

UG-121879-SI

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November 27, 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
 INFORMATION MANAGEMENT
 2012 NOV 29 AM 8:29
 STATE OF WASHINGTON
 UTILITIES BOARD
 OLYMPIA, WASHINGTON

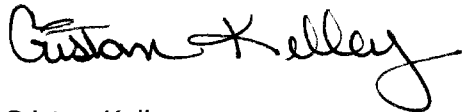
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

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 October 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
October-12

	Sep-12	Change	Oct-12
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	478,796.22	(137.09)	478,659.13
186235 AMOR WA GREAT PROGRAM	7,240.99	(16,352.52)	(9,111.53)
186310 WA ENERGY EFFICIENCY	58,483.50	1,392.96	59,876.46
186312 WA - AUDIT RESIDENTI	1,318,671.86	635,382.82	1,954,054.68
186314 WA - LOW INCOME WEAT	96,197.61	260.54	96,458.15
186315 WA - WA - LIEE AMORT	(2,456.81)	0.00	(2,456.81)
186316 WA DSM AMORTIZATION	829.73	(19,012.58)	(18,182.85)
Subtotal 186xxx accounts	1,957,763.10	601,534.13	2,559,297.23
WASHINGTON 254XXX ACCOUNTS			
254302 MARGIN SHARING - WA	(847,094.95)	(106,341.86)	(953,436.81)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,038,984.00)	(322,437.00)	(1,361,421.00)
191421 AMORT OF WACOG - WA	(268,518.65)	76,743.31	(191,775.34)
191430 DEMAND - ACCR WA	(114,098.53)	222,355.72	108,257.19
191431 AMORT OF DEMAND WA	(3,606.68)	40,051.00	36,444.32
Subtotal 191xxx accounts	(1,425,207.86)	16,713.03	(1,408,494.83)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(314,539.71)	511,905.30	197,365.59

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	10312012 (MMDDYYYY) (MMDDYYYY)	10312012	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	5,867.25		INT - Ind DSM Def 186232		
2	411000	83010	419-06205	H		5,867.25	INT - Ind DSM Def 186232		
3	402000	81199	495-06374	S	143,948.65		AMORT 186233 Ind DSM		
4	186233			H		143,948.65	AMORT 186233 Ind DSM		
5	411000	83010	419-06205	H		156.93	INTEREST 186233 Ind DSM		
6	186233			S	156.93		INTEREST 186233 Ind DSM		
7	411000	83010	419-06205	H			CM INT 186237 PUC Fee Ref		
8	186237			H			CM INT 186237 PUC Fee Ref		
9	402000	81199	495-06064	S	97,613.47		AMORT 186271 Comm Decoup		
10	186271			H		97,613.47	AMORT 186271 Comm Decoup		
11	411000	83010	419-06205	H		225.41	INTEREST 186271 Comm Decoup		
12	186271			S	225.41		INTEREST 186271 Comm Decoup		
13	402000	81199	495-06064	S	549,400.97		AMORT 186277 Res Decoup		
14	186277			H		549,400.97	AMORT 186277 Res Decoup		
15	411000	83010	419-06205	H		1,477.06	INTEREST 186277 Res Decoup		
16	186277			S	1,477.06		INTEREST 186277 Res Decoup		
17	186279			H		46.10	INTEREST 186279 EARNINGS TEST		
18	411000	81199	419-06205	S	46.10		INTEREST 186279 EARNINGS TEST		
19	186279			S	7,258.68		AMORT 186279 EARNINGS TEST		
20	402000	81199	495-06374	H		7,258.68	AMORT 186279 EARNINGS TEST		
21	402000	81199	495-06233	S	3,866.35		AMORT 186286 CUB Fund		
22	186286			H		3,866.35	AMORT 186286 CUB Fund		
23	411000	83010	419-06205	H		2.11	INTEREST 186286 CUB Fund		
24	186286			S	2.11		INTEREST 186286 CUB Fund		
25	402000	81199	495-06233	S	1,752.17		AMORT 186288 NWIGU Intervener		
26	186288			H		1,752.17	AMORT 186288 NWIGU Intervener		
27	411000	83010	419-06205	S		0.21	INTEREST 186288 NWIGU Intervener		
28	186288			H		0.21	INTEREST 186288 NWIGU Intervener		
31	191401			S	755,944.62		AMORT 191401 OR WACOG		
32	541000	84020	805-02650	H		755,944.62	AMORT 191401 OR WACOG		
33	191401			H		2,789.71	INTEREST 191401 OR WACOG		
34	411000	83010	419-06205	S	2,789.71		INTEREST 191401 OR WACOG		

37	540700	84020	805-02650	S	12,583.35	-	AMORT 191411 OR Demand
38	191411			H	-	12,583.35	AMORT 191411 OR Demand
39	411000	83010	419-06205	H	-	1,071.87	INTEREST 191411 OR Demand
40	191411			S	1,071.87	-	INTEREST 191411 OR Demand
41	186234			S	1,294.80	-	INT 186234 WA GREAT Deferral
42	411000	82299	419-06210	H	-	1,294.80	INT 186234 WA GREAT Deferral
43	186236			H	-	2.53	INTEREST 186235 WA GREAT
44	411000	83010	419-06210	S	2.53	-	INTEREST 186235 WA GREAT
45	186235			H	-	16,349.99	AMORT 186235 WA GREAT
46	402000	82299	495-06517	S	16,349.99	-	AMORT 186235 WA GREAT
47	186310			S	160.06	-	INT - WA ENERGY EFF 186310
48	411000	83010	419-06210	H	-	160.06	INT - WA ENERGY EFF 186310
49	186312			S	4,425.82	-	INT - WA EE R&C 186312
50	411000	83010	419-06210	H	-	4,425.82	INT - WA EE R&C 186312
51	186314			S	260.54	-	INT - 186314 WA-LIEE Deferral
52	411000	83010	419-06210	H	-	260.54	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	18,989.11	-	AMORT 186316 WA Amort EE
58	186316			H	-	18,989.11	AMORT 186316 WA Amort EE
59	411000	83010	419-06210	S	23.47	-	INTEREST 186316 WA Amort EE
60	186316			H	-	23.47	INTEREST 186316 WA Amort EE
61	191421			S	77,365.78	-	AMORT 191421 WA WACOG
62	541000	84020	805-02655	H	-	77,365.78	AMORT 191421 WA WACOG
63	411000	83010	419-06210	S	622.47	-	INTEREST 191421 WA WACOG
64	191421			H	-	622.47	INTEREST 191421 WA WACOG
69	191431			S	40,006.59	-	AMORT 191431 WA Demand
70	540700	84020	805-02655	H	-	40,006.59	AMORT 191431 WA Demand
71	411000	83010	419-06210	H	-	44.41	INT 191431 WA Demand
72	191431			S	44.41	-	INT 191431 WA Demand
73	254303			H	-	5,227.99	INTEREST 254303 EARNINGS TEST
74	411000	81199	419-06205	S	5,227.99	-	INTEREST 254303 EARNINGS TEST

75	402000	81199	495-06540	S	119.92	-	SB408 FED & STATE AMORT
76	186401	83010	419-06205	H	-	119.92	SB408 FED & STATE AMORT
77	411000	83010	419-06205	S	430.98	-	SB408 FED & STATE INT
78	186401	81199	495-06540	H	-	430.98	SB408 FED & STATE INT
79	402000	81199	495-06540	H	-	-	SB408 MCBIT AMORT
80	184301	83010	419-06205	H	-	-	SB408 MCBIT AMORT
81	411000	83010	419-06205	H	-	39.57	SB 408 MCBIT INT
82	184301	81199	495-06540	S	39.57	-	SB 408 MCBIT INT
83	254301	81199	495-02225	H	-	-	OR STOR CREDIT AMORT
84	402000	83010	419-06205	H	-	-	OR STOR CREDIT AMORT
85	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT
86	254301	81199	495-02225	H	-	-	OR STOR CREDIT INT
				Total	1,749,368.95	1,749,368.95	

Prepared by _____
 Date _____
 Document No. _____

Reviewed by _____
 Date _____

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

R:\Accounting\6 - Journal Entries\JE29\JE 29 Amortization OCT 2012.xlsx\191421

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

		191421	191431	191431	186316	186235	Volumes			
		Demand Deferral		Demand Deferral	R&C Energy	Low Income Bill	Prior Month	Current Month	Total	
		WACOG Deferral	FIRM	INTERR	Efficiency	Pay Assist	Unbilled	Unbilled	(GREAT)	
Schedule	Block	A	B	B	C	D	CIS			
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	5,447.00		5,447.00	
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	3,045.50		3,045.50	
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	1,558,139.10		1,558,139.10	
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	627,285.00		627,285.00	
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	29,398.80		29,398.80	
27 (C27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	2,608.5		2,608.50	
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	131,548.80		131,548.80	
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	60,629.10		60,629.10	
411 Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	13,888.20		13,888.20	
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	8,144.1		8,144.10	
411 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	4,093.0		4,093.00	
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)	-		-	
411 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)	50,604.0		50,604.00	
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	14,663.0		14,663.00	
(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)	83,319.0	10,000	93,319.00	
(I42SF)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	28,989.0	20,000	48,989.00	
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	-	19,058	19,058.00	
	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	22,481.0		22,481.00	
	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	13,351.0		13,351.00	
	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	52,886.0	10,000	62,886.00	
I42TF	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	47,353.0	2,692	50,045.00	
	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	112,000.0		112,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	44,633.0		44,633.00	
	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	20,000.00	
C42SI	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	-	40,000.0	40,000.00	
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	-	21,381.0	21,381.00	
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	-	1,363.0	1,363.00	
	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)	44,705.0		44,705.00	
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	23,289.0		23,289.00	
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	-		-	
	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	64,439.0		64,439.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	139,257.0		139,257.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	120,000.0		120,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	450,928.0		450,928.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	350,953.0		350,953.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	-		-	
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	-		-	
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	-		-	
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	-		-	
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	-		-	
Sources:								259,060	259,060.00	
Temporaries Tab	Column B	Column C	Column C	Column E	Column F	total per above	4,192,077.10	0	403,554	4,595,631.10

total OR & WA	58,768,019.40	total* wa	4,595,631.10
total per CIS	58,768,019.40	total* or	59,943,331.30
difference	0.00	total*	64,538,962.40
		*including unbilled	

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

		191421	191431	191431	186316	186235	191421	191431	191431	186316	186235
		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)
Schedule	Block	A	B	B	C	D					
1R (R01)		0.02678	0.01455	0.00000	(0.01418)	(0.01161)	145.87	79.25	0.00	(77.24)	(63.24)
1C (C01)		0.02678	0.01455	0.00000	(0.01082)	(0.00886)	81.56	44.31	0.00	(32.95)	(26.98)
2R (R02)		0.02678	0.01455	0.00000	(0.00821)	(0.00672)	41,726.97	22,670.92	0.00	(12,792.32)	(10,470.69)
3 CFS (C03)		0.02678	0.01455	0.00000	(0.00731)	(0.00598)	16,798.69	9,127.00	0.00	(4,585.45)	(3,751.16)
3 IFS (I03)		0.02678	0.01455	0.00000	0.00000	(0.00530)	787.30	427.75	0.00	0.00	(155.81)
27 (C27)		0.02678	0.01455	0.00000	(0.00444)	(0.00362)	69.86	37.95	0.00	(11.58)	(9.44)
41 Firm Sales	Block 1	0.02678	0.01455	0.00000	(0.00576)	(0.00471)	3,522.88	1,914.04	0.00	(757.72)	(619.59)
(C 41 FS)	Block 2	0.02678	0.01455	0.00000	(0.00507)	(0.00415)	1,623.65	882.15	0.00	(307.39)	(251.61)
41I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00574)	371.93	202.07	0.00	0.00	(79.72)
(I 41 FS)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00506)	218.10	118.50	0.00	0.00	(41.21)
41I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
I41TF	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
C41TF	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
(C 41 IS)	Block 2	0.02678	0.00000	0.00508	(0.00479)	(0.00406)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00461)	0.00	0.00	0.00	0.00	0.00
(I 41 IS)	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)	1,355.18	736.29	0.00	(197.36)	(161.43)
C	Block 2	0.02678	0.01455	0.00000	(0.00350)	(0.00286)	392.68	213.35	0.00	(51.32)	(41.94)
(C42SF)	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
42I Firm Sales	Block 1	0.02678	0.01455	0.00000	0.00000	(0.00268)	2,499.08	1,357.79	0.00	0.00	(250.09)
(I42SF)	Block 2	0.02678	0.01455	0.00000	0.00000	(0.00240)	1,311.93	712.79	0.00	0.00	(117.57)
	Block 3	0.02678	0.01455	0.00000	0.00000	(0.00184)	510.37	277.29	0.00	0.00	(35.07)
	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
C42TF	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
42I Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
I42TF	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)
C42SI	Block 2	0.02678	0.00000	0.00508	(0.00221)	(0.00181)	1,071.20	0.00	203.20	(88.40)	(72.40)
	Block 3	0.02678	0.00000	0.00508	(0.00169)	(0.00139)	572.58	0.00	108.62	(36.13)	(29.72)
	Block 4	0.02678	0.00000	0.00508	(0.00136)	(0.00111)	36.50	0.00	6.92	(1.85)	(1.51)
	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
42I Interr Sales	Block 1	0.02678	0.00000	0.00508	0.00000	(0.00199)	1,197.20	0.00	227.10	0.00	(88.96)
I42SI	Block 2	0.02678	0.00000	0.00508	0.00000	(0.00178)	623.68	0.00	118.31	0.00	(41.45)
	Block 3	0.02678	0.00000	0.00508	0.00000	(0.00137)	0.00	0.00	0.00	0.00	0.00
	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
(C42TI)	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
42I Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
(I42TI)	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:							75,452.81	38,801.45	765.75	(18,989.11)	(16,349.99)

Temporaries Tab	Column B	Column C	Column C	Column E	Column F
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Intentionally blank				
75,452.81	38,801.45	765.75	(18,989.11)	(16,349.99)

Switchers - WA		77,365.78	191421
Commodity (226.60)		40,006.59	191431
Commodity (1,773.83)		(18,989)	186316
Commodity		-	186315
Commodity		(16,350)	186235
Commodity		0	186316
	(2,000.43)		

rate sensitive adj 0.95628 Annually

Commodity 1,912.97 191421

Demand (123.09)

Demand (336.39)

Demand

Demand (459.48)

rate sensitive adj 0.95628 Annually

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							0.00	
	20 Jan-11		81,793.20		3.250%	161.53	81,954.73	100,701.35	
	21 Feb-11		108,960.00		3.250%	420.28	109,380.28	210,081.63	
	22 Mar-11		144,069.60		3.250%	764.07	144,833.67	354,915.30	
	23 Apr-11		147,837.74		3.250%	1,161.43	148,999.17	503,914.47	
	24 May-11		0.00		3.250%	1,364.77	1,364.77	505,279.24	
	25 Jun-11		(6,466.51)		3.250%	1,359.71	(5,106.80)	500,172.44	
	26 Jul-11		(62,445.05)		3.250%	1,270.07	(61,174.98)	438,997.46	
	27 Aug-11		(3,546.89)		3.250%	1,184.15	(2,362.74)	436,634.72	
	28 Sep-11		(3,068.42)		3.250%	1,178.40	(1,890.02)	434,744.70	
	29 Oct-11		(4,489.18)		3.250%	1,171.35	(3,317.83)	431,426.87	
	30 Nov-11 old		(1,849.43)		3.250%	1,165.94	(683.49)	430,743.38	
	31 Nov-11 new		0.00	(431,426.87)	3.250%	(1,168.45)	(432,595.32)	(1,851.94)	transfer to 186235 GREAT AMORT
	32 Dec-11		7,280.92		3.250%	(5.02)	7,275.90	5,423.96	
	33 Jan-12		51,443.65		3.250%	84.35	51,528.00	56,951.96	
	34 Feb-12		63,260.35		3.250%	239.91	63,500.26	120,452.22	
	35 Mar-12		89,280.91		3.250%	447.13	89,728.04	210,180.26	
	36 Apr-12		72,863.03		3.250%	667.91	73,530.94	283,711.20	
	37 May-12		56,173.89		3.250%	844.45	57,018.34	340,729.54	
	38 Jun-12		89,822.59		3.250%	1,044.44	90,867.03	431,596.57	
	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	
	42 Oct-12		(1,431.89)		3.250%	1,294.80	(137.09)	478,659.13	

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)	
20							0.00	
	Beginning Balance							
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	
42	Sep-12	(12,467.36)		3.25%	36.40	(12,430.96)	7,240.99	
	Oct-12	(16,349.99)		3.25%	(2.53)	(16,352.52)	(9,111.53)	

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)	
20	Beginning Balance							
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	
44	Oct-12	1,232.90		3.25%	160.06	1,392.96	59,876.46	

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)	
20	Beginning Balance							
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	
44	Oct-12	630,957.00		3.25%	4,425.82	635,382.82	1,954,054.68	

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

Debit (Credit)	Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)	Notes
	1	Beginning Balance						0.00	
	15	Jan-11	29,811.17		3.25%	40.37	29,851.54	29,851.54	
	16	Feb-11	1,241.10		3.25%	82.53	1,323.63	31,175.17	
	17	Mar-11	413.70		3.25%	84.99	498.69	31,673.86	
	18	Apr-11	553.44		3.25%	86.53	639.97	32,313.83	
	19	May-11	138.82		3.25%	87.70	226.52	32,540.35	
	20	Jun-11	138.82		3.25%	88.32	227.14	32,767.49	
	21	Jul-11	21,287.91		3.25%	117.57	21,405.48	54,172.97	
	22	Aug-11	208.23		3.25%	147.00	355.23	54,528.20	
	23	Sep-11	0.00		3.25%	147.68	147.68	54,675.88	
	24	Oct-11	16,431.45		3.25%	170.33	16,601.78	71,277.66	
	25	Nov-11 old	8,827.65		3.25%	205.00	9,032.65	80,310.31	
	26	Nov-11 new	0.00		3.25%	0.00	0.00	80,310.31	
	27	Dec-11	0.00		3.25%	217.51	217.51	80,527.82	
	28	Jan-12	0.00		3.25%	218.10	218.10	80,745.92	
	29	Feb-12	0.00		3.25%	218.69	218.69	80,964.61	
	30	Mar-12	0.00		3.25%	219.28	219.28	81,183.89	
	31	Apr-12	8,727.65		3.25%	231.69	8,959.34	90,143.23	Add 255.84 of April Activity not on sprea
	32	May-12	170.56		3.25%	244.37	414.93	90,558.16	
	33	Jun-12	0.00		3.25%	245.26	245.26	90,803.42	
	34	Jul-12	0.00		3.25%	245.93	245.93	91,049.35	
	35	Aug-12	4,635.56		3.25%	252.87	4,888.43	95,937.78	
	36	Sep-12	0.00		3.25%	259.83	259.83	96,197.61	
	37	Oct-12	0.00		3.25%	260.54	260.54	96,458.15	

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)	
14	Beginning Balance						0.00	
15	Jan-11	(10,677.23)		3.25%	122.81	(10,554.42)	40,129.88	
16	Feb-11	(8,457.70)		3.25%	97.23	(8,360.47)	31,769.41	
17	Mar-11	(8,841.53)		3.25%	74.07	(8,767.46)	23,001.95	
18	Apr-11	(6,561.29)		3.25%	53.41	(6,507.88)	16,494.07	
19	May-11	(5,102.21)		3.25%	37.76	(5,064.45)	11,429.62	
20	Jun-11	(3,161.70)		3.25%	26.67	(3,135.03)	8,294.59	
21	Jul-11	(2,105.81)		3.25%	19.61	(2,086.20)	6,208.39	
22	Aug-11	(1,740.78)		3.25%	14.46	(1,726.32)	4,482.07	
23	Sep-11	(1,795.46)		3.25%	9.71	(1,785.75)	2,696.32	
24	Oct-11	(2,392.10)		3.25%	4.06	(2,388.04)	308.28	
25	Nov-11 old	(2,761.85)		3.25%	(2.91)	(2,764.76)	(2,456.48)	
26	Nov-11 new	0.00		3.25%	0.00	0.00	(2,456.48)	
27	Dec-11	0.00		3.25%	0.00	0.00	(2,456.81)	
28	Jan-12	0.00		3.25%	0.00	0.00	(2,456.81)	
29	Feb-12	0.00		3.25%	0.00	0.00	(2,456.81)	
30	Mar-12	0.00		3.25%	0.00	0.00	(2,456.81)	
31	Apr-12	0.00		3.25%	0.00	0.00	(2,456.81)	
32	May-12	0.00		3.25%	0.00	0.00	(2,456.81)	
33	Jun-12	0.00		3.25%	0.00	0.00	(2,456.81)	
34	Jul-12	0.00		3.25%	0.00	0.00	(2,456.81)	
35	Aug-12	0.00		3.25%	0.00	0.00	(2,456.81)	
36	Sep-12	0.00		3.25%	0.00	0.00	(2,456.81)	
37	Oct-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)	
20	Beginning Balance							
21	Jan-11	(193,997.29)		3.25%	3,547.26	(190,450.03)	1,216,307.12	
22	Feb-11	(153,492.58)		3.25%	3,086.31	(150,406.27)	1,065,900.85	
23	Mar-11	(159,996.48)		3.25%	2,670.15	(157,326.33)	908,574.52	
24	Apr-11	(117,984.34)		3.25%	2,300.95	(115,683.39)	792,891.13	
25	May-11	(91,358.51)		3.25%	2,023.70	(89,334.81)	703,556.32	
26	Jun-11	(56,048.64)		3.25%	1,829.57	(54,219.07)	649,337.25	
27	Jul-11	(37,283.75)		3.25%	1,708.13	(35,575.62)	613,761.63	
28	Aug-11	(30,394.64)		3.25%	1,621.11	(28,773.53)	584,988.10	
29	Sep-11	(31,586.74)		3.25%	1,541.47	(30,045.27)	554,942.83	
30	Oct-11	(42,391.76)		3.25%	1,445.56	(40,946.20)	513,996.63	
31	Nov-11 old	(50,646.14)		3.25%	1,323.49	(49,322.65)	464,673.98	
32	Nov-11 new	(18,581.71)	10,594.61	3.25%	3.53	(7,983.57)	456,690.41	Transfers from 186310 & 186312
33	Dec-11	(78,990.07)		3.25%	1,129.90	(77,860.17)	378,830.24	
34	Jan-12	(87,387.42)		3.25%	907.66	(86,479.76)	292,350.48	
35	Feb-12	(72,643.40)		3.25%	693.41	(71,949.99)	220,400.49	
36	Mar-12	(68,556.16)		3.25%	504.08	(68,052.08)	152,348.41	
37	Apr-12	(53,007.99)		3.25%	340.83	(52,667.16)	99,681.25	
38	May-12	(31,902.64)		3.25%	226.77	(31,675.87)	68,005.38	
39	Jun-12	(22,747.75)		3.25%	153.38	(22,594.37)	45,411.01	
40	Jul-12	(16,925.54)		3.25%	100.07	(16,825.47)	28,585.54	
41	Aug-12	(13,444.31)		3.25%	59.21	(13,385.10)	15,200.44	
42	Sep-12	(14,392.39)		3.25%	21.68	(14,370.71)	829.73	
43	Oct-12	(18,989.11)		3.25%	(23.47)	(19,012.58)	(18,182.85)	

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
21	Jan-11	250,648.39		3.25%	993.14	251,641.53	493,013.85	
22	Feb-11	199,873.38		3.25%	1,605.91	201,479.29	694,493.14	
23	Mar-11	209,576.70		3.25%	2,164.72	211,741.42	906,234.56	
24	Apr-11	157,190.43		3.25%	2,667.25	159,857.68	1,066,092.25	
25	May-11	123,390.00		3.25%	3,054.42	126,444.42	1,192,536.67	
26	Jun-11	77,454.81		3.25%	3,334.67	80,789.48	1,273,326.15	
27	Jul-11	52,163.06		3.25%	3,519.23	55,682.29	1,329,008.44	
28	Aug-11	43,969.43		3.25%	3,658.94	47,628.37	1,376,636.81	
29	Sep-11	45,031.34		3.25%	3,789.37	48,820.71	1,425,457.52	
30	Oct-11 Correction						(1,651,602.41)	
31	Oct-11	59,963.66		3.25%	(531.27)	59,432.39	(166,712.50)	
32	Nov-11 old	64,053.52		3.25%	(364.77)	63,688.75	(103,023.75)	
33	Nov-11 new	39,486.33	374,550.56	3.25%	1,067.88	415,104.77	312,081.02	transfer in from 191430 WA Demand Deferral
34	Dec-11	154,108.36		3.25%	1,053.91	155,162.27	467,243.29	
35	Jan-12	169,800.07	(1,222,077.57)	3.25%	(1,814.41)	(1,054,091.91)	(586,848.62)	transfer in from 186302, Margin Sharing - WA
36	Feb-12	142,864.42		3.25%	(1,395.92)	141,468.50	(445,380.12)	
37	Mar-12	134,423.62		3.25%	(1,024.21)	133,399.41	(311,980.71)	
38	Apr-12	103,954.39		3.25%	(704.18)	103,250.21	(208,730.50)	
39	May-12	64,066.54		3.25%	(478.56)	63,587.98	(145,142.52)	
40	Jun-12	46,682.79		3.25%	(329.88)	46,352.91	(98,789.60)	
41	Jul-12	35,458.94		3.25%	(219.54)	35,239.40	(63,550.20)	
42	Aug-12	29,425.68		3.25%	(132.27)	29,293.41	(34,256.79)	
43	Sep-12	30,701.32		3.25%	(51.20)	30,650.12	(3,606.67)	
44	Oct-12	40,006.59		3.25%	44.41	40,051.00	36,444.33	

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

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
20	Beginning Balance							
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)	
44	Oct-12	77,365.78		3.25%	(622.47)	76,743.31	(191,775.34)	

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	10312012 (MMDDYYYY)	10312012 (MMDDYYYY)	USD	JE 28	PGA Deferral Adj

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	S	2,172,596.00	-	OR WACOG PGA Activity		
2	191400			H	-	2,172,596.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	10,988.00	-	OR WACOG PGA Activity		
4	191400			H	-	10,988.00	OR WACOG PGA Activity		
5	540100	84020	805-02880	S	151,096.00	-	OR DEM PGA Activity		
6	191410			H	-	151,096.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	63,452.00	-	OR PGA Interest		
8	191400			H	-	49,059.00	OR WACOG Interest		
9	191410			H	-	7,582.00	OR DEM Incr. Interest		
10	191450			H	-	6,811.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	468,337.49	OR DEM DEF Collected		
12	191450			S	468,337.49	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	319,180.00	-	WA WACOG PGA Activity		
14	191420			H	-	319,180.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	222,365.72	WA DEM PGA Activity		
16	191430			S	222,365.72	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	3,267.00	-	WA PGA Interest		
18	191420			H	-	3,257.00	WA WACOG Interest		
19	191430			H	-	10.00	WA DEM Interest		
20	191440			H	-	42,110.00	Encana Cost of Capital Allowance		
21	540200	84020	805-02890	S	42,110.00	-	Encana Cost of Capital Allowance		
				Total	3,453,392.21	3,453,392.21			

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

Oregon WACOG Deferral Calculation
2011 - 12 Tracker year
System Calendar Sales Volume

Line No.	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1		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
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	8,850,173	24,406,498
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	31,811,621
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	19,308,289	25,482,348	47,367,946
5		37,958,397	47,935,149	45,088,801	34,474,352	35,487,931	27,034,353	16,695,396	12,009,969	11,319,347	9,773,862	11,370,922	19,639,481
6		0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.39781	0.39988	0.5062	0.44623	0.41462
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
		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	7,922,711
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	7,922,711	21,961,140
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	28,994,116
10		79,406,031	104,903,210	103,779,583	85,838,219	85,168,503	52,117,397	38,262,635	27,414,187	25,643,590	17,634,648	23,196,611	43,032,545
11		1,334,999	1,529,466	1,625,836	1,513,353	1,546,292	9,971	1,316,877	1,157,579	1,006,140	1,161,585	1,065,394	1,092,860
12		13,878	103,373,724	102,153,747	84,324,866	83,622,211	50,905,845	36,945,758	26,256,608	24,570,932	16,473,063	22,135,217	41,939,685
13		78,057,156	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596
14		0.47596	0.4758	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
15		0.47580	0.4758	0.47580	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758	0.4758
16		0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387
17		5,049	727,729	773,573	720,053	735,726	4,744	229,706	240,522	209,076	292,887	246,442	294,537
18		635,193	48,201,758	48,621,097	40,135,263	39,800,828	24,229,146	17,584,703	12,497,095	11,694,781	7,840,519	10,535,478	19,961,612
19		3,122,887	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	10,781,919	20,256,149
20		37,792,326	79,406,031	104,903,210	103,779,583	85,838,219	52,117,397	38,262,635	27,414,187	25,643,590	17,634,648	23,196,611	43,032,545
21		79,406,031	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	10,351,916	17,842,154
22		0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.39781	0.39988	0.5062	0.44623	0.41462
23		34,322,463	6,635,922	8,740,056	9,752,696	8,499,569	12,198,43	2,496,564	3,831,978	1,681,146	793,253	430,003	2,413,995
24		3,469,862	5,972,339	7,866,051	8,777,427	7,649,612	10,979,00	2,246,908	1,648,781	1,513,032	713,928	387,003	2,172,596
25		3,122,887	5,972,328	7,866,051	8,777,427	7,649,612	10,979,00	2,246,908	1,648,781	1,513,032	713,928	387,003	2,172,596
27		(11,00)	11,00										
28													
29													
30													

Entry 191400.....
Entry 805-02890.....
(2,172,596)
2,172,596

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" Profoma 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 Profoma Ccity Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 "Collections" Winter Commodity Rate	\$ 631,695	\$ 723,722	\$ 769,313	\$ 716,088	\$ 731,674	\$ 4,718	\$ -	\$ -	\$ 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	\$ 10,477,484	\$ 19,851,730
92 Profoma 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	\$ 10,477,484	\$ 19,851,730
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	\$ 10,535,477.88	\$ 19,961,612.47
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	\$ 10,477,483.61	\$ 19,851,730.50
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	\$ 57,994.27	\$ 109,881.97
96 10% Dfrr. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ 6,455.00	\$ 4,316.00	\$ 5,799.00	\$ 10,988.00
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	\$ 5,799.00	\$ 10,988.00
98 Net to Book (191400)												10,988

99 Entry 191400..... (10,988.00)

100 Entry 805-02890..... 10,988.00

NW Natural

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

Demand Deferral - Volume Component	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1 Embedded Seasonalized Tab 20	9,197,282.00	13,091,551.00	12,686,039.00	10,589,655.00	9,097,670.00	6,636,600.00	4,315,225.00	2,844,289.00	2,576,878.00	2,571,836.00	2,703,508.00	5,510,293.00
2 Collected line 44	9,691,462.32	12,917,576.80	12,754,605.47	10,500,416.80	10,371,455.91	6,152,123.47	4,448,961.13	3,099,766.07	3,015,461.82	1,830,345.47	2,693,538.65	5,041,955.51
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)	(69,969.35)	(466,337.49)
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	255,547.78	438,624.89	(741,609.31)	(69,969.35)	-
5 Net to Book	\$ (185,695.72)	\$ 185,053.71	\$ 642.00	\$ (16,693.76)	\$ 16,693.77	\$ -	\$ -	\$ (77.71)	\$ (41.07)	\$ 118.78	\$ -	\$ (468,337.49)
6 Entry 191450.....	468,337.49											
7 Entry 805-02885.....	(468,337.49)											

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	8,723,227	8,723,227	20,380,239
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	14,934,049
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	2,918,529
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	38,232,817
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,533,965	2,709,583	2,321,715	2,308,975	2,109,025	1,781,067	1,647,254	1,455,992	1,295,387	1,359,439	1,497,023
20 31SF - 31SF A C	972,346	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	959,892	959,413	938,197	895,731	996,698	1,035,259
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896	354,771	320,880	387,890	441,307	399,976	324,617	333,065
22 321SF - 32SF A C	689,959	717,950	688,650	739,761	758,094	666,856	663,200	590,491	506,096	726,693	595,891	672,215
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	3,585,049	3,339,592	3,317,787	3,537,562	3,537,562
24 Total Calendar Sales less Fixed:	70,549,366	94,448,669	93,010,494	75,958,475	74,881,439	43,027,370	30,066,251	19,703,122	18,605,982	10,200,369	15,861,122	34,695,255
25 *OPGA* OR A No. 09-12A Exh 1 Line	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088
26 SFV Collected (line 24X25)	\$ 9,233,501.07	\$ 12,361,441.76	\$ 12,173,213.48	\$ 9,941,445.19	\$ 9,800,482.70	\$ 5,631,422.22	\$ 3,927,218.16	\$ 2,576,744.65	\$ 2,435,150.92	\$ 1,335,024.33	\$ 2,110,049.90	\$ 4,540,914.99
All Cycles	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 257,728.90	\$ 259,008.60	\$ 247,433.01	\$ 243,980.35	\$ 243,374.94	\$ 243,199.95	\$ 243,318.54	\$ 247,044.95	\$ 260,546.37
27 Plus: 31CSF - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90	\$ 115,765.96	\$ 117,012.21	\$ 113,611.28	\$ 114,984.55	\$ 113,494.35	\$ 117,394.72
28 31SF - 31SF A C	\$ 37,412.13	\$ 41,666.81	\$ 41,666.81	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63	\$ 30,662.56	\$ 29,042.49	\$ 29,042.49	\$ 43,416.00	\$ 36,521.70	\$ 30,742.95
29 32CSF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78	\$ 70,561.05	\$ 74,070.51	\$ 72,315.78	\$ 60,581.40	\$ 88,553.14	\$ 77,155.86	\$ 71,513.79
30 321SF - 32SF A C	\$ (195,309.86)	\$ (119,735.57)	\$ (124,483.17)	\$ (127,181.36)	\$ (126,713.75)	\$ (127,352.60)	\$ (121,606.01)	\$ (119,529.68)	\$ (119,576.97)	\$ (175,060.99)	\$ (187,618.56)	\$ (163,937.56)
31 Prior Month Unbilled MDDV Com	\$ (80,406.71)	\$ (60,544.49)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ (57,876.96)	\$ (57,881.97)	\$ (58,505.10)	\$ (64,727.93)	\$ (63,542.41)	\$ (63,093.48)
32 Prior Month Unbilled MDDV Ind	\$ 119,735.57	\$ 124,483.17	\$ 127,181.36	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	\$ 119,576.97	\$ 175,060.99	\$ 157,618.56	\$ 163,937.56	\$ 124,469.19
33 Current Month Unbilled MDDV Com	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ 57,881.97	\$ 58,505.10	\$ 64,727.93	\$ 63,542.41	\$ 63,093.48	\$ 58,686.36
34 Current Month Unbilled MDDV Ind	\$ 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	\$ 426,332.34
35 MDDV @ 1.81 D/C Collected	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	\$ 726.83	\$ 415.03	\$ 396.98	\$ 502.07	\$ 996.82
36 Plus: 31CSI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ 531.70	\$ 384.92	\$ 643.87	\$ 228.61	\$ 155.96	\$ 588.96
37 31SI - 31SIV	\$ 36,128.33	\$ 41,781.89	\$ 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	\$ 24,818.29
38 32CSI - 32SIV	\$ 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	\$ 41,394.06
39 321SI - 32SIV	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ 72,938.52	\$ 65,412.76	\$ 51,465.28	\$ 74,854.40	\$ 54,285.96	\$ 67,778.13
40 SFV Collected Interruptible Sales	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	\$ (4,541.62)	\$ (1,529.18)	\$ (14,246.55)	\$ (1,300.18)	\$ (20.10)
41 Prior Mo Manual Adjustments Com	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -	\$ (1,371.31)	\$ -	\$ (323.60)	\$ (16,860.65)	\$ (792.63)	\$ (344.63)
42 Prior Mo Manual Adjustments Ind	\$ 2,141.68	\$ -	\$ (161.58)	\$ (843.21)	\$ (549.35)	\$ -	\$ -	\$ (1,005.50)	\$ -	\$ (8,494.64)	\$ (879.25)	\$ (7,159.17)
43 Prior Mo Manual Adjustments Int	\$ 9,465.45	\$ -	\$ 8,358.75	\$ -	\$ 964.80	\$ 1,754.73	\$ 4,541.62	\$ 1,529.18	\$ 14,246.55	\$ 1,300.18	\$ 20.10	\$ -
44 Unbilled Manual Adjustments Com	\$ 843.21	\$ -	\$ 3,591.00	\$ -	\$ -	\$ 1,371.31	\$ -	\$ 323.60	\$ -	\$ 16,860.65	\$ 792.63	\$ 344.63
45 Unbilled Manual Adjustments Ind	\$ 471,412.54	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ 1,371.31	\$ 1,005.50	\$ -	\$ 8,494.64	\$ 879.25	\$ 7,159.17	\$ 11,585.15
46 Unbilled Manual Adjustments Int	\$ 471,412.54	\$ 572,469.90	\$ 598,468.90	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34	\$ 537,067.66	\$ 536,324.92	\$ 597,355.85	\$ 509,869.76	\$ 538,864.72	\$ 515,757.13
47 Collections Subject to Sensitive Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Revenue Sensitive Adjustment	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (16,770.68)	\$ (15,294.09)	\$ (15,323.69)	\$ (15,303.50)	\$ (17,044.95)	\$ (14,548.82)	\$ (15,375.97)	\$ (14,716.61)
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	\$ 2,693,538.65	\$ 5,041,955.51

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 NORTHWEST NATURAL GAS COMPANY
 ACCOUNT 191-400 OREGON 11/11 - 10/12 WACOG

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
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		(5,989,824)											(5,989,824.00)
Bal. Before Int.		(5,989,824)											(5,989,824.00)
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.			(7,893,241)										(7,893,241.00)
Int. Rate			(17,092,232)										(17,092,232.00)
Ending Balance			(17,166,639)										(17,166,639.00)
Feb: Accrual				(6,799,917)									(6,799,917.00)
Bal. Before Int.				(6,799,917)									(6,799,917.00)
Int. Rate				(25,986,556)									(25,986,556.00)
Ending Balance				(155,028)									(155,028.00)
Mar: Accrual					(26,141,584)								(26,141,584.00)
Bal. Before Int.					(26,141,584)								(26,141,584.00)
Int. Rate					(7,671,926)								(7,671,926.00)
Ending Balance					(33,813,510)								(33,813,510.00)
Apr: Accrual						(24,319)							(24,319.00)
Bal. Before Int.						(24,319)							(24,319.00)
Int. Rate						(34,053,118)							(34,053,118.00)
Ending Balance						(244,471)							(244,471.00)
May: Accrual							(2,266,568)						(2,266,568.00)
Bal. Before Int.							(2,266,568)						(2,266,568.00)
Int. Rate							(36,808,594)						(36,808,594.00)
Ending Balance							(36,808,594)						(36,808,594.00)
Jun: Accrual								(1,655,660)					(1,655,660.00)
Bal. Before Int.								(1,655,660)					(1,655,660.00)
Int. Rate								(4,393,906)					(4,393,906.00)
Ending Balance								(4,419,516)					(4,419,516.00)
Jul: Accrual									(1,519,487)				(1,519,487.00)
Bal. Before Int.									(1,519,487)				(1,519,487.00)
Int. Rate									(5,939,003)				(5,939,003.00)
Ending Balance									(37,196)				(37,196.00)
Aug: Accrual										709,612			709,612.00
Bal. Before Int.										709,612			709,612.00
Int. Rate										(5,266,587)			(5,266,587.00)
Ending Balance										(40,371)			(40,371.00)
Spt: Accrual											(382,802)		(382,802.00)
Bal. Before Int.											(382,802)		(382,802.00)
Int. Rate											(5,699,760)		(5,699,760.00)
Ending Balance											(39,523)		(39,523.00)
Oct: Accrual												(2,183,584)	(2,183,584.00)
Bal. Before Int.												(2,183,584)	(2,183,584.00)
Int. Rate												(7,922,867)	(7,922,867.00)
Ending Balance												(49,059)	(49,059.00)
Nov: Accrual													(7,971,926.00)
Bal. Before Int.													(7,971,926.00)
Int. Rate													(1,210,861.00)
Ending Balance													(1,210,861.00)
Previously Book													(40,831,413.00)
Net to Record													(49,059.00)
Monthly Deferral													49,059.00
Entry 191400													
Entry 419-06205													

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

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191.410 OREGON DEMAN D 11/11 to 10/12

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	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Nov: Accrual	283,859	255,086	102,500	(47,039)	(193,445)	(262,422)	(431,995)	(532,820)	(687,581)	(823,696)	(960,133)		282,842.83
Bal. Before Int.	282,843	-	-	-	-	-	-	-	-	-	-	-	282,842.83
Int. Rate	1,016	-	-	-	-	-	-	-	-	-	-	-	1,016.00
Ending Balance	283,859	-	-	-	-	-	-	-	-	-	-	-	283,858.83
Dec: Accrual	(30,701)	253,158	-	-	-	-	-	-	-	-	-	-	(30,701.27)
Bal. Before Int.	253,158	-	-	-	-	-	-	-	-	-	-	-	253,157.56
Int. Rate	1,928	-	-	-	-	-	-	-	-	-	-	-	1,928.00
Ending Balance	255,086	-	-	-	-	-	-	-	-	-	-	-	255,085.56
Jan: Accrual	(153,865)	101,221	-	-	-	-	-	-	-	-	-	-	(153,865.00)
Bal. Before Int.	101,221	-	-	-	-	-	-	-	-	-	-	-	101,220.56
Int. Rate	1,279	-	-	-	-	-	-	-	-	-	-	-	1,279.00
Ending Balance	102,500	-	-	-	-	-	-	-	-	-	-	-	102,499.56
Feb: Accrual	(149,737)	(47,237)	198	-	-	-	-	-	-	-	-	-	(149,737.00)
Bal. Before Int.	198	-	-	-	-	-	-	-	-	-	-	-	198.00
Int. Rate	(47,237)	-	-	-	-	-	-	-	-	-	-	-	(47,039.44)
Ending Balance	(47,039)	-	-	-	-	-	-	-	-	-	-	-	(47,039.44)
Mar: Accrual	(145,546)	(192,585)	(860)	-	-	-	-	-	-	-	-	-	(145,546.00)
Bal. Before Int.	(860)	-	-	-	-	-	-	-	-	-	-	-	(860.00)
Int. Rate	(193,445)	-	-	-	-	-	-	-	-	-	-	-	(193,445.44)
Ending Balance	(67,346)	-	-	-	-	-	-	-	-	-	-	-	(67,346.00)
Apr: Accrual	(260,791)	(1,631)	-	-	-	-	-	-	-	-	-	-	(260,791.44)
Bal. Before Int.	(1,631)	-	-	-	-	-	-	-	-	-	-	-	(1,631.00)
Int. Rate	(262,422)	-	-	-	-	-	-	-	-	-	-	-	(262,422.44)
Ending Balance	(429,510)	-	-	-	-	-	-	-	-	-	-	-	(429,510.44)
May: Accrual	(2,485)	(431,995)	-	-	-	-	-	-	-	-	-	-	(2,485.00)
Bal. Before Int.	(431,995)	-	-	-	-	-	-	-	-	-	-	-	(431,995.44)
Int. Rate	(97,373)	-	-	-	-	-	-	-	-	-	-	-	(97,373.00)
Ending Balance	(529,368)	-	-	-	-	-	-	-	-	-	-	-	(529,368.44)
Jun: Accrual	(3,452)	(532,820)	-	-	-	-	-	-	-	-	-	-	(3,452.00)
Bal. Before Int.	(532,820)	-	-	-	-	-	-	-	-	-	-	-	(532,820.44)
Int. Rate	(150,394)	-	-	-	-	-	-	-	-	-	-	-	(150,394.00)
Ending Balance	(683,214)	-	-	-	-	-	-	-	-	-	-	-	(683,214.44)
JuL: Accrual	(4,367)	(687,581)	-	-	-	-	-	-	-	-	-	-	(4,367.00)
Bal. Before Int.	(687,581)	-	-	-	-	-	-	-	-	-	-	-	(687,581.44)
Int. Rate	(130,708)	-	-	-	-	-	-	-	-	-	-	-	(130,708.00)
Ending Balance	(818,289)	-	-	-	-	-	-	-	-	-	-	-	(818,289.44)
Aug: Accrual	(5,407)	(823,696)	-	-	-	-	-	-	-	-	-	-	(5,407.00)
Bal. Before Int.	(823,696)	-	-	-	-	-	-	-	-	-	-	-	(823,696.44)
Int. Rate	(149,983)	-	-	-	-	-	-	-	-	-	-	-	(149,983.00)
Ending Balance	(973,679)	-	-	-	-	-	-	-	-	-	-	-	(973,679.44)
Spt: Accrual	(6,454)	(980,133)	-	-	-	-	-	-	-	-	-	-	(6,454.00)
Bal. Before Int.	(980,133)	-	-	-	-	-	-	-	-	-	-	-	(980,133.44)
Int. Rate	(151,096)	-	-	-	-	-	-	-	-	-	-	-	(151,096.00)
Ending Balance	(1,131,229)	-	-	-	-	-	-	-	-	-	-	-	(1,131,229.44)
Oct: Accrual	(7,582)	(1,138,811)	-	-	-	-	-	-	-	-	-	-	(7,582.00)
Bal. Before Int.	(1,138,811)	-	-	-	-	-	-	-	-	-	-	-	(1,138,811.44)
Int. Rate	(6,454)	-	-	-	-	-	-	-	-	-	-	-	(6,454.00)
Ending Balance	(7,582)	-	-	-	-	-	-	-	-	-	-	-	(7,582.00)
Entry JE28	1,016	1,928	1,279	198	(860)	(1,631)	(2,485)	(3,452)	(4,367)	(5,407)	(6,454)	(7,582)	(1,110,994.44)
Previously Book	(242)	2,582	1,699	(448)	(332)	(1,329)	(2,485)	(3,452)	(4,367)	(5,407)	(6,454)	(7,582)	(7,582.00)
Net to Record	1,258	(654)	(420)	646	(528)	(302)	-	-	-	-	-	-	7,582.00
Monthly Deferral	282,843	(30,701)	(153,865)	(149,737)	(145,546)	(67,346)	(167,088)	(97,373)	(150,394)	(130,708)	(149,983)	(151,096)	(1,110,994.44)
Entry 191410													(7,582.00)
Entry 419-06205													7,582.00

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

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NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191.450 OREGON 11/11 - 10/12 OR Demand Accrual Vol.

	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Balance
Nov: Accrual													
Bal. Before Int.	(494,180)												(494,180.32)
Int. Rate	(494,180)												(1,775.00)
Ending Balance	(495,955)												(495,955.32)
Dec: Accrual													
Bal. Before Int.	173,974												(321,981.12)
Int. Rate	(321,981)												(2,937.00)
Ending Balance	(324,918)												(324,918.12)
Jan: Accrual													
Bal. Before Int.	(68,566)												(68,566.47)
Int. Rate	(393,485)												(2,580.00)
Ending Balance	(396,065)												(396,064.59)
Feb: Accrual													
Bal. Before Int.	89,238												(306,826.39)
Int. Rate	(306,826)												(2,524.00)
Ending Balance	(309,350)												(309,350.39)
Mar: Accrual													
Bal. Before Int.	(1,273,786)												(1,273,785.91)
Int. Rate	(1,583,136)												(6,796.00)
Ending Balance	(1,589,932)												(1,589,932.30)
Apr: Accrual													
Bal. Before Int.	484,477												(1,105,456.77)
Int. Rate	(1,105,456)												(9,679.00)
Ending Balance	(6,796)												(1,115,134.77)
May: Accrual													
Bal. Before Int.	(133,736)												(133,736.00)
Int. Rate	(1,248,871)												(8,489.00)
Ending Balance	(1,257,360)												(1,257,359.77)
Jun: Accrual													
Bal. Before Int.	(255,477)												(255,477.07)
Int. Rate	(1,512,837)												(9,947.00)
Ending Balance	(9,947)												(1,522,783.84)
Jul: Accrual													
Bal. Before Int.	(438,584)												(438,583.82)
Int. Rate	(1,961,368)												(9,947.00)
Ending Balance	(12,511)												(1,512,836.84)
Aug: Accrual													
Bal. Before Int.	(1,973,879)												(1,973,878.66)
Int. Rate	(1,243,901)												(9,947.00)
Ending Balance	(741,491)												(1,522,783.84)
Spt: Accrual													
Bal. Before Int.	69,969												(1,961,367.66)
Int. Rate	(1,173,932)												(12,511.00)
Ending Balance	(1,103,963)												(1,512,836.84)
Oct: Accrual													
Bal. Before Int.	468,337												(9,947.00)
Int. Rate	(714,276)												(1,522,783.84)
Ending Balance	(245,939)												(1,522,783.84)
Nov: Deferral													
Entry JE28													(1,973,879.00)
Previously Book													(1,961,367.66)
Net to Record													(12,511.00)
Monthly Deferral													(1,243,901.13)
Entry 191450													69,969.35
Entry 419-06205													(1,173,931.78)
													(8,682.00)
													(1,182,613.78)
													468,337.49
													(714,276.29)
													(6,811.00)
													(721,087.29)
													(84,244.00)
													(636,843.29)
													(6,811.00)
													6,811.00

* 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	13,281,666
Commercial	9,224,589	17,875,098	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	9,358,455
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	1,666,592
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	24,306,713
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	4,370,466
Commercial	4,956,568	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861	6,737,674	4,657,379	5,097,316	3,414,118	3,733,865
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	745,842
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	8,850,173
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	14,088,824
Commercial	9,829,583	17,856,851	20,113,608	18,085,567	16,288,759	15,266,076	9,032,861	6,737,674	4,657,379	5,097,316	3,414,118	3,733,865	9,325,932
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	991,742
Interruptible													
Total	26,080,998	57,383,331	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	24,406,498
Reported Cycle Billing Volumes:													
Residential	13,726,957	34,439,620	64,452,579	71,354,527	58,039,952	55,991,417	43,262,925	25,226,595	17,076,447	11,335,016	8,652,154	9,313,991	13,287,601
Commercial	10,546,136	19,959,657	35,663,078	39,848,086	33,186,568	31,934,425	25,556,760	16,274,772	12,451,702	9,719,256	7,768,540	8,552,637	10,671,112
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	2,631,048	2,902,443
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	4,950,466
Total	32,133,586	62,809,103	109,856,624	121,048,013	100,356,329	97,473,899	77,009,826	48,883,811	36,188,899	27,241,552	23,027,183	24,445,956	31,811,621
Calculated Calendar Month Volumes:													
Residential	51,237,851	68,580,144	67,519,815	54,673,971	53,866,216	30,340,109	13,286,641	20,429,819	13,286,641	11,794,730	6,719,639	9,999,534	23,005,959
Commercial	27,986,925	37,919,835	37,820,045	31,389,760	30,911,742	19,323,545	13,979,585	13,979,585	10,371,407	10,159,193	6,085,342	8,872,384	16,263,179
Industrial Firm	3,430,292	3,754,695	3,698,034	3,471,934	3,449,447	2,757,141	2,592,546	2,242,789	2,242,789	2,583,295	2,200,873	2,722,150	3,148,343
Interruptible	5,163,330	5,894,989	6,059,490	5,607,249	6,063,277	5,202,319	4,698,251	4,698,251	4,289,455	3,829,869	4,302,436	3,948,279	4,950,466
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	24,445,956	47,367,946
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 37,958,397	\$ 47,995,149	\$ 45,088,801	\$ 34,474,352	\$ 35,487,931	\$ 27,034,353	\$ 16,695,396	\$ 12,009,969	\$ 11,319,347	\$ 9,773,862	\$ 11,370,922	\$ 11,370,922	\$ 19,639,481
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	0.41462	0.41462

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	1,566,195
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	784,114
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	51,431
Interruptible													
Total	2,410,070	5,210,901	9,955,205	11,054,939	9,256,053	8,681,994	6,727,080	4,053,204	2,903,836	2,163,167	1,716,663	1,822,868	2,381,740

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	559,100
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	346,586
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	21,776
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	927,462

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	1,618,625
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	787,940
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	38,793
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	2,445,358

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	1,566,195
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	887,775
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	212,797
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	150,738
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	2,817,505

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	1,216,307	2,625,720
Commercial	2,232,477	3,096,500	3,096,500	3,112,720	2,624,192	2,561,653	1,588,368	1,013,665	868,855	867,649	485,774	751,810	1,329,129
Industrial Firm	299,666	359,316	359,316	370,963	451,355	324,404	242,097	201,054	187,973	188,768	163,529	167,288	229,614
Interruptible	228,420	257,442	257,442	269,749	270,718	277,927	233,880	166,906	163,439	131,853	185,944	148,332	150,738
Total	8,412,367	11,246,452	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	4,335,401

***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	5,327,782	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	2,053,810

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

	8,412,367	11,246,452	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	4,335,401
	0.43071	0.4112	0.4112	0.38908	0.35776	0.3717	0.45827	0.38184	0.381	0.3794	0.48077	0.42355	0.40107
Amount	3,623,291	4,624,541	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	1,738,799

Diff. (Collection vs Calculated)

	361,900	703,241	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	255,137	(11,783)	114,598	315,011
Amount Previously Booked	361,900	703,241	703,241	958,052	1,079,065	930,736	85,118	315,878	257,428	254,577	(11,223)	110,429	315,011
Net to Book (191420)										560	(560)	4,169	315,011

Entry 191420.....
Entry 805-02950.....
(319,180)
319,180

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	5,988,430	5,988,195	3,461,372	1,555,838	2,055,942	1,555,838	1,475,227	838,395	1,216,307	2,625,720
2,232,477	3,096,500	3,112,720	2,624,192	2,561,653	1,568,368	868,855	1,013,665	868,855	867,649	485,774	751,810	1,329,129
299,666	359,316	370,963	451,355	324,404	242,097	187,973	201,054	187,973	188,768	163,529	167,288	229,814
8,183,947	10,989,010	11,048,052	9,033,977	8,844,251	5,271,837	2,612,666	3,270,660	2,612,666	2,531,645	1,487,698	2,135,405	4,184,663
81,602	113,524	120,567	103,416	102,681	94,888	73,334	85,394	73,334	68,474	62,218	63,448	64,355
20,217	22,531	24,760	22,961	21,241	21,662	31,774	21,830	31,774	17,725	16,729	16,271	16,144
23,178	29,128	26,445	23,553	22,606	16,311	12,970	15,392	12,970	1,350	23,995	17,968	22,622
66,187	67,861	53,446	86,981	66,393	53,024	43,985	53,847	43,985	63,486	61,208	54,413	66,971
191,184	233,044	225,218	236,900	212,922	185,905	161,063	176,453	161,063	151,035	164,150	152,100	172,092
7,992,763	10,755,966	10,822,834	8,797,077	8,631,330	5,085,932	2,451,603	3,094,208	2,451,603	2,380,610	1,323,547	1,963,304	4,012,571
0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023	0.13023
\$ 1,040,898	\$ 1,400,749	\$ 1,409,458	\$ 1,145,643	\$ 1,124,058	\$ 662,341	\$ 319,272	\$ 402,959	\$ 319,272	\$ 310,027	\$ 172,366	\$ 258,286	\$ 522,557
\$ 9,487.10	\$ 10,868.43	\$ 10,959.97	\$ 10,994.48	\$ 11,128.46	\$ 10,850.35	\$ 10,208.87	\$ 10,850.35	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,208.87	\$ 10,070.02
\$ 2,223.42	\$ 2,338.56	\$ 2,338.56	\$ 2,397.43	\$ 2,397.43	\$ 2,332.47	\$ 3,863.09	\$ 2,332.47	\$ 3,863.09	\$ 2,084.81	\$ 2,084.81	\$ 2,084.81	\$ 2,084.81
\$ 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	\$ 798.82	\$ 4,238.64	\$ 2,519.23	\$ 2,519.23
\$ 9,266.95	\$ 9,301.46	\$ 7,596.26	\$ 11,006.66	\$ 7,301.91	\$ 7,301.91	\$ 5,860.61	\$ 7,301.91	\$ 5,860.61	\$ 9,632.35	\$ 8,191.05	\$ 8,191.05	\$ 8,191.05
\$ 4,414.68	\$ 5,293.54	\$ 5,121.19	\$ 4,522.10	\$ 3,703.14	\$ 3,636.63	\$ 3,183.67	\$ 3,636.63	\$ 3,183.67	\$ 1,809.32	\$ 4,243.14	\$ 4,602.21	\$ 3,223.87
\$ 6,247.74	\$ 7,156.48	\$ 7,710.77	\$ 8,698.88	\$ 7,422.55	\$ 4,402.90	\$ 4,591.13	\$ 4,402.90	\$ 4,591.13	\$ 4,462.92	\$ 4,602.21	\$ 3,532.29	\$ 3,234.48
- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
208.50	203.50	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91
203.50	203.50	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91	18,746.91
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	820	820	(346)	221	125	221	125	125	(219)
\$ 1,041,093	\$ 1,400,555	\$ 1,427,385	\$ 1,127,716	\$ 1,124,058	\$ 662,341	\$ 402,959	\$ 326,834	\$ 305,187	\$ 305,187	\$ 169,643	\$ 258,286	\$ 527,354
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	738,061.84	718,301.78	749,792.72	749,792.72
289,411.30	622,541.17	661,186.99	396,922.53	356,952.83	(65,071.22)	(397,267.91)	(430,704.50)	(568,418.84)	(460,015.78)	(460,015.78)	(460,015.78)	(222,438.72)
327,825.68	587,838.26	663,052.73	405,507.66	342,800.49	(65,071.22)	(397,267.91)	(430,704.50)	(568,418.84)	(460,015.78)	(460,015.78)	(460,015.78)	(222,438.72)
(38,414.38)	34,702.91	(1,855.74)	(8,585.13)	14,152.84	-	-	-	-	-	-	73.00	(222,438.72)

Plus: SEV Collected Interruptible Sales
Sub Total D/C fixed rates
Prior Mo Manual Adjustments Com
Prior Mo Manual Adjustments Ind
Prior Mo Manual Adjustments Ind Int
Unbilled Manual Adjustments Com
Unbilled Manual Adjustments Ind
Unbilled Manual Adjustments Ind Int
Sub Total Manual Unbilled
Sub Total Manual Unbilled & D/C
Revenue Sensitive Rate
Revenue Sensitive Adjustment
Total D/C Collected
Actual Demand Chg
Variance.....

Previously Booked
Net to Book (191430)
Entry 191430.....
Entry 805-02940.....

222,365.72
(222,365.72)

System Cost of Gas

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
Contract Commodity Gas Costs:												
31 Year around Contracts	\$ 10,425,050.00	\$ 14,634,171.36	\$ 38,845,547.21	\$ 30,367,052.95	\$ 29,487,734.07	\$ 16,363,982.50	\$ 15,211,135.43	\$ 11,739,647.76	\$ 11,806,222.75	\$ 9,641,070.00	\$ 12,701,059.88	\$ 27,332,790.62
32 Encana Net Activity	134,420.42	174,900.46	307,090.96	436,428.25	426,045.36	627,575.93	772,463.75	507,419.35	626,970.38	491,053.12	577,977.21	641,705.51
33 Short Term Contracts	12,164,061.28	9,958,629.30	-	-	-	-	-	-	-	-	-	-
34 Spot Purchases	12,113,606.70	19,312,149.25	379,822.50	326,432.20	399,829.81	215,408.56	291,287.71	166,993.41	117,322.63	91,558.71	108,345.60	189,539.53
35 Volumetric Transp Chg	271,483.79	346,556.33	-	-	-	-	-	-	-	-	-	-
36 Misc. Act. Up/St Sales	(150,319.33)	(69,420.62)	-	-	-	-	-	-	-	-	-	-
37 Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ 34,958,302.86	\$ 44,356,986.11	\$ 39,532,460.07	\$ 31,129,913.40	\$ 30,307,609.24	\$ 17,206,966.99	\$ 16,274,886.89	\$ 12,414,060.52	\$ 12,544,515.76	\$ 10,223,681.83	\$ 13,387,382.69	\$ 28,164,035.66
38 Field Production Gas	\$ 424,812.62	\$ 480,251.92	\$ 447,152.23	\$ 260,165.00	\$ 550,660.20	\$ 283,532.31	\$ 327,627.84	\$ 300,150.86	\$ 324,241.03	\$ 143,951.28	\$ 148,175.01	\$ 258,907.05
Storage Activity:												
39 System Withdrawals	\$ 3,550,962.54	\$ 4,952,519.40	\$ 4,669,327.57	\$ 3,187,445.76	\$ 5,455,394.54	\$ 10,194,050.58	\$ 1,071,649.57	\$ 643,407.48	\$ 283,160.52	\$ 151,844.55	\$ 113,206.61	\$ 1,169,425.36
40 System Injections	(1,024,003.04)	(893,127.66)	(649,110.97)	(88,897.46)	(739,939.28)	(669,525.29)	(895,679.98)	(1,367,411.71)	(1,790,152.04)	(792,432.45)	(2,607,874.71)	(9,855,633.87)
41 Sub Total	\$ 2,526,959.50	\$ 4,059,391.74	\$ 4,020,216.60	\$ 3,098,548.30	\$ 4,715,455.26	\$ 9,324,525.29	\$ 175,969.59	\$ (724,004.23)	\$ (1,506,991.52)	\$ (640,587.90)	\$ (2,494,668.10)	\$ (7,686,208.51)
Other Activity												
42 P/M Imbalance Adj	199,054.91	181,593.97	1,084,702.37	48,308.99	4,420.24	123,115.62	(143,970.28)	(119,514.50)	(194,724.76)	(157,011.11)	(173,226.59)	(432,906.55)
43 C/M Imbalance Adj	(181,593.97)	(1,084,702.37)	(48,308.99)	(4,420.24)	(123,115.62)	143,970.28	119,514.50	194,724.76	157,011.11	173,226.59	432,906.55	(695,330.90)
44 Cost of Company Use Gas	30,860.98	(58,372.68)	(66,166.21)	(43,140.75)	(47,884.13)	(36,669.26)	(21,483.41)	(12,447.11)	(12,745.73)	(8,938.16)	(11,882.66)	(14,532.91)
45 Misc. Cust. Imbalance Purch	-	-	124.93	1,930.60	-	-	5,305.45	-	-	775.31	4,146.45	-
46 Prior Period Estimate Adj.	-	-	118,620.15	(16,953.18)	60,786.30	(11,088.44)	(37,148.95)	(48,306.83)	8,041.44	38,764.12	78,088.82	45,517.12
47 Total Monthly Gas Cost	\$ 37,958,396.90	\$ 47,935,148.69	\$ 45,088,801.15	\$ 34,474,352.12	\$ 35,467,931.49	\$ 27,034,352.79	\$ 16,695,396.18	\$ 12,009,988.91	\$ 11,319,347.34	\$ 9,773,861.96	\$ 11,370,922.17	\$ 19,639,480.96

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

	THEIRMS	AMOUNT	RATE/THM	THEIRMS	AMOUNT	RATE/THM	THEIRMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Hedged Encana Gas Re	2,676,973	\$ 1,380,066.23	0.515	2,676,973	\$ 1,438,423.28	0.537			
Hedged Encana Sale	(2,676,979)	\$ (738,846.09)							
Hedged Encana Cost Tr	(589,140)	\$ (164,500.23)							
Hedged Encana Sale Tr	589,140	\$ 164,985.59							
Hedged Yr around Contir	69,575,676	\$ 27,332,790.62	0.39285	3,048,230	1,759,638.00	0.5727	66,527,446	\$ 25,573,152.62	0.3844
Hedged Yr around Contir				2,983,316	1,876,678.00	0.62906	(2,983,316)	\$ (1,876,678.00)	#VALUE!
Hedged Yr around Contir				4,480,880	2,521,075.00	0.56263	(4,480,880)	\$ (2,521,075.00)	#VALUE!
Yr around Contracts-Rock				1,524,115	857,584.00		(1,524,115)	\$ (857,584.00)	
Yr around Contracts-Albe									
Yr around Contracts-Sur				762,058	382,463.00	0.50188	(762,058)	\$ (382,463.00)	#VALUE!
Hedged S.T. Contracts-R				7,468,133	3,077,138.00	0.41204	(7,468,133)	\$ (3,077,138.00)	#VALUE!
Hedged S.T. Contracts-A				1,066,881	596,222.00		(1,066,881)	\$ (596,222.00)	
S.T. Contracts-Rockies									
S.T. Contracts-Alberta				5,334,403	2,280,779.00	0.42756	(5,334,403)	\$ (2,280,779.00)	#VALUE!
S.T. Contracts-Sumas/St									
Swing Contracts - Rockies									
Swing Contracts - Alberta									
Swing Contracts - Rockie									
Swing Contracts - Alberr									
Hedged Spot Purch-Rock				6,096,460	2,563,700.00	0.42052	(6,096,460)	\$ (2,563,700.00)	#VALUE!
Hedged Spot Purch-Albe				4,490,180	1,807,300.00	0.40250	(4,490,180)	\$ (1,807,300.00)	#VALUE!
Hedged Spot Purch-Sum				6,805,382	2,857,217.00	0.41985	(6,805,382)	\$ (2,857,217.00)	#VALUE!
Spot Purchases-Rockies				5,576,334	2,341,205.00	0.41985	(5,576,334)	\$ (2,341,205.00)	#VALUE!
Spot Purchases-Alberta				879,483	369,248.00	0.41985	(879,483)	\$ (369,248.00)	#VALUE!
Spot Purchases-Sumas/S									
Volumetric Transp Ctg				189,539.53	181,713.00			\$ 27,826.53	
Misc. Act. U/S Sales									
Sub Total	69,575,676	\$ 28,164,035.66	0.40480	50,515,852	\$ 23,451,960.00	0.46425	19,059,824	\$ 4,070,370.15	(0.6595)
Field Production Gas	ok	ok	#VALUE!						
	460,368	\$ 258,907.05	0.56239	930,000	\$ 577,251.00	0.62070	(469,632)	\$ (318,343.95)	0.6683
Storage Activity:									
System Withdrawals	5,374,593	\$ 1,169,425.36	0.21758	248,000	\$ 135,514.00	0.54643	5,126,593	\$ 1,033,911.36	0.3288
System Injections	(25,766,796)	\$ (8,855,633.87)	0.34368				(25,766,796)	\$ (8,855,633.87)	#VALUE!
Sub Total	(20,392,203)	\$ (7,686,208.51)	0.37692	248,000	\$ 135,514.00	0.54643	(20,640,203)	\$ (7,821,722.51)	(0.1659)
P/M Imbalance Adj	(909,544)	\$ (432,906.55)	0.47586				(909,544)	\$ (432,906.55)	0.4760
C/M Imbalance Adj	(1,460,902)	\$ (695,330.90)	0.47596				(1,460,902)	\$ (695,330.90)	0.4760
Cost of Company Use Ge	(30,544)	\$ (14,532.91)	0.47580				(30,544)	\$ (14,532.91)	0.4758
Misc. Cust. Imbalance Pl									
Prior Period Estimate Adj		\$ 45,517.12						\$ 45,517.12	
Line Loss & Unacct For				(204,637)			204,637		
Total Monthly Gas Cost	47,242,851	\$ 19,639,480.96	0.41571	51,489,215	\$ 24,164,725.00	0.46932	(4,246,364)	\$ (5,166,949.55)	(0.6536)
RESTATE COST AT EN				22,171,837.21					
ACTUAL COST OF GAS				19,639,480.96					
VARIANCE FROM ACTU				(2,532,356.25)					
Sales Sendout, See WAF									
Oregon.....	43,032,545	% Of Oregon Sales.....		0.9085					
Washington.....	4,335,401	% Of Oregon Sales.....		(2,300,645.65)					
Total.....	47,367,946			(230,064.57)					
Estimated WACOG Variar									
Shareholders Share of the WACOG Deferral				241,399					
WACOG Equalization.....				26,987					
Estimated Shareholder (gain) or Loss.....				(214,412)					

Dady, Robin:
 Update link after Susan
 confirms En/Can file in
 COG is up to date.