

**CRISTAN KELLEY**  
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February 29, 2012

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 WASH  
 UTILITIES AND TRANSPORTATION COMMISSION  
 2/29/12 MAR -5 AM 8:32

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 January 2012.

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**  
**January-12**

	<b>Dec-11</b>	<b>Change</b>	<b>Jan-12</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	5,423.96	51,528.00	56,951.96
186235 AMOR WA GREAT PROGRAM	326,261.44	(72,337.97)	253,923.47
186302 MARGIN SHARING - WA	0.00	1,207,987.33	1,207,987.33
186310 WA ENERGY EFFICIENCY	48,447.13	1,055.02	49,502.15
186312 WA - AUDIT RESIDENTI	658,557.26	1,783.59	660,340.85
186314 WA - LOW INCOME WEAT	80,527.82	218.10	80,745.92
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	378,830.24	(86,479.76)	292,350.48
<b>Subtotal 186xxx accounts</b>	<b>1,495,591.04</b>	<b>1,103,754.31</b>	<b>2,599,345.35</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,067,565.00)	(962,241.00)	(2,029,806.00)
191421 AMORT OF WACOG - WA	(1,639,285.82)	314,846.22	(1,324,439.60)
191430 DEMAND - ACCR WA	(917,691.94)	(666,436.73)	(1,584,128.67)
191431 AMORT OF DEMAND WA	467,243.29	(1,054,091.91)	(586,848.62)
<b>Subtotal 191xxx accounts</b>	<b>(3,157,299.47)</b>	<b>(2,367,923.42)</b>	<b>(5,525,222.89)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(1,661,708.43)</b>	<b>(1,264,169.11)</b>	<b>(2,925,877.54)</b>

**Northwest Natural Gas Company SAP Journal Entry**

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	1312012 (MMDDYYYY)	1312012 (MMDDYYYY)	USD	JE 29	AMORTIZATION  (Black) Do not change these cells (Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	180,767.53	-	AMORT 186233 Ind DSM		
2	186233			H	-	180,767.53	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	2,221.52	INTEREST 186233 Ind DSM		
4	186233			S	2,221.52	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	380,605.21	-	AMORT 186271 Comm Decoup		
6	186271			H	-	380,605.21	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	2,910.67	INTEREST 186271 Comm Decoup		
8	186271			S	2,910.67	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	2,976,092.47	-	AMORT 186277 Res Decoup		
10	186277			H	-	2,976,092.47	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	20,263.46	INTEREST 186277 Res Decoup		
12	186277			S	20,263.46	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,834.14	-	AMORT 186288 NWIGU Intervener		
14	186288			H	-	1,834.14	AMORT 186288 NWIGU Intervener		
15	411000	83010	419-06205	H	-	25.40	INTEREST186288 NWIGU Intervener		
16	186288			S	25.40	-	INTEREST186288 NWIGU Intervener		
17	402000	81199	495-06233	S	20,941.18	-	AMORT 186286 CUB Fund		
18	186286			H	-	20,941.18	AMORT 186286 CUB Fund		
19	411000	83010	419-06205	H	-	134.43	INTEREST186286 CUB Fund		
20	186286			S	134.43	-	INTEREST186286 CUB Fund		
17	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref		
18	186237			H	-	-	C/M INT 186237 PUC Fee Ref		
19	191401			S	2,808,350.94	-	AMORT 191401 OR WACOG		
20	541000	84020	805-02650	H	-	2,808,350.94	AMORT 191401 OR WACOG		
21	191401			H	-	22,064.96	INTEREST 191401 OR WACOG		
22	411000	83010	419-06205	S	22,064.96	-	INTEREST 191401 OR WACOG		

23	540700	84020	805-02650	S	52,292.30	-	AMORT 191411 OR Demand
24	191411			H	-	52,292.30	AMORT 191411 OR Demand
25	411000	83010	419-06205	H	-	1,413.21	INTEREST 191411 OR Demand
26	191411			S	1,413.21	-	INTEREST 191411 OR Demand
27	402000	82299	495-06080	S	87,387.42	-	AMORT 186316 WA Amort EE
28	186316			H	-	87,387.42	AMORT 186316 WA Amort EE
29	411000	83010	419-06210	H	-	907.66	INTEREST 186316 WA Amort EE
30	186316			S	907.66	-	INTEREST 186316 WA Amort EE
31	411000	83010	419-06205	H	-	0.11	INTEREST 186307 OR AMR
32	186307			S	0.11	-	INTEREST 186307 OR AMR
33	191421			S	318,854.17	-	AMORT 191421 WA WACOG
34	541000	84020	805-02655	H	-	318,854.17	AMORT 191421 WA WACOG
35	411000	83010	419-06210	S	4,007.95	-	INTEREST 191421 WA WACOG
36	191421			H	-	4,007.95	INTEREST 191421 WA WACOG
37	191431			S	169,800.07	-	AMORT 191431 WA Demand
38	540700	84020	805-02655	H	-	169,800.07	AMORT 191431 WA Demand
39	411000	83010	419-06210	S	1,814.41	-	INT 191431 WA Demand
40	191431			H	-	1,814.41	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			S	132.46	-	INT - WA ENERGY EFF 186310
46	411000	83010	419-06210	H	-	132.46	INT - WA ENERGY EFF 186310
47	186312			S	1,783.59	-	INT - WA EE R&C 186312
48	411000	83010	419-06210	H	-	1,783.59	INT - WA EE R&C 186312
49	186232			S	14,195.37	-	INT - Ind DSM Def 186232
50	411000	83010	419-06205	H	-	14,195.37	INT - Ind DSM Def 186232
51	186235			S	784.60	-	INTEREST 186235 WA GREAT
52	411000	83010	419-06210	H	-	784.60	INTEREST 186235 WA GREAT
53	186235			H	-	73,122.57	AMORT 186235 WA GREAT
54	402000	82299	495-06517	S	73,122.57	-	AMORT 186235 WA GREAT
55	186279			H	-	255.41	INTEREST 186279 EARNINGS TEST
56	411000	81199	419-06205	S	255.41	-	INTEREST 186279 EARNINGS TEST
57	186279			S	30,865.49	-	AMORT 186279 EARNINGS TEST
58	402000	81199	495-06374	H	-	30,865.49	AMORT 186279 EARNINGS TEST
59	186314			S	218.10	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	218.10	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	1,036,462.11	-	SB408 FED & STATE AMORT
62	186401			H	-	1,036,462.11	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	6,094.64	SB408 FED & STATE INT
64	186401			S	6,094.64	-	SB408 FED & STATE INT
65	402000	81199	495-06540	H	-	79,177.78	SB408 MCBIT AMORT
66	184301			S	79,177.78	-	SB408 MCBIT AMORT
67	411000	83010	419-06205	S	451.39	-	SB 408 MCBIT INT
68	184301			H	-	451.39	SB 408 MCBIT INT
69	186301			H	-	-	OR STOR CREDIT AMORT
70	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
71	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
72	186301			H	-	-	OR STOR CREDIT INT
73	186234			S	84.35	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	84.35	INT 186234 WA GREAT Deferral
75	186302			S	1,222,077.57	-	TRANSFER MARGIN SHARING TO AMORT
76	191431			H	-	1,222,077.57	TRANSFER MARGIN SHARING TO AMORT
Total					<u>9,518,394.63</u>	<u>9,518,394.63</u>	

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

Reviewed by \_\_\_\_\_

Posted by \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

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

Signature is N/A if the poster is the same as approver

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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				
		Demand		Demand	R&C Energy	Low Income Bill					
		WACOG Deferral	Deferral FIRM	Deferral INTERR	Efficiency	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)	18,986.00			18,986.00	
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	8,337.60			8,337.60	
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	7,857,231.00			7,857,231.00	
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	2,612,451.70			2,612,451.70	
3 JFS (J03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	75,428.80			75,428.80	
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	15,040.3			15,040.3	
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	161,249.90			161,249.90	
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	334,002.20			334,002.20	
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	20,000.00			20,000.00	
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	46,164.8			46,164.8	
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
I41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	4,000.0			4,000.0	
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	17,159.0			17,159.0	
41C Inter Sales	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)	-			-	
(C 41 IS)	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	-			-	
41I Inter Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	-			-	
(I 41 IS)	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)	-			-	
42C Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	58,053.0	20000		78,053.00	
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	35,987.0	22,182		58,169.00	
(C42SF)	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	-	4,982		4,982.00	
	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	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	72,010.0	30,000		102,010.00	
(I42SF)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	69,869.0	40,045		109,914.00	
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	13,712.0	6,468		20,180.00	
	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)	-	-		-	
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0			20,000.00	
C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	25,114.0			25,114.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	43,338.0			43,338.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	44,050.0	(10,000)	10,000	44,050.00	
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	54,734.0	(20,000)	8,000	42,734.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0	(7,423)		32,577.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.0			112,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	115,536.0			115,536.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
42 Inter Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	20,000.0			20,000.00	
C42SI	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	40,000.0			40,000.00	
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	30,817.0			30,817.00	
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	16,839.0			16,839.00	
	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 Inter Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	59,267.0			59,267.00	
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	66,336.0			66,336.00	
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	22,565.0			22,565.00	
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	13,925.0			13,925.00	
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)	-			-	
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)	-			-	
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
(C42TI)	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	-			-	
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	49,181.0		10,000	59,181.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	80,000.0		20,000	100,000.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	53,556.0		20,000	73,556.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	219,093.0		16,512	235,605.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	261,291.0			261,291.00	
	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 Inter Trans		0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
Intentionally Blank		0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
61 (161)		0.00000	0.00000	0.00000	0.00000	0.00000	-			-	
<b>Sources:</b>							total per above	343,217.00			343,217.00
<b>Temporaries Tab</b>								13,190,541.30	(37,423)	208,189	13,361,307.30
							total OR & WA	152,264,723.70			13,361,307.30
							total per CIS	152,264,723.70			141,338,323.40
							difference	0.00			154,699,630.70
											*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 and taking the opposite sign

		191421	191431	191431	186316	186235 Low Income Bill	191421	191431	191431 Demand	186316	186235 Low Income
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WACOG Deferral	Demand Deferral FIRM	Deferral INTERR	R&C Energy Efficiency	Bill Pay Assist (GREAT)
Schedule	Block	A	B	B	C	D					
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	508.45	276.25	0.00	(269.22)	(220.43)
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	223.28	121.31	0.00	(90.21)	(73.87)
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	210,416.65	114,322.71	0.00	(64,507.87)	(52,800.59)
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	69,961.46	38,011.17	0.00	(19,097.02)	(15,622.46)
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	2,019.98	1,097.49	0.00	0.00	(399.77)
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	402.78	218.84	0.00	(66.78)	(54.45)
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	4,318.27	2,346.19	0.00	(928.80)	(759.49)
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	8,944.58	4,859.73	0.00	(1,693.39)	(1,386.11)
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	535.60	291.00	0.00	0.00	(114.80)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	1,236.29	671.70	0.00	0.00	(233.59)
41I 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 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	0.02678	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	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	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	2,090.26	1,135.67	0.00	(304.41)	(248.99)
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	1,557.77	846.36	0.00	(203.59)	(166.36)
	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	133.42	72.49	0.00	(13.35)	(10.91)
	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	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	2,731.83	1,484.25	0.00	0.00	(273.39)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	2,943.50	1,599.25	0.00	0.00	(263.79)
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	540.42	293.62	0.00	0.00	(37.13)
	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
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.02678	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)	825.28	0.00	156.55	(52.08)	(42.84)
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	450.95	0.00	85.54	(22.90)	(18.69)
	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	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	1,587.17	0.00	301.08	0.00	(117.94)
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	1,776.48	0.00	336.99	0.00	(118.08)
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	604.29	0.00	114.63	0.00	(30.91)
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	372.91	0.00	70.74	0.00	(15.18)
	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
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42I Interr Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00

**Sources:**  
**Temporaries Tab**    Column B    Column C    Column C    Column E    Column F

Intentionally blank

315,788.42	167,648.03	1,370.33	(87,387.42)	(73,122.57)
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Switchers - WA		318,854.17	<b>191421</b>
		169,800.07	<b>191431</b>
Commodity	(592.45)	(87,387)	<b>186316</b>
Commodity	(2,613.46)		<b>186315</b>
Commodity		(73,123)	<b>186235</b>
Commodity		0	<b>186316</b>
	(3,205.91)		

rate sensitive adj	0.95628	Annually	
Commodity	3,065.75	191421	
Demand	(321.83)		
Demand	(495.62)		
Demand			
	(817.45)		
rate sensitive adj	0.95628	Annually	
Demand	781.71	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: Washington Energy Efficiency Programs - General Costs  
 Account Number: 186310  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
2	Sep-09	0.00			84.21	84.21	31,177.59	
3	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
4	Nov-09 old				n/a			
5	Nov-09 new			3.25%	84.67	84.67	31,346.70	
6	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
7	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
8	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
9	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
10	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
11	May-10	0.00		3.25%	426.34	426.34	157,844.86	
12	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
13	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
14	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
15	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
16	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
17	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
18	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
19	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
20	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
21	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
22	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
23	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
24	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
25	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
26	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
27	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
28	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
29	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
30	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
31	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
32	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
Intentionally Blank								
33	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	



Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Energy Efficiency Programs - R&C Programs  
 Account Number: 186312  
 Other Info: Program under Schedule G  
 Included beginning in the 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09						0.00	
2	Sep-09	0.00	407,500.00			407,500.00	407,500.00	
3	Oct-09	0.00		3.25%	1,103.65	1,103.65	408,603.65	
4	Nov-09 old				n/a			
5	Nov-09 new			3.25%	1,106.63	1,106.63	409,710.28	
6	Dec-09	0.00		0.03	1,109.63	1,109.63	410,819.91	
7	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55	
8	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
9	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
10	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
11	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
12	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
13	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
14	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
15	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
16	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
17	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
18	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
19	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
20	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
21	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
22	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
23	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
24	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
25	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
26	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
27	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
28	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
29	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
30	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
31	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
32	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
Intentionally Blank								
33	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort  
 Account Number: 186316  
 Program under Schedule G  
 Temp Increment under Schedule 215

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09		(5,655.84)			117.57	(5,538.27)	40,689.48	
2	Sep-09		(6,051.15)			102.04	(5,949.11)	34,740.37	
3	Oct-09		(8,449.05)			82.68	(8,366.37)	26,374.00	
4	Nov-09 old		(7,292.06)			61.59	(7,230.47)	19,143.53	
5	Nov-09 new		(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
6	Dec-09		(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
7	Jan-10		(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
8	Feb-10		(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
9	Mar-10		(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
10	Apr-10		(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
11	May-10		(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
12	Jun-10		(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
13	Jul-10		(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
14	Aug-10		(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
15	Sep-10		(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
16	Oct-10		(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
17	Nov-10 old		(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
18	Nov-10 new		(33,814.77)	1,596,718.43	3.25%	(45.79)	1,562,857.87	1,566,429.54	Transfers from 186310 & 186312
19	Dec-10		(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
20	Jan-11		(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
21	Feb-11		(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
22	Mar-11		(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
23	Apr-11		(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
24	May-11		(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
25	Jun-11		(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
26	Jul-11		(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
27	Aug-11		(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
28	Sep-11		(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
29	Oct-11		(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
30	Nov-11 old		(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
31	Nov-11 new		(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
32	Dec-11		(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
33	Jan-12		(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 186314  
 Program under Schedule I

Debit (Credit)

	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1	Beginning Balance							0.00	
2	Jan-10		0.00		3.25%	0.00	0.03	0.03	
3	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35	
4	Mar-10		0.00		3.25%	68.03	68.06	25,186.41	
5	Apr-10		0.00		3.25%	68.21	68.24	25,254.65	
6	May-10		0.00		3.25%	68.40	68.43	25,323.08	
7	Jun-10		0.00		3.25%	68.58	68.61	25,391.70	
8	Jul-10		0.00		3.25%	68.77	68.80	25,460.50	
9	Aug-10		0.00		3.25%	68.96	68.99	25,529.49	
10	Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66	
11	Oct-10		440.00		3.25%	165.12	605.15	61,351.82	
12	Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98	
13	Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16	transfer to 186315 WA-LIEE Amort
14	Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00	
15	Jan-11		29,811.17		3.25%	40.37	29,851.54	29,851.54	
16	Feb-11		1,241.10		3.25%	82.53	1,323.63	31,175.17	
17	Mar-11		413.70		3.25%	84.99	498.69	31,673.86	
18	Apr-11		553.44		3.25%	86.53	639.97	32,313.83	
19	May-11		138.82		3.25%	87.70	226.52	32,540.35	
20	Jun-11		138.82		3.25%	88.32	227.14	32,767.49	
21	Jul-11		21,287.91		3.25%	117.57	21,405.48	54,172.97	
22	Aug-11		208.23		3.25%	147.00	355.23	54,528.20	
23	Sep-11		0.00		3.25%	147.68	147.68	54,675.88	
24	Oct-11		16,431.45		3.25%	170.33	16,601.78	71,277.66	
25	Nov-11 old		8,827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11 new		0.00		3.25%	0.00	0.00	80,310.31	
27	Dec-11		0.00		3.25%	217.51	217.51	80,527.82	
28	Jan-12		0.00		3.25%	218.10	218.10	80,745.92	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization Amortization  
 Account Number: 186315  
 Program under Schedule I  
 2010 PGA Temp Increment under Schedule 230 as WA-LIEE

Debit (Credit)

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

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

Debit (Credit)

	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
	Beginning Balance								0.00	
1	Aug-09									
2	Sep-09									
3	Oct-09									
4	Nov-09 old									
5	Nov-09 new									
6	Dec-09		21,062.40		3.25%	28.52	21,090.92	21,090.92		
7	Jan-10		77,181.60		3.25%	161.64	77,343.24	98,434.16		
8	Feb-10		65,719.20		3.25%	355.59	66,074.79	164,508.95		
9	Mar-10		79,250.40		3.25%	552.86	79,803.26	244,312.21		
10	Apr-10		74,162.40		3.25%	762.11	74,924.51	319,236.72		
11	May-10		66,376.80		3.25%	954.48	67,331.28	386,568.00		
12	Jun-10		59,894.40		3.25%	1,128.06	61,022.46	447,590.46		
13	Jul-10		44,335.20		3.25%	1,272.26	45,607.46	493,197.92		
14	Aug-10		12,018.14		3.25%	1,352.02	13,370.16	506,568.08		
15	Sep-10		0.00		3.25%	1,371.96	1,371.96	507,940.04		
16	Oct-10		0.00		3.25%	1,375.67	1,375.67	509,315.71		
17	Nov-10 old		0.00		3.25%	1,379.40	1,379.40	510,695.11		
18	Nov-10 new		0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT	
19	Dec-10		17,340.00		3.250%	27.22	17,367.22	18,746.62		
20	Jan-11		81,793.20		3.250%	161.53	81,954.73	100,701.35		
21	Feb-11		108,960.00		3.250%	420.28	109,380.28	210,081.63		
22	Mar-11		144,069.60		3.250%	764.07	144,833.67	354,915.30		
23	Apr-11		147,837.74		3.250%	1,161.43	148,999.17	503,914.47		
24	May-11		0.00		3.250%	1,364.77	1,364.77	505,279.24		
25	Jun-11		(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44		
26	Jul-11		(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46		
27	Aug-11		(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72		
28	Sep-11		(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70		
29	Oct-11		(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87		
30	Nov-11 old		(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38		
31	Nov-11 new		0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT	
32	Dec-11		7,280.92		3.250%	(5.02)	7,275.90	5,423.96		
33	Jan-12		51,443.65		3.250%	84.35	51,528.00	56,951.96		

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Amort WA Great Program  
 Account Number: 186235  
 Program under Schedule J  
 Temp Increment under Schedule 230

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance							0.00	
1	Aug-09								
2	Sep-09								
3	Oct-09								
4	Nov-09 old								
5	Nov-09 new		(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79	
6	Dec-09		(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09	
7	Jan-10		(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
8	Feb-10		(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
9	Mar-10		(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
10	Apr-10		(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
11	May-10		(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
12	Jun-10		(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
13	Jul-10		(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
14	Aug-10		(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
15	Sep-10		(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
16	Oct-10		(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
17	Nov-10 old		(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
18	Nov-10 new		(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
19	Dec-10		(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
20	Jan-11		(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
21	Feb-11		(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
22	Mar-11		(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
23	Apr-11		(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
24	May-11		(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
25	Jun-11		(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
26	Jul-11		(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
27	Aug-11		(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
28	Sep-11		(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
29	Oct-11		(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
30	Nov-11 old		(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
31	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
32	Dec-11		(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
33	Jan-12		(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of WACOG  
 Account Number: 191421  
 Temp Increment under Schedule 201

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09		(37,282.91)			789.56	(36,494.35)	273,314.35	
2	Sep-09		(40,411.10)			686.69	(39,724.41)	233,589.94	
3	Oct-09		(56,417.10)			555.90	(55,861.20)	177,728.74	
4	Nov-09 old		(47,340.04)			416.90	(46,923.14)	130,805.60	
5	Nov-09 new		164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
6	Dec-09		538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)	
7	Jan-10		609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
8	Feb-10		419,977.48		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
9	Mar-10		359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
10	Apr-10		338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
11	May-10		260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
12	Jun-10		208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
13	Jul-10		147,452.81		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
14	Aug-10		130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
15	Sep-10		132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
16	Oct-10		160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)	
17	Nov-10 old		134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
18	Nov-10 new		935,445.33	(2,005,891.00)	3.25%	(5,305.95)	1,917,651.62	(2,667,390.63)	transfer in from 191420 WA WACOG Deferral
19	Dec-10		380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
20	Jan-11		446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
21	Feb-11		357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
22	Mar-11		378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
23	Apr-11		288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
24	May-11		228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
25	Jun-11		145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
26	Jul-11		97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
27	Aug-11		83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
28	Sep-11		84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
29	Oct-11		111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
30	Nov-11 old		113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
31	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
32	Dec-11		289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
	Intentionally Blank								
33	Jan-12		318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of Demand  
 Account Number: 191431  
 Program under Schedule P  
 Temp Increment under Schedule 203

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
1	Aug-09		27,538.92			(722.61)	26,816.31	(252,522.96)	
2	Sep-09		29,881.13			(603.64)	29,277.49	(223,245.47)	
3	Oct-09		43,020.28			(546.39)	42,473.89	(180,771.58)	
4	Nov-09 old		40,281.33			(435.07)	39,846.26	(140,925.32)	
5	Nov-09 new		49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
6	Dec-09		172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
7	Jan-10		196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
8	Feb-10		134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
9	Mar-10		115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)	
10	Apr-10		107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
11	May-10		82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)	
12	Jun-10		63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)	
13	Jul-10		44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)	
14	Aug-10		37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)	
15	Sep-10		39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)	
16	Oct-10		48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)	
17	Nov-10 old		44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
18	Nov-10 new		49,288.36	679,618.05	3.25%	1,907.38	730,813.79	28,316.81	
19	Dec-10		212,690.81		3.25%	364.71	213,055.52	241,372.33	transfer in from 191430 WA Demand Deferral
20	Jan-11		250,648.39		3.25%	993.14	251,641.53	493,013.85	
21	Feb-11		199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
22	Mar-11		209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
23	Apr-11		157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
24	May-11		123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
25	Jun-11		77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
26	Jul-11		52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
27	Aug-11		43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
28	Sep-11		45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
	Oct-11 Correction								
29	Oct-11		59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
30	Nov-11 old		64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
31	Nov-11 new		39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
32	Dec-11		154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
32	Jan-12		169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA



**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	01312012 (MMDDYYYY)	01312012 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	7,866,051.00		OR WACOG PGA Activity		
2	191400			H		7,866,051.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	27,190.00		Ore Storage PGA Timing		
4	191400			H		27,190.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	170,697.00		OR DEM PGA Activity		
6	191410			H		170,697.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	103,342.00		OR PGA Interest		
8	191400			H		94,407.00	OR WACOG Interest		
9	191410			S	1,699.00		OR DEM Incr. Interest		
10	191450			H		10,634.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	67,924.47		OR DEM DEF Collected		
12	191450			H		67,924.47	OR DEM DEF Collected		
13	540200	84020	805-02950	S	958,052.00		WA WACOG PGA Activity		
14	191420			H		958,052.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	663,052.73		WA DEM PGA Activity		
16	191430			H		663,052.73	WA DEM PGA Activity		
17	411000	83010	419-06210	S	7,573.00		WA PGA Interest		
18	191420			H		4,189.00	WA WACOG Interest		
19	191430			H		3,384.00	WA DEM Interest		
20	191440			H		9,150.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	9,150.00		Encana Cost of Capital Allowance		
22	540100	84020	805-02880	H		67,363.32	OR DEM PGA Activity		
23	191410			S	67,363.32		OR DEM PGA Activity		
24	540100	84020	805-02880	H		67,363.32	OR DEM PGA Activity		
25	191410			S	67,363.32		OR DEM PGA Activity		
				Total	<u>10,009,457.84</u>	<u>10,009,457.84</u>			

Doc # \_\_\_\_\_

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

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

Posted by \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_



**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
<b>Contract Commodity Gas Costs:</b>												
31 Year around Contracts	\$ 10,425,050.00	\$ 14,634,171.36	#####	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Encana Net Activity	134,420.42	\$ 174,900.49	\$ 307,090.36	-	-	-	-	-	-	-	-	-
33 Short Term Contracts	12,164,061.28	9,958,629.30	-	-	-	-	-	-	-	-	-	-
34 Spot Purchases	12,113,606.70	19,312,149.25	-	-	-	-	-	-	-	-	-	-
35 Volumetric Transp Chg	271,483.79	346,556.33	379,822.50	-	-	-	-	-	-	-	-	-
36 Misc. Act. Up/St Sales	(150,319.33)	(69,420.62)	-	-	-	-	-	-	-	-	-	-
36 Goldman Deal												
37 Sub Total	\$ 34,958,302.86	\$ 44,356,986.11	#####	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 424,812.62	\$ 480,251.92	\$ 447,152.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage Activity:</b>												
39 System Withdrawals	\$ 3,550,962.54	\$ 4,952,519.40	\$ 4,669,327.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,024,003.04)	(893,127.66)	(649,110.97)	-	-	-	-	-	-	-	-	-
41 Sub Total	\$ 2,526,959.50	\$ 4,059,391.74	\$ 4,020,216.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Activity</b>												
42 P/M Imbalance Adj	199,054.91	181,593.97	1,084,702.37	-	-	-	-	-	-	-	-	-
43 C/M Imbalance Adj	(181,593.97)	(1,084,702.37)	(48,308.99)	-	-	-	-	-	-	-	-	-
44 Cost of Company Use Gas	30,860.98	(58,372.68)	(66,166.21)	-	-	-	-	-	-	-	-	-
45 Misc. Cust. Imbalance Purch	-	-	124.93	-	-	-	-	-	-	-	-	-
46 Prior Period Estimate Adj.	-	-	118,620.15	-	-	-	-	-	-	-	-	-
47 Total Monthly Gas Cost	\$ 37,958,396.90	\$ 47,935,148.69	#####	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	check	ok	check	check	ok	ok	check	check	ok

DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)

2011 - 12 Tracker year

Oregon Demand charge deferral

C:\Users\cmk\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\OHH0C600\OR W A PGA Deferrals\_2011-12 Jan 2012.xls\ORDM Tab 16

Line No.		November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
<b>ACTUAL DEMAND CHARGES:</b>													
<b>US Transmission Co.:</b>													
47	Williams (NWPL)	\$ 7,442,613.74	\$ 7,776,553.35	\$ 7,699,630.19									
48	TrnsCan(Gas Trans. NW)												
49	Temporary Capacity												
50	KB Pipeline												
<b>CN Transmission Co.:</b>													
51	TransCanada (NOVA)												
52	TransCanada (ANG)												
53	Duke En (WC)T-South												
54	Coral En T-South												
55	Terasen Gas (SC)												
56	PPA/TMV Demand	108,503.71	39,741.67	(2,427.07)									
57	Tenasks Virtual												
58	<b>Total Charges</b>	\$ 7,551,117.45	\$ 7,816,295.02	\$ 7,697,203.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		ok	ok	ok	check	check	check	check	check	check	check	check	check
<b>EMBEDDED CHARGES:</b>													
<b>US Transmission Co.:</b>													
59	Williams (NWPL)	\$ 3,846,927.44	\$ 3,997,232.96	\$ 3,975,158.35	\$ 3,718,695.54	\$ 3,975,158.35	\$ 3,846,927.44	\$ 3,975,158.35	\$ 3,846,927.44	\$ 3,975,158.35	\$ 3,975,158.35	\$ 3,846,927.44	\$ 3,975,158.35
60	TrnsCan(Gas Trans. NW)	517,197.00	534,437.00	574,162.00	537,118.00	574,162.00	467,603.00	483,190.00	467,603.00	483,190.00	483,190.00	467,603.00	574,162.00
61	Temporary Capacity	97,999.00	101,265.00	101,265.00	94,733.00	101,265.00	98,523.00	101,807.00	98,523.00	101,807.00	101,807.00	98,523.00	101,807.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
<b>CN Transmission Co.:</b>													
63	TransCanada (NOVA)	935,368.64	1,003,368.00	1,003,368.00	1,003,368.00	1,003,368.00	834,643.00	834,643.00	834,643.00	834,643.00	834,643.00	834,643.00	834,643.00
64	TransCanada (ANG)	390,258.00	458,697.00	458,697.00	458,697.00	458,697.00	408,898.00	408,898.00	408,898.00	408,898.00	408,898.00	408,898.00	458,697.00
65	Duke En (WC)T-South	770,299.00	893,509.00	893,509.00	888,129.00	893,509.00	890,819.00	893,509.00	890,819.00	893,509.00	893,509.00	890,819.00	893,509.00
66	Coral En T-South												
67	Terasen Gas (SC)	629,109.00	810,274.00	810,274.00	757,998.00	810,274.00	784,136.00	810,274.00	784,136.00	810,274.00	810,274.00	784,136.00	810,274.00
68	Other	49,934.00	51,598.23	51,598.23	48,269.31	51,598.23	49,933.77	51,598.23	49,933.77	51,598.23	51,598.23	49,933.77	51,598.23
69	<b>Total Embedded</b>	\$ 7,255,780.08	\$ 7,869,069.19	\$ 7,886,719.58	\$ 7,525,695.85	\$ 7,886,719.58	\$ 7,400,171.21	\$ 7,577,765.58	\$ 7,400,171.21	\$ 7,577,765.58	\$ 7,577,765.58	\$ 7,400,171.21	\$ 7,718,536.58
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>Oregon VARIANCE Share -</b>													
<b>US Transmission Co.:</b>													
70	Williams (MWPL)	\$ 3,238,634.66	\$ 3,404,033.87	\$ 3,354,631.78	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	TrnsCan(Gas Trans. NW)	(465,839.34)	(481,367.41)	(517,147.71)	-	-	-	-	-	-	-	-	-
72	Temporary Capacity	(88,267.70)	(91,209.39)	(91,209.39)	-	-	-	-	-	-	-	-	-
73	KB Pipeline	(16,832.28)	(16,832.28)	(16,832.28)	-	-	-	-	-	-	-	-	-
<b>CN Transmission Co.:</b>													
74	TransCanada (NOVA)	(842,486.53)	(903,733.56)	(903,733.56)	-	-	-	-	-	-	-	-	-
75	TransCanada (ANG)	(351,505.38)	(413,148.39)	(413,148.39)	-	-	-	-	-	-	-	-	-
76	Duke En (WC)T-South	(693,808.31)	(804,783.56)	(804,783.56)	-	-	-	-	-	-	-	-	-
77	Coral En T-South	-	-	-	-	-	-	-	-	-	-	-	-
78	Terasen Gas (SC)	(566,638.48)	(729,813.79)	(729,813.79)	-	-	-	-	-	-	-	-	-
79	Prior Period Adjustments	97,729.29	35,795.32	(2,186.06)	-	-	-	-	-	-	-	-	-
80	Other	(44,975.55)	(46,474.53)	(46,474.53)	-	-	-	-	-	-	-	-	-
81	<b>Total Variance</b>	\$ 266,010.38	\$ (47,533.72)	\$ (170,697.49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	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%
83	Oregon Portion	\$ 266,010.38	\$ (47,533.72)	\$ (170,697.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ 67,363.32	\$ 151,113.34										
85	<b>Net to Book (191410)</b>	\$ 198,647.06	\$ (198,647.06)	\$ (170,697.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410..... (170,697.00)  
 87 Entry 805-02880..... 170,697.00



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 Embedded Seasonalized Tab 20	9,197,282.00	13,091,551.00	12,686,039.00	10,589,655.00	9,097,670.00	6,636,600.00	4,315,225.00	2,844,289.00	2,576,878.00	2,571,836.00	2,703,508.00	5,510,293.00
2 Collected line 44	9,877,158.04	12,731,881.09	12,754,605.47	-	-	-	-	-	-	-	-	-
3 Deferral	679,876.04	(359,669.91)	68,566.47	-	-	-	-	-	-	-	-	-
4 Previously Booked	679,876.04	(359,027.91)	-	-	-	-	-	-	-	-	-	-
5 Net to Book	\$ (0.00)	\$ (642.00)	\$ 68,566.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(67,924.47)											
7 Entry 805-02885	67,924.47											

Actual Fixed Charges Collected

Oregon Firm Calendar Mo. Sales:	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 Residential	45,586,047	61,046,950	59,955,446	-28,562,808	0	0	0	0	0	0	0	0
16 Commercial	25,754,448	34,823,335	34,707,325	-16,522,318	0	0	0	0	0	0	0	0
17 Industrial Firm	3,130,626	3,395,379	3,327,071	-1,005,883	0	0	0	0	0	0	0	0
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	-46,091,009	0	0	0	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,533,965	2,709,563	-	-	-	-	-	-	-	-	-
20 31ISF - 31SF A C	972,336	1,171,804	1,196,131	-	-	-	-	-	-	-	-	-
21 32CSF - 32SF A C	366,182	393,275	385,004	-	-	-	-	-	-	-	-	-
22 321SF - 32SF A C	689,959	717,950	688,650	-	-	-	-	-	-	-	-	-
23 Total Firm Sales Fixed D/Charge	3,921,755	4,816,995	4,979,348	-	-	-	-	-	-	-	-	-
24 Total Calendar Sales less Fixed:	70,549,366	94,448,669	93,010,494	(46,091,009)	-	-	-	-	-	-	-	-
25 "OPGA" OR A No. 09-12A Exh 1 Line	0.13088	0.13088	0.13088	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	\$ 12,361,441.76	\$ 12,173,213.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	-	-	-	-	-	-	-	-	-
28 31ISF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	-	-	-	-	-	-	-	-	-
29 32CSF - 32SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	-	-	-	-	-	-	-	-	-
30 321SF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	-	-	-	-	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$ (290,568.41)	\$ (124,483.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (80,861.64)	\$ (63,055.72)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 290,568.41	\$ 124,483.17	\$ 127,181.38	-	-	-	-	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	\$ 80,861.64	\$ 63,055.72	\$ 63,602.80	-	-	-	-	-	-	-	-	-
35 MDDV @1.81 D/C Collected	\$ 583,741.11	\$ 303,321.35	\$ 501,908.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	-	-	-	-	-	-	-	-	-
37 31ISI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	-	-	-	-	-	-	-	-	-
38 32CSI - 32SIM	\$ 36,128.33	\$ 41,761.89	\$ 39,491.25	-	-	-	-	-	-	-	-	-
39 32ISI - 32SIM	\$ 40,337.59	\$ 44,801.76	\$ 41,166.81	-	-	-	-	-	-	-	-	-
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ -	\$ 8,358.75	-	-	-	-	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ -	\$ 3,591.00	-	-	-	-	-	-	-	-	-
46 Unbilled Manual Adjustments Ind Int	\$ 843.21	\$ 161.58	\$ 549.35	-	-	-	-	-	-	-	-	-
47 Collections Subject to Sensitive Adj	\$ 662,562.53	\$ 381,319.91	\$ 598,468.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%	-2.8534%
49 Revenue Sensitive Adjustment	\$ (18,905.56)	\$ (10,880.58)	\$ (17,076.71)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 9,877,158.04	\$ 12,731,881.09	\$ 12,754,605.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



	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 See *
Beg. Balance		266,965	221,179	51,457	51,457	51,457	51,457	51,457	51,457	51,457	51,457	51,457		
Nov: Accrual	266,010												266,010.38	Oct 05 Tab 3
Bal. Before Int.	266,010												266,010.38	
Int. Rate	0.08618	955											955.00	
Ending Balance	266,965												266,965.38	
Dec: Accrual		(47,534)											(47,533.72)	Nov 05 Tab 4
Bal. Before Int.		219,432											219,431.66	
Int. Rate	0.08618	1,747											1,747.00	
Ending Balance		221,179											221,178.66	
Jan: Accrual			(170,697)										(170,697.00)	Dec 05 Tab 5
Bal. Before Int.			50,482										50,481.66	
Int. Rate	0.08618		975										975.00	
Ending Balance			51,457										51,456.66	
Feb: Accrual														Jan 05 Tab 6
Bal. Before Int.				51,457									51,456.66	
Int. Rate	0													
Ending Balance				51,457									51,456.66	
Mar: Accrual														Feb 05 Tab 7
Bal. Before Int.					51,457								51,456.66	
Int. Rate	0													
Ending Balance					51,457								51,456.66	
Apr: Accrual														Mar 05 Tab 8
Bal. Before Int.						51,457							51,456.66	
Int. Rate	0													
Ending Balance						51,457							51,456.66	
May: Accrual														Apr 05 Tab 9
Bal. Before Int.							51,457						51,456.66	
Int. Rate	0													
Ending Balance							51,457						51,456.66	
Jun: Accrual														May 05 Tab 10
Bal. Before Int.								51,457					51,456.66	
Int. Rate	0													
Ending Balance								51,457					51,456.66	
JuL: Accrual														Jun 05 Tab 11
Bal. Before Int.									51,457				51,456.66	
Int. Rate	0													
Ending Balance									51,457				51,456.66	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										51,457			51,456.66	
Int. Rate	0													
Ending Balance										51,457			51,456.66	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											51,457		51,456.66	
Int. Rate	0													
Ending Balance											51,457		51,456.66	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												51,457	51,456.66	
Int. Rate	0													
Ending Balance												51,457	51,456.66	
Entry JV-28A	955	1,747	975										3,677.00	
Previously Book	(242)	2,582												
Net to Record	1,197	(835)	975											
<b>Monthly Deferral</b>	266,010	(47,534)	(170,697)										47,779.66	
Entry 191410													1,337.00	
Entry 419-06205													(1,337.00)	

\* Reference refers to electronic file (OR & WA PGA 11 -12 Deferral.xls)



NORTHWEST NATURAL GAS COMPANY  
 ACCOUNT 191.450 OREGON 11/11 - 10/12 OR Demand Accrual Vol.

	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 See *
Beg. Balance		(682,317)	(326,256)	(397,412)	(397,412)	(397,412)	(397,412)	(397,412)	(397,412)	(397,412)	(397,412)	(397,412)		
Nov: Accrual	(679,876)												(679,876.04)	Oct 05 Tab 3
Bal. Before Int.	(679,876)												(679,876.04)	
Int. Rate	0.08618	(2,441)											(2,441.00)	
Ending Balance		(682,317)											(682,317.04)	
Dec: Accrual		359,670											359,669.91	Nov 05 Tab 4
Bal. Before Int.		(322,647)											(322,647.13)	
Int. Rate	0.08618	(3,609)											(3,609.00)	
Ending Balance		(326,256)											(326,256.13)	
Jan: Accrual			(68,566)										(68,566.47)	Dec 05 Tab 5
Bal. Before Int.			(394,823)										(394,822.60)	
Int. Rate	0.08618		(2,589)										(2,589.00)	
Ending Balance			(397,412)										(397,411.60)	
Feb: Accrual														Jan 05 Tab 6
Bal. Before Int.				(397,412)									(397,411.60)	
Int. Rate	0													
Ending Balance				(397,412)									(397,411.60)	
Mar: Accrual														Feb 05 Tab 7
Bal. Before Int.					(397,412)								(397,411.60)	
Int. Rate	0													
Ending Balance					(397,412)								(397,411.60)	
Apr: Accrual														Mar 05 Tab 8
Bal. Before Int.						(397,412)							(397,411.60)	
Int. Rate	0													
Ending Balance						(397,412)							(397,411.60)	
May: Accrual														Apr 05 Tab 9
Bal. Before Int.							(397,412)						(397,411.60)	
Int. Rate	0													
Ending Balance							(397,412)						(397,411.60)	
Jun: Accrual														May 05 Tab 10
Bal. Before Int.								(397,412)					(397,411.60)	
Int. Rate	0													
Ending Balance								(397,412)					(397,411.60)	
Jul: Accrual														Jun 05 Tab 11
Bal. Before Int.									(397,412)				(397,411.60)	
Int. Rate	0													
Ending Balance									(397,412)				(397,411.60)	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										(397,412)			(397,411.60)	
Int. Rate	0													
Ending Balance										(397,412)			(397,411.60)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(397,412)		(397,411.60)	
Int. Rate	0													
Ending Balance											(397,412)		(397,411.60)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(397,412)	(397,411.60)	
Int. Rate	0													
Ending Balance												(397,412)	(397,411.60)	
Entry JV-28A	(2,441)	(3,609)	(2,589)										(8,639.00)	
Previously Book	(2,441)	(16,832)												
Net to Record		13,223	(2,589)											
<b>Monthly Deferral</b>	(679,876)	359,670	(68,566)										(388,772.60)	
Entry 191450													10,634.00	
Entry 419-06205													(10,634.00)	

\* Reference refers to electronic file (OR & WA PGA 11 -12 Deferral.xls)

NORTHWEST NATURAL GAS COMPANY  
 ACCOUNT 191.400 OREGON 11/11 - 10/12 WACOG

	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 See *
Reg. Balance		(3,154,965)	(9,198,991)	(17,186,639)	(17,186,639)	(17,186,639)	(17,186,639)	(17,186,639)	(17,186,639)	(17,186,639)	(17,186,639)	(17,186,639)		
Nov: Accrual	(3,143,677)												(3,143,677)	Oct 05 Tab 3
Bal. Before Int.	(3,143,677)	-	-	-	-	-	-	-	-	-	-	-	(3,143,677)	
Int. Rate	0.08618	(11,288)	-	-	-	-	-	-	-	-	-	-	(11,288)	
Ending Balance	(3,154,965)	-	-	-	-	-	-	-	-	-	-	-	(3,154,965)	
Dec: Accrual		(5,999,824)											(5,999,824)	Nov 05 Tab 4
Bal. Before Int.		(9,154,789)	-	-	-	-	-	-	-	-	-	-	(9,154,789)	
Int. Rate	0.08618	(44,202)	-	-	-	-	-	-	-	-	-	-	(44,202)	
Ending Balance		(9,198,991)	-	-	-	-	-	-	-	-	-	-	(9,198,991)	
Jan: Accrual			(7,893,241)										(7,893,241)	Dec 05 Tab 5
Bal. Before Int.			(17,092,232)	-	-	-	-	-	-	-	-	-	(17,092,232)	
Int. Rate	0.08618		(94,407)	-	-	-	-	-	-	-	-	-	(94,407)	
Ending Balance			(17,186,639)	-	-	-	-	-	-	-	-	-	(17,186,639)	
Feb: Accrual													-	Jan 05 Tab 6
Bal. Before Int.				(17,186,639)	-	-	-	-	-	-	-	-	(17,186,639)	
Int. Rate	0			-	-	-	-	-	-	-	-	-	-	
Ending Balance				(17,186,639)	-	-	-	-	-	-	-	-	(17,186,639)	
Mar: Accrual													-	Feb 05 Tab 7
Bal. Before Int.					(17,186,639)	-	-	-	-	-	-	-	(17,186,639)	
Int. Rate	0				-	-	-	-	-	-	-	-	-	
Ending Balance					(17,186,639)	-	-	-	-	-	-	-	(17,186,639)	
Apr: Accrual													-	Mar 05 Tab 8
Bal. Before Int.						(17,186,639)	-	-	-	-	-	-	(17,186,639)	
Int. Rate	0					-	-	-	-	-	-	-	-	
Ending Balance						(17,186,639)	-	-	-	-	-	-	(17,186,639)	
May: Accrual													-	Apr 05 Tab 9
Bal. Before Int.							(17,186,639)	-	-	-	-	-	(17,186,639)	
Int. Rate	0						-	-	-	-	-	-	-	
Ending Balance							(17,186,639)	-	-	-	-	-	(17,186,639)	
Jun: Accrual													-	May 05 Tab 10
Bal. Before Int.								(17,186,639)	-	-	-	-	(17,186,639)	
Int. Rate	0							-	-	-	-	-	-	
Ending Balance								(17,186,639)	-	-	-	-	(17,186,639)	
Jul: Accrual													-	Jun 05 Tab 11
Bal. Before Int.									(17,186,639)	-	-	-	(17,186,639)	
Int. Rate	0								-	-	-	-	-	
Ending Balance									(17,186,639)	-	-	-	(17,186,639)	
Aug: Accrual													-	Jul 05 Tab 12
Bal. Before Int.										(17,186,639)	-	-	(17,186,639)	
Int. Rate	0									-	-	-	-	
Ending Balance										(17,186,639)	-	-	(17,186,639)	
Spt: Accrual													-	Aug 05 Tab 13
Bal. Before Int.											(17,186,639)	-	(17,186,639)	
Int. Rate	0										-	-	-	
Ending Balance											(17,186,639)	-	(17,186,639)	
Oct: Accrual													-	Sep 05 Tab 14
Bal. Before Int.												(17,186,639)	(17,186,639)	
Int. Rate	0											-	-	
Ending Balance												(17,186,639)	(17,186,639)	
Entry JV-28A	(11,288)	(44,202)	(94,407)	-	-	-	-	-	-	-	-	-	-	(149,897)
Previously Book	(11,288)	(44,202)												
Net to Record	-	-	(94,407)	-	-	-	-	-	-	-	-	-		
<b>Monthly Deferral</b>	<b>(3,143,677)</b>	<b>(5,999,824)</b>	<b>(7,893,241)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,036,742)</b>	
Entry 191400													(94,407)	
Entry 419-06205													94,407	

\* Reference refers to electronic file (OR & WA PGA 11 -12 Deferral.xls)



Washington WACOG Deferral Calculation  
2011-12 Tracker year Closing  
Washington Sales Volumes

	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
<b>Cycle Volume Sales:</b>													
Residential	1,584,153	3,758,891	7,198,173	7,891,257									
Commercial	774,363	1,379,509	2,636,473	3,022,088									
Industrial Firm	51,555	72,501	120,559	141,594									
Interruptible													
<b>Total</b>	<b>2,410,070</b>	<b>5,210,901</b>	<b>9,955,205</b>	<b>11,054,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>P / M Unbilled Volumes:</b>													
Residential	732,643	1,814,450	3,707,363	4,042,384	3,715,496	-	-	-	-	-	-	-	-
Commercial	447,392	842,455	1,497,344	1,707,774	1,563,249	-	-	-	-	-	-	-	-
Industrial Firm	31,659	51,158	69,082	65,683	62,948	-	-	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,211,694</b>	<b>2,708,063</b>	<b>5,273,789</b>	<b>5,815,841</b>	<b>5,341,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C / M Unbilled Volumes:</b>													
Residential	1,814,450	3,707,363	4,042,384	3,715,496									
Commercial	842,455	1,497,344	1,707,774	1,563,249									
Industrial Firm	51,158	69,082	65,683	62,948									
Interruptible													
<b>Total</b>	<b>2,708,063</b>	<b>5,273,789</b>	<b>5,815,841</b>	<b>5,341,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reported Cycle Billing Volumes:</b>													
Residential	1,584,153	3,758,891	7,198,173	7,891,257									
Commercial	889,080	1,577,588	2,886,070	3,257,245									
Industrial Firm	202,231	281,742	362,715	373,698									
Interruptible	237,141	228,420	257,442	269,749									
<b>Total</b>	<b>2,912,604</b>	<b>5,846,641</b>	<b>10,704,400</b>	<b>11,791,949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Calculated Calendar Month Volumes:</b>													
Residential		5,651,804	7,533,194	7,564,369	(3,715,496)	-	-	-	-	-	-	-	-
Commercial		2,232,477	3,096,500	3,112,720	(1,563,249)	-	-	-	-	-	-	-	-
Industrial Firm		299,666	359,316	370,963	(62,948)	-	-	-	-	-	-	-	-
Interruptible		228,420	257,442	269,749	-	-	-	-	-	-	-	-	-
<b>Total</b>		<b>8,412,367</b>	<b>11,246,452</b>	<b>11,317,801</b>	<b>(5,341,693)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
"WPGA" Average Commodity Charge		0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373
WA Commodity Cost Collected		3,985,191	5,327,782	5,361,582	-	-	-	-	-	-	-	-	-
<b>Calculated Calendar Month Volumes:</b>													
WACOG Incurred: Calculated Vol.		8,412,367	11,246,452	11,317,801	(5,341,693)	-	-	-	-	-	-	-	-
Amount		0.43071	0.4112	0.38908	0	0	0	0	0	0	0	0	0
		3,623,291	4,624,541	4,403,530	-	-	-	-	-	-	-	-	-
<b>Dfrr. (Collection vs Calculated)</b>													
		361,900	703,241	958,052	-	-	-	-	-	-	-	-	-
<b>Amount Previously Booked</b>													
Net to Book (191420)		361,900	703,241	958,052	-	-	-	-	-	-	-	-	-

Entry 191420.....  
Entry 805-02950.....

(958,052)  
958,052

Washington Demand Deferral Calculation  
 2011-12 Tracker year Closing  
 Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
<b>Calculated Calendar Month Volumes:</b>												
Residential	5,651,804	7,533,194	7,564,369	(3,715,496)	-	-	-	-	-	-	-	-
Commercial	2,232,477	3,096,500	3,112,720	(1,563,249)	-	-	-	-	-	-	-	-
Industrial Firm	299,666	359,316	370,963	(62,948)	-	-	-	-	-	-	-	-
<b>Total Firm Sales</b>	<b>8,183,947</b>	<b>10,989,010</b>	<b>11,048,052</b>	<b>(5,341,693)</b>	-	-	-	-	-	-	-	-
<b>Less: Sales to Firm Demand Collected</b>												
1 - 99 Less: 41CSF - 41SF A C	81,602	113,524	120,567	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	20,217	22,531	24,760	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	23,178	29,128	26,445	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	66,187	67,861	53,446	-	-	-	-	-	-	-	-	-
Sub Total	191,184	233,044	225,218	-	-	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	7,992,763	10,755,966	10,822,834	(5,341,693)	-	-	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023
Total D/C Subject tp D/C Rate	\$ 1,040,898	\$ 1,400,749	\$ 1,409,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SFV Firm Demand Collected</b>												
Plus: 41CSF - 41SF A C	\$ 9,487.10	\$ 10,688.43	\$ 10,959.97	-	-	-	-	-	-	-	-	-
41ISF - 41SF A C	\$ 2,223.42	\$ 2,338.56	\$ 2,338.56	-	-	-	-	-	-	-	-	-
42CSF - 42SF A C	\$ 3,392.13	\$ 3,392.13	\$ 3,392.13	-	-	-	-	-	-	-	-	-
42ISF - 42SF A C	\$ 9,266.95	\$ 9,301.46	\$ 7,596.26	-	-	-	-	-	-	-	-	-
<b>MDDV @1.73 D/C Collected</b>												
Plus: 41CSI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
41ISI - 41SIV	-	-	-	-	-	-	-	-	-	-	-	-
42CSI - 42SIM	\$ 4,414.68	\$ 5,293.54	\$ 5,121.19	-	-	-	-	-	-	-	-	-
42ISI - 42SIM	\$ 6,247.74	\$ 7,156.48	\$ 7,710.77	-	-	-	-	-	-	-	-	-
<b>Plus: SFV Collected Interruptible Sales</b>												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	-	\$ (203.50)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	-	-	\$ 8,933.96	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind	-	-	\$ 9,812.95	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	203.50	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	203.50	(203.50)	18,746.91	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 203.50	\$ (203.50)	\$ 18,746.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ (820)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total D/C Collected</b>	<b>\$ 1,041,093</b>	<b>\$ 1,400,555</b>	<b>\$ 1,427,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Actual Demand Chg	749,825.96	776,158.10	764,332.27	-	-	-	-	-	-	-	-	-
Variance.....	291,267.04	624,396.90	663,052.73	-	-	-	-	-	-	-	-	-
<b>Previously Booked</b>	<b>327,825.68</b>	<b>587,838.26</b>										
<b>Net to Book (191430)</b>	<b>(36,558.64)</b>	<b>36,558.64</b>	<b>663,052.73</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Entry 191430.....  
 Entry 805-02940.....

(663,052.73)  
 663,052.73





Forecasted Baseload YR	Jan-12 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Re	1,499,255	\$ 787,816.89	0.52547		\$ 790,931.98				
Hedged Encana Sale	(1,499,255)	\$ (461,770.46)	0.30800						
Hedged Encana Cost Tr	85,609	\$ 10,508.51	0.12275						
Hedged Encana Sale Tr	(85,609)	\$ (29,464.58)	0.34418						
Hedged Yr around Contr	102,952,096	\$ 38,845,547.21	0.377317	\ 3,048,230	\$ 1,759,638.00	0.57727	\ 99,903,866	#####	0.1999
Hedged Yr around Contr				\ 2,983,316	\$ 1,876,678.00	0.62906	\ (2,983,316)	#####	#VALUE!
Hedged Yr around Contr				\ 4,480,880	\$ 2,521,075.00	0.56263	\ (4,480,880)	#####	#VALUE!
Yr around Contracts-Rocl				\ 1,524,115	\$ 812,250.00	0.53293	\ (1,524,115)	\$ (812,250.00)	
Yr around Contracts Albe					\$ -			\$ -	
Yr around Contracts-Sum					\$ -			\$ -	#VALUE!
Hedged S.T. Contracts-R				\ 12,192,920	\$ 5,686,175.00	0.46635	\ (12,192,920)	#####	#VALUE!
Hedged S.T. Contracts-A				\ 11,973,812	\$ 5,433,465.00	0.45378	\ (11,973,812)	#####	#VALUE!
Hedged S.T. Contracts-S				\ 10,455,386	\$ 4,474,463.00	0.42796	\ (10,455,386)	#####	#VALUE!
S.T. Contracts-Rockies				\ 1,524,115	\$ 646,521.00	0.42419	\ (1,524,115)	\$ (646,521.00)	
S.T. Contracts-Alberta					\$ -			\$ -	
S.T. Contracts-Sumas/St					\$ -			\$ -	
Swing Contracts - Rockie				\ 11,430,863	\$ 4,874,480.00	0.42643	\ (11,430,863)	#####	#VALUE!
Swing Contracts - Alberta					\$ -			\$ -	#VALUE!
Swing Contracts - Rockie					\$ 173,600.00			\$ (173,600.00)	
Swing Contracts - Alberta					\$ -			\$ -	
Hedged Spot Purch-Rock				\ 3,810,288	\$ 1,821,638.00	0.47808	\ (3,810,288)	#####	#VALUE!
Hedged Spot Purch-Albe				\ 3,741,816	\$ 1,658,888.00	0.44334	\ (3,741,816)	#####	#VALUE!
Hedged Spot Purch-Sum					\$ -			\$ -	#VALUE!
Spot Purchases-Rockies				\ 2,738,309	\$ 1,144,247.00	0.41787	\ (2,738,309)	#####	#VALUE!
Spot Purchases-Alberta				\ 2,243,772	\$ 937,597.00	0.41787	\ (2,243,772)	\$ (937,597.00)	#VALUE!
Spot Purchases-Sumas/C				\ 353,881	\$ 147,875.00	0.41787	\ (353,881)	\$ (147,875.00)	0.4179
Volumetric Transp Chg		\$ 379,822.50			\$ 255,071.00			\$ 124,751.50	
Misc. Act. U/S Sales								\$ -	
Sub Total	102,952,096	\$ 39,532,460.07	0.383989	\ 72,501,701	\$ 34,223,661.00	0.47204	\ 30,450,395	\$ 5,001,708.71	(0.0881)
	ok	ok							
Field Production Gas	696,986	\$ 447,152.23	0.641551	\ 930,000	\$ 577,251.00	0.62070	\ (233,014)	\$ (130,098.77)	(0.0209)
Storage Activity:									
System Withdrawals	11,872,671	\$ 4,669,327.57	0.393284	\ 39,798,591	\$ 19,042,500.00	0.47847	\ (27,925,920)	#####	0.0852
System Injections	(2,279,590)	\$ (649,110.97)	0.284749				\ (2,279,590)	\$ (649,110.97)	
Sub Total	9,593,081	\$ 4,020,216.60	0.419075	\ 39,798,591	\$ 19,042,500.00	0.47847	\ (30,205,510)	#####	(0.0594)
	ok	ok							
P/M Imbalance Adj	2,278,978	\$ 1,084,702.37	0.475960				\ 2,278,978	\$ 1,084,702.37	0.4760
C/M Imbalance Adj	(101,498)	\$ (48,308.99)	0.475960				\ (101,498)	\$ (48,308.99)	0.4760
Cost of Company Use Ga	(139,078)	\$ (66,166.21)	0.475750				\ (139,078)	\$ (66,166.21)	0.4757
Misc. Cust. Imbalance Pu	510	\$ 124.93	0.244961				\ 510	\$ 124.93	0.2450
Prior Period Estimate Adj		\$ 118,620.15					\ -	\$ 118,620.15	
Line Loss & Unacct For				(292,091)			292,091		



Forecasted Baseload YR	Jan-12 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Total Monthly Gas Cost	115,281,075	\$ 45,088,801.15	0.391121 \	112,938,201	\$ 53,843,412.00	0.47675 \	2,342,874	#####	(0.0856)
RESTATED COST AT EI				54,960,379.79					
ACTUAL COST OF GAS				45,088,801.15					
VARIANCE FROM ACTL				<u>(9,871,578.64)</u>					
<u>Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales</u>									
Oregon.....	103,779,583	% Of Oregon Sales.....		0.9017					
Washington.....	11,317,801	Oregon's Share of the Var.		<u>(8,901,202.46)</u>					
Total.....	<u>115,097,384</u>								
Estimated WACOG Variar				<u>(890,120.25)</u>					
Shareholders Share of the WACOG Deferral				874,005					
WACOG Equalization.....				<u>(8,999)</u>					
Estimated Shareholder (gain) or Loss.....				<u>(883,004)</u>					