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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended March 31, 2012
COMPANY NAME: NW Natural
DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, please submit only the cover letter electronically. Submit confidential information as directed OAR 860-001-0070 or the terms of an applicable protective order.
If known, please select designation: RE (Electric) RG (Gas) RW (Water) RO (Other)
Report is required by: OAR Statute Order Other at the request of Staff
Is this report associated with a specific docket/case? No Yes If Yes, enter docket number: RG 3
Key words: Deferred Accounting Activity, Quarterly Report, First Quarter 2012
If known, please select the PUC Section to which the report should be directed:
Corporate Analysis and Water Regulation
☐ Economic and Policy Analysis
Electric and Natural Gas Revenue Requirements
Electric Rates and Planning
☐ Natural Gas Rates and Planning
Utility Safety, Reliability & Security
Administrative Hearings Division
Consumer Services Section

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- OUS or RSPF Surcharge form or surcharge remittance or
- Any other Telecommunications Reporting or
- Any daily safety or safety incident reports or
- Accident reports required by ORS 654.715.

CRISTAN KELLEY

Rates Analyst

Tel: 503.226.4211 ext. 3582

Fax: 503.721.2516

email: cristan.kelley@nwnatural.com



220 NW 2ND AVENUE PORTLAND, OR 97209

503.226.4211

VIA ELECTRONIC FILING

May 14, 2012

Public Utility Commission of Oregon 550 Capitol Street, NE, Suite 215 Post Office Box 2148 Salem, Oregon 97308-2148

Attn: Filing Center

Re: OPUC Docket No. RG 3

QUARTERLY REPORT OF DEFERRED ACCOUNTING ACTIVITY -

For the Three Months Ended March 31, 2012

Enclosed is the Quarterly Report of Deferred Accounting Activity for the First Quarter 2012. Included as part of this report are the details for WACOG and Demand deferrals for the month of March 2012. The details section is considered confidential and will be submitted in paper copy as set out in OAR 860-001-0070.

Please call or email me if you have any questions about these materials.

Sincerely,

/s/ Cristan Kelley

Cristan Kelley

CMK/kcm enclosure

Decoupling Deferrals and Amortizations 186277 RESIDENTIAL DECOUPLING AMORTIZATION 13 186277 COMMERCIAL DECOUPLING AMORTIZATION 186275 RESIDENTIAL DECOUPLING DEFERRAL 186275 COMMERCIAL DECOUPLING DEFERRAL						75.00			
RESIDENTIAL DECOUPLING AMORTIZATION COMMERCIAL DECOUPLING AMORTIZATION RESIDENTIAL DECOUPLING DEFERRAL COMMERCIAL DECOUPLING DEFERRAL									
COMMERCIAL DECOUPLING AMORTIZATION RESIDENTIAL DECOUPLING DEFERRAL COMMERCIAL DECOUPLING DEFERRAL	13,585,634	(2,955,829)	10,629,805	(2,400,666)	8,229,140	(2,326,146)	5,902,993	Amortization	Amortization, Pages 1-2
RESIDENTIAL DECOUPLING DEFERRAL COMMERCIAL DECOUPLING DEFERRAL	1,928,015	(377,695)	1,550,321	(313,007)	1,237,314	(300,844)	936,469	Poferral	Allocation Deferrate Pages 1-3
	1,424,928	2,091,050	1,547,291	159,257	1,706,548	209,739	1,916,287	Deferral	Decoupling Deferrals, Pages 1-3
-									
Infervenor Funding Deferrals and Amortizations									
186284 Intervenor Funding - ISSUE FUND	•	0	•	0	•	0	•	Deferral	Other Deferrals, Page 1
186276 INTERVENER FUNDING	•	27,500	27,500	0	27,500	0	27,500	Deterral	Other Deferrate, Pages 2-4
	0	0	0	0	0 !	0	0 26 641	Amortization	Cone Leterrate, rage 5
186286 AMORT - CUB INTERVENER MATCHING FUND 186288 AMORT - NWIGU INTERVENER MATCHING FUND	90,724 16,082	(20,807) (1,809)	14,274	(1,821)	12,453	(16,370) (1,934)	10,519	Amortization	Amortization, Pages 7-8
Micrellaneous Deferrals and Amortizations									
	2,886,272	65,030 0	2,951,302	75,709	3,027,011	066'59 0	3,093,001	Deferral Amortization	Other Deferrals, Pages 6-7 Amortization, Page 9
		•		100	100	ć	1000	Coffeens	Other Deferrate Date 9
186232 INDUSTRIAL DSM 186233 INDUSTRIAL DSM AMORTIZATION	1,976,613	14,195 (178,546)	1,238,121	(164,008)	1,074,113	(173,828)	900,285	Amortization	Amortization, Pages 10-11
186237 OPUC FEE REFUND AMORTIZATION	•	0	0	0	•	0	0	Amortization	Amortization, Page 12
186279 EARNINGS SHARING AMORTIZATION	(167,915)	30,610	(137,305)	25,195	(112,110)	24,430	(82,681)	Amortization	Amortization, Pages 13-14
Environmental Deferrals*	757 656	c	122 464	•	762 164	c	263 164	Deferral	Environmental Deferrals
186143 ENVIK INV-WALKEK	1 207 170	-	1 297 179	9 0	1.297.179		1.297.179	Deferral	Environmental Deferrals
2003 ENVIR INV-GASCO	96,675,898	1,122,891	97,798,790	706,227	98,505,017	8,220,198	106,725,215	Deferral	Environmental Deferrals
2003 ENVIR INV-EUGENE	63,117	1,136	64,254	1,144	65,398	1,153	96,550	Deferral	Environmental Deferrals
2003 ENVIR INV-WACKER	3,835,037	29,383	3,864,420	29,640	3,894,061	94,013	3,988,074	Deferral	Environmental Deferrals
2003 ENVIR INV-PORTLAND HARBOR	21,496,665	465,112	2 387 907	141,084	3 543 354	(3,295,032)	3.496.437	Deferral	Environmental Deferrals
186149 ZUUS ENVIR INV-FRUNT SI PUA G	16,289,316	116.943	16.406.260	117,780	16,524,040	(171,419)	16,352,621	Deferral	Environmental Deferrals
OREGON STEEL MILLS	213,806	249	214,055	720	214,305	727	214,557	Deferral	Environmental Deferrals
186153 CENTRAL SERVICE CENTER	637,107	10,355	647,462	6,620	654,082	(41,124)	612,959	Deferral	Environmental Deferrals
186154 FRENCH AMERICAN SCHOOL	203,699	3,351	050/07	1,409	208,518	(4,100)	014/470	6 5 5 5	CINHOLICANO COCIOS
Gas Cost Deferrals and Amortizations									:
	(14,577,283)	2,786,286	(11,790,997)	2,308,767	(9,482,229)	2,253,884	(7,228,345)	Amortization	Amortization, Pages 15-19
191411 AMORTIZE DEMAND OREGON	869,850	(50,879)	818,971	(41,739)	777,232	(40,464)	736,768	Amortization	Amortization, Pages 20-24
191400 WACOG - ACCRUE OREGON (9	(9,198,992)	(7,987,648)	(17,186,640)	(8,954,945)	(26,141,585)	(7,887,215)	(34,028,800)	Deferral	Gas Cost Deferrals, Page 1
191410 DEMAND - ACCRUE OREGON	255,086	(152,586)	102,500	(149,539)	(47,038)	(146,406)	(193,445)	Deferral	Gas Cost Deferrals, Page 2
191450 OREGON DEMAND ACCRUE VOLUME	(324,918)	(71,146)	(390,004)	86,714	(303/300)	(700,007,1)	(TS6/806/T)	Cofferral	Gas Cost Deferrals Page 4
19141/ DEMAND - ACCK COOS BAT	177/90	0C/TC	0/6/66	(560'1/1)	(C24/4/)	SC. 731	(100,100)	5	and company company

Detail of Amortization Activity

Deferred Accounts Summary 01QTR12.xlsx 5/9/2012 12:09 PM

Northwest Natural Gas Company Oregon Company: State:

Amortization of Oregon Residential Decoupling 186277 Description: Account Number:

Debit (Credit)

Dockets UG 209 and UM 1027 Amortization of 2010-11 deferral balance approved in Order 11-460 in UG 209

יו						Interest		
o 4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
· w	(a)	(p)	(2)	(p)	(e1)	(62)	()	6
9								
7	Beginning Balance							1
51	Jan-10		(1,891,194)		14,160	2.05%	(1,877,035)	7,357,156
2	Feb-10		(1,327,329)		11,435	2.05%	(1,315,894)	6,041,262
1 67	Mar-10		(1,141,120)		9,346	2.05%	(1,131,774)	4,909,487
\$	Apr-10		(1,076,923)		7,467	2.05%	(1,069,456)	3,840,032
; £	Mav-10		(780,719)		5,893	2.05%	(774,826)	3,065,206
3 5	Jun-10		(564,223)		4,754	2.05%	(559,468)	2,505,737
3 6	Jul-10		(330,182)		3,999	2.05%	(326,183)	2,179,554
3 25	Aug-10		(244,677)		3,514	2.05%	(241,162)	1,938,392
2 2	Sep-10		(273,742)		3,078	2.05%	(270,665)	1,667,727
3 8	Oct-10		(371,776)		2,531	2.05%	(369,244)	1,298,483
3 2	Nov-10 old rates	d rates	(433,116)		1,848	2.05%	(431,268)	867,215
6 3		new rates (1)	(474,789)	13,210,032	24,216	2.24%	12,759,458	13,626,673
8	Dec-10		(2,105,859)	•	23,471	2.24%	(2,082,388)	11,544,286
3.2	Jan-11		(2,453,418)		19,259	2.24%	(2,434,158)	9,110,127
. 59	Feb-11		(1,928,746)		15,205	2.24%	(1,913,541)	7,196,586
8	Mar-11		(2,040,749)		11,529	2.24%	(2,029,220)	5,167,366
67	Apr-11		(1,499,168)		8,247	2.24%	(1,490,922)	3,676,445
8	May-11		(1,138,487)		2,800	2.24%	(1,132,687)	2,543,758
69	Jun-11		(690,741)		4,104	2.24%	(686,637)	1,857,120
2	Jul-11		(326,085)		3,116	2.24%	(372,970)	1,484,151
71	Aug-11		(305,131)		2,486	2.24%	(302,645)	1,181,505
22	Sep-11		(309,617)		1,917	2.24%	(307,700)	873,805
23	Oct-11	7	(470,986)	(208)	1,192	2.24%	(470,003)	403,802
74	Nov-11 old rates	ld rates	(581,261)		211	2.24%	(581,050)	(177,248)
75	c	new rates (1)	(736,169)	17,130,909	28,078	2.01%	16,422,818	16,245,570
92	Dec-11		(2,684,898)		24,963	2.01%	(2,659,936)	13,585,634
12	Jan-12		(2,976,092)		20,263	2.01%	(2,955,829)	10,629,805
78	Feb-12		(2,416,447)		15,781	2.01%	(2,400,666)	8,229,140
ድ	Mar-12		(2,337,972)		11,826	2.01%	(2,326,146)	5,902,993
8								
81	History truncated for ease of viewing	for ease of vie	wing					
83								
æ æ	NOTES 1 - Transfer in is fror	m the October b	OTES - Transfer in is from the October balance of deferral account 186275	count 186275		•		
8								
88	2 - Transfer represents a balance	nts a balance tn	true-up adjustment					

History truncated for ease of viewing

NOTES

f

^{1 -} Transfer in is from the October balance of deferral account 186275

^{2 -} Transfer represents a balance true-up adjustment

NW Netural Rotes & Regulatory Affairs Orages 2011-12 PGA Sustancy of Temporary Increment by Rate St Rates Efective Hovember 1, 2011 Temps by Rote Schedules Let Quarter 2012

		186277 AMORT OR DECOUPLING	AMORT OR DECOUPLING	186277 AMORT OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLIN
Schedule	Block	RES	RES.	RES	RES	RES	RES	RES
			Jan	Jan	Feb	Feb	Har	Mar
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for F
<u>ir</u>		(0,04690)	118,718.9	(5,567.92)	97,796.3	(4,596.65)	94,743.7	(4,443.
<u> </u>		N/A	0,0	0,00	0.0	0.00	0.0	0,0
28		(0.04690)	63,337,410.4	(2,970,524,55)	51,425,590.1	(2.411,860.18)	49,755,405,3	(2,333,520.
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.1
entionally blank					3/3	3:31		
31 Firm Sales		N/A	0.0	0.00	0.0	^ ^^	44	
entionally blank	····			0.04	0.0	0.00	0.0	0,0
19	1st mantle	N. 14						
		N/A	0.0	0.00	0,0	0.00	0.0	0.0
. 19	add'i mtis							
31C Firm Sales	Slock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 2	N/A	0.0	0.00	0.0	0.00		
31C Intery Sales	Block 1	N/A	0.0	0.00	0.0		0,0	0.0
						0.00	0.0	0.
217 Flore Codes	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.
311 Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Slock 2	N/A	0.0	0.00	0.0	0,00	0,0	0.
311 Firm Trans	Block 1	N/A	0.0	9.00	0.0	6.00	0.0	0.0
	Stock 2	N/A	0,0	0.00	6.0	0.00	0.0	0.
311 Inter Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 2	NA	0.0	0.00				
32C Firm Sales	Block 1	N/A	0.0		0.0	0.00	0.0	0.
	Block 2			0.00	0.0	0.00	0.0	0.
		N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Stock 5	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.
321 Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	
	Block 3	N/A	0.0	0.00	0.0			0.
	Block 4	N/A	0.0			0.00	0.0	0.
	Block 5			0.00	0.0	0.00	0.0	0.
		N/A	0.0	0.00	0.0	0.00	0.0	O.
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Slock 5	N/A	0.0	0.00	0.0	0.00		
	Block 6	N/A	0.0	0.00			0.0	0.1
321 Firm Trans	Block 1				0.0	0.00	0.0	0.
322 (1111) (1111)		N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 4	H/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Slock 6	N/A	0.0	0.00	0.0	0.00		
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0		0.0	0,
	Block 2	N/A	0.0	0.00		0.00	0.0	0.0
	Block 3				0.0	0.00	0.0	0.0
		N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
321 Interr Sales	Stock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00		
	Block 4	N/A	0.0	0.00			0.0	0.0
	Block 5	N/A			0.0	0.00	0.0	0.1
			0.0	0.00	0.0	0.00	0.0	0.0
33C fates #	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
32C Interv Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0			
	Block 6	N/A				0.00	0.0	0.0
321 Interr Trans			0.0	0.00	0.0	0.00	0.0	0.0
2年 11年度	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00		
	Block 6	N/A	0.0	0.00			0.0	0.0
Intentionally blank	- Januar V	778	0.0	ψ. υ	0.0	0.00	0.0	0.0
33		N/A	0.0	0.00	0.0	0.00	0.0	0.0

TOTAL AMORTIZATION (2,976,092.47) (2,416,446,83) (2,337,971.99)

Oregon Amortization of Oregon Commercial Decoupling Northwest Natural Gas Company Description: Account Number: Company: State:

186271 Dockets UG 209 and UM 1027 Amortization of 2010-11 deferral balance approved in Order 11-460 in UG 209

Debit (Credit)

7						Interest		
n 4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
Ŋ	(a)	(p)	(၁)	(p)	(e)		E	6
9								
7	Beginning Balance		(01.5.10)		821	2.10%	(80.789)	429,178
21	Jan-10		(010/10)		1 5 E	2.10%	(26,967)	372,211
23	Pe-10		(57,000)		207	2.10%	(50,485)	321,727
S,	Mar-10		(51,091)		32.5	2.10%	(48,913)	272,813
ጁ	Apr-10		(37 (31)		45	2.10%	(36,586)	236,228
۲S :	May-10		(37,031)		388	2.10%	(28,960)	207,268
ያ ነ	Jun-10		(070,05)		345	2.10%	(19,914)	187,354
S	Jul-10		(20,23)		313	2.10%	(16,728)	170,626
28 8	Aug-10		(18.262)		783	2.10%	(17,979)	152,647
20	3ch-10		(21,758)		248	2.10%	(21,510)	131,137
3 3	Nov-10 old rates	id rates	(20,533)		212	2.10%	(20,321)	110,816
3 5		new rates (1)	(79.276)	2,365,527	4,342	2.24%	2,290,593	2,401,408
2 5		(=) con (=)	(348.826)		4,157	2.24%	(344,669)	2,056,739
2 3	Jan-11		(407,196)		3,459	2.24%	(403,737)	1,653,002
\$ 5	Sep-11		(325,210)		2,782	2.24%	(322,428)	1,330,574
8 3	Mar-11		(345,606)		2,161	2.24%	(343,445)	987,129
8 0	Apr-11		(257.836)		1,602	2.24%	(256,234)	730,895
6 3	Mav-11		(205,476)		1,173	2.24%	(204,303)	256,592
3 8	Jun-11		(143,515)		849	2.24%	(142,666)	383,925
3 8	Ju-11		(95,153)		979	2.24%	(94,525)	289,401
? 7	Aug-11		(82,456)		463	2.24%	(81,993)	207,408
: 2	Sep-11		(82,106)		311	2.24%	(81,795)	125,612
! 27	0 4- 11		(104,284)		137	2.24%	(104,147)	21,465
* *	Nov-11 old rates	ld rates	(107,602)		(09)	2.24%	(107,662)	(86,197)
75	=	new rates (1)	(88,290)	2,434,808	4,00,4 4	2.01%	2,350,522	2,264,326
92	Dec-11		(339,818)		3,508	2.01%	(336,310)	1,928,015
11	Jan-12		(380'602)		2,911	2.01%	(377,695)	1,550,321
82	Feb-12		(315,340)		2,333	2.01%	(313,007)	1,237,314
79	Mar-12		(302,663)		1,819	2.01%	(300,844)	936,469
8								
8								
85	History truncated for ease of viewing	for ease of vie	wing					
æ								
2	NOTES		halance of deferral account 186775	nint 186275				
82	1 - I ransfer in is from the October		מאוורב מו תכובוומו מרי	מוור זמסלים				

History truncated for ease of viewing

NW Hateral Rates & Regulatory Affairs Orages 2011-12 PGA Summary of Temporary Increment by Rate St Rates Effective Househor 1, 2011 Temps by Rate Scientists: Let Querter 2012

Fall and Se	49. a.	AMORT OR DECOUPLING	AMORT OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	186271 AMORT OR DECOUPLING	188271 APICKT OR DECOUPLING	196271 AMOR OR DECOUPLIN
Schedute	Block	COM	COM	COM Jan	COM	COM	COM Mair	COM
·		in Rates	Volumes	Activity for Ho.	Feb Volumes	Feb Activity for Mo.	Volumes	Mar
19		1VA	0.0	0.00				Activity for M
ıç		(0.01074)			0.0	0.00	0.0	0.0
28	***********		26,600.4	(287.61)	23,515.3	(253,49)	21,982.5	(236.5
		N/A	0.0	0,00	0.0	0.00	0,0	0.0
3C Firm Sales		(0.01078)	26,314,974.3	(285,874,54)	21,786,648.1	(234,860,07)	20,689,253.9	(223,019.)
tonelly blank						****		
31 Firm Sales		H/A	0.0	0.00	0.0	0.00	0.0	0.
lonally blank								
19	1st mentle	N/A	0,0	0,00	0.0	0.00	0.0	0,1
19	add'i mbis							
31C Firm Sales	Block 1	(0.01078)	2,328,875.5	(25,105.28)	2,319,105.3	(24,999.96)	2,321,205.3	(25,022.
	Block 2	(0.01076)	6,171,327.6	(55,526.91)	4,890,962.5	(52,810.82)	4,803,751.6	(51,784)
31C Firm Trans	Block 1	(0.01078)	26,000.0	(280.28)	26,000.0	(280.28)	25,874.0	(278.
	Block 2	(0.01078)	40,497.0	(436.56)	35,544.0	(383,16)	36,607.0	(394)
31C Interr Sales	Block 1	(0.01078)	19,359.0	(208.69)	19,260.0	(207.62)	19,385.0	(208.
	Block 2	(0.01078)	174,892.0	(1,885.34)	143,278.0			
311 Firm Sales	Slock 1	N/A	0.0	0.00		(1,544,54)	159,331.0	(1,717.)
JA 1 (1)) Janes					0.0	0.00	0.0	0.6
314 Flore W	Block 2	H/A	0.0	0.00	0.0	0.00	0.0	0,1
311 Firm Trains	Slock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	H/A	0.0	0.00	0.0	0,00	0.0	0.
311 Inter Sales	Siock 1	N/A	0.0	0.00	9.0	0.00	0.0	0.
	Slock 2	N/A	0.0	0.00	0.0	0.00	0.0	0.
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	9.00	0.0	0.
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	. 0.
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.1
	Block 4	N/A	0.0	0.00	0,0	0.00	0.0	0.
	Block 5	N/A	0.0	0,00	0.0	0.00	0.0	0.
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.
3ZI Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0,
	Slock 2	N/A	0.0	9.00	0.0	0.00		
	Block 3	N/A	0.0				0.0	0.0
	Block 4			0.00	0.0	0.00	0.0	0.0
		N/A	0.0	0.00	0.0	0.00	0.0	0.1
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
*****	5lock 6	N/A	0,0	0.00	0.0	0.00	0.0	0.0
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	H/A	0.0	0.00	0.0	0.00	0.0	0.6
	filock 3	N/A	0.0	0.00	0.0	0.00	0.0	0.4
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0,1
32I Firm Trans	Slock 1	N/A	0.0	0.00	0.0	0.00	0.0	0,0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00		
	Block 4	N/A	0.0	0.00			0.0	0.0
	Block 5	N/A			0.0	0.00	0.0	0,
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
13C fmt C-1			0.0	0.00	0.0	0.00	0.0	0.0
32C Inter Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.6
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
321 Inter Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0			
	Block 6	N/A	0.0	0.00	8.0	0.00	0.0	0.0
32C Entery Trans	Block 1	N/A	9.0	0.00		0.00	0.0	0.0
	Marie 9	444			0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	6.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Stock 6	N/A_	0.0	0.00	0.0	0.00	0.0	0,0
32I Enter Trans	Slock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	. 0.00	0.0			
	Block 5	N/A	0.0	0.00		0.00	0.0	0.0
					0.0	0.00	0.0	0.0
Intentionally blank	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
ALGORAGINATE DISTR								
							^^	
33		N/A	0.0	0.00	0.0	0.00	0.0	0,0

TOTAL AMORTIZATION	(380,605.21)	(315,339.94)	(302,663.48)

Deferred Accounts Summary 01QTR12.xlsx 5/9/2012 12:09 PM

Northwest Natural Gas Company	Oregon	Amortization of CUB Intervenor Funding	186286
Company:	State:	Description:	Account Number:

Debit (Credit)

Dockets UG 206 and UM 1101 Amortization of 2010 deferral approved in Order 11-446 of UG 206

Balance	(6)		48,907	39,715	31,809	24,338	18,924	15,013	12,732	11,044	9,150	6,567	3,552	690'65	45,246	39,283	30,899	22,010	15,478	10,515	7,505	5,870	4,54	3,194	1,135	(1,412)	109,449	90,724	69,917	53,017	36,641
Activity	((13,109)	(9,192)	(2,906)	(7,471)	(5,414)	(3,910)	(2,282)	(1,688)	(1,894)	(2,582)	(3,015)	55,517	(9,123)	(10,664)	(8,383)	(8,890)	(6,532)	(4,963)	(3,010)	(1,635)	(1,327)	(1,350)	(5,059)	(2,546)	110,860	(18,725)	(20,807)	(16,900)	(16,376)
Interest rate	(7)		2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.01%	2.01%	2.01%	2.01%	2.01%
Interest	(e1)		95	92	61	8	37	82	24	70	17	13	6	8	102	83	65	49	35	24	17	12	10	7	4	<u></u>	<u>8</u>	168	134	103	75
Transfers	(p)													27,500													115,851				
Amortization	(၁)		(13,204)	(6,267)	(2)6/2)	(7,519)	(5,451)	(3,939)	(2,305)	(1,708)	(1,911)	(5,296)	(3,024)	(2,080)	(9,224)	(10,747)	(8,449)	(8,939)	(6,567)	(4,987)	(3,027)	(1,647)	(1,337)	(1,357)	(2,063)	(2,546)	(5,180)	(18,892)	(20,941)	(17,003)	(16,451)
Note	(q)												old rates	new rates (1)												d rates	new rates (1)				
Month/Year	(a)	Beginning Balance	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10 old rates	_	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	11-Inr	Aug-11	Sep-11	11- 5 0 :	Nov-11 old rates		Dec-11	Jan-12	7eb-12	Mar-12

History truncated for ease of viewing

NOTES

1 - Transfer in is from the October balances of CUB Deferral account 186276 and Issue Fund Deferral account 186284

NW Natural Rades & Regulatory Affairs Orages 2011-12 PGA Summary of Temporary Increment by Rate St Rates Effective November 1, 2011 Temps by Rate Schedules Let Querter 2012

Calmark da		186288 INTERVENOR FUNDING -	INTERVENOR PUNDING -	INTERVENOR FUNDING	186286 INTERVENOR FUNDING -	185286 INTERVENOR PUNDING -	185286 INTERVENOR FUNDING -	136286 INTERVENO FUNDENG
Schedule	Slock	CUB PUND	CUB PUND	CUB FUND	CUB PUND	CUB PUND	CUB PUND	CUS PLINO
		in Rates	Volumes	Activity for Ho.	Volumes	Activity for Ho.	Volumes	Mar Activity for P
IR.		(0.00033)	118,718.9	(39.18)	97,796.3	(32.27)	94,743.7	(31.2
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.0
ZA.		(0.00033)	63,337,410.4	(20,901,35)	51,425,590.1	(16,970.44)	49,755,405.3	(16,419.2
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.0
ntionally blank								
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.0
ntionally blank								7.7
19	lst mantin	(0.01)	1,240.0	(0.65)	1,204.0	(0.63)	1,224.0	(0.6
19	add'i mtis				7777	(-,)		10.0
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
****	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
31C Firm Trans	Slock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
31C Inter Sales	Slock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	
31f Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00				
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 2	N/A	0.0	0.00	0.0			
31I Inter Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00		0.00	0.0	0.0
32C Firm Sales	6lock 1	N/A	0.0		0.0	0.00	0.0	0.0
	Block 2	N/A		0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0 0.0	0.00	0.0	0.00	0.0	0.0
	Stock 4	N/A	0.0	0.00 0.00	0.0	0.00	0.0	0.0
	Block 5	N/A			0.0	0.00	0.0	0.0
	Block 6		0.0	0.00	0.0	0.00	0.0	0.0
321 Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
242 (WIII 2000)	Block 2	N/A N/A	0.0	0.00	0.0	0.00	0.0	0.0
			0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
330 Mary 2000	Slock 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
321 Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0,00	0.0	0.0
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.09	0.0	0.0
+	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
321 Inter Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
321 Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	
	Block 3	R/A	0.0	0.00	0.0	0.00		0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0		0.0	0.00
	Block 6	N/A	0.0			0.00	0.0	0.00
Intentionally blank		140	0.0	0.00	0.0	0.00	0.0	0.00
		N/A	0.0	0.00	0.0	0.00	0.0	0.00
33								

TOTAL AMORTIZATION (20,941.18) (17,003.34) (16,451.19)

Amortization of NWIGU Intervenor Funding 186288 Northwest Natural Gas Company Description: Account Number: Company: State:

Debit (Credit)

Dockets UG 206 and UM 1101 Amortization of 2010 deferral approved in Order 11-446 of UG 206

m						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	rate	Activity	Balance
S ·	(e)	(9	(2)	(p)	(e)	(62)	€	(6)
9								
7	Beginning Balance							
37	Jan-10		(919)		12	2.23%	(906)	6257
88	Feb-10		(826)		11	2.23%	(815)	, 1 2
39	Mar-10		(912)		6	2.23%	(803)	4 539
4	Apr-10		(828)		· 00	2.23%	(850)	3,689
41	May-10		(839)		9	2.23%	(833)	2,856
42	Jun-10		(793)		ı	2.23%	(682)	2007
43	Jul-10		(782)		. (**)	2.23%	(S) (E)	1 280
4	Aug-10		(781)			2,23%	(SE)	601
45	Sep-10		(782)		1 0	2,23%	(282)	(K)
\$	Oct-10		(857)		• =	2.23%	(859)	(1 131)
47	Nov-10 old rates	ld rates	(34)		<u> </u>	2.23%	(36)	(151,1)
\$	2	new rates (1)	`O	1,670	0	%00°0	1 670	503
4	Dec-10	•	0	ì	0	0.00%	0	€ 65 65
ሜ	Jan-11		0		0	0.00%	0	203
21	Feb-11		0		0	%00.0	0	203
25	Mar-11		0		0	%00.0	0	203
23	Apr-11		0		0	%00.0	. 0	<u> </u>
ጁ	May-11		0		0	%000	0	50.
22	Jun-11		0		0	%00.0	0	203
35	Jul-11		0		0	0.00%	0) (5
22	Aug-11		0		0	0.00%	0) (5)
82	Sep-11		0		0	0.00%		203
23	Oct-11	7	0	(115)	0	0.00%	(115)	388
8	Nov-11	-	(1,285)	18,912	31	2.01%	17.658	18.046
9	Dec-11		(1,992)	•	52	2.01%	(1.963)	16,082
62	Jan-12		(1,834)		72	2.01%	(1,809)	14 274
83	Feb-12		(1,843)		77	2.01%	(1.821)	12 453
\$	Mar-12		(1,954)		61	2.01%	(1 034)	10,510
8			•		:		(100/1)	ETC'OT
8	History truncated for ease of viewing	or ease of vie	wing					
67			1					
8								
69	NOTES							
2	1 - Transfer in is from	the October b	alances of NWIGU Del	ferral account 18627	8 and Issue Fund De	1 - Transfer in is from the October balances of NWIGU Deferral account 186278 and Issue Fund Deferral account 186284 Amount from 2010 will be	Amount from 20	110 will be
71	held here until NWIGU funds contributed are of size to create a rate increment in the future.	J funds contrib	uted are of size to cre	ate a rate increment	in the future.		diedricales.	20 HH 07/
22								
23	2 - Transfer represents a balance tru	s a balance tn	ue-up adjustment.					

History truncated for ease of viewing

NOTES

Schedule	Block	INTERVENOR FUNDING - NWIGU FUND	INCESS INTERVENOR FUNDING - NWIGU PUND	INTERVENOR PUNDING - NWIGU PUND	186288 INTERVENOR FUNDING - MWIGU PUND	INCER INTERVENOR PUNDENG - AWIGU PUND	PUNDING -	186286 INTERVENCE FUNDING - NWIGU FUND
		In Rates	Jan Volumes	Jan	Feb	Feb	Mar	Mar
iR		N/A		Activity for Mo.	Volumes	Activity for Mo		Activity for Mo
ΙÇ	***************************************	N/A	0.0	0.00	0.0	0.00		0.00
ZR .		N/A		0.00	0.0	0,00		0.00
JC Firm Sales	***************************************		0.0	0.00	0.0	0.00	0.0	0.00
onally bignik		N/A	0,0	0.00	0.0	0.00	0.0	0.00
31 Firm Sales		(0.040.04)						
		(0.00006)	485,675.8	(29,14)	426,401.4	(25.59	156,442.9	(27.39
onally blank								181,177
19	1st mande	N/A	0.0	0.00	0.0	0.00	0.0	0.00
19	add1 mbs					1177	V.V.	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00	0.0			0.00
31C Inter Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0,0	0.00
	Block 2	N/A	0.0			0.00	0.0	0.00
311 Firm Sales	Block 1	(0.00006)		0.00	0.0	0.00	0.0	0.00
	Block 2		396,324.3	(23.76)	395,557.9	(23,73)	391,197.2	(23.47)
311 Firm Trans	Block 1	(0.00006)	1,293,034.2	(77.58)	1,163,975.0	(69.84)	1,057,582,7	(63.45)
- 24 1 Tree 17 Car		(0.00006)	14,000.0	(0.84)	14,000.0	(0.84)	14,000.0	(0.84)
117 fotos Cular	Block 2	(0,00006)	100,732.0	(5.04)	112,231.0	(6.73)		(6.91)
311 Inter Sales	Slock 1	(0.00006)	13,019.0	(0.78)	12,080.0	(0.72)		(0.79)
120 0	Slock 2	(0.00006)	15,256.0	(0,92)	19,445.0	(1.17)		
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	10,910.0	(1.13)
	Block 2	N/A	0.0	0.00	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00	0.0		0.0	0.00
	Block 4	N/A	0.0	0.00		0.00	0.0	0.00
	Block 5	N/A	0.0		0.0	0.00	0.0	0.00
	Block 6	N/A		0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
			387,800.0	(23.27)	391,034.0	(23.46)	403,634.0	(24.22)
	Block 2	(0.00006)	562,199.0	(33.73)	540,364.0	(32.42)	598,082.0	(35.86)
	Block 3	(0.00006)	219,830.0	(13.19)	192,532.0	(11.55)	210,712.0	(12.64)
	Block 4	(0.00006)	67,349.0	(4.04)	34,087.0	(2.05)	41,570.0	
	Block 5	(0.00006)	0.0	0.00	0.0	0.00	0.0	(2.49)
	Block 6	(0.00006)	0.0	0.00	0.0	0.00		0.00
32C Firm Trans	Block 1	(0.00006)	143,872.0	(8.63)	139,048.0		0.0	0.00
	Block 2	(0.00006)	125,714.0	(7.54)	111,541.0	(8.34)	136,849.0	(8.21)
	Block 3	(0.00006)	44,047.0	(2.64)		(6.69)	113,835.0	(6.83)
	Block 4	(0.00006)	20,579.0		40,000.0	(2.40)	40,331.0	(2.42)
	Block 5	(0.00006)	20,379.0	(1.23)	8,045.0	(0.48)	14,207.0	(0.85)
	Block 6	(0.00006)		0.00	0.0	0.00	0.0	0.00
21 Firm Trans	Block 1		0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	(0.00006)	607,721.0	(36.46)	608,564.0	(36.51)	608,958.0	(36.54)
		(0.00006)	1,030,067.0	(61.80)	999,221.0	(59.95)	1,007,357.0	(60.44)
	Block 3	(0.00006)	683,498.0	(41.01)	632,013.0	(37.92)	653,332.0	(39.20)
	Block 4	(0.00006)	1,512,058.0	(90.72)	1,399,583.0	(83.97)	1,489,104.0	
	Block S	(0.00006)	1,675,724.0	(100.54)	1,429,585.0	(85.78)		(89.35)
	5lock 6	(0.00006)	50,168.0	(3,01)	0.0		1,444,238.0	(86.65)
2C Interr Sales	Slock 1	N/A	0.0	0.00	0.0	0.00	18,802.0	(1.13)
	Block 2	N/A	0.0	0.00		0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0		0.0	0.00	0.0	0.00
	Block 5	N/A		0.00	0.0	0.00	0.0	0.00
	Block 6		0.0	0.00	0.0	0.00	0.0	0.00
I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
		(0.00006)	540,715.0	(32.44)	582,521.0	(34.95)	587,313.0	(35.24)
	Block 2	(0.00006)	731,831.0	(43.91)	749,073.0	(44.94)	830,105.0	(49.81)
	Block 3	(0.00006)	443,301.0	(26.60)	442,162.0	(26.53)	474,588.0	(28.46)
	Block 4	(0.00006)	974,139.0	(58.45)	837,482.0	(50.25)	952,577.0	(57.15)
	Block S	(0.00006)	381,334.0	(22.86)	288,532.0	(17.31)	352,856.0	
	Block 6	(0.00006)	0.0	0.00	0.0	0.00		(21.17)
C Interr Trans	Block 1	(0.00006)	80,300.0	(4.82)	80,632.0		0.0	0.00
	Block 2	(0.00006)	156,986.0			(4.84)	80,190.0	(4.81)
	Block 3	(0.00006)	100,000.0	(9.42) (6.00	150,104.0	(9.01)	157,546.0	(9.45)
	Block 4	(0.00006)		(6.00)	100,000.0	(6. 00)	100,008.0	(6.00)
	Block 5		382,763.0	(22.97)	362,864.0	(21.77)	363,789.0	(21.83)
		(0.00006)	551,748.0	(33.10)	449,057.0	(26.94)	489,121.0	(29.35)
I Interr Trans	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
MARKET ITEMS	Block 1	(0.00006)	688,106.0	(41.29)	665,390.0	(39.92)	638,563.0	(38.31)
	Block 2	(0.00006)	1,069,188.0	(64.15)	1,122,313.0	(67.34)		
	Block 3	(0.00006)	834,437.0	(50.07)	824,743.0		1,085,556.0	(65.13)
	Block 4	(0.00006)	2,063,026.0	(123.78)		(49.46)	797,503.0	(47.85)
	Block 5	(0.00006)	4,448,043.0		2,092,543.0	(125.55)	2,120,534.0	(127.23)
	Block 6	(0.00006)		(266.88)	5,526,330.0	(331.58)	5,369,879.0	(322.19)
		1	7,674,770.0	(460.49)	7,772,966.0	(466.38)	9,314,543.0	(558.87)
tentionally hisne								
tentionally blank		N//8						
entionally blank 33		N/A	0.0	0. 00	0.0	0.00	0.0	0.00

TOTAL AMORTIZATION	(1,834.14)	(1,842.93)	(1,953.70)

Company:	Northwest Natural Gas Company
State:	Oregon
Description:	Amortization of AMR deferred amounts
Account Number:	186307
	Docket UG 199
	Amortization of 2009 deferral approved in Order 11-443

1 2	Debit (Credit)							
က					TOTAL	Interest		TOTAL
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
50 ((a)	(q)	(၁)	(p)	(e)	(e1)	(J)	(6)
م 0	Reginging Ralance							
α	Sen-10							c
9 0	Oct-10							9 0
10		#	(83,540)	2,541,396	4,666	2.24%	2,462,522	2,462,522
11	Dec-10		(371,376)		4,250	2.24%	(367,126)	2,095,396
12	Jan-11		(432,969)		3,507	2.24%	(429,462)	1,665,934
13	Feb-11		(341,888)		2,791	2.24%	(339,098)	1,326,836
14	Mar-11		(362,110)		2,139	2.24%	(359,971)	366,865
15	Apr-11		(267,178)		1,555	2.24%	(265,623)	701,243
16	May-11		(205,852)		1,117	2.24%	(204,735)	496,508
17	Jun-11		(130,788)		802	2.24%	(129,983)	366,525
18	Jul-11		(26,987)		612	2.24%	(76,375)	290,150
19	Aug-11		(64,327)		482	2.24%	(63,846)	226,304
70	Sep-11		(62,539)		361	2.24%	(65,178)	161,126
71	Oct-11		(92,445)		214	2.24%	(92,230)	968,89
77	Nov-11 old rates	rates	(106,824)		29	2.24%	(106,796)	(37,900)
23		new rates (2)	0	37,900	63	2.01%	37,963	63
74	Dec-11		0		0	2.01%	0	2
22	Jan-12		0		0	2.01%	0	2
5 6	Feb-12		0		0	2.01%	0	2
27	Mar-12		0		0	2.01%	. 0	2
78							•	;
53								
30	NOTES							
31	1 - Transfer in is from the October balance of account 186307 Deferral of AMR	the October ba	alance of account 18	6307 Deferral of A	MR			
35								
33	2 - Residual balance is transferred to 186279 Earnings Test Amortization	transferred to	186279 Earnings Te	st Amortization				

NOTES

1 - Transfer in is from the October balance of account 186307 Deferral of AMR

2 - Residual balance is transferred to 186279 Earnings Test Amortization

NOTES

1 - Transfer in is from the October balance of 186232 Deferral of Industrial DSM

Schedule	Block	186233 INCUSTRIAL OSM	186233 INDUSTRIAL DSM	186233 INOUSTREAL DSM	186233 INOUSTRIAL DSM	186233 INDUSTRIAL DSM	186233 INDUSTRIAL DSM	186233 INDUSTRIAL DSM
		In Raises	Jan	Jan Activity for Mo.	Feb	Feb	Mar Volumes	Activity for M
1Ř		N/A	Volumes 0.0	0.00	Volumes 0.0	Activity for Mo. 0.00	0.0	0.0
			0.0		0.0	0.00	0.0	0.0
1 <u>C</u>		N/A	0.0	0.00 0.00	0.0	0.00	0.0	0.1
ZR	·	N/A N/A	0.0	0.00	0.0	0.00	0.0	0.0
3C Firm Sales		N/A	0,0	0.00	0.0	0.00		<u> </u>
entionally blank		/A A47433	485 678 8	/A 310 631	476 481 4	(7,305.63)	456,442.9	(7,818,
31 Firm Sales		(0.01713)	485,675,8	(8,319,63)	426,461.4	[7,308,65]	739,776,3	17,0497
entionally blank	4	1444				0.00	0.0	0.
<u></u>	1st mentle	N/A	0.0	0.00	0.0	0.00	0.0	0,
19	add1 mtls			404				
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Slock 2	N/A	0.0	0.00	0.0	0.00	0.0	<u> </u>
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 2	H/A	0.0	0.00	0.0	0.00	0.0	0.
31C Inter Sales	Block 1	H/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 2	N/A	0.0	0.00	0,0	0.00	0.0	0.
31I Firm Sales	Block 1	(0.01713)	396,324.3	(6,789.04)	395,557.9	(6,775.91)	391,197.2	(6,701.
	Stock 2	(0.01713)	1,293,034.2	(22,149.68)	1,163,975.0	(19,938.89)	1,057,582,7	(18,116.
311 Firm Trans	Block I	N/A	0.0	0.00	0.0	0.00	0.0	0.
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.
311 Inter Sales	Slock 1	(0.01713)	13,019.0	(223.02)	12,080.0	(206.93)	13,144.0	(225
	Block 2	(0.01713)	15,258.0	(261,37)	19,445.0	(333.09)	18,910.0	(323,
32C Firm Sales	Block 1	(0.01713)	500,870.0	(8,579.90)	505,774.0	(8,663.91)	526,044.0	(9,011.
	Block 2	(0.01713)	649,215.0	(11,121.05)	605,829.0	(10,377.83)	650,603.0	(11,144.
	Slock 3	(0.01713)	286,963.0	(4,915.66)	214,918.0	(3,681.55)	237,569.0	(4,069.
	Block 4	(0.01713)	107,935.0	(1,848.93)	42,701.0	(731.47)	63,947.0	(1,095
	Block 5	(0.01713)	0.0	0.00	0.0	0.00	0.0	(1,033
	Slock 6		0.0	0,00	0.0	0.00	0.0	ŏ
321 Pinn Sales	Slock 1	(0.01713) (0.01713)	387,800.0	(6.643.01)	391,034.0	(6,698.41)	403,634.0	(6,914
322 PHIN SAME	Block 2		562,199.0	(9,630.47)	540,364.0	(9,256,44)	598,082.0	(10,245
		(0.01713)	219.830.0			· · · · · · · · · · · · · · · · · · ·	210,712.0	
	Block 3	(0.01713)		(3,765.69)	192,532.0	(3,298.07)		(3,609. (712
	Block 4	(0.01713)	67,349.0	(1,153.69)	34,087.0	(583.91)	41,570.0	•
	Block 5	(0.01713)	0.0	0.00	0.0	0.00	0.0	0
	Block 6	(0.01713)	0.0	0.00	0.0	6.00	0.0	0
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0
	8lock 3	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 6	N/A	0.0	0.00	0.0	0,00	0.0	
321 Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0
	Block 5	N/A	0.0	0.00	0.0	9.00	0.0	a
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	
32C Interr Sales	Slock 1	(0.01713)	445,073.0	(7,624.10)	453,554.0	(7,769.38)	451,940.0	(7,741
	Block 2	(0.01713)	739,987.0		712,671.0	(12,208.05)	722,852.0	(12,382
	Block 3	(0.01713)	457,097.0	(7,830.07)	413,026.0	(7,075.14)	445,117.0	(7,624
	Block 4	(0.01713)	779,533.0		631,375.0		705,073.0	(12,077
	Block 5	(0.01713)	74,203.0				52,159.0	(893
	Block 6	(0.01713)	74,203.0	, , , ,	0.0		0.0	(000
32I Interr Sales	Block 1	(0.01713)	540,715.0	(9,262.45)	582,521.0		587,313.0	(10,060
JAL BRANT JOHN	Stock 2	(0.01713)	731,831.0				830,105.0	(14,219
	Block 3						474,588.0	(8,129
	Block 4	(0.01713)	443,301.0 974.139.0				952,577.0	(16,317
		(0.01713)						
	Block 5	(0.01713)	381,334.0		288,532.0		352,856.0	(6,044
	Block 6	(0.01713)	0.0		0.0		0.0	
32C Inter Trans	Block 1	N/A	0.0		0.0		0.0	0
	Block 2	N/A	0.0		0.0		0.0	0
	Block 3	N/A	0.0		0.0		0.0	0
	Block 4	H/A	0.0		0.0		0.0	0
	Block 5	N/A	0.0		0.0		0.0	0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	
321 Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	(
	Block 2	N/A	0.0		0.0		0.0	C
	Block 3	H/A	0.0		0.0		0.0	C
	Block 4	N/A	0.0		0.0		0.0	0
	Block 5	N/A	0.0		0.0		0.0	0
	Block 6	N/A	0.0		0.0		0.0	0
Intentionally blank		iya.	<u></u>	0.00			3.0	<u>,</u>
		0.00000	0.0	0.00	0.0	0.00	0.0	(
33								

TOTAL AMORTIZATION	(180,767,53)	(165,942,51)	(175,480.00)

Northwest Natural Gas Company Company:

Oregon Description: State:

Amortize PUC Fee Refund & Billing SQM Penalty 186237 Account Number:

1	Debit (Credit)	it)						
74 m						Interest		
4	Month/Year	Note	Amortization	Transfers	Interest	Rate	Activity	Balance
S	(a)	(q)		(p)	(e)		(£)	(6)
9								
7	Sep-10							
œ	Oct-10							0
6	Nov-10		35,752	(954,303)	(1,748)	2.24%	(950,298)	(920,298)
01	Dec-10		140,762		(1,587)	2.24%	139,176	(781,122)
11	Jan-11		163,520		(1,305)	2.24%	162,214	(618,908)
17	Feb-11		130,063		(1,034)	2.24%	129,029	(489,879)
13	Mar-11		137,450		(286)	2.24%	136,664	(353,215)
14	Apr-11		102,665		(564)	2.24%	102,102	(251,113)
15	May-11		80,021		(394)	2.24%	79,627	(171,486)
16	Jun-11		22,267		(271)	2.24%	51,995	(119,491)
17	Jul-11		32,543		(193)	2.24%	32,350	(87,141)
18	Aug-11		28,051		(136)	2.24%	27,915	(59,226)
19	Sep-11		28,485		(84)	2.24%	28,401	(30,824)
70	Oct-11	7	38,851	23	(21)	2.24%	38,853	8,029
77	Nov-11		39,416		25	2.24%	39,468	47,496
77	Nov-11	m		(47,496)	0	2.24%	(47,496)	0
ຊ	Dec-11		0		0	2.24%	0	0
74	Jan-12		0		0	2.24%	0	0
22	Feb-12		0		0	2.24%	0	
5 6	Mar-12		0		0	2.24%	0	0
77								i
36								
37								
88	NOTES							
33	1 - Transfers i	n from 18	5236 PUC Fee Refun	- Transfers in from 186236 PUC Fee Refund Deferral and residual from 186370 Pension Credit Refund	ual from 186370 Per	sion Credit Refund		
4	2 - Transfer re	presents a	- Transfer represents a balance true-up ad	adjustment				
41	3 - Transfer re	sidual bal	ance to 186279 Earn	Transfer residual balance to 186279 Earnings Test Amortization	o			

NOTES

^{1 -} Transfers in from 186236 PUC Fee Refund Deferral and residual from 186370 Pension Credit Refund

^{2 -} Transfer represents a balance true-up adjustment

Northwest Natural Gas Company	Oregon	AMORT Earnings Test Adjustment	186279
Company:	State:	Description:	Account Number:

Docket UM 903	Amortization of 2010 deferral balance approved in Order 11-448
8	Amo

	Notes		insfer in from 186011	insfer in from 186307 & 186237				(87,681)	
	Balance	(j)	(213,000) Tra	(195,559) Tra	(167,915)	(137,305)	(112,110)	(87,681)	
	Activity	(b)	į	17,442	27,643	30,610	25,195	24,430	
	Interest	(j)		(334)	304	(255)	(508)	(167)	
	Interest Rate	(e)		2.01%	2.01%	2.01%	2.01%	2.01%	
	Transfers	(p)		965'6					
	Amortization	(၁)		8,179	27,947	30,865	25,404	24,597	
	Note	(<u>a</u>)	+	ew (2)					
Debit (Credit)	Month/Year	(a)	Beginning Balance	Nov-11 new (2)	Dec-11	Jan-12	Feb-12	Mar-12	
1 2	m	4	Ŋ	9	7	∞	6	01	:

TOTAL AMORTIZATION

····					SHARDNO	SHARING	SHARING	37 17 17 17 17
		In Rates	Jan Volumes	Jan Activity for Mo.	Feb Volumes	Feb	Mar	SHARIH Mar
IR		0.00061	118,718.9	60.55	97,796.3	Activity for 146 49.88	. Yolumes 94,743,7	Activity for
1C		0.00035	26,600,4	9.34	23,515.3	8,23	21,982,5	
28		0.00034	63,337,410,4	21,534,72	51,425,590.1	17,444.70	49,755,405.3	16,916
3C Firm Sales		0.00024	26,518,974.3	6,364,55	21,784,648.1	5,228,80	20,688,253.9	4,963
ntionally blank								
31 Pern Sales		0,00020	485,675.4	97.14	426,481.4	85.30	456,442.9	91
ntionally blank								
19	1st manths	0.00	1,240.0	0,00	1,204.0	0.00	1,224.0	
19 31C Firm Sales	add'i mda Block 1	0.00017	1 124 ave a					
DICTRIC SERVE	Block 2	0.00016	2,326,875.5 6,171,327.6	395.91	2,319,105.3	394.25	2,321,205.3	394
31C Firm Trans	Slock 1	0.00013	26,000.0	987.41 3.38	4,898,962,5 26,000.0	783.83	4,803,751,6	76
	Block 2	0.00012	40,497.0	1.86	35,544.0	3.38 4.27	25,874.0 36,607.0	
31C Interv Sales	Biock 1	0.00015	19,359.0	2.90	19,260.0	2.89	19,385.0	
	Block 2	0.00014	174,892.0	24.48	143,278.0	20.06	159,331.0	2
311 Firm Sales	Block i	0.00014	396,324.3	55.49	395,557.9	55.38	391,197.2	5-
	Block 2	0.00013	1,293,034.2	168,09	1,163,975.0	151.32	1,057,582.7	137
311 Firm Trans	Block 1	0.00014	14,000.0	1.96	14,000.0	1.96	14,000.0	
	Block 2	0.00012	100,732.0	12.09	112,231.0	13.47	115,100.0	13
311 Interr Sales	Block i	0.00017	13,019.0	2.21	12,080.0	2.05	13,144.0	
100 000 000	Block 2	0.00015	15,250,0	2.29	19,445.0	2,92	18,910,0	
32C Firm Sales	Block 1	0.00010	500,870.0	50.09	505,774.0	50.58	526,044.0	52
	Block 2	0.00008	649,215.0	51.94	605,828.0	48.47	650,603.0	52
	Block 3 Block 4	0.00006 0.00003	286,963.0	17.22	214,918.0	12.90	237,569.0	14
	Block 5		107,935.0	3.24	42,701.0	1.28	63,947.0	1
	Slock 6	0.00002	0.0	0.00	0.0	0.00	0.0	9
32I Pirm Sales	Block 1	0.00009	387, 80 0.0	0.00 34.90	0.0	0.00	0.0	
	Block 2	0.00000	562,199.0	34.98 44.98	391,034.0 540,364.0	35.19	403,634.0	36
	Block 3	0.00005	219,830.0	10.99	192,532.0	43.23 9.63	598,082,0	47
	Block 4	0.00003	67,349.0	2.02	34,087.0	1.02	210,712.0 41,570.0	10
	Block 5	0.00002	0.0	0.00	0.0	0.00	0.0	1
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	
32C Firm Trans	Block 1	0.00008	143,872.0	11.51	139,046.0	11.12	136,849.0	10
	Block 2	0.00007	125,714.0	8.90	111,541.0	7.81	113,635.0	7
	Block 3	0.00005	44,047.0	2.20	40,000.0	2.00	40,331.0	
	Block 4	0.00003	20,579.0	0.62	8,045.0	0.24	14,207.0	Č
	Block 5	0.00002	0.0	6.00	0.0	0.00	0.0	0
***	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	
321 Firm Trans	Block 1	0.00006	607,721.0	48.62	608,564.0	48.69	608,958.0	48
	Block 2 Block 3	0.00007	1,030,067.0	72.10	999,221.0	69.95	1,007,357.0	70
	Block 4	0.00005 0.00003	683,498.0	34.17	632,013.0	31.60	653,332.0	32
	Block 5	0.00003	1,512,058.0	45.36	1,399,583.0	41.99	1,489,104.0	44
	Block 6	0.00001	1,675,724.0 50,168.0	33.51	1,429,585.0	28.59	1,444,238.0	28
32C Interr Sales	Block 1	0.00009	445,073.0	0.50 40.06	0.0 453,554.0	0,00	18,802.0	0
	Block 2	0.00008	739,987.0	59.20	712,671.0	40.82 57.01	451,940.0 722,852.0	40
	Block 3	0.00005	457,097.0	22.85	413,026.0	20.65	445,117.0	57 22
	Block 4	0.00003	779,533.0	23.39	631,375.0	18.94	705,073.0	21
	Block 5	0.00002	74,203.0	1.48	32,072.0	0.64	52,159.0	1
	Black 6	0.00001	0.0	0.00	0.0	9.00	0.0	
321 Inter Sales	Block 1	0.00008	540,715.0	43.26	582,521.0	46.60	587,313.0	46
	Block 2	0.00007	731,831.0	51.23	749,073.0	52.44	830,105.0	58
	Block 3	0.00005	443,301.0	22.17	442,162.0	22.11	474,588.0	23
	Block 4	0.00003	974,139.0	29.22	837,482.0	25.12	952,577.0	28
	Block 5	0.00002	381,334.0	7.63	288,532.0	5.77	352,856.0	7
32C Interr Trans	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0
JAN BROK HAR	Block 1 Block 2	0.00007 0.00006	60,300.0	5.62	80,632.0	5.64	80,190.0	5
	Block 3	0.00004	156,986.0	9.42	150,104,0	9.01	157,546.0	9
	Block 4	0.00003	100,000.0 382,763.0	4.00 11.48	100,000.0	4.00	100,000.0	4
	Block 5	0.00001	551,748.0	5.52	362,864.0 449,067.0	10.89	363,789.0	10
	Block 6	0.00001	0.0	0.00	0.0	4. 49 0.00	489,121.0	4.
32I Interr Trans	Slock 1	0.00007	688,106.0	48.17	665,390.0	46.58	0.0 638,563.0	0 44
	Block 2	0.00006	1,069,188.0	64.15	1,122,313.0	67.34	1,085,556.0	65.
	Block 3	0.00004	834,437.0	33.38	824,743.0	32.9 9	797,503.0	31.
	Block 4	0.00003	2,063,026.0	61.89	2,092,543.0	62.78	2,120,534.0	63.
	Block 5	0.00001	4,448,043.0	44.48	5,526,330.0	55.26	5,369,879.0	53.
	Block 6	0.00001	7,674,770.0	76.75	7,772,966.0	77.73	9,314,543.0	93.
Intentionally blank								
33		0.00000	0.0	0.00	0.0	0,00	0.0	0.
us			133,374,207.4	30 947 40	115 104 024 0			
				JU/1003.49	115,104,931.9	25,403.79	114,345,118.1	24,596.

30,865.49

25,403.79

24,596.87

Northwest Natural Gas Company	Oregon	Amortization of Oregon WACOG Deferral	191401	Current docket is UG 205
Company:	State:	Description:	Account Number:	

Current reauthorization to defer was granted in Order No. 11-445	
Currer	

Debit (Credit)

Balance	(6)	,	(23,856,131)	(20,397,013)	(17,330,368)	(14,333,134)	(12,005,651)	(10,191,626)	(8,986,036)	(7,946,219)	(6,826,115)	(5,430,152)	(4,384,478)	(20,734,179)	(17,974,177)	(14,779,734)	(12,211,764)	(9,499,444)	(7,446,202)	(5,826,557)	(4,737,441)	(4,019,893)	(3,390,536)	(2,744,896)	(1,874,210)	(1,109,750)	(17,101,014)	(14,577,283)	(11,790,997)	(9,482,229)	(7,228,345)
Activity	()		4,642,230	3,459,117	3,066,645	2,997,234	2,327,483	1,814,025	1,205,590	1,039,817	1,120,104	1,395,963	1,045,674	(16,349,701)	2,760,002	3,194,443	2,567,970	2,712,321	2,053,242	1,619,645	1,089,116	717,547	629,358	645,639	870,686	764,461	(15,991,265)	2,523,732	2,786,286	2,308,767	2,253,884
Interest rate	(e2)		2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.05%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.01%	2.01%	2.01%	2.01%	2.01%
Interest	(e)	:	(44,681)	(37,767)	(32,198)	(27,023)	(22,479)	(18,944)	(16,367)	(14,451)	(12,607)	(10,460)	(8,376)	(31,382)	(36,094)	(30,542)	(25,169)	(20,245)	(15,801)	(12,376)	(9,851)	(8,166)	(6,910)	(5,721)	(4,307)	(2,782)	(27,413)	(26,508)	(22,065)	(17,801)	(13,983)
Transfers	(p)					*								(17,304,992)											261		(16,767,705)				
Amortization	(၁)		4,686,911	3,496,885	3,098,843	3,024,257	2,349,961	1,832,969	1,221,957	1,054,268	1,132,712	1,406,423	1,054,050	986,672	2,796,096	3,224,984	2,593,139	2,732,565	2,069,043	1,632,022	1,098,967	725,713	636,267	651,360	874,732	767,243	803,853	2,550,240	2,808,351	2,326,569	2,267,868
Note	(q)	8											ld rates	new rates (1)							18.				7	ld rates	new rates (1)				
Month/Year	(a)	Beginning Balance	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10 old rates		Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Ju-11	Aug-11	Sep-11	Oct-11	Nov-11 old rates	_	Dec-11	Jan-12	Feb-12	Mar-12

History truncated for ease of viewing

NOTES: 1 - Transfer in is from the October balances of deferral account 191400, and in 2010, residual from account 186306

Schedule	Block	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR	191401 AMORT WACOG OR
		In Rates	Jen Volumes	Jan Activity for Mo.	Peb Volumes	Feb Activity for Mo.	Mar Volumes	Mar Activity for Mo.
1R		0.02558	118,718.9	3,036.83	97,796.3	2,501.63	94,743.7	2,423.54
1C		0.02558	26,680.4	682.48	23,515.3	601.52	21,982.5	562.31
2R	***************************************	0.02558	63,337,410.4	1,620,170.96	51,425,590.1	1,315,466.59	49,755,405.3	1,272,743.27
3C Firm Sales		0.02558	26,518,974.3	678,355.36	21,786,648.1	557,302.46	20,688,253.9	529,205,53
tentionally blank		······································						3.57.57.53.5
3I Firm Sales		0.02558	485,675.8	12,423.59	426,481.4	10,909.39	456,442.9	11,675.81
entionally blank								22/3/2/2
19	1st mantie	0.49	1,240.0	31,81	1,204,0	30.89	1,224.0	31.40
19	add'i mtis							····
31C Firm Sales	Block 1	0.02558	2,328,875.5	59,572.64	2,319,105.3	59,322.71	2,321,205.3	59,376,43
	Block 2	0.02558	6,171,327.6	157,862.56	4,898,962,5	125,315.46	4,803,751.6	122,879.97
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	0.02558	19,359.0	495.20	19,260.0	492.67	19,385.0	495.87
	Block 2	0.02558	174,892.0	4,473.74	143,278.0	3,665.05	159,331.0	4,075.69
31I Firm Sales	Block 1	0.02558	396,324.3	10,137.98	395,557.9	10,118.37	391,197.2	10,006.82
***************************************	Block 2	0.02558	1,293,034.2	33,075.81	1,163,975.0	29,774.48	1,057,582.7	27,052.97
311 Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
011 / #/// (1014	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
311 Interr Sales	Block 1	0.02558	13,019.0	333.03	12,080.0	309.01	······································	336.22
	Block 2	0.02558	15,258.0	390.30	19,445.0	497.40	13,144.0 18,910.0	483.72
32C Firm Sales	Slock 1	0.02558	500,870.0	12,812.25	505,774.0	12,937.70	526,044.0	13,456.21
i niir wares	Block 2	0.02558	649,215.0	16,606.92	605,828.0	15,497.08	650,603.0	15,456.21
	Block 3	0.02558	286,963.0	7,340.51	214,918.0	5,497.60	237,569.0	6,077.02
	Block 4	0.02558	107,935.0	2,760.98	42,701.0	1,092.29	63,947.0	1,635.76
	Block 5	0.02558	0.0	2,700.90	42,701.0	0.00	0.0	0.00
	Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.00
321 Firm Sales	Block 1	0.02558	387,900.0	9,919.92	391,034.0	10,002.65	403,634.0	
322 1 W 111 3 GHCB	Block 2	0.02558	562,199.0	14,381.05	540,364.0	13,822.51	598,082.0	10,324.96
		0.02558						15,298.94
	Block 3 Block 4	0.02558	219,830.0	5,623.25	192,532.0	4,924.97	210,712.0	5,390.01
		0.02558	67,349.0	1,722.79	34,087.0	871.95	41,570.0	1,063.36
	Block 5 Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans			0.0	0.00	0.0	0.00	0.0	0.00
32C Pirm trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Błock 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	N/A	0,0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.02558	445,073.0	11,384.97	453,554.0	11,601.91	451,940.0	11,560.63
	Block 2	0.02558	739,987.0	18,928.87	712,671.0	18,230.12	722,852.0	18,490.5
	Block 3	0.02558	457,097.0	11,692.54	413,026.0	10,565.21	445,117.0	11,386.0
	Block 4	0.02558	779,533.0	19,940.45	631,375.0	16,150.57	705,073.0	18,035.77
	Block 5	0.02558	74,203.0	1,898.11	32,072.0	820.40	52,159.0	1,334.2
227.1	Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.0
32I Interr Sales	Block 1	0.02558	540,715.0	13,831.49	582,521.0	14,900.89	587,313.0	15,023.4
	Block 2	0.02558	731,831.0	18,720.24	749,073.0	19,161.29	830,105.0	21,234.0
	Block 3	0.02558	443,301.0	11,339.64	442,162.0	11,310.50	474,588.0	12,139.9
	Block 4	0.02558	974,139.0	24,918.48	837,482.0	21,422.79	952,577.0	24,366.9
	Block 5	0.02558	381,334.0	9,754.52	288,532.0	7,380.65	352,856.0	9,026.0
222 2	Block 6	0.02558	0.0	0.00	0.0	0.00	0,0	0.0
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
221 7-1	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
321 Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
Intentionally blank				·				
TALS		0.00000	0.0 109,250,163.4	0.00 2,794,619.27	90,402,604.9	2,312,498.71	88,109,300.10	2,253,836.00
			107,230,103.4	2,124,017.27	30,702,007.9	2,312,770./1	50,109,300.10	2,23,030.0
			ization for Switchers ges 17-19 for details	13,731.67		14,069.88		14,031.78
TAL AMORTIZATION				2,808,350.94		2,326,568.59	,	2,267,867.7

1st Quarter 2012 Quarterly Deferred Accounting Report

Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PQA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 2/03/2012 4:11 AM Job: CNNBLRIRPC/CNNBLRIRP

For Revenue Date: 01/2012

State	Rade Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Com	31CTF	COMT	Commercial Transport Si		66,497.00	(1,192.36)
OR	ADJC	31SDC	OR Sales-Deferred Com	31ITF	FRM T	Industrial Firm Transport		114,732.00	(1,404.31)
OR	ADJC	32SDC	OR Sales-Deferred Com	32CTF	COMT	Commercial Transport Si	•	334,212.00	(2,406.76)
OR	ADJC	325DC	OR Sales-Deferred Com	32ITF	FRM T	Industrial Firm Transport		5,583,378.00	(6,730.13)
OR	ADJC	32SDC	OR Sales-Deferred Com	32CTI	INTT	Industrial Interr Transpo	78,439.00	1,271,797.00	(2,065.30)
OR	ADJC	32SDC	OR Sales-Deferred Com	32ITI	INT T	Industrial Interr Transpo	12,764.00	17,948,627.00	(336.08)
WA	ADJC	SDC41	WA Sales-Deferred Corr	C41TF	COM T	Commercial Transport Si	21,159.00	21,159.00	(592.45)
WA	ADJC	SDC42	WA Sales-Deferred Cort	C42TF	, COM T	Commercial Transport Si	93,338.00	128,452.00	(2,613.46)
							Oregon	Firm	(11,733.56)
							-	Interruptible	(2,401.38)
								,	(14,134.94)
									2.853%
								To Amortize:	w/out Rev Sens
								Firm	11,398.80
								Interruptible	2,332.87
									13,731.67
							Washington	Firm	(3,205.91)
							•	Interruptible	0.00
								• * * * * * * * * * * * * * * * * * * *	(3,205.91)
									4.372%
								To Amortize:	w/out Rev Sens
								Firm	3,065.75
								Interruptible	0.00

3,065.75

1st Quarter 2012 Quarterly Deferred Accounting Report

Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 3/03/2012 6:20 AM

Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 02/2012

State	Rade Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred	31CTF	COMT	Commercial Transport	42,229.00	61,544.00	(1,111.90)
OR	ADJC	31SDC	OR Sales-Deferred	31ITF	FRM T	Industrial Firm Transp	65,975.00	126,231.00	(1,737.12)
OR	ADJC	32SDC	OR Sales-Deferred	32CTF	COMT	Commercial Transport	78,989.00	298,634.00	(2,079.80)
OR	ADJC	32SDC	OR Sales-Deferred	32ITF	FRM T	Industrial Firm Transp	270,888.00	5,610,741.00	(7,132.48)
OR	ADJC	32SDC	OR Sales-Deferred	32CT1	INTT	Industrial Interr Transı	71,328.00	1,142,667.00	(1,878.07)
OR	ADJC	32SDC	OR Sales-Deferred	32ITI	INTT	Industrial Interr Transı	20,650.00	18,683,108.00	(543.71)
WA	ADJC	SDC41	WA Sales-Deferred	C41TF	COMT	Commercial Transport	17,888.00	17,888.00	(500.86)
WA	ADJC	SDC42	WA Sales-Deferred	C42TF	COMT	Commercial Transport	84,111.00	112,515.00	(2,355.11)
							Oregon	Firm Interruptible	(12,061.30) (2,421.78) (14,483.08)
								-	2.853%
								To Amortize:	w/out Rev Sens
								Firm	11,717.19
								Interruptible	2,352.69 14,069.88
							Washington	Firm	(2,855.97)
								Interruptible	0.00
									(2,855.97)
									4.372%
								To Amortize:	w/out Rev Sens
								Firm	2,731.11
								Interruptible	0.00

2,731.11

1st Quarter 2012 Quarterly Deferred Accounting Report

Detail of Commodity Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 4/04/2012 4:17 AM Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 03/2012

State	Rade Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred C	31CTF	COMT	Commercial Transpor	44,350.00	62,481.00	(1,167.73)
OR	ADJC	31SDC	OR Sales-Deferred C	31ITF	FRM T	Industrial Firm Transp	70,298.00	129,100.00	(1,850.95)
OR	ADJC	32SDC	OR Sales-Deferred C	32CTF	COM T	Commercial Transpor	78,848.00	305,222.00	(2,076.06)
OR	ADJC	32SDC	OR Sales-Deferred C	32ITF	FRM T	Industrial Firm Transp	266,155.00	5,260,816.00	(7,007.86)
OR	ADJC	32SDC	OR Sales-Deferred C	32CT1	INTT	Industrial Interr Trans	70,254.00	1,190,646.00	(1,849.79)
OR	ADJC	32SDC	OR Sales-Deferred C	32ITI	INTT	Industrial Interr Trans	18,666.00	19,326,578.00	(491.48)
WA	ADJC	SDC41	WA Sales-Deferred (C41TF	COM T	Commercial Transpor	18,869.00	18,869.00	(528.33)
WA	ADJC	SDC42	WA Sales-Deferred (C42TF	COM T	Commercial Transpor	85,479.00	114,578.00	(2,393.41)
WA	ADJC	SDC42	WA Sales-Deferred (I42TF	FRM T	Industrial Firm Transp	12,239.00	368,475.00	(342.69)
						o	regon	Firm	(12,102.60)
							_	Interruptible	(2,341.27)
								•	(14,443.87)
									2.853%
								To Amortize:	w/out Rev Sens
								Firm	11,757.31
								Interruptible	2,274.47
								•	14,031.78
						,	Washington	- Flum	(2.244.42)
						•	wasnington		(3,264.43)
								Interruptible _	0.00
									(3,264.43)
									4.372%
								To Amortize:	w/out Rev Sens
								Firm	3,121.71
								Interruptible	0.00

3,121.71

Northwest Natural Gas Company	Oregon	Amortization of Oregon Demand Deferral	191411	TOC 211 of todook document
Company:	State:	Description:	Account Number:	

Current docket is UG 205
Current reauthorization to defer was granted in Order No. 11-445

Debit (Credit)

1-1-0	Balance	(5)		(2,254,017)	(1,797,354)	(1,397,451)	(1,017,256)	(730,620)	(512,278)	(366,106)	(244,669)	(112,543)	54,208	301,237	2,698,696	5,263,844	4,524,940	3,934,970	3,310,418	2,844,042	2,479,879	2,242,512	2,093,807	1,966,018	1,836,405	1,654,342	1,474,120	915,673	869,850	818,971	777,232	סטר טכד
; ;	ACTIVITY	S		628,624	456,662	399,903	380,195	286,636	218,341	146,173	121,437	132,126	166,752	247,028	5,397,459	(434,852)	(738,905)	(289,970)	(624,552)	(466,376)	(364,163)	(237,367)	(148,705)	(127,790)	(129,613)	(182,063)	(180,222)	(558,447)	(45,823)	(50,879)	(41,739)	(40,464)
Interest	Kate			2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.24%	2.01%	2.01%	2.01%	2.01%	2010
1	Interest	(e)		(4,790)	(3,778)	(2,979)	(2,252)	(1,630)	(1,159)	(819)	(220)	(333)	<u>2</u>	331	10,214	10,222	9,128	2,889	6,756	5,739	4,964	4,403	4,043	3,786	3,546	3,256	2,917	(922)	1,494	1,413	1,336	136
,	Iransfers	(Q)													5,556,204											(1,158)		(543,955)				
	Amortization	(2)		633,414	460,440	402,882	382,447	288,266	219,500	146,992	122,006	132,459	166,806	246,697	(168,959)	(445,074)	(748,032)	(284,858)	(631,308)	(472,114)	(369,128)	(241,770)	(152,748)	(131,576)	(133,159)	(184,161)	(183,139)	(13,570)	(47,317)	(52,292)	(43,075)	(41 721)
į	Note	(q)												ld rates	new rates (1)												ld rates	new rates (1)				
	Month/Year	(a)	Beginning Balance	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10 old rates		Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11 old rates	ć	Dec-11	Jan-12	Feb-12	C1-reM

History truncated for ease of viewing

NOTES:

2 - Transfer represents a balance true-up adjustment

^{1 -} Transfer in is from the October balances of deferral accounts 191410, 191450, 191417

Schedule	Block	AMORT DEMAND OR	191411 AMORT DEMAND OR Jan	191411 AMORT DEMAND OR Jan	191411 AMORT DEMAND OR Feb	DEMAND OR Feb	191411 AMORT DEMAND OR Mar	191411 AMOR DEMAND OR Mar
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo
1R		(0.00050)	118,718.9	(59.36)	97,796.3	(48.90)	94,743.7	(47.3
1C		(0.00050)	26,600.4	(13.34)	23,515.3	(11.76)	21,982.5	(10.9
2R		(0.00050)	63,337,410.4	(31,668.71)	51,425,590.1	(25,712.80)	49,755,405.3	(24,877.7
3C Firm Sales		(0.00050)	26,518,974.3	(13,259.49)	21,786,648.1	(10,893.32)	20,688,253.9	(10,344.1
tentionally blank		0.00000						
31 Firm Sales		(0.00050)	485,675.8	(242.84)	426,481.4	(213.24)	456,442.9	(228.2
tentionally blank		0.00000						
19	1st mantle	(0.01)	1,240.0	(0.65)	1,204.0	(0.63)	1,224.0	(0.6
19	add'i mtis							······································
31C Firm Sales	Block 1	(0.00050)	2,328,875.5	(1,164.44)	2,319,105.3	(1,159.55)	2,321,205.3	(1,160.6
	Block 2	(0.00050)	6,171,327.6	(3,085.66)	4,898,962.5	(2,449.48)	4,803,751.6	(2,401.8
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0,0	0.0
31C Interr Sales	Block 1	(0.00006)	19,359.0	(1.16)	19,260.0	(1.16)	19,385.0	(1.1
	Block 2	(0.00006)	174,892.0	(10.49)	143,278.0	(8.60)	159,331.0	(9.5
311 Firm Sales	Block 1	(0.00050)	396,324.3	(198.16)				
217 Laut Seles		. ,			395,557.9	(197.78)	391,197.2	(195.6
341 Min 7	Block 2	(0.00050)	1,293,034.2	(646.52)	1,163,975.0	(581.99)	1,057,582.7	(528.7
311 Film Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0,0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
31I Interr Sales	Block 1	(0.00006)	13,019.0	(0.78)	12,080.0	(0.72)	13,144.0	(0.7
	Block 2	(0,00006)	15,258.0	(0.92)	19, 1 45.0	(1.17)	18,910.0	(1.1
32C Firm Sales	Block 1	(0.00050)	500,870.0	(250.44)	505,774.0	(252.89)	526,044.0	(263.0
	Block 2	(0.00050)	6 49 ,215.0	(324.61)	605,828.0	(302.91)	650,603.0	(325.3
	Block 3	(0.00050)	286,963.0	(143.48)	214,918.0	(107.46)	237,5 69 .0	(118.7
•	Block 4	(0.00050)	107,935.0	(53.97)	42,701.0	(21.35)	63,947.0	(31.9
	Block 5	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.0
32I Firm Sales	Block 1	(0.00050)	387,800.0	(193.90)	391,034.0	(195.52)	403,634.0	(201.8
	Block 2	(0.00050)	562,199.0	(281.10)	540,364.0	(270.18)	598,082.0	(299.0
	Block 3	(0.00050)	219,830.0	(109.92)	192,532.0	(96.27)	210,712.0	(105.3
	Block 4	(0.00050)	67,349.0	(33.67)	34,087.0	(17.04)	41,570.0	(20.7
	Block 5	(0.00050)	0.0	0.00	0.0	0.00	0.0	
								0.0
22C Part Table	Block 6	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.0
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Błock 6	N/A	0.0	0.00	0.0	0,00	0.0	0.0
321 Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	6.00	0.0	0.0
32C Interr Sales	Błock 1	(0.00006)	445,073.0	(26.70)	453,554.0	(27.21)	451,940.0	(27.1
	Block 2	(0.00006)	739,987.0	(44.40)	712,671.0	(42.76)	722,852.0	(43.3
	Block 3	(0.00006)	457,097.0	(27.43)	413,026.0	(24.78)	445,117.0	(26.7
	Block 4	(0.00006)	779,533.0	(46.77)	631,375.0	(37.88)	705,073.0	
	Block 5				-			(42.3
		(0.00006)	74,203.0	(4.45)	32,072.0	(1.92)	52,159.0	(3.1
271 Inter-Catan	Block 6	(0.00006)	0.0	0.00	0.0	(34.05)	0.0	(35.1
32I Interr Sales	Block 1	(0.00006)	540,715.0	(32.44)	582,521.0	(34.95)	587,313.0	(35.2
	Block 2	(0.00006)	731,831.0	(43.91)	749,073.0	(44.94)	830,105.0	(49.8
	Block 3	(0.00006)	443,301.0	(26.60)	442,162.0	(26.53)	474,588.0	(28.4
	Block 4	(0.00006)	974,139.0	(58.45)	837,482.0	(50.25)	952,577.0	(57.1
	Block 5	(0.00006)	381,334.0	(22.88)	288,532.0	(17.31)	352,856.0	(21.1
	Błock 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.0
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
32I Interr Trans	Biock 1	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 4	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 5	N/A	0.0	0.00	0.0	0.00	0.0	0.0
	Block 6	N/A	0.0	0.00	0.0	0.00	0.0	0.0
Intentionally blank	DEPART O	0.00000	0.0	0.00	0.0	0.00	0.0	0.0
				0.00	~ ~	0.00		
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.0
OTALS			109,250,163.4	(52,077.64)	90,402,604.9	(42.853.25)	88,109,300.10	(41,509.1
-					2.5, . 32,00 1.3	(,055.25)	-,252,500.10	(12/303.2
			ration for Switchers			(221.47)		(221.5
			es 22-24 for details					•

NW Natural 1st Quarter 2012 Quarterly Deferred Accounting Report Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 2/03/2012 4:19 AM

Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 01/2012

	Rade Adj	Rate		Rate	Revenue		Rate Adj	Rate Schedule	Rate Adj
State	Туре	Adjustment	Rate Adv Desc	Schedule	Code	Revenue Code Desc	Therms	Therms	Amount
OR	ADJD	31FDD	OR Firm Sales-Deferre	31CTF	COM T	Commercial Transport Ser	45,285.00		
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Transport	53,335.00	114,732.00	
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transport Ser	91,407.00	334,212.00	
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Transport	229,390.00	5,583,378.00	
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITF	FRM T	Industrial Firm Transport	26,217.00	5,583,378.00	
OR	ADJD	32100	OR Intp. Sales-Deferre	32CT1	INT T	Industrial Interr Transport	78,439.00	1,271,797.00	
OR	ADJD	32IDD	OR intp. Sales-Deferre	32ITI	INTT	industrial interr Transport	12,764.00	17,948,627.00	
WA	ADJD	FDD41	WA Firm Sales-Deferr	C41TF	COM T	Commercial Transport Ser	21,159.00	21,159.00	
WA	ADJD	IDD42	WA Intp. Sales-Deferr	C42TF	COM T	Commercial Transport Ser	93,338.00	128,452.00	,
						o	Pregon	Firm Interruptible To Amortize: Firm Interruptible	215.48 5.48 220.96 2.853% w/out Rev Sens (209.33) (5.32) (214.65)
							Washington	Firm Interruptible	(817.45) 0.00 (817.45)
			*						4.372%
								To Amortize:	w/out Rev Sens
								Firm	781.71
								Interruptible	0.00

781.71

1st Quarter 2012 Quarterly Deferred Accounting Report

Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 3/03/2012 7:28 AM Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 02/2012

State	Rade Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferred	31CTF	COMT	Commercial Transpor	42,229.00	61,544.00	21.53
OR	ADJD	31FDD	OR Firm Sales-Deferred	31ITF	FRMT	Industrial Firm Transp			33.65
OR	ADJD	32FDD	OR Firm Sales-Deferred	32CTF	COM T	Commercial Transpor	78,989.00	298,634.00	40.28
OR	ADJD	32FDD	OR Firm Sales-Deferred	32ITF	FRMT	Industrial Firm Transp	246,086.00	5,610,741.00	125.51
OR	ADJD	32IDD	OR Intp. Sales-Deferred	32ITF	FRM T	Industrial Firm Transp	24,802.00	5,610,741.00	1.49
OR	ADJD	32IDD	OR Intp. Sales-Deferred	32CTI	INT T	Industrial Interr Trans	71,328.00	1,142,667.00	4.28
OR	ADJD	32IDD	OR Intp. Sales-Deferred	32ITI	INT T	Industrial Interr Trans		18,683,108.00	1.24
WA	ADJD	FDD41	WA Firm Sales-Deferred	C41TF	COMT	Commercial Transpor	17,888.00	17,888.00	(272.07)
WA	ADJD	IDD42	WA Intp. Sales-Deferred	C42TF	COMT	Commercial Transpor	84,111.00	112,515.00	(446.63)
							0	F 1	222.46
						1	Oregon	Firm	222.46
								Interruptible	5.52
									227.98
									2.853%
								To Amortize:	w/out Rev Sens
								Firm	(216.11)
								Interruptible	(5.36)
									(221.47)
							Washington	Firm	(718.70)
								Interruptible	0.00
									(718.70)
									4.372%
									w/out Rev Sens
								Firm	687.28
								Interruptible	0.00

NW Natural 1st Quarter 2012 Quarterly Deferred Accounting Report Detail of Demand Deferrals Refunded to Transportation Customers who have Switched from Sales Service

Per Rate Schedules 31 and 32, customers are subject to the Account 191 portion of the Temporary Adjustment based on the type of service they had during the PGA year in which the deferral was created.

Billed Rate Adj Spreadsheet as of 4/04/2012 4:27 AM Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 03/2012

State OR	Rade Adj Type ADJD	Rate Adjustme nt 31FDD	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferre		COM T	Commercial Transport		62,481.00	
OR	ADJD	32FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Transpo		129,100.00	
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COMT	Commercial Transport		305,222.00	
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Transpo			
OR	ADJD	32IDD 32IDD	OR Intp. Sales-Deferre	32ITF	FRM T	Industrial Firm Transpo		5,260,816.00	
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INTT	Industrial Interr Transp		1,190,646.00	
WA	ADJD	FDD41	OR Intp. Sales-Deferre	32ITI	INTT	Industrial Interr Transp			
WA	ADJD	FDD41	WA Firm Sales-Deferre	C41TF	COM T	Commercial Transport	18,869.00	18,869.00	
WA	DIDA	IDD42	WA Firm Sales-Deferre	142TF	FRM T	Industrial Firm Transpo	12,239.00	368,475.00	•
	~0,0	10042	WA Intp. Sales-Deferre	C42TF	COMT	Commercial Transport S	85,479.00	114,578.00	(453.89)
							Or ag on	Firm Interruptib le	222.73 5.34 228.07
								To Amortize:	2.853%
								Firm	w/out Rev Sens
								Interruptible	(216.38)
								2. осторове	(5.19)
•							Washington	Firm	(927.04)
								Interruptible	0.00
								•	(927.04)
								To America	4.372%
									w/out Rev Sens
								Firm	886.51
								Interruptible	0.00

886.51

Detail of Decoupling Deferrals

Deferred Accounts Summary 01QTR12.xlsx 5/9/2012 1:54 PM

Northwest Natural Gas Company
Oregon
Deferral of Oregon Residential Decoupling
186275
Authorized in dockets UG 143 and UM 1027
Last deferral reauthorization was Order 12-048 in UM 1027 Company: State:

Description: Account Number:

Debit (Credit)

4 m					8.618%		Total
4	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance
2	(a)	(g)	(c)	(p)	(e)	(J)	(b)
	Beginning Balance						
	Jan-10				50,959	2,326,513	8,284,391
	Feb-10		2,823,898		969'69	2,893,534	11,177,925
	Mar-10				060'98	1,705,180	12,883,104
	Apr-10				96,503	1,205,045	14,088,149
	May-10		_		105,627	1,345,159	15,433,308
	Jun-10		_		104,445	(1,675,557)	13,757,751
	Jul-10				97,082	(382,466)	13,375,285
	Aug-10				95,011	(196,204)	13,179,081
	Sep-10				94,083	(63,243)	13,115,838
	Oct-10		→		99,311	1,524,426	14,640,264
	Nov-10	-		(13,210,032)	23,271	(9,566,480)	5,073,785
	Dec-10				41,117	1,344,197	6,417,982
	Jan-11		. •		56,377	2,920,584	9,338,565
	Feb-11		,		78,017	3,127,658	12,466,223
	Mar-11				95,540	1,769,690	14,235,913
	Apr-11				111,193	2,605,030	16,840,942
	May-11		1,017,299		124,599	1,141,898	17,982,841
	Jun-11				125,143	(386,862)	16,992,978
	Jul-11				120,071	(427,641)	16,565,337
	Aug-11		(34,068)		118,844	84,777	16,650,114
	Sep-11		, ,		120,431	358,644	17,008,758
	Oct-11		→		126,218	1,258,668	18,267,426
	Nov-11	-		(17,130,909)	10,605	(16,440,026)	1,827,400
	Dec-11		Ŋ,		32,074	5,309,433	7,136,833
	Jan-12				58,553	2,091,050	9,227,883
	Feb-12				72,018	1,672,440	10,900,323
	Mar-12		•		87,504	2,655,475	13,555,798
76							

History truncated for ease of viewing

NOTES

1 - October balance transferred to account 186277 for amortization 8 2 8 2 8

Northwest Natural Gas Company	Oregon	Deferral of Oregon Commercial Decoupling	186270	100 m m m m m m m m m m m m m m m m m m
Company:	State:	Description:	Account Number:	

Authorized in dockets UG 143 and UM 1027 Last deferral reauthorization was Order 12-048 in UM 1027

History truncated for ease of viewing

NOTES

1 - October balance transferred to account 186271 for amortization

NW Natural Adjustment to Actuals - Decoupling Estimate MARCH 2012 Decoupling Worksheet

Usage Per	Baseline Isage Per	Decoupling Period		Decoupling Period		Allowed Margin	,		Total
Customer w/elasticity		Actual Customers	Baseline Total Usage	Actual Use Normalized	Variance	Rate Per Therm	Amount to Record @ 100%	Previously Booked	Amount to Record
(a)	1	(a)	(9)	(p)	(e)	ε	(6)	Θ	9
121.7		551.058	67.063.759	62,346,894	(4,716,865)	\$0.43090	(\$2,032,497.05)	(\$2,032,497.05)	00.00
95.8		551,489	52,832,646	49,118,509	(3,714,137)	\$0.43090	(1,600,421.64)	(1,600,421.64)	0.00
79.0	_	551,690	43,583,510	37,623,956	(5,959,554)	\$0.43090	(2,567,971.65)	0.00	(2,567,971.65)
54.9	_		0	•	0	\$0.43090	00:0	0.00	0.00
33.7	_	0	0	0	0	\$0.43090	0.00	800	0.00
17.2	~	0	0	0	0	\$0.43090	0.00	800	0.00
14.1	_	0	0	0	0	\$0.43090	000	0.0	0.00
14.1	-	0	0	0	0	\$0.43090	0.00	0.00	0.00
16.9	о	0	0	0	0	\$0.43090	0.00	0.00	0.00
42.5	· LO	545,100	23,166,750	20,535,837	(2,630,913)	\$0.43044	(1,132,450.02)	(1,132,450.02)	0.00
86.9	6	547,583	47,584,963	46,006,247	(1,578,716)	\$0.43090	(680,268.70)	(680,268.70)	9.0 0.0
123.0		550,028	67,653,444	55,406,150	(12,247,294)	\$0.43090	(5,277,359.02)	(5,277,359.02)	0.00
8.669	8,0	•	301,885,072	271,037,594	(30,847,478)		(13,290,968.08)	(10,722,996.43)	(10,722,996.43) (2,567,971.65)
•	;								
602.3	w.	57,284	34,502,153	34,129,053	(373,101)	\$0.29946	(\$111,728.68)	(\$111,728.68)	9.0
485.7	۲.	57,302	27,831,581	27,338,646	(492,935)	\$0.29946	(147,614.32)	(147,614.32)	8.0
406.0	0	57,304	23,265,424	22,608,319	(657,105)	\$0.29946	(196,776.60)	89	(196,776.60)
298.2	7.	Ò	0	0	0	\$0.29946	0.00	8	900
ž	5.5	0	0	0	0	\$0.29946	0.00	0.00	0.00
140.6	9.6	0	0	0	0	\$0.29946	0.00	89	0.0
129.1	Ξ.	0	0	0	0	\$0.29946	0.00	88	0.00
128.1	-	0	0	0	0	\$0.29946	0.00	8	9. 9.
134.7	Ņ	0	0	0	0	\$0.29946	0.00	0.00	0.00
243.6	9.	56,497	13,762,669	13,236,614	(526,055)	\$0.29778	(156,648.69)	(156,648.69)	0.00
439.6	9.	56,759	24,951,256	24,560,205	(391,051)	\$0.29946	(117,104.25)	(117,104.25)	800
607.4	4	22,096	34,680,110	30,863,314	(3,816,796)	\$0.29946	(1,142,977.76)	(1,142,977.76)	0.0
3,821.8	ره	•	158,993,195	152,736,152	(6,257,043)		(1,872,850.30)	(1,676,073.70)	(196,776.60)
	0.0				E				

Detail of Other Deferrals

Company: State: Description: Account Number:	Northwest Natural Gas Company Oregon Deferral of Intervenor Funding - ISSUE FUND 186284 Docket UM 1101
	Last order for reauthorization was Order No. 11-240

1 Debit (Credit)
2

n 4+	Month/Year	Note	Deferral-CUB	Deferral-NWIGU	Transfers-CUB	Transfers-NWIGU	Interest (1)	Activity	Balance-CUB	Balance-NWIGU	Balance Grand Total
	(e)	(q)	(c1)	(2)	(1p)	(20)	(e)	Θ	(91)	(92)	(gtotal)
					to 186286	to 186288					•
	Beginning Balance				amort account	amont account					
	Jan-10							0	0	0	0
	Feb-10							0	0	0	0
ន	Mar-10							0	0	0	0
21	Apr-10							0	0	0	0
22	May-10							0	0	0	. 0
	Jun-10							0	0	0	• •
	Jul-10							0	0	0	0
	Aug-10							0	0	0	
	Sep-10							0	0	0	0
	Oct-10							•	0	0	. 0
	Nov-10							0	0	0	0
	Dec-10							0	0	0	• •
	Jan-11							0	0	• •	• •
	Feb-11							0	0	0	•
	Mar-11							0	0	0	0
	Apr-11							0	0	0	0
	May-11	7		15,800				15,800	0	15,800	15,800
	Jun-11								0	15,800	15,800
	Ju-11							0	0	15,800	15,800
	Aug-11	7	58,351					58,351	58,351	15,800	74,151
	Sep-11							0	58,351	15,800	74,151
	0 d- 11							0	58,351	15,800	74.151
	Nov-11	m			(58,351)	(15,800)		(74,151)			0
	Dec-11							`o	0	0	0
	Jan-12							0	0	0	
	Feb-12							0	0	0	
	Mar-12							0	0	0	0
											1
	History truncated for ease of viewing	for ease of	' viewing								

NOTES

1 - No interest is applied to this activity % & 8 E 2 E 2 E 2

2 - Payments made in: May 2011 - see order 11-162 August 2011 - see order 11-289

^{3 -} Transfer October CUB balance to 186286 amortization account and transfer October NWIGU balance to 186288 amortization account

Northwest Natural Gas Company	Oregon	Deferral of CUB Intervenor Funding	186276	Docket UM 1101	Last order for reauthorization was Order No. 11-240
Company:	State:	Description:	Account Number:		

	Balance	(5)		27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500		0	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	0	0	27,500	27,500	27,500	•
	Activity	E		27,500	0	0	0	0	0		0	0	0	(27,500)	0	27,500	0	0	0	0	0	0	0	0	0	(27,500)	` o	27,500		0	
	Interest (1)	(e)														•															
	Transfers	(9)												(57,500)	,											(22,500)	•				
	Deferral	(2)		57,500	0	0	0	0	0	0	0	0	0	0	0	27,500	0	0	0	0	0	0	0	0	0	0	0	27,500	0	0	
	Note	@		7										m		7										ო		7			
Debit (Credit)	Month/Year	(a)	Beginning Balance	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Ju-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	
1 L 2 3	4	و ر <u>د</u>	7 18	8	£	ሜ	25	25	ន	¥	22	፠	23	83	29	8	91	62	ន	\$	85	8	29	88	6	8	r	22	R	*	55

History truncated for ease of viewing

NOTES

1 - No interest is applied to this activity

2 - Payments made in:
Jan 2010 - see order 10-006
Jan 2011 - see order 11-010
Jan 2012 - see order 12-009

3 - October balance transferred to account 186286 for amortization

ORDER NO. 12 009

ENTERED

JAN 13 2012

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1357(33)

In the Matter of

CITIZENS' UTILITY BOARD OF OREGON

ORDER

Request for Intervenor Funding.

DISPOSITION: PAYMENT OF FUNDS ORDERED

On January 3, 2013, the Citizens' Utility Board of Oregon (CUB) filed a request with the Public Utility Commission of Oregon (Commission) for payment of CUB Fund Grants for the year 2012. The request is made under the terms of the First Amended and Restated Intervenor Funding Agreement (Agreement), approved by the Commission in Order No. 07-564.

Section 7.1 of the Agreement provides that "[u]pon request by CUB, the Commission will direct the Participating Public Utilities to pay the amounts made available for CUB Fund Grants pursuant to the terms of this agreement." The amounts made available for the CUB Fund Grants are \$57,500 each for PacifiCorp dba Pacific Power, Portland General Electric Company, and Northwest Natural Gas Company, dba NW Natural; and \$30,000 each for Cascade Natural Gas Corporation and Avista Corporation, dba Avista Utilities. The Agreement states that the utilities shall pay the amounts no later than 30 days after receipt of this order.

ORDER

IT IS ORDERED that, per the First Amended and Restated Intervenor Funding Agreement; PacifiCorp dba Pacific Power; Portland General Electric Company; Northwest Natural Gas Company, dba NW Natural; Cascade Natural Gas Corporation and Avista Corporation, dba Avista Utilities shall each pay to the Citizens' Utility Board of Oregon amounts made available for the CUB Fund Grants for the year 2012.

Made, entered, and effective

JAN 13 2012

John Savage Commissioner Susan K. Ackerman
Commissioner

Stephen M. Bloom
Commissioner

	Company: State:		Northwest Natural Gas Company	s Company			
	Description: Account Number:		Oregoni Deferral of NWIGU Intervenor Funding 186278	itervenor Funding			
			Docket UM 1101 Last order for reauthorization was Order No. 11-240	xization was Order	No. 11-240		
***	Debit (Credit)						
3 2							
4	Month/Year	Note	Deferral	Transfers	Interest (1)	Activity	Balance
S G	(a)	<u>e</u>	(0)	(p)	(e)	(J)	(6)
^	Beginning Balance						
&			0			0	86
\$ (0			0	86
3 2	Mar-10 Apr-10	·	0			o [86 (
3		•	ò			//9	1,6/1
ß			0			0	1.67
¥	Jul-10		0			0	1.67
SS	Aug-10		0			0	1,67
ያ	Sep-10		0			0	1,67
۲S 8	Oct-10	c	0 (i i		0	1,670
X 2	Nov-10	יי	> c	(1,670)		(1,670)	
8 8	Jan-11		o c			0 0	
61	Feb-11		0			0	
62	Mar-11		0			0	, 0
ß	Apr-11	7	3,112			3,112	3,112
\$	May-11		0			0	3,112
8 8	Jun-11		0 0			0 (3,112
29	Aug-11		,			>	3,11,5
38	Sep-11		0			o c	3,112
69	Oct-11		0			0	3,112
2	Nov-11	m	0	(3,112)		(3,112)	
2 2	Dec-11		0 0			ő	0
! 12	Feb-12		o c			-	0
4	Mar-12					> C	5 C
ĸ						•	>
<u>ب</u> ب	History truncated for ease of viewing	r ease of	viewing				
2 2	NOTES						
ęg	1 - No interest is applied to this activity	ed to this a	, i				
8	inde a serior con se	6 CE	-marky				
81	2 - Payments made in:						
83	Apr 2010 - see order 10-124	der 10-124					
8	Apr 2011 - see order 11-128	rder 11-128					
æ							
æ	3 - October balance transferred to account 186288 for amortization	ansferred to	account 186288 for a	amortization			

993 993 1,670 1,670 1,670 1,670 0 0 0 0 0 0 3,112 3,112 3,112 3,112 3,112 3,112 3,112 3,112 3,112 3,112 3,112 3,112

Col. Section Col.	Sakan	P	Transfers	Interest	Activity	TOTAL Balance	Communications Activity	Communications Communications Interest Balance	Communications Balance	Grand TOTAL	2009 Defemal Balance	2010 Deferral Balance	2011 Deferral Balance	2012 Deferral Balance
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Jeginning Balance		(p)	(e) 8.618%	6	(5)	(£)	(i) 8.618%	(i)	(k = g + j)	((d) 2	(1/2) 2	୯ (ମ)	(k4) 2
2 1944 11731 2787 76 2538 76 21731 2731 2737 75 2538 76 21731 2731 2731 2731 2731 2731 2731 273						c								
1,257,136 1,25	Jan-10	197,888		19,443	217,331	2,758,726				2,758,726		217,331		
7 21,853 191,151 3,145,677 0 0 3,126,677 0 0,145,677 0 0,145,677 0 0,145,677 0 0,145,677 0 0,145,677 0 0 0,145,677 0	Feb-10	174,694		20,476	195,170	2,953,896		•		2,953,896		412,500		
2 23.13 15.18 13.21.18 3.320.185 0 0 3.423.00 807.00 2 25.13 16.57 10 3.203.00 0 0 3.423.00 10.00 2 25.13 16.57 10 3.203.00 0 0 0 3.423.00 10.00 2 25.042 10.051 3.203.00 0 0 0 3.423.00 11.252.10 2 25.042 10.051 3.203.00 0 0 0 0 3.423.00 11.252.10 2 25.042 10.051 3.203.00 0 0 0 0 3.423.00 11.252.10 2 25.042 10.051 3.203.00 0 0 0 0 3.423.00 11.252.10 2 25.042 10.051 3.203.00 0 0 0 0 0 0 3.423.00 11.252.10 2 25.042 10.051 3.203.00 0 0 0 0 0 0 0 0 3.423.00 2 25.043 10.051 3.203.00 0 0 0 0 0 0 0 0 0 0 3.623.00 2 25.043 10.051 3.203.00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Mar-10	169,287		21,863	191,151	3,145,047	0	0	0	3,145,047		603,651		
7. 24,134 106,370 13,482.56 0 0 15,463.20 1,062,170 1,146,177 1,14	Apr-10	151,982		23,136	175,118	3,320,165	0	0 (0	3,320,165		1/8//94		
8 (2,541,396) 25,012 10,56130 3,995,234 0 0 0 1,550,390 1,1156,310 2,500,390 1,1156,310 2,500,390 1,1156,310 2,500,390 1,1156,310 2,500,390 1,1156,310 2,500,390 1,1156,310 2,500,390 2,30	May-10	84,237		24,134	108,371	3,428,536	0	0	0	3,428,536		041,180 141,010		
Care	Jun-10	140,238		25,132	165,370	3,593,906	0 (0	-	3,593,906		1,052,510		
1,100,000 1,00	3ul-10	925'77		26,042	103,618	3,697,523	0 0	5	> 0	5,057,150,5		1 353 198		
Content Cont	Aug-10	169,588		27,483	197,071	3,894,594	-	-	> C	2,037,33		1,518,063		
Colored Colo	01-0-5	136,239		070'07	140 214	4,003,433	o c	9 6	o c	4 199 773		1,658,377		
Color Colo		110,/34	(205 205)	20,20	7,409,405)	1 790 368	•	0	• •	1,790,368		1,790,368		
6 1905.000 0 1905.000		83,319	(055(715(7)	31,382	114,701	1,905,070	0	0	0	1,905,070		1,905,070		
6 1,094 45 1008,445 0 0 0 2,008,445 199,658 199,658 199,684 1,094 10,1378 2,008,445 0 0 0 0 2,104,696 199,058 199,658	Par-11	0			6	1,905,070	0	0	6	1,905,070			0	
6 1,184 96,251 1,104,696 0 0 0 2,104,696 1 301,012 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,624 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,631 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,931 1 1,995,93	-Fe-11-	103,006		370	103,376	2,008,445	0	0	0	2,008,445			103,376	
1,72	Mar-11	95,166		1,084	96,251	2,104,696	0	0	0	2,104,696			199,626	
2.512 99,975 2,306,056 0 0 0 2,306,056 486,594 486,594 486,594 486,594 486,594 486,594 486,594 486,594 486,594 486,594 486,594 5,306,056 0 0 0 2,486,411 677,272 98,394 97,248,411 0 0 0 2,486,411 677,272 98,394 97,248,411 0 0 0 2,486,411 677,272 98,394 97,248,294 0 0 0 2,748,794 91,595 91,	Apr-11	99,594		1,792	101,385	2,206,081	0	0	0	2,206,081			301,012	
1,16 8,567 2,91,63 0 0 2,51,65 1,16 8,567 2,94,63 0 0 0 2,51,65 1,17 3,517 3,65,31 0 0 0 2,52,31 1,17 3,65,31 2,582,341 0 0 0 2,52,341 1,17 3,655 2,566,036 0 0 0 2,52,341 1,17 3,655 2,566,036 0 0 0 2,52,341 1,17 3,655 2,566,036 0 0 0 2,52,341 1,17 3,655 2,566,036 0 0 0 2,52,341 1,17 3,655 3,655 3,655 0 0 0 0 2,566,036 1,17 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,655 3,655 3,655 3,655 3,655 3,655 1,17 3,655 3,65	May-11	97,463		2,512	99,975	2,306,056	0	0	0	2,306,056			186,987	
7 3,851 96,347 2,824,341 0 0 0 2,450,411 577,272 8 4,512 99,347 2,824,341 0 0 0 2,450,341 577,272 9 4,512 99,391 2,523,341 0 0 0 2,566,036 760,967 9 5,147 81,695 2,666,036 0 0 0 2,746,726 760,967 9 6,299 2,826,272 0 0 0 2,866,272 941,556 9 6,789 6,789 2,826,272 0 0 0 2,866,272 941,566 9 7,256 65,789 2,856,772 0 0 0 2,951,302 941,566 9 7,256 65,789 3,027,011 0 0 0 2,951,302 9 9 7,256 65,789 3,037,011 0 0 0 3,037,011 9 9 9 9,037,011 0 0 0 0 3,037,011 9 9 9 9,037,011 0 0 0 0 3,037,011 9 9 9 9,037,011 0 0 0 0 0 0 3,037,011 9 9 9 9,037,011 0 0 0 0 0 0 0 0 9 9 9 9,037,011 0 0 0 0 0 0 0 9 9 9 9 9 9 9 9 9	Jun-11	82,430		3,176	85,607	2,391,663	0	Φ.	0 (2,391,663			180,53	
9 4,512 9,514 6,515 6,50	Jul-11	92,897		3,851	96,747	2,488,411	5	~	> 0	2,400,411				
State Stat	Aug-11	89,419		4,512	93,931	2,582,341	> 0	> <	> c	14C,30C,2			750.025	
1,22, 1,23		87.87 18.78	(2)	7,14/	65,035	2,000,030	-	9 6	> C	2,746,726			841,656	
9 6,789 6,728 2,886,772 0 0 2,886,772 981,203 4 7,726 6,739 2,930,701 0 0 2,935,702 7 7,726 6,739 3,027,011 0 0 0 2,937,011 396 7 The float balance will always match. The float balance is broken down into the 2 separate deferral years for convenience of review		006/4/	(36)	200,4	74 240	2,740,72	•		•	2,820,974			915,905	
4 7,256 65,030 2,951,302 0 0 2,951,302 7 752 75,709 3,027,011 0 0 3,027,011 39e 7 737 65,990 3,093,001 0 0 3,093,001 pe d construction expenditures, the monthly activity will not be to the ending balance will always match. 0 0 0 3,093,001 alendar year. The total balance is broken down into the 2 separate deferral years for convenience of review 14,13,27). Order 11-151 14,13,27). Order 11-151	Pac-11	602 82		6,789	65.298	2.886.272		• •	0	2,886,272			981,203	
75 752 75,709 3,027,011 0 0 0 3,027,011 3 737 65,990 3,032,011 0 0 0 3,027,011 3 99 7 rp d construction expenditures, the monthly activity will not tie to the a ending balance will always match. alendar year. The total balance is broken down into the 2 separate deferral years for convenience of review 123000.	Jan-17	57.774		7.256	65,030	2,951,302	0	6	0	2,951,302				1,046,233
39e 7 The final balance is broken down into the 2 separate deferral years for convenience of review 13.093,001. 3.093,001. 3.093,001.	12 12 12 13	74.957		752	75,709	3,027,011	0	0	0	3,027,011				1,121,942
NOTES	Mar-12	65,253		737	65,990	3,093,001	0	0	.0	3,093,001.				1,187,931
NOTES 1 Cost of Service calculation on page 7 Due to the true-ups of prior pe d construction expenditures, the monthly activity will not the to the cost of service page, but the ending balance will always match. 2 Deferrals are authorized on a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review 3 Deferrals are authorized on a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review 3 Deferrals are authorized for a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review	listory truncated	for ease of viewing												
		aged on motteh other animal	1											
 Deferrals are authorized on a calendar year. The total balance is broken down into the 2 separate deferral years for convenience of review Transfer to 186307 AMR Amortization Transfer to 186307 AMR Amortization in 188 1817(2), Order 11-151. 		the true-ups of prior per tervice page, but the ex	d construction ext	penditures, the mo ways match.	arthly activity will	not tie to the								
3 Transfer to 186307 AMR Amortization 4 Orive nearons extrinsted to reflect the final content in 18M 1413/7). Online 11-151	2 Deferrals	are authorized on a calen	kdar year. The total baka	nce is broken down it	nto the 2 separate de	eferral years for $lpha$	invenience of revie	*						
	3 Transfer	to 186307 AMR Amortizati	ion final order in LIM 1413/	(2) Option 11-151										

Northwest Natural Gas Company
Oregon
Deferral of the revenue requirement related to the implementation of automated meter reading 18308
Doctect UM 1413
2010 deferrals approved in Order 10-076
2012 deferrals approved in Order 11-151
2012 deferrals approved in Order 12-047

Company: State: Description: Account Number: Info:

26,289,532 26,289,532 26,289,532	0 0 0 0 385,526 385,526 385,526	0 0 0 0 0 0 0 0 0 0 0 0	100.00%	25,269,532 25,269,532 25,269,532	0 0 0	(13,333) (13,333	(13,333) (13,333) (13,333) 24,696,199 24,682,865 24,669,532	44,055 46,159 47,000 289,176 272,885 281,102	-245,120 -226,534 -234,102	check 0 0 0	(245,120) (225,534) (234,102)	137,201 137,127 137,053 25,321 25,133 24,945	6,453 6,377 6,303 31,961 31,587 31,218 38,414 37,966 37,521	40,989 40,510 40,037 557 660 664	25 88	56,162 72,863 63,431 1,613 2.093 1,822	18/21 due \$7,774 74,967 65,253	13,972,429 13,809,095 13,647,737	97,770 96,627 95,498 6,453 6,377 6,300 91,317 90,249 89,195 31,961 31,587 31,218 59,356 56,662 57,977	137,201 137,127 137,063 172,318 169,891 164,980 35,117 32,764 27,927 13,797 12,873 10,972
Total Capital Spend Cum. Capital Spend	Number of ERT's Installed Cum. # installed	Number of ERT's In-service Cum. # In-service	Ratio of In-service to Installed	Cum. Amount of Capital Placed In-service	In-service Capital	Savings in Truck Purchases	Delta Capital Cumm. Amount of Capital	O&M with AMR Phase II O&M with IMR	incremental O&M Detta		O&M Expense Incresse (Decresse)	Book Depreciation - Current Month Property Taxes	Taxes on Equity Return State Federal Total Taxes	Return on Rate Base Detr	Common Equity Total Return	Subtotal Cost of Service Revenue Senatitve Kems	Total Cost of Service (Jan 09 includes only 18/3 interest on Cost of Service	Rate Base - Not of Acum, deprec. & def. tax	income Taxes Gross up of Equity Return Less: State tax Federal Taxable Income Less: Federal Tax Return	Deferred Taxes - Current Month Book Depreciation Tax Depreciation Book-Tax Difference Deterred Tax Effect

20,257,138 20,106,677 19,956,291

Property Tax Base

Northwest Natural Gas Company	Oregon	Deferral of Industrial DSM Costs	186232	Docket UM 1420	10-11 Deferral approved in Order 10-131	11-12 Deferral approved in Order 11-109
Company:	State:	Description:	Account Number:			

1 Debit ((Credit)													
		4	94		Terrofose	TOTAL	Interest	Mar 10 - Feb 11	Mar 11 - Feb 12 Mar 12 - Feb 13	Mar 12 - Feb 13	Activity	TOTAL	Mar 10 - Feb 11 Rabace	Mar 11 - Feb 12 Balance
Monu s	Month/Year (a)	Note (p)	(c)		(d)	(e)	(e1)	(e3)	(F)	(e5)	(u)	(6)	(92)	(63)
			:											
	Beginning Balance		445 033			20	9 6180	PC 2			146 357	1 084 400	146.357	
61 :	Mdr-10		145,033	(010)		1 391	0.010 /0	1 381			120,295	1 204 695	266,652	
20	Apr-10		145,833	(616,02)		1,361	0.01076	1,301			148 273	1 352 067	414 924	
21	May-10		145,833			2,439	8.018%	2,439			2/2/011	1,552,507	72C 723	
22	Jun-10		145,833			3,504	8.618%	XX.			149,337	1,502,303	24,400	
23	Jul-10		145,833			4,576	8.618%	4,576			150,409	1,652,712	/14,669	
24	Aug-10		145,833			2,656	8.618%	2,656			151,489	1,804,201	866,158	
25	Sep-10		145,833			6,744	8.618%	6,744			152,577	1,956,779	1,018,736	
26	Oct-10		145,833			7,840	8.618%	7,840			153,673	2,110,451	1,172,408	
27	Nov-10	-	145,833		(938,043)	8,944	8.618%	8,944			(783,266)	1,327,185	1,327,185	
28	Dec-10		145,833			10,055	8.618%	10,055			155,888	1,483,073	1,483,073	
53	Jan-11		145,833			11,175	8.618%	11,175			157,008	1,640,081	1,640,081	
30	Feb-11		145,837			12,302	8.618%	12,302			158,139	1,798,220	1,798,220	
31	Mar-11	1	0			0	8.618%	0	0		0	1,798,220	1,798,220	0
32	Apr-11		633,333			2,274	8.618%	0	2,274		635,607	2,433,827	1,798,220	635,607
33	May-11		0			4,565	8.618%	0	4,565		4,565	2,438,392	1,798,220	640,172
* *	Jun-11		0			4,598	8.618%	0	4,598		4,598	2,442,989	1,798,220	644,769
32	Jul-11		633,333			6,905	8.618%	0	906'9		640,238	3,083,227	1,798,220	1,285,007
36	Aug-11					9,228	8.618%	0	9,228		9,228	3,092,455	1,798,220	1,294,236
37	Sep 11		0			9,295	8.618%	0	6,295		9,295	3,101,750	1,798,220	1,303,530
38	Oct-11		633,333			11,636	8.618%	0	11,636		644,969	3,746,719	1,798,220	1,948,499
39	Nov-11	-	0		(1,798,220)	13,993	8.618%	0	13,993		(1,784,226)	1,962,493	0	1,962,493
4	Dec-11		0			14,094	8.618%	0	14,094		14,094	1,976,587	0	1,976,587
14	Jan-12		0			14,195	8.618%	0	14,195		14,195	1,990,782	0	1,990,782
42	Feb-12		0			14,297	8.618%	0	14,297		14,297	2,005,079	0	2,005,079
43	Mar-12	I	0			0	8.618%		0	0	0	2,005,079		2,005,079
4														
45 History	truncated	I for ease	History truncated for ease of viewing											
4 NOLES	sfer Februa	ry balance	NOTES 1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)	186233 Amort	Industrial DSM f	or amortization	(see note belov	Ş						
so Deferrale	s are autho	rized on ä	ı program year (M	ar - Feb). The	total balance is l	жoken down int	o the 3 separal	Deferrals are authorized on a program year (Mar - Feb). The total balance is broken down into the 3 separate deferral years for convenience of review	r convenience of n	<i>уи</i> је w				

History truncated for ease of viewing

NOTES

1 - Transfer February balance of prior year to 186233 Amort Industrial DSM for amortization (see note below)

Deferrals are authorized on a program year (Mar - Feb). The total balance is broken down into the 3 separate deferral years for convenience of review

Detail of Environmental Deferrals

	Vman (til nusti			A	Taxalan Balansas		9 nlanaa	Brownian
Account 186145	Year/Month 2012/01	200391-01-01	100707219	Amount Text 40,247.80 WBS 200391-01-01	Invoice Reference 100707219	Dec Balance=>	Baiance 96,675,898.24	Running 96,716,146.04
186145	2012/01	200391-01-02	100707220	21,063.75 WBS 200391-01-02	100707220		70,000,000	96,737,209.79
186145	2012/01	200391-01-08	100707221	11,484.88 WBS 200391-01-08	100707221			96,748,694.67
186145 186145	2012/01	200391-01-09	100707222	11,675.86 WBS 200391-01-09	100707222			96,760,370.53
186145	2012/01 2012/01	200391-01-10 200391-01-11	100707223 100707224	23,119.67 WBS 200391-01-10 35,444.99 WBS 200391-01-11	100707223 100707224			96,783,490.20 96,818,935.19
186145	2012/01	200391-01-12	100707232	12,738.16 WBS 200391-01-12	100707232			96,831,673.35
186145	2012/01	200391-01-31	100710335	220,307.69 WBS 200391-01-31	100710335			97,051,981.04
186145	2012/01	200391-02-01	100707225	66.35 WBS 200391-02-01	100707225			97,052,047.39
186145 186145	2012/01 2012/01	200391-02-02 200391-02-05	100 707226 100707227	1,830.16 WBS 200391-02-02 61,696.27 WBS 200391-02-05	100707226 100707227			97,053,877.55 97,115,573.82
186145	2012/01	200391-02-06	100707228	42.5 WBS 200391-02-06	100707228			97,115,616.32
186145	2012/01	200391-03-02-02	100707229	3,275.00 WBS 200391-03-02-02	100707229			97,118,891.32
186145 186145	2012/01 2012/01	200391-03-02-03 200391-03-02-04	100707230	492.5 WBS 200391-03-02-03 27,227.50 WBS 200391-03-02-04	100707230	,		97,119,383.82
186145	2012/01	200394-01-01	100707231 100707233	375,968.79 WBS 200391-03-02-04	100707231 100707233			97,1 46,611 .32 97, 522,580 .11
186145	2012/01	200394-01-03	100707234	17,591.45 WBS 200394-01-03	100707234			97,540,171.56
186145	2012/01	200394-03-02	100707235	258,618.00 WBS 200394-03-02	100707235			97,798,789.56
186145	2012/01 Tot 2012/02	200391-01-01	100716965	1,122,891.32 11,828.16 WBS 200391-01-01	100716965	Jan Balance∞>		97,798,789.56
186145	2012/02	200391-01-02	100716966	1,050.00 WBS 200391-01-02	100716966			97,810,617.72 97,811,667.72
186145	2012/02	200391-01-09	100716967	15,184.23 WBS 200391-01-09	100716967			97,826,851.95
186145	2012/02	200391-01-10	100716968	6,202.43 WBS 200391-01-10	100716968			97,833,054.38
186145 186145	2012/02 2012/02	200391-01-12 200391-01-13	100716971 100716973	11,092.34 W85 200391-01-12 15,778.87 W85 200391-01-13	100716971 100716973			97,844,146.72
186145	2012/02	200391-01-13	100716986	10,000.00 W8S 200391-01-14	100716986			97,859,925.59 97,869,925.59
186145	2012/02	200391-01-31	100717693	274,304.27 WBS 200391-01-31	100717693	•		98,144,229.86
186145	2012/02	200391-02-01	100716969	42.78 WBS 200391-02-01	100716969			98,144,272.64
186145 186145	2012/02 2012/02	200391-02-05 200391-03-02-09	100716970 100716972	22,156.77 WBS 200391-02-05 780 WBS 200391-03-02-09	100716970 100716972			98,166,429.41
186145	2012/02	200391-03-02-10	100716974	650.88 W8S 200391-03-02-10	100716972			98,167,209.41 98,167,860.29
186145	2012/02	200394-01-01	100716975	-64,172.65 WBS 200394-01-01	100716975			98,103,687.64
186145	2012/02	200394-01-02	100716976	96,248.05 WBS 200394-01-02	100716976			98,199,935.69
186145 186145	2012/02 2012/02	200394-01-03 200394-01-04	100716977 100716978	37,729.12 WBS 200394-01-03 4,646.90 WBS 200394-01-04	100716977 100716978			98,237,664.81 98,242,311.71
186145	2012/02	200394-01-05	100716979	1,077.38 WBS 200394-01-05	100716979			98,243,389.09
186145	2012/02	200394-01-06	100716980	23,976.38 WBS 200394-01-06	100716980			98,267,365.47
186145 186145	2012/02 2012/02	200394-01-07 200394-03-01	100716981	17,100.30 WBS 200394-01-07	100716981			98,284,465.77
186145	2012/02	200394-03-02	100716982 100716983	11,039.38 WBS 200394-03-01 184,399.80 WBS 200394-03-02	100716982 100716983			98,295,505.15 98,479,904.95
186145	2012/02	200394-03-03	100716984	22,246.63 WBS 200394-03-03	100716984			98,502,151.58
186145	2012/02	200394-07-01	100716985	2,865.00 WBS 200394-07-01	100716985			98,505,016.58
186145	2012/02 Tot 2012/03	*! 200391-01-01	100723557	706,227.02 28,616.04 WBS 200391-01-01	1007777557	Feb Balance=>		98,505,016.58
186145	2012/03	200391-01-01	100723866	24,354.41 WBS 200391-01-01	100723557 100723866			98,533,632.62 98,557,987.03
186145	2012/03	200391-01-01	100724363	-161,383.00 WBS 200391-01-01	100724363			98,396,604.03
186145	2012/03	200391-01-01	100724401	161,383.00 WBS 200391-01-01	100724401			98,557,987.03
186145 186145	2012/03 2012/03	200391-01-01 200391-01-01	100724459 100724983	-161,383.00 WBS 200391-01-01 80,692.00 WBS 200391-01-01	100724459 100724983			98,396,604.03
186145	2012/03	200391-01-02	100723558	32,427.00 WBS 200391-01-02	100723558			98,477,296.03 98,509,723.03
186145	2012/03	200391-01-02	100723867	27,592.48 WBS 200391-01-02	100723867			98,537,315.51
186145 186145	2012/03 2012/03	200391-01-02 200391-01-02	100724364 100724402	-130,673.75 WBS 200391-01-02 130,673.75 WBS 200391-01-02	100724364			98,406,641.76
186145	2012/03	200391-01-02	100724460	-130,673.75 WBS 200391-01-02	100724402 100724460			98,537,315.51 98,406,641.76
186145	2012/03	200391-01-02	100724984	54,540.75 WBS 200391-01-02	100724984			98,461,182.51
186145	2012/03 2012/03	200391-01-03 200391-01-03	100723868	13,689.00 WBS 200391-01-03	100723868			98,474,871.51
186145 186145	2012/03	200391-01-03	100724365 100724403	-241.5 WBS 200391-01-03 241.5 WBS 200391-01-03	10072 43 65 10072 44 03			98,474,630.01
186145	2012/03	200391-01-03	100724461	-241.5 WBS 200391-01-03	100724461			98,474,871.51 98,474,630.01
186145	2012/03	200391-01-04	100723869	50,088.23 WBS 200391-01-04	100723869			98,524,718.24
186145 186145	2012/03 2012/03	200391-01-04 200391-01-04	100724404 100724462	-50,088.23 WBS 200391-01-04	100724404			98,474,630.01
186145	2012/03	200391-01-05	100723870	50,088.23 WBS 200391-01-04 400,000.00 WBS 200391-01-05	100724462 100723870			98,524,718.24 98,924,718.24
186145	2012/03	200391-01-05	100724405	-400,000.00 WBS 200391-01-05	100724405			98,524,718.24
186145	2012/03	200391-01-05	100724463	400,000.00 WBS 200391-01-05	100724463			98,924,718.24
186145 186145	2012/03 2012/03	200391-01-08 200391-01-08	100723559 100723871	12,891.45 WBS 200391-01-08 2,325.00 WBS 200391-01-08	100723559 100723871			98,937,609.69
186145	2012/03	200391-01-08	100724366	-51,077.33 WBS 200391-01-08	100724366			98,939,934.69 98,888,857.36
186145	2012/03	200391-01-08	100724406	51,077.33 WBS 200391-01-08	100724406			98,939,934.69
186145 186145	2012/03 2012/03	200391-01-08 200391-01-08	100724464 100724985	-51,077.33 WBS 200391-01-08	100724464			98,888,857.36
186145	2012/03	200391-01-09	100724985	24,376.33 WBS 200391-01-08 27,564.65 WBS 200391-01-09	100724985 100723560			98,913,233.69 98,940,798.34
186145	2012/03	200391-01-09	100723872	31,551.06 WBS 200391-01-09	100723872			98,972,349.40
186145	2012/03 2012/03	200391-01-09	100724367	-115,727.74 WBS 200391-01-09	100724367			98,856,621.66
186145 186145	2012/03	200391-01-09 200391-01-09	100724407 100724465	115,727.74 WBS 200391-01-09 -115,727.74 WBS 200391-01-09	100724407			98,972,349.40
186145	2012/03	200391-01-09	100724986	54,42 4 .74 WBS 200391-01-09	100724465 100724986			98,856,621.66 98,911,046.40
186145	2012/03	200391-01-10	100723561	144,420.20 WBS 200391-01-10	100723561			99,055,466.60
186145 186145	2012/03 2012/03	200391-01-10 200391-01-10	100723873 100724368	67,190.29 WBS 200391-01-10	100723873			99,122,656.89
186145	2012/03	200391-01-10	100724368	-318,723.30 WBS 200391-01-10 318,723.30 WBS 200391-01-10	100724368 100724408			98,803,933.59 99,122,656.89
186145	2012/03	200391-01-10	100724466	-318,723.30 WBS 200391-01-10	100724466			98,803,933.59
186145	2012/03	200391-01-10	100724987	173,742.30 WBS 200391-01-10	100724987			98,977,675.89
186145 186145	2012/03 2012/03	200391-01-11 200391-01-11	100723562 100723874	72,820.65 WBS 200391-01-11 29,367.75 WBS 200391-01-11	100723562 100723874			99,050,496.54
186145	2012/03	200391-01-11	100724369	-239,053.64 WBS 200391-01-11	100724369			99,079,864.29 98,840,810.65
186145	2012/03	200391-01-11	100724409	239,053.64 WBS 200391-01-11	100724409			99,079,864.29
186145 186145	2012/03 2012/03	200391-01-11 200391-01-11	100724467 100724988	-239,053.64 WBS 200391-01-11	100724467			98,840,810.65
186145	2012/03	200391-01-11	100724900	108,265.64 WBS 200391-01-11 29,250.60 WBS 200391-01-12	100724 9 88 100723571			98,949,076.29 98,978,326.89
186145	2012/03	200391-01-12	100723889	379,867.00 WBS 200391-01-12	100723889			99,358,193.89
								• =====================================

Account 186145	Year/Montl 2012/03	200391-01-12	100724380	Amount Text -53,081.10 WBS 200391-01-12	Invoice Reference 100724380	Balance	Running 99,305,112.79
186145	2012/03	200391-01-12	100724431	53,081.10 W85 200391-01-12	100724431		99,358,193.89
186145 186145	2012/03 2012/03	200391-01-12 200391-01-12	100724481 100724999	-53,081.10 W8S 200391-01-12 53,081.10 W8S 200391-01-12	100724481 100724999		99,305,112,79 99,358,193.89
186145	2012/03	200391-01-13	100723573	51,324.97 WBS 200391-01-13	100723573		99,409,518.86
186145	2012/03	200391-01-13	100723892	-520,289.46 WBS 200391-01-13	100723892		98,889,229.40
186145 186145	2012/03 2012/03	200391-01-13 200391-01-13	100724382 100724434	-193,346.62 WBS 200391-01-13 193,346.62 WBS 200391-01-13	100724382 100724434		98,695,882.7 8 98,889,229.40
186145	2012/03	200391-01-13	100724483	-193,346.62 WBS 200391-01-13	100724483		98,695,882.78
186145 186145	2012/03 2012/03	200391-01-13 200391-01-14	100725001 100723897	67,103.84 WBS 200391-01-13	100725001		98,762,986.62
186145	2012/03	200391-01-14	100723857	-23,625.13 WBS 200391-01-14 -10,000.00 WBS 200391-01-14	100723897 100724387		98,739,361.49 98,729,361.49
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186147	2012/03	200391-04-11	100724396	-21,270.82 WBS 200391-04-11	100724396			3,723,836.42
186147 186147	2012/03 2012/03	200391-04-11 200391-04-11	100724439 100724501	21,270.82 WBS 200391-04-11 -21,270.82 WBS 200391-04-11	100724439 100724501			3,745,107.24 3,723,836.42
185147	2012/03	200391-04-11	100725008	2,924.18 WBS 200391-04-11	100725008			3,726,760.60
186147	2012/03	200391-04-30	100723912	613,084.85 WBS 200391-04-30	100723912			4,339,845.45
186147	2012/03	200391-04-30	100724443	-613,084.85 WBS 200391-04-30	100724443			3,726,760.60
186147	2012/03	200391-04-30	100724502	613,084.85 W8S 200391-04-30	100724502			4,339,845.45
186147	2012/03	200391-04-31	100723913	23,328.16 WBS 200391-04-31	100723913			4,363,173.61
186147	2012/03	200391-04-31	100724444	-23,328.16 WBS 200391-04-31	100724444			4,339,845.45
186147 186147	2012/03 2012/03	200391-04-31 200391-04-33	100724503 100724397	23,328.16 WBS 200391-04-31 -910 WBS 200391-04-33	100724503			4,363,173.61
186147	2012/03	200391-04-33	100724457	910 WBS 200391-04-33	100724397 100724457			4,362, 263.61 4,363,173.61
186147	2012/03	200391-04-33	100724504	-910 WBS 200391-04-33	100724504			4,362,263.61
186147	2012/03	40000010	100724032	-374,189.58 ORD 40000010	100724032			3,988,074.03
	2012/03 Tota	it .		94,013.44	M	Mar Balance=>		3,988,074.03
36147 To		200202 04 04	100707340	153,036.77				
186148 186148	2012/01 2012/01	200393-01-01 200393-04	100707240 100707239	39,607.96 WB\$ 200393-01-01		Dec Balance=>	21,496,665.08	21,536,273.04
186148	2012/01	200393-05-31	100710339	310,345.50 WBS 200393-04 115,158.64 WBS 200393-05-31	100707239 100710339			21,846,618.54
2002.10	2012/01 Tota		1007 10333	465,112.10		lan Balance=>		21,961,777.18 21,961,777.18
186148	2012/02	200393-01-01	100716990	21,665.29 WBS 200393-01-01	100716990	on solorac->		21,983,442.47
186148	2012/02	200393-05-31	100717697	120,018.83 WBS 200393-05-31	100717697			22,103,461.30
	2012/02 Tota			141,684.12		Feb Balance=>		22,103,461.30
186148	2012/03	200393-01-01	100723595	99,634.30 WBS 200393-01-01	100723595			22,203,095.60
186148 186148	2012/03 2012/03	200393-01-01 200393-01-01	100723915 100724518	1,597,903.97 WBS 200393-01-01	100723915			23,800,999.57
186148	2012/03	200393-01-01	100725010	-258,568.55 W8S 200393-01-01 160,907.55 W8S 200393-01-01	100724518			23,542,431.02
186148	2012/03	200393-02-01	100723010	392,312.20 WBS 200393-02-01	100725010 100723916			23,703,338.57 24,095,650.77
186148	2012/03	200393-02-02	100723919	-950,339.16 WBS 200393-02-02	100723919			23,145,311.61
186148	2012/03	200393-04	100723914	722,656.00 WBS 200393-04	100723914			23,867,967.61
186148	2012/03	200393-04	100724517	-620,691.50 WBS 200393-04	100724517			23,247,276.11
186148	2012/03	200393-04	100725009	310,345.50 WBS 200393-04	100725009			23,557,621.61
186148	2012/03	200393-05-01 200393-05-02	100723920	-1,230,014.25 WBS 200393-05-01	100723920			22,327,607.36
186148 186148	2012/03 2012/03	200393-05-03	100723921 100723922	-3,000,000.00 WBS 200393-05-02 -1,965,000.00 WBS 200393-05-03	100723921			19,327,607.36
186148	2012/03	200393-05-30	100723917	3,551,100.67 WBS 200393-05-30	100723 922 100723 9 17			17,362,607.36
186148	2012/03	200393-05-31	100723918	121,371.21 WBS 200393-05-31	100723918	•		20,913,708.03 21,035,079.24
186148	2012/03	200393-05-33	100724520	-16,476.00 WBS 200393-05-33	100724520			21,018,603.24
186148	2012/03	200393-06-01	100723596	25,000.00 WBS 200393-06-01	100723596			21,043,603.24
186148	2012/03	200393-06-01	100723923	270,000.00 WBS 200393-06-01	100723923			21,313,603.24
186148	2012/03	200393-06-01	100724519	-50,000.00 WBS 200393-06-01	100724519			21,263,603.24
186148 186148	2012/03 2012/03	200393-06-01 200393-06-02	100725011 100723924	25,000.00 W8S 200393-06-01 120,000.00 WBS 200393-06-02	100725011			21,288,603.24
186148	2012/03	200393-06-03	100723925	42,681.37 WBS 200393-06-03	100723924 100723925			21,408,603.24
186148	2012/03	200687-01	100723926	30,000.00 WBS 200687-01	100723926			21,451,284.61 21,481,284.61
186148	2012/03		100724033	-2,673,655.80 ORD 40000147	100724033			18,807,628.81
	2012/03 Tota	1		-3,295,832.49		1ar Balance=>		18,807,628.81
86148 Tol		300303 03 03	400707244	-2,689,036.27				
186149 186149	2012/01 2012/01	200392-03-02 200392-03-04	100707241 100707242	9,089.77 WBS 200392-03-02		Dec Balance=>	3,365,599.52	3,374,689.29
186149	2012/01	200392-03-04	100707242	4,672.27 WBS 200392-03-04 8,545.89 WBS 200392-04-31	100707242 100710338			3,379,361.56
	2012/01 Tota		1007 10050	22,307.93		an Balance=>		3,387,907.45 3,387,907.45
186149	2012/02	200392-01-01	100716991	1,995.00 WBS 200392-01-01	100716991	arr balarice->		3,389,902.45
186149	2012/02	200392-02-01	100716992	966.36 WBS 200392-02-01	100716992			3,390,868.81
186149	2012/02	200392-03-02	100716993	125,105.98 WBS 200392-03-02	100716993			3,515,974.79
186149 186149	2012/02 2012/02	200392-03-04	100716994	14,893.57 WBS 200392-03-04	100716994			3,530,868.36
100149	2012/02 Tota	200392-04-31	100717696	12,485.84 WBS 200392-04-31 155,446.75	100717696	ah Balassa s		3,543,354.20
186149	2012/03	200392-01-01	100723597	3,495.00 WBS 200392-01-01	100723597	eb Balance=>		3,543,354.20
186149	2012/03	200392-01-01	100723927	184,380.00 WBS 200392-01-01	100723927			3,546,849.20 3,731,229.20
186149	2012/03	200392-01-01	100724532	-7,485.00 WBS 200392-01-01	100724532			3,723,744.20
186149	2012/03	200392-01-01	100725012	5,490.00 WBS 200392-01-01	100725012			3,729,234.20
186149 186149	2012/03 2012/03	200392-02-01 200392-02-01	100723598	71.54 WBS 200392-02-01	100723598			3,729,305.74
186149	2012/03	200392-02-01	100723928 100724533	-4,513.20 WBS 200392-02-01 -75,009.97 WBS 200392-02-01	100723928 100724533			3,724,792.54
186149	2012/03	200392-02-01	100725013	1,037.90 WBS 200392-02-01	100725013			3,649,782.57
186149	2012/03	200392-03-01	100723929	20,623.84 WBS 200392-03-01	100723929			3,650,820.47 3,671,444.31
186149	2012/03	200392-03-01	100724534	60.35 WBS 200392-03-01	100724534			3,671,504.66
186149	2012/03	200392-03-02	100723599	46,463.62 WBS 200392-03-02	100723599			3,717,968.28
186149	2012/03	200392-03-02	100723930	216,508.09 WBS 200392-03-02	100723930			3,934,476.37
186149 186149	2012/03 2012/03	200392-03-02 200392-03-02	100724535 100725014	-577,826.83 WBS 200392-03-02 180,659.37 WBS 200392-03-02	100724535			3,356,649.54
186149	2012/03	200392-03-02	100723931	7,659.00 WBS 200392-03-03	100725014 100723931			3,537,308.91
186149	2012/03	200392-03-03	100724536	0.5 WBS 200392-03-03	100724536			3,544,967.91 3,544,968.41
186149	2012/03	200392-03-04	100723600	10,982.98 WBS 200392-03-04	100723600			3,555,951.39
186149	2012/03	200392-03-04	100723932	128,960.31 WBS 200392-03-04	100723932			3,684,911.70
186149 186149	2012/03	200392-03-04	100724537	-148,665.08 WBS 200392-03-04	100724537			3,536,246.62
186149	2012/03 2012/03	200392-03-04 200392-04-30	100725015 100723933	30,548.82 WBS 200392-03-04 -103,082.27 WBS 200392-04-30	100725015			3,566,795.44
186149	2012/03	200392-04-31	100723934	13,293.79 WBS 200392-04-30	100723933 100723934			3,463,713.17
186149	2012/03	40000341	100724031	19,430.24 ORD 40000341	100724031			3,477,006.96 3,496,437.20
	2012/03 Total			-46,917.00		lar Balance=>		3,496,437.20
86149 Tot		200201-02-11-		130,837.68		•		-,,
186151	2012/01	200391-03-01-31	100710337	116,943.45 WBS 200391-03-01-3		ec Balance=>	16,289,316.10	16,406,259.55
186151	2012/01 2012/01 Total	200391-03-01-33	100707243	-0.02 WBS 200391-03-01-3		- Data		16,406,259.53
186151	2012/01	200391-03-01-31	100717695	116943.43 117,780.31 WBS 200391-03-01-3		an Balance=>		16,406,259.53
186151	2012/02	200391-03-01-33	100717095	-0.02 WBS 200391-03-01-3				16,524,039.84 16,524,039.82
	2012/02 Total	ļ		117780.29	Fe	eb Balance=>		16,524,039.82 16,524,039.82
186151	2012/03	200391-03-01-02	100723935	2,046.69 WBS 200391-03-01-0	2 100723935			16,526,086.51
186151	2012/03	200391-03-01-02	100724417	-2,046.69 WBS 200391-03-01-0				16,524,039.82
186151 186151	201 2/03 201 2/03	200391-03-01-02 200391-03-01-04	100724505 100723936	2,046.69 WBS 200391-03-01-0 1,449.50 WBS 200391-03-01-0				16,526,086.51
	,			-,	100723936			16,527,536.01

Account		Assignment	Document #	Amount	Text	Invoice Reference		Balance	Running
186151	2012/03	200391-03-01-04	100724418	-1,449.50	WBS 200391-03-01-04	100724418			16,526,0
186151	2012/03	200391-03-01-04	100724506	1,449.50	WBS 200391-03-01-04	100724506			16,527,5
186151	2012/03	200391-03-01-07	100723937	-79.101.35	WBS 200391-03-01-07	100723937			16,448,4
186151	2012/03	200391-03-01-07	100724445		WBS 200391-03-01-07	100724445			16,527,5
186151	2012/03	200391-03-01-07	100724507		WBS 200391-03-01-07	100724507			16,448,4
186151	2012/03	200391-03-01-08	100723938						
					WBS 200391-03-01-08	100723938			16,394,0
186151	2012/03	200391-03-01-08	100724446		WBS 200391-03-01-08	100724446			16,448,4
186151	2012/03	200391-03-01-08	100724508		WBS 200391-03-01-08	100724508			16,394,0
186151	2012/03	200391-03-01-09	100723 9 39	-220,200.00	W8\$ 200391-03-01-09	100723939			16,173,8
186151	2012/03	200391-03-01-09	100724447	220,200.00	WBS 200391-03-01-09	100724447			16,394,0
186151	2012/03	200391-03-01-09	100724509	-220,200.00	WBS 200391-03-01-09	100724509			16,173,8
186151	2012/03	200391-03-01-30	100723940		WBS 200391-03-01-30	100723940			17,161,3
186151	2012/03	200391-03-01-30	100724448		WBS 200391-03-01-30	100724448			16,173,8
186151	2012/03	200391-03-01-30	100724510						
					WBS 200391-03-01-30	100724510			17,161,3
186151	2012/03	200391-03-01-31	100723941		WBS 200391-03-01-31	100723941			17,279,94
186151	2012/03	200391-03-01-31	10072 4449	-118,623.17	WBS 200391-03-01-31	10072 4449			17,161,37
186151	2012/03	200391-03-01-31	100724511	118,623.17	WBS 200391-03-01-31	100724511			17,279,94
186151	2012/03	200391-03-01-33	100723601	-0.02	WBS 200391-03-01-33	100723601			17,279,94
186151	2012/03	200391-03-01-33	100724455		WBS 200391-03-01-33	100724455			17,279,94
186151	2012/03	200391-03-01-33	100724512		WBS 200391-03-01-33	100724512			
186151	2012/03	40000011							17,279,9
			100727037		ORD 40000011	100724034			16,352,6
	2012/03 Tota	11		-171,419.29			Mar Balance=>		16,352,6
86151 Tota				63,304.43					
186152	2012/01	200507-01-31	100710341	248.53	WBS 200507-01-31	100710341	Dec Balance=>	213,806.12	214,05
	2012/01 Tota	H		248.53			Jan Batance >		214,0
186152	2012/02	200507-01-31	100717699	250.3	WBS 200507-01-31	100717699			214,30
	2012/02 Tota			250.3		100, 1, 0,,	Feb Balance=>		214.30
186152	2012/03	200507-01-31	100723942		WBS 200507-01-31	100723942	rep paratice=>		
	2012/03 Tota		100723372		WB3 200307-01-31	100723942			214,55
		H		252.1			Mar Balance=>		214,5
86152 Tota				750.93					
186153	2012/01	200508-03-01	100707244	9,178.29	WBS 200508-03-01	100707244	Dec Balance =>	637,106.61	646,28
186153	2012/01	200508-04-31	100710342	1,177.06	WBS 200508-04-31	100710342			647,46
	2012/01 Tota	if		10,355.35			Jan Balance =>		647,46
186153	2012/02	200508-03-01	100716996		WBS 200508-03-01	100716996	Jan Banarioc		652,97
186153	2012/02	200508-04-31	100717700		WBS 200508-04-31	100717700			
	2012/02 Tota		100/1//00		WB3 200306-04-31	100/1//00	F. 6. 8. 6		654,08
			100774577	6,620.23			Feb Balance=>		654,08
186153	2012/03	200508-01-01	100724522		WBS 200508-01-01	100724522			602,08
186153	2012/03	200508-02-01	100724523	-91,255.41	WBS 200508-02-01	100724523			510,82
186153	2012/03	200508-03-01	100723602	13,605.46	WBS 200508-03-01	100723602			524,43
186153	2012/03	200508-03-01	100724524		WBS 200508-03-01	100724524			615,27
186153	2012/03	200508-03-01	100724552		WBS 200508-03-01	100724552			
186153	2012/03	200508-04-30	100724525						617,53
186153	2012/03				WBS 200508-04-30	100724525			612,71
		200508-04-31	100723943		WBS 200508-04-31	100723943			613,89
186153	2012/03	200508-04-33	100724526		WBS 200508-04-33	100724526			612,95
	2012/03 Tota	nt .		-41123.67			Mar Balance=>		612,95
86153 Tota	n)			-24148.09					
186154	2012/01	2005 09- 02-02	100707245	982.91	WBS 200509-02-02	100707245	Dec Balance=>	203,698.57	204,68
186154	2012/01	200509-03-31	100710343		WBS 200509-03-31	100710343	burning>	203,030.37	206,15
186154	2012/01	200509-04-01	100707246		WBS 200509-04-01				
	2012/01 Tota		100/0/270		1102 200303-04-01	100707246	5 B. (207,04
			100717701	3350.96			Jan Balance=>		207,04
186154	2012/02	200509-03-31	100717701		WBS 200509-03-31	100717701			208,51
	2012/02 Tota			1,468.83			Feb Balance=>		208,51
186154	2012/03	200509-01-01	100724528	-1,921.58	WBS 200509-01-01	100724528	•		206,59
186154	2012/03	200509-02-02	100724529		WBS 200509-02-02	100724529			190,93
186154	2012/03	200509-03-30	100724530		WBS 200509-03-30	100724530			
186154	2012/03	200509-03-31	100723944						189,01
					WBS 200509-03-31	100723944			190,49
186154	2012/03	200509-04-01	100723603		WBS 200509-04-01	100723603			190,53
186154	2012/03	200509-04-01	100724531		WBS 200509-04-01	100724531			204,41
	2012/03 Tota	ıl		-4,108.27			Mar Balance=>		204,41
6154 Tota				711.52					201/12

Detail of Gas Cost Deferrals

Deferred Accounts Summary 01QTR12.xlsx 5/9/2012 3:28 PM

Northwest Natural Gas Company Company:

Core Market Commodity gas cost deferral Oregon Description:

191400 Account Number:

Current reauthorization to defer was granted in Order No. 11-436 Current docket is UM 1496

Deferral of customer's share of the difference between actual core commodity cost incurred and the Annual Sales WACOG embedded as defined in the related annual PGA. Prior to Nov 08 deferral was 67%; Nov 08 - Oct 08 deferral was 80%

From Nov 09 forward deferral is 90%

Narrative:

		<u> </u>	From Nov US Torwa	ward deferral is 90%	8					Poformal
-	Debit (Credit)	€		,00		200	Copor			Disc Int
7	Month/Voor	Note:	Commodity Deferral (3)	8.518% Interect	Adiustment	Storage Adiustment (2)	Adiustment	Transfer	Activity	GL Balance
n	Month real			ווונכובאר	Aujustincint (6)	(a)	(A)		(E)	(3)
4 ,	(a)	<u>e</u>	(b)	(e)	Ξ	(6)		3	3	3
ላ አ	Usn-10	_	186 499	(39 044)		(10.452)	0		137,003	(5,387,580)
3 4	-		(614 891)	(40.930)		(8,505)	0		(664,326)	(6,051,906)
, 4,			(1.765.863)	(49,835)		(8,806)	0		(1,824,504)	(7,876,410)
5 6			(2,112,002)	(64,176)		(7,263)	0		(2,183,441)	(10,059,851)
5.			(2,434,277)	(81,007)		(5,277)	Ö		(2,520,561)	(12,580,411)
51			(1,242,188)	(94,822)		(3,784)	0		(1,340,794)	(13,921,206)
52			(199,101)	(100,702)		(2,743)	0		(302,546)	(14,223,752)
l EX	•		(303,342)	(103,250)		(2,852)	0		(409,444)	(14,633,196)
5 5			(1,215,664)	(109,467)		(3,041)	0		(1,328,172)	(15,961,368)
55		C	(1,243,806)	(119,114)		(5,244)	0		(1,368,164)	(17,329,532)
26		0	(1,618,763)	(5,887)		(20,704)	0	17,329,532	15,684,178	(1,645,354)
57		C	(1,359,405)	(16,788)		(25,054)	0		(1,401,247)	(3,046,601)
28	Jan-11	_	(991,559)	(25,534)		(26,156)	0		(1,043,249)	(4,089,850)
29	Feb-11	_	(3,363,913)	(41,541)		(24,964)	0		(3,430,418)	(7,520,268)
9) Mar-11	_	(1,935,496)	(61,036)		(21,582)	0		(2,018,114)	(9,538,381)
61	Apr-11	_	(3,402,461)	(80,781)		(17,236)	0		(3,500,478)	(13,038,859)
62	_	_	(757,390)	(96,402)		(11,637)	0		(865,429)	(13,904,289)
63	Jun-11	-	(448,870)	(101,494)		(7,194)	0		(557,558)	(14,461,846)
2	Jul-11	-	(93,265)	(104,216)		(2,838)	0		(203,319)	(14,665,165)
65	. Aug-11	_	(201,830)	(106,065)		(5,534)	0		(313,429)	(14,978,594)
99	Sep-11	_	(527,219)	(109,486)		(2'882)	0		(642,600)	(15,621,194)
67		1	(1,019,598)	(115,887)		(11,043)	0		(1,146,528)	(16,767,722)
89	Nov-11	1	(3,122,887)	(11,288)		(20,801)	0	16,767,722	13,612,745	(3,154,976)
69	Dec-11	1	(5,972,328)	(44,202)		(27,485)	0		(6,044,015)	(9,198,992)
2	Jan-12	2	(7,866,051)	(4,407)		(27,190)	0		(7,987,648)	(17,186,640)
71		2	(8,777,427)	(155,028)		(22,490)	0		(8,954,945)	(26,141,585)
72	Mar-12	2	(7,649,612)	(215,289)		(22,314)	0		(7,887,215)	(34,028,800)
73	-									
74		cated	History truncated for ease of viewing							
75										
9/				,						
77		salance	 1 - October balance transferred to account 191401 for amortization 	t 191401 for am	ortization					
8 %		nt for s	2 - Adjustment for storage true up See	See line 96 of Oregon Storages Cutoff, page 6	Storages Cut	off, page 6				
ς α			· · · · · · · · · · · · · · · · · · ·	. A						
8 28		25 of O	3 - See line 25 of Oregon WACOG, page 5							

History truncated for ease of viewing

NOTES:

Core Market Demand cost deferral 191410 Northwest Natural Gas Company Current docket is UM 1496 Oregon Account Number: Description: Company: State:

Deferral of 100% of the Difference between actual demand cost incurred and the demand cost embedded as defined in the related

Narrative:

Current reauthorization to defer was granted in Order No. 11-436

state's annual PGA.

			state 3 delinear 1 do.					
-	Debit (Credit)	æ.		2000				Coformal
~ ~	Month/Year	Note	Definand Deferral (2)	8.618% Interest*	Adjustment	Transfer	Activity	GL Balance
, 4	(6)	3	(3)	(P)	(e)	Ψ.	(0)	(F)
. .	(p)	9	2	9	2	È	(F)	Š
\$	Jan-10		226,245	(752)			225,493	7,645
47	Feb-10		119,566	484			120,050	127,695
8	Mar-10		594,213	3,051			597,264	724,959
49	Apr-10		509,075	7,034			516,109	1,241,068
ß	May-10		321,943	10,069			332,012	1,573,080
51	Jun-10		440,773	12,880			453,653	2,026,733
25	Jul-10		364,593	15,865			380,458	2,407,191
53	Aug-10		328,989	18,469			347,458	2,754,649
54	Sep-10		451,636	21,405			473,041	3,227,690
55	Oct-10		319,167	24,326			343,493	3,571,183
26	Nov-10	-	512,707	1,841		(3,571,183)	(3'026'635)	514,548
57	Dec-10		(316,979)	2,557			(314,422)	200,126
88	Jan-11		6,057	1,782			62,439	297,966
59	Feb-11		241,984	3,009			244,993	542,958
8	Mar-11		219,512	4,688			224,200	767,158
61	Apr-11		247,356	6,398			253,754	1,020,912
62	May-11		(39,651)	7,189			(32,462)	988,450
63	Jun-11		364,391	8,407			372,798	1,361,248
2	Jul-11		266,897	10,734			277,631	1,638,880
65	Aug-11		138,431	12,267			150,698	1,789,578
99	Sep-11		227,035	13,667			240,702	2,030,280
29	Oct-11		196,610	15,287			211,897	2,242,177
89	Nov-11	1, 3	282,843	1,016		(2,242,177)	(1,958,318)	283,858
69	Dec-11	ო	(30,701)	1,928			(28,773)	255,086
2	Jan-12		(153,865)	1,279			(152,586)	102,500
71	Feb-12		(149,737)	198			(149,539)	(47,038)
72	Mar-12		(145,546)	(860)			(146,406)	(193,445)
73								
74	* No interest is	s applied	* No interest is applied to this activity until the 2007-2008 Tracker period	the 2007-2008 T	racker period			
75								
92	History trun	cated fo	History truncated for ease of viewing					
72								
8 2	NOTES 1 - October ba	dance tra	NOTES 1 - October balance transferred to account 191411 for amortization	191411 for amo	rtization			
C	5 77070 4	3	A STOLLAND TO WOOD IN	51 11 171	arace			

^{*} No interest is applied to this activity until the 2007-2008 Tracker period

History truncated for ease of viewing

NOTES

- 1 October balance transferred to account 191411 for amortization 88 83 83
 - 2 See line 83 of Oregon Demand, page 7.
- 3 Monthly deferrals for November and December 2011 were corrected due to improperly omitting the KB Pipeline demand charges in the deferral calculation. To correct this, the deferral balances were increased by \$16,832 each month. See line 50 of Oregon Demand, page 7.

		Deferral Plus Int.	GL Balance	(D)	896'886	3,022,212	3,472,816	2,967,972	2,352,587	1,800,896	1,575,393	1,266,339	1,120,745	1,783,174	(1//,041)	810,218 1,619,260	613,249	(184,141)	(1,558,347)	(2,537,904)	(2,932,763)	(3,530,130)	(3,511,785)	(3,182,566)	(495,955)	(324,918)	(396,064)	(309,350)	(1,589,931)	
der No. 11-436	demand costs costs as defined		Activity	(<u>)</u>	2,425,381	2,033,243	450,604	(504,844)	(615,384)	(551,691)	(225,503)	(309,054)	(145,595)	662,429	(2,560,215)	1,387,239	(1,006,011)	(262,390)	(1,374,206)	(979,557)	(394,859)	(724,626)	(06,320)	425,219	2,686,611	171,037	(71,146)	86,714	(1,280,582)	
eferral vas granted in Or	e between actual bedded demand		Transfer	(b)											(1,/83,1/4)										3,182,566					
sas Company d Collection D M 1496 tion to defer v	the difference asonalized im PGA.	8 618%	Interest*	(e)	(1,601)	14,352	23,239	23,045	19,037	14,861	12,080	10,168	8,541	10,390	(2,780)	8.693	2,988	1,535	(6,235)	(14,656)	(19,574)	(24,144)	(24,413)	(24,296)	(1,775)	(2,937)	(2,580)	(2,524)	(96,796)	
Northwest Natural Gas Company Oregon Core Market Demand Collection Deferral 191450 Current docket is UM 1496 Current reauthorization to defer was granted in Order No. 11-436	Deferral of 100% of the difference between actual demand costs collected and the seasonalized imbedded demand costs as defined in the state's annual PGA.	Demand	Deferral (2)	(p)	2,426,982	2,018,891	427,365	(257,889)	(634,421)	(296,552)	(237,583)	(319,222)	(154,135)	652,039	(7/4,261)	1,587,140	(1,013,999)	(798,925)	(1,367,972)	(964,901)	(375,285)	(301,203)	(100,162)	(10,847)	(494,180)	173,974	(992'89)	89,238	(1,273,786)	,
			Note	(q)										,											1,3	m				
Company: State: Description: Account Number:	Narrative:	Debit (Credit)	Month/Year	(a)	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10 Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	JUI-111	Aug-11	Sep-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	
		. .	4 m	4 n	ი გ	47	8	49	20	51	25	53	72	22	29	C &	8 8	8	61	62	83	\$;	ç ç	8 6	8	69	2	71	22	73

- 1 October balance transferred to account 191411 for amortization
- **3** In Q1 2012 a cutoff issue was discovered pertaining to November and December 2011 demand deferrals. The November deferral was understated by \$185,696 whereas the December deferral was overstated by the same amount. The amounts shown in column (d) above are corrected. History truncated for ease of viewing

 NOTES

 1 - October balance transferred to account 19

 2 - See line 3 of Demand Deferral, page 8

 9 3 - In Q1 2012 a cutoff issue was discovered p

 8 3 - In Q1 2012 a cutoff issue was discovered p

 8 4 deferrals. The November deferral was unders

 8 5 was overstated by the same amount. The am

Deferred Accounts Summary 01QTR12.xlsx 5/9/2012 4:07 PM

Northwest Natural Gas Company Oregon Coos County Demand 191417 Ore Account Number: Class of Customers: Description: Company: State:

Deferral of transportation charge payable by NW Natural for use of the natural gas transmission pipeline owned by Coos County.

Narrative:

1 7 7	Debit (Credit)							
n 4	Month/Year	Note	Deferral	Adjustment (2)	Transfer (3)	Interest (1)	Activity	Balance
Ŋ								:
4	Jan-10		21,725	(6,646)			15,079	43,209
47	Feb-10		21,308	(5,566)			15,742	58,951
8	Mar-10		21,675	(5,382)			16,292	#7'C/
4	Apr-10		21,690	(2,393)			16,297	91,540
20	May-10		21,678	(4,260)			17,419	108,959
21	Jun-10		21,675	(3,886)			17,789	126,747
25	Jul-10		21,675	(2,855)			18,819	145,567
53	Aug-10		21,675	(3,096)			18,579	164,145
24	Sep-10		21,675	(2,682)			18,993	183,138
22	Oct-10		21,675	(2,965)			18,709	201,848
26	Nov-10		21,675	(4,673)	(201,848)		(184,846)	17,002
22	Dec-10		21,698	(6,251)			15,447	32,449
28	Jan-11		41,669	(6,875)			34,794	67,244
23	Feb-11		41,669	(5,817)			35,852	103,095
9	Mar-11		41,669	(6,626)			35,043	138,138
61	Apr-11		41,669	(5,533)			36,136	174,274
62	May-11		41,669	(5,198)			36,471	210,745
63	Jun-11		41,669	(4,073)			37,596	248,340
2	Jul-11		41,669	(4,818)			36,851	285,191
65	Aug-11		41,669	(4,744)			36,925	322,115
99	Sep-11		41,669	(4,750)			36,919	359,034
29	Oct-11		41,669	(4,268)			37,401	396,435
89	Nov-11		41,669	(6,843)	(396,435)		(361,609)	34,826
69	Dec-11		41,669	(8,274)			33,395	68,221
20	Jan-12		41,669	(9,913)			31,756	926'66
71	Feb-12	€	21,725	(196,124)			(174,399)	(74,423)
72	Mar-12		21,725	(6)363)			12,356	(62,067)
73			,					
74	History trunca	sted for ex	History truncated for ease of viewing					
75								
9/	NOTES							
77	1 - No interest is applied to this activity	is applied to	o this activity					
78								
79	2 - Per Order 0.	3-236 in do	cket UG-152; th	2 - Per Order 03-236 in docket UG-152; the amount collected via the Coos County 2¢ surcharge	I via the Coos Cou	unty 2¢ surchargo	a)	
80	should be applic	ed toward t	his deferral with	should be applied toward this deferral with the balance recoverable statewide as part of the PGA.	erable statewide	as part of the PG	Α.	
8 6	Octobor bal	and transfer	micope of bearing	Octobry hypers transferred to account 101411 for amortization	Cottori			
2 %				101111111111111111111111111111111111111		,		
8 2		diustment	represents a tru	4 - Additional adjustment represents a true-up of 2011 demand charges.	ind charges.			
,					,			

History truncated for ease of viewing

NOTES

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-1	2
1	P / M Unbilled Volumes:		26.080,998		51,090,293		57,383,331	51,432,702	46,21	3 287
2		26,080,998	51,090,293		57,383,331		51,432,702	46,219,287	43,03	
3	Reported Cycle Billing Volumes:		62,809,103		109,856,624		121,048,013	100,356,329	97,47	
4	Calculated Calendar Month Volu		87,818,398		116,149,662		115,097,384	95,142,914	94,29	
4	Calculated Caleridal Month Void	illios.			110,145,00E		in Selence	is Balance	in Salance	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			in Belance		Ti menerosa		H DESERVE	T DATE OF		
5	Total Cdity Costs Incurred In OR	RPGA file	\$ 37,958,397	\$	47,935,149	\$	45,088,801	\$ 34,474,352	\$ 35,46	7,931
6	System Incurred WACOG Per Ti	hm:	0.43224		0.4127		0.39174	0.36234	0.	37616
•	0,014.00.000.000.000.000.000.000.000.000.0		In Balance		In Balance	- II	n Balance	In Balance	in Balan	
					(Oreg	on Calendar Sa	les Volumes		
		October-11	November-11		December-11		January-12	February-12	March-1	2
			Review		in Selence		In Balance	in Salanes	in Balance	
7	P / M Unbilled Volumes:		23,372,935		45,816,504		51,567,490	46,091,009	41,64	4,400
8	C / M Unbilled Volumes:	23,372,935	45,816,504		51,567,490		46,091,009	41,644,400	38,69	7,703
9	Reported Cycle Billing Volumes:		56,962,462		99,152,225		109,256,063	90,284,828	88,11	5,200
10	Calculated Calendar Month Volu		79,406,031		104,903,210		103,779,583	85,838,219	85,16	8,503
11	Less: Winter WACO		1,334,030		1,620,486		Y., 1,628,836.	1,613,353	y 🤄 1.64	6,292)
12	Incremental L		12,876		*		are of the	+5.4		
13	Net Calculated Calendar Month	-	78,057,156		103,373,724		102,153,747	84,324,866	83,62	2,211
14	"ORPGA" Average Commodity F		0.47596		0.47596		0.47596	0.47596		47596
15	"ORPGA" Winter Commodity Ra		0.47580		0.4758		0.47580	0.4758		0.475 8
16	Monthly incremental Rate		0.36387			2		5.5	er ()	34.18
17	"Collections" Incre. Commodity I	Rate		\$	4	\$	-	\$ -	\$	-
18	"Collections" Winter Commodity	Rate	\$ 635,193	\$	727,729	\$	773,573	\$ 720,053	\$ 73	5,726
19	"Collections" Average Commodi		\$ 37,152,084	\$		\$	48,621,097	\$ 40,135,263	\$ 39,80	0,828
20	ORE. Commodity Cost Collecte		\$ 37,792,326	\$	49,929,487	\$	49,394,670	\$ 40,855,317	\$ 40,53	6,553
24	Calculated Calendar Month Volu	imae:	79,406,031		104,903,210		103,779,583	85,838,219	85,16	8 503
21 22			0.43224		0.4127		0.39174	0.36234		37616
	WACOG Incurred: Calculated V	G.				•				6,984
23	Amount		\$ 34,322,463	\$	43,293,555	\$	40,654,614	\$ 31,102,620	φ 3∠,∪3	U,37 0 *4
24	Total Collection vs Calculated		\$ 3,469,862.55	\$	6,635,932.11	\$	8,740,056.19	\$ 9,752,696.58	\$ 8,499,5	69.28
25	90% Dfrl. (Collection vs Calcular	tedl	\$ 3,122,876.00		5,972,339.00	\$ /		\$ 8,777,427.00		
	CO. D. D. LOCASONON TO CANCELLA		÷ 0,:-2,0,0.00			<u> </u>	<u></u>			
						Svs	tem Cost of Gas	/ °	70 Pg	ァゴ
			November-11		December-11	-,-	January-12	February-12	March-1	_ ر
	Contract Commodity Gas Con	sts:								
31	Year around Contra		\$ 10,425,050.00	\$	14,634,171.36	\$	38,845,547.21	\$ 30,367,052.95	\$ 29,487,7	34.07
	Contract New Activity	decision confessors or contribution for the						9 426,428.26		
33	Short Term Contrac		12,164,061.28	n-80080582	9,958,629.30		-			-
34	Spot Purchases		12,113,606.70		19,312,149.25		-			
35	Volumetric Transp (Chg	271,483.79		346,556.33		379,822.50	326,432.20	399,8	29.81
36	Misc. Act. Up/St Sal		(150,319.33)	,	(69,420.62)					-
36	Goldman Deal		,		, ,					
37	Sub Total		\$ 34,958,302.86	\$	44,356,986.11	\$	39,532,460.07	\$ 31,129,913.40	\$ 30,307,6	09.24
			A 40	_	100		447 486 65	A 000 100		00.00
38	Field Production Ga	as	\$ 424,812.62	\$	480,251.92	\$	447,152.23	\$ 260,165.00	\$ 550,6	60.20
	Storage Activity:			_		_				
39	System Withdrawal	18	\$ 3,550,982.54		4,952,519.40	\$		\$ 3,187,445.76		
40	System Injections		(1,024,003.04)		(893,127.66)		(649,110.97)	(88,897.46)		39.28)
41	Sub Total		\$ 2,526,959.50	\$	4,059,391.74	\$	4,020,216.60	\$ 3,098,548.30	\$ 4,715,4	55.26
	Other Activity									
42	P/M Imbalance Adj		199,054.91		181,593.97		1,084,702.37	48,308.99		20.24
43	C/M Imbalance Adj		(181,593.97)	1	(1,084,702.37)		(48,308.99)	(4,420.24)	(123,1	15.62)
44	Cost of Company U	Jse Gas	30,860.98		(58,372.68)		(66,166.21)	(43,140.75)	(47,8	84.13)
	و د د د ما سو						101.0-			
45	Misc. Cust. Imbalar	nce Purch	-		•		124.93	1,930.60		•
46	Prior Period Estima	ate Adj.	-		•		118,620.15	(16,953.18)	60,7	86.30
47	Total Monthly Gas Cost		\$ 37,958,396.90	\$	47,935,148.69	<u> </u>	45.088.801.15	\$ 34,474,352.12	\$ 35,467.9	31.49
47	Total Monthly Gas Cost		\$ 37,958,396.90 ok	\$	47,935,148.69 ok	\$ ok	45,088,801.15	\$ 34,474,352.12 ok	\$ 35,467,9 ok	31.49

Oregon Storage Cut Off Adjustment:								
		November-11	December-11	January-12		February-12		March-12
88 "ORPGA" Proforma Commodity Rate		0.47334	0.47334	0.47334		0.47334		0.47334
89 "ORPGA" Winter Proforma Cdity Rate		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
91 "Collections" Average Commodity Rate	\$	36,947,574	\$ 48,930,919	\$ 48,353,455	\$	39,914,332	\$	39,581,737
92 Proforma Commodity Cost Collected	\$	37,579,269	\$ 49,654,641	\$ 49,122,768	\$	40,630,420	\$	40,313,412
93 Total Collection vs Calculated Line 20-17	\$ 3	37,787,276.49	\$ 49,929,487.11	\$ 49,394,670.19	\$ 4	10,855,316.58	\$	40,536,553.28
94 Total Collection vs Calculated Restated	\$ 3	37,579,269.05	\$ 49,654,640.70	\$ 49,122,767.68	\$ 4	10,630,420.44	\$	40,313,411.80
95 Total Collection vs Calculated	\$	208,007.45	\$ 274,846.41	\$ 271,902.51	\$	224,896.13	\$	223,141.48
96 .10% Dfrl. (Collection vs Calculated)	\$	20,801.00	\$ 27,485.00	\$ 27,190.00	\$	22,490.00	\$	22,314.00
				4-70	>	Pg.1	,(اماع

DEMAND CHARGES 2011 - 12 Tracker year Oregon Demand charge deferral

ine				Oil	egon Demand ch	ıı ye	Gerenai		
ine No.		November-11	r	December-11	January-12		February-12		March-12
	AL DEMAND CHARGES:				300.000 y 100				
	US Transmission Co.:								
47	Williams (NWPL)	\$ 7,442,613.74	5	7,776,553.35 \$	7,699,630.19	\$	7,312,704.75	\$	7,648,241.34
48	TrnsCan(Gas Trans, NW)			S SUBSTITUTE S					
49	Temporary Capacity								
50	KB Pipeline	18,688.19		18,688.19	18,688.19		18,688.19		18,688.19
	CN Transmission Co.:								
51	TransCanada (NOVA)								
52	TransCanada (ANG)								
53	Duke En (WC)T-South								
54	Coral En T-South								
55	Terasen Gas (SC)								
5 6	PPA/TMV Demand	108,503.71		39,741.67	(2,427.07)		28,057.87		58,198.11
57	Tenasks Virtual		1835				2 2 3 R	(12)	
58	Total Charges -	the second contract of the contract of the contract of	\$:3:4@	7,834,983.21 \$	7,715,891.31		consideration and add add a funding the	\$	7,725,127.64
m	DOED CHADOES.	ok.	4950	ale	ok⊬) OS.	1	96
MBE	DDED CHARGES:								
	US Transmission Co.:	0.040.007.44	•	2 007 200 00 0	2.075 450 65		2 710 605 61	•	2.075 450 25
59	Williams (NWPL)	,	\$	3,997,232.96 \$		\$		\$	3,975,158.35
60	TmsCan(Gas Trans. NW)	517,197.00		534,437.00	574,162.00		537,118.00		574,162.00
61	Temporary Capacity	97,999.00		101,265.00	101,265.00		94,733.00		101,265.00
62	KB Pipeline	18,688.00		18,688.00	18,688.00		18,688.00		18,688.00
	CN Transmission Co.:								
63	TransCanada (NOVA)	935,368.64		1,003,368.00	1,003,368.00		1,003,368.00		1,003,368.00
64	TransCanada (ANG)	390,258.00		458,697.00	458,697.00		458,697.00		458,697.00
65	Duke En (WC)T-South	770,299.00		893,509.00	893,509.00		888,129.00		893,509.00
66	Coral En T-South								
67	Terasen Gas (SC)	629,109.00		810,274.00	810,274.00		757,998.00		810,274.00
68	Other	49,934.00		51,598.23	51,598.23		48,269.31		51,598.23
69	Total Embedded		\$	7,869,069.19 \$	7,886,719.58		7,525,695.85	\$	7,886,719.58
	- VARIANCE Chara	ok	ok	ole	i.	ok		ok	
ego	IN VARIANCE Share -								
70	US Transmission Co.:	A 2 220 624 55	•	2 404 022 07 . *	2 254 621 72	•	2 227 124 12	•	2 200 245 24
70	Williams (MWPL)	\$ 3,238,634.66	Ф	3,404,033.87 \$		Þ	3,237,124.10	Þ	3,308,345.84
71	TmsCan(Gas Trans. NW)	(465,839.34)		(481,367.41)	(517,147.71)		(483,782.18)		(517,147.71
72	Temporary Capacity	(88,267.70)		(91,209.39)	(91,209.39)		(85,326.01)		(91,209.39
73	KB Pipeline	0.17		0.17	0.17		0.17		0.17
	CN Transmission Co.:								
74	TransCanada (NOVA)	(842,486.53)		(903,733.56)	(903,733.56)		(903,733.56)		(903,733.56
75	TransCanada (ANG)	(351,505.38)		(413,148.39)	(413,148.39)		(413,148.39)		(413,148.39
76	Duke En (WC)T-South	(693,808.31)		(804,783.56)	(804,783.56)		(799,937.79)		(804,783.56
77	Coral En T-South	-		-	-		-		•
78	Terasen Gas (SC)	(566,638.48)		(729,813.79)	(729,613.79)		(682,728.80)		(729,813.79
79	Prior Period Adjustments	97,729.29		35,795.32	(2,186.06)		25,271.72		52,419.04
80	Other	(44,975.55)		(46,474.53)	(46,474.53)		(43,476.17)		(46,474.53
81	Total Varance	\$ 282,842.83	\$	(30,701.27) \$	(153,865.04)	\$	(149,736.91)	\$	(145,545.88
82	Oregon Allocation Ratio	90.070%		90.070%	90.070%		90.070%		90.0709
	Oregon Portion	\$ 282,842.83	s	(30,701.27) \$	(153,865.00)		(149,737.00)		(145,546.00

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

em	and Deferral - Volume Component		lovember-11	!	December-11		January-12		February-12		March-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
2	Collected line 44		9,691,462.32		12,917,576.80		12,754,605.47	andre de	10,500,416.80		10,371,455.91
3	Deferral		494,180.32		(173,974.20)		68,566.47		(89,238.20)		1,273,785.91
	4	ketus	ni Fixed Charge	. (Collected		Lie;	50	L P. 3	, (cold
	Oregon Firm Calender Mo. Sales:		lovember-11		December-11		January-12		February-12		March-12
15			45,586,047		61,046,950		59,955,446		48,715,541		47,908,021
16			25,754,448		34,823,335		34,707,325		28,765,567		28,350,089
17			3,130,626		3,395,379		3,327,071		3,020,579		3,125,043
	Total of Calender Month Sales:		74,471,121		99,265,663	_	97,989,842		80,501,688		79,383,153
19	1 - 99 Less: 31CSF - 31SF A C	the same	1,893,278		2,533,965		2,709,563		2,321,715	100	2,308,975
20	31ISF - 31SF A C	012	972,336		1,171,804		1,196,131		1,117,843		1,041,749
21		- 100	366,182		393,275		385,004		363,894		392,896
22			689,959		717,950		688,650		739,761		758,094
23	Total Firm Sales Fixed D/Charge		3,921,755		4,816,995	-	4,979,348		4,543,213		4,501,714
	Total Calender Sales less Fixed:		70,549,366		94,448,669		93,010,494		75,958,475		74,881,439
	"OPGA" OR A No. 09-12A Exh 1 Line	1	0.13088		0.13088	_	0.13088		0.13088		0.13088
26	SFV Collected (line 24X25) All Cycles	\$	9,233,501.07	\$	12,361,441.76	\$	12,173,213.48	\$	9,941,445.19	\$	9,800,482.70
27	Plus: 31CSF - 31SF A C	\$	250,158.28	\$	246,633.59	\$	258,656.11	\$	257,728.90	\$	259,008.60
28	31ISF - 31SF A C	S	121,090.99	\$	126,113.44	\$	127,207.61	\$	130,145.49	\$	128,737.82
29	32CSF - 32SF A C	5	37,538.88	\$	37,412.13	\$	41,166.81	\$	34,318.74	\$	34,095.63
30	321SF - 32SF A C	\$	79,239.48	\$	77,053.35	\$	71,632.38	\$	78,649.29	S	72.315,78
31	Prior Month Unbilled MDDV Com	\$	(195,309.86)	\$	(119,735.57)	\$	(124,483.17)	5	(127,181.38)	8	(126,713.75)
32	Prior Month Unbilled MDDV Ind	\$	(80,406.71)	\$	(60,544.49)	5	(63,055.72)	\$	(63,602.80)	5	(65,071.74)
33	Current Month Unbilled MDDV Com	\$	119,735.57	\$	124,483.17	S	127,181.38	\$	126,713.75	\$	127,352.60
34	Current Month Unbilled MDDV Ind	\$	60,544.49	\$	63,055.72	\$	63,602.80	\$	65,071.74	3	64,367.91
35	MDDV @1.81 D/C Collected	\$	392,591.12	\$	494,471.34	\$	501,908.20	\$	501,843.74	\$	494,092.84
36	Plus: 31CSI - 31SIV	\$	2,571.03	\$	3,308.14	\$	3,111.90	\$	2,603.87	\$	2.863.03
37	31ISI - 31SIV	\$	475.72	\$	415.53	\$	453.02	\$	563.01	8	513.50
38	32CSI - 32SIM	\$	36,128.33	\$	41,761.89	\$	39,491.25	\$	36,421.01	\$	38,081.79
39	32ISI - 32SIM	\$		\$	44,801.76	\$	41,166.81	\$	46,457.26	\$	51,227.93
40	SFV Collected Interruptible Sales	\$	79,512.67	\$	90,287.32	\$	84,222.98	\$	86,045.15	\$	92,686.25
41	Prior Mo Manual Adjustments Com	\$	(4,757.66)	\$	(2,141.68)	\$	-	\$	(8,358.75)	\$	-
42	Prior Mo Manual Adjustments Ind	\$	(7,768.18)	\$	(9,465.45)	\$	•	\$	(3,591.00)	\$	-
43	Prior Mo Manual Adjustments Ind Int	\$	(615.75)	\$	(843.21)	\$	(161.58)	\$	(549.35)	\$	
44	Unbilled Manual Adjustments Com	\$	2,141.68	\$	PLANT RESERVE	\$	8,358.75	\$		S	964.80
45	Unbilled Manual Adjustments Ind	\$	9,465.45	\$		\$	3,591.00	\$			
46	Unbilled Manual Adjustments Ind Int	\$	843.21	\$	161.58	\$	549.35	\$		14	STATE OF SAME
47	Collections Subject to Sensitive Adj	\$	471,412.54	\$	572,469.90	\$	598,468.70	\$	575,389.79	\$	587,743.89
48	Percent impact of Sensitive Effect		-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)	\$	(16,770.68)
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

A See p. 9 for volumes of rates

B See p. 14 for volumes of rates

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NW Natural

1st Quarter 2012 Quarterly Deferred Accounting Report

Detail of Gas Cost Deferrals: March 2012

Detail of Non-Commodity Charges Collected on MDDV Basis

Summary of CIS information:

Row Labels	31CF	311SF	32CSF	32ISF	Grand Total
2.01000			1		
Sum of Rate Adj Amount	259,008.60	128,737.82	34,095.63	34,095.63 72,315.78 494,157.83	494,157.83
Sum of Rate Adj Therms	128,860.00	64,309.00	16,963.00	35,978.00	246,110.00
Total Sum of Rate Adj Amount	259,008.60	128,737.82 34,095.63 72,315.78	34,095.63	72,315.78	494,157.83
Fotal Sum of Rate Adj Therms	128,860.00	64,309.00	16,963.00	35,978.00	246,110.00

Votes:

Rate * Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$2.01 rate is pro-rated

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31 32	259,008.60 34,095.63	128,737.82 72,315.78	387,746.42 106,411.41	494,157.83
	Lines 27 and 29	Lines 28 and 30		i otal Interruptible Charges

NW Natural

1st Quarter 2012 Quarterly Deferred Accounting Report

Detail of Gas Cost Deferrals: March 2012

Detail of Non-Commodity Charges Collected from Interruptible Sales

Summary of CIS information:

ow Labels	Column Labels 31CSI	315	32551	32ISI	Grand Total
0.01602		,			
Sum of Rate Adj Amount	2,863.03	513.50	38,081.79	51.222.98	92.681.30
Sum of Rate Adj Therms	178,716.00	32,054.00	2,377,141.00	32,054.00 2,377,141.00 3,197,439.00	5.785.350.00
Total Sum of Rate Adj Amount	2,863.03	£	38,081.79	51,222.98	
otal Sum of Rate Adj Therms	178,716.00	32,054.00	178,716.00 32,054.00 2,377,141.00		Ŋ

Notes:

Rate * Usage = Charge Amount

If a customer has a billing adjustment or a stop/start in a given month, the \$0.01602 rate is pro-rated

Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected	vice Non-Con	Imodity Charges Collected
	31	32
Lines 36 and 38	2.863.03	38 1/81 79
Lines 37 and 39	0.00	
	513.50	51,222.98
	3,376.53	89,304.77
Total Interruptible Charges		02 681 30

NORTHWEST NATURAL GAS COMPANY

All Sites Therms Summary (Gasco, Newport, Jackson Prairie, Plymouth, Mist) (Effective 9/1/11, Tenaska Virtual Storage at AECO Canada) ACCOUNT NO. (164.21, 164.23, 164.25, 164.16, 164.12) Tenaska Virtual 164.40

				ACCOUNT NO. (16	64.21, 164.23, 164.22, f	NU. (164,21, 164,23, 164,22, 164,16, 164,12) I BIBSKA VRIMAL 104,40	A VICUAL ION: 40			Testing Links	
	ANICH A	BECINNING BALANCE		ISSUES		_	LIQUEFIED		ENDIN	ENDING BALANCE	
MONTH	THERMS	AMOUNT	RATE	THERMS	AMOUNT	THERMS	AMOUNT	RATE	THERMS	AMOUNT	RATE
lan 11	147.980.643 \$	70.025,941.71	0.47321			•		•	147,980,643 \$	70,025,941.71	0.47321
Feh	147.980,643 \$	70,025,941.71	0.47321	,		,	•	,	147,980,643 \$	70,025,941.71	0.47321
Mar	147 980 643 \$	70.025.941.71	0.47321	•	•	,	•	,	147,980,643 \$	70,025,941.71	0.47321
A 22	147 980 643 \$	70.025.941.71	0.47321	· • •	,		•	,	147,980,643 \$	70,025,941.71	0.47321
Ţ ₩	147.980.643 \$	70.025,941.71	0.47321		•		•	,	147,980,643 \$	70,025,941.71	0.47321
ĵ <u>=</u>	147.980,643 \$	70,025,941.71	0.47321		•	•	•	,	147,980,643 \$	70,025,941.71	0.47321
	147.980.643 \$	70,025,941.71	0.47321	'			•	'	147,980,643 \$	70,025,941.71	0.47321
Aug	147,980,643 \$	70,025,941.71	0.47321	•	•	•	•		147,980,643 \$	70,025,941.71	0.47321
Sec.	147.980.643 \$	70,025,941,71	0.47321	,	•	9,762,300 \$	3,644,948.14	0.37337	157,742,943 \$	73,670,889.85	0.46703
1	157.742.943 \$	73.670,889.85	0.46703	· •	r	10,087,700 \$	3,399,927.29	0.33704	167,830,643 \$	77,070,817.14	0.45922
i o	167.830.643 \$		0.45922	\$ 996,966,5	2,129,447.93		•	,	161,830,677 \$	74,941,369.21	0.46309
Dec			0.46309	1,850,034 \$	656,577.07	,	,	,	159,980,643 \$	74,284,792.14	0.46434
	TOTAL 2011 ACTIVITY		Í	7,850,000	2,786,025.00	19,850,000	7,044,875.43				
			ı								
Jan 12	159,980,643 \$	74,284,792.14	0.46434	\$ 168,119,11	4,669,327.57	2,279,590 \$	649,110.97	0.28475	150,348,342 \$	70,264,575.54	0.46735
Feb	150,348,342 \$	•	0.46735	8,672,041 \$	3,187,445.76	348,590 \$	88,897.46	0.25502	142,024,891 \$	67,166,027.24	0.47292
Mar	142.024.891 \$	67,166,027.24	0.47292	12,658,159 \$	5,455,394.54	3,460,810 \$	739,939.28	0.21381	132,827,542 \$	62,450,571.98	0.47016
Apr	132,827,542 \$		0.47016		•	•		,	132,827,542 \$	62,450,571.98	0.47016
May	132,827,542 \$	62,450,571.98	0.47016		•		•	ı	132,827,542 \$	62,450,571.98	0.47016
) E	132,827,542 \$	62,450,571.98	0.47016				•	1	132,827,542 \$	62,450,571.98	0.47016
lul.	132,827,542 \$	62,450,571.98	0.47016			•	•	•	132,827,542 \$	62,450,571.98	0.47016
Aug	132,827,542 \$	62,450,571.98	0.47016	49				,	132,827,542 \$	62,450,571.98	0.47016
Sep	132,827,542 \$	62,450,571.98	0.47016	θ		•		,	132,827,542 \$	62,450,571.98	0.47016
Ö	132,827,542 \$	62,450,571.98	0.47016	,	,	•		,	132,827,542 \$	62,450,571.98	0.47016
Nov	132,827,542 \$	62,450,571.98	0.47016		,	•		,	132,827,542 \$	62,450,571.98	0.47016
Dec	132,827,542 \$	62,450,571.98	0.47016		•	\$	•	1	132,827,542 \$	62,450,571.98	0.47016
	TOTAL 2012 ACTIVITY			33,242,091	13,312,167.87	066'880'9	1,477,947.71				

All Sites Therms Summary

Account Numbers 164.12 164.16 164.21 164.22 164.23

Location: AECO Canada, Storage sites selection is at Tenaska's discretion Note: 164040 is a new account for Tenaska Virtual Storage effective 9/1/11