

UG-120618-ST

CRISTAN KELLEY
Rates Analyst
Tel: 503.226.4211 ext. 3582
Fax: 503.721.2516
Email: Cristan.Kelley@nwnatural.com



April 26, 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

RECEIVED
 RECORDS MANAGEMENT
 2012 APR 30 AM 8:17
 STATE OF WASH.
 UTIL. AND TRANSP.
 COMMISSION

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

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JE 28 and JE 29 ledger entries for March 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
March-12

	Feb-12	Change	Mar-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	120,452.22	89,728.04	210,180.26
186235 AMOR WA GREAT PROGRAM	193,418.42	(57,110.03)	136,308.39
186310 WA ENERGY EFFICIENCY	50,656.91	877.94	51,534.85
186312 WA - AUDIT RESIDENTI	1,292,152.27	3,499.58	1,295,651.85
186314 WA - LOW INCOME WEAT	80,964.61	219.28	81,183.89
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	220,400.49	(68,052.08)	152,348.41
Subtotal 186xxx accounts	1,955,588.11	(30,837.27)	1,924,750.84
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(64,371.06)	(97,286.40)	(161,657.46)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(3,115,830.00)	(945,277.00)	(4,061,107.00)
191421 AMORT OF WACOG - WA	(1,058,528.33)	251,224.45	(807,303.88)
191430 DEMAND - ACCR WA	(1,994,475.37)	(348,600.49)	(2,343,075.86)
191431 AMORT OF DEMAND WA	(445,380.12)	133,399.41	(311,980.71)
Subtotal 191xxx accounts	(6,614,213.82)	(909,253.63)	(7,523,467.45)
TOTAL WASHINGTON DEFERRED ACCOUNTS	<u>(4,658,625.71)</u>	<u>(940,090.90)</u>	<u>(5,598,716.61)</u>

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	3312012 (MMDDYYYY)	3312012 (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	175,480.00	-	AMORT 186233 Ind DSM		
2	186233			H	-	175,480.00	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,652.17	INTEREST 186233 Ind DSM		
4	186233			S	1,652.17	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	302,663.48	-	AMORT 186271 Comm Decoup		
6	186271			H	-	302,663.48	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	1,819.02	INTEREST 186271 Comm Decoup		
8	186271			S	1,819.02	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	2,337,971.99	-	AMORT 186277 Res Decoup		
10	186277			H	-	2,337,971.99	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	11,825.76	INTEREST 186277 Res Decoup		
12	186277			S	11,825.76	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,953.70	-	AMORT 186288 NWIGU Intervener		
14	186288			H	-	1,953.70	AMORT 186288 NWIGU Intervener		
15	411000	83010	419-06205	H	-	19.22	INTEREST186288 NWIGU Intervener		
16	186288			S	19.22	-	INTEREST186288 NWIGU Intervener		
17	402000	81199	495-06233	S	16,451.19	-	AMORT 186286 CUB Fund		
18	186286			H	-	16,451.19	AMORT 186286 CUB Fund		
19	411000	83010	419-06205	H	-	75.03	INTEREST186286 CUB Fund		
20	186286			S	75.03	-	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	2,267,867.79	-	AMORT 191401 OR WACOG		
20	541000	84020	805-02650	H	-	2,267,867.79	AMORT 191401 OR WACOG		
21	191401			H	-	13,983.40	INTEREST 191401 OR WACOG		
22	411000	83010	419-06205	S	13,983.40	-	INTEREST 191401 OR WACOG		

23	540700	84020	805-02650	S	41,730.68	-	AMORT 191411 OR Demand
24	191411			H	-	41,730.68	AMORT 191411 OR Demand
25	411000	83010	419-06205	H	-	1,266.92	INTEREST 191411 OR Demand
26	191411			S	1,266.92	-	INTEREST 191411 OR Demand
27	402000	82299	495-06080	S	68,556.16	-	AMORT 186316 WA Amort EE
28	186316			H	-	68,556.16	AMORT 186316 WA Amort EE
29	411000	83010	419-06210	H	-	504.08	INTEREST 186316 WA Amort EE
30	186316			S	504.08	-	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	253,747.68	-	AMORT 191421 WA WACOG
34	541000	84020	805-02655	H	-	253,747.68	AMORT 191421 WA WACOG
35	411000	83010	419-06210	S	2,523.23	-	INTEREST 191421 WA WACOG
36	191421			H	-	2,523.23	INTEREST 191421 WA WACOG
37	191431			S	134,423.62	-	AMORT 191431 WA Demand
38	540700	84020	805-02655	H	-	134,423.62	AMORT 191431 WA Demand
39	411000	83010	419-06210	S	1,024.21	-	INT 191431 WA Demand
40	191431			H	-	1,024.21	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	138.20	-	INT - WA ENERGY EFF 186310
46	411000	83010	419-06210	H	-	138.20	INT - WA ENERGY EFF 186310
47	186312			S	3,499.58	-	INT - WA EE R&C 186312
48	411000	83010	419-06210	H	-	3,499.58	INT - WA EE R&C 186312
49	186232			H	-	-	INT - Ind DSM Def 186232
50	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232
51	186235			S	445.90	-	INTEREST 186235 WA GREAT
52	411000	83010	419-06210	H	-	445.90	INTEREST 186235 WA GREAT
53	186235			H	-	57,555.93	AMORT 186235 WA GREAT
54	402000	82299	495-06517	S	57,555.93	-	AMORT 186235 WA GREAT
55	186279			H	-	167.18	INTEREST 186279 EARNINGS TEST
56	411000	81199	419-06205	S	167.18	-	INTEREST 186279 EARNINGS TEST
57	186279			S	24,596.87	-	AMORT 186279 EARNINGS TEST
58	402000	81199	495-06374	H	-	24,596.87	AMORT 186279 EARNINGS TEST
59	186314			S	219.28	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	219.28	INT - 186314 WA-LIEE Deferral

61	402000	81199	495-06540	S	824,070.06	-	SB408 FED & STATE AMORT
62	186401			H	-	824,070.06	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	2,254.22	SB408 FED & STATE INT
64	186401			S	2,254.22	-	SB408 FED & STATE INT
65	411000	83010	419-06205	S	2,602.51	-	SB408 FED & STATE INT - TRUE UP
66	186401			H	-	2,602.51	SB408 FED & STATE INT - TRUE UP
67	402000	81199	495-06540	H	-	62,451.34	SB408 MCBIT AMORT
68	184301			S	62,451.34	-	SB408 MCBIT AMORT
69	411000	83010	419-06205	S	158.13	-	SB 408 MCBIT INT
70	184301			H	-	158.13	SB 408 MCBIT INT
71	184301			S	197.74	-	SB 408 MCBIT INT - TRUE UP
72	411000	83010	419-06205	H	-	197.74	SB 408 MCBIT INT - TRUE UP
73	186301			H	-	-	OR STOR CREDIT AMORT
74	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
75	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
76	186301			H	-	-	OR STOR CREDIT INT
77	186234			S	447.13	-	INT 186234 WA GREAT Deferral
78	411000	82299	419-06210	H	-	447.13	INT 186234 WA GREAT Deferral
Total					6,614,343.51	6,614,343.51	

Prepared by _____

Reviewed by _____

Posted by _____

Date _____

Date _____

Date _____

Document No. _____

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

R:\Accounting\6. Journal Entries\2012\JE29\JE 29 Amortization MAR 2012 - revised.xlsx\186312

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)		Prior Month	Current Month			
								Unbilled	Unbilled			
Schedule	Block	A	B	B	C	D	CIS		Total			
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	14,740.60		14,740.60			
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	6,902.30		6,902.30			
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	6,103,005.20		6,103,005.20			
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	2,086,282.10		2,086,282.10			
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	67,585.70		67,585.70			
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	16,397.90		16,397.90			
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	161,159.20		161,159.20			
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	260,293.90		260,293.90			
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	17,897.80		17,897.80			
(I 41 IS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	29,981.60		29,981.60			
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	4,000.00		4,000.00			
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	14,869.00		14,869.00			
41C Interr 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 Interr 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)	71,956.00		71,956.00			
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	34,475.00		34,475.00			
(C42SF)	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	-		-			
	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)	99,425.00		99,425.00			
(I42SF)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	95,436.00		95,436.00			
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	15,234.00		15,234.00			
	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	20,000.00		20,000.00			
C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	39,099.00		39,099.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00		20,000.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	35,479.00		35,479.00			
	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	63,421.00		63,421.00			
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	60,468.00		60,468.00			
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00		40,000.00			
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.00		112,000.00			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	92,586.00		92,586.00			
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-		-			
42 Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	20,000.00		20,000.00			
C42SI	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)	25,791.00		25,791.00			
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	9,271.00		9,271.00			
	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	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	57,868.00		57,868.00			
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	73,875.00		73,875.00			
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	40,000.00		40,000.00			
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	11,122.00		11,122.00			
	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	37,802.00	10,000	47,802.00			
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	68,906.00	15,409	84,315.00			
	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	257,185.00		257,185.00			
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	197,607.00		197,607.00			
	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	10,801,330.30	0	25,409	10,826,739.30	
Temporaries Tab							Column B	Column C	Column C	Column E	Column F	

total OR & WA	133,306,747.40	total* wa	10,826,739.30
total per CIS	133,306,747.40	total* or	122,752,535.10
difference	0.00	total*	133,579,274.40
		*including unbilled	

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	
34	Feb-12	1,153.20		3.25%	1.56	1,154.76	50,656.91	
35	Mar-12	739.74		3.25%	138.20	877.94	51,534.85	

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	
34	Feb-12	630,957.00		3.25%	854.42	631,811.42	1,292,152.27	
35	Mar-12	0.00		3.25%	3,499.58	3,499.58	1,295,651.85	

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	
34	Feb-12	(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
35	Mar-12	(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	

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		3.25%	0.00	0.03	0.03	
3	Feb-10		25084.31		3.25%	33.97	25,118.31	25,118.35	
4	Mar-10		0		3.25%	68.03	68.06	25,186.41	
5	Apr-10		0		3.25%	68.21	68.24	25,254.65	
6	May-10		0		3.25%	68.40	68.43	25,323.08	
7	Jun-10		0		3.25%	68.58	68.61	25,391.70	
8	Jul-10		0		3.25%	68.77	68.80	25,460.50	
9	Aug-10		0		3.25%	68.96	68.99	25,529.49	
10	Sep-10		35148		3.25%	69.14	35,217.17	60,746.66	
11	Oct-10		440		3.25%	165.12	605.15	61,351.82	
12	Nov-10 old		0		3.25%	166.16	166.16	61,517.98	
13	Nov-10 new		0	(61,351.82)	3.25%	0.00	(61,351.82)	166.16	transfer to 186315 WA-LIEE Amort
14	Dec-10		0	(166.16)	3.25%	0.00	(166.16)	0.00	
15	Jan-11		29811.17		3.25%	40.37	29,851.54	29,851.54	
16	Feb-11		1241.1		3.25%	82.53	1,323.63	31,175.17	
17	Mar-11		413.7		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		21287.91		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		3.25%	147.68	147.68	54,675.88	
24	Oct-11		16431.45		3.25%	170.33	16,601.78	71,277.66	
25	Nov-11 old		8827.65		3.25%	205.00	9,032.65	80,310.31	
26	Nov-11 new		0		3.25%	0.00	0.00	80,310.31	
27	Dec-11		-		3.25%	217.51	217.51	80,527.82	
28	Jan-12		0		3.25%	218.10	218.10	80,745.92	
29	Feb-12		0		3.25%	218.69	218.69	80,964.61	
30	Mar-12		0		3.25%	219.28	219.28	81,183.89	

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	-1955.31	61,351.82	3.25%	(2.65)	59,393.86	59,393.86	transfer from 186314 WA-LIEE Deferral
13	Dec-10	-9024.81	166.16	3.25%	149.09	(8,709.56)	50,684.30	
14	Jan-11	-10677.23		3.25%	122.81	(10,554.42)	40,129.88	
15	Feb-11	-8457.7		3.25%	97.23	(8,360.47)	31,769.41	
16	Mar-11	-8841.53		3.25%	74.07	(8,767.46)	23,001.95	
17	Apr-11	-6561.29		3.25%	53.41	(6,507.88)	16,494.07	
18	May-11	-5102.21		3.25%	37.76	(5,064.45)	11,429.62	
18	Jun-11	-3161.7		3.25%	26.67	(3,135.03)	8,294.59	
19	Jul-11	-2105.81		3.25%	19.61	(2,086.20)	6,208.39	
20	Aug-11	-1740.78		3.25%	14.46	(1,726.32)	4,482.07	
21	Sep-11	-1795.46		3.25%	9.71	(1,785.75)	2,696.32	
22	Oct-11	-2392.1		3.25%	4.06	(2,388.04)	308.28	
23	Nov-11 old	-2761.85		3.25%	(2.91)	(2,764.76)	(2,456.48)	
24	Nov-11 new	0		3.25%	0.00	0.00	(2,456.48)	
25	Dec-11	0		3.25%	0.00	0.00	(2,456.48)	
26	Jan-12	0		3.25%	0.00	0.00	(2,456.81)	
27	Feb-12	0		3.25%	0.00	0.00	(2,456.81)	
28	Mar-12	0		3.25%	0.00	0.00	(2,456.81)	

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	
34	Feb-12		63,260.35		3.250%	239.91	63,500.26	120,452.22	
35	Mar-12		89,280.91		3.250%	447.13	89,728.04	210,180.26	

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)		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	
34	Feb-12	(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
35	Mar-12	(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	

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	-40411.1			686.69	(39,724.41)	233,589.94	
3	Oct-09	-56417.1			555.90	(55,861.20)	177,728.74	
4	Nov-09 old	-47340.04			416.90	(46,923.14)	130,805.60	
5	Nov-09 new	164696.5523	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
6	Dec-09	538177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)	
7	Jan-10	609774.4961		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
8	Feb-10	419977.4835		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
9	Mar-10	359134.1422		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
10	Apr-10	338444.6155		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
11	May-10	260032.0955		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
12	Jun-10	208054.9846		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
13	Jul-10	147452.811		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
14	Aug-10	130079.2588		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
15	Sep-10	132544.5132		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
16	Oct-10	160991.2118		3.25%	(2,599.33)	158,391.88	(881,855.62)	
17	Nov-10 old	134323.0662		3.25%	(2,206.46)	132,116.61	(749,739.01)	
18	Nov-10 new	935445.33	(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	380591.7218		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
20	Jan-11	446885.1815		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
21	Feb-11	357784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
22	Mar-11	378695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
23	Apr-11	288040.302		3.25%	(2,653.65)	285,386.65	(838,441.12)	
24	May-11	228495.0987		3.25%	(1,961.36)	226,533.74	(611,907.39)	
25	Jun-11	145227.6974		3.25%	(1,460.59)	143,767.11	(468,140.28)	
26	Jul-11	97521.15385		3.25%	(1,135.82)	96,385.33	(371,754.94)	
27	Aug-11	83149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
28	Sep-11	84846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
29	Oct-11	111936.2252		3.25%	(404.50)	111,531.73	(93,790.65)	
30	Nov-11 old	113666.17		3.25%	(100.09)	113,566.08	19,775.43	
31	Nov-11 new	76583.36	(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	289729.5385		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
Intentionally Blank								
33	Jan-12	318854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
34	Feb-12	269133.837		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
35	Mar-12	253747.6791		3.25%	(2,523.23)	251,224.45	(807,303.88)	

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							(1,651,602.41)	
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
33	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
34	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	

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	03312012 (MMDDYYYY)	03312012 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

(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	540200	84020	805-02890	S	7,691,004.00	-	OR WACOG PGA Activity		
2	191400			H	-	7,691,004.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	22,314.00	-	OR WACOG PGA Activity		
4	191400			H	-	22,314.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	17,178.10	-	OR DEM PGA Activity		
6	191410			H	-	17,178.10	OR DEM PGA Activity		
7	411000	83010	419-06205	S	221,148.00	-	OR PGA Interest		
8	191400			H	-	215,437.00	OR WACOG Interest		
9	191410			H	-	332.00	OR DEM Incr. Interest		
10	191450			H	-	5,379.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	1,257,092.14	-	OR DEM DEF Collected		
12	191450			H	-	1,257,092.14	OR DEM DEF Collected		
13	540200	84020	805-02950	S	935,571.00	-	WA WACOG PGA Activity		
14	191420			H	-	935,571.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	342,800.49	-	WA DEM PGA Activity		
16	191430			H	-	342,800.49	WA DEM PGA Activity		
17	411000	83010	419-06210	S	15,506.00	-	WA PGA Interest		
18	191420			H	-	9,706.00	WA WACOG Interest		
19	191430			H	-	5,800.00	WA DEM Interest		
20	191440			H	-	10,906.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	10,906.00	-	Encana Cost of Capital Allowance		
Total					10,513,519.73	10,513,519.73			

Doc # _____

Prepared by _____

Approved by _____

Posted by _____

Date _____

Date _____

Date _____

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

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
ACTUAL DEMAND CHARGES:													
US Transmission Co.:													
47	Williams (NWPL)	\$ 7,442,613.74	\$ 7,776,553.35	\$ 7,699,630.19	\$ 7,312,704.75	\$ 7,648,241.34							
48	TmsCan(Gas Trans. NW)												
49	Temporary Capacity												
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19							
CN Transmission Co.:													
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)	28,057.87	58,198.11							
57	Tenasks Virtual												
58	Total Charges	\$ 7,569,805.64	\$ 7,834,983.21	\$ 7,715,891.31	\$ 7,359,450.81	\$ 7,725,127.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		ok	ok	ok	ok	ok	check	check	check	check	check	check	check
EMBEDDED CHARGES:													
US Transmission Co.:													
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	TmsCan(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
CN Transmission Co.:													
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	Total Embedded	\$ 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
Oregon VARIANCE Share -													
US Transmission Co.:													
70	Williams (MWPL)	\$ 3,238,634.66	\$ 3,404,033.87	\$ 3,354,631.78	\$ 3,237,124.10	\$ 3,308,345.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	TmsCan(Gas Trans. NW)	(465,839.34)	(481,367.41)	(517,147.71)	(483,782.18)	(517,147.71)	-	-	-	-	-	-	-
72	Temporary Capacity	(88,267.70)	(91,209.39)	(91,209.39)	(85,326.01)	(91,209.39)	-	-	-	-	-	-	-
73	KB Pipeline	0.17	0.17	0.17	0.17	0.17	-	-	-	-	-	-	-
CN Transmission Co.:													
74	TransCanada (NOVA)	(842,486.53)	(903,733.56)	(903,733.56)	(903,733.56)	(903,733.56)	-	-	-	-	-	-	-
75	TransCanada (ANG)	(351,505.38)	(413,148.39)	(413,148.39)	(413,148.39)	(413,148.39)	-	-	-	-	-	-	-
76	Duke En (WC)T-South	(693,808.31)	(804,783.56)	(804,783.56)	(799,937.79)	(804,783.56)	-	-	-	-	-	-	-
77	Coral En T-South						-	-	-	-	-	-	-
78	Terasen Gas (SC)	(566,638.48)	(729,813.79)	(729,813.79)	(682,728.80)	(729,813.79)	-	-	-	-	-	-	-
79	Prior Period Adjustments	97,729.29	35,795.32	(2,186.06)	25,271.72	52,419.04	-	-	-	-	-	-	-
80	Other	(44,975.55)	(46,474.53)	(46,474.53)	(43,476.17)	(46,474.53)	-	-	-	-	-	-	-
81	Total Variance	\$ 282,842.83	\$ (30,701.27)	\$ (153,865.04)	\$ (149,736.91)	\$ (145,545.88)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 282,842.83	\$ (30,701.27)	\$ (153,865.00)	\$ (149,737.00)	\$ (145,546.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked	\$ 67,363.32	\$ 151,113.34	\$ (170,697.00)	\$ (227,608.00)								
85	Net to Book (191410)	\$ 215,479.51	\$ (181,814.61)	\$ 16,832.00	\$ 77,871.00	\$ (145,546.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410..... (17,178.10)
 87 Entry 805-02880..... 17,178.10

April 19, 2012		NORTHWEST NATURAL GAS COMPANY												
Page 1 OR		ACCOUNT 191.410 OREGON DEMAN D 11/11 to 10/12												
		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
Beg. Balance			283,859	255,086	102,500	(47,039)	(193,445)	(193,445)	(193,445)	(193,445)	(193,445)	(193,445)	(193,445)	
Nov: Accrual		282,843												282,843
Bal. Before Int.		282,843	-	-	-	-	-	-	-	-	-	-	-	282,843
Int. Rate	0.08618	1,016	-	-	-	-	-	-	-	-	-	-	-	1,016
Ending Balance		283,859												283,859
Dec: Accrual			(30,701)											(30,701)
Bal. Before Int.			253,158	-	-	-	-	-	-	-	-	-	-	253,158
Int. Rate	0.08618		1,928	-	-	-	-	-	-	-	-	-	-	1,928
Ending Balance			255,086											255,086
Jan: Accrual				(153,865)										(153,865)
Bal. Before Int.				101,221	-	-	-	-	-	-	-	-	-	101,221
Int. Rate	0.08618			1,279	-	-	-	-	-	-	-	-	-	1,279
Ending Balance				102,500										102,500
Feb: Accrual					(149,737)									(149,737)
Bal. Before Int.					(47,237)	-	-	-	-	-	-	-	-	(47,237)
Int. Rate	0.08618				198	-	-	-	-	-	-	-	-	198
Ending Balance					(47,039)									(47,039)
Mar: Accrual						(145,546)								(145,546)
Bal. Before Int.						(192,585)	-	-	-	-	-	-	-	(192,585)
Int. Rate	0.08618					(860)	-	-	-	-	-	-	-	(860)
Ending Balance						(193,445)								(193,445)
Apr: Accrual														
Bal. Before Int.							(193,445)	-	-	-	-	-	-	(193,445)
Int. Rate	0													
Ending Balance							(193,445)							(193,445)
May: Accrual														
Bal. Before Int.								(193,445)	-	-	-	-	-	(193,445)
Int. Rate	0													
Ending Balance								(193,445)						(193,445)
Jun: Accrual														
Bal. Before Int.									(193,445)	-	-	-	-	(193,445)
Int. Rate	0													
Ending Balance									(193,445)					(193,445)
Jul: Accrual														
Bal. Before Int.										(193,445)	-	-	-	(193,445)
Int. Rate	0													
Ending Balance										(193,445)				(193,445)
Aug: Accrual														
Bal. Before Int.											(193,445)	-	-	(193,445)
Int. Rate	0													
Ending Balance											(193,445)			(193,445)
Spt: Accrual														
Bal. Before Int.												(193,445)	-	(193,445)
Int. Rate	0													
Ending Balance												(193,445)		(193,445)
Oct: Accrual														
Bal. Before Int.													(193,445)	(193,445)
Int. Rate	0													
Ending Balance													(193,445)	(193,445)
Entry JV-28A		1,016	1,928	1,279	198	(860)	-	-	-	-	-	-	-	3,561
Previously Book		(242)	2,582	1,337	(448)									
Net to Record		1,258	(654)	(58)	646	(860)	-	-	-	-	-	-	-	
Monthly Deferral		282,843	(30,701)	(153,865)	(149,737)	(145,546)	-	-	-	-	-	-	-	(197,006)
Entry 191410														(332)
Entry 419-06205														332

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

April 19, 2012	NORTHWEST NATURAL GAS COMPANY												
Page 2 OR	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
Begin Balance		(495,955)	(324,918)	(396,065)	(309,350)	(1,589,932)	(1,589,932)	(1,589,932)	(1,589,932)	(1,589,932)	(1,589,932)	(1,589,932)	
Nov: Accrual	(494,180)												(494,180)
Bal. Before Int.	(494,180)												(494,180)
Int. Rate	0.08618	(1,775)											(1,775)
Ending Balance	(495,955)												(495,955)
Dec: Accrual		173,974											173,974
Bal. Before Int.		(321,981)											(321,981)
Int. Rate	0.08618	(2,937)											(2,937)
Ending Balance		(324,918)											(324,918)
Jan: Accrual			(68,566)										(68,566)
Bal. Before Int.			(393,485)										(393,485)
Int. Rate	0.08618		(2,580)										(2,580)
Ending Balance			(396,065)										(396,065)
Feb: Accrual				89,238									89,238
Bal. Before Int.				(306,826)									(306,826)
Int. Rate	0.08618			(2,524)									(2,524)
Ending Balance				(309,350)									(309,350)
Mar: Accrual					(1,273,786)								(1,273,786)
Bal. Before Int.					(1,583,136)								(1,583,136)
Int. Rate	0.08618				(6,796)								(6,796)
Ending Balance					(1,589,932)								(1,589,932)
Apr: Accrual													
Bal. Before Int.						(1,589,932)							(1,589,932)
Int. Rate	0												
Ending Balance						(1,589,932)							(1,589,932)
May: Accrual													
Bal. Before Int.							(1,589,932)						(1,589,932)
Int. Rate	0												
Ending Balance							(1,589,932)						(1,589,932)
Jun: Accrual													
Bal. Before Int.								(1,589,932)					(1,589,932)
Int. Rate	0												
Ending Balance								(1,589,932)					(1,589,932)
Jul: Accrual													
Bal. Before Int.									(1,589,932)				(1,589,932)
Int. Rate	0												
Ending Balance									(1,589,932)				(1,589,932)
Aug: Accrual													
Bal. Before Int.										(1,589,932)			(1,589,932)
Int. Rate	0												
Ending Balance										(1,589,932)			(1,589,932)
Spt: Accrual													
Bal. Before Int.											(1,589,932)		(1,589,932)
Int. Rate	0												
Ending Balance											(1,589,932)		(1,589,932)
Oct: Accrual													
Bal. Before Int.												(1,589,932)	(1,589,932)
Int. Rate	0												
Ending Balance												(1,589,932)	(1,589,932)
Entry JV-28A	(1,775)	(2,937)	(2,580)	(2,524)	(6,796)								(16,612)
Previously Book	(2,441)	(16,832)	10,634	(2,594)									
Net to Record	666	13,895	(13,214)	70	(6,796)								
Monthly Deferral	(494,180)	173,974	(68,566)	89,238	(1,273,786)								(1,573,320)
Entry 191450													(5,379)
Entry 419-06205													5,379

* 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
Beg. Balance		(3,154,965)	(9,198,991)	(17,186,639)	(26,141,584)	(34,070,347)	(34,070,347)	(34,070,347)	(34,070,347)	(34,070,347)	(34,070,347)	(34,070,347)	
Nov: Accrual	(3,143,677)												(3,143,677)
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)
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)
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				(8,799,917)									(8,799,917)
Bal. Before Int.				(25,986,556)									(25,986,556)
Int. Rate	0.08618			(155,028)									(155,028)
Ending Balance				(26,141,584)									(26,141,584)
Mar: Accrual					(7,713,326)								(7,713,326)
Bal. Before Int.					(33,854,910)								(33,854,910)
Int. Rate	0.08618				(215,437)								(215,437)
Ending Balance					(34,070,347)								(34,070,347)
Apr: Accrual						(34,070,347)							(34,070,347)
Bal. Before Int.						(34,070,347)							(34,070,347)
Int. Rate	0												
Ending Balance						(34,070,347)							(34,070,347)
May: Accrual							(34,070,347)						(34,070,347)
Bal. Before Int.							(34,070,347)						(34,070,347)
Int. Rate	0												
Ending Balance							(34,070,347)						(34,070,347)
Jun: Accrual								(34,070,347)					(34,070,347)
Bal. Before Int.								(34,070,347)					(34,070,347)
Int. Rate	0												
Ending Balance								(34,070,347)					(34,070,347)
Jul: Accrual									(34,070,347)				(34,070,347)
Bal. Before Int.									(34,070,347)				(34,070,347)
Int. Rate	0												
Ending Balance									(34,070,347)				(34,070,347)
Aug: Accrual										(34,070,347)			(34,070,347)
Bal. Before Int.										(34,070,347)			(34,070,347)
Int. Rate	0												
Ending Balance										(34,070,347)			(34,070,347)
Spt: Accrual											(34,070,347)		(34,070,347)
Bal. Before Int.											(34,070,347)		(34,070,347)
Int. Rate	0												
Ending Balance											(34,070,347)		(34,070,347)
Oct: Accrual												(34,070,347)	(34,070,347)
Bal. Before Int.												(34,070,347)	(34,070,347)
Int. Rate	0												
Ending Balance												(34,070,347)	(34,070,347)
Entry JV-28A	(11,288)	(44,202)	(94,407)	(155,028)	(215,437)								(520,362)
Previously Book	(11,288)	(44,202)	(94,407)	(155,028)									
Net to Record					(215,437)								
Monthly Deferral	(3,143,677)	(5,999,824)	(7,893,241)	(8,799,917)	(7,713,326)								(33,549,985)
Entry 191400													(215,437)
Entry 419-06205													215,437

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

Washington WACOG Deferral Calculation
2011-12 Tracker year Closing
System Sales Volume

	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
Cycle Volume Sales:													
Residential	13,720,910	34,433,093	64,445,552	71,346,922	58,032,721	55,984,266							
Commercial	9,224,589	17,875,038	33,053,948	37,211,940	30,855,053	29,492,334							
Industrial Firm	1,808,820	1,827,255	2,301,744	2,216,710	2,058,843	1,936,762							
Interruptible								-					
Total	24,754,319	54,135,386	99,801,244	110,775,572	90,946,616	87,413,361	-	-	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	5,691,597	15,187,220	31,985,451	36,113,016	32,278,304	28,912,323	26,787,122						
Commercial	4,956,568	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076						
Industrial Firm	1,020,624	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871						
Interruptible													
Total	11,668,789	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	-	-	-	-	-	-
C / M Unbilled Volumes:													
Residential	15,187,220	31,985,451	36,113,016	32,278,304	28,912,323	26,787,122							
Commercial	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076							
Industrial Firm	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871							
Interruptible													
Total	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	-	-	-	-	-	-	-
Reported Cycle Billing Volumes:													
Residential	13,726,957	34,439,620	64,452,579	71,354,527	58,039,952	55,991,417							
Commercial	10,546,136	19,959,657	35,663,078	39,848,086	33,186,568	31,934,425							
Industrial Firm	3,159,432	3,246,496	3,845,979	3,785,910	3,522,560	3,484,781							
Interruptible	4,701,061	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277							
Total	32,133,586	62,809,103	109,856,624	121,048,013	100,356,329	97,473,899	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		51,237,851	68,580,144	67,519,815	54,673,971	53,866,216	(26,787,122)						
Commercial		27,986,925	37,919,835	37,820,045	31,389,760	30,911,742	(15,266,076)						
Industrial Firm		3,430,292	3,754,695	3,698,034	3,471,934	3,449,447	(982,871)						
Interruptible		5,163,330	5,894,989	6,059,490	5,607,249	6,063,277							
Company Use													
Total		87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	(43,036,069)	-	-	-	-	-	-
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.													
Amount	\$	\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,417,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.43224	0.4127	0.39174	0.36234	0.37562	0	0	0	0	0	0	0

Washington WACOG Per Therm Sold: 0.43071 0.4112 0.38908 0.35776 0.37117 0 0 0 0 0 0 0

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
Cycle Volume Sales:													
Residential	1,584,153	3,758,891	7,198,173	7,891,257	6,509,462	6,134,144							
Commercial	774,363	1,379,509	2,636,473	3,022,088	2,593,474	2,432,325							
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465							
Interruptible													
Total	2,410,070	5,210,901	9,955,205	11,054,939	9,256,053	8,681,934	-	-	-	-	-	-	-
P / M Unbilled Volumes:													
Residential	732,643	1,814,450	3,707,363	4,042,384	3,715,496	3,164,464	2,988,515	-	-	-	-	-	-
Commercial	447,392	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	-	-	-	-	-	-
Industrial Firm	31,659	51,158	69,082	65,683	62,948	59,261	58,105	-	-	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	1,211,694	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	-	-	-	-	-	-
C / M Unbilled Volumes:													
Residential	1,814,450	3,707,363	4,042,384	3,715,496	3,164,464	2,988,515							
Commercial	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746							
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105							
Interruptible	-	-	-	-	-	-							
Total	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	-	-	-	-	-	-	-
Reported Cycle Billing Volumes:													
Residential	1,584,153	3,758,891	7,198,173	7,891,257	6,509,462	6,134,144							
Commercial	889,080	1,577,588	2,886,070	3,257,245	2,836,280	2,621,069							
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560							
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927							
Total	2,912,604	5,846,641	10,704,400	11,791,949	10,071,501	9,358,699	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:													
Residential		5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	(2,988,515)	-	-	-	-	-	-
Commercial		2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	(1,291,746)	-	-	-	-	-	-
Industrial Firm		299,666	359,316	370,963	451,355	324,404	(58,105)	-	-	-	-	-	-
Interruptible		228,420	257,442	269,749	270,718	277,927	-	-	-	-	-	-	-
Total		8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	(4,338,366)	-	-	-	-	-	-
"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	4,407,913	4,321,450	-	-	-	-	-	-	-
Calculated Calendar Month Volumes:		8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	(4,338,366)	-	-	-	-	-	-
WACOG Incurred: Calculated Vol. Amount		0.43071	0.4112	0.38908	0.35776	0.37117	0	0	0	0	0	0	0
		3,623,291	4,624,541	4,403,530	3,328,848	3,385,879	-	-	-	-	-	-	-
Drfl. (Collection vs Calculated)		361,900	703,241	958,052	1,079,065	935,571	-	-	-	-	-	-	-
Amount Previously Booked		361,900	703,241	958,052	1,079,065								
Net to Book (191420)		-	-	-	-	935,571	-	-	-	-	-	-	-

Entry 191420..... (935,571)
Entry 805-02950..... 935,571

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
Calculated Calendar Month Volumes:												
Residential	5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	(2,988,515)	-	-	-	-	-	-
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	(1,291,746)	-	-	-	-	-	-
Industrial Firm	299,666	359,316	370,963	451,355	324,404	(58,105)	-	-	-	-	-	-
Total Firm Sales	8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	(4,338,366)	-	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	81,602	113,524	120,567	103,416	102,681	-	-	-	-	-	-	-
41ISF - 41SF A C	20,217	22,531	24,760	22,951	21,241	-	-	-	-	-	-	-
42CSF - 42SF A C	23,178	29,128	26,445	23,553	22,606	-	-	-	-	-	-	-
42ISF - 42SF A C	66,187	67,861	53,446	86,981	66,393	-	-	-	-	-	-	-
Sub Total	191,184	233,044	225,218	236,900	212,922	-	-	-	-	-	-	-
Total Firm Sales Subject tp D/C Rate	7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	(4,338,366)	-	-	-	-	-	-
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	\$ 1,145,643	\$ 1,124,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 9,487.10	\$ 10,688.43	\$ 10,959.97	\$ 10,994.48	\$ 11,128.46	-	-	-	-	-	-	-
41ISF - 41SF A C	\$ 2,223.42	\$ 2,338.56	\$ 2,338.56	\$ 2,397.43	\$ 2,397.43	-	-	-	-	-	-	-
42CSF - 42SF A C	\$ 3,392.13	\$ 3,392.13	\$ 3,392.13	\$ 3,392.13	\$ 2,519.23	-	-	-	-	-	-	-
42ISF - 42SF A C	\$ 9,266.95	\$ 9,301.46	\$ 7,596.26	\$ 11,006.66	\$ 7,301.91	-	-	-	-	-	-	-
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 4,414.68	\$ 5,293.54	\$ 5,121.19		\$ 4,522.10							
42ISI - 42SIM	\$ 6,247.74	\$ 7,156.48	\$ 7,710.77		\$ 8,698.88							
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates												
Prior Mo Manual Adjustments Com	-	\$ -	\$ -	\$ (8,933.96)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	-	\$ -	\$ -	\$ (9,812.95)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	(18,746.91)	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 203.50	\$ (203.50)	\$ 18,746.91	\$ (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)	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 1,041,093	\$ 1,400,555	\$ 1,427,385	\$ 1,127,716	\$ 1,124,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	751,681.70	778,013.83	766,188.01	730,793.47	767,105.17	-	-	-	-	-	-	-
Variance.....	289,411.30	622,541.17	661,196.99	396,922.53	356,952.83	-	-	-	-	-	-	-
Previously Booked	327,825.68	587,838.26	663,052.73	405,507.66								
Net to Book (191430)	(38,414.38)	34,702.91	(1,855.74)	(8,585.13)	356,952.83	-	-	-	-	-	-	-

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

(342,800.49)
342,800.49

Forecasted BaseLoad YR	Mar-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	1,917,052	\$ 973,901.30			\$ 989,910.00				
Hedged Encana Sale	(1,917,052)	\$ (460,092.52)							
Hedged Encana Cost Tr	(10,332)	\$ (96,943.90)							
Hedged Encana Sale Tr	10,332	\$ 3,180.48							
Hedged Yr around Contr	85,392,026	\$ 29,487,734.07	0.34532	3,048,230	\$ 1,759,638.00	0.57727	82,343,796	\$ 27,728,096.07	0.2319
Hedged Yr around Contr				2,983,316	\$ 1,876,678.00	0.62906	(2,983,316)	\$ (1,876,678.00)	#VALUE!
Hedged Yr around Contr				4,480,880	\$ 2,521,075.00	0.56263	(4,480,880)	\$ (2,521,075.00)	#VALUE!
Yr around Contracts-Roc				1,524,115	\$ 786,052.00		(1,524,115)	\$ (786,052.00)	
Yr around Contracts Albe									
Yr around Contracts-Surr									
Hedged S.T. Contracts-R				9,144,690	\$ 4,312,875.00	0.47163	(9,144,690)	\$ (4,312,875.00)	#VALUE!
Hedged S.T. Contracts-A				11,973,812	\$ 5,433,465.00	0.45378	(11,973,812)	\$ (5,433,465.00)	#VALUE!
Hedged S.T. Contracts-S				9,708,572	\$ 4,244,289.00	0.43717	(9,708,572)	\$ (4,244,289.00)	#VALUE!
S.T. Contracts-Rockies				4,536,460	\$ 1,943,913.00		(4,536,460)	\$ (1,943,913.00)	
S.T. Contracts-Alberta									
S.T. Contracts-Sumas/St				746,813	\$ 283,735.00		(746,813)	\$ (283,735.00)	
Swing Contracts - Rockie				8,352,534	\$ 3,528,301.00	0.42242	(8,352,534)	\$ (3,528,301.00)	#VALUE!
Swing Contracts - Albert									#VALUE!
Swing Contracts - Rockie					\$ 173,600.00			\$ (173,600.00)	
Swing Contracts - Albert									
Hedged Spot Purch-Rock				762,058	\$ 381,688.00	0.50087	(762,058)	\$ (381,688.00)	#VALUE!
Hedged Spot Purch-Albe									#VALUE!
Hedged Spot Purch-Sum									#VALUE!
Spot Purchases-Rockies				3,132,010	\$ 1,307,348.00	0.41742	(3,132,010)	\$ (1,307,348.00)	0.4174
Spot Purchases-Alberta				2,566,371	\$ 1,071,241.00	0.41741	(2,566,371)	\$ (1,071,241.00)	0.4174
Spot Purchases-Sumas/Al				404,760	\$ 168,953.00	0.41742	(404,760)	\$ (168,953.00)	0.4174
Volumetric Transp Chg		\$ 399,829.81			\$ 210,034.00			\$ 189,795.81	
Misc. Act. U/S Sales									
Sub Total	85,392,026	\$ 30,307,609.24	0.35492	63,364,621	\$ 30,002,885.00	0.47350	22,027,405	\$ (115,321.12)	(0.1186)
Field Production Gas	738,073	\$ 500,313.59	0.67786	928,963	\$ 576,607.00	0.62070	(190,890)	\$ (76,293.41)	(0.0572)
Storage Activity									
System Withdrawals	12,591,019	\$ 5,455,394.54	0.43328	18,072,250	\$ 8,677,987.00	0.48018	(5,481,231)	\$ (3,222,592.46)	0.0469
System Injections	(3,460,810)	\$ (739,939.28)	0.21381				(3,460,810)	\$ (739,939.28)	
Sub Total	9,130,209	\$ 4,715,455.26	0.51647	18,072,250	\$ 8,677,987.00	0.48018	(8,942,041)	\$ (3,962,531.74)	0.0363
P/M Imbalance Adj	9,287	\$ 4,420	0.47596				9,287	\$ 4,420.24	0.4760
C/M Imbalance Adj	(258,668)	\$ (123,115.62)	0.47596				(258,668)	\$ (123,115.62)	0.4760
Cost of Company Use Gas	(100,637)	\$ (47,884.13)	0.47581				(100,637)	\$ (47,884.13)	0.4758
Misc. Cust. Imbalance Pt		\$ -						\$ -	
Prior Period Estimate Adj		\$ 60,786.30						\$ 60,786.30	
Line Loss & Unacct For				(255,742)			255,742		
Total Monthly Gas Cost	94,910,290	\$ 35,417,584.88	0.37317	82,110,092	\$ 39,257,479.00	0.47811	12,800,198	\$ (4,259,939.48)	(0.1049)
RESTATE COST AT EI				45,377,354.10					
ACTUAL COST OF GAS				35,417,584.88					
VARIANCE FROM ACTU				(9,959,769)					
Sales Sendout: See WAF Ore. Portion of Sendout X% of Oregon Sales									
Oregon	85,168,503	% Of Oregon Sales		0.9033					
Washington	9,122,178	Oregon's Share of the Var.		(8,996,660)					
Total	94,290,681			(899,665.95)					
Estimated WACOG Variat				(899,665.95)					
Shareholders Share of the WACOG Deferral				854,557					
WACOG Equalization				(16,492)					
Estimated Shareholder (gain) or Loss				(871,049)					