

UG-121708

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October 26, 2012

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

RECEIVED
 REGIONAL MANAGEMENT
 2012 OCT 29 AM 8:02
 STATE OF WASH
 UTIL AND TRAN
 COMMISSION

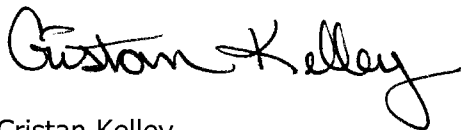
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 September 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
September-12

	Aug-12	Change	Sep-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	481,251.62	(2,455.40)	478,796.22
186235 AMOR WA GREAT PROGRAM	19,671.95	(12,430.96)	7,240.99
186310 WA ENERGY EFFICIENCY	57,586.79	896.71	58,483.50
186312 WA - AUDIT RESIDENTI	1,315,110.10	3,561.76	1,318,671.86
186314 WA - LOW INCOME WEAT	95,937.78	259.83	96,197.61
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	15,200.44	(14,370.71)	829.73
Subtotal 186xxx accounts	1,982,301.87	(24,538.77)	1,957,763.10
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(734,574.28)	(112,520.67)	(847,094.95)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(925,892.00)	(113,092.00)	(1,038,984.00)
191421 AMORT OF WACOG - WA	(327,812.56)	59,293.91	(268,518.65)
191430 DEMAND - ACCR WA	(573,259.31)	459,160.78	(114,098.53)
191431 AMORT OF DEMAND WA	(34,256.80)	30,650.12	(3,606.68)
Subtotal 191xxx accounts	(1,861,220.67)	436,012.81	(1,425,207.86)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(613,493.08)	298,953.37	(314,539.71)

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	9302012 (MMDDYYYY)	9302012 (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	3,906.71		INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H		3,906.71	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	116,950.28		AMORT 186233 Ind DSM		
4	186233			H		116,950.28	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H		374.81	INTEREST 186233 Ind DSM		
6	186233			S	374.81		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	79,001.65		AMORT 186271 Comm Decoup		
10	186271			H		79,001.65	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H		372.70	INTEREST 186271 Comm Decoup		
12	186271			S	372.70		INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	382,735.85		AMORT 186277 Res Decoup		
14	186277			H		382,735.85	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H		2,253.95	INTEREST 186277 Res Decoup		
16	186277			S	2,253.95		INTEREST 186277 Res Decoup		
17	186279			H		56.72	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	56.72		INTEREST 186279 EARNINGS TEST		
19	186279			S	5,530.89		AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H		5,530.89	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	2,693.67		AMORT 186286 CUB Fund		
22	186286			H		2,693.67	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H		7.59	INTEREST 186286 CUB Fund		
24	186286			S	7.59		INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	1,552.57		AMORT 186288 NWIGU Intervener		
26	186288			H		1,552.57	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	H		2.56	INTEREST 186288 NWIGU Intervener		
28	186288			S	2.56		INTEREST 186288 NWIGU Intervener		
31	191401			S	579,385.73		AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H		579,385.73	AMORT 191401 OR WACOG		
33	191401			H		3,901.51	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	3,901.51		INTEREST 191401 OR WACOG		

37	540700	84020	805-02650	S	9,595.48	-	AMORT 191411 OR Demand
38	191411			H	-	9,595.48	AMORT 191411 OR Demand
39	411000	83010	419-06205	H	-	1,088.63	INTEREST 191411 OR Demand
40	191411			H	1,088.63	-	INTEREST 191411 OR Demand
41	186234			S	1,298.31	-	INT 186234 WA GREAT Deferral
42	411000	82299	419-06210	H	-	1,298.31	INT 186234 WA GREAT Deferral
43	186235			S	36.40	-	INTEREST 186235 WA GREAT
44	411000	83010	419-06210	H	-	36.40	INTEREST 186235 WA GREAT
45	186235			H	-	12,467.36	AMORT 186235 WA GREAT
46	402000	82299	495-06517	S	12,467.36	-	AMORT 186235 WA GREAT
47	186310			S	156.97	-	INT - WA ENERGY EFF 186310
48	411000	83010	419-06210	H	-	156.97	INT - WA ENERGY EFF 186310
49	186312			S	3,561.76	-	INT - WA EE R&C 186312
50	411000	83010	419-06210	H	-	3,561.76	INT - WA EE R&C 186312
51	186314			S	259.83	-	INT - 186314 WA-LIEE Deferral
52	411000	83010	419-06210	H	-	259.83	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	14,392.39	-	AMORT 186316 WA Amort EE
58	186316			H	-	14,392.39	AMORT 186316 WA Amort EE
59	411000	83010	419-06210	H	-	21.68	INTEREST 186316 WA Amort EE
60	186316			S	21.68	-	INTEREST 186316 WA Amort EE
61	191421			S	60,100.35	-	AMORT 191421 WA WACOG
62	541000	84020	805-02655	H	-	60,100.35	AMORT 191421 WA WACOG
63	411000	83010	419-06210	S	806.44	-	INTEREST 191421 WA WACOG
64	191421			H	-	806.44	INTEREST 191421 WA WACOG
69	191431			S	30,701.32	-	AMORT 191431 WA Demand
70	540700	84020	805-02655	H	-	30,701.32	AMORT 191431 WA Demand
71	411000	83010	419-06210	S	51.20	-	INT 191431 WA Demand
72	191431			H	-	51.20	INT 191431 WA Demand
73	254303			H	5,190.71	-	INTEREST 254303 EARNINGS TEST
74	411000	81199	419-06205	S	5,190.71	-	INTEREST 254303 EARNINGS TEST

75	402000	81199	495-06540	S	82.51		SB408 FED. & STATE AMORT
76	186401			H		82.51	SB408 FED & STATE AMORT
77	411000	83010	419-06205	S	430.09		SB408 FED & STATE INT
78	186401			H		430.09	SB408 FED & STATE INT
79	402000	81199	495-06540	H			SB408 MCBIT AMORT
80	184301			H			SB408 MCBIT AMORT
81	411000	83010	419-06205	H		39.51	SB 408 MCBIT INT
82	184301			S	39.51		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	1,319,008.13	1,319,008.13	

Prepared by _____
 Date _____
 Document No. _____

Reviewed by _____
 Date _____

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

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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	Low Income Bill						
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist						
						(GREAT)						
							Volumes					
Schedule	Block	A	B	B	C	D	CIS	Prior Month Unbilled	Current Month Unbilled	Total		
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	4,806.60			4,806.60		
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	3,009.90			3,009.90		
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	1,139,989.10			1,139,989.10		
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	514,507.00			514,507.00		
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	23,433.30			23,433.30		
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	1,392.3			1,392.30		
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	121,825.00			121,825.00		
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	34,804.90			34,804.90		
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	13,502.10			13,502.10		
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	8,271.4			8,271.40		
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	4,000.0			4,000.00		
C41TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	2,958.0			2,958.00		
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)	33,023.0			33,023.00		
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	2,960.0			2,960.00		
(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)	64,091.0			64,091.00		
(I42SF)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	38,301.0			38,301.00		
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	17,522.0			17,522.00		
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)				-		
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)				-		
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)				-		
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0			20,000.00		
C42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	20,270.0			20,270.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	20,000.0			20,000.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	7,802.0			7,802.00		
	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	59,790.0			59,790.00		
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	42,416.0			42,416.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.0			40,000.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	95,281.0			95,281.00		
	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)	20,000.0			20,000.00		
C42SI	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	33,967.0			33,967.00		
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	13,804.0			13,804.00		
	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)	40,194.0			40,194.00		
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	35,312.0			35,312.00		
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	5,055.0			5,055.00		
	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	64,000.0			64,000.00		
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	145,136.0			145,136.00		
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	117,653.0			117,653.00		
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	380,570.0			380,570.00		
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	168,796.0			168,796.00		
	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 (t61)		0.00000	0.00000	0.00000	0.00000	0.00000				-		
Sources:							total per above	3,667,622.60	0	0	3,667,622.60	
Temporaries Tab							Column B	Column C	Column C	Column E	Column F	

total OR & WA	52,048,929.60	total* wa	3,667,622.60
total per CIS	52,048,929.60	total* or	49,081,239.00
difference	0.00	total*	52,748,861.60
		*including unbilled	

act from the
1-2012 PGA Filing - Washington: October Filing
Summary of Amortization Rates

		191421	191431	191431	186316	186235 Low Income Bill	191421	191431	191431 Demand	186316	186235 Low Income
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Pay Assist (GREAT)	WACOG Deferral	Demand Deferral FIRM	Deferral INTERR	R&C Energy Efficiency	Bill Pay Assist (GREAT)
Schedule	Block	A	B	B	C	D					
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	128.72	69.94	0.00	(68.16)	(55.80)
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	80.61	43.79	0.00	(32.57)	(26.67)
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	30,528.91	16,586.84	0.00	(9,359.31)	(7,660.73)
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	13,778.50	7,486.08	0.00	(3,761.05)	(3,076.75)
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	627.54	340.95	0.00	0.00	(124.20)
27 (R27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	37.29	20.26	0.00	(6.18)	(5.04)
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	3,262.47	1,772.55	0.00	(701.71)	(573.80)
	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	932.08	506.41	0.00	(176.46)	(144.44)
411 Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	361.59	196.46	0.00	0.00	(77.50)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	221.51	120.35	0.00	0.00	(41.85)
411 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41C Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00544)	(0.00461)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	0.00	0.00	0.00	0.00	0.00
411 Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00406)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00390)	(0.00319)	984.36	480.48	0.00	(128.79)	(105.34)
	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	79.27	43.07	0.00	(10.36)	(8.47)
	Block 3	0.02678	0.01455	0.00000	(0.00268)	(0.00219)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.02678	0.01455	0.00000	(0.00214)	(0.00176)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.01455	0.00000	(0.00142)	(0.00117)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.01455	0.00000	(0.00054)	(0.00044)	0.00	0.00	0.00	0.00	0.00
421 Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	1,716.36	932.52	0.00	0.00	(171.76)
	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	1,025.70	557.28	0.00	0.00	(91.92)
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	469.24	254.95	0.00	0.00	(32.24)
	Block 4	0.02678	0.01455	0.00000	0.00000	(0.00147)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.01455	0.00000	0.00000	(0.00098)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.01455	0.00000	0.00000	(0.00036)	0.00	0.00	0.00	0.00	0.00
42C Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
421 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.02678	0.00000	0.00508	(0.00247)	(0.00202)	535.60	0.00	101.60	(49.40)	(40.40)
	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	909.64	0.00	172.55	(75.07)	(61.48)
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	369.67	0.00	70.12	(23.33)	(19.19)
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.00000	0.00508	(0.00090)	(0.00074)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.00000	0.00508	(0.00033)	(0.00028)	0.00	0.00	0.00	0.00	0.00
421 Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	1,076.40	0.00	204.19	0.00	(79.99)
	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	945.66	0.00	179.38	0.00	(62.86)
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	135.37	0.00	25.68	0.00	(6.93)
	Block 4	0.02678	0.00000	0.00508	0.00000	(0.00109)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.02678	0.00000	0.00508	0.00000	(0.00073)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.02678	0.00000	0.00508	0.00000	(0.00028)	0.00	0.00	0.00	0.00	0.00
42C Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
421 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000					
Sources:							Intentionally blank				
Temporaries Tab							58,106.49	29,411.93	753.52	(14,392.39)	(12,467.36)

Switchers - WA		60,100.35	191421
Commodity	(194.82)	30,701.32	191431
Commodity	(1,618.46)	(14,392)	186316
Commodity	(271.74)	(12,467)	186235
Commodity		0	186316
	(2,085.02)		

rate sensitive adj	0.95628	Annually	
Commodity	1,993.86	191421	
Demand	(105.83)		
Demand	(147.61)		
Demand	(306.93)		
Demand	(560.37)		

rate sensitive adj	0.95628	Annually	
Demand	535.87	191431	

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 (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
	Beginning Balance								
	17	Nov-10 old	0.00		3.25%	1,379.40	1,379.40	510,695.11	0.00
	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	
	41	Sep-12	(3,753.71)		3.250%	1,298.31	(2,455.40)	478,796.22	

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)	
17	Beginning Balance						0.00	
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	
41	Aug-12	(11,756.50)		3.25%	69.01	(11,687.49)	19,671.95	
41	Sep-12	(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99	

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)	
17	Beginning Balance						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)	469.18	
20	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
21	Jan-11	2,205.00		3.25%	21.21	2,226.21	8,955.12	
22	Feb-11	10,928.12		3.25%	39.05	10,967.17	19,922.29	
23	Mar-11	19,429.00		3.25%	80.27	19,509.27	39,431.56	
24	Apr-11	4,109.76		3.25%	112.36	4,222.12	43,653.68	
25	May-11	1,397.28		3.25%	120.12	1,517.40	45,171.08	
26	Jun-11	1,863.04		3.25%	124.86	1,987.90	47,158.98	
27	Jul-11	1,863.04		3.25%	130.25	1,993.29	49,152.27	
28	Aug-11	1,397.28		3.25%	135.01	1,532.29	50,684.56	
29	Sep-11	698.64		3.25%	137.27	835.91	51,520.47	
30	Oct-11	465.76		3.25%	140.17	605.93	52,126.40	
31	Nov-11 old	1,863.04		3.25%	143.70	2,006.74	54,133.14	
32	Nov-11 new	0.00	(6,728.91)	3.25%	(18.22)	(6,747.13)	47,386.01	transfer to 186316 Amort WA EE
33	Dec-11	931.52		3.25%	129.60	1,061.12	48,447.13	
34	Intentionally Blank							
35	Jan-12	922.56		3.25%	132.46	1,055.02	49,502.15	
36	Feb-12	1,153.20		3.25%	135.63	1,288.83	50,790.98	
37	Mar-12	739.74		3.25%	138.56	878.30	51,669.28	
38	Apr-12	986.32		3.25%	141.27	1,127.59	52,796.87	
39	May-12	1,232.90		3.25%	144.66	1,377.56	54,174.43	
40	Jun-12	986.32		3.25%	148.06	1,134.38	55,308.81	
41	Jul-12	986.32		3.25%	151.13	1,137.45	56,446.26	
42	Aug-12	986.32		3.25%	154.21	1,140.53	57,586.79	
43	Sep-12	739.74		3.25%	156.97	896.71	58,483.50	

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

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
17	Beginning Balance							
18	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
19	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
20	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
21	Jan-11	0.00		0.03	10.47	10.47	3,876.17	
22	Feb-11	0.00		0.03	10.50	10.50	3,886.67	
23	Mar-11	495,208.00		0.03	681.12	495,889.12	499,775.79	
24	Apr-11	146,936.00		0.03	1,552.54	148,488.54	648,264.33	
25	May-11	0.00		0.03	1,755.72	1,755.72	650,020.05	
26	Jun-11	0.00		0.03	1,760.47	1,760.47	651,780.52	
27	Jul-11	0.00		0.03	1,765.24	1,765.24	653,545.76	
28	Aug-11	0.00		0.03	1,770.02	1,770.02	655,315.78	
29	Sep-11	0.00		0.03	1,774.81	1,774.81	657,090.59	
30	Oct-11	0.00		0.03	1,779.62	1,779.62	658,870.21	
31	Nov-11 old	0.00		0.03	1,784.44	1,784.44	660,654.65	
32	Nov-11 new	0.00	(3,865.70)	0.03	(10.47)	(3,876.17)	656,778.48	transfer to 186316 Amort WA EE
33	Dec-11	0.00		0.03	1,778.78	1,778.78	658,557.26	
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	
43	Sep-12	0.00		3.25%	3,561.76	3,561.76	1,318,671.86	

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

Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
1	Beginning Balance							
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	
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	
36	Sep-12	0.00		3.25%	259.83	259.83	96,197.61	

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

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance							3,571.67	
17 Nov-10 old		(2,899.69)		3.25%	13.56	(2,886.13)		
18 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
19 Dec-10		(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
20 Jan-11		(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
21 Feb-11		(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
22 Mar-11		(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
23 Apr-11		(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
24 May-11		(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
25 Jun-11		(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
26 Jul-11		(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
27 Aug-11		(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
28 Sep-11		(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
29 Oct-11		(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
30 Nov-11 old		(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
31 Nov-11 new		(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
32 Dec-11		(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
33 Jan-12		(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
34 Feb-12		(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
35 Mar-12		(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
36 Apr-12		(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
37 May-12		(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
38 Jun-12		(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	
39 Jul-12		(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54	
40 Aug-12		(13,444.31)		3.25%	59.21	(13,385.10)	15,200.44	
41 Sep-12		(14,392.39)		3.25%	21.68	(14,370.71)	829.73	

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

Debit (Credit)

Month/Year	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)	Notes
17	Beginning Balance							
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	59,963.66		3.25%	(531.27)	59,432.39	(1,651,602.41)	
31	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(166,712.50)	
32	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	(103,023.75)	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	103,954.39		3.25%	(1,024.21)	103,399.41	(311,980.71)	
37	Apr-12	64,066.54		3.25%	(704.18)	103,250.21	(208,730.50)	
38	May-12	46,682.79		3.25%	(478.56)	63,587.98	(145,142.52)	
39	Jun-12	35,458.94		3.25%	(329.88)	46,352.91	(98,789.60)	
40	Jul-12	29,425.68		3.25%	(219.54)	35,239.40	(63,550.20)	
41	Aug-12	30,701.32		3.25%	(132.27)	29,293.41	(34,256.79)	
42	Sep-12			3.25%	(51.20)	30,650.12	(3,606.67)	

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

Debit (Credit)

Monthly/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
17	Beginning Balance							
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	(4,061,107.00)	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)	
43	Sep-12	60,100.35		3.25%	(806.44)	59,293.91	(268,518.65)	

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	09302012 (MMDDYYYY) (MMDDYYYY)	09302012	USD	JE 28	PGA Deferral Adj

(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	540200	84020	805-02890	S	349,324.00	-	OR WACOG PGA Activity		
2	191400			H	-	349,324.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	5,777.00	-	OR WACOG PGA Activity		
4	191400			H	-	5,777.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	149,983.00	-	OR DEM PGA Activity		
6	191410			H	-	149,983.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	54,552.00	-	OR PGA Interest		
8	191400			H	-	39,457.00	OR WACOG Interest		
9	191410			H	-	6,454.00	OR DEM Incr. Interest		
10	191450			H	-	8,641.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	81,306.57	OR DEM DEF Collected		
12	191450			H	-	81,306.57	OR DEM DEF Collected		
13	540200	84020	805-02950	S	110,429.00	-	WA WACOG PGA Activity		
14	191420			H	-	110,429.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	461,336.78	WA DEM PGA Activity		
16	191430			H	-	461,336.78	WA DEM PGA Activity		
17	411000	83010	419-06210	S	3,585.00	-	WA PGA Interest		
18	191420			H	-	2,657.00	WA WACOG Interest		
19	191430			H	-	928.00	WA DEM Interest		
20	191440			H	-	155,758.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	155,758.00	-	Encana Cost of Capital Allowance		
				Total	1,372,051.35	1,372,051.35			

Doc # _____ Approved by _____ Posted by _____
 Prepared by _____ 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		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	-
2		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	8,753,410	-
3		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	24,445,956	-
4		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	19,308,269	25,385,585	-
5		\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,467,931	\$ 27,034,353	\$ 16,695,396	\$ 12,009,969	\$ 11,319,347	\$ 9,773,862	\$ 11,370,922	\$ -
6		\$ 0.43224	\$ 0.4127	\$ 0.39174	\$ 0.36234	\$ 0.37616	\$ 0.46916	\$ 0.40037	\$ 0.39781	\$ 0.39988	\$ 0.5062	\$ 0.44793	\$ 0
Oregon Calendar Sales Volumes													
7		23,372,935	45,816,504	51,567,490	46,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	7,000,285	-
8		45,816,504	51,567,490	46,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	7,000,285	7,836,088	-
9		56,962,462	99,152,225	109,256,063	90,284,828	88,115,200	69,760,222	44,414,602	32,905,303	24,729,970	20,959,778	22,276,185	-
10		79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	52,117,397	36,262,635	27,414,187	25,643,590	17,634,648	23,111,988	-
11		1,334,999	1,529,486	1,625,936	1,513,353	1,546,292	9,971	1,201,581	1,157,579	96,518	1,006,140	1,161,585	-
12		13,876	103,373,724	102,153,747	84,324,866	83,622,211	50,905,845	36,945,758	26,256,808	24,570,932	16,473,063	22,048,594	-
13		0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596
14		0.47580	0.4758	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
15		0.36387	0.4758	0.4758	0.4758	0.4758	0.19117	0.17547	0.20778	0.2078	0.252144	0.23175	-
16		\$ 5,049	\$ -	\$ -	\$ -	\$ -	\$ 229,706	\$ 231,072	\$ 240,522	\$ 209,076	\$ 292,887	\$ 246,442	\$ -
17		\$ 635,193	\$ 727,729	\$ 773,573	\$ 720,053	\$ 735,726	\$ 4,744	\$ -	\$ -	\$ -	\$ 31,649	\$ -	\$ -
18		\$ 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	\$ 7,840,519	\$ 10,494,249	\$ -
19		\$ 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	\$ 8,133,406	\$ 10,740,890	\$ -
20													
21		79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	52,117,397	36,262,635	27,414,187	25,643,590	17,634,648	23,111,988	-
22		0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.39781	0.39988	0.5062	0.44793	0
23		\$ 34,322,463	\$ 43,293,555	\$ 40,654,614	\$ 31,102,620	\$ 32,036,984	\$ 24,451,398	\$ 15,319,211	\$ 10,905,638	\$ 10,254,359	\$ 8,926,659	\$ 10,352,553	\$ -
24		\$ 3,469,862.55	\$ 6,635,922.11	\$ 8,740,056.19	\$ 9,752,696.58	\$ 8,499,569.28	\$ 12,198.43	\$ 2,496,564.38	\$ 1,831,978.91	\$ 1,681,146.95	\$ (793,253.25)	\$ 388,137.36	\$ -
25		\$ 3,122,876.00	\$ 5,972,339.00	\$ 7,866,051.00	\$ 8,777,427.00	\$ 7,649,612.00	\$ 10,979.00	\$ 2,246,908.00	\$ 1,648,781.00	\$ 1,513,032.00	\$ (713,928.00)	\$ 349,324.00	\$ -
26		3,122,887	5,972,328	7,866,051	8,777,427	7,649,612	10,979	2,246,908	1,648,781	1,532,188	(733,084)	349,324	-
27		(11.00)	11.00	-	-	-	-	-	-	-	-	-	-
28													
29													
30													

Net to Book (191400)
Entry 191400
Entry 805-02890
(349,324)
349,324

Line No.	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47												
48												
49												
50												
51												
52												
53												
54												
55												
56												
57												
58												
59												
60												
61												
62												
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65												
66												
67												
68												
69												
EMBEDDED CHARGES:												
US Transmission Co.:												
59												
60												
61												
62												
63												
64												
65												
66												
67												
68												
69												
CN Transmission Co.:												
63												
64												
65												
66												
67												
68												
69												
Oregon VARIANCE Share -												
US Transmission Co.:												
70												
71												
72												
73												
CN Transmission Co.:												
74												
75												
76												
77												
78												
79												
80												
81												
82												
83 Oregon Portion												
84 Amount Previously Booked												
85 Net to Book (191410)												
86												
87												

86 Entry 191410..... (149,983.00)
 87 Entry 905-02880..... 149,983.00

Oregon Storage Cut Off Adjustment:

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
88 "ORPGA" Proforma Commodity Rate	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334
89 "ORPGA" Winter Proforma Cdty Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 "Collections" Winter Commodity Rate	\$ 631,695	\$ 723,722	\$ 769,313	\$ 716,088	\$ 731,674	\$ 4,718	\$ -	\$ -	\$ 31,475	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 36,947,574	\$ 48,930,919	\$ 48,353,455	\$ 39,914,332	\$ 39,581,737	\$ 24,095,773	\$ 17,487,905	\$ 12,428,303	\$ 11,630,405	\$ 7,797,360	\$ 10,436,481	\$ -
92 Proforma Commodity Cost Collected	\$ 37,579,269	\$ 49,654,641	\$ 49,122,768	\$ 40,630,420	\$ 40,313,412	\$ 24,100,491	\$ 17,487,905	\$ 12,428,303	\$ 11,661,880	\$ 7,797,360	\$ 10,436,481	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 37,787,276.49	\$ 49,929,487.11	\$ 49,394,670.19	\$ 40,855,316.58	\$ 40,536,553.28	\$ 24,233,890.19	\$ 17,584,702.98	\$ 12,497,095.14	\$ 11,726,430.06	\$ 7,840,519.07	\$ 10,494,248.80	\$ -
94 Total Collection vs Calculated Restated	\$ 37,579,269.05	\$ 49,654,640.70	\$ 49,122,767.68	\$ 40,630,420.44	\$ 40,313,411.80	\$ 24,100,490.75	\$ 17,487,905.09	\$ 12,428,302.83	\$ 11,661,879.94	\$ 7,797,359.64	\$ 10,436,481.48	\$ -
95 Total Collection vs Calculated	\$ 208,007.45	\$ 274,846.41	\$ 271,902.51	\$ 224,896.13	\$ 223,141.48	\$ 133,399.44	\$ 96,797.89	\$ 68,792.31	\$ 64,550.12	\$ 43,159.43	\$ 57,767.32	\$ -
96 10% Drl. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ 6,455.00	\$ 4,316.00	\$ 5,777.00	\$ -
97 Amount Previously Booked	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ 6,455.00	\$ 4,316.00	\$ 5,777.00	\$ -
98 Net to Book (191400)											5,777	

99 Entry 191400..... (5,777.00)

100 Entry 905-02890..... 5,777.00

NW Natural

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

Demand Deferral - Volume Component	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1 Embedded Seasonalized Tab 20	9,197,282.00	13,091,551.00	12,686,039.00	10,589,655.00	9,097,670.00	6,636,600.00	4,315,225.00	2,844,289.00	2,576,878.00	2,571,896.00	2,703,508.00	5,510,293.00
2 Collected line 44	9,691,462.32	12,917,576.80	12,754,605.47	10,500,416.80	10,371,455.91	6,152,123.47	4,448,961.13	3,099,766.07	3,015,461.82	1,830,345.47	2,622,201.43	-
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91	(484,476.53)	133,736.13	255,477.07	438,583.82	(741,490.53)	(61,306.57)	-
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	(741,609.31)	-	-
5 Net to Book	\$ (185,695.72)	\$ 185,695.71	\$ 642.00	\$ (16,693.76)	\$ 16,693.77	\$ -	\$ (77.71)	\$ (41.07)	\$ (41.07)	\$ 118.78	\$ (81,306.57)	\$ -
6 Entry 191450	81,306.57	-	-	-	-	-	-	-	-	-	-	-
7 Entry 805-02885	(81,306.57)	-	-	-	-	-	-	-	-	-	-	-

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	47,906,021	26,878,737	18,373,877	11,730,803	10,259,503	5,881,244	8,681,555	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	5,599,568	8,083,539	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	2,037,344	2,546,947	0
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	80,501,688	79,381,153	47,148,958	33,731,290	23,288,171	21,945,574	13,518,156	19,312,041	0
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,583,965	2,709,563	2,321,715	2,308,975	2,109,025	1,781,067	1,647,254	1,455,992	1,296,387	1,359,439	-
20 Total Calendar Sales less Fixed:	972,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	959,892	959,413	936,197	895,731	996,698	-
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	354,771	328,880	320,880	387,890	441,307	399,976	324,617	-
22 321SF - 32SF A C	689,959	717,950	688,650	739,761	758,094	656,656	663,200	590,491	506,096	726,893	695,891	-
23 Total Firm Sales Fixed D/Charge	3,921,755	4,816,895	4,979,348	4,543,213	4,501,714	4,121,588	3,725,038	3,585,049	3,339,592	3,317,787	3,107,369	-
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	19,703,122	18,605,582	10,200,367	10,208,330	0.13088
25 *OPGA* OR A No. 09-12A Exh 1 Line 1	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088
26 SFV Collected (line 24X25)	\$ 9,233,501.07	\$ 12,361,441.76	\$ 12,173,213.48	\$ 9,941,445.19	\$ 9,800,482.70	\$ 5,631,422.22	\$ 3,927,218.16	\$ 2,578,744.65	\$ 2,435,150.92	\$ 1,335,024.33	\$ 2,098,712.68	\$ -

All Cycles

27 Plus: 31CSF - 31SF A C	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 287,728.90	\$ 259,008.80	\$ 247,433.01	\$ 243,280.35	\$ 243,374.94	\$ 243,199.95	\$ 243,318.54	\$ 247,044.95	\$ -
28 31SI - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90	\$ 115,765.95	\$ 117,012.21	\$ 113,611.23	\$ 114,985.00	\$ 113,434.35	\$ -
29 32CSF - 32SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63	\$ 30,662.55	\$ 41,233.14	\$ 29,042.49	\$ 43,416.00	\$ 36,521.70	\$ -
30 321SF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,316.78	\$ 70,561.05	\$ 74,070.51	\$ 72,915.78	\$ 60,581.40	\$ 88,553.14	\$ 77,155.86	\$ -
31 Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$ (119,735.57)	\$ (124,483.17)	\$ (127,181.36)	\$ (126,171.37)	\$ (127,352.60)	\$ (121,606.01)	\$ (119,529.68)	\$ (119,576.97)	\$ (175,060.59)	\$ (157,618.56)	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ (57,876.95)	\$ (57,881.97)	\$ (58,505.10)	\$ (64,727.93)	\$ (63,542.41)	\$ -
33 Current Month Unbilled MDDV Com	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	\$ 119,576.97	\$ 175,060.59	\$ 157,618.56	\$ 163,937.56	\$ -
34 Current Month Unbilled MDDV Ind	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ 57,881.97	\$ 58,505.10	\$ 64,727.93	\$ 63,542.41	\$ 63,993.48	\$ -
35 MDDV @ 1.81 D/C Collected	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,092.84	\$ 455,608.04	\$ 461,708.06	\$ 474,606.50	\$ 508,141.51	\$ 471,645.14	\$ 480,026.92	\$ -
36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	\$ 726.83	\$ 415.03	\$ 396.98	\$ 502.07	\$ -
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ 531.70	\$ 384.92	\$ 643.87	\$ 228.61	\$ 155.96	\$ -
38 32CSI - 32SIM	\$ 36,128.83	\$ 41,761.89	\$ 39,491.25	\$ 36,421.01	\$ 38,081.79	\$ 29,774.79	\$ 25,271.20	\$ 20,824.95	\$ 15,202.10	\$ 20,931.58	\$ 19,236.47	\$ -
39 32SI - 32SIM	\$ 40,337.59	\$ 44,801.76	\$ 41,168.81	\$ 46,457.26	\$ 51,222.98	\$ 45,902.91	\$ 45,962.60	\$ 43,476.06	\$ 35,204.28	\$ 53,297.23	\$ 34,391.46	\$ -
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ 72,938.52	\$ 65,412.76	\$ 51,465.28	\$ 74,854.40	\$ 54,285.96	\$ -
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	\$ (4,541.62)	\$ (1,529.18)	\$ (14,246.55)	\$ (1,300.18)	\$ -
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -	\$ (1,371.31)	\$ -	\$ (323.60)	\$ (16,860.65)	\$ (792.63)	\$ -
43 Prior Mo Manual Adjustments Int	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ (549.35)	\$ -	\$ -	\$ (1,005.50)	\$ (1,529.18)	\$ (1,246.55)	\$ (4,904.64)	\$ (879.25)	\$ -
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ -	\$ 8,358.75	\$ 964.80	\$ 1,754.73	\$ 4,541.62	\$ 1,529.18	\$ 14,246.55	\$ 1,300.18	\$ 1,300.18	\$ 20.10	\$ -
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ 161.58	\$ 3,591.00	\$ -	\$ -	\$ 1,371.31	\$ 1,005.50	\$ 323.60	\$ 16,860.65	\$ 792.63	\$ 344.63	\$ -
46 Unbilled Manual Adjustments Int	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ -	\$ 1,005.50	\$ 1,529.18	\$ 1,246.55	\$ 4,904.64	\$ 879.25	\$ -
47 Collections Subject to Sensitive Adj	\$ 471,412.54	\$ 572,469.90	\$ 598,468.70	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34	\$ 537,067.66	\$ 536,324.92	\$ 597,355.85	\$ 509,869.76	\$ 538,064.72	\$ -
48 Percent impact of Sensitive Effect	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%	\$ -2,8534%
49 Revenue Sensitive Adjustment	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,170.68)	\$ (15,294.09)	\$ (15,324.69)	\$ (15,303.50)	\$ (17,044.95)	\$ (14,548.62)	\$ (15,375.97)	\$ -
50 Total D/C (26+47-49)	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91	\$ 6,152,123.47	\$ 4,448,961.13	\$ 3,099,766.07	\$ 3,015,461.82	\$ 1,830,345.47	\$ 2,622,201.43	\$ -

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

Page 1 OR

	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)	(823,696)	(980,133)	
Nov: Accrual													
Bal. Before Int.	282,843												282,842.83
Int. Rate	1,016												1,016.00
Ending Balance	283,859												283,858.83
Dec: Accrual													
Bal. Before Int.	(30,701)												(30,701.27)
Int. Rate	253,158												1,928.00
Ending Balance	255,086												255,085.56
Jan: Accrual													
Bal. Before Int.	(153,865)												(153,865.00)
Int. Rate	101,221												1,279.00
Ending Balance	102,500												102,499.56
Feb: Accrual													
Bal. Before Int.	(149,737)												(149,737.00)
Int. Rate	(47,237)												198.00
Ending Balance	198												(47,039.44)
Mar: Accrual													
Bal. Before Int.	(145,546)												(145,546.00)
Int. Rate	(192,585)												(860.00)
Ending Balance	(67,346)												(193,445.44)
Apr: Accrual													
Bal. Before Int.	(260,791)												(260,791.44)
Int. Rate	(1,631)												(1,631.00)
Ending Balance	(262,422)												(262,422.44)
May: Accrual													
Bal. Before Int.	(167,088)												(167,088.00)
Int. Rate	(429,510)												(2,485.00)
Ending Balance	(431,995)												(431,995.44)
Jun: Accrual													
Bal. Before Int.	(97,373)												(97,373.00)
Int. Rate	(529,368)												(3,452.00)
Ending Balance	(431,995)												(529,368.44)
Jul: Accrual													
Bal. Before Int.	(150,394)												(150,394.00)
Int. Rate	(683,214)												(3,452.00)
Ending Balance	(687,581)												(683,214.44)
Aug: Accrual													
Bal. Before Int.	(130,708)												(130,708.00)
Int. Rate	(818,289)												(4,367.00)
Ending Balance	(823,696)												(818,289.44)
Spt: Accrual													
Bal. Before Int.	(149,983)												(149,983.00)
Int. Rate	(973,679)												(5,407.00)
Ending Balance	(980,133)												(973,679.44)
Oct: Accrual													
Bal. Before Int.	(980,133)												(980,133.44)
Int. Rate													
Ending Balance													(980,133.44)
Previously Book													
Net to Record	1,016	1,928	1,279	198	(860)	(1,631)	(2,485)	(3,452)	(4,367)	(5,407)	(6,454)		(20,235.00)
Monthly Deferral	(242)	2,582	1,699	(448)	(332)	(1,329)	(2,485)	(3,452)	(4,367)	(5,407)	(6,454)		
Entry 191410	1,258	(654)	(420)	646	(528)	(302)							(959,898.44)
Entry 419-06205	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)	(167,088)	(97,373)	(150,394)	(130,708)	(149,983)		(6,454.00)

* 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.

Page 2 OR

	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
0.08618	(494,180)	(494,180)	-	-	-	-	-	-	-	-	-	-	(494,180.32)
Ending Balance	(495,955)	(1,775)	-	-	-	-	-	-	-	-	-	-	(1,775.00)
0.08618	173,974	(321,981)	-	-	-	-	-	-	-	-	-	-	(495,955.32)
Ending Balance	(324,918)	(2,937)	-	-	-	-	-	-	-	-	-	-	173,974.20
0.08618	(68,566)	(393,485)	-	-	-	-	-	-	-	-	-	-	(321,981.12)
Ending Balance	(324,918)	(2,937)	-	-	-	-	-	-	-	-	-	-	(2,937.00)
0.08618	(2,580)	(396,065)	-	-	-	-	-	-	-	-	-	-	(324,918.12)
Ending Balance	(396,065)	(396,065)	-	-	-	-	-	-	-	-	-	-	(68,566.47)
0.08618	89,238	(306,826)	-	-	-	-	-	-	-	-	-	-	(393,484.59)
Ending Balance	(309,350)	(2,524)	-	-	-	-	-	-	-	-	-	-	(2,580.00)
0.08618	(1,273,786)	(1,583,136)	-	-	-	-	-	-	-	-	-	-	(306,826.39)
Ending Balance	(1,589,932)	(6,796)	-	-	-	-	-	-	-	-	-	-	(2,524.00)
0.08618	484,477	(1,105,456)	-	-	-	-	-	-	-	-	-	-	(309,350.39)
Ending Balance	(1,589,932)	(9,679)	-	-	-	-	-	-	-	-	-	-	(1,273,785.91)
0.08618	(8,489)	(1,248,871)	-	-	-	-	-	-	-	-	-	-	(1,583,136.30)
Ending Balance	(1,257,360)	(6,796)	-	-	-	-	-	-	-	-	-	-	(6,796.00)
0.08618	(255,477)	(1,512,837)	-	-	-	-	-	-	-	-	-	-	(1,589,932.30)
Ending Balance	(1,522,784)	(9,947)	-	-	-	-	-	-	-	-	-	-	(1,105,455.77)
0.08618	(438,584)	(1,961,368)	-	-	-	-	-	-	-	-	-	-	(8,489.00)
Ending Balance	(1,522,784)	(12,511)	-	-	-	-	-	-	-	-	-	-	(1,257,359.77)
0.08618	(1,973,879)	(1,973,879)	-	-	-	-	-	-	-	-	-	-	(255,477.07)
Ending Balance	-	(1,973,879)	-	-	-	-	-	-	-	-	-	-	(1,512,836.84)
0.08618	741,491	(1,232,388)	-	-	-	-	-	-	-	-	-	-	(9,947.00)
Ending Balance	(1,243,901)	(11,513)	-	-	-	-	-	-	-	-	-	-	(9,947.00)
0.08618	81,307	(1,162,595)	-	-	-	-	-	-	-	-	-	-	(1,522,783.84)
Ending Balance	(1,171,235.56)	(8,641)	-	-	-	-	-	-	-	-	-	-	(438,583.82)
0.08618	(1,171,235.56)	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,961,367.66)
Ending Balance	-	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(12,511.00)
0.08618	(1,171,235.56)	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,973,878.66)
Ending Balance	-	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	741,490.53
0.08618	(1,171,235.56)	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,232,388.13)
Ending Balance	-	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(11,513.00)
0.08618	(1,171,235.56)	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,243,901.13)
Ending Balance	-	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	81,306.57
0.08618	(1,171,235.56)	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,162,594.56)
Ending Balance	-	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(8,641.00)
0.08618	(1,171,235.56)	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,171,235.56)
Ending Balance	-	(1,171,235.56)	-	-	-	-	-	-	-	-	-	-	(1,171,235.56)
0	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Entry JV-28A	(1,775)	(2,937)	(2,580)	(2,524)	(6,796)	(9,679)	(8,489)	(9,947)	(12,511)	(11,513)	(8,641)	-	(1,171,235.56)
Previously Book	(2,441)	(16,832)	10,634	(2,594)	(5,379)	(9,679)	(8,489)	(9,948)	(12,512)	(11,511)	(8,641)	-	(77,392.00)
Net to Record	666	13,895	(13,214)	70	(1,417)	-	-	1	1	(2)	(8,641)	-	-
Monthly Deferral	(494,180)	173,974	(68,566)	89,238	(1,273,786)	484,477	(133,736)	(255,477)	(438,584)	741,491	81,307	-	(1,093,843.56)
Entry 191450	-	-	-	-	-	-	-	-	-	-	-	-	(8,641.00)
Entry 419-06205	-	-	-	-	-	-	-	-	-	-	-	-	8,641.00

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

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	6,184,144	4,740,056	2,775,699	1,915,724	1,381,556	1,073,273	1,146,188	
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	631,473	
Industrial Firm	51,555	72,501	120,559	141,594	153,117	115,465	97,853	77,150	74,370	54,287	50,237	45,207	
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	1,822,868	

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	1,914,450	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	552,987	
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	342,797	
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608	30,823	19,609	21,538	
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	917,322	

Reported Cycle Billing Volumes:

Residential	1,584,153	3,758,891	7,198,173	7,891,257	6,509,462	6,184,144	4,740,056	2,775,699	1,915,724	1,381,556	1,073,273	1,146,188	
Commercial	889,080	1,577,588	2,866,070	3,257,245	2,836,280	2,621,069	2,024,944	1,313,460	1,002,681	816,620	633,446	710,130	
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724	213,145	201,752	181,553	174,743	165,121	
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944	148,332	
Total	2,912,604	5,846,641	10,704,400	11,791,949	10,071,501	9,368,699	7,249,604	4,469,209	3,283,596	2,511,583	2,067,406	2,169,771	

Calculated Calendar Month Volumes:

Residential	5,651,804	7,533,194	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	1,210,194	
Commercial	2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	2,561,653	1,568,368	1,013,065	868,855	867,649	485,774	748,021	
Industrial Firm	299,666	359,316	370,963	451,355	324,404	324,404	242,097	201,054	187,973	188,768	163,529	167,050	
Interruptible	228,420	257,442	269,749	270,718	277,927	277,927	233,880	166,906	163,439	131,853	185,944	148,332	
Total	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	9,122,178	5,505,717	3,437,566	2,776,105	2,663,498	1,673,642	2,273,597	

WPGA* Average Commodity Charge
WA Commodity Cost Collected

	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373
	3,985,191	5,327,782	5,361,582	4,407,913	4,321,450	4,321,450	2,608,223	1,628,478	1,315,124	1,261,779	792,854	1,077,071	

Calculated Calendar Month Volumes:
WACOG Incurred, Calculated Vol. Amount

	8,412,367	11,246,452	11,317,801	9,304,695	9,122,178	9,122,178	5,505,717	3,437,566	2,776,105	2,663,498	1,673,642	2,273,597	
	0.43071	0.4112	0.38908	0.35776	0.3717	0.3717	0.45827	0.38184	0.381	0.37794	0.48077	0.42516	0
	3,623,291	4,624,541	4,403,530	3,328,848	3,390,714	3,390,714	2,523,105	1,312,600	1,057,896	1,006,642	804,637	966,642	

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

	361,900	703,241	958,052	1,079,065	930,736	930,736	85,118	315,878	257,428	255,137	(11,783)	110,429	
	361,900	703,241	958,052	1,079,065	930,736	930,736	85,118	315,878	257,428	254,577	(11,223)	110,429	
										560	(560)		

Entry 191420
Entry 805-02950.....
(110,429)
110,429

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	1,555,838	1,475,227	838,395	1,210,194	-	-
2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,588,368	1,013,665	869,855	867,649	485,774	748,021	-	-
299,666	359,316	370,963	451,355	324,404	242,097	201,054	187,973	188,768	163,529	167,050	-	-
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	1,487,698	2,125,265	-	-
81,602	113,524	120,567	103,416	102,681	94,888	85,394	72,934	68,474	62,218	63,448	-	-
20,217	22,531	24,760	22,951	21,241	21,682	21,830	31,774	17,725	16,729	16,271	-	-
23,178	29,128	26,445	23,553	22,606	16,311	15,382	12,970	1,350	23,995	17,968	-	-
66,187	67,861	53,446	86,981	66,383	53,024	53,847	43,985	63,486	61,208	54,413	-	-
191,184	233,044	225,218	236,900	212,922	185,905	176,453	161,063	151,035	164,150	152,100	-	-
7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	5,085,932	3,094,208	2,451,603	2,380,610	1,323,547	1,973,164	-	-
0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	-	-
\$ 1,040,898	\$ 1,400,749	\$ 1,409,458	\$ 1,145,643	\$ 1,124,058	\$ 682,341	\$ 402,959	\$ 319,272	\$ 310,027	\$ 172,366	\$ 256,965	\$	\$
\$ 9,487.10	\$ 10,688.43	\$ 10,959.97	\$ 10,994.48	\$ 11,128.46	\$ 10,850.35	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87
\$ 2,223.42	\$ 2,338.56	\$ 2,338.56	\$ 2,338.56	\$ 2,338.56	\$ 2,332.47	\$ 2,332.47	\$ 3,863.09	\$ 2,084.81	\$ 2,084.81	\$ 2,084.81	\$ 2,084.81	\$ 2,084.81
\$ 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	\$ 2,519.23	\$ 2,519.23	\$ 2,519.23	\$ 2,519.23
\$ 9,266.95	\$ 9,301.46	\$ 7,566.26	\$ 11,006.66	\$ 7,301.91	\$ 7,301.91	\$ 7,301.91	\$ 5,860.61	\$ 9,632.35	\$ 8,191.05	\$ 8,191.05	\$ 8,191.05	\$ 8,191.05
\$ 4,414.68	\$ 5,293.54	\$ 5,121.19	\$	\$ 4,522.10	\$ 3,703.14	\$ 3,536.83	\$ 3,163.67	\$ 1,809.32	\$ 4,243.14	\$ 4,243.14	\$ 3,223.87	\$ 3,223.87
\$ 6,247.74	\$ 7,156.48	\$ 7,710.77	\$	\$ 8,698.88	\$ 7,422.55	\$ 4,402.90	\$ 4,591.13	\$ 4,482.92	\$ 4,602.21	\$ 4,602.21	\$ 3,832.29	\$ 3,832.29
\$ -	\$ -	\$ -	\$ (8,933.96)	\$ -	\$ -	\$ -	\$ -	\$ (115.75)	\$ (2,847.82)	\$ (2,847.82)	\$ -	\$ -
\$ -	\$ -	\$ -	\$ (9,812.95)	\$ -	\$ -	\$ -	\$ -	\$ (7,792.60)	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (203.50)	\$ 8,933.96	\$ 8,933.96	\$ -	\$ -	\$ -	\$ 115.75	\$ 2,847.82	\$ -	\$ -	\$ -	\$ -
203.50	(203.50)	18,746.91	(18,746.91)	-	-	-	7,908.35	(5,060.53)	(2,847.82)	(2,847.82)	-	-
\$ 203.50	\$ (203.50)	\$ 18,746.91	\$ (18,746.91)	\$ -	\$ -	\$ -	\$ 7,908.35	\$ (5,060.53)	\$ (2,847.82)	\$ (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	\$ 682,341	\$ 402,959	\$ 325,834	\$ 305,187	\$ 169,643	\$ 256,965	\$	\$
\$ 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	\$ 736,061.84	\$ 716,301.78	\$	\$
\$ 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)	\$ (568,418.84)	\$ (461,336.78)	\$	\$
\$ 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)	\$ (568,418.84)	\$ (461,336.78)	\$	\$
\$ (38,414.38)	\$ 34,702.91	\$ (1,855.74)	\$ (8,585.13)	\$ 14,152.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Entry 191430..... 461,336.78
 Entry 805-02940..... (461,336.78)

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

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

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

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

Forecasted BaseLoad YR Sep-12 (Estimate)

Comparison to Embedded

Embedded

Comparison to Embedded

Contract Commodity Gas Costs:

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Hedged Encana Gas Re	2,631,588	\$ 1,376,058.06	0.52290						#VALUE!
Hedged Encana Sale	(2,631,588)	\$ (644,739.09)	0.24500						(0.2450)
Hedged Encana Cost Tr	(750,380)	\$ (336,457.56)	0.44838						(0.4484)
Hedged Encana Sale Tri	750,380	\$ 183,116.81	0.24403						(0.2440)
Hedged Yr around Contr	35,069,351	\$ 12,701,059.88	0.36217	2,949,900	1,702,875.00	0.57727	32,119,451	\$ 10,998,184.88	0.2151
Hedged Yr around Contr				2,887,080	1,816,140.00	0.62906	(2,887,080)	\$ (1,816,140.00)	#VALUE!
Yr around Contracts-Roc				4,336,335	2,439,750.00	0.56263	(4,336,335)	\$ (2,439,750.00)	#VALUE!
Yr around Contracts Albe				1,474,950	824,520.00	0.55902	(1,474,950)	\$ (824,520.00)	#VALUE!
Yr around Contracts Sum									#VALUE!
Hedged S.T. Contracts-R				737,475	370,125.00	0.50188	(737,475)	\$ (370,125.00)	#VALUE!
Hedged S.T. Contracts-Al									#VALUE!
Hedged S.T. Contracts-Si				2,890,890	1,311,000.00	0.45349	(2,890,890)	\$ (1,311,000.00)	#VALUE!
S.T. Contracts-Rockies				1,032,465	571,231.00	0.55327	(1,032,465)	\$ (571,231.00)	#VALUE!
S.T. Contracts-Alberta									#VALUE!
S.T. Contrads-Sumas/St				4,336,335	1,672,530.00	0.38570	(4,336,335)	\$ (1,672,530.00)	#VALUE!
Swing Contracts - Rockies				4,457,164	1,894,464.00	0.42504	(4,457,164)	\$ (1,894,464.00)	#VALUE!
Swing Contracts - Alberta									#VALUE!
Swing Contracts - Rockies									#VALUE!
Swing Contracts - Alberta									#VALUE!
Hedged Spot Purch-Rock									#VALUE!
Hedged Spot Purch-Alber									#VALUE!
Hedged Spot Purch-Sum									#VALUE!
Spot Purchases-Rockies				344,445	144,780.00	0.42033	(344,445)	\$ (144,780.00)	#VALUE!
Spot Purchases-Alberta				282,239	118,633.00	0.42033	(282,239)	\$ (118,633.00)	#VALUE!
Spot Purchases-Sumas/S				44,514	18,711.00	0.42034	(44,514)	\$ (18,711.00)	#VALUE!
Volumetric Transp Chg					82,767.00			\$ 25,578.60	#VALUE!
Misc. Act. U/S Sales		\$ 108,345.60						\$ -	
Sub Total	35,069,351	\$ 13,387,382.69	0.38174	25,773,792	\$ 12,967,526.00	0.50313	9,295,560	\$ (158,120.52)	(0.1214)
	ok								
Field Production Gas	262,554	\$ 148,175.01	0.56436	900,000	\$ 558,630.00	0.62070	(637,446)	\$ (410,454.99)	0.0563

Storage Activity:

System Withdrawals	207,941	\$ 113,206.61	0.54442	240,000	\$ 131,143.00	0.54643	(32,059)	\$ (17,936.39)	0.0020
System Injections	(10,098,405)	\$ (2,607,874.71)	0.25825				(10,098,405)	\$ (2,607,874.71)	
Sub Total	(9,890,464)	\$ (2,494,668.10)	0.25223	240,000	\$ 131,143.00	0.54643	(10,130,464)	\$ (2,625,811.10)	(0.2942)
	ok								
P/M Imbalance Adj	(363,952)	\$ (173,227)	0.47596				(363,952)	\$ (173,226.59)	0.4760
C/M Imbalance Adj	909,544	\$ 432,906.55	0.47596				909,544	\$ 432,906.55	0.4760
Cost of Company Use Ga	(24,989)	\$ (11,882.66)	0.47552				(24,989)	\$ (11,882.66)	0.4755
Misc. Cust. Imbalance Pu	19,385	\$ 4,146.45	0.21390				19,385	\$ 4,146.45	0.2139
Prior Period Estimate Adj.		\$ 78,088.82						\$ 78,088.82	
Line Loss & Unacct For				(106,101)			106,101		

Total Monthly Gas Cost

	25,981,429	\$ 11,370,922.17	0.43766	26,807,691	\$ 13,657,299.00	0.50945	(826,261)	\$ (2,864,354.04)	(0.0718)
RESTATED COST AT EN				13,236,356.50					
ACTUAL COST OF GAS,				11,370,922.17					
VARIANCE FROM ACTU				(1,865,434.33)					

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

Oregon.....	23,111,988	% Of Oregon Sales.....	0.9104
Washington.....	2,273,597	Oregon's Share of the Var.	(1,698,291.41)
Total.....	25,385,585		(169,829.14)

Estimated WACOG Variar

Shareholders Share of the WACOG Deferral	38,813
WACOG Equalization.....	(82,021)
Estimated Shareholder (gain) or Loss.....	(120,834)

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	09302012 (MMDDYYYY)	09302012 (MMDDYYYY)	USD	JE 28-1	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	37,679.00	-	OR WACOG PGA Activity		
2	191400			H	-	37,679.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	22.00	-	OR WACOG PGA Activity		
4	191400			H	-	22.00	OR WACOG PGA Activity		
5	540100	84020	805-02890	H	-	-	OR DEM PGA Activity		
6	191410			H	-	-	OR DEM PGA Activity		
7	411000	83010	419-06205	S	176.00	-	OR PGA Interest		
8	191400			H	-	135.00	OR WACOG Interest		
9	191410			H	-	-	OR DEM Incr. Interest		
10	191450			H	-	41.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	11,337.22	-	OR DEM DEF Collected		
12	191450			H	-	11,337.22	OR DEM DEF Collected		
13	540200	84020	805-02950	H	-	-	WA WACOG PGA Activity		
14	191420			H	-	-	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	-	WA DEM PGA Activity		
16	191430			H	-	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	1,254.00	-	WA PGA Interest		
18	191420			H	-	6.00	WA WACOG Interest		
19	191430			H	-	1,248.00	WA DEM Interest		
20	191440			H	-	-	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	H	-	-	Encana Cost of Capital Allowance		
				Total	50,468.22	50,468.22			

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

NW Natural
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals

Demand Deferral - Volume Component	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1 Embedded Seasonalized Tab 20	9,197,282.00	13,091,551.00	12,686,039.00	10,589,655.00	9,097,670.00	6,636,600.00	4,315,225.00	2,844,289.00	2,576,878.00	2,571,836.00	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	3,099,766.07	3,015,461.82	1,830,345.47	2,633,538.65	-
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91	(484,476.53)	133,736.13	255,477.07	498,583.82	(741,490.53)	(69,969.95)	-
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	(741,609.31)	(81,306.57)	-
5 Net to Book	(185,695.72)	185,053.71	642.00	(16,693.76)	16,693.77	\$	(77.71)	\$	(41.07)	\$	1,137.22	\$
6 Entry 191450.....	(11,337.22)											
7 Entry 805-02885.....	11,337.22											

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	5,881,244	8,723,227	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	5,599,568	8,120,574	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	2,037,344	2,554,863	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	13,518,156	19,398,664	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	1,296,387	1,359,439	0
20 31SF - 31SF A C	972,336	1,171,804	1,186,131	1,117,843	1,041,749	1,000,936	959,892	959,413	936,197	895,731	996,698	0
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	362,886	354,771	320,880	387,890	441,307	399,976	324,617	0
22 321SF - 32SF A C	689,959	717,950	698,650	739,761	758,094	656,856	663,200	590,491	506,096	726,693	595,891	0
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	3,339,592	3,317,787	3,000,369	3,317,787	0
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	19,703,122	18,605,982	10,200,369	0,13088	0,13088
25 "OPGA" OR A No. 09-12A Exh 1 Line 1	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088	0,13088
26 SFV Collected (line 24X25)	9,233,501.07	12,361,441.76	12,173,213.48	9,941,445.19	9,800,482.70	5,631,422.22	3,927,218.16	2,578,744.65	2,435,150.92	1,335,024.33	2,110,049.90	\$

All Cycles

27 31CSF - 31SF A C	\$ 280,158.28	\$ 246,633.59	\$ 258,656.11	\$ 287,728.90	\$ 259,008.60	\$ 247,433.01	\$ 243,280.35	\$ 243,374.94	\$ 243,199.95	\$ 243,318.54	\$ 247,044.95	\$
28 31SF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.62	\$ 115,765.90	\$ 117,012.21	\$ 113,611.23	\$ 114,965.00	\$ 114,965.00	\$ 113,434.35	\$
29 32CSF - 32SF A C	\$ 37,538.86	\$ 37,412.13	\$ 41,166.61	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63	\$ 30,662.55	\$ 41,233.14	\$ 28,042.49	\$ 43,416.00	\$ 36,521.70	\$
30 321SF - 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	\$ 88,553.14	\$ 77,155.86	\$
31 Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$ (119,739.57)	\$ (124,483.17)	\$ (127,181.38)	\$ (126,713.75)	\$ (127,352.60)	\$ (121,606.01)	\$ (119,529.68)	\$ (119,576.97)	\$ (175,060.59)	\$ (157,618.56)	\$
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ (57,876.95)	\$ (57,881.97)	\$ (58,505.10)	\$ (64,727.93)	\$ (63,542.41)	\$
33 Current Month Unbilled MDDV Com	\$ 119,795.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	\$ 119,576.97	\$ 175,060.59	\$ 157,618.56	\$ 163,937.66	\$
34 Current Month Unbilled MDDV Ind	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ 57,881.97	\$ 58,505.10	\$ 64,727.93	\$ 63,542.41	\$ 63,093.48	\$
35 MDDV @ 1.81 D/C Collected	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,092.84	\$ 455,608.04	\$ 461,708.06	\$ 474,606.50	\$ 508,141.51	\$ 471,645.14	\$ 480,026.92	\$
36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	\$ 726.83	\$ 415.03	\$ 396.98	\$ 502.07	\$
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 613.50	\$ 714.48	\$ 531.70	\$ 384.92	\$ 643.87	\$ 228.61	\$ 155.96	\$
38 32CSI - 32SIM	\$ 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	\$ 20,931.58	\$ 19,236.47	\$
39 32SI - 32SIM	\$ 40,337.59	\$ 44,801.76	\$ 41,166.81	\$ 46,457.26	\$ 51,227.93	\$ 45,902.91	\$ 45,962.60	\$ 43,476.06	\$ 35,204.28	\$ 53,297.23	\$ 34,391.46	\$
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ 72,938.52	\$ 65,412.76	\$ 51,465.28	\$ 74,854.40	\$ 54,285.96	\$
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (6,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	\$ (4,541.62)	\$ (1,529.18)	\$ (14,246.55)	\$ (1,300.18)	\$
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -	\$ (1,371.31)	\$ -	\$ (323.60)	\$ (16,860.65)	\$ (792.63)	\$
43 Prior Mo Manual Adjustments Com	\$ (615.75)	\$ (643.21)	\$ (161.58)	\$ -	\$ -	\$ -	\$ -	\$ (1,005.50)	\$ -	\$ (8,494.64)	\$ (879.25)	\$
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ 8,358.75	\$ 3,591.00	\$ 964.80	\$ 1,754.73	\$ 4,541.62	\$ 1,529.18	\$ 14,246.55	\$ 1,300.18	\$ 20.10	\$ 344.63	\$
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ 161.58	\$ 3,591.00	\$ -	\$ -	\$ 1,371.31	\$ 1,005.50	\$ 323.60	\$ 16,860.65	\$ 792.63	\$ 8,494.64	\$
46 Unbilled Manual Adjustments Ind	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 879.25	\$ 7,159.17	\$
47 Collections Subject to Sensitive Adj	\$ 471,412.54	\$ 572,469.90	\$ 598,468.70	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34	\$ 537,067.66	\$ 536,324.92	\$ 597,355.85	\$ 509,869.76	\$ 538,864.72	\$
48 Percent Impact of Sensitive Effect	\$ -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%	\$ -2,853.4%	\$ -2,853.4%	\$
49 Revenue Sensitive Adjustment	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.68)	\$ (15,294.09)	\$ (15,324.69)	\$ (15,303.50)	\$ (17,044.95)	\$ (14,548.62)	\$ (15,375.97)	\$
50 Total D/C Ctd (26-47+49)	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91	\$ 6,152,123.47	\$ 4,448,961.13	\$ 3,099,766.07	\$ 3,015,461.82	\$ 1,830,345.47	\$ 2,633,538.65	\$

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)	(1,182,614)	(494,180.32)
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								(255,477)					(255,477.07)
Bal. Before Int.								(1,512,837)					(1,512,836.84)
Int. Rate								(9,947)					(9,947.00)
Ending Balance								(1,522,784)					(1,522,783.84)
JUL: Accrual									(438,584)				(438,583.82)
Bal. Before Int.									(1,961,368)				(1,961,367.66)
Int. Rate									(12,511)				(12,511.00)
Ending Balance									(1,973,879)				(1,973,878.66)
AUG: Accrual										741,491			741,490.53
Bal. Before Int.										(1,232,388)			(1,232,388.13)
Int. Rate										(11,513)			(11,513.00)
Ending Balance										(1,243,901)			(1,243,901.13)
Spt: Accrual											69,969		69,969.35
Bal. Before Int.											(1,173,932)		(1,173,931.78)
Int. Rate											(8,682)		(8,682.00)
Ending Balance											(1,182,614)		(1,182,613.78)
Oct: Accrual												(1,182,614)	(1,182,613.78)
Bal. Before Int.													(1,182,613.78)
Int. Rate													(77,433.00)
Ending Balance													(77,433.00)
Entry JV-28A													
Previously Book		(1,775)	(2,937)	(2,580)	(2,524)	(6,796)	(9,679)	(9,947)	(12,511)	(11,513)	(8,682)		
Net to Record		(2,441)	(16,832)	10,634	(2,594)	(5,379)	(9,489)	(9,948)	(12,512)	(11,511)	(8,641)		
		666	13,895	(13,214)	70	(1,417)	-	1	1	(2)	(41)		
Monthly Deferral		(494,180)	173,974	(68,566)	89,238	(1,273,786)	484,477	(255,477)	(438,584)	741,491	69,969		(1,105,180.78)
Entry 191450													(41.00)
Entry 419-06205													41.00

* 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-11	(3,154,965)	(9,198,991)	(17,186,639)	(26,141,584)	(34,028,799)	(34,297,589)	(2,738,246)	(4,419,516)	(5,976,199)	(5,306,958)	(5,739,283)		
Nov: Accrual	(3,143,677)												(3,143,677.00)
Bal. Before Int.	(3,143,677)												(3,143,677.00)
Int. Rate	(11,288)												(11,288.00)
Ending Balance	(3,154,965)												(3,154,965.00)
Dec: Accrual		(5,999,824)											(5,999,824.00)
Bal. Before Int.		(9,154,789)											(9,154,789.00)
Int. Rate		(44,202)											(44,202.00)
Ending Balance		(9,198,991)											(9,198,991.00)
Jan: Accrual			(7,893,241)										(7,893,241.00)
Bal. Before Int.			(17,092,232)										(17,092,232.00)
Int. Rate			(94,407)										(94,407.00)
Ending Balance			(17,186,639)										(17,186,639.00)
Feb: Accrual				(8,799,917)									(8,799,917.00)
Bal. Before Int.				(25,986,556)									(25,986,556.00)
Int. Rate				(155,028)									(155,028.00)
Ending Balance				(26,141,584)									(26,141,584.00)
Mar: Accrual					(7,671,926)								(7,671,926.00)
Bal. Before Int.					(33,813,510)								(33,813,510.00)
Int. Rate					(215,289)								(215,289.00)
Ending Balance					(34,028,799)								(34,028,799.00)
Apr: Accrual						(24,319)							(24,319.00)
Bal. Before Int.					(34,053,118)								(34,053,118.00)
Int. Rate					(244,471)								(244,471.00)
Ending Balance					(34,297,589)								(34,297,589.00)
May: Accrual							(2,256,588)						(2,256,588.00)
Bal. Before Int.							(36,554,177)						(36,554,177.00)
Int. Rate							(254,417)						(254,417.00)
Ending Balance							(36,808,594)						(36,808,594.00)
Jun: Accrual								(1,655,660)					(1,655,660.00)
Bal. Before Int.								(4,393,906)					(4,393,906.00)
Int. Rate								(25,610)					(25,610.00)
Ending Balance								(4,419,516)					(4,419,516.00)
Jul: Accrual									(1,519,487)				(1,519,487.00)
Bal. Before Int.									(5,939,003)				(5,939,003.00)
Int. Rate									(37,196)				(37,196.00)
Ending Balance									(5,976,199)				(5,976,199.00)
Aug: Accrual										709,612			709,612.00
Bal. Before Int.										(5,266,587)			(5,266,587.00)
Int. Rate										(40,371)			(40,371.00)
Ending Balance										(5,306,958)			(5,306,958.00)
Spt: Accrual											(392,802)		(392,802.00)
Bal. Before Int.											(5,699,760)		(5,699,760.00)
Int. Rate											(39,523)		(39,523.00)
Ending Balance											(5,739,283)		(5,739,283.00)
Oct: Accrual												(5,739,283)	(5,739,283.00)
Bal. Before Int.													(5,739,283.00)
Int. Rate													
Ending Balance													(5,739,283.00)
Entry JV-28A	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(254,417)	(25,610)	(37,196)	(40,371)	(39,523)		(1,161,802.00)
Previously Book	(11,288)	(44,202)	(94,407)	(155,028)	(215,289)	(244,471)	(254,417)	(25,610)	(37,196)	(40,302)	(39,457)		(1,161,802.00)
Net to Record										(69)	(66)		
Monthly Deferral	(3,143,677)	(5,999,824)	(7,893,241)	(8,799,917)	(7,671,926)	(24,319)	(2,256,588)	(1,655,660)	(1,519,487)	709,612	(392,802)		(38,647,829.00)
Entry 191400													(135.00)
Entry 419-06205													135.00

* 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	9,308,066	
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	7,215,491	7,638,877	
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	1,589,047	
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	18,535,990	
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	18,065,567	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	4,370,466	
Commercial	9,829,583	17,856,851	20,113,608	18,065,567	16,288,759	15,266,076	9,032,861	6,737,674	4,657,379	5,097,316	3,414,118	3,733,865	
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	745,842	
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	8,850,173	
Reported Cycle Billing Volumes:													
Ck total from JE 60													
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	9,313,991	
Commercial	10,546,136	19,959,657	35,663,078	39,848,086	33,186,588	31,934,425	25,556,760	16,274,772	12,451,702	9,719,256	7,768,540	8,552,637	
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	2,304,054	2,681,048	
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	3,948,279	
Total	32,133,586	62,809,103	109,856,624	121,046,013	100,356,329	97,473,899	77,009,826	48,883,811	36,188,899	27,241,552	23,027,183	24,445,956	
Calculated Calendar Month Volumes:													
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	6,719,639	9,939,534		
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	6,085,342	8,872,384		
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	2,200,873	2,722,150		
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	4,302,436	3,948,279		
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	25,482,348		
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
\$	37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,467,931	\$ 27,034,353	\$ 16,695,396	\$ 12,009,969	\$ 11,319,347	\$ 9,773,862	\$ 11,370,922	\$	
Amount													
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	0.44623	0	

Washington WACOG Per Term Sold: 0.43071 0.4112 0.38906 0.35776 0.3717 0.45827 0.38184 0.361 0.37794 0.48077 0.42355 0

Washington WACOG Deferral Calculation
 2011-12 Tracker Year Closing
 Washington Sales Volumes

	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Cycle Volume Sales:													
Residential	1,584,153	3,758,891	7,198,173	7,891,257	6,509,462	6,134,144	4,740,056	2,775,699	1,915,724	1,381,556	1,073,273	1,146,188	
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	593,153	631,473	
Industrial Firm	51,555	72,501	120,559	141,594	163,117	115,465	97,853	77,150	74,370	54,287	50,237	45,207	
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	1,822,868	

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	559,100	
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	346,586	
Industrial Firm	51,158	69,082	65,683	62,948	59,261	58,105	49,478	37,387	23,608	30,823	19,609	21,776	
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	927,462	

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	1,146,188	
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	633,446	710,130	
Industrial Firm	202,231	281,742	362,715	373,698	455,042	325,560	250,724	213,145	201,752	181,553	174,743	165,121	
Interruptible	237,141	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944	148,332	
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	2,169,771	

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	1,216,307		
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	751,810		
Industrial Firm	299,666	359,316	370,963	451,355	324,404	242,097	201,054	187,973	188,768	163,529	167,288		
Interruptible	228,420	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944	148,332		
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	2,283,737		

***WPGA* Average Commodity Charge**
WA Commodity Cost Collected

	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373	0.47373
	3,985,191	5,327,782	5,361,582	4,407,913	4,321,450	2,608,223	1,628,478	1,315,124	1,261,779	792,854	1,081,875		

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	2,283,737		
	0.43071	0.4112	0.38908	0.35776	0.3717	0.45827	0.38184	0.361	0.37794	0.48077	0.42355	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	967,277		

Dir. (Collection vs Calculated)

	361,900	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	255,137	(11,783)	114,598		
Amount Previously Booked	361,900	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	254,577	(11,223)	110,429		
Net to Book (191420)									560	(560)	4,169		

Entry 191420
 Entry 805-02950
 (4,169)
 4,169

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

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encaine Gas Re	2,631,588	\$ 1,376,058.05	0.52290						#VALUE!
Hedged Encaine Sale	(2,631,588)	\$ (644,739.09)	0.24500						(0.2460)
Hedged Encaine Cost Tr	(750,380)	\$ (336,457.56)	0.44838						(0.4484)
Hedged Encaine Sale Tr	750,380	\$ 183,115.81	0.24403						(0.2440)
Hedged Yr around Contig	35,069,351	\$ 12,701,059.88	0.36217						0.2151
Hedged Yr around Contig				2,949,900	1,702,975.00	0.57727	32,119,451	\$ 10,988,184.88	#VALUE!
Hedged Yr around Contig				2,887,080	1,616,140.00	0.62906	(2,887,080)	\$ (1,816,140.00)	#VALUE!
Yr around Contracts-Rock				4,336,335	2,439,750.00	0.56263	(4,336,335)	\$ (2,439,750.00)	#VALUE!
Yr around Contracts-Albe				1,474,950	824,520.00	0.55822	(1,474,950)	\$ (824,520.00)	#VALUE!
Yr around Contracts-Sum									#VALUE!
Hedged S.T. Contracts-R				737,475	370,125.00	0.50188	(737,475)	\$ (370,125.00)	#VALUE!
Hedged S.T. Contracts-A				2,890,890	1,311,000.00	0.45349	(2,890,890)	\$ (1,311,000.00)	#VALUE!
Hedged S.T. Contracts-S				1,032,465	571,231.00	0.55327	(1,032,465)	\$ (571,231.00)	#VALUE!
S.T. Contracts-Rockies									#VALUE!
S.T. Contracts-Alberta				4,336,335	1,672,530.00	0.38570	(4,336,335)	\$ (1,672,530.00)	#VALUE!
S.T. Contracts-Sumas/S				4,457,164	1,894,464.00	0.42504	(4,457,164)	\$ (1,894,464.00)	#VALUE!
Swing Contracts - Rocke									#VALUE!
Swing Contracts - Alberte									#VALUE!
Swing Contracts - Rocke									#VALUE!
Swing Contracts - Alberte									#VALUE!
Hedged Spot Purch-Rock									#VALUE!
Hedged Spot Purch-Albei									#VALUE!
Hedged Spot Purch-Sum				344,445	144,780.00	0.42033	(344,445)	\$ (144,780.00)	#VALUE!
Spot Purchases-Rockies				282,239	118,633.00	0.42033	(282,239)	\$ (118,633.00)	#VALUE!
Spot Purchases-Alberta				44,514	18,711.00	0.42034	(44,514)	\$ (18,711.00)	#VALUE!
Spot Purchases-Sumas/S									#VALUE!
Volumetric Transp Chg		\$ 108,345.60							#VALUE!
Misc. Act. U/S Sales									#VALUE!
Sub Total	35,069,351	\$ 13,387,382.69	0.38174	25,773,792	\$ 12,967,526.00	0.50313	9,295,560	\$ (158,120.52)	(0.1214)
Field Production Gas	262,554	\$ 148,175.01	0.56436	900,000	\$ 558,630.00	0.62070	(637,446)	\$ (410,454.99)	0.0563
Storage Activity:									
System Withdrawals	207,941	\$ 113,206.61	0.54442	240,000	\$ 131,143.00	0.54643	(32,059)	\$ (17,936.39)	0.0020
System Injections	(10,098,405)	\$ (2,607,874.71)	0.25825				(10,098,405)	\$ (2,607,874.71)	
Sub Total	(9,890,464)	\$ (2,494,668.10)	0.25223	240,000	\$ 131,143.00	0.54643	(10,130,464)	\$ (2,625,811.10)	(0.2942)
P/M Imbalance Adj	(363,952)	\$ (173,227)	0.47596				(363,952)	\$ (173,226.59)	0.4760
C/M Imbalance Adj	909,544	\$ 432,906.55	0.47596				909,544	\$ 432,906.55	0.4760
Cost of Company Use Ga	(24,989)	\$ (11,882.66)	0.47552				(24,989)	\$ (11,882.66)	0.4755
Misc. Cust. Imbalance Pl	19,385	\$ 4,146.45	0.21390				19,385	\$ 4,146.45	0.2139
Prior Period Estimate Adj		\$ 78,088.82							
Line Loss & Unacct For				(106,101)					
Total Monthly Gas Cost	25,981,429	\$ 11,370,922.17	0.43766	26,807,691	\$ 13,657,299.00	0.50845	(826,261)	\$ (2,864,354.04)	(0.0716)
RESTATED COST AT EH				13,236,356.50					
ACTUAL COST OF GAS				11,370,922.17					
VARIANCE FROM ACTU				(1,865,434.33)					
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	23,198,611	% Of Oregon Sales.....	0.9104						
Washington.....	2,283,737	Oregon's Share of the Var.	(1,698,291.41)						
Total.....	25,482,348		(169,829.14)						
Estimated WACOG Variar									
Shareholders Share of the WACOG Deferral				43,000					
WACOG Equalization.....				(82,021)					
Estimated Shareholder (gain) or Loss.....				(128,021)					

	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Forecasted BaseLoad YR	35,069,351	\$ 13,387,382.69	0.38174	25,773,792	\$ 12,967,526.00	0.50313	9,295,560	\$ (158,120.52)	(0.1214)
Sep-12 (Estimate)	262,554	\$ 148,175.01	0.56436	900,000	\$ 558,630.00	0.62070	(637,446)	\$ (410,454.99)	0.0563
Comparison to Embedded									
System Withdrawals	207,941	\$ 113,206.61	0.54442	240,000	\$ 131,143.00	0.54643	(32,059)	\$ (17,936.39)	0.0020
System Injections	(10,098,405)	\$ (2,607,874.71)	0.25825				(10,098,405)	\$ (2,607,874.71)	
Sub Total	(9,890,464)	\$ (2,494,668.10)	0.25223	240,000	\$ 131,143.00	0.54643	(10,130,464)	\$ (2,625,811.10)	(0.2942)
P/M Imbalance Adj	(363,952)	\$ (173,227)	0.47596				(363,952)	\$ (173,226.59)	0.4760
C/M Imbalance Adj	909,544	\$ 432,906.55	0.47596				909,544	\$ 432,906.55	0.4760
Cost of Company Use Ga	(24,989)	\$ (11,882.66)	0.47552				(24,989)	\$ (11,882.66)	0.4755
Misc. Cust. Imbalance Pl	19,385	\$ 4,146.45	0.21390				19,385	\$ 4,146.45	0.2139
Prior Period Estimate Adj		\$ 78,088.82							
Line Loss & Unacct For				(106,101)					
Total Monthly Gas Cost	25,981,429	\$ 11,370,922.17	0.43766	26,807,691	\$ 13,657,299.00	0.50845	(826,261)	\$ (2,864,354.04)	(0.0716)
RESTATED COST AT EH				13,236,356.50					
ACTUAL COST OF GAS				11,370,922.17					
VARIANCE FROM ACTU				(1,865,434.33)					
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	23,198,611	% Of Oregon Sales.....	0.9104						
Washington.....	2,283,737	Oregon's Share of the Var.	(1,698,291.41)						
Total.....	25,482,348		(169,829.14)						
Estimated WACOG Variar									
Shareholders Share of the WACOG Deferral				43,000					
WACOG Equalization.....				(82,021)					
Estimated Shareholder (gain) or Loss.....				(128,021)					