

e-FILING REPORT COVER SHEET

REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended September 30, 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, Third Quarter 2012, For the Three Months Ended September 30, 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**  
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**VIA ELECTRONIC FILING**

November 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 September 30, 2012**

Enclosed is the Quarterly Report of Deferred Accounting Activity for the Third Quarter 2012. Included as part of this report are the details for WACOG and Demand deferrals for the month of September 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

NW NATURAL  
OREGON DEFERRED RATE MAKING ACCOUNTS  
3rd QUARTER 2012

Account	Balance 6/30/2012	Activity through 7/31/2012	Balance 7/31/2012	Activity through 8/31/2012	Balance 8/31/2012	Activity through 9/30/2012	Balance 9/30/2012	Account Type	Refer to Section, Page Number
<b>Decoupling Deferrals and Amortizations</b>									
186277 RESIDENTIAL DECOUPLING AMORTIZATION	2,352,190	(462,933)	1,889,256	(352,248)	1,537,008	(380,482)	1,156,526	Amortization	Amortization, Pages 1-2
186271 COMMERCIAL DECOUPLING AMORTIZATION	424,113	(88,271)	335,842	(73,832)	262,010	(78,629)	183,381	Amortization	Amortization, Pages 3-4
186275 RESIDENTIAL DECOUPLING DEFERRAL	13,925,251	(974,650)	12,950,600	906,856	13,857,456	350,442	14,207,898	Deferral	Decoupling Deferrals, Pages 1-3
186270 COMMERCIAL DECOUPLING DEFERRAL	1,680,478	(423,456)	1,257,022	707,534	1,964,556	69,878	2,034,434	Deferral	Decoupling Deferrals, Pages 1-3
<b>Intervenor Funding Deferrals and Amortizations</b>									
186284 Intervenor Funding - ISSUE FUND	3,507	0	3,507	45,000	48,507	0	48,507	Deferral	Other Deferrals, Pages 1-3
186276 INTERVENOR FUNDING	57,500	0	57,500	0	57,500	0	57,500	Deferral	Other Deferrals, Page 4
186278 NWIGU INTERVENOR MATCHING FUND	8,593	0	8,593	0	8,593	0	8,593	Deferral	Other Deferrals, Page 5
186286 AMORT - CUB INTERVENOR MATCHING FUND	11,630	(3,266)	8,363	(2,487)	5,876	(2,686)	3,190	Amortization	Amortization, Pages 5-6
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	5,521	(1,550)	3,972	(1,669)	2,303	(1,550)	753	Amortization	Amortization, Pages 7-8
<b>Miscellaneous Deferrals and Amortizations</b>									
186308 AMR Deferral	3,306,237	69,231	3,375,468	72,903	3,448,371	59,263	3,507,634	Deferral	Other Deferrals, Pages 6-7
186307 AMR AMORTIZATION	64	0	64	(64)	(0)	0	(0)	Amortization	Amortization, Page 9
186232 INDUSTRIAL DSM	2,005,105	540,104	2,545,209	3,879	2,549,088	3,907	2,552,995	Deferral	Other Deferrals, Page 8
186233 INDUSTRIAL DSM AMORTIZATION	505,344	(110,820)	394,524	(112,282)	282,242	(116,575)	165,666	Amortization	Amortization, Pages 10-11
254303 EARNINGS TEST DEFERRAL	(685,000)	(32,619)	(717,619)	(5,154)	(722,773)	(5,191)	(727,964)	Amortization	Other Deferrals, Page 9
186279 EARNINGS SHARING AMORTIZATION	(47,988)	6,225	(41,763)	5,137	(36,626)	5,474	(31,152)	Amortization	Amortization, Pages 12-13
<b>Environmental Deferrals*</b>									
186143 ENVIR INV-WACKER	263,164	0	263,164	0	263,164	0	263,164	Deferral	Environmental Deferrals
186144 ENVIR INV - PORTLAND HARBOR	1,297,179	0	1,297,179	0	1,297,179	0	1,297,179	Deferral	Environmental Deferrals
186145 2003 ENVIR INV-GASCO	112,156,933	1,924,617	114,081,550	1,241,032	115,322,582	2,270,961	117,593,543	Deferral	Environmental Deferrals
186146 2003 ENVIR INV-EUGENE	69,679	97,234	166,913	1,199	168,112	1,207	169,319	Deferral	Environmental Deferrals
186147 2003 ENVIR INV-WACKER	4,192,912	442,327	4,635,239	73,299	4,708,537	68,551	4,777,089	Deferral	Environmental Deferrals
186148 2003 ENVIR INV-PORTLAND HARBOR	19,178,998	2,904,668	22,083,666	203,047	22,286,714	(172,193)	22,114,521	Deferral	Environmental Deferrals
186149 2003 ENVIR INV-FRONT ST PDX G	3,554,745	3,918	3,558,663	44,984	3,603,647	(34,536)	3,569,111	Deferral	Environmental Deferrals
186151 TAR BODY EARLY ACTION	16,709,969	1,055,132	17,765,101	123,382	17,888,483	124,268	18,012,751	Deferral	Environmental Deferrals
186152 OREGON STEEL MILLS	215,241	346	215,587	264	215,851	264	216,115	Deferral	Environmental Deferrals
186153 CENTRAL SERVICE CENTER	733,063	2,582	735,644	1,420	737,064	1,380	738,444	Deferral	Environmental Deferrals
186154 FRENCH AMERICAN SCHOOL	209,203	1,583	210,787	1,514	212,301	1,525	213,825	Deferral	Environmental Deferrals
<b>Gas Cost Deferrals and Amortizations</b>									
191401 AMORTIZE OREGON WACOG	(5,552,248)	2,389,074	(3,163,174)	544,320	(2,618,954)	575,484	(2,043,470)	Amortization	Amortization, Pages 14-18
191411 AMORTIZE DEMAND OREGON	672,191	(9,650)	662,541	(7,818)	654,723	(8,507)	646,216	Amortization	Amortization, Pages 19-23
191400 WACOG - ACCRUE OREGON	(4,419,516)	(1,556,683)	(5,976,199)	669,241	(5,306,958)	(432,325)	(5,739,283)	Deferral	Gas Cost Deferrals, Page 1
191410 DEMAND - ACCRUE OREGON	(532,820)	(154,761)	(687,580)	(136,115)	(823,695)	(156,437)	(980,133)	Deferral	Gas Cost Deferrals, Page 2
191450 OREGON DEMAND ACCRUE VOLUME	(1,522,861)	(451,017)	(1,973,878)	729,977	(1,243,901)	61,287	(1,182,613)	Deferral	Gas Cost Deferrals, Page 3
191417 DEMAND - ACCR COOS BAY	(16,599)	16,870	272	14,972	15,244	16,746	31,990	Deferral	Gas Cost Deferrals, Page 4

\*Note that the environmental deferrals shown reflect all regulatory deferrals and accounting accruals. Only regulatory deferrals are considered eligible for deferred accounting.

# **Detail of Amortization Activity**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Residential Decoupling  
 Account Number: 186277

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

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e1)	Interest Rate (e2)	Activity (f)	Balance (g)
Beginning Balance								
	Nov-10	old rates	(433,116)		1,848	2.05%	(431,268)	867,215
	Nov-10	new rates (1)	(474,789)	13,210,032	24,216	2.24%	12,759,458	13,626,673
	Dec-10		(2,105,859)		23,471	2.24%	(2,082,388)	11,544,286
	Jan-11		(2,453,418)		19,259	2.24%	(2,434,158)	9,110,127
	Feb-11		(1,928,746)		15,205	2.24%	(1,913,541)	7,196,586
	Mar-11		(2,040,749)		11,529	2.24%	(2,029,220)	5,167,366
	Apr-11		(1,499,168)		8,247	2.24%	(1,490,922)	3,676,445
	May-11		(1,138,487)		5,800	2.24%	(1,132,687)	2,543,758
	Jun-11		(690,741)		4,104	2.24%	(686,637)	1,857,120
	Jul-11		(376,085)		3,116	2.24%	(372,970)	1,484,151
	Aug-11		(305,131)		2,486	2.24%	(302,645)	1,181,505
	Sep-11		(309,617)		1,917	2.24%	(307,700)	873,805
	Oct-11	2	(470,986)	(208)	1,192	2.24%	(470,003)	403,802
	Nov-11	old rates	(581,261)		211	2.24%	(581,050)	(177,248)
	Nov-11	new rates (1)	(736,169)	17,130,909	28,078	2.01%	16,422,818	16,245,570
	Dec-11		(2,684,898)		24,963	2.01%	(2,659,936)	13,585,634
	Jan-12		(2,976,092)		20,263	2.01%	(2,955,829)	10,629,805
	Feb-12		(2,416,447)		15,781	2.01%	(2,400,666)	8,229,140
	Mar-12		(2,337,972)		11,826	2.01%	(2,326,146)	5,902,993
	Apr-12		(1,806,385)		8,375	2.01%	(1,798,010)	4,104,983
	May-12		(1,052,612)		5,994	2.01%	(1,046,618)	3,058,365
	Jun-12		(710,703)		4,528	2.01%	(706,176)	2,352,190
	Jul-12		(466,482)		3,549	2.01%	(462,933)	1,889,256
	Aug-12		(355,115)		2,867	2.01%	(352,248)	1,537,008
	Sep-12		(382,736)		2,254	2.01%	(380,482)	1,156,526

**History truncated for ease of viewing**

**NOTES**

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

2 - Transfer represents a balance true-up adjustment

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2011-12 PGA**  
 Summary of Temporary Increment by Rate Sx  
 Rates Effective November 1, 2011  
 Temps by Rate Schedule: 3rd Quarter 2012

Schedule	Block	186277 AMORT		186277 AMORT		186277 AMORT		186277 AMORT	
		OR DECOUPLING	AMORT OR	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING	OR DECOUPLING
		RES	RES	RES	RES	RES	RES	RES	RES
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R		(0.04690)	35,227.0	(1,652.15)	28,252.8	(1,325.06)	31,624.4	(1,483.18)	
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
2R		(0.04690)	9,911,090.9	(464,830.16)	7,543,504.1	(353,790.34)	8,129,054.7	(381,252.67)	
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
Intentionally blank									
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
Intentionally blank									
19	1st mantle	N/A	0.0	0.00	0.0	0.00	0.0	0.00	
19	add'l mntls								
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	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00	
31C Interr 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	
31I 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	
31I 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	
31I Interr 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	
32C 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	
	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 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	
	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	
32C 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	
	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	0.00	
	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	
32C Interr 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	
	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 Interr 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	
	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	
32C 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	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	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 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	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	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	
Intentionally blank									
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
TOTALS			9,946,317.9	(466,482.31)	7,571,756.9	(355,115.40)	8,160,679.1	(382,735.85)	
TOTAL AMORTIZATION				(466,482.31)	(355,115.40)	(382,735.85)			

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Commercial Decoupling  
 Account Number: 186271  
 Dockets UG 209 and UM 1027  
 Amortization of 2010-11 deferral balance approved in Order 11-460 in UG 209

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest Rate	Activity (f)	Balance (g)
Beginning Balance								
	Nov-10	old rates	(20,533)		212	2.10%	(20,321)	110,816
	Nov-10	new rates (1)	(79,276)	2,365,527	4,342	2.24%	2,290,593	2,401,408
	Dec-10		(348,826)		4,157	2.24%	(344,669)	2,056,739
	Jan-11		(407,196)		3,459	2.24%	(403,737)	1,653,002
	Feb-11		(325,210)		2,782	2.24%	(322,428)	1,330,574
	Mar-11		(345,606)		2,161	2.24%	(343,445)	987,129
	Apr-11		(257,836)		1,602	2.24%	(256,234)	730,895
	May-11		(205,476)		1,173	2.24%	(204,303)	526,592
	Jun-11		(143,515)		849	2.24%	(142,666)	383,925
	Jul-11		(95,153)		628	2.24%	(94,525)	289,401
	Aug-11		(82,456)		463	2.24%	(81,993)	207,408
	Sep-11		(82,106)		311	2.24%	(81,795)	125,612
	Oct-11		(104,284)		137	2.24%	(104,147)	21,465
	Nov-11	old rates	(107,602)		(60)	2.24%	(107,662)	(86,197)
	Nov-11	new rates (1)	(88,290)	2,434,808	4,004	2.01%	2,350,522	2,264,326
	Dec-11		(339,818)		3,508	2.01%	(336,310)	1,928,015
	Jan-12		(380,605)		2,911	2.01%	(377,695)	1,550,321
	Feb-12		(315,340)		2,333	2.01%	(313,007)	1,237,314
	Mar-12		(302,663)		1,819	2.01%	(300,844)	936,469
	Apr-12		(244,069)		1,364	2.01%	(242,704)	693,765
	May-12		(154,404)		1,033	2.01%	(153,371)	540,393
	Jun-12		(117,088)		807	2.01%	(116,280)	424,113
	Jul-12		(88,907)		636	2.01%	(88,271)	335,842
	Aug-12		(74,332)		500	2.01%	(73,832)	262,010
	Sep-12		(79,002)		373	2.01%	(78,629)	183,381

History truncated for ease of viewing

**NOTES**

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

3

NW Natural  
 Rates & Regulatory Affairs  
 Oregon 2011-12 PGA  
 Summary of Temporary Increment by Rate Sx  
 Rates Effective November 1, 2011  
 Temp by Rate Schedule 3rd Quarter 2012

Schedule	Block	186271	186271	186271 AMORT	186271 AMORT	186271 AMORT	186271 AMORT	186271 AMORT
		AMORT OR	AMORT OR	OR	OR	OR	OR	OR
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING
		COM	COM	COM	COM	COM	COM	COM
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
		Jul	Aug	Sep	Jul	Aug	Sep	Sep
1R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
1C		(0.01078)	7,932.7	(85.51)	5,023.2	(54.15)	6,101.2	(65.77)
2R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
3C Firm Sales		(0.01078)	5,743,404.4	(61,913.90)	4,823,743.2	(51,999.95)	5,088,877.1	(54,858.10)
Intentionally blank								
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
19	1st mantle	N/A	0.0	0.00	0.0	0.00	0.0	0.00
19	add'l mths							
31C Firm Sales	Block 1	(0.01078)	1,613,049.1	(17,388.67)	1,386,312.0	(14,944.44)	1,467,198.4	(15,816.40)
	Block 2	(0.01078)	817,550.5	(8,813.19)	612,046.5	(6,597.86)	687,645.6	(7,412.82)
31C Firm Trans	Block 1	(0.01078)	25,874.0	(278.92)	26,000.0	(280.28)	25,809.0	(278.22)
	Block 2	(0.01078)	14,975.0	(161.43)	19,618.0	(211.48)	21,568.0	(232.50)
31C Interr Sales	Block 1	(0.01078)	6,992.0	(75.37)	4,755.0	(51.26)	10,052.0	(108.36)
	Block 2	(0.01078)	17,643.0	(190.19)	17,887.0	(192.82)	21,288.0	(229.48)
31I 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
31I 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
31I Interr 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
32C 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
	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 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
	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
32C 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
	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	0.00
	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
32C Interr 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
	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 Interr 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
	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
32C 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	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	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 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	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	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
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			8,247,420.7	(88,907.18)	6,895,384.9	(74,332.24)	7,328,539.3	(79,001.65)
TOTAL AMORTIZATION				(88,907.18)		(74,332.24)		(79,001.65)



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of CUB Intervenor Funding  
 Account Number: 186286  
 Dockets UG 206 and UM 1101  
 Amortization of 2010 deferral approved in Order 11-446 of UG 206

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e1)	(e2)	(f)	(g)
Beginning Balance								
	Nov-10	old rates	(3,024)		9	2.05%	(3,015)	3,552
		new rates (1)	(2,080)	57,500	96	2.24%	55,517	59,069
	Dec-10		(9,224)		102	2.24%	(9,123)	49,946
	Jan-11		(10,747)		83	2.24%	(10,664)	39,283
	Feb-11		(8,449)		65	2.24%	(8,383)	30,899
	Mar-11		(8,939)		49	2.24%	(8,890)	22,010
	Apr-11		(6,567)		35	2.24%	(6,532)	15,478
	May-11		(4,987)		24	2.24%	(4,963)	10,515
	Jun-11		(3,027)		17	2.24%	(3,010)	7,505
	Jul-11		(1,647)		12	2.24%	(1,635)	5,870
	Aug-11		(1,337)		10	2.24%	(1,327)	4,544
	Sep-11		(1,357)		7	2.24%	(1,350)	3,194
	Oct-11		(2,063)		4	2.24%	(2,059)	1,135
	Nov-11	old rates	(2,546)		(0)	2.24%	(2,546)	(1,412)
		new rates (1)	(5,180)	115,851	190	2.01%	110,860	109,449
	Dec-11		(18,892)		168	2.01%	(18,725)	90,724
	Jan-12		(20,941)		134	2.01%	(20,807)	69,917
	Feb-12		(17,003)		103	2.01%	(16,900)	53,017
	Mar-12		(16,451)		75	2.01%	(16,376)	36,641
	Apr-12		(12,711)		51	2.01%	(12,660)	23,980
	May-12		(7,407)		34	2.01%	(7,373)	16,607
	Jun-12		(5,001)		24	2.01%	(4,978)	11,630
	Jul-12		(3,283)		17	2.01%	(3,266)	8,363
	Aug-12		(2,499)		12	2.01%	(2,487)	5,876
	Sep-12		(2,694)		8	2.01%	(2,686)	3,190

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**  
**Rates & Regulatory Affairs**  
**Oregon 2011-12 PGA**  
 Summary of Temporary Increment by Rate Sr  
 Rates Effective November 1, 2011  
 Temp by Rate Schedule 3rd Quarter 2012

Schedule	Block	186286	186286	186286	186286	186286	186286	186286
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND	CUB FUND
			Jul	Jul	Aug	Aug	Sep	Sep
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0.00033)	35,227.0	(11.62)	28,252.8	(9.32)	31,624.4	(10.44)
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		(0.00033)	9,911,090.9	(3,270.66)	7,543,504.1	(2,489.36)	8,129,054.7	(2,682.59)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
3I Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
19	1st mantle	(0.01)	1,242.0	(0.65)	1,224.0	(0.64)	1,224.0	(0.64)
19	add'l mtls							
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	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Intern 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
31I 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
31I 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
31I Intern 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
32C 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
	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 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
	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
32C 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
	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	0.00
	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
32C Intern 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
	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 Intern 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
	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
32C Intern 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
	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 Intern 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
	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
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			9,947,559.9	(3,282.93)	7,572,980.9	(2,499.32)	8,161,903.1	(2,693.67)
TOTAL AMORTIZATION				(3,282.93)		(2,499.32)		(2,693.67)

6

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of NWIGU Intervenor Funding  
 Account Number: 186288  
 Dockets UG 206 and UM 1101  
 Amortization of 2010 deferral approved in Order 11-446 of UG 206

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest rate (e2)	Activity (f)	Balance (g)
Beginning Balance			(34)		(2)			(1,167)
Nov-10 old rates			0		0	2.23%	(36)	503
new rates (1)			0	1,670	0	0.00%	1,670	503
Dec-10			0		0	0.00%	0	503
Jan-11			0		0	0.00%	0	503
Feb-11			0		0	0.00%	0	503
Mar-11			0		0	0.00%	0	503
Apr-11			0		0	0.00%	0	503
May-11			0		0	0.00%	0	503
Jun-11			0		0	0.00%	0	503
Jul-11			0		0	0.00%	0	503
Aug-11			0		0	0.00%	0	503
Sep-11			0		0	0.00%	0	503
Oct-11		2	0	(115)	0	0.00%	0	503
Nov-11		1	(1,285)	18,912	31	2.01%	(115)	388
Dec-11			(1,992)		29	2.01%	17,658	18,046
Jan-12			(1,834)		25	2.01%	(1,963)	16,082
Feb-12			(1,843)		22	2.01%	(1,809)	14,274
Mar-12			(1,954)		19	2.01%	(1,821)	12,453
Apr-12			(1,685)		16	2.01%	(1,934)	10,519
May-12			(1,750)		13	2.01%	(1,669)	8,850
Jun-12			(1,603)		11	2.01%	(1,737)	7,113
Jul-12			(1,558)		8	2.01%	(1,592)	5,521
Aug-12			(1,674)		5	2.01%	(1,550)	3,972
Sep-12			(1,553)		3	2.01%	(1,669)	2,303
							(1,550)	753

**History truncated for ease of viewing**

**NOTES**

1 - Transfer in is from the October balances of NWIGU Deferral account 186278 and Issue Fund Deferral account 186284. Amount from 2010 was held here until NWIGU funds contributed reached a size in 2011 to create a rate increment.

2 - Transfer represents a balance true-up adjustment.

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2011-12 PGA**  
 Summary of Temporary Increment by Rate S  
 Rates Effective November 1, 2011  
 Temps by Rate Schedule: 3rd Quarter 2012

Schedule	Block	186288	186288	186288	186288	186288	186288	186288
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND
			Jul	Jul	Aug	Aug	Sep	Sep
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00
2R		N/A	0.0	0.00	0.0	0.00	0.0	0.00
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00
Intentionally blank								
3I Firm Sales		(0.00006)	235,109.8	(14.11)	163,704.7	(9.82)	410,851.1	(24.65)
Intentionally blank								
19	1st mantle	N/A	0.0	0.00	0.0	0.00	0.0	0.00
19	add'l mths							
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	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00
31C Interr 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
31I Firm Sales	Block 1	(0.00006)	342,477.3	(20.55)	333,974.9	(20.04)	340,959.5	(20.46)
	Block 2	(0.00006)	726,735.9	(43.60)	687,626.4	(41.26)	809,617.0	(48.58)
31I Firm Trans	Block 1	(0.00006)	12,226.0	(0.73)	14,120.0	(0.85)	10,688.0	(0.64)
	Block 2	(0.00006)	53,629.0	(3.22)	54,571.0	(3.27)	32,406.0	(1.94)
31I Interr Sales	Block 1	(0.00006)	10,606.0	(0.64)	8,696.0	(0.52)	8,199.0	(0.49)
	Block 2	(0.00006)	31,394.0	(1.88)	3,765.0	(0.23)	1,536.0	(0.09)
32C 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
	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 Sales	Block 1	(0.00006)	383,291.0	(23.00)	378,851.0	(22.73)	386,650.0	(23.20)
	Block 2	(0.00006)	392,724.0	(23.56)	428,349.0	(25.70)	391,681.0	(23.50)
	Block 3	(0.00006)	89,939.0	(5.40)	125,586.0	(7.54)	114,118.0	(6.85)
	Block 4	(0.00006)	5,581.0	(0.33)	11,219.0	(0.67)	12,051.0	(0.72)
	Block 5	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	(0.00006)	102,488.0	(6.15)	101,670.0	(6.10)	101,346.0	(6.08)
	Block 2	(0.00006)	59,592.0	(3.58)	59,533.0	(3.57)	55,552.0	(3.33)
	Block 3	(0.00006)	9,617.0	(0.58)	9,950.0	(0.36)	13,986.0	(0.84)
	Block 4	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	(0.00006)	617,965.0	(37.08)	622,155.0	(37.33)	624,204.0	(37.45)
	Block 2	(0.00006)	905,018.0	(54.30)	915,599.0	(54.94)	904,436.0	(54.27)
	Block 3	(0.00006)	520,732.0	(31.24)	561,172.0	(33.67)	516,517.0	(30.99)
	Block 4	(0.00006)	1,022,310.0	(61.34)	1,073,692.0	(64.42)	889,190.0	(53.35)
	Block 5	(0.00006)	1,076,391.0	(64.58)	788,792.0	(47.33)	849,730.0	(50.98)
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr 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
	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 Interr Sales	Block 1	(0.00006)	549,673.0	(32.98)	570,604.0	(34.24)	517,480.0	(31.05)
	Block 2	(0.00006)	622,437.0	(37.35)	769,835.0	(46.19)	622,052.0	(37.32)
	Block 3	(0.00006)	341,384.0	(20.48)	425,685.0	(25.54)	290,279.0	(17.42)
	Block 4	(0.00006)	633,903.0	(38.03)	1,043,130.0	(62.59)	689,837.0	(41.39)
	Block 5	(0.00006)	50,122.0	(3.01)	517,666.0	(31.06)	27,135.0	(1.63)
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	(0.00006)	78,931.0	(4.74)	79,081.0	(4.74)	69,248.0	(4.15)
	Block 2	(0.00006)	106,423.0	(6.39)	109,614.0	(6.58)	101,291.0	(6.08)
	Block 3	(0.00006)	60,000.0	(3.60)	60,000.0	(3.60)	60,000.0	(3.60)
	Block 4	(0.00006)	244,457.0	(14.67)	236,132.0	(14.17)	242,406.0	(14.54)
	Block 5	(0.00006)	229,003.0	(13.74)	205,147.0	(12.31)	222,188.0	(13.33)
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	(0.00006)	723,955.0	(43.44)	738,343.0	(44.30)	746,944.0	(44.82)
	Block 2	(0.00006)	1,334,724.0	(80.08)	1,380,312.0	(82.82)	1,298,122.0	(77.89)
	Block 3	(0.00006)	917,399.0	(55.04)	1,060,782.0	(63.65)	952,604.0	(57.16)
	Block 4	(0.00006)	2,216,975.0	(133.02)	2,599,738.0	(155.98)	2,295,033.0	(137.70)
	Block 5	(0.00006)	4,598,000.0	(275.88)	5,071,736.0	(304.30)	4,601,897.0	(276.11)
	Block 6	(0.00006)	6,654,661.0	(399.28)	6,696,453.0	(401.79)	6,666,170.0	(399.97)
Intentionally blank								
33		N/A	0.0	0.00	0.0	0.00	0.0	0.00
TOTALS			25,959,873.0	(1,557.60)	27,903,284.0	(1,674.21)	25,876,403.6	(1,552.57)
TOTAL AMORTIZATION				(1,557.60)		(1,674.21)		(1,552.57)

8

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

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	TOTAL Interest (e)	Interest Rate (e1)	Activity (f)	TOTAL Balance (g)
	Beginning Balance							
	Sep-10							0
	Oct-10							0
	Nov-10	<b>1</b>	(83,540)	2,541,396	4,666	2.24%	2,462,522	2,462,522
	Dec-10		(371,376)		4,250	2.24%	(367,126)	2,095,396
	Jan-11		(432,969)		3,507	2.24%	(429,462)	1,665,934
	Feb-11		(341,888)		2,791	2.24%	(339,098)	1,326,836
	Mar-11		(362,110)		2,139	2.24%	(359,971)	966,865
	Apr-11		(267,178)		1,555	2.24%	(265,623)	701,243
	May-11		(205,852)		1,117	2.24%	(204,735)	496,508
	Jun-11		(130,788)		805	2.24%	(129,983)	366,525
	Jul-11		(76,987)		612	2.24%	(76,375)	290,150
	Aug-11		(64,327)		482	2.24%	(63,846)	226,304
	Sep-11		(65,539)		361	2.24%	(65,178)	161,126
	Oct-11		(92,445)		214	2.24%	(92,230)	68,896
	Nov-11	old rates	(106,824)		29	2.24%	(106,796)	(37,900)
		new rates <b>(2)</b>	0	37,900	63	2.01%	37,963	63
	Dec-11		0		0	2.01%	0	64
	Jan-12		0		0	2.01%	0	64
	Feb-12		0		0	2.01%	0	64
	Mar-12		0		0	2.01%	0	64
	Apr-12		0		0	2.01%	0	64
	May-12		0		0	2.01%	0	64
	Jun-12		0		0	2.01%	0	64
	Jul-12		0		0	2.01%	0	64
	Aug-12	<b>3</b>	0	(64.33)	0	2.01%	(64)	0
	Sep-12		0		0	2.01%	0	0

**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
- 3** - Reverse the November interest that should not have been calculated.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Industrial DSM Costs  
 Account Number: 186233  
 Dockets UG 207 and UM 1420  
 Amortization of 09-10 deferral approved in Order 10-431  
 Amortization of 10-11 deferral approved in Order 11-447

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36		
Debit	(Credit)																																				
Month/Year	Note	Amortization	Transfers	TOTAL Interest	Interest Rate	Activity	TOTAL Balance																														
(a)	(b)	(c)	(d)	(e)	(e1)	(f)	(g)																														
Beginning Balance																																					
Oct-10																																					
Nov-10	<b>1</b>	(138,357)	938,043	1,622	2.24%	801,308	801,308																														
Dec-10		(95,116)		1,407	2.24%	(93,709)	707,599																														
Jan-11		(100,214)		1,227	2.24%	(98,987)	608,612																														
Feb-11		(93,002)		1,049	2.24%	(91,952)	516,660																														
Mar-11		(93,364)		877	2.24%	(92,487)	424,173																														
Apr-11		(84,787)		713	2.24%	(84,074)	340,099																														
May-11		(75,444)		564	2.24%	(74,879)	265,219																														
Jun-11		(64,609)		435	2.24%	(64,174)	201,045																														
Jul-11		(61,529)		318	2.24%	(61,211)	139,834																														
Aug-11		(61,460)		204	2.24%	(61,257)	78,578																														
Sep-11		(63,421)		87	2.24%	(63,333)	15,245																														
Oct-11		(78,304)		(45)	2.24%	(78,349)	(63,104)																														
Nov-11	old rates new rates (1)	(12,192)		(129)	2.24%	(12,321)	(75,425)																														
Dec-11		(133,158)	1,798,220	2,901	2.01%	1,667,963	1,592,538																														
Jan-12		(178,389)		2,518	2.01%	(175,871)	1,416,667																														
Feb-12		(180,768)		2,222	2.01%	(178,546)	1,238,121																														
Mar-12		(165,943)		1,935	2.01%	(164,008)	1,074,113																														
Apr-12		(175,480)		1,652	2.01%	(173,828)	900,285																														
May-12		(148,098)		1,384	2.01%	(146,714)	753,571																														
Jun-12		(131,672)		1,152	2.01%	(130,520)	623,051																														
Jul-12		(118,652)		944	2.01%	(117,708)	505,344																														
Aug-12		(111,573)		753	2.01%	(110,820)	394,524																														
Sep-12		(112,849)		566	2.01%	(112,282)	282,242																														
		(116,950)		375	2.01%	(116,575)	165,666																														

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

**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2011-12 PGA**  
 Summary of Temporary Increment by Rate S:  
 Rates Effective November 1, 2011  
 Temps by Rate Schedule 3rd Quarter 2011

Schedule	Block	186233	186233	186233	186233	186233	186233	186233	
		INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	INDUSTRIAL DSM	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
1C		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
2R		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	0.0	0.00	
Intentionally blank									
3I Firm Sales		(0.01713)	235,109.8	(4,027.43)	163,704.7	(2,804.26)	410,851.1	(7,037.88)	
Intentionally blank									
19	1st mantle	N/A	0.0	0.00	0.0	0.00	0.0	0.00	
19	add'l mnts								
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	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	0.0	0.00	
31C Intern 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	
31I Firm Sales	Block 1	(0.01713)	342,477.3	(5,866.64)	333,974.9	(5,720.99)	340,959.5	(5,840.64)	
	Block 2	(0.01713)	726,735.9	(12,448.99)	687,626.4	(11,779.04)	809,617.0	(13,868.74)	
31I 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	
31I Intern Sales	Block 1	(0.01713)	10,606.0	(181.68)	8,696.0	(148.96)	8,199.0	(140.45)	
	Block 2	(0.01713)	31,394.0	(527.78)	3,765.0	(64.49)	1,536.0	(26.31)	
32C Firm Sales	Block 1	(0.01713)	356,486.0	(6,106.61)	341,504.0	(5,849.96)	408,473.0	(6,997.14)	
	Block 2	(0.01713)	141,216.0	(2,419.03)	143,205.0	(2,453.10)	169,381.0	(2,901.50)	
	Block 3	(0.01713)	17,334.0	(296.93)	28,923.0	(495.45)	14,831.0	(254.06)	
	Block 4	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 5	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 6	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
32I Firm Sales	Block 1	(0.01713)	383,291.0	(6,565.77)	378,851.0	(6,489.72)	386,650.0	(6,623.31)	
	Block 2	(0.01713)	392,724.0	(6,727.36)	428,349.0	(7,337.62)	391,681.0	(6,709.50)	
	Block 3	(0.01713)	89,939.0	(1,540.66)	125,586.0	(2,151.29)	114,118.0	(1,954.84)	
	Block 4	(0.01713)	5,581.0	(95.60)	11,219.0	(192.18)	12,051.0	(206.43)	
	Block 5	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
	Block 6	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
32C 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	
	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	0.00	
	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	
32C Intern Sales	Block 1	(0.01713)	400,545.0	(6,861.34)	308,237.0	(5,280.10)	410,172.0	(7,026.25)	
	Block 2	(0.01713)	454,220.0	(7,780.79)	334,514.0	(5,730.22)	482,881.0	(8,271.75)	
	Block 3	(0.01713)	218,036.0	(3,734.96)	139,629.0	(2,391.84)	213,374.0	(3,655.10)	
	Block 4	(0.01713)	280,483.0	(4,804.67)	52,667.0	(902.19)	278,461.0	(4,770.04)	
	Block 5	(0.01713)	229,588.0	(3,932.84)	(229,588.0)	3,932.84	227,201.0	(3,891.95)	
	Block 6	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
32I Intern Sales	Block 1	(0.01713)	549,673.0	(9,415.90)	570,604.0	(9,774.45)	517,480.0	(8,864.43)	
	Block 2	(0.01713)	622,437.0	(10,662.35)	769,835.0	(13,187.27)	622,052.0	(10,655.75)	
	Block 3	(0.01713)	341,384.0	(5,847.91)	425,685.0	(7,291.98)	290,279.0	(4,972.48)	
	Block 4	(0.01713)	633,903.0	(10,858.76)	1,043,130.0	(17,868.82)	689,837.0	(11,816.91)	
	Block 5	(0.01713)	50,122.0	(858.59)	517,666.0	(8,867.62)	27,135.0	(464.82)	
	Block 6	(0.01713)	0.0	0.00	0.0	0.00	0.0	0.00	
32C Intern 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	
	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 Intern 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	
	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	
Intentionally blank									
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00	
TOTALS			6,513,285.0	(111,572.59)	6,587,783.0	(112,848.71)	6,827,219.6	(116,950.28)	
TOTAL AMORTIZATION				(111,572.59)	(112,848.71)	(116,950.28)			

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Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: AMORT Earnings Test Adjustment  
 Account Number: 186279  
 Docket UM 903  
 Amortization of 2010 deferral balance approved in Order 11-448

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance		<b>1</b>						(213,000)
Nov-11 new		<b>(2)</b>	8,179	9,596	2.01%	(334)	17,442	(195,559)
Dec-11			27,947		2.01%	(304)	27,643	(167,915)
Jan-12			30,865		2.01%	(255)	30,610	(137,305)
Feb-12			25,404		2.01%	(209)	25,195	(112,110)
Mar-12			24,597		2.01%	(167)	24,430	(87,681)
Apr-12			19,372		2.01%	(131)	19,241	(68,439)
May-12			11,986		2.01%	(105)	11,881	(56,558)
Jun-12			8,657		2.01%	(87)	8,570	(47,988)
Jul-12			6,301		2.01%	(75)	6,225	(41,763)
Aug-12			5,203		2.01%	(66)	5,137	(36,626)
Sep-12			5,531		2.01%	(57)	5,474	(31,152)

**NOTES**

- 1** - Transfer in from 186011 Earnings Sharing
- 2** - Transfer residual balances in from 186307 (AMR Amort) and 186237 (PUC Fee Amort)

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**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2011-12 PGA**  
 Summary of Temporary Increment by Rate Sr  
 Rates Effective November 1, 2011  
 Temps by Rate Schedule: 3rd Quarter 2012

Schedule	Block	186279	186279	186279	186279	186279	186279	186279
		EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING	EARNINGS SHARING
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
			Jul	Aug	Jul	Aug	Sep	
1R	0.00051	35,227.0	17.97	28,252.8	14.41	31,624.4	16.13	
1C	0.00035	7,932.7	2.78	5,023.2	1.76	6,101.2	2.14	
2R	0.00034	9,911,090.9	3,369.77	7,543,504.1	2,564.79	8,129,054.7	2,763.88	
3C Firm Sales	0.00024	5,743,404.4	1,378.42	4,823,743.2	1,157.70	5,088,877.1	1,221.33	
Intentionally blank								
3I Firm Sales	0.00020	235,109.8	47.02	163,704.7	32.74	410,851.1	82.17	
Intentionally blank								
19	1st mantle	0.00	1,242.0	0.00	1,224.0	0.00	1,224.0	0.00
19	add'l mnts							
31C Firm Sales	Block 1	0.00017	1,613,049.1	274.22	1,386,312.0	235.67	1,467,198.4	249.42
	Block 2	0.00016	817,550.5	130.81	612,046.5	97.93	687,645.6	110.02
31C Firm Trans	Block 1	0.00013	25,874.0	3.36	26,000.0	3.38	25,809.0	3.36
	Block 2	0.00012	14,975.0	1.80	19,618.0	2.35	21,568.0	2.59
31C Interr Sales	Block 1	0.00015	6,992.0	1.05	4,755.0	0.71	10,052.0	1.51
	Block 2	0.00014	17,643.0	2.47	17,887.0	2.50	21,288.0	2.98
31I Firm Sales	Block 1	0.00014	342,477.3	47.95	333,974.9	46.76	340,959.5	47.73
	Block 2	0.00013	726,735.9	94.48	687,626.4	89.39	809,617.0	105.25
31I Firm Trans	Block 1	0.00014	12,226.0	1.71	14,120.0	1.98	10,688.0	1.50
	Block 2	0.00012	53,629.0	6.44	54,571.0	6.55	32,406.0	3.89
31I Interr Sales	Block 1	0.00017	10,606.0	1.80	8,696.0	1.48	8,199.0	1.39
	Block 2	0.00015	31,394.0	4.71	3,765.0	0.56	1,536.0	0.23
32C Firm Sales	Block 1	0.00010	356,486.0	35.65	341,504.0	34.15	408,473.0	40.85
	Block 2	0.00008	141,216.0	11.30	143,205.0	11.46	169,381.0	13.55
	Block 3	0.00006	17,334.0	1.04	28,923.0	1.74	14,831.0	0.89
	Block 4	0.00003	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00002	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00009	383,291.0	34.50	378,851.0	34.10	386,650.0	34.80
	Block 2	0.00008	392,724.0	31.42	428,349.0	34.27	391,661.0	31.33
	Block 3	0.00005	89,939.0	4.50	125,586.0	6.28	114,118.0	5.71
	Block 4	0.00003	5,581.0	0.17	11,219.0	0.34	12,051.0	0.36
	Block 5	0.00002	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00008	102,488.0	8.20	101,670.0	8.13	101,346.0	8.11
	Block 2	0.00007	59,592.0	4.17	59,533.0	4.17	55,552.0	3.89
	Block 3	0.00005	9,617.0	0.48	5,950.0	0.30	13,986.0	0.70
	Block 4	0.00003	0.0	0.00	0.0	0.00	0.0	0.00
	Block 5	0.00002	0.0	0.00	0.0	0.00	0.0	0.00
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00008	617,965.0	49.44	622,155.0	49.77	624,204.0	49.94
	Block 2	0.00007	905,018.0	63.35	915,599.0	64.09	904,436.0	63.31
	Block 3	0.00005	520,732.0	26.04	561,172.0	28.06	516,517.0	25.83
	Block 4	0.00003	1,022,310.0	30.67	1,073,692.0	32.21	889,190.0	26.68
	Block 5	0.00002	1,076,391.0	21.53	788,792.0	15.78	849,730.0	16.99
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	0.00009	400,545.0	36.05	308,237.0	27.74	410,172.0	36.92
	Block 2	0.00006	454,220.0	36.34	334,514.0	26.76	482,881.0	38.63
	Block 3	0.00005	218,036.0	10.90	139,629.0	6.98	213,374.0	10.67
	Block 4	0.00003	280,483.0	8.41	52,667.0	1.58	278,461.0	8.35
	Block 5	0.00002	229,588.0	4.59	(229,588.0)	(4.59)	227,201.0	4.54
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.00008	549,673.0	43.97	570,604.0	45.65	517,480.0	41.40
	Block 2	0.00007	622,437.0	43.57	769,835.0	53.89	622,052.0	43.54
	Block 3	0.00005	341,384.0	17.07	425,685.0	21.28	290,279.0	14.51
	Block 4	0.00003	633,903.0	19.02	1,043,130.0	31.29	689,837.0	20.70
	Block 5	0.00002	50,122.0	1.00	517,666.0	10.35	27,135.0	0.54
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00007	78,931.0	5.53	79,081.0	5.54	69,248.0	4.85
	Block 2	0.00006	106,423.0	6.39	109,614.0	6.58	101,291.0	6.08
	Block 3	0.00004	60,000.0	2.40	60,000.0	2.40	60,000.0	2.40
	Block 4	0.00003	244,457.0	7.33	236,132.0	7.08	242,406.0	7.27
	Block 5	0.00001	229,003.0	2.29	205,147.0	2.05	222,188.0	2.22
	Block 6	0.00001	0.0	0.00	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00007	723,955.0	50.68	738,343.0	51.68	746,944.0	52.29
	Block 2	0.00006	1,334,724.0	80.08	1,380,312.0	82.82	1,298,122.0	77.89
	Block 3	0.00004	917,399.0	36.70	1,060,782.0	42.43	952,604.0	38.10
	Block 4	0.00003	2,216,975.0	66.51	2,599,738.0	77.99	2,295,033.0	68.85
	Block 5	0.00001	4,598,000.0	45.98	5,071,736.0	50.72	4,601,897.0	46.02
	Block 6	0.00001	6,654,661.0	66.55	6,696,453.0	66.96	6,666,170.0	66.66
Intentionally blank								
33	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.00
TOTALS			46,252,761.6	6,300.58	43,490,740.8	5,202.69	43,571,620.0	5,530.89
TOTAL AMORTIZATION				6,300.58		5,202.69		5,530.89

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Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon WACOG Deferral  
 Account Number: 191401  
 Current docket is UG 205  
 Current reauthorization to defer was granted in Order No. 11-445

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest (e)	Interest rate (e2)	Activity (f)	Balance (g)
	Beginning Balance							
	Nov-10	old rates	1,054,050		(8,376)	2.05%	1,045,674	(4,384,478)
	Dec-10	new rates (1)	986,672	(17,304,992)	(31,382)	2.24%	(16,349,701)	(20,734,179)
	Jan-11		2,796,096		(36,094)	2.24%	2,760,002	(17,974,177)
	Feb-11		3,224,984		(30,542)	2.24%	3,194,443	(14,779,734)
	Mar-11		2,593,139		(25,169)	2.24%	2,567,970	(12,211,764)
	Apr-11		2,732,565		(20,245)	2.24%	2,712,321	(9,499,444)
	May-11		2,069,043		(15,801)	2.24%	2,053,242	(7,446,202)
	Jun-11		1,632,022		(12,376)	2.24%	1,619,645	(5,826,557)
	Jul-11		1,098,967		(9,851)	2.24%	1,089,116	(4,737,441)
	Aug-11		725,713		(8,166)	2.24%	717,547	(4,019,893)
	Sep-11		636,267		(6,910)	2.24%	629,358	(3,390,536)
	Oct-11	2	651,360		(5,721)	2.24%	645,639	(2,744,896)
	Nov-11	old rates	874,732	261	(4,307)	2.24%	870,686	(1,874,210)
	Dec-11	new rates (1)	767,243	(16,767,705)	(2,782)	2.24%	764,461	(1,109,750)
	Jan-12		803,853		(27,413)	2.01%	(15,991,265)	(17,101,014)
	Feb-12		2,550,240		(26,508)	2.01%	2,523,732	(14,577,283)
	Mar-12		2,808,351		(22,065)	2.01%	2,786,286	(11,790,997)
	Apr-12		2,326,569		(17,801)	2.01%	2,308,767	(9,482,229)
	May-12		2,267,868		(13,983)	2.01%	2,253,884	(7,228,345)
	Jun-12	3	1,796,984		(10,603)	2.01%	1,786,381	(5,441,964)
	Jul-12		1,148,449		(8,153)	2.01%	1,140,295	(4,301,669)
	Aug-12		32,820,255	(34,070,348)	(586)	2.01%	(1,250,679)	(5,552,348)
	Sep-12		2,396,367		(7,293)	2.01%	2,389,074	(3,163,274)
			549,159		(4,839)	2.01%	544,320	(2,618,954)
			579,386		(3,902)	2.01%	575,484	(2,043,470)

**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
- 2 - Transfer represents a balance true-up adjustment
- 3 - Transfer in represents an early WACOG refund to customers in June as approved by the PUC. An interest correction for the month of June was recorded during Q3 2012.

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NW Natural  
 Rates & Regulatory Affairs  
 Oregon 2011-12 PGA  
 Summary of Temporary Increment by Rate Schedule  
 Rates Effective November 1, 2011  
 Temp by Rate Schedule: 3rd Quarter 2012

Schedule	Block	191401 AMORT WACOG OR	191401 AMORT		191401 AMORT		191401 AMORT		191401 AMORT	
			WACOG OR		WACOG OR		WACOG OR		WACOG OR	
			Jul	Jul	Aug	Aug	Sep	Sep		
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R	0.02558	35,227.0	901.11	28,252.8	722.71	31,624.4	808.95			
1C	0.02558	7,932.7	202.92	5,023.2	128.49	6,101.2	156.07			
2R	0.02558	9,911,090.9	253,525.71	7,543,504.1	192,962.83	8,129,054.7	207,941.22			
3C Firm Sales	0.02558	5,743,404.4	146,916.28	4,823,743.2	123,391.35	5,088,877.1	130,173.48			
Intentionally blank										
3I Firm Sales	0.02558	235,109.8	6,014.11	163,704.7	4,187.57	410,851.1	10,509.57			
Intentionally blank										
19	1st mantle	0.49	1,242.0	31.86	1,224.0	31.49	1,224.0	31.40		
19	add'l mtks									
31C Firm Sales	Block 1	0.02558	1,613,049.1	41,261.80	1,386,312.0	35,461.86	1,467,198.4	37,530.94		
	Block 2	0.02558	817,350.5	20,912.94	612,046.5	15,656.15	687,645.6	17,589.97		
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	6,992.0	178.86	4,755.0	121.63	10,052.0	257.13		
	Block 2	0.02558	17,643.0	451.31	17,887.0	457.55	21,288.0	544.55		
31I Firm Sales	Block 1	0.02558	342,477.3	8,760.57	333,974.9	8,543.08	340,959.5	8,721.74		
	Block 2	0.02558	726,735.9	18,589.90	687,626.4	17,589.48	809,617.0	20,710.00		
31I 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		
31I Interr Sales	Block 1	0.02558	10,606.0	271.30	8,696.0	222.44	8,199.0	209.73		
	Block 2	0.02558	31,394.0	803.06	3,765.0	96.31	1,526.0	39.29		
32C Firm Sales	Block 1	0.02558	356,486.0	9,118.91	341,504.0	8,735.67	408,473.0	10,446.74		
	Block 2	0.02558	141,216.0	3,612.31	143,205.0	3,663.18	169,381.0	4,332.77		
	Block 3	0.02558	17,334.0	443.40	28,923.0	739.85	14,831.0	379.38		
	Block 4	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
	Block 5	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
	Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
32I Firm Sales	Block 1	0.02558	383,291.0	9,804.58	378,851.0	9,691.01	386,650.0	9,890.51		
	Block 2	0.02558	392,724.0	10,045.88	428,349.0	10,957.17	391,681.0	10,019.20		
	Block 3	0.02558	89,939.0	2,300.64	125,586.0	3,212.49	114,118.0	2,919.14		
	Block 4	0.02558	5,581.0	142.76	11,219.0	286.98	12,051.0	308.26		
	Block 5	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
	Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
32C 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		
	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	0.00		
	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		
32C Interr Sales	Block 1	0.02558	400,545.0	10,245.94	308,237.0	7,884.70	410,172.0	10,492.20		
	Block 2	0.02558	454,220.0	11,618.95	334,514.0	8,556.87	482,881.0	12,352.10		
	Block 3	0.02558	218,036.0	5,577.36	139,629.0	3,571.71	213,374.0	5,458.11		
	Block 4	0.02558	280,483.0	7,174.76	52,667.0	1,347.22	278,461.0	7,123.03		
	Block 5	0.02558	229,588.0	5,872.86	(229,588.0)	(5,872.86)	227,201.0	5,811.80		
	Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
32I Interr Sales	Block 1	0.02558	549,673.0	14,060.64	570,604.0	14,596.05	517,480.0	13,237.14		
	Block 2	0.02558	622,437.0	15,921.94	769,835.0	19,692.38	622,052.0	15,912.09		
	Block 3	0.02558	341,384.0	8,732.60	425,685.0	10,889.02	290,279.0	7,425.34		
	Block 4	0.02558	633,903.0	16,215.24	1,043,130.0	26,683.27	689,837.0	17,646.03		
	Block 5	0.02558	50,122.0	1,282.12	517,666.0	13,241.90	27,135.0	694.11		
	Block 6	0.02558	0.0	0.00	0.0	0.00	0.0	0.00		
32C 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	0.00		
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00		
	Block 4	N/A	0.0	0.00	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 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	0.00		
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00		
	Block 4	N/A	0.0	0.00	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		
Intentionally blank										
33	0.00000	0.0	0.00	0.0	0.00	0.0	0.00	0.0		
TOTALS			24,667,416.6	630,992.62	21,010,530.8	537,449.46	22,270,285.00	569,673.99		
			Amortization for Switchers	8,970.22		11,709.35		9,711.73		
			See pages 16-18 for details							
TOTAL AMORTIZATION				<u>639,962.84</u>		<u>549,158.81</u>		<u>579,385.72</u>		

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**NW Natural**  
**3rd 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 8/03/2012 6:48 AM  
 Job: CNNBLRJRPC/CNNBLRJRJP

For Revenue Date: 07/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Coi	31CTF	COM T	Commercial Transpo	29,996.00	37,936.00	(789.80)
OR	ADJC	31SDC	OR Sales-Deferred Coi	31ITF	FRM T	Industrial Firm Trans	15,071.00	40,224.00	(396.82)
OR	ADJC	32SDC	OR Sales-Deferred Coi	32CTF	COM T	Commercial Transpo	19,852.00	156,756.00	(522.70)
OR	ADJC	32SDC	OR Sales-Deferred Coi	32ITF	FRM T	Industrial Firm Trans	175,696.00	4,104,321.00	(4,626.07)
OR	ADJC	32SDC	OR Sales-Deferred Coi	32CTI	INT T	Industrial Interr Tran	13,964.00	718,814.00	(367.67)
OR	ADJC	32SDC	OR Sales-Deferred Coi	32ITI	INT T	Industrial Interr Tran	96,111.00	16,730,107.00	(2,530.60)
WA	ADJC	SDC41	WA Sales-Deferred Co	C41TF	COM T	Commercial Transpo	6,962.00	6,962.00	(194.93)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42TF	FRM T	Industrial Firm Trans	19,762.00	107,081.00	(553.33)
<b>Oregon</b>									
							Firm		(6,335.39)
							Interruptible		(2,898.27)
									<u>(9,233.66)</u>
2.853%									
							To Amortize:	w/out Rev Sens	
							Firm		6,154.64
							Interruptible		2,815.58
									<u>8,970.22</u>
<b>Washington</b>									
							Firm		(748.26)
							Interruptible		0.00
									<u>(748.26)</u>
4.372%									
							To Amortize:	w/out Rev Sens	
							Firm		715.55
							Interruptible		0.00
									<u>715.55</u>

NW Natural  
 3rd 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 9/06/2012 5:33 AM  
 Job: CNBLRJRPC/CNNBLRJR

For Revenue Date: 08/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Desc	Rate Adj Terms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Co	31CTF	COM T	Commercial Transpo	35,920.00	48,531.00	(945.78)
OR	ADJC	31SDC	OR Sales-Deferred Co	31ITF	FRM T	Industrial Firm Trans	49,765.00	94,322.00	(1,310.31)
OR	ADJC	32SDC	OR Sales-Deferred Co	32CTF	COM T	Commercial Transpo	49,508.00	182,094.00	(1,303.54)
OR	ADJC	32SDC	OR Sales-Deferred Co	32ITF	FRM T	Industrial Firm Trans	212,335.00	4,485,515.00	(5,590.77)
OR	ADJC	32SDC	OR Sales-Deferred Co	32CTI	INT T	Industrial Interr Trai	20,447.00	689,974.00	(538.37)
OR	ADJC	32SDC	OR Sales-Deferred Co	32ITI	INT T	Industrial Interr Trai	89,801.00	18,412,088.00	(2,364.46)
WA	ADJC	SDC41	WA Sales-Deferred Cc	C41TF	COM T	Commercial Transpo	6,915.00	6,915.00	(193.62)
WA	ADJC	SDC42	WA Sales-Deferred Cc	C42TF	COM T	Commercial Transpo	121,760.00	133,162.00	(3,409.28)
WA	ADJC	SDC42	WA Sales-Deferred Cc	I42TF	FRM T	Industrial Firm Trans	11,159.00	381,466.00	(312.45)
<b>Oregon</b>									
							Firm		(9,150.40)
							Interruptible		(2,902.83)
									<u>(12,053.23)</u>
									2.853%
							<u>To Amortize:</u>		w/out Rev Sens
							Firm		8,889.34
							Interruptible		2,820.01
									<u>11,709.35</u>
<b>Washington</b>									
							Firm		(3,915.35)
							Interruptible		0.00
									<u>(3,915.35)</u>
									4.372%
							<u>To Amortize:</u>		w/out Rev Sens
							Firm		3,744.17
							Interruptible		0.00
									<u>3,744.17</u>

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NW Natural  
 3rd 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 10/03/2012 7:57 AM  
 Job: CNBBLRJRPC/CNNBLRJRJ

For Revenue Date: 09/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Co	31CTF	COM T	Commercial Transpo	33,293.00	47,377.00	(876.60)
OR	ADJC	31SDC	OR Sales-Deferred Co	31ITF	FRM T	Industrial Firm Trans	13,574.00	43,094.00	(357.40)
OR	ADJC	32SDC	OR Sales-Deferred Co	32CTF	COM T	Commercial Transpo	34,985.00	170,884.00	(921.15)
OR	ADJC	32SDC	OR Sales-Deferred Co	32ITF	FRM T	Industrial Firm Trans	190,203.00	3,928,621.00	(5,008.04)
OR	ADJC	32SDC	OR Sales-Deferred Co	32CTI	INT T	Industrial Interr Trar	24,027.00	695,133.00	(632.63)
OR	ADJC	32SDC	OR Sales-Deferred Co	32ITI	INT T	Industrial Interr Trar	83,598.00	16,127,032.00	(2,201.13)
WA	ADJC	SDC41	WA Sales-Deferred Cc	C41TF	COM T	Commercial Transpo	6,958.00	6,958.00	(194.82)
WA	ADJC	SDC42	WA Sales-Deferred Cc	C42TF	COM T	Commercial Transpo	57,802.00	68,072.00	(1,618.46)
WA	ADJC	SDC42	WA Sales-Deferred Cc	I42TF	FRM T	Industrial Firm Trans	9,705.00	237,487.00	(271.74)

Oregon	Firm	Interruptible
	(7,163.19)	(2,833.76)
		(9,996.95)

To Amortize:	w/out Rev Sens
Firm	6,958.82
Interruptible	2,752.91
	9,711.73

Washington	Firm	Interruptible
	(2,085.02)	0.00
		(2,085.02)

To Amortize:	w/out Rev Sens
Firm	1,993.86
Interruptible	0.00
	1,993.86

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Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Amortization of Oregon Demand Deferral  
 Account Number: 191411  
 Current docket is UG 205  
 Current reauthorization to defer was granted in Order No. 11-445

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Amortization	Transfers	Interest	Interest	Rate	Activity	Balance	(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Beginning Balance																			
Nov-10			old rates	246,697		331	331	2.24%	247,028	301,237									
Dec-10			new rates (1)	(168,959)	5,556,204	10,214	10,214	2.24%	5,397,459	5,698,696									
Jan-11				(445,074)		10,222	10,222	2.24%	(434,852)	5,263,844									
Feb-11				(748,032)		9,128	9,128	2.24%	(738,905)	4,524,940									
Mar-11				(597,858)		7,889	7,889	2.24%	(589,970)	3,934,970									
Apr-11				(631,308)		6,756	6,756	2.24%	(624,552)	3,310,418									
May-11				(472,114)		5,739	5,739	2.24%	(466,376)	2,844,042									
Jun-11				(369,128)		4,964	4,964	2.24%	(364,163)	2,479,879									
Jul-11				(241,770)		4,403	4,403	2.24%	(237,367)	2,242,512									
Aug-11				(152,748)		4,043	4,043	2.24%	(148,705)	2,093,807									
Sep-11				(133,159)		3,786	3,786	2.24%	(127,790)	1,966,018									
Oct-11			2	(184,161)	(1,158)	3,546	3,546	2.24%	(129,613)	1,836,405									
Nov-11			old rates	(183,139)		3,256	3,256	2.24%	(182,063)	1,654,342									
Dec-11			new rates (1)	(13,570)	(543,954)	2,917	2,917	2.24%	(180,222)	1,474,120									
Jan-12				(47,317)		(922)	(922)	2.01%	(558,446)	915,674									
Feb-12				(52,292)		1,494	1,494	2.01%	(45,823)	869,852									
Mar-12				(43,075)		1,413	1,413	2.01%	(50,879)	818,972									
Apr-12				(41,731)		1,336	1,336	2.01%	(41,739)	777,233									
May-12				(32,887)		1,267	1,267	2.01%	(40,464)	736,770									
Jun-12				(20,395)		1,207	1,207	2.01%	(31,680)	705,090									
Jul-12				(14,802)		1,164	1,164	2.01%	(19,231)	685,858									
Aug-12				(10,767)		1,136	1,136	2.01%	(13,666)	672,192									
Sep-12				(8,921)		1,117	1,117	2.01%	(9,650)	662,543									
				(9,595)		1,102	1,102	2.01%	(7,818)	654,724									
						1,089	1,089	2.01%	(8,507)	646,217									

History truncated for ease of viewing

**NOTES:**

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

2 - Transfer represents a balance true-up adjustment

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**NW Natural**  
**Rates & Regulatory Affairs**  
**Oregon 2011-12 PGA**  
 Summary of Temporary Increment by Rate Sx  
 Rates Effective November 1, 2011  
 Temp by Rate Schedule: 3rd Quarter 2012

Schedule	Block	191411 AMORT		191411 AMORT		191411 AMORT		191411 AMORT		191411 AMORT	
		DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR
		Jul		Jul		Aug		Aug		Sep	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Activity for Mo.
1R		(0.00050)	35,227.0	(17.61)	28,252.8	(14.13)	31,624.4	(15.81)			
1C		(0.00050)	7,932.7	(3.97)	5,023.2	(2.51)	6,101.2	(3.05)			
2R		(0.00050)	9,911,090.9	(4,955.55)	7,543,504.1	(3,771.75)	8,129,054.7	(4,064.53)			
3C Firm Sales		(0.00050)	5,743,404.4	(2,871.70)	4,823,743.2	(2,411.87)	5,088,877.1	(2,544.44)			
Intentionally blank		0.00000									
3I Firm Sales		(0.00050)	235,109.8	(117.55)	163,704.7	(81.85)	410,851.1	(205.43)			
Intentionally blank		0.00000									
19	1st mantle	(0.01)	1,242.0	(0.65)	1,224.0	(0.64)	1,224.0	(0.64)			
19	add'l mths										
31C Firm Sales	Block 1	(0.00050)	1,613,049.1	(806.52)	1,386,312.0	(693.16)	1,467,198.4	(733.60)			
	Block 2	(0.00050)	817,550.5	(408.78)	612,046.5	(306.02)	687,645.6	(343.82)			
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	(0.00006)	6,992.0	(0.42)	4,755.0	(0.29)	10,052.0	(0.60)			
	Block 2	(0.00006)	17,643.0	(1.06)	17,887.0	(1.07)	21,288.0	(1.28)			
31I Firm Sales	Block 1	(0.00050)	342,477.3	(171.24)	333,974.9	(166.99)	340,959.5	(170.48)			
	Block 2	(0.00050)	726,735.9	(363.37)	687,626.4	(343.81)	809,617.0	(404.81)			
31I 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			
31I Interr Sales	Block 1	(0.00006)	10,606.0	(0.64)	8,696.0	(0.52)	8,199.0	(0.49)			
	Block 2	(0.00006)	31,394.0	(1.88)	3,765.0	(0.23)	1,536.0	(0.09)			
32C Firm Sales	Block 1	(0.00050)	356,486.0	(178.24)	341,504.0	(170.75)	408,473.0	(204.24)			
	Block 2	(0.00050)	141,216.0	(70.61)	143,205.0	(71.60)	169,381.0	(84.69)			
	Block 3	(0.00050)	17,334.0	(8.67)	28,923.0	(14.46)	14,831.0	(7.42)			
	Block 4	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 5	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	(0.00050)	383,291.0	(191.65)	378,851.0	(189.43)	386,650.0	(193.33)			
	Block 2	(0.00050)	392,724.0	(196.36)	428,349.0	(214.17)	391,681.0	(195.84)			
	Block 3	(0.00050)	89,939.0	(44.97)	125,586.0	(62.79)	114,118.0	(57.06)			
	Block 4	(0.00050)	5,581.0	(2.79)	11,219.0	(5.61)	12,051.0	(6.03)			
	Block 5	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 6	(0.00050)	0.0	0.00	0.0	0.00	0.0	0.00			
32C 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			
	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	0.00			
	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			
32C Interr Sales	Block 1	(0.00006)	400,545.0	(24.03)	308,237.0	(18.49)	410,172.0	(24.61)			
	Block 2	(0.00006)	454,220.0	(27.25)	334,514.0	(20.07)	482,881.0	(28.97)			
	Block 3	(0.00006)	218,036.0	(13.08)	139,629.0	(8.38)	213,374.0	(12.80)			
	Block 4	(0.00006)	280,483.0	(16.83)	52,667.0	(3.16)	278,461.0	(16.71)			
	Block 5	(0.00006)	229,588.0	(13.78)	(229,588.0)	13.78	227,201.0	(13.63)			
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00			
32I Interr Sales	Block 1	(0.00006)	549,673.0	(32.98)	570,604.0	(34.24)	517,480.0	(31.05)			
	Block 2	(0.00006)	622,437.0	(37.35)	769,835.0	(46.19)	622,052.0	(37.32)			
	Block 3	(0.00006)	341,384.0	(20.48)	425,685.0	(25.54)	290,279.0	(17.42)			
	Block 4	(0.00006)	633,903.0	(38.03)	1,043,130.0	(62.59)	689,837.0	(41.39)			
	Block 5	(0.00006)	50,122.0	(3.01)	517,666.0	(31.06)	27,135.0	(1.63)			
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	0.0	0.00			
32C 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	0.00			
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 4	N/A	0.0	0.00	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 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	0.00			
	Block 3	N/A	0.0	0.00	0.0	0.00	0.0	0.00			
	Block 4	N/A	0.0	0.00	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			
Intentionally blank		0.00000									
33		0.00000	0.0	0.00	0.0	0.00	0.0	0.00			
TOTALS			24,667,416.6	(10,641.05)	21,010,530.8	(8,759.59)	22,270,285.00	(9,463.21)			
			Amortization for Switchers	(125.62)		(161.14)		(132.27)			
			See pages 21-23 for details								
TOTAL AMORTIZATION				(10,766.67)		(8,920.73)		(9,595.48)			



**NW Natural**  
**3rd 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 8/03/2012 6:53 AM  
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 07/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferr	31CTF	COM T	Commercial Transpo	29,996.00	37,936.00	15.30
OR	ADJD	31FDD	OR Firm Sales-Deferr	31ITF	FRM T	Industrial Firm Trans	15,071.00	40,224.00	7.69
OR	ADJD	32FDD	OR Firm Sales-Deferr	32CTF	COM T	Commercial Transpo	19,852.00	156,756.00	10.11
OR	ADJD	32FDD	OR Firm Sales-Deferr	32ITF	FRM T	Industrial Firm Trans	175,696.00	4,104,321.00	89.60
OR	ADJD	32IDD	OR Intp. Sales-Deferr	32CTI	INT T	Industrial Interr Trai	13,964.00	718,814.00	0.84
OR	ADJD	32IDD	OR Intp. Sales-Deferr	32ITI	INT T	Industrial Interr Trai	96,111.00	16,730,107.00	5.77
WA	ADJD	FDD41	WA Firm Sales-Deferr	C41TF	COM T	Commercial Transpo	6,962.00	6,962.00	(105.89)
WA	ADJD	FDD42	WA Firm Sales-Deferr	I42TF	FRM T	Industrial Firm Trans	19,762.00	107,081.00	(300.58)

Oregon	
Firm	122.70
Interruptible	6.61
	<u>129.31</u>

To Amortize:	
Firm	2.853%
Interruptible	w/out Rev Sens
	(119.20)
	<u>(6.42)</u>
	(125.62)

Washington	
Firm	(406.47)
Interruptible	0.00
	<u>(406.47)</u>

To Amortize:	
Firm	4.372%
Interruptible	w/out Rev Sens
	388.70
	<u>0.00</u>
	388.70

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**NW Natural**  
**3rd 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 9/06/2012 5:38 AM  
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 08/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferre	31CTF	COM T	Commercial Transpo	35,920.00	48,531.00	18.32
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Trans	49,765.00	94,322.00	25.38
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpo	49,508.00	182,094.00	25.25
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	172,382.00	4,485,515.00	87.91
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	39,953.00	4,485,515.00	2.39
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INT T	Industrial Interr Trar	20,447.00	689,974.00	1.23
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Trar	89,801.00	18,412,088.00	5.39
WA	ADJD	FDD41	WA Firm Sales-Deferre	C41TF	COM T	Commercial Transpo	6,915.00	6,915.00	(105.18)
WA	ADJD	FDD42	WA Firm Sales-Deferre	I42TF	FRM T	Industrial Firm Trans	11,159.00	381,466.00	(169.73)
WA	ADJD	IDD42	WA Intp. Sales-Deferre	C42TF	COM T	Commercial Transpo	121,760.00	133,162.00	(646.55)
<b>Oregon</b>									
							Firm		159.25
							Interruptible		6.62
									<u>165.87</u>
2.853%									
							To Amortize:		w/out Rev Sens
							Firm		(154.71)
							Interruptible		(6.43)
									<u>(161.14)</u>
<b>Washington</b>									
							Firm		(921.46)
							Interruptible		0.00
									<u>(921.46)</u>
4.372%									
							To Amortize:		w/out Rev Sens
							Firm		881.17
							Interruptible		0.00
									<u>881.17</u>

**NW Natural**  
**3rd 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 10/03/2012 8:07 AM  
 Job: CNNBLRJRPC/CNNBLRJRJP

For Revenue Date: 09/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferre	31CTF	COM T	Commercial Transpoi	33,293.00	47,377.00	16.96
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Trans	13,574.00	43,094.00	6.92
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpoi	34,985.00	170,884.00	17.85
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	170,108.00	3,928,621.00	86.75
OR	ADJD	32IDD	OR Intp. Sales-Deferr	32CTI	FRM T	Industrial Firm Trans	20,095.00	3,928,621.00	1.21
OR	ADJD	32IDD	OR Intp. Sales-Deferr	32ITI	INT T	Industrial Interr Trar	24,027.00	695,133.00	1.44
OR	ADJD	32IDD	OR Intp. Sales-Deferr	32ITI	INT T	Industrial Interr Trar	83,598.00	16,127,032.00	5.02
WA	ADJD	FDD41	WA Firm Sales-Deferr	C41TF	COM T	Commercial Transpoi	6,958.00	6,958.00	(105.83)
WA	ADJD	FDD42	WA Firm Sales-Deferr	I42TF	FRM T	Industrial Firm Trans	9,705.00	237,487.00	(147.61)
WA	ADJD	IDD42	WA Intp. Sales-Deferr	C42TF	COM T	Commercial Transpoi	57,802.00	68,072.00	(306.93)

<b>Oregon</b>	
Firm	129.69
Interruptible	6.46
	<u>136.15</u>

<u>To Amortize:</u>	
Firm	w/out Rev Sens
	(125.99)
Interruptible	(6.28)
	<u>(132.27)</u>

<b>Washington</b>	
Firm	(560.37)
Interruptible	0.00
	<u>(560.37)</u>

<u>To Amortize:</u>	
Firm	w/out Rev Sens
	4.372%
Interruptible	535.87
	<u>0.00</u>
	<u>535.87</u>

23

# **Detail of Decoupling Deferrals**

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

Debit (Credit)	Month/Year	Note	Deferral	Transfers	8.618% Interest	Activity	Total Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance							
	Nov-10	<b>1</b>	3,620,281	(13,210,032)	23,271	(9,566,480)	5,073,785
	Dec-10		1,303,080		41,117	1,344,197	6,417,982
	Jan-11		2,864,207		56,377	2,920,584	9,338,565
	Feb-11		3,049,640		78,017	3,127,658	12,466,223
	Mar-11		1,674,150		95,540	1,769,690	14,235,913
	Apr-11		2,493,837		111,193	2,605,030	16,840,942
	May-11		1,017,299		124,599	1,141,898	17,982,841
	Jun-11		(1,115,005)		125,143	(989,862)	16,992,978
	Jul-11		(547,712)		120,071	(427,641)	16,565,337
	Aug-11		(34,068)		118,844	84,777	16,650,114
	Sep-11		238,213		120,431	358,644	17,008,758
	Oct-11		1,132,450		126,218	1,258,668	18,267,426
	Nov-11	<b>1</b>	680,279	(17,130,909)	10,605	(16,440,026)	1,827,400
	Dec-11		5,277,359		32,074	5,309,433	7,136,833
	Jan-12		2,032,497		58,553	2,091,050	9,227,883
	Feb-12		1,600,422		72,018	1,672,440	10,900,323
	Mar-12		2,567,972		87,504	2,655,475	13,555,798
	Apr-12		812,518		100,271	912,789	14,468,587
	May-12		207,885		104,655	312,540	14,781,126
	Jun-12		(958,587)		102,711	(855,876)	13,925,251
	Jul-12		(1,070,812)		96,161	(974,650)	12,950,600
	Aug-12		810,937		95,919	906,856	13,857,456
	Sep-12	<b>2</b>	250,036	(10.69)	100,417	350,442	14,207,898

**History truncated for ease of viewing**

**NOTES**

- 1** - October balance transferred to account 186277 for amortization
- 2** - Transfer represents a balance true-up adjustment

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Oregon Commercial Decoupling  
 Account Number: 186270  
 Authorized in dockets UG 143 and UM 1027  
 Last deferral reauthorization was Order 12-048 in UM 1027

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance																																																																													
(a)	(b)	(c)	(d)	(e)	(f)	(g)																																																																															
Beginning Balance																																																																																					
Nov-10	1	1,014,549				4,309	(1,346,669)	1,111,528																																																																													
Dec-10		8,452			(2,365,527)	8,013	16,465	1,127,993																																																																													
Jan-11		543,323				10,052	553,375	1,681,368																																																																													
Feb-11		512,592				13,916	526,508	2,207,876																																																																													
Mar-11		81,417				16,149	97,565	2,305,441																																																																													
Apr-11		189,253				17,236	206,489	2,511,930																																																																													
May-11		(119,100)				17,612	(101,487)	2,410,443																																																																													
Jun-11		(297,288)				16,243	(281,045)	2,129,398																																																																													
Jul-11		102,560				15,661	118,220	2,247,618																																																																													
Aug-11		38,708				16,281	54,989	2,302,607																																																																													
Sep-11		97,951				16,888	114,839	2,417,446																																																																													
Oct-11		156,649				17,924	174,572	2,592,019																																																																													
Nov-11	1	117,104			(2,434,808)	1,550	(2,316,154)	275,865																																																																													
Dec-11		1,142,978				6,085	1,149,063	1,424,928																																																																													
Jan-12		111,729				10,635	122,363	1,547,291																																																																													
Feb-12		147,614				11,642	159,257	1,706,548																																																																													
Mar-12		196,777				12,962	209,739	1,916,287																																																																													
Apr-12		(6,589)				13,738	7,149	1,923,436																																																																													
May-12		(45,443)				13,650	(31,793)	1,891,643																																																																													
Jun-12		(223,946)				12,781	(211,165)	1,680,478																																																																													
Jul-12		(433,967)				10,510	(423,456)	1,257,022																																																																													
Aug-12		696,007				11,527	707,534	1,964,556																																																																													
Sep-12		55,570				14,308	69,878	2,034,434																																																																													

History truncated for ease of viewing

**NOTES**

1 - October balance transferred to account 186271 for amortization

2

**NW Natural  
Adjustment to Actuals - Decoupling Estimate  
SEPTEMBER 2012  
Decoupling Worksheet**

	Baseline Usage Per Customer w/ elasticity (a)	Decoupling Period Actual Customers (b)	Baseline Total Usage (c)	Decoupling Period Actual Use Normalized (d)	Variance (e)	Allowed Margin Rate Per Therm (f)	Amount to Record @ 100% Record (g)	Previously Booked (i)	Total Amount to Record (j)
<b>Residential</b>									
1 Jan-12	121.7	551,058	67,063,759	62,346,894	(4,716,865)	\$0.43090	(\$2,032,497.05)	(\$2,032,497.05)	0.00
2 Feb-12	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
3 Mar-12	79.0	551,690	43,583,510	37,623,956	(5,959,554)	\$0.43090	(2,567,971.65)	(2,567,971.65)	0.00
4 Apr-12	54.9	551,757	30,291,459	28,405,829	(1,885,630)	\$0.43090	(812,518.05)	(812,518.05)	0.00
5 May-12	33.7	551,699	18,592,256	18,109,813	(482,443)	\$0.43090	(207,884.52)	(207,884.52)	0.00
6 Jun-12	17.2	550,879	9,475,119	11,699,735	2,224,616	\$0.43090	958,586.95	958,586.95	0.00
7 Jul-12	14.1	549,986	7,754,803	10,239,862	2,485,059	\$0.43090	1,070,811.79	1,070,811.79	0.00
8 Aug-12	14.1	549,402	7,746,568	5,864,607	(1,881,961)	\$0.43090	(810,936.91)	(810,936.91)	0.00
9 Sep-12	16.9	549,410	9,285,029	8,704,765	(580,264)	\$0.43090	(250,035.71)	0.00	(250,035.71)
10 Oct-11	42.5	545,100	23,166,750	20,535,837	(2,630,913)	\$0.43044	(1,132,450.02)	(1,132,450.02)	0.00
11 Nov-11	86.9	547,583	47,584,963	46,006,247	(1,578,716)	\$0.43090	(680,268.70)	(680,268.70)	0.00
12 Dec-11	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
<b>13 Total Residential</b>	<b>699.8</b>		<b>385,030,306</b>	<b>354,062,205</b>	<b>(30,968,101)</b>		<b>(13,342,944.53)</b>	<b>(13,092,908.82)</b>	<b>(250,035.71)</b>
	0.0								
<b>Commercial</b>									
14 Jan-12	602.3	57,284	34,502,153	34,129,053	(373,101)	\$0.29946	(\$111,728.68)	(\$111,728.68)	0.00
15 Feb-12	485.7	57,302	27,831,581	27,338,646	(492,935)	\$0.29946	(147,614.32)	(147,614.32)	0.00
16 Mar-12	406.0	57,304	23,265,424	22,608,319	(657,105)	\$0.29946	(196,776.60)	(196,776.60)	0.00
17 Apr-12	298.2	57,285	17,082,387	17,104,391	22,004	\$0.29946	6,589.29	6,589.29	0.00
18 May-12	206.5	57,176	11,806,844	11,958,595	151,751	\$0.29946	45,443.26	45,443.26	0.00
19 Jun-12	140.6	57,042	8,020,105	8,767,938	747,833	\$0.29946	223,946.04	223,946.04	0.00
20 Jul-12	129.1	56,918	7,348,114	8,797,277	1,449,164	\$0.29946	433,966.50	433,966.50	0.00
21 Aug-12	128.1	56,837	7,280,820	4,956,612	(2,324,208)	\$0.29946	(696,007.21)	(696,007.21)	0.00
22 Sep-12	134.7	56,781	7,648,401	7,462,834	(185,567)	\$0.29946	(55,569.86)	0.00	(55,569.86)
23 Oct-11	243.6	56,497	13,762,669	13,236,614	(526,055)	\$0.29778	(156,648.69)	(156,648.69)	0.00
24 Nov-11	439.6	56,759	24,951,256	24,560,205	(391,051)	\$0.29946	(117,104.25)	(117,104.25)	0.00
25 Dec-11	607.4	57,096	34,680,110	30,863,314	(3,816,796)	\$0.29946	(1,142,977.76)	(1,142,977.76)	0.00
<b>26 Total Commercial</b>	<b>3,821.8</b>		<b>218,179,865</b>	<b>211,783,799</b>	<b>(6,396,066)</b>		<b>(1,914,482.28)</b>	<b>(1,858,912.42)</b>	<b>(55,569.86)</b>
	0.0								

3

# **Detail of Other Deferrals**



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Intervenor Funding - ISSUE FUND  
 Account Number: 186284  
 Docket UM 1101  
 Last order for deferral reauthorization was Order No. 12-312

Debit (Credit)	Month/Year	Note (b)	Deferral-CUB (c1)	Deferral-NWIGU (c2)	Transfers-CUB (d1) to 186286 amort account	Transfers-NWIGU (d2) to 186288 amort account	Interest (e)	Activity (f)	Balance-CUB (g1)	Balance-NWIGU (g2)	Balance Grand Total (gtotal)
	Beginning Balance										
	Nov-10							0	0	0	0
	Dec-10							0	0	0	0
	Jan-11							0	0	0	0
	Feb-11							0	0	0	0
	Mar-11							0	0	0	0
	Apr-11							0	0	0	0
	May-11	2		15,800				15,800	0	15,800	15,800
	Jun-11							0	0	15,800	15,800
	Jul-11							0	0	15,800	15,800
	Aug-11	2	58,351					58,351	58,351	15,800	74,151
	Sep-11							0	58,351	15,800	74,151
	Oct-11							0	58,351	15,800	74,151
	Nov-11	3			(58,351)	(15,800)		(74,151)	0	15,800	74,151
	Dec-11							0	0	0	0
	Jan-12							0	0	0	0
	Feb-12							0	0	0	0
	Mar-12							0	0	0	0
	Apr-12	2	3,507					3,507	3,507	0	3,507
	May-12							0	3,507	0	3,507
	Jun-12							0	3,507	0	3,507
	Jul-12							0	3,507	0	3,507
	Aug-12	2	45,000					45,000	48,507	0	48,507
	Sep-12		0					0	48,507	0	48,507

**History truncated for ease of viewing**

**NOTES**

- 1 - No interest is applied to this activity
- 2 - Payments made in:
  - May 2011 - see order 11-162
  - August 2011 - see order 11-289
  - April 2012 - see order 12-116
  - August 2012 - see order 12-298

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

ORDER NO. 12 298  
ENTERED JUL 30 2012

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UG 221

In the Matter of

NORTHWEST NATURAL GAS  
COMPANY, dba NW NATURAL

Request for General Rate Revision.

ORDER

**DISPOSITION: ISSUE FUND GRANT REQUEST APPROVED**

On July 26, 2012, the Citizens' Utility Board of Oregon (CUB) filed a Request for Payment of its Issue Fund Grant from Northwest Natural Gas Company, dba NW Natural (NW Natural). Section 7.3 of the First Amended and Restated Intervenor Funding Agreement (Agreement), adopted by the Commission in Order No. 07-564, governs the procedures for payment of Issue Fund Grants. CUB was automatically precertified to receive Issue Fund Grants under Section 5.2(a) of the Agreement and under OAR 860-001-0120(3)(a).

CUB asks for a progress payment of \$45,000 from the NW Natural Issue Fund. CUB notes that although it is requesting the total amount of its proposed budget approved by the Commission, CUB is requesting this payment as a progress payment because of the ongoing nature of this docket and because, at a later date, CUB may amend its budget and request additional funds. Under the Agreement, the Request for Payment must:

- 1) Itemize the expenses, payees and hourly rates of amount to be reimbursed;
- 2) Demonstrate that the expenses are reasonable and are directly attributable to issues and positions pursued on behalf of a particular customer class and consistent with the intervenor's proposed budget;
- 3) Provide information sufficient to show that the intervenor has complied with any conditions imposed on the Issue Fund Grant; and
- 4) Specify whether the request for payment is for a progress payment or a final payment and indicate whether any approved budget amount may be released back to the applicable Issue Fund.

Further, under the terms of the Agreement, CUB must establish that it has "used in-house resources or outside funding for at least 20 percent of the Eligible Expenses for an Eligible Proceeding." Agreement at 15. CUB provided the required documentation in its request.

The Agreement provides that the Commission will make a determination in each proceeding as to how the participating utilities are to recover the funding grants from the various customer classes. According to Section 7.7(b), Issue Fund Grants should be allocated so as to fairly align the costs of the advocacy with the intended potential beneficiaries of the advocacy. Agreement at 23. We have considered the intended beneficiaries, and find that the issue fund expenditures should be allocated to NW Natural's residential customers.

We find that CUB has met the requirements of the Agreement, and its request should be approved. Section 7.8 of the Agreement provides that the utility must pay the Issue Fund Grant to the requesting intervenor within 30 days after receipt of Commission directive.

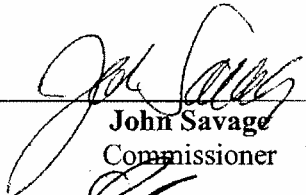
**ORDER**

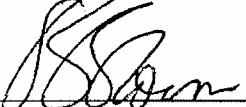
IT IS ORDERED that:

1. The Citizens' Utility Board of Oregon has met the requirements of the First Amended and Restated Intervenor Funding Agreement, and its request is approved.
2. NW Natural shall pay \$45,000 from the NW Natural Issue Fund to the Citizens' Utility Board of Oregon within 30 days after receipt of this Order, and the grant shall be assessed to NW Natural's residential customers.

Made, entered, and effective JUL 30 2012

  
 \_\_\_\_\_  
**Susan K. Ackerman**  
 Chair

  
 \_\_\_\_\_  
**John Savage**  
 Commissioner

  
 \_\_\_\_\_  
**Stephen M. Bloom**  
 Commissioner



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of CUB Intervenor Funding  
 Account Number: 186276  
 Docket UM 1101  
 Last order for deferral reauthorization was Order No. 12-312

Debit (Credit)	Monthly/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest (1) (e)	Activity (f)	Balance (g)
Beginning Balance							
	Nov-10	3	0	(57,500)		(57,500)	0
	Dec-10		0			0	0
	Jan-11	2	57,500			57,500	57,500
	Feb-11		0			0	57,500
	Mar-11		0			0	57,500
	Apr-11		0			0	57,500
	May-11		0			0	57,500
	Jun-11		0			0	57,500
	Jul-11		0			0	57,500
	Aug-11		0			0	57,500
	Sep-11		0			0	57,500
	Oct-11		0			0	57,500
	Nov-11	3	0	(57,500)		(57,500)	0
	Dec-11		0			0	0
	Jan-12	2	57,500			57,500	57,500
	Feb-12		0			0	57,500
	Mar-12		0			0	57,500
	Apr-12		0			0	57,500
	May-12		0			0	57,500
	Jun-12		0			0	57,500
	Jul-12		0			0	57,500
	Aug-12		0			0	57,500
	Sep-12		0			0	57,500

**History truncated for ease of viewing**

**NOTES**

- 1 - No interest is applied to this activity
- 2 - Payments made in:
  - Jan 2011 - see order 11-010
  - Jan 2012 - see order 12-009
- 3 - October balance transferred to account 186286 for amortization

5

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of NWIGU Intervenor Funding  
 Account Number: 186278  
 Docket UM 1101  
 Last order for deferral reauthorization was Order No. 12-312

Debit (Credit)	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest (1) (e)	Activity (f)	Balance (g)
	Beginning Balance						
	Nov-10	<b>3</b>	0	(1,670)		(1,670)	0
	Dec-10		0			0	0
	Jan-11		0			0	0
	Feb-11		0			0	0
	Mar-11		0			0	0
	Apr-11	<b>2</b>	3,112			3,112	3,112
	May-11		0			0	3,112
	Jun-11		0			0	3,112
	Jul-11		0			0	3,112
	Aug-11		0			0	3,112
	Sep-11		0			0	3,112
	Oct-11		0			0	3,112
	Nov-11	<b>3</b>	0	(3,112)		(3,112)	0
	Dec-11		0			0	0
	Jan-12		0			0	0
	Feb-12		0			0	0
	Mar-12		0			0	0
	Apr-12		0			0	0
	May-12	<b>2</b>	8,593			8,593	8,593
	Jun-12		0			0	8,593
	Jul-12		0			0	8,593
	Aug-12		0			0	8,593
	Sep-12		0			0	8,593

History truncated for ease of viewing

**NOTES**

- 1** - No interest is applied to this activity
- 2** - Payments made in:
  - Apr 2011 - see order 11-128
  - May 2012 - see order 12-137
- 3** - October balance transferred to account 186288 for amortization

U

Company: Northwest Natural Gas Company

State: Oregon  
 Description: Deferral of the revenue requirement related to the implementation of automated meter reading  
 Account Number: 186308  
 Info: Docket UM 1413  
 2010 deferrals approved in Order 10-076  
 2011 deferrals approved in Order 11-151  
 2012 deferrals approved in Order 12-047

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest	Activity	Original AMR TOTAL Balance	Additional Communications Activity	Additional Communications Interest	Additional Communications Balance	Grand TOTAL (k + g + j)	2010 Deferral Balance (k1) 2	2011 Deferral Balance (k1) 2	2012 Deferral Balance (k1) 2																																																	
		Beginning Balance				8.618%		0		8.618%																																																						
		Jan-10		197,888		19,443	217,331	2,758,726				2,758,726	217,331																																																			
		Feb-10		174,694		20,476	195,170	2,953,896				2,953,896	412,500																																																			
		Mar-10		169,287		21,863	191,151	3,145,047				3,145,047	603,651																																																			
		Apr-10		151,982		23,136	175,118	3,320,165				3,320,165	778,769																																																			
		May-10		84,237		24,134	108,371	3,428,536				3,428,536	887,140																																																			
		Jun-10		140,238		25,132	165,370	3,593,906				3,593,906	1,052,510																																																			
		Jul-10		77,576		26,042	103,618	3,697,523				3,697,523	1,156,127																																																			
		Aug-10		169,588		27,483	197,071	3,894,594				3,894,594	1,353,198																																																			
		Sep-10		136,239		28,626	164,865	4,059,459				4,059,459	1,518,063																																																			
		Oct-10		110,734		29,580	140,314	4,199,773				4,199,773	1,658,377																																																			
		Nov-10	3	101,468	(2,541,396)	30,523	(2,409,405)	1,790,368				1,790,368	1,790,368																																																			
		Dec-10		83,319		31,382	114,701	1,905,070				1,905,070	1,905,070																																																			
		Jan-11	4	0		0	0	1,905,070				1,905,070	0																																																			
		Feb-11		103,006		370	103,376	2,008,445				2,008,445	103,376																																																			
		Mar-11	4	95,166		1,084	96,251	2,104,696				2,104,696	199,626																																																			
		Apr-11		99,594		1,792	101,385	2,206,081				2,206,081	301,012																																																			
		May-11		97,463		2,512	99,975	2,306,056				2,306,056	400,987																																																			
		Jun-11		82,430		3,176	85,607	2,391,663				2,391,663	486,594																																																			
		Jul-11		92,897		3,851	96,747	2,488,411				2,488,411	583,341																																																			
		Aug-11		89,419		4,512	93,931	2,582,341				2,582,341	677,272																																																			
		Sep-11		78,548		5,147	83,695	2,666,036				2,666,036	760,967																																																			
		Oct-11	5	74,986	(32)	5,735	80,689	2,746,726				2,746,726	841,656																																																			
		Nov-11		67,959		6,290	74,249	2,820,974				2,820,974	915,905																																																			
		Dec-11		58,509		6,789	65,298	2,886,272				2,886,272	981,203																																																			
		Jan-12		57,774		7,256	65,030	2,951,302				2,951,302	0																																																			
		Feb-12		74,957		752	75,709	3,027,011				3,027,011	75,709																																																			
		Mar-12		68,704		750	69,454	3,096,465				3,096,465	145,163																																																			
		Apr-12		74,266		1,269	75,534	3,171,999				3,171,999	220,697																																																			
		May-12		70,250		1,797	72,046	3,244,046				3,244,046	292,743																																																			
		Jun-12		59,915		2,277	62,192	3,306,237				3,306,237	354,935																																																			
		Jul-12		66,483		2,748	69,231	3,375,468				3,375,468	424,166																																																			
		Aug-12		69,647		3,256	72,903	3,448,371				3,448,371	497,069																																																			
		Sep-12		55,534		3,729	59,263	3,507,634				3,507,634	556,332																																																			

History truncated for ease of viewing

NOTES

- Cost of Service calculation on page 5.  
 Due to the true-ups of prior period construction expenditures, the monthly activity will not tie to the cost of service page, but the ending balance will always match.
- 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
- Prior periods adjusted to reflect the final order in UM 1413(2), Order 11-151
- Transfer represents a balance true-up adjustment

6



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Deferral of Industrial DSM Costs  
 Account Number: 186232  
 Docket UM 1420  
 12-13 Deferral approved in Order 12-386

Debit (Credit)	Month/Year	Note (b)	Deferral (c)	Transfers (d)	TOTAL Interest (e)	Interest Rate (e1)	Mar 11 - Feb 12 Interest (e4)	Mar 12 - Feb 13 Interest (e5)	Activity (f)	TOTAL Balance (g)	Mar 11 - Feb 12 Balance (g3)	Mar 12 - Feb 13 Balance (g4)
	Beginning Balance											
	Mar-11		0		0	8.618%	0		0	1,798,220	0	
	Apr-11		633,333		2,274	8.618%	2,274		635,607	2,433,827	635,607	
	May-11		0		4,565	8.618%	4,565		4,565	2,438,392	640,172	
	Jun-11		0		4,598	8.618%	4,598		4,598	2,442,989	644,769	
	Jul-11		633,333		6,905	8.618%	6,905		640,238	3,083,227	1,285,007	
	Aug-11		0		9,228	8.618%	9,228		9,228	3,092,455	1,294,236	
	Sep-11		0		9,295	8.618%	9,295		9,295	3,101,750	1,303,530	
	Oct-11		633,333		11,636	8.618%	11,636		644,969	3,746,719	1,948,499	
	Nov-11	1	0	(1,798,220)	13,993	8.618%	13,993		(1,784,226)	1,962,493	1,962,493	
	Dec-11		0		14,094	8.618%	14,094		14,094	1,976,587	1,976,587	
	Jan-12		0		14,195	8.618%	14,195		14,195	1,990,782	1,990,782	
	Feb-12		0	27	14,297	8.618%	14,297		14,324	2,005,105	2,005,105	
	Mar-12		0		0	8.618%	0		0	2,005,105	2,005,105	0
	Apr-12	2	0		0	8.618%	0		0	2,005,105	2,005,105	0
	May-12		0		0	8.618%	0		0	2,005,105	2,005,105	0
	Jun-12		0		0	8.618%	0		0	2,005,105	2,005,105	0
	Jul-12		538,172		1,932	8.618%	0	1,932	540,104	2,545,210	2,005,105	540,104
	Aug-12		0		3,879	8.618%	0	3,879	3,879	2,549,089	2,005,105	543,983
	Sep-12		0		3,907	8.618%	0	3,907	3,907	2,552,995	2,005,105	547,890

**History truncated for ease of viewing**

**NOTES**

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

2 - Transfer represents a balance true-up adjustment.

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

A



Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Earnings Sharing Deferral  
 Account Number: 254303  
 Info: Docket UM 903  
 Deferral for 2011 earnings sharing issued in Order 12-278

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	Total
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)										
Beginning Balance																	
		Jan-12		(685,000.00)		8.618%	(2,459.72)	(687,459.63)	(687,459.63)								
		Feb-12		-		8.618%	(4,937.11)	(4,937.02)	(692,396.66)								
		Mar-12		-		8.618%	(4,972.56)	(4,972.47)	(697,369.13)								
		Apr-12		-		8.618%	(5,008.27)	(5,008.18)	(702,377.32)								
		May-12		-		8.618%	(5,044.24)	(5,044.15)	(707,421.47)								
		Jun-12		-		8.618%	(5,080.47)	(5,080.38)	(712,501.85)								
		Jul-12		-		8.618%	(5,116.95)	(5,116.86)	(717,618.72)								
		Aug-12		-		8.618%	(5,153.70)	(5,153.61)	(722,772.33)								
		Sep-12		-		8.618%	(5,190.71)	(5,190.62)	(727,962.95)								

# **Detail of Environmental Deferrals**

NW Natural  
Oregon Quarterly Deferred Report  
3rd Quarter 2012 Environmental Account Detail

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	7/31/2012	200391-01-01	100751597	11,711.67	WBS 200391-01-01	100751597	June Balance =>	112,156,933.04
186145	7/31/2012	200391-01-02	100751598	15,989.72	WBS 200391-01-02	100751598		112,184,634.43
186145	7/31/2012	200391-01-03	100751599	87.50	WBS 200391-01-03	100751599		112,184,721.93
186145	7/31/2012	200391-01-08	100751600	1,877.50	WBS 200391-01-08	100751600		112,186,599.43
186145	7/31/2012	200391-01-09	100751601	14,622.37	WBS 200391-01-09	100751601		112,201,221.80
186145	7/31/2012	200391-01-10	100751602	72,993.68	WBS 200391-01-10	100751602		112,274,215.48
186145	7/31/2012	200391-01-11	100751603	4,315.50	WBS 200391-01-11	100751603		112,278,530.98
186145	7/31/2012	200391-01-12	100751611	16,662.28	WBS 200391-01-12	100751611		112,295,193.26
186145	7/31/2012	200391-01-13	100751613	32,065.70	WBS 200391-01-13	100751613		112,327,258.96
186145	7/31/2012	200391-01-31	100751756	347,735.21	WBS 200391-01-31	100751756		112,674,994.17
186145	7/31/2012	200391-02-01	100751604	62.18	WBS 200391-02-01	100751604		112,675,056.35
186145	7/31/2012	200391-02-05	100751605	91,113.80	WBS 200391-02-05	100751605		112,766,170.15
186145	7/31/2012	200391-02-06	100751606	178.00	WBS 200391-02-06	100751606		112,766,348.15
186145	7/31/2012	200391-02-07	100751607	52,789.35	WBS 200391-02-07	100751607		112,819,137.50
186145	7/31/2012	200391-03-02-04	100751608	54,250.57	WBS 200391-03-02-04	100751608		112,873,388.07
186145	7/31/2012	200391-03-02-05	100751609	60,373.50	WBS 200391-03-02-05	100751609		112,933,761.57
186145	7/31/2012	200391-03-02-08	100751610	8,866.36	WBS 200391-03-02-08	100751610		112,942,627.93
186145	7/31/2012	200391-03-02-09	100751612	1,695.00	WBS 200391-03-02-09	100751612		112,944,322.93
186145	7/31/2012	200391-03-02-10	100751614	1,346.60	WBS 200391-03-02-10	100751614		112,945,669.53
186145	7/31/2012	200394-01-01	100751615	47,431.85	WBS 200394-01-01	100751615		112,993,101.38
186145	7/31/2012	200394-01-02	100751616	163,946.72	WBS 200394-01-02	100751616		113,157,048.10
186145	7/31/2012	200394-01-03	100751617	68,839.81	WBS 200394-01-03	100751617		113,225,887.91
186145	7/31/2012	200394-01-05	100751618	5,167.72	WBS 200394-01-05	100751618		113,231,055.63
186145	7/31/2012	200394-01-06	100751619	3,835.92	WBS 200394-01-06	100751619		113,234,891.55
186145	7/31/2012	200394-01-07	100751620	49,415.88	WBS 200394-01-07	100751620		113,284,307.43
186145	7/31/2012	200394-02-03	100751621	1,873.00	WBS 200394-02-03	100751621		113,286,180.43
186145	7/31/2012	200394-02-04	100751622	54,193.40	WBS 200394-02-04	100751622		113,340,373.83
186145	7/31/2012	200394-03-01	100751623	35,004.63	WBS 200394-03-01	100751623		113,375,378.46
186145	7/31/2012	200394-03-02	100751624	182,201.54	WBS 200394-03-02	100751624		113,557,580.00
186145	7/31/2012	200394-03-03	100751625	(311,807.38)	WBS 200394-03-03	100751625		113,245,772.62
186145	7/31/2012	200394-03-05	100751626	153,070.38	WBS 200394-03-05	100751626		113,398,843.00
186145	7/31/2012	200394-04-02	100751627	2,832.00	WBS 200394-04-02	100751627		113,401,675.00
186145	7/31/2012	200394-04-04	100751628	1,333.00	WBS 200394-04-04	100751628		113,403,008.00
186145	7/31/2012	200394-07-01	100751629	46,294.04	WBS 200394-07-01	100751629		113,449,302.04
186145	7/31/2012	40000009	100751792	632,248.41	ORD 40000009	100751792		114,081,550.45
<b>7/31/2012 Total</b>				<b>1,924,617.41</b>			<b>July Balance =&gt;</b>	<b>114,081,550.45</b>
186145	8/31/2012	200391-01-01	100756261	7,208.04	WBS 200391-01-01	100756261		114,088,758.49
186145	8/31/2012	200391-01-02	100756262	49,819.35	WBS 200391-01-02	100756262		114,138,577.84
186145	8/31/2012	200391-01-08	100756263	218.75	WBS 200391-01-08	100756263		114,138,796.59
186145	8/31/2012	200391-01-09	100756264	17,219.37	WBS 200391-01-09	100756264		114,156,015.96
186145	8/31/2012	200391-01-10	100756265	50,910.88	WBS 200391-01-10	100756265		114,206,926.84
186145	8/31/2012	200391-01-11	100756266	19,401.50	WBS 200391-01-11	100756266		114,226,328.34
186145	8/31/2012	200391-01-12	100756274	21,634.00	WBS 200391-01-12	100756274		114,247,962.34
186145	8/31/2012	200391-01-31	100759579	327,169.79	WBS 200391-01-31	100759579		114,575,132.13
186145	8/31/2012	200391-02-01	100756267	62.53	WBS 200391-02-01	100756267		114,575,194.66
186145	8/31/2012	200391-02-05	100756268	77,020.36	WBS 200391-02-05	100756268		114,652,215.02
186145	8/31/2012	200391-02-06	100756269	133.50	WBS 200391-02-06	100756269		114,652,348.52
186145	8/31/2012	200391-02-07	100756270	195,495.94	WBS 200391-02-07	100756270		114,847,844.46
186145	8/31/2012	200391-02-09	100756276	68,139.00	WBS 200391-02-09	100756276		114,915,983.46
186145	8/31/2012	200391-03-02-04	100756271	622.50	WBS 200391-03-02-04	100756271		114,916,605.96
186145	8/31/2012	200391-03-02-05	100756272	23,905.76	WBS 200391-03-02-05	100756272		114,940,511.72
186145	8/31/2012	200391-03-02-08	100756273	634.00	WBS 200391-03-02-08	100756273		114,941,145.72
186145	8/31/2012	200391-03-02-09	100756275	1,995.00	WBS 200391-03-02-09	100756275		114,943,140.72
186145	8/31/2012	200394-01-01	100756278	44,355.77	WBS 200394-01-01	100756278		114,987,496.49
186145	8/31/2012	200394-01-02	100756279	63,256.92	WBS 200394-01-02	100756279		115,050,753.41
186145	8/31/2012	200394-01-03	100756280	65,244.76	WBS 200394-01-03	100756280		115,115,998.17
186145	8/31/2012	200394-01-05	100756282	5,325.99	WBS 200394-01-05	100756282		115,121,324.16
186145	8/31/2012	200394-01-06	100756283	4,960.55	WBS 200394-01-06	100756283		115,126,284.71
186145	8/31/2012	200394-01-07	100756284	33,889.44	WBS 200394-01-07	100756284		115,160,174.15
186145	8/31/2012	200394-02-03	100756285	0.40	WBS 200394-02-03	100756285		115,160,174.55
186145	8/31/2012	200394-02-04	100756286	9,043.29	WBS 200394-02-04	100756286		115,169,217.84
186145	8/31/2012	200394-03-01	100756287	11,072.74	WBS 200394-03-01	100756287		115,180,290.58
186145	8/31/2012	200394-03-02	100756288	41,692.16	WBS 200394-03-02	100756288		115,221,982.74
186145	8/31/2012	200394-03-03	100756289	17,852.54	WBS 200394-03-03	100756289		115,239,835.28
186145	8/31/2012	200394-03-05	100756290	40,468.46	WBS 200394-03-05	100756290		115,280,303.74
186145	8/31/2012	200394-04-02	100756291	(2,832.00)	WBS 200394-04-02	100756291		115,277,471.74
186145	8/31/2012	200394-04-04	100756292	6,967.00	WBS 200394-04-04	100756292		115,284,438.74
186145	8/31/2012	200394-07-01	100756293	38,143.97	WBS 200394-07-01	100756293		115,322,582.71
<b>8/31/2012 Total</b>				<b>1,241,032.26</b>			<b>August Balance =&gt;</b>	<b>115,322,582.71</b>
186145	9/30/2012	200391-01-01	100771385	6,460.62	WBS 200391-01-01	100771385		115,329,043.33
186145	9/30/2012	200391-01-01	100772347	(25,381.00)	WBS 200391-01-01	100772347		115,303,662.33
186145	9/30/2012	200391-01-02	100771386	24,528.94	WBS 200391-01-02	100771386		115,328,191.27
186145	9/30/2012	200391-01-02	100772348	(337.00)	WBS 200391-01-02	100772348		115,327,854.27
186145	9/30/2012	200391-01-03	100771387	752.50	WBS 200391-01-03	100771387		115,328,606.77
186145	9/30/2012	200391-01-03	100772349	(841.00)	WBS 200391-01-03	100772349		115,327,765.77
186145	9/30/2012	200391-01-08	100771388	787.50	WBS 200391-01-08	100771388		115,328,553.27
186145	9/30/2012	200391-01-08	100772350	(2,883.00)	WBS 200391-01-08	100772350		115,325,670.27
186145	9/30/2012	200391-01-09	100771389	13,953.03	WBS 200391-01-09	100771389		115,339,623.30
186145	9/30/2012	200391-01-09	100772351	(102,765.00)	WBS 200391-01-09	100772351		115,236,858.30
186145	9/30/2012	200391-01-10	100771390	45,663.04	WBS 200391-01-10	100771390		115,282,521.34
186145	9/30/2012	200391-01-10	100772352	(177,895.00)	WBS 200391-01-10	100772352		115,104,626.34
186145	9/30/2012	200391-01-11	100771391	23,166.25	WBS 200391-01-11	100771391		115,127,792.59
186145	9/30/2012	200391-01-11	100772353	(41,819.00)	WBS 200391-01-11	100772353		115,085,973.59
186145	9/30/2012	200391-01-12	100771397	(14,958.82)	WBS 200391-01-12	100771397		115,071,014.77
186145	9/30/2012	200391-01-12	100772360	(52,000.00)	WBS 200391-01-12	100772360		115,019,014.77
186145	9/30/2012	200391-01-13	100771399	33,092.10	WBS 200391-01-13	100771399		115,052,106.87

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	9/30/2012	200391-01-33	100772366	(39,063.00)	WBS 200391-01-33	100772366		115,374,560.79
186145	9/30/2012	200391-02-01	100771392	65.53	WBS 200391-02-01	100771392		115,374,626.32
186145	9/30/2012	200391-02-05	100772354	(242,263.00)	WBS 200391-02-05	100772354		115,132,363.32
186145	9/30/2012	200391-02-06	100772355	(3,716.00)	WBS 200391-02-06	100772355		115,128,647.32
186145	9/30/2012	200391-02-07	100771393	1,412.25	WBS 200391-02-07	100771393		115,130,059.57
186145	9/30/2012	200391-02-07	100772356	(1,908,226.00)	WBS 200391-02-07	100772356		113,221,833.57
186145	9/30/2012	200391-02-07	100772417	3,703,009.00	WBS 200391-02-07	100772417		116,924,842.57
186145	9/30/2012	200391-02-09	100772363	232,300.00	WBS 200391-02-09	100772363		117,157,142.57
186145	9/30/2012	200391-02-09	100772422	205,827.00	WBS 200391-02-09	100772422		117,362,969.57
186145	9/30/2012	200391-03-02-04	100771394	784.16	WBS 200391-03-02-04	100771394		117,363,753.73
186145	9/30/2012	200391-03-02-04	100772357	30,319.00	WBS 200391-03-02-04	100772357		117,394,072.73
186145	9/30/2012	200391-03-02-05	100771395	39,797.16	WBS 200391-03-02-05	100771395		117,433,869.89
186145	9/30/2012	200391-03-02-05	100772358	(81,716.00)	WBS 200391-03-02-05	100772358		117,352,153.89
186145	9/30/2012	200391-03-02-08	100771396	243.25	WBS 200391-03-02-08	100771396		117,352,397.14
186145	9/30/2012	200391-03-02-08	100772359	(2,141.00)	WBS 200391-03-02-08	100772359		117,350,256.14
186145	9/30/2012	200391-03-02-09	100771398	795.00	WBS 200391-03-02-09	100771398		117,351,051.14
186145	9/30/2012	200391-03-02-09	100772361	(17,740.00)	WBS 200391-03-02-09	100772361		117,333,311.14
186145	9/30/2012	200391-03-02-10	100771400	6,193.18	WBS 200391-03-02-10	100771400		117,339,504.32
186145	9/30/2012	200391-03-02-10	100772364	20,551.00	WBS 200391-03-02-10	100772364		117,360,055.32
186145	9/30/2012	200391-03-02-11	100771401	3,492.79	WBS 200391-03-02-11	100771401		117,363,548.11
186145	9/30/2012	200391-03-02-11	100772365	20,442.00	WBS 200391-03-02-11	100772365		117,383,990.11
186145	9/30/2012	200391-08	100771418	(6,866.29)	WBS 200391-08	100771418		117,377,123.82
186145	9/30/2012	200394-01-01	100771402	34,612.73	WBS 200394-01-01	100771402		117,411,736.55
186145	9/30/2012	200394-01-02	100771403	46,805.44	WBS 200394-01-02	100771403		117,458,541.99
186145	9/30/2012	200394-01-03	100771404	58,917.48	WBS 200394-01-03	100771404		117,517,459.47
186145	9/30/2012	200394-01-04	100771405	4,439.34	WBS 200394-01-04	100771405		117,521,898.81
186145	9/30/2012	200394-01-05	100771406	461.35	WBS 200394-01-05	100771406		117,522,360.16
186145	9/30/2012	200394-01-06	100771407	4,428.55	WBS 200394-01-06	100771407		117,526,788.71
186145	9/30/2012	200394-01-07	100771408	6,231.62	WBS 200394-01-07	100771408		117,533,020.33
186145	9/30/2012	200394-02-03	100771409	1,215.00	WBS 200394-02-03	100771409		117,534,235.33
186145	9/30/2012	200394-02-04	100771410	2,963.16	WBS 200394-02-04	100771410		117,537,198.49
186145	9/30/2012	200394-03-01	100771411	1,493.15	WBS 200394-03-01	100771411		117,538,691.64
186145	9/30/2012	200394-03-02	100771412	24,398.23	WBS 200394-03-02	100771412		117,563,089.87
186145	9/30/2012	200394-03-03	100771413	(12,588.89)	WBS 200394-03-03	100771413		117,550,500.98
186145	9/30/2012	200394-03-05	100771414	572.76	WBS 200394-03-05	100771414		117,551,073.74
186145	9/30/2012	200394-03-06	100771415	769.00	WBS 200394-03-06	100771415		117,551,842.74
186145	9/30/2012	200394-04-04	100771416	37,876.05	WBS 200394-04-04	100771416		117,589,718.79
186145	9/30/2012	200394-07-01	100771417	3,824.86	WBS 200394-07-01	100771417		117,593,543.65
<b>9/30/2012 Total</b>				2,270,960.94			September Balance =>	117,593,543.65
<b>86145 Total</b>				5,438,610.61				
186146	7/31/2012	200506-04-30	100751789	95,652.50	WBS 200506-04-30	100751789	June Balance =>	69,678.78
186146	7/31/2012	200506-04-31	100751762	1,581.56	WBS 200506-04-31	100751762		166,912.84
<b>7/31/2012 Total</b>				97,234.06			July Balance =>	166,912.84
186146	8/31/2012	200506-04-31	100759584	1,198.71	WBS 200506-04-31	100759584		168,111.55
<b>8/31/2012 Total</b>				1,198.71			August Balance =>	168,111.55
186146	9/30/2012	200506-04-31	100772201	1,207.32	WBS 200506-04-31	100772201		169,318.87
<b>9/30/2012 Total</b>				1,207.32			September Balance =>	169,318.87
<b>86146 Total</b>				99,640.09				
186147	7/31/2012	200391-04-02	100751630	9,278.88	WBS 200391-04-02	100751630	June Balance =>	4,192,911.65
186147	7/31/2012	200391-04-03	100751631	27,366.60	WBS 200391-04-03	100751631		4,229,557.13
186147	7/31/2012	200391-04-09	100751632	549.95	WBS 200391-04-09	100751632		4,230,107.08
186147	7/31/2012	200391-04-11	100751633	514.80	WBS 200391-04-11	100751633		4,230,621.88
186147	7/31/2012	200391-04-31	100751757	30,427.31	WBS 200391-04-31	100751757		4,261,049.19
186147	7/31/2012	40000010	100751793	374,189.58	ORD 40000010	100751793		4,635,238.77
<b>7/31/2012 Total</b>				442,327.12			July Balance =>	4,635,238.77
186147	8/31/2012	200391-04-02	100756294	8,117.50	WBS 200391-04-02	100756294		4,643,356.27
186147	8/31/2012	200391-04-03	100756295	38,788.25	WBS 200391-04-03	100756295		4,682,144.52
186147	8/31/2012	200391-04-09	100756296	754.43	WBS 200391-04-09	100756296		4,682,898.95
186147	8/31/2012	200391-04-31	100759580	25,638.50	WBS 200391-04-31	100759580		4,708,537.45
<b>8/31/2012 Total</b>				73,298.68			August Balance =>	4,708,537.45
186147	9/30/2012	200391-04-02	100771419	4,671.50	WBS 200391-04-02	100771419		4,713,208.95
186147	9/30/2012	200391-04-02	100772367	(22,067.00)	WBS 200391-04-02	100772367		4,691,141.95
186147	9/30/2012	200391-04-03	100771420	13,370.01	WBS 200391-04-03	100771420		4,704,511.96
186147	9/30/2012	200391-04-03	100772368	5,475.00	WBS 200391-04-03	100772368		4,709,986.96
186147	9/30/2012	200391-04-04	100771421	11,350.00	WBS 200391-04-04	100771421		4,721,336.96
186147	9/30/2012	200391-04-04	100772369	28,650.00	WBS 200391-04-04	100772369		4,749,986.96
186147	9/30/2012	200391-04-09	100771422	597.45	WBS 200391-04-09	100771422		4,750,584.41
186147	9/30/2012	200391-04-09	100772370	(1,902.00)	WBS 200391-04-09	100772370		4,748,682.41
186147	9/30/2012	200391-04-11	100772371	6,130.00	WBS 200391-04-11	100772371		4,754,812.41
186147	9/30/2012	200391-04-31	100772202	26,092.19	WBS 200391-04-31	100772202		4,780,904.60
186147	9/30/2012	200391-04-33	100772372	(3,816.00)	WBS 200391-04-33	100772372		4,777,088.60
<b>9/30/2012 Total</b>				68,551.15			September Balance =>	4,777,088.60
<b>86147 Total</b>				584,176.95				
186148	7/31/2012	200393-01-01	100751634	66,174.59	WBS 200393-01-01	100751634	June Balance =>	19,245,172.24
186148	7/31/2012	200393-05-31	100751761	164,838.08	WBS 200393-05-31	100751761		19,410,010.32
186148	7/31/2012	40000147	100751795	2,673,655.80	ORD 40000147	100751795		22,083,666.12
<b>7/31/2012 Total</b>				2,904,668.47			July Balance =>	22,083,666.12
186148	8/31/2012	200393-01-01	100756297	73,950.65	WBS 200393-01-01	100756297		22,157,616.77
186148	8/31/2012	200393-05-31	100759583	129,096.76	WBS 200393-05-31	100759583		22,286,713.53
<b>8/31/2012 Total</b>				203,047.41			August Balance =>	22,286,713.53
186148	9/30/2012	200393-01-01	100771423	(38,657.10)	WBS 200393-01-01	100771423		22,248,056.43
186148	9/30/2012	200393-01-01	100772384	(121,781.00)	WBS 200393-01-01	100772384		22,126,275.43
186148	9/30/2012	200393-02-01	100772385	(78,000.00)	WBS 200393-02-01	100772385		22,048,275.43
186148	9/30/2012	200393-04	100772383	(54,389.00)	WBS 200393-04	100772383		21,993,886.43
186148	9/30/2012	200393-05-31	100772203	130,213.91	WBS 200393-05-31	100772203		22,124,100.34
186148	9/30/2012	200393-05-33	100772387	(4,023.00)	WBS 200393-05-33	100772387		22,120,077.34
186148	9/30/2012	200393-06-01	100772386	(23,000.00)	WBS 200393-06-01	100772386		22,097,077.34
186148	9/30/2012	200393-06-03	100771424	19,443.23	WBS 200393-06-03	100771424		22,116,520.57
186148	9/30/2012	200687-01	100772391	(2,000.00)	WBS 200687-01	100772391		22,114,520.57
<b>9/30/2012 Total</b>				(172,192.96)			September Balance =>	22,114,520.57
<b>86148 Total</b>				2,935,522.92				
186149	7/31/2012	200392-01-01	100751635	3,869.50	WBS 200392-01-01	100751635	June Balance =>	3,558,614.40

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Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186149	7/31/2012	200392-02-01	100751636	6,217.34	WBS 200392-02-01	100751636		3,584,831.74
186149	7/31/2012	200392-04-31	100751760	13,261.39	WBS 200392-04-31	100751760		3,578,093.13
186149	7/31/2012	40000341	100751796	(19,430.24)	ORD 40000341	100751796		3,558,662.89
	<b>7/31/2012 Total</b>			3,917.99			July Balance ==>	3,558,662.89
186149	8/31/2012	200392-01-01	100756298	2,571.00	WBS 200392-01-01	100756298		3,561,233.89
186149	8/31/2012	200392-03-02	100756299	24,640.76	WBS 200392-03-02	100756299		3,585,874.65
186149	8/31/2012	200392-03-04	100756300	2,963.50	WBS 200392-03-04	100756300		3,588,838.15
186149	8/31/2012	200392-04-31	100759582	14,808.65	WBS 200392-04-31	100759582		3,603,646.80
	<b>8/31/2012 Total</b>			44,983.91			August Balance ==>	3,603,646.80
186149	9/30/2012	200392-01-01	100771425	(1,669.50)	WBS 200392-01-01	100771425		3,601,977.30
186149	9/30/2012	200392-01-01	100772378	(11,335.00)	WBS 200392-01-01	100772378		3,590,642.30
186149	9/30/2012	200392-02-01	100771426	2,327.35	WBS 200392-02-01	100771426		3,592,969.65
186149	9/30/2012	200392-02-01	100772379	(11,524.00)	WBS 200392-02-01	100772379		3,581,445.65
186149	9/30/2012	200392-03-01	100771427	63,983.50	WBS 200392-03-01	100771427		3,645,429.15
186149	9/30/2012	200392-03-01	100772380	(63,983.00)	WBS 200392-03-01	100772380		3,581,446.15
186149	9/30/2012	200392-03-02	100771428	3,029.75	WBS 200392-03-02	100771428		3,584,475.90
186149	9/30/2012	200392-03-02	100772381	(27,671.00)	WBS 200392-03-02	100772381		3,556,804.90
186149	9/30/2012	200392-03-04	100771429	915.40	WBS 200392-03-04	100771429		3,557,720.30
186149	9/30/2012	200392-03-04	100772382	(3,879.00)	WBS 200392-03-04	100772382		3,553,841.30
186149	9/30/2012	200392-04-31	100772204	15,269.64	WBS 200392-04-31	100772204		3,569,110.94
	<b>9/30/2012 Total</b>			(34,535.86)			September Balance ==>	3,569,110.94
<b>86149 Total</b>				14,366.04				
186151	7/31/2012	200391-03-01-31	100751758	127,805.17	WBS 200391-03-01-31	100751758	June Balance ==>	16,709,968.35
186151	7/31/2012	200391-03-01-33	100751637	(0.02)	WBS 200391-03-01-33	100751637		16,837,773.50
186151	7/31/2012	40000011	100751794	927,327.00	ORD 40000011	100751794		17,765,100.50
	<b>7/31/2012 Total</b>			1,055,132.15			July Balance ==>	17,765,100.50
186151	8/31/2012	200391-03-01-31	100759581	123,382.22	WBS 200391-03-01-31	100759581		17,888,482.72
186151	8/31/2012	200391-03-01-33	100756301	(0.02)	WBS 200391-03-01-33	100756301		17,888,482.70
	<b>8/31/2012 Total</b>			123,382.20			August Balance ==>	17,888,482.70
186151	9/30/2012	200391-03-01-31	100772205	124,268.31	WBS 200391-03-01-31	100772205		18,012,751.01
186151	9/30/2012	200391-03-01-33	100771430	(0.02)	WBS 200391-03-01-33	100771430		18,012,750.99
186151	9/30/2012	200391-03-01-33	100772373	0.06	WBS 200391-03-01-33	100772373		18,012,751.05
	<b>9/30/2012 Total</b>			124,268.35			September Balance ==>	18,012,751.05
<b>86151 Total</b>				1,302,782.70				
186152	7/31/2012	200507-01-31	100751763	345.93	WBS 200507-01-31	100751763	June Balance ==>	215,241.33
	<b>7/31/2012 Total</b>			345.93			July Balance ==>	215,587.26
186152	8/31/2012	200507-01-31	100759585	262.20	WBS 200507-01-31	100759585		215,849.46
	<b>8/31/2012 Total</b>			262.20			August Balance ==>	215,849.46
186152	9/30/2012	200507-01-31	100772206	264.09	WBS 200507-01-31	100772206		216,113.55
	<b>9/30/2012 Total</b>			264.09			September Balance ==>	216,113.55
<b>86152 Total</b>				872.22				
186153	7/31/2012	200508-03-01	100751638	1,447.02	WBS 200508-03-01	100751638	June Balance ==>	733,062.91
186153	7/31/2012	200508-04-31	100751764	1,134.49	WBS 200508-04-31	100751764		735,644.42
	<b>7/31/2012 Total</b>			2,581.51			July Balance ==>	735,644.42
186153	8/31/2012	200508-04-31	100759586	1,419.86	WBS 200508-04-31	100759586		737,064.28
	<b>8/31/2012 Total</b>			1,419.86			August Balance ==>	737,064.28
186153	9/30/2012	200508-04-31	100772207	1,430.06	WBS 200508-04-31	100772207		738,494.34
186153	9/30/2012	200508-04-33	100772389	(50.00)	WBS 200508-04-33	100772389		738,444.34
	<b>9/30/2012 Total</b>			1,380.06			September Balance ==>	738,444.34
<b>86153 Total</b>				5,381.43				
186154	7/31/2012	200509-03-31	100751765	1,583.45	WBS 200509-03-31	100751765	June Balance ==>	209,203.27
	<b>7/31/2012 Total</b>			1,583.45			July Balance ==>	210,786.72
186154	8/31/2012	200509-03-31	100759587	1,513.80	WBS 200509-03-31	100759587		212,300.52
	<b>8/31/2012 Total</b>			1,513.80			August Balance ==>	212,300.52
186154	9/30/2012	200509-03-31	100772208	1,524.67	WBS 200509-03-31	100772208		213,825.19
	<b>9/30/2012 Total</b>			1,524.67			September Balance ==>	213,825.19
<b>86154 Total</b>				4,621.92				
<b>Grand Total</b>				10,383,974.88				

# **Detail of Gas Cost Deferrals**

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Commodity gas cost deferral  
 Account Number: 191400  
 Current docket is UJM 1496  
 Current reauthorization to defer was granted in Order No. 11-436

Narrative: 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. From Nov 09 forward the deferral election is 90%.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit (Credit)	Monthly/Year	Note	Commodity Deferral (3)	8.618% Interest	Adjustment	Storage Adjustment (2)	Hedge Adjustment	Transfer	Activity	Deferral Plus Int.	GL Balance								
	(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)									
56	Nov-10	1	(1,618,763)	(5,887)		(20,704)	0	17,329,532	15,684,178	(1,645,354)									
57	Dec-10		(1,359,405)	(16,788)		(25,054)	0		(1,401,247)	(3,046,601)									
58	Jan-11		(991,559)	(25,534)		(26,156)	0		(1,043,249)	(4,089,850)									
59	Feb-11		(3,363,913)	(41,541)		(24,964)	0		(3,430,418)	(7,520,268)									
60	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	May-11		(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)									
64	Jul-11		(93,265)	(104,216)		(5,838)	0		(203,319)	(14,665,165)									
65	Aug-11		(201,830)	(106,065)		(5,534)	0		(313,429)	(14,978,594)									
66	Sep-11		(527,219)	(109,486)		(5,895)	0		(642,600)	(15,621,194)									
67	Oct-11		(1,019,598)	(115,887)		(11,043)	0		(1,146,528)	(16,767,722)									
68	Nov-11	1	(3,122,887)	(11,288)		(20,801)	0	16,767,722	13,612,745	(3,154,976)									
69	Dec-11		(5,972,328)	(44,202)		(27,485)	0		(6,044,015)	(9,198,992)									
70	Jan-12		(7,866,051)	(94,407)		(27,190)	0		(7,987,648)	(17,186,640)									
71	Feb-12		(8,777,427)	(155,028)		(22,490)	0		(8,954,945)	(26,141,585)									
72	Mar-12		(7,649,612)	(215,289)		(22,314)	0		(7,887,215)	(34,028,800)									
73	Apr-12		(10,979)	(244,471)		(13,398)	0		(268,848)	(34,297,648)									
74	May-12	4	(2,246,908)	(254,417)	59	(9,680)	0		(2,510,946)	(36,808,594)									
75	Jun-12	5	(1,648,781)	(25,610)		(6,879)	0	34,070,348	32,389,078	(36,808,594)									
76	Jul-12		(1,513,032)	(37,196)		(6,455)	0		(1,556,683)	(4,419,516)									
77	Aug-12		713,928	(40,371)		(4,316)	0		669,241	(5,306,958)									
78	Sep-12		(387,003)	(39,523)		(5,799)	0		(432,325)	(5,739,283)									

**History truncated for ease of viewing**

**NOTES:**

- 84 1 - October balance transferred to account 191401 for amortization.
- 85 2 - Adjustment for storage true-up. See line 96 of Oregon Storage Cutoff, page 6.
- 86 3 - See line 25 of Oregon WACOG, page 5.
- 87 4 - Adjustment was made to true-up the balance with actual results.
- 88 5 - Transfer out represents an early WACOG refund to customers in June as approved by the PUC. The balance was transferred to account 191401 for amortization.

Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Demand cost deferral  
 Account Number: 191410  
 Current docket is UM 1496  
 Current reauthorization to defer was granted in Order No. 11-436

Narrative: Deferral of 100% of the Difference between actual demand cost incurred and the demand cost embedded as defined in the related state's annual PGA.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Debit (Credit)	Month/Year	Note	Demand Deferral (2)	Interest* (d)	Adjustment (e)	Transfer (f)	Activity (g)	Deferral GL Balance (h)																					
(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)																					
	Nov-10	<b>1</b>	512,707	1,841				514,548																					
	Dec-10		(316,979)	2,557		(3,571,183)	(3,056,635)	200,126																					
	Jan-11		96,057	1,782			(314,422)	297,966																					
	Feb-11		241,984	3,009			97,839	542,958																					
	Mar-11		219,512	4,688			244,993	767,158																					
	Apr-11		247,356	6,398			224,200	1,020,912																					
	May-11		(39,651)	7,189			253,754	988,450																					
	Jun-11		364,391	8,407			(32,462)	1,361,248																					
	Jul-11		266,897	10,734			372,798	1,638,880																					
	Aug-11		138,431	12,267			277,631	1,789,578																					
	Sep-11		227,035	13,667			150,698	2,030,280																					
	Oct-11		196,610	15,287			240,702	2,242,177																					
	Nov-11	<b>1</b>	282,843	1,016		(2,242,177)	211,897	283,858																					
	Dec-11		(30,701)	1,928			(1,958,318)	255,086																					
	Jan-12		(153,865)	1,279			(28,773)	102,500																					
	Feb-12		(149,737)	198			(152,586)	(47,038)																					
	Mar-12		(145,546)	(860)			(149,539)	(193,445)																					
	Apr-12		(67,346)	(1,631)			(146,406)	(262,422)																					
	May-12		(167,088)	(2,485)			(68,977)	(431,994)																					
	Jun-12		(97,373)	(3,452)			(169,573)	(532,820)																					
	Jul-12		(150,394)	(4,367)			(100,825)	(687,580)																					
	Aug-12		(130,708)	(5,407)			(154,761)	(823,695)																					
	Sep-12		(149,983)	(6,454)			(136,115)	(980,133)																					
							(156,437)																						

History truncated for ease of viewing

**NOTES**

**1** - October balance transferred to account 191411 for amortization.

**2** - See line 83 of Oregon Demand, page 7.





Company: Northwest Natural Gas Company  
 State: Oregon  
 Description: Core Market Demand Collection Deferral  
 Account Number: 191450  
 Current docket is UM 1496  
 Current reauthorization to defer was granted in Order No. 11-436

Narrative: 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.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Demand Deferral (2)	Interest* (e)	Transfer (g)	Activity (i)	Deferral Plus Int. GL Balance (j)											
		Nov-10	<b>1</b>	(774,261)	(2,780)	(1,783,174)	(2,560,215)	(777,041)											
		Dec-10		1,587,140	119		1,587,259	810,218											
		Jan-11		800,350	8,693		809,042	1,619,260											
		Feb-11		(1,013,999)	7,988		(1,006,011)	613,249											
		Mar-11		(798,925)	1,535		(797,390)	(184,141)											
		Apr-11		(1,367,972)	(6,235)		(1,374,206)	(1,558,347)											
		May-11		(964,901)	(14,656)		(979,557)	(2,537,904)											
		Jun-11		(375,285)	(19,574)		(394,859)	(2,932,763)											
		Jul-11		(301,283)	(22,144)		(323,427)	(3,256,190)											
		Aug-11		(231,061)	(24,215)		(255,276)	(3,511,466)											
		Sep-11		(70,847)	(25,473)		(96,320)	(3,607,785)											
		Oct-11		449,515	(24,296)		425,219	(3,182,566)											
		Nov-11	<b>1</b>	(494,180)	(1,775)	3,182,566	2,686,611	(495,955)											
		Dec-11		173,974	(2,937)		171,037	(324,918)											
		Jan-12		(68,566)	(2,580)		(71,146)	(396,064)											
		Feb-12		89,238	(2,524)		86,714	(309,350)											
		Mar-12		(1,273,786)	(6,796)		(1,280,582)	(1,589,931)											
		Apr-12		484,477	(9,679)		474,798	(1,115,133)											
		May-12		(133,736)	(8,489)		(142,225)	(1,257,358)											
		Jun-12		(255,555)	(9,948)		(265,503)	(1,522,861)											
		Jul-12	<b>3</b>	(438,584)	(12,511)	78	(451,017)	(1,973,878)											
		Aug-12		741,491	(11,513)		729,977	(1,243,901)											
		Sep-12		69,969	(8,682)		61,287	(1,182,613)											

History truncated for ease of viewing

NOTES

- 1 - October balance transferred to account 191411 for amortization
- 2 - See line 3 of Demand Deferral, page 8.
- 3 - Adjustment was made to true-up the balance with actual results.

3

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

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Debit	(Credit)	Month/Year	Note	Deferral	Adjustment (2)	Transfer (3)	Interest (1)	Activity	Balance										
		Nov-10		21,675	(4,673)	(201,848)		(184,846)	17,002										
		Dec-10		21,698	(6,251)			15,447	32,449										
		Jan-11		41,669	(6,875)			34,794	67,244										
		Feb-11		41,669	(5,817)			35,852	103,095										
		Mar-11		41,669	(6,626)			35,043	138,138										
		Apr-11		41,669	(5,533)			36,136	174,274										
		May-11		41,669	(5,198)			36,471	210,745										
		Jun-11		41,669	(4,073)			37,596	248,340										
		Jul-11		41,669	(4,818)			36,851	285,191										
		Aug-11		41,669	(4,744)			36,925	322,115										
		Sep-11		41,669	(4,750)			36,919	359,034										
		Oct-11		41,669	(4,268)			37,401	396,435										
		Nov-11		41,669	(6,843)	(396,435)		(361,609)	34,826										
		Dec-11		41,669	(8,274)			33,395	68,221										
		Jan-12		41,669	(9,913)			31,756	99,976										
		Feb-12	(4)	21,725	(196,124)			(174,399)	(74,423)										
		Mar-12		21,725	(9,369)			12,356	(62,067)										
		Apr-12		21,699	(8,396)			13,303	(48,764)										
		May-12		21,699	(6,798)			14,901	(33,863)										
		Jun-12		21,699	(4,434)			17,265	(16,599)										
		Jul-12		21,699	(4,829)			16,870	272										
		Aug-12		21,699	(6,727)			14,972	15,244										
		Sep-12		21,699	(4,954)			16,746	31,990										

**History truncated for ease of viewing**

**NOTES**

- 1 - No interest is applied to this activity
- 2 - Per Order 03-236 in docket UG-152; the amount collected via the Coos County 2¢ surcharge should be applied toward this deferral with the balance recoverable statewide as part of the PGA.
- 3 - October balance transferred to account 191411 for amortization
- 4 - Additional adjustment represents a true-up of 2011 demand charges.

5

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

Line No.	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12
1	P / M Unbilled Volumes:	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357	16,465,747	10,467,140	11,532,675	7,813,781
2	C / M Unbilled Volumes:	51,090,293	57,383,331	51,432,702	46,219,287	43,036,069	23,649,357	16,465,747	10,467,140	11,532,675	7,813,781	8,850,173
3	Reported Cycle Billing Volumes:	62,809,103	109,858,624	121,048,013	100,358,329	97,473,899	77,009,826	48,883,611	36,188,899	27,241,552	23,027,183	24,445,956
4	Calculated Calendar Month Volumes:	87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	57,623,114	41,700,201	30,190,292	28,307,087	19,308,289	25,482,348
5	Total Cdty Costs Incurred in ORPGA file	\$ 37,958,397	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,467,931	\$ 27,034,353	\$ 16,695,396	\$ 12,009,969	\$ 11,319,347	\$ 9,773,862	\$ 11,370,922
6	System Incurred WACOG Per Thm:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46316	0.40037	0.39781	0.39888	0.5062	0.44623
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance

Oregon Calendar Sales Volumes

Line No.	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12
7	P / M Unbilled Volumes:	23,372,935	45,816,504	51,587,490	45,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	7,000,285
8	C / M Unbilled Volumes:	45,816,504	51,587,490	45,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	7,000,285	7,922,711
9	Reported Cycle Billing Volumes:	56,962,462	99,152,225	109,256,063	90,284,828	86,115,200	69,680,222	44,414,602	32,905,303	24,729,970	20,959,778	22,276,185
10	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,836,219	85,168,503	52,117,397	38,262,635	27,414,187	25,643,590	17,634,648	23,198,611
11	Less: Winter WACOG Usage	13,876	1,529,466	1,625,836	1,513,353	1,546,282	9,971	9,971	66,518	66,518	1,161,585	1,063,394
12	Incremental Usage	78,057,156	103,373,724	102,153,747	84,324,866	83,622,211	50,903,845	36,345,758	26,256,608	24,570,932	16,473,063	22,135,217
13	Net Calculated Calendar Month Volumes:	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596	0.47596
14	"ORPGA" Average Commodity Rate	0.47580	0.47580	0.47580	0.47580	0.47580	0.47580	0.47580	0.47580	0.47580	0.47580	0.47580
15	"ORPGA" Winter Commodity Rate	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387	0.36387
16	Monthly Incremental Rate	\$ 5,049	\$ 727,729	\$ 773,573	\$ 720,053	\$ 735,726	\$ 229,706	\$ 231,072	\$ 240,522	\$ 209,076	\$ 292,887	\$ 246,442
17	"Collections" Incr. Commodity Rate	\$ 635,193	\$ 49,201,758	\$ 48,621,097	\$ 40,135,263	\$ 39,800,828	\$ 24,229,146	\$ 17,584,703	\$ 12,497,995	\$ 11,694,781	\$ 7,840,519	\$ 10,535,478
18	"Collections" Winter Commodity Rate	\$ 37,152,084	\$ 49,929,487	\$ 49,394,670	\$ 40,855,317	\$ 40,536,553	\$ 24,463,596	\$ 17,815,775	\$ 12,737,617	\$ 11,935,506	\$ 8,133,406	\$ 10,781,919
19	"Collections" Average Commodity Rate	79,406,031	104,903,210	103,779,583	85,836,219	85,168,503	52,117,397	38,262,635	27,414,187	25,643,590	17,634,648	23,198,611
20	ORE. Commodity Cost Collected	0.43224	0.4127	0.39174	0.36234	0.37616	0.46316	0.40037	0.39781	0.39888	0.5062	0.44623
21	Calculated Calendar Month Volumes:	\$ 34,322,463	\$ 43,293,555	\$ 40,654,614	\$ 31,102,620	\$ 32,036,984	\$ 24,451,398	\$ 15,319,211	\$ 10,905,638	\$ 10,254,359	\$ 8,926,659	\$ 10,351,916
22	WACOG Incurred: Calculated Vol. Amount	\$ 3,469,862.55	\$ 6,635,932.11	\$ 8,740,056.19	\$ 9,752,696.58	\$ 8,499,569.28	\$ 12,198.43	\$ 2,496,564.38	\$ 1,831,978.91	\$ 1,681,146.95	\$ (793,253.25)	\$ 430,003.44
23	Total Collection vs Calculated	\$ 3,122,876.00	\$ 5,972,339.00	\$ 7,866,051.00	\$ 8,777,427.00	\$ 7,649,612.00	\$ 10,979.00	\$ 2,246,908.00	\$ 1,848,781.00	\$ (513,032.00)	\$ (713,928.00)	\$ 387,003.00
24	90% Dfr. (Collection vs Calculated)											

System Cost of Gas

Line No.	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	
31	Contract Commodity Gas Costs:	\$ 10,425,050.00	\$ 14,634,171.36	\$ 38,845,547.21	\$ 30,367,052.95	\$ 29,487,734.07	\$ 16,363,982.50	\$ 15,211,135.43	\$ 11,739,647.76	\$ 11,808,222.75	\$ 9,641,070.00	\$ 12,701,059.88
32	Year around Contracts	134,420.42	174,900.49	307,090.36	436,428.25	420,045.38	627,575.93	772,463.75	507,419.35	620,970.38	491,653.12	577,977.21
33	Enciana Net Activity	12,164,061.28	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30	9,958,629.30
34	Short Term Contracts	12,113,606.70	19,312,149.25	271,483.79	346,556.33	379,822.50	326,432.20	399,829.81	215,408.56	291,287.71	166,993.41	108,345.60
35	Spot Purchases	(150,319.33)	(69,420.62)									
36	Volumetric Transp Chg											
37	Misc. Act. Up/St Sales											
38	Goldman Deal											
39	Sub Total	\$ 34,958,302.86	\$ 44,356,986.11	\$ 39,532,460.07	\$ 31,129,913.40	\$ 30,307,609.24	\$ 17,206,966.99	\$ 16,274,886.89	\$ 12,414,060.52	\$ 12,544,515.76	\$ 10,223,681.83	\$ 13,387,382.69
40	Field Production Gas	\$ 424,812.62	\$ 480,251.92	\$ 447,152.23	\$ 260,165.00	\$ 550,660.20	\$ 283,532.31	\$ 327,627.84	\$ 300,150.86	\$ 324,241.03	\$ 143,951.28	\$ 148,175.01
41	Storage Activity:	\$ 3,550,962.54	\$ 4,952,519.40	\$ 4,669,327.57	\$ 3,187,445.76	\$ 5,455,394.54	\$ 10,194,050.58	\$ 1,071,649.57	\$ 643,407.48	\$ 283,160.52	\$ 151,844.55	\$ 113,206.61
42	System Withdrawals	(1,024,003.04)	(893,127.66)	(649,110.97)	(98,897.46)	(739,939.28)	(869,525.29)	(895,679.99)	(1,367,411.71)	(1,790,152.04)	(792,432.45)	(2,607,874.71)
43	System Injections	2,526,959.50	4,059,391.74	4,020,216.60	3,098,548.30	4,715,455.26	9,324,525.29	175,969.59	(724,004.23)	(1,506,991.52)	(640,587.90)	(2,494,668.10)
44	Sub Total	199,054.91	181,593.97	1,084,702.37	48,308.99	4,420.24	123,115.62	143,970.28	(119,514.50)	(194,724.76)	(157,011.11)	(173,226.59)
45	P/M Imbalance Adj	(181,593.97)	(1,084,702.37)	(48,308.99)	(4,420.24)	(123,115.62)	143,970.28	119,514.50	194,724.76	157,011.11	173,226.59	432,906.55
46	C/M Imbalance Adj	30,860.98	(58,372.68)	(66,166.21)	(43,140.75)	(47,884.13)	(36,669.26)	(21,483.41)	(12,447.11)	(12,745.73)	(8,938.16)	(11,882.66)
47	Cost of Company Use Gas											
48	Misc. Cust. Imbalance Purch			124.93	1,930.60				5,305.45		775.31	4,146.45
49	Prior Period Estimate Adj.			118,620.15	(16,963.18)	60,786.30	(11,088.44)	(37,148.95)	8,041.44	38,764.12	78,068.82	
50	Total Monthly Gas Cost	\$ 37,958,396.90	\$ 47,935,148.69	\$ 45,088,801.15	\$ 34,474,352.12	\$ 35,467,931.49	\$ 27,034,352.79	\$ 16,695,396.18	\$ 12,009,968.91	\$ 11,319,347.34	\$ 9,773,861.96	\$ 11,370,922.17

see page 2, column D

OK

Oregon Storage Cut Off Adjustment:

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12
88 *ORPGA* Proforma Commodity Rate	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334
89 *ORPGA* Winter Proforma Commodity Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 *Collections* Winter Commodity Rate	\$ 631,695	\$ 723,722	\$ 769,313	\$ 716,088	\$ 731,674	\$ 4,718	\$ -	\$ -	\$ 31,475	\$ -	\$ -
91 *Collections* Average Commodity Rate	\$ 36,947,574	\$ 48,930,919	\$ 48,353,455	\$ 39,914,332	\$ 39,581,737	\$ 24,095,773	\$ 17,487,905	\$ 12,428,303	\$ 11,630,405	\$ 7,797,360	\$ 10,477,484
92 Proforma Commodity Cost Collected	\$ 37,579,269	\$ 49,654,641	\$ 49,122,768	\$ 40,630,420	\$ 40,313,412	\$ 24,100,491	\$ 17,487,905	\$ 12,428,303	\$ 11,661,880	\$ 7,797,360	\$ 10,477,484
93 Total Collection vs Calculated Line 20-17	\$ 37,787,276.49	\$ 49,929,487.11	\$ 49,394,670.19	\$ 40,855,316.58	\$ 40,536,553.28	\$ 24,233,890.19	\$ 17,584,702.96	\$ 12,497,095.14	\$ 11,726,430.06	\$ 7,840,519.07	\$ 10,535,477.88
94 Total Collection vs Calculated Restated	\$ 37,579,269.05	\$ 49,654,640.70	\$ 49,122,767.68	\$ 40,630,420.44	\$ 40,313,411.80	\$ 24,100,490.75	\$ 17,487,905.09	\$ 12,428,302.83	\$ 11,661,879.94	\$ 7,797,359.64	\$ 10,477,483.61
95 Total Collection vs Calculated	\$ 208,007.45	\$ 274,846.41	\$ 271,902.51	\$ 224,896.13	\$ 223,141.48	\$ 133,399.44	\$ 96,797.89	\$ 68,792.31	\$ 64,550.12	\$ 43,159.43	\$ 57,894.27
96 .10% Dfrr. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ 6,455.00	\$ 4,316.00	\$ 5,799.00

To PG 7, column 8

DEMAND CHARGES  
2011 - 12 Tracker year  
Oregon Demand charge deferral

Line No.	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12
<b>ACTUAL DEMAND CHARGES:</b>											
<b>US Transmission Co.:</b>											
47	\$ 7,442,613.74	\$ 7,776,553.35	\$ 7,599,630.19	\$ 7,312,704.75	\$ 7,648,241.34	\$ 7,292,183.50	\$ 7,396,183.56	\$ 7,263,637.53	\$ 7,430,067.45	\$ 7,452,736.45	\$ 7,249,223.07
48											
49	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
50											
<b>CN Transmission Co.:</b>											
51											
52											
53											
54											
55											
56	108,503.71	39,741.67	(2,427.07)	28,057.87	58,198.11	14,528.31	(22,615.54)	9,717.78	(37,965.08)	(36,777.58)	(34,257.88)
57											
58	\$ 7,569,805.64	\$ 7,834,983.21	\$ 7,715,891.31	\$ 7,359,450.81	\$ 7,725,127.64	\$ 7,325,400.00	\$ 7,392,256.21	\$ 7,292,063.50	\$ 7,410,790.56	\$ 7,432,846.96	\$ 7,233,653.38
<b>EMBEDDED CHARGES:</b>											
<b>US Transmission Co.:</b>											
59	\$ 3,846,927.44	\$ 3,997,232.96	\$ 3,975,158.35	\$ 3,718,695.54	\$ 3,975,158.35	\$ 3,846,927.44	\$ 3,975,158.35	\$ 3,846,927.44	\$ 3,975,158.35	\$ 3,975,158.35	\$ 3,846,927.44
60	517,197.00	534,437.00	574,162.00	537,118.00	574,162.00	467,603.00	483,190.00	467,603.00	483,190.00	483,190.00	467,603.00
61	97,999.00	101,265.00	101,265.00	94,733.00	101,265.00	98,523.00	101,807.00	98,523.00	101,807.00	101,807.00	98,523.00
62	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
<b>CN Transmission Co.:</b>											
63	935,368.64	1,003,368.00	1,003,368.00	1,003,368.00	1,003,368.00	834,643.00	834,643.00	834,643.00	834,643.00	834,643.00	834,643.00
64	390,258.00	458,697.00	458,697.00	458,697.00	458,697.00	408,898.00	408,898.00	408,898.00	408,898.00	408,898.00	408,898.00
65	770,298.00	893,509.00	893,509.00	888,129.00	893,509.00	890,819.00	893,509.00	890,819.00	893,509.00	893,509.00	890,819.00
66											
67	629,109.00	810,274.00	810,274.00	757,998.00	810,274.00	784,136.00	810,274.00	784,136.00	810,274.00	810,274.00	784,136.00
68	49,934.00	51,598.23	51,598.23	48,269.31	51,598.23	49,933.77	51,598.23	49,933.77	51,598.23	51,598.23	49,933.77
69	\$ 7,255,780.08	\$ 7,869,069.19	\$ 7,886,719.58	\$ 7,525,695.85	\$ 7,886,719.58	\$ 7,400,171.21	\$ 7,577,765.58	\$ 7,400,171.21	\$ 7,577,765.58	\$ 7,577,765.58	\$ 7,400,171.21
<b>Oregon VARIANCE Share -</b>											
<b>US Transmission Co.:</b>											
70	\$ 3,238,634.66	\$ 3,404,033.87	\$ 3,354,631.78	\$ 3,237,124.10	\$ 3,308,345.84	\$ 3,103,142.13	\$ 3,081,317.40	\$ 3,077,448.79	\$ 3,111,898.62	\$ 3,132,254.59	\$ 3,064,447.67
71	(465,839.34)	(481,367.41)	(517,147.71)	(483,782.18)	(517,147.71)	(421,170.02)	(435,209.23)	(421,170.02)	(435,209.23)	(435,209.23)	(421,170.02)
72	(88,267.70)	(91,209.39)	(91,209.39)	(85,326.01)	(91,209.39)	(88,739.67)	(91,697.56)	(88,739.67)	(91,697.56)	(91,697.56)	(88,739.67)
73	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
<b>CN Transmission Co.:</b>											
74	(842,486.53)	(903,733.56)	(903,733.56)	(903,733.56)	(903,733.56)	(751,762.95)	(751,762.95)	(751,762.95)	(751,762.95)	(751,762.95)	(751,762.95)
75	(351,505.38)	(413,148.39)	(413,148.39)	(413,148.39)	(413,148.39)	(368,294.43)	(368,294.43)	(368,294.43)	(368,294.43)	(368,294.43)	(368,294.43)
76	(693,808.31)	(804,783.56)	(804,783.56)	(799,937.79)	(804,783.56)	(802,360.67)	(804,783.56)	(802,360.67)	(804,783.56)	(804,783.56)	(802,360.67)
77											
78	(566,638.48)	(729,813.79)	(729,813.79)	(682,728.80)	(729,813.79)	(706,271.30)	(729,813.79)	(706,271.30)	(729,813.79)	(729,813.79)	(706,271.30)
79	97,729.29	35,795.32	(2,186.06)	25,271.72	52,419.04	13,095.65	(20,369.82)	8,752.80	(34,195.15)	(34,927.06)	(30,856.07)
80	(44,975.55)	(46,474.53)	(46,474.53)	(43,474.53)	(46,474.53)	(44,975.35)	(46,474.53)	(44,975.35)	(46,474.53)	(46,474.53)	(44,975.35)
81	\$ 282,842.83	\$ (30,701.27)	\$ (153,865.04)	\$ (149,736.91)	\$ (145,545.88)	\$ (67,346.44)	\$ (167,088.30)	\$ (97,372.63)	\$ (150,394.41)	\$ (130,708.35)	\$ (149,982.62)
82	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%
83	\$ 282,842.83	\$ (30,701.27)	\$ (153,865.04)	\$ (149,737.00)	\$ (145,546.00)	\$ (67,346.00)	\$ (167,088.00)	\$ (97,373.00)	\$ (150,394.00)	\$ (130,708.00)	\$ (149,983.00)

→ To pg 2, column C

7

NW Natural

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

Demand Deferral - Volume Component	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12
1 Embedded Seasonalized Tab 20	9,197,282.00	13,091,551.00	12,686,039.00	10,589,655.00	9,097,670.00	6,636,600.00	4,315,225.00	2,844,289.00	2,576,878.00	2,571,836.00	2,703,508.00
2 Collected line 44	9,691,462.32	12,917,576.80	12,754,605.47	10,500,416.80	10,371,455.91	6,152,123.47	4,448,961.13	3,099,766.07	3,015,461.82	1,830,345.47	2,633,538.65
3 Deferral	494,180.32	(173,974.20)	68,566.47	(89,238.20)	1,273,785.91	(484,476.53)	133,736.13	255,477.07	438,583.82	(741,490.53)	(69,969.35)

Actual Fixed Charges Collected

Oregon Firm Calendar Mo. Sales:	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12
15 Residential	45,586,047	61,046,950	59,955,446	48,715,541	47,906,021	26,878,737	18,373,877	11,730,803	10,259,503	5,881,244	8,723,227
16 Commercial	25,754,448	34,823,335	34,707,325	28,765,567	28,350,089	17,755,178	12,965,920	9,502,552	9,291,544	5,599,568	8,120,574
17 Industrial Firm	3,130,626	3,395,379	3,327,071	3,020,579	3,125,043	2,515,044	2,391,483	2,054,816	2,394,527	2,037,344	2,554,863
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	80,501,688	79,383,153	47,148,958	33,731,290	23,288,171	21,945,574	13,518,156	19,398,664
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,533,965	2,709,563	2,321,715	2,308,975	2,109,025	1,781,057	1,647,254	1,455,992	1,295,387	1,359,439
20 31SF - 31SF A C	973,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	959,892	959,413	936,197	895,731	966,668
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	382,896	354,771	320,860	387,890	441,307	399,976	324,617
22 32ISF - 32SF A C	689,959	717,950	739,761	758,094	758,094	696,856	663,200	590,491	506,086	728,693	595,991
23 Total Firm Sales Fixed D/Charge	3,921,755	4,416,995	4,979,348	4,543,213	4,501,714	4,121,588	3,725,038	3,585,049	3,339,592	3,317,787	3,179,359
24 Total Calendar Sales less Fixed:	70,549,366	94,848,669	93,010,494	75,958,475	74,881,439	43,027,370	30,006,251	19,703,122	18,605,982	10,200,369	16,219,305
25 "OPGA" OR A No. 09-12A Exh 1 Line	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088
26 SFV Collected (line 24x25)	\$ 9,233,501.07	\$ 12,361,441.76	\$ 12,173,213.48	\$ 9,941,445.19	\$ 9,800,482.70	\$ 5,631,422.22	\$ 3,927,216.16	\$ 2,578,744.65	\$ 2,435,150.92	\$ 1,335,024.33	\$ 2,110,049.90

All Cycles

27 Plus: 31CSF - 31SF A C	\$ 250,158.28	\$ 246,633.59	\$ 258,656.11	\$ 257,728.90	\$ 259,068.60	\$ 247,433.01	\$ 243,280.35	\$ 243,374.64	\$ 243,199.95	\$ 243,318.54	\$ 247,044.95
28 31SF - 31SF A C	\$ 121,090.98	\$ 126,113.44	\$ 127,207.61	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90	\$ 115,765.95	\$ 117,012.21	\$ 113,611.23	\$ 114,985.00	\$ 113,434.35
29 32CSF - 32SF A C	\$ 37,538.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,066.63	\$ 34,066.63	\$ 30,862.85	\$ 41,233.14	\$ 29,042.49	\$ 43,416.00	\$ 36,521.70
30 32ISF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78	\$ 70,561.05	\$ 74,070.51	\$ 72,315.78	\$ 60,581.40	\$ 86,553.14	\$ 77,155.88
31 Prior Month Unbilled MDDV Com	\$ (195,309.86)	\$ (119,735.57)	\$ (124,483.17)	\$ (127,181.38)	\$ (126,713.75)	\$ (127,352.60)	\$ (121,606.01)	\$ (119,529.68)	\$ (119,529.68)	\$ (175,060.59)	\$ (157,618.56)
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.48)	\$ (63,055.72)	\$ (63,602.80)	\$ (65,071.74)	\$ (64,367.91)	\$ (57,876.95)	\$ (57,881.97)	\$ (58,505.10)	\$ (64,727.93)	\$ (63,542.41)
33 Current Month Unbilled MDDV Com	\$ 119,735.57	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	\$ 119,529.68	\$ 119,529.68	\$ 157,060.59	\$ 163,937.56
34 Current Month Unbilled MDDV Ind	\$ 60,544.49	\$ 63,055.72	\$ 63,602.80	\$ 65,071.74	\$ 64,367.91	\$ 57,876.95	\$ 57,881.97	\$ 58,505.10	\$ 64,727.93	\$ 63,542.41	\$ 63,093.48
35 MDDV @ 1.81 D/C Collected	\$ 392,591.12	\$ 494,471.34	\$ 501,908.20	\$ 501,843.74	\$ 494,092.84	\$ 455,608.04	\$ 461,708.06	\$ 474,606.50	\$ 508,141.51	\$ 471,645.14	\$ 480,026.92

36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	\$ 726.83	\$ 415.03	\$ 366.98	\$ 502.07
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ 531.70	\$ 384.92	\$ 643.87	\$ 228.61	\$ 155.96
38 32CSI - 32SIM	\$ 36,128.33	\$ 41,761.89	\$ 39,481.25	\$ 36,421.01	\$ 38,081.79	\$ 28,774.79	\$ 25,271.20	\$ 20,824.95	\$ 15,202.10	\$ 20,931.58	\$ 19,236.47
39 32SI - 32SIM	\$ 40,337.59	\$ 44,801.76	\$ 41,166.61	\$ 46,457.26	\$ 51,227.93	\$ 45,902.91	\$ 45,962.60	\$ 43,476.06	\$ 35,204.28	\$ 53,287.23	\$ 34,381.46
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,686.25	\$ 78,226.06	\$ 72,938.52	\$ 65,412.76	\$ 51,465.28	\$ 74,854.40	\$ 54,285.96

41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	\$ (4,541.62)	\$ (1,529.18)	\$ (1,246.55)	\$ (1,300.18)
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ (5,910.00)	\$ (3,591.00)	\$ -	\$ (1,371.31)	\$ (323.60)	\$ (323.60)	\$ (323.60)	\$ (16,860.65)	\$ (792.63)
43 Prior Mo Manual Adjustments Ind Int	\$ (615.75)	\$ (843.21)	\$ (161.58)	\$ (649.35)	\$ -	\$ (1,005.50)	\$ (1,005.50)	\$ (1,005.50)	\$ (1,005.50)	\$ (8,494.64)	\$ (879.25)
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ -	\$ 8,358.75	\$ -	\$ 964.80	\$ 1,754.73	\$ 4,541.62	\$ 1,529.18	\$ 1,246.55	\$ 1,300.18	\$ 20.10
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ -	\$ 3,591.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344.63
46 Unbilled Manual Adjustments Ind Int	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ 1,371.31	\$ -	\$ 323.60	\$ 323.60	\$ 792.63	\$ 344.63
47 Collections Subject to Sensitive Adj	\$ 471,412.54	\$ 572,469.90	\$ 596,468.70	\$ 575,389.79	\$ 587,743.89	\$ 535,995.34	\$ 537,067.66	\$ 536,324.92	\$ 597,355.85	\$ 509,868.76	\$ 538,864.72
48 Percent Impact of Sensitive Effect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Revenue Sensitive Adjustment	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (16,418.17)	\$ (15,294.09)	\$ (15,324.69)	\$ (15,303.50)	\$ (15,303.50)	\$ (17,044.96)	\$ (14,546.62)	\$ (15,375.97)
50 Total D/C Ctd (26+47+48)	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,416.80	\$ 10,371,455.91	\$ 6,152,123.47	\$ 4,448,961.13	\$ 3,099,766.07	\$ 3,015,461.82	\$ 1,830,345.47	\$ 2,633,538.65

(A) see pg 9 for volumes & rates  
 (B) see pg 10 for volumes & rates

A

NW Natural  
 3rd Quarter 2012 Quarterly Deferred Accounting Report  
 Detail of Gas Cost Deferrals: September 2012  
 Detail of Non-Commodity Charges Collected on MDDV Basis

**Summary of CIS information:**

Row Labels	31CSF	31ISF	32CSF	32ISF	Grand Total
2.01000					
Sum of Rate Adj Amount	247,044.95	113,434.35	36,521.70	77,155.86	474,156.86
Sum of Rate Adj Therms	123,200.00	56,435.00	18,170.00	38,386.00	236,191.00
<b>Total Sum of Rate Adj Amount</b>	<b>247,044.95</b>	<b>113,434.35</b>	<b>36,521.70</b>	<b>77,155.86</b>	<b>474,156.86</b>
<b>Total Sum of Rate Adj Therms</b>	<b>123,200.00</b>	<b>56,435.00</b>	<b>18,170.00</b>	<b>38,386.00</b>	<b>236,191.00</b>

Notes:  
 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

**Per Demand Deferral page: Interruptible Sales Service Non-Commodity Charges Collected**

Lines 27 and 29	31	32
	247,044.95	36,521.70
Lines 28 and 30	113,434.35	77,155.86
	<u>360,479.30</u>	<u>113,677.56</u>
Total Interruptible Charges		<u>474,156.86</u>

**NW Natural**  
**3rd Quarter 2012 Quarterly Deferred Accounting Report**  
**Detail of Gas Cost Deferrals: September 2012**

**Detail of Non-Commodity Charges Collected from Interruptible Sales**

**Summary of CIS information:**

Row Labels	31CSI	31ISI	32CSI	32ISI	Grand Total
<b>0.01602</b>					
Sum of Rate Adj Amount	502.07	155.96	19,236.47	34,391.46	54,285.96
Sum of Rate Adj Therms	31,340.00	9,735.00	1,200,777.00	2,146,783.00	3,388,635.00
<b>Total Sum of Rate Adj Amount</b>	<b>502.07</b>	<b>155.96</b>	<b>19,236.47</b>	<b>34,391.46</b>	<b>54,285.96</b>
<b>Total Sum of Rate Adj Therms</b>	<b>31,340.00</b>	<b>9,735.00</b>	<b>1,200,777.00</b>	<b>2,146,783.00</b>	<b>3,388,635.00</b>

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**

	<u>31</u>	<u>32</u>
Lines 36 and 38	502.07	19,236.47
Lines 37 and 39	155.96	34,391.46
	<u>658.03</u>	<u>53,627.93</u>
Total Interruptible Charges		<u><u>54,285.96</u></u>



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, 164.22, 164.16, 164.12) Tenaska Virtual 164.40

MONTH	BEGINNING BALANCE		ISSUES		LIQUERIED		ENDING BALANCE		RATE
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	
Jan 11	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Feb	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Mar	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Apr	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
May	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Jun	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Jul	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Aug	147,980,643	\$ 70,025,941.71	-	\$ -	-	\$ -	147,980,643	\$ 70,025,941.71	0.47321
Sep	147,980,643	\$ 70,025,941.71	-	\$ -	9,762,300	\$ 3,644,948.14	157,742,943	\$ 73,670,889.85	0.46703
Oct	157,742,943	\$ 73,670,889.85	-	\$ -	10,087,700	\$ 3,398,927.29	167,830,677	\$ 77,070,817.14	0.45922
Nov	167,830,643	\$ 77,070,817.14	5,999,966	\$ 2,129,447.93	-	\$ -	161,830,677	\$ 74,941,369.21	0.46309
Dec	161,830,677	\$ 74,941,369.21	1,850,034	\$ 656,577.07	-	\$ -	159,980,643	\$ 74,284,792.14	0.46434
TOTAL 2011 ACTIVITY			7,850,000	\$ 2,786,025.00	19,850,000	\$ 7,044,875.43			

Testing Links

Jan 12	159,980,643	\$ 74,284,792.14	11,911,891	\$ 4,669,327.57	2,279,590	\$ 649,110.97	150,348,342	\$ 70,264,575.54	0.46735
Feb	150,348,342	\$ 70,264,575.54	8,672,041	\$ 3,187,445.76	348,590	\$ 88,897.46	142,024,891	\$ 67,166,027.24	0.47292
Mar	142,024,891	\$ 67,166,027.24	12,658,159	\$ 5,455,394.54	3,460,810	\$ 739,939.28	132,827,542	\$ 62,450,571.98	0.47016
Apr	132,827,542	\$ 62,450,571.98	23,051,846	\$ 10,194,050.58	4,500,360	\$ 869,525.78	114,276,056	\$ 53,126,047.18	0.46489
May	114,276,056	\$ 53,126,047.18	2,790,265	\$ 1,071,649.57	3,842,187	\$ 885,679.98	115,327,978	\$ 52,950,077.59	0.45913
Jun	115,327,978	\$ 52,950,077.59	2,209,903	\$ 643,407.48	6,310,010	\$ 1,367,411.71	119,428,085	\$ 53,674,081.82	0.44943
Jul	119,428,085	\$ 53,674,081.82	922,095	\$ 285,082.42	7,056,836	\$ 1,790,152.04	125,562,826	\$ 55,179,151.44	0.43945
Aug	125,562,826	\$ 55,179,151.44	289,508	\$ 151,844.55	3,112,036	\$ 792,432.45	128,385,354	\$ 55,819,739.34	0.43478
Sep	128,385,354	\$ 55,819,739.34	207,941	\$ 113,206.61	10,098,405	\$ 2,607,874.72	138,275,818	\$ 58,314,407.45	0.42173
Oct	138,275,818	\$ 58,314,407.45	-	\$ -	-	\$ -	138,275,818	\$ 58,314,407.45	0.42173
Nov	138,275,818	\$ 58,314,407.45	-	\$ -	-	\$ -	138,275,818	\$ 58,314,407.45	0.42173
Dec	138,275,818	\$ 58,314,407.45	-	\$ -	-	\$ -	138,275,818	\$ 58,314,407.45	0.42173
TOTAL 2012 ACTIVITY			62,713,649	\$ 25,771,409.08	41,008,824	\$ 9,801,024.39			

All Sites Therms Summary  
Account Numbers

- 164.12
- 164.16
- 164.17
- 164.21
- 164.22
- 164.23
- 165-10

Account 164017 New gas storage contract effective 4/1/12 -3/31/15. Transcanada GS Partnership began injections on 4/18/12. Delivery Point Alberta.

# **Detail of September 2012 WACOG and Demand Actual Costs**

**(REDACTED)**