

UG-120004. SI

CRISTAN KELLEY
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December 30, 2011

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

STATE OF WASHINGTON
UTILITY BOARD
COMMUNICATIONS

2012 JAN -3 AM 8:54

RECEIVED
REGULATORY MANAGEMENT

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 28 and JE 29 ledger entries for November 2011.

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

Sincerely,

Cristan Kelley

CMK/kcm

enclosure(s)

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

	Oct-11	Change	Nov-11
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	431,426.87	(433,278.81)	(1,851.94)
186235 AMOR WA GREAT PROGRAM	(207.11)	391,631.84	391,424.73
186302 MARGIN SHARING - WA	(996,194.84)	(115,913.65)	(1,112,108.49)
186310 WA ENERGY EFFICIENCY	52,126.40	(4,740.39)	47,386.01
186312 WA - AUDIT RESIDENTI	658,870.21	(2,091.73)	656,778.48
186314 WA - LOW INCOME WEAT	71,277.66	9,032.65	80,310.31
186315 WA - WA - LIEE AMORT	307.95	(2,764.76)	(2,456.81)
186316 WA DSM AMORTIZATION	513,996.63	(57,306.22)	456,690.41
Subtotal 186xxx accounts	731,603.77	(215,431.07)	516,172.70
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(2,015,201.00)	1,652,811.00	(362,390.00)
191421 AMORT OF WACOG - WA	(93,790.65)	(1,830,405.69)	(1,924,196.34)
191430 DEMAND - ACCR WA	374,550.56	(702,820.24)	(328,269.68)
191431 AMORT OF DEMAND WA	(166,712.50)	478,793.52	312,081.02
Subtotal 191xxx accounts	(1,901,153.59)	(401,621.41)	(2,302,775.00)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(1,169,549.82)	(617,052.48)	(1,786,602.30)

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
5000	SA	11302011	11302011	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
(6)	(5)	(4)	(3)	(1)	(10+2)	(10+2)	(8)	(9+3)	(3)
1	54200	84020	805-02890	S	3,122,887.00		OR WACOG PGA Activity		
2	191400			H		3,122,887.00	OR WACOG PGA Activity		
3	54200	84020	805-02890	S	20,801.00		OR Storage PGA Timing		
4	191400			H		20,801.00	OR Storage PGA Adj		
5	54100	84020	805-02950	S	67,363.32		OR DEM PGA Activity		
6	191410			H		67,363.32	OR DEM PGA Activity		
7	411000	83010	419-06205	S	13,971.00		OR PGA Interest		
8	191400			H		13,971.00	OR WACOG Interest		
9	191410			H		242.00	OR DEM Intr. Interest		
10	191450			H		2,441.00	OR DEM Coll. Interest		
11	54100	84020	805-02365	S	679,876.04		OR DEM DEF Collected		
12	191450			H		679,876.04	OR DEM DEF Collected		
13	54200	84020	805-02650	S	361,900.00		WA WACOG PGA Activity		
14	191420			H		361,900.00	WA WACOG PGA Activity		
15	54100	84020	805-02340	S	327,825.68		WA DEM PGA Activity		
16	191430			H		327,825.68	WA DEM PGA Activity		
17	411000	83010	419-06210	S	934.00		WA PGA Interest		
18	191420			H		490.00	WA WACOG Interest		
19	191430			H		444.00	WA DEM Interest		
20	191440			H		1,900.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	1,900.00		Encana Cost of Capital Allowance		

Total 4,597,458.04 4,597,458.04

Doc # 102687584
 Prepared by *[Signature]*
 Date 12/7/11

Approved by *[Signature]*
 Date 12/7/11

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

5 Gas Revenue 158,432.93; 16 Gas Revenue 158,432.93; 17 Gas Revenue 158,432.93; 18 Gas Revenue 158,432.93; 19 Gas Revenue 158,432.93; 20 Gas Revenue 158,432.93

Line No.	Description	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1	P 11 Unbilled Volumes	26,090,998											
2	C 11 Unbilled Volumes	26,090,998	51,090,293										
3	Reported Cycle Billing Volumes	62,809,103											
4	Calculated Calendar Month Volumes	87,812,398	(51,090,293)										
5	Total Cdn. Costs Incurred In ORPGA file	\$ 37,958,337	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6	System Incurred WACOG Per Trm.	0.43224	0	0	0	0	0	0	0	0	0	0	0

		November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
In Balance													
In Balance													
Oregon Calendar Sales Volumes													

7	P 11 Unbilled Volumes	23,372,935											
8	C 11 Unbilled Volumes	23,372,935	45,816,504										
9	Reported Cycle Billing Volumes	56,962,462											
10	Calculated Calendar Month Volumes	79,466,031											
11	Less Winter WACOG Usage	1,280,644											
12	Incremental Usage	13,876											
13	Net Calculated Calendar Month Volumes	78,181,511											
14	ORPGA Average Commodity Rate	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596
15	ORPGA Winter Commodity Rate	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
16	Monthly Incremental Rate	0.36387											
17	Collectors' Incre Commodity Rate	5,049	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
18	Collectors' Winter Commodity Rate	599,814	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
19	Collectors' Average Commodity Rate	37,187,474	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20	ORE Commodity Cost Collected	37,792,337	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
21	Calculated Calendar Month Volumes	79,466,031											
22	WACOG Incurred Calculated Vol	0.43224											
23	Amount	\$ 34,322,463	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
24	Total Collection vs Calculated	\$ 3,469,874.45	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
25	90% Dtl. (Collection vs Calculated)	\$ 3,122,887.00	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26	Amount Previously Billed												
27	Net To Book (191400)	\$ 3,122,887.00	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
29	Entry 191400												
30	Entry 805-02890												

(3,122,887) ✓
 3,122,887 V

Oregon Storage Cut Off Adjustment:

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
88 CRF SA Proforma Commodity Rate	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334
89 CRF SA Winter Proforma Cofy Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 Collections Winter Commodity Rate	\$ 556,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 Collections Average Commodity Rate	\$ 36,992,755	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 37,579,261	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 37,787,288.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 37,579,280.94	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 208,007.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% Diff (Collection vs Calculated)	\$ 20,800.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked												
98 Net to Book (191400)	20,801											

99 Entry 191400
 100 Entry 805-02890

Oregon Demand charge deferral

Line No.	Account	November 11	December 11	January 12	February 12	March 12	April 12	May 12	June 12	July 12	August 12	September 12	October 12	Subtotal	Check
47	Williams (MWPL)														
48	TransCanada (NOVA)														
49	TransCanada (ANG)														
50	Duke En (WCIT-South)														
51	Coral En T-South														
52	Terasen Gas (SC)														
53	Prior Period Adjustments														
54	Terasen Virtual														
55	Total Charges	\$ 7,180,950.11	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

EMBEDDED CHARGES:

US Transmission Co.:

56	Williams (MWPL)	\$ 3,846,927.44	\$ 3,975,155.55	\$ 3,590,493.22	\$ 3,975,155.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55
57	TransCanada (NOVA)	517,197.00	534,437.00	482,717.00	534,437.00	482,717.00	534,437.00	482,717.00	534,437.00	482,717.00	534,437.00	482,717.00	534,437.00	482,717.00	534,437.00
58	TransCanada (ANG)	97,998.00	101,265.00	91,465.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00
59	Duke En (WCIT-South)	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
60	Coral En T-South														
61	Terasen Gas (SC)														
62	Prior Period Adjustments														
63	Terasen Virtual														
64	Total Embedded	\$ 49,934.00	\$ 51,598.00	\$ 46,605.00	\$ 51,598.00	\$ 46,605.00	\$ 51,598.00	\$ 46,605.00	\$ 51,598.00	\$ 46,605.00	\$ 51,598.00	\$ 46,605.00	\$ 51,598.00	\$ 46,605.00	\$ 51,598.00

CN Transmission Co.:

65	TransCanada (NOVA)	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	935,368.64	935,368.64	935,368.64
66	TransCanada (ANG)	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01	390,258.01
67	Duke En (WCIT-South)	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00	773,523.00
68	Coral En T-South														
69	Terasen Gas (SC)	629,109.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00
70	Prior Period Adjustments														
71	Other														
72	Total Embedded	\$ 7,255,750.08	\$ 7,430,372.20	\$ 6,906,582.66	\$ 7,430,372.20	\$ 6,906,582.66	\$ 7,430,372.20	\$ 6,906,582.66	\$ 7,430,372.20	\$ 6,906,582.66	\$ 7,430,372.20	\$ 6,906,582.66	\$ 7,430,372.20	\$ 6,906,582.66	\$ 7,430,372.20

region VARIANCE Share -

US Transmission Co.:

73	Williams (MWPL)	\$ 3,002,990.26	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
74	TransCanada (NOVA)	(465,839.54)													
75	TransCanada (ANG)	(88,267.70)													
76	Duke En (WCIT-South)	(19,832.28)													
77	Coral En T-South														
78	Terasen Gas (SC)														
79	Prior Period Adjustments														
80	Other														
81	Total Variance	\$ (41,975.55)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

CN Transmission Co.:

82	TransCanada (NOVA)	(842,486.53)													
83	TransCanada (ANG)	(351,505.36)													
84	Duke En (WCIT-South)	(593,808.31)													
85	Coral En T-South														
86	Terasen Gas (SC)	(565,638.48)													
87	Prior Period Adjustments														
88	Other														
89	Total Variance	\$ (2,399,276.68)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Oregon Allocation Ratio

90	Oregon Allocation Ratio	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%
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83 Oregon Portion

83	Oregon Portion	\$ (67,363.32)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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84 Amount Previously Booked

84	Amount Previously Booked	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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85 Net to Book (191410)

85	Net to Book (191410)	\$ (67,363.32)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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86 Entry 191410

86	Entry 191410	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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87 Entry 805-02980

87	Entry 805-02980	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191-400 DEFERRED 11-11 - 10-12 WACOG

Page 3 OR

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance	Reference
Nov Accrual														
Bal Before Int	(3,143.688)												(3,143.688)	Oct 05 Tac
Int Rate	0.06678												(3,143.688)	
Ending Balance	(11,288)												(11,288)	
Dec Accrual														
Bal Before Int		(3,154.976)											(3,154.976)	Nov 05 Tac
Int Rate													(3,154.976)	
Ending Balance		(3,154.976)											(3,154.976)	
Jan Accrual														
Bal Before Int			(3,154.976)										(3,154.976)	Dec 05 Tac
Int Rate													(3,154.976)	
Ending Balance			(3,154.976)										(3,154.976)	
Feb Accrual														
Bal Before Int				(3,154.976)									(3,154.976)	Jan 05 Tac
Int Rate													(3,154.976)	
Ending Balance				(3,154.976)									(3,154.976)	
Mar Accrual														
Bal Before Int					(3,154.976)								(3,154.976)	Feb 05 Tac
Int Rate													(3,154.976)	
Ending Balance					(3,154.976)								(3,154.976)	
Apr Accrual														
Bal Before Int						(3,154.976)							(3,154.976)	Mar 05 Tac
Int Rate													(3,154.976)	
Ending Balance						(3,154.976)							(3,154.976)	
May Accrual														
Bal Before Int							(3,154.976)						(3,154.976)	Apr 05 Tac
Int Rate													(3,154.976)	
Ending Balance							(3,154.976)						(3,154.976)	
Jun Accrual														
Bal Before Int								(3,154.976)					(3,154.976)	Mar 05 Tac
Int Rate													(3,154.976)	
Ending Balance								(3,154.976)					(3,154.976)	
Jul Accrual														
Bal Before Int									(3,154.976)				(3,154.976)	Jun 05 Tac
Int Rate													(3,154.976)	
Ending Balance									(3,154.976)				(3,154.976)	
Aug Accrual														
Bal Before Int										(3,154.976)			(3,154.976)	Jul 05 Tac
Int Rate													(3,154.976)	
Ending Balance										(3,154.976)			(3,154.976)	
Spt Accrual														
Bal Before Int											(3,154.976)		(3,154.976)	Aug 05 Tac
Int Rate													(3,154.976)	
Ending Balance											(3,154.976)		(3,154.976)	
Oct Accrual														
Bal Before Int												(3,154.976)	(3,154.976)	Sep 05 Tac
Int Rate													(3,154.976)	
Ending Balance												(3,154.976)	(3,154.976)	
Entry JV-28A													(11,288)	
Previously Book													(11,288)	
Net to Record													(3,143.688)	
Monthly Deferral													(11,288)	
Entry 191-400													11,288	
Entry 418-06205													11,288	

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

Page 1 OR	Account 101 410 OREGON DEMAND 11 11 10 12	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance	Reference
Nov. Accrual	(67,605)	(67,605)											(67,605)	
Nov. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Dec. Accrual	(67,605)												(67,605)	
Dec. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Jan. Accrual	(67,605)												(67,605)	
Jan. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Feb. Accrual	(67,605)												(67,605)	
Feb. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Mar. Accrual	(67,605)												(67,605)	
Mar. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Apr. Accrual	(67,605)												(67,605)	
Apr. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
May. Accrual	(67,605)												(67,605)	
May. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Jun. Accrual	(67,605)												(67,605)	
Jun. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Jul. Accrual	(67,605)												(67,605)	
Jul. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Aug. Accrual	(67,605)												(67,605)	
Aug. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Sep. Accrual	(67,605)												(67,605)	
Sep. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Oct. Accrual	(67,605)												(67,605)	
Oct. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Nov. Accrual	(67,605)												(67,605)	
Nov. Before Int	(67,605)												(67,605)	
Int Rate	(242)												(67,605)	
Ending Balance	(67,605)												(67,605)	
Monthly Deferral	(67,605)												(67,605)	
Entry 1911110	(67,605)												(67,605)	
Entry 419-05205	(242)												(242)	
Previously Book	(67,363)												(67,363)	
Yet to Record	(242)												(242)	
Monthly Deferral	(67,363)												(67,363)	
Entry 1911110	(242)												(242)	
Entry 419-05205	(242)												(242)	

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance	Reference
Nov Accrual	(679.876)													
Sal. Before Int	(679.876)													
Int. Rate	0.09916													
Ending Balance	(2,441.00)													
Dec. Accrual		(682.317)												
Sal. Before Int		(682.317)												
Int. Rate														
Ending Balance		(682.317)												
Jan. Accrual			(682.317)											
Sal. Before Int			(682.317)											
Int. Rate														
Ending Balance			(682.317)											
Feb. Accrual				(682.317)										
Sal. Before Int				(682.317)										
Int. Rate														
Ending Balance				(682.317)										
Mar. Accrual					(682.317)									
Sal. Before Int					(682.317)									
Int. Rate														
Ending Balance					(682.317)									
Apr. Accrual						(682.317)								
Sal. Before Int						(682.317)								
Int. Rate														
Ending Balance						(682.317)								
May Accrual							(682.317)							
Sal. Before Int							(682.317)							
Int. Rate														
Ending Balance							(682.317)							
Jun. Accrual								(682.317)						
Sal. Before Int								(682.317)						
Int. Rate														
Ending Balance								(682.317)						
Jul. Accrual									(682.317)					
Sal. Before Int									(682.317)					
Int. Rate														
Ending Balance									(682.317)					
Aug. Accrual										(682.317)				
Sal. Before Int										(682.317)				
Int. Rate														
Ending Balance										(682.317)				
Sep. Accrual											(682.317)			
Sal. Before Int											(682.317)			
Int. Rate														
Ending Balance											(682.317)			
Oct. Accrual												(682.317)		
Sal. Before Int												(682.317)		
Int. Rate														
Ending Balance												(682.317)		
Entry JV-28A													(2,441.00)	
Previously Book														(2,441.00)
Net to Record														(679.876)
Monthly Deferral														
Entry 191450														(679.876 04)
Entry 419-06205														(2,441 00)
														2,441 00

* Reference refers to electronic file OR & WA P&A 05-06 Deferral.rst

NW Natural

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

Demand Deferral - Volume Component	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1. Entailed Seasonalized Tar 20	9,197,952.00	9,466,909.00	13,091,551.00	12,655,038.00	10,589,655.00	9,094,670.00	6,636,600.00	4,315,225.00	2,644,268.00	2,576,878.00	2,571,636.00	2,703,509.00
2. Collected Line 44	9,877,158.04											
3. Deferral	579,876.04											
4. Previously Booked												
5. Net 12 Book	\$ 9,877,158.04	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6. Entry 191450												
7. Entry 805-02885												

Actual Fixed Charges Collected	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
15. Res denial	45,566,047	28,278,088	0	0	0	0	0	0	0	0	0	0
16. Commercial	25,751,448	16,359,507	0	0	0	0	0	0	0	0	0	0
17. Industrial Firm	3,130,626	-1,178,909	0	0	0	0	0	0	0	0	0	0
18. Total of Calendar Month Sales	74,471,121	43,616,504	0	0	0	0	0	0	0	0	0	0
19. 1-99 Less 31CSF - 31SF A C	1,893,278											
20. 31SF - 31SF A C	972,336											
21. 32CSF - 32SF A C	366,182											
22. 321SF - 32SF A C	689,959											
23. Total Firm Sales Fixed Charge	3,921,755											
24. Total Calendar Sales Less Fixed	70,549,366	45,616,504										
25. "OPGA" OR No. 09-12A Ean 1 Line	0,13288	0,13088	0,13288	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088
26. SFV Collected Line 24X25	\$ 9,233,501.07	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
27. Plus 31CSF - 31SF A C	\$ 250,158.28	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
28. 31SF - 31SF A C	\$ 121,090.99	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
29. 32CSF - 32SF A C	\$ 37,538.88	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
30. 321SF - 32SF A C	\$ 79,239.48	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
31. Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
32. Prior Month Unbilled MDDV Ind	\$ (60,406.71)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
33. Current Month Unbilled MDDV Com	\$ 290,588.41	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
34. Current Month Unbilled MDDV Ind	\$ 80,861.64	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
35. MDDV # 1.81 D C Collected	\$ 583,741.11	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
36. Plus 31CSI - 31SIV	\$ 2,571.03	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
37. 31SI - 31SIV	\$ 475.72	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
38. 32CSI - 32SIM	\$ 36,128.33	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
39. 32SI - 32SIM	\$ 40,337.59	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40. SFV Collected Intertribe Sales	\$ 79,512.67	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
41. Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
42. Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
43. Prior Mo Manual Adjustments Int	\$ (615.75)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
44. Unbilled Manual Adjustments Com	\$ 2,141.68	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
45. Unbilled Manual Adjustments Ind	\$ 9,465.45	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
46. Unbilled Manual Adjustments Int	\$ 843.21	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
47. Collections Subject to Sensitive Eff	\$ 562,562.93	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
48. Percent Impact of Sensitive Eff	\$ -2,853.47	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
49. Revenue Sensitive Adjustment	\$ (18,903.56)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
50. Total D/C Ctd (26+47+49)	\$ 9,877,158.04	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

B. Gas Accounting JE 28 Cost of Gas Deferral OR & WA 2012 PGA Activity OR & WA PGA Deferrals 2011-12 (SIJWAPGA Tab 17)

Washington Demand Deferral Calculation
 2008 - 9 Truck Year Closing
 Washington Firm A Schedule 23.55 Interruptible Sales & Transportation Volume

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Collected Interruptible Sales												
Residential	5,051,804	(3,707,363)										
Commercial	2,232,477	(1,497,544)										
Industrial Firm	299,666	(69,082)										
Total Firm Sales	8,183,947	(5,273,989)										
Less Sales To Firm Demand Collected	81,602											
Plus 41CSF - 41SF A C	20,217											
41SF - 41SF A C	23,178											
42CSF - 42SF A C	66,187											
42SF - 42SF A C	191,184											
Sub Total	7,892,763	(5,273,989)										
Total Firm Sales Subject to D.C. Rate	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023
Demand Collected Rate Per Firm Load												
Total D.C. Subject to D.C. Rate	\$ 1,040,898	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023	\$ 0.13023
SPV Firm Demand Collected												
Plus 41CSF - 41SF A C	\$ 9,487.10											
41SF - 41SF A C	\$ 2,223.42											
42CSF - 42SF A C	\$ 3,392.13											
42SF - 42SF A C	\$ 9,266.95											
MCDV #173 D.C. Collected												
Plus 41CSI - 41SIV	\$ 4,414.68											
41SI - 41SIV	\$ 6,247.74											
42CSI - 42SIM												
42SI - 42SIM												
Plus SPV Collected Interruptible Sales												
Sub Total D.C. Fixed rates	\$ 203.50	(203.50)	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled	\$ 203.50	(203.50)	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
Sub Total Manual Unbilled & D.C.	\$ 203.50	(203.50)	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
Revenue Sensitive Rate	\$ 0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723
Revenue Sensitive Adjustment	\$ (9)	\$ 9	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
Total D.C. Collected	\$ 1,041,093	\$ (195)	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
Actual Demand Crg	\$ 713,072.32	\$ (195)	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
Variance	\$ 328,020.68	(195.00)										
Previously Booked												
Net to Book (191430)	\$ 328,020.68	(195.00)										
Entry 191430												
Entry 895-02940												
Margin Analysis of Demand Charges by Class of Customers:	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Collected:												
Residential	736,034											
Commercial	269,406											
Industrial Firm	38,761											
Industrial Interruptible	10,391											
Total Demand Charge Collected	1,074,592											

✓ 327,825.66
 ✓ 327,825.66

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191430 WASHINGTON 11111 - 10.10 DEMAND

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Base
Nov-11	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)
Dec-11	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)	(328,270)
Nov Accrual	(327,825)												(327,825.68)
Bal. Before Int	(327,825)												(327,825.68)
Int. Rate	(444)												(444.00)
Ending Balance	(328,270)												(328,269.68)
Dec. Accrual		(328,270)											(328,269.68)
Bal. Before Int		(328,270)											(328,269.68)
Int. Rate													(328,269.68)
Ending Balance		(328,270)											(328,269.68)
Jan. Accrual			(328,270)										(328,269.68)
Bal. Before Int			(328,270)										(328,269.68)
Int. Rate													(328,269.68)
Ending Balance			(328,270)										(328,269.68)
Feb. Accrual				(328,270)									(328,269.68)
Bal. Before Int				(328,270)									(328,269.68)
Int. Rate													(328,269.68)
Ending Balance				(328,270)									(328,269.68)
Mar. Accrual					(328,270)								(328,269.68)
Bal. Before Int					(328,270)								(328,269.68)
Int. Rate													(328,269.68)
Ending Balance					(328,270)								(328,269.68)
Apr. Accrual						(328,270)							(328,269.68)
Bal. Before Int						(328,270)							(328,269.68)
Int. Rate													(328,269.68)
Ending Balance						(328,270)							(328,269.68)
May. Accrual							(328,270)						(328,269.68)
Bal. Before Int							(328,270)						(328,269.68)
Int. Rate													(328,269.68)
Ending Balance							(328,270)						(328,269.68)
Jun. Accrual								(328,269.68)					(328,269.68)
Bal. Before Int								(328,269.68)					(328,269.68)
Int. Rate													(328,269.68)
Ending Balance								(328,269.68)					(328,269.68)
Jul. Accrual									(328,270)				(328,269.68)
Bal. Before Int									(328,270)				(328,269.68)
Int. Rate													(328,269.68)
Ending Balance									(328,270)				(328,269.68)
Aug. Accrual										(328,270)			(328,269.68)
Bal. Before Int										(328,270)			(328,269.68)
Int. Rate													(328,269.68)
Ending Balance										(328,270)			(328,269.68)
Sep. Accrual											(328,270)		(328,269.68)
Bal. Before Int											(328,270)		(328,269.68)
Int. Rate													(328,269.68)
Ending Balance											(328,270)		(328,269.68)
Oct. Accrual												(328,270)	(328,269.68)
Bal. Before Int												(328,270)	(328,269.68)
Int. Rate													(444.00)
Ending Balance													(328,269.68)
Entry JV-28A													(328,270)
Previously Book													(328,270)
Net to Record													(444.00)
Monthly Deferral													(327,825)
Entry 191430													(327,825.68)
Entry 419-06210													(444.00)

(327,825.68)
(444.00)
(444.00)
444.00

Forecasted BaseLoad YR

Nov-11 (Estimate)

Contract Commodity Gas Costs:

	Nov-11 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Hedged Encana Gas Reserves	1,021,260	\$ 544,576.93		\$	1,021,260	\$ (1,669.07)
Hedged Encana Sale	(1,021,260)	\$ (351,313.49)		\$ 546,446.00	(1,021,260)	\$ (551,313.49)
Hedged Encana Cost True Up	(27,720)	\$ (69,092.79)			(27,720)	\$ (69,092.79)
Hedged Encana Sale True Up	27,720	\$ 10,249.77			27,720	\$ 10,249.77
Hedged Yr around Contracts-Rockies	4,418,082	\$ 2,538,000.00	7,374,750	\$ 35,432,011.00	(2,956,668)	\$ (32,894,011.00)
Hedged Yr around Contracts-Alberta	2,910,210	\$ 1,816,125.00	2,887,080		23,130	\$ 1,816,125.00
Hedged Yr around Contracts-Sumas	11,529,012	\$ 5,572,125.00	7,227,225		4,301,787	\$ 5,572,125.00
Yr around Contracts-Rockies	1,423,604	\$ 498,800.00			1,423,604	\$ 498,800.00
Yr around Contracts-Alberta						
Yr around Contracts-Sumas-St 2						
Hedged S.T. Contracts-Rockies	10,194,066	\$ 4,687,200.28	19,174,350		(8,980,284)	\$ 4,687,200.28
Hedged S.T. Contracts-Alberta	11,640,840	\$ 5,258,175.00	11,587,580		53,280	\$ 5,258,175.00
Hedged S.T. Contracts-Sumas-St 2	2,882,253	\$ 1,197,750.00	7,227,225		(4,344,972)	\$ 1,197,750.00
S.T. Contracts-Rockies	1,468,767	\$ 510,136.00			1,468,767	\$ 510,136.00
S.T. Contracts-Alberta						
S.T. Contracts-Sumas-St 2						
Swing Contracts - Rockies	981,796	\$ 510,800.00			981,796	\$ 510,800.00
Swing Contracts - Alberta						
Swing Contracts - Rockies (Res Fee)						
Swing Contracts - Alberta (Res Fee)						
Hedged Spot Purch-Rockies	620,853	\$ 830,084.00	6,637,275		(6,016,422)	\$ 830,084.00
Hedged Spot Purch-Alberta (NOVA)	326,623	\$ 441,885.00	3,621,113		(3,294,490)	\$ 441,885.00
Hedged Spot Purch-Sumas-St 2 (W)	122,349	\$ 174,056.00	1,445,445		(1,323,096)	\$ 174,056.00
Spot Purchases-Rockies	7,580,241	\$ 2,393,877.70	10,874,765		(3,294,525)	\$ 2,393,877.70
Spot Purchases-Alberta	21,742,470	\$ 7,068,490.00			21,742,470	\$ 7,068,490.00
Spot Purchases-Sumas-St 2	3,149,008	\$ 1,205,214.00			3,149,008	\$ 1,205,214.00
Volumetric Transp Chg		\$ 271,483.79		\$ 271,334.00		\$ 149.79
Misc. Act. U.S. Sales		\$ (150,319.33)				\$ (150,319.33)
Sub Total	81,031,022	\$ 34,958,302.86	78,056,789	\$ 35,703,945.00	2,933,385	\$ (879,462.56)
	check		check			
Field Production Gas	684,409	\$ 424,812.62	900,000		(215,591)	\$ 424,812.62
Storage Activity:						
System Withdrawals	9,415,638	\$ 3,550,962.54	6,033,780	\$ 2,371,363.00	3,381,858	\$ 1,179,599.54
System Injections	(2,945,098)	\$ (1,024,003.04)			(2,945,098)	\$ (1,024,003.04)
Sub Total	6,470,570	\$ 2,526,959.50	6,033,780	\$ 2,371,363.00	436,790	\$ 155,596.50
	ok					
P/M Imbalance Adj	390,059	\$ 199,054.91			390,059	\$ 199,054.91
C/M Imbalance Adj	(381,532)	\$ (181,593.97)			(381,532)	\$ (181,593.97)
Cost of Company Use Gas	(64,857)	\$ 30,860.98			(64,857)	\$ 30,860.98
Misc. Cust. Imbalance Purch						
Prior Period Estimate Adj.						

Forecasted Base-load YR

Line Loss & Unacct For	Nov-11 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Total Monthly Gas Cost	88,129,671	\$ 37,958,396.90	(314,068)	\$ 38,074,708.00	314,068	\$ (250,731.52)

RESTATED COST AT EMBEDDED RATES

ACTUAL COST OF GAS

VARIANCE FROM ACTUAL COST (Gain (-))

39,627,422.56
37,958,396.90
(1,669,025.66)

Sales Sendout. See WAPGA Tab 1. Ore. Portion of Sendout X % of Oregon Sales

Oregon..... 79,406,031 % Of Oregon Sales

Washington..... 8,412,367 % Oregon's Share of the Var

Total..... 87,818,398

Estimated WACOG Variance for the Shareholder 10%
(150,913.30)

Shareholders Share of the WACOG Deferral

WACOG Equalization..... 346,987

Estimated Shareholder (gain) or Loss..... 147,739

(199,248)

Washington WACOG Deferral Calculation

2008-9 Tracker Year Closing

System Sales Volume

R Gas Accounting JE 28 Cost of Gas Deferral OR & WA 2012 PGA Activity OR & WA PGA Deferrals 2011-12 (M) WAPGA Tab.17

October-11 November-11 December-11 January-12 February-12 March-12 April-12 May-12 June-12 July-12 August-12 September-12 October-12

Code	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Residential	13,720,910	34,439,033											
Commercial	9,224,563	17,875,038											
Industrial Firm	1,808,820	1,627,255											
Interruptible													
Total	24,754,313	54,135,366											

Reported Cycle Billing Volumes	Residential	Commercial	Industrial Firm	Interruptible	Total
Residential	5,691,597	15,187,220	31,985,451		52,864,268
Commercial	4,956,568	9,829,583	17,856,851		32,643,002
Industrial Firm	1,020,624	1,064,195	1,247,991		3,332,810
Interruptible					
Total	11,668,789	26,080,998	51,090,293		88,840,080

Reported Cycle Billing Volumes	Residential	Commercial	Industrial Firm	Interruptible	Total
Residential	15,187,220	31,985,451	17,856,851	1,247,991	66,277,513
Commercial	9,829,583	17,856,851	1,247,991		28,934,425
Industrial Firm	1,064,195	1,247,991			2,312,186
Interruptible					
Total	26,080,998	51,090,293	1,247,991		78,420,282

Reported Cycle Billing Volumes	Residential	Commercial	Industrial Firm	Interruptible	Total
Residential	13,720,957	34,439,620	19,959,657	3,246,496	71,366,730
Commercial	10,546,136	19,959,657	3,246,496		33,752,289
Industrial Firm	3,159,432	3,246,496			6,405,928
Interruptible	4,701,061	5,163,330			9,864,391
Total	32,133,586	62,809,103	5,163,330		99,106,019

Calculated Calendar Month Volumes	Residential	Commercial	Industrial Firm	Interruptible	Company Use	Total
Residential	51,237,651	27,986,925	3,450,292	5,163,330		87,841,198
Commercial	(31,985,451)	(17,856,851)	(1,247,991)			(51,090,293)
Industrial Firm						
Interruptible						
Company Use						
Total	67,818,398	67,818,398	67,818,398	67,818,398	67,818,398	339,172,790

Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory Balancing Adjustment	Amount
Residential	37,958,397
Commercial	6,931,869
Industrial Firm	
Interruptible	
Company Use	
Total	44,890,266

System WACOG Per Therm Sold	Residential	Commercial	Industrial Firm	Interruptible	Company Use	Total
Residential	0.43224					0.43224
Commercial						
Industrial Firm						
Interruptible						
Company Use						
Total	0.43224					0.43224

System Cost of Gas

	November 11	December 11	January 12	February 12	March 12	April 12	May 12	June 12	July 12	August 12	September 12	October 12
31												
32	\$ 10,425,060.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	134,420.42											
34	12,164,061.28											
35	12,113,608.70											
36	271,483.79											
37	(150,319.33)											
38	\$ 34,958,302.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	\$ 424,812.62	\$ -	\$ 727,217.21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	\$ 3,650,882.54	\$ -	\$ 7,960,155.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	(1,024,003.04)											
42	\$ 2,626,898.50	\$ -	\$ 6,091,568.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43												
44	199,064.91		(17,072.25)									
45	(181,593.97)		192,435.55									
46	30,660.98		(77,974.80)									
47			3,661.82									
48			41,832.84									
49	\$ 37,666,396.90	\$ -	\$ 6,931,698.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50		ok		check	check	check	check	check	check	check	check	check
51												
52												
53												
54												
55												
56												
57												

Contract Commodity Gas Costs:

- Year around Contracts
- Encana Net Activity
- Short Term Contracts
- Spot Purchases
- Volumetric Transp. Chg
- Misc. Act Up St Sales
- Goldman Deal
- Sub Total

Storage Activity:

- Field Production Gas
- System Withdrawals
- System Injections
- Sub Total

Other Activity

- P/M Imbalance Adj
- C/M Imbalance Adj
- Cost of Company Use Gas
- Misc Cust. Imbalance Purch
- Prior Period Estimate Adj

Total Monthly Gas Cost

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302011 (MMDDYYYY)	11302011 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06374	S	12,191.71	-	AMORT 186233 Ind DSM		
2	186233			H	-	12,191.71	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	S	129.17	-	INTEREST 186233 Ind DSM		
4	186233			H	-	129.17	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	107,601.66	-	AMORT 186271 Comm Decoup		
6	186271			H	-	107,601.66	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	S	60.36	-	INTEREST 186271 Comm Decoup		
8	186271			H	-	60.36	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	581,260.84	-	AMORT 186277 Res Decoup		
10	186277			H	-	581,260.84	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	S	211.25	-	INTEREST 186277 Res Decoup		
12	186277			H	-	211.25	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	2,546.11	-	AMORT 186286 CUB Fund		
14	186286			H	-	2,546.11	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	S	0.25	-	INTEREST 186286 CUB Fund		
16	186286			H	-	0.25	INTEREST 186286 CUB Fund		
17	402000	81199	495-06374	S	39,415.77	-	AMORT 186237 PUC Fee Ref		
18	186237			H	-	39,415.77	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	51.77	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	51.77	C/M INT 186237 PUC Fee Ref		
21	191401			S	767,242.98	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02550	H	-	767,242.98	AMORT 191401 OR WACOG		
23	191401			H	-	2,782.43	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	2,782.43	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	183,138.89	183,138.89	AMORT 191411 OR Demand
26	191411			H	-	183,138.89	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	2,917.18	INTEREST 191411 OR Demand
28	191411			S	2,917.18	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	50,646.14	-	AMORT 186316 WA Amort EE
30	186316			H	-	50,646.14	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	1,323.49	INTEREST 186316 WA Amort EE
32	186316			S	1,323.49	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	106,824.48	-	AMORT 186307 OR AMR
34	186307			H	-	106,824.48	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	28.90	INTEREST 186307 OR AMR
36	186307			S	28.90	-	INTEREST 186307 OR AMR
37	191421			S	113,666.17	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	113,666.17	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	100.09	-	INTEREST 191421 WA WACOG
40	191421			H	-	100.09	INTEREST 191421 WA WACOG
41	191431			S	64,053.52	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	64,053.52	AMORT 191431 WA Demand
43	411000	83010	419-06210	S	364.77	-	INT 191431 WA Demand
44	191431			H	-	364.77	INT 191431 WA Demand
45	186315			H	-	2.91	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	S	2.91	-	INTEREST 186315 WA-LIEE
47	186315			H	-	2,761.85	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	2,761.85	-	AMORT 186315 WA-LIEE
49	186310			S	143.70	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	143.70	INT - WA ENERGY EFF 186310
51	186312			S	1,784.44	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	1,784.44	INT - WA EE R&C 186312
53	186232			S	13,993.47	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	13,993.47	INT - Ind DSM Def 186232
55	186235			H	-	34.19	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	S	34.19	-	INTEREST 186235 WA GREAT
57	186235			H	-	24,831.07	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	24,831.07	-	AMORT 186235 WA GREAT
59	186314			S	205.00	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	205.00	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	517,050.15	SB408 FED & STATE AMORT
62	186401			H		SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	517,050.15	SB408 FED & STATE INT
64	186401			S	8,077.03	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	39,193.89	SB408 MCBIT AMORT
70	184301			S	39,193.89	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	603.72	SB 408 MCBIT INT
72	184301			H	603.72	SB 408 MCBIT INT
73	186234			S	1,165.94	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	1,165.94	INT 186234 WA GREAT Deferral
Total					2,646,405.30	2,646,405.30

Prepared by K. Sturberg Date 12/6/11
 Approved by [Signature] Date 12/6/11

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12/6

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 (GREAT)	WA-LIEE	Unbilled	Unbilled		
Schedule	Block	A	B	C	D	E	CIS			
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	5,440.60		5,440.60	
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	1,086.40		1,086.40	
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	2,064,945.70		2,064,945.70	
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	711,458.40		711,458.40	
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	26,198.70		26,198.70	
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	2,763.00		2,763.00	
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	146,260.70		146,260.70	
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)				
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	12,906.60		12,906.60	
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	11,580.3		11,580.30	
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)			-	
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)			-	
(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)			-	
(I425F)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)			-	
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)			-	
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)			-	
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)			-	
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)			-	
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000			-	
C42TF*	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			-	
I42TF*	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000			-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000			-	
	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)			-	
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)			-	
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)			-	
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)			-	
	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)		4,278	4,278.00	
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)			-	
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)			-	
	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			-	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			-	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000			-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000			-	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000			-	
	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:										
							321,099.00		321,099.00	
							3,303,739.40	0	4,278	3,308,017.40

total OR & WA	36,012,670.01	total* wa	3,308,017.40
total per CIS	36,012,670.01	total* or	39,059,235.61
difference	0.00	total*	42,367,253.01
		*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 cost 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)	201.85	115.50	(164.80)	(80.25)	(8.92)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	40.31	23.06	(25.75)	(12.54)	(1.39)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	76,609.49	43,838.80	(36,941.88)	(17,965.03)	(2,003.00)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	26,395.11	15,104.26	(11,376.22)	(5,535.15)	(611.85)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	971.97	556.20	0.00	(181.30)	(20.17)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	102.51	58.66	(32.80)	(15.97)	(1.77)
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,426.27	3,105.11	(1,826.80)	(889.27)	(97.99)
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	0.00	0.00	0.00	0.00	0.00
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	478.83	274.01	(155.14)	(78.08)	(8.65)
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	429.63	245.85	(122.75)	(61.84)	(6.83)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
(C 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
(I 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	0.00	0.00	0.00	0.00	0.00
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	0.00	0.00	0.00	0.00	0.00
(C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	0.00	0.00	0.00	0.00	0.00
(I42SI)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	0.00	0.00	0.00	0.00	0.00
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)	0.00	0.00	0.00	0.00	0.00
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	0.00	0.00	0.00	0.00	0.00
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	0.00	0.00	0.00	0.00	0.00
	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)	158.71	39.61	0.00	(11.64)	(1.28)
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	0.00	0.00	0.00	0.00	0.00
	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
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Sources:							Intentionally blank				
							110,814.68	63,361.06	(50,646.14)	(24,831.07)	(2,761.85)

Switchers - WA

Commodity	(448.87)			
Commodity	(2,533.19)	64,053.52	191431	
Commodity		113,666.17	191421	
		(50,646)	186316	
		(2,761.85)	186315	New!
Commodity	(2,981.86)	(24,831)	186235	changed link

rate sensitive adj 0.95628 Annually

Commodity 2,851.49 191421

Demand (243.72)
Demand (480.40)
Demand
Demand (724.12)

rate sensitive adj 0.95628 Annually

Demand 692.46 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: Washington
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort
 Account Number: 186316

Debit (Credit)	Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
	3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
	4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
	5	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53	
	6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
	7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
	8	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
	9	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
	10	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
	11	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
	12	May-10	(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
	13	Jun-10	(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
	14	Jul-10	(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
	15	Aug-10	(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
	16	Sep-10	(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
	17	Oct-10	(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
	18	Nov-10 old	(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
	19	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
	20	Dec-10	(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
	21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
	22	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
	23	Mar-11	(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
	24	Apr-11	(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
	25	May-11	(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
	26	Jun-11	(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
	27	Jul-11	(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
	28	Aug-11	(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
	29	Sep-11	(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
	30	Oct-11	(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
		Nov-11	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	

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)	
1	Beginning Balance							
2	Aug-09	(37,282.91)			789.56	(36,494.35)	273,314.35	
3	Sep-09	(40,411.10)			686.69	(39,724.41)	233,589.94	
4	Oct-09	(56,417.10)			555.90	(55,861.20)	177,728.74	
5	Nov-09 old	(47,340.04)			416.90	(46,923.14)	130,805.60	
6	Nov-09 new	164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
7	Dec-09	538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)	
8	Jan-10	609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
9	Feb-10	419,977.48		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
10	Mar-10	359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
11	Apr-10	338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
12	May-10	260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
13	Jun-10	208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
14	Jul-10	147,452.81		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
15	Aug-10	130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
16	Sep-10	132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
17	Oct-10	160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)	
18	Nov-10 old	134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
19	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
20	Dec-10	380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
21	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
22	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
23	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
24	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
25	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
26	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
27	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
28	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
29	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
30	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
31	Nov-11	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	27,538.92			(722.61)	26,816.31	(252,522.96)	
3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)	
4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)	
5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)	
6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
7	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
8	Jan-10	196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
9	Feb-10	134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
10	Mar-10	115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)	
11	Apr-10	107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
12	May-10	82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)	
13	Jun-10	63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)	
14	Jul-10	44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)	
15	Aug-10	37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)	
16	Sep-10	39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)	
17	Oct-10	48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)	
18	Nov-10 old	44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
19	Nov-10 new	49,288.36	679,618.05	3.25%	1,907.38	730,813.79	28,316.81	
20	Dec-10	212,690.81		3.25%	364.71	213,055.52	241,372.33	transfer in from 191430 WA Demand Deferral
21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
30	Oct-11 Correction						(1,651,602.41)	
	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
	Nov-11	64,053.52		3.25%	(364.77)	63,688.75	(1,754,626.16)	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 1863145
 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	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	(a)	Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes																				
	Beginning Balance								0.00		Intentionally Left Blank																			
		Jan-10		(1,955.31)		3.25%	(2.65)	59,393.86	59,393.86		transfer from 186314 WA-LIEE Deferral																			
		Feb-10		(9,024.81)		3.25%	149.09	(8,709.56)	50,684.30																					
		Mar-10		(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88																					
		Apr-10		(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41																					
		May-10		(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95																					
		Jun-10		(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07																					
		Jul-10		(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62																					
		Aug-10		(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59																					
		Sep-10		(2,105.81)		3.25%	19.61	(2,086.20)	6,208.39																					
		Oct-10		(1,740.78)		3.25%	14.46	(1,726.32)	4,482.07																					
		Nov-10 old		(1,795.46)		3.25%	9.71	(1,785.75)	2,696.32																					
		Nov-10 new		(2,392.10)	61,351.82	3.25%	4.06	(2,388.04)	308.28																					
		Dec-10		(2,761.85)	166.16	3.25%	(2.91)	(2,764.76)	(2,456.48)																					

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 (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
3	Sep-09	0.00			84.21	84.21	31,177.59	
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
5	Nov-09 old				n/a			
6	Nov-09 new			3.25%	84.67	84.67	31,346.70	
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
8	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
9	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
10	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
11	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
12	May-10	0.00		3.25%	426.34	426.34	157,844.86	
13	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
14	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
15	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
16	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
17	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
18	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
19	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11	1,863.04		3.25%	143.70	2,006.74	54,133.14	

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09						0.00	
3	Sep-09	0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00	
4	Oct-09	0.00			n/a	1,103.65	408,603.65	
5	Nov-09 old							
6	Nov-09 new			3.25%	1,106.63	1,106.63	409,710.28	
7	Dec-09	0.00		0.03	1,109.63	1,109.63	410,819.91	
8	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55	
9	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
10	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
11	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
12	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
13	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
14	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
15	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
16	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
17	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
18	Nov-10 old			0.03	3,855.26	3,855.26	1,427,336.21	
19	Nov-10 new		(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
20	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11	0.00		0.03	1,784.44	1,784.44	660,654.65	

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

	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09							
	3	Sep-09					0.00	0.00	
	4	Oct-09	n/a		n/a	n/a	0.00	0.00	
	5	Nov-09 old		n/a					
	6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79	
	7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09	
	8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
	9	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
	10	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
	11	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
	12	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
	13	Jun-10	(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
	14	Jul-10	(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
	15	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
	16	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
	17	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
	18	Nov-10 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
	19	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
	20	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
	21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
	22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
	23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
	24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
	25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
	26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
	27	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
	28	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
	29	Sep-11	(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
	30	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
		Nov-11	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314

Program under Schedule I
 Temp Increment under Schedule 215 as Low Income EE
 Temp Increment under Schedule 230 as WA-LIEE beginning Oct 1, 2009

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37						
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest	Rate	Interest	Activity	Balance	Notes																															
		(a)	(b)	(c)	(d)	(e1)	(e2)	(e1)	(f)	(g)																																
	Beginning Balance									0.00																																
		Jan-10		0.00		0.00	3.25%	0.00	0.03	0.03																																
		Feb-10		25,084.31		33.97	3.25%	33.97	25,118.31	25,118.35																																
		Mar-10		0.00		68.03	3.25%	68.03	68.06	25,186.41																																
		Apr-10		0.00		68.21	3.25%	68.21	68.24	25,254.65																																
		May-10		0.00		68.40	3.25%	68.40	68.43	25,323.08																																
		Jun-10		0.00		68.58	3.25%	68.58	68.61	25,391.70																																
		Jul-10		0.00		68.77	3.25%	68.77	68.80	25,460.50																																
		Aug-10		0.00		68.96	3.25%	68.96	68.99	25,529.49																																
		Sep-10		35,148.00		69.14	3.25%	69.14	35,217.17	60,746.66																																
		Oct-10		440.00		165.12	3.25%	165.12	605.15	61,351.82																																
		Nov-10 old		0.00		166.16	3.25%	166.16	166.16	61,517.98																																
		Nov-10 new		0.00		0.00	3.25%	0.00	(61,351.82)	166.16																																
		Dec-10		0.00		0.00	3.25%	0.00	(166.16)	0.00																																
		Jan-11		29,811.17		40.37	3.25%	40.37	29,851.54	29,851.54																																
		Feb-11		1,241.10		82.53	3.25%	82.53	1,323.63	31,175.17																																
		Mar-11		413.70		84.99	3.25%	84.99	498.69	31,673.86																																
		Apr-11		553.44		86.53	3.25%	86.53	639.97	32,313.83																																
		May-11		138.82		87.70	3.25%	87.70	226.52	32,540.35																																
		Jun-11		138.82		88.32	3.25%	88.32	227.14	32,767.49																																
		Jul-11		21,287.91		117.57	3.25%	117.57	21,405.48	54,172.97																																
		Aug-11		208.23		147.00	3.25%	147.00	355.23	54,528.20																																
		Sep-11		0.00		147.68	3.25%	147.68	147.68	54,675.88																																
		Oct-11		16,431.45		170.33	3.25%	170.33	16,601.78	71,277.66																																
		Nov-11		8,827.65		205.00	3.25%	205.00	9,032.65	80,310.31																																

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transfer to 186315 WA-LIEE Amort

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)	
1	Beginning Balance							
2	Aug-09							
3	Sep-09							
4	Oct-09			3.25%	n/a			
5	Nov-09 old					0.00		
6	Nov-09 new			3.25%	28.52	21,090.92	21,090.92	
7	Dec-09	21,062.40		3.25%	161.64	77,343.24	98,434.16	
8	Jan-10	77,181.60		3.25%	355.59	66,074.79	164,508.95	
9	Feb-10	65,719.20		3.25%	552.86	79,803.26	244,312.21	
10	Mar-10	79,250.40		3.25%	762.11	74,924.51	319,236.72	
11	Apr-10	74,162.40		3.25%	954.48	67,331.28	386,568.00	
12	May-10	66,376.80		3.25%	1,128.06	61,022.46	447,590.46	
13	Jun-10	59,894.40		3.25%	1,272.26	45,607.46	493,197.92	
14	Jul-10	44,335.20		3.25%	1,352.02	13,370.16	506,568.08	
15	Aug-10	12,018.14		3.25%	1,371.96	1,371.96	507,940.04	
16	Sep-10	0.00		3.25%	1,375.67	1,375.67	509,315.71	
17	Oct-10	0.00		3.25%	1,379.40	1,379.40	510,695.11	
18	Nov-10 old							
19	Nov-10 new		(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
20	Dec-10	17,340.00		3.250%	27.22	17,367.22	18,746.62	
21	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
22	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
23	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
24	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
25	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
26	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
27	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
28	Aug-11	(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
29	Sep-11	(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
30	Oct-11	(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
31	Nov-11	(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(6)	(3)	(16)	(25)
5000	SA	11302011 (MMDDYYYY)	11302011 (MMDDYYYY)	USD	1710FR888 MISC ADJ	

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

JE 29-1

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	186288		S	3,112.06		Transfer NWIGU funding to Amort			
2	186278		H		3,112.06	Transfer NWIGU funding to Amort			
3	186233		S	1,798,219.77		Transfer OR Industrial DSM to Amort			
4	186232		H		1,798,219.77	Transfer OR Industrial DSM to Amort			
5	186011		S	213,000.23		Transfer Earnings Sharing to Amort			
6	186279		H		213,000.23	Transfer Earnings Sharing to Amort			
7	186279		S	47,495.95		Transfer PUC Amort bal to Earnings Test Amort			
8	186237		H		47,495.95	Transfer PUC Amort bal to Earnings Test Amort			
9	186279		H		37,899.61	Transfer AMR Amort bal to Earnings Test Amort			
10	186307		S	37,899.61		Transfer AMR Amort bal to Earnings Test Amort			
11	186277		S	17,130,909.14		Transfer OR Res Decoup to Amort			
12	186275		H		17,130,909.14	Transfer OR Res Decoup to Amort			
13	186271		S	2,434,807.78		Transfer OR Comm Decoup to Amort			
14	186270		H		2,434,807.78	Transfer OR Comm Decoup to Amort			
15	191401		H		16,767,705.00	Transfer OR WACOG to Amort			
16	191400		S	16,767,705.00		Transfer OR WACOG to Amort			
17	191411		H		543,954.85	Transfer to OR Demand Amort			
18	191417		H		396,435.37	Transfer to OR Demand Amort			
19	191450		S	3,182,566.48		Transfer to OR Demand Amort			
20	191410		H		2,242,176.26	Transfer to OR Demand Amort			
21	186316		S	10,594.61		Transfer WA Eng Effic to Amort			
22	186310		H		6,728.91	Transfer WA Eng Effic to Amort			
23	186312		H		3,865.70	Transfer WA Eng Effic to Amort			
24	186235		S	431,426.87		Transfer WA GREAT to Amort			
25	186234		H		431,426.87	Transfer WA GREAT to Amort			
26	191421		H		2,015,201.00	Transfer WA WACOG to Amort			
27	191420		S	2,015,201.00		Transfer WA WACOG to Amort			

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	11302011	11302011	USD	JV 29-TRFSFR MISC ADJ	
		(MMDDYYYY)	(MMDDYYYY)			

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

JE 29-1

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)
28	191431			S	374,550.56		Transfer WA Demand to Amort		
29	191430			H		374,550.56	Transfer WA Demand to Amort		
30	186286			S	57,500.00		Transfer CUB Funding to Amort		
31	186276			H		57,500.00	Transfer CUB Funding to Amort		
32	186286			S	58,350.59		Transfer Issue Fund to CUB and NWIGU Amort		
33	186288			S	15,800.00		Transfer Issue Fund to CUB and NWIGU Amort		
34	186284			H		74,150.59	Transfer Issue Fund to CUB and NWIGU Amort		

Total	44,579,139.65	44,579,139.65
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Prepared by *CKe...* Approved by *NATS*

Date 12/16/11 Date 12/16/11

Document No. 100687536

ph

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Admin
 Account Number: 186310
 Other Info: Program under Schedule G
 Temp Increment under Schedule 215

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Debit	(Credit)	Monthly/Year	Note	Deferral	Transfers	Interest	Interest	Rate	Calendar	Interest	Calendar	Interest	Activity	Balance																														
(a)	(b)	(c)	(d)	(e)	(e1)	(e2)	(e3)	(f)	(g)																																			
Beginning Balance																																												
Oct-08														0.00																														
Nov-08														0.00																														
Dec-08														0.00																														
Jan-09														0.00																														
Feb-09		0.00												0.00																														
Mar-09		3,707.00												3,707.00																														
Apr-09		1,348.70												5,068.29																														
May-09		13,275.00												18,376.16																														
Jun-09		0.00												18,427.77																														
Jul-09		0.00												18,477.68																														
Aug-09		12,600.00												31,144.79																														
Sep-09		0.00												31,229.14																														
Oct-09		0.00												31,313.72																														
Nov-09		0.00												31,398.53																														
Dec-09		124,124.96												155,776.61																														
Jan-10		0.00												156,198.36																														
Feb-10		0.00												156,621.26																														
Mar-10		0.00												157,045.30																														
Apr-10		0.00												157,470.63																														
May-10		0.00												157,897.11																														
Jun-10		0.00												158,324.75																														
Jul-10		0.00												158,753.55																														
Aug-10		0.00												159,183.51																														
Sep-10		4,152.50												163,772.76																														
Oct-10		9,008.97												173,237.48																														
Nov-10	(a)	0.00	(173,237.48)											469.18																														
Dec-10		6,250.00												6,728.91																														
Jan-11		2,205.00												8,955.12																														
Feb-11		10,928.12												19,922.29																														
Mar-11		19,429.00												39,431.56																														
Apr-11		4,109.76												43,653.68																														
May-11		1,397.28												45,171.08																														
Jun-11		1,863.04												47,158.98																														
Jul-11		1,863.04												49,152.27																														
Aug-11		1,397.28												50,684.56																														
Sep-11		698.64												51,521.42																														
Oct-11														51,660.96																														

Transfer out to
 186316 Amort.
12/31/10 Bal per GL 6,728.91
 Variance (0.00)

Note:
 (a) - Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency - Res & Comm
 Account Number: 186312
 Other Info: Program under Schedules G
 Temp Increment under Schedule 215

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Debit (Credit)	Month/Year	Note	Accumulation	Transfers	Interest	Interest Rate	2010 Calendar Interest	2011 Calendar Interest	Activity	Balance																										
	(a)	(b)	(c)	(d)	(e1)	(e2)	(e3)	(e4)	(f)	(g)																										
Beginning Balance																																				
Jun-09			0.00							0.00																										
Jul-09			3,778.98				1,122.96	1,122.96	3,778.98	3,778.98																										
Aug-09			0.00				1,677.82	1,677.82	0.00	3,778.98																										
Sep-09			407,500.00				2,223.81	2,223.81	407,500.00	411,278.98																										
Oct-09			0.00		1,113.88	3.25%	2,240.21	2,240.21	1,113.88	412,392.86																										
Nov-09			0.00		1,116.90	3.25%	2,246.28	2,246.28	1,116.90	413,509.76																										
Dec-09			0.00		1,119.92	3.25%	2,252.36	2,252.36	1,119.92	414,629.68																										
Jan-10			0.00		1,122.96	3.25%	2,377.23	2,377.23	1,122.96	415,752.64																										
Feb-10			407,500.00		1,677.82	3.25%	2,502.44	2,502.44	409,177.82	824,930.46																										
Mar-10			0.00		2,223.81	3.25%	2,509.22	2,509.22	2,223.81	827,154.27																										
Apr-10			0.00		2,240.21	3.25%	3,186.61	3,186.61	2,240.21	829,394.48																										
May-10			0.00		2,246.28	3.25%	3,865.83	3,865.83	2,246.28	831,640.76																										
Jun-10			0.00		2,252.36	3.25%	10.47	10.47	2,252.36	833,893.12																										
Jul-10			87,708.00		2,377.23	3.25%	10.47	10.47	90,085.23	923,978.35																										
Aug-10			0.00		2,502.44	3.25%	10.50	10.50	2,502.44	926,480.79																										
Sep-10			0.00		2,509.22	3.25%	10.53	10.53	2,509.22	928,990.01																										
Oct-10		(a)	495,208.00	(1,427,384.62)	3,186.61	3.25%	3,865.83	3,865.83	498,394.61	1,427,384.62																										
Nov-10			0.00		3,865.83	3.25%	10.47	10.47	(1,423,518.79)	3,865.83																										
Dec-10			0.00		10.47	3.25%	10.50	10.50	10.47	3,876.30																										
Jan-11			0.00		10.50	3.25%	10.53	10.53	10.50	3,886.80																										
Feb-11			0.00		10.53	3.25%	10.56	10.56	10.53	3,897.33																										
Mar-11			495,208.00		681.15	3.25%	10.58	10.58	670.59	499,786.48																										
Apr-11			146,936.00		1,552.56	3.25%	10.61	10.61	1,541.98	648,275.04																										
May-11			0.00		1,755.74	3.25%	10.64	10.64	1,745.13	650,030.78																										
Jun-11			0.00		1,760.50	3.25%	10.67	10.67	1,749.86	651,791.28																										
Jul-11			(11.00)		1,765.25	3.25%	10.70	10.70	1,754.58	653,545.53																										
Aug-11			0.00		1,770.02	3.25%	10.73	10.73	1,759.32	655,315.55																										
Sep-11			0.00		1,774.81	3.25%	10.76	10.76	1,774.81	657,090.36																										
Oct-11			0.00		1,779.62	3.25%	10.76	10.76	1,779.62	658,869.98																										

Transfer out to 186316 Amort. 3,865.70
 12/31/10 Bal per GL 10.60
 Variance

Note:
 ### (a) - Nov Transfer to 186316
 ###

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45							
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest	Rate	Activity	Balance																																									
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)				
		Beginning Balance																																																	
		Oct-09		32,558.76		520.28			33,079.04	208,901.45																																									
		Nov-09	(a)	0.00	(208,901.45)	0.00			(208,901.45)	0.00																																									
		Dec-09		21,062.40		0.00			21,062.40	21,062.40																																									
		Jan-10		77,181.80		0.00		3.25%	77,181.80	98,244.20																																									
		Feb-10		65,719.20		561.27		3.25%	66,280.47	164,524.67																																									
		Mar-10		79,249.00		552.90		3.25%	79,801.90	244,326.57																																									
		Apr-10		74,161.80		762.15		3.25%	74,923.95	319,250.52																																									
		May-10		66,376.80		954.52		3.25%	67,331.32	386,581.84																																									
		Jun-10		59,894.40		1,128.10		3.25%	61,022.50	447,604.34																																									
		Jul-10		44,313.55		1,272.27		3.25%	45,585.82	493,190.16																																									
		Aug-10		12,018.14		1,352.00		3.25%	13,370.14	506,560.30																																									
		Sep-10		0.00		1,371.93		3.25%	1,371.93	507,932.23																																									
		Oct-10		0.00		1,375.65		3.25%	1,375.65	509,307.88																																									
		Nov-10	(a)	0.00	(509,307.88)	1,379.38		3.25%	(507,928.50)	1,379.38																																									
		Dec-10		17,340.00		27.22		3.25%	17,367.22	18,746.60																																									
		Jan-11		81,793.20		161.53		3.25%	81,954.73	100,701.33																																									
		Feb-11		108,960.00		420.28		3.25%	109,380.28	210,081.61																																									
		Mar-11		144,069.60		764.07		3.25%	144,833.67	354,915.28																																									
		Apr-11		147,837.74		1,161.43		3.25%	148,999.17	503,914.45																																									
		May-11		0.00		1,364.77		3.25%	1,364.77	505,279.22																																									
		Jun-11		(6,466.51)		1,359.71		3.25%	(5,106.80)	500,172.42																																									
		Jul-11		(63,130.52)		1,955.54		3.25%	(61,174.98)	438,997.44																																									
		Aug-11		(3,546.89)		1,184.15		3.25%	(2,362.74)	436,634.70																																									
		Sep-11		(3,068.42)		1,178.40		3.25%	(1,890.02)	434,744.68																																									
		Oct-11		(4,490.77)		1,171.35		3.25%	(3,319.42)	431,425.26																																									

History truncated for ease of viewing

Transfer out to
 186235 Amort.
Per GL 431,426.87
 Variance (1.61)

Note:
 (a) - Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington WACOG Deferral
 Account Number: 191420

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest	Activity	Balance											
(a)	(b)	(c)	(d)	(e)	(f)	(g)													
Beginning Balance																			
44		Oct-09		(690,884.00)		(10,977.29)	(701,861.29)	(4,409,571.21)											
45		Nov-09		(598,357.00)	4,409,571.21	(810.28)	3,810,403.93	(599,167.28)											
46		Dec-09		(63,112.00)		(1,708.21)	(64,820.21)	(663,987.49)											
47		Jan-10		20,464.00		(1,770.59)	18,693.41	(645,294.08)											
48		Feb-10		(94,128.00)		(1,875.14)	(96,003.14)	(741,297.22)											
49		Mar-10		(229,421.00)		(2,318.35)	(231,739.35)	(973,036.57)											
50		Apr-10		(215,430.00)		(2,927.04)	(218,357.04)	(1,191,393.61)											
51		May-10		(259,143.00)		(3,308.00)	(262,451.00)	(1,453,844.61)											
52		Jun-10		(153,349.00)		(4,666.00)	(158,015.00)	(1,611,859.61)											
53		Jul-10		(29,164.00)		(4,674.00)	(33,838.00)	(1,645,697.61)											
54		Aug-10		(40,283.00)		(4,511.65)	(44,794.65)	(1,690,492.26)											
55		Sep-10		(151,042.00)		(4,782.95)	(155,824.95)	(1,846,317.21)											
56		Oct-10		(154,888.00)		(4,685.79)	(159,573.79)	(2,005,891.00)											
57		Nov-10	(a)	(193,432.00)	2,005,891.00	(262.00)	1,812,197.00	(193,694.00)											
58		Dec-10		(163,905.00)		(747.00)	(164,652.00)	(358,346.00)											
59		Jan-11		(121,982.00)		(1,136.00)	(123,118.00)	(481,464.00)											
60		Feb-11		(395,599.00)		(1,840.00)	(397,439.00)	(878,903.00)											
61		Mar-11		(239,077.00)		(2,704.00)	(241,781.00)	(1,120,684.00)											
62		Apr-11		(424,355.00)		(3,610.00)	(427,965.00)	(1,548,649.00)											
63		May-11		(98,440.00)		(4,328.00)	(102,768.00)	(1,651,417.00)											
64		Jun-11		(66,489.00)		(4,563.00)	(71,052.00)	(1,722,469.00)											
65		Jul-11		(20,369.00)		(4,693.00)	(25,062.00)	(1,747,531.00)											
66		Aug-11		(38,725.00)		(4,785.00)	(43,510.00)	(1,791,041.00)											
67		Sep-11		(72,610.00)		(4,949.00)	(77,559.00)	(1,868,600.00)											
68		Oct-11		(141,352.00)		(5,252.00)	(146,604.00)	(2,015,204.00)											

History truncated for ease of viewing

71 Transfer out to
 72 191421 Amort. **Per GL**
 73 **(2,015,201.00)** Variance
 (3.00)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Demand Accrual
 Account Number: 191430

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest	Activity	Balance											
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)											
Beginning Balance																			
44		Oct-09		149,766.33		(648.48)	149,117.85	(165,202.63)											
45		Nov-09	(a)	(191,851.15)	165,202.63	(259.80)	(26,908.32)	(192,110.95)											
46		Dec-09		(820,038.65)		(1,630.77)	(821,669.42)	(1,013,780.37)											
47		Jan-10		(287,671.32)		(3,135.21)	(290,806.53)	(1,304,586.90)											
48		Feb-10		(157,461.89)		(3,746.49)	(161,208.38)	(1,465,795.28)											
49		Mar-10		(61,789.33)		(4,053.54)	(65,842.87)	(1,531,638.15)											
50		Apr-10		60,781.95		(4,065.88)	56,716.07	(1,474,922.08)											
51		May-10		239,346.47		(3,670.47)	235,676.00	(1,239,246.08)											
52		Jun-10		370,248.84		(2,854.91)	367,393.93	(871,852.15)											
53		Jul-10		450,657.63		(1,751.00)	448,906.63	(422,945.52)											
54		Aug-10		446,640.73		(540.65)	446,100.08	23,154.56											
55		Sep-10		430,486.80		645.66	431,132.46	454,287.02											
56		Oct-10		223,797.30		1,533.42	225,330.72	679,617.74											
57		Nov-10	(a)	(217,305.37)	(679,617.74)	(294.00)	(897,217.11)	(217,599.37)											
58		Dec-10		(474,846.71)		(1,232.00)	(476,078.71)	(693,678.08)											
59		Jan-11		(521,327.98)		(2,585.00)	(523,912.98)	(1,217,591.06)											
60		Feb-11		(460,274.33)		(3,920.93)	(464,195.26)	(1,681,786.32)											
61		Mar-11		(261,705.06)		(4,909.23)	(266,614.29)	(1,948,400.61)											
62		Apr-11		(62,256.26)		(5,361.22)	(67,617.48)	(2,016,018.09)											
63		May-11		212,614.84		(5,148.00)	207,466.84	(1,808,551.25)											
64		Jun-11		450,414.03		(4,288.22)	446,125.81	(1,362,425.44)											
65		Jul-11		491,780.98		(3,023.95)	488,757.03	(873,668.41)											
66		Aug-11		510,265.26		(1,675.20)	508,590.06	(365,078.35)											
67		Sep-11		479,605.52		(339.29)	479,266.23	114,187.88											
68		Oct-11		259,700.64		660.94	260,361.58	374,549.46											

History truncated for ease of viewing

71 Note: Transfer out to
 191431 Amort.
 72 (a) - Transfer to account 191431 **374,550.56**
 73 Variance (1.10)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	11302011 (MMDDYYYY)	11302011 (MMDDYYYY)	USD	JE 29-2	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06374	S	133,157.64	-	AMORT 186233 Ind DSM		
2	186233			H	-	133,157.64	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	2,900.50	INTEREST 186233 Ind DSM		
4	186233			S	2,900.50	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	88,289.87	-	AMORT 186271 Comm Decoup		
6	186271			H	-	88,289.87	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	4,004.36	INTEREST 186271 Comm Decoup		
8	186271			S	4,004.36	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	736,169.13	-	AMORT 186277 Res Decoup		
10	186277			H	-	736,169.13	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	28,077.73	INTEREST 186277 Res Decoup		
12	186277			S	28,077.73	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,285.47	-	AMORT 186288 NWIGU Intervener		
14	186288			H	-	1,285.47	AMORT 186288 NWIGU Intervener		
15	411000	83010	419-06205	H	-	31.25	INTEREST 186288 NWIGU Intervener		
16	186288			S	31.25	-	INTEREST 186288 NWIGU Intervener		
17	402000	81199	495-06233	S	5,179.87	-	AMORT 186286 CUB Fund		
18	186286			H	-	5,179.87	AMORT 186286 CUB Fund		
19	411000	83010	419-06205	H	-	189.71	INTEREST 186286 CUB Fund		
20	186286			S	189.71	-	INTEREST 186286 CUB Fund		
17	411000	83010	419-06205	S	79.56	-	C/M INT 186237 PUC Fee Ref		
18	186237			H	-	79.56	C/M INT 186237 PUC Fee Ref		
19	191401			S	803,853.10	-	AMORT 191401 OR WACOG		
20	541000	84020	805-02650	H	-	803,853.10	AMORT 191401 OR WACOG		
21	191401			H	-	27,412.68	INTEREST 191401 OR WACOG		
22	411000	83010	419-06205	S	27,412.68	-	INTEREST 191401 OR WACOG		

23	540700	84020	805-02650	S	13,569.86	-	AMORT 191411 OR Demand
24	191411			H	-	13,569.86	AMORT 191411 OR Demand
25	411000	83010	419-06205	S	922.49	-	INTEREST 191411 OR Demand
26	191411			H	-	922.49	INTEREST 191411 OR Demand
27	402000	82299	495-06080	S	18,581.71	-	AMORT 186316 WA Amort EE
28	186316			H	-	18,581.71	AMORT 186316 WA Amort EE
29	411000	83010	419-06210	H	-	3.53	INTEREST 186316 WA Amort EE
30	186316			S	3.53	-	INTEREST 186316 WA Amort EE
31	411000	83010	419-06205	H	-	63.48	INTEREST 186307 OR AMR
32	186307			S	63.48	-	INTEREST 186307 OR AMR
33	191421			S	76,583.36	-	AMORT 191421 WA WACOG
34	541000	84020	805-02655	H	-	76,583.36	AMORT 191421 WA WACOG
35	411000	83010	419-06210	S	5,354.13	-	INTEREST 191421 WA WACOG
36	191421			H	-	5,354.13	INTEREST 191421 WA WACOG
37	191431			S	39,486.33	-	AMORT 191431 WA Demand
38	540700	84020	805-02655	H	-	39,486.33	AMORT 191431 WA Demand
39	411000	83010	419-06210	H	-	1,067.88	INT 191431 WA Demand
40	191431			S	1,067.88	-	INT 191431 WA Demand
41	186315			H	-	-	INTEREST 186315 WA-LIEE
42	411000	83010	419-06210	H	-	-	INTEREST 186315 WA-LIEE
43	186315			H	-	-	AMORT 186315 WA-LIEE
44	402000	82299	495-06516	H	-	-	AMORT 186315 WA-LIEE
45	186310			H	-	18.22	INT - WA ENERGY EFF 186310
46	411000	83010	419-06210	S	18.22	-	INT - WA ENERGY EFF 186310
47	186312			H	-	10.47	INT - WA EE R&C 186312
48	411000	83010	419-06210	S	10.47	-	INT - WA EE R&C 186312
49	186232			H	-	-	INT - Ind DSM Def 186232
50	411000	83010	419-06205	S	12,914.21	-	INT - Ind DSM Def 186232
51	186235			S	1,146.68	-	INTEREST 186235 WA GREAT
52	411000	83010	419-06210	H	-	1,146.68	INTEREST 186235 WA GREAT
53	186235			H	-	16,076.45	AMORT 186235 WA GREAT
54	402000	82299	495-06517	S	16,076.45	-	AMORT 186235 WA GREAT
55	186279			H	-	333.85	INTEREST 186279 EARNINGS TEST
56	411000	81199	419-06205	S	333.85	-	INTEREST 186279 EARNINGS TEST
57	186279			S	-	8,179.21	AMORT 186279 EARNINGS TEST
58	402000	81199	495-06374	H	-	8,179.21	AMORT 186279 EARNINGS TEST
55	186314			H	-	-	INT - 186314 WA-LIEE Deferral
56	411000	83010	419-06210	H	-	-	INT - 186314 WA-LIEE Deferral

57	402000	81199	495-06540	H	-	SB408 FED & STATE AMORT
58	186401			H	-	SB408 FED & STATE AMORT
59	411000	83010	419-06205	H	-	SB408 FED & STATE INT
60	186401			H	-	SB408 FED & STATE INT
61	186301			H	-	OR STOR CREDIT AMORT
62	402000	81199	495-02225	H	-	OR STOR CREDIT AMORT
63	411000	83010	419-06205	H	-	OR STOR CREDIT INT
64	186301			H	-	OR STOR CREDIT INT
65	402000	81199	495-06540	H	-	SB408 MCBIT AMORT
66	184301			H	-	SB408 MCBIT AMORT
67	411000	83010	419-06205	H	-	SB 408 MCBIT INT
68	184301			H	-	SB 408 MCBIT INT
69	186234			H	1,168.45	INT 186234 WA GREAT Deferral
70	411000	82299	419-06210	S	1,168.45	INT 186234 WA GREAT Deferral
				Total	2,026,111.18	2,026,111.18

Prepared by K Stenberg Approved by C. Kellen
 Date 12/7/11 Date 12/7/11

Document No 100687580

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NW Natural
Rates & Regulatory Affairs
2011-2012 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	191431	186316	186235	Volumes					
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	CIS	Prior Month Unbilled	Current Month Unbilled	Total		
Schedule	Block	A	B	B	C	D						
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	3,594.10			3,594.10		
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	2,109.90			2,109.90		
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	1,678,991.40			1,678,991.40		
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	448,709.20			448,709.20		
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	14,280.70			14,280.70		
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	3,156.00			3,156.00		
41 Firm Sales (C 41 FS)	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	61,285.60			61,285.60		
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	84,705.30			84,705.30		
41I Firm Sales (I 41 FS)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	3,670.00			3,670.00		
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	3,865.00			3,865.00		
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	4,000.00			4,000.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	12,024.00			12,024.00		
41C Interr Sales (C 41 IS)	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)	-			-		
	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	-			-		
41I Interr Sales (I 41 IS)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	-			-		
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)	-			-		
42C Firm Sales (C42SF)	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	75,593.00			75,593.00		
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	44,836.00			44,836.00		
	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	1,543.00			1,543.00		
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)	-			-		
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)	-			-		
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)	-			-		
42I Firm Sales (I42SF)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	100,164.00			100,164.00		
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	90,357.00			90,357.00		
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	18,720.00			18,720.00		
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)	-			-		
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)	-			-		
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)	-			-		
42 Firm Trans (C42TF+ I42TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	73,742.00			73,742.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	89,942.00			89,942.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	60,000.00			60,000.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	150,471.00			150,471.00		
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	79,676.00			79,676.00		
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-		
42 Interr Sales (C42SI)	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	20,000.00			20,000.00		
	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	40,000.00			40,000.00		
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	25,966.00			25,966.00		
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	6,838.00			6,838.00		
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)	-			-		
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)	-			-		
42I Interr Sales (I42SI)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	50,998.00			50,998.00		
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	55,613.00			55,613.00		
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	20,000.00			20,000.00		
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	4,727.00			4,727.00		
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)	-			-		
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)	-			-		
42 Inter Trans (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	55,270.00			55,270.00		
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	131,430.00			131,430.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	95,491.00			95,491.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	278,480.00			278,480.00		
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	183,707.00			183,707.00		
	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:							total per above	4,073,955.20	0	0	4,073,955.20	
Temporaries Tab							Column B	Column C	Column C	Column E	Column F	

total OR & WA	52,845,794.90	total* wa	4,073,955.20
total per CIS	52,845,794.90	total* or	48,771,839.70
difference	0.00	total*	52,845,794.90
		*including unbilled	

Natural Gas & Regulatory Affairs
1-2012 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 cost and taking the opposite sign

Schedule	Block	191421	191431	191431	186316	186235	191421	191431	191431	186316	186235
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)
A	B	B	C	D							
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	96.25	52.29	0.00	(50.96)	(41.73)
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	56.50	30.70	0.00	(22.83)	(18.69)
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	44,963.39	24,429.32	0.00	(13,784.52)	(11,282.82)
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	12,016.43	6,528.72	0.00	(3,280.06)	(2,683.28)
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	382.44	207.78	0.00	0.00	(75.69)
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	84.52	45.92	0.00	(14.01)	(11.42)
41 Firm Sales (C 41 FS)	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	1,641.23	891.71	0.00	(353.01)	(288.66)
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	2,268.41	1,232.46	0.00	(429.46)	(351.53)
41I Firm Sales (I 41 IS)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	98.28	53.40	0.00	0.00	(21.07)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	103.50	56.24	0.00	0.00	(19.56)
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	0.02678	0.00000	0.00508	(0.00544)	(0.00461)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales (I 41 IS)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales C (C42SF)	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	2,024.38	1,099.88	0.00	(294.81)	(241.14)
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	1,200.71	652.36	0.00	(156.93)	(128.23)
	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	41.32	22.45	0.00	(4.14)	(3.38)
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales (I42SF)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	2,682.39	1,457.39	0.00	0.00	(268.44)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	2,419.76	1,314.69	0.00	0.00	(216.86)
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	501.32	272.38	0.00	0.00	(34.44)
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)	0.00	0.00	0.00	0.00	0.00
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
C42TF+ I42TF	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 C42SI	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	535.60	0.00	101.60	(49.40)	(40.40)
	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	1,071.20	0.00	203.20	(88.40)	(72.40)
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	695.37	0.00	131.91	(43.88)	(36.09)
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	183.12	0.00	34.74	(9.30)	(7.59)
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales I42SI	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	1,365.73	0.00	259.07	0.00	(101.49)
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	1,489.32	0.00	282.51	0.00	(98.99)
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	535.60	0.00	101.60	0.00	(27.40)
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	126.59	0.00	24.01	0.00	(5.15)
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Sources:							Intentionally blank				
Temporaries Tab	Column B	Column C	Column C	Column E	Column F		76,583.36	38,347.69	1,138.64	(18,581.71)	(16,076.45)

Switchers - WA	76,583.36	191421
Commodity	39,486.33	191431
Commodity	(18,582)	186316
Commodity	(16,076)	186235
Commodity	0	186316

rate sensitive adj 0.95628 Annually

Commodity 191421

Demand
Demand
Demand

rate sensitive adj 0.95628 Annually

Demand 191431

KOBI - 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: 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)	
1	Beginning Balance							
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
3	Sep-09	0.00			84.21	84.21	31,177.59	
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
5	Nov-09 old				n/a			
6	Nov-09 new			3.25%	84.67	84.67	31,346.70	
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
8	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
9	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
10	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
11	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
12	May-10	0.00		3.25%	426.34	426.34	157,844.86	
13	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
14	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
15	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
16	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
17	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
18	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
19	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	-469.18	transfer to 186316 Amort WA EE
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00	
3	Sep-09	0.00			n/a	1,103.65	408,603.65	
4	Oct-09							
5	Nov-09 old							
6	Nov-09 new	0.00		3.25%	1,106.63	1,106.63	409,710.28	
7	Dec-09	0.00		0.03	1,109.63	1,109.63	410,819.91	
8	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55	
9	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
10	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
11	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
12	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
13	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
14	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
15	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
16	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
17	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
18	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
19	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
20	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE

Company: Northwest Natural Gas Company
 State: Washington
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort
 Account Number: 186316

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
5	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53	
6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
8	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
9	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
10	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
11	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
12	May-10	(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
13	Jun-10	(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
14	Jul-10	(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
15	Aug-10	(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
16	Sep-10	(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
17	Oct-10	(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
18	Nov-10 old	(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
19	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
20	Dec-10	(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
22	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
23	Mar-11	(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
24	Apr-11	(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
25	May-11	(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
26	Jun-11	(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
27	Jul-11	(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
28	Aug-11	(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
29	Sep-11	(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
30	Oct-11	(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
31	Nov-11 old	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
	Nov-11 new	(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186315

Program under Schedule I
 Temp Increment under Schedule 215 as Low Income EE
 Temp Increment under Schedule 230 as WA-LIEE beginning Oct 1, 2009

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31									
Debit	(Credit)		Month/Year	Note	Accumulation	Transfers	Interest	Rate	Interest	Activity	Balance	Notes																											
(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)																																
			Beginning Balance								0.00																												
					Intentionally Left Blank																																		
			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																																				
			Dec-10																																				
			Jan-11																																				
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			Mar-11																																				
			Apr-11																																				
			May-11																																				
			Jun-11																																				
			Jul-11																																				
			Aug-11																																				
			Sep-11																																				
			Oct-11																																				
			Nov-11 old																																				
			Nov-11 new																																				

transfer from 186314 WA-LIEE Deferral

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

Debit (Credit)

	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance								
2	Aug-09								
3	Sep-09				3.25%				
4	Oct-09				3.25%				
5	Nov-09 old					n/a			
6	Nov-09 new				3.25%		0.00	0.00	
7	Dec-09		21,062.40		3.25%	28.52	21,090.92	21,090.92	
8	Jan-10		77,181.60		3.25%	161.64	77,343.24	98,434.16	
9	Feb-10		65,719.20		3.25%	355.59	66,074.79	164,508.95	
10	Mar-10		79,250.40		3.25%	552.86	79,803.26	244,312.21	
11	Apr-10		74,162.40		3.25%	762.11	74,924.51	319,236.72	
12	May-10		66,376.80		3.25%	954.48	67,331.28	386,568.00	
13	Jun-10		59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
14	Jul-10		44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
15	Aug-10		12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
16	Sep-10		0.00		3.25%	1,371.96	1,371.96	507,940.04	
17	Oct-10		0.00		3.25%	1,375.67	1,375.67	509,315.71	
18	Nov-10 old		0.00		3.25%	1,379.40	1,379.40	510,695.11	
19	Nov-10 new		0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
20	Dec-10		17,340.00		3.250%	27.22	17,367.22	18,746.62	
21	Jan-11		81,793.20		3.250%	161.53	81,954.73	100,701.35	
22	Feb-11		108,960.00		3.250%	420.28	109,380.28	210,081.63	
23	Mar-11		144,069.60		3.250%	764.07	144,833.67	354,915.30	
24	Apr-11		147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
25	May-11		0.00		3.250%	1,364.77	1,364.77	505,279.24	
26	Jun-11		(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
27	Jul-11		(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
28	Aug-11		(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
29	Sep-11		(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
30	Oct-11		(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
31	Nov-11 old		(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
	Nov-11 new		0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT

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

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09							
3	Sep-09					0.00	0.00	
4	Oct-09					0.00	0.00	
5	Nov-09 old	n/a	n/a	n/a	n/a			
6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79	
7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09	
8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
9	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
10	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
11	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
12	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
13	Jun-10	(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
14	Jul-10	(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
15	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
16	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
17	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
18	Nov-10 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
19	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
20	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
27	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
28	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
29	Sep-11	(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
30	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
31	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
	Nov-11 new	(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	(37,282.91)			789.56	(36,494.35)	273,314.35	
3	Sep-09	(40,411.10)			686.69	(39,724.41)	233,589.94	
4	Oct-09	(56,417.10)			555.90	(55,861.20)	177,728.74	
5	Nov-09 old	(47,340.04)			416.90	(46,923.14)	130,805.60	
6	Nov-09 new	164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
7	Dec-09	538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)	
8	Jan-10	609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
9	Feb-10	419,977.48		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
10	Mar-10	359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
11	Apr-10	338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
12	May-10	260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
13	Jun-10	208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
14	Jul-10	147,452.81		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
15	Aug-10	130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
16	Sep-10	132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
17	Oct-10	160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)	
18	Nov-10 old	134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
19	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
20	Dec-10	380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
21	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
22	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
23	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
24	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
25	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
26	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
27	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
28	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
29	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
30	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
32	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	27,538.92			(722.61)	26,816.31	(252,522.96)	
3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)	
4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)	
5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)	
6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
7	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
8	Jan-10	196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
9	Feb-10	134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
10	Mar-10	115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)	
11	Apr-10	107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
12	May-10	82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)	
13	Jun-10	63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)	
14	Jul-10	44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)	
15	Aug-10	37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)	
16	Sep-10	39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)	
17	Oct-10	48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)	
18	Nov-10 old	44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
19	Nov-10 new	49,288.36	679,618.05	3.25%	1,907.38	730,813.79	28,316.81	
20	Dec-10	212,690.81		3.25%	364.71	213,055.52	241,372.33	transfer in from 191430 WA Demand Deferral
21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
30	Oct-11 Correction						(1,651,602.41)	
31	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
32	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(1,754,626.16)	
33	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	(1,506,233.89)	transfer in from 191430 WA Demand Deferral