

UG-112074-ST

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December 1, 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  
 PROJECTS MANAGEMENT  
 2011 DEC -5 AM 8:42  
 STATE OF WASHINGTON  
 UTILITIES AND TRANSPORTATION  
 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 October 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**  
**October-11**

	<b>Sep-11</b>	Change	<b>Oct-11</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	434,744.70	(3,317.83)	431,426.87
186235 AMOR WA GREAT PROGRAM	21,289.78	(21,496.89)	(207.11)
186302 MARGIN SHARING - WA	(2,492,136.63)	1,495,941.79	(996,194.84)
186310 WA ENERGY EFFICIENCY	51,520.47	605.93	52,126.40
186312 WA - AUDIT RESIDENTI	657,090.59	1,779.62	658,870.21
186314 WA - LOW INCOME WEAT	54,675.88	16,601.78	71,277.66
186315 WA - WA - LIEE AMORT	2,695.99	(2,388.04)	307.95
186316 WA DSM AMORTIZATION	554,942.83	(40,946.20)	513,996.63
<b>Subtotal 186xxx accounts</b>	<b>(715,176.39)</b>	<b>1,446,780.16</b>	<b>731,603.77</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,868,597.00)	(146,604.00)	(2,015,201.00)
191421 AMORT OF WACOG - WA	(205,322.38)	111,531.73	(93,790.65)
191430 DEMAND - ACCR WA	114,188.92	260,361.64	374,550.56
191431 AMORT OF DEMAND WA	1,425,457.53	(1,592,170.03)	(166,712.50)
<b>Subtotal 191xxx accounts</b>	<b>(534,272.93)</b>	<b>(1,366,880.66)</b>	<b>(1,901,153.59)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(1,249,449.32)</b>	<b>79,899.50</b>	<b>(1,169,549.82)</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	10312011 <small>(MMDDYYYY)</small>	10312011 <small>(MMDDYYYY)</small>	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	78,304.06	-	AMORT 186233 Ind DSM		
2	186233			H	-	78,304.06	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	S	44.63	-	INTEREST 186233 Ind DSM		
4	186233			H	-	44.63	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	104,284.37	-	AMORT 186271 Comm Decoup		
6	186271			H	-	104,284.37	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	137.14	INTEREST 186271 Comm Decoup		
8	186271			S	137.14	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	470,986.44	-	AMORT 186277 Res Decoup		
10	186277			H	-	470,986.44	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	1,191.13	INTEREST 186277 Res Decoup		
12	186277			S	1,191.13	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	2,063.07	-	AMORT 186286 CUB Fund		
14	186286			H	-	2,063.07	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	4.04	INTEREST186286 CUB Fund		
16	186286			S	4.04	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	38,851.18	AMORT 186237 PUC Fee Ref		
18	186237			S	38,851.18	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	21.24	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	21.24	C/M INT 186237 PUC Fee Ref		
21	191401			S	874,731.79	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	874,731.79	AMORT 191401 OR WACOG		
23	191401			H	-	4,306.90	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	4,306.90	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	184,160.72	-	AMORT 191411 OR Demand
26	191411			H	-	184,160.72	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	3,253.92	INTEREST 191411 OR Demand
28	191411			S	3,253.92	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	42,391.76	-	AMORT 186316 WA Amort EE
30	186316			H	-	42,391.76	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	1,445.56	INTEREST 186316 WA Amort EE
32	186316			S	1,445.56	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	92,444.97	-	AMORT 186307 OR AMR
34	186307			H	-	92,444.97	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	214.49	INTEREST 186307 OR AMR
36	186307			S	214.49	-	INTEREST 186307 OR AMR
37	191421			S	111,936.23	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	111,936.23	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	404.50	-	INTEREST 191421 WA WACOG
40	191421			H	-	404.50	INTEREST 191421 WA WACOG
41	191431			S	59,963.66	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	59,963.66	AMORT 191431 WA Demand
43	411000	83010	419-06210	S	531.28	-	INT 191431 WA Demand
44	191431			H	-	531.28	INT 191431 WA Demand
45	186315			S	4.06	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	4.06	INTEREST 186315 WA-LIEE
47	186315			H	-	2,392.10	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	2,392.10	-	AMORT 186315 WA-LIEE
49	186310			S	140.17	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	140.17	INT - WA ENERGY EFF 186310
51	186312			S	1,779.62	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,779.62	INT - WA EE R&C 186312
53	186232			S	11,635.71	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	11,635.71	INT - Ind DSM Def 186232
55	186235			S	28.51	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	28.51	INTEREST 186235 WA GREAT
57	186235			H	-	21,525.40	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	21,525.40	-	AMORT 186235 WA GREAT
59	186314			S	170.33	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	170.33	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	240,448.43	-	SB408 FED & STATE AMORT
62	186401			H	-	240,448.43	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	8,696.87	SB408 FED & STATE INT
64	186401			S	8,696.87	-	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	-	17,445.68	SB408 MCBIT AMORT
70	184301			S	17,445.68	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	650.07	-	SB 408 MCBIT INT
72	184301			H	-	650.07	SB 408 MCBIT INT
73	186234			S	1,171.35	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,171.35	INT 186234 WA GREAT Deferral
Total					<u>2,377,761.37</u>	<u>2,377,761.37</u>	

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_

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

R:\Accounting\6. Journal Entries\JE29\JE 29 Amortization OCTOBER 2011\_NEWRATES \_120510\_jjw NCS review edits.xlsx\186232

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			
		Demand Deferral		R&C Energy	Low Income Bill			Prior Month	Current Month	Total
		WACOG Deferral	FIRM	Efficiency	Pay Assist	WA-LIEE		Unbilled	Unbilled	
Schedule	Block	A	B	C	D	E	CIS			
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	4,453.80			4,453.80
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	2,375.50			2,375.50
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	1,577,990.20			1,577,990.20
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	635,090.50			635,090.50
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	25,679.40			25,679.40
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	1,708.7			1,708.70
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	121,678.50			121,678.50
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	54,781.10			54,781.10
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	14,264.20			14,264.20
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	11,611.2			11,611.20
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)	61,407.0			61,407.00
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	13,747.0			13,747.00
(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)	87,273.0	(10,000)		77,273.00
(I42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	78,858.0	(20,000)		58,858.00
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	17,183.0	(2,638)		14,545.00
	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	52,299.0			52,299.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	47,463.0			47,463.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.0			112,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	15,131.0			15,131.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.0			30,000.00
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	60,000.0			60,000.00
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	40,970.0			40,970.00
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	26,756.0			26,756.00
	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)	42,716.0			42,716.00
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	32,398.0			32,398.00
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	4,301.0			4,301.00
	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	74,590.0	(10,000)		64,590.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	144,375.0	(859)		143,516.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	116,452.0			116,452.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	352,955.0			352,955.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	299,701.0			299,701.00
	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:							326,496.00			326,496.00
							4,526,704.10	(43,497)	0	4,483,207.10

total per above

total OR & WA	63,258,716.60	total* wa	4,483,207.10
total per CIS	63,258,716.60	total* or	58,700,551.50
difference	0.00	total*	63,183,758.60
		*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 rate and taking the opposite sign

		191421	191431	186316	186235	186315	191421	191431	186316	186235	186315
		Demand Deferral		R&C Energy	Low Income Bill	186315	191421	191431	186316	186235	186315
		WACOG Deferral	FIRM	Efficiency	Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
IR (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	165.24	94.55	(134.91)	(65.69)	(7.30)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	88.13	50.43	(56.30)	(27.41)	(3.04)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	58,543.44	33,500.73	(28,230.24)	(13,728.51)	(1,530.65)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	23,561.86	13,482.97	(10,155.10)	(4,941.00)	(546.18)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	952.71	545.17	0.00	(177.70)	(19.77)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	63.39	36.28	(20.28)	(9.88)	(1.09)
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	4,514.27	2,583.23	(1,519.76)	(739.81)	(81.52)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	2,032.38	1,163.00	(603.14)	(293.63)	(32.32)
41I Firm Sales (I 41 FS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	529.20	302.83	(171.46)	(86.30)	(9.56)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	430.78	246.51	(123.08)	(62.00)	(6.85)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales (C 42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	2,278.20	1,303.67	(565.56)	(275.10)	(30.70)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	510.01	291.85	(113.28)	(55.26)	(6.05)
	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 (I 42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	2,866.83	1,640.51	0.00	(286.68)	(31.68)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	2,183.63	1,249.56	0.00	(196.00)	(21.19)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	539.62	308.79	0.00	(37.09)	(4.07)
	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 (C 42TF+ 142TF)	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 (C 42SI)	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)	2,226.00	555.60	(296.40)	(144.60)	(16.20)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,519.99	379.38	(155.28)	(75.79)	(8.19)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	992.65	247.76	(81.07)	(39.33)	(4.28)
	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 (I 42SI)	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	1,584.76	395.55	0.00	(116.19)	(12.81)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,201.97	300.01	0.00	(78.73)	(8.75)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	159.57	39.83	0.00	(8.00)	(0.90)
	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 (I 42TI)	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				
							108,057.63	58,996.01	(42,391.76)	(21,525.40)	(2,392.10)

Switchers - WA

Commodity				
Commodity		59,963.66	<b>191431</b>	
Commodity		111,936.23	<b>191421</b>	
		(42,392)	<b>186316</b>	
		(2,392.10)	<b>186315</b>	<b>New!</b>
Commodity	(4,055.92)	(21,525)	<b>186235</b>	changed link
	(4,055.92)			

rate sensitive adj 0.95628 Annually

Commodity 3,878.60 191421

Demand  
 Demand  
 Demand  
 Demand (1,011.89)  
 (1,011.89)

rate sensitive adj 0.95628 Annually

Demand 967.65 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	
29	Oct-11		(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	



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	
29	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	

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							
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	698.64		3.25%	137.27	835.91	51,520.47	
29	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	

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	
29	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	

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)			Interest			
2								
3					Rate	Interest	Activity	Balance
4	Month/Year	Note	Accumulation	Transfers	(e2)	(e1)	(f)	(g)
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
6								
7	Beginning Balance							0.00
8								
9								
10				Intentionally Left Blank				
11								
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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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Intentionally Left Blank

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	Jan-10							
	Feb-10							
	Mar-10							
	Apr-10							
	May-10							
	Jun-10							
	Jul-10							
	Aug-10							
	Sep-10							
	Oct-10							
	Nov-10 old							
	Nov-10 new		(1,955.31)	61,351.82	3.25%	(2.65)	59,393.86	59,393.86
	Dec-10		(9,024.81)	166.16	3.25%	149.09	(8,709.56)	50,684.30
	Jan-11		(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88
	Feb-11		(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41
	Mar-11		(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95
	Apr-11		(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07
	May-11		(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62
	Jun-11		(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59
	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	
29	Oct-11		(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	

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	
29	Oct-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)	
29	Oct-11		111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	



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	
19	Dec-10		212,690.81		3.25%	364.71	213,055.52	241,372.33	transfer in from 191430 WA Demand Deferral
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	
	Oct-11 Correction							(1,651,602.80)	
29	Oct-11		59,963.66		3.25%	(531.28)	59,432.38	(166,712.90)	

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(5)	(3)	(16)	(25)
5000	SA	10312011 (MMDDYYYY)	10312011 (MMDDYYYY)	USD	JE 2012 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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	1,019,598.00		OR WACOG PGA Activity		
2	191400			H		1,019,598.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	11,043.00		Or Storage PGA Timing		
4	191400			H		11,043.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H	195,610.00		OR DEM PGA Activity		
6	191410			S		195,610.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	124,895.00		OR PGA Interest		
8	191400			H		115,887.00	OR WACOG Interest		
9	191410			S	15,287.00		OR DEM Incr Interest		
10	191450			H		24,295.00	OR DEM Coll Interest		
11	540100	84020	805-02885	H	449,515.12		OR DEM DEF Collected		
12	191450			S		449,515.12	OR DEM DEF Collected		
13	540200	84020	805-02950	S	141,352.00		WA WACOG PGA Activity		
14	191420			H		141,352.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	259,700.64		WA DEM PGA Activity		
16	191430			S		259,700.64	WA DEM PGA Activity		
17	411000	83010	419-06210	S	4,591.00		WA PGA Interest		
18	191420			H		5,252.00	WA PGA Interest		
19	191430			S	661.00		WA WACOG Interest		
20	191440			H		13,256.00	WA DEM Interest		
21	540200	84020	805-02890	S	13,256.00		Encana Cost of Capital Allowance		
				S		13,256.00	Encana Cost of Capital Allowance		
					<u>2,236,509.76</u>	<u>2,236,509.76</u>			

Doc # 100679639

Prepared by [Signature]

Date 11/7/11

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

Date \_\_\_\_\_

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

Retail Accounting - EERC Cost of Gas Deferral CRPGAs WA 2011 P&A Actual, CRPGAs WA P&A Computed, 2010-11 Gas WAP&A Paid

Line Item	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	10,286,204	10,464,099	11,568,791
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	10,286,204	10,464,099	11,668,789	26,080,991
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	23,856,394	32,133,561
4 Calculated Calendar Month Volumes		85,876,501	104,008,653	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	46,545,792
5 Total City Costs Incurred In CRPGA fee	\$ 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	\$ 12,058,744	\$ 22,376,460	
6 System Incurred WACOG Per Ther	0.48711	0.49421	0.49906	0.47033	0.4837	0.45089	0.48963	0.48992	0.50367	0.49616	0.48117	0.48074	
<b>Oregon Calendar Sales Volumes</b>													
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	20,323,838	11,116,941	9,244,807	9,359,612	10,457,095
8 C. M Unbilled Volumes	23,905,866	51,239,259	50,879,709	40,117,188	46,242,780	34,996,519	30,861,606	20,323,838	11,116,941	9,244,807	9,359,612	10,457,095	23,372,930
9 Reported Cycle Billing Volumes		53,209,142	94,194,249	108,725,368	87,372,900	92,078,999	69,645,676	54,873,837	36,808,802	24,273,195	21,330,208	21,646,755	29,220,981
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	42,156,822
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	776,264
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	41,360,558
14 "CRPGA" 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 "CRPGA" 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	0.39776	0.39457
17 "Collections" Incre. Commodity Rate	\$ -	\$ 76	\$ -	\$ 215	\$ -	\$ 376,125	\$ 306,369	\$ 270,799	\$ 250,692	\$ 266,491	\$ 263,147	\$ -	\$ 262,622
18 "Collections" Winter Commodity Rate	\$ 482,462	\$ 510,435	\$ 564,418	\$ 537,656	\$ 516,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 "Collections" Average Commodity Rate	\$ 39,087,867	\$ 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	\$ 11,266,496	\$ 11,107,120	\$ 21,107,120
20 CRE Commodity Cost Collected	\$ 39,570,369	\$ 47,864,497	\$ 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	\$ 21,369,742	\$ 21,369,742
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	42,156,822
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	0.48117	0.48074
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	\$ 10,943,845	\$ 20,256,856	\$ 20,256,856
24 Total Collection vs Calculated	\$ 1,799,625.25	\$ 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	\$ 99,106.94	\$ 228,110.68	\$ 585,798.43	\$ 1,132,886.16	\$ 1,132,886.16
25 90% DfM (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	\$ 527,219.00	\$ 1,019,598.00	\$ 1,019,598.00
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	93,265	217,240	511,809		
29 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)	\$ 15,410.00	\$ 1,019,598.00	\$ 1,019,598.00
29 Entry 191400													
30 Entry 805-02690													

(1,019,598)  
1,019,598

Oregon Storage Cut Off Adjustment:

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
88 IORPGA Proforma Commodity Rate	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765
89 IORPGA Winter Proforma Cdity Rate	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645
90 Collections* Winter Commodity Rate	\$ 479,952	\$ 507,758	\$ 561,456	\$ 534,836	\$ 513,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 Collections* Average Commodity Rate	\$ 39,883,379	\$ 47,126,125	\$ 49,168,051	\$ 46,928,137	\$ 40,519,905	\$ 32,770,179	\$ 22,127,470	\$ 13,679,472	\$ 11,072,918	\$ 10,546,309	\$ 11,207,550	\$ 20,996,687
92 Proforma Commodity Cost Collected	\$ 39,363,331	\$ 47,633,883	\$ 49,729,509	\$ 47,462,973	\$ 41,033,522	\$ 32,770,179	\$ 22,127,470	\$ 13,679,472	\$ 11,072,918	\$ 10,546,309	\$ 11,207,550	\$ 20,996,687
93 Total Collection vs Calculated Line 20-17	\$ 39,570,369.25	\$ 47,884,420.98	\$ 49,991,069.74	\$ 47,712,612.20	\$ 41,249,345.87	\$ 32,942,534.88	\$ 22,243,849.59	\$ 13,751,419.53	\$ 11,131,156.49	\$ 10,601,778.07	*****	\$ 21,107,119.96
94 Total Collection vs Calculated Restated	\$ 39,363,330.68	\$ 47,633,882.86	\$ 49,729,508.94	\$ 47,462,972.64	\$ 41,033,522.46	\$ 32,770,179.17	\$ 22,127,469.52	\$ 13,579,471.95	\$ 11,072,918.15	\$ 10,546,309.45	*****	\$ 20,996,687.27
95 Total Collection vs Calculated	\$ 207,038.57	\$ 250,538.13	\$ 261,560.80	\$ 249,639.56	\$ 215,823.41	\$ 172,355.71	\$ 116,380.07	\$ 71,947.58	\$ 58,238.34	\$ 55,468.62	\$ 58,946.44	\$ 110,432.69
96 10% Diff. (Collection vs Calculated)	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,582.00	\$ 17,236.00	\$ 11,638.00	\$ 7,195.00	\$ 5,824.00	\$ 5,547.00	\$ 5,895.00	\$ 11,043.00
97 Amount Previously Booked	\$ 20,704.00	\$ 25,054.00	\$ 26,156.00	\$ 24,964.00	\$ 21,620.00	\$ 17,202.00	\$ 11,653.00	\$ 7,174.00	\$ 5,838.00	\$ 5,580.00	\$ 5,850.00	
98 Net to Book (19*400)					(38)	34	(15)	21	(14)	(33)	45	11,043
99 Entry 191400												
100 Entry 835-02890												

(11,043.00)  
11,043.00

DEMAND CHARGES (ING Advice No. CPUC 05-13A, October 4, 2005) (ING A - Demand Charges By Transport - Page 9 of 30 & 6 of 30)  
 2010 - 11 Tracker year

Oregon Demand charge deferral

Rates Accounting Dept. Gas Delivery DR & WAC (1) PSA Advice DR & WA PSA Delivery 2010-11 (WAC) Table 11

Line No.	Account Description	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>ACTUAL DEMAND CHARGES:</b>													
<b>US Transmission Co.:</b>													
47	Williams (NWPL)	\$ 4,330,795.33	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,042,091.31	\$ 4,475,147.35	\$ 4,330,795.53	\$ 4,475,147.34	\$ 4,330,795.33	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,332,414.32	\$ 7,777,954
48	TrnsCanGas Trans NW)	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38	435,252.96	449,761.39	435,252.96	449,761.39	449,761.39	435,252.96	
49	Temporary Capacity	(341,855.99)	(353,251.19)	(353,251.19)	(319,065.59)	(353,251.19)	(341,855.99)	(353,251.20)	(341,856.00)	(353,251.20)	(353,251.20)	(341,856.00)	
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	
<b>CN Transmission Co.:</b>													
51	TransCanada (NOVA)	936,128.84	940,958.07	954,019.04	960,491.88	971,212.09	990,275.35	918,007.88	970,516.45	992,347.49	965,476.14	945,648.79	
52	TransCanada (ANG)	393,185.94	395,214.28	400,700.05	403,418.72	407,921.35	372,701.84	345,503.12	412,335.08	421,610.25	408,596.92	400,205.00	
53	Duke En (WC)T-South	693,692.40	698,016.50	707,705.32	839,592.57	851,271.88	867,196.33	804,638.13	849,893.21	869,797.16	846,246.05	828,116.29	
54	Coral En T-South	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00	54,000.00	55,800.00	54,000.00	55,800.00	55,800.00	54,000.00	
55	Terasen Gas (SC)	764,168.32	793,714.14	804,731.30	731,785.64	819,233.93	808,368.49	774,355.26	792,239.17	837,062.00	814,397.25	771,939.53	
56	Prior Period Adjustments	(18,905.17)	(314,962.80)	(61,123.32)	(35,292.22)	(106,753.72)	(129,756.14)	(229,274.65)	13,539.38	(167,769.80)	(224,079.04)	(157,682.18)	
57	Tasks Virtual												
58	<b>Total Charges</b>	\$ 7,347,095.33	\$ 7,243,761.91	\$ 7,536,854.11	\$ 7,174,828.13	\$ 7,673,707.26	\$ 7,405,666.36	\$ 7,259,375.26	\$ 7,535,403.77	\$ 7,599,192.82	\$ 7,456,785.04	\$ 7,383,141.19	\$ 7,648,321.19
<b>EMBEDDED CHARGES:</b>													
<b>US Transmission Co.:</b>													
59	Williams (NWPL)	\$ 3,834,130.29	\$ 3,997,232.16	\$ 3,975,155.55	\$ 3,590,463.22	\$ 3,975,155.55	\$ 3,846,926.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55
60	TrnsCanGas Trans NW)	517,197.00	534,437.00	534,437.00	482,717.00	534,437.00	435,253.00	449,761.00	435,253.00	449,761.00	449,761.00	435,253.00	534,437.00
61	Temporary Capacity	97,999.00	101,265.00	101,265.00	91,466.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	101,265.00	97,999.00	101,265.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,689.00	18,689.00	18,688.00	18,688.00
<b>CN Transmission Co.:</b>													
63	TransCanada (NOVA)	745,767.17	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64
64	TransCanada (ANG)	239,195.39	390,258.01	390,258.01	390,258.01	390,258.01	347,889.38	347,889.38	347,889.38	347,889.38	347,889.38	347,889.38	390,258.01
65	Duke En (WC)T-South	699,229.00	773,523.00	773,523.00	763,850.00	773,523.00	770,299.00	773,523.00	770,299.00	773,523.00	773,523.00	770,299.00	773,523.00
66	Coral En T-South												
67	Terasen Gas (SC)	576,541.00	792,771.00	650,079.00	587,167.00	650,079.00	629,109.00	550,079.00	629,109.00	650,079.00	650,079.00	629,109.00	650,079.00
68	Other		51,598.00	51,598.00	46,805.00	51,598.00	49,934.00	51,598.00	49,934.00	51,598.00	51,598.00	49,934.00	51,598.00
69	<b>Total Embedded</b>	\$ 6,778,746.55	\$ 7,595,140.81	\$ 7,430,372.20	\$ 6,906,582.86	\$ 7,430,373.20	\$ 7,131,466.46	\$ 7,303,329.58	\$ 7,131,467.45	\$ 7,303,330.58	\$ 7,303,330.58	\$ 7,131,467.46	\$ 7,430,374.20
<b>Oregon VARIANCE Share -</b>													
<b>US Transmission Co.:</b>													
70	Williams (NWPL)	\$ 402,936.53	\$ 431,127.29	\$ 451,042.60	\$ 407,413.70	\$ 451,041.69	\$ 436,498.13	\$ 451,040.79	\$ 436,497.23	\$ 451,040.79	\$ 451,040.79	\$ 437,957.72	\$ 430,502.76
71	TrnsCanGas Trans NW)	0.43	0.34	0.34	0.56	0.34	(0.03)	0.35	(0.03)	0.35	0.35	(0.03)	(482,115.62)
72	Temporary Capacity	(396,793.19)	(410,019.06)	(410,019.06)	(370,340.55)	(410,019.06)	(396,793.19)	(410,019.07)	(396,793.20)	(410,019.07)	(410,019.07)	(396,793.20)	(91,251.16)
73	KB Pipeline	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	(0.73)	(0.73)	0.18	(16,658.44)
<b>CN Transmission Co.:</b>													
74	TransCanada (NOVA)	171,725.26	5,042.22	16,824.53	22,663.67	32,334.38	49,531.34	(15,661.14)	31,706.84	51,400.62	27,161.78	9,273.72	(843,796.05)
75	TransCanada (ANG)	138,914.88	4,471.05	9,419.77	11,872.28	15,934.10	22,383.32	(2,152.65)	58,136.47	66,503.60	54,764.27	47,193.92	(352,051.75)
76	Duke En (WC)T-South	(4,994.57)	(68,114.42)	(59,374.13)	68,327.37	70,137.26	87,411.08	28,068.96	71,801.93	86,848.92	55,603.46	52,156.98	(697,795.10)
77	Coral En T-South	48,713.40	50,337.18	50,337.18	45,465.84	50,337.18	48,713.40	50,337.18	48,713.40	50,337.18	50,337.18	48,713.40	
78	Terasen Gas (SC)	169,258.60	850.81	139,511.84	130,460.48	152,594.66	161,709.98	112,109.61	147,159.73	168,677.36	148,231.49	128,847.42	(586,436.27)
79	Prior Period Adjustments	(17,054.35)	(284,127.94)	(55,139.35)	(31,837.11)	(96,302.53)	(117,053.01)	(206,828.84)	12,213.87	(151,345.14)	(202,141.70)	(142,245.09)	(116,941.89)
80	Other		(46,546.56)	(46,546.56)	(42,042.37)	(46,546.56)	(45,045.46)	(46,546.56)	(45,045.46)	(46,546.56)	(46,546.56)	41,929.87	(46,546.56)
81	<b>Total Variance</b>	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.34	\$ 241,984.05	\$ 219,511.64	\$ 247,355.74	\$ (39,651.19)	\$ 364,390.96	\$ 266,897.32	\$ 138,431.26	\$ 227,034.89	\$ 196,609.92
82	Oregon Allocation Ratio	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%
83	Oregon Portion	\$ 512,707.17	\$ (316,978.91)	\$ 96,057.00	\$ 241,984.00	\$ 219,512.00	\$ 247,356.00	\$ (39,651.00)	\$ 364,391.00	\$ 266,897.00	\$ 138,431.00	\$ 227,035.00	\$ 196,610.00
84	Amount Previously Booked	\$ 467,661.71	\$ (271,933.45)	\$ 96,057.00	\$ 241,984.00	\$ 219,512.00	\$ 247,356.00	\$ (39,651.00)	\$ 364,391.00	\$ 266,897.00	\$ 138,431.00	\$ 227,035.00	\$ 196,610.00
85	Net to Book (191410)	\$ 45,045.46	\$ (45,045.46)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410...  
 87 Entry 905-02980...

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
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)	(15,621,177)		
Nov Accrual		(1,639,467)												
Bal Before Int		(1,639,467)												
Int Rate	0.08618	(5,887)												(1,639,467) Oct 05 Tab
Ending Balance		(1,645,354)												(1,639,467)
Dec Accrual			(1,384,459)											(5,887)
Bal Before Int			(1,384,459)											(1,645,354)
Int Rate	0.08618		(3,029,813)											(1,384,459) Nov 05 Tab
Ending Balance			(3,046,601)											(3,029,813)
Jan Accrual				(1,017,715)										(16,788)
Bal Before Int				(1,017,715)										(3,046,601)
Int Rate	0.08618			(4,064,316)										(1,017,715) Dec 05 Tab
Ending Balance				(4,064,316)										(4,064,316)
Feb Accrual					(4,089,850)									(25,534)
Bal Before Int					(4,089,850)									(4,089,850)
Int Rate	0.08618				(3,388,877)									(3,388,877) Jan 05 Tab
Ending Balance					(7,478,727)									(7,478,727)
Mar Accrual						(41,541)								(41,541)
Bal Before Int						(41,541)								(7,520,268)
Int Rate	0.08618					(1,957,078)								(7,520,268) Feb 05 Tab
Ending Balance						(9,477,346)								(9,477,346)
Apr Accrual							(61,036)							(61,036)
Bal Before Int							(61,036)							(9,538,382)
Int Rate	0.08618						(9,538,382)							(9,538,382) Mar 05 Tab
Ending Balance							(9,538,382)							(12,958,079)
May Accrual								(3,419,697)						(3,419,697)
Bal Before Int								(3,419,697)						(12,958,079)
Int Rate	0.08618							(12,958,079)						(80,781)
Ending Balance								(80,781)						(13,038,860)
Jun Accrual									(769,393)					(769,393)
Bal Before Int									(769,393)					(13,038,860)
Int Rate	0.08618								(13,808,253)					(13,808,253) Apr 05 Tab
Ending Balance									(96,404)					(96,404)
Jul Accrual										(13,904,657)				(13,904,657)
Bal Before Int										(13,904,657)				(456,299)
Int Rate	0.08618									(14,360,956)				(14,360,956) May 05 Tab
Ending Balance										(101,497)				(101,497)
Aug Accrual											(14,462,453)			(14,462,453)
Bal Before Int											(14,462,453)			(14,462,453)
Int Rate	0.08618										(95,020)			(95,020) Jun 05 Tab
Ending Balance											(14,557,473)			(14,557,473)
Spt Accrual												(104,206)		(104,206)
Bal Before Int											(104,206)			(14,661,679)
Int Rate	0.08618										(14,661,679)			(14,661,679)
Ending Balance											(210,847)			(210,847) Jul 05 Tab
Oct Accrual												(533,114)		(533,114)
Bal Before Int											(533,114)			(14,978,578)
Int Rate	0.08618										(14,978,578)			(14,978,578)
Ending Balance											(106,052)			(106,052)
Nov Accrual												(14,978,578)		(14,978,578)
Bal Before Int											(14,978,578)			(14,978,578)
Int Rate	0.08618										(14,978,578)			(14,978,578)
Ending Balance											(109,485)			(109,485)
Dec Accrual												(15,621,177)		(15,621,177)
Bal Before Int											(15,621,177)			(15,621,177)
Int Rate	0.08618										(15,621,177)			(15,621,177)
Ending Balance											(1,030,641)			(1,030,641) Sep 05 Tab
Entry JV-28A														(115,887)
Previously Book														(115,887)
Net to Record														(16,767,705)
Monthly Deferral														(16,767,705)
Entry 191400														(115,887)
Entry 419-06205														(115,887)

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

NORTHWEST NATURAL GAS COMPANY  
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	542,956	767,158	1,020,912	988,450	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 3
Int. Rate	0.08618	1,841											1,841.00	
Ending Balance	514,548												514,548.17	
Dec. Accrual		(316,979)												
Bal. Before Int.		197,569											197,569.26	Nov 05 Tab 4
Int. Rate	0.08618	2,557											2,557.00	
Ending Balance		200,126											200,126.26	
Jan. Accrual			96,057											
Bal. Before Int.			296,183										296,183.26	Dec 05 Tab 5
Int. Rate	0.08618		1,782										1,782.00	
Ending Balance			297,965										297,965.26	
Feb. Accrual				241,984										
Bal. Before Int.				539,949									539,949.26	Jan 05 Tab 6
Int. Rate	0.08618			3,009									3,009.00	
Ending Balance				542,956									542,958.26	
Mar. Accrual					219,512									
Bal. Before Int.					762,470								762,470.26	Feb 05 Tab 7
Int. Rate	0.08618				4,688								4,688.00	
Ending Balance					767,158								767,158.26	
Apr. Accrual						247,356								
Bal. Before Int.						1,014,514							1,014,514.26	Mar 05 Tab 8
Int. Rate	0.08618					6,398							6,398.00	
Ending Balance						1,020,912							1,020,912.26	
May. Accrual							(39,651)							
Bal. Before Int.							981,261						981,261.26	Apr 05 Tab 9
Int. Rate	0.08618						7,189						7,189.00	
Ending Balance							988,450						988,450.26	
Jun. Accrual								364,391						
Bal. Before Int.								1,352,841					1,352,841.26	May 05 Tab 10
Int. Rate	0.08618							8,407					8,407.00	
Ending Balance								1,361,248					1,361,248.26	
Jul. Accrual									266,897					
Bal. Before Int.									1,628,145				1,628,145.26	Jun 05 Tab 11
Int. Rate	0.08618								10,734				10,734.00	
Ending Balance									1,638,879				1,638,879.26	
Aug. Accrual										138,431				
Bal. Before Int.										1,777,310			1,777,310.26	Jul 05 Tab 12
Int. Rate	0.08618									12,267			12,267.00	
Ending Balance										1,789,577			1,789,577.26	
Spt. Accrual											227,035			
Bal. Before Int.											2,016,612		2,016,612.26	Aug 05 Tab 13
Int. Rate	0.08618										13,667		13,667.00	
Ending Balance											2,030,279		2,030,279.26	
Oct. Accrual												196,610		
Bal. Before Int.												2,226,889	2,226,889.26	Sep 05 Tab 14
Int. Rate	0.08618											15,287	15,287.00	
Ending Balance												2,242,176	2,242,176.26	
Entry JV-28A	1,841	2,557	1,782	3,009	4,688	6,398	7,189	8,407	10,734	12,267	13,667	15,287	87,826.00	
Previously Book	1,679	2,719	1,782	3,009	4,688	6,398	7,189	8,407	10,734	12,267	13,667	15,287		
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	196,610	2,154,350.26	
Entry 191-410													15,287.00	
Entry 419-06265													(15,287.00)	

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

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191450 OREGON 11 10 - 10 11 OR Demand Accrual Vol

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference
End Balance		(777,041)	810,218	1,519,261	613,250	(184,140)	(1,558,347)	(2,537,903)	(2,932,763)	(3,256,190)	(3,511,466)	(3,607,786)		See
Nov Accrual	(774,261)													
Bal Before Int	(774,261)													
Int Rate	0.08618	(2,780)												(774,261.13) Oct 05 Tab 3
Ending Balance		(777,041)												(774,261.13)
Dec Accrual		1,587,140												(2,780.00)
Bal Before Int		810,099												(777,041.13)
Int Rate	0.08618	119												1,587,140.40 Nov 05 Tab 4
Ending Balance		810,218												810,099.27
Jan Accrual			800,350											119.00
Bal Before Int			810,218											810,218.27
Int Rate	0.08618		1,610,568											800,349.59 Dec 05 Tab 5
Ending Balance			8,693											1,610,567.66
Feb Accrual			1,519,261											8,693.00
Bal Before Int				(1,013,999)										1,619,260.66
Int Rate	0.08618			605,262										(1,013,998.86) Jan 05 Tab 5
Ending Balance				7,988										605,262.00
Mar Accrual				613,250										7,988.00
Bal Before Int					(798,925)									613,250.00
Int Rate	0.08618				(185,675)									(798,924.98) Feb 05 Tab 7
Ending Balance					1,535									(185,674.98)
Apr Accrual					(184,140)									1,535.00
Bal Before Int						(1,367,972)								(184,139.98)
Int Rate	0.08618					(1,552,112)								(1,367,971.63) Mar 05 Tab 8
Ending Balance						(5,235)								(1,552,111.61)
May Accrual						(1,558,347)								(5,235.00)
Bal Before Int							(964,901)							(1,558,346.61)
Int Rate	0.08618						(2,523,247)							(964,900.84) Apr 05 Tab 9
Ending Balance							(14,656)							(2,523,247.45)
Jun Accrual							(2,537,903)							(14,656.00)
Bal Before Int								(375,285)						(2,537,903.45)
Int Rate	0.08618							(2,913,189)						(375,285.20) May 05 Tab 10
Ending Balance								(19,574)						(2,913,188.65)
Jul Accrual								(2,932,763)						(19,574.00)
Bal Before Int									(301,283)					(2,932,762.65)
Int Rate	0.08618								(3,234,046)					(301,282.93) Jun 05 Tab 11
Ending Balance									(22,144)					(3,234,045.58)
Aug Accrual									(3,256,190)					(22,144.00)
Bal Before Int										(231,061)				(3,256,189.58)
Int Rate	0.08618									(3,487,251)				(231,061.06) Jul 05 Tab 12
Ending Balance										(24,215)				(3,487,250.64)
Spt Accrual										(3,511,466)				(24,215.00)
Bal Before Int											(70,847)			(3,511,465.64)
Int Rate	0.08618										(70,847)			(70,846.96) Aug 05 Tab 13
Ending Balance										(3,582,313)				(3,582,312.60)
Oct Accrual										(25,473)				(25,473.00)
Bal Before Int											(3,607,786)			(3,607,785.60)
Int Rate	0.08618											449,515		449,515.12 Sep 05 Tab 14
Ending Balance												(3,158,270)		(3,158,270.48)
Entry JV-28A	(2,780)	119	8,693	7,988	1,534	(6,235)	(14,656)	(19,574)	(22,144)	(24,215)	(25,473)	(24,296)		(24,296.00)
Previously Book	(2,760)	119	8,693	7,988	1,534	(6,241)	(14,673)	(19,550)	(22,144)	(24,215)	(25,473)	(24,296)		(3,182,566.48)
Net to Record														(121,038.00)
Monthly Deferral	(774,251)	1,587,140	800,350	(1,013,999)	(798,925)	(1,367,972)	(964,901)	(375,285)	(301,283)	(231,061)	(70,847)	449,515		(3,061,528.48)
Entry 191450														(24,296.00)
Entry 419-06205														24,296.00

\* 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	8,508,808.00	12,783,564.00	12,472,968.00	10,224,133.00	8,795,971.00	6,322,666.00	4,126,576.00	2,703,901.00	2,165,691.00	2,157,069.00	2,417,692.00	5,432,235.00
2. Collected Line 44	9,283,069.13	11,196,443.60	11,672,618.41	11,238,128.85	9,594,895.98	7,690,837.63	5,091,476.84	3,079,186.20	2,467,973.93	2,388,130.06	2,488,738.96	4,982,719.66
3. Deferral	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	798,924.98	1,367,971.63	964,900.84	375,285.20	301,282.93	231,061.06	70,846.96	(449,515.12)
4. Previously Broke	774,261.13	(1,587,140.40)	(800,349.59)	1,013,998.86	799,249.70	1,369,664.35	962,883.40	375,285.20	301,282.93	231,061.06	70,846.96	(449,515.12)
5. Net to Book	\$ -	\$ -	\$ -	\$ -	\$ (324.72)	\$ (1,692.72)	\$ 2,017.44	\$ -	\$ -	\$ -	\$ -	\$ -
6. Entry 191450	449,515.12											
7. Entry 895-02685	(449,515.12)											

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	8,601,669	20,556,620
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	14,135,069
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	2,361,273
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	37,572,962
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	2,084,794	1,858,785	1,536,815	1,402,894	1,376,163	1,506,600
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	1,119,966
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	366,847
22 32ISF - 32SF A C	563,943	565,977	557,130	604,636	646,890	593,691	554,291	571,145	560,086	523,006	527,435	608,545
23 Total Firm Sales Fixed D Charge	3,939,213	4,977,006	5,214,481	4,697,550	4,883,578	4,343,068	4,228,787	3,841,508	3,507,979	3,260,015	3,436,659	3,622,159
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	34,070,742
25 "CPGA" OR A No 09-12A Ex 1 Line	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734
26 SFV Collected (line 24X25)	\$ 8,731,536.55	\$ 10,617,745.26	\$ 11,085,250.04	\$ 10,649,642.09	\$ 9,006,235.56	\$ 7,167,768.49	\$ 4,533,574.40	\$ 2,548,563.09	\$ 1,930,458.02	\$ 1,846,525.64	\$ 1,994,038.29	\$ 4,338,568.34
27 Plus: 31CSI - 31SIV 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	\$ 246,478.83	\$ 248,174.56
28 31ISI - 31SIV 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	\$ 135,026.14
29 32CSI - 32SIM 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	\$ 41,489.90
30 32ISI - 32SIM A C	\$ 55,846.05	\$ 60,108.75	\$ 56,739.15	\$ 63,599.25	\$ 72,637.50	\$ 51,333.75	\$ 38,307.75	\$ 35,595.30	\$ 41,020.20	\$ 33,772.05	\$ 42,874.65	\$ 41,489.90
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)	\$ (122,650.10)	\$ (120,914.04)
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)	\$ (65,300.63)	\$ (67,038.08)	\$ (63,919.05)	\$ (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	\$ 122,650.10	\$ 120,914.04	\$ 195,309.66
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	\$ 65,300.63	\$ 67,038.08	\$ 63,919.05	\$ 63,919.05	\$ 80,406.71
35 MDDV @ 1.81 D/C Collected	\$ 490,603.16	\$ 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	\$ 554,163.67
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	\$ 434.88	\$ 360.57	\$ 1,273.12
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	\$ 714.92
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	\$ 25,621.74
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	\$ 38,544.24	\$ 35,090.87	\$ 46,240.73	\$ 42,529.65
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	\$ 63,662.41	\$ 70,139.63
41 Prior Mo 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)
42 Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ -	\$ (175.18)	\$ (2,935.72)	\$ -	\$ -	\$ -	\$ (46.37)	\$ (3,314.76)	\$ (23,072.23)	\$ (1,920.62)
43 Prior Mo Manual Adjustments Ind Int	\$ (418.86)	\$ -	\$ -	\$ (4,245.12)	\$ (142.74)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 2,434.62	\$ -	\$ -	\$ -	\$ (6.84)	\$ (1,110.46)	\$ (2,225.82)	\$ (1,381.01)	\$ (7,024.20)	\$ (1,194.03)
45 Unbilled Manual Adjustments Ind	\$ -	\$ -	\$ 175.18	\$ 2,935.72	\$ -	\$ 266.61	\$ 585.00	\$ 2,213.10	\$ 4,235.43	\$ 1,162.27	\$ 9,959.18	\$ 1,623.37
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ 4,245.12	\$ 142.74	\$ -	\$ -	\$ -	\$ -	\$ 46.37	\$ 3,314.76	\$ 23,072.23	\$ 1,920.62
47 Collections Subject to Sensitive Adj	\$ 557,419.77	\$ 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	\$ 662,706.67
48 Percent Impact of Sensitive Effect	\$ (2,795.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)	\$ (2,799.97)
49 Revenue Sensitive Adjustment	\$ (15,887.19)	\$ (16,569.71)	\$ (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)	\$ (19,555.12)
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ 11,672,618.41	\$ 11,238,128.85	\$ 9,594,895.98	\$ 7,690,837.63	\$ 5,091,476.84	\$ 3,079,186.20	\$ 2,467,973.93	\$ 2,388,130.06	\$ 2,488,738.96	\$ 4,982,719.66

R Gas Accounting UE 28 Cost of Gas Deferral OR & WA 2011 PGA Activity [OR & WA PGA Deferrals\_2010-11.xls]WAPGA Tab 17



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

Calculated Calendar Month 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
Residential	5,509,512	6,740,853	7,153,128	6,521,342	5,710,809	4,429,573	2,707,077	1,474,081	1,245,988	1,122,372	1,220,461	2,665,960
Commercial	2,167,577	2,791,334	2,996,177	2,752,573	2,473,991	1,886,530	1,346,161	892,624	716,681	701,234	715,283	1,264,143
Industrial Firm	291,262	307,061	328,194	318,123	303,876	263,578	213,351	163,384	168,099	179,037	164,392	221,730
<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>4,171,832</b>
Less: Sales to Firm Demand Collected												
1-99 Less: 41CSF - 41SF A C	73,721	103,851	108,499	95,388	96,619	86,591	83,883	77,738	69,608	64,644	67,590	66,568
41ISF - 41SF A C	9,328	19,134	20,833	21,201	20,433	18,922	19,482	19,399	20,874	19,683	19,136	19,289
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	19,504
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	59,497
Sub Total	323,617	224,087	251,854	184,971	262,580	186,141	207,712	174,307	154,331	151,388	155,435	164,917
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	2,355,783	1,976,437	1,851,225	1,944,612	4,006,915
Demand Collected Rate Per Firm Load	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314	0.12314
Total D/C Subject to D/C Rate	\$ 941,373	\$ 1,184,011	\$ 1,259,186	\$ 1,158,366	\$ 1,012,961	\$ 787,054	\$ 499,810	\$ 290,091	\$ 243,378	\$ 227,960	\$ 239,459	\$ 493,411
SFV Firm Demand Collected												
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	\$ 8,719.15	\$ 8,986.55
MDDV #1 73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 7,681.28	\$ 8,453.90	\$ 8,667.96	\$ 8,182.71	\$ 8,007.30	\$ 7,407.49	\$ 6,855.62	\$ 6,021.47	\$ 5,702.03	\$ 5,680.34	\$ 5,790.82	\$ 7,094.51
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	\$ 3,572.09
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind	\$ (5,006.26)											
Prior Mo Manual Adjustments Ind Int					\$ (4,500.90)						\$ (303.41)	
Unbilled Manual Adjustments Com										\$ (6,472.80)	\$ (319.96)	\$ (4,539.34)
Unbilled Manual Adjustments Ind								\$ (2,917.22)		\$ (2,731.39)		
Unbilled Manual Adjustments Ind Int				\$ 4,500.90						\$ 303.41		
Sub Total Manual Unbilled	\$ (5,006.26)			\$ 4,500.90	\$ (4,500.90)		\$ 2,917.22	\$ (2,917.22)	\$ 9,204.19	\$ (8,580.82)	\$ 3,915.97	\$ (4,539.34)
Sub Total Manual Unbilled & D/C	\$ (5,006.26)	\$	\$	\$ 4,500.90	\$ (4,500.90)	\$	\$ 2,917.22	\$ (2,917.22)	\$ 9,204.19	\$ (8,580.82)	\$ 3,915.97	\$ (4,539.34)
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)	\$ 198
Total D/C Collected	\$ 936,586	\$ 1,184,011	\$ 1,259,186	\$ 1,162,690	\$ 1,008,657	\$ 787,054	\$ 502,599	\$ 287,302	\$ 252,180	\$ 219,754	\$ 243,204	\$ 489,070
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	730,019.26	722,809.52	748,770.64
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)	(259,700.64)
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)	(491,780.98)	(510,265.26)	(479,605.52)	(259,700.64)
Net to Book (191430)												
					(4,304.00)	(217.00)	4,521.00					(259,700.64)
Entry 191430												(259,700.64)
Entry 805-02940												(259,700.64)

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
<b>Collected:</b>												
Residential	678,441	830,059	880,836	803,036	703,229	545,458	333,349	181,518	153,431	138,209	150,288	328,268
Commercial	262,357	339,076	363,668	336,331	302,387	232,097	162,812	110,376	89,816	88,831	89,425	159,441
Industrial Firm	23,632	36,563	36,753	41,630	29,581	31,682	25,832	20,379	28,504	17,510	25,419	23,782
Industrial Interruptible	15,702	14,406	15,303	12,922	21,181	23,477	22,977	17,149	11,771	7,456	9,325	10,200
<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>262,006</b>	<b>274,157</b>	<b>501,700</b>

	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)	(1,791,038)	(1,868,597)	
Nov. Accrual	(193,432)												
Bal. Before Int.	(193,432)												(193,432)
Int. Rate	0.0325												262
Ending Balance	(193,694)												(193,694)
Dec. Accrual		(163,905)											
Bal. Before Int.		(357,599)											(357,599)
Int. Rate	0.0325												747
Ending Balance		(358,346)											(358,346)
Jan. Accrual			(121,982)										
Bal. Before Int.			(480,328)										(480,328)
Int. Rate	0.0325												1,136
Ending Balance			(481,464)										(481,464)
Feb. Accrual				(395,599)									
Bal. Before Int.				(877,063)									(877,063)
Int. Rate	0.0325				(1,840)								878,903
Ending Balance				(878,903)									(878,903)
Mar. Accrual					(239,077)								
Bal. Before Int.					(1,117,980)								(1,117,980)
Int. Rate	0.0325					(2,704)							2,704
Ending Balance					(1,120,684)								(1,120,684)
Apr. Accrual						(423,467)							
Bal. Before Int.						(1,544,151)							(1,544,151)
Int. Rate	0.0325						(3,609)						3,609
Ending Balance						(1,547,760)							(1,547,760)
May. Accrual							(99,328)						
Bal. Before Int.							(1,647,088)						(1,647,088)
Int. Rate	0.0325							(4,326)					4,326
Ending Balance							(1,651,414)						(1,651,414)
Jun. Accrual								(66,489)					
Bal. Before Int.								(1,717,903)					(1,717,903)
Int. Rate	0.0325								(4,563)				4,563
Ending Balance								(1,722,466)					(1,722,466)
Jul. Accrual									(20,369)				
Bal. Before Int.									(1,742,835)				(1,742,835)
Int. Rate	0.0325									(4,693)			4,693
Ending Balance									(1,747,528)				(1,747,528)
Aug. Accrual										(38,725)			
Bal. Before Int.										(1,786,253)			(1,786,253)
Int. Rate	0.0325										(4,785)		4,785
Ending Balance										(1,791,038)			(1,791,038)
Spt. Accrual											(72,610)		
Bal. Before Int.											(1,863,648)		(1,863,648)
Int. Rate	0.0325											(4,949)	4,949
Ending Balance											(1,868,597)		(1,868,597)
Oct. Accrual												(141,352)	
Bal. Before Int.												(2,009,949)	(2,009,949)
Int. Rate	0.0325												5,252
Ending Balance													(2,015,201)
Entry JV-28A	(262)	(747)	(1,136)	(1,840)	(2,704)	(3,609)	(4,326)	(4,563)	(4,693)	(4,785)	(4,949)	(5,252)	(2,015,201)
Previously Book	(261)	(748)	(1,136)	(1,840)	(2,713)	(3,601)	(4,325)	(4,563)	(4,693)	(4,785)	(4,949)	(5,252)	(38,866)
Net to Record	(1)	1	-	-	9	(8)	(1)	-	-	-	-	-	-
Monthly Deferral	(193,432)	(163,905)	(121,982)	(395,599)	(239,077)	(423,467)	(99,328)	(66,489)	(20,369)	(38,725)	(72,610)	(141,352)	(5,252)
Entry 191420													(1,576,355)
Entry 419-06210													(5,252)



Forecasted BaseLoad YR	Cct-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	797,361	\$ 420,641.78	0.52754						
Hedged Encana Sale	(797,361)	\$ (286,252.53)	0.35900						
Hedged Encana Cost Tr	(66,184)	\$ (45,777.61)	0.69167						
Hedged Encana Sale Tr	66,184	\$ 26,867.44	0.40595						
Hedged Yr around Contr	3,044,553	\$ 1,761,962.50	0.57873	3,042,650	1,759,653.00	0.57833	1,903	\$ 2,309.50	(0.6004)
Hedged Yr around Contr	3,033,319	\$ 2,072,202.75	0.68315	2,949,247	1,876,678.00	0.63632	84,072	\$ 195,524.75	(0.0466)
Hedged Yr around Contr	11,884,103	\$ 6,234,782.00	0.52463	11,908,960	6,520,463.00	0.54753	(24,857)	\$ (285,681.00)	0.0229
Yr around Contracts-Rocl	1,480,261	\$ 555,450.00	0.37591	-	-	-	1,480,261	\$ 555,450.00	
Yr around Contracts Albe	-	-	-	-	-	-	-	\$ -	
Yr around Contracts-Sum	-	-	-	-	-	-	-	\$ -	
Hedged S.T. Contracts-R	-	-	-	-	-	-	-	\$ -	
Hedged S.T. Contracts-A	-	-	-	-	-	-	-	\$ -	#VALUE!
Hedged S.T. Contracts-S	-	-	-	-	-	-	-	\$ -	#VALUE!
S.T. Contracts-Rockies	-	-	-	-	-	-	-	\$ -	#VALUE!
S.T. Contracts-Alberta	-	-	-	-	-	-	-	\$ -	
S.T. Contracts-Sumas/St	-	-	-	-	-	-	-	\$ -	
Swing Contracts - Rockie	3,044,554	\$ 1,112,900.00	0.36554	3,042,650	1,301,536.00	0.42776	1,904	\$ (188,636.00)	0.0522
Swing Contracts - Alberta	3,033,319	\$ 1,084,039.00	0.35738	2,966,979	1,292,018.00	0.43547	66,340	\$ (207,979.00)	0.0761
Swing Contracts - Rockie	-	-	-	-	-	-	-	\$ -	
Swing Contracts - Alberta	-	-	-	-	-	-	-	\$ -	
Hedged Spot Purch-Rock	9,908,763	\$ 4,537,625.92	0.45794	9,888,613	4,715,489.00	0.47666	20,151	\$ (177,863.08)	0.0159
Hedged Spot Purch-Alber	4,549,979	\$ 1,974,436.45	0.43394	4,450,469	2,049,875.00	0.46060	99,511	\$ (75,438.55)	0.0267
Hedged Spot Purch-Sum.	740,125	\$ 350,895.15	0.47410	-	-	-	740,125	\$ 350,895.15	#VALUE!
Spot Purchases-Rockies	8,724,077	\$ 2,957,798.18	0.33904	7,485,710	3,230,075.00	0.43150	1,238,367	\$ (272,276.82)	0.0925
Spot Purchases-Alberta	22,570,444	\$ 7,562,558.14	0.33506	3,859,833	1,665,513.00	0.43150	18,710,611	\$ 5,897,045.14	0.0954
Spot Purchases-Sumas/S	167,132	\$ 58,882.60	0.35231	1,065,894	459,932.00	0.43150	(898,762)	\$ (401,049.40)	0.0792
Volumetric Transp Chg		\$ 243,646.35			162,733.00			\$ 80,913.35	
Misc. Act. U-S Sales	(892,430)	\$ (272,701.90)	0.30557				(892,430)	\$ (272,701.90)	
Sub Total	71,288,198	\$ 30,350,956.22	0.42575	50,661,004	\$ 25,033,965.00	0.49415	20,627,194	\$ 5,201,512.14	(0.0684)
Field Production Gas	743,365	\$ 466,160.73	0.62710	1,240,000	\$ 879,904.00	0.70990	(496,635)	\$ (413,743.27)	0.0625
Storage Activity:									
System Withdrawals	3,329,449	\$ 1,404,966.55	0.42196	248,000	\$ 152,100.00	0.61331	3,081,449	\$ 1,252,866.55	0.1913
System Injections	(27,967,660)	\$ (9,873,518.04)	0.35303				(27,967,660)	#####	#VALUE!
Sub Total	(24,638,211)	\$ (8,468,551.49)	0.34372	248,000	\$ 152,100.00	0.61331	(24,886,211)	#####	(0.2696)
ok	ok								
P.M Imbalance Adj	497,236	\$ 253,749.48	0.51032				497,236	\$ 253,749.48	0.5103
C.M Imbalance Adj	(390,059)	\$ (199,054.91)	0.51032				(390,059)	\$ (199,054.91)	0.5103
Cost of Company Use Ga	(26,911)	\$ (13,729.53)	0.51019				(26,911)	\$ (13,729.53)	0.5102
Misc. Cust. Imbalance Pl	18,038	\$ 3,142.76	0.17423				18,038	\$ 3,142.76	0.1742
Prior Period Estimate Adj		\$ (16,209.90)						\$ (16,209.90)	

Forecasted Baseload YR	Oct-11 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Line Loss & Unacct For				(168,749)			168,749		
Total Monthly Gas Cost	47,491,656	\$ 22,376,463.36	0.47117	51,980,255	\$ 26,065,969.00	0.50146	(4,488,599)	*****	(0.0303)
RESTATED COST AT EI				23,815,120.59					
ACTUAL COST OF GAS				22,376,463.36					
VARIANCE FROM ACTU				<u>(1,438,657.23)</u>					
<u>Sales Sendout. See WAF Ore. Portion of Sendout X % of Oregon Sales</u>									
Oregon.....	42,135,822	% Of Oregon Sales.....		0.9053					
Washington.....	4,408,973	Oregon's Share of the Var.		(1,302,415.39)					
Total.....	<u>46,545,795</u>								
Estimated WACOG Variar				<u>(130,241.64)</u>					
Shareholders Share of the WACOG Deferral				113,288					
WACOG Equalization.....				42,000					
Estimated Shareholder (gain) or Loss.....				<u>(71,288)</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.xls) WAPGA Tab 17

	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	13,720,310
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	6,610,401	7,434,956	7,416,145	9,224,569
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	1,567,645	1,506,820
<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>24,754,319</b>
<b>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	5,691,537
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	5,660,841	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	866,364	1,020,624
<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>10,286,204</b>	<b>10,464,099</b>	<b>11,666,789</b>
<b>Unbilled Volumes</b>													
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	5,126,876	4,999,642	5,691,537	15,187,220
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	5,660,841	4,464,979	4,578,093	4,956,566	9,629,563
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	866,364	1,020,624	1,064,195
<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>10,286,204</b>	<b>10,464,099</b>	<b>11,666,789</b>	<b>26,860,938</b>
<b>Required 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	13,726,557
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	10,546,136
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	3,159,432
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	4,211,089	3,957,251	3,915,073	3,943,742	4,701,061
<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>77,317,388</b>	<b>60,951,792</b>	<b>40,715,855</b>	<b>26,821,589</b>	<b>23,492,704</b>	<b>23,856,394</b>	<b>32,133,550</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	24,868,181	13,437,651	10,169,978	8,834,287	9,822,350	23,222,580
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	8,271,586	8,532,987	15,419,151
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	3,203,003
Interruptible		5,400,251	5,811,541	6,051,747	5,469,700	5,715,690	5,425,061	4,882,283	4,211,089	3,957,251	3,915,073	3,943,742	4,701,061
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>25,061,084</b>	<b>46,545,793</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	\$ 12,468,867	\$ 11,744,367	\$ 12,058,744	\$ 22,376,463
<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	0.48117	0.46074



NW Natural

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

Demand Deferral - Interest Component		November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Margin Analysis of Demand Charges by Class of Customers:													
51	Residential	5,672,253.17	6,832,062.48	7,194,081.78	6,877,581.38	5,813,150.32	4,541,513.93	2,821,995.05	1,523,440.98	1,136,380.84	982,035.22	1,095,564.55	2,617,679.93
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	1,047,471.76	1,917,550.26
53	Industrial Firm	383,220.45	363,064.49	370,608.24	399,946.35	367,168.39	320,005.62	297,237.73	275,688.77	281,179.39	315,255.91	288,552.97	378,689.05
54	Industrial Interruptible	75,094.11	82,766.06	90,679.24	83,011.15	78,937.11	73,738.46	65,711.10	59,706.79	54,333.12	55,797.25	56,310.67	67,474.51
55	Total Demand charge Collected	\$ 9,281,933.72	\$ 11,195,252.27	\$ 11,671,409.24	\$ 11,236,917.38	\$ 9,593,664.14	\$ 7,689,760.81	\$ 5,090,369.49	\$ 3,078,093.83	\$ 2,466,867.38	\$ 2,387,013.94	\$ 2,487,699.96	\$ 4,551,333.83
		-1.135	-1.191	-1.209	-1.211	-1.212	-1.077	-1.107	-1.092	-1.107	-1.117	-1.039	-1.328

