

06-120778-SI

CRISTAN KELLEY
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May 28, 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 MAY 31 AM 8:44
STATE OF WASH
UTIL. AND TRANSP
COMMISSION

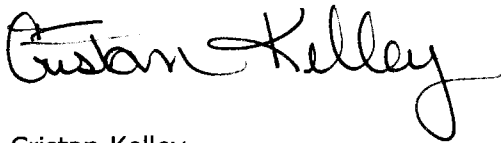
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 April 2012.

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

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (6)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	4302012 (MMDDYYYY)	4302012 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06374	S	148,097.92	-	AMORT 186233 Ind DSM		
2	186233			H	-	148,097.92	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,383.95	INTEREST 186233 Ind DSM		
4	186233			S	1,383.95	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	244,068.67	-	AMORT 186271 Comm Decoup		
6	186271			H	-	244,068.67	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	1,364.18	INTEREST 186271 Comm Decoup		
8	186271			S	1,364.18	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	1,806,385.13	-	AMORT 186277 Res Decoup		
10	186277			H	-	1,806,385.13	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	8,374.67	INTEREST 186277 Res Decoup		
12	186277			S	8,374.67	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,684.77	-	AMORT 186288 NWIGU Intervener		
14	186288			H	-	1,684.77	AMORT 186288 NWIGU Intervener		
15	411000	83010	419-06205	H	-	16.21	INTEREST 186288 NWIGU Intervener		
16	186288			S	16.21	-	INTEREST 186288 NWIGU Intervener		
17	402000	81199	495-06233	S	12,710.86	-	AMORT 186286 CUB Fund		
18	186286			H	-	12,710.86	AMORT 186286 CUB Fund		
19	411000	83010	419-06205	H	-	50.73	INTEREST 186286 CUB Fund		
20	186286			S	50.73	-	INTEREST 186286 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	1,796,983.56	-	AMORT 191401 OR WACOG		
20	541000	84020	805-02650	H	-	1,796,983.56	AMORT 191401 OR WACOG		
21	191401			H	-	10,602.51	INTEREST 191401 OR WACOG		
22	411000	83010	419-06205	S	10,602.51	-	INTEREST 191401 OR WACOG		

23	540700	84020	805-02650	S	32,686.66	-	AMORT 191411 OR Demand
24	191411			H	-	32,686.66	AMORT 191411 OR Demand
25	411000	83010	419-06205	H	-	1,206.55	INTEREST 191411 OR Demand
26	191411			S	1,206.55	-	INTEREST 191411 OR Demand
27	402000	82299	495-06080	S	53,007.99	-	AMORT 186316 WA Amort EE
28	186316			H	-	53,007.99	AMORT 186316 WA Amort EE
29	411000	83010	419-06210	H	-	340.83	INTEREST 186316 WA Amort EE
30	186316			S	340.83	-	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	196,728.54	-	AMORT 191421 WA WACOG
34	541000	84020	805-02655	H	-	196,728.54	AMORT 191421 WA WACOG
35	411000	83010	419-06210	S	1,920.04	-	INTEREST 191421 WA WACOG
36	191421			H	-	1,920.04	INTEREST 191421 WA WACOG
37	191431			S	103,954.39	-	AMORT 191431 WA Demand
38	540700	84020	805-02655	H	-	103,954.39	AMORT 191431 WA Demand
39	411000	83010	419-06210	S	704.18	-	INT 191431 WA Demand
40	191431			H	-	704.18	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	141.27	-	INT - WA ENERGY EFF 186310
46	411000	83010	419-06210	H	-	141.27	INT - WA ENERGY EFF 186310
47	186310			S	134.43	-	INT - WA ENERGY EFF 186310-Feb & Mar True Up
48	411000	83010	419-06210	H	-	134.43	INT - WA ENERGY EFF 186310-Feb & Mar True Up
49	186312			S	3,513.91	-	INT - WA EE R&C 186312
50	411000	83010	419-06210	H	-	3,513.91	INT - WA EE R&C 186312
51	186312			S	1,793.26	-	INT - WA EE R&C 186312-Feb & Mar True Up
52	411000	83010	419-06210	H	-	1,793.26	INT - WA EE R&C 186312-Feb & Mar True Up
53	186232			H	-	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232
55	186235			S	308.82	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	308.82	INTEREST 186235 WA GREAT
57	186235			H	-	44,561.48	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	44,561.48	-	AMORT 186235 WA GREAT
59	186279			H	-	130.64	INTEREST 186279 EARNINGS TEST
60	411000	81199	419-06205	S	130.64	-	INTEREST 186279 EARNINGS TEST
61	186279			S	19,371.80	-	AMORT 186279 EARNINGS TEST
62	402000	81199	495-06374	H	-	19,371.80	AMORT 186279 EARNINGS TEST
63	186314			S	231.35	-	INT - 186314 WA-LIEE Deferral
64	411000	83010	419-06210	H	-	231.35	INT - 186314 WA-LIEE Deferral

65	402000	81199	495-06540	S	645,971.31	-	SB408 FED & STATE AMORT
66	186401			H		645,971.31	SB408 FED & STATE AMORT
67	411000	83010	419-06205	H	-	1,026.84	SB408 FED & STATE INT
68	186401			S	1,026.84	-	SB408 FED & STATE INT
69	402000	81199	495-06540	H	-	47,576.88	SB408 MCBIT AMORT
70	184301			S	47,576.88	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	66.25	-	SB 408 MCBIT INT
72	184301			H	-	66.25	SB 408 MCBIT INT
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	667.91	-	INT 186234 WA GREAT Deferral
78	411000	82299	419-06210	H	-	667.91	INT 186234 WA GREAT Deferral
Total					5,187,968.59	5,187,968.59	

Prepared by _____ Date _____

Reviewed by _____ Date _____

Posted by _____ Date _____

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

Document No. _____

R:\Accounting\6. Journal Entries\JE29\JE 29 Amortization APR 2012.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					
		Demand Deferral		Demand Deferral	R&C Energy	Pay Assist					
		WACOG Deferral	FIRM	INTERR	Efficiency	(GREAT)					
							Volumes				
Schedule	Block	A	B	B	C	D	CIS	Prior Month Unbilled	Current Month Unbilled	Total	
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	12,656.20			12,656.20	
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	5,394.90			5,394.90	
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	4,712,378.80			4,712,378.80	
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	1,603,333.40			1,603,333.40	
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	57,272.90			57,272.90	
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	15,021.4			15,021.4	
41 Firm Sales (C 41 FS)	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	158,726.00			158,726.00	
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	182,302.50			182,302.50	
41I Firm Sales (I 41 FS)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	17,402.60			17,402.60	
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	23,177.2			23,177.2	
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000				-	
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	4,000.0			4,000.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	7,680.0			7,680.00	
41C Interr Sales (C 41 IS)	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)				-	
	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)				-	
41I Interr Sales (I 41 IS)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)				-	
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)				-	
42C Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	62,047.0			62,047.00	
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	13,140.0			13,140.00	
(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 (I42SF)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00288)	86,498.0			86,498.00	
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	51,678.0			51,678.00	
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	14,695.0			14,695.00	
	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	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	23,904.0			23,904.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0			20,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	25,656.0			25,656.00	
	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	61,245.0			61,245.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	52,627.0			52,627.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	110,000.0			110,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	34,893.0			34,893.00	
	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)	20,000.0			20,000.00	
	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)	17,846.0			17,846.00	
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)				-	
	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)	54,895.0			54,895.00	
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	69,659.0			69,659.00	
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	31,480.0			31,480.00	
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)				-	
	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 (C42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	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 (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	55,448.0	(10,000)	14,222	59,670.00	
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	110,010.0	(15,409)	20,000	114,601.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	52,866.0		20,000	72,866.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	216,980.0		27,369	244,349.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	150,315.0			150,315.00	
	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				
Temporaries Tab							315,068.00	8,550,295.90	(25,409)	81,591	8,606,477.90

total CR & WA	103,510,250.80	total* wa	8,606,477.90
total per CIS	103,510,250.80	total* cr	99,057,810.90
difference	0.00	total*	107,664,288.80
		*including unbilled	

**Natural
as & 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 requirement and taking the opposite sign

		191421	191431	191431	186316	186235	191421	191431	191431	186316	186235
Schedule	Block		Demand	Demand	R&C	Low Income	WACOG	Demand	Demand	R&C	Low Income
		WACOG	FIRM	INTERR	Efficiency	Pay Assist	Deferral	Deferral	INTERR	Efficiency	Pay Assist
		A	B	B	C	D	Deferral	FIRM	INTERR	Efficiency	(GREAT)
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	338.93	184.15	0.00	(179.46)	(146.94)
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	144.48	78.50	0.00	(58.37)	(47.80)
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	126,197.50	68,565.11	0.00	(38,688.63)	(31,667.19)
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	42,937.27	23,328.50	0.00	(11,720.37)	(9,587.93)
3 JFS (J03)		0.02678	0.01455	0.00000	(0.00000)	(0.00530)	1,533.77	833.32	0.00	0.00	(303.55)
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	402.27	218.56	0.00	(66.70)	(54.38)
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	4,250.68	2,309.46	0.00	(914.26)	(747.60)
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	4,882.06	2,652.50	0.00	(924.27)	(756.56)
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	466.04	253.21	0.00	0.00	(99.89)
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	620.69	337.23	0.00	0.00	(117.28)
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
I41TF	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
C41TF	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
(C 41 IS)	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
(I 41 IS)	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)	1,661.62	902.78	0.00	(241.98)	(197.93)
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	351.89	191.19	0.00	(45.99)	(37.58)
(C425F)	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	0.00	0.00	0.00	0.00	0.00
	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	(0.00288)	2,316.42	1,258.55	0.00	0.00	(231.81)
(I425F)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	1,383.94	751.91	0.00	0.00	(124.03)
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	393.53	213.81	0.00	0.00	(27.04)
	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
C42TF	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
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	535.60	0.00	101.60	(49.40)	(40.40)
C42SI	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)	477.92	0.00	90.66	(30.16)	(24.81)
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	0.00	0.00	0.00	0.00	0.00
	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)	1,470.09	0.00	278.87	0.00	(109.24)
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	1,865.47	0.00	353.87	0.00	(123.99)
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	843.03	0.00	159.92	0.00	(43.13)
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	0.00	0.00	0.00	0.00	0.00
	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
(C42TI)	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 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
Sources:							Intentionally blank				
Temporaries Tab	Column B	Column C	Column C	Column E	Column F		194,144.40	102,078.78	1,188.12	(53,007.99)	(44,561.48)

Switchers - WA	196,728.54	191421
Commodity (327.04)	103,954.39	191431
Commodity (2,118.37)	(53,008)	186316
Commodity (256.87)	-	186315
Commodity	(44,561)	186235
Commodity	0	186316
	(2,702.28)	

rate sensitive adj	0.95628	Annually
Commodity	2,584.14	191421
Demand	(177.65)	
Demand	(139.54)	
Demand	(401.73)	
Demand	(718.92)	

rate sensitive adj	0.95628	Annually
Demand	687.49	191431

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

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
3	Sep-09	0.00			84.21	84.21	31,177.59	
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
5	Nov-09 old				n/a			
6	Nov-09 new			3.25%	84.67	84.67	31,346.70	
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
8	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
9	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
10	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
11	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
12	May-10	0.00		3.25%	426.34	426.34	157,844.86	
13	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
14	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
15	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
16	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
17	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
18	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
19	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	50,684.56	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	51,520.47	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
33	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
34	Intentionally Blank							
35	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
36	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	Interest originally recorded
37	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	Interest originally recorded
38	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
39								True Up
40								1.56
41								135.63
42								134.07
43								138.20
44								138.56
45								0.36
46								134.43

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 (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	0.00				407,500.00	0.00	
3	Sep-09	0.00	407,500.00	3.25%	1,103.65	1,103.65	407,500.00	
4	Oct-09				n/a		408,603.65	
5	Nov-09 old						409,710.28	
6	Nov-09 new	0.00		3.25%	1,106.63	1,106.63	410,819.91	
7	Dec-09	0.00		0.03	1,109.63	1,109.63	411,932.55	
8	Jan-10	0.00		0.03	1,112.64	1,112.64	413,045.19	
9	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
10	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
11	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
12	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
13	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
14	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
15	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
16	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
17	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
18	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
19	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
20	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
32	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
33	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
33	Intentionally Blank							
34	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
35	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	Interest originally recorded
36	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11	Interest originally recorded
36	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
							854.42	2,642.84
							3,499.58	3,504.42
								1,788.42
								4.84
								1,793.26

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 (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
	3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
	4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
	5	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53	
	6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
	7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
	8	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
	9	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
	10	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
	11	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
	12	May-10	(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
	13	Jun-10	(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
	14	Jul-10	(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
	15	Aug-10	(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
	16	Sep-10	(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
	17	Oct-10	(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
	18	Nov-10 old	(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
	19	Nov-10 new	(33,814.77)	1,596,718.43	3.25%	(45.79)	1,562,857.87	1,566,429.54	Transfers from 186310 & 186312
	20	Dec-10	(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
	21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
	22	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
	23	Mar-11	(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
	24	Apr-11	(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
	25	May-11	(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
	26	Jun-11	(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
	27	Jul-11	(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
	28	Aug-11	(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
	29	Sep-11	(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
	30	Oct-11	(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
	31	Nov-11 old	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
	32	Nov-11 new	(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
	33	Dec-11	(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
	34	Jan-12	(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
	35	Feb-12	(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
	36	Mar-12	(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
		Apr-12	(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	

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

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest		Activity (f)	Balance (g)	Notes
				Rate (e2)	Interest (e1)			
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	
29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
31	Apr-12	8,471.81		3.25%	231.35	8,703.16	89,887.05	

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

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					(2.65)	59,393.86	59,393.86	transfer from 186314 WA-LIEE Deferral
12 Nov-10 new			61,351.82	3.25%	149.09	(8,709.56)	50,684.30	
13 Dec-10			166.16	3.25%	122.81	(10,554.42)	40,129.88	
14 Jan-11		(1,955.31)		3.25%	97.23	(8,360.47)	31,769.41	
15 Feb-11		(10,677.23)		3.25%	74.07	(8,767.46)	23,001.95	
16 Mar-11		(8,457.70)		3.25%	53.41	(6,507.88)	16,494.07	
17 Apr-11		(8,841.53)		3.25%	37.76	(5,064.45)	11,429.62	
18 May-11		(6,561.29)		3.25%	26.67	(3,135.03)	8,294.59	
19 Jun-11		(5,102.21)		3.25%	19.61	(2,086.20)	6,208.39	
20 Jul-11		(3,161.70)		3.25%	14.46	(1,726.32)	4,482.07	
21 Aug-11		(2,105.81)		3.25%	9.71	(1,785.75)	2,696.32	
22 Sep-11		(1,740.78)		3.25%	4.06	(2,388.04)	308.28	
23 Oct-11		(1,795.46)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
24 Nov-11 old		(2,392.10)		3.25%	0.00	0.00	(2,456.48)	
25 Nov-11 new		(2,761.85)		3.25%	0.00	0.00	(2,456.48)	
26 Dec-11		0.00		3.25%	0.00	0.00	(2,456.48)	
27 Jan-12		0.00		3.25%	0.00	0.00	(2,456.81)	
28 Feb-12		0.00		3.25%	0.00	0.00	(2,456.81)	
29 Mar-12		0.00		3.25%	0.00	0.00	(2,456.81)	
Apr-12		0.00		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

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								
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	
36 Apr-12		72,863.03		3.250%	667.91	73,530.94	283,711.20	

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

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09						0.00	
3	Sep-09							
4	Oct-09							
5	Nov-09 old							
6	Nov-09 new		208,901.45	3.25%	556.15	202,347.79	202,347.79	
7	Dec-09	(7,109.81)		3.25%	512.24	(25,913.70)	176,434.09	
8	Jan-10	(26,425.94)		3.25%	436.86	(29,825.22)	146,608.87	
9	Feb-10	(30,262.08)		3.25%	369.20	(20,212.02)	126,396.85	
10	Mar-10	(20,581.22)		3.25%	318.48	(17,290.99)	109,105.86	
11	Apr-10	(17,609.47)		3.25%	273.36	(16,069.61)	93,036.25	
12	May-10	(16,342.97)		3.25%	235.15	(12,186.80)	80,849.45	
13	Jun-10	(12,421.95)		3.25%	206.19	(9,230.68)	71,618.77	
14	Jul-10	(9,436.87)		3.25%	185.13	(6,341.51)	65,277.26	
15	Aug-10	(6,526.64)		3.25%	169.67	(5,091.10)	60,186.16	
16	Sep-10	(5,260.77)		3.25%	155.32	(5,518.21)	54,667.95	
17	Oct-10	(5,673.53)		3.25%	138.55	(6,881.79)	47,786.16	
18	Nov-10 old							
19	Nov-10 new		509,315.71	3.25%	120.15	(6,729.18)	41,056.98	
20	Dec-10	(6,849.33)		3.25%	1,333.01	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
21	Jan-11	(17,588.68)		3.25%	(23.82)	(79,813.05)	452,947.14	
22	Feb-11	(81,146.06)		3.25%	1,096.73	(94,906.92)	358,040.22	
23	Mar-11	(96,003.65)		3.25%	866.70	(75,185.66)	282,854.56	
24	Apr-11	(76,052.36)		3.25%	658.40	(78,851.23)	204,003.33	
25	May-11	(79,509.63)		3.25%	472.61	(58,533.04)	145,470.29	
26	Jun-11	(59,005.65)		3.25%	331.84	(45,558.88)	99,911.41	
27	Jul-11	(45,890.72)		3.25%	232.07	(28,214.21)	71,697.20	
28	Aug-11	(28,446.28)		3.25%	168.52	(18,781.30)	52,915.90	
29	Sep-11	(18,949.82)		3.25%	122.10	(15,546.49)	37,369.41	
30	Oct-11	(15,668.59)		3.25%	79.33	(16,079.63)	21,289.78	
31	Nov-11 old							
32	Nov-11 new		431,426.87	3.25%	28.51	(21,496.89)	(207.11)	
33	Dec-11	(21,525.40)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
34	Jan-12	(24,831.07)		3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral
35	Feb-12	(16,076.45)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
36	Mar-12	(66,133.84)		3.25%	784.60	(72,337.97)	253,923.47	
37	Apr-12	(73,122.57)		3.25%	604.96	(60,505.05)	193,418.42	
38	May-12	(61,110.01)		3.25%	445.90	(57,110.03)	136,308.39	
39	Jun-12	(57,555.93)		3.25%	308.82	(44,252.66)	92,055.73	
40	Jul-12	(44,561.48)		3.25%				

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)	
1	Beginning Balance							
2	Aug-09	(37,282.91)			789.56	(36,494.35)	273,314.35	
3	Sep-09	(40,411.10)			686.69	(39,724.41)	233,589.94	
4	Oct-09	(56,417.10)			555.90	(55,861.20)	177,728.74	
5	Nov-09 old	(47,340.04)			416.90	(46,923.14)	130,805.60	
6	Nov-09 new	164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
7	Dec-09	538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)	
8	Jan-10	609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
9	Feb-10	419,977.48		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
10	Mar-10	359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
11	Apr-10	338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
12	May-10	260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
13	Jun-10	208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
14	Jul-10	147,452.81		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
15	Aug-10	130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
16	Sep-10	132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
17	Oct-10	160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)	
18	Nov-10 old	134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
19	Nov-10 new	935,445.33	(2,005,891.00)	3.25%	(5,305.95)	1,917,651.62	(2,667,390.63)	transfer in from 191420 WA WACOG Deferral
20	Dec-10	380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
21	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
22	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
23	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
24	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
25	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
26	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
27	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
28	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
29	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
30	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
32	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
33	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
34	Intentionally Blank							
35	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
36	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
37	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
38	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.39)	

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 (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	1	Beginning Balance							
	2	Aug-09	27,538.92			(722.61)	26,816.31	(252,522.96)	
	3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)	
	4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)	
	5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)	
	6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
	7	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
	8	Jan-10	196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
	9	Feb-10	134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
	10	Mar-10	115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)	
	11	Apr-10	107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
	12	May-10	82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)	
	13	Jun-10	63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)	
	14	Jul-10	44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)	
	15	Aug-10	37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)	
	16	Sep-10	39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)	
	17	Oct-10	48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)	
	18	Nov-10 old	44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
	19	Nov-10 new	49,288.36	679,618.05	3.25%	1,907.38	730,813.79	28,316.81	
	20	Dec-10	212,690.81		3.25%	364.71	213,055.52	241,372.33	transfer in from 191430 WA Demand Deferral
	21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
	22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
	23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
	24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
	25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
	26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
	27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
	28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
	29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
	30	Oct-11 Correction						(1,651,602.41)	
	31	Nov-11 old	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
	32	Nov-11 new	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
	33	Dec-11	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
	34	Jan-12	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
	35	Feb-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
	36	Mar-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
	37	Apr-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
	38	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	04302012 (MMDDYYYY)	04302012 (MMDDYYYY)	USD	JE 28 PGA Deferral Adj	

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	S	867,168.00	-	OR WACOG PGA Activity		
2	191400			H	-	867,168.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	13,916.00	-	OR WACOG PGA Activity		
4	191400			H	-	13,916.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	67,346.00	-	OR DEM PGA Activity		
6	191410			H	-	67,346.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	256,697.00	-	OR PGA Interest		
8	191400			H	-	247,547.00	OR WACOG Interest		
9	191410			S	1,561.00	-	OR DEM Incr. Interest		
10	191450			H	-	10,711.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	196,876.76	OR DEM DEF Collected		
12	191450			S	196,876.76	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	177,834.00	-	WA WACOG PGA Activity		
14	191420			H	-	177,834.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	65,071.22	WA DEM PGA Activity		
16	191430			S	65,071.22	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	17,485.00	-	WA PGA Interest		
18	191420			H	-	11,227.00	WA WACOG Interest		
19	191430			H	-	6,258.00	WA DEM Interest		
20	191440			H	-	12,055.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	12,055.00	-	Encana Cost of Capital Allowance		
Total					1,676,009.98	1,676,009.98			

Doc # _____ Prepared by _____ Approved by _____ Posted by _____
 Date _____ Date _____ Date _____

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	2,571,896.00	2,703,508.00	5,510,293.00
2 Collected line 44	9,691,462.32	12,917,576.80	12,754,605.47	10,500,416.80	10,371,455.91	6,439,723.24						
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91	(196,876.76)						
4 Previously Booked	679,876.04	(359,027.91)	67,924.47	(72,544.44)	1,257,092.14							
5 Net to Book	\$ (185,695.72)	\$ 186,053.71	\$ 642.00	\$ (16,693.76)	\$ 16,693.77	\$ (196,876.76)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....	196,876.76											
7 Entry 805-02885.....	(196,876.76)											

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	48,715,541	47,908,021	28,166,969	-13,442,707	0	0	0	0	0
16 Commercial	25,754,448	34,823,335	34,707,325	28,765,567	28,350,089	18,594,486	-9,036,999	0	0	0	0	0
17 Industrial Firm	3,130,626	3,395,379	3,327,071	3,020,579	3,125,043	2,584,935	-772,603	0	0	0	0	0
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	80,501,688	79,383,153	49,346,389	-23,252,309	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,533,965	2,709,563	2,321,715	2,308,975	2,109,025						
20 31SF - 31SF A C	972,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936						
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896	354,771						
22 321SF - 32SF A C	689,959	717,950	688,650	739,761	758,094	656,856						
23 Total Calendar Sales Fixed D/Charge	3,921,755	4,816,995	4,979,348	4,543,213	4,501,714	4,121,588						
24 Total Calendar Sales less Fixed:	70,549,366	94,448,669	93,010,494	75,958,475	74,881,439	45,224,801	(23,252,309)					
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	\$ 9,941,445.19	\$ 9,800,482.70	\$ 5,919,021.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 257,728.90	\$ 259,008.60	\$ 247,433.01						
27 Plus: 31CSF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90						
28 31SF - 31SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63						
29 32CSF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78	\$ 70,561.05						
30 321SF - 32SF A C	\$ (195,309.86)	\$ (119,735.57)	\$ (124,483.17)	\$ (127,181.38)	\$ (126,713.75)	\$ (127,352.60)						
31 Prior Month Unbilled MDDV Com	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)						
32 Prior Month Unbilled MDDV Ind	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01						
33 Current Month Unbilled MDDV Com	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95						
34 Current Month Unbilled MDDV Ind	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,092.84	\$ 455,608.04						
35 MDDV @ 1.81 D/C Collected	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,663.03	\$ 1,833.88						
36 Plus: 31CSI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48						
37 31SI - 31SIV	\$ 36,128.33	\$ 41,761.89	\$ 39,491.25	\$ 36,421.01	\$ 38,081.79	\$ 29,774.79						
38 32CSI - 32SIM	\$ 40,937.59	\$ 44,801.75	\$ 41,166.81	\$ 46,457.26	\$ 51,227.93	\$ 45,902.91						
39 32SI - 32SIM	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06						
40 SFV Collected Interruptible Sales	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)						
41 Prior Mo Manual Adjustments Com	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -						
42 Prior Mo Manual Adjustments Ind	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ (549.35)	\$ -	\$ -						
43 Prior Mo Manual Adjustments Int	\$ 2,141.68	\$ -	\$ 8,358.75	\$ -	\$ 964.80	\$ 1,754.73						
44 Unbilled Manual Adjustments Com	\$ 9,465.45	\$ -	\$ 3,591.00	\$ -	\$ -	\$ 1,371.31						
45 Unbilled Manual Adjustments Ind	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ -						
46 Unbilled Manual Adjustments Int	\$ 471,412.54	\$ 572,469.90	\$ 598,468.70	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34						
47 Collections Subject to Sensitive Adj	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.68)	\$ (15,294.09)						
48 Percent impact of Sensitive Effect	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91	\$ 6,439,723.24						
49 Revenue Sensitive Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
50 Total D/C Ctd (26-47+49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						

NORTHWEST NATURAL GAS COMPANY
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
Nov: Accrual													
Bal. Before Int.	282,843												282,842.83
Int. Rate	1,016												1,016.00
Ending Balance	283,859												283,858.83
Dec: Accrual													
Bal. Before Int.	(30,701)												(30,701.27)
Int. Rate	253,158												253,157.56
Ending Balance	255,086												255,085.56
Jan: Accrual													
Bal. Before Int.	(153,865)												(153,865.00)
Int. Rate	101,221												101,220.56
Ending Balance	102,500												102,499.56
Feb: Accrual													
Bal. Before Int.	(149,737)												(149,737.00)
Int. Rate	(47,237)												(47,237.44)
Ending Balance	198												198.00
Mar: Accrual													
Bal. Before Int.	(47,039)												(47,039.44)
Int. Rate	(145,546)												(145,546.00)
Ending Balance	(192,585)												(192,585.44)
Apr: Accrual													
Bal. Before Int.	(860)												(860.00)
Int. Rate	(193,445)												(193,445.44)
Ending Balance	(67,346)												(67,346.00)
May: Accrual													
Bal. Before Int.	(260,791)												(260,791.44)
Int. Rate	(1,631)												(1,631.00)
Ending Balance	(262,422)												(262,422.44)
Jun: Accrual													
Bal. Before Int.	(262,422)												(262,422.44)
Int. Rate													
Ending Balance													
Jul: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Aug: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Spt: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Oct: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Entry JV-28A													
Previously Book	1,016	1,928	1,279	198	(860)	(1,631)							
Net to Record	(242)	2,582	1,699	(448)	(332)	232							
Monthly Deferral	1,258	(654)	(420)	646	(528)	(1,863)							
Entry 191410	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)							(264,352.44)
Entry 419-06205													1,561.00
													(1,561.00)

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

Req. Balance	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
Nov: Accrual	(494,180)												(494,180.32)
Bal. Before Int.	(494,180)												(494,180.32)
Int. Rate	(1,775)												(1,775.00)
Ending Balance	(495,955)												(495,955.32)
Dec: Accrual		173,974											173,974.20
Bal. Before Int.		(321,981)											(2,937.00)
Int. Rate		(2,937)											(2,937.00)
Ending Balance		(324,918)											(68,566.47)
Jan: Accrual			(68,566)										(393,484.59)
Bal. Before Int.			(393,485)										(2,580.00)
Int. Rate			(2,580)										(396,064.59)
Ending Balance			(396,065)										89,238.20
Feb: Accrual				89,238									(306,826.39)
Bal. Before Int.				(306,826)									(2,524.00)
Int. Rate				(2,524)									(309,350.39)
Ending Balance				(309,350)									(1,273,786.91)
Mar: Accrual					(1,273,786)								(1,583,136.30)
Bal. Before Int.					(1,583,136)								(6,796.00)
Int. Rate					(6,796)								(1,589,932.30)
Ending Balance					(1,589,932)								196,877.76
Apr: Accrual						196,877							(1,393,055.54)
Bal. Before Int.						(1,393,056)							(10,711.00)
Int. Rate						(10,711)							(1,403,766.54)
Ending Balance						(1,403,767)							(1,403,766.54)
May: Accrual							(1,403,767)						(1,403,766.54)
Bal. Before Int.	0						(1,403,767)						(1,403,766.54)
Int. Rate													(1,403,766.54)
Ending Balance							(1,403,767)						(1,403,766.54)
Jun: Accrual								(1,403,767)					(1,403,766.54)
Bal. Before Int.	0							(1,403,767)					(1,403,766.54)
Int. Rate													(1,403,766.54)
Ending Balance								(1,403,767)					(1,403,766.54)
Jul: Accrual									(1,403,767)				(1,403,766.54)
Bal. Before Int.	0								(1,403,767)				(1,403,766.54)
Int. Rate													(1,403,766.54)
Ending Balance									(1,403,767)				(1,403,766.54)
Aug: Accrual										(1,403,767)			(1,403,766.54)
Bal. Before Int.	0									(1,403,767)			(1,403,766.54)
Int. Rate													(1,403,766.54)
Ending Balance										(1,403,767)			(1,403,766.54)
Spt: Accrual											(1,403,767)		(1,403,766.54)
Bal. Before Int.	0										(1,403,767)		(1,403,766.54)
Int. Rate													(1,403,766.54)
Ending Balance											(1,403,767)		(1,403,766.54)
Oct: Accrual												(1,403,767)	(1,403,766.54)
Bal. Before Int.	0											(1,403,767)	(1,403,766.54)
Int. Rate													(1,403,766.54)
Ending Balance												(1,403,767)	(1,403,766.54)
Entry JV-28A													(27,923.00)
Previously Book	(1,775)	(2,937)	(2,580)	(2,524)	(6,796)	(10,711)							
Net to Record	(2,441)	(16,832)	10,634	(2,594)	(5,379)								
	666	13,895	(13,214)	70	(1,417)	(10,711)							
Monthly Deferral	(494,180)	173,974	(68,566)	89,238	(1,273,786)	196,877							(1,376,443.54)
Entry 191450													(10,711.00)
Entry 419-06205													10,711.00

* 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

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	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)	(34,028,799)	(35,157,438)	(35,157,438)	(35,157,438)	(35,157,438)	(35,157,438)	(35,157,438)	(3,143,677)
Nov: Accrual	(3,143,677)												(3,143,677)
Bal. Before Int.	(3,143,677)												(3,143,677)
Int. Rate	(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		(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			(94,407)										(94,407)
Ending Balance			(17,186,639)										(17,186,639)
Feb: Accrual				(6,799,917)									(6,799,917)
Bal. Before Int.				(25,986,556)									(25,986,556)
Int. Rate				(155,028)									(155,028)
Ending Balance				(26,141,584)									(26,141,584)
Mar: Accrual					(7,671,926)								(7,671,926)
Bal. Before Int.					(33,813,510)								(33,813,510)
Int. Rate					(215,289)								(215,289)
Ending Balance					(34,028,799)								(34,028,799)
Apr: Accrual						(881,092)							(881,092)
Bal. Before Int.						(34,909,891)							(34,909,891)
Int. Rate						(247,547)							(247,547)
Ending Balance						(35,157,438)							(35,157,438)
May: Accrual							(35,157,438)						(35,157,438)
Bal. Before Int.							(35,157,438)						(35,157,438)
Int. Rate													
Ending Balance							(35,157,438)						(35,157,438)
Jun: Accrual								(35,157,438)					(35,157,438)
Bal. Before Int.								(35,157,438)					(35,157,438)
Int. Rate													
Ending Balance								(35,157,438)					(35,157,438)
Jul: Accrual									(35,157,438)				(35,157,438)
Bal. Before Int.									(35,157,438)				(35,157,438)
Int. Rate													
Ending Balance									(35,157,438)				(35,157,438)
Aug: Accrual										(35,157,438)			(35,157,438)
Bal. Before Int.										(35,157,438)			(35,157,438)
Int. Rate													
Ending Balance										(35,157,438)			(35,157,438)
Spt: Accrual											(35,157,438)		(35,157,438)
Bal. Before Int.											(35,157,438)		(35,157,438)
Int. Rate													
Ending Balance											(35,157,438)		(35,157,438)
Oct: Accrual												(35,157,438)	(35,157,438)
Bal. Before Int.												(35,157,438)	(35,157,438)
Int. Rate													
Ending Balance												(35,157,438)	(35,157,438)
Entry JV-28A													(767,761)
Previously Book	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(247,547)							
Net to Record	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(247,547)							
Monthly Deferral	(3,143,677)	(5,999,824)	(7,893,241)	(8,799,917)	(7,671,926)	(881,092)							(34,989,677)
Entry 191400													(247,547)
Entry 419-06205													247,547

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

Washington WACOG Per Firm Sold: 0.43071 0.4112 0.38908 0.35776 0.3717 0.44143 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	4,740,056						
Commercial	774,363	1,379,509	2,636,473	3,022,098	2,593,474	2,432,325	1,889,171						
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853						
Interruptible													
Total	2,410,070	5,210,901	9,955,205	11,054,939	9,256,053	8,681,934	6,727,080						
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	1,709,831					
Commercial	447,392	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170					
Industrial Firm	31,659	51,158	69,082	65,683	62,948	59,261	58,105	49,478					
Interruptible													
Total	1,211,694	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	2,594,479					
C./M Unbilled Volumes:													
Residential	1,814,450	3,707,363	4,042,384	3,715,496	3,164,464	2,988,515	1,709,831						
Commercial	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170						
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478						
Interruptible													
Total	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	2,594,479						

Reported Cycle Billing Volumes:

Residential	1,584,153	3,758,891	7,198,173	7,891,257	6,509,462	6,134,144	4,740,056						
Commercial	889,080	1,577,588	2,896,070	3,257,245	2,836,280	2,621,069	2,024,944						
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724						
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880						
Total	2,912,604	5,846,641	10,704,400	11,791,949	10,071,501	9,358,699	7,249,604						

Calculated Calendar Month Volumes:

Residential	5,651,804	7,533,194	7,533,194	7,584,369	5,958,430	5,958,195	3,461,372	(1,709,831)					
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	1,568,368	(835,170)					
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	242,097	(49,478)					
Interruptible	228,420	257,442	269,749	270,718	277,927	233,880	233,880						
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	(2,594,479)						

***WPGA* Average Commodity Charge**

WA Commodity Cost Collected	3,985,191	5,327,782	5,361,582	4,407,913	4,321,450	2,608,223							
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	(2,594,479)						

WACOG Incurred, Calculated Vol. Amount

WA Commodity Cost Collected	3,985,191	5,327,782	5,361,582	4,407,913	4,321,450	2,608,223							
WPGA* Average Commodity Charge	4,427,176	5,918,670	5,956,219	4,896,782	4,800,728	3,176,728	1,892,152	(1,709,831)					
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,784,951	4,499,675	(2,594,479)					

Diff. (Collection vs Calculated)

Amount Previously Booked	361,900	703,241	958,052	1,079,065	930,736	177,834							
Total	361,900	703,241	958,052	1,079,065	930,736	177,834							

Entry 191420 (177,834)
 Entry 805-02950 177,834

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
5.651,804	7,533,194	7,564,369	5,958,430	5,958,195	3,461,372	(1,709,831)	-	-	-	-	-	-
2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,586,368	(835,170)	-	-	-	-	-	-
299,666	359,316	370,963	451,355	324,404	242,097	(49,478)	-	-	-	-	-	-
8,163,947	10,989,010	11,048,052	9,033,977	8,844,251	5,271,837	(2,594,479)	-	-	-	-	-	-
81,602	113,524	120,567	103,416	102,681	94,888	-	-	-	-	-	-	-
20,217	22,531	24,760	22,951	21,241	21,682	-	-	-	-	-	-	-
23,178	29,128	26,445	23,553	22,606	16,311	-	-	-	-	-	-	-
66,187	67,861	53,446	66,981	66,393	53,024	-	-	-	-	-	-	-
191,184	233,044	225,218	236,900	212,922	185,905	-	-	-	-	-	-	-
7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	5,085,932	(2,594,479)	-	-	-	-	-	-
0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023
1,040,898	1,400,749	1,409,458	1,145,643	1,124,058	662,341	\$	\$	\$	\$	\$	\$	\$
9,487.10	10,688.43	10,959.97	10,994.48	11,128.46	10,850.35	-	-	-	-	-	-	-
2,223.42	2,838.56	2,338.56	2,397.43	2,397.43	2,332.47	-	-	-	-	-	-	-
3,392.13	3,392.13	3,392.13	3,392.13	2,519.23	2,519.23	-	-	-	-	-	-	-
9,266.95	9,301.46	7,596.26	11,006.66	7,301.91	7,301.91	-	-	-	-	-	-	-
4,414.68	5,293.54	5,121.19	4,522.10	3,703.14	3,703.14	-	-	-	-	-	-	-
6,247.74	7,156.48	7,710.77	8,698.88	7,422.55	7,422.55	-	-	-	-	-	-	-
-	-	-	(8,933.96)	-	-	-	-	-	-	-	-	-
-	-	-	(9,812.95)	-	-	-	-	-	-	-	-	-
-	(203.50)	-	-	-	-	-	-	-	-	-	-	-
-	-	8,933.96	-	-	-	-	-	-	-	-	-	-
-	-	9,812.95	-	-	-	-	-	-	-	-	-	-
203.50	-	-	-	-	-	-	-	-	-	-	-	-
203.50	(203.50)	18,746.91	(18,746.91)	-	-	-	-	-	-	-	-	-
203.50	(203.50)	18,746.91	(18,746.91)	-	-	-	-	-	-	-	-	-
0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723
(9)	9	(820)	820	-	-	-	-	-	-	-	-	-
1,041,093	1,400,555	1,427,385	1,127,716	1,124,058	662,341	-	-	-	-	-	-	-
751,681.70	778,013.83	766,188.01	730,793.47	767,105.17	727,412.22	-	-	-	-	-	-	-
289,411.30	622,541.17	661,196.99	396,922.53	356,952.83	(65,071.22)	-	-	-	-	-	-	-
327,825.68	587,838.26	663,052.73	405,507.66	342,800.49	-	-	-	-	-	-	-	-
(38,414.38)	34,702.91	(1,855.74)	(8,585.13)	14,152.94	(65,071.22)	-	-	-	-	-	-	-

65,071.22
 (65,071.22)

Calculated Calendar Month Volumes:
 Residential
 Commercial
 Industrial Firm
 Total Firm Sales

Less: Sales to Firm Demand Collected
 1 - 99 Less: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 Sub Total
 Total Firm Sales Subject tp D/C Rate
 Demand Collected Rate Per Firm Load
 Total D/C Subject tp D/C Rate

SFV Firm Demand Collected
 Plus: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 MDDV @ 1.73 D/C Collected
 Plus: 41CSI - 41SIV
 41ISI - 41SIV
 42CSI - 42SIM
 42ISI - 42SIM

Plus: SFV Collected Interruptible Sales
 Sub Total D/C fixed rates
 Prior Mo Manual Adjustments Com
 Prior Mo Manual Adjustments Ind
 Prior Mo Manual Adjustments Ind Int
 Unbilled Manual Adjustments Com
 Unbilled Manual Adjustments Com
 Unbilled Manual Adjustments Ind Int
 Unbilled Manual Adjustments Ind Int
 Sub Total Manual Unbilled
 Sub Total Manual Unbilled & D/C
 Revenue Sensitive Rate
 Revenue Sensitive Adjustment
 Total D/C Collected
 Actual Demand Chg
 Variance

Previously Booked
 Net to Book (191430)

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

Apr-12 (Estimate)

Forecasted BaseLoad YR

Comparison to Embedded

Embeded

Rate/Thm

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Re	2,203,719	\$ 1,109,590.34			\$ 1,079,382.75				
Hedged Encana Sale	(2,203,719)	\$ (418,706.53)							
Hedged Encana Cost Tr	369,765	\$ (167,237.25)							
Hedged Encana Sale Tr	369,765	\$ 93,929.37							
Hedged Yr around Contir	38,603,158	\$ 16,363,982.50	0.42384						
Hedged Yr around Contir									
Hedged Yr around Contir									
Yr around Contracts-Rock									
Yr around Contracts-Albe									
Yr around Contracts-Sum									
Hedged S.T. Contracts-R									
Hedged S.T. Contracts-A									
Hedged S.T. Contracts-S									
S.T. Contracts-Rockies									
S.T. Contracts-Alberta									
S.T. Contracts-Sumas/St									
Swing Contracts - Rockies									
Swing Contracts - Alberta									
Swing Contracts - Rockies									
Swing Contracts - Alberta									
Hedged Spot Purch-Rock									
Hedged Spot Purch-Albe									
Hedged Spot Purch-Sum									
Spot Purchases-Rockies									
Spot Purchases-Alberta									
Spot Purchases-Sumas									
Spot Purchases-Sumas									
Volumetric Transp Chg		\$ 215,408.56							
Misc. Act. U/S Sales									
Sub Total	38,603,168	\$ 17,206,966.99	0.44567	59,941,880	\$ 26,792,920.00	0.44686	(21,332,722)	\$ (10,213,558.94)	(0.0013)
Field Production Gas	601,417	\$ 283,532.31	0.47144	900,000	\$ 558,630.00	0.62070	(298,583)	\$ (275,087.69)	0.1483
Storage Activity:									
System Withdrawals	23,007,966	\$ 10,194,050.58	0.44307	240,000	\$ 131,143.00	0.54643	22,767,966	\$ 10,062,907.58	0.1034
System Injections	(4,500,360)	\$ (869,525.29)	0.19321				(4,500,360)	\$ (869,525.29)	
Sub Total	18,507,606	\$ 9,324,525.29	0.50882	240,000	\$ 131,143.00	0.54643	18,267,606	\$ 9,193,382.29	(0.0426)
P/M Imbalance Adj	258,668	\$ 123,116	0.47596				258,668	\$ 123,115.62	0.4760
C/M Imbalance Adj	302,484	\$ 143,970	0.47596				302,484	\$ 143,970.28	0.4760
Cost of Company Use Ge	(77,073)	\$ (36,669.26)	0.47577				(77,073)	\$ (36,669.26)	0.4758
Misc. Cust. Imbalance Pl									
Prior Period Estimate Adj		\$ (11,088.44)							
Line Loss & Unacct For				(242,012)			242,012		
Total Monthly Gas Cost	58,202,260	\$ 27,034,352.79	0.46449	60,839,868	\$ 27,482,693.00	0.45172	(2,637,607)	\$ (1,075,916.14)	0.0128
RESTATED COST AT EN				26,291,228.30					
ACTUAL COST OF GAS.				27,034,352.79					
VARIANCE FROM ACTU				743,124.49		133,762.40828			
Sales Sendout. See WAF									
Oregon.....	54,314,828	% Of Oregon Sales.....	0.9080						
Washington.....	5,905,717	Oregon's Share of the Var.	674,757.04						
Total.....	59,820,545								
Estimated WACOG Varifr				67,475.70					
Shareholders Share of the WACOG Deferral				96,353					
WACOG Equalization.....				129,174					
Estimated Shareholder (gain) or Loss.....				32,821					

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	04302012 (MMDDYYYY)	04302012 (MMDDYYYY)	USD	JE 28-2	PGA Deferral Adj

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	S	10,971.00		OR WACOG PGA Activity		
2	191400			H		10,971.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	H	867,168.00		OR WACOG PGA Activity Rev		
4	191400			S		867,168.00	OR WACOG PGA Activity Rev		
5	540200	84020	805-02890	H	13,916.00		OR WACOG PGA Activity Rev		
6	191400			S		13,916.00	OR WACOG PGA Activity Rev		
7	540200	84020	805-02890	S	13,340.00		OR WACOG PGA Activity		
8	191400			H		13,340.00	OR WACOG PGA Activity		
9	540100	84020	805-02880	H			OR DEM PGA Activity		
10	191410			H			OR DEM PGA Activity		
11	411000	83010	419-06205	H		4,108.00	OR PGA Interest		
12	191400			S	3,076.00		OR WACOG Interest		
13	191410			H			OR DEM Incr. Interest		
14	191450			S	1,032.00		OR DEM Coll. Interest		
15	540100	84020	805-02885	H		484,476.53	OR DEM DEF Collected		
16	191450			S	484,476.53		OR DEM DEF Collected		
17	540100	84020	805-02885	S	196,876.76		OR DEM DEF Collected Rev		
18	191450			H		196,876.76	OR DEM DEF Collected Rev		
19	540200	84020	805-02950	H		177,834.00	WA WACOG PGA Activity Rev		
20	191420			H	177,834.00		WA WACOG PGA Activity Rev		
21	540200	84020	805-02950	S		85,118.00	WA WACOG PGA Activity		
22	191420			H	85,118.00		WA WACOG PGA Activity		
23	540100	84020	805-02940	H			WA DEM PGA Activity		
24	191430			H			WA DEM PGA Activity		
25	411000	83010	419-06210	H		126.00	WA PGA Interest		
26	191420			S	126.00		WA WACOG Interest		
27	191430			H			WA DEM Interest		
28	191440			H			Encana Cost of Capital Allowance		
29	540200	84020	805-02890	H			Encana Cost of Capital Allowance		
				Total	1,853,934.29	1,853,934.29			

Doc # _____

Prepared by _____

Date _____

Approved by _____

Date _____

Posted by _____

Date _____

Oregon Storage Cut Off Adjustment:

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
88 "ORPGA" Profirma Commodity Rate	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334
89 "ORPGA" Winter Profirma Ccity Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 "Collections" Winter Commodity Rate	\$ 631,695	\$ 723,722	\$ 769,313	\$ 716,088	\$ 731,674	\$ 4,718	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 36,947,574	\$ 48,930,919	\$ 48,353,455	\$ 39,914,332	\$ 39,581,737	\$ 24,095,773	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Profirma Commodity Cost Collected	\$ 37,579,269	\$ 49,654,641	\$ 49,122,768	\$ 40,630,420	\$ 40,313,412	\$ 24,100,491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 37,787,276.49	\$ 49,929,487.11	\$ 49,994,670.19	\$ 40,855,316.58	\$ 40,536,553.28	\$ 24,233,890.19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 37,579,269.05	\$ 49,654,640.70	\$ 49,122,767.68	\$ 40,630,420.44	\$ 40,313,411.80	\$ 24,100,490.75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 208,007.45	\$ 274,846.41	\$ 271,902.51	\$ 224,896.13	\$ 223,141.48	\$ 133,399.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% Drft. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)						13,340						

99 Entry 191400..... (13,340.00)

100 Entry 805-02890..... 13,340.00

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	6,636,000.00	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	9,691,462.32	12,917,576.80	12,754,605.47	10,500,416.80	10,371,455.91	6,152,123.47	-	-	-	-	-	-
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91	(484,476.53)	-	-	-	-	-	-
4 Previously Booked	679,876.04	(359,027.91)	67,924.47	(72,544.44)	1,257,092.14	-	-	-	-	-	-	-
5 Net to Book	\$ (185,635.72)	\$ 185,053.71	\$ 642.00	\$ (16,693.76)	\$ 16,893.77	\$ (484,476.53)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....	484,476.53	-	-	-	-	-	-	-	-	-	-	-
7 Entry 805-02885.....	(484,476.53)	-	-	-	-	-	-	-	-	-	-	-

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	48,715,541	47,908,021	26,878,737	-12,154,475	0	0	0	0	0
16 Commercial	25,754,448	34,823,335	34,707,325	28,765,567	28,350,089	17,755,178	-8,197,691	0	0	0	0	0
17 Industrial Firm	3,130,626	3,395,379	3,327,071	3,020,579	3,125,043	2,515,044	-702,712	0	0	0	0	0
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	80,501,688	79,383,153	47,148,958	-21,054,878	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,533,965	2,709,563	2,321,715	2,308,975	2,109,025	-	-	-	-	-	-
20 31SF - 31SF A C	972,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	-	-	-	-	-	-
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896	354,771	-	-	-	-	-	-
22 321SF - 32SF A C	689,959	717,950	688,650	739,761	758,094	656,856	-	-	-	-	-	-
23 Total Firm Sales Fixed D/Charge	3,921,755	4,816,995	4,979,348	4,543,213	4,501,714	4,121,588	-	-	-	-	-	-
24 Total Calendar Sales less Fixed:	70,549,366	94,448,669	93,010,494	75,958,475	74,881,439	43,027,370	(21,054,878)	0	0	0	0	0
25 *OPGA* OR A No. 09-12A Exh 1 Line	0	0	0	0	0	0	0	0	0	0	0	0
26 SFV Collected (line 24X25)	\$ 9,233,501.07	\$ 12,361,441.76	\$ 12,173,213.48	\$ 9,941,445.19	\$ 9,800,482.70	\$ 5,631,422.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

All Cycles

27 Plus: 31CSF - 31SF A C	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 257,728.90	\$ 259,008.60	\$ 247,433.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 31SF - 31SF A C	\$ 121,090.89	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29 32CSF - 32SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 321SF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78	\$ 70,561.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$ (119,735.57)	\$ (124,483.17)	\$ (127,181.38)	\$ (126,713.75)	\$ (127,352.60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Current Month Unbilled MDDV Ind	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35 MDDV @ 1.81 D/C Collected	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,082.84	\$ 455,608.04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

36 Plus: 31CISI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 32CISI - 32SIM	\$ 36,128.33	\$ 41,761.89	\$ 39,491.25	\$ 36,421.01	\$ 38,081.79	\$ 29,774.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 321SI - 32SIM	\$ 40,337.69	\$ 44,801.76	\$ 41,166.81	\$ 46,457.26	\$ 51,227.93	\$ 45,902.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Com Int	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ (549.35)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ -	\$ 8,358.75	\$ -	\$ 964.80	\$ 1,754.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ -	\$ 3,591.00	\$ -	\$ -	\$ 1,371.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 Collections Subject to Sensitive Adj	\$ 471,412.54	\$ 572,469.90	\$ 598,468.70	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent Impact of Sensitive Effect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Revenue Sensitive Adjustment	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.68)	\$ (15,294.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26-47-49)	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91	\$ 6,152,123.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NORTHWEST NATURAL GAS COMPANY
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
Nov: Accrual													
Bal. Before Int.	282,843												282,842.83
Int. Rate	282,843												282,842.83
Ending Balance	1,016												1,016.00
Dec: Accrual													
Bal. Before Int.	283,859												283,858.83
Int. Rate	(30,701)												(30,701.27)
Ending Balance	253,158												253,157.56
Jan: Accrual													
Bal. Before Int.	1,928												1,928.00
Int. Rate	255,086												255,085.56
Ending Balance	(153,865)												(153,865.00)
Feb: Accrual													
Bal. Before Int.	101,221												101,220.56
Int. Rate	1,279												1,279.00
Ending Balance	102,500												102,499.56
Mar: Accrual													
Bal. Before Int.	(149,737)												(149,737.00)
Int. Rate	(47,237)												(47,237.44)
Ending Balance	198												198.00
Apr: Accrual													
Bal. Before Int.	(47,039)												(47,039.44)
Int. Rate	(145,546)												(145,546.00)
Ending Balance	(192,585)												(192,585.44)
May: Accrual													
Bal. Before Int.	(860)												(860.00)
Int. Rate	(193,445)												(193,445.44)
Ending Balance	(67,346)												(67,346.00)
Jun: Accrual													
Bal. Before Int.	(260,791)												(260,791.44)
Int. Rate	(1,631)												(1,631.00)
Ending Balance	(262,422)												(262,422.44)
Jul: Accrual													
Bal. Before Int.	(262,422)												(262,422.44)
Int. Rate													
Ending Balance													
Aug: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Spt: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Oct: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Entry JV-28A													
Previously Book	1,016	1,928	1,279	198	(860)	(1,631)							
Net to Record	(242)	2,582	1,699	(448)	(332)	(1,329)							
Monthly Deferral	1,258	(654)	(420)	646	(528)	(302)							
Entry 191410	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)							
Entry 419-06205													

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

May 21, 2012

Page 2 OR

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
Beg. Balance		(495,955)	(324,918)	(396,065)	(309,350)	(1,589,932)	(1,115,135)	(1,115,135)	(1,115,135)	(1,115,135)	(1,115,135)	(1,115,135)	(1,115,135)
Nov: Accrual													
Bal. Before Int.	(494,180)												(494,180.32)
Int. Rate	(1,775)												(1,775.00)
Ending Balance	(495,955)												(495,955.32)
Dec: Accrual													
Bal. Before Int.	173,974												173,974.20
Int. Rate	(321,981)												(321,981.12)
Ending Balance	(324,918)												(324,918.12)
Jan: Accrual													
Bal. Before Int.	(68,566)												(68,566.47)
Int. Rate	(393,485)												(393,484.59)
Ending Balance	(2,580)												(2,580.00)
Feb: Accrual													
Bal. Before Int.	(396,065)												(396,064.59)
Int. Rate													89,238.20
Ending Balance													(306,826.39)
Mar: Accrual													
Bal. Before Int.													(2,524.00)
Int. Rate													(309,350.39)
Ending Balance													(1,273,785.91)
Apr: Accrual													
Bal. Before Int.													(1,583,136.30)
Int. Rate													(6,796.00)
Ending Balance													(1,589,932.30)
May: Accrual													
Bal. Before Int.													(1,105,456.77)
Int. Rate													(9,679.00)
Ending Balance													(1,115,134.77)
Jun: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(1,115,134.77)
Ending Balance													(1,115,134.77)
Jul: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(1,115,134.77)
Ending Balance													(1,115,134.77)
Aug: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(1,115,134.77)
Ending Balance													(1,115,134.77)
Spt: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(1,115,134.77)
Ending Balance													(1,115,134.77)
Oct: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(1,115,134.77)
Ending Balance													(1,115,134.77)
Nov: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(1,115,134.77)
Ending Balance													(1,115,134.77)
Entry JV-28A													(26,291.00)
Previously Book													
Net to Record													(1,088,843.77)
Monthly Deferral													1,032.00
Entry 191450													(1,032.00)
Entry 419-06205													(1,032.00)

* Reference refers to electronic file (OR & WA FGA 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	43,255,971						
Commercial	9,224,589	17,875,038	33,053,948	37,211,940	30,855,053	29,492,334	23,779,253						
Industrial Firm	1,809,820	1,827,255	2,301,744	2,216,710	2,058,843	1,936,762	1,764,109						
Interruptible													
Total	24,754,319	54,135,386	99,801,244	110,775,572	90,946,616	87,413,361	68,799,333						
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	13,864,306					
Commercial	4,956,568	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861					
Industrial Firm	1,020,624	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871	752,190					
Interruptible													
Total	11,668,789	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357					
C./M Unbilled Volumes:													
Residential	15,187,220	31,985,451	36,113,016	32,278,304	28,912,323	26,787,122	13,864,306						
Commercial	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861						
Industrial Firm	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871	752,190						
Interruptible													
Total	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357						
Reported Cycle Billing Volumes:													
Residential	13,726,957	34,439,620	64,452,579	71,354,527	58,039,952	55,991,417	43,262,925						
Commercial	10,546,136	19,959,657	35,663,078	39,848,086	33,186,568	31,934,425	25,556,760						
Industrial Firm	3,159,432	3,246,496	3,845,979	3,785,910	3,522,560	3,484,781	2,987,822						
Interruptible	4,701,061	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319						
Total	32,133,586	62,809,103	109,856,624	121,048,013	100,356,329	97,473,899	77,009,826						
Calculated Calendar Month Volumes:													
Residential		51,237,851	68,580,144	67,519,815	54,673,971	53,866,216	30,340,109	(13,864,306)					
Commercial		27,986,925	37,919,835	37,820,045	31,389,760	30,911,742	19,323,545	(9,032,861)					
Industrial Firm		3,430,292	3,754,695	3,698,034	3,471,934	3,449,447	2,757,141	(752,190)					
Interruptible		5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319						
Company Use													
Total		87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	57,623,114	(23,649,357)					
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	\$ 35,467,931	\$ 27,034,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0	0	0	0	0	0

Washington WACOG Per Thrim Sold: 0.43071 0.4112 0.38908 0.35776 0.3717 0.45827 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	4,740,056						
Commercial	774,363	1,379,509	2,636,473	3,022,088	2,593,474	2,432,325	1,889,171						
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853						
Interruptible													
Total	2,410,070	5,210,901	9,955,205	11,054,939	9,256,053	8,681,934	6,727,080						
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	1,709,831					
Commercial	447,392	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170					
Industrial Firm	31,659	51,158	69,082	65,683	62,948	59,261	58,105	49,478					
Interruptible													
Total	1,211,694	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	2,594,479					
C/M Unbilled Volumes:													
Residential	1,814,450	3,707,363	4,042,384	3,715,496	3,164,464	2,988,515	1,709,831						
Commercial	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170						
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478						
Interruptible													
Total	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	2,594,479						

Reported Cycle Billing Volumes:

Residential	1,584,153	3,758,891	7,198,173	7,891,257	6,509,462	6,134,144	4,740,056						
Commercial	889,080	1,577,588	2,886,070	3,257,245	2,886,280	2,621,069	2,024,944						
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724						
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880						
Total	2,912,604	5,846,641	10,704,400	11,791,949	10,071,501	9,368,699	7,249,604						

Calculated Calendar Month Volumes:

Residential	5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	3,461,372	(1,709,831)						
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	(835,170)						
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,087	(49,478)						
Interruptible	228,420	257,442	269,749	270,718	277,927	233,880							
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	(2,594,479)						
"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	0.47373
WA Commodity Cost Collected	3,985,191	5,327,782	5,361,582	4,407,913	4,321,450	2,608,223							

Calculated Calendar Month Volumes:

WACOG Incurred: Calculated Vol.	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	(2,594,479)						
Amount	0.43071	0.4112	0.38908	0.35776	0.3717	0.45827	0						
Total	3,623,291	4,624,541	4,403,530	3,328,848	3,390,714	2,523,105							
Dfrr. (Collection vs Calculated)	361,900	703,241	958,052	1,079,065	930,736	85,118							
Amount Previously Booked	361,900	703,241	958,052	1,079,065	930,736	85,118							
Net to Book (191420)													

Entry 191420.....
 Entry 805-02950.....
 (85,118)
 85,118

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
Residential	5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	3,461,372	(1,709,831)	-	-	-	-	-
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	(835,170)	-	-	-	-	-
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	(49,478)	-	-	-	-	-
Total Firm Sales	8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	5,271,837	(2,594,479)	-	-	-	-	-

Calculated Calendar Month Volumes:

Less: Sales to Firm Demand Collected
 1 - 99 Less: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 Sub Total
 Total Firm Sales Subject tp D/C Rate
 Demand Collected Rate Per Firm Load
 Total D/C Subject tp D/C Rate

SFV Firm Demand Collected

Plus: 41CSF - 41SF A C
 41ISF - 41SF A C
 42CSF - 42SF A C
 42ISF - 42SF A C
 MDDV @1.73 D/C Collected
 Plus: 41CSI - 41SIV
 41ISI - 41SIV
 42CSI - 42SIM
 42ISI - 42SIM

Plus: SFV Collected Interruptible Sales

Sub Total D/C fixed rates
 Prior Mo Manual Adjustments Com
 Prior Mo Manual Adjustments Ind Int
 Prior Mo Manual Adjustments Com
 Unbilled Manual Adjustments Com
 Unbilled Manual Adjustments Ind
 Unbilled Manual Adjustments Ind Int
 Sub Total Manual Unbilled
 Sub Total Manual Unbilled & D/C
 Revenue Sensitive Rate
 Revenue Sensitive Adjustment
 Total D/C Collected
 Actual Demand Chg
 Variance
 Previously Booked
 Net to Book (191430)

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

65,071.22
 (65,071.22)

Forecasted Baseload YR

Apr-12 (Estimate)

Comparison to Embedded

Embedded

Comparison to Embedded

Embedded

Comparison to Embedded

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encans Gas Re	2,203,719	\$ 1,109,590.34			\$ 1,079,362.75				
Hedged Encans Sale	(2,203,719)	\$ (418,706.53)							
Hedged Encans Cost Tl	(369,765)	\$ (157,237.25)							
Hedged Encans Sale Yr	369,765	\$ 93,929.37							
Hedged Yr around Contr	38,609,158	\$ 16,363,982.50	0.42384						
Hedged Yr around Contr									
Hedged Yr around Contr									
Yr around Contracts-Rock									
Yr around Contracts-Albe									
Yr around Contracts-Surr									
Hedged S.T. Contracts-R				737,475	\$ 370,125.00	0.50188			0.5019
Hedged S.T. Contracts-A									
Hedged S.T. Contracts-S				7,227,225	\$ 3,016,125.00	0.41733			0.4173
S.T. Contracts-Rockies				737,475	\$ 369,264.00	0.50071			(369,264.00)
S.T. Contracts-Alberta									
S.T. Contracts-Sumas/SI				5,162,325	\$ 2,153,025.00	0.41706			(2,153,025.00)
Swing Contracts - Rockie									
Swing Contracts - Albert									
Swing Contracts - Rockie									
Swing Contracts - Albert									
Hedged Spot Purch-Rock				2,949,900	\$ 1,208,250.00	0.40959			(1,208,250.00)
Hedged Spot Purch-Albe				12,311,783	\$ 4,983,450.00	0.40477			(4,983,450.00)
Hedged Spot Purch-Sum									
Spot Purchases-Rockies				9,836,343	\$ 3,992,996.00	0.40594			(3,992,996.00)
Spot Purchases-Alberta				8,059,905	\$ 3,271,863.00	0.40594			(3,271,863.00)
Spot Purchases-Sumas/SI				1,271,184	\$ 516,028.00	0.40594			(516,028.00)
Volumetric Transp Chg					\$ 191,784.00				23,644.56
Misc. Act. U/S Sales		\$ 215,408.56							
Sub Total	38,609,158	\$ 17,206,966.99	0.44687	59,941,880	\$ 26,792,920.00	0.44686			(10,213,528.94)
Field Production Gas	601,417	\$ 283,532.31	0.47144	900,000	\$ 558,630.00	0.62070			(275,097.69)
Storage Activity:									
System Withdrawals	23,007,966	\$ 10,194,050.58	0.44307	240,000	\$ 131,143.00	0.54643			10,062,907.58
System Injections	(4,500,360)	\$ (869,525.29)	0.19321						(869,525.29)
Sub Total	18,507,606	\$ 9,324,525.29	0.50382	240,000	\$ 131,143.00	0.54643			9,193,382.29
P/M Imbalance Adj									
C/M Imbalance Adj									
Cost of Company Use Gr	(77,073)	\$ (36,669.26)	0.47577						(36,669.26)
Misc. Cust. Imbalance Pl									
Prior Period Estimate Adj									
Line Loss & Unacct For				(242,012)					242,012
Total Monthly Gas Cost	58,202,260	\$ 27,034,352.79	0.46449	60,839,868	\$ 27,482,693.00	0.45172			(2,637,607)
RESTATED COST AT EN									
ACTUAL COST OF GAS				26,291,228.30					
VARIANCE FROM ACTL				27,034,352.79					
				743,124.49					133,762.40828
Sales Sendout, See WAF									
Oregon.....									
Washington.....									
Total.....				672,156.10					
Estimated WACOG Variat				67,215.61					
Shareholders Share of the WACOG Deferral				1,219					
WACOG Equalization.....				129,174					
Estimated Shareholder (gain) or Loss.....				127,955					

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	04302012 (MMDDYYYY)	04302012 (MMDDYYYY)	USD	JE 28-1 (MMDDYYYY)	PGA Deferral Adj

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10-2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	H	-	41,386.00	OR WACOG PGA Activity		
2	191400			S	41,386.00	-	OR WACOG PGA Activity		
3	540200	84020	805-02890	H	-	-	OR WACOG PGA Activity		
4	191400			H	-	-	OR WACOG PGA Activity		
5	540100	84020	805-02890	H	-	-	OR DEM PGA Activity		
6	191410			H	-	-	OR DEM PGA Activity		
7	411000	83010	419-06205	H	-	380.00	OR PGA Interest		
8	191400			S	148.00	-	OR WACOG Interest		
9	191410			S	232.00	-	OR DEM Incr. Interest		
10	191450			H	-	-	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	-	OR DEM DEF Collected		
12	191450			H	-	-	OR DEM DEF Collected		
13	540200	84020	805-02950	H	-	4,835.00	WA WACOG PGA Activity		
14	191420			S	4,835.00	-	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	-	WA DEM PGA Activity		
16	191430			H	-	-	WA DEM PGA Activity		
17	411000	83010	419-06210	H	-	7.04	WA PGA Interest		
18	191420			S	7.00	-	WA WACOG Interest		
19	191430			S	0.04	-	WA DEM Interest		
20	191440			H	-	-	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance		
Total					46,608.04	46,608.04			

Doc # _____ Prepared by _____ Approved by _____ Posted by _____
 Date _____ Date _____ Date _____

Note: This entry adjusts March weighted avg. cost of gas.

Oregon WACOG Deferral Calculation
2011 - 12 Tracker year
System Calendar Sales Volume

Line No.	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
1	P / M Unbilled Volumes:	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	-	-	-	-	-	-	-
2	C / M Unbilled Volumes:	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	62,809,103	109,856,624	121,048,013	100,356,329	97,473,899	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	-	-	-	-	-	-	-
5	Total Ctdly Costs Incurred in ORPGA file	\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,467,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.43224	0.4127	0.39174	0.36234	0.37616	0	0	0	0	0	0	0
7	P / M Unbilled Volumes:	23,372,935	45,816,504	51,567,490	46,091,009	41,644,400	-	-	-	-	-	-	-
8	C / M Unbilled Volumes:	23,372,935	45,816,504	51,567,490	46,091,009	41,644,400	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	56,962,462	99,152,225	109,256,063	90,284,828	88,115,200	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	-	-	-	-	-	-	-
11	Less: Winter WACOG Usage	1,334,999	1,529,486	1,625,836	1,513,353	1,491,156	-	-	-	-	-	-	-
12	Incremental Usage	13,876	103,373,724	102,153,747	84,324,866	83,677,347	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	78,057,156	103,373,724	102,153,747	84,324,866	83,677,347	-	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596
15	"ORPGA" Winter Commodity Rate	0.47580	0.4758	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
16	Monthly Incremental Rate	0.36387	0.47596	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
17	"Collections" Incr. Commodity Rate	\$ 5,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 635,193	\$ 727,729	\$ 773,573	\$ 720,053	\$ 709,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 37,152,084	\$ 49,201,758	\$ 48,621,097	\$ 40,135,263	\$ 39,827,070	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE Commodity Cost Collected	\$ 37,792,326	\$ 49,929,487	\$ 49,394,670	\$ 40,855,317	\$ 40,536,562	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	-	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.43224	0.4127	0.39174	0.36234	0.37616	0	0	0	0	0	0	0
23	Amount	\$ 34,322,463	\$ 43,293,555	\$ 40,654,614	\$ 31,102,620	\$ 32,036,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 3,489,862.55	\$ 6,635,932.11	\$ 8,740,056.19	\$ 9,752,696.58	\$ 8,499,578.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% DfH. (Collection vs Calculated)	\$ 3,122,876.00	\$ 5,972,339.00	\$ 7,866,051.00	\$ 8,777,427.00	\$ 7,649,620.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	3,122,887	5,972,328	7,866,051	8,777,427	7,651,004	-	-	-	-	-	-	-
28	Net to Book (191400)	\$ (11,000)	\$ 11,000	\$ -	\$ (41,384.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400												
30	Entry 805-02890												41,384 (41,384)

Oregon Storage Cut Off Adjustment:

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
88 "ORPGA" Proforma Commodity Rate	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334
89 "ORPGA" Winter Proforma Colty Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 "Collections" Winter Commodity Rate	\$ 631,695	\$ 723,722	\$ 769,313	\$ 716,088	\$ 705,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 36,947,574	\$ 48,930,919	\$ 48,353,455	\$ 39,914,332	\$ 39,607,885	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 37,579,269	\$ 49,654,641	\$ 49,122,768	\$ 40,630,420	\$ 40,313,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 37,787,276.49	\$ 49,929,487.11	\$ 49,394,670.19	\$ 40,855,316.58	\$ 40,536,562.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 37,579,269.05	\$ 49,654,640.70	\$ 49,122,767.68	\$ 40,630,420.44	\$ 40,313,420.63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 208,007.45	\$ 274,846.41	\$ 271,902.51	\$ 224,896.13	\$ 223,141.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dfrr. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)												

99 Entry 191400.....
 100 Entry 805-02890.....

DEMAND CHARGES: (NNG Advice No. OPUK 06 - 13A, October 4, 2006, NING/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												
48												
49												
50												
CN Transmission Co.:												
51												
52												
53												
54												
55												
56												
57												
58												
EMBEDDED CHARGES:												
US Transmission Co.:												
59												
60												
61												
62												
CN Transmission Co.:												
63												
64												
65												
66												
67												
68												
69												
Oregon Variance Share -												
US Transmission Co.:												
70												
71												
72												
73												
CN Transmission Co.:												
74												
75												
76												
77												
78												
79												
80												
81												
82												
83												
84												
85												
86												
87												

86 Entry 191410.....
 87 Entry 805-02880.....
 0.00
 (0.00)

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	9,691,462.32	12,917,576.80	12,754,605.47	10,500,416.80	10,371,455.91							
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91							
4 Previously Booked	679,878.04	(359,027.91)	67,924.47	(72,544.44)	1,257,092.14							
5 Net to Book	\$ (185,695.72)	\$ 185,053.71	\$ 642.00	\$ (16,693.76)	\$ 16,693.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

6 Entry 191450.....
7 Entry 805-02885.....

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	48,715,541	47,908,021	23,798,607	0	0	0	0	0	0
16 Commercial	25,754,448	34,823,335	34,707,325	28,765,567	28,350,089	-13,974,330	0	0	0	0	0	0
17 Industrial Firm	3,130,626	3,395,379	3,327,071	3,020,579	3,125,043	-924,766	0	0	0	0	0	0
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	80,501,688	79,383,153	-38,697,703	0	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,633,965	2,709,563	2,321,715	2,308,975							
20 31ISF - 31SF A C	972,336	1,171,804	1,196,131	1,117,843	1,041,749							
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896							
22 32ISF - 32SF A C	689,959	717,950	688,650	739,761	758,094							
23 Total Firm Sales Fixed D/Charge	3,921,755	4,816,995	4,979,348	4,543,213	4,501,714							
24 Total Calendar Sales Less Fixed:	70,549,366	94,448,669	93,010,494	75,958,475	74,881,439	(38,697,703)						
25 *OPGA* OR A No. 09-12A Exh 1 Line 1	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	\$ 12,173,273.48	\$ 9,941,445.19	\$ 9,800,482.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 257,728.90	\$ 259,008.60							
28 31ISF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82							
29 32CSF - 32SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,095.63							
30 32ISF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78							
31 Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$ (119,795.57)	\$ (124,483.17)	\$ (127,181.98)	\$ (126,713.75)							
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)							
33 Current Month Unbilled MDDV Com	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60							
34 Current Month Unbilled MDDV Ind	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91							
35 MDDV @ 1.81 D/C Collected	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,082.84							
36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03							
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50							
38 32CSI - 32SIV	\$ 36,128.33	\$ 41,781.89	\$ 39,491.25	\$ 36,421.01	\$ 38,061.79							
39 32SI - 32SIV	\$ 40,337.59	\$ 44,801.76	\$ 41,166.81	\$ 45,457.26	\$ 51,227.93							
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,696.25							
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -							
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -							
43 Prior Mo Manual Adjustments Ind Int	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ (549.35)	\$ -							
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ 8,358.75	\$ -	\$ 3,591.00	\$ 964.80							
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ 161.58	\$ 549.35	\$ -	\$ -							
46 Unbilled Manual Adjustments Ind Int	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -							
47 Collections Subject to Sensitive Adj	\$ 471,412.54	\$ 572,469.90	\$ 598,468.70	\$ 575,389.79	\$ 587,743.89							
48 Percent Impact of Sensitive Effect	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.68)							
49 Revenue Sensitive Adjustment	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91							
50 Total D/C Ctd (26+47+48)	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91							

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
<u>Cycle Volume Sales:</u>													
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							
<u>P / M Unbilled Volumes:</u>													
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						
<u>C / M Unbilled Volumes:</u>													
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							
<u>Reported Cycle Billing Volumes:</u>													
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	33,186,588	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							
<u>Calculated Calendar Month Volumes:</u>													
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	\$ 47,985,149	\$ 45,088,801	\$ 34,474,352	\$ 35,467,931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.43224	0.4127	0.39174	0.36234	0.37616	0	0	0	0	0	0	0

Washington WACOG Per Thrm Sold: 0.43071 0.4112 0.39906 0.35776 0.3717 0 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
 WA Commodity Cost Collected

	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373
	3,985,191	5,327,782	5,361,582	4,407,913	4,321,450								

Calculated Calendar Month Volumes:

WACOG Incurred: Calculated Vol.	0.43071	0.4112	0.39908	0.35776	0.3717	0	0	0	0	0	0	0	0
Amount	3,623,291	4,624,541	4,403,530	3,328,848	3,900,714								
Total	361,900	703,241	958,052	1,079,065	930,736								

Dir. (Collection vs Calculated)
 Amount Previously Booked
 Net to Book (191420)

	361,900	703,241	958,052	1,079,065	935,571	(4,835)							
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Entry 191420.....
 Entry 805-02950.....

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
5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	(2,988,515)							
2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	(1,291,746)							
299,666	359,316	370,963	451,355	324,404	(58,105)							
8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	(4,338,366)							
81,602	113,524	120,567	103,416	102,661								
20,217	22,531	24,760	22,951	21,241								
23,178	29,128	26,445	23,553	22,606								
66,187	67,861	53,446	86,981	66,393								
191,184	233,044	225,218	236,900	212,922								
7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	(4,338,366)							
0.13023	0.13023	0.13023	0.13023	0.13023	0.13023							
\$ 1,040,898	\$ 1,400,749	\$ 1,408,458	\$ 1,145,643	\$ 1,124,058	\$ -							
\$ 9,487.10	\$ 10,688.43	\$ 10,959.97	\$ 10,994.48	\$ 11,128.46								
\$ 2,223.42	\$ 2,338.56	\$ 2,388.56	\$ 2,397.43	\$ 2,397.43								
\$ 3,392.13	\$ 3,392.13	\$ 3,392.13	\$ 3,392.13	\$ 3,392.13								
\$ 9,268.95	\$ 9,301.46	\$ 7,596.26	\$ 11,006.66	\$ 7,301.91								
\$ 4,414.68	\$ 5,293.54	\$ 5,121.19	\$ -	\$ 4,522.10								
\$ 6,247.74	\$ 7,156.48	\$ 7,710.77	\$ -	\$ 8,696.88								
\$ -	\$ -	\$ -	\$ (8,933.96)	\$ -	\$ -							
\$ -	\$ -	\$ -	\$ (9,812.95)	\$ -	\$ -							
\$ -	\$ (203.50)	\$ -	\$ -	\$ -	\$ -							
\$ -	\$ -	\$ 8,933.96	\$ -	\$ -	\$ -							
\$ -	\$ -	\$ 9,812.95	\$ -	\$ -	\$ -							
203.50	(203.50)	18,746.91	(18,746.91)									
\$ 203.50	\$ (203.50)	\$ 18,746.91	\$ (18,746.91)	\$ -	\$ -							
0.043723	0.043723	0.043723	0.043723	0.043723	0.043723							
(9)	9	(820)	820									
\$ 1,041,093	\$ 1,400,555	\$ 1,427,385	\$ 1,127,716	\$ 1,124,058	\$ -							
\$ 751,681.70	\$ 778,013.83	\$ 766,188.01	\$ 730,793.47	\$ 767,105.17	\$ -							
289,411.30	622,541.17	661,196.99	396,922.53	356,952.83								
327,825.68	587,838.26	663,052.73	405,507.66	342,800.49								
(38,414.38)	34,702.91	(1,855.74)	(8,585.13)	14,152.34								

Calculated Calendar Month Volumes:

- Residential
- Commercial
- Industrial Firm
- Total Firm Sales

Less: Sales to Firm Demand Collected

- 1 - 99 Less: 41CSF - 41SF A C
- 41ISF - 41SF A C
- 42CSF - 42SF A C
- 42ISF - 42SF A C
- Sub Total
- Total Firm Sales Subject to D/C Rate
- Demand Collected Rate Per Firm Load
- Total D/C Subject to D/C Rate

SFV Firm Demand Collected

- Plus: 41CSF - 41SF A C
- 41ISF - 41SF A C
- 42CSF - 42SF A C
- 42ISF - 42SF A C
- MDDV @ 1.73 D/C Collected
- Plus: 41CSI - 41SIV
- 41ISI - 41SIV
- 42CSI - 42SIM
- 42ISI - 42SIM

Plus: SFV Collected Interruptible Sales

- Sub Total D/C fixed rates
- Prior Mo Manual Adjustments Com
- Prior Mo Manual Adjustments Ind
- Prior Mo Manual Adjustments Ind Int
- Unbilled Manual Adjustments Com
- Unbilled Manual Adjustments Ind
- Unbilled Manual Adjustments Ind Int

- Sub Total Manual Unbilled
- Sub Total Manual Unbilled & D/C
- Revenue Sensitive Rate
- Revenue Sensitive Adjustment
- Total D/C Collected
- Actual Demand Chg
- Variance.....

Previously Booked

Net to Book (191430)

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

Forecasted Basedload YR	Mar-12 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Contract Commodity Gas Coals:						
Hedged Encana Gas Fe	1,917,052	\$ 973,901.30		\$ 989,810.00		
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			
Hedged Yr around Contr						
Hedged Yr around Contr						
Yr around Contracts-Roc						
Yr around Contracts-Albe						
Yr around Contracts-Surr						
Hedged S.T. Contracts-R						
Hedged S.T. Contracts-A						
Hedged S.T. Contracts-S						
S.T. Contracts-Rockies						
S.T. Contracts-Alberta						
S.T. Contracts-Sumas/St						
Swing Contracts - Rockies						
Swing Contracts - Albert						
Swing Contracts - Rockie						
Swing Contracts - Albert						
Hedged Spot Purch-Roc						
Hedged Spot Purch-Albe						
Hedged Spot Purch-Sum						
Spot Purchases-Rockies						
Spot Purchases-Alberta						
Spot Purchases-Sumas/St						
Volumetric Transp Chg						
Misc. Act. U/S Sales						
Sub Total	85,392,026	\$ 30,307,609.24	0.35492	\$ 30,002,885.00	0.47350	\$ (115,321.12) (0.1186)
Field Production Gas	873,275	\$ 550,660.20	0.63057	\$ 576,607.00	0.62070	\$ (25,946.80) (0.0099)
Storage Activity:						
System Withdrawals	12,591,019	\$ 5,455,394.54	0.43328	\$ 8,677,987.00	0.48018	\$ (3,222,592.46) 0.0469
System Injections	(3,460,810)	\$ (739,939.28)	0.21381			\$ (739,939.28)
Sub Total	9,130,209	\$ 4,715,455.26	0.51647	\$ 8,677,987.00	0.48018	\$ (3,962,531.74) 0.0363
P/M Imbalance Adj	9,287	\$ 4,420	0.47596			\$ 4,420.24 0.4760
C/M Imbalance Adj	(258,668)	\$ (123,115.62)	0.47596			\$ (123,115.62) 0.4760
Cost of Company Use Gr	(100,637)	\$ (47,884.13)	0.47581			\$ (47,884.13) 0.4758
Misc. Cust. Imbalance Pl		\$ -				\$ -
Prior Period Estimate Adj		\$ 60,786.30				\$ 60,786.30
Line Loss & Unacct For						255,742
Total Monthly Gas Cost	95,045,492	\$ 35,467,931.49	0.37317	\$ 39,257,479.00	0.47811	\$ (4,209,592.87) (0.1049)
RESTATED COST AT EI				45,441,995.24		
ACTUAL COST OF GAS				35,467,931.49		
VARIANCE FROM ACTL				(9,974,064)		
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales						
Oregon.....	85,168,603	% Of Oregon Sales.....		0.9033		
Washington.....	9,122,178	Oregon's Share of the Var.		(9,009,572)		
Total.....	94,290,681					
Estimated WACOG Variat				(900,957.18)		
Shareholders Share of the WACOG Deferral				849,958		
WACOG Equalization.....				(16,482)		
Estimated Shareholder (gain) or Loss.....				(866,450)		