

UG-121239

CRISTAN KELLEY
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July 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 JUL 30 AM 8:11
STATE OF WASH.
UTILITY AND TRANSPORTATION
COMMISSION

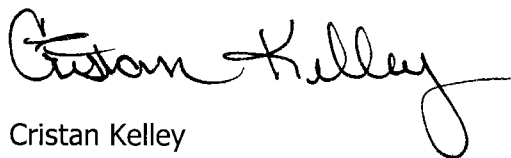
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 June 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
June-12

	May-12	Change	Jun-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	340,729.54	90,867.03	431,596.57
186235 AMOR WA GREAT PROGRAM	65,240.37	(19,353.63)	45,886.74
186310 WA ENERGY EFFICIENCY	54,174.43	1,134.38	55,308.81
186312 WA - AUDIT RESIDENTI	1,304,482.45	3,532.97	1,308,015.42
186314 WA - LOW INCOME WEAT	90,558.16	245.26	90,803.42
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	68,005.38	(22,594.37)	45,411.01
Subtotal 186xxx accounts	1,920,733.52	53,831.64	1,974,565.16
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(373,774.16)	(117,152.14)	(490,926.30)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(4,480,036.00)	3,797,353.84	(682,682.16)
191421 AMORT OF WACOG - WA	(491,906.09)	(173,868.51)	(665,774.60)
191430 DEMAND - ACCR WA	(1,958,908.56)	392,500.91	(1,566,407.65)
191431 AMORT OF DEMAND WA	(145,142.52)	46,352.91	(98,789.61)
Subtotal 191xxx accounts	(7,075,993.17)	4,062,339.15	(3,013,654.02)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(5,529,033.81)	3,999,018.65	(1,530,015.16)

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	6302012	6302012	USD	JE 29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
49	186232						INT - Ind DSM Def 186232		
50	411000	83010	419-06205	H			INT - Ind DSM Def 186232		
1	402000	81199	495-06374	S	118,651.76		AMORT 186233 Ind DSM		
2	186233			H		118,651.76	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H		944.24	INTEREST 186233 Ind DSM		
4	186233			S	944.24		INTEREST 186233 Ind DSM		
17	411000	83010	419-06205	H			CM INT 186237 PUC Fee Ref		
18	186237			H			CM INT 186237 PUC Fee Ref		
5	402000	81199	495-06064	S	117,087.52		AMORT 186271 Comm Decoup		
6	186271			H		117,087.52	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H		807.10	INTEREST 186271 Comm Decoup		
8	186271			S	807.10		INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	710,703.18		AMORT 186277 Res Decoup		
10	186277			H		710,703.18	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H		4,527.55	INTEREST 186277 Res Decoup		
12	186277			S	4,527.55		INTEREST 186277 Res Decoup		
55	186279			H		87.48	INTEREST 186279 EARNINGS TEST		
56	411000	81199	419-06205	S	87.48		INTEREST 186279 EARNINGS TEST		
57	186279			S	8,657.41		AMORT 186279 EARNINGS TEST		
58	402000	81199	495-06374	H		8,657.41	AMORT 186279 EARNINGS TEST		
17	402000	81199	495-06233	S	5,001.34		AMORT 186286 CUB Fund		
18	186286			H		5,001.34	AMORT 186286 CUB Fund		
19	411000	83010	419-06205	H		23.63	INTEREST 186286 CUB Fund		
20	186286			S	23.63		INTEREST 186286 CUB Fund		
13	402000	81199	495-06233	S	1,602.51		AMORT 186288 NW/GU Intervener		
14	186288			H		1,602.51	AMORT 186288 NW/GU Intervener		
15	411000	83010	419-06205	H		10.57	INTEREST 186288 NW/GU Intervener		
16	186288			S	10.57		INTEREST 186288 NW/GU Intervener		
31	411000	83010	419-06205	H		0.11	INTEREST 186307 OR AMR		
32	186307			S	0.11		INTEREST 186307 OR AMR		
19	191401			S	854,142.24		AMORT 191401 OR WACOG		
20	541000	84020	805-02660	H		854,142.24	AMORT 191401 OR WACOG		

21	191401	83010	419-06205	H	-	8,217.45	INTEREST 191401 OR WACOG
22	411000	83010	419-06205	S	-	-	INTEREST 191401 OR WACOG
23	540700	84020	805-02650	S	14,802.50	-	AMORT 191411 OR Demand
24	191411	83010	419-06205	H	-	14,802.50	AMORT 191411 OR Demand
25	411000	83010	419-06205	H	-	1,136.41	INTEREST 191411 OR Demand
26	191411			S	1,136.41	-	INTEREST 191411 OR Demand
27	186234	82299	419-06210	S	1,044.44	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	1,044.44	INT 186234 WA GREAT Deferral
51	186235	83010	419-06210	S	150.28	-	INTEREST 186235 WA GREAT
52	411000	83010	419-06210	H	-	150.28	INTEREST 186235 WA GREAT
53	186235	82299	495-06517	H	-	19,503.91	AMORT 186235 WA GREAT
54	402000	82299	495-06517	S	19,503.91	-	AMORT 186235 WA GREAT
45	186310	83010	419-06210	S	148.06	-	INT - WA ENERGY EFF 186310
46	411000	83010	419-06210	H	-	148.06	INT - WA ENERGY EFF 186310
47	186312	83010	419-06210	S	3,532.97	-	INT - WA EE R&C 186312
48	411000	83010	419-06210	H	-	3,532.97	INT - WA EE R&C 186312
59	186314	83010	419-06210	S	245.26	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	245.26	INT - 186314 WA-LIEE Deferral
41	186315	83010	419-06210	H	-	-	INTEREST 186315 WA-LIEE
42	411000	83010	419-06210	H	-	-	INTEREST 186315 WA-LIEE
43	186315	82299	495-06516	H	-	-	AMORT 186315 WA-LIEE
44	402000	82299	495-06516	S	-	-	AMORT 186315 WA-LIEE
27	402000	82299	495-06080	S	22,747.75	-	AMORT 186316 WA Amort EE
28	186316	83010	419-06210	H	-	22,747.75	AMORT 186316 WA Amort EE
29	411000	83010	419-06210	H	-	153.38	INTEREST 186316 WA Amort EE
30	186316			S	153.38	-	INTEREST 186316 WA Amort EE
33	191421	84020	805-02655	S	89,934.03	-	AMORT 191421 WA WACOG
34	541000	84020	805-02655	H	-	89,934.03	AMORT 191421 WA WACOG
35	411000	83010	419-06210	S	1,565.73	-	INTEREST 191421 WA WACOG
36	191421			H	-	1,565.73	INTEREST 191421 WA WACOG
37	191431	84020	805-02655	S	46,682.79	-	AMORT 191431 WA Demand
38	540700	84020	805-02655	H	-	46,682.79	AMORT 191431 WA Demand
39	411000	83010	419-06210	S	329.88	-	INT 191431 WA Demand
40	191431			H	-	329.88	INT 191431 WA Demand

61	402000	81199	495-06540	S	147,255.42		147,255.42		SB408 FED & STATE AMORT
62	188401			H					SB408 FED & STATE AMORT
63	411000	83010	419-06205	S	303.65		303.65		SB408 FED & STATE INT
64	188401			H					SB408 FED & STATE INT
65	402000	81199	495-06540	H			10,450.48		SB408 MCBIT AMORT
66	184301			S		10,450.48			SB408 MCBIT AMORT
67	411000	83010	419-06205	H			30.57		SB 408 MCBIT INT
68	184301			S	30.57				SB 408 MCBIT INT
69	254301			S	8,415,255.55				OR STOR CREDIT AMORT
70	402000	81199	495-02225	H			8,415,255.55		OR STOR CREDIT AMORT
71	411000	83010	419-06205	S	7,989.42				OR STOR CREDIT INT
72	254301			H			7,989.42		OR STOR CREDIT INT
				Total	10,613,726.57		10,613,726.57		

Prepared by _____
 Date _____
 Document No. _____

Reviewed by _____
 Date _____

Posted by _____
 Date _____
 Signature is N/A if the poster is the same as approver

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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
 3

4 WACOG Deferral
 Demand Deferral FIRM
 Demand Deferral Demand Deferral
 INTERR R&C Energy
 Pay Assist (GREAT)
 Low Income Bill

5 Schedule Block
 6 A B C D

7 1R (R01) 0.02678 0.01455 0.00000 (0.01418) (0.01161)
 8 1C (C01) 0.02678 0.01455 0.00000 (0.01082) (0.00886)
 9 2R (R02) 0.02678 0.01455 0.00000 (0.00821) (0.00672)
 10 3 CF3 (C03) 0.02678 0.01455 0.00000 (0.00731) (0.00598)
 11 3 FFS (F03) 0.02678 0.01455 0.00000 (0.00731) (0.00598)
 12 27 (R27) 0.02678 0.01455 0.00000 (0.00444) (0.00362)
 13 41 Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00576) (0.00471)
 14 (C 41 FS) Block 2 0.02678 0.01455 0.00000 (0.00577) (0.00415)
 15 411 Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00574) (0.00456)
 16 (141 FS) Block 2 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 17 411 Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 18 411 Firm Sales Block 2 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 19 41C Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 20 (C41T) Block 2 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 21 41C Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 22 (C 41 FS) Block 2 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 23 411 Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 24 (1 41 FS) Block 2 0.02678 0.01455 0.00000 (0.00574) (0.00506)
 25 42C Firm Sales Block 1 0.02678 0.01455 0.00000 (0.00390) (0.00319)
 26 C Block 2 0.02678 0.01455 0.00000 (0.00390) (0.00286)
 27 (C42F) Block 3 0.02678 0.01455 0.00000 (0.00219) (0.00176)
 28 Block 4 0.02678 0.01455 0.00000 (0.00219) (0.00176)
 29 Block 5 0.02678 0.01455 0.00000 (0.00142) (0.00117)
 30 Block 6 0.02678 0.01455 0.00000 (0.00054) (0.00044)
 31 421 Firm Sales Block 1 0.02678 0.01455 0.00000 (0.02688) (0.02068)
 32 (1425F) Block 2 0.02678 0.01455 0.00000 (0.00240) (0.00184)
 33 Block 3 0.02678 0.01455 0.00000 (0.00147) (0.00104)
 34 Block 4 0.02678 0.01455 0.00000 (0.00147) (0.00104)
 35 Block 5 0.02678 0.01455 0.00000 (0.00098) (0.00076)
 36 Block 6 0.02678 0.01455 0.00000 (0.00036) (0.00033)
 37 42C Firm Sales Block 1 0.02678 0.00000 0.00000 0.00000 0.00000
 38 (C42T) Block 2 0.02678 0.00000 0.00000 0.00000 0.00000
 39 Block 3 0.02678 0.00000 0.00000 0.00000 0.00000
 40 Block 4 0.02678 0.00000 0.00000 0.00000 0.00000
 41 Block 5 0.02678 0.00000 0.00000 0.00000 0.00000
 42 Block 6 0.02678 0.00000 0.00000 0.00000 0.00000
 43 421 Firm Sales Block 1 0.02678 0.00000 0.00000 0.00000 0.00000
 44 (142T) Block 2 0.02678 0.00000 0.00000 0.00000 0.00000
 45 Block 3 0.02678 0.00000 0.00000 0.00000 0.00000
 46 Block 4 0.02678 0.00000 0.00000 0.00000 0.00000
 47 Block 5 0.02678 0.00000 0.00000 0.00000 0.00000
 48 Block 6 0.02678 0.00000 0.00000 0.00000 0.00000
 49 42 Firm Sales Block 1 0.02678 0.00000 0.00000 (0.00247) (0.00202)
 50 (C42S) Block 2 0.02678 0.00000 0.00000 (0.00221) (0.00181)
 51 Block 3 0.02678 0.00000 0.00000 (0.00169) (0.00139)
 52 Block 4 0.02678 0.00000 0.00000 (0.00111) (0.00089)
 53 Block 5 0.02678 0.00000 0.00000 (0.00074) (0.00074)
 54 Block 6 0.02678 0.00000 0.00000 (0.00033) (0.00028)
 55 421 Firm Sales Block 1 0.02678 0.00000 0.00000 (0.00199) (0.00178)
 56 (142S) Block 2 0.02678 0.00000 0.00000 (0.00178) (0.00178)
 57 Block 3 0.02678 0.00000 0.00000 (0.00137) (0.00137)
 58 Block 4 0.02678 0.00000 0.00000 (0.00109) (0.00109)
 59 Block 5 0.02678 0.00000 0.00000 (0.00073) (0.00073)
 60 Block 6 0.02678 0.00000 0.00000 (0.00028) (0.00028)
 61 42C Firm Sales Block 1 0.02678 0.00000 0.00000 0.00000 0.00000
 62 (C42T) Block 2 0.02678 0.00000 0.00000 0.00000 0.00000
 63 Block 3 0.02678 0.00000 0.00000 0.00000 0.00000
 64 Block 4 0.02678 0.00000 0.00000 0.00000 0.00000
 65 Block 5 0.02678 0.00000 0.00000 0.00000 0.00000
 66 Block 6 0.02678 0.00000 0.00000 0.00000 0.00000
 67 421 Firm Sales Block 1 0.02678 0.00000 0.00000 0.00000 0.00000
 68 (142T) Block 2 0.02678 0.00000 0.00000 0.00000 0.00000
 69 Block 3 0.02678 0.00000 0.00000 0.00000 0.00000
 70 Block 4 0.02678 0.00000 0.00000 0.00000 0.00000
 71 Block 5 0.02678 0.00000 0.00000 0.00000 0.00000
 72 Block 6 0.02678 0.00000 0.00000 0.00000 0.00000
 73 43 Firm Sales Block 1 0.02678 0.00000 0.00000 0.00000 0.00000
 74 (43T) Block 2 0.02678 0.00000 0.00000 0.00000 0.00000
 75 Internally Blank 0.00000 0.00000 0.00000 0.00000 0.00000
 76 61 (61) 0.00000 0.00000 0.00000 0.00000 0.00000
 77 Sources: 0.00000 0.00000 0.00000 0.00000 0.00000

78 Total per above 4,521,365.30 0 53,259 4,574,624.30
 79 Total CR & WA 63,094,669.21 63,094,669.21
 80 total per CIS 63,094,669.21 63,094,669.21
 81 total wa 4,574,624.30
 82 total or 58,542,500.91
 83 difference 63,117,125.21
 84 including unbilled

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance							0.00	
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	
38 Jun-12		89,822.59		3.250%	1,044.44	90,867.03	431,596.57	

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance							0.00	
20 Jan-11		(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
21 Feb-11		(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
22 Mar-11		(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
23 Apr-11		(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
24 May-11		(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
25 Jun-11		(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
26 Jul-11		(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
27 Aug-11		(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
28 Sep-11		(16,158.96)		3.25%	79.33	(16,079.63)	21,289.78	
29 Oct-11		(21,525.40)		3.25%	28.51	(21,496.89)	(207.11)	
30 Nov-11 old		(24,831.07)		3.25%	(34.19)	(24,865.26)	(25,072.37)	
31 Nov-11 new		(16,076.45)	431,426.87	3.25%	1,146.68	416,497.10	391,424.73	transfer from 186234 GREAT Deferral
32 Dec-11		(66,133.84)	0.00	3.25%	970.55	(65,163.29)	326,261.44	
33 Jan-12		(73,122.57)		3.25%	784.60	(72,337.97)	253,923.47	
34 Feb-12		(61,110.01)		3.25%	604.96	(60,505.05)	193,418.42	
35 Mar-12		(57,555.93)		3.25%	445.90	(57,110.03)	136,308.39	
36 Apr-12		(44,561.48)		3.25%	308.82	(44,252.66)	92,055.73	
37 May-12		(27,028.08)		3.25%	212.72	(26,815.36)	65,240.37	
38 Jun-12		(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74	

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance	2,205.00		3.25%	21.21	2,226.21	8,955.12	
21	Jan-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
22	Feb-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
23	Mar-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
24	Apr-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
25	May-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
26	Jun-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
27	Jul-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
28	Aug-11	698.64		3.25%	137.27	835.91	51,520.47	
29	Sep-11	465.76		3.25%	140.17	605.93	52,126.40	
30	Oct-11	1,863.04		3.25%	143.70	2,006.74	54,133.14	
31	Nov-11 old Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
32	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
33	Intentionally Blank							
33	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
34	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
35	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
36	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
37	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
38	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
20 Jan-11		0.00		0.03	10.47	10.47	3,876.17	
21 Feb-11		0.00		0.03	10.50	10.50	3,886.67	
22 Mar-11		495,208.00		0.03	681.12	495,889.12	499,775.79	
23 Apr-11		146,936.00		0.03	1,552.54	148,488.54	648,264.33	
24 May-11		0.00		0.03	1,755.72	1,755.72	650,020.05	
25 Jun-11		0.00		0.03	1,760.47	1,760.47	651,780.52	
26 Jul-11		0.00		0.03	1,765.24	1,765.24	653,545.76	
27 Aug-11		0.00		0.03	1,770.02	1,770.02	655,315.78	
28 Sep-11		0.00		0.03	1,774.81	1,774.81	657,090.59	
29 Oct-11		0.00		0.03	1,779.62	1,779.62	658,870.21	
30 Nov-11 old		0.00		0.03	1,784.44	1,784.44	660,654.65	
31 Nov-11 new		0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
32 Dec-11		0.00		0.03	1,778.78	1,778.78	658,557.26	
Intentionally Blank								
33 Jan-12		0.00		3.25%	1,783.59	1,783.59	660,340.85	
34 Feb-12		630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
35 Mar-12		0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
36 Apr-12		0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
37 May-12		0.00		3.25%	3,523.43	3,523.43	1,304,482.45	
38 Jun-12		0.00		3.25%	3,532.97	3,532.97	1,308,015.42	

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest		Activity	Balance	Notes
				Rate	Interest			
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
1 Beginning Balance							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		8,727.65		3.25%	231.69	8,959.34	90,143.23	
32 May-12		170.56		3.25%	244.37	414.93	90,558.16	
33 Jun-12		0.00		3.25%	245.26	245.26	90,803.42	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization Amortization
 Account Number: 186315
 Program under Schedule I

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
Beginning Balance		(10,677.23)						
14 Jan-11		(8,457.70)		3.25%	122.81	(10,554.42)	40,129.88	
15 Feb-11		(8,841.53)		3.25%	97.23	(8,360.47)	31,769.41	
16 Mar-11		(6,561.29)		3.25%	74.07	(8,767.46)	23,001.95	
17 Apr-11		(5,102.21)		3.25%	53.41	(6,507.88)	16,494.07	
18 May-11		(3,161.70)		3.25%	37.76	(5,064.45)	11,429.62	
18 Jun-11		(2,105.81)		3.25%	26.67	(3,135.03)	8,294.59	
19 Jul-11		(1,740.78)		3.25%	19.61	(2,086.20)	6,208.39	
20 Aug-11		(1,795.46)		3.25%	14.46	(1,726.32)	4,482.07	
21 Sep-11		(2,392.10)		3.25%	9.71	(1,785.75)	2,696.32	
22 Oct-11		(2,761.85)		3.25%	4.06	(2,388.04)	308.28	
23 Nov-11 old					(2.91)	(2,764.76)	(2,456.48)	
24 Nov-11 new		0.00		3.25%	0.00	0.00	(2,456.48)	
25 Dec-11		0.00		3.25%	0.00	0.00	(2,456.48)	
26 Jan-12		0.00		3.25%	0.00	0.00	(2,456.81)	
27 Feb-12		0.00		3.25%	0.00	0.00	(2,456.81)	
28 Mar-12		0.00		3.25%	0.00	0.00	(2,456.81)	
29 Apr-12		0.00		3.25%	0.00	0.00	(2,456.81)	
30 May-12		0.00		3.25%	0.00	0.00	(2,456.81)	
31 Jun-12		0.00		3.25%	0.00	0.00	(2,456.81)	

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
20 Jan-11		(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
21 Feb-11		(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
22 Mar-11		(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
23 Apr-11		(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
24 May-11		(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
25 Jun-11		(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
26 Jul-11		(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
27 Aug-11		(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
28 Sep-11		(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
29 Oct-11		(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
30 Nov-11 old		(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
31 Nov-11 new		(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
32 Dec-11		(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
33 Jan-12		(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
34 Feb-12		(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
35 Mar-12		(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
36 Apr-12		(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
37 May-12		(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
38 Jun-12		(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	

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								
20 Jan-11		446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
21 Feb-11		357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
22 Mar-11		378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
23 Apr-11		288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
24 May-11		228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
25 Jun-11		145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
26 Jul-11		97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
27 Aug-11		83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
28 Sep-11		84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
29 Oct-11		111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
30 Nov-11 old		113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
31 Nov-11 new		76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
32 Dec-11		289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
Intentionally Blank								
33 Jan-12		318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
34 Feb-12		269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
35 Mar-12		253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
36 Apr-12		196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)	
37 May-12		122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	
38 Jun-12		3,883,843.04	(4,056,264.84)	3.25%	(1,565.73)	(173,987.53)	(665,893.63)	transfer in from 191420 WA WACOG Deferral

Amount added to June Amortization for transfer 3,793,909.00
 Amount transferred per JE 29-1 3,794,028.03
 Difference - correct with August Entry 119.03

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
20 Jan-11		250,648.39		3.25%	993.14	251,641.53	493,013.85	
21 Feb-11		199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
22 Mar-11		209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
23 Apr-11		157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
24 May-11		123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
25 Jun-11		77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
26 Jul-11		52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
27 Aug-11		43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
28 Sep-11		45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
Oct-11 Correction							(1,651,602.41)	
29 Oct-11		59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
30 Nov-11 old		64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
31 Nov-11 new		39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
32 Dec-11		154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
32 Jan-12		169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA
33 Feb-12		142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
34 Mar-12		134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
35 Apr-12		103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
36 May-12		64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
37 Jun-12		46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	

Northwest Natural Gas Company SAP Journal Entry

Company Code 5000	Document Type SA	Document Date 06302012 <small>(MMDDYYYY)</small>	Posting Date 06302012 <small>(MMDDYYYY)</small>	Currency USD	Reference JE 28	Header Text PGA Deferral Adj
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(Black) Do not change these cells
(Blue) Change these cells as neer

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	1,757,562.00	-	OR WACOG PGA Activity		
2	191400			H	-	1,757,562.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	6,879.00	-	OR WACOG PGA Activity		
4	191400			H	-	6,879.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	97,373.00	-	OR DEM PGA Activity		
6	191410			H	-	97,373.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	30,251.00	-	OR PGA Interest		
8	191400			H	-	23,755.00	OR WACOG Interest		
9	191410			S	3,452.00	-	OR DEM Incr. Interest		
10	191450			H	-	9,949.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	255,554.78	-	OR DEM DEF Collected		
12	191450			H	-	255,554.78	OR DEM DEF Collected		
13	540200	84020	805-02950	S	257,428.00	-	WA WACOG PGA Activity		
14	191420			H	-	257,428.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	397,267.91	-	WA DEM PGA Activity		
16	191430			H	-	397,267.91	WA DEM PGA Activity		
17	411000	83010	419-06210	S	6,250.00	-	WA PGA Interest		
18	191420			H	-	1,483.00	WA WACOG Interest		
19	191430			H	-	4,767.00	WA DEM Interest		
20	411000	83010	419-06205	S	8,618.00	-	True Up Interest 191XXX		
21	191400			S	8.00	-	True Up Interest 191400		
22	191410			H	-	8,626.00	True Up Interest 191410		
23	191440			H	-	44,182.00	Encana Cost of Capital Allowance		
24	540200	84020	805-02890	S	44,182.00	-	Encana Cost of Capital Allowance		
				Total	2,864,825.69	2,864,825.69			

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

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												
51												
52												
53												
54												
55												
56												
57												
58												
EMBEDEDDED CHARGES:												
US Transmission Co.:												
59												
60												
61												
62												
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												
Oregon Portion												
83												
84												
85												
86												
87												

86 Entry 191410..... (97,373.00)
 87 Entry 805-02880..... 97,373.00

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 "ORFGA" 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 "ORFGA" Winter Proforma 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	\$ 17,487,905	\$ 12,428,303	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 37,579,269	\$ 49,654,641	\$ 49,122,768	\$ 40,630,420	\$ 40,313,412	\$ 24,100,491	\$ 17,487,905	\$ 12,428,303	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 37,787,276.49	\$ 49,929,487.11	\$ 49,394,670.19	\$ 40,855,316.58	\$ 40,536,553.28	\$ 24,233,890.19	\$ 17,584,702.98	\$ 12,497,095.14	\$ -	\$ -	\$ -	\$ -
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	\$ 17,487,905.09	\$ 12,428,302.83	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 208,007.45	\$ 274,846.41	\$ 271,902.51	\$ 224,896.13	\$ 223,141.48	\$ 139,399.44	\$ 96,797.89	\$ 68,792.31	\$ -	\$ -	\$ -	\$ -
96 .10% Dfrr. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)								6,879				

99 Entry 191400..... (6,879.00)

100 Entry 805-02890..... 6,879.00

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	253,086	102,500										
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								(97,373)					(97,373.00)
Bal. Before Int.								(529,368)					(529,368.44)
Int. Rate								(3,452)					(3,452.00)
Ending Balance								(532,820)					(532,820.44)
Jul: Accrual									(532,820)				(532,820.44)
Bal. Before Int.									(532,820)				(532,820.44)
Int. Rate													(532,820.44)
Ending Balance									(532,820)				(532,820.44)
Aug: Accrual										(532,820)			(532,820.44)
Bal. Before Int.										(532,820)			(532,820.44)
Int. Rate													(532,820.44)
Ending Balance										(532,820)			(532,820.44)
Spt: Accrual											(532,820)		(532,820.44)
Bal. Before Int.											(532,820)		(532,820.44)
Int. Rate													(532,820.44)
Ending Balance											(532,820)		(532,820.44)
Oct: Accrual												(532,820)	(532,820.44)
Bal. Before Int.												(532,820)	(532,820.44)
Int. Rate													(532,820.44)
Ending Balance												(532,820)	(532,820.44)
Entry JV-28A													(532,820.44)
Previously Book	1,016	1,928	1,279	198	(860)	(1,631)	(2,485)	(3,452)					(4,007.00)
Net to Record	(242)	2,582	1,599	(448)	(332)	(1,329)	(2,485)						(528,813.44)
Monthly Deferral	1,258	(654)	(420)	646	(528)	(302)		(3,452)					3,452.00
Entry 191410	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)	(167,088)	(97,373)					(3,452.00)
Entry 419-06205													(3,452.00)

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

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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	(494,180)	(495,955)	(324,918)	(396,065)	(309,350)	(1,589,932)	(1,115,135)	(1,257,360)	(1,522,863)	(1,522,863)	(1,522,863)	(1,522,863)	(494,180.32)
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)											(2,937.00)
Ending Balance		(324,918)											(324,918.12)
Jan: Accrual													
Bal. Before Int.			(68,566)										(68,566.47)
Int. Rate			(393,485)										(2,580.00)
Ending Balance			(396,065)										(393,484.59)
Feb: Accrual													
Bal. Before Int.				89,238									(396,064.59)
Int. Rate				(306,826)									(2,524.00)
Ending Balance				(252,588)									(309,350.39)
Mar: Accrual													
Bal. Before Int.					(1,273,786)								(1,273,785.91)
Int. Rate					(1,583,136)								(6,796.00)
Ending Balance					(1,589,932)								(1,583,136.30)
Apr: Accrual													
Bal. Before Int.						484,477							(1,589,932.30)
Int. Rate						(1,105,456)							(6,796.00)
Ending Balance						(9,679)							(1,105,455.77)
May: Accrual													
Bal. Before Int.													(9,679.00)
Int. Rate						(9,679)							(1,115,134.77)
Ending Balance						(1,115,135)							(1,115,134.77)
Jun: Accrual													
Bal. Before Int.													(1,115,134.77)
Int. Rate													(133,736.00)
Ending Balance													(1,248,870.77)
Jul: Accrual													
Bal. Before Int.													(1,248,870.77)
Int. Rate													(8,489.00)
Ending Balance													(1,257,359.77)
Aug: Accrual													
Bal. Before Int.													(1,257,359.77)
Int. Rate													(255,555.78)
Ending Balance													(1,512,914.55)
Spt: Accrual													
Bal. Before Int.													(1,512,914.55)
Int. Rate													(9,948.00)
Ending Balance													(1,522,862.55)
Oct: Accrual													
Bal. Before Int.													(1,522,862.55)
Int. Rate													(1,522,862.55)
Ending Balance													(1,522,862.55)
Nov: Accrual													
Bal. Before Int.													(1,522,862.55)
Int. Rate													(1,522,862.55)
Ending Balance													(1,522,862.55)
Entry JV-28A													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191450													
Entry 419-06205													

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

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

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Beg. Balance	(3,154,965)	(9,198,991)	(17,186,639)	(26,141,584)	(34,028,799)	(34,297,589)	(2,529,534)	(4,109,765)	(4,109,765)	(4,109,765)	(4,109,765)	(4,109,765)	(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				(8,799,917)									(8,799,917)
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						(24,319)							(24,319)
Bal. Before Int.						(34,053,118)							(34,053,118)
Int. Rate						(244,471)							(244,471)
Ending Balance						(34,297,589)							(34,297,589)
May: Accrual							(2,048,623)						(2,048,623)
Bal. Before Int.							(36,346,212)						(36,346,212)
Int. Rate							(253,670)						(253,670)
Ending Balance							(36,599,882)						(36,599,882)
Jun: Accrual								(1,556,476)					(1,556,476)
Bal. Before Int.								(4,086,010)					(4,086,010)
Int. Rate								(23,755)					(23,755)
Ending Balance								(4,109,765)					(4,109,765)
Jul: Accrual									(4,109,765)				(4,109,765)
Bal. Before Int.									(4,109,765)				(4,109,765)
Int. Rate													
Ending Balance									(4,109,765)				(4,109,765)
Aug: Accrual										(4,109,765)			(4,109,765)
Bal. Before Int.										(4,109,765)			(4,109,765)
Int. Rate													
Ending Balance										(4,109,765)			(4,109,765)
Spt: Accrual											(4,109,765)		(4,109,765)
Bal. Before Int.											(4,109,765)		(4,109,765)
Int. Rate													
Ending Balance											(4,109,765)		(4,109,765)
Oct: Accrual												(4,109,765)	(4,109,765)
Bal. Before Int.												(4,109,765)	(4,109,765)
Int. Rate													
Ending Balance												(4,109,765)	(4,109,765)
Entry JV-28A													(4,109,765)
Previously Book	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(253,670)	(23,755)					(1,042,110)
Net to Record	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(253,670)	(23,755)					(1,042,110)
Monthly Deferral	(3,143,677)	(5,999,824)	(7,893,241)	(8,799,917)	(7,671,926)	(24,319)	(2,048,623)	(1,556,476)					(37,138,003)
Entry 191400													(23,755)
Entry 419-06205													23,755

* 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	17,070,313				
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	11,342,078				
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	1,420,733				
Interruptible													
Total	24,754,319	54,135,386	99,601,244	110,775,572	90,946,616	87,413,361	68,799,333	41,696,866	29,833,124				
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	5,277,724			
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	6,737,674	4,657,379			
Industrial Firm	1,020,624	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871	752,190	660,543	532,037			
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	16,465,747	10,467,140			
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	5,277,724				
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	4,657,379				
Industrial Firm	1,064,195	1,247,991	1,156,707	1,068,831	1,018,205	982,871	752,190	660,543	532,037				
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	10,467,140				
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	17,076,447				
Commercial	10,546,136	19,959,657	35,663,078	39,848,086	33,186,568	31,934,425	25,556,760	16,274,772	12,451,702				
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	2,371,295				
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	4,289,455				
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	36,188,899				
Calculated Calendar Month Volumes:													
Residential	51,237,851	68,580,144	67,519,815	67,519,815	54,673,971	53,866,216	30,340,109	20,429,819	13,286,641	(5,277,724)			
Commercial	27,986,925	37,919,835	37,820,045	37,820,045	31,389,760	30,911,742	19,323,545	13,979,585	10,371,407	(4,657,379)			
Industrial Firm	3,430,292	3,754,695	3,698,034	3,471,934	3,449,447	2,757,141	2,592,546	2,242,789	2,242,789	(532,037)			
Interruptible	5,163,330	5,894,989	6,059,490	6,059,490	5,607,249	6,063,277	5,202,319	4,698,251	4,289,455				
Company Use													
Total	87,818,398	116,149,662	115,087,384	115,087,384	95,142,914	94,290,681	57,623,114	41,700,201	30,190,292	(10,467,140)			
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 45,088,801	\$ 34,474,352	\$ 35,467,931	\$ 27,034,353	\$ 16,685,396	\$ 12,131,429	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.40183	0	0	0	0	0

Washington WACOG Per Term Sold: 0.43071 0.4112 0.39008 0.35776 0.3717 0.45827 0.38184 0.381 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	1,915,724				
Commercial	774,363	1,379,509	2,636,473	3,022,088	2,432,474	2,432,325	1,889,171	1,200,356	913,742				
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853	77,150	74,370				
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	2,903,836				

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	630,188			
Commercial	447,392	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170	535,375	401,549			
Industrial Firm	31,659	51,158	69,082	65,683	62,948	59,261	49,478	37,387	23,608				
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	1,055,345			

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	630,188				
Commercial	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170	535,375	401,549				
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608				
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	1,055,345				

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	1,915,724				
Commercial	889,080	1,577,588	2,886,070	3,257,245	2,836,280	2,621,069	2,024,944	1,313,460	1,002,681				
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724	213,145	201,752				
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439				
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	3,283,596				

Calculated Calendar Month Volumes:

Residential	5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	3,461,372	2,055,942	1,555,838	(630,188)				
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	1,013,665	888,855	(401,549)				
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	201,054	187,973	(23,608)				
Interruptible	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439					
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	3,437,566	2,776,105	(1,055,345)				

"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

Calculated Calendar Month Volumes:

WACOG Incurred: Calculated Vol. Amount	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	3,437,566	2,776,105	(1,055,345)				
	0.43071	0.4112	0.39008	0.35776	0.3717	0.45827	0.38184	0.381	0				
	3,623,291	4,624,541	4,403,530	3,328,848	3,390,714	2,623,105	1,312,600	1,057,696					

Dir. (Collection vs Calculated) 361,900 703,241 958,062 1,079,065 930,736 85,118 315,878 257,428
 Amount Previously Booked 361,900 703,241 958,062 1,079,065 930,736 85,118 315,878 257,428
 Net to Book (191420)

Entry 191420
 Entry 805-02950 (257,428)
 257,428

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:												
31 Year around Contracts	\$ 10,425,050.00	\$ 14,634,171.36	\$ 38,845,547.21	\$ 30,367,052.95	\$ 29,487,734.07	\$ 16,363,982.50	\$ 15,211,135.43	\$ 11,799,647.76	\$ -	\$ -	\$ -	\$ -
32 Ercana Net Activity	134,420.42	174,900.49	367,080.36	436,428.25	420,045.36	627,575.93	772,463.75	628,879.35	-	-	-	-
33 Short Term Contracts	12,164,061.28	9,988,629.30	-	-	-	-	-	-	-	-	-	-
34 Spot Purchases	12,113,606.70	19,312,149.25	-	-	-	-	-	-	-	-	-	-
35 Volumetric Transp Chg	271,483.79	346,556.33	379,822.50	326,432.20	399,829.81	215,408.56	291,287.71	166,983.41	-	-	-	-
36 Misc. Act. Up/St Sales	(150,319.33)	(69,420.62)	-	-	-	-	-	-	-	-	-	-
37 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	\$ 12,535,520.52	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 424,812.62	\$ 480,251.92	\$ 447,152.23	\$ 260,165.00	\$ 550,680.20	\$ 283,532.31	\$ 327,627.84	\$ 300,150.86	\$ -	\$ -	\$ -	\$ -
Storage Activity:												
39 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	\$ 643,407.48	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,024,003.04)	(893,127.66)	(649,110.97)	(88,897.46)	(739,939.28)	(869,525.29)	(895,679.98)	(1,367,411.71)	-	-	-	-
41 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	\$ (724,004.23)	\$ -	\$ -	\$ -	\$ -
Other Activity												
42 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)	(119,514.50)	-	-	-	-
43 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	194,724.76	-	-	-	-
44 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)	(12,447.11)	-	-	-	-
45 Misc. Cust. Imbalance Purch	-	-	124.93	1,930.60	-	-	-	5,305.45	-	-	-	-
46 Prior Period Estimate Adj.	-	-	118,620.15	(16,953.18)	60,786.30	(11,088.44)	(37,148.95)	(48,306.83)	-	-	-	-
47 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	\$ 12,131,428.91	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	ok	check	check	check	check	check

Forecasted BaseLoad YR Jun-12 (Estimate) Comparison to Embedded

	THERMS	AMOUNT	RATE/TM	THERMS	AMOUNT	RATE/TM	THERMS	AMOUNT	RATE/TM
Contract Commodity Gas Costs:									
Hedged Encana Gas Re	2,667,246	\$ 1,303,529.35	0.48972				2,667,246	\$ 1,09,978.14	(0.48872)
Hedged Encana Sale	(2,667,246)	\$ (881,801.00)	0.25562				(2,667,246)	\$ (681,801.00)	(0.25562)
Hedged Encana Cost Tr	(3,054)	\$ (7,460.00)	2.44239						
Hedged Encana Sale Tr	3,054	\$ 14,611.00	4.78362						
Hedged Yr around Contir	34,674,919	\$ 11,739,647.76	0.33856				31,725,019	\$ 10,036,772.76	0.2387
Hedged Yr around Contir				2,849,900	1,702,875.00	0.57727			
Hedged Yr around Contir				2,887,080	1,816,140.00	0.62906			
Hedged Yr around Contir				4,336,335	2,439,750.00	0.56263			
Yr around Contracts-Rock				1,474,950	788,070.00	0.53430			
Yr around Contracts-Albe									
Yr around Contracts-Sur				737,475	370,125.00	0.50188			
Hedged S.T. Contracts-R							(737,475)	\$ (370,125.00)	0.5019
Hedged S.T. Contracts-A				2,890,890	1,248,000.00	0.43170			
Hedged S.T. Contracts-S				1,032,465	518,420.00				
S.T. Contracts-Rockies							(1,032,465)	\$ (518,420.00)	0.4317
S.T. Contracts-Alberta				4,336,335	1,642,200.00				
S.T. Contracts-Sumas/SI				4,812,679	1,976,707.00	0.41073			
Swing Contracts - Rockie							(4,812,679)	\$ (1,976,707.00)	0.4107
Swing Contracts - Alberta									
Swing Contracts - Rockie									
Swing Contracts - Alberta									
Hedged Spot Purch-Rock									
Hedged Spot Purch-Albei									
Hedged Spot Purch-Sum									
Spot Purchases-Rockies				774,221	316,808.00	0.40920			
Spot Purchases-Alberta				634,397	259,593.00	0.40920			
Spot Purchases-Sumas/S				100,055	40,942.00	0.40919			
Volumetric Transp. Chg		\$ 166,993.41		86,573.00	86,573.00				
Misc. Act. U/S Sales									
Sub Total	34,674,919	\$ 12,535,520.52	0.36152	26,966,782	\$ 13,206,203.00	0.48972	7,708,138	\$ (1,871,384.69)	(0.1282)
Field Production Gas	569,746	\$ 300,150.86	0.52682	900,000	\$ 556,630.00	0.62070	(330,254)	\$ (258,479.14)	0.0939
Storage Activity:									
System Withdrawals	2,187,383	\$ 643,407.48	0.29414	240,000	\$ 131,143.00	0.54643	1,947,383	\$ 512,264.48	0.2523
System Injections	(6,310,010)	\$ (1,367,411.71)	0.21671				(6,310,010)	\$ (1,367,411.71)	0.2167
Sub Total	(4,122,627)	\$ (724,004.23)	0.17562	240,000	\$ 131,143.00	0.54643	(4,382,627)	\$ (855,147.23)	(0.3708)
P/M Imbalance Adj	(251,102)	\$ (119,514.50)	0.47596				(251,102)	\$ (119,514.50)	0.4760
ChI Imbalance Adj	409,120	\$ 194,724.76	0.47596				409,120	\$ 194,724.76	0.4760
Cost of Company Use Ge	(26,158)	\$ (12,447.11)	0.47584				(26,158)	\$ (12,447.11)	0.4758
Misc. Cust. Imbalance P/L	29,409	\$ 5,305.45	0.18040				29,409	\$ 5,305.45	0.1804
Prior Period Estimate Adj		\$ (48,306.83)						\$ (48,306.83)	
Line Loss & Unacct For				(110,846)					
Total Monthly Gas Cost	31,283,307	\$ 12,131,428.91	0.38779	27,995,936	\$ 13,895,976.00	0.48636	3,287,371	\$ (2,965,249.30)	(0.1086)
RESTATED COST AT EN				15,527,685.51					
ACTUAL COST OF GAS				12,131,428.91					
VARIANCE FROM ACTU				(3,396,256.69)					
Sales Sendout - See WAF Ore. Portion of Sendout X % of Oregon Sales				0.9080					
Oregon.....				27,414,187	% Of Oregon Sales				
Washington.....				2,776,105	Oregon's Share of this Var.				
Total.....				30,190,292					
Estimated WACOG Variar				(308,380.10)					
Shareholders Share of the WACOG Deferral				172,177					
WACOG Equalization.....				(50,853)					
Estimated Shareholder (gain) or Loss.....				(223,030)					

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	6302012 (MMDDYYYY)	6302012 (MMDDYYYY)	USD	JE 29-1	WACOG Refund Transfer and Amort

(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	191401			S	31,966,112.78		June 2012 amortization of OR WACOG refund		
2	541000	84020	805-02650	H		31,966,112.78	June 2012 amortization of OR WACOG refund		
3	191401			H	34,028,800.00		Transfer from 191400 of OR WACOG refund		
4	191400			S	34,028,800.00		Transfer from 191400 of OR WACOG refund		
5	191421			S	3,794,028.03		June 2012 amortization of WA WACOG refund		
6	541000	84020	805-02655	H		3,794,028.03	June 2012 amortization of WA WACOG refund		
7	191421			H	4,056,264.84		Transfer from 191420 of WA WACOG refund		
8	191420			S	4,056,264.84		Transfer from 191420 of WA WACOG refund		
Total					73,845,205.65	73,845,205.65			

Prepared by _____
Date _____
Document No. _____

Reviewed by _____
Date _____

Posted by _____
Date _____
Signature is N/A if the poster is the same as approver

C:\Users\cmk\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\OHB0C600\Journal upload SAP OR WA FGAINC Calc 2011-12 June 2012.xls#50 Tab 6

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
	Aug-09		(225,695.08)		2.05%	3,650.53	(222,044.55)	1,107,616.35	
	Sep-09		(247,012.82)		2.05%	3,502.03	(243,510.79)	864,105.56	
	Oct-09		(331,706.95)		2.05%	2,484.86	(329,222.09)	534,883.47	
	Nov-09 old		(287,928.97)		2.05%	1,391.26	(286,537.71)	248,345.76	
	Nov-09 new		1,399,170.11	(33,974,454.02)	2.05%	(56,844.57)	(32,383,782.72)		
	Dec-09		4,202,356.33		2.05%	(51,732.78)	4,150,623.55	(28,233,159.17)	
	Jan-10		4,686,910.99		2.05%	(44,228.24)	4,642,682.75	(23,590,476.41)	
	Feb-10		3,496,884.62		2.05%	(37,313.47)	3,459,571.15	(20,130,905.26)	
	Mar-10		3,098,842.84		2.05%	(31,743.37)	3,067,099.47	(17,063,805.79)	
	Apr-10		2,934,858.91		2.05%	(26,643.81)	2,908,215.10	(14,155,590.69)	
	May-10		2,257,135.77		2.05%	(22,254.50)	2,234,881.27	(11,920,709.42)	
	Jun-10		1,747,881.95		2.05%	(18,871.56)	1,729,010.39	(10,191,699.03)	
	Jul-10		1,221,957.01		2.05%	(16,367.06)	1,205,589.95	(8,986,109.08)	
	Aug-10		1,054,267.69		2.05%	(14,450.75)	1,039,816.94	(7,946,292.15)	
	Sep-10		1,132,711.61		2.05%	(12,607.39)	1,120,104.22	(6,826,187.92)	
	Oct-10		1,406,423.05		2.05%	(10,460.08)	1,395,962.97	(5,430,224.96)	
	Nov-10 old		1,054,049.62		2.05%	(8,376.30)	1,045,673.32	(4,384,551.64)	
	Nov-10 new		986,672.11	(17,305,174.57)	2.24%	(31,382.10)	(16,349,884.56)	(20,734,436.20)	transfer in from 191400 Defer OR WACOG & residual balance
	Dec-10		2,796,096.42		2.24%	(36,094.59)	2,760,001.83	(17,974,434.37)	from 186306 Smart Energy Amort
	Jan-11		3,224,984.34		2.24%	(30,542.29)	3,194,442.05	(14,779,992.32)	
	Feb-11		2,593,138.64		2.24%	(25,169.06)	2,567,969.58	(12,212,022.74)	
	Mar-11		2,732,565.42		2.24%	(20,245.38)	2,712,320.04	(9,499,702.70)	
	Apr-11		2,069,042.83		2.24%	(15,801.67)	2,053,241.16	(7,446,461.55)	
	May-11		1,632,021.75		2.24%	(12,376.84)	1,619,644.91	(5,826,816.64)	
	Jun-11		1,099,226.84		2.24%	(9,850.78)	1,089,376.06	(4,737,440.59)	
	Jul-11		725,713.24		2.24%	(8,165.89)	717,547.35	(4,019,893.23)	
	Aug-11		636,267.47		2.24%	(6,909.95)	629,357.52	(3,390,535.71)	
	Sep-11		651,620.68		2.24%	(5,720.82)	645,899.86	(2,744,635.85)	
	Oct-11		874,731.79		2.24%	(4,306.90)	870,424.89	(1,874,210.97)	
	Nov-11 old		767,242.98		2.24%	(2,782.43)	764,460.55	(1,109,750.42)	
	Nov-11 new		803,853.10	(16,767,705.00)	2.01%	(27,412.68)	(15,991,264.58)	(17,101,015.00)	transfer in from 191400 Defer OR WACOG & residual balance
	Dec-11		2,550,240.22		2.01%	(26,508.37)	2,523,731.85	(14,577,283.14)	
	Jan-12		2,808,350.94		2.01%	(22,064.96)	2,786,285.98	(11,790,997.15)	
	Feb-12		2,326,568.59		2.01%	(17,801.42)	2,308,767.17	(9,482,229.99)	
	Mar-12		2,267,867.79		2.01%	(13,983.40)	2,253,884.39	(7,228,345.60)	
	Apr-12		1,796,983.56		2.01%	(10,602.51)	1,786,381.05	(5,441,964.54)	
	May-12		1,148,448.83		2.01%	(8,153.46)	1,140,295.37	(4,301,669.17)	
	Jun-12		32,820,255.02	(34,028,800.00)	2.01%	(8,217.45)	(1,216,762.43)	(5,518,431.60)	transfer in from 191400 Defer OR WACOG (March 2012 Balance)
	Jul-12				2.01%	(9,243.37)	(9,243.37)	(5,527,674.97)	

DR 191400
 CR 191401

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 (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance							
2	Aug-09	(37,282.91)		3.25%	789.56	(36,494.35)	273,314.35	
3	Sep-09	(40,411.10)		3.25%	686.69	(39,724.41)	233,589.94	
4	Oct-09	(56,417.10)		3.25%	555.90	(55,861.20)	177,728.74	
5	Nov-09 old	(47,340.04)		3.25%	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%	(2,598.33)	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	(612,495.38)	
39	May-12	122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	
40	Jun-12	3,883,843.04	(4,056,264.84)	3.25%	(1,565.73)	(173,987.53)	(665,893.63)	transfer in from 191420 WA WACOG Deferral (March 2012 balance)
41	Jul-12			3.25%	(1,803.46)	(1,803.46)	(667,697.09)	

DR 191420

CR 191421

Interstate Storage and WACOG Refunds
 For the month ended 6/30/12
 CIS Query

GL Date	Fee Type	Rate Schedule	Total	Count
201206	SCR10	03C	(4.03)	3
201206	SCR11	03C	(4.18)	3
201206	SCR12		137.26	7
201206	SCR12	01C	(1,987.54)	136
201206	SCR12	01R	(8,276.41)	3,166
201206	SCR12	02R	(4,780,762.75)	489,831
201206	SCR12	03C	(2,133,574.55)	47,917
201206	SCR12	03I	(59,431.48)	271
201206	SCR12	03R	(64,769.22)	1,476
201206	SCR12	19R	(126.48)	51
201206	SCR12	31CSF	(660,802.75)	1,124
201206	SCR12	31CSI	(10,883.12)	11
201206	SCR12	31ISF	(194,088.45)	214
201206	SCR12	31ISI	(2,529.45)	9
201206	SCR12	32CSF	(134,003.30)	54
201206	SCR12	32CSI	(191,068.13)	51
201206	SCR12	32ISF	(137,629.96)	49
201206	SCR12	32ISI	(282,589.11)	69
201206	WOR12	02R	1,042.93	7
201206	WOR12	01C	(8,173.20)	145
201206	WOR12	01R	(34,517.75)	3,213
201206	WOR12	02R	(18,395,819.48)	501,174
201206	WOR12	03C	(7,611,630.17)	48,961
201206	WOR12	03I	(190,153.58)	263
201206	WOR12	03R	(198,465.89)	1,502
201206	WOR12	19R	(453.60)	48
201206	WOR12	31CSF	(2,714,130.68)	1,117
201206	WOR12	31CSI	(68,803.96)	11
201206	WOR12	31ISF	(588,830.33)	198
201206	WOR12	31ISI	(12,125.08)	9
201206	WOR12	32CSF	(562,713.62)	55
201206	WOR12	32CSI	(941,772.47)	48
201206	WOR12	32ISF	(462,577.91)	45
201206	WOR12	32ISI	(1,115,764.48)	67
201206	WWA12	R02	(103.94)	1
201206	WWA12	C01	(2,950.05)	20
201206	WWA12	C03	(866,375.74)	4,842
201206	WWA12	C41SF	(193,039.26)	78
201206	WWA12	C42SF	(54,994.93)	8
201206	WWA12	C42SI	(45,312.29)	2
201206	WWA12	I03	(29,569.11)	16
201206	WWA12	I41SF	(18,635.05)	8
201206	WWA12	I42SF	(75,033.48)	9
201206	WWA12	I42SI	(73,309.80)	7
201206	WWA12	R01	(6,214.74)	519
201206	WWA12	R02	(2,592,858.24)	58,881
201206	WWA12	R03	(7,762.97)	44
201206	WWA12	R27	(1,326.94)	91
Total			(45,534,769.46)	

OR 2.853%
 WA 4.372%

w/ rev sens w/o rev sens

OR WACOG Credit (32,904,889.27) (31,968,112.78) ①
 WA WACOG Credit (3,967,486.54) (3,794,028.03) ②

Storage Credit (8,662,393.65) (8,415,255.56)

① DR 191401

CR 541000 84020
 805-0265

Total Residential
 Commercial Sales
 Total Residential
 Total Residential
 Commercial Sales
 Industrial - Firm Sales
 Commercial Sales
 Total Residential
 Commercial Sales
 Interruptible Sales
 Industrial - Firm Sales
 Interruptible Sales
 Commercial Sales
 Interruptible Sales
 Industrial - Firm Sales
 Interruptible Sales
 Total Residential
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 Commercial Sales
 Commercial Sales
 Commercial Sales
 Interruptible Sales
 Industrial - Firm Sales
 Industrial - Firm Sales
 Industrial - Firm Sales
 Interruptible Sales
 Total Residential
 Total Residential
 Commercial Sales
 Total Residential

② DR 191421

CR 541000 84020
 805-02655