

06-121579

CRISTAN KELLEY
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September 25, 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
 PROJECT MANAGEMENT
 2012 SEP 28 AM 8:52
 OFFICE OF PUBLIC
 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 August 2012.

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

Sincerely,

A handwritten signature in cursive script that reads 'Cristan Kelley'.

Cristan Kelley

CMK/kcm

enclosure(s)

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

	Jul-12	Change	Aug-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	476,267.30	4,984.32	481,251.62
186235 AMOR WA GREAT PROGRAM	31,359.44	(11,687.49)	19,671.95
186310 WA ENERGY EFFICIENCY	56,446.26	1,140.53	57,586.79
186312 WA - AUDIT RESIDENTI	1,311,557.96	3,552.14	1,315,110.10
186314 WA - LOW INCOME WEAT	91,049.35	4,888.43	95,937.78
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	28,585.54	(13,385.10)	15,200.44
Subtotal 186xxx accounts	1,992,809.04	(10,507.17)	1,982,301.87
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(612,452.35)	(122,121.93)	(734,574.28)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(934,598.00)	8,706.00	(925,892.00)
191421 AMORT OF WACOG - WA	(385,956.58)	58,144.02	(327,812.56)
191430 DEMAND - ACCR WA	(1,139,362.15)	566,102.84	(573,259.31)
191431 AMORT OF DEMAND WA	(63,550.21)	29,293.41	(34,256.80)
Subtotal 191xxx accounts	(2,523,466.94)	662,246.27	(1,861,220.67)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(1,143,110.25)	529,617.17	(613,493.08)

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	8312012 (MMDDYYYY)	8312012 (MMDDYYYY)	USD	JE 29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
(6)	(5)	(12)	(1)	(10+2)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	186232			S			INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H	3,878.85	3,878.85	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	112,848.71		AMORT 186233 Ind DSM		
4	186233			H		112,848.71	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H		566.32	INTEREST 186233 Ind DSM		
6	186233			S	566.32		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	74,332.24		AMORT 186271 Comm Decoup		
10	186271			H		74,332.24	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H		500.28	INTEREST 186271 Comm Decoup		
12	186271			S	500.28		INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	355,115.40		AMORT 186277 Res Decoup		
14	186277			H		355,115.40	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H		2,867.10	INTEREST 186277 Res Decoup		
16	186277			S	2,867.10		INTEREST 186277 Res Decoup		
17	186279			H		65.60	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	65.60		INTEREST 186279 EARNINGS TEST		
19	186279			S	5,202.69		AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H		5,202.69	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	2,499.32		AMORT 186286 CUB Fund		
22	186286			H		2,499.32	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H		11.92	INTEREST 186286 CUB Fund		
24	186286			S	11.92		INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	1,674.21		AMORT 186288 NWIGU Intervener		
26	186288			H		1,674.21	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H		5.25	INTEREST 186288 NWIGU Intervener		
28	186288			S	5.25		INTEREST 186288 NWIGU Intervener		
29	411000	83010	419-06205	S	64.36		INTEREST 186307 OR AMR - True Up		
30	186307			H		64.36	INTEREST 186307 OR AMR - True Up		
31	191401			S	549,158.81		AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H		549,158.81	AMORT 191401 OR WACOG		
33	191401			H		4,838.56	INTEREST 191401 OR WACOG		

34	411000	83010	419-06205	S	4,838.56		INTEREST 191401 OR WACOG
35	191401			S	3.00		INTEREST 191401 OR WACOG - June True Up
36	411000	83010	419-06205	H		3.00	INTEREST 191401 OR WACOG - June True Up
37	540700	84020	805-02650	S	8,920.73		AMORT 191411 OR Demand
38	191411			H		8,920.73	AMORT 191411 OR Demand
39	411000	83010	419-06205	H		1,102.29	INTEREST 191411 OR Demand
40	191411			S	1,102.29		INTEREST 191411 OR Demand
41	186234			S	1,294.89		INT 186234 WA GREAT Deferral
42	411000	82299	419-06210	H		1,294.89	INT 186234 WA GREAT Deferral
43	186235			S	69.01		INTEREST 186235 WA GREAT
44	411000	83010	419-06210	H		69.01	INTEREST 186235 WA GREAT
45	186235			H		11,756.50	AMORT 186235 WA GREAT
46	402000	82299	495-06517	S	11,756.50		AMORT 186235 WA GREAT
47	186310			S	154.21		INT - WA ENERGY EFF 186310
48	411000	83010	419-06210	H		154.21	INT - WA ENERGY EFF 186310
49	186312			S	3,552.14		INT - WA EE R&C 186312
50	411000	83010	419-06210	H		3,552.14	INT - WA EE R&C 186312
51	186314			S	252.87		INT - 186314 WA-LIEE Deferral
52	411000	83010	419-06210	H		252.87	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	13,444.31		AMORT 186316 WA Amort EE
58	186316			H		13,444.31	AMORT 186316 WA Amort EE
59	411000	83010	419-06210	H		59.21	INTEREST 186316 WA Amort EE
60	186316			S	59.21		INTEREST 186316 WA Amort EE
61	191421			S	59,109.28		AMORT 191421 WA WACOG
62	541000	84020	805-02655	H		59,109.28	AMORT 191421 WA WACOG
63	411000	83010	419-06210	S	966.26		INTEREST 191421 WA WACOG
64	191421			H		966.26	INTEREST 191421 WA WACOG
69	191431			S	29,425.68		AMORT 191431 WA Demand
70	540700	84020	805-02655	H		29,425.68	AMORT 191431 WA Demand
71	411000	83010	419-06210	S	132.27		INT 191431 WA Demand
72	191431			H		132.27	INT 191431 WA Demand
73	254303			H		37,773.02	INTEREST 254303 EARNINGS TEST
74	411000	81199	419-06205	S	37,773.02		INTEREST 254303 EARNINGS TEST

75	402000	81199	495-06540	S	120.55	-	SB408 FED & STATE AMORT
76	186401			H		120.55	SB408 FED & STATE AMORT
77	411000	83010	419-06205	S	429.21	-	SB408 FED & STATE INT
78	186401			H		429.21	SB408 FED & STATE INT
79	402000	81199	495-06540	S	20.47	-	SB408 MCBIT AMORT
80	184301			H		20.47	SB408 MCBIT AMORT
81	411000	83010	419-06205	H	-	39.46	SB 408 MCBIT INT
82	184301			S	39.46	-	SB 408 MCBIT INT
83	254301			H			OR STOR CREDIT AMORT
84	402000	81199	495-02225	H	-		OR STOR CREDIT AMORT
85	411000	83010	419-06205	H			OR STOR CREDIT INT
86	254301			H			OR STOR CREDIT INT
Total					1,282,253.98	1,282,253.98	

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\OR WA PGA Deferrals_2011-12 Aug 2012 (4).xls\ORDM Tab 16

Extract from the
2011-2012 PGA Filing - Washington: October Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235				
		Demand Deferral		Demand Deferral	R&C Energy	Pay Assist	Volumes			
		WACOG Deferral	FIRM	INTERR	Efficiency	(GREAT)	CIS	Prior Month Unbilled	Current Month Unbilled	Total
Schedule	Block	A	B	B	C	D				
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	4,211.40			4,211.40
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	2,752.20			2,752.20
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	1,067,647.80			1,067,647.80
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	482,642.70			482,642.70
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	27,606.80			27,606.80
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	1,414.2			1,414.20
41 Firm Sales (C 41 FS)	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	111,702.30			111,702.30
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	27,572.50			27,572.50
41I Firm Sales (I 41 IS)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	13,887.00			13,887.00
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	8,742.7			8,742.70
41I Firm Trans (I 41 IT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
41C Firm Trans (C 41 CT)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	3,796.0			3,796.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	3,119.0			3,119.00
41C Interr Sales (C 41 IS)	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)	-			-
	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	-			-
41I Interr Sales (I 41 IS)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	-			-
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)	-			-
42C Firm Sales (C 42 SF)	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	42,258.0	(10,000)		32,258.00
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	350.0	(111)		239.00
	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	-			-
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)	-			-
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)	-			-
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)	-			-
42I Firm Sales (I 42 SF)	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	67,271.0			67,271.00
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	40,758.0			40,758.00
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	16,477.0			16,477.00
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)	-			-
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)	-			-
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)	-			-
42C Firm Trans (C 42 TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	30,000.0	(10,000)		20,000.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	41,402.0	(20,000)		21,402.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0	(20,000)		20,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	21,760.0	(9,474)		12,286.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
42I Firm Trans (I 42 TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	76,868.0	(16,152)		60,716.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	62,446.0	(20,000)		42,446.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	60,000.0	(20,000)		40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	182,152.0	(82,030)		100,122.00
	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 (C 42 SI)	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	30,000.0	(10,000)		20,000.00
	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	50,093.0	(13,721)		36,372.00
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	9,105.0			9,105.00
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	-			-
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)	-			-
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)	-			-
42I Interr Sales (I 42 SI)	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	40,000.0			40,000.00
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	44,523.0			44,523.00
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	12,223.0			12,223.00
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	-			-
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)	-			-
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)	-			-
42C Inter Trans (C 42 TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-			-
42I Inter Trans (I 42 TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	63,800.0			63,800.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	142,001.0			142,001.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	113,246.0			113,246.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	322,104.0			322,104.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	127,864.0			127,864.00
	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:							295,076.00			295,076.00
Temporaries Tab	Column B	Column C	Column C	Column E	Column F		3,686,871.60	(231,488)	0	3,455,383.60
total OR & WA							54,482,178.40			3,455,383.60
total per CIS							54,482,178.40			48,931,694.80
difference							0.00			52,387,078.40

total OR & WA	54,482,178.40	total* wa	3,455,383.60
total per CIS	54,482,178.40	total* cr	48,931,694.80
difference	0.00	total*	52,387,078.40
		*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 (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	Beginning Balance								
	1	Aug-09						0.00	
	2	Sep-09							
	3	Oct-09							
	4	Nov-09 old							
	5	Nov-09 new							
	6	Dec-09	21,062.40		3.25%	28.52	21,090.92	21,090.92	
	7	Jan-10	77,181.60		3.25%	161.64	77,343.24	98,434.16	
	8	Feb-10	65,719.20		3.25%	355.59	66,074.79	164,508.95	
	9	Mar-10	79,250.40		3.25%	552.86	79,803.26	244,312.21	
	10	Apr-10	74,162.40		3.25%	762.11	74,924.51	319,236.72	
	11	May-10	66,376.80		3.25%	954.48	67,331.28	386,568.00	
	12	Jun-10	59,894.40		3.25%	1,128.06	61,022.46	447,590.46	
	13	Jul-10	44,335.20		3.25%	1,272.26	45,607.46	493,197.92	
	14	Aug-10	12,018.14		3.25%	1,352.02	13,370.16	506,568.08	
	15	Sep-10	0.00		3.25%	1,371.96	1,371.96	507,940.04	
	16	Oct-10	0.00		3.25%	1,375.67	1,375.67	509,315.71	
	17	Nov-10 old	0.00		3.25%	1,379.40	1,379.40	510,695.11	
	18	Nov-10 new	0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
	19	Dec-10	17,340.00		3.250%	27.22	17,367.22	18,746.62	
	20	Jan-11	81,793.20		3.250%	161.53	81,954.73	100,701.35	
	21	Feb-11	108,960.00		3.250%	420.28	109,380.28	210,081.63	
	22	Mar-11	144,069.60		3.250%	764.07	144,833.67	354,915.30	
	23	Apr-11	147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
	24	May-11	0.00		3.250%	1,364.77	1,364.77	505,279.24	
	25	Jun-11	(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
	26	Jul-11	(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
	27	Aug-11	(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
	28	Sep-11	(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
	29	Oct-11	(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
	30	Nov-11 old	(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
	31	Nov-11 new	0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
	32	Dec-11	7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
	33	Jan-12	51,443.65		3.250%	84.35	51,528.00	56,951.96	
	34	Feb-12	63,260.35		3.250%	239.91	63,500.26	120,452.22	
	35	Mar-12	89,280.91		3.250%	447.13	89,728.04	210,180.26	
	36	Apr-12	72,863.03		3.250%	667.91	73,530.94	283,711.20	
	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	
	39	Jul-12	43,442.99		3.250%	1,227.74	44,670.73	476,267.30	
	40	Aug-12	3,689.43		3.250%	1,294.89	4,984.32	481,251.62	

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235
 Program under Schedule J
 Temp Increment under Schedule Z30

Debit (Credit)

Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
1	Beginning Balance						0.00	
2	Aug-09							
3	Sep-09							
4	Oct-09							
5	Nov-09 old							
6	Nov-09 new		208,901.45	3.25%	556.15	202,347.79	202,347.79	
7	Dec-09	(7,109.81)		3.25%	512.24	(25,913.70)	176,434.09	
8	Jan-10	(26,425.94)		3.25%	436.86	(29,825.22)	146,608.87	
9	Feb-10	(30,262.08)		3.25%	369.20	(20,212.02)	126,396.85	
10	Mar-10	(20,581.22)		3.25%	318.48	(17,290.99)	109,105.86	
11	Apr-10	(17,609.47)		3.25%	273.36	(16,069.61)	93,036.25	
12	May-10	(16,342.97)		3.25%	235.15	(12,186.80)	80,849.45	
13	Jun-10	(12,421.95)		3.25%	206.19	(9,230.68)	71,618.77	
14	Jul-10	(9,436.87)		3.25%	185.13	(6,341.51)	65,277.26	
15	Aug-10	(6,526.64)		3.25%	169.67	(5,091.10)	60,186.16	
16	Sep-10	(5,260.77)		3.25%	155.32	(5,518.21)	54,667.95	
17	Oct-10	(5,673.53)		3.25%	138.55	(6,881.79)	47,786.16	
18	Nov-10 old	(7,020.34)		3.25%	120.15	(6,729.18)	41,056.98	
19	Nov-10 new	(6,849.33)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
20	Dec-10	(17,588.68)		3.25%	1,333.01	(79,813.05)	452,947.14	
21	Jan-11	(81,146.06)		3.25%	1,096.73	(94,906.92)	358,040.22	
22	Feb-11	(96,003.65)		3.25%	866.70	(75,185.66)	282,854.56	
23	Mar-11	(76,052.36)		3.25%	658.40	(78,851.23)	204,003.33	
24	Apr-11	(79,509.63)		3.25%	472.61	(58,533.04)	145,470.29	
25	May-11	(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	
41	Aug-12	(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95	

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

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38	
3	Sep-09	0.00			84.21	84.21	31,177.59	
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03	
5	Nov-09 old				n/a		31,346.70	
6	Nov-09 new			3.25%	84.67	84.67	155,724.64	
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	156,146.39	
8	Jan-10	0.00		3.25%	421.75	421.75	156,569.29	
9	Feb-10	0.00		3.25%	422.90	422.90	156,993.33	
10	Mar-10	0.00		3.25%	424.04	424.04	157,418.52	
11	Apr-10	0.00		3.25%	425.19	425.19	157,844.86	
12	May-10	0.00		3.25%	426.34	426.34	158,272.36	
13	Jun-10	0.00		3.25%	427.50	427.50	158,701.01	
14	Jul-10	0.00		3.25%	428.65	428.65	159,130.83	
15	Aug-10	0.00		3.25%	429.82	429.82	163,714.31	
16	Sep-10	4,152.50		3.25%	430.98	4,583.48	173,237.48	
17	Oct-10	9,067.50		3.25%	455.67	9,523.17	173,706.66	
18	Nov-10 old	0.00		3.25%	469.18	469.18	469.18	transfer to 186316 Amort WA EE
19	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	6,728.91	
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	8,955.12	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	19,922.29	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	39,431.56	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	43,653.68	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	45,171.08	
25	May-11	1,397.28		3.25%	120.12	1,517.40	47,158.98	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	49,152.27	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	50,684.56	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	51,520.47	
29	Sep-11	698.64		3.25%	137.27	835.91	52,126.40	
30	Oct-11	465.76		3.25%	140.17	605.93	54,133.14	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	47,386.01	transfer to 186316 Amort WA EE
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	48,447.13	
33	Dec-11	931.52		3.25%	129.60	1,061.12	49,502.15	
34	Intentionally Blank							
35	Jan-12	922.56		3.25%	132.46	1,055.02	50,790.98	
36	Feb-12	1,153.20		3.25%	135.63	1,288.83	51,669.28	
37	Mar-12	739.74		3.25%	138.56	878.30	52,796.87	
38	Apr-12	986.32		3.25%	141.27	1,127.59	54,174.43	
39	May-12	1,232.90		3.25%	144.66	1,377.56	55,308.81	
40	Jun-12	986.32		3.25%	148.06	1,134.38	56,446.26	
41	Jul-12	986.32		3.25%	151.13	1,137.45	57,586.79	
42	Aug-12	986.32		3.25%	154.21	1,140.53		

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

Month/Year	Note	Deferal	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09						0.00	
3	Sep-09	0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00	
4	Oct-09	0.00			n/a	1,103.65	408,603.65	
5	Nov-09 old						409,710.28	
6	Nov-09 new						410,819.91	
7	Dec-09	0.00		3.25%	1,106.63	1,106.63	411,932.55	
8	Jan-10	0.00		0.03	1,109.63	1,109.63	411,932.55	
9	Feb-10	0.00		0.03	1,112.64	1,112.64	821,100.02	
10	Mar-10	407,500.00		0.03	1,667.47	409,167.47	823,323.83	
11	Apr-10	0.00		0.03	2,223.81	2,223.81	825,553.67	
12	May-10	0.00		0.03	2,229.84	2,229.84	827,789.54	
13	Jun-10	0.00		0.03	2,235.87	2,235.87	830,031.47	
14	Jul-10	87,708.00		0.03	2,241.93	2,241.93	920,106.24	
15	Aug-10	0.00		0.03	2,366.77	90,074.77	922,598.19	
16	Sep-10	0.00		0.03	2,491.95	2,491.95	925,096.89	
17	Oct-10	495,208.00		0.03	2,498.70	2,498.70	1,423,480.95	
18	Nov-10 old	0.00		0.03	3,176.06	498,384.06	1,427,336.21	
19	Nov-10 new	0.00	(1,423,480.95)	0.03	3,855.26	3,855.26	3,855.26	transfer to 186316 Amort WA EE
20	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
32	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
33	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
34	Intentionally Blank							
35	Jan-12	0.00		3.25%	1,783.59	1,783.59	660,340.85	
36	Feb-12	630,957.00		3.25%	2,642.84	633,599.84	1,293,940.69	
37	Mar-12	0.00		3.25%	3,504.42	3,504.42	1,297,445.11	
38	Apr-12	0.00		3.25%	3,513.91	3,513.91	1,300,959.02	
39	May-12	0.00		3.25%	3,523.43	3,523.43	1,304,482.45	
40	Jun-12	0.00		3.25%	3,532.97	3,532.97	1,308,015.42	
41	Jul-12	0.00		3.25%	3,542.54	3,542.54	1,311,557.96	
42	Aug-12	0.00		3.25%	3,552.14	3,552.14	1,315,110.10	

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

Debit (Credit)	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
	1	Beginning Balance						0.00	
	2	Jan-10	0.00		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 sprea
	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	
	35	Aug-12	4,635.56		3.25%	252.87	4,888.43	95,937.78	

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

Debit (Credit)

Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)	
Beginning Balance								
1 Jan-10							0.00	
2 Feb-10								
3 Mar-10								
4 Apr-10								
5 May-10								
6 Jun-10								
7 Jul-10								
8 Aug-10								
9 Sep-10								
10 Oct-10								
11 Nov-10 old								
12 Nov-10 new			61,351.82	3.25%	(2.65)	59,393.86	59,393.86	transfer from 186314 WA-LIEE Deferral
13 Dec-10		(1,955.31)		3.25%	149.09	(8,709.56)	50,684.30	
14 Jan-11		(9,024.81)	166.16	3.25%	122.81	(10,554.42)	40,129.88	
15 Feb-11		(10,677.23)		3.25%	97.23	(8,360.47)	31,769.41	
16 Mar-11		(8,457.70)		3.25%	74.07	(8,767.46)	23,001.95	
17 Apr-11		(8,841.53)		3.25%	53.41	(6,507.88)	16,494.07	
18 May-11		(6,561.29)		3.25%	37.76	(5,064.45)	11,429.62	
19 Jun-11		(5,102.21)		3.25%	26.67	(3,135.03)	8,294.59	
20 Jul-11		(3,161.70)		3.25%	19.61	(2,086.20)	6,208.39	
21 Aug-11		(2,105.81)		3.25%	14.46	(1,726.32)	4,482.07	
22 Sep-11		(1,740.78)		3.25%	9.71	(1,785.75)	2,696.32	
23 Oct-11		(1,795.46)		3.25%	4.06	(2,388.04)	308.28	
24 Nov-11 old		(2,392.10)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
25 Nov-11 new		0.00		3.25%	0.00	0.00	(2,456.48)	
26 Dec-11		0.00		3.25%	0.00	0.00	(2,456.48)	
27 Jan-12		0.00		3.25%	0.00	0.00	(2,456.81)	
28 Feb-12		0.00		3.25%	0.00	0.00	(2,456.81)	
29 Mar-12		0.00		3.25%	0.00	0.00	(2,456.81)	
30 Apr-12		0.00		3.25%	0.00	0.00	(2,456.81)	
31 May-12		0.00		3.25%	0.00	0.00	(2,456.81)	
32 Jun-12		0.00		3.25%	0.00	0.00	(2,456.81)	
33 Jul-12		0.00		3.25%	0.00	0.00	(2,456.81)	
Aug-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)

Monthly/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1	Beginning Balance							
2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48	
3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37	
4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00	
5	Nov-09 old	(7,292.06)		3.25%	61.59	(7,230.47)	19,143.53	
6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82	
7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30	
8	Jan-10	(13,379.91)		3.25%	129.80	(9,074.98)	43,453.36	
9	Feb-10	(9,204.78)		3.25%	107.12	(7,698.23)	35,755.13	
10	Mar-10	(7,805.35)		3.25%	86.84	(7,296.37)	28,458.76	
11	Apr-10	(7,383.21)		3.25%	69.44	(5,569.22)	22,889.54	
12	May-10	(5,638.66)		3.25%	55.94	(4,410.18)	18,479.36	
13	Jun-10	(4,466.12)		3.25%	45.71	(3,156.43)	15,322.93	
14	Jul-10	(3,202.14)		3.25%	37.95	(2,580.29)	12,742.64	
15	Aug-10	(2,618.24)		3.25%	30.65	(2,820.21)	9,922.43	
16	Sep-10	(2,850.86)		3.25%	22.15	(3,464.63)	6,457.80	
17	Oct-10	(3,486.78)		3.25%	13.56	(2,886.13)	3,571.67	
18	Nov-10 old	(2,899.69)		3.25%	(45.79)	1,562,857.87	1,566,429.54	Transfers from 186310 & 186312
19	Nov-10 new	(33,814.77)	1,596,718.43	3.25%	4,020.75	(159,672.39)	1,406,757.15	
20	Dec-10	(163,693.14)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
21	Jan-11	(193,997.29)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
22	Feb-11	(153,492.58)		3.25%	2,670.15	(157,326.33)	908,574.52	
23	Mar-11	(159,996.48)		3.25%	2,300.95	(115,683.39)	792,891.13	
24	Apr-11	(117,984.34)		3.25%	2,023.70	(89,334.81)	703,556.32	
25	May-11	(91,358.51)		3.25%	1,829.57	(54,219.07)	649,337.25	
26	Jun-11	(56,048.64)		3.25%	1,708.13	(35,575.62)	613,761.63	
27	Jul-11	(37,283.75)		3.25%	1,621.11	(28,773.53)	584,988.10	
28	Aug-11	(30,394.64)		3.25%	1,541.47	(30,045.27)	554,942.83	
29	Sep-11	(31,586.74)		3.25%	1,445.56	(40,946.20)	513,996.63	
30	Oct-11	(42,391.76)		3.25%	1,323.49	(49,322.65)	464,673.98	
31	Nov-11 old	(50,646.14)		3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
32	Nov-11 new	(18,581.71)	10,594.61	3.25%	1,129.90	(7,860.17)	378,830.24	
33	Dec-11	(78,990.07)		3.25%	907.66	(86,479.76)	292,350.48	
34	Jan-12	(87,387.42)		3.25%	693.41	(71,949.99)	220,400.49	
35	Feb-12	(72,643.40)		3.25%	504.08	(68,052.08)	152,348.41	
36	Mar-12	(68,556.16)		3.25%	340.83	(52,667.16)	99,681.25	
37	Apr-12	(53,007.99)		3.25%	226.77	(31,675.87)	68,005.38	
38	May-12	(31,902.64)		3.25%	153.38	(22,594.37)	45,411.01	
39	Jun-12	(22,747.75)		3.25%	100.07	(16,825.47)	28,585.54	
40	Jul-12	(16,925.54)		3.25%	59.21	(13,385.10)	15,200.44	
	Aug-12	(13,444.31)		3.25%				

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

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	27,538.92			(722.61)	26,816.31	(252,522.96)	
3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)	
4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)	
5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)	
6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)	
7	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)	
8	Jan-10	196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)	
9	Feb-10	134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)	
10	Mar-10	115,691.45		3.25%	(2,972.53)	104,453.10	(1,046,808.14)	
11	Apr-10	107,425.63		3.25%	(2,723.44)	79,739.22	(967,068.92)	
12	May-10	82,462.66		3.25%	(2,532.80)	61,228.16	(905,840.76)	
13	Jun-10	63,760.96		3.25%	(2,393.11)	42,065.38	(863,775.39)	
14	Jul-10	44,458.49		3.25%	(2,288.60)	35,216.18	(828,559.21)	
15	Aug-10	37,504.78		3.25%	(2,190.68)	37,196.64	(791,362.57)	
16	Sep-10	39,387.32		3.25%	(2,077.48)	46,510.95	(744,851.61)	
17	Oct-10	48,588.43		3.25%	(1,957.30)	42,354.63	(702,496.98)	
18	Nov-10 old	44,311.93		3.25%	1,907.38	730,813.79	28,316.81	
19	Nov-10 new	49,288.36	679,618.05	3.25%	364.71	213,055.52	241,372.33	transfer in from 191430 WA Demand Deferral
20	Dec-10	212,690.81		3.25%	993.14	251,641.53	493,013.85	
21	Jan-11	250,648.39		3.25%	1,605.91	201,479.29	694,493.14	
22	Feb-11	199,873.38		3.25%	2,164.72	211,741.42	906,234.56	
23	Mar-11	209,576.70		3.25%	2,667.25	159,857.68	1,066,092.25	
24	Apr-11	157,190.43		3.25%	3,054.42	126,444.42	1,192,536.67	
25	May-11	123,390.00		3.25%	3,334.67	80,789.48	1,273,326.15	
26	Jun-11	77,454.81		3.25%	3,519.23	55,682.29	1,329,008.44	
27	Jul-11	52,163.06		3.25%	3,658.94	47,628.37	1,376,636.81	
28	Aug-11	43,969.43		3.25%	3,789.37	48,820.71	1,425,457.52	
29	Oct-11 Correction	45,031.34		3.25%			(1,651,602.41)	
30	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
31	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
32	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
33	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
34	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
35	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
36	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
37	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
38	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
39	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
40	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	
41	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)	

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

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)			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)	441,276.75	(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	(4,061,107.00)	3.25%	(1,572.29)	(178,836.25)	(670,742.35)	transfer in from 191420 WA WACOG Deferral (March 2012 balance)
41	Jul-12	286,214.78		3.25%	(1,429.01)	284,785.77	(385,956.58)	
42	Aug-12	59,109.28		3.25%	(965.26)	58,144.02	(327,812.56)	

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	08312012 (MMDDYYYY)	08312012 (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 (\$) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	H	-	733,084.00	OR WACOG PGA Activity		
2	191400			S	733,084.00	-	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	4,316.00	-	OR WACOG PGA Activity		
4	191400			H	-	4,316.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	130,708.00	-	OR DEM PGA Activity		
6	191410			H	-	130,708.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	57,866.00	-	OR PGA Interest		
8	191400			H	-	40,948.00	OR WACOG Interest		
9	191410			H	-	5,407.00	OR DEM Incr. Interest		
10	191450			H	-	11,511.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	741,609.31	OR DEM DEF Collected		
12	191450			S	741,609.31	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	-	11,223.00	WA WACOG PGA Activity		
14	191420			S	11,223.00	-	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	568,418.84	WA DEM PGA Activity		
16	191430			S	568,418.84	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	4,833.00	-	WA PGA Interest		
18	191420			H	-	2,517.00	WA WACOG Interest		
19	191430			H	-	2,316.00	WA DEM Interest		
20	191440			H	-	19,209.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	19,209.00	-	Encana Cost of Capital Allowance		
				Total		2,271,267.15			

Doc # _____

Prepared by _____

Date _____

Approved by _____

Date _____

Posted by _____

Date _____

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for interest on Demand Deferrals

Table with columns: 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. Rows include: 1 Embedded Seasonalized Tab 20, 2 Collected line 44, 3 Deferral, 4 Previously Booked, 5 Net to Book, 6 Entry 191450, 7 Entry 805-02885.

Actual Fixed Charges Collected

Table with columns: 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. Rows include: 15 Residential, 16 Commercial, 17 Industrial Firm, 18 Total of Calendar Month Sales, 19 1 - 99 Less: 31CSF - 31SF A C, 20 31SF - 31SF A C, 21 32CSF - 32SF A C, 22 321SF - 32SF A C, 23 Total Firm Sales Fixed D/Charge, 24 Total Calendar Sales less Fixed, 25 "OPGA" OR A No. 09-12A Exh 1 Line 1, 26 SFV Collected (line 24x25).

All Cycles

Table with columns: Plus: 31CSF - 31SF A C, 31SF - 31SF A C, 32CSF - 32SF A C, 321SF - 32SF A C, 31 Prior Month Unbilled MDDV Com, 32 Prior Month Unbilled MDDV Ind, 33 Current Month Unbilled MDDV Com, 34 Current Month Unbilled MDDV Ind, 35 MDDV @ 1.81 D/C Collected.

Plus: 31CSI - 31SIV

Table with columns: 31SIV - 31SIV, 32CSI - 32SIV, 32SIV - 32SIV, 40 SFV Collected Interruptible Sales.

Prior Mo Manual Adjustments Com

Table with columns: 41 Prior Mo Manual Adjustments Com, 42 Prior Mo Manual Adjustments Ind, 43 Prior Mo Manual Adjustments Ind Int, 44 Unbilled Manual Adjustments Com, 45 Unbilled Manual Adjustments Ind, 46 Unbilled Manual Adjustments Ind Int, 47 Collectors Subject to Sensitive Adj, 48 Percent Impact of Sensitive Effect, 49 Revenue Sensitive Adjustment, 50 Total D/C Ctd (26+47+49).

Page 1 OR

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	255,086	102,500	102,500	(47,039)	(193,445)	(262,422)	(431,995)	(532,820)	(687,581)	(823,696)	(823,696)	
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.	198												(47,237.44)
Int. Rate	(47,039)												198.00
Ending Balance													(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										(130,708)			(130,708.00)
Bal. Before Int.					(818,289)					(818,289.44)			(818,289.44)
Int. Rate					(5,407)					(5,407.00)			(5,407.00)
Ending Balance					(823,696)					(823,696.44)			(823,696.44)
Spt: Accrual													
Bal. Before Int.	0									(823,696)			(823,696.44)
Int. Rate													
Ending Balance										(823,696.44)			(823,696.44)
Oct: Accrual													
Bal. Before Int.	0												
Int. Rate													
Ending Balance													
Entry JV-28A	1,016	1,928	1,279	198	(860)	(1,631)	(2,485)	(3,452)	(4,367)	(5,407)			(13,781.00)
Previously Book	(242)	2,582	1,699	(448)	(332)	(1,329)	(2,485)	(3,452)	(4,367)				
Net to Record	1,258	(654)	(420)	646	(528)	(302)	-	-	-	(5,407)			
Monthly Deferral	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)	(167,088)	(97,373)	(150,394)	(130,708)			(809,915.44)
Entry 191410													(5,407.00)
Entry 419-06205													5,407.00

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

Page 2 OR NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191.450 OREGON 11/11 - 10/12 OR Demand Accrual Vol.

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Beg. Balance	(494,180)	(495,955)	(324,918)	(396,065)	(309,350)	(1,589,932)	(1,115,135)	(1,257,360)	(1,522,784)	(1,973,879)	(1,243,901)	(1,243,901)	(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		173,974											
Bal. Before Int.	(321,981)	(321,981)	-	-	-	-	-	-	-	-	-	-	(321,981.12)
Int. Rate	(2,937)	(2,937)	-	-	-	-	-	-	-	-	-	-	(2,937.00)
Ending Balance	(324,918)	(324,918)	-	-	-	-	-	-	-	-	-	-	(324,918.12)
Jan: Accrual			(68,566)										
Bal. Before Int.	(393,485)	(393,485)	(68,566)	-	-	-	-	-	-	-	-	-	(393,484.59)
Int. Rate	(2,580)	(2,580)	-	-	-	-	-	-	-	-	-	-	(2,580.00)
Ending Balance	(396,065)	(396,065)	(68,566)	-	-	-	-	-	-	-	-	-	(396,064.59)
Feb: Accrual				89,238									
Bal. Before Int.	(306,826)	(306,826)	(306,826)	89,238	-	-	-	-	-	-	-	-	(306,826.39)
Int. Rate	(2,524)	(2,524)	(2,524)	-	-	-	-	-	-	-	-	-	(2,524.00)
Ending Balance	(309,350)	(309,350)	(309,350)	(309,350)	-	-	-	-	-	-	-	-	(309,350.39)
Mar: Accrual					(1,273,786)								
Bal. Before Int.	(1,583,136)	(1,583,136)	(1,583,136)	(1,583,136)	(1,273,786)	-	-	-	-	-	-	-	(1,273,785.91)
Int. Rate	(6,796)	(6,796)	(6,796)	(6,796)	-	-	-	-	-	-	-	-	(6,796.00)
Ending Balance	(1,589,932)	(1,589,932)	(1,589,932)	(1,589,932)	(1,589,932)	-	-	-	-	-	-	-	(1,589,932.30)
Apr: Accrual				484,477									
Bal. Before Int.	(1,105,456)	(1,105,456)	(1,105,456)	484,477	(1,105,456)	-	-	-	-	-	-	-	(1,105,455.77)
Int. Rate	(9,679)	(9,679)	(9,679)	-	(9,679)	-	-	-	-	-	-	-	(9,679.00)
Ending Balance	(1,115,135)	(1,115,135)	(1,115,135)	(1,115,135)	(1,115,135)	-	-	-	-	-	-	-	(1,115,134.77)
May: Accrual					(133,736)								
Bal. Before Int.	(1,248,871)	(1,248,871)	(1,248,871)	(1,248,871)	(133,736)	(1,248,871)	-	-	-	-	-	-	(1,248,870.77)
Int. Rate	(8,489)	(8,489)	(8,489)	(8,489)	-	(8,489)	-	-	-	-	-	-	(8,489.00)
Ending Balance	(1,257,360)	(1,257,360)	(1,257,360)	(1,257,360)	(1,257,360)	-	-	-	-	-	-	-	(1,257,359.77)
Jun: Accrual						(255,477)							
Bal. Before Int.	(1,512,837)	(1,512,837)	(1,512,837)	(1,512,837)	(255,477)	(255,477)	-	-	-	-	-	-	(1,512,836.84)
Int. Rate	(9,947)	(9,947)	(9,947)	(9,947)	-	(9,947)	-	-	-	-	-	-	(9,947.00)
Ending Balance	(1,522,784)	(1,522,784)	(1,522,784)	(1,522,784)	(1,522,784)	-	-	-	-	-	-	-	(1,522,783.84)
Jul: Accrual							(438,584)						
Bal. Before Int.	(1,961,368)	(1,961,368)	(1,961,368)	(1,961,368)	(438,584)	(438,584)	-	-	-	-	-	-	(1,961,367.66)
Int. Rate	(12,511)	(12,511)	(12,511)	(12,511)	-	(12,511)	-	-	-	-	-	-	(12,511.00)
Ending Balance	(1,973,879)	(1,973,879)	(1,973,879)	(1,973,879)	(1,973,879)	-	-	-	-	-	-	-	(1,973,878.66)
Aug: Accrual								741,491					
Bal. Before Int.	(1,232,388)	(1,232,388)	(1,232,388)	(1,232,388)	(741,491)	741,491	-	-	-	-	-	-	(1,232,388.13)
Int. Rate	(11,513)	(11,513)	(11,513)	(11,513)	-	(11,513)	-	-	-	-	-	-	(11,513.00)
Ending Balance	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	-	-	-	-	-	-	-	(1,243,901.13)
Spt: Accrual													
Bal. Before Int.	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	-	-	-	-	-	-	(1,243,901.13)
Int. Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	-	-	-	-	-	-	(1,243,901.13)
Oct: Accrual													
Bal. Before Int.	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	-	-	-	-	-	-	(1,243,901.13)
Int. Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	(1,243,901)	-	-	-	-	-	-	(1,243,901.13)
Entry JV-28A	(1,775)	(2,937)	(2,580)	(2,524)	(6,796)	(9,679)	(8,489)	(9,947)	(12,511)	(11,513)	-	-	(68,751.00)
Previously Book	(2,441)	(16,832)	10,634	(2,594)	(5,379)	(9,679)	(8,489)	(9,948)	(12,512)	(11,513)	-	-	-
Net to Record	666	13,895	(13,214)	70	(1,417)	-	-	1	1	(11,513)	-	-	-
Monthly Deferral	(494,180)	173,974	(68,566)	89,238	(1,273,786)	484,477	(133,736)	(255,477)	(438,584)	741,491	-	-	(1,175,150.13)
Entry 191450													(11,511.00)
Entry 419-06205													11,511.00

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

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

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Beg. Balance		(3,154,965)	(9,198,991)	(17,186,639)	(26,141,584)	(34,028,799)	(34,297,589)	(2,736,246)	(4,419,516)	(5,976,199)	(5,287,733)	(5,287,733)	
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							(2,256,588)						(2,256,588)
Bal. Before Int.							(36,554,177)						(36,554,177)
Int. Rate							(254,417)						(254,417)
Ending Balance							(36,808,594)						(36,808,594)
Jun: Accrual								(1,655,660)					(1,655,660)
Bal. Before Int.								(4,393,906)					(4,393,906)
Int. Rate								(25,610)					(25,610)
Ending Balance								(4,419,516)					(4,419,516)
JUL: Accrual													
Bal. Before Int.									(1,519,487)				(1,519,487)
Int. Rate									(5,939,003)				(5,939,003)
Ending Balance									(37,196)				(37,196)
Aug: Accrual										(5,976,199)			(5,976,199)
Bal. Before Int.										728,768			728,768
Int. Rate										(5,247,431)			(5,247,431)
Ending Balance										(40,302)			(40,302)
Spt: Accrual													
Bal. Before Int.											(5,287,733)		(5,287,733)
Int. Rate													
Ending Balance											(5,287,733)		(5,287,733)
Oct: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Nov: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191400													
Entry 419-06205													

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

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

	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Cycle Volume Sales:													
Residential	13,720,910	34,433,093	64,445,552	71,346,922	58,032,721	55,984,266	43,255,971	25,220,013	17,070,313	11,329,100	8,646,237	-	-
Commercial	9,224,589	17,875,038	33,053,948	37,211,940	30,855,053	29,492,334	23,779,253	14,971,482	11,342,078	8,683,816	7,215,491	-	-
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	1,193,855	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	24,754,319	54,135,386	99,801,244	110,775,572	90,946,616	87,413,361	68,799,333	41,696,866	29,833,124	21,349,317	17,055,583	-	-
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	5,677,438	3,744,923	-
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	5,097,316	3,414,118	-
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	654,740	-
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	11,532,675	7,813,781	-
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	5,677,438	3,744,923	-	-
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	5,097,316	3,414,118	-	-
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	654,740	-	-
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	11,532,675	7,813,781	-	-
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	11,335,016	8,652,154	-	-
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	7,768,540	-	-
Industrial Firm	3,159,432	3,246,496	3,845,979	3,785,910	3,246,560	3,484,781	2,987,822	2,684,193	2,371,295	2,357,411	2,304,054	-	-
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	4,302,436	-	-
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	27,241,552	23,027,183	-	-
Calculated Calendar Month Volumes:													
Residential	51,237,851	68,580,144	67,519,815	54,673,971	53,866,216	30,340,109	30,340,109	20,429,819	13,286,641	11,734,730	6,719,639	(3,744,923)	-
Commercial	27,986,925	37,919,835	37,820,045	31,389,760	30,911,742	19,323,545	19,323,545	13,979,585	10,371,407	10,159,193	6,085,342	(3,414,118)	-
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	2,583,295	2,200,873	(654,740)	-
Interruptible	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319	5,202,319	4,698,251	4,289,455	3,829,869	4,302,436	-	-
Company Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	57,623,114	41,700,201	30,190,292	28,307,087	19,308,289	(7,813,781)	-	-
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 37,958,397	\$ 47,935,149	\$ 45,086,801	\$ 34,474,352	\$ 35,457,931	\$ 27,034,353	\$ 16,685,396	\$ 12,009,969	\$ 11,319,347	\$ 9,773,862	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.39781	0.39988	0.5062	0	0	0

Ck total from JE 60

Reported Cycle Billing Volumes:

Calculated Calendar Month Volumes:

Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:

System WACOG Per Therm Sold:

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	1,381,556	1,073,273		
Commercial	774,363	1,379,509	2,636,473	3,022,088	2,593,474	2,432,325	1,899,171	1,200,356	913,742	727,324	593,153		
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853	77,150	74,370	54,287	50,237		
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	1,716,663		

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	723,859	488,981	
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	304,906	
Industrial Firm	31,659	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608	30,823	19,609	
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	813,496	

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	723,859	488,981		
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	304,906		
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608	30,823	19,609		
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	813,496		

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	1,381,556	1,073,273		
Commercial	899,080	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	633,446		
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724	213,145	201,752	181,553	174,743		
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944		
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	2,067,406		

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	1,475,227	838,395	(488,981)		
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	485,774	(304,906)		
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	201,054	187,973	188,768	163,529	(19,609)		
Interruptible	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944			
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	1,673,642	(813,496)		

"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	0.47373
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	792,854				

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	2,663,498	1,673,642	(813,496)			
0.43071	0.4112	0.38908	0.35776	0.3717	0.45827	0.38184	0.381	0.37794	0.48077	0			
3,623,291	4,624,541	4,403,530	3,328,848	3,390,714	2,523,105	1,312,600	1,057,696	1,006,642	804,637				

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

361,900	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	258,137	(11,783)				
361,900	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	254,577	560	(11,783)			

Entry 191420
 Entry 805-02950

Washington Demand Deferral Calculation
 2011-12 Tracker year Closing
 Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
5,651,804	7,533,194	7,564,369	5,958,430	5,958,195	3,461,372	2,055,942	2,055,942	1,555,838	1,475,227	838,395	(488,981)	-
2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	1,013,665	1,013,665	868,855	867,649	485,774	(304,906)	-
299,666	359,316	370,963	451,355	324,404	242,097	201,054	201,054	187,973	188,768	163,529	(19,609)	-
8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	5,271,837	3,270,660	3,270,660	2,612,666	2,531,645	1,487,698	(813,496)	-
81,602	113,524	120,567	103,416	102,681	94,888	85,394	85,394	72,334	66,474	62,218	62,218	-
20,217	22,531	24,760	22,951	21,241	21,682	21,890	21,890	31,774	17,725	16,729	17,725	-
23,178	29,128	26,445	23,553	22,606	16,311	15,382	15,382	12,970	1,350	23,995	23,995	-
66,187	67,861	53,446	86,981	66,393	53,024	53,847	53,847	43,985	63,486	61,208	61,208	-
191,184	233,044	225,218	236,900	212,922	185,905	176,453	176,453	161,063	151,035	164,150	164,150	-
7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	5,085,932	3,094,208	3,094,208	2,451,603	2,380,610	1,323,547	(813,496)	-
0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	-
\$ 1,040,898	\$ 1,400,749	\$ 1,408,458	\$ 1,145,643	\$ 1,124,058	\$ 662,341	\$ 402,959	\$ 402,959	\$ 319,272	\$ 310,027	\$ 172,366	\$ -	\$ 0.13023
\$ 9,487.10	\$ 10,668.43	\$ 10,959.97	\$ 10,994.48	\$ 11,128.46	\$ 10,850.35	\$ 10,850.35	\$ 10,850.35	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	-
\$ 2,223.42	\$ 2,338.56	\$ 2,338.56	\$ 2,397.43	\$ 2,397.43	\$ 2,332.47	\$ 2,332.47	\$ 2,332.47	\$ 3,863.09	\$ 2,064.81	\$ 2,064.81	\$ 2,064.81	-
\$ 3,392.13	\$ 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	\$ 799.82	\$ 799.82	-
\$ 9,266.95	\$ 9,301.46	\$ 7,596.26	\$ 11,006.66	\$ 7,301.91	\$ 7,301.91	\$ 7,301.91	\$ 7,301.91	\$ 5,860.61	\$ 9,632.35	\$ 8,191.05	\$ 8,191.05	-
\$ 4,414.68	\$ 5,293.54	\$ 5,121.19	\$ 4,522.10	\$ 3,703.14	\$ 3,536.83	\$ 3,536.83	\$ 3,536.83	\$ 3,183.67	\$ 1,809.32	\$ 4,243.14	\$ 4,243.14	-
\$ 6,247.74	\$ 7,156.48	\$ 7,710.77	\$ 8,698.88	\$ 7,422.55	\$ 4,402.90	\$ 4,402.90	\$ 4,402.90	\$ 4,591.13	\$ 4,462.92	\$ 4,602.21	\$ 4,602.21	-
-	-	-	\$ (8,933.96)	-	-	-	-	-	-	\$ (115.75)	\$ (2,847.82)	-
-	-	-	\$ (9,812.95)	-	-	-	-	-	-	\$ (7,792.60)	-	-
-	\$ (203.50)	-	-	-	-	-	-	-	-	-	-	-
-	\$ 8,933.96	-	-	-	-	-	-	\$ 115.75	\$ 2,847.82	-	-	-
-	\$ 9,812.95	-	-	-	-	-	-	\$ 7,792.60	-	-	-	-
209.50	(203.50)	18,746.91	(18,746.91)	-	-	-	-	7,908.35	(5,060.53)	(2,847.82)	-	-
\$ 203.50	\$ (203.50)	\$ 18,746.91	\$ (18,746.91)	\$ -	\$ -	\$ -	\$ -	\$ 7,908.35	\$ (5,060.53)	\$ (2,847.82)	\$ -	\$ -
\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723	\$ 0.043723
\$ (9)	\$ 9	\$ (820)	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ (346)	\$ 221	\$ 125	\$ -	\$ -
\$ 1,041,093	\$ 1,400,555	\$ 1,427,385	\$ 1,127,716	\$ 1,124,058	\$ 662,341	\$ 402,959	\$ 402,959	\$ 326,834	\$ 305,187	\$ 169,643	\$ -	\$ -
\$ 751,681.70	\$ 778,013.83	\$ 766,188.01	\$ 730,793.47	\$ 727,412.22	\$ 734,051.04	\$ 724,101.91	\$ 724,101.91	\$ 735,891.50	\$ 738,061.84	\$ 738,061.84	\$ -	\$ -
\$ 289,411.30	\$ 622,541.17	\$ 661,195.99	\$ 396,922.53	\$ 356,952.83	\$ (65,071.22)	\$ (331,092.04)	\$ (331,092.04)	\$ (397,267.91)	\$ (430,704.50)	\$ (568,418.84)	\$ -	\$ -
\$ 327,825.68	\$ 587,838.26	\$ 663,052.73	\$ 405,507.66	\$ 342,800.49	\$ (65,071.22)	\$ (331,092.04)	\$ (331,092.04)	\$ (397,267.91)	\$ (430,704.50)	\$ (568,418.84)	\$ -	\$ -
\$ (38,414.38)	\$ 34,702.91	\$ (1,855.74)	\$ (8,585.13)	\$ 14,152.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (568,418.84)	\$ -	\$ -

Less: Sales to Firm Demand Collected
 1 - 99 Less: 41CSF - 41SF A C
 Residential
 41ISF - 41SF A C
 Commercial
 42CSF - 42SF A C
 Industrial Firm
 42ISF - 42SF A C
 Total Firm Sales

Sub Total
 Total Firm Sales Subject to D/C Rate
 Demand Collected Rate Per Firm Load
 Total D/C Subject to D/C Rate

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

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

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

568,418.84
 (568,418.84)

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

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Re	2,838,245	\$ 1,408,300.20	0.49654						0.49654
Hedged Encana Sale	(2,838,245)	\$ (794,708.50)	0.28000						-0.28
Hedged Encana Cost Tr	(574,064)	\$ (256,700.26)	0.44716						-0.44716
Hedged Encana Sale Tr	574,064	\$ 1,331,161.68	0.23196						-0.23196
Hedged Yr around Contr	22,779,655	\$ 9,641,070.00	0.42323	3,048,230	1,759,638.00	0.57727	19,731,425	\$ 7,881,432.00	0.1540
Hedged Yr around Contr				2,983,316	1,876,678.00	0.62906	(2,983,316)	\$ (1,876,678.00)	#VALUE!
Hedged Yr around Contr				4,480,880	2,521,075.00	0.56263	(4,480,880)	\$ (2,521,075.00)	#VALUE!
Yr around Contracts-Rock				1,524,115	859,666.00	0.55982	(1,524,115)	\$ (859,666.00)	#VALUE!
Yr around Contracts-Albe									#VALUE!
Yr around Contracts-Sum				762,058	382,463.00	0.50188	(762,058)	\$ (382,463.00)	#VALUE!
Hedged S.T. Contracts-R									#VALUE!
Hedged S.T. Contracts-A				746,813	323,563.00	0.43326	(746,813)	\$ (323,563.00)	#VALUE!
Hedged S.T. Contracts-S				1,066,881	563,053.00	0.52776	(1,066,881)	\$ (563,053.00)	#VALUE!
S.T. Contracts-Rockies									#VALUE!
S.T. Contracts-Alberta				6,721,319	2,574,442.00	0.38303	(6,721,319)	\$ (2,574,442.00)	#VALUE!
S.T. Contracts-Sumas/S				3,154,489	1,359,449.00	0.43096	(3,154,489)	\$ (1,359,449.00)	#VALUE!
Swing Contracts - Rockie									#VALUE!
Swing Contracts - Alberta									#VALUE!
Swing Contracts - Flockie									#VALUE!
Swing Contracts - Alberta									#VALUE!
Hedged Spot Purch-Albei									#VALUE!
Hedged Spot Purch-Albei									#VALUE!
Spot Purchases-Rockies									#VALUE!
Spot Purchases-Alberta									#VALUE!
Spot Purchases-Sumas/S									#VALUE!
Volumeetric Transp Crtg									#VALUE!
Misc. Act. U/S Sales		\$ 91,558.71			78,684.00			\$ 12,874.71	
Sub Total	ok	22,779,655	\$ 10,223,681.83	0.44881	24,488,100	\$ 12,278,711.00	0.50142	(1,708,445)	\$ (2,546,082.29)
Field Production Gas	ok	262,069	\$ 143,951.28	0.54929	930,000	\$ 577,251.00	0.62070	(667,931)	\$ (433,299.72)
Storage Activity:									
System Withdrawals		289,508	\$ 151,844.55	0.52449	248,000	\$ 135,514.00	0.54643	41,508	\$ 16,330.55
System Injections		(3,112,036)	\$ (792,432.45)	0.25463				(3,112,036)	\$ (792,432.45)
Sub Total	ok	(2,822,528)	\$ (640,587.90)	0.22898	248,000	\$ 135,514.00	0.54643	(3,070,528)	\$ (776,101.90)
P/M Imbalance Adj		(329,883)	\$ (157,011.11)	0.47596				(329,883)	\$ (157,011.11)
C/M Imbalance Adj		363,952	\$ 173,226.59	0.47596				363,952	\$ 173,226.59
Cost of Company Use Gas		(18,778)	\$ (6,938.16)	0.47596				(18,778)	\$ (6,938.16)
Misc. Cust. Imbalance P/L		3,625	\$ 775.31	0.21388				3,625	\$ 775.31
Prior Period Estimate Adj			\$ 38,764.12						\$ 38,764.12
Line Loss & Unacct For					(101,106)			101,106	
Total Monthly Gas Cost		20,236,112	\$ 9,773,861.96	0.48294	25,564,994	\$ 12,991,476.00	0.50817	(5,326,882)	\$ (3,708,667.16)
RESTATE COST AT EN					10,284,490.68				
ACTUAL COST OF GAS,					9,773,861.96				
VARIANCE FROM ACTU					(510,628.72)				
Sales Sendout - See WAF Ore. Portion of Sendout X % of Oregon Sales					0.9133				
Oregon.....		17,634,648	% Of Oregon Sales.....		(466,357.21)				
Washington.....		1,673,641	Oregon's Share of the var.		(46,635.72)				
Total.....		19,308,289			(513,000.00)				
Estimated WACOG Variat									
Shareholders Share of the WACOG Deferral					(79,325)				
WACOG Equalization					(74,837)				
Estimated Shareholder (gain) or Loss.....					4,488				