

**CRISTAN KELLEY**  
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August 28, 2012

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

RECEIVED  
PROPERTY MANAGEMENT  
2012 AUG 29 AM 8:13  
OFFICE OF WASHINGTON UTILITIES 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 July 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**  
**July-12**

	<b>Jun-12</b>	<b>Change</b>	<b>Jul-12</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	431,596.57	44,670.73	476,267.30
186235 AMOR WA GREAT PROGRAM	45,886.74	(14,527.30)	31,359.44
186310 WA ENERGY EFFICIENCY	55,308.81	1,137.45	56,446.26
186312 WA - AUDIT RESIDENTI	1,308,015.42	3,542.54	1,311,557.96
186314 WA - LOW INCOME WEAT	90,803.42	245.93	91,049.35
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	45,411.01	(16,825.47)	28,585.54
<b>Subtotal 186xxx accounts</b>	<b>1,974,565.16</b>	<b>18,243.88</b>	<b>1,992,809.04</b>
<b>WASHINGTON 254XXX ACCOUNTS</b>			
254302 MARGIN SHARING - WA	(490,926.30)	(121,526.05)	(612,452.35)
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(682,682.16)	(251,915.84)	(934,598.00)
191421 AMORT OF WACOG - WA	(665,774.60)	279,818.02	(385,956.58)
191430 DEMAND - ACCR WA	(1,566,407.65)	427,045.50	(1,139,362.15)
191431 AMORT OF DEMAND WA	(98,789.61)	35,239.40	(63,550.21)
<b>Subtotal 191xxx accounts</b>	<b>(3,013,654.02)</b>	<b>490,187.08</b>	<b>(2,523,466.94)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(1,530,015.16)</b>	<b>386,904.91</b>	<b>(1,143,110.25)</b>

**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	7312012 (MMDDYYYY)	7312012 (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	186232			S	1,932.49	-	INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	-	1,932.49	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	111,572.59	-	AMORT 186233 Ind DSM		
4	186233			H	-	111,572.59	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H	-	753.01	INTEREST 186233 Ind DSM		
6	186233			S	753.01	-	INTEREST 186233 Ind DSM		
7	411000	83010	419-06205	H	-	-	C/M INT 186237 PUC Fee Ref		
8	186237			H	-	-	C/M INT 186237 PUC Fee Ref		
9	402000	81199	495-06064	S	88,907.18	-	AMORT 186271 Comm Decoup		
10	186271			H	-	88,907.18	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H	-	635.93	INTEREST 186271 Comm Decoup		
12	186271			S	635.93	-	INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	466,482.31	-	AMORT 186277 Res Decoup		
14	186277			H	-	466,482.31	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H	-	3,549.24	INTEREST 186277 Res Decoup		
16	186277			S	3,549.24	-	INTEREST 186277 Res Decoup		
17	186279			H	-	75.10	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	75.10	-	INTEREST 186279 EARNINGS TEST		
19	186279			S	6,300.58	-	AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H	-	6,300.58	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	3,282.93	-	AMORT 186286 CUB Fund		
22	186286			H	-	3,282.93	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H	-	16.73	INTEREST 186286 CUB Fund		
24	186286			S	16.73	-	INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	1,557.60	-	AMORT 186288 NWIGU Intervener		
26	186288			H	-	1,557.60	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H	-	7.94	INTEREST 186288 NWIGU Intervener		
28	186288			S	7.94	-	INTEREST 186288 NWIGU Intervener		
29	411000	83010	419-06205	H	-	0.11	INTEREST 186307 OR AMR		
30	186307			S	0.11	-	INTEREST 186307 OR AMR		
31	191401			S	2,396,366.90	-	AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H	-	2,396,366.90	AMORT 191401 OR WACOG		
33	191401			H	-	7,293.23	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	7,293.23	-	INTEREST 191401 OR WACOG		

35	191401			S	7,628.03	7,628.03	INTEREST 191401 OR WACOG - JUNE TRUE UP
36	411000	83010	419-06205	H			INTEREST 191401 OR WACOG - JUNE TRUE UP
37	540700	84020	805-02650	H	10,766.67		AMORT 191411 OR Demand
38	191411			H		10,766.67	AMORT 191411 OR Demand
39	411000	83010	419-06205	H		1,116.90	INTEREST 191411 OR Demand
40	191411			S	1,116.90		INTEREST 191411 OR Demand
41	186234			S	1,227.74		INT 186234 WA GREAT Deferral
42	411000	82299	419-06210	H		1,227.74	INT 186234 WA GREAT Deferral
43	186235			S	104.46		INTEREST 186235 WA GREAT
44	411000	83010	419-06210	H		104.46	INTEREST 186235 WA GREAT
45	186235			H		14,631.76	AMORT 186235 WA GREAT
46	402000	82299	495-06517	S	14,631.76		AMORT 186235 WA GREAT
47	186310			S	151.13		INT - WA ENERGY EFF 186310
48	411000	83010	419-06210	H		151.13	INT - WA ENERGY EFF 186310
49	186312			S	3,542.54		INT - WA EE R&C 186312
50	411000	83010	419-06210	H		3,542.54	INT - WA EE R&C 186312
51	186314			S	245.93		INT - 186314 WA-LIEE Deferral
52	411000	83010	419-06210	H		245.93	INT - 186314 WA-LIEE Deferral
53	186315			H			INTEREST 186315 WA-LIEE
54	411000	83010	419-06210	H			INTEREST 186315 WA-LIEE
55	186315			H			AMORT 186315 WA-LIEE
56	402000	82299	495-06516	H			AMORT 186315 WA-LIEE
57	402000	82299	495-06080	S	16,925.54		AMORT 186316 WA Amort EE
58	186316			H		16,925.54	AMORT 186316 WA Amort EE
59	411000	83010	419-06210	H		100.07	INTEREST 186316 WA Amort EE
60	186316			S	100.07		INTEREST 186316 WA Amort EE
61	191421			S	286,214.78		AMORT 191421 WA WACOG
62	541000	84020	805-02655	H		286,214.78	AMORT 191421 WA WACOG
63	411000	83010	419-06210	S	1,429.01		INTEREST 191421 WA WACOG
64	191421			H		1,429.01	INTEREST 191421 WA WACOG
65	541000	84020	805-02655	S	119.03		JUNE 2012 AMORT-WA WACOG REFUND - TRUE UP
66	191421			H		119.03	JUNE 2012 AMORT-WA WACOG REFUND - TRUE UP
67	411000	83010	419-06210	S	6.56		INTEREST 191421 WA WACOG - JUNE TRUE UP
68	191421			H		6.56	INTEREST 191421 WA WACOG - JUNE TRUE UP
69	191431			S	35,458.94		AMORT 191431 WA Demand
70	540700	84020	805-02655	H		35,458.94	AMORT 191431 WA Demand
71	411000	83010	419-06210	S	219.54		INT 191431 WA Demand
72	191431			H		219.54	INT 191431 WA Demand

73	402000	81199	495-06540	S	539.22	-	SB408 FED & STATE AMORT
74	186401	83010	419-06205	H	-	539.22	SB408 FED & STATE AMORT
75	411000	83010	419-06205	S	427.94	-	SB408 FED & STATE INT
76	186401	83010	419-06205	H	-	427.94	SB408 FED & STATE INT
77	402000	81199	495-06540	H	-	21.21	SB408 MCBIT AMORT
78	184301	83010	419-06205	S	21.21	-	SB408 MCBIT AMORT
79	411000	83010	419-06205	H	-	39.39	SB 408 MCBIT INT
80	184301	83010	419-06205	S	39.39	-	SB 408 MCBIT INT
81	254301			S	475,807.16		OR STOR CREDIT AMORT
82	402000	81199	495-02225	H		475,807.16	OR STOR CREDIT AMORT
83	411000	83010	419-06205	S	404.39		OR STOR CREDIT INT
84	254301			H		404.39	OR STOR CREDIT INT
85	411000	83010	419-06205	H		2,146.41	OR STOR CREDIT INT - JUNE TRUE UP
86	254301			S	2,146.41		OR STOR CREDIT INT - JUNE TRUE UP
Total					3,948,008.22	3,948,008.22	

Prepared by \_\_\_\_\_ Date \_\_\_\_\_  
Reviewed by \_\_\_\_\_ Date \_\_\_\_\_  
Document No. \_\_\_\_\_  
Signature is N/A if the poster is the same as approver

R:\Accounting\6\_Journal Entries\JE29\JE 29-2 Transfer JUNE 2012.xlsx[191421

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

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

		191421	191431	191431	186316	186235					
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill					
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist					
						(GREAT)					
							Volumes				
							Prior Month	Current Month	Total		
							Unbilled	Unbilled			
Schedule	Block	A	B	B	C	D	CIS				
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	5,555.10		5,555.10		
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	2,384.20		2,384.20		
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	1,373,147.60		1,373,147.60		
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	598,719.80		598,719.80		
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	29,708.20		29,708.20		
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	2,853.6		2,853.6		
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	123,152.50		123,152.50		
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	37,266.90		37,266.90		
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	14,854.10		14,854.10		
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	9,724.5		9,724.50		
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000			-		
I41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			-		
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	3,753.0		3,753.00		
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	3,209.0		3,209.00		
41C Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)			-		
(C 41 IS)	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)			-		
41I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)			-		
(I 41 IS)	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)			-		
42C Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	22,115.0	(850)	10000	31,265.00	
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)			111	111.00	
(C42SF)	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)				-	
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)				-	
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)				-	
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)				-	
42I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	81,602.0	(15,642)		65,960.00	
(I42SF)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	65,914.0	(20,000)		45,914.00	
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	32,031.0	(16,639)		15,392.00	
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)				-	
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)				-	
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)				-	
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	9,922.0		10,000	19,922.00	
C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000			20,000	20,000.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000			20,000	20,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000			9,474	9,474.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-	
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	50,005.0	(128)	16,152	66,029.00	
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	25,076.0		20,000	45,076.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0		20,000	40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	12,000.0		82,030	94,030.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-	
42 Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	10,000.0		10,000	20,000.00	
C42SI	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	20,000.0		13,721.0	33,721.00	
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	8,035.0			8,035.00	
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)				-	
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)				-	
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)				-	
42I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	41,128.0			41,128.00	
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	47,117.0			47,117.00	
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	5,573.0			5,573.00	
	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	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000				-	
(C42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000				-	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000				-	
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	64,199.0			64,199.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	142,752.0			142,752.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	120,000.0			120,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	251,493.0			251,493.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	68,201.0			68,201.00	
	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:							303,570.00			303,570.00	
Temporaries Tab	Column B	Column C	Column C	Column E	Column F		total per above	3,605,061.50	(53,259)	231,488	3,783,290.50

total OR & WA	53,803,594.10	total* wa	3,783,290.50
total per CIS	53,803,594.10	total* or	51,069,103.60
difference	0.00	total*	54,852,394.10
		*including unbilled	

Natural Gas & Regulatory Affairs
1-2012 PGA Filing - Washington: October Filing
Primary of Amortization Rates

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue use and taking the opposite sign

Table with multiple columns for different categories (191421, 191431, 186316, 186235) and rows for various schedules and blocks. Includes a summary row at the bottom with values like 67,260.19, 34,279.93, etc.

Sources: Temporaries Tab

Table with columns: Column B, Column C, Column C, Column E, Column F

Summary table for Switchers - WA, Commodity, and rate sensitive adj with values like 67,975.74, 191421, 186316, etc.

Demand	388.70	191431
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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)	
7	Beginning Balance						0.00	
8	Jan-10	77,181.60		3.25%	161.64	77,343.24	98,434.16	
9	Feb-10	65,719.20		3.25%	355.59	66,074.79	164,508.95	
10	Mar-10	79,250.40		3.25%	552.86	79,803.26	244,312.21	
11	Apr-10	74,162.40		3.25%	762.11	74,924.51	319,236.72	
12	May-10	66,376.80		3.25%	954.48	67,331.28	386,568.00	
13	Jun-10	59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
14	Jul-10	44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
15	Aug-10	12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
16	Sep-10	0.00		3.25%	1,371.96	1,371.96	507,940.04	
17	Oct-10	0.00		3.25%	1,375.67	1,375.67	509,315.71	
18	Nov-10 old	0.00		3.25%	1,379.40	1,379.40	510,695.11	
19	Nov-10 new	0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
20	Dec-10	17,340.00		3.250%	27.22	17,367.22	18,746.62	
21	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
22	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
23	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
24	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
25	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
26	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
27	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
28	Aug-11	(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
29	Sep-11	(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
30	Oct-11	(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
31	Nov-11 old	(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
32	Nov-11 new	0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
33	Dec-11	7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
34	Jan-12	51,443.65		3.250%	84.35	51,528.00	56,951.96	
35	Feb-12	63,260.35		3.250%	239.91	63,500.26	120,452.22	
36	Mar-12	89,280.91		3.250%	447.13	89,728.04	210,180.26	
37	Apr-12	72,863.03		3.250%	667.91	73,530.94	283,711.20	
38	May-12	56,173.89		3.250%	844.45	57,018.34	340,729.54	
39	Jun-12	89,822.59		3.250%	1,044.44	90,867.03	431,596.57	
40	Jul-12	43,442.99		3.250%	1,227.74	44,670.73	476,267.30	

History truncated for ease of viewing

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)	
7							0.00	
	Beginning Balance							
8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87	
9	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85	
10	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86	
11	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25	
12	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45	
13	Jun-10	(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77	
14	Jul-10	(6,526.64)		3.25%	185.13	(6,341.51)	65,277.26	
15	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16	
16	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95	
17	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16	
18	Nov-10 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
19	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
20	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
21	Jan-11	(96,003.65)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(76,052.36)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(79,509.63)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(59,005.65)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(45,890.72)		3.25%	331.84	(45,558.88)	99,911.41	
26	Jun-11	(28,446.28)		3.25%	232.07	(28,214.21)	71,697.20	
27	Jul-11	(18,949.82)		3.25%	168.52	(18,781.30)	52,915.90	
28	Aug-11	(15,668.59)		3.25%	122.10	(15,546.49)	37,369.41	
29	Sep-11	(16,158.96)		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	
39	Jun-12	(19,503.91)		3.25%	150.28	(19,353.63)	45,886.74	
40	Jul-12	(14,631.76)		3.25%	104.46	(14,527.30)	31,359.44	

History truncated for ease of viewing

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

Debit (Credit)	Monthly/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
	Beginning Balance								
	7	Jan-10	0.00		3.25%	421.75	421.75	156,146.39	
	8	Feb-10	0.00		3.25%	422.90	422.90	156,569.29	
	9	Mar-10	0.00		3.25%	424.04	424.04	156,993.33	
	10	Apr-10	0.00		3.25%	425.19	425.19	157,418.52	
	11	May-10	0.00		3.25%	426.34	426.34	157,844.86	
	12	Jun-10	0.00		3.25%	427.50	427.50	158,272.36	
	13	Jul-10	0.00		3.25%	428.65	428.65	158,701.01	
	14	Aug-10	0.00		3.25%	429.82	429.82	159,130.83	
	15	Sep-10	4,152.50		3.25%	430.98	4,583.48	163,714.31	
	16	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,237.48	
	17	Nov-10 old	0.00		3.25%	469.18	469.18	173,706.66	
	18	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
	19	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
	20	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
	21	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
	22	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
	23	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
	24	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
	25	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
	26	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
	27	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
	28	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
	29	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
	30	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
	31	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
	32	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
	33	Intentionally Blank							
	34	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
	35	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
	36	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
	37	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
	38	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
	39	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	
	40	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26	

41 History truncated for ease of viewing

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

Month/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
Beginning Balance								
7	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55	
8	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02	
9	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83	
10	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67	
11	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54	
12	Jun-10	0.00		0.03	2,241.93	2,241.93	830,031.47	
13	Jul-10	87,708.00		0.03	2,366.77	90,074.77	920,106.24	
14	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19	
15	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89	
16	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95	
17	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
18	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
19	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
20	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
21	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
22	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
23	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
24	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
25	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
26	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
27	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
28	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
29	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
30	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
31	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
32	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
	Intentionally Blank							
33	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
34	Feb-12	630,957.00		3.25%	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	
39	Jul-12	0.00		3.25%	3,542.54	3,542.54	1,311,557.96	
40								

History truncated for ease of viewing

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 Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
	1	Beginning Balance						0.00	
	2	Jan-10	0.00		3.25%	0.00	0.03	0.03	
	3	Feb-10	25,084.31		3.25%	33.97	25,118.31	25,118.35	
	4	Mar-10	0.00		3.25%	68.03	68.06	25,186.41	
	5	Apr-10	0.00		3.25%	68.21	68.24	25,254.65	
	6	May-10	0.00		3.25%	68.40	68.43	25,323.08	
	7	Jun-10	0.00		3.25%	68.58	68.61	25,391.70	
	8	Jul-10	0.00		3.25%	68.77	68.80	25,460.50	
	9	Aug-10	0.00		3.25%	68.96	68.99	25,529.49	
	10	Sep-10	35,148.00		3.25%	69.14	35,217.17	60,746.66	
	11	Oct-10	440.00		3.25%	165.12	605.15	61,351.82	
	12	Nov-10 old	0.00		3.25%	166.16	166.16	61,517.98	
	13	Nov-10 new	0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16	transfer to 186315 WA-LIEE Amort
	14	Dec-10	0.00	(166.16)	3.25%	0.00	(166.16)	0.00	
	15	Jan-11	29,811.17		3.25%	40.37	29,851.54	29,851.54	
	16	Feb-11	1,241.10		3.25%	82.53	1,323.63	31,175.17	
	17	Mar-11	413.70		3.25%	84.99	498.69	31,673.86	
	18	Apr-11	553.44		3.25%	86.53	639.97	32,313.83	
	19	May-11	138.82		3.25%	87.70	226.52	32,540.35	
	20	Jun-11	138.82		3.25%	88.32	227.14	32,767.49	
	21	Jul-11	21,287.91		3.25%	117.57	21,405.48	54,172.97	
	22	Aug-11	208.23		3.25%	147.00	355.23	54,528.20	
	23	Sep-11	0.00		3.25%	147.68	147.68	54,675.88	
	24	Oct-11	16,431.45		3.25%	170.33	16,601.78	71,277.66	
	25	Nov-11 old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
	26	Nov-11 new	0.00		3.25%	0.00	0.00	80,310.31	
	27	Dec-11	0.00		3.25%	217.51	217.51	80,527.82	
	28	Jan-12	0.00		3.25%	218.10	218.10	80,745.92	
	29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
	30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
	31	Apr-12	8,727.65		3.25%	231.69	8,959.34	90,143.23	Add 255.84 of April Activity not on spreadsheet
	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	
	34	Jul-12	0.00		3.25%	245.93	245.93	91,049.35	

History truncated for ease of viewing

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)	
11	Beginning Balance						0.00	
12	Nov-10 old							
13	Nov-10 new		61,351.82	3.25%	(2.65)	59,393.86	59,393.86	transfer from 186314 WA-LIEE Deferral
14	Dec-10	(1,955.31)		3.25%	149.09	(8,709.56)	50,684.30	
15	Jan-11	(9,024.81)	166.16	3.25%	122.81	(10,554.42)	40,129.88	
16	Feb-11	(10,677.23)		3.25%	97.23	(8,360.47)	31,769.41	
17	Mar-11	(8,457.70)		3.25%	74.07	(8,767.46)	23,001.95	
18	Apr-11	(8,841.53)		3.25%	53.41	(6,507.88)	16,494.07	
19	May-11	(6,561.29)		3.25%	37.76	(5,064.45)	11,429.62	
20	Jun-11	(5,102.21)		3.25%	26.67	(3,135.03)	8,294.59	
21	Jul-11	(3,161.70)		3.25%	19.61	(2,086.20)	6,208.39	
22	Aug-11	(2,105.81)		3.25%	14.46	(1,726.32)	4,482.07	
23	Sep-11	(1,740.78)		3.25%	9.71	(1,785.75)	2,696.32	
24	Oct-11	(1,795.46)		3.25%	4.06	(2,388.04)	308.28	
25	Nov-11 old	(2,392.10)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
26	Nov-11 new	(2,761.85)		3.25%	0.00	0.00	(2,456.48)	
27	Dec-11	0.00		3.25%	0.00	0.00	(2,456.48)	
28	Jan-12	0.00		3.25%	0.00	0.00	(2,456.81)	
29	Feb-12	0.00		3.25%	0.00	0.00	(2,456.81)	
30	Mar-12	0.00		3.25%	0.00	0.00	(2,456.81)	
31	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)	
32	May-12	0.00		3.25%	0.00	0.00	(2,456.81)	
33	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)	
34	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)	

History truncated for ease of viewing

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)

Monthly/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
7	Beginning Balance							
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	
38	May-12	(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
39	Jun-12	(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	
40	Jul-12	(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54	

History truncated for ease of viewing

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)	
7	Beginning Balance							
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	(145,142.52)	
40	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
41	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	

History truncated for ease of viewing



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)	
7	Beginning Balance							
8	Jan-10	609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)	
9	Feb-10	419,977.48		3.25%	(7,549.04)	412,428.44	(2,584,899.45)	
10	Mar-10	359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)	
11	Apr-10	338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)	
12	May-10	260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)	
13	Jun-10	208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)	
14	Jul-10	147,452.81		3.25%	(3,701.13)	143,751.68	(1,296,547.21)	
15	Aug-10	130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)	
16	Sep-10	132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)	
17	Oct-10	160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)	
18	Nov-10 old	134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
19	Nov-10 new	935,445.33	(2,005,891.00)	3.25%	(5,305.95)	1,917,651.62	(2,667,390.63)	transfer in from 191420 WA WACOG Deferral
20	Dec-10	380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	
21	Jan-11	446,885.18		3.25%	(5,606.43)	441,278.75	(1,852,228.96)	
22	Feb-11	357,784.16		3.25%	(4,531.95)	353,252.21	(1,498,976.75)	
23	Mar-11	378,695.88		3.25%	(3,546.91)	375,148.97	(1,123,827.78)	
24	Apr-11	288,040.30		3.25%	(2,653.65)	285,386.65	(838,441.12)	
25	May-11	228,495.10		3.25%	(1,961.36)	226,533.74	(611,907.39)	
26	Jun-11	145,227.70		3.25%	(1,460.59)	143,767.11	(468,140.28)	
27	Jul-11	97,521.15		3.25%	(1,135.82)	96,385.33	(371,754.94)	
28	Aug-11	83,149.17		3.25%	(894.24)	82,254.93	(289,500.01)	
29	Sep-11	84,846.81		3.25%	(669.17)	84,177.64	(205,322.37)	
30	Oct-11	111,936.23		3.25%	(404.50)	111,531.73	(93,790.65)	
31	Nov-11 old	113,666.17		3.25%	(100.09)	113,566.08	19,775.43	
32	Nov-11 new	76,583.36	(2,015,201.00)	3.25%	(5,354.13)	(1,943,971.77)	(1,924,196.34)	transfer in from 191420 WA WACOG Deferral
33	Dec-11	289,729.54		3.25%	(4,819.02)	284,910.52	(1,639,285.82)	
34	Jan-12	318,854.17		3.25%	(4,007.95)	314,846.22	(1,324,439.60)	
35	Feb-12	269,133.84		3.25%	(3,222.57)	265,911.27	(1,058,528.33)	
36	Mar-12	253,747.68		3.25%	(2,523.23)	251,224.45	(807,303.88)	
37	Apr-12	196,728.54		3.25%	(1,920.04)	194,808.50	(612,495.38)	
38	May-12	122,082.81		3.25%	(1,493.52)	120,589.29	(491,906.09)	
39	Jun-12	3,883,843.04	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)	transfer in from 191420 WA WACOG Deferral (March 2012 balance)
40	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)	

**History truncated for ease of viewing**

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

Interest Recorded for June (1,565.73)  
 Interest Should have been (1,572.29)  
 True up to record in July (6.56)

### 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	7312012 (MMDDYYYY)	7312012 (MMDDYYYY)	USD	JE 29-1	WACOG Refund Transfer Correction

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text	Quantity (9+3)	Unit of Measure (3)
1	191401			H	41,548.00		Transfer from 191400 of OR WACOG refund		
2	191400			S	41,548.00		Transfer from 191400 of OR WACOG refund		
3	191421			H	4,842.16		Transfer from 191420 of WA WACOG refund		
4	191420			S	4,842.16		Transfer from 191420 of WA WACOG refund		
Total					46,390.16	46,390.16			

Prepared by \_\_\_\_\_  
 Date \_\_\_\_\_  
 Document No. \_\_\_\_\_

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

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

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

R:\Accounting\6. Journal Entries\JE29\JE 29-2 Transfer JUNE 2012.xlsx\191421

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

Debit (Credit)	Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	Beginning Balance								
	1	Aug-09	(225,695.08)			3,650.53	(222,044.55)	1,107,616.35	
	2	Sep-09	(247,012.82)			3,502.03	(243,510.79)	864,105.56	
	3	Oct-09	(331,706.95)			2,484.86	(329,222.09)	534,883.47	
	4	Nov-09 old	(287,928.97)			1,391.26	(286,537.71)	248,345.76	
	5	Nov-09 new	1,399,170.11	(33,974,454.02)	2.05%	(56,844.57)	(32,632,128.48)	(32,383,782.72)	
	6	Dec-09	4,202,356.33		2.05%	(51,732.78)	4,150,623.55	(28,233,159.17)	
	7	Jan-10	4,686,910.99		2.05%	(44,228.24)	4,642,682.75	(23,590,476.41)	
	8	Feb-10	3,496,884.62		2.05%	(37,313.47)	3,459,571.15	(20,130,905.26)	
	9	Mar-10	3,098,842.84		2.05%	(31,743.37)	3,067,099.47	(17,063,805.79)	
	10	Apr-10	2,934,858.91		2.05%	(26,643.81)	2,908,215.10	(14,155,590.69)	
	11	May-10	2,257,135.77		2.05%	(22,254.50)	2,234,881.27	(11,920,709.42)	
	12	Jun-10	1,747,881.95		2.05%	(18,871.56)	1,729,010.39	(10,191,699.03)	
	13	Jul-10	1,221,957.01		2.05%	(16,367.06)	1,205,589.95	(8,986,109.08)	
	14	Aug-10	1,054,267.69		2.05%	(14,450.75)	1,039,816.94	(7,946,292.15)	
	15	Sep-10	1,132,711.61		2.05%	(12,607.39)	1,120,104.22	(6,826,187.92)	
	16	Oct-10	1,406,423.05		2.05%	(10,460.08)	1,395,962.97	(5,430,224.96)	
	17	Nov-10 old	1,054,049.62		2.05%	(8,376.30)	1,045,673.32	(4,384,551.64)	
	18	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 from 186306 Smart Energy Amort
	19	Dec-10	2,796,096.42		2.24%	(36,094.59)	2,760,001.83	(17,974,434.37)	
	20	Jan-11	3,224,984.34		2.24%	(30,542.29)	3,194,442.05	(14,779,992.32)	
	21	Feb-11	2,593,138.64		2.24%	(25,169.06)	2,567,969.58	(12,212,022.74)	
	22	Mar-11	2,732,565.42		2.24%	(20,245.38)	2,712,320.04	(9,499,702.70)	
	23	Apr-11	2,069,042.83		2.24%	(15,801.67)	2,053,241.16	(7,446,461.55)	
	24	May-11	1,632,021.75		2.24%	(12,376.84)	1,619,644.91	(5,826,816.64)	
	25	Jun-11	1,099,226.84		2.24%	(9,850.78)	1,089,376.06	(4,737,440.59)	
	26	Jul-11	725,713.24		2.24%	(6,165.89)	717,547.35	(4,019,893.23)	
	27	Aug-11	636,267.47		2.24%	(6,909.95)	629,357.52	(3,390,535.71)	
	28	Sep-11	651,620.68		2.24%	(5,720.82)	645,899.86	(2,744,635.85)	
	29	Oct-11	874,731.79		2.24%	(4,306.90)	870,424.89	(1,874,210.97)	
	30	Nov-11 old	767,242.98		2.24%	(2,782.43)	764,460.55	(1,109,750.42)	
	31	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 from 186306 Smart Energy Amort
	32	Dec-11	2,550,240.22		2.01%	(26,508.37)	2,523,731.85	(14,577,283.14)	
	33	Jan-12	2,808,350.94		2.01%	(22,064.96)	2,786,285.98	(11,790,997.15)	
	34	Feb-12	2,326,568.59		2.01%	(17,801.42)	2,308,767.17	(9,482,229.99)	
	35	Mar-12	2,267,867.79		2.01%	(13,983.40)	2,253,884.39	(7,228,345.60)	
	36	Apr-12	1,796,983.56		2.01%	(10,602.51)	1,786,381.05	(5,441,964.54)	
	37	May-12	1,148,448.83		2.01%	(8,153.46)	1,140,295.37	(4,301,669.17)	
	38	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)
	39	Jul-12			2.01%	(9,243.37)	(9,243.37)	(5,527,674.97)	
<b>WACOG refund transfer adjustment - July</b>									
		Refund authorized		(34,070,348.00)					
		June balance transferred		(34,028,800.00)					
		Adjustment		(41,548.00)					

NW Natural  
 Rates & Regulatory Affairs  
 2012 Early WACOG Savings Refund  
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS  
 ALL VOLUMES IN THERMS

Line	Description	Volumes		Customers	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	WACOG Deferral (34,070,348) Temporary Increment 2009 to add revenue sensitive factor (35,070,922) to all sales					Average Bill Effect	
		A	B			C	D	E	F			
5	Schedule											
6	1R	466,437	3,470			1.0	466,437	(0.08024)				
7	1C	104,160	153			1.0	104,160	(0.08024)				
8	2R	246,872,791	541,464			1.0	246,872,791	(0.08024)				
9	3C Firm Sales	103,263,131	54,061			1.0	103,263,131	(0.08024)				
10	Intentionally blank											
11	31 Firm Sales	2,446,799	275			1.0	2,446,799	(0.08024)				
12	Intentionally blank											
13	19	6,008	51			1.0	6,008	(0.08024)				
14	19											
15	31C Firm Sales	11,438,551	1,178			1.0	11,438,551	(0.08024)				
16	Block 1	24,010,822				1.0	24,010,822	(0.08024)				
17	Block 2					0.0	0	0.00000				
18	31C Firm Trans					0.0	0	0.00000				
19	Block 1					0.0	0	0.00000				
20	Block 2					0.0	0	0.00000				
21	31C Interr Sales	96,546	12			1.0	96,546	(0.08024)				
22	Block 1	805,948				1.0	805,948	(0.08024)				
23	Block 2	1,968,191	209			1.0	1,968,191	(0.08024)				
24	31I Firm Sales	5,750,712				1.0	5,750,712	(0.08024)				
25	Block 1					0.0	0	0.00000				
26	Block 2					0.0	0	0.00000				
27	31I Interr Sales	66,293	9			1.0	66,293	(0.08024)				
28	Block 1	84,817				1.0	84,817	(0.08024)				
29	Block 2	2,940,063	58			1.0	2,940,063	(0.08024)				
30	Block 1	3,118,938				1.0	3,118,938	(0.08024)				
31	Block 2	1,204,009				1.0	1,204,009	(0.08024)				
32	Block 3	345,198				1.0	345,198	(0.08024)				
33	Block 4					1.0	0	0.00000				
34	Block 5	0				1.0	0	0.00000				
35	Block 6	0				1.0	0	0.00000				
36	32I Firm Sales	1,949,953	46			1.0	1,949,953	(0.08024)				
37	Block 1	2,759,742				1.0	2,759,742	(0.08024)				
38	Block 2	1,080,856				1.0	1,080,856	(0.08024)				
39	Block 3	254,500				1.0	254,500	(0.08024)				
40	Block 4	0				1.0	0	0.00000				
41	Block 5	0				1.0	0	0.00000				
42	Block 6	0				1.0	0	0.00000				
43	32 Firm Trans					0.0	0	0.00000				
44	Block 1					0.0	0	0.00000				
45	Block 2					0.0	0	0.00000				
46	Block 3					0.0	0	0.00000				
47	Block 4					0.0	0	0.00000				
48	Block 5					0.0	0	0.00000				
49	Block 6					0.0	0	0.00000				
50	32C Interr Sales	2,246,870	51			1.0	2,246,870	(0.08024)				
51	Block 1	3,678,506				1.0	3,678,506	(0.08024)				
52	Block 2	2,224,057				1.0	2,224,057	(0.08024)				
53	Block 3	3,567,655				1.0	3,567,655	(0.08024)				
54	Block 4	261,144				1.0	261,144	(0.08024)				
55	Block 5	0				1.0	0	0.00000				
56	Block 6	0				1.0	0	0.00000				
57	32I Interr Sales	2,835,982	68			1.0	2,835,982	(0.08024)				
58	Block 1	3,725,303				1.0	3,725,303	(0.08024)				
59	Block 2	2,160,118				1.0	2,160,118	(0.08024)				
60	Block 3	4,106,833				1.0	4,106,833	(0.08024)				
61	Block 4	1,639,001				1.0	1,639,001	(0.08024)				
62	Block 5	0				1.0	0	0.00000				
63	Block 6	0				1.0	0	0.00000				
64	32 Firm Trans					0.0	0	0.00000				
65	Block 1					0.0	0	0.00000				
66	Block 2					0.0	0	0.00000				
67	Block 3					0.0	0	0.00000				
68	Block 4					0.0	0	0.00000				
69	Block 5					0.0	0	0.00000				
70	Block 6					0.0	0	0.00000				
71	Intentionally blank											
72	33					0.0	0	0.00000				
73	TOTALS	437,079,934	601,105				437,079,934	(0.08024)				

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

Debit (Credit)

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

**WACOG refund transfer adjustment - July**

Refund authorized	(4,061,107.00)
June balance transferred	(4,056,264.84)
Adjustment	(4,842.16)

NW Natural  
 Rates & Regulatory Affairs  
 2012 Washington Early WACOG Refund  
 Calculation of Increments Allocated on the EQUAL CENT PER THERM BASIS

Line	Schedule	Block	Volumes		Customers	Proposed Amount: Revenue Sensitive Multiplier: Amount to Amortize:	WACOG Deferral		Average Bill Effect
			A	B			(4,061,107) Temporary Increment 4.372% add revenue sensitive factor	(4,246,776) to all sales schedules	
6	Schedule	Block					Multiplier	Increment	
7	JR	543	72,671				1.0	72,671	(0.09095)
8	IC	20	32,436				1.0	32,436	(0.09095)
9	2R	63,285	30,556,011				1.0	30,556,011	(0.09095)
10	3 CFS	5,133	10,123,211				1.0	10,123,211	(0.09095)
11	3 JFS	17	327,755				1.0	327,755	(0.09095)
12	27	186	38,929				1.0	38,929	(0.09095)
13	41C Firm Sales	Block 1	845,992				1.0	845,992	(0.09095)
14	41C Interr Sales	Block 2	1,358,571				1.0	1,358,571	(0.09095)
15	41C Interr Sales	Block 1	0		0		1.0	0	(0.09095)
16	41 Firm Trans	Block 1					0.0	0	0.00000
17	41 Firm Trans	Block 2					0.0	0	0.00000
18	41 Firm Sales	Block 1	96,998		10		1.0	96,998	(0.09095)
19	41 Firm Sales	Block 2	178,483				1.0	178,483	(0.09095)
20	41 Interr Sales	Block 1	0		0		1.0	0	(0.09095)
21	41 Interr Sales	Block 2					1.0	0	(0.09095)
22	42C Firm Sales	Block 1	375,056		9		1.0	375,056	(0.09095)
23	42C Firm Sales	Block 2	249,327				1.0	249,327	(0.09095)
24	42C Firm Sales	Block 3	13,912				1.0	13,912	(0.09095)
25	42C Firm Sales	Block 4					1.0	0	(0.09095)
26	42C Firm Sales	Block 5					1.0	0	(0.09095)
27	42C Firm Sales	Block 6					1.0	0	(0.09095)
28	42 Firm Trans	Block 1	500,921		11		1.0	500,921	(0.09095)
29	42 Firm Trans	Block 2	503,137				1.0	503,137	(0.09095)
30	42 Firm Trans	Block 3	114,950				1.0	114,950	(0.09095)
31	42 Firm Trans	Block 4	0		0		1.0	0	(0.09095)
32	42 Firm Trans	Block 5	0		0		1.0	0	(0.09095)
33	42 Firm Trans	Block 6	0		0		1.0	0	(0.09095)
34	42 Firm Trans	Block 1	0		0		0.0	0	0.00000
35	42 Firm Trans	Block 2	0		0		0.0	0	0.00000
36	42 Firm Trans	Block 3	0		0		0.0	0	0.00000
37	42 Firm Trans	Block 4	0		0		0.0	0	0.00000
38	42 Firm Trans	Block 5	0		0		0.0	0	0.00000
39	42 Firm Trans	Block 6	0		0		0.0	0	0.00000
40	42C Interr Sales	Block 1	100,000		2		1.0	100,000	(0.09095)
41	42C Interr Sales	Block 2	200,000				1.0	200,000	(0.09095)
42	42C Interr Sales	Block 3	138,777				1.0	138,777	(0.09095)
43	42C Interr Sales	Block 4	59,434				1.0	59,434	(0.09095)
44	42C Interr Sales	Block 5	0		0		1.0	0	(0.09095)
45	42C Interr Sales	Block 6	0		0		1.0	0	(0.09095)
46	42 Interr Trans	Block 1	289,074		7		1.0	289,074	(0.09095)
47	42 Interr Trans	Block 2	316,963				1.0	316,963	(0.09095)
48	42 Interr Trans	Block 3	122,888				1.0	122,888	(0.09095)
49	42 Interr Trans	Block 4	77,120				1.0	77,120	(0.09095)
50	42 Interr Trans	Block 5	0		0		1.0	0	(0.09095)
51	42 Interr Trans	Block 6	0		0		1.0	0	(0.09095)
52	42 Interr Trans	Block 1	0		0		0.0	0	0.00000
53	42 Interr Trans	Block 2	0		0		0.0	0	0.00000
54	42 Interr Trans	Block 3	0		0		0.0	0	0.00000
55	42 Interr Trans	Block 4	0		0		0.0	0	0.00000
56	42 Interr Trans	Block 5	0		0		0.0	0	0.00000
57	42 Interr Trans	Block 6	0		0		0.0	0	0.00000
58	43 Firm Trans	Block 1					0.0	0	0.00000
59	43 Firm Trans	Block 2					0.0	0	0.00000
60	43 Interr Trans	Block 1					0.0	0	0.00000
61	43 Interr Trans	Block 2					0.0	0	0.00000
62	43 Interr Trans	Block 3					0.0	0	0.00000
63	Totals		46,694,617		69,305			46,694,617	(0.09095)
64	Intentionally blank							0	

**Northwest Natural Gas Company SAP Journal Entry**

Company Code (4)	Document Type (2)	Document Date (6)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	07312012 (MMDDYYYY)	07312012 (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	1,631,372.00	-	OR WACOG PGA Activity		
2	191400			H	-	1,631,372.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	6,455.00	-	OR WACOG PGA Activity		
4	191400			H	-	6,455.00	OR WACOG PGA Activity		
5	540100	84020	805-02890	S	150,394.00	-	OR DEM PGA Activity		
6	191410			H	-	150,394.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	62,935.00	-	OR PGA Interest		
8	191400			H	-	39,152.00	OR WACOG Interest		
9	191410			H	-	11,271.00	OR DEM Incr. Interest		
10	191450			H	-	12,512.00	OR DEM Coll. Interest		
11	540100	84020	805-02895	S	438,624.89	-	OR DEM DEF Collected		
12	191450			H	-	438,624.89	OR DEM DEF Collected		
13	540200	84020	805-02950	S	254,577.00	-	WA WACOG PGA Activity		
14	191420			H	-	254,577.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	430,704.50	-	WA DEM PGA Activity		
16	191430			H	-	430,704.50	WA DEM PGA Activity		
17	411000	83010	419-06210	S	5,840.00	-	WA PGA Interest		
18	191420			H	-	2,181.00	WA WACOG Interest		
19	191430			H	-	3,659.00	WA DEM Interest		
20	191440			H	-	18,686.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	18,686.00	-	Encana Cost of Capital Allowance		
				Total	2,999,588.39	2,999,588.39			

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	51,432,702	46,219,287	43,036,069	23,649,357	16,465,747	10,467,140	-	-	-	-
2	C / M Unbilled Volumes:	51,090,293	57,383,331	51,432,702	43,036,069	23,649,357	16,465,747	10,467,140	11,532,675	-	-	-	-
3	Reported Cycle Billing Volumes:	62,809,103	109,856,624	121,048,013	100,356,329	97,473,899	77,009,826	48,883,811	36,186,899	27,241,552	-	-	-
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	30,190,292	26,307,087	-	-	-
5	Total Cdlty Costs Incurred in ORPGA file	\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,467,931	\$ 27,034,353	\$ 16,695,396	\$ 12,009,969	\$ 11,295,932	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.43224	0.4127	0.39174	0.36234	0.37616	0.48916	0.40037	0.39781	0.39905	0 -	0 -	0 -
7	P / M Unbilled Volumes:	23,372,935	45,816,504	46,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	-	-	-	-
8	C / M Unbilled Volumes:	45,816,504	51,567,490	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	-	-	-	-
9	Reported Cycle Billing Volumes:	56,962,482	99,152,225	109,256,063	90,284,828	88,115,200	69,760,222	44,414,602	32,905,303	24,729,970	-	-	-
10	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,168,503	82,117,397	52,117,397	38,262,635	27,414,187	25,643,590	-	-	-
11	Less: Winter WACOG Usage	1,334,959	1,529,496	1,625,836	1,513,353	1,546,292	9,971	1,316,877	1,157,579	66,518	-	-	-
12	Incremental Usage	13,876	103,373,724	102,153,747	84,324,866	83,622,211	50,905,845	36,945,758	26,256,608	24,570,932	-	-	-
13	Net Calculated Calendar Month Volumes:	78,071,156	103,373,724	102,153,747	84,324,866	83,622,211	50,905,845	36,945,758	26,256,608	24,570,932	-	-	-
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	0.47580	0.47580	0.47580	0.47580	0.19117	0.17547	0.20778	0.2078	0.2078	0.4758	0.4758
16	Monthly Incremental Rate	0.36387	0.47596	0.47580	0.47580	0.47580	0.19117	0.17547	0.20778	0.2078	0.2078	0.4758	0.4758
17	"Collections" Incr. Commodity Rate	5,049	727,729	773,573	720,053	735,726	4,744	229,706	231,072	240,522	209,076	31,649	31,649
18	"Collections" Winter Commodity Rate	635,193	727,729	773,573	720,053	735,726	4,744	229,706	231,072	240,522	209,076	31,649	31,649
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	12,497,095	11,694,781	11,935,506	11,935,506	11,935,506
20	ORE Commodity Cost Collected	37,792,326	49,929,487	49,394,670	40,855,317	40,536,553	24,463,596	17,815,775	12,737,617	11,935,506	11,935,506	11,935,506	11,935,506
21	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,168,503	82,117,397	52,117,397	38,262,635	27,414,187	25,643,590	-	-	-
22	WACOG Incurred: Calculated Vol.	0.43224	0.4127	0.39174	0.36234	0.37616	0.48916	0.40037	0.39781	0.39905	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	10,905,638	10,233,075	-	-	-
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	2,496,564.38	1,891,978.91	1,702,430.95	-	-	-
25	90% Dfr. (Collection vs Calculated)	3,122,876.00	5,972,339.00	7,866,051.00	8,771,427.00	7,649,612.00	10,979.00	2,246,908.00	1,648,781.00	1,532,188.00	-	-	-
26	Amount Previously Booked	3,122,887	5,972,328	7,866,051	8,771,427	7,649,620	10,971	2,038,943	1,757,562	1,532,188.00	-	-	-
27	Net to Book (191400)	(11,000)	11,000	-	-	(8,000)	8,000	207,965.00	(108,781.00)	1,532,188.00	-	-	-
29	Entry 191400												(1,631,372)
30	Entry 805-02890												1,631,372
31	Contract Commodity Gas Costs:	\$ 10,425,050.00	\$ 14,634,171.36	\$ 8,384,547.21	\$ 30,367,052.95	\$ 29,487,734.07	\$ 16,363,982.50	\$ 15,211,135.43	\$ 11,739,647.76	\$ 11,806,222.75	\$ -	\$ -	\$ -
32	Year around Contracts	194,420.42	174,900.49	307,090.36	436,428.25	420,045.36	627,575.93	772,463.75	507,419.35	591,564.18	-	-	-
33	Entana Net Activity	12,164,061.28	9,958,629.30	-	-	-	-	-	-	-	-	-	-
34	Short Term Contracts	12,164,061.28	9,958,629.30	-	-	-	-	-	-	-	-	-	-
35	Spot Purchases	12,113,606.70	19,312,149.25	-	-	-	-	-	-	-	-	-	-
36	Volumetric Transp Chg	271,483.79	346,556.33	379,822.50	326,432.20	399,829.81	215,408.56	291,287.71	166,993.41	117,322.63	-	-	-
37	Misc. Act. Up/St Sales	(150,319.33)	(69,420.62)	-	-	-	-	-	-	-	-	-	-
38	Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
39	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	\$ 12,414,060.52	\$ 12,515,109.56	\$ -	\$ -	\$ -
40	Field Production Gas	\$ 424,812.62	\$ 480,251.92	\$ 447,152.23	\$ 260,165.00	\$ 550,660.20	\$ 289,532.31	\$ 327,627.84	\$ 300,150.86	\$ 324,241.03	\$ -	\$ -	\$ -
41	Storage Activity:	\$ 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	\$ 283,160.52	\$ -	\$ -	\$ -
42	System Withdrawals	(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)	(1,790,152.04)	-	-	-
43	System Injections	2,526,959.50	4,059,391.74	4,020,216.60	3,098,548.30	4,715,455.26	9,324,525.29	175,969.89	(724,004.23)	(1,506,991.52)	-	-	-
44	Sub Total	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	157,011.11	-	-	-
45	P/M Imbalance Adj	(181,593.97)	(1,084,702.37)	(48,308.99)	(4,420.24)	(4,420.24)	(123,115.62)	(143,970.28)	(119,514.50)	(157,011.11)	-	-	-
46	C/M Imbalance Adj	30,860.98	(58,372.68)	(66,166.21)	(43,140.75)	(47,884.13)	(36,669.26)	(21,483.41)	(12,447.11)	(12,745.73)	-	-	-
47	Cost of Company Use Gas	-	-	-	-	-	-	-	5,305.45	-	-	-	-
48	Misc. Cust. Imbalance Purch	-	-	124.93	1,930.60	-	-	-	(48,306.83)	14,032.08	-	-	-
49	Prior Period Estimate Adj.	-	-	-	-	-	-	-	-	-	-	-	-
50	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	\$ 12,009,968.91	\$ 11,295,931.78	\$ -	\$ -	\$ -
51		ok	ok	ok	ok	ok	ok	ok	ok	ok	check	check	check







**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	3,099,843.78	3,015,502.89	-	-	-
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91	(484,476.53)	133,736.13	255,554.78	438,624.89	-	-	-
4 Previously Booked	679,876.04	(359,027.91)	67,924.47	(72,544.44)	1,257,092.14	(484,476.53)	133,736.13	255,554.78	438,624.89	-	-	-
5 Net to Book	\$ (185,695.72)	\$ 185,053.71	\$ 642.00	\$ (16,693.76)	\$ 16,693.77	\$ -	\$ -	\$ -	\$ 438,624.89	\$ -	\$ -	\$ -

6 Entry 191450..... (438,624.89)  
 7 Entry 805-02885..... 438,624.89

**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	11,730,803	10,259,503	-4,953,579	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	9,502,552	9,291,544	-4,644,738	0	0
17 Industrial Firm	3,130,626	3,395,379	3,327,071	3,020,579	3,125,043	2,515,044	2,391,493	2,054,816	2,394,527	-727,098	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	23,288,171	21,945,574	-10,325,415	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	1,647,254	1,455,992	-	-	-
20 31SF - 31SF A C	972,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	959,892	959,413	936,197	-	-	-
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896	354,771	320,880	380,866	434,563	-	-	-
22 32ISF - 32SF A C	689,959	717,950	689,650	739,161	758,094	656,856	663,200	590,491	508,096	-	-	-
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	3,578,025	3,332,848	-	-	-
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	19,710,146	18,612,726	(10,325,415)	0.13088	0.13088
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	\$ 9,800,482.72	\$ 5,631,422.22	\$ 3,927,218.16	\$ 2,579,663.95	\$ 2,436,033.58	\$ -	\$ -	\$ -
All Cycles	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 257,728.90	\$ 259,008.60	\$ 247,433.01	\$ 243,280.35	\$ 243,374.94	\$ 243,199.95	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,377.82	\$ 115,755.90	\$ 115,765.95	\$ 117,012.21	\$ 113,611.23	\$ -	\$ -	\$ -
28 31SF - 31SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 41,166.81	\$ 34,095.63	\$ 34,095.63	\$ 30,662.55	\$ 40,366.83	\$ 28,176.18	\$ -	\$ -	\$ -
29 32CSF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78	\$ 70,561.05	\$ 74,070.51	\$ 72,315.78	\$ 60,581.40	\$ -	\$ -	\$ -
30 32ISF - 32SF A C	\$ (195,309.86)	\$ (119,735.57)	\$ (124,483.17)	\$ (127,181.39)	\$ (126,713.75)	\$ (127,352.60)	\$ (121,606.01)	\$ (119,529.68)	\$ (119,576.97)	\$ -	\$ -	\$ -
31 Prior Month Unbilled MDDV Com	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ (57,876.95)	\$ (57,881.97)	\$ (58,505.10)	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	\$ 119,576.97	\$ 175,060.59	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ 57,881.97	\$ 58,505.10	\$ 64,727.93	\$ -	\$ -	\$ -
34 Current Month Unbilled MDDV Ind	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,082.84	\$ 455,608.04	\$ 461,708.06	\$ 473,740.19	\$ 507,275.20	\$ -	\$ -	\$ -
35 MDDV @ 1.81 D/C Collected	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	\$ 726.83	\$ 415.03	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ 531.70	\$ 384.92	\$ 643.87	\$ -	\$ -	\$ -
37 31SI - 31SIV	\$ 36,128.33	\$ 41,761.89	\$ 39,491.25	\$ 36,421.01	\$ 38,081.79	\$ 29,774.79	\$ 25,271.20	\$ 20,824.95	\$ 15,202.10	\$ -	\$ -	\$ -
38 32CSI - 32SIV	\$ 40,337.59	\$ 44,801.76	\$ 41,166.81	\$ 46,457.26	\$ 51,227.93	\$ 45,902.81	\$ 45,962.60	\$ 43,476.06	\$ 35,204.28	\$ -	\$ -	\$ -
39 32SI - 32SIV	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ 72,938.52	\$ 65,412.76	\$ 51,465.28	\$ -	\$ -	\$ -
40 SFV Collected Interruptible Sales	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	\$ (4,541.62)	\$ (1,529.18)	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ (7,768.18)	\$ (9,485.45)	\$ (843.21)	\$ (843.21)	\$ (843.21)	\$ (843.21)	\$ (843.21)	\$ (843.21)	\$ (843.21)	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ 2,141.68	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ 9,485.45	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 471,412.54	\$ 572,469.90	\$ 598,468.70	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34	\$ 537,067.66	\$ 535,458.61	\$ 596,489.54	\$ -	\$ -	\$ -
45 Unbilled Manual Adjustments Ind	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ (2,853.4%)	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.68)	\$ (15,294.09)	\$ (15,324.69)	\$ (15,278.78)	\$ (17,020.23)	\$ -	\$ -	\$ -
47 Collections Subject to Sensitive Adj	\$ 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	\$ 3,099,843.78	\$ 3,015,502.89	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Revenue Sensitive Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

50 Total D/C Ctd (26+47+49)

NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191.410 OREGON DEMAND 11/11 to 10/12

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Beg. Balance		283,859	255,086	102,500	(47,039)	(193,445)	(262,422)	(431,995)	(532,820)	(687,581)	(687,581)	(687,581)	
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									(150,394)				(150,394.00)
Bal. Before Int.									(683,214)				(683,214.44)
Int. Rate									(4,367)				(4,367.00)
Ending Balance									(687,581)				(687,581.44)
Aug: Accrual										(687,581)			(687,581.44)
Bal. Before Int.										(687,581)			(687,581.44)
Int. Rate													
Ending Balance										(687,581)			(687,581.44)
Spt: Accrual											(687,581)		(687,581.44)
Bal. Before Int.											(687,581)		(687,581.44)
Int. Rate													
Ending Balance											(687,581)		(687,581.44)
Oct: Accrual												(687,581)	(687,581.44)
Bal. Before Int.												(687,581)	(687,581.44)
Int. Rate													
Ending Balance												(687,581)	(687,581.44)
Entry JV-28A													(8,374.00)
Previously Book	1,016	1,928	1,279	198	(860)	(1,631)	(2,485)	(3,452)	(4,367)				
Net to Record	(242)	2,582	1,899	(448)	(332)	(1,329)	(2,485)	3,452	(4,367)				
Monthly Deferral	1,258	(654)	(420)	646	(528)	(302)	-	(6,904)	(4,367)				
Entry 1914:10	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)	(167,088)	(97,373)	(150,394)				(679,207.44)
Entry 419-06205													(11,271.00)

\* 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								(255,555)					(255,554.78)
Bal. Before Int.								(1,512,915)					(1,512,914.55)
Int. Rate								(9,948)					(9,948.00)
Ending Balance								(1,522,863)					(1,522,862.55)
Jul: Accrual									(438,625)				(438,624.89)
Bal. Before Int.									(1,961,487)				(1,961,487.44)
Int. Rate									(12,512)				(12,512.00)
Ending Balance									(1,973,999)				(1,973,999.44)
Aug: Accrual										(1,973,999)			(1,973,999.44)
Bal. Before Int.	0									(1,973,999)			(1,973,999.44)
Int. Rate													
Ending Balance										(1,973,999)			(1,973,999.44)
Spt: Accrual											(1,973,999)		(1,973,999.44)
Bal. Before Int.											(1,973,999)		(1,973,999.44)
Int. Rate													
Ending Balance											(1,973,999)		(1,973,999.44)
Oct: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Entry JV-28A													
Previously Book	(1,775)	(2,937)	(2,580)	(2,524)	(6,796)	(9,679)	(8,489)	(9,948)	(12,512)				(1,973,999.44)
Net to Record	(2,441)	(16,832)	10,634	(2,594)	(5,379)	(9,679)	(8,489)	(9,948)	(12,512)				(57,240.00)
Monthly Deferral	666	13,895	(13,214)	70	(1,417)								
Entry 191450	(494,180)	173,974	(68,566)	89,238	(1,273,786)	484,477	(133,736)	(255,555)	(438,625)				(1,916,759.44)
Entry 419-06205													(12,512.00)
													12,512.00

\* 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
Nov: Accrual													
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													
Bal. Before Int.	(5,999,824)												(5,999,824)
Int. Rate	(44,202)												(44,202)
Ending Balance	(9,198,991)												(9,198,991)
Jan: Accrual													
Bal. Before Int.	(7,893,241)												(7,893,241)
Int. Rate	(94,407)												(94,407)
Ending Balance	(8,799,917)												(8,799,917)
Feb: Accrual													
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													
Bal. Before Int.	(7,671,926)												(7,671,926)
Int. Rate	(33,813,510)												(33,813,510)
Ending Balance	(215,289)												(215,289)
Apr: Accrual													
Bal. Before Int.	(34,028,799)												(34,028,799)
Int. Rate	(24,319)												(24,319)
Ending Balance	(34,053,118)												(34,053,118)
May: Accrual													
Bal. Before Int.	(244,471)												(244,471)
Int. Rate	(34,297,589)												(34,297,589)
Ending Balance	(2,256,588)												(2,256,588)
Jun: Accrual													
Bal. Before Int.	(36,554,177)												(36,554,177)
Int. Rate	(254,417)												(254,417)
Ending Balance	(36,808,594)												(36,808,594)
Jul: Accrual													
Bal. Before Int.	(1,556,476)												(1,556,476)
Int. Rate	(4,294,722)												(4,294,722)
Ending Balance	(25,254)												(25,254)
Aug: Accrual													
Bal. Before Int.	(4,319,976)												(4,319,976)
Int. Rate	(1,637,827)												(1,637,827)
Ending Balance	(5,957,803)												(5,957,803)
Spt: Accrual													
Bal. Before Int.	(36,906)												(36,906)
Int. Rate	(5,994,709)												(5,994,709)
Ending Balance	(5,994,709)												(5,994,709)
Oct: Accrual													
Bal. Before Int.	(5,994,709)												(5,994,709)
Int. Rate	(5,994,709)												(5,994,709)
Ending Balance	(5,994,709)												(5,994,709)
Previously Book	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(254,417)	(25,254)	(36,906)				(1,081,262)
Net to Record	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(254,417)	(23,755)	(36,906)				(1,081,262)
Monthly Deferral	(3,143,677)	(5,999,824)	(7,893,241)	(8,799,917)	(7,671,926)	(24,319)	(2,256,588)	(1,556,476)	(1,637,827)				(38,983,795)
Entry 191400													(39,152)
Entry 419-06205													39,152

\* 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
<b>Cycle Volume Sales:</b>													
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	11,329,100			
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	8,683,816			
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	1,336,401			
Interruptible													
<b>Total</b>	<b>24,754,319</b>	<b>54,135,386</b>	<b>99,801,244</b>	<b>110,775,572</b>	<b>90,946,616</b>	<b>87,413,361</b>	<b>68,799,333</b>	<b>41,696,866</b>	<b>29,833,124</b>	<b>21,349,317</b>			
<b>P./M Unbilled Volumes:</b>													
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	5,677,438		
Commercial	4,856,568	9,829,593	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861	6,737,674	4,657,379	5,097,316		
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	757,921		
Interruptible													
<b>Total</b>	<b>11,668,789</b>	<b>26,080,998</b>	<b>51,090,293</b>	<b>57,383,331</b>	<b>51,432,702</b>	<b>46,219,287</b>	<b>43,036,069</b>	<b>23,649,357</b>	<b>16,465,747</b>	<b>10,467,140</b>	<b>11,532,675</b>		
<b>C./M Unbilled Volumes:</b>													
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	5,677,438			
Commercial	9,829,593	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861	6,737,674	4,657,379	5,097,316			
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	757,921			
Interruptible													
<b>Total</b>	<b>26,080,998</b>	<b>51,090,293</b>	<b>57,383,331</b>	<b>51,432,702</b>	<b>46,219,287</b>	<b>43,036,069</b>	<b>23,649,357</b>	<b>16,465,747</b>	<b>10,467,140</b>	<b>11,532,675</b>			
<b>Reported Cycle Billing Volumes:</b>													
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	11,335,016			
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	9,719,256			
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	2,357,411			
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	3,829,869			
<b>Total</b>	<b>32,133,586</b>	<b>62,809,103</b>	<b>109,856,624</b>	<b>121,048,013</b>	<b>100,356,329</b>	<b>97,473,899</b>	<b>77,009,826</b>	<b>48,883,811</b>	<b>36,188,899</b>	<b>27,241,552</b>			
<b>Calculated Calendar Month Volumes:</b>													
Residential	51,237,851	68,580,144	67,519,815	54,673,971	53,866,216	30,340,109	20,429,819	13,286,641	11,734,730	(5,677,438)			
Commercial	27,986,925	37,919,835	37,820,045	31,389,760	30,911,742	19,323,545	13,979,585	10,371,407	10,159,193	(5,097,316)			
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	2,583,295	(757,921)			
Interruptible	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319	4,698,251	4,289,455	3,829,869				
Company Use													
<b>Total</b>	<b>87,818,398</b>	<b>116,149,662</b>	<b>115,097,384</b>	<b>95,142,914</b>	<b>94,290,681</b>	<b>57,623,114</b>	<b>41,700,201</b>	<b>30,190,292</b>	<b>28,307,087</b>	<b>(11,532,675)</b>			
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	12,009,969	11,295,932				
System WACOG Per Therm Sold:	0.43224	0.4127	0.39174	0.37616	0.36234	0.46916	0.40037	0.39781	0.39905	0	0	0	0

Washington WACOG Per Therm Sold: 0.43071 0.4112 0.38908 0.35776 0.3717 0.45827 0.38184 0.381 0.37815 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
<b>Cycle Volume Sales:</b>													
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	1,381,556			
Commercial	774,363	1,379,509	2,636,473	3,022,088	2,593,474	2,432,325	1,889,171	1,200,356	913,742	727,324			
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853	77,150	74,370	54,287			
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	2,163,167			
<b>P./M Unbilled Volumes:</b>													
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	723,859		
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	452,578		
Industrial Firm	31,659	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608	30,823		
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	1,207,260		
<b>C./M Unbilled Volumes:</b>													
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	723,859			
Commercial	842,455	1,497,344	1,707,774	1,563,249	1,351,162	1,291,746	835,170	535,375	401,549	452,578			
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608	30,823			
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	1,207,260			
<b>Reported Cycle Billing Volumes:</b>													
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	1,381,556			
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	816,620			
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724	213,145	201,752	181,553			
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853			
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	2,511,583			
<b>Calculated Calendar Month Volumes:</b>													
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	1,475,227	(723,859)		
Commercial		2,232,477	3,096,500	3,112,720	2,824,192	2,561,653	1,568,368	1,013,665	868,855	867,649	(452,578)		
Industrial Firm		299,666	359,316	370,963	451,355	324,404	242,097	201,054	187,973	188,768	(30,823)		
Interruptible		228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853			
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	2,663,498	(1,207,260)		
"WPGA" Average Commodity Charge		0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373
WA Commodity Cost Collected		3,985,191	5,327,782	5,361,582	4,407,913	4,321,450	2,608,223	1,628,478	1,315,124	1,261,779			
Calculated Calendar Month Volumes:		8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	5,505,717	3,437,566	2,776,105	2,663,498	(1,207,260)		
WACOG Incurred: Calculated Vol.		0.43071	0.4112	0.38908	0.35776	0.3717	0.45827	0.38184	0.381	0.37815	0	0	0
Amount		3,623,291	4,624,541	4,403,530	3,328,848	3,390,714	2,523,105	1,312,600	1,057,696	1,007,202			
Dfrr. (Collection vs Calculated)		361,900	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	254,577			
Amount Previously Booked		361,900	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	254,577			
Net to Book (191420)													

Entry 191420: .....  
 Entry 805-02950: .....  
 (254,577)  
 254,577



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	1,555,838	1,475,227	(723,859)	-	-
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	1,013,665	868,855	867,649	(452,578)	-	-
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	201,054	187,973	188,768	(30,823)	-	-
Total Firm Sales	8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	5,271,837	3,270,660	2,612,666	2,531,645	(1,207,260)	-	-

Calculated Calendar Month Volumes:

Residential	81,602	113,524	120,567	103,416	102,681	94,888	85,394	72,334	68,474	-	-	-
Commercial	20,217	22,531	24,760	22,951	21,241	21,682	21,830	31,774	17,725	-	-	-
Industrial Firm	23,178	29,128	26,445	23,553	22,606	16,311	15,382	12,970	1,350	-	-	-
Total Firm Sales	66,187	67,861	53,446	66,393	66,393	53,024	53,847	43,985	63,496	-	-	-
Sub Total	191,184	233,044	225,218	236,900	212,922	185,905	176,453	161,063	151,035	-	-	-

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

SFV Firm Demand Collected

Plus: 41CSF - 41SF A C	9,487.10	10,688.43	10,959.97	10,994.48	11,128.46	10,850.35	10,850.35	10,208.87	10,208.87	-	-	-
41ISF - 41SF A C	2,223.42	2,338.56	2,338.56	2,397.43	2,397.43	2,332.47	2,332.47	3,863.09	2,084.81	-	-	-
42CSF - 42SF A C	3,392.13	3,392.13	3,392.13	3,392.13	2,519.23	2,519.23	2,519.23	2,519.23	799.82	-	-	-
42ISF - 42SF A C	9,266.95	9,301.46	7,596.26	11,006.66	7,301.91	7,301.91	7,301.91	5,860.61	9,632.35	-	-	-

MDDV @ 1.73 D/C Collected

Plus: 41CSI - 41SIV	4,414.68	5,293.54	5,121.19	4,522.10	3,703.14	3,703.14	3,536.83	3,183.67	1,809.32	-	-	-
41ISI - 41SIV	6,247.74	7,156.48	7,710.77	8,698.88	7,422.55	7,422.55	4,402.90	4,591.13	4,462.92	-	-	-

Plus: SFV Collected Interruptible Sales

Sub Total D/C fixed rates	-	-	-	(8,933.96)	-	-	-	-	(115.75)	-	-	-
Prior Mo Manual Adjustments Com	-	-	-	(9,812.95)	-	-	-	-	(7,792.60)	-	-	-
Prior Mo Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Com	-	(203.50)	-	-	-	-	-	-	-	-	-	-
Unbilled Manual Adjustments Ind Int	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total Manual Unbilled	203.50	(203.50)	18,746.91	(18,746.91)	-	-	-	7,908.35	(5,060.53)	-	-	-
Sub Total Manual Unbilled & D/C	203.50	(203.50)	18,746.91	(18,746.91)	-	-	-	7,908.35	(5,060.53)	-	-	-
Revenue Sensitive Rate	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723	0.043723
Revenue Sensitive Adjustment	(9)	9	(820)	820	-	-	-	(346)	221	-	-	-
Total D/C Collected	1,041,093	1,400,555	1,427,385	1,127,716	1,124,058	662,341	402,959	326,834	305,187	-	-	-
Actual Demand Chg	751,681.70	778,013.83	766,188.01	730,793.47	767,105.17	727,412.22	734,051.04	724,101.91	735,891.50	-	-	-
Variance	289,411.30	622,541.17	661,196.99	396,922.53	356,952.83	(65,071.22)	(331,092.04)	(397,267.91)	(430,704.50)	-	-	-

Previously Booked

Net to Book (191430)	327,825.68	587,838.26	663,052.73	405,507.66	342,800.49	(65,071.22)	(331,092.04)	(397,267.91)	(430,704.50)	-	-	-
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Entry 191430

Entry 805-02940

430,704.50  
 (430,704.50)





Forecasted Baseload YR Jul-12 (Estimate) Embedded Comparison to Embedded

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Rtr	2,959,475	\$ 1,426,540.50	0.48202						
Hedged Encana Sale	(2,959,475)	\$ (722,111.86)	0.24400						
Hedged Encana Cost Tr	(94,838)	\$ (116,119.10)	1.22439						
Hedged Encana Sale Tr	94,838	\$ 3,254.64	0.03432						
Hedged Yr around Contra	34,832,962	\$ 11,806,222.75	0.33894	3,048,230	1,759,638.00	0.57727	31,784,732	\$ 10,046,584.75	0.2383
Hedged Yr around Contra				2,983,316	1,876,678.00	0.62906	(2,983,316)	\$ (1,876,678.00)	#VALUE!
Hedged Yr around Contra				4,480,890	2,521,075.00	0.56263	(4,480,880)	\$ (2,521,075.00)	#VALUE!
Yr around Contracts-Rock				1,524,115	826,569.00		(1,524,115)	\$ (826,569.00)	
Yr around Contracts-Alber									#VALUE!
Yr around Contracts-Sum				762,058	382,463.00	0.50188	(762,058)	\$ (382,463.00)	#VALUE!
Hedged S.T. Contracts-Rk									#VALUE!
Hedged S.T. Contracts-Al				746,813	323,563.00	0.43326	(746,813)	\$ (323,563.00)	#VALUE!
Hedged S.T. Contracts-Sl				1,066,881	546,662.00		(1,066,881)	\$ (546,662.00)	
S.T. Contracts-Rockies									#VALUE!
S.T. Contracts-Alberta				6,721,319	2,559,097.00		(6,721,319)	\$ (2,559,097.00)	#VALUE!
S.T. Contracts-Sumas/St.				3,180,234	1,364,075.00	0.42892	(3,180,234)	\$ (1,364,075.00)	#VALUE!
Swing Contracts - Rockies									#VALUE!
Swing Contracts - Alberta									#VALUE!
Swing Contracts - Alberta									#VALUE!
Hedged Spot Purch-Rock									#VALUE!
Hedged Spot Purch-Alber									#VALUE!
Hedged Spot Purch-Sum									#VALUE!
Spot Purchases-Rockies									#VALUE!
Spot Purchases-Alberta									#VALUE!
Spot Purchases-Sumas/S									#VALUE!
Volumeetric Transp Chg		\$ 117,322.63			78,766.00			\$ 38,556.63	
Misc. Act. US Sales	34,832,962	\$ 12,515,109.56	0.35929	24,513,845	\$ 12,238,586.00	0.49925	10,319,117	\$ (315,040.62)	(0.1400)
Sub Total	539,930	\$ 324,241.03	0.60052	930,000	\$ 577,251.00	0.62070	(390,070)	\$ (253,009.97)	0.0202
Field Production Gas									
Storage Activity:									
System Withdrawals	922,095	\$ 283,160.52	0.30708	248,000	\$ 135,514.00	0.54643	674,095	\$ 147,646.52	0.2393
System Injections	(7,056,836)	\$ (1,790,152.04)	0.25368				(7,056,836)	\$ (1,790,152.04)	
Sub Total	(6,134,741)	\$ (1,506,991.52)	0.24565	248,000	\$ 135,514.00	0.54643	(6,382,741)	\$ (1,642,505.52)	(0.3008)
P/M Imbalance Adj	(409,120)	\$ (194,724.76)	0.47596				(409,120)	\$ (194,724.76)	0.4760
C/M Imbalance Adj	329,883	\$ 157,011.11	0.47596				329,883	\$ 157,011.11	0.4760
Cost of Company Use Ga	(26,789)	\$ (12,745.73)	0.47578				(26,789)	\$ (12,745.73)	0.4758
Misc. Cust. Imbalance Pu									
Prior Period Estimate Adj.	\$	14,032.08							
Line Loss & Unacct For				(101,208)			101,208		
Total Monthly Gas Cost	29,132,125	\$ 11,295,931.78	0.38775	25,590,637	\$ 12,951,351.00	0.50610	3,541,488	\$ #VALUE!	(0.1189)
RESTATED COST AT EN		14,743,688.18							
ACTUAL COST OF GAS.		11,295,931.78							
VARIANCE FROM ACTU.		(3,447,756.41)							
Sales Sendout. See WAP Ore. Portion of Sendout X % of Oregon Sales									
Oregon	25,643,590	% Of Oregon Sales	0.9059						
Washington	2,663,497	Oregon's Share of the Var.	(3,123,322.53)						
Total	28,307,087		(312,332.25)						
Estimated WACOG Variati									
Shareholders Share of the WACOG Deferral		170,243							
WACOG Equalization		(69,422)							
Estimated Shareholder (gain) or Loss		(239,665)							