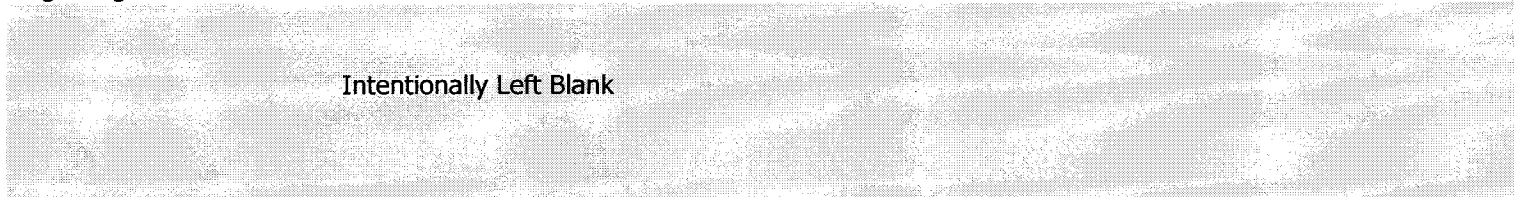
2

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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8	Jan-10							
9	Feb-10							
10	Mar-10							
11	Apr-10							
12	May-10							
13	Jun-10							
14	Jul-10							
15	Aug-10							
16	Sep-10							
17	Oct-10							
18	Nov-10 old							
18	Nov-10 new		(1,955.31)	61,351.82	3.25%	(2.65)	59,393.86	59,393.86
19	Dec-10		(9,024.81)	166.16	3.25%	149.09	(8,709.56)	50,684.30
20	Jan-11		(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88
21	Feb-11		(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41
22	Mar-11		(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95
23	Apr-11		(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07
24	May-11		(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62
25	Jun-11		(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59
26	Jul-11		(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	
28	Sep-11		(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	

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	
28	Sep-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)	
28	Sep-11		84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	



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	
28	Sep-11		45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
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(4) (2) (8) (8) (3) (16) (25)  
 5000 SA 09302011 09302011 USD JE 28-1 PGA Deferral Adj  
 (MMDDYYYY) (MMDDYYYY)  
 (Black) Do not change these cell  
 (Blue) Change these cells as nee

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02690	S	228,035.00		OR WACOG PGA Activity		
2	191400			H		228,033.00	OR WACOG PGA Activity		
3	540200	84020	805-02690	H			Ore Storage PGA Timing		
4	191400			H			OR Storage PGA Adj		
5	540100	84020	805-02880	H			OR DEM PGA Activity		
6	191410			H			OR DEM PGA Activity		
7	411000	83010	419-06205	S	619.00		OR PGA Interest		
8	191400			H		819.00	OR WACOG Interest		
9	191410			H			OR DEM Incr. Interest		
10	191450			H			OR DEM Coil. Interest		
11	540100	84020	805-02665	H			OR DEM DEF Collected		
12	191450			H			OR DEM DEF Collected		
13	540200	84020	805-02950	S	25,787.00		WA WACOG PGA Activity		
14	191420			H		25,787.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H			WA DEM PGA Activity		
16	191430			H			WA DEM PGA Activity		
17	411000	83010	419-06210	S	35.00		WA PGA Interest		
18	191420			H		35.00	WA WACOG Interest		
19	191430			H			WA DEM Interest		
20	191440			H			Encana Cost of Capital Allowance		
21	540200	84020	805-02690	H			Encana Cost of Capital Allowance		
Total					254,674.00	254,674.00			

Doc # 100671247

Prepared by R. P. [Signature]

Date 10/2/11

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

Date \_\_\_\_\_

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

Rate Accounting for the Cost of Gas Deferral On a WACOG Basis (On a WACOG Basis) (On a WACOG Basis)

Line No	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1	P / M Unbilled Volumes	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246	12,351,923	10,256,204	10,464,099	-
2	C / M Unbilled Volumes:	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	38,967,346	34,286,196	22,471,246	12,351,923	10,256,204	10,464,099	11,666,769
3	Reported Cycle Billing Volumes:	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	23,492,704	23,656,394	-
4	Calculated Calendar Month Volumes:	85,876,501	104,008,863	108,796,106	103,390,942	89,813,839	72,636,238	49,136,842	30,596,532	24,755,870	23,670,599	25,061,084	-
5	Total Cdrty Costs Incurred in ORPGA tie	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,058,698	\$ 14,989,983	\$ 12,468,887	\$ 11,744,367	\$ 12,106,123	\$ -
6	System Incurred WACOG Per Thm:	0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.46963	0.48992	0.50367	0.49616	0.49306	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	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	October-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	11,116,941	9,244,807	9,359,612	-
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	11,116,941	9,244,807	9,359,612	10,457,095
9	Reported Cycle Billing Volumes:	50,209,142	94,194,249	108,725,368	87,372,900	92,078,939	69,645,676	54,873,837	36,809,802	24,273,195	21,330,208	21,648,755	-
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	21,445,013	22,744,238	-
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	748,026	656,245	588,950	670,248	666,921	-
13	Net Calculated Calendar Month Volumes:	76,594,857	92,831,921	96,854,232	92,441,912	79,818,585	64,552,702	43,588,042	26,946,660	21,812,111	20,774,765	22,077,317	-
14	"ORPGA" Average Commodity Rate	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
15	"ORPGA" Winter Commodity Rate	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912
16	Monthly Incremental Rate	-	0.39035	-	0.40525	0	0.39259	0.40957	0.41265	0.42566	0.3976	0.39457	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ 76	\$ -	\$ 215	\$ -	\$ 376,125	\$ 306,369	\$ 270,799	\$ 250,692	\$ 266,491	\$ 263,147	\$ -
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 39,087,887	\$ 47,373,986	\$ 49,426,652	\$ 47,174,957	\$ 40,733,020	\$ 32,942,535	\$ 22,243,550	\$ 15,751,420	\$ 11,151,158	\$ 10,801,778	\$ 11,266,496	\$ -
20	ORE Commodity Cost Collected	\$ 39,570,369	\$ 47,884,497	\$ 49,991,070	\$ 47,712,827	\$ 41,249,346	\$ 33,318,660	\$ 22,550,219	\$ 14,022,219	\$ 11,381,849	\$ 10,868,269	\$ 11,529,643	\$ -
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	21,445,013	22,744,238	-
22	WACOG Incurred - Calculated Vol.	0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.46963	0.48992	0.50367	0.49616	0.49306	0
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	\$ 11,262,742	\$ 10,640,158	\$ 10,966,832	\$ -
24	Total Collection vs Calculated	\$ 1,798,625.25	\$ 1,510,450.10	\$ 1,101,731.74	\$ 3,737,681.39	\$ 2,150,550.87	\$ 3,780,512.05	\$ 841,949.60	\$ 499,004.03	\$ 99,108.84	\$ 228,110.68	\$ 942,811.43	\$ -
25	90% Dfrrl. (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	\$ 757,755.00	\$ 449,104.00	\$ 89,196.00	\$ 205,300.00	\$ 488,530.00	\$ -
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	93,255	217,240	245,687	-
28	Net to Book (191400)	\$ 6,979.00	\$ (6,979.00)	\$ -	\$ -	\$ (59,536.00)	\$ 52,095.00	\$ 970.00	\$ 7,070.00	\$ (4,069.00)	\$ (11,940.00)	\$ 243,443.00	\$ -
29	Entry 191400.....												
30	Entry 805-02890.....												

226,533  
228,633

NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 1-1400 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
Beg Balance		(1,645,354)	(3,046,601)	(4,089,850)	(7,520,268)	(9,538,382)	(13,038,860)	(13,904,657)	(14,462,453)	(14,661,679)	(14,978,578)	(15,582,350)		
Nov Accrual	(1,639,467)													
Bal Before Int	(1,639,467)												(1,639,467)	Oct 05 Tsd
Int Rate	0.08618	(5,887)											(5,887)	
Ending Balance	(1,645,354)												(1,645,354)	
Dec Accrual		(1,384,459)											(1,384,459)	Nov 05 Tsd
Bal Before Int		(3,029,813)											(3,029,813)	
Int Rate	0.08618	(16,788)											(16,788)	
Ending Balance		(3,046,601)											(3,046,601)	
Jan Accrual			(1,017,715)										(1,017,715)	Dec 05 Tsd
Bal Before Int			(4,064,316)										(4,064,316)	
Int Rate	0.08618		(25,534)										(25,534)	
Ending Balance			(4,089,850)										(4,089,850)	
Feb Accrual				(3,388,877)									(3,388,877)	Jan 05 Tsd
Bal Before Int				(7,478,727)									(7,478,727)	
Int Rate	0.08618			(41,541)									(41,541)	
Ending Balance				(7,520,268)									(7,520,268)	
Mar Accrual					(1,957,078)								(1,957,078)	Feb 05 Tsd
Bal Before Int					(9,477,346)								(9,477,346)	
Int Rate	0.08618				(61,036)								(61,036)	
Ending Balance					(9,538,382)								(9,538,382)	
Apr Accrual						(3,419,697)							(3,419,697)	Mar 05 Tsd
Bal Before Int						(12,958,079)							(12,958,079)	
Int Rate	0.08618					(60,781)							(60,781)	
Ending Balance						(13,038,860)							(13,038,860)	
May Accrual							(769,393)						(769,393)	Apr 05 Tsd
Bal Before Int							(13,808,253)						(13,808,253)	
Int Rate	0.08618						(96,404)						(96,404)	
Ending Balance							(13,904,657)						(13,904,657)	
Jun Accrual								(456,299)					(456,299)	May 05 Tsd
Bal Before Int								(14,360,956)					(14,360,956)	
Int Rate	0.08618							(101,497)					(101,497)	
Ending Balance								(14,462,453)					(14,462,453)	
Jul Accrual									(95,020)				(95,020)	Jun 05 Tsd
Bal Before Int									(14,557,473)				(14,557,473)	
Int Rate	0.08618								(104,206)				(104,206)	
Ending Balance									(14,661,679)				(14,661,679)	
Aug Accrual										(210,847)			(210,847)	Jul 05 Tsd
Bal Before Int										(14,872,526)			(14,872,526)	
Int Rate	0.08618									(106,052)			(106,052)	
Ending Balance										(14,978,578)			(14,978,578)	
Spt Accrual											(494,425)		(494,425)	Aug 05 Tsd
Bal Before Int											(15,473,003)		(15,473,003)	
Int Rate	0.08618										(109,547)		(109,547)	
Ending Balance											(15,582,350)		(15,582,350)	
Oct Accrual														Sep 05 Tsd
Bal Before Int														
Int Rate	0													
Ending Balance														
Entry JV-28A	(5,887)	(16,788)	(25,534)	(41,541)	(61,036)	(80,781)	(96,404)	(101,497)	(104,206)	(106,052)	(109,547)		(749,075)	
Previously Book	(5,862)	(16,813)	(25,534)	(41,541)	(61,250)	(80,594)	(96,400)	(101,516)	(104,216)	(106,025)	(106,501)			
Net to Record	(25)	25	-	-	214	(187)	(4)	21	10	(27)	(646)			
<b>Monthly Deferral</b>	<b>(1,639,467)</b>	<b>(1,384,459)</b>	<b>(1,017,715)</b>	<b>(3,388,877)</b>	<b>(1,957,078)</b>	<b>(3,419,697)</b>	<b>(769,393)</b>	<b>(456,299)</b>	<b>(95,020)</b>	<b>(210,847)</b>	<b>(494,425)</b>		<b>(14,633,277)</b>	
Entry 191400														/ (819)
Entry 419-06205														819

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



NORTHWEST NATURAL GAS COMPANY  
 ACCOUNT 191-420 WASHINGTON 11/10 - 10/11 WACOG

Page 1 WA

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance
beg. Balance		(193,694)	(358,346)	(481,464)	(878,903)	(1,120,684)	(1,547,760)	(1,651,414)	(1,722,466)	(1,747,528)	(1,791,036)	(1,868,597)	
Nov. Accrual	(193,432)												
Bal. Before Int.	(193,432)												(193,432)
Int. Rate	0.0325	(262)											(193,432)
Ending Balance	(193,694)												(262)
Dec. Accrual		(163,905)											
Bal. Before Int.		(357,599)											(193,694)
Int. Rate	0.0325	(747)											(357,599)
Ending Balance		(358,346)											(747)
Jan. Accrual			(121,982)										
Bal. Before Int.			(480,328)										(358,346)
Int. Rate	0.0325		(1,136)										(480,328)
Ending Balance			(481,464)										(1,136)
Feb. Accrual				(395,599)									
Bal. Before Int.				(877,063)									(481,464)
Int. Rate	0.0325			(1,840)									(877,063)
Ending Balance				(878,903)									(1,840)
Mar. Accrual					(239,077)								
Bal. Before Int.					(1,117,980)								(878,903)
Int. Rate	0.0325				(2,704)								(1,117,980)
Ending Balance					(1,120,684)								(2,704)
Apr. Accrual						(423,467)							
Bal. Before Int.						(1,544,151)							(1,120,684)
Int. Rate	0.0325					(3,609)							(1,544,151)
Ending Balance						(1,547,760)							(3,609)
May. Accrual							(99,328)						
Bal. Before Int.							(1,647,088)						(1,547,760)
Int. Rate	0.0325						(4,326)						(1,647,088)
Ending Balance							(1,651,414)						(4,326)
Jun. Accrual								(66,489)					
Bal. Before Int.								(1,717,903)					(1,651,414)
Int. Rate	0.0325							(4,563)					(1,717,903)
Ending Balance								(1,722,466)					(4,563)
Jul. Accrual									(20,369)				
Bal. Before Int.									(1,742,835)				(1,722,466)
Int. Rate	0.0325								(4,693)				(1,742,835)
Ending Balance									(1,747,528)				(4,693)
Aug. Accrual										(38,725)			
Bal. Before Int.										(1,786,253)			(1,747,528)
Int. Rate	0.0325									(4,785)			(1,786,253)
Ending Balance										(1,791,036)			(4,785)
Spt. Accrual											(72,610)		
Bal. Before Int.											(1,863,648)		(1,791,036)
Int. Rate	0.0325										(4,949)		(1,863,648)
Ending Balance											(1,868,597)		(4,949)
Oct. Accrual													
Bal. Before Int.													(1,868,597)
Int. Rate	0												(1,868,597)
Ending Balance													
Entry JV-28A	(262)	(747)	(1,136)	(1,840)	(2,704)	(3,609)	(4,326)	(4,563)	(4,693)	(4,785)	(4,949)		1,868,597
Previously Book	(261)	(748)	(1,136)	(1,840)	(2,713)	(3,601)	(4,325)	(4,563)	(4,693)	(4,785)	(4,949)		(1,868,597)
Net to Record	(1)	1			9	(8)	(1)				(35)		
Monthly Deferral	(193,432)	(163,905)	(121,982)	(395,599)	(239,077)	(423,467)	(99,328)	(66,489)	(20,369)	(38,725)	(72,610)		
Entry 191420													(1,634,983)
Entry 419-06210													(35)

**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	09302011 (MMDDYYYY)	09302011 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	245,087.00		OR WACOG PGA Activity		
2	191400			H		245,087.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	5,850.00		Ore Storage PGA Timing		
4	191400			H		5,850.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		227,035.00	OR DEM PGA Activity		
6	191410			S	227,035.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	120,307.00		OR PGA Interest		
8	191400			H		108,501.00	OR WACOG Interest		
9	191410			S	13,667.00		OR DEM incr. Interest		
10	191450			H		25,473.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	70,846.96		OR DEM DEF Collected		
12	191450			H		70,846.96	OR DEM DEF Collected		
13	540200	84020	805-02950	S	46,823.00		WA WACOG PGA Activity		
14	191420			H		46,823.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		479,605.52	WA DEM PGA Activity		
16	191430			S	479,605.52		WA DEM PGA Activity		
17	411000	83010	419-06210	S	5,253.00		WA PGA Interest		
18	191420			H		4,914.00	WA WACOG Interest		
19	191430			H		339.00	WA DEM Interest		
20	191440			H		9,130.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	9,130.00		Encana Cost of Capital Allowance		
Total					1,223,604.48	1,223,604.48			

Doc # 100671173  
 Prepared by [Signature]  
 Date 10/6/11

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

Oregon WACOG Deferral Calculation  
2010 - 11 Tracker year

System Calendar Sales Volume

R / Gas Accounting/E 26 Cost of Gas Deferral On WACOG 11 PDA Accounting On WACOG PDA Columns, Deferrals ORPDA Table

Line No	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	
1	P / M Unbilled Volumes:	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	58,967,346	34,266,196	22,471,246	12,351,923	10,266,204	10,464,099	-	
2	C / M Unbilled Volumes:	26,576,555	57,116,209	56,763,231	44,856,818	51,336,983	58,967,346	34,266,196	22,471,246	12,351,923	10,266,204	10,464,099	-	
3	Reported Cycle Billing Volumes:	55,336,647	104,361,841	120,702,519	96,910,777	102,183,476	77,317,388	60,951,792	40,715,655	26,821,569	23,492,704	23,656,394	-	
4	Calculated Calendar Month Volumes:	85,876,501	104,008,863	108,796,106	103,390,942	89,813,839	72,636,238	49,136,842	30,596,532	24,755,870	23,670,599	25,061,064	-	
5	Total Cldy Costs Incurred In ORPGA file	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,058,698	\$ 14,969,963	\$ 12,468,867	\$ 11,744,367	\$ 12,363,170	\$ -	
6	System Incurred WACOG Per Trm:	0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.48963	0.48992	0.50367	0.49616	0.4942	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	October-11
7	P / M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,760	34,996,519	30,861,606	20,323,636	11,116,941	9,244,607	9,359,612	-	
8	C / M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,760	34,996,519	30,861,606	20,323,636	11,116,941	9,244,607	9,359,612	-	
9	Reported Cycle Billing Volumes:	50,209,142	94,194,249	108,725,368	87,372,900	92,078,999	69,645,676	54,873,837	36,839,832	24,273,195	21,330,208	21,646,755	-	
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	21,445,013	22,744,236	-	
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	748,026	656,245	568,950	670,248	668,921	-	
13	Net Calculated Calendar Month Volumes:	76,594,857	92,831,921	96,854,232	92,441,912	79,818,585	64,552,702	43,588,042	26,946,660	21,812,111	20,774,765	22,077,317	-	
14	"ORPGA" Average Commodity Rate	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	
15	"ORPGA" Winter Commodity Rate	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	
16	Monthly Incremental Rate	-	0.39035	-	0.40525	0	0.39259	0.40957	0.41265	0.42566	0.3976	0.39457	0.50912	
17	"Collections" Incre. Commodity Rate	\$ -	\$ 76	\$ -	\$ 215	\$ -	\$ 376,125	\$ 306,369	\$ 270,799	\$ 250,692	\$ 266,491	\$ 263,147	\$ -	
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
19	"Collections" Average Commodity Rate	\$ 39,087,887	\$ 47,373,986	\$ 49,426,652	\$ 47,174,957	\$ 40,733,020	\$ 32,942,535	\$ 22,243,850	\$ 13,751,420	\$ 11,131,156	\$ 10,601,778	\$ 11,268,498	\$ -	
20	ORE Commodity Cost Collected	\$ 39,570,369	\$ 47,884,497	\$ 49,991,070	\$ 47,712,827	\$ 41,249,346	\$ 33,318,660	\$ 22,550,219	\$ 14,022,219	\$ 11,381,849	\$ 10,868,269	\$ 11,529,643	\$ -	
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	21,445,013	22,744,236	-	
22	WACOG Incurred: Calculated Vol.	0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.48963	0.48992	0.50367	0.49616	0.4942	0	
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	\$ 10,640,158	\$ 11,240,202	\$ -	
24	Total Collection vs Calculated	\$ 1,798,625.25	\$ 1,510,450.10	\$ 1,101,731.74	\$ 3,737,681.39	\$ 2,150,550.87	\$ 3,780,512.05	\$ 841,949.60	\$ 499,004.03	\$ 69,106.94	\$ 228,110.65	\$ 268,441.43	\$ -	
25	90% Dtrl. (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	\$ 757,755.00	\$ 449,104.00	\$ 89,196.00	\$ 205,300.00	\$ 260,497.00	\$ -	
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	93,285	217,240	-	-	
28	Net to Book (191400)	\$ 6,979.00	\$ (6,979.00)	\$ -	\$ -	\$ (59,536.00)	\$ 52,095.00	\$ 970.00	\$ 7,070.00	\$ (4,069.00)	\$ (11,940.00)	\$ 260,497.00	\$ -	
29	Entry 191400.....													
30	Entry 805-02890.....													

(245,067)  
245,067







NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191 400 OREGON 11/10 - 10/11 WACCG

	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		(1,645,354)	(3,046,601)	(4,089,850)	(7,520,268)	(9,538,582)	(13,038,860)	(13,904,657)	(14,462,453)	(14,661,679)	(14,978,578)	(15,353,498)		See *
Nov. Accrual	(1,639,467)													
Bal. Before Int	(1,639,467)												(1,639,467)	Oct 05 Tot
Int. Rate	0.08618	(5,887)											(5,887)	
Ending Balance	(1,645,354)												(1,645,354)	
Dec. Accrual		(1,384,459)												
Bal. Before Int		(3,029,813)											(3,029,813)	Nov. 05 Tot
Int. Rate	0.08618	(16,788)											(16,788)	
Ending Balance		(3,046,601)											(3,046,601)	
Jan. Accrual			(1,017,715)											
Bal. Before Int			(4,064,316)										(4,064,316)	Dec 05 Tot
Int. Rate	0.08618		(25,534)										(25,534)	
Ending Balance			(4,089,850)										(4,089,850)	
Feb. Accrual				(3,388,877)										
Bal. Before Int				(7,478,727)									(7,478,727)	Jan 05 Tot
Int. Rate	0.08618			(41,541)									(41,541)	
Ending Balance				(7,520,268)									(7,520,268)	
Mar. Accrual					(1,957,078)									
Bal. Before Int					(9,477,346)								(9,477,346)	Feb 05 Tot
Int. Rate	0.08618				(61,036)								(61,036)	
Ending Balance					(9,538,382)								(9,538,382)	
Apr. Accrual						(3,419,697)								
Bal. Before Int						(12,958,079)							(12,958,079)	Mar 05 Tot
Int. Rate	0.08618					(80,781)							(80,781)	
Ending Balance						(13,038,860)							(13,038,860)	
May. Accrual							(769,393)							
Bal. Before Int							(13,808,253)						(13,808,253)	Apr 05 Tot
Int. Rate	0.08618						(96,404)						(96,404)	
Ending Balance							(13,904,657)						(13,904,657)	
Jun. Accrual								(456,299)						
Bal. Before Int								(14,360,956)					(14,360,956)	May 05 Tot
Int. Rate	0.08618							(101,497)					(101,497)	
Ending Balance								(14,462,453)					(14,462,453)	
Jul. Accrual									(95,020)					
Bal. Before Int									(14,557,473)				(14,557,473)	Jun 05 Tot
Int. Rate	0.08618								(104,206)				(104,206)	
Ending Balance									(14,661,679)				(14,661,679)	
Aug. Accrual										(210,847)				
Bal. Before Int										(14,872,526)			(14,872,526)	Jul 05 Tot
Int. Rate	0.08618									(106,052)			(106,052)	
Ending Balance										(14,978,578)			(14,978,578)	
Spt. Accrual											(266,392)			
Bal. Before Int											(15,244,970)		(15,244,970)	Aug 05 Tot
Int. Rate	0.08618										(108,528)		(108,528)	
Ending Balance											(15,353,498)		(15,353,498)	
Oct. Accrual														
Bal. Before Int														Sep 05 Tot
Int. Rate	0											(15,353,498)	(15,353,498)	
Ending Balance												(15,353,498)	(15,353,498)	
Entry JV-28A	(5,887)	(16,788)	(25,534)	(41,541)	(61,036)	(80,781)	(96,404)	(101,497)	(104,206)	(106,052)	(108,528)		(748,254)	
Previously Book	(5,882)	(16,813)	(25,534)	(41,541)	(61,250)	(80,594)	(96,400)	(101,518)	(104,216)	(106,025)				
Net to Record	(25)	25	-	-	214	(187)	(4)	21	10	(27)	(108,528)			
Monthly Deferral	(1,639,467)	(1,384,459)	(1,017,715)	(3,388,877)	(1,957,078)	(3,419,697)	(769,393)	(456,299)	(95,020)	(210,847)	(266,392)		(14,605,244)	
Entry 191400													(108,501)	
Entry 419-06205													108,501	

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

October 6, 2011

NORTHWEST NATURAL GAS COMPANY

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ACCOUNT 191 410 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	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	1,789,577	2,030,279		
Nov: Accrual	512,707													
Bal Before Int	512,707												512,707 17	Oct 05 Tab 5
Int Rate	0.08618	1,841											512,707 17	
Ending Balance	514,548												1,841 00	
Dec: Accrual		(316,979)											514,548 17	
Bal Before Int		197,569											(316,978 91)	Nov 05 Tab 4
Int Rate	0.08618	2,557											197,569 26	
Ending Balance		200,126											2,557 00	
Jan: Accrual			96,057										200,126 26	
Bal Before Int			296,183										96,057 00	Dec 05 Tab 6
Int Rate	0.08618		1,782										296,183 26	
Ending Balance			297,965										1,782 00	
Feb: Accrual				241,984									297,965 26	
Bal Before Int				539,949									241,984 00	Jan 05 Tab 0
Int Rate	0.08618			3,009									539,949 26	
Ending Balance				542,958									3,009 00	
Mar: Accrual					219,512								542,958 26	
Bal Before Int					762,470								219,512 00	Feb 05 Tab 7
Int Rate	0.08618				4,688								762,470 26	
Ending Balance					767,158								4,688 00	
Apr: Accrual						247,356							767,158 26	
Bal Before Int						1,014,514							247,356 00	Mar 05 Tab 8
Int Rate	0.08618					6,398							1,014,514 26	
Ending Balance						1,020,912							6,398 00	
May: Accrual							(39,651)						1,020,912 26	
Bal Before Int							981,261						(39,651 00)	Apr 05 Tab 9
Int Rate	0.08618						7,169						981,261 26	
Ending Balance							988,450						7,169 00	
Jun: Accrual								364,391					988,450 26	
Bal Before Int								1,352,841					364,391 00	May 05 Tab 10
Int Rate	0.08618							8,407					1,352,841 26	
Ending Balance								1,361,248					8,407 00	
Jul: Accrual									266,897				1,361,248 26	
Bal Before Int									1,628,145				266,897 00	Jun 05 Tab 11
Int Rate	0.08618								10,734				1,628,145 26	
Ending Balance									1,638,879				10,734 00	
Aug: Accrual										138,431			1,638,879 26	
Bal Before Int										1,777,310			138,431 00	Jul 05 Tab 12
Int Rate	0.08618									12,267			1,777,310 26	
Ending Balance										1,789,577			12,267 00	
Spt: Accrual											227,035		1,789,577 26	
Bal Before Int											2,016,612		227,035 00	Aug 05 Tab 13
Int Rate	0.08618										13,667		2,016,612 26	
Ending Balance											2,030,279		13,667 00	
Oct: Accrual												2,030,279	2,030,279 26	Sep 05 Tab 14
Bal Before Int														
Int Rate	0													
Ending Balance														
Entry JV-28A	1,841	2,557	1,782	3,009	4,688	6,398	7,169	8,407	10,734	12,267	13,667		2,030,279	2,030,279 26
Previously Book	1,679	2,719	1,782	3,009	4,688	6,398	7,169	8,407	10,734	12,267	13,667			72,539 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	138,431	227,035			
Entry 191410														1,957,740 26
Entry 419-06205														13,667 00
														(13,667 00)

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

October 6 2011		NORTHWEST NATURAL GAS COMPANY											ACCOUNT 191 450 OREGON 11-10 - 10-11 OR Demand Accrual Vol		
Page 2 OR		Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference
beg	Balance		(777,041)	810,218	1,619,261	613,250	(184,140)	(1,558,347)	(2,537,903)	(2,932,763)	(3,256,190)	(3,511,466)	(3,607,766)		
	Nov Accrual		(774,261)											(774,261.13)	Oct 05 Tab 3
	Bal. Before Int.		(774,261)											(774,261.13)	
	Int. Rate	0.08618	(2,780)											(2,780.00)	
	Ending Balance		(777,041)											(777,041.13)	
	Dec Accrual			1,587,140										1,587,140.40	Nov 05 Tab 4
	Bal. Before Int.			810,099										810,099.27	
	Int. Rate	0.08618		119										119.00	
	Ending Balance			810,218										810,218.27	
	Jan. Accrual				600,350									600,349.59	Dec 05 Tab 5
	Bal. Before Int.				1,610,568									1,610,567.86	
	Int. Rate	0.08618			8,693									8,693.00	
	Ending Balance				1,619,261									1,619,260.86	
	Feb Accrual					(1,013,999)								(1,013,998.86)	Jan 05 Tab 6
	Bal. Before Int.				605,262									605,262.00	
	Int. Rate	0.08618			7,988									7,988.00	
	Ending Balance				613,250									613,250.00	
	Mar Accrual						(798,925)							(798,924.98)	Feb 05 Tab 7
	Bal. Before Int.						(185,675)							(185,674.98)	
	Int. Rate	0.08618					1,535							1,535.00	
	Ending Balance						(184,140)							(184,139.98)	
	Apr Accrual							(1,367,972)						(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									(375,265)				(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											(231,061)		(231,061.06)	Jul 05 Tab 12
	Bal. Before Int.											(3,487,251)		(3,487,250.64)	
	Int. Rate	0.08618										(24,215)		(24,215.00)	
	Ending Balance											(3,511,466)		(3,511,465.64)	
	Spt Accrual												(70,847)	(70,846.96)	Aug 05 Tab 13
	Bal. Before Int.											(3,582,313)		(3,582,312.60)	
	Int. Rate	0.08618										(25,473)		(25,473.00)	
	Ending Balance											(3,607,786)		(3,607,785.60)	
	Oct Accrual													-	Sep 05 Tab 14
	Bal. Before Int.												(3,607,786)	(3,607,785.60)	
	Int. Rate	0													
	Ending Balance												(3,607,786)	(3,607,785.60)	
	Entry JV-28A		(2,780)	119	8,693	7,988	1,535	(6,235)	(14,656)	(19,574)	(22,144)	(24,215)	(25,473)		
	Previously Book		(2,780)	119	8,693	7,988	1,534	(6,241)	(14,673)	(19,550)	(22,144)	(24,215)			(96,742.00)
	Net to Record						1	6	17	(24)		(25,473)			
	Monthly Deferral		(774,261)	1,587,140	800,350	(1,013,999)	(798,925)	(1,367,972)	(964,901)	(375,285)	(301,283)	(231,061)	(70,847)		
	Entry 191450													(3,511,643.60)	
	Entry 419-06205													(25,473.00)	
														25,473.00	

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

**NW Natural**

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

Demand Deferral - Volume Component	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1 Embedded Seasonalized Tab 20	8,508,606.00	12,783,564.00	12,472,968.00	10,224,130.00	8,795,971.00	6,522,666.00	4,126,576.00	2,763,901.00	2,166,691.00	2,157,069.00	2,417,592.00	5,432,235.00
2 Collected line 44	9,283,069.13	11,196,443.60	11,672,618.41	11,238,128.86	9,594,895.98	7,690,837.63	5,091,476.84	3,079,186.20	2,467,973.93	2,368,130.06	2,468,736.96	
3 Deferral	774,261.13	(1,587,140.40)	(600,349.59)	1,013,998.86	799,249.70	1,369,664.35	964,900.84	375,285.20	501,262.93	231,061.06	70,846.96	
4 Previously Booked	774,261.13	(1,587,140.40)	(600,349.59)	1,013,998.86	799,249.70	1,369,664.35	964,900.84	375,285.20	501,262.93	231,061.06	70,846.96	
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ (324.72)	\$ (1,692.72)	\$ 2,017.44	\$ -	\$ -	\$ -	\$ 70,846.96	\$ -

6 Entry 191450 (70,846.96)  
 7 Entry 805-02885 70,846.96

Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
15 Residential	44,544,159	53,652,132	56,495,067	54,009,592	45,650,623	35,664,473	22,161,105	11,963,570	8,923,990	7,711,915	8,601,889	(4,956,954)
16 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	7,570,354	7,817,704	(4,509,176)
17 Industrial Firm	3,184,636	3,221,048	3,336,679	3,402,481	3,175,086	2,888,535	2,636,315	2,329,448	2,229,925	2,470,645	2,597,703	(968,968)
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	17,752,913	19,017,296	(10,457,095)
19 1-99 Less: 31CSF - 31SF A C	1,862,844	2,631,031	2,833,444	2,401,954	2,515,441	2,170,105	2,064,794	1,858,786	1,538,815	1,402,894	1,376,163	
20 31ISF - 31SF A C	1,107,608	1,350,421	1,395,040	1,288,750	1,300,384	1,190,705	1,197,654	1,106,920	1,071,892	1,060,291	1,090,212	
21 32CSF - 32SF A C	404,818	429,577	428,867	402,310	420,863	388,568	372,048	304,657	337,186	273,824	342,849	
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636	646,890	593,691	594,291	571,145	560,086	523,006	627,435	
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	3,260,015	3,436,659	
24 Total Calendar Sales less Fixed:	68,568,687	83,381,069	87,052,380	83,631,554	70,725,896	56,288,429	35,759,183	20,013,846	15,159,871	14,492,898	15,580,637	(10,457,095)
25 "OPGA" OR A No. 09-12A Exh 1 Line	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734
26 SFV Collected (line 24X25) All Cycles	\$ 8,731,536.55	\$ 10,617,745.26	\$ 11,085,250.04	\$ 10,649,642.09	\$ 9,006,235.56	\$ 7,167,768.49	\$ 4,553,574.40	\$ 2,548,563.09	\$ 1,930,458.02	\$ 1,645,525.64	\$ 1,964,036.29	\$ -
27 Plus: 31CSF - 31SF A C	\$ 249,814.37	\$ 259,948.61	\$ 263,887.65	\$ 265,174.65	\$ 267,293.26	\$ 247,909.35	\$ 249,782.92	\$ 248,426.24	\$ 247,915.79	\$ 248,660.95	\$ 246,478.63	
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	\$ 140,384.40	\$ 134,146.35	\$ 134,146.35	
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55	\$ 42,223.35	\$ 42,277.95	\$ 38,307.75	\$ 38,307.75	\$ 38,307.75	\$ 35,595.30	\$ 41,020.20	\$ 33,772.05	\$ 42,874.65	
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	\$ 65,988.00	\$ 57,731.70	\$ 68,950.05	
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)	\$ (121,925.02)	\$ (122,690.10)	\$ -
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)	\$ (67,038.08)	\$ (63,919.05)	\$ -
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	\$ 122,690.10	\$ 120,914.04	
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	\$ 67,038.08	\$ 63,919.05	\$ 63,919.05	
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	\$ 472,157.11	\$ 490,673.82	\$ -
36 Plus: 31CSI - 31SIV	\$ 1,386.90	\$ 1,590.79	\$ 1,725.13	\$ 11,628.22	\$ 2,341.41	\$ 1,915.71	\$ 1,536.65	\$ 884.12	\$ 599.58	\$ 434.68	\$ 360.57	
37 31ISI - 31SIV	\$ 422.30	\$ 341.95	\$ 298.49	\$ 634.22	\$ 468.65	\$ 339.28	\$ 296.53	\$ 380.91	\$ 182.71	\$ 116.92	\$ 74.49	
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98	\$ 39,436.18	\$ 35,934.26	\$ 35,229.42	\$ 32,075.91	\$ 25,625.10	\$ 18,898.77	\$ 17,431.81	\$ 16,237.08	\$ 17,206.62	
39 32ISI - 32SIM	\$ 42,603.06	\$ 46,009.11	\$ 47,778.83	\$ 41,484.19	\$ 43,481.72	\$ 41,681.29	\$ 39,181.50	\$ 40,268.05	\$ 38,644.24	\$ 35,090.87	\$ 45,240.73	
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	\$ 56,858.34	\$ 51,879.75	\$ 63,682.41	\$ -
41 Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ (2,434.62)	\$ -	\$ (266.61)	\$ (585.00)	\$ (2,213.10)	\$ (4,235.43)	\$ (1,162.27)	\$ (3,955.16)	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ (175.18)	\$ (2,935.72)	\$ -	\$ -	\$ -	\$ (46.37)	\$ (3,314.76)	\$ (23,072.23)	\$ -
43 Prior Mo Manual Adjustments Inq Int	\$ (418.86)	\$ -	\$ -	\$ (4,245.12)	\$ (142.74)	\$ -	\$ (6.64)	\$ (1,110.46)	\$ (2,225.82)	\$ (1,361.01)	\$ (7,024.20)	\$ -
44 Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 2,434.62	\$ -	\$ 266.61	\$ 585.00	\$ 2,213.10	\$ 4,235.43	\$ 1,162.27	\$ 9,959.18	\$ 1,623.37	
45 Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ 175.18	\$ 2,935.72	\$ -	\$ -	\$ -	\$ 46.37	\$ 3,314.76	\$ 23,072.23	\$ 1,520.82	
46 Unbilled Manual Adjustments Inq Int	\$ -	\$ -	\$ 4,245.12	\$ 142.74	\$ -	\$ 6.64	\$ 1,110.46	\$ 2,225.82	\$ 1,361.01	\$ 7,024.20	\$ 1,194.03	
47 Collections Subject to Sensitive Adj	\$ 567,419.77	\$ 595,368.05	\$ 604,287.83	\$ 605,438.45	\$ 605,617.10	\$ 538,136.42	\$ 553,397.01	\$ 545,907.99	\$ 552,999.34	\$ 558,234.43	\$ 519,238.84	\$ -
48 Percent impact of Sensitive Effect	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%
49 Revenue Sensitive Adjustment	\$ (15,887.19)	\$ (16,669.71)	\$ (16,919.45)	\$ (16,951.67)	\$ (16,956.67)	\$ (15,067.28)	\$ (15,494.56)	\$ (15,284.88)	\$ (15,483.43)	\$ (15,630.01)	\$ (14,538.17)	\$ -
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,238,128.86	\$ 9,594,895.98	\$ 7,690,837.63	\$ 5,091,476.84	\$ 3,079,186.20	\$ 2,467,973.93	\$ 2,368,130.06	\$ 2,468,736.96	\$ -



Washington Demand Deferral Calculation  
2008 - 9 Tracker year Closing  
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
<b>Calculated Calendar Month Volumes</b>												
Residential	5,509,512	6,740,853	7,153,126	6,521,342	5,710,809	4,429,573	2,707,077	1,474,061	1,245,966	1,122,572	1,220,461	732,643
Commercial	2,167,577	2,791,334	2,996,177	2,752,573	2,473,991	1,886,530	1,346,161	892,624	716,661	701,234	715,283	(447,351)
Industrial Firm	291,262	307,061	328,194	318,123	303,876	263,578	213,351	163,584	188,099	179,007	164,302	(31,653)
<b>Total Firm Sales</b>	<b>7,968,351</b>	<b>9,839,247</b>	<b>10,477,499</b>	<b>9,592,038</b>	<b>8,488,675</b>	<b>6,579,680</b>	<b>4,266,589</b>	<b>2,530,090</b>	<b>2,130,769</b>	<b>2,002,613</b>	<b>2,100,046</b>	<b>(1,211,694)</b>
<b>Less: Sales to Firm Demand Collected</b>												
1-99 Less: 41CSF - 41SF A C	73,721	103,651	108,499	95,388	96,619	86,591	83,863	77,736	69,608	64,644	67,590	-
41ISF - 41SF A C	9,328	19,134	20,833	21,201	20,433	18,922	19,482	19,599	20,874	19,663	19,136	-
42CSF - 42SF A C	26,826	30,804	33,280	24,871	21,563	11,896	36,893	15,321	14,477	14,351	15,913	-
42ISF - 42SF A C	213,742	70,298	89,242	43,511	123,966	70,733	67,454	61,849	49,372	52,710	52,795	-
Sub Total	323,617	224,087	251,854	184,971	262,580	188,141	207,712	174,307	154,331	151,388	155,435	-
<b>Total Firm Sales Subject to D/C Rate</b>	<b>7,644,734</b>	<b>9,615,160</b>	<b>10,225,645</b>	<b>9,407,067</b>	<b>8,226,095</b>	<b>6,391,539</b>	<b>4,058,877</b>	<b>2,355,783</b>	<b>1,976,437</b>	<b>1,851,225</b>	<b>1,944,612</b>	<b>(1,211,694)</b>
<b>Demand Collected Rate Per Firm Load</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>	<b>0.12314</b>
<b>Total D/C Subject to D/C Rate</b>	<b>\$ 941,373</b>	<b>\$ 1,184,011</b>	<b>\$ 1,259,186</b>	<b>\$ 1,158,386</b>	<b>\$ 1,012,961</b>	<b>\$ 787,054</b>	<b>\$ 499,810</b>	<b>\$ 290,091</b>	<b>\$ 243,378</b>	<b>\$ 227,960</b>	<b>\$ 239,459</b>	<b>\$ -</b>
<b>SFV Firm Demand Collected</b>												
Plus: 41CSF - 41SF A C	\$ 8,847.15	\$ 9,337.82	\$ 9,542.36	\$ 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	\$ 8,451.75	\$ -
<b>MDDV @ 173 D/C Collected</b>												
Plus: 41CSI - 41SIV												
41ISi - 41SIV												
42CSI - 42SIM	\$ 7,681.28	\$ 8,453.90	\$ 8,667.96	\$ 8,182.71	\$ 8,007.30	\$ 7,407.49	\$ 6,855.62	\$ 6,021.47	\$ 5,702.03	\$ 5,660.34	\$ 5,790.82	\$ -
42ISi - 42SIM	\$ 8,739.00	\$ 6,610.67	\$ 7,334.17	\$ 5,329.81	\$ 14,142.02	\$ 17,142.37	\$ 14,254.80	\$ 14,828.43	\$ 3,876.02	\$ 4,848.30	\$ 3,960.85	\$ -
<b>Plus: SFV Collected Interruptible Sales</b>												
<b>Sub Total D/C fixed rates</b>												
Prior Mo Manual Adjustments Com		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (303.41)	\$ -
Prior Mo Manual Adjustments Ind	(5,006.26)	\$ -	\$ -	\$ -	\$ (4,500.90)	\$ -	\$ -	\$ -	\$ -	\$ (6,472.60)	\$ (319.96)	\$ -
Prior Mo Manual Adjustments Ind Int		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,917.22)	\$ -	\$ (2,731.39)	\$ -	\$ -
Unbilled Manual Adjustments Com		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 303.41	\$ -	\$ -
Unbilled Manual Adjustments Ind		\$ -	\$ -	\$ 4,500.90	\$ -	\$ -	\$ -	\$ -	\$ 6,472.60	\$ 319.96	\$ 4,539.34	\$ -
Unbilled Manual Adjustments Ind Int		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,917.22	\$ -	\$ 2,731.39	\$ -	\$ -	\$ -
<b>Sub Total Manual Unbilled</b>	<b>(5,006.26)</b>	<b>-</b>	<b>-</b>	<b>4,500.90</b>	<b>(4,500.90)</b>	<b>-</b>	<b>2,917.22</b>	<b>(2,917.22)</b>	<b>9,204.19</b>	<b>(8,580.82)</b>	<b>3,915.97</b>	<b>-</b>
<b>Sub Total Manual Unbilled &amp; D/C</b>	<b>\$ (5,006.26)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,500.90</b>	<b>\$ (4,500.90)</b>	<b>\$ -</b>	<b>\$ 2,917.22</b>	<b>\$ (2,917.22)</b>	<b>\$ 9,204.19</b>	<b>\$ (8,580.82)</b>	<b>\$ 3,915.97</b>	<b>\$ -</b>
Revenue Sensitive Rate	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718	0.043718
Revenue Sensitive Adjustment	\$ 219	\$ -	\$ -	\$ (197)	\$ 197	\$ -	\$ (128)	\$ 128	\$ (402)	\$ 375	\$ (171)	\$ -
<b>Total D/C Collected</b>	<b>\$ 936,586</b>	<b>\$ 1,184,011</b>	<b>\$ 1,259,186</b>	<b>\$ 1,162,690</b>	<b>\$ 1,008,657</b>	<b>\$ 787,054</b>	<b>\$ 502,599</b>	<b>\$ 287,302</b>	<b>\$ 252,180</b>	<b>\$ 219,754</b>	<b>\$ 243,204</b>	<b>\$ -</b>
Actual Demand Chg	719,280.63	709,164.29	737,858.02	702,415.67	751,255.94	725,014.74	710,692.84	737,716.03	743,960.98	736,019.26	722,809.52	-
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)	(491,780.98)	(510,265.26)	(479,605.52)	-
Previously Booked	217,305.37	474,846.71	521,327.98	460,274.33	261,705.06	62,256.26	(212,614.84)	(450,414.03)	(491,780.98)	(510,265.26)	-	-
<b>Net to Book (191430)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,304.00)</b>	<b>(217.00)</b>	<b>4,521.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(479,605.52)</b>	<b>-</b>
Entry 191430												479,605.52
Entry 805-02940												(479,605.52)
<b>Margin Analysis of Demand Charges by Class of Customers:</b>												
<b>Collected:</b>												
Residential	678,441	830,069	880,836	803,038	703,229	545,458	333,349	161,518	153,431	138,209	150,268	-
Commercial	262,357	339,076	363,668	336,331	302,387	232,097	162,812	110,376	69,816	66,631	69,425	-
Industrial Firm	23,632	36,563	36,753	41,630	29,581	31,682	25,632	20,379	28,504	17,510	25,419	-
Industrial Interruptible	15,702	14,406	15,303	12,922	21,181	23,477	22,977	17,149	11,771	7,456	9,325	-
<b>Total Demand charge Collected</b>	<b>980,132</b>	<b>1,220,114</b>	<b>1,296,560</b>	<b>1,193,921</b>	<b>1,056,378</b>	<b>832,714</b>	<b>544,970</b>	<b>329,422</b>	<b>283,522</b>	<b>252,006</b>	<b>274,457</b>	<b>-</b>







Encana cost of capital deferral

Taken from PGA-P tabs and altered only the debt rate

Rate used: 7.066%						Rate used: 6.250%					Rate used: -0.816%					
PGA Gain (Loss)						PGA Gain (Loss)					PGA Gain (Loss)					
Production Month	Total Variance from PGA Revenue	YTD		YTD		Total Variance from PGA Revenue	YTD		YTD		Total Variance from PGA Revenue	YTD Variance from PGA Revenue	YTD			
	Customer allocation	Customer allocation	Shareholder allocation	Shareholder allocation	Customer allocation		Customer allocation	Shareholder allocation	Shareholder allocation	Customer allocation			Customer allocation	Shareholder allocation	Shareholder allocation	
Jun-11	\$ (33,479)	\$ (30,131)	(30,131)	\$ (3,348)	(3,348)	\$ (31,691)	\$ (28,522)	(28,522)	\$ (3,169)	(3,169)	\$ 1,788	\$ 1,788	\$ 1,609	\$ 1,609	\$ 179	\$ 179
Jul-11	(62,266)	(56,040)	(86,171)	(6,227)	(9,575)	(58,985)	(53,087)	(81,608)	(5,899)	(9,068)	3,281	5,069	2,953	4,562	328	507
Aug-11	(93,579)	(84,221)	(170,392)	(9,358)	(18,932)	(93,579)	(84,221)	(165,829)	(9,358)	(18,425)	-	5,069	-	4,562	-	507
Sep-11	(72,504)	(65,253)	(235,645)	(7,250)	(26,183)	(67,429)	(60,686)	(226,515)	(6,743)	(25,168)	5,075	10,144	4,568	9,130	506	1,014
Oct-11	(70,993)	(63,894)	(299,539)	(7,099)	(33,282)	(65,283)	(58,755)	(285,270)	(6,528)	(31,697)	5,710	15,854	5,139	14,269	571	1,565

Forecasted Baseload YR	Sep-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	699,684	\$ 376,763.22	0.53848						(0.5335)
Hedged Encana Sale	(699,684)	\$ (258,882.94)	0.37000						(0.3700)
Hedged Encana Cost Tr	(51,094)	\$ (61,161.55)	1.19703						(1.1970)
Hedged Encana Sale Tr	51,094	\$ 45,641.21	0.89327						(0.8933)
Hedged Yr around Contr	2,949,598	\$ 1,705,125.00	0.57809	2,944,500	1,702,890.00	0.57833	5,098	\$ 2,235.00	0.0002
Hedged Yr around Contr	2,902,860	\$ 1,991,047.50	0.68589	2,854,110	1,816,140.00	0.63632	48,750	\$ 174,907.50	(0.0496)
Hedged Yr around Contr	8,720,370	\$ 4,122,982.50	0.47280	7,923,300	4,102,500.00	0.51778	797,070	\$ 20,482.50	0.0450
Yr around Contracts-Rocl	1,474,950	\$ 555,000.00	0.37628	-	-	-	1,474,950	\$ 555,000.00	#VALUE!
Yr around Contracts Albe	-	-	-	-	-	-	-	\$ -	#VALUE!
Yr around Contracts-Sum	2,906,790	\$ 1,073,310.00	0.36924	3,601,500	1,487,325.00	0.41297	(694,710)	\$ (414,015.00)	0.0437
Hedged S.T. Contracts-R	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged S.T. Contracts-A	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged S.T. Contracts-S	-	-	-	-	-	-	-	\$ -	#VALUE!
S.T. Contracts-Rockies	1,327,341	\$ 499,500.00	0.37632	-	-	-	1,327,341	\$ 499,500.00	#VALUE!
S.T. Contracts-Alberta	870,858	\$ 331,893.00	0.38111	-	-	-	870,858	\$ 331,893.00	#VALUE!
S.T. Contracts-Sumas/St	-	-	-	-	-	-	-	\$ -	#VALUE!
Swing Contracts - Rockies	-	-	-	2,944,500	1,248,780.00	0.42411	(2,944,500)	\$ (1,248,780.00)	#VALUE!
Swing Contracts - Alberta	-	-	-	2,584,641	1,100,786.00	0.42590	(2,584,641)	\$ (1,100,786.00)	#VALUE!
Swing Contracts - Rockie	-	-	-	-	-	-	-	\$ -	#VALUE!
Swing Contracts - Alberta	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged Spot Purch-Rock	737,475	\$ 367,861.09	0.49881	736,125	369,375.00	0.50178	1,350	\$ (1,513.91)	0.0030
Hedged Spot Purch-Alber	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged Spot Purch-Sum.	629,805	\$ 315,722.50	0.50130	-	-	-	629,805	\$ 315,722.50	#VALUE!
Spot Purchases-Rockies	4,468,635	\$ 1,612,556.26	0.36086	107,612	45,984.00	0.42731	4,361,023	\$ 1,566,572.26	0.0665
Spot Purchases-Alberta	13,123,240	\$ 4,900,420.13	0.37342	55,488	23,711.00	0.42732	13,067,752	\$ 4,876,709.13	0.0539
Spot Purchases-Sumas/C	-	-	-	15,323	6,548.00	0.42733	(15,323)	\$ (6,548.00)	#VALUE!
Volumetric Transp Chg	-	\$ 145,143.43	-	-	76,850.00	-	-	\$ 68,293.43	#VALUE!
Misc. Act. U/S Sales	(491,800)	\$ (178,625.00)	0.36321	-	-	-	(491,800)	\$ (178,625.00)	-
Sub Total	39,620,122	\$ 17,544,296.35	0.44281	23,767,099	\$ 11,980,889.00	0.50410	15,853,023	\$ 5,461,047.41	(0.0613)
ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
Field Production Gas	478,408	\$ 296,947.54	0.62070	1,200,000	\$ 851,520.00	0.70960	(721,592)	\$ (554,572.46)	0.0689
Storage Activity:									
System Withdrawals	322,758	\$ 174,336.63	0.54015	240,000	\$ 147,194.00	0.61331	82,758	\$ 27,142.63	0.0732
System Injections	(14,891,055)	\$ (5,710,632.40)	0.38349	-	-	-	(14,891,055)	\$ (5,710,632.40)	-
Sub Total	(14,568,297)	\$ (5,536,295.77)	0.38002	240,000	\$ 147,194.00	0.61331	(14,808,297)	\$ (5,683,489.77)	(0.2333)
ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
P/M Imbalance Adj	144,866	\$ 73,928	0.51032	-	-	-	144,866	\$ 73,928.02	0.5103
C/M Imbalance Adj	(497,236)	\$ (253,749.48)	0.51032	-	-	-	(497,236)	\$ (253,749.48)	0.5103
Cost of Company Use Ga	(20,259)	\$ (10,338.78)	0.51032	-	-	-	(20,259)	\$ (10,338.78)	0.5103
Misc. Cust. Imbalance Pl	-	-	-	-	-	-	-	\$ -	-
Prior Period Estimate Adj	-	\$ 270,382.05	-	-	-	-	-	\$ 270,382.05	-

Forecasted Baseload YR	Sep-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Line Loss & Unacct For				(81,177)			81,177		
Total Monthly Gas Cost	25,157,604	\$ 12,385,169.93	0.49230	25,125,922	\$ 12,979,603.00	0.51656	31,682	\$ (696,793.01)	(0.0243)
RESTATED COST AT EM				12,995,969.15					
ACTUAL COST OF GAS.				<u>12,385,169.93</u>					
VARIANCE FROM ACTU				<u>(610,799.21)</u>					
Sales Sendout. See WAF Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	22,744,238	% Of Oregon Sales.....		0.9076					
Washington.....	2,316,846	Oregon's Share of the Var.		<u>(554,361.37)</u>					
Total.....	<u>25,061,084</u>								
Estimated WACOG Variar				<u>(55,436.14)</u>					
Shareholders Share of the WACOG Deferral				28,944					
WACOG Equalization.....				<u>(14,000)</u>					
Estimated Shareholder (gain) or Loss.....				<u>(42,944)</u>					

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

R Gas Accounting JE 28 Cost of Gas Deferral OR & WA 2011 PGA Activity OR & WA PGA Deferrals, 2010-11 vs ORPGA Tab 3

	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
<b>Cycle Volume Sales</b>													
Residential	13,347,785	29,106,234	61,017,071	71,204,797	55,975,097	59,100,322	43,435,154	32,982,566	19,948,773	11,048,537	8,955,502	9,124,432	
Commercial	9,162,394	15,679,652	31,634,968	37,116,859	29,467,043	31,462,926	23,280,435	18,578,393	12,938,125	8,610,401	7,434,958	7,416,145	
Industrial Firm	1,767,535	1,870,416	2,246,123	2,415,949	2,153,183	2,197,922	1,896,056	1,782,452	1,517,223	1,383,975	1,304,865	1,587,845	
Interruptible													
<b>Total</b>	<b>24,277,714</b>	<b>46,656,302</b>	<b>94,898,162</b>	<b>110,737,606</b>	<b>87,595,322</b>	<b>92,761,169</b>	<b>68,611,645</b>	<b>53,343,411</b>	<b>34,404,121</b>	<b>21,042,913</b>	<b>17,695,325</b>	<b>18,128,222</b>	
<b>P / M Unbilled Volumes</b>													
Residential	6,388,090	15,301,868	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,650,631	12,529,347	6,011,646	5,126,876	4,999,642	5,691,597
Commercial	5,178,226	10,125,481	19,465,108	19,865,883	15,774,537	17,639,755	13,946,675	12,670,964	9,118,975	5,660,841	4,464,979	4,578,093	4,956,566
Industrial Firm	1,072,391	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	988,556	964,601	822,924	679,436	694,349	686,364	1,020,624
Interruptible													
<b>Total</b>	<b>12,638,707</b>	<b>26,576,555</b>	<b>57,116,209</b>	<b>56,763,231</b>	<b>44,856,818</b>	<b>51,336,983</b>	<b>38,967,346</b>	<b>34,286,196</b>	<b>22,471,246</b>	<b>12,351,923</b>	<b>10,266,204</b>	<b>10,464,099</b>	<b>11,666,789</b>
<b>C / M Unbilled Volumes</b>													
Residential	15,301,868	36,242,797	35,611,705	28,047,683	32,596,508	24,032,115	20,650,631	12,529,347	6,011,646	5,126,876	4,999,642	5,691,597	
Commercial	10,125,481	19,465,108	19,865,883	15,774,537	17,639,755	13,946,675	12,670,964	9,118,975	5,660,841	4,464,979	4,578,093	4,956,566	
Industrial Firm	1,149,206	1,408,304	1,285,643	1,034,598	1,100,720	988,556	964,601	822,924	679,436	694,349	686,364	1,020,624	
Interruptible													
<b>Total</b>	<b>26,576,555</b>	<b>57,116,209</b>	<b>56,763,231</b>	<b>44,856,818</b>	<b>51,336,983</b>	<b>38,967,346</b>	<b>34,286,196</b>	<b>22,471,246</b>	<b>12,351,923</b>	<b>10,266,204</b>	<b>10,464,099</b>	<b>11,666,789</b>	
<b>Reported Cycle Billing Volumes</b>													
Residential	13,353,877	29,112,742	61,024,077	71,212,217	55,982,109	59,925,825	43,475,529	32,989,465	19,955,352	11,054,748	8,961,521	9,130,395	
Commercial	10,430,798	17,607,055	33,875,453	39,522,638	31,804,487	32,950,836	25,240,729	20,088,700	13,913,094	9,426,479	8,158,474	8,154,512	
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	2,383,112	2,457,637	2,627,745	
Interruptible	4,803,421	5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,882,283	4,211,069	3,957,251	3,915,073	3,643,742	
<b>Total</b>	<b>31,736,425</b>	<b>55,336,847</b>	<b>104,361,841</b>	<b>120,702,519</b>	<b>96,910,777</b>	<b>102,183,476</b>	<b>77,317,368</b>	<b>60,951,792</b>	<b>40,715,855</b>	<b>26,821,589</b>	<b>23,492,704</b>	<b>23,856,334</b>	
<b>Calculated Calendar Month Volumes</b>													
Residential		50,053,671	60,392,985	63,648,195	60,530,934	51,361,432	40,094,045	24,868,161	13,437,651	10,169,978	8,634,267	9,822,353	5,691,597
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	8,230,617	8,271,588	8,532,967	4,956,566
Industrial Firm		3,475,897	3,528,109	3,664,873	3,720,604	3,478,962	3,152,113	2,849,667	2,492,832	2,398,025	2,649,652	2,762,005	1,020,624
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	3,957,251	3,915,073	3,643,742	
Company Use													
<b>Total</b>		<b>85,876,501</b>	<b>104,008,863</b>	<b>108,796,106</b>	<b>103,390,942</b>	<b>89,813,839</b>	<b>72,636,238</b>	<b>49,136,842</b>	<b>30,596,532</b>	<b>24,755,870</b>	<b>23,670,599</b>	<b>25,661,664</b>	<b>11,666,789</b>
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment</b>													
Amount	\$	\$ 41,831,555	\$ 51,402,568	\$ 54,295,779	\$ 48,627,352	\$ 43,442,947	\$ 32,751,039	\$ 24,058,698	\$ 14,989,983	\$ 12,468,687	\$ 11,744,367	\$ 12,365,170	\$
<b>System WACOG Per Therm Sold</b>													
		0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.48963	0.48992	0.50367	0.49616	0.4942	0

NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Interest Component	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Margin Analysis of Demand Charges by Class of Customers:												
51 Residential	5,672,253.17	6,832,062.48	7,194,081.78	6,877,561.38	5,813,150.32	4,541,513.93	2,821,995.05	1,523,440.98	1,156,360.64	962,055.22	1,095,364.55	-
52 Commercial	3,151,365.99	3,917,359.24	4,016,039.97	3,876,378.49	3,334,428.32	2,754,502.80	1,905,425.62	1,219,263.30	994,974.03	1,033,924.66	1,047,471.78	-
53 Industrial Firm	383,220.45	363,064.49	370,608.24	399,946.35	367,168.39	320,005.62	297,237.73	275,668.77	281,179.39	315,253.91	288,552.97	-
54 Industrial Interruptible	75,094.11	82,766.06	90,679.24	83,011.15	78,937.11	73,736.46	65,711.10	59,700.79	54,333.12	55,797.25	56,310.67	-
55 Total Demand charge Collected	\$ 9,281,933.72	\$ 11,195,252.27	\$ 11,671,409.24	\$ 11,236,917.38	\$ 9,593,684.14	\$ 7,689,760.81	\$ 5,090,369.49	\$ 3,078,093.83	\$ 2,468,667.38	\$ 2,387,013.04	\$ 2,487,699.98	\$ -
	-1,135	-1,191	-1,209	-1,211	-1,212	-1,077	-1,107	-1,092	-1,107	-1,117	-1,039	0

