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June 26, 2012

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

RECEIVED
RECORDS MANAGEMENT
2012 JUN 28 AM 8:02
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 May 2012.

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

Sincerely,



Cristan Kelley

CMK/kcm

enclosure(s)

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
May-12

	Apr-12	Change	May-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	283,711.20	57,018.34	340,729.54
186235 AMOR WA GREAT PROGRAM	92,055.73	(26,815.36)	65,240.37
186310 WA ENERGY EFFICIENCY	52,796.87	1,377.56	54,174.43
186312 WA - AUDIT RESIDENTI	1,300,959.02	3,523.43	1,304,482.45
186314 WA - LOW INCOME WEAT	90,142.89	415.27	90,558.16
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	99,681.25	(31,675.87)	68,005.38
Subtotal 186xxx accounts	1,916,890.15	3,843.37	1,920,733.52
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(275,033.16)	(98,741.00)	(373,774.16)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(4,152,484.00)	(327,552.00)	(4,480,036.00)
191421 AMORT OF WACOG - WA	(612,495.38)	120,589.29	(491,906.09)
191430 DEMAND - ACCR WA	(2,284,262.60)	325,354.04	(1,958,908.56)
191431 AMORT OF DEMAND WA	(208,730.50)	63,587.98	(145,142.52)
Subtotal 191xxx accounts	(7,257,972.48)	181,979.31	(7,075,993.17)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(5,616,115.49)	87,081.68	(5,529,033.81)

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	05312012 (MMDDYYYY)	05312012 (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	2,038,943.00	-	OR WACOG PGA Activity		
2	191400			H	-	2,038,943.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	9,680.00	-	OR WACOG PGA Activity		
4	191400			H	-	9,680.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	167,088.00	-	OR DEM PGA Activity		
6	191410			H	-	167,088.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	259,674.00	-	OR PGA Interest		
8	191400			H	-	259,674.00	OR WACOG Interest		
9	191410			S	2,485.00	-	OR DEM Incr. Interest		
10	191450			H	-	8,489.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	133,736.13	-	OR DEM DEF Collected		
12	191450			H	-	133,736.13	OR DEM DEF Collected		
13	540200	84020	805-02950	S	315,878.00	-	WA WACOG PGA Activity		
14	191420			H	-	315,878.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	331,092.04	-	WA DEM PGA Activity		
16	191430			H	-	331,092.04	WA DEM PGA Activity		
17	411000	83010	419-06210	S	17,412.00	-	WA PGA Interest		
18	191420			H	-	11,674.00	WA WACOG Interest		
19	191430			H	-	5,738.00	WA DEM Interest		
20	191440			H	-	12,636.00	Ercana Cost of Capital Allowance		
21	540200	84020	805-02890	S	12,636.00	-	Ercana Cost of Capital Allowance		
				Total	3,288,624.17	3,288,624.17			

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

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	43,036,069	23,649,357	-	-	-	-	-
2	C / M Unbilled Volumes:	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357	-	-	-	-	-
3	Reported Cycle Billing Volumes:	62,809,103	109,856,824	121,048,013	100,356,329	97,473,899	77,009,826	48,883,811	-	-	-	-	-
4	Calculated Calendar Month Volumes:	87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	57,623,114	41,700,201	-	-	-	-	-
5	Total Cdlty Costs Incurred In ORPGA file	\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,487,931	\$ 27,034,353	\$ 16,695,396	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46316	0.40037	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	38,697,703	21,054,878	-	-	-	-	-
8	C / M Unbilled Volumes:	23,372,935	45,816,504	51,567,490	46,091,009	41,644,400	38,697,703	21,054,878	-	-	-	-	-
9	Reported Cycle Billing Volumes:	56,962,462	99,152,225	109,256,063	90,284,828	88,115,200	69,760,222	44,414,602	-	-	-	-	-
10	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	52,117,397	38,262,635	-	-	-	-	-
11	Less: Winter WACOG Usage	1,334,999	1,529,486	1,625,836	1,513,353	1,546,292	9,971	1,316,877	-	-	-	-	-
12	Incremental Usage	13,676	103,373,724	102,153,747	84,324,866	83,622,211	1,201,581	36,945,758	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	78,057,156	103,373,724	102,153,747	84,324,866	83,622,211	1,201,581	36,945,758	-	-	-	-	-
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	0.36587	0.4758	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
17	"Collections" Incre. Commodity Rate	5,049	727,729	773,573	720,053	735,726	229,706	229,706	-	-	-	-	-
18	"Collections" Winter Commodity Rate	635,193	49,201,758	48,621,097	40,135,263	39,800,828	24,229,146	17,584,703	-	-	-	-	-
19	"Collections" Average Commodity Rate	37,152,084	49,201,758	48,621,097	40,135,263	39,800,828	24,229,146	17,584,703	-	-	-	-	-
20	ORE Commodity Cost Collected	\$ 37,792,326	\$ 49,929,487	\$ 49,394,670	\$ 40,855,317	\$ 40,536,553	\$ 24,463,596	\$ 17,584,703	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	52,117,397	38,262,635	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.43224	0.4127	0.39174	0.36234	0.37616	0.46316	0.40037	0	0	0	0	0
23	Amount	\$ 34,322,463	\$ 43,293,555	\$ 40,654,614	\$ 31,102,620	\$ 32,036,984	\$ 24,451,398	\$ 15,319,211	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 3,469,862.55	\$ 6,635,932.11	\$ 8,740,056.19	\$ 9,752,696.58	\$ 8,499,569.28	\$ 12,198.43	\$ 2,265,491.98	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dfrr. (Collection vs Calculated)	\$ 3,122,876.00	\$ 5,972,339.00	\$ 7,866,051.00	\$ 8,777,427.00	\$ 7,649,612.00	\$ 10,979.00	\$ 2,038,943.00	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	3,122,887	5,972,328	7,866,051	8,777,427	7,649,620	10,971	2,038,943	-	-	-	-	-
28	Net to Book (191400)	(11,000)	11,000	-	-	(8,000)	8,000	2,038,943	-	-	-	-	-
29	Entry: 191400												
30	Entry 805-02890												

(2,038,943)
 2,038,943

DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 2011 - 12 Tracker Year
 Oregon Demand charge deferral

Line No.	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47												
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 Oregon Portion												
84 Amount Previously Booked												
85 Net to Book (191410)												
86 Entry 191410.....												
87 Entry 805-02880.....												

(167,088.00)
 167,088.00

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	6,152,123.47	4,448,961.13	-	-	-	-	-
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,795.91	(484,476.53)	133,736.13	-	-	-	-	-
4 Previously Booked	679,876.04	(359,027.91)	67,924.47	(72,544.44)	1,257,092.14	(484,476.53)	-	-	-	-	-	-
5 Net to Book	\$ (185,695.72)	\$ 185,053.71	\$ 642.00	\$ (18,683.78)	\$ 16,683.77	\$ -	\$ 133,736.13	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450.....	(133,736.13)											
7 Entry 805-02885.....	133,736.13											

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	18,373,877	-8,077,456	0	0	0	0
16 Commercial	25,754,448	34,823,335	34,707,325	28,765,567	28,350,089	17,755,178	12,965,920	-6,202,299	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	2,391,156	-623,156	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	33,731,290	-14,902,911	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	1,781,067	-	-	-	-	-
20 31SF - 31SF A C	972,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	959,892	-	-	-	-	-
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896	354,771	320,880	-	-	-	-	-
22 321SF - 32SF A C	689,959	717,850	688,650	739,761	758,094	656,856	663,200	-	-	-	-	-
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	3,725,038	-	-	-	-	-
24 Total Calendar Sales less Fixed:	70,549,366	94,448,669	93,010,494	75,958,475	74,881,439	43,027,370	30,006,251	(14,902,911)	0	0	0	0
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	\$ 5,631,422.22	\$ 3,927,218.16	\$ -	\$ -	\$ -	\$ -	\$ -

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	\$ 243,280.35	-	-	-	-	-
28 31SF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90	\$ 115,766.95	-	-	-	-	-
29 32CSF - 32SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63	\$ 30,662.55	-	-	-	-	-
30 321SF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.76	\$ 70,561.05	\$ 74,070.51	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	\$ (195,309.66)	\$ (119,795.57)	\$ (124,483.17)	\$ (127,181.38)	\$ (126,713.75)	\$ (127,952.80)	\$ (121,606.01)	-	-	-	-	-
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ (57,876.95)	-	-	-	-	-
33 Current Month Unbilled MDDV Com	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ 57,881.97	-	-	-	-	-
35 MDDV @ 1.81 D/C Collected	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 484,092.84	\$ 455,608.04	\$ 461,708.06	-	-	-	-	-
36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	-	-	-	-	-
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ 531.70	-	-	-	-	-
38 32CSI - 32SIM	\$ 36,128.33	\$ 41,761.89	\$ 39,491.25	\$ 36,421.01	\$ 38,081.79	\$ 28,774.79	\$ 25,271.20	-	-	-	-	-
39 32SI - 32SIM	\$ 40,337.59	\$ 44,801.76	\$ 41,168.81	\$ 46,457.26	\$ 51,227.93	\$ 45,902.91	\$ 45,962.60	-	-	-	-	-
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ 72,938.52	-	-	-	-	-
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	-	-	-	-	-
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -	\$ (1,371.31)	-	-	-	-	-
43 Prior Mo Manual Adjustments Com	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ (549.35)	\$ 964.80	\$ 1,754.73	\$ 4,541.62	-	-	-	-	-
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ -	\$ 9,358.75	\$ -	\$ -	\$ 1,371.31	\$ 1,005.50	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ -	\$ 3,591.00	\$ -	\$ -	\$ -	\$ -	-	-	-	-	-
46 Unbilled Manual Adjustments Com	\$ 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	\$ 537,067.66	-	-	-	-	-
48 Percent impact of Sensitive Effect	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.69)	\$ (15,294.09)	\$ (15,324.69)	-	-	-	-	-
49 Revenue Sensitive Adjustment	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91	\$ 6,152,123.47	\$ 4,448,961.13	-	-	-	-	-
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	\$ 4,448,961.13	-	-	-	-	-

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
Beg. Balance	283,859	283,859	255,086	102,500	(47,039)	(193,445)	(262,422)	(431,995)	(431,995)	(431,995)	(431,995)	(431,995)	
Nov: Accrual	282,843												282,842.83
Bal. Before Int.	282,843												282,842.83
Int. Rate	1,016												1,016.00
Ending Balance	283,859												283,858.83
Dec: Accrual		(30,701)											(30,701.27)
Bal. Before Int.		253,158											253,157.56
Int. Rate		1,928											1,928.00
Ending Balance		255,086											255,085.56
Jan: Accrual			(153,865)										(153,865.00)
Bal. Before Int.			101,221										101,220.56
Int. Rate			1,279										1,279.00
Ending Balance			102,500										102,499.56
Feb: Accrual				(149,737)									(149,737.00)
Bal. Before Int.				(47,237)									(47,237.44)
Int. Rate				198									198.00
Ending Balance				(47,039)									(47,039.44)
Mar: Accrual					(145,546)								(145,546.00)
Bal. Before Int.					(192,585)								(192,585.44)
Int. Rate					(860)								(860.00)
Ending Balance					(193,445)								(193,445.44)
Apr: Accrual						(67,346)							(67,346.00)
Bal. Before Int.						(260,791)							(260,791.44)
Int. Rate						(1,631)							(1,631.00)
Ending Balance						(262,422)							(262,422.44)
May: Accrual							(167,088)						(167,088.00)
Bal. Before Int.							(429,510)						(429,510.44)
Int. Rate							(2,485)						(2,485.00)
Ending Balance							(431,995)						(431,995.44)
Jun: Accrual								(431,995)					(431,995.44)
Bal. Before Int.								(431,995)					(431,995.44)
Int. Rate													
Ending Balance								(431,995)					(431,995.44)
Jul: Accrual									(431,995)				(431,995.44)
Bal. Before Int.									(431,995)				(431,995.44)
Int. Rate													
Ending Balance									(431,995)				(431,995.44)
Aug: Accrual										(431,995)			(431,995.44)
Bal. Before Int.										(431,995)			(431,995.44)
Int. Rate													
Ending Balance										(431,995)			(431,995.44)
Spt: Accrual											(431,995)		(431,995.44)
Bal. Before Int.											(431,995)		(431,995.44)
Int. Rate													
Ending Balance											(431,995)		(431,995.44)
Oct: Accrual												(431,995)	(431,995.44)
Bal. Before Int.												(431,995)	(431,995.44)
Int. Rate													
Ending Balance												(431,995)	(431,995.44)
Entry JV-28A													
Previously Book	1,016	1,928	1,279	198	(860)	(1,631)	(2,485)						
Net to Record	(242)	2,582	1,699	(448)	(332)	(1,329)							
Monthly Deferral	1,258	(654)	(420)	646	(528)	(302)	(2,485)						
Entry 191410	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)	(167,088)						(431,440.44)
Entry 419-06205													2,485.00
													(2,485.00)

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

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

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
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)											(321,981.12)
Int. Rate		(2,937)											(2,937.00)
Ending Balance		(324,918)											(324,918.12)
Jan: Accrual			(68,566)										(68,566.47)
Bal. Before Int.			(393,485)										(393,484.59)
Int. Rate			(2,580)										(2,580.00)
Ending Balance			(396,065)										(396,064.59)
Feb: Accrual				89,238									89,238.20
Bal. Before Int.				(306,826)									(306,826.39)
Int. Rate				(2,524)									(2,524.00)
Ending Balance				(309,350)									(309,350.39)
Mar: Accrual					(1,273,786)								(1,273,785.91)
Bal. Before Int.					(1,583,136)								(1,583,136.30)
Int. Rate					(6,796)								(6,796.00)
Ending Balance					(1,589,932)								(1,589,932.30)
Apr: Accrual						484,477							484,476.53
Bal. Before Int.						(1,105,456)							(1,105,455.77)
Int. Rate						(9,679)							(9,679.00)
Ending Balance						(1,115,135)							(1,115,134.77)
May: Accrual							(133,736)						(133,736.00)
Bal. Before Int.							(1,248,871)						(1,248,870.77)
Int. Rate							(8,489)						(8,489.00)
Ending Balance							(1,257,360)						(1,257,359.77)
Jun: Accrual								(1,257,360)					(1,257,359.77)
Bal. Before Int.	0							(1,257,360)					(1,257,359.77)
Int. Rate													
Ending Balance								(1,257,360)					(1,257,359.77)
Jul: Accrual									(1,257,360)				(1,257,359.77)
Bal. Before Int.	0								(1,257,360)				(1,257,359.77)
Int. Rate													
Ending Balance									(1,257,360)				(1,257,359.77)
Aug: Accrual										(1,257,360)			(1,257,359.77)
Bal. Before Int.	0									(1,257,360)			(1,257,359.77)
Int. Rate													
Ending Balance										(1,257,360)			(1,257,359.77)
Spt: Accrual											(1,257,360)		(1,257,359.77)
Bal. Before Int.	0										(1,257,360)		(1,257,359.77)
Int. Rate													
Ending Balance											(1,257,360)		(1,257,359.77)
Oct: Accrual												(1,257,360)	(1,257,359.77)
Bal. Before Int.	0											(1,257,360)	(1,257,359.77)
Int. Rate													
Ending Balance												(1,257,360)	(1,257,359.77)
Entry JV-28A													
Previously Book	(1,775)	(2,937)	(2,580)	(2,524)	(6,796)	(9,679)	(8,489)						(8,489.00)
Net to Record	(2,441)	(16,832)	10,634	(2,594)	(5,379)	(9,679)	(8,489)						(8,489.00)
Monthly Deferral	666	13,895	(13,214)	70	(1,417)		(8,489)						8,489.00
Entry 191450	(494,180)	173,974	(68,566)	89,238	(1,273,786)	484,477	(133,736)						(1,222,579.77)
Entry 419-06205													(8,489.00)

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

Page 3 OR
 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191,400 OREGON 11/11 - 10/12 WACOG

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Beg. Balance	(3,154,965)	(3,154,965)	(9,198,991)	(17,186,639)	(26,141,584)	(34,028,799)	(34,297,589)	(36,599,882)	(36,599,882)	(36,599,882)	(36,599,882)	(36,599,882)	(3,143,677)
Nov: Accrual													
Bal. Before Int.	(3,143,677)	(3,143,677)											(3,143,677)
Int. Rate	0.08618												(11,288)
Ending Balance	(3,154,965)												(3,154,965)
Dec: Accrual													
Bal. Before Int.	(5,999,824)	(5,999,824)											(5,999,824)
Int. Rate	0.08618												(44,202)
Ending Balance	(9,154,789)	(9,154,789)											(9,154,789)
Jan: Accrual													
Bal. Before Int.	(7,893,241)	(7,893,241)											(7,893,241)
Int. Rate	0.08618												(94,407)
Ending Balance	(17,092,232)	(17,092,232)											(17,092,232)
Feb: Accrual													
Bal. Before Int.	(8,799,917)	(8,799,917)											(8,799,917)
Int. Rate	0.08618												(155,028)
Ending Balance	(25,986,556)	(25,986,556)											(25,986,556)
Mar: Accrual													
Bal. Before Int.	(26,141,584)	(26,141,584)											(26,141,584)
Int. Rate	0.08618												(7,671,926)
Ending Balance	(33,813,510)	(33,813,510)											(33,813,510)
Apr: Accrual													
Bal. Before Int.	(215,289)	(215,289)											(215,289)
Int. Rate	0.08618												(215,289)
Ending Balance	(34,028,799)	(34,028,799)											(34,028,799)
May: Accrual													
Bal. Before Int.	(24,319)	(24,319)											(24,319)
Int. Rate	0.08618												(34,053,118)
Ending Balance	(34,053,118)	(34,053,118)											(34,053,118)
Jun: Accrual													
Bal. Before Int.	(244,471)	(244,471)											(244,471)
Int. Rate	0.08618												(34,297,589)
Ending Balance	(34,297,589)	(34,297,589)											(34,297,589)
Jul: Accrual													
Bal. Before Int.	(2,048,623)	(2,048,623)											(2,048,623)
Int. Rate	0.08618												(36,346,212)
Ending Balance	(36,346,212)	(36,346,212)											(36,346,212)
Aug: Accrual													
Bal. Before Int.	(253,670)	(253,670)											(253,670)
Int. Rate	0.08618												(36,599,882)
Ending Balance	(36,599,882)	(36,599,882)											(36,599,882)
Spt: Accrual													
Bal. Before Int.	(36,599,882)	(36,599,882)											(36,599,882)
Int. Rate	0												(36,599,882)
Ending Balance	(36,599,882)	(36,599,882)											(36,599,882)
Oct: Accrual													
Bal. Before Int.	(36,599,882)	(36,599,882)											(36,599,882)
Int. Rate	0												(36,599,882)
Ending Balance	(36,599,882)	(36,599,882)											(36,599,882)
Nov: Accrual													
Bal. Before Int.	(1,018,355)	(1,018,355)											(1,018,355)
Int. Rate	0												(36,599,882)
Ending Balance	(36,599,882)	(36,599,882)											(36,599,882)
Entry JV-28A													
Previously Book	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(253,670)						(1,018,355)
Net to Record	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(253,670)						(35,581,527)
Monthly Deferral	(3,143,677)	(5,999,824)	(7,893,241)	(8,799,917)	(7,671,926)	(24,319)	(2,048,623)						(253,670)
Entry 191400													253,670
Entry 419-06205													

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

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

	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Cycle Volume Sales:													
Residential	13,720,910	34,433,093	64,445,552	71,346,922	58,032,721	55,984,266	43,255,971	25,220,013					
Commercial	9,224,589	17,875,038	33,053,948	37,211,940	30,855,053	29,492,334	23,779,253	14,971,462					
Industrial Firm	1,808,820	1,827,255	2,301,744	2,216,710	2,058,843	1,936,762	1,764,109	1,505,391					
Interruptible													
Total	24,754,319	54,135,386	99,801,244	110,775,572	90,946,616	87,413,361	68,799,333	41,696,866					
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	9,067,530				
Commercial	4,956,588	9,829,583	17,858,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861	6,737,674				
Industrial Firm	1,064,195	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871	752,190	660,543				
Interruptible													
Total	11,668,769	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357	16,465,747				
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	9,067,530					
Commercial	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861	6,737,674					
Industrial Firm	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871	752,190	660,543					
Interruptible													
Total	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357	16,465,747					
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	25,226,595					
Commercial	10,546,136	19,959,657	35,663,078	39,848,096	33,186,568	31,934,425	25,556,760	16,274,772					
Industrial Firm	3,159,432	3,246,496	3,845,979	3,785,910	3,522,560	3,484,781	2,987,822	2,684,193					
Interruptible	4,701,061	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319	4,698,251					
Total	32,133,586	62,809,103	109,856,624	121,048,013	100,356,329	97,473,899	77,009,826	48,883,811					
Calculated Calendar Month Volumes:													
Residential	51,237,851	68,580,144	67,519,815	54,673,971	53,866,216	30,340,109	30,340,109	20,429,819	(9,067,530)				
Commercial	27,966,825	37,919,835	37,820,045	31,389,760	30,911,742	19,323,545	19,323,545	13,979,585	(6,737,674)				
Industrial Firm	3,430,292	3,754,695	3,698,034	3,471,934	3,449,447	2,757,141	2,757,141	2,592,546	(660,543)				
Interruptible	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319	5,202,319	4,698,251					
Company Use													
Total	87,818,398	116,149,662	115,087,384	95,142,914	94,290,681	57,623,114	41,700,201	(16,465,747)					
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	\$ 16,695,396	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0	0	0	0	0	0

Washington WACOG Per Therm Sold: 0.43071 0.4112 0.36908 0.35776 0.3717 0.45627 0.38184 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	2,775,699					
Commercial	774,363	1,379,509	2,636,473	3,022,088	2,593,474	2,432,325	1,889,171	1,200,356					
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853	77,150					
Interruptible													
Total	2,410,070	5,210,901	9,955,205	11,054,939	9,256,053	8,681,934	6,727,080	4,053,204					

	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
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	990,074				
Commercial	447,392	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170	535,375				
Industrial Firm	31,659	51,158	69,082	65,663	62,948	59,261	58,105	49,478	37,387				
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	1,562,836				

	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
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	990,074					
Commercial	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170	535,375					
Industrial Firm	51,158	69,082	65,663	62,948	59,261	58,105	49,478	37,387					
Interruptible													
Total	2,708,063	5,273,789	5,815,841	5,341,693	4,574,887	4,338,366	2,594,479	1,562,836					

	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
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	2,775,699					
Commercial	889,080	1,577,588	2,886,070	3,257,245	2,836,280	2,621,069	2,024,944	1,313,460					
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724	213,145					
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880	166,906					
Total	2,912,604	5,846,641	10,704,400	11,791,949	10,071,501	9,358,699	7,249,604	4,469,209					

	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
Calculated Calendar Month Volumes:													
Residential	5,651,804	7,533,194	7,564,389	5,958,430	5,958,195	3,461,372	2,055,942	(990,074)					
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	1,013,665	(635,375)					
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	201,054	(37,387)					
Interruptible	228,420	257,442	269,749	270,718	277,927	233,880	166,906	(1,562,836)					
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	3,437,566	(1,562,836)					

	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
"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	1,628,478						
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	3,437,566	(1,562,836)					
Amount	0.43071	0.4112	0.36908	0.35776	0.3717	0.45627	0.38184	0					
Total	3,623,291	4,624,541	4,403,530	3,328,848	3,390,714	2,523,105	1,312,600						

Diri. (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 (315,876)
 Entry 805-02950 315,876

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	2,055,942	(990,074)	-	-	-	-
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	1,013,665	(535,375)	-	-	-	-
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	201,054	(37,387)	-	-	-	-
Total Firm Sales	8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	5,271,837	3,270,660	(1,562,836)	-	-	-	-
Sub Total	81,602	113,524	120,567	103,416	102,681	94,888	85,394	-	-	-	-	-
1 - 99 Less: 41CSF - 41SF A C	20,217	22,531	24,760	22,951	21,241	21,682	21,630	-	-	-	-	-
41SF - 41SF A C	23,178	29,128	26,445	23,553	22,606	16,311	15,382	-	-	-	-	-
42CSF - 42SF A C	66,187	67,861	53,446	86,981	66,393	53,024	53,847	-	-	-	-	-
42SF - 42SF A C	191,184	233,044	225,218	236,900	212,922	185,905	176,453	-	-	-	-	-
Sub Total	7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	5,085,932	3,094,208	(1,562,836)	-	-	-	-
Total Firm Sales Subject to D/C Rate	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023
Demand Collected Rate Per Firm Load	\$ 1,040,898	\$ 1,400,749	\$ 1,409,458	\$ 1,145,643	\$ 1,124,058	\$ 662,341	\$ 402,959	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Subject to D/C Rate												

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

331,092.04
(331,092.04)

System Cost of Gas

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Contract Commodity Gas Costs:												
Year around Contracts	\$ 10,425,050.00	\$ 14,634,171.36	\$ 38,845,547.21	\$ 30,367,052.95	\$ 29,487,794.07	\$ 16,363,982.50	\$ 15,211,135.43	\$ -	\$ -	\$ -	\$ -	\$ -
Encana Net Activity	134,426.42	174,900.49	307,090.36	436,428.25	420,045.36	627,575.93	772,483.75	-	-	-	-	-
Short Term Contracts	12,164,061.28	9,958,829.30	-	-	-	-	-	-	-	-	-	-
Spot Purchases	12,113,606.70	19,912,149.25	-	-	-	-	-	-	-	-	-	-
Volumetric Transp Chg	271,483.79	346,556.33	379,822.50	326,432.20	399,829.81	215,408.56	291,287.71	-	-	-	-	-
Misc. Act. Up/St Sales	(150,319.33)	(69,420.62)	-	-	-	-	-	-	-	-	-	-
Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ 34,958,302.86	\$ 44,356,986.11	\$ 39,532,460.07	\$ 31,129,913.40	\$ 30,307,609.24	\$ 17,206,966.99	\$ 16,274,886.89	\$ -	\$ -	\$ -	\$ -	\$ -
Field Production Gas	\$ 424,812.62	\$ 480,251.92	\$ 447,152.23	\$ 260,165.00	\$ 550,660.20	\$ 283,532.31	\$ 327,627.84	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Activity:												
System Withdrawals	\$ 3,550,962.54	\$ 4,952,519.40	\$ 4,669,327.57	\$ 3,187,445.76	\$ 5,455,394.54	\$ 10,194,050.58	\$ 1,071,649.57	\$ -	\$ -	\$ -	\$ -	\$ -
System Injections	(1,024,003.04)	(893,127.66)	(649,110.97)	(88,897.46)	(739,939.28)	(869,525.29)	(895,679.98)	-	-	-	-	-
Sub Total	\$ 2,526,959.50	\$ 4,059,391.74	\$ 4,020,216.60	\$ 3,098,548.30	\$ 4,715,455.26	\$ 9,324,525.29	\$ 175,969.59	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity												
P/M Imbalance Adj	199,054.91	181,593.97	1,084,702.37	48,308.99	4,420.24	123,115.62	(143,970.28)	-	-	-	-	-
C/M Imbalance Adj	(181,593.97)	(1,084,702.37)	(48,308.99)	(4,420.24)	(123,115.62)	143,970.28	119,514.50	-	-	-	-	-
Cost of Company Use Gas	30,860.98	(58,372.68)	(66,166.21)	(43,140.75)	(47,884.13)	(36,669.26)	(21,483.41)	-	-	-	-	-
Misc. Cust. Imbalance Purch	-	-	124.93	1,930.60	-	-	-	-	-	-	-	-
Prior Period Estimate Adj.	-	-	118,620.15	(16,953.18)	60,786.30	(11,088.44)	(37,148.95)	-	-	-	-	-
Total Monthly Gas Cost	\$ 37,958,396.90	\$ 47,935,148.69	\$ 45,088,801.15	\$ 34,474,352.12	\$ 35,467,931.49	\$ 27,034,352.79	\$ 16,695,396.18	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	ok	check	check	check	check	check

Forecasted BaseLoad YR

May-12 (Estimate)

THERMS	AMOUNT	RATE/THM	Embedded		Comparison to Embedded		RATE/THM
			THERMS	AMOUNT	THERMS	AMOUNT	
Contract Commodity Gas Costs:							
Hedged Encanta Gas Ret	2,253,722	\$ 1,137,621.78		\$ 1,138,236.00			
Hedged Encanta Sale	(2,253,722)	\$ (410,177.37)					
Hedged Encanta Cost Tr	(11,824)	\$ 42,180.44					
Hedged Encanta Sale Tr	11,824	\$ 2,838.90					
Hedged Yr around Contra	42,347,047	\$ 15,211,135.43	0.35920				
Hedged Yr around Contra				3,048,230	\$ 1,759,638.00	0.57727	39,298,817
Hedged Yr around Contra				2,983,316	\$ 1,876,878.00	0.62906	\$ (2,983,316)
Yr around Contracts-Rock				4,480,880	\$ 2,152,107.50	0.48283	\$ (4,480,880)
Yr around Contracts-Alber				1,524,115	\$ 797,289.00	0.52312	\$ (1,524,115)
Yr around Contracts-Sum							
Hedged S.T. Contracts-Rk				762,058	\$ 382,463.00	0.50188	\$ (762,058)
Hedged S.T. Contracts-Al				7,468,133	\$ 3,209,354.00	0.42974	\$ (7,468,133)
Hedged S.T. Contracts-St				762,058	\$ 387,170.00	0.50906	\$ (762,058)
S.T. Contracts-Rockies							
S.T. Contracts-Alberia							
S.T. Contracts-Sumas/St				5,334,403	\$ 2,204,774.00	0.41331	\$ (5,334,403)
Swing Contracts - Rockies							
Swing Contracts - Alberta							
Swing Contracts - Alberta							
Hedged Spot Purch-Rock				2,245,090	\$ 876,526.00	0.39042	\$ (2,245,090)
Hedged Spot Purch-Alber							
Hedged Spot Purch-Sum				5,780,402	\$ 2,324,332.00	0.40211	\$ (5,780,402)
Spot Purchases-Rockies				4,735,465	\$ 1,904,559.00	0.40211	\$ (4,735,465)
Spot Purchases-Alberia				747,021	\$ 300,381.00	0.40211	\$ (747,021)
Spot Purchases-Sumas/S							
Volume/Trc Transp Chg	\$ 291,287.71			\$ 127,759.00			\$ 163,528.71
Misc. Act. U/S Sales							
Sub Total	42,347,047	\$ 16,274,886.89	0.38432	39,872,168	\$ 18,671,998.00	0.46830	2,474,879
	ok		check			#VALUE!	\$ (3,169,574.86)
Field Production Gas	651,904	327,628	0.50257	930,000	\$ 577,251.00	0.62070	\$ (278,096)

Storage Activity:

System Withdrawals	2,776,305	\$ 1,071,649.57	0.38600	248,000	\$ 135,514.00	0.54643	2,528,305	\$ 936,135.57	0.1604
System Injections	(3,842,187)	\$ (895,679.98)	0.23312				(3,842,187)	\$ (895,679.98)	
Sub Total	(1,065,882)	\$ (175,969.59)	(0.16509)	248,000	\$ 135,514.00	0.54643	(1,313,882)	\$ (40,455.59)	(0.7115)
	ok								
P/M Imbalance Adj	(302,484)		0.47596				(302,484)	\$ (143,970.28)	0.4780
C/M Imbalance Adj	251,102		0.47596				251,102	\$ 119,514.50	0.4780
Cost of Company Use Ga	(45,152)	\$ (21,483.41)	0.47581				(45,152)	\$ (21,483.41)	0.4758
Misc. Cust. Imbalance Pu									
Prior Period Estimate Adj.	\$ (37,148.95)								
Line Loss & Unacct For				(162,299)			162,299		

Total Monthly Gas Cost

	41,836,536	\$ 16,695,396.18	0.39906	40,887,869	\$ 19,384,763.00	0.47410	948,666	\$ (3,461,830.57)	(0.0750)
RESTATED COST AT EV				19,834,521.59					
ACTUAL COST OF GAS,				16,695,396.18					
VARIANCE FROM ACTU,				(3,139,125.41)					

Sales Sendout, See WAF Org. Portion of Sendout X % of Oregon Sales

Oregon.....	38,262,635	% Of Oregon Sales.....	0.9176
Washington.....	3,437,566	Oregon's Share of the Var.	(2,680,461.47)
Total.....	41,700,201		(288,046.15)

Estimated WACOG Varian

Shareholders Share of the WACOG Deferral	226,549
WACOG Equalization.....	5,716
Estimated Shareholder (gain) or Loss.....	(220,833)

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	5312012 (MMDDYYYY)	5312012 (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	131,671.92	-	AMORT 186233 Ind DSM		
2	186233			H	-	131,671.92	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,151.96	INTEREST 186233 Ind DSM		
4	186233			S	1,151.96	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	154,404.15	-	AMORT 186271 Comm Decoup		
6	186271			H	-	154,404.15	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	1,032.74	INTEREST 186271 Comm Decoup		
8	186271			S	1,032.74	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	1,052,612.08	-	AMORT 186277 Res Decoup		
10	186277			H	-	1,052,612.08	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	5,994.28	INTEREST 186277 Res Decoup		
12	186277			S	5,994.28	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	1,750.18	-	AMORT 186288 NWIGU Intervener		
14	186288			H	-	1,750.18	AMORT 186288 NWIGU Intervener		
15	411000	83010	419-06205	H	-	13.36	INTEREST 186288 NWIGU Intervener		
16	186288			S	13.36	-	INTEREST 186288 NWIGU Intervener		
17	402000	81199	495-06233	S	7,407.09	-	AMORT 186286 CUB Fund		
18	186286			H	-	7,407.09	AMORT 186286 CUB Fund		
19	411000	83010	419-06205	H	-	33.97	INTEREST 186286 CUB Fund		
20	186286			S	33.97	-	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	1,148,448.83	-	AMORT 191401 OR WACOG		
20	541000	84020	805-02650	H	-	1,148,448.83	AMORT 191401 OR WACOG		
21	191401			H	-	8,153.46	INTEREST 191401 OR WACOG		
22	411000	83010	419-06205	S	8,153.46	-	INTEREST 191401 OR WACOG		

23	540700	84020	805-02650	S	20,395.06		AMORT 191411 OR Demand
24	191411			H		20,395.06	AMORT 191411 OR Demand
25	411000	83010	419-06205	H		1,163.94	INTEREST 191411 OR Demand
26	191411			S	1,163.94		INTEREST 191411 OR Demand
27	402000	82299	495-06080	S	31,902.64		AMORT 186316 WA Amort EE
28	186316			H		31,902.64	AMORT 186316 WA Amort EE
29	411000	83010	419-06210	H		226.77	INTEREST 186316 WA Amort EE
30	186316			S	226.77		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	122,082.81		AMORT 191421 WA WACOG
34	541000	84020	805-02655	H		122,082.81	AMORT 191421 WA WACOG
35	411000	83010	419-06210	S	1,493.52		INTEREST 191421 WA WACOG
36	191421			H		1,493.52	INTEREST 191421 WA WACOG
37	191431			S	64,066.54		AMORT 191431 WA Demand
38	540700	84020	805-02655	H		64,066.54	AMORT 191431 WA Demand
39	411000	83010	419-06210	S	478.56		INT 191431 WA Demand
40	191431			H		478.56	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	144.66		INT - WA ENERGY EFF 186310
46	411000	83010	419-06210	H		144.66	INT - WA ENERGY EFF 186310
47	186312			S	3,523.43		INT - WA EE R&C 186312
48	411000	83010	419-06210	H		3,523.43	INT - WA EE R&C 186312
45	186314			S	0.34		INT - 186314 WA-LIEE Deferral - Apr True Up
46	411000	83010	419-06210	H		0.34	INT - 186314 WA-LIEE Deferral - Apr True Up
47	186232			H			INT - Inc DSM Def 186232
48	411000	83010	419-06205	H			INT - Inc DSM Def 186232
49	186235			S	212.72		INTEREST 186235 WA GREAT
50	411000	83010	419-06210	H		212.72	INTEREST 186235 WA GREAT
51	186235			H		27,028.08	AMORT 186235 WA GREAT
52	402000	82299	495-06517	S	27,028.08		AMORT 186235 WA GREAT
53	186279			H		104.60	INTEREST 186279 EARNINGS TEST
54	411000	81199	419-06205	S	104.60		INTEREST 186279 EARNINGS TEST
55	186279			S	11,985.67		AMORT 186279 EARNINGS TEST
56	402000	81199	495-06374	H		11,985.67	AMORT 186279 EARNINGS TEST
57	186314			S	244.37		INT - 186314 WA-LIEE Deferral
58	411000	83010	419-06210	H		244.37	INT - 186314 WA-LIEE Deferral

59	402000	81199	495-06540	S	398,888.66	-	SB408 FED & STATE AMORT
60	186401			H		398,888.66	SB408 FED & STATE AMORT
61	411000	83010	419-06205	H	-	153.49	SB408 FED & STATE INT
62	186401			S	153.49	-	SB408 FED & STATE INT
63	402000	81199	495-06540	H	28,856.74	-	SB408 MCBIT AMORT
64	184301			S	28,856.74	-	SB408 MCBIT AMORT
65	411000	83010	419-06205	S	-	2.34	SB 408 MCBIT INT
66	184301			H	-	2.34	SB 408 MCBIT INT
67	186301			H	-	-	OR STOR CREDIT AMORT
68	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
69	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
70	186301			H	-	-	OR STOR CREDIT INT
71	186234			S	844.45	-	INT 186234 WA GREAT Deferral
72	411000	82299	419-06210	H	-	844.45	INT 186234 WA GREAT Deferral
				Total	3,226,473.51	3,226,473.51	

Prepared by _____

Date _____

Document No. _____

Reviewed by _____

Date _____

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

Posted by _____

Date _____

R:\Accounting6 - Journal Entries\JE29\JE 29 Amortization MAY 2012.xlsx[186314

NW Natural
Rates & Regulatory Affairs
2011-2012 PGA Filing - Washington: October Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.372%
 2 and taking the opposite sign

		191421	191431	191431	186316	186235	Volumes			
		Demand Deferral		Demand Deferral	R&C Energy	LOW INCOME BILL				
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist (GREAT)	CIS	Prior Month Unbilled	Current Month Unbilled	Total
Schedule	Block	A	B	B	C	D				
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	8,511.80			8,511.80
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	4,288.70			4,288.70
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	2,757,793.80			2,757,793.80
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	990,944.90			990,944.90
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	43,885.00			43,885.00
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	9,393.00			9,393.00
41 Firm Sales (C 41 FS)	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	155,374.00			155,374.00
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	101,656.30			101,656.30
41I Firm Sales (I 41 FS)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	17,150.10			17,150.10
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	16,114.80			16,114.80
41I Firm Trans (I 41 IT)	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 (C 41 IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	4,000.00			4,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	5,042.00			5,042.00
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 (C 42 SF)	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	56,369.00			56,369.00
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	4,827.00			4,827.00
	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 (I 42 SF)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	67,811.00			67,811.00
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	52,882.00			52,882.00
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	15,302.00			15,302.00
	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 (C 42 TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	19,785.00			19,785.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.00			20,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	22,054.00			22,054.00
	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 (I 42 TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	60,411.00			60,411.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	45,397.00			45,397.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00			40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	112,000.00			112,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	9,299.00			9,299.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-
42 Interr Sales (C 42 SI)	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	20,000.00			20,000.00
	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	38,870.00			38,870.00
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	15,480.00			15,480.00
	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 (I 42 SI)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	41,346.00			41,346.00
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	43,032.00			43,032.00
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	8,178.00			8,178.00
	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 (C 42 IT)	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 (I 42 IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	69,792.00	(14,222)		55,570.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	141,685.00	(20,000)		121,685.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	100,000.00	(20,000)		80,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	263,775.00	(27,369)		236,406.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	207,494.00			207,494.00
	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:							338,218.00			338,218.00
Temporaries Tab	Column B	Column C	Column C	Column E	Column F		5,948,161.40	(81,591)	0	5,866,570.40

total CR & WA	83,871,173.00	total* wa	5,866,570.40
total per CIS	83,871,173.00	total* or	74,880,444.60
difference	0.00	total*	80,747,015.00
		*including unbilled	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule G
 Included beginning in the 2010 PGA

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
3	Sep-09	0.00			84.21	84.21	31,177.59	
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
5	Nov-09 old				n/a			
6	Nov-09 new			3.25%	84.67	84.67	31,346.70	
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64	
8	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
9	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
10	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
11	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
12	May-10	0.00		3.25%	426.34	426.34	157,844.86	
13	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
14	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
15	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
16	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
17	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
18	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
19	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
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	
37	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
38	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
39	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	

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	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance						0.00	
2	Aug-09	0.00				407,500.00	407,500.00	
3	Sep-09	0.00	407,500.00	3.25%	1,103.65	1,103.65	408,603.65	
4	Oct-09				n/a			
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	495,899.12	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	
34	Intentionally Blank							
35	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
36	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
37	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
38	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
39	May-12	0.00		3.25%	3,523.43	3,523.43	1,304,482.45	

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

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
5	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53	
6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
8	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34	
9	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36	
10	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13	
11	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76	
12	May-10	(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54	
13	Jun-10	(4,466.12)		3.25%	55.94	(4,410.18)	18,479.36	
14	Jul-10	(3,202.14)		3.25%	45.71	(3,156.43)	15,322.93	
15	Aug-10	(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64	
16	Sep-10	(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43	
17	Oct-10	(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80	
18	Nov-10 old	(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
19	Nov-10 new	(33,814.77)	1,596,718.43	3.25%	(45.79)	1,562,857.87	1,566,429.54	Transfers from 186310 & 186312
20	Dec-10	(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
22	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
23	Mar-11	(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
24	Apr-11	(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
25	May-11	(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
26	Jun-11	(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
27	Jul-11	(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
28	Aug-11	(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
29	Sep-11	(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
30	Oct-11	(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
31	Nov-11 old	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
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	
37	Apr-12	(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
	May-12	(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	

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

Debit (Credit)	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	
	3	Feb-10	25,084.31			3.25%	33.97	25,118.31	
	4	Mar-10	0.00			3.25%	68.03	25,186.41	
	5	Apr-10	0.00			3.25%	68.21	25,254.65	
	6	May-10	0.00			3.25%	68.40	25,323.08	
	7	Jun-10	0.00			3.25%	68.58	25,391.70	
	8	Jul-10	0.00			3.25%	68.77	25,460.50	
	9	Aug-10	0.00			3.25%	68.96	25,529.49	
	10	Sep-10	35,148.00			3.25%	69.14	35,217.17	
	11	Oct-10	440.00			3.25%	165.12	60,746.66	
	12	Nov-10 old	0.00			3.25%	166.16	61,351.82	
	13	Nov-10 new	0.00	(61,351.82)		3.25%	0.00	166.16	transfer to 186315 WA-LIEE Amort
	14	Dec-10	0.00	(166.16)		3.25%	0.00	0.00	
	15	Jan-11	29,811.17			3.25%	40.37	29,851.54	
	16	Feb-11	1,241.10			3.25%	82.53	31,175.17	
	17	Mar-11	413.70			3.25%	84.99	31,673.86	
	18	Apr-11	553.44			3.25%	86.53	32,313.83	
	19	May-11	138.82			3.25%	87.70	32,540.35	
	20	Jun-11	138.82			3.25%	88.32	32,767.49	
	21	Jul-11	21,287.91			3.25%	117.57	54,172.97	
	22	Aug-11	208.23			3.25%	147.00	54,528.20	
	23	Sep-11	0.00			3.25%	147.68	54,675.88	
	24	Oct-11	16,431.45			3.25%	170.33	71,277.66	
	25	Nov-11 old	8,827.65			3.25%	205.00	80,310.31	
	26	Nov-11 new	0.00			3.25%	0.00	80,310.31	
	27	Dec-11	0.00			3.25%	217.51	80,527.82	
	28	Jan-12	0.00			3.25%	218.10	80,745.92	
	29	Feb-12	0.00			3.25%	218.69	80,964.61	
	30	Mar-12	0.00			3.25%	219.28	81,183.89	
	31	Apr-12	8,727.65			3.25%	231.69	90,143.23	Add 255.84 of April Activity not on sprea
	32	May-12	170.56			3.25%	244.37	90,558.16	

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
Beginning Balance							0.00	
1 Jan-10								
2 Feb-10								
3 Mar-10								
4 Apr-10								
5 May-10								
6 Jun-10								
7 Jul-10								
8 Aug-10								
9 Sep-10								
10 Oct-10								
11 Nov-10 old								
12 Nov-10 new			61,351.82	3.25%	(2.65)	59,393.86	59,393.86	transfer from 186314 WA-LIEE Deferral
13 Dec-10		(1,955.31)		3.25%	149.09	(8,709.56)	50,684.30	
14 Jan-11		(9,024.81)	166.16	3.25%	122.81	(10,554.42)	40,129.88	
15 Feb-11		(10,677.23)		3.25%	97.23	(8,360.47)	31,769.41	
16 Mar-11		(8,457.70)		3.25%	74.07	(8,767.46)	23,001.95	
17 Apr-11		(8,841.53)		3.25%	53.41	(6,507.88)	16,494.07	
18 May-11		(6,561.29)		3.25%	37.76	(5,064.45)	11,429.62	
19 Jun-11		(5,102.21)		3.25%	26.67	(3,135.03)	8,294.59	
20 Jul-11		(3,161.70)		3.25%	19.61	(2,086.20)	6,208.39	
21 Aug-11		(2,105.81)		3.25%	14.46	(1,726.32)	4,482.07	
22 Sep-11		(1,740.78)		3.25%	9.71	(1,785.75)	2,696.32	
23 Oct-11		(1,795.46)		3.25%	4.06	(2,388.04)	308.28	
24 Nov-11 old		(2,392.10)		3.25%	(2.91)	(2,764.76)	(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)	
30 Apr-12		0.00		3.25%	0.00	0.00	(2,456.81)	
May-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

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	Beginning Balance							0.00	
	1	Aug-09							
	2	Sep-09							
	3	Oct-09							
	4	Nov-09 old							
	5	Nov-09 new							
	6	Dec-09	21,062.40		3.25%	28.52	21,090.92	21,090.92	
	7	Jan-10	77,181.60		3.25%	161.64	77,343.24	98,434.16	
	8	Feb-10	65,719.20		3.25%	355.59	66,074.79	164,508.95	
	9	Mar-10	79,250.40		3.25%	552.86	79,803.26	244,312.21	
	10	Apr-10	74,162.40		3.25%	762.11	74,924.51	319,236.72	
	11	May-10	66,376.80		3.25%	954.48	67,331.28	386,568.00	
	12	Jun-10	59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
	13	Jul-10	44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
	14	Aug-10	12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
	15	Sep-10	0.00		3.25%	1,371.96	1,371.96	507,940.04	
	16	Oct-10	0.00		3.25%	1,375.67	1,375.67	509,315.71	
	17	Nov-10 old	0.00		3.25%	1,379.40	1,379.40	510,695.11	
	18	Nov-10 new	0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
	19	Dec-10	17,340.00		3.250%	27.22	17,367.22	18,746.62	
	20	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
	21	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
	22	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
	23	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
	24	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
	25	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
	26	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
	27	Aug-11	(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
	28	Sep-11	(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
	29	Oct-11	(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
	30	Nov-11 old	(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
	31	Nov-11 new	0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
	32	Dec-11	7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
	33	Jan-12	51,443.65		3.250%	84.35	51,528.00	56,951.96	
	34	Feb-12	63,260.35		3.250%	239.91	63,500.26	120,452.22	
	35	Mar-12	89,280.91		3.250%	447.13	89,728.04	210,180.26	
	36	Apr-12	72,863.03		3.250%	667.91	73,530.94	283,711.20	
	37	May-12	56,173.89		3.250%	844.45	57,018.34	340,729.54	

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance						0.00	
2	Aug-09							
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	(7,020.34)		3.25%	120.15	(6,729.18)	41,056.98	
19	Nov-10 new	(6,849.33)	509,315.71	3.25%	1,333.01	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
20	Dec-10	(17,588.68)		3.25%	(23.82)	(79,813.05)	452,947.14	
21	Jan-11	(81,146.06)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(96,003.65)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(76,052.36)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(79,509.63)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(59,005.65)		3.25%	331.84	(45,558.88)	99,911.41	
26	Jun-11	(45,890.72)		3.25%	232.07	(28,214.21)	71,697.20	
27	Jul-11	(28,446.28)		3.25%	168.52	(18,781.30)	52,915.90	
28	Aug-11	(18,949.82)		3.25%	122.10	(15,546.49)	37,369.41	
29	Sep-11	(15,668.59)		3.25%	79.33	(16,079.63)	21,289.78	
30	Oct-11	(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
31	Nov-11 old	(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
32	Nov-11 new	(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral
33	Dec-11	(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
34	Jan-12	(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	
35	Feb-12	(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
36	Mar-12	(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	
37	Apr-12	(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73	
38	May-12	(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37	

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

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
	1	Aug-09	(37,282.91)			789.56	(36,494.35)	273,314.35	
	2	Sep-09	(40,411.10)			686.69	(39,724.41)	233,589.94	
	3	Oct-09	(56,417.10)			555.90	(55,861.20)	177,728.74	
	4	Nov-09 old	(47,340.04)			416.90	(46,923.14)	130,805.60	
	5	Nov-09 new	164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)	
	6	Dec-09	538,177.81			(10,445.57)	527,732.24	(3,598,183.05)	
	7	Jan-10	609,774.50			(8,919.34)	600,855.16	(2,997,327.89)	
	8	Feb-10	419,977.48			(7,549.04)	412,428.44	(2,584,899.45)	
	9	Mar-10	359,134.14			(6,514.44)	352,619.70	(2,232,279.75)	
	10	Apr-10	338,444.62			(5,587.45)	332,857.17	(1,899,422.58)	
	11	May-10	260,032.10			(4,792.14)	255,239.96	(1,644,182.62)	
	12	Jun-10	208,054.98			(4,171.25)	203,883.73	(1,440,298.89)	
	13	Jul-10	147,452.81			(3,701.13)	143,751.68	(1,296,547.21)	
	14	Aug-10	130,079.26			(3,335.33)	126,743.93	(1,169,803.28)	
	15	Sep-10	132,544.51			(2,988.73)	129,555.78	(1,040,247.50)	
	16	Oct-10	160,991.21			(2,599.33)	158,391.88	(881,855.62)	
	17	Nov-10 old	134,323.07			(2,206.46)	132,116.61	(749,739.01)	
	18	Nov-10 new	935,445.33	(2,005,891.00)	3.25%	(5,305.95)	1,917,651.62	(2,667,390.63)	transfer in from 191420 WA WACOG Deferral
	19	Dec-10	380,591.72			(6,708.80)	373,882.92	(2,293,507.71)	
	20	Jan-11	446,885.18			(5,606.43)	441,278.75	(1,852,228.96)	
	21	Feb-11	357,784.16			(4,531.95)	353,252.21	(1,498,976.75)	
	22	Mar-11	378,695.88			(3,546.91)	375,148.97	(1,123,827.78)	
	23	Apr-11	288,040.30			(2,653.65)	285,386.65	(838,441.12)	
	24	May-11	228,495.10			(1,961.36)	226,533.74	(611,907.39)	
	25	Jun-11	145,227.70			(1,460.59)	143,767.11	(468,140.28)	
	26	Jul-11	97,521.15			(1,135.82)	96,385.33	(371,754.94)	
	27	Aug-11	83,149.17			(894.24)	82,254.93	(289,500.01)	
	28	Sep-11	84,846.81			(669.17)	84,177.64	(205,322.37)	
	29	Oct-11	111,936.23			(404.50)	111,531.73	(93,790.65)	
	30	Nov-11 old	113,666.17			(100.09)	113,566.08	19,775.43	
	31	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
	32	Dec-11	289,729.54			(4,819.02)	284,910.52	(1,639,285.82)	
	Intentionally Blank								
	33	Jan-12	318,854.17			(4,007.95)	314,846.22	(1,324,439.60)	
	34	Feb-12	269,133.84			(3,222.57)	265,911.27	(1,058,528.33)	
	35	Mar-12	253,747.68			(2,523.23)	251,224.45	(807,303.88)	
	36	Apr-12	196,728.54			(1,920.04)	194,808.50	(612,495.38)	
	37	May-12	122,082.81			(1,493.52)	120,589.29	(491,906.09)	

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	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
	32	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
	33	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
	34	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
	35	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA
	36	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
	37	Mar-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)	
	39	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.53)	