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REPORT NAME: Quarterly Report of Deferred Accounting Activity - For the Three Months Ended December 31, 2012

COMPANY NAME: NW Natural

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes

If yes, please submit only the cover letter electronically. Submit confidential information as directed in 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)

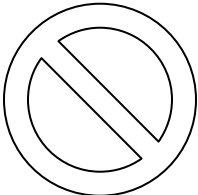
Report is required by: OAR
Statute
Order
Other at the request of OPUC Staff

Is this report associated with a specific docket/case? No Yes

If yes, enter docket number: RG 3

List applicable Key Words for this report to facilitate electronic search:
RG 3, Quarterly Report, Deferred Accounting Activity, Three Months Ended December 31, 2012

DO NOT electronically file with the PUC Filing Center:



- Annual Fee Statement form and payment remittance or
- 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

Please file the above reports according to their individual instructions.

CRISTAN KELLEY
Rates Analyst
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Fax: 503.721.2516
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VIA ELECTRONIC FILING

February 15, 2013

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 December 31, 2012

Enclosed is the Quarterly Report of Deferred Accounting Activity for the Fourth Quarter 2012. Included as part of this report are the details for WACOG and Demand deferrals for the month of December 2012. The details section is considered confidential and will be submitted per 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
4th QUARTER 2012

Account	Balance 9/30/2012	Activity through 10/31/2012	Balance 10/31/2012	Activity through 11/30/2012	Balance 11/30/2012	Activity through 12/31/2012	Balance 12/31/2012	Account Type	Refer to Section, Page Number
Decoupling Deferrals and Amortizations									
186277 RESIDENTIAL DECOUPLING AMORTIZATION	1,156,526	(547,924)	608,602	14,554,118	15,162,720	(1,878,829)	13,283,891	Amortization	Amortization, Pages 1-4
186278 COMMERCIAL DECOUPLING AMORTIZATION	183,381	(97,388)	85,993	1,858,456	1,944,449	(245,257)	1,699,192	Amortization	Amortization, Pages 4-6
186275 RESIDENTIAL DECOUPLING DEFERRAL	14,207,898	1,464,117	15,672,015	(14,194,469)	1,477,547	(427,052)	1,050,494	Deferral	Decoupling Deferrals, Page 1-4
186270 COMMERCIAL DECOUPLING DEFERRAL	2,034,434	(21,196)	2,013,238	(1,023,988)	989,250	614,277	1,603,527	Deferral	Decoupling Deferrals, Page 1-4
Intervenor Funding Deferrals and Amortizations									
186284 Intervenor Funding - ISSUE FUND	48,507	45,028	93,535	(48,507)	45,028	7,390	52,418	Deferral	Other Deferrals, Pages 1-6
186276 INTERVENOR FUNDING	57,500	0	57,500	(57,500)	0	0	0	Deferral	Other Deferrals, Page 7
186278 NWIGU INTERVENOR MATCHING FUND	8,593	0	8,593	(8,593)	0	51,194	51,194	Deferral	Other Deferrals, Pages 8-10
186286 AMORT - CUB INTERVENOR MATCHING FUND	3,190	(3,864)	(674)	98,047	97,373	(13,543)	83,830	Amortization	Amortization, Pages 7-9
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	753	(1,752)	(1,000)	7,469	6,469	(623)	5,847	Amortization	Amortization, Pages 10-12
Miscellaneous Deferrals and Amortizations									
186308 AMR Deferral	3,503,938	62,656	3,566,595	0	3,566,595	0	3,566,595	Deferral	Other Deferrals, Pages 11-12
186307 AMR AMORTIZATION	(0)	0	(0)	0	(0)	0	(0)	Amortization	Amortization, Pages 13
186232 INDUSTRIAL DSM	2,552,995	544,039	3,097,034	(1,998,026)	1,099,008	547,042	1,646,050	Deferral	Other Deferrals, Page 13
186233 INDUSTRIAL DSM AMORTIZATION	165,666	(143,792)	21,875	1,839,286	1,861,160	(187,454)	1,673,706	Amortization	Amortization, Pages 14-16
254303 EARNINGS TEST DEFERRAL	(727,964)	(5,229)	(733,192)	733,192	(1)	0	(1)	Amortization	Other Deferrals, Page 14
186279 EARNINGS SHARING AMORTIZATION	(31,152)	7,213	(23,939)	(925,967)	(949,906)	126,689	(823,218)	Amortization	Amortization, Pages 17-19
Environmental Deferrals*									
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	117,593,543	2,311,332	119,904,875	1,115,367	121,020,242	(6,117,730)	114,902,512	Deferral	Environmental Deferrals
186146 2003 ENVIR INV-EUGENE	169,319	1,216	170,535	1,105	171,640	1,113	172,753	Deferral	Environmental Deferrals
186147 2003 ENVIR INV-WACKER	4,777,089	89,574	4,866,663	24,379	4,891,042	14,213	4,905,255	Deferral	Environmental Deferrals
186148 2003 ENVIR INV-PORTLAND HARBOR	22,114,521	260,290	22,374,810	147,093	22,521,903	837,651	23,359,554	Deferral	Environmental Deferrals
186149 2003 ENVIR INV-FRONT ST PDX G	3,569,111	89,306	3,658,416	15,404	3,673,820	(135,565)	3,538,255	Deferral	Environmental Deferrals
186151 TAR BODY EARLY ACTION	18,012,751	125,161	18,137,912	111,473	18,249,384	114,539	18,363,924	Deferral	Environmental Deferrals
186152 OREGON STEEL MILLS	216,115	266	216,381	242	216,623	243	216,867	Deferral	Environmental Deferrals
186153 CENTRAL SERVICE CENTER	738,444	4,752	743,196	1,330	744,526	(5,806)	738,720	Deferral	Environmental Deferrals
186154 FRENCH AMERICAN SCHOOL	213,825	1,536	215,361	1,396	216,757	1,405	218,162	Deferral	Environmental Deferrals
Gas Cost Deferrals and Amortizations									
191401 AMORTIZE OREGON WACOG	(2,043,470)	753,155	(1,290,315)	(7,093,092)	(8,383,407)	841,933	(7,541,474)	Amortization	Amortization, Pages 20-25
191411 AMORTIZE DEMAND OREGON	646,216	(11,511)	634,705	(1,752,067)	(1,117,362)	192,747	(924,615)	Amortization	Amortization, Pages 26-31
191400 WACOG - ACCRUE OREGON	(5,739,283)	(2,232,643)	(7,971,926)	7,539,188	(432,738)	(1,079,409)	(1,512,148)	Deferral	Gas Cost Deferrals, Page 1
191410 DEMAND - ACCRUE OREGON	(980,133)	(139,367)	(1,119,500)	1,004,109	(115,391)	(194,421)	(309,812)	Deferral	Gas Cost Deferrals, Page 2
191450 OREGON DEMAND ACCRUE VOLUME	(1,182,613)	461,525	(721,088)	1,246,463	525,374	1,574,199	2,099,573	Deferral	Gas Cost Deferrals, Page 3
191417 DEMAND - ACCR COOS BAY	31,990	15,826	47,816	(32,435)	15,381	13,010	28,391	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 UM 1027 and UG 238
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

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
	Oct-12		(549,401)		1,477	2.01%	(547,924)	608,602
	Nov-12	old rates	(652,316)		473	2.01%	(651,843)	(43,241)
	Nov-12	new rates (1)	(484,955)	15,672,015	18,901	1.47%	15,205,961	15,162,720
	Dec-12		(1,896,242)		17,413	1.47%	(1,878,829)	13,283,891

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 S
 Rates Effective November 1, 2011
 Temps by Rate Schedule: 4th Quarter 2012

Schedule	Block	186277 AMORT	186277 AMORT OR	186277 AMORT	186277 AMORT	186277 AMORT
		OR DECOUPLING	DECOUPLING	OR	OR	OR
		RES	RES	RES	RES	RES
			Oct	Oct	Nov - old rates	Nov - old rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0.04690)	34,760.5	(1,630.27)	31,924.7	(1,497.27)
1C		N/A	0.0	0.00	0.0	0.00
2R		(0.04690)	11,679,545.8	(547,770.79)	13,876,733.2	(650,816.79)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
19	1st mantle	N/A	0.0	0.00	0.0	0.00
19	ack'd mths					
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			11,714,306.3	(549,400.97)	13,908,657.9	(652,316.06)

TOTAL AMORTIZATION

(549,400.97)

(652,316.06)

2

NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2012
 Temp by Rate Schedule 4th Quarter 2012

Schedule	Block	186277 AMORT	186277 AMORT	186277 AMORT	186277 AMORT
		OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES	OR DECOUPLING RES
		In Rates	Nov - new rates Volumes	Nov - new rates Activity for Mo.	Dec
		(0.04047)	0.0	0.00	551.1
					Activity for Mo.
					(22.30)
1R					
1C		N/A	0.0	0.00	0.0
2R		(0.04047)	11,984,259.7	(484,955.35)	46,859,551.5
3C Firm Sales		N/A	0.0	0.00	0.0
Intentionally blank					0.00
31 Firm Sales		N/A	0.0	0.00	0.0
Intentionally blank					0.00
19		N/A	0.0	0.00	0.0
27			616.6	0.00	14,826.6
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
31C Intern Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
31I Intern Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32C Intern Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32I Intern Sales	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32C Intern Trans	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
32I Intern Trans	Block 1	N/A	0.0	0.00	0.0
	Block 2	N/A	0.0	0.00	0.0
	Block 3	N/A	0.0	0.00	0.0
	Block 4	N/A	0.0	0.00	0.0
	Block 5	N/A	0.0	0.00	0.0
	Block 6	N/A	0.0	0.00	0.0
Intentionally blank					0.00
33		N/A	0.0	0.00	0.0
TOTALS			11,984,876.3	(484,955.35)	46,874,929.2
					(1,896,242.05)

TOTAL AMORTIZATION (484,955.35) (1,896,242.05)

3

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271
 Dockets UM 1027 and UG 238
 Amortization of 2011-12 deferral balance approved in Order 12-413 in UG 238

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
	Dec-10	new rates (1)	(79,276)	2,365,527	4,342	2.24%	2,290,593	2,401,408
	Jan-11		(348,826)		4,157	2.24%	(344,669)	2,056,739
	Feb-11		(407,196)		3,459	2.24%	(403,737)	1,653,002
	Mar-11		(325,210)		2,782	2.24%	(322,428)	1,330,574
	Apr-11		(345,606)		2,161	2.24%	(343,445)	987,129
	May-11		(257,836)		1,602	2.24%	(256,234)	730,895
	Jun-11		(205,476)		1,173	2.24%	(204,303)	526,592
	Jul-11		(143,515)		849	2.24%	(142,666)	383,925
	Aug-11		(95,153)		628	2.24%	(94,525)	289,401
	Sep-11		(82,456)		463	2.24%	(81,993)	207,408
	Oct-11		(82,106)		311	2.24%	(81,795)	125,612
	Nov-11	old rates	(104,284)		137	2.24%	(104,147)	21,465
	Dec-11	new rates (1)	(107,602)		(60)	2.24%	(107,662)	(86,197)
	Jan-12		(88,290)	2,434,808	4,004	2.01%	2,350,522	2,264,326
	Feb-12		(339,818)		3,508	2.01%	(336,310)	1,928,015
	Mar-12		(380,605)		2,911	2.01%	(377,695)	1,550,321
	Apr-12		(315,340)		2,333	2.01%	(313,007)	1,237,314
	May-12		(302,663)		1,819	2.01%	(300,844)	936,469
	Jun-12		(244,069)		1,364	2.01%	(242,704)	693,765
	Jul-12		(154,404)		1,033	2.01%	(153,371)	540,393
	Aug-12		(117,088)		807	2.01%	(116,280)	424,113
	Sep-12		(88,907)		636	2.01%	(88,271)	335,842
	Oct-12		(74,332)		500	2.01%	(73,832)	262,010
	Nov-12	old rates	(79,002)		373	2.01%	(78,629)	183,381
	Dec-12	new rates (1)	(97,613)		225	2.01%	(97,388)	85,993
			(95,088)		64	2.01%	(95,024)	(9,031)
			(62,186)	2,013,238	2,428	1.47%	1,953,480	1,944,449
			(247,488)		2,230	1.47%	(245,257)	1,699,192

History truncated for ease of viewing

NOTES

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

F

NW Natural
 Rates & Regulatory Affairs
 Oregon 2011-12 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2011
 Temps by Rate Schedules: 4th Quarter 2012

Schedule	Block	186271	186271	186271 AMORT	186271 AMORT	186271 AMORT
		AMORT OR	AMORT OR	OR	OR	OR
		DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING	DECOUPLING
		COM	COM	COM	COM	COM
			Oct	Oct	Nov - old rates	Nov - old rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00
1C		(0.01078)	5,812.0	(62.65)	8,064.3	(86.93)
2R		N/A	0.0	0.00	0.0	0.00
3C Firm Sales		(0.01078)	6,092,365.8	(65,675.70)	6,274,342.1	(67,637.41)
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
19	1st mantle	N/A	0.0	0.00	0.0	0.00
19	adv'l mnt					
31C Firm Sales	Block 1	(0.01078)	1,755,495.8	(18,924.24)	1,331,542.6	(14,354.03)
	Block 2	(0.01078)	1,085,307.5	(11,699.61)	1,188,401.3	(12,810.97)
31C Firm Trans	Block 1	(0.01078)	24,632.0	(265.53)	8,000.0	(86.24)
	Block 2	(0.01078)	29,218.0	(314.97)	10,421.0	(112.34)
31C Interr Sales	Block 1	(0.01078)	11,405.0	(122.95)	0.0	0.00
	Block 2	(0.01078)	50,818.0	(547.82)	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			9,055,054.1	(97,613.47)	8,820,771.3	(95,087.92)
TOTAL AMORTIZATION				(97,613.47)		(95,087.92)

NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Sr
 Rates Effective November 1, 2012
 Temp by Rate Schedule 4th Quarter 2012

Schedule	Block	186271	186271	186271	186271	186271
		AMORT OR	AMORT	AMORT	AMORT	AMORT
		DECOUPLING	OR	OR	OR	OR
		COM	COM	COM	COM	COM
			Nov - new rates	Nov - new rates	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00		0.00
1C		(0.00972)	0.0	0.00	115.4	(1.12)
2R		N/A	0.0	0.00		0.00
3C Firm Sales		(0.00972)	4,354,201.1	(42,336.39)	18,626,237.2	(181,105.02)
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00		0.00
Intentionally blank						
19		N/A	0.0	0.00		0.00
27		0.00	616.6	0.00	14,826.6	0.00
31C Firm Sales	Block 1	(0.00972)	872,874.0	(8,487.05)	2,336,229.6	(22,715.43)
	Block 2	(0.00972)	1,118,819.2	(10,878.41)	4,405,175.5	(42,832.02)
31C Firm Trans	Block 1	(0.00972)	20,990.0	(204.09)	29,963.0	(291.33)
	Block 2	(0.00972)	28,796.0	(279.99)	55,804.0	(542.99)
31C Interr Sales	Block 1	(0.00972)	0.0	0.00		0.00
	Block 2	(0.00972)	0.0	0.00		0.00
31I Firm Sales	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
31I Firm Trans	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
31I Interr Sales	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
32C Firm Sales	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32I Firm Sales	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32C Firm Trans	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32I Firm Trans	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32C Interr Sales	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32I Interr Sales	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32C Interr Trans	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
32I Interr Trans	Block 1	N/A	0.0	0.00		0.00
	Block 2	N/A	0.0	0.00		0.00
	Block 3	N/A	0.0	0.00		0.00
	Block 4	N/A	0.0	0.00		0.00
	Block 5	N/A	0.0	0.00		0.00
	Block 6	N/A	0.0	0.00		0.00
Intentionally blank						
33		N/A	0.0	0.00		0.00
TOTALS			6,396,296.9	(62,185.93)	25,468,351.3	(247,487.51)

TOTAL AMORTIZATION (62,185.93) (247,487.51)

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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 4th Quarter 2012

Schedule	Block	186286	186286	186286	186286	186286
		INTERVENOR FUNDING - CLUB FUND	INTERVENOR FUNDING - CLUB FUND	INTERVENOR FUNDING - CLUB FUND	INTERVENOR FUNDING - CLUB FUND	INTERVENOR FUNDING - CLUB FUND
		Oct		Nov - old rates		
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0.00033)	34,760.5	(11.47)	31,924.7	(10.54)
1C		N/A	0.0	0.00	0.0	0.00
2R		(0.00033)	11,679,545.8	(3,854.25)	13,876,733.2	(4,579.32)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
19	1st mantle	(0.01)	1,200.0	(0.63)	823.0	(0.43)
19	add'l rates					
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			11,715,506.3	(3,866.35)	13,909,480.9	(4,590.29)
TOTAL AMORTIZATION				(3,866.35)		(4,590.29)

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NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2012
 Temps by Rate Schedule 4th Quarter 2012

Schedule	Block	186286	186286	186286	186286	186286
		INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND	INTERVENOR FUNDING - CUB FUND
		Nov - new	Nov - new	Nov - new	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		(0,00029)	0.0	0.00	551.1	(0.16)
1C		N/A	0.0	0.00	0.0	0.00
2R		(0,00029)	11,984,259.7	(3,492.24)	46,859,551.5	(13,654.97)
3C Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
3I Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
19		(0.01)	0.0	0.00	108.0	(0.06)
27			616.6	0.00	14,826.6	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			11,984,876.3	(3,492.24)	46,875,037.2	(13,655.19)

TOTAL AMORTIZATION (3,492.24) (13,655.19)

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of NWIGU Intervenor Funding
 Account Number: 186288
 Dockets UM 1101 and UG 235
 Amortization of 2011 deferral approved in Order 12-411 of UG 235

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	(34)		(2)	2.23%	(36)	(1,167)
	Dec-10	new rates (1)	0	1,670	0	0.00%	1,670	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
	Oct-12		(1,752)		(0)	2.01%	(1,550)	753
	Nov-12	old rates	(773)		(2)	2.01%	(1,752)	(1,000)
	Dec-12	new rates (1)	(360)	8,593	10	2.01%	(775)	(1,775)
			(630)		8	1.47%	8,244	6,469
						1.47%	(623)	5,847

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
 Temp by Rate Schedule 4th Quarter 2012

Schedule	Block	186288	186288	186288	186288	186288	
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -	
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	
		Oct		Nov - old rates		Nov - old rates	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	
1R		N/A	0.0	0.00	0.0	0.00	
1C		N/A	0.0	0.00	0.0	0.00	
2R		N/A	0.0	0.00	0.0	0.00	
3C Firm Sales		N/A	0.0	0.00	0.0	0.00	
Intentionally blank							
3I Firm Sales		(0.00006)	373,213.2	(22.39)	233,989.3	(14.04)	
Intentionally blank							
19	1st mantle	N/A	0.0	0.00	0.0	0.00	
19	act'l rate						
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
31I Firm Sales	Block 1	(0.00006)	367,009.6	(22.02)	241,087.4	(14.47)	
	Block 2	(0.00006)	912,770.1	(54.77)	564,891.1	(33.89)	
31I Firm Trans	Block 1	(0.00006)	12,000.0	(0.72)	2,000.0	(0.12)	
	Block 2	(0.00006)	59,705.0	(3.58)	9,511.0	(0.57)	
31I Interr Sales	Block 1	(0.00006)	13,984.0	(0.84)	(492.0)	0.03	
	Block 2	(0.00006)	23,162.0	(1.39)	0.0	0.00	
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32I Firm Sales	Block 1	(0.00006)	386,606.0	(23.20)	43,020.0	(2.58)	
	Block 2	(0.00006)	475,019.0	(28.50)	58,758.0	(3.53)	
	Block 3	(0.00006)	149,424.0	(8.97)	8,626.0	(0.52)	
	Block 4	(0.00006)	21,004.0	(1.26)	0.0	0.00	
	Block 5	(0.00006)	0.0	0.00	0.0	0.00	
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	
32C Firm Trans	Block 1	(0.00006)	115,911.0	(6.95)	31,885.0	(1.91)	
	Block 2	(0.00006)	84,588.0	(5.08)	3,293.0	(0.20)	
	Block 3	(0.00006)	18,869.0	(1.13)	0.0	0.00	
	Block 4	(0.00006)	0.0	0.00	0.0	0.00	
	Block 5	(0.00006)	0.0	0.00	0.0	0.00	
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	
32I Firm Trans	Block 1	(0.00006)	629,787.0	(37.79)	204,882.0	(12.29)	
	Block 2	(0.00006)	981,200.0	(58.87)	296,310.0	(17.78)	
	Block 3	(0.00006)	637,013.0	(38.22)	173,047.0	(10.38)	
	Block 4	(0.00006)	1,157,658.0	(69.46)	320,514.0	(19.23)	
	Block 5	(0.00006)	1,208,756.0	(72.53)	338,089.0	(20.29)	
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00	
	Block 2	N/A	0.0	0.00	0.0	0.00	
	Block 3	N/A	0.0	0.00	0.0	0.00	
	Block 4	N/A	0.0	0.00	0.0	0.00	
	Block 5	N/A	0.0	0.00	0.0	0.00	
	Block 6	N/A	0.0	0.00	0.0	0.00	
32I Interr Sales	Block 1	(0.00006)	552,389.0	(33.14)	52,252.0	(3.14)	
	Block 2	(0.00006)	763,414.0	(45.80)	99,507.0	(5.97)	
	Block 3	(0.00006)	365,774.0	(21.95)	80,000.0	(4.80)	
	Block 4	(0.00006)	633,924.0	(38.04)	348,051.0	(20.88)	
	Block 5	(0.00006)	268,399.0	(16.10)	312,812.0	(18.77)	
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	
32C Interr Trans	Block 1	(0.00006)	69,519.0	(4.17)	10,364.0	(0.62)	
	Block 2	(0.00006)	109,747.0	(6.58)	20,000.0	(1.20)	
	Block 3	(0.00006)	69,109.0	(4.15)	20,000.0	(1.20)	
	Block 4	(0.00006)	290,442.0	(17.43)	6,279.0	(0.38)	
	Block 5	(0.00006)	321,493.0	(19.29)	0.0	0.00	
	Block 6	(0.00006)	0.0	0.00	0.0	0.00	
32I Interr Trans	Block 1	(0.00006)	750,447.0	(45.03)	170,478.0	(10.23)	
	Block 2	(0.00006)	1,381,536.0	(82.89)	248,085.0	(14.89)	
	Block 3	(0.00006)	1,010,309.0	(60.62)	167,636.0	(10.06)	
	Block 4	(0.00006)	2,218,761.0	(133.13)	458,971.0	(27.54)	
	Block 5	(0.00006)	4,959,467.0	(297.57)	1,447,963.0	(86.88)	
	Block 6	(0.00006)	7,810,229.0	(468.61)	6,903,315.0	(414.20)	
Intentionally blank							
33		N/A	0.0	0.00	0.0	0.00	
TOTALS			29,202,637.9	(1,752.17)	12,875,123.8	(772.53)	
TOTAL AMORTIZATION				(1,752.17)		(772.53)	

11

NW Natural
Rates & Regulatory Affairs
Oregon 2012-13 PGA
Summary of Temporary Increment by Rate S
Rates Effective November 1, 2012
Temp by Rate Schedule 4th Quarter 2012

Schedule	Block	186288	186288	186288	186288	186288
		INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR	INTERVENOR
		FUNDING -	FUNDING -	FUNDING -	FUNDING -	FUNDING -
		NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND	NWIGU FUND
			Nov - new rates	Nov - new rates	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00
1C		N/A	0.0	0.00	0.0	0.00
2R		N/A	0.0	0.00	0.0	0.00
3C Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
3I Firm Sales		(0.00002)	124,085.1	(2.48)	444,851.5	(8.90)
Intentionally blank						
19		N/A	0.0	0.00	0.0	0.00
27		0.00	616.6	0.00	14,826.6	0.00
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.00002)	130,982.8	(2.62)	371,629.0	(7.43)
	Block 2	(0.00002)	312,378.3	(6.25)	991,637.5	(19.83)
31I Firm Trans	Block 1	(0.00002)	14,000.0	(0.28)	16,000.0	(0.32)
	Block 2	(0.00002)	86,489.0	(1.73)	103,437.0	(2.07)
31I Interr Sales	Block 1	(0.00002)	0.0	0.00	0.0	0.00
	Block 2	(0.00002)	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.00002)	290,389.0	(5.81)	337,662.0	(6.75)
	Block 2	(0.00002)	368,515.0	(7.37)	396,250.0	(7.93)
	Block 3	(0.00002)	154,043.0	(3.08)	165,186.0	(3.30)
	Block 4	(0.00002)	10,255.0	(0.21)	36,416.0	(0.73)
	Block 5	(0.00002)	0.0	0.00	0.0	0.00
	Block 6	(0.00002)	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	(0.00002)	126,567.0	(2.53)	178,906.0	(3.58)
	Block 2	(0.00002)	119,596.0	(2.39)	143,997.0	(2.88)
	Block 3	(0.00002)	60,000.0	(1.20)	62,456.0	(1.25)
	Block 4	(0.00002)	13,715.0	(0.27)	46,139.0	(0.92)
	Block 5	(0.00002)	0.0	0.00	0.0	0.00
	Block 6	(0.00002)	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	(0.00002)	537,668.0	(10.75)	736,167.0	(14.72)
	Block 2	(0.00002)	810,121.0	(16.20)	1,141,401.0	(22.83)
	Block 3	(0.00002)	476,805.0	(9.54)	714,045.0	(14.28)
	Block 4	(0.00002)	836,051.0	(16.72)	1,339,917.0	(26.80)
	Block 5	(0.00002)	1,043,591.0	(20.87)	1,493,477.0	(29.87)
	Block 6	(0.00002)	0.0	0.00	88,596.0	(1.77)
32C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.00002)	538,089.0	(10.76)	612,140.0	(12.24)
	Block 2	(0.00002)	668,766.0	(13.38)	791,295.0	(15.83)
	Block 3	(0.00002)	348,056.0	(6.96)	411,419.0	(8.23)
	Block 4	(0.00002)	767,039.0	(15.34)	827,365.0	(16.55)
	Block 5	(0.00002)	334,058.0	(6.68)	363,695.0	(7.27)
	Block 6	(0.00002)	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	(0.00002)	69,100.0	(1.38)	80,158.0	(1.60)
	Block 2	(0.00002)	130,641.0	(2.61)	162,952.0	(3.26)
	Block 3	(0.00002)	80,000.0	(1.60)	100,044.0	(2.00)
	Block 4	(0.00002)	343,992.0	(6.88)	379,067.0	(7.58)
	Block 5	(0.00002)	389,268.0	(7.79)	540,023.0	(10.80)
	Block 6	(0.00002)	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	(0.00002)	547,995.0	(10.96)	666,022.0	(13.32)
	Block 2	(0.00002)	947,610.0	(18.95)	1,083,244.0	(21.66)
	Block 3	(0.00002)	696,763.0	(13.94)	816,664.0	(16.33)
	Block 4	(0.00002)	1,580,616.0	(31.61)	2,131,856.0	(42.64)
	Block 5	(0.00002)	3,733,404.0	(74.67)	4,686,465.0	(93.73)
	Block 6	(0.00002)	1,292,113.0	(25.84)	9,049,795.0	(181.00)
Intentionally blank						
33		N/A	0.0	0.00	0.0	0.00
TOTALS			17,983,377.8	(359.65)	31,525,200.6	(630.20)

TOTAL AMORTIZATION (359.65) (630.20)

12

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								
	Nov-10	1	(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 (2)	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	3	0	(64)	0	2.01%	(64)	0
	Sep-12		0		0	2.01%	0	0
	Oct-12		0		0	2.01%	0	0
	Nov-12		0		0	2.01%	0	0
	Dec-12		0		0	1.47%	0	0
					0	1.47%	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.

B

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Industrial DSM Costs
 Account Number: 186233
 Dockets UM 1420 and UG 236
 Amortization of 11-12 deferral approved in Order 12-414

Debit (Credit)	Month/Year	Note (b)	Amortization (c)	Transfers (d)	TOTAL Interest (e)	Interest Rate (e1)	Activity (f)	TOTAL Balance (g)
	Beginning Balance							
	Oct-10							0
	Nov-10	1	(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
	Oct-12		(116,950)		375	2.01%	(116,575)	165,666
	Nov-12	old rates new rates (1)	(143,949)		157	2.01%	(143,792)	21,875
	Dec-12		(27,881)	2,005,105	13	2.01%	(27,868)	(5,993)
			(140,322)		2,370	1.47%	1,867,153	1,861,160
			(189,618)		2,164	1.47%	(187,454)	1,673,706

NOTES

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

F

NW Natural
 Rates & Regulatory Affairs
 Oregon 2011-12 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2011
 Temp by Rate Schedule 4th Quarter 2011

Schedule	Block	186233	186233	186233	186233	186233
		INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL
		DSM	DSM	DSM	DSM	DSM
		Oct	Oct	Oct	Nov - old rates	Nov - old rates
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		N/A	0.0	0.00	0.0	0.00
1C		N/A	0.0	0.00	0.0	0.00
2R		N/A	0.0	0.00	0.0	0.00
3C Firm Sales		N/A	0.0	0.00	0.0	0.00
Intentionally blank						
31 Firm Sales		(0.01713)	373,213.2	(6,393.14)	233,969.3	(4,006.24)
Intentionally blank						
19	1st mantle	N/A	0.0	0.00	0.0	0.00
19	add'l mantle					
31C Firm Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31C Interr Sales	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.01713)	367,009.6	(6,286.87)	241,087.4	(4,129.83)
	Block 2	(0.01713)	912,770.1	(15,635.75)	564,891.1	(9,676.58)
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
31I Interr Sales	Block 1	(0.01713)	13,984.0	(239.55)	(492.0)	8.43
	Block 2	(0.01713)	23,162.0	(396.77)	0.0	0.00
32C Firm Sales	Block 1	(0.01713)	512,096.0	(8,772.20)	112,531.0	(1,927.66)
	Block 2	(0.01713)	340,281.0	(5,829.01)	113,812.0	(1,949.60)
	Block 3	(0.01713)	45,636.0	(781.74)	20,552.0	(352.06)
	Block 4	(0.01713)	0.0	0.00	0.0	0.00
	Block 5	(0.01713)	0.0	0.00	0.0	0.00
	Block 6	(0.01713)	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.01713)	386,606.0	(6,622.56)	43,020.0	(736.93)
	Block 2	(0.01713)	475,019.0	(8,137.08)	58,758.0	(1,006.52)
	Block 3	(0.01713)	149,424.0	(2,559.63)	8,626.0	(147.76)
	Block 4	(0.01713)	21,004.0	(359.80)	0.0	0.00
	Block 5	(0.01713)	0.0	0.00	0.0	0.00
	Block 6	(0.01713)	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32C Interr Sales	Block 1	(0.01713)	488,748.0	(8,372.25)	34,982.0	(599.24)
	Block 2	(0.01713)	651,236.0	(11,155.67)	3,844.0	(65.85)
	Block 3	(0.01713)	364,394.0	(6,242.07)	(34,226.0)	586.29
	Block 4	(0.01713)	598,325.0	(10,249.31)	(342,687.0)	5,870.23
	Block 5	(0.01713)	96,500.0	(1,653.05)	(323,701.0)	5,545.00
	Block 6	(0.01713)	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.01713)	552,389.0	(9,462.42)	52,252.0	(895.08)
	Block 2	(0.01713)	763,414.0	(13,077.28)	99,507.0	(1,704.55)
	Block 3	(0.01713)	365,774.0	(6,265.71)	80,000.0	(1,370.40)
	Block 4	(0.01713)	633,924.0	(10,859.12)	348,051.0	(5,962.11)
	Block 5	(0.01713)	268,399.0	(4,597.67)	312,812.0	(5,358.47)
	Block 6	(0.01713)	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00
	Block 2	N/A	0.0	0.00	0.0	0.00
	Block 3	N/A	0.0	0.00	0.0	0.00
	Block 4	N/A	0.0	0.00	0.0	0.00
	Block 5	N/A	0.0	0.00	0.0	0.00
	Block 6	N/A	0.0	0.00	0.0	0.00
Intentionally blank						
33		0.00000	6,872,917.0	0.00	6,643,853.0	0.00
TOTALS			15,276,224.9	(143,948.65)	8,271,461.8	(27,880.93)
TOTAL AMORTIZATION				(143,948.65)	(27,880.93)	

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NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2012
 Temp by Rate Schedule 4th Quarter 2012

Schedule	Block	186233	186233	186233	186233	186233
		INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL	INDUSTRIAL
		DSM	DSM	DSM	DSM	DSM
		Nov - new rates	Nov - new rates	Nov - new rates	Dec	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00000	0.0	0.00	551.1	0.00
1C		0.00000	0.0	0.00	115.4	0.00
2R		0.00000	11,984,259.7	0.00	46,859,551.5	0.00
3C Firm Sales		0.00000	4,354,201.1	0.00	18,626,237.2	0.00
Intentionally blank						
3I Firm Sales		(0.02004)	124,085.1	(2,486.51)	444,851.5	(8,914.27)
Intentionally blank						
19		0.00000	0.0	0.00	108.0	0.00
27		0.00	616.6	0.00	14,826.6	0.00
31C Firm Sales	Block 1	0.00000	872,874.0	0.00	2,336,229.6	0.00
	Block 2	0.00000	1,118,819.2	0.00	4,405,175.5	0.00
31C Firm Trans	Block 1	0.00000	20,990.0	0.00	29,963.0	0.00
	Block 2	0.00000	28,796.0	0.00	55,804.0	0.00
31C Interr Sales	Block 1	0.00000	0.0	0.00	0.0	0.00
	Block 2	0.00000	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	(0.02004)	130,982.8	(2,624.73)	371,629.0	(7,446.96)
	Block 2	(0.02004)	312,378.3	(6,259.67)	891,637.5	(19,871.17)
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	16,000.0	0.00
	Block 2	0.00000	86,489.0	0.00	103,437.0	0.00
31I Interr Sales	Block 1	(0.02004)	0.0	0.00	0.0	0.00
	Block 2	(0.02004)	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	(0.02004)	458,080.0	(9,179.35)	591,155.0	(11,846.00)
	Block 2	(0.02004)	438,275.0	(8,782.48)	557,789.0	(11,177.39)
	Block 3	(0.02004)	68,331.0	(1,369.27)	138,518.0	(2,775.73)
	Block 4	(0.02004)	16,850.0	(337.65)	28,103.0	(563.15)
	Block 5	(0.02004)	0.0	0.00	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	(0.02004)	290,389.0	(5,819.03)	337,662.0	(6,766.32)
	Block 2	(0.02004)	368,515.0	(7,384.58)	396,250.0	(7,940.35)
	Block 3	(0.02004)	154,043.0	(3,086.83)	166,186.0	(3,310.12)
	Block 4	(0.02004)	10,255.0	(205.50)	36,416.0	(729.73)
	Block 5	(0.02004)	0.0	0.00	0.0	0.00
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	126,567.0	0.00	178,906.0	0.00
	Block 2	0.00000	119,596.0	0.00	143,997.0	0.00
	Block 3	0.00000	60,000.0	0.00	62,456.0	0.00
	Block 4	0.00000	13,715.0	0.00	46,139.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	537,668.0	0.00	736,167.0	0.00
	Block 2	0.00000	810,121.0	0.00	1,141,401.0	0.00
	Block 3	0.00000	476,805.0	0.00	714,045.0	0.00
	Block 4	0.00000	836,051.0	0.00	1,339,917.0	0.00
	Block 5	0.00000	1,043,591.0	0.00	1,493,477.0	0.00
	Block 6	0.00000	0.0	0.00	88,596.0	0.00
32C Interr Sales	Block 1	(0.02004)	471,296.0	(9,444.18)	460,875.0	(9,235.36)
	Block 2	(0.02004)	641,200.0	(12,848.84)	751,808.0	(15,065.29)
	Block 3	(0.02004)	349,644.0	(7,006.43)	433,182.0	(8,680.42)
	Block 4	(0.02004)	512,218.0	(10,264.21)	700,673.0	(14,040.61)
	Block 5	(0.02004)	0.0	0.00	50,917.0	(1,020.31)
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	(0.02004)	538,089.0	(10,782.63)	612,140.0	(12,266.52)
	Block 2	(0.02004)	668,766.0	(13,401.23)	791,295.0	(15,856.56)
	Block 3	(0.02004)	348,056.0	(6,974.61)	411,419.0	(8,244.32)
	Block 4	(0.02004)	767,039.0	(15,370.50)	827,365.0	(16,579.36)
	Block 5	(0.02004)	334,058.0	(6,694.10)	363,695.0	(7,287.99)
	Block 6	(0.02004)	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	69,100.0	0.00	80,158.0	0.00
	Block 2	0.00000	130,641.0	0.00	162,952.0	0.00
	Block 3	0.00000	80,000.0	0.00	100,044.0	0.00
	Block 4	0.00000	343,992.0	0.00	379,067.0	0.00
	Block 5	0.00000	389,268.0	0.00	540,023.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	547,995.0	0.00	666,022.0	0.00
	Block 2	0.00000	947,610.0	0.00	1,083,244.0	0.00
	Block 3	0.00000	696,763.0	0.00	816,664.0	0.00
	Block 4	0.00000	1,580,616.0	0.00	2,131,856.0	0.00
	Block 5	0.00000	3,733,404.0	0.00	4,686,465.0	0.00
	Block 6	0.00000	1,292,113.0	0.00	9,049,795.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	7,830,473.0	0.00
TOTALS			39,319,211.8	(140,322.33)	115,382,428.9	(189,617.95)
TOTAL AMORTIZATION				(140,322.33)		(189,617.95)

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Company: Northwest Natural Gas Company
 State: Oregon
 Description: AMORT Earnings Test Adjustment
 Account Number: 186279
 Dockets UM 903 and UG 237
 Amortization of 2011 deferral balance approved in Order 12-411

Debit (Credit)	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-11	new (1)	8,179	9,596	2.01%	(334)	17,442	(213,000)
	Dec-11		27,947		2.01%	(304)	27,643	(195,559)
	Jan-12		30,865		2.01%	(255)	30,610	(167,915)
	Feb-12		25,404		2.01%	(209)	25,195	(137,305)
	Mar-12		24,597		2.01%	(167)	24,430	(112,110)
	Apr-12		19,372		2.01%	(131)	19,241	(87,681)
	May-12		11,986		2.01%	(105)	11,881	(68,439)
	Jun-12		8,657		2.01%	(87)	8,570	(56,558)
	Jul-12		6,301		2.01%	(75)	6,225	(47,988)
	Aug-12		5,203		2.01%	(66)	5,137	(41,763)
	Sep-12		5,531		2.01%	(57)	5,474	(36,626)
	Oct-12		7,259		2.01%	(46)	7,213	(31,152)
	Nov-12	old	7,063		2.01%	(34)	7,029	(23,939)
	Nov-12	new (2)	35,487	(967,321)	1.47%	(1,163)	(932,996)	(16,910)
	Dec-12		127,774		1.47%	(1,085)	126,689	(949,906)
								(823,218)

NOTES

1 - Transfer in from 186011 Earnings Sharing and residual balances from 186307 (AMR Amort) and 186237 (PUC Fee Amort)
 2 - Transfer from 254303 Earnings Sharing and residual balances in from 186401 (SB408) and 184301 (McBIT)

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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 4th Quarter 2012

Schedule	Block	186279 EARNINGS		186279 EARNINGS		186279 EARNINGS		186279 EARNINGS	
		SHARING	SHARING	SHARING	SHARING	SHARING	SHARING	SHARING	SHARING
		Oct		Oct		Nov - old rates		Nov - old rates	
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.	Activity for Mo.	Activity for Mo.	Activity for Mo.
LR	0.00051		34,760.5	17.73		31,924.7		16.28	
1C	0.00035		5,812.0	2.03		8,064.3		2.82	
2R	0.00034		11,679,545.8	3,971.05		13,876,733.2		4,718.09	
3C Firm Sales	0.00024		6,092,365.8	1,462.17		6,274,342.1		1,505.04	
Intentionally blank									
3I Firm Sales	0.00020		373,213.2	74.64		233,989.3		46.80	
Intentionally blank									
19	1st mantle	0.00	1,200.0	0.00		823.0		0.00	
19	act/1 mnt								
31C Firm Sales	Block 1	0.00017	1,755,495.8	298.43		1,331,542.6		226.36	
	Block 2	0.00016	1,085,307.5	173.65		1,188,401.3		190.14	
31C Firm Trans	Block 1	0.00013	24,632.0	3.20		8,000.0		1.04	
	Block 2	0.00012	29,218.0	3.51		10,421.0		1.25	
31C Interr Sales	Block 1	0.00015	11,405.0	1.71		0.0		0.00	
	Block 2	0.00014	50,818.0	7.11		0.0		0.00	
31I Firm Sales	Block 1	0.00014	367,009.6	51.38		241,087.4		33.75	
	Block 2	0.00013	912,770.1	118.66		564,891.1		73.44	
31I Firm Trans	Block 1	0.00014	12,000.0	1.68		2,000.0		0.28	
	Block 2	0.00012	59,705.0	7.16		9,511.0		1.14	
31I Interr Sales	Block 1	0.00017	13,984.0	2.38		(492.0)		(0.08)	
	Block 2	0.00015	23,162.0	3.47		0.0		0.00	
32C Firm Sales	Block 1	0.00010	512,096.0	51.21		112,531.0		11.25	
	Block 2	0.00008	340,281.0	27.22		113,812.0		9.10	
	Block 3	0.00006	45,636.0	2.74		20,552.0		1.23	
	Block 4	0.00003	0.0	0.00		0.0		0.00	
	Block 5	0.00002	0.0	0.00		0.0		0.00	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32I Firm Sales	Block 1	0.00009	386,606.0	34.79		43,020.0		3.87	
	Block 2	0.00008	475,019.0	38.00		58,758.0		4.70	
	Block 3	0.00005	149,424.0	7.47		8,626.0		0.43	
	Block 4	0.00003	21,004.0	0.63		0.0		0.00	
	Block 5	0.00002	0.0	0.00		0.0		0.00	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32C Firm Trans	Block 1	0.00008	115,911.0	9.27		31,885.0		2.55	
	Block 2	0.00007	84,588.0	5.92		3,293.0		0.23	
	Block 3	0.00005	18,869.0	0.94		0.0		0.00	
	Block 4	0.00003	0.0	0.00		0.0		0.00	
	Block 5	0.00002	0.0	0.00		0.0		0.00	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32I Firm Trans	Block 1	0.00008	629,787.0	50.38		204,882.0		16.39	
	Block 2	0.00007	981,200.0	68.68		296,310.0		20.74	
	Block 3	0.00005	637,013.0	31.85		173,047.0		8.65	
	Block 4	0.00003	1,157,658.0	34.73		320,514.0		9.62	
	Block 5	0.00002	1,208,756.0	24.18		338,089.0		6.76	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32C Interr Sales	Block 1	0.00009	488,748.0	43.99		34,982.0		3.15	
	Block 2	0.00008	651,236.0	52.10		3,844.0		0.31	
	Block 3	0.00005	364,394.0	18.22		(34,226.0)		(1.71)	
	Block 4	0.00003	598,325.0	17.95		(342,687.0)		(10.28)	
	Block 5	0.00002	96,500.0	1.93		(323,701.0)		(6.47)	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32I Interr Sales	Block 1	0.00008	552,389.0	44.19		52,252.0		4.18	
	Block 2	0.00007	763,414.0	53.44		99,507.0		6.97	
	Block 3	0.00005	365,774.0	18.29		80,000.0		4.00	
	Block 4	0.00003	633,924.0	19.02		348,051.0		10.44	
	Block 5	0.00002	268,399.0	5.37		312,812.0		6.26	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32C Interr Trans	Block 1	0.00007	69,519.0	4.87		10,364.0		0.73	
	Block 2	0.00006	109,747.0	6.58		20,000.0		1.20	
	Block 3	0.00004	69,109.0	2.76		20,000.0		0.80	
	Block 4	0.00003	290,442.0	8.71		6,279.0		0.19	
	Block 5	0.00001	321,493.0	3.21		0.0		0.00	
	Block 6	0.00001	0.0	0.00		0.0		0.00	
32I Interr Trans	Block 1	0.00007	750,447.0	52.53		170,478.0		11.93	
	Block 2	0.00006	1,381,536.0	82.89		248,085.0		14.89	
	Block 3	0.00004	1,010,309.0	40.41		167,636.0		6.71	
	Block 4	0.00003	2,218,761.0	66.56		458,971.0		13.77	
	Block 5	0.00001	4,959,467.0	49.59		1,447,963.0		14.48	
	Block 6	0.00001	7,810,229.0	78.10		6,903,315.0		69.03	
Intentionally blank									
33	0.00000		6,872,917.0	0.00		6,643,853.0		0.00	
TOTALS			59,943,331.3	7,258.68		41,834,336.0		7,063.25	

TOTAL AMORTIZATION 7,258.68 7,063.25

NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Sr
 Rates Effective November 1, 2012
 Temps by Rate Schedule 4th Quarter 2012

Schedule	Block	186279 EARNINGS		186279 EARNINGS		186279 EARNINGS		186279 EARNINGS	
		SHARING		SHARING		SHARING		SHARING	
		Nov - new rates	Dec	Nov - new rates	Dec	Nov - new rates	Dec	Nov - new rates	Dec
		In Rates	Volumes	Activity for Mo.	Volumes	Activity for Mo.			
1R		0.00281	0.0	0.00	551.1	1.55			
1C		0.00191	0.0	0.00	115.4	0.22			
2R		0.00190	11,984,259.7	22,770.09	46,899,551.5	89,033.15			
3C Firm Sales		0.00134	4,354,201.1	5,834.63	18,626,237.2	24,959.16			
Intentionally blank									
3I Firm Sales		0.00114	124,085.1	141.46	444,851.5	507.13			
Intentionally blank									
19		0.00	0.0	0.00	108.0	0.00			
27		0.00	616.6	0.00	14,826.6	0.00			
31C Firm Sales	Block 1	0.00096	872,874.0	837.96	2,336,229.6	2,242.78			
	Block 2	0.00087	1,118,819.2	973.37	4,405,175.5	3,832.50			
31C Firm Trans	Block 1	0.00082	20,990.0	17.21	29,963.0	24.57			
	Block 2	0.00075	28,796.0	21.60	55,804.0	41.85			
31C Interr Sales	Block 1	(0.00078)	0.0	0.00	0.0	0.00			
	Block 2	(0.00071)	0.0	0.00	0.0	0.00			
31I Firm Sales	Block 1	0.00077	130,982.8	100.86	371,629.0	286.15			
	Block 2	0.00069	312,378.3	215.54	991,637.5	684.23			
31I Firm Trans	Block 1	0.00070	14,000.0	9.80	16,000.0	11.20			
	Block 2	0.00063	86,489.0	54.49	103,437.0	65.17			
31I Interr Sales	Block 1	(0.00090)	0.0	0.00	0.0	0.00			
	Block 2	(0.00081)	0.0	0.00	0.0	0.00			
32C Firm Sales	Block 1	0.00062	458,080.0	238.20	591,155.0	307.40			
	Block 2	0.00044	438,275.0	192.84	557,789.0	245.43			
	Block 3	0.00031	68,331.0	21.18	138,518.0	42.94			
	Block 4	0.00018	16,850.0	3.03	28,103.0	5.06			
	Block 5	0.00010	0.0	0.00	0.0	0.00			
	Block 6	0.00005	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	0.00046	290,389.0	133.58	337,662.0	155.32			
	Block 2	0.00040	368,515.0	147.41	396,250.0	158.50			
	Block 3	0.00028	154,043.0	43.13	165,186.0	46.25			
	Block 4	0.00016	10,255.0	1.64	36,416.0	5.83			
	Block 5	0.00009	0.0	0.00	0.0	0.00			
	Block 6	0.00005	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	0.00042	126,567.0	53.16	178,906.0	75.14			
	Block 2	0.00036	119,596.0	43.05	143,997.0	51.84			
	Block 3	0.00025	60,000.0	15.00	62,456.0	15.61			
	Block 4	0.00015	13,715.0	2.06	46,139.0	6.92			
	Block 5	0.00008	0.0	0.00	0.0	0.00			
	Block 6	0.00004	0.0	0.00	0.0	0.00			
32I Firm Trans	Block 1	0.00042	537,668.0	225.82	736,167.0	309.19			
	Block 2	0.00036	810,121.0	291.64	1,141,401.0	410.90			
	Block 3	0.00025	476,805.0	119.20	714,045.0	178.51			
	Block 4	0.00015	836,051.0	125.41	1,339,917.0	200.99			
	Block 5	0.00008	1,043,591.0	83.49	1,493,477.0	119.46			
	Block 6	0.00004	0.0	0.00	88,596.0	3.54			
32C Interr Sales	Block 1	0.00044	471,296.0	207.37	460,875.0	202.79			
	Block 2	0.00038	641,200.0	243.66	751,808.0	285.69			
	Block 3	0.00027	349,644.0	94.40	433,182.0	116.96			
	Block 4	0.00015	512,218.0	76.83	700,673.0	105.10			
	Block 5	0.00009	0.0	0.00	50,917.0	4.58			
	Block 6	0.00004	0.0	0.00	0.0	0.00			
32I Interr Sales	Block 1	0.00043	538,089.0	231.38	612,140.0	263.22			
	Block 2	0.00037	668,766.0	247.44	791,295.0	292.78			
	Block 3	0.00026	348,056.0	90.49	411,419.0	106.97			
	Block 4	0.00015	767,039.0	115.06	827,365.0	124.10			
	Block 5	0.00009	334,058.0	30.07	363,695.0	32.73			
	Block 6	0.00004	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	0.00039	69,100.0	26.95	80,158.0	31.26			
	Block 2	0.00033	130,641.0	43.11	162,952.0	53.77			
	Block 3	0.00024	80,000.0	19.20	100,044.0	24.01			
	Block 4	0.00014	343,992.0	48.16	379,067.0	53.07			
	Block 5	0.00008	389,268.0	31.14	540,023.0	43.20			
	Block 6	0.00004	0.0	0.00	0.0	0.00			
32I Interr Trans	Block 1	0.00039	547,995.0	213.72	666,022.0	259.75			
	Block 2	0.00033	947,610.0	312.71	1,083,244.0	357.47			
	Block 3	0.00024	696,763.0	167.22	816,664.0	196.00			
	Block 4	0.00014	1,580,616.0	221.29	2,131,856.0	298.46			
	Block 5	0.00008	3,733,404.0	298.67	4,686,465.0	374.92			
	Block 6	0.00004	1,292,113.0	51.68	9,049,795.0	361.99			
Intentionally blank									
33		0.00000	0.0	0.00	7,830,473.0	0.00			
TOTALS			39,319,211.8	35,487.40	115,382,428.9	127,617.33			

TOTAL AMORTIZATION

35,487.40

127,617.33

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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401
 Dockets UM 1496 and UG 239
 Amortization of 11-12 deferral approved in Order No. 12-431

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)	(e2)	(f)	(g)												
Beginning Balance																			
Nov-10 old rates		1,054,050				(8,376)	2.05%	1,045,674	(4,384,478)										
new rates (1)		986,672		(17,304,992)		(31,382)	2.24%	(16,349,701)	(20,734,179)										
Dec-10		2,796,096				(36,094)	2.24%	2,760,002	(17,974,177)										
Jan-11		3,224,984				(30,542)	2.24%	3,194,443	(14,779,734)										
Feb-11		2,593,139				(25,169)	2.24%	2,567,970	(12,211,764)										
Mar-11		2,732,565				(20,245)	2.24%	2,712,321	(9,499,444)										
Apr-11		2,069,043				(15,801)	2.24%	2,053,242	(7,446,202)										
May-11		1,632,022				(12,376)	2.24%	1,619,645	(5,826,557)										
Jun-11		1,098,967				(9,851)	2.24%	1,089,116	(4,737,441)										
Jul-11		725,713				(8,166)	2.24%	717,547	(4,019,893)										
Aug-11		636,267				(6,910)	2.24%	629,358	(3,390,536)										
Sep-11		651,360				(5,721)	2.24%	645,639	(2,744,896)										
Oct-11	2	874,732		261		(4,307)	2.24%	870,686	(1,874,210)										
Nov-11 old rates		767,243				(2,782)	2.24%	764,461	(1,109,750)										
new rates (1)		803,853		(16,767,705)		(27,413)	2.01%	(15,991,265)	(17,101,014)										
Dec-11		2,550,240				(26,508)	2.01%	2,523,732	(14,577,283)										
Jan-12		2,808,351				(22,065)	2.01%	2,786,286	(11,790,997)										
Feb-12		2,326,569				(17,801)	2.01%	2,308,767	(9,482,229)										
Mar-12		2,267,868				(13,983)	2.01%	2,253,884	(7,228,345)										
Apr-12		1,796,984				(10,603)	2.01%	1,786,381	(5,441,964)										
May-12		1,148,449				(8,153)	2.01%	1,140,295	(4,301,669)										
Jun-12	3	32,820,255		(34,070,348)		(586)	2.01%	(1,250,679)	(5,552,348)										
Jul-12		2,396,367				(7,293)	2.01%	2,389,074	(3,163,274)										
Aug-12		549,159				(4,839)	2.01%	544,320	(2,618,954)										
Sep-12		579,386				(3,902)	2.01%	575,484	(2,043,470)										
Oct-12		755,945				(2,790)	2.01%	753,155	(1,290,315)										
Nov-12 old rates		628,014				(1,635)	2.01%	626,378	(663,937)										
new rates (1)		262,061		(7,971,926)		(9,605)	1.47%	(7,719,470)	(8,383,407)										
Dec-12		851,681				(9,748)	1.47%	841,933	(7,541,474)										

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.

NW Natural
 Rates & Regulatory Affairs
 Oregon 2011-12 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2011
 Temps by Rate Schedule: 4th Quarter 2012

Schedule	Block	191401 AMORT		191401 AMORT		191401 AMORT		191401 AMORT	
		WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR	WACOG OR
		In Rates	Oct	Oct	Oct	Nov - old rates	Nov - old rates	Activity for Mo.	
			Volumes	Activity for Mo.		Volumes	Activity for Mo.		
1R		0.02558	34,760.5	889.17		31,924.7		816.63	
1C		0.02558	5,812.0	148.67		8,064.3		206.28	
2R		0.02558	11,679,545.8	298,762.78		13,876,733.2		354,966.84	
3C Firm Sales		0.02558	6,092,365.8	155,842.72		6,274,342.1		160,497.67	
Intentionally blank									
3I Firm Sales		0.02558	373,213.2	9,546.79		233,989.3		5,985.45	
Intentionally blank									
19	1st mantle	0.49	1,200.0	30.79		823.0		21.11	
19	add'l mths								
31C Firm Sales	Block 1	0.02558	1,755,495.8	44,905.58		1,331,542.6		34,060.86	
	Block 2	0.02558	1,085,307.5	27,762.17		1,188,401.3		30,399.31	
31C Firm Trans	Block 1	N/A	0.0	0.00		0.0		0.00	
	Block 2	N/A	0.0	0.00		0.0		0.00	
31C Interr Sales	Block 1	0.02558	11,405.0	291.74		0.0		0.00	
	Block 2	0.02558	50,818.0	1,299.92		0.0		0.00	
31I Firm Sales	Block 1	0.02558	367,009.6	9,388.11		241,087.4		6,167.02	
	Block 2	0.02558	912,770.1	23,348.66		564,891.1		14,449.91	
31I Firm Trans	Block 1	N/A	0.0	0.00		0.0		0.00	
	Block 2	N/A	0.0	0.00		0.0		0.00	
31I Interr Sales	Block 1	0.02558	13,984.0	357.71		(492.0)		(12.59)	
	Block 2	0.02558	23,162.0	592.48		0.0		0.00	
32C Firm Sales	Block 1	0.02558	512,096.0	13,099.42		112,531.0		2,878.54	
	Block 2	0.02558	340,281.0	8,704.39		113,812.0		2,911.31	
	Block 3	0.02558	45,636.0	1,167.37		20,552.0		525.72	
	Block 4	0.02558	0.0	0.00		0.0		0.00	
	Block 5	0.02558	0.0	0.00		0.0		0.00	
	Block 6	0.02558	0.0	0.00		0.0		0.00	
32I Firm Sales	Block 1	0.02558	386,606.0	9,889.38		43,020.0		1,100.45	
	Block 2	0.02558	475,019.0	12,150.99		58,758.0		1,503.03	
	Block 3	0.02558	149,424.0	3,822.27		8,626.0		220.65	
	Block 4	0.02558	21,004.0	537.28		0.0		0.00	
	Block 5	0.02558	0.0	0.00		0.0		0.00	
	Block 6	0.02558	0.0	0.00		0.0		0.00	
32C Firm Trans	Block 1	N/A	0.0	0.00		0.0		0.00	
	Block 2	N/A	0.0	0.00		0.0		0.00	
	Block 3	N/A	0.0	0.00		0.0		0.00	
	Block 4	N/A	0.0	0.00		0.0		0.00	
	Block 5	N/A	0.0	0.00		0.0		0.00	
	Block 6	N/A	0.0	0.00		0.0		0.00	
32I Firm Trans	Block 1	N/A	0.0	0.00		0.0		0.00	
	Block 2	N/A	0.0	0.00		0.0		0.00	
	Block 3	N/A	0.0	0.00		0.0		0.00	
	Block 4	N/A	0.0	0.00		0.0		0.00	
	Block 5	N/A	0.0	0.00		0.0		0.00	
	Block 6	N/A	0.0	0.00		0.0		0.00	
32C Interr Sales	Block 1	0.02558	488,748.0	12,502.17		34,982.0		894.84	
	Block 2	0.02558	651,236.0	16,658.62		3,844.0		98.33	
	Block 3	0.02558	364,394.0	9,321.20		(34,226.0)		(875.50)	
	Block 4	0.02558	598,325.0	15,305.15		(342,687.0)		(8,765.93)	
	Block 5	0.02558	95,500.0	2,468.47		(323,701.0)		(8,280.27)	
	Block 6	0.02558	0.0	0.00		0.0		0.00	
32I Interr Sales	Block 1	0.02558	552,389.0	14,130.11		52,252.0		1,336.61	
	Block 2	0.02558	763,414.0	19,528.13		99,507.0		2,545.39	
	Block 3	0.02558	365,774.0	9,356.50		80,000.0		2,046.40	
	Block 4	0.02558	633,924.0	16,215.78		348,051.0		8,903.14	
	Block 5	0.02558	268,399.0	6,865.65		312,812.0		8,001.73	
	Block 6	0.02558	0.0	0.00		0.0		0.00	
32C Interr Trans	Block 1	N/A	0.0	0.00		0.0		0.00	
	Block 2	N/A	0.0	0.00		0.0		0.00	
	Block 3	N/A	0.0	0.00		0.0		0.00	
	Block 4	N/A	0.0	0.00		0.0		0.00	
	Block 5	N/A	0.0	0.00		0.0		0.00	
	Block 6	N/A	0.0	0.00		0.0		0.00	
32I Interr Trans	Block 1	N/A	0.0	0.00		0.0		0.00	
	Block 2	N/A	0.0	0.00		0.0		0.00	
	Block 3	N/A	0.0	0.00		0.0		0.00	
	Block 4	N/A	0.0	0.00		0.0		0.00	
	Block 5	N/A	0.0	0.00		0.0		0.00	
	Block 6	N/A	0.0	0.00		0.0		0.00	
Intentionally blank									
33		0.00000	6,872,917.0	0.00		6,643,853.0		0.00	
TOTALS			35,992,935.3	744,890.17		30,983,293.0		622,602.93	
				Amortization for Switchers				11,054.45	
				See pages 23-24 for details				5,410.64	
TOTAL AMORTIZATION								755,944.62	
								628,013.57	

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NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2012
 Temps by Rate Schedules 4th Quarter 2012

Schedule	Block	191401	191401 AMORT	191401 AMORT	191401 AMORT	191401 AMORT
		AMORT	WACOG OR	WACOG OR	WACOG OR	WACOG OR
		In Rates	Nov - new rates	Nov - new rates	Dec	Dec
		Volumes	Activity for Mo.	Activity for Mo.	Volumes	Activity for Mo.
1R		0.01034	0.0	0.00	551.1	5.70
1C		0.01034	0.0	0.00	113.4	1.19
2R		0.01034	11,964,259.7	123,974.42	46,859,551.5	484,751.33
3C Firm Sales		0.01034	4,354,201.1	45,043.21	18,626,237.2	192,684.16
Intentionally blank						
3I Firm Sales		0.01034	124,085.1	1,283.63	444,851.5	4,501.89
Intentionally blank						
19		0.01	0.0	0.00	108.0	0.06
27		0.00	616.6	0.00	14,826.6	0.00
31C Firm Sales	Block 1	0.01034	872,874.0	9,029.68	2,336,229.6	24,167.76
	Block 2	0.01034	1,118,819.2	11,573.93	4,405,175.5	45,570.53
31C Firm Trans	Block 1	0.00000	20,990.0	0.00	29,963.0	0.00
	Block 2	0.00000	28,796.0	0.00	55,804.0	0.00
31C Interr Sales	Block 1	0.01034	0.0	0.00	0.0	0.00
	Block 2	0.01034	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.01034	130,982.8	1,354.99	371,629.0	3,844.42
	Block 2	0.01034	312,378.3	3,231.48	991,637.5	10,258.26
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	16,000.0	0.00
	Block 2	0.00000	86,489.0	0.00	103,437.0	0.00
31I Interr Sales	Block 1	0.01034	0.0	0.00	0.0	0.00
	Block 2	0.01034	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.01034	458,080.0	4,738.73	591,155.0	6,115.36
	Block 2	0.01034	438,275.0	4,533.85	557,789.0	5,770.20
	Block 3	0.01034	68,331.0	706.87	138,518.0	1,432.94
	Block 4	0.01034	16,850.0	174.31	28,103.0	290.72
	Block 5	0.01034	0.0	0.00	0.0	0.00
	Block 6	0.01034	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.01034	290,389.0	3,004.01	337,662.0	3,493.04
	Block 2	0.01034	368,515.0	3,812.20	396,250.0	4,099.12
	Block 3	0.01034	154,043.0	1,593.54	165,186.0	1,708.81
	Block 4	0.01034	10,255.0	106.09	36,416.0	376.72
	Block 5	0.01034	0.0	0.00	0.0	0.00
	Block 6	0.01034	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	126,567.0	0.00	178,906.0	0.00
	Block 2	0.00000	119,596.0	0.00	143,997.0	0.00
	Block 3	0.00000	60,000.0	0.00	62,456.0	0.00
	Block 4	0.00000	13,715.0	0.00	46,139.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	537,668.0	0.00	736,167.0	0.00
	Block 2	0.00000	810,121.0	0.00	1,141,401.0	0.00
	Block 3	0.00000	476,805.0	0.00	714,045.0	0.00
	Block 4	0.00000	836,051.0	0.00	1,339,917.0	0.00
	Block 5	0.00000	1,043,591.0	0.00	1,493,477.0	0.00
	Block 6	0.00000	0.0	0.00	88,596.0	0.00
32C Interr Sales	Block 1	0.01034	471,296.0	4,875.45	460,875.0	4,767.65
	Block 2	0.01034	641,200.0	6,633.07	751,808.0	7,777.28
	Block 3	0.01034	349,644.0	3,616.99	433,182.0	4,481.17
	Block 4	0.01034	512,218.0	5,298.78	700,673.0	7,248.30
	Block 5	0.01034	0.0	0.00	50,917.0	526.72
	Block 6	0.01034	0.0	0.00	0.0	0.00
32I Interr Sales	Block 1	0.01034	538,089.0	5,566.41	612,140.0	6,332.45
	Block 2	0.01034	668,766.0	6,918.23	791,295.0	8,185.77
	Block 3	0.01034	348,056.0	3,600.56	411,419.0	4,256.04
	Block 4	0.01034	767,039.0	7,934.84	827,365.0	8,558.90
	Block 5	0.01034	334,058.0	3,455.75	363,695.0	3,762.34
	Block 6	0.01034	0.0	0.00	0.0	0.00
32C Interr Trans	Block 1	0.00000	69,100.0	0.00	80,158.0	0.00
	Block 2	0.00000	130,641.0	0.00	162,952.0	0.00
	Block 3	0.00000	80,000.0	0.00	100,044.0	0.00
	Block 4	0.00000	343,992.0	0.00	379,067.0	0.00
	Block 5	0.00000	389,268.0	0.00	540,023.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Interr Trans	Block 1	0.00000	547,995.0	0.00	666,022.0	0.00
	Block 2	0.00000	947,610.0	0.00	1,083,244.0	0.00
	Block 3	0.00000	696,763.0	0.00	816,664.0	0.00
	Block 4	0.00000	1,580,616.0	0.00	2,131,856.0	0.00
	Block 5	0.00000	3,733,404.0	0.00	4,686,465.0	0.00
	Block 6	0.00000	1,292,113.0	0.00	9,049,795.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	7,830,473.0	0.00
TOTALS			39,319,211.8	262,061.02	115,382,428.90	845,068.83
			Amortization for Switchers See page 25 for details			6,590.25
TOTAL AMORTIZATION						<u>851,659.08</u>

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NW Natural
4th 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 11/03/2012 8:59 AM
 Job: CNNBLRIPC/CNNBLRJP

For Revenue Date: 10/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Co	31CTF	COM T	Commercial Transpo	33,639.00	51,598.00	(885.71)
OR	ADJC	31SDC	OR Sales-Deferred Co	31ITF	FRM T	Industrial Firm Trans	30,167.00	71,705.00	(794.30)
OR	ADJC	32SDC	OR Sales-Deferred Co	32CTF	COM T	Commercial Transpo	49,874.00	219,368.00	(1,313.19)
OR	ADJC	32SDC	OR Sales-Deferred Co	32ITF	FRM T	Industrial Firm Trans	243,558.00	4,840,583.00	(6,412.89)
OR	ADJC	32SDC	OR Sales-Deferred Co	32ITI	INT T	Industrial Interr Trar	74,934.00	18,347,197.00	(1,973.01)
WA	ADJC	SDC41	WA Sales-Deferred Cc	C41TF	COM T	Commercial Transpo	8,093.00	8,093.00	(226.60)
WA	ADJC	SDC42	WA Sales-Deferred Cc	C42TF	COM T	Commercial Transpo	63,351.00	75,832.00	(1,773.83)
Oregon									
							Firm	Interruptible	(9,406.09)
									(1,973.01)
									(11,379.10)
									2.853%
									w/out Rev Sens
									9,137.73
									1,916.72
									11,054.45
Washington									
							Firm	Interruptible	(2,000.43)
									0.00
									(2,000.43)
									0.00
									4.372%
									w/out Rev Sens
									1,912.97
									0.00
									1,912.97

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NW Natural
4th 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 12/05/2012 6:44 AM
 Job: CNNBRLRIPC/CNNBLRIRP

For Revenue Date: 11/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Cor	31CTF	COM T	Commercial Transpo	11,835.00	52,055.00	(161.62)
OR	ADJC	31SDC	OR Sales-Deferred Cor	31ITF	FRM T	Industrial Firm Transj	13,458.00	100,489.00	(143.32)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTF	COM T	Commercial Transpo	68,615.00	319,878.00	(730.75)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITF	FRM T	Industrial Firm Transj	169,020.00	3,802,969.00	(2,218.49)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTI	INT T	Industrial Interr Tran	133,101.00	1,052,110.00	(2,030.75)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITI	INT T	Industrial Interr Tran	26,724.00	9,029,247.00	(284.61)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42TF	FRM T	Industrial Firm Transj	24,264.00	316,075.00	(564.95)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42TI	INT T	Industrial Interr Tran	16,220.00	766,730.00	(293.74)
Oregon									
							Firm		(3,254.18)
							Interruptible		(2,315.36)
									<u>(5,569.54)</u>
2.853%									
							To Amortize:		w/out Rev Sens
							Firm		3,161.34
							Interruptible		<u>2,249.30</u>
									<u>5,410.64</u>
Washington									
							Firm		(564.95)
							Interruptible		(293.74)
									<u>(858.69)</u>
									0.00
4.372%									
							To Amortize:		w/out Rev Sens
							Firm		540.25
							Interruptible		<u>280.90</u>
									<u>821.15</u>

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NW Natural
4th 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 1/05/2013 7:12 AM
 Job: CNNBLRJP/CNNBLRJP

For Revenue Date: 12/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJC	31SDC	OR Sales-Deferred Cor	31CTF	COM T	Commercial Transpo	27,840.00	100,609.00	(296.49)
OR	ADJC	31SDC	OR Sales-Deferred Cor	31ITF	FRM T	Industrial Firm Trans	15,682.00	124,425.00	(167.01)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTF	COM T	Commercial Transpo	115,470.00	466,676.00	(1,229.75)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITF	FRM T	Industrial Firm Trans	292,637.00	7,211,416.00	(3,116.57)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32CTI	INT T	Industrial Interr Tran	108,596.00	1,318,887.00	(1,156.55)
OR	ADJC	32SDC	OR Sales-Deferred Cor	32ITI	INT T	Industrial Interr Tran	76,839.00	26,787,489.00	(818.33)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42IF	FRM T	Industrial Firm Trans	10,241.00	406,068.00	(185.46)
WA	ADJC	SDC42	WA Sales-Deferred Co	I42TI	INT T	Industrial Interr Tran	55,878.00	926,026.00	(1,011.95)
Oregon									
							Firm		(4,809.82)
							Interruptible		(1,974.88)
									<u>(6,784.70)</u>
2.866%									
<u>To Amortize:</u>									
							Firm		w/out Rev Sens
							Interruptible		4,671.97
									<u>1,918.28</u>
									<u>6,590.25</u>
Washington									
							Firm		(185.46)
							Interruptible		(1,011.95)
									<u>(1,197.41)</u>
									0.00
4.372%									
<u>To Amortize:</u>									
							Firm		w/out Rev Sens
							Interruptible		177.35
									<u>967.71</u>
									<u>1,145.06</u>

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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Demand Deferral
 Account Number: 191411
 Dockets UM 1496 and UG 239
 Amortization of 11-12 deferral approved in Order No. 12-431

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	2.24%	247,028	301,237
		new rates (1)	(168,959)		10,214	2.24%	5,397,459	5,698,696
	Dec-10		(445,074)	5,556,204	10,222	2.24%	(434,852)	5,263,844
	Jan-11		(748,032)		9,128	2.24%	(738,905)	4,524,940
	Feb-11		(597,858)		7,889	2.24%	(589,970)	3,934,970
	Mar-11		(631,308)		6,756	2.24%	(624,552)	3,310,418
	Apr-11		(472,114)		5,739	2.24%	(466,376)	2,844,042
	May-11		(369,128)		4,964	2.24%	(364,163)	2,479,879
	Jun-11		(241,770)		4,403	2.24%	(237,367)	2,242,512
	Jul-11		(152,748)		4,043	2.24%	(148,705)	2,093,807
	Aug-11		(131,576)		3,786	2.24%	(127,790)	1,966,018
	Sep-11		(133,159)		3,546	2.24%	(129,613)	1,836,405
	Oct-11		(184,161)	(1,158)	3,256	2.24%	(182,063)	1,654,342
	Nov-11	old rates	(183,139)		2,917	2.24%	(180,222)	1,474,120
		new rates (1)	(13,570)	(543,952)	(922)	2.01%	(558,444)	915,676
	Dec-11		(47,317)		1,494	2.01%	(45,823)	869,854
	Jan-12		(52,292)		1,413	2.01%	(50,879)	818,975
	Feb-12		(43,075)		1,336	2.01%	(41,739)	777,236
	Mar-12		(41,731)		1,267	2.01%	(40,464)	736,772
	Apr-12		(32,887)		1,207	2.01%	(31,680)	705,092
	May-12		(20,395)		1,164	2.01%	(19,231)	685,861
	Jun-12		(14,802)		1,136	2.01%	(13,666)	672,195
	Jul-12		(10,767)		1,117	2.01%	(9,650)	662,545
	Aug-12		(8,921)		1,102	2.01%	(7,818)	654,726
	Sep-12		(9,595)		1,089	2.01%	(8,507)	646,220
	Oct-12		(12,583)		1,072	2.01%	(11,511)	634,708
	Nov-12	old rates	(11,462)		1,054	2.01%	(10,409)	624,299
		new rates (1)	53,276	(1,792,770)	(2,164)	1.47%	(1,741,658)	(1,117,359)
	Dec-12		194,000	(3)	(1,250)	1.47%	192,747	(924,612)

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

NW Natural
 Rates & Regulatory Affairs
 Oregon 2011-12 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2011
 Template by Rate Schedule: 4th Quarter 2011

Schedule	Block	191411 AMORT DEMAND OR		191411 AMORT DEMAND OR		191411 AMORT DEMAND OR		191411 AMORT DEMAND OR	
		In Rates	Oct	Oct	Nov - old rates	Nov - old rates	Activity for Mo.	Activity for Mo.	
1R		(0.00050)	34,760.5	(17.38)	31,924.7	(15.96)			
1C		(0.00050)	5,812.0	(2.91)	8,064.3	(4.03)			
2R		(0.00050)	11,679,545.8	(5,839.77)	13,876,733.2	(6,938.37)			
3C Firm Sales		(0.00050)	6,092,365.8	(3,046.18)	6,274,342.1	(3,137.17)			
Intentionally blank		0.00000							
3I Firm Sales		(0.00050)	373,213.2	(186.61)	233,989.3	(116.99)			
Intentionally blank		0.00000							
19	1st mantle	(0.01)	1,200.0	(0.63)	823.0	(0.43)			
19	add'l mnts								
31C Firm Sales	Block 1	(0.00050)	1,755,495.8	(877.75)	1,331,542.6	(665.77)			
	Block 2	(0.00050)	1,085,307.5	(542.65)	1,188,401.3	(594.20)			
31C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00			
	Block 2	N/A	0.0	0.00	0.0	0.00			
31C Interr Sales	Block 1	(0.00006)	11,405.0	(0.68)	0.0	0.00			
	Block 2	(0.00006)	50,818.0	(3.05)	0.0	0.00			
31I Firm Sales	Block 1	(0.00050)	367,009.6	(183.50)	241,087.4	(120.54)			
	Block 2	(0.00050)	912,770.1	(456.39)	564,891.1	(282.45)			
31I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00			
	Block 2	N/A	0.0	0.00	0.0	0.00			
31I Interr Sales	Block 1	(0.00006)	13,984.0	(0.84)	(492.0)	0.03			
	Block 2	(0.00006)	23,162.0	(1.39)	0.0	0.00			
32C Firm Sales	Block 1	(0.00050)	512,096.0	(256.05)	112,531.0	(56.27)			
	Block 2	(0.00050)	340,281.0	(170.14)	113,812.0	(56.91)			
	Block 3	(0.00050)	45,636.0	(22.82)	20,552.0	(10.28)			
	Block 4	(0.00050)	0.0	0.00	0.0	0.00			
	Block 5	(0.00050)	0.0	0.00	0.0	0.00			
	Block 6	(0.00050)	0.0	0.00	0.0	0.00			
32I Firm Sales	Block 1	(0.00050)	386,606.0	(193.30)	43,020.0	(21.51)			
	Block 2	(0.00050)	475,019.0	(237.51)	58,758.0	(29.38)			
	Block 3	(0.00050)	149,424.0	(74.71)	8,626.0	(4.31)			
	Block 4	(0.00050)	21,004.0	(10.50)	0.0	0.00			
	Block 5	(0.00050)	0.0	0.00	0.0	0.00			
	Block 6	(0.00050)	0.0	0.00	0.0	0.00			
32C Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00			
	Block 2	N/A	0.0	0.00	0.0	0.00			
	Block 3	N/A	0.0	0.00	0.0	0.00			
	Block 4	N/A	0.0	0.00	0.0	0.00			
	Block 5	N/A	0.0	0.00	0.0	0.00			
	Block 6	N/A	0.0	0.00	0.0	0.00			
32I Firm Trans	Block 1	N/A	0.0	0.00	0.0	0.00			
	Block 2	N/A	0.0	0.00	0.0	0.00			
	Block 3	N/A	0.0	0.00	0.0	0.00			
	Block 4	N/A	0.0	0.00	0.0	0.00			
	Block 5	N/A	0.0	0.00	0.0	0.00			
	Block 6	N/A	0.0	0.00	0.0	0.00			
32C Interr Sales	Block 1	(0.00006)	488,748.0	(29.32)	34,982.0	(2.10)			
	Block 2	(0.00006)	651,236.0	(39.07)	3,844.0	(0.23)			
	Block 3	(0.00006)	364,394.0	(21.86)	(34,226.0)	2.05			
	Block 4	(0.00006)	598,325.0	(35.90)	(342,687.0)	20.56			
	Block 5	(0.00006)	96,500.0	(5.79)	(323,701.0)	19.42			
	Block 6	(0.00006)	0.0	0.00	0.0	0.00			
32I Interr Sales	Block 1	(0.00006)	552,389.0	(33.14)	52,252.0	(3.14)			
	Block 2	(0.00006)	763,414.0	(45.80)	99,507.0	(5.97)			
	Block 3	(0.00006)	365,774.0	(21.95)	80,000.0	(4.80)			
	Block 4	(0.00006)	633,924.0	(38.04)	348,051.0	(20.88)			
	Block 5	(0.00006)	268,399.0	(16.10)	312,812.0	(18.77)			
	Block 6	(0.00006)	0.0	0.00	0.0	0.00			
32C Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00			
	Block 2	N/A	0.0	0.00	0.0	0.00			
	Block 3	N/A	0.0	0.00	0.0	0.00			
	Block 4	N/A	0.0	0.00	0.0	0.00			
	Block 5	N/A	0.0	0.00	0.0	0.00			
	Block 6	N/A	0.0	0.00	0.0	0.00			
32I Interr Trans	Block 1	N/A	0.0	0.00	0.0	0.00			
	Block 2	N/A	0.0	0.00	0.0	0.00			
	Block 3	N/A	0.0	0.00	0.0	0.00			
	Block 4	N/A	0.0	0.00	0.0	0.00			
	Block 5	N/A	0.0	0.00	0.0	0.00			
	Block 6	N/A	0.0	0.00	0.0	0.00			
Intentionally blank		0.00000							
33		0.00000	6,872,917.0	0.00	6,643,853.0	0.00			
TOTALS			35,992,935.3	(12,411.73)	30,983,293.0	(12,068.40)			
			Amortization for Switchers	(171.62)		606.14			
			See pages 29-30 for details						
TOTAL AMORTIZATION				(12,583.35)		(11,462.26)			

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NW Natural
 Rates & Regulatory Affairs
 Oregon 2012-13 PGA
 Summary of Temporary Increment by Rate S
 Rates Effective November 1, 2012
 Temps by Rate Schedule 4th Quarter 2012

Schedule	Block	191411	191411 AMORT	191411 AMORT	191411 AMORT	191411 AMORT
		AMORT	DEMAND OR	DEMAND OR	DEMAND OR	DEMAND OR
		In Rates	Nov - new rates	Nov - new rates	Dec	Dec
			Volumes	Activity for Mo.	Volumes	Activity for Mo.
1R		0.00251	0.0	0.00	551.1	1.38
1C		0.00251	0.0	0.00	115.4	0.29
2R		0.00251	11,984,259.7	30,033.24	46,859,551.5	117,432.72
3C Firm Sales		0.00251	4,354,201.1	10,911.88	18,626,237.2	46,678.42
Intentionally blank						
3I Firm Sales		0.00251	124,085.1	310.96	444,851.5	1,114.82
Intentionally blank						
19		0.05	0.0	0.00	108.0	0.28
27		0.00	616.6	0.00	14,826.6	0.00
31C Firm Sales	Block 1	0.00251	872,874.0	2,187.47	2,336,229.6	5,854.73
	Block 2	0.00251	1,118,819.2	2,803.82	4,405,175.5	11,039.62
31C Firm Trans	Block 1	0.00000	20,990.0	0.00	29,963.0	0.00
	Block 2	0.00000	28,796.0	0.00	55,804.0	0.00
31C Intern Sales	Block 1	0.00030	0.0	0.00	0.0	0.00
	Block 2	0.00030	0.0	0.00	0.0	0.00
31I Firm Sales	Block 1	0.00251	130,982.8	328.25	371,629.0	931.32
	Block 2	0.00251	312,378.3	782.84	991,637.5	2,485.10
31I Firm Trans	Block 1	0.00000	14,000.0	0.00	16,000.0	0.00
	Block 2	0.00000	86,489.0	0.00	103,437.0	0.00
31I Intern Sales	Block 1	0.00030	0.0	0.00	0.0	0.00
	Block 2	0.00030	0.0	0.00	0.0	0.00
32C Firm Sales	Block 1	0.00251	458,080.0	1,147.97	591,155.0	1,481.47
	Block 2	0.00251	438,275.0	1,098.34	557,789.0	1,397.85
	Block 3	0.00251	68,331.0	171.24	138,518.0	347.13
	Block 4	0.00251	16,850.0	42.23	28,103.0	70.43
	Block 5	0.00251	0.0	0.00	0.0	0.00
	Block 6	0.00251	0.0	0.00	0.0	0.00
32I Firm Sales	Block 1	0.00251	290,389.0	727.73	337,662.0	846.20
	Block 2	0.00251	368,515.0	923.52	396,250.0	993.03
	Block 3	0.00251	154,043.0	386.04	165,186.0	413.97
	Block 4	0.00251	10,255.0	25.70	36,416.0	91.26
	Block 5	0.00251	0.0	0.00	0.0	0.00
	Block 6	0.00251	0.0	0.00	0.0	0.00
32C Firm Trans	Block 1	0.00000	126,567.0	0.00	178,906.0	0.00
	Block 2	0.00000	119,596.0	0.00	143,997.0	0.00
	Block 3	0.00000	60,000.0	0.00	62,456.0	0.00
	Block 4	0.00000	13,715.0	0.00	46,139.0	0.00
	Block 5	0.00000	0.0	0.00	0.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Firm Trans	Block 1	0.00000	537,668.0	0.00	736,167.0	0.00
	Block 2	0.00000	810,121.0	0.00	1,141,401.0	0.00
	Block 3	0.00000	476,805.0	0.00	714,045.0	0.00
	Block 4	0.00000	836,051.0	0.00	1,339,917.0	0.00
	Block 5	0.00000	1,043,591.0	0.00	1,493,477.0	0.00
	Block 6	0.00000	0.0	0.00	88,596.0	0.00
32C Intern Sales	Block 1	0.00030	471,296.0	141.91	460,875.0	138.78
	Block 2	0.00030	641,200.0	193.08	751,808.0	226.38
	Block 3	0.00030	349,644.0	105.28	433,182.0	130.44
	Block 4	0.00030	512,218.0	154.24	700,673.0	210.98
	Block 5	0.00030	0.0	0.00	50,917.0	15.33
	Block 6	0.00030	0.0	0.00	0.0	0.00
32I Intern Sales	Block 1	0.00030	538,089.0	162.03	612,140.0	184.32
	Block 2	0.00030	668,766.0	201.38	791,295.0	238.27
	Block 3	0.00030	348,056.0	104.81	411,419.0	123.88
	Block 4	0.00030	767,039.0	230.97	827,365.0	249.13
	Block 5	0.00030	334,058.0	100.59	363,695.0	109.51
	Block 6	0.00030	0.0	0.00	0.0	0.00
32C Intern Trans	Block 1	0.00000	69,100.0	0.00	80,158.0	0.00
	Block 2	0.00000	130,641.0	0.00	162,952.0	0.00
	Block 3	0.00000	80,000.0	0.00	100,044.0	0.00
	Block 4	0.00000	343,992.0	0.00	379,067.0	0.00
	Block 5	0.00000	389,268.0	0.00	540,023.0	0.00
	Block 6	0.00000	0.0	0.00	0.0	0.00
32I Intern Trans	Block 1	0.00000	547,995.0	0.00	666,022.0	0.00
	Block 2	0.00000	947,610.0	0.00	1,083,244.0	0.00
	Block 3	0.00000	696,763.0	0.00	816,664.0	0.00
	Block 4	0.00000	1,580,616.0	0.00	2,131,856.0	0.00
	Block 5	0.00000	3,733,404.0	0.00	4,686,465.0	0.00
	Block 6	0.00000	1,292,113.0	0.00	9,049,795.0	0.00
Intentionally blank						
33		0.00000	0.0	0.00	7,830,473.0	0.00
TOTALS			39,319,211.8	53,275.52	115,382,428.90	192,807.04
						Amortization for Switchers
						See page 31 for details
						1,187.64
TOTAL AMORTIZATION				<u>53,275.52</u>	<u>193,994.68</u>	

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NW Natural
4th 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 11/03/2012 9:56 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 10/2012

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	33,639.00	51,598.00	17.14	
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Trans	30,167.00	71,705.00	15.39	
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpo	49,874.00	219,368.00	25.44	
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	221,261.00	4,840,583.00	112.85	
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	22,297.00	4,840,583.00	1.34	
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Tran	74,934.00	18,347,197.00	4.50	
WA	ADJD	FDD41	WA Firm Sales-Deferr	C41TF	COM T	Commercial Transpo	8,093.00	8,093.00	(123.09)	
WA	ADJD	IDD42	WA Intp. Sales-Deferr	C42TF	COM T	Commercial Transpo	63,351.00	75,832.00	(336.39)	
Oregon										
							Firm		172.16	
							Interruptible		4.50	
									<u>176.66</u>	
2.853%										
							To Amortize:		w/out Rev Sens	
							Firm		(167.25)	
							Interruptible		(4.37)	
									<u>(171.62)</u>	
Washington										
							Firm		(459.48)	
							Interruptible		0.00	
									<u>(459.48)</u>	0.00
4.372%										
							To Amortize:		w/out Rev Sens	
							Firm		439.39	
							Interruptible		0.00	
									<u>439.39</u>	

NW Natural
4th 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 12/05/2012 6:44 AM
 Job: CNNBLR/PC/CNNBLR/JP

For Revenue Date: 11/2012

State	Rate Adj Type	Rate Adjustment	Rate Adv Desc	Rate Schedule	Revenue Code	Revenue Code Desc	Rate Adj Therms	Rate Schedule Therms	Rate Adj Amount
OR	ADJD	31FDD	OR Firm Sales-Deferre	31CTF	COM T	Commercial Transpo	11,835.00	52,055.00	(23.52)
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Transp	13,458.00	100,489.00	(34.72)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpo	68,615.00	319,878.00	(177.02)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Transp	169,020.00	3,802,969.00	(353.61)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INT T	Industrial Interr Tran	133,101.00	1,052,110.00	(26.79)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Tran	26,724.00	9,029,247.00	(8.28)
WA	ADJD	FDD42	WA Firm Sales-Deferr	I42TF	FRM T	Industrial Firm Transp	24,264.00	316,075.00	(357.95)
WA	ADJD	IDD42	WA Intp. Sales-Deferr	I42TI	INT T	Industrial Interr Tran	16,220.00	766,730.00	(80.77)
Oregon									
							Firm		(588.87)
							Interruptible		(35.07)
									(623.94)
2.853%									
w/out Rev Sens									
							Firm		572.07
							Interruptible		34.07
									606.14
Washington									
							Firm		(357.95)
							Interruptible		(80.77)
									(438.72)
									0.00
4.372%									
w/out Rev Sens									
							Firm		342.30
							Interruptible		77.24
									419.54

NW Natural
4th 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 1/05/2013 7:12 AM
 Job: CNNBLR/RPC/CNNBLR/RP

For Revenue Date: 12/2012

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	27,840.00	100,609.00	(71.83)
OR	ADJD	31FDD	OR Firm Sales-Deferre	31ITF	FRM T	Industrial Firm Trans	15,682.00	124,425.00	(40.46)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32CTF	COM T	Commercial Transpo	115,470.00	466,676.00	(297.91)
OR	ADJD	32FDD	OR Firm Sales-Deferre	32ITF	FRM T	Industrial Firm Trans	292,637.00	7,211,416.00	(755.00)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32CTI	INT T	Industrial Interr Tran	108,596.00	1,318,887.00	(33.66)
OR	ADJD	32IDD	OR Intp. Sales-Deferre	32ITI	INT T	Industrial Interr Tran	76,839.00	26,787,489.00	(23.82)
WA	ADJD	FDD42	WA Firm Sales-Deferr	I42TF	FRM T	Industrial Firm Trans	10,241.00	406,068.00	(145.93)
WA	ADJD	IDD42	WA Intp. Sales-Deferr	I42TI	INT T	Industrial Interr Tran	55,878.00	926,026.00	(278.27)

Oregon	
Firm	(1,165.20)
Interruptible	(57.48)
	<u>(1,222.68)</u>

To Amortize:	
Firm	2.866%
Interruptible	w/out Rev Sens
	1,131.81
	55.83
	<u>1,187.64</u>

Washington Firm	
Interruptible	(145.93)
	(278.27)
	<u>(424.20)</u>
	0.00

To Amortize:	
Firm	4.372%
Interruptible	w/out Rev Sens
	139.55
	266.10
	<u>405.65</u>

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Detail of Decoupling Deferrals

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 12-449 in UM 1027

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Interest Rate	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance								
	Nov-10	1	1,014,549	(2,365,527)	4,309	8.618%	(1,346,669)	1,111,528
	Dec-10		8,452		8,013	8.618%	16,465	1,127,993
	Jan-11		543,323		10,052	8.618%	553,375	1,681,368
	Feb-11		512,592		13,916	8.618%	526,508	2,207,876
	Mar-11		81,417		16,149	8.618%	97,565	2,305,441
	Apr-11		189,253		17,236	8.618%	206,489	2,511,930
	May-11		(119,100)		17,612	8.618%	(101,487)	2,410,443
	Jun-11		(297,288)		16,243	8.618%	(281,045)	2,129,398
	Jul-11		102,560		15,661	8.618%	118,220	2,247,618
	Aug-11		38,708		16,281	8.618%	54,989	2,302,607
	Sep-11		97,951		16,888	8.618%	114,839	2,417,446
	Oct-11		156,649		17,924	8.618%	174,572	2,592,019
	Nov-11	1	117,104	(2,434,808)	1,550	8.618%	(2,316,154)	275,865
	Dec-11		1,142,978		6,085	8.618%	1,149,063	1,424,928
	Jan-12		111,729		10,635	8.618%	122,363	1,547,291
	Feb-12		147,614		11,642	8.618%	159,257	1,706,548
	Mar-12		196,777		12,962	8.618%	209,739	1,916,287
	Apr-12		(6,589)		13,738	8.618%	7,149	1,923,436
	May-12		(45,443)		13,650	8.618%	(31,793)	1,891,643
	Jun-12		(223,946)		12,781	8.618%	(211,165)	1,680,478
	Jul-12		(433,967)		10,510	8.618%	(423,456)	1,257,022
	Aug-12		696,007		11,527	8.618%	707,534	1,964,556
	Sep-12		55,570		14,308	8.618%	69,878	2,034,434
	Oct-12		(35,679)		14,483	8.618%	(21,196)	2,013,238
	Nov-12	2	986,054	(2,013,238)	3,196	7.78%	(1,023,988)	989,250
	Dec-12		605,899		8,378	7.78%	614,277	1,603,527

History truncated for ease of viewing

NOTES

- 1** - September balance plus October interest on the balance transferred to account 186271 for amortization.
- 2** - Per Order 12-473, beginning November 2012, the October balance is transferred to 186277 for amortization

**NW Natural
Adjustment to Actuals - Decoupling Estimate
OCTOBER 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% (g)	Previously Booked (i)	Total Amount to Record (j)
Residential									
1 Jan-13	0.0	0	0	0	0	\$0.43090	\$0.00	\$0.00	0.00
2 Feb-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
3 Mar-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
4 Apr-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
5 May-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
6 Jun-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
7 Jul-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
8 Aug-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
9 Sep-13	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
10 Oct-12	42.7	550,375	23,501,013	20,351,310	(3,149,703)	\$0.43090	(1,357,207.02)	0.00	(1,357,207.02)
11 Nov-12	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
12 Dec-12	0.0	0	0	0	0	\$0.43090	0.00	0.00	0.00
13 Total Residential	42.7		23,501,013	20,351,310	(3,149,703)		(1,357,207.02)	0.00	(1,357,207.02)
	0.0								
Commercial									
14 Jan-13	0.0	0	0	0	0	\$0.29946	\$0.00	\$0.00	0.00
15 Feb-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
16 Mar-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
17 Apr-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
18 May-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
19 Jun-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
20 Jul-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
21 Aug-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
22 Sep-13	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
23 Oct-12	244.6	56,789	13,890,589	14,009,734	119,144	\$0.29946	35,678.89	0.00	35,678.89
24 Nov-12	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
25 Dec-12	0.0	0	0	0	0	\$0.29946	0.00	0.00	0.00
26 Total Commercial	244.6		13,890,589	14,009,734	119,144		35,678.89	0.00	35,678.89
	244.6								

W

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

DECEMBER 2012

	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% (g)	Previously Booked (i)	Total Amount to Record (j)
Residential									
1 Jan-13	104.4	0	0	0	0	\$0.41161	\$0.00	\$0.00	0.00
2 Feb-13	85.0	0	0	0	0	\$0.41161	0.00	0.00	0.00
3 Mar-13	73.0	0	0	0	0	\$0.41161	0.00	0.00	0.00
4 Apr-13	51.4	0	0	0	0	\$0.41161	0.00	0.00	0.00
5 May-13	31.7	0	0	0	0	\$0.41161	0.00	0.00	0.00
6 Jun-13	17.7	0	0	0	0	\$0.41161	0.00	0.00	0.00
7 Jul-13	15.5	0	0	0	0	\$0.41161	0.00	0.00	0.00
8 Aug-13	15.5	0	0	0	0	\$0.41161	0.00	0.00	0.00
9 Sep-13	16.8	0	0	0	0	\$0.41161	0.00	0.00	0.00
10 Oct-13	40.2	0	0	0	0	\$0.41161	0.00	0.00	0.00
11 Nov-12	76.1	556,338	42,337,322	38,759,245	(3,578,077)	\$0.41161	(1,472,772.44)	(1,472,772.44)	0.00
12 Dec-12	108.3	555,958	60,210,251	61,267,614	1,057,363	\$0.41161	435,221.02	0.00	435,221.02
13 Total Residential	635.6		102,547,573	100,026,858	(2,520,715)		(1,037,551.42)	(1,472,772.44)	435,221.02
	0.0								
Commercial									
14 Jan-13	576.8	0	0	0	0	\$0.31099	\$0.00	\$0.00	0.00
15 Feb-13	474.0	0	0	0	0	\$0.31099	0.00	0.00	0.00
16 Mar-13	416.8	0	0	0	0	\$0.31099	0.00	0.00	0.00
17 Apr-13	306.9	0	0	0	0	\$0.31099	0.00	0.00	0.00
18 May-13	213.0	0	0	0	0	\$0.31099	0.00	0.00	0.00
19 Jun-13	147.5	0	0	0	0	\$0.31099	0.00	0.00	0.00
20 Jul-13	142.6	0	0	0	0	\$0.31099	0.00	0.00	0.00
21 Aug-13	142.6	0	0	0	0	\$0.31099	0.00	0.00	0.00
22 Sep-13	144.0	0	0	0	0	\$0.31099	0.00	0.00	0.00
23 Oct-13	252.8	0	0	0	0	\$0.31099	0.00	0.00	0.00
24 Nov-12	430.9	57,410	24,737,969	21,567,277	(3,170,692)	\$0.31099	(986,053.63)	(986,053.63)	0.00
25 Dec-12	596.9	57,602	34,382,634	32,434,342	(1,948,292)	\$0.31099	(605,899.36)	0.00	(605,899.36)
26 Total Commercial	3,844.8		59,120,603	54,001,618	(5,118,985)		(1,591,952.99)	(986,053.63)	(605,899.36)
	0.0								

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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 (a)	Note (b)	Deferral-CUB (c1)	Deferral-NWIGU (c2)	Transfers-CUB to 186286 amort account (d1)	Transfers-NWIGU to 186288 amort account (d2)	Interest (1) (e)	Activity (f)	Balance-CUB (g1)	Balance-NWIGU (g2)	Balance-Grand Total (gtotal)
	Beginning Balance										
	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	0	0
	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	48,507	0	48,507
	Oct-12	2		45,028				45,028	48,507	45,028	93,535
	Nov-12							(48,507)	48,507	45,028	45,028
	Dec-12	2	7,390					7,390	7,390	45,028	52,418

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
 - October 2012 - see order 12-388
 - December 2012 - see order 12-473
- 3 - Transfer October CUB balance to 186286 amortization account and transfer October NWIGU balance to 186288 amortization account

ORDER NO. 12 388

ENTERED OCT 10 2012

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UG 221

In the Matter of

NORTHWEST NATURAL GAS
COMPANY, dba NW NATURAL,

Request for a General Rate Revision.

ORDER

DISPOSITION: ISSUE FUND GRANT REQUEST APPROVED

On October 3, 2012, the Northwest Industrial Gas Users (NWIGU) filed a Request for Payment of Northwest Natural Gas Company, dba NW Natural Issue Fund Grant. 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. NWIGU was precertified to receive Issue Fund Grants on February 3, 2004, in Order No. 04-055.

NWIGU asks for a final payment of \$45,028 from the NW Natural Issue Fund. 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, NWIGU 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. NWIGU provided the required documentation in its request.

The Agreement provides that the Commission shall make a determination in each proceeding as to how the participating utilities are to recover the funding grants from the various customer classes. Pursuant 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 industrial customers.

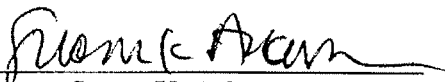
We find that NWIGU has met the requirements of the Agreement, and its request should be approved. Section 7.8 of the Agreement provides that the utility shall pay the Issue Fund Grant to the requesting intervenor within 30 days after receipt of Commission directive.

ORDER


IT IS ORDERED that:

1. The Northwest Industrial Gas Users have met the requirements of the First Amended and Restated Intervenor Funding Agreement, and its request is approved.
2. Northwest Natural Gas Company, dba NW Natural shall pay \$45,028 from the NW Natural Issue Fund to the Northwest Industrial Gas Users within 30 days after receipt of this Order, and the grant shall be assessed to NW Natural's industrial customers.


Made, entered, and effective OCT 10 2012



Susan K. Ackerman
 Chair



John Savage
 Commissioner



Stephen M. Bloom
 Commissioner



ORDER NO. 12 473
ENTERED DEC 10 2012

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UG 221

In the Matter of

NORTHWEST NATURAL GAS
COMPANY, dba NW NATURAL

Request for a General Rate Revision.

ORDER

**DISPOSITION: PROPOSED BUDGET FOR ISSUE FUND GRANT
AMENDED; ISSUE FUND GRANT REQUEST
APPROVED**

On November 30, 2012, the Citizens' Utility Board of Oregon (CUB) filed a Request for Payment of a Northwest Natural Gas Company, dba NW Natural Issue Fund Grant. On the same day, CUB also filed an amendment to its proposed issue fund budget for this docket. The procedures for payment of Issue Fund Grants are governed by Section 7.3 of the First Amended and Restated Intervenor Funding Agreement (Agreement), adopted by the Commission in Order No. 07-564. CUB is automatically precertified to receive Issue Fund Grants under OAR 860-001-0120(3)(a) and under Section 5.2(a) of the Agreement. Section 6.7 of the Agreement addresses amendments to proposed budgets for issue fund grants.

CUB's amended proposed budget requests an increase of \$7,390 for a total proposed budget of \$52,390. In order to accommodate the increase in an issue fund grant for this docket, CUB released issue funds set aside for docket UM 1565 in the amount of \$7,390. CUB also notes that when it initially filed its proposed budget in UG 221, its budget showed eligible expenses of more than \$60,000, but CUB requested less to accommodate needs of another intervenor. CUB further notes that when the Commission approved a progress payment from the issue fund in July 2012 (Order No. 12-298), CUB's eligible expenses exceeded \$75,000. Section 6.7 of the Agreement allows an intervenor to amend its budget and request additional filing due to unforeseen changes in scope or complexity of issues, other parties' positions, case schedule changes, or other good cause.

CUB asks for a final payment of \$7,390 from the NW Natural Issue Fund. 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 determine in each proceeding how the participating utilities are to recover the funding grants from the various customer classes. Under Section 7.7(b), Issue Fund Grants should be allocated to align the costs of the advocacy with the intended potential beneficiaries of the advocacy. Agreement at 23. We considered the intended beneficiaries, and find that the issue fund expenditures should be allocated to NW Natural's residential customers.

We find that CUB's requests meet the requirements of the Agreement, and its requests 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

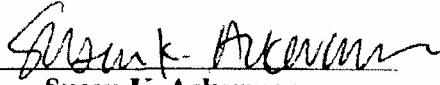
IT IS ORDERED that:

1. The Citizens' Utility Board of Oregon's requests meet the requirements of the First Amended and Restated Intervenor Funding Agreement, and its requests to amend its proposed budget to a total of \$52,390 and its request for an issue fund final payment of \$7,390 are approved.

ORDER NO. 12 473

- NW Natural shall pay \$7,390 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 DEC 10 2012.



Susan K. Ackerman
Chair



John Savage
Commissioner



Stephen M. Bloom
Commissioner



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

Debit (Credit)	Month/Year	Note	Deferral	Transfers	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Beginning Balance							
	Nov-10	3	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	2	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	3	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	2	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
	Oct-12		0			0	8,593
	Nov-12	3	0			(8,593)	0
	Dec-12	2	51,194	(8,593)		51,194	51,194

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

Dec 2012 - see order 12-482

3 - October balance transferred to account 186288 for amortization

A

ORDER NO. 12 482

ENTERED DEC 18 2012

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1357 (38)

In the Matter of

NORTHWEST INDUSTRIAL GAS
USERS

ORDER

Request for Intervenor Funding.

DISPOSITION: MATCHING GRANT REQUEST APPROVED

On December 14, 2012, the Northwest Industrial Gas Users (NWIGU) filed a Request for Payment of Preauthorized Matching Grant. Section 7.2 of the First Amended and Restated Intervenor Funding Agreement (IFA), adopted by the Commission in Order No. 07-564, provides that the Commission will grant such a request if the intervenor satisfies the requirements under the terms of the Agreement.

NWIGU asks for \$51,194.33 from the Northwest Natural Gas Company, dba NW Natural Preauthorized Matching Fund Account. Funds from NW Natural's Preauthorized Matching Fund Account are available for use exclusively by NWIGU. Section 7.2 of the IFA, governs the procedures for payment of Matching Grants. To be eligible to receive intervenor funding under the IFA, an intervenor must become either precertified under section 5.2 of the IFA or case certified under section 5.3 of the IFA. NWIGU was precertified to receive intervenor funding grants in Order No. 04-055.

Under the terms of the Section 7.2 of the IFA, NWIGU must establish that it has "used in-house resources or outside funding for at least 50 percent of the Eligible Expenses for an Eligible Proceeding." NWIGU provided such documentation in its request.

Section 7.7 of the IFA provides that the Commission shall make a determination in each proceeding as to how the participating utilities are to recover the funding grants from the various customer classes. Per Section 7.7(b), the "Preauthorized Matching Grants shall be allocated and charged to industrial customers."

We find that NWIGU has met the requirements of the IFA, and its request should be approved. Section 7.2 of the IFA provides that the utility must pay the Preauthorized

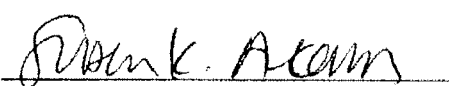
Matching Grant to the requesting intervenor within 30 days after receipt of Commission directive.


ORDER


IT IS ORDERED that:

1. The Northwest Industrial Gas Users has met the requirements of the Intervenor Funding Agreement, and its request is approved.
2. Northwest Natural Gas Company, dba NW Natural shall pay \$51,194.33 from the NW Natural Preauthorized Matching Fund to the Northwest Industrial Gas Users within 30 days after receipt of this order, and the grant shall be assessed to NW Natural's industrial customers.

Made, entered, and effective DEC 18 2012


Susan K. Ackerman
Chair


John Savage
Commissioner


Stephen M. Bloom
Commissioner



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
 Last order for deferral reauthorization was Order No. 12-047

Debit (Credit)	Month/Year	Note	Deferral (c)	Transfers (d)	Interest (e)	Interest Rate (f)	Activity (g)	Original AMR TOTAL Balance (h)	Additional Communications Activity (i)	Additional Communications Interest (j)	Additional Communications Balance (k)	Grand TOTAL (l = h + k)	2010 Deferral Balance (l1)	2011 Deferral Balance (l2)	2012 Deferral Balance (l3)
	Beginning Balance				8.618%										
	Nov-10	3	101,468	(2,541,396)	30,523	8.618%	(2,409,405)	1,790,368	0	0	0	1,790,368	1,790,368		
	Dec-10		83,319		31,382	8.618%	114,701	1,905,070	0	0	0	1,905,070	1,905,070		
	Jan-11	4	0		0	8.618%	0	1,905,070	0	0	0	1,905,070	0	0	0
	Feb-11	4	103,006		370	8.618%	103,376	2,008,445	0	0	0	2,008,445	0	103,376	
	Mar-11		96,166		1,084	8.618%	96,251	2,104,696	0	0	0	2,104,696	0	199,626	
	Apr-11		99,594		1,792	8.618%	101,385	2,206,081	0	0	0	2,206,081	0	301,012	
	May-11		97,463		2,512	8.618%	99,975	2,306,056	0	0	0	2,306,056	0	400,987	
	Jun-11		82,430		3,176	8.618%	85,607	2,391,663	0	0	0	2,391,663	0	496,594	
	Jul-11		92,897		3,651	8.618%	96,547	2,488,411	0	0	0	2,488,411	0	583,341	
	Aug-11		89,419		4,512	8.618%	93,931	2,582,341	0	0	0	2,582,341	0	677,272	
	Sep-11		78,548		5,147	8.618%	83,695	2,666,036	0	0	0	2,666,036	0	760,967	
	Oct-11	5	74,986	(32)	5,735	8.618%	80,689	2,746,726	0	0	0	2,746,726	0	841,656	
	Nov-11		67,959		6,290	8.618%	74,249	2,820,974	0	0	0	2,820,974	0	915,905	
	Dec-11		58,509		6,789	8.618%	65,298	2,886,272	0	0	0	2,886,272	0	981,203	
	Jan-12		57,774		7,256	8.618%	65,030	2,951,302	0	0	0	2,951,302	0		0
	Feb-12		74,957		752	8.618%	75,709	3,027,011	0	0	0	3,027,011	0	75,709	
	Mar-12		68,704		750	8.618%	69,454	3,096,465	0	0	0	3,096,465	0	146,163	
	Apr-12		74,266		1,269	8.618%	75,534	3,171,999	0	0	0	3,171,999	0	220,697	
	May-12		70,250		1,797	8.618%	72,046	3,244,046	0	0	0	3,244,046	0	292,743	
	Jun-12		59,915		2,277	8.618%	62,192	3,306,237	0	0	0	3,306,237	0	354,935	
	Jul-12		66,483		2,748	8.618%	69,231	3,375,468	0	0	0	3,375,468	0	424,166	
	Aug-12		69,647		3,256	8.618%	72,903	3,448,371	0	0	0	3,448,371	0	497,069	
	Sep-12	6	51,851		3,716	8.618%	55,567	3,503,938	0	0	0	3,503,938	0	552,636	
	Oct-12		58,517		4,139	8.618%	62,656	3,566,594	0	0	0	3,566,594	0	615,292	
	Nov-12		0		0	7.78%	0	3,566,594	0	0	0	3,566,594	0	615,292	
	Dec-12		0		0	0	0	3,566,594	0	0	0	3,566,594	0	615,292	

History truncated for ease of viewing

NOTES

- Cost of Service calculation on page 12.
- 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
- A \$3,696 total true-up adjustment for the September deferral and interest was recorded in October 2012 to reflect actual expenditures.

**AMR Deferral Tracking
YTD 2012**

	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12
Total Capital Spend										
Cum. Capital Spend	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532
Number of ERT's Installed										
Cum. # Installed	385,526	385,526	385,526	385,526	385,526	385,526	385,526	385,526	385,526	385,526
Number of ERT's In-service										
Cum. # In-service	385,526	385,526	385,526	385,526	385,526	385,526	385,526	385,526	385,526	385,526
Ratio of In-service to Installed	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cum. Amount of Capital Placed In-service	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532	25,269,532
In-service Capital	0	0	0	0	0	0	0	0	0	0
Savings in Truck Purchases	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)
Delta Capital	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)	(13,333)
Cumm. Amount of Capital	24,696,199	24,682,865	24,669,532	24,656,199	24,642,865	24,629,532	24,616,199	24,602,865	24,589,532	24,576,199
O&M with AMR Phase II	44,055	46,159	60,365	49,613	47,541	51,073	53,671	56,852	48,420	58,588
O&M with JMR	268,173	272,893	281,102	273,102	273,102	284,828	279,328	277,828	284,828	287,328
Incremental O&M Delta	-245,120	-226,534	-220,747	-223,489	-225,561	-233,815	-225,657	-220,835	-236,408	-228,240
check	0	0	0	0	0	0	0	0	0	0
O&M Expense Increase (Decrease)	(245,120)	(226,534)	(230,747)	(223,489)	(225,561)	(233,815)	(225,657)	(220,835)	(236,408)	(228,240)
Book Depreciation - Current Month	137,201	137,127	137,053	136,979	136,905	136,831	136,757	136,683	136,609	136,534
Property Taxes	25,321	25,133	24,945	24,757	24,570	24,382	24,194	24,007	23,819	23,632
Taxes on Equity Return										
State	6,453	6,377	6,303	6,229	6,156	6,085	6,014	5,945	5,877	5,811
Federal	31,961	31,587	31,218	30,852	30,490	30,138	29,790	29,448	29,110	28,782
Total Taxes	38,414	37,965	37,521	37,081	36,646	36,223	35,904	35,393	34,988	34,593
Return on Rate Base										
Debt	40,989	40,510	40,037	39,567	39,103	38,651	38,205	37,766	37,333	36,912
Preferred Equity	567	560	554	547	541	535	528	522	516	511
Common Equity	58,789	58,102	57,423	56,749	56,084	55,436	54,796	54,166	53,546	52,941
Total Return	100,345	99,172	98,013	96,864	95,728	94,621	93,528	92,454	91,396	90,364
Subtotal Cost of Service	56,162	56,162	56,162	56,162	56,162	56,162	56,162	56,162	56,162	56,162
Revenue Sensitive Items	1,613	2,083	1,918	2,073	1,961	1,673	1,856	1,945	1,448	1,634
Total Cost of Service (Jan 08 includes only 18031 due Interest on Cost of Service)	0	69,787	68,704	74,256	70,250	69,815	66,483	69,847	67,851	68,517
Interest on Cost of Service	0	233	750	1,259	1,797	2,277	2,748	3,258	3,716	4,178
Rate Base - Net of Accum. deprec. & def. tax	13,972,429	13,869,095	13,647,737	13,487,845	13,329,550	13,175,422	13,023,238	12,873,712	12,726,277	12,582,618
Income Taxes										
Gross up of Equity Return	97,770	96,627	95,498	94,378	93,271	92,183	91,128	90,082	89,050	88,045
Less: State tax	6,453	6,377	6,303	6,229	6,156	6,085	6,014	5,945	5,877	5,811
Federal Taxable Income	91,317	90,249	89,195	88,149	87,115	86,108	85,113	84,136	83,173	82,234
Less: Federal Tax	31,961	31,587	31,218	30,852	30,490	30,138	29,790	29,448	29,110	28,782
Return	59,356	58,662	57,977	57,297	56,625	55,970	55,324	54,689	54,062	53,452
Deferred Taxes - Current Month										
Book Depreciation	137,201	137,127	137,053	136,979	136,905	136,831	136,757	136,683	136,609	136,534
Tax Depreciation	172,318	169,891	164,960	161,668	156,902	146,920	142,086	135,438	130,226	120,734
Book-Tax Difference	35,117	32,764	27,907	24,889	19,997	10,089	5,329	(1,245)	(6,382)	(15,800)
Deferred Tax Effect	13,797	12,873	10,972	9,779	7,857	3,964	2,094	(489)	(2,508)	(6,208)
Property Tax Base	20,257,138	20,106,677	19,956,291	19,805,979	19,655,741	19,505,577	19,355,487	19,205,471	19,055,529	18,905,661

7

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	Deferral	Transfers	TOTAL Interest	Interest Rate	Mar 11 - Feb 12 Interest	Mar 12 - Feb 13 Interest	Activity	TOTAL Balance	Mar 11 - Feb 12 Balance	Mar 12 - Feb 13 Balance
	(a)	(b)	(c)	(d)	(e)	(e1)	(e4)	(e5)	(f)	(g)	(g3)	(g4)
Beginning Balance	Mar-11		0		0	8.618%	0		0	1,798,220	0	
	Mar-11		633,333		2,274	8.618%	2,274		635,607	2,433,827	635,607	
	Apr-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		0	(1,798,220)	13,993	8.618%	13,993		(1,784,226)	1,962,493	1,962,493	
	Dec-11	1	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	
	Apr-12		0		0	8.618%	0		0	2,005,105	2,005,105	
	May-12		0		0	8.618%	0		0	2,005,105	2,005,105	
	Jun-12		0		0	8.618%	0		0	2,005,105	2,005,105	
	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
	Oct-12		538,172		5,867	8.618%	0	5,867	5,44,039	3,097,035	2,005,105	1,091,929
	Nov-12	1	0	(2,005,105)	7,079	7.78%	0	7,079	(1,998,026)	1,099,009	0	1,099,009
	Dec-12		538,172		8,870	7.78%	0	8,870	547,042	1,646,050	0	1,646,050

History truncated for ease of viewing

NOTES

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

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

13

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Earnings Sharing Deferral
 Account Number: 254303
 Info: Docket UJM 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	18	19	20	21	22	23	
Debit	(Credit)	Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Total														
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
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)														
Oct-12		-	(1)	8.618%	(5,227.99)	(5,228.76)			(733,191.72)														
Nov-12				7.78%	0.00	733,192	0.00		0.00														
Dec-12				7.780%	0.00	0.00	0.00		0.00														

NOTES

1 - Transfer October balance to 186279 for amortization.

4

Detail of Environmental Deferrals

NW Natural
Oregon Quarterly Deferred Report
4th Quarter 2012 Environmental Account Detail

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	10/31/2012	200391-01-01	100778882	15,607.94	WBS 200391-01-01	100778882	September Balance =>	117,593,543.85
186145	10/31/2012	200391-01-02	100778884	33,579.70	WBS 200391-01-02	100778884		117,627,123.55
186145	10/31/2012	200391-01-08	100778885	262.50	WBS 200391-01-08	100778885		117,629,756.05
186145	10/31/2012	200391-01-09	100778887	47,668.45	WBS 200391-01-09	100778887		117,677,424.50
186145	10/31/2012	200391-01-10	100778888	50,091.41	WBS 200391-01-10	100778888		117,727,515.91
186145	10/31/2012	200391-01-11	100778889	27,553.33	WBS 200391-01-11	100778889		117,755,069.24
186145	10/31/2012	200391-01-12	100778901	32,511.84	WBS 200391-01-12	100778901		117,787,581.08
186145	10/31/2012	200391-01-13	100778905	47,046.14	WBS 200391-01-13	100778905		117,834,627.22
186145	10/31/2012	200391-01-31	100781260	344,829.93	WBS 200391-01-31	100781260		118,179,457.15
186145	10/31/2012	200391-02-01	100778891	62.92	WBS 200391-02-01	100778891		118,180,119.07
186145	10/31/2012	200391-02-05	100778892	163,294.27	WBS 200391-02-05	100778892		118,343,413.34
186145	10/31/2012	200391-02-06	100778894	14,728.01	WBS 200391-02-06	100778894		118,358,141.35
186145	10/31/2012	200391-02-07	100778895	926,693.47	WBS 200391-02-07	100778895		119,284,834.82
186145	10/31/2012	200391-03-02-04	100778897	4,204.00	WBS 200391-03-02-04	100778897		119,289,038.82
186145	10/31/2012	200391-03-02-05	100778898	13,185.51	WBS 200391-03-02-05	100778898		119,302,224.33
186145	10/31/2012	200391-03-02-08	100778900	28,248.58	WBS 200391-03-02-08	100778900		119,330,472.91
186145	10/31/2012	200391-03-02-09	100778903	(43.50)	WBS 200391-03-02-09	100778903		119,330,429.41
186145	10/31/2012	200391-03-02-10	100778907	3,183.41	WBS 200391-03-02-10	100778907		119,333,612.82
186145	10/31/2012	200394-01-01	100778909	83,099.91	WBS 200394-01-01	100778909		119,376,712.73
186145	10/31/2012	200394-01-02	100778910	78,372.45	WBS 200394-01-02	100778910		119,455,085.18
186145	10/31/2012	200394-01-03	100778912	57,372.33	WBS 200394-01-03	100778912		119,512,457.51
186145	10/31/2012	200394-01-05	100778913	4,729.53	WBS 200394-01-05	100778913		119,517,187.04
186145	10/31/2012	200394-01-06	100778915	12,122.04	WBS 200394-01-06	100778915		119,529,309.08
186145	10/31/2012	200394-01-07	100778916	8,849.65	WBS 200394-01-07	100778916		119,538,158.73
186145	10/31/2012	200394-02-03	100778917	(182.67)	WBS 200394-02-03	100778917		119,537,976.06
186145	10/31/2012	200394-02-04	100778919	5,507.96	WBS 200394-02-04	100778919		119,543,484.02
186145	10/31/2012	200394-03-01	100778921	2,776.28	WBS 200394-03-01	100778921		119,546,260.30
186145	10/31/2012	200394-03-02	100778922	76,417.42	WBS 200394-03-02	100778922		119,622,677.72
186145	10/31/2012	200394-03-03	100778924	125,163.87	WBS 200394-03-03	100778924		119,747,841.59
186145	10/31/2012	200394-03-05	100778926	7,541.84	WBS 200394-03-05	100778926		119,755,383.43
186145	10/31/2012	200394-03-06	100778927	(415.00)	WBS 200394-03-06	100778927		119,754,968.43
186145	10/31/2012	200394-04-04	100778928	87,280.11	WBS 200394-04-04	100778928		119,842,248.54
186145	10/31/2012	200394-07-01	100778930	9,986.49	WBS 200394-07-01	100778930		119,852,235.03
10/31/2012 Total				2,311,331.72			October Balance =>	119,904,875.37
186145	11/30/2012	200391-01-09	100788840	10,312.00	WBS 200391-01-09	100788840		119,915,187.37
186145	11/30/2012	200391-01-10	100788841	1,284.38	WBS 200391-01-10	100788841		119,916,471.75
186145	11/30/2012	200391-01-12	100788847	28,422.70	WBS 200391-01-12	100788847		119,944,894.45
186145	11/30/2012	200391-01-31	100788865	322,180.31	WBS 200391-01-31	100788865		120,267,074.76
186145	11/30/2012	200391-02-01	100788842	64.88	WBS 200391-02-01	100788842		120,267,139.64
186145	11/30/2012	200391-02-05	100788843	58,249.70	WBS 200391-02-05	100788843		120,325,389.34
186145	11/30/2012	200391-02-06	100788844	362.23	WBS 200391-02-06	100788844		120,325,751.57
186145	11/30/2012	200391-02-07	100788845	506,004.76	WBS 200391-02-07	100788845		120,831,756.31
186145	11/30/2012	200391-03-02-09	100788848	10,414.50	WBS 200391-03-02-09	100788848		120,842,170.81
186145	11/30/2012	200394-01-01	100788849	57,268.39	WBS 200394-01-01	100788849		120,899,439.20
186145	11/30/2012	200394-01-02	100788850	(14,650.93)	WBS 200394-01-02	100788850		120,884,788.27
186145	11/30/2012	200394-01-03	100788851	75,323.30	WBS 200394-01-03	100788851		120,960,111.57
186145	11/30/2012	200394-01-04	100788852	987.92	WBS 200394-01-04	100788852		120,961,099.49
186145	11/30/2012	200394-01-05	100788853	2,585.16	WBS 200394-01-05	100788853		120,963,684.65
186145	11/30/2012	200394-01-06	100788854	3,413.55	WBS 200394-01-06	100788854		120,967,098.20
186145	11/30/2012	200394-01-07	100788855	(1,476.64)	WBS 200394-01-07	100788855		120,965,621.56
186145	11/30/2012	200394-02-04	100788856	(1,814.78)	WBS 200394-02-04	100788856		120,963,806.80
186145	11/30/2012	200394-03-01	100788857	509.82	WBS 200394-03-01	100788857		120,964,316.62
186145	11/30/2012	200394-03-02	100788858	(7,999.28)	WBS 200394-03-02	100788858		120,956,317.36
186145	11/30/2012	200394-03-03	100788859	14,942.51	WBS 200394-03-03	100788859		120,971,259.87
186145	11/30/2012	200394-03-05	100788860	131.13	WBS 200394-03-05	100788860		120,971,391.00
186145	11/30/2012	200394-03-06	100788861	(53.10)	WBS 200394-03-06	100788861		120,971,337.90
186145	11/30/2012	200394-04-04	100788862	37,955.92	WBS 200394-04-04	100788862		121,009,293.82
186145	11/30/2012	200394-07-01	100788863	10,948.36	WBS 200394-07-01	100788863		121,020,242.18
11/30/2012 Total				1,115,366.81			November Balance =>	121,020,242.18
186145	12/31/2012	200391-01-01	100794344	44,811.74	WBS 200391-01-01	100794344		121,065,053.92
186145	12/31/2012	200391-01-01	100797301	153,176.00	WBS 200391-01-01	100797301		121,218,229.92
186145	12/31/2012	200391-01-01	100805893	(60,419.68)	WBS 200391-01-01	100805893		121,157,810.24
186145	12/31/2012	200391-01-02	100794345	6,965.26	WBS 200391-01-02	100794345		121,164,775.50
186145	12/31/2012	200391-01-02	100797302	(33,581.00)	WBS 200391-01-02	100797302		121,131,194.50
186145	12/31/2012	200391-01-02	100805894	(40,564.96)	WBS 200391-01-02	100805894		121,090,629.54
186145	12/31/2012	200391-01-03	100794346	215.00	WBS 200391-01-03	100794346		121,090,844.54
186145	12/31/2012	200391-01-03	100805895	(215.00)	WBS 200391-01-03	100805895		121,089,629.54
186145	12/31/2012	200391-01-08	100794347	1,662.50	WBS 200391-01-08	100794347		121,091,292.04
186145	12/31/2012	200391-01-08	100797303	36,737.00	WBS 200391-01-08	100797303		121,128,029.04
186145	12/31/2012	200391-01-08	100805896	(1,925.00)	WBS 200391-01-08	100805896		121,126,104.04
186145	12/31/2012	200391-01-09	100794348	28,980.74	WBS 200391-01-09	100794348		121,155,084.78
186145	12/31/2012	200391-01-09	100797304	301,110.00	WBS 200391-01-09	100797304		121,456,194.78
186145	12/31/2012	200391-01-09	100805897	(86,961.19)	WBS 200391-01-09	100805897		121,369,233.59
186145	12/31/2012	200391-01-10	100794349	123,625.44	WBS 200391-01-10	100794349		121,492,858.99
186145	12/31/2012	200391-01-10	100797305	948,157.00	WBS 200391-01-10	100797305		122,441,015.99
186145	12/31/2012	200391-01-10	100805898	(175,001.23)	WBS 200391-01-10	100805898		122,266,014.76
186145	12/31/2012	200391-01-11	100794350	41,504.20	WBS 200391-01-11	100794350		122,307,518.96
186145	12/31/2012	200391-01-11	100797306	(24,617.00)	WBS 200391-01-11	100797306		122,282,901.96
186145	12/31/2012	200391-01-11	100805899	(69,057.53)	WBS 200391-01-11	100805899		122,213,844.43
186145	12/31/2012	200391-01-12	100794358	20,220.50	WBS 200391-01-12	100794358		122,234,064.93
186145	12/31/2012	200391-01-12	100797313	(57,000.00)	WBS 200391-01-12	100797313		122,177,064.93
186145	12/31/2012	200391-01-12	100805907	(81,154.84)	WBS 200391-01-12	100805907		122,095,910.09
186145	12/31/2012	200391-01-13	100794361	17,190.86	WBS 200391-01-13	100794361		122,113,100.95
186145	12/31/2012	200391-01-13	100797315	158,630.00	WBS 200391-01-13	100797315		122,271,730.95
186145	12/31/2012	200391-01-13	100805909	(64,239.00)	WBS 200391-01-13	100805909		122,207,501.95
186145	12/31/2012	200391-01-14	100797320</					

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
186145	12/31/2012	200391-02-07	100805903	(2,602,550.12)	WBS 200391-02-07	100805903		121,787,883.37
186145	12/31/2012	200391-02-09	100797318	(830,838.00)	WBS 200391-02-09	100797318		120,956,745.37
186145	12/31/2012	200391-03-02-04	100794355	27,458.42	WBS 200391-03-02-0	100794355		120,984,203.79
186145	12/31/2012	200391-03-02-04	100797310	132,968.00	WBS 200391-03-02-0	100797310		121,117,171.79
186145	12/31/2012	200391-03-02-04	100805904	(31,662.42)	WBS 200391-03-02-0	100805904		121,085,509.37
186145	12/31/2012	200391-03-02-05	100794356	712.50	WBS 200391-03-02-0	100794356		121,086,221.87
186145	12/31/2012	200391-03-02-05	100797311	(13,185.00)	WBS 200391-03-02-0	100797311		121,073,036.87
186145	12/31/2012	200391-03-02-05	100805905	(13,898.01)	WBS 200391-03-02-0	100805905		121,059,138.86
186145	12/31/2012	200391-03-02-08	100794357	2,598.00	WBS 200391-03-02-0	100794357		121,061,736.86
186145	12/31/2012	200391-03-02-08	100797312	(13,248.00)	WBS 200391-03-02-0	100797312		121,048,488.86
186145	12/31/2012	200391-03-02-08	100805906	(30,846.58)	WBS 200391-03-02-0	100805906		121,017,642.28
186145	12/31/2012	200391-03-02-09	100794360	6,634.50	WBS 200391-03-02-0	100794360		121,024,276.78
186145	12/31/2012	200391-03-02-09	100797314	(13,240.00)	WBS 200391-03-02-0	100797314		121,011,036.78
186145	12/31/2012	200391-03-02-09	100805908	(17,005.50)	WBS 200391-03-02-0	100805908		120,994,031.28
186145	12/31/2012	200391-03-02-10	100794363	1,466.59	WBS 200391-03-02-1	100794363		120,995,497.87
186145	12/31/2012	200391-03-02-10	100797317	(3,496,807.00)	WBS 200391-03-02-1	100797317		117,498,690.87
186145	12/31/2012	200391-03-02-10	100805910	(4,650.00)	WBS 200391-03-02-1	100805910		117,494,040.87
186145	12/31/2012	200391-03-02-11	100794364	204,625.34	WBS 200391-03-02-1	100794364		117,698,666.21
186145	12/31/2012	200391-03-02-11	100797318	(3,496,918.00)	WBS 200391-03-02-1	100797318		114,201,750.21
186145	12/31/2012	200391-03-02-11	100805911	(204,625.34)	WBS 200391-03-02-1	100805911		113,997,124.87
186145	12/31/2012	200391-03-02-12	100797319	121,000.00	WBS 200391-03-02-1	100797319		114,118,124.87
186145	12/31/2012	200391-08	100794388	(18,772.20)	WBS 200391-08	100794388		114,099,352.67
186145	12/31/2012	200394-01-01	100794365	25,515.16	WBS 200394-01-01	100794365		114,124,867.83
186145	12/31/2012	200394-01-02	100794367	31,379.50	WBS 200394-01-02	100794367		114,156,247.33
186145	12/31/2012	200394-01-03	100794368	86,308.65	WBS 200394-01-03	100794368		114,242,555.98
186145	12/31/2012	200394-01-04	100794370	17.63	WBS 200394-01-04	100794370		114,242,573.61
186145	12/31/2012	200394-01-05	100794371	187.34	WBS 200394-01-05	100794371		114,242,760.95
186145	12/31/2012	200394-01-06	100794373	8,010.02	WBS 200394-01-06	100794373		114,250,770.97
186145	12/31/2012	200394-01-07	100794374	29,434.78	WBS 200394-01-07	100794374		114,280,205.73
186145	12/31/2012	200394-02-04	100794376	3,202.00	WBS 200394-02-04	100794376		114,283,407.73
186145	12/31/2012	200394-03-02	100794378	40,343.05	WBS 200394-03-02	100794378		114,323,750.78
186145	12/31/2012	200394-03-03	100794379	83,288.37	WBS 200394-03-03	100794379		114,407,039.15
186145	12/31/2012	200394-03-05	100794381	15,584.00	WBS 200394-03-05	100794381		114,422,623.15
186145	12/31/2012	200394-04-04	100794382	335,857.81	WBS 200394-04-04	100794382		114,758,480.96
186145	12/31/2012	200394-04-05	100794383	90,000.00	WBS 200394-04-05	100794383		114,848,480.96
186145	12/31/2012	200394-07-01	100794385	54,050.79	WBS 200394-07-01	100794385		114,902,531.75
	12/31/2012 Total			(6,117,730.43)			December Balance =>	114,902,531.75
				(2,691,031.90)				
186145 Total								
186146	10/31/2012	200506-04-31	100781265	1,215.99	WBS 200506-04-31	100781265	September Balance =>	169,318.87
	10/31/2012 Total			1,215.99			October Balance =>	170,534.86
186146	11/30/2012	200506-04-31	100788866	1,105.35	WBS 200506-04-31	100788866		171,640.21
	11/30/2012 Total			1,105.35			November Balance =>	171,640.21
186146	12/31/2012	200506-04-31	100794390	1,112.80	WBS 200506-04-31	100794390		172,753.01
	12/31/2012 Total			1,112.80			December Balance =>	172,753.01
				3,434.14				
186146 Total								
186147	10/31/2012	200391-04-02	100778933	15,180.07	WBS 200391-04-02	100778933	September Balance =>	4,777,088.60
186147	10/31/2012	200391-04-03	100778935	7,288.25	WBS 200391-04-03	100778935		4,799,554.92
186147	10/31/2012	200391-04-04	100778936	39,960.45	WBS 200391-04-04	100778936		4,839,515.37
186147	10/31/2012	200391-04-09	100778937	294.95	WBS 200391-04-09	100778937		4,839,810.32
186147	10/31/2012	200391-04-11	100778939	250.27	WBS 200391-04-11	100778939		4,840,060.59
186147	10/31/2012	200391-04-31	100781261	26,602.30	WBS 200391-04-31	100781261		4,866,662.89
	10/31/2012 Total			89,574.29			October Balance =>	4,866,662.89
186147	11/30/2012	200391-04-31	100788868	24,379.10	WBS 200391-04-31	100788868		4,891,041.99
	11/30/2012 Total			24,379.10			November Balance =>	4,891,041.99
186147	12/31/2012	200391-04-02	100794391	26,735.55	WBS 200391-04-02	100794391		4,917,777.54
186147	12/31/2012	200391-04-02	100797322	81,537.00	WBS 200391-04-02	100797322		4,999,314.54
186147	12/31/2012	200391-04-02	100805912	(41,915.62)	WBS 200391-04-02	100805912		4,957,398.92
186147	12/31/2012	200391-04-03	100794393	10,226.50	WBS 200391-04-03	100794393		4,967,625.42
186147	12/31/2012	200391-04-03	100797323	(7,330.00)	WBS 200391-04-03	100797323		4,960,295.42
186147	12/31/2012	200391-04-03	100805913	(17,512.75)	WBS 200391-04-03	100805913		4,942,782.67
186147	12/31/2012	200391-04-04	100794394	42,928.51	WBS 200391-04-04	100794394		4,985,711.18
186147	12/31/2012	200391-04-04	100797324	(39,961.00)	WBS 200391-04-04	100797324		4,945,750.18
186147	12/31/2012	200391-04-04	100805914	(82,888.96)	WBS 200391-04-04	100805914		4,862,861.22
186147	12/31/2012	200391-04-09	100794395	1,079.75	WBS 200391-04-09	100794395		4,863,940.97
186147	12/31/2012	200391-04-09	100797325	11,574.00	WBS 200391-04-09	100797325		4,875,514.97
186147	12/31/2012	200391-04-09	100805915	(1,374.70)	WBS 200391-04-09	100805915		4,874,140.27
186147	12/31/2012	200391-04-11	100794397	958.55	WBS 200391-04-11	100794397		4,875,098.82
186147	12/31/2012	200391-04-11	100797326	11,390.00	WBS 200391-04-11	100797326		4,886,488.82
186147	12/31/2012	200391-04-11	100805916	(1,208.82)	WBS 200391-04-11	100805916		4,885,280.00
186147	12/31/2012	200391-04-31	100794398	24,800.19	WBS 200391-04-31	100794398		4,910,080.19
186147	12/31/2012	200391-04-33	100797331	(4,825.00)	WBS 200391-04-33	100797331		4,905,255.19
	12/31/2012 Total			14,213.20			December Balance =>	4,905,255.19
				128,168.59				
186147 Total								
186148	10/31/2012	200393-01-01	100778940	128,760.22	WBS 200393-01-01	100778940	September Balance =>	22,243,280.79
186148	10/31/2012	200393-05-31	100781264	131,529.37	WBS 200393-05-31	100781264		22,374,810.16
	10/31/2012 Total			260,289.59			October Balance =>	22,374,810.16
186148	11/30/2012	200393-01-01	100788869	27,046.73	WBS 200393-01-01	100788869		22,401,856.89
186148	11/30/2012	200393-05-31	100788870	120,046.21	WBS 200393-05-31	100788870		22,521,903.10
	11/30/2012 Total			147,092.94			November Balance =>	22,521,903.10
186148	12/31/2012	200393-01-01	100794401	50,998.50	WBS 200393-01-01	100794401		22,572,901.60
186148	12/31/2012	200393-01-01	100797328	67,719.00	WBS 200393-01-01	100797328		22,640,620.60
186148	12/31/2012	200393-01-01	100805926	(206,805.45)	WBS 200393-01-01	100805926		22,433,815.15
186148	12/31/2012	200393-04	100794400	72,181.05	WBS 200393-04	100794400		22,505,996.20
186148	12/31/2012	200393-04	100797327	895,611.00	WBS 200393-04	100797327		23,401,607.20
186148	12/31/2012	200393-04	100805925	(72,181.05)	WBS 200393-04	100805925		23,329,426.15
186148	12/31/2012	200393-05-31	100794403	121,328.80	WBS 200393-05-31	100794403		23,450,754.95
186148	12/31/2012	200393-05-33	100797330	(9,201.00)	WBS 200393-05-33	100797330		23,441,553.95
186148	12/31/2012	200393-06-01	100794404	25,000.00	WBS 200393-06-01	100794404		23,466,553.95
186148	12/31/2012	200393-06-01	100805927	(25,000.00)	WBS 200393-06-01	100805927		23,441,553.95
186148	12/31/2012	200393-06-02	100797329	(80,000.00)	WBS 200393-06-02	100797329		23,361,553.95
186148	12/31/2012	200687-01	100797332	(2,000.00)	WBS 200687-01	100797332		23,359,553.95
	12/31/2012 Total			837,650.85			December Balance =>	23,359,553.95
				1,245,033.38				
186148 Total								
186149	10/31/2012	200392-01-01	100778944	2,389.50	WBS 200392-01-01	100778944	September Balance =>	3,571,500.44
186149	10/31/2012	200392-02-01	100778945	3,710.12	WBS 200392-02-01	100778945		3,575,210.56
186149	10/31/2012	200392-03-01	100778946	62,107.96	WBS 200392-03-01	100778946		3,637,318.52

Account	Year/Month	Assignment	Document #	Amount	Text	Invoice Reference	Balance	Running
	11/30/2012 Total			15,403.73				
186149	12/31/2012	200392-01-01	100794406	720.00	WBS 200392-01-01	100794406	November Balance =>	3,673,820.21
186149	12/31/2012	200392-01-01	100797333	(6,335.00)	WBS 200392-01-01	100797333		3,874,540.21
186149	12/31/2012	200392-01-01	100805919	(3,829.50)	WBS 200392-01-01	100805919		3,666,205.21
186149	12/31/2012	200392-02-01	100794406	1,431.08	WBS 200392-02-01	100794406		3,662,375.71
186149	12/31/2012	200392-02-01	100797334	(5,028.00)	WBS 200392-02-01	100797334		3,663,806.79
186149	12/31/2012	200392-02-01	100805920	(5,141.20)	WBS 200392-02-01	100805920		3,658,778.79
186149	12/31/2012	200392-02-02	100797335	3,660.00	WBS 200392-02-02	100797335		3,653,837.59
186149	12/31/2012	200392-03-01	100794409	236,241.73	WBS 200392-03-01	100794409		3,893,539.32
186149	12/31/2012	200392-03-01	100797336	(62,108.00)	WBS 200392-03-01	100797336		3,831,431.32
186149	12/31/2012	200392-03-01	100805921	(298,349.89)	WBS 200392-03-01	100805921		3,533,081.63
186149	12/31/2012	200392-03-02	100794411	2,481.10	WBS 200392-03-02	100794411		3,535,562.73
186149	12/31/2012	200392-03-02	100797337	(4,214.00)	WBS 200392-03-02	100797337		3,531,348.73
186149	12/31/2012	200392-03-02	100805922	(6,694.72)	WBS 200392-03-02	100805922		3,524,654.01
186149	12/31/2012	200392-03-03	100794412	3,442.25	WBS 200392-03-03	100794412		3,528,096.26
186149	12/31/2012	200392-03-03	100805923	(3,442.25)	WBS 200392-03-03	100805923		3,524,654.01
186149	12/31/2012	200392-03-04	100794413	4,308.00	WBS 200392-03-04	100794413		3,528,962.01
186149	12/31/2012	200392-03-04	100797338	(995.00)	WBS 200392-03-04	100797338		3,527,967.01
186149	12/31/2012	200392-03-04	100805924	(5,303.13)	WBS 200392-03-04	100805924		3,522,663.88
186149	12/31/2012	200392-04-31	100794414	15,591.00	WBS 200392-04-31	100794414		3,538,254.88
	12/31/2012 Total			(135,565.33)			December Balance =>	3,538,254.88
186149 Total				(30,856.08)				
186151	10/31/2012	200391-03-01-31	100781262	125,160.78	WBS 200391-03-01-31	100781262	September Balance =>	18,012,751.05
186151	10/31/2012	200391-03-01-33	100778951	(0.02)	WBS 200391-03-01-33	100778951		18,137,911.79
	10/31/2012 Total			125,160.74			October Balance =>	18,137,911.79
186151	11/30/2012	200391-03-01-31	100788875	113,772.54	WBS 200391-03-01-31	100788875		18,251,684.33
186151	11/30/2012	200391-03-01-33	100788876	(0.02)	WBS 200391-03-01-33	100788876		18,251,684.31
186151	11/30/2012	20080716	1900185712	(2,300.00)		1900185712		18,249,384.31
	11/30/2012 Total			111,472.52			November Balance =>	18,249,384.31
186151	12/31/2012	200391-03-01-31	100794415	114,539.42	WBS 200391-03-01-31	100794415		18,363,923.73
186151	12/31/2012	200391-03-01-33	100794416	(0.01)	WBS 200391-03-01-33	100794416		18,363,923.72
186151	12/31/2012	200391-03-01-33	100805917	0.05	WBS 200391-03-01-33	100805917		18,363,923.77
	12/31/2012 Total			114,539.46			December Balance =>	18,363,923.77
186151 Total				351,172.72				
186152	10/31/2012	200507-01-31	100781266	265.98	WBS 200507-01-31	100781266	September Balance =>	216,113.55
	10/31/2012 Total			265.98			October Balance =>	216,379.53
186152	11/30/2012	200507-01-31	100788877	241.78	WBS 200507-01-31	100788877		216,621.31
	11/30/2012 Total			241.78			November Balance =>	216,621.31
186152	12/31/2012	200507-01-31	100794417	243.41	WBS 200507-01-31	100794417		216,864.72
	12/31/2012 Total			243.41			December Balance =>	216,864.72
186152 Total				751.17				
186153	10/31/2012	200508-03-01	100778953	3,300.34	WBS 200508-03-01	100778953	September Balance =>	738,444.34
186153	10/31/2012	200508-04-31	100781267	1,451.78	WBS 200508-04-31	100781267		743,196.48
	10/31/2012 Total			4,752.12			October Balance =>	743,196.48
186153	11/30/2012	200508-04-31	100788878	1,330.03	WBS 200508-04-31	100788878		744,526.49
	11/30/2012 Total			1,330.03			November Balance =>	744,526.49
186153	12/31/2012	200508-03-01	100794419	2,245.53	WBS 200508-03-01	100794419		746,772.02
186153	12/31/2012	200508-03-01	100797339	(9,215.85)	WBS 200508-03-01	100797339		737,556.17
186153	12/31/2012	200508-04-31	100794421	1,348.03	WBS 200508-04-31	100794421		738,902.20
186153	12/31/2012	200508-04-33	100797340	(182.00)	WBS 200508-04-33	100797340		738,720.20
	12/31/2012 Total			(5,806.29)			December Balance =>	738,720.20
186153 Total				275.86				
186154	10/31/2012	200509-03-31	100781268	1,535.62	WBS 200509-03-31	100781268	September Balance =>	213,825.19
	10/31/2012 Total			1,535.62			October Balance =>	215,360.81
186154	11/30/2012	200509-03-31	100788879	1,395.90	WBS 200509-03-31	100788879		216,756.71
	11/30/2012 Total			1,395.90			November Balance =>	216,756.71
186154	12/31/2012	200509-03-31	100794422	1,405.31	WBS 200509-03-31	100794422		218,162.02
	12/31/2012 Total			1,405.31			December Balance =>	218,162.02
186154 Total				4,336.83				
Grand Total				(988,717.27)				

Detail of Gas Cost Deferrals

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Commodity gas cost deferral
 Account Number: 191400
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 12-412

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	8.618%	Interest	Interest Rate	Adjustment	Storage	Hedge	Transfer	Activity	Deferral	Plus Int.					
		(a)	(b)	Deferral (3)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)					
56	Nov-10	1		(1,618,763)	(5,887)	8.618%		(20,704)	0	17,329,532	15,684,178	(1,645,354)							
57	Dec-10			(1,359,405)	(16,788)	8.618%		(25,054)	0		(1,401,247)	(3,046,601)							
58	Jan-11			(991,559)	(25,534)	8.618%		(26,156)	0		(1,043,249)	(4,089,850)							
59	Feb-11			(3,363,913)	(41,541)	8.618%		(24,964)	0		(3,430,418)	(7,520,268)							
60	Mar-11			(1,935,496)	(61,036)	8.618%		(21,582)	0		(2,018,114)	(9,538,381)							
61	Apr-11			(3,402,461)	(80,781)	8.618%		(17,236)	0		(3,500,478)	(13,038,859)							
62	May-11			(757,390)	(96,402)	8.618%		(11,637)	0		(865,429)	(13,904,289)							
63	Jun-11			(448,870)	(101,494)	8.618%		(7,194)	0		(557,558)	(14,461,846)							
64	Jul-11			(93,265)	(104,216)	8.618%		(5,838)	0		(203,319)	(14,665,165)							
65	Aug-11			(201,830)	(106,065)	8.618%		(5,534)	0		(313,429)	(14,978,594)							
66	Sep-11			(527,219)	(109,486)	8.618%		(5,895)	0		(642,600)	(15,621,194)							
67	Oct-11			(1,019,598)	(115,887)	8.618%		(11,043)	0		(1,146,528)	(16,767,722)							
68	Nov-11	1		(3,122,887)	(11,288)	8.618%		(20,801)	0	16,767,722	13,612,745	(3,154,976)							
69	Dec-11			(5,972,328)	(44,202)	8.618%		(27,485)	0		(6,044,015)	(9,198,992)							
70	Jan-12			(7,866,051)	(94,407)	8.618%		(27,190)	0		(7,987,648)	(17,186,640)							
71	Feb-12			(8,777,427)	(155,028)	8.618%		(22,490)	0		(8,954,945)	(26,141,585)							
72	Mar-12			(7,649,612)	(215,289)	8.618%		(22,314)	0		(7,887,215)	(34,028,800)							
73	Apr-12			(10,979)	(244,471)	8.618%		(13,398)	0		(268,848)	(34,297,648)							
74	May-12	4		(2,246,908)	(254,417)	8.618%	59	(9,680)	0		(2,510,946)	(36,808,594)							
75	Jun-12	5		(1,648,781)	(25,610)	8.618%		(6,879)	0	34,070,348	32,389,078	(4,419,516)							
76	Jul-12			(1,513,032)	(37,196)	8.618%		(6,455)	0		(1,556,683)	(5,976,199)							
77	Aug-12			713,928	(40,371)	8.618%		(4,316)	0		669,241	(5,306,958)							
78	Sep-12			(387,003)	(39,523)	8.618%		(5,799)	0		(432,325)	(5,739,283)							
79	Oct-12			(2,172,596)	(49,059)	8.618%		(10,988)	0	(1)	(2,232,643)	(7,971,926)							
80	Nov-12	1		(417,331)	(1,398)	7.78%		(14,009)	0	7,971,926	7,539,188	(432,738)							
81	Dec-12			(1,053,743)	(6,284)	7.78%		(19,382)	0		(1,079,409)	(1,512,148)							

History truncated for ease of viewing

NOTES:

- 1 - October balance transferred to account 191401 for amortization.
- 2 - Adjustment for storage true up. See line 96 of Oregon Storage Cutoff, pages 6 (Oct 2012) and 10 (Nov-Dec 2012)
- 3 - See line 25 of Oregon WACOG, pages 5 (Oct 2012) and 9 (Nov-Dec 2012).
- 4 - Adjustment was made to true-up the balance with actual results.
- 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
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 12-412

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	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
Debit	(Credit)	Month/Year	Note	Demand Deferral (2)	Interest (d)	Interest Rate (e)	Adjustment (f)	Transfer (g)	Activity (h)	Deferral GL Balance (i)																																																																							
		Nov-10	1	512,707	1,841	8.618%		(3,571,183)	(3,056,635)	514,548																																																																							
		Dec-10		(316,979)	2,557	8.618%			(314,422)	200,127																																																																							
		Jan-11		96,057	1,782	8.618%			97,839	297,966																																																																							
		Feb-11		241,984	3,009	8.618%			244,993	542,959																																																																							
		Mar-11		219,512	4,688	8.618%			224,200	767,158																																																																							
		Apr-11		247,356	6,398	8.618%			253,754	1,020,912																																																																							
		May-11		(39,651)	7,189	8.618%			(32,461)	988,451																																																																							
		Jun-11		364,391	8,407	8.618%			372,798	1,361,249																																																																							
		Jul-11		266,897	10,734	8.618%			277,632	1,638,881																																																																							
		Aug-11		138,431	12,267	8.618%			150,698	1,789,579																																																																							
		Sep-11		227,035	13,667	8.618%			240,702	2,030,281																																																																							
		Oct-11		196,610	15,287	8.618%			211,897	2,242,178																																																																							
		Nov-11	1	282,843	1,016	8.618%		(2,242,178)	(1,958,319)	283,859																																																																							
		Dec-11		(30,701)	1,928	8.618%			(28,773)	255,086																																																																							
		Jan-12		(153,865)	1,279	8.618%			(152,585)	102,501																																																																							
		Feb-12		(149,737)	198	8.618%			(149,538)	(47,038)																																																																							
		Mar-12		(145,546)	(860)	8.618%			(146,406)	(193,444)																																																																							
		Apr-12		(67,346)	(1,631)	8.618%			(68,977)	(262,421)																																																																							
		May-12		(167,088)	(2,485)	8.618%			(169,573)	(431,994)																																																																							
		Jun-12		(97,373)	(3,452)	8.618%			(100,825)	(532,819)																																																																							
		Jul-12		(150,394)	(4,367)	8.618%			(154,760)	(687,579)																																																																							
		Aug-12		(130,708)	(5,407)	8.618%			(136,115)	(823,695)																																																																							
		Sep-12		(149,983)	(6,454)	8.618%			(156,437)	(980,132)																																																																							
		Oct-12	2	(131,855)	(7,512)	8.618%			(139,367)	(1,119,499)																																																																							
		Nov-12	1	(115,017)	(373)	7.78%		1,119,499	1,004,109	(115,390)																																																																							
		Dec-12		(193,047)	(1,374)	7.78%			(194,421)	(309,811)																																																																							

History truncated for ease of viewing

NOTES

1 - October balance transferred to account 191411 for amortization.

2 - See line 83 of Oregon Demand, pages 7 (Oct 2012) and 11 (Nov-Dec 2012). The October deferral was reduced in November by \$19,241 due to a true-up adjustment missed in October. The correction is reflected in this schedule, however, is not reflected on page 7 of Oregon Demand.

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Core Market Demand Collection Deferral
 Account Number: 191450
 Docket UM 1496
 Current reauthorization to defer was granted in Order No. 12-412

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	Interest Rate	Transfer	Activity	Deferral Plus Int. GL Balance										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)										
		Nov-10	1	(774,261)	(2,780)	8.618%	(1,783,174)	(2,560,215)	(777,041)										
		Dec-10		1,587,140	119	8.618%		1,587,259	810,218										
		Jan-11		800,350	8,693	8.618%		809,042	1,619,260										
		Feb-11		(1,013,999)	7,988	8.618%		(1,006,011)	613,249										
		Mar-11		(798,925)	1,535	8.618%		(797,390)	(184,140)										
		Apr-11		(1,367,972)	(6,235)	8.618%		(1,374,206)	(1,558,346)										
		May-11		(964,901)	(14,656)	8.618%		(979,557)	(2,537,903)										
		Jun-11		(375,285)	(19,574)	8.618%		(394,859)	(2,932,762)										
		Jul-11		(301,283)	(22,144)	8.618%		(323,427)	(3,256,189)										
		Aug-11		(231,061)	(24,215)	8.618%		(255,276)	(3,511,465)										
		Sep-11		(70,847)	(25,473)	8.618%		(96,319)	(3,607,784)										
		Oct-11		449,515	(24,296)	8.618%	3,182,565	425,219	(3,182,565)										
		Nov-11	1	(494,180)	(1,775)	8.618%		2,686,610	(495,954)										
		Dec-11		173,974	(2,937)	8.618%		171,037	(324,917)										
		Jan-12		(68,566)	(2,580)	8.618%		(71,146)	(396,063)										
		Feb-12		89,238	(2,524)	8.618%		86,714	(309,349)										
		Mar-12		(1,273,786)	(6,796)	8.618%		(1,280,581)	(1,589,931)										
		Apr-12		484,477	(9,679)	8.618%		474,798	(1,115,133)										
		May-12		(133,736)	(8,489)	8.618%		(142,225)	(1,257,358)										
		Jun-12		(255,555)	(9,948)	8.618%		(265,502)	(1,522,860)										
		Jul-12	3	(438,584)	(12,511)	8.618%	78	(451,017)	(1,973,877)										
		Aug-12		741,491	(11,513)	8.618%		729,977	(1,243,900)										
		Sep-12		69,969	(8,682)	8.618%		61,287	(1,182,612)										
		Oct-12		468,337	(6,811)	8.618%	(1)	461,525	(721,087)										
		Nov-12	1	523,678	1,698	7.78%	721,087	1,246,463	525,375										
		Dec-12		1,565,717	8,482	7.78%		1,574,199	2,099,574										

History truncated for ease of viewing

NOTES

- 1 - October balance transferred to account 191411 for amortization
- 2 - See line 3 of Demand Deferral, pages 8 (Oct 2012) and 12 (Nov-Dec 2012).
- 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	Interest (1)	Activity	Balance										
		Nov-10	3	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	3	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										
		Oct-12		21,699	(5,873)			15,826	47,816										
		Nov-12	3	21,699	(6,318)	(47,816)		(32,435)	15,381										
		Dec-12		21,699	(8,689)			13,010	28,391										

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.

4

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

Line No.	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1	P / M Unbilled Volumes:	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	49,096,069	23,849,357	16,485,747	10,467,140	11,532,675	7,813,781	8,850,173
2	C / M Unbilled Volumes:	26,080,998	51,090,293	57,383,331	51,432,702	46,219,287	49,096,069	23,849,357	16,485,747	10,467,140	11,532,675	7,813,781	8,850,173
3	Reported Cycle Billing Volumes:	62,809,103	109,856,624	121,048,013	100,356,329	97,473,889	77,009,826	48,883,811	36,188,889	27,341,582	23,027,183	24,445,956	31,811,621
4	Calculated Calendar Month Volumes:	87,818,398	116,149,662	115,097,384	95,142,914	94,290,681	57,823,114	41,700,201	30,190,282	28,307,087	19,906,289	25,482,348	47,387,946
5	Total City Costs Incurred in ORPGA file	\$ 37,958,387	\$ 47,935,149	\$ 45,088,801	\$ 34,474,352	\$ 35,487,931	\$ 27,034,353	\$ 16,895,396	\$ 12,009,969	\$ 11,319,347	\$ 9,773,862	\$ 11,370,922	\$ 19,639,481
6	System Incurred WACOG Per Thm:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.39781	0.39988	0.5062	0.44623	0.41462
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
	October-11	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
7	P / M Unbilled Volumes:	23,372,935	45,816,504	51,567,490	46,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	7,000,285	7,922,711
8	C / M Unbilled Volumes:	23,372,935	45,816,504	51,567,490	46,091,009	41,644,400	38,697,703	21,054,878	14,902,911	9,411,795	10,325,415	7,000,285	7,922,711
9	Reported Cycle Billing Volumes:	56,962,462	99,152,225	109,256,063	90,284,828	88,115,200	69,760,222	44,414,602	32,905,303	24,729,970	20,959,778	22,276,185	28,994,116
10	Calculated Calendar Month Volumes:	79,406,031	104,903,210	103,779,583	85,838,219	85,188,503	52,117,397	38,262,635	27,414,187	25,643,500	17,634,648	23,198,611	43,032,545
11	Less: Winter WACOG Usage	1,334,999	1,529,486	1,625,836	1,513,353	1,546,282	9,971	1,316,877	1,157,579	1,006,140	1,161,585	1,063,394	1,092,860
12	Incremental Usage	13,876	103,373,724	102,153,747	84,324,866	83,622,211	50,905,845	36,945,758	26,256,608	24,570,932	16,473,063	22,135,217	41,939,685
13	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	0.47596
14	"ORPGA" Average Commodity Rate	0.47690	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	0.36387
16	Monthly Incremental Rate	\$ 5,049	\$ 727,729	\$ 773,573	\$ 720,053	\$ 736,726	\$ 4,744	\$ 239,706	\$ 231,072	\$ 209,076	\$ 292,887	\$ 246,442	\$ 294,537
17	"Collections" Incre. Commodity Rate	\$ 635,193	\$ 49,201,758	\$ 48,621,097	\$ 40,135,263	\$ 39,800,828	\$ 24,229,146	\$ 17,584,703	\$ 12,497,095	\$ 11,694,781	\$ 7,840,519	\$ 10,535,478	\$ 19,961,612
18	"Collections" Winter Commodity Rate	\$ 37,792,326	\$ 49,829,487	\$ 49,394,670	\$ 40,855,317	\$ 40,536,553	\$ 24,463,596	\$ 17,815,775	\$ 12,737,617	\$ 11,905,506	\$ 8,133,406	\$ 10,781,919	\$ 20,256,149
19	ORE, Commodity Cost Collected	79,406,031	104,903,210	103,779,583	85,838,219	85,188,503	52,117,397	38,262,635	27,414,187	25,643,500	17,634,648	23,198,611	43,032,545
20	Calculated Calendar Month Volumes:	0.43224	0.4127	0.39174	0.36234	0.37616	0.46916	0.40037	0.39781	0.39988	0.5062	0.44623	0.41462
21	WACOG Incurred: Calculated Vol.	\$ 34,322,463	\$ 43,293,555	\$ 40,654,614	\$ 31,102,620	\$ 32,036,984	\$ 24,451,396	\$ 15,319,211	\$ 10,905,638	\$ 10,254,359	\$ 8,928,659	\$ 10,351,916	\$ 17,842,154
22	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	\$ 2,413,995.17
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	\$ 1,648,781.00	\$ 1,513,032.00	\$ (713,928.00)	\$ 387,003.00	\$ 2,172,596.00
24	90% Dfr. (Collection vs Calculated)												
25													
26													
27													
28													
29													
30													
31	Contract Commodity Gas Costs:												
32	Year around Contracts	\$ 10,425,050.00	\$ 14,634,171.36	\$ 38,845,547.21	\$ 30,367,052.95	\$ 29,487,734.07	\$ 16,363,982.50	\$ 15,211,135.43	\$ 11,739,647.76	\$ 11,906,222.75	\$ 9,641,070.00	\$ 12,701,059.88	\$ 27,332,790.82
33	Encana Net Activity	134,420.42	174,900.49	307,090.36	436,428.25	420,045.36	627,575.93	772,463.75	507,419.35	620,970.38	491,053.12	577,977.21	641,705.51
34	Short Term Contracts	12,164,061.28	9,956,629.30										
35	Spot Purchases	12,113,606.70	19,312,149.25										
36	Volumetric Transp Chg	271,483.79	346,556.33	379,822.50	326,432.20	389,829.81	215,408.56	291,287.71	166,993.41	117,322.63	91,558.71	108,345.60	189,539.53
37	Misc. Act. Up/ST Sales	(150,319.33)	(69,420.62)										
38	Goldman Deal												
39	Sub Total	\$ 34,958,302.86	\$ 44,356,966.11	\$ 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	\$ 10,223,661.83	\$ 13,387,382.69	\$ 28,164,035.66
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	\$ 143,961.28	\$ 148,175.01	\$ 258,907.05
41	Storage Activity:	\$ 3,550,962.54	\$ 4,952,519.40	\$ 4,689,327.57	\$ 3,187,445.76	\$ 5,455,394.54	\$ 10,194,050.58	\$ 1,071,649.57	\$ 643,407.48	\$ 283,160.52	\$ 151,844.55	\$ 113,206.61	\$ 1,169,425.36
42	System Withdrawals	(1,024,003.04)	(893,127.66)	(649,110.97)	(88,897.46)	(739,939.28)	(869,525.29)	(896,679.96)	(1,367,411.71)	(1,790,152.04)	(792,432.45)	(2,607,874.71)	(8,855,633.87)
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)	\$ (2,494,688.10)	\$ (7,696,208.91)
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)	(432,906.55)
45	P/M Imbalance Adj	(181,593.97)	(1,084,702.37)	(48,308.99)	(4,420.24)	(4,420.24)	(123,115.62)	143,970.28	119,514.50	194,724.76	173,226.59	432,906.55	(695,330.90)
46	C/M Imbalance Adj	30,860.98	(58,372.68)	(66,166.21)	(43,140.75)	(47,884.13)	(36,689.26)	(21,483.41)	(12,447.11)	(12,745.73)	(8,938.16)	(11,882.66)	(14,532.91)
47	Cost of Company Use Gas												
48	Misc. Cust. Imbalance Purch												
49	Prior Period Estimate Adj.												
50	Total Monthly Gas Cost	\$ 37,958,396.90	\$ 47,935,148.69	\$ 45,088,801.15	\$ 34,474,352.12	\$ 35,487,931.49	\$ 27,034,352.79	\$ 16,895,396.18	\$ 12,009,968.91	\$ 11,319,347.34	\$ 9,773,861.96	\$ 11,370,922.17	\$ 19,639,480.96

To pg 2, column 5

Oregon Storage Cut Off Adjustment:

	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
88 "ORPGA" Profoma Commodity Rate	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334	0.47334
89 "ORPGA" Winter Profoma Cdty Rate	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318	0.47318
90 "Collections" Winter Commodity Rate	\$ 631,695	\$ 723,722	\$ 769,313	\$ 716,088	\$ 731,674	\$ 4,718	\$ -	\$ -	\$ 31,475	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 36,947,574	\$ 48,930,919	\$ 48,353,455	\$ 39,914,332	\$ 39,581,737	\$ 24,095,773	\$ 17,487,905	\$ 12,428,303	\$ 11,630,405	\$ 7,797,360	\$ 10,477,484	\$ 19,851,730
92 Profoma Commodity Cost Collected	\$ 37,579,269	\$ 49,654,641	\$ 49,122,768	\$ 40,630,420	\$ 40,313,412	\$ 24,100,491	\$ 17,487,905	\$ 12,428,303	\$ 11,661,890	\$ 7,797,360	\$ 10,477,484	\$ 19,851,730
93 Total Collection vs Calculated Line 20-17	\$ 37,787,276.49	\$ 49,929,487.11	\$ 49,394,670.19	\$ 40,855,316.58	\$ 40,536,553.28	\$ 24,233,690.19	\$ 17,584,702.98	\$ 12,497,085.14	\$ 11,726,430.06	\$ 7,840,519.07	\$ 10,536,477.88	\$ 19,961,612.47
94 Total Collection vs Calculated Restated	\$ 37,579,269.05	\$ 49,654,640.70	\$ 49,122,767.68	\$ 40,630,420.44	\$ 40,313,411.80	\$ 24,100,490.75	\$ 17,487,905.09	\$ 12,428,302.83	\$ 11,661,879.94	\$ 7,797,359.64	\$ 10,477,463.61	\$ 19,851,730.50
95 Total Collection vs Calculated	\$ 208,007.45	\$ 274,846.41	\$ 271,902.51	\$ 224,896.13	\$ 223,141.48	\$ 133,399.44	\$ 96,797.89	\$ 68,792.31	\$ 64,550.12	\$ 43,159.43	\$ 57,994.27	\$ 109,881.97
96 .10% Dftr. (Collection vs Calculated)	\$ 20,801.00	\$ 27,485.00	\$ 27,190.00	\$ 22,490.00	\$ 22,314.00	\$ 13,340.00	\$ 9,680.00	\$ 6,879.00	\$ 6,455.00	\$ 4,316.00	\$ 5,799.00	\$ 10,988.00

Top of Column A

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	October-12
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47			\$ 7,442,613.74	\$ 7,776,553.35	\$ 7,689,630.19	\$ 7,312,704.75	\$ 7,648,241.34	\$ 7,292,183.50	\$ 7,396,183.56	\$ 7,452,736.45	\$ 7,249,223.07	\$ 7,482,668.76
48												75,421.51
49												
50	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	18,688.19
CN Transmission Co.:												
51												
52												
53												
54												
55												
56	108,503.71	39,741.87	(2,427.07)	28,057.87	58,198.11	14,528.31	(22,615.54)	9,717.78	(37,965.08)	(38,777.66)	(54,257.88)	(25,995.77)
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	\$ 7,432,646.96	\$ 7,233,653.38	\$ 7,550,782.89
EMBEDDED CHARGES:												
US Transmission Co.:												
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	\$ 3,975,158.35	\$ 3,846,927.44	\$ 3,975,158.35
60			517,197.00	534,437.00	574,162.00	537,118.00	574,162.00	467,603.00	483,190.00	483,190.00	467,603.00	574,162.00
61			97,989.00	101,266.00	101,266.00	94,733.00	101,266.00	98,523.00	101,807.00	101,807.00	98,523.00	101,807.00
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	18,688.00
CN Transmission Co.:												
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	834,643.00
64	390,256.00	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	458,697.00
65	770,299.00	893,509.00	893,509.00	893,509.00	893,509.00	890,819.00	893,509.00	890,819.00	893,509.00	893,509.00	890,819.00	893,509.00
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	810,274.00
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	51,598.23
69	\$ 7,285,780.08	\$ 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	\$ 7,718,536.58
Oregon VARIANCE Share -												
US Transmission Co.:												
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	\$ 3,111,838.62	\$ 3,132,254.59	\$ 3,064,447.67	\$ 3,159,214.62
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)	(449,215.56)
72	(88,267.70)	(91,209.39)	(91,209.39)	(85,328.01)	(91,209.39)	(88,739.67)	(91,697.56)	(88,739.67)	(91,697.56)	(91,697.56)	(88,739.67)	(91,697.56)
73	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17
CN Transmission Co.:												
74	(842,486.53)	(903,733.56)	(903,733.56)	(903,733.56)	(903,733.56)	(751,762.96)	(751,762.96)	(751,762.96)	(751,762.96)	(751,762.96)	(751,762.96)	(751,762.96)
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)	(413,148.39)
76	(683,808.31)	(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)	(804,783.56)
77												
78	(586,638.48)	(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)	(729,813.79)
79	97,729.29	35,795.32	(2,188.06)	25,271.72	62,419.04	13,085.85	(20,369.82)	8,752.80	(34,927.06)	(30,866.07)	(34,927.06)	(23,414.38)
80	(44,975.55)	(46,474.53)	(46,474.53)	(43,476.17)	(46,474.53)	(44,975.35)	(46,474.53)	(44,975.35)	(46,474.53)	(46,474.53)	(44,975.35)	(46,474.53)
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)	\$ (150,384.41)	\$ (130,708.35)	\$ (149,982.62)	\$ (151,086.94)
82	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%	90.070%
83 Oregon Portion												
	\$ 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)	\$ (151,086.00)

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Column 2

NW Natural

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

Demand Deferral - Volume Component	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
1 Embedded Seasonalized Tab 20	9,197,282.00	13,091,551.00	12,686,039.00	10,589,655.00	9,097,670.00	6,636,600.00	4,315,225.00	2,844,269.00	2,576,878.00	2,571,836.00	2,703,508.00	5,510,293.00
2 Collected line 44	9,691,462.32	12,917,576.80	12,754,605.47	10,500,950.48	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	5,041,955.51
3 Deferral	494,180.32	(173,974.20)	68,566.47	(88,704.52)	1,273,785.91	(494,476.53)	133,736.13	255,477.07	438,583.82	(741,490.53)	(69,969.36)	(468,337.49)

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Oregon Firm Calendar Mo. Sales:	November-11	December-11	January-12	February-12	March-12	April-12	May-12	June-12	July-12	August-12	September-12	October-12
15 Residential	45,596,047	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	6,723,227	20,380,236
16 Commercial	25,754,448	34,823,335	34,707,325	28,765,567	28,350,089	17,755,178	12,965,920	9,502,552	9,291,544	5,599,568	8,120,574	14,934,046
17 Industrial Firm	3,130,626	3,395,379	3,327,071	3,020,579	3,125,043	2,515,044	2,381,493	2,054,816	2,394,527	2,037,344	2,554,863	2,918,925
18 Total of Calendar Month Sales:	74,471,121	99,265,663	97,989,842	80,501,688	79,383,153	47,148,958	33,731,290	23,288,171	21,945,574	13,518,156	19,398,664	38,232,817
19 1 - 99 Less: 31CSF - 31SF A C	1,893,278	2,533,965	2,706,563	2,321,715	2,308,975	1,781,067	1,295,992	1,647,254	1,455,992	1,295,387	1,359,439	1,497,023
20 31SF - 31SF A C	972,336	1,171,804	1,196,131	1,117,843	1,041,749	1,000,936	959,892	959,413	936,187	895,731	966,898	1,035,259
21 32CSF - 32SF A C	366,182	393,275	385,004	363,894	392,896	354,771	320,880	387,890	441,307	399,976	324,617	333,065
22 32ISF - 32SF A C	689,959	717,950	688,850	739,761	758,094	656,856	663,200	590,491	506,096	726,693	595,891	672,215
23 Total Firm Sales Fixed D/Charge	3,921,755	4,816,995	4,979,348	4,543,213	4,501,714	4,121,588	3,725,038	3,585,049	3,339,592	3,317,787	3,317,787	3,537,562
24 Total Calendar Sales less Fixed:	70,549,366	94,448,669	93,010,494	75,958,475	74,881,439	43,027,370	30,006,251	19,703,122	18,605,982	10,200,369	15,080,875	34,695,255
25 *OPGA* OR A No. 09-12A Exh 1 Line 1	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088	0.13088
26 SFV Collected (line 24X25)	\$ 9,233,501.07	\$ 12,361,441.76	\$ 12,173,213.48	\$ 9,941,445.19	\$ 9,800,482.70	\$ 5,631,422.22	\$ 3,927,218.16	\$ 2,578,744.65	\$ 2,435,150.92	\$ 1,335,024.33	\$ 2,110,049.90	\$ 4,540,914.98

27 Plus: 31CSF - 31SF A C	\$ 250,158.28	\$ 246,633.59	\$ 258,856.11	\$ 257,728.90	\$ 259,008.60	\$ 247,433.01	\$ 243,280.35	\$ 243,374.94	\$ 243,199.95	\$ 243,318.54	\$ 247,044.95	\$ 250,546.37
28 31SI - 31SF A C	\$ 121,090.99	\$ 126,113.44	\$ 127,207.81	\$ 130,145.49	\$ 128,737.82	\$ 115,755.90	\$ 115,765.95	\$ 117,012.21	\$ 113,611.23	\$ 114,965.00	\$ 113,434.35	\$ 117,394.72
29 32CSF - 32SF A C	\$ 37,338.88	\$ 37,412.13	\$ 41,166.81	\$ 34,318.74	\$ 34,095.63	\$ 34,095.63	\$ 30,662.55	\$ 41,233.14	\$ 29,042.49	\$ 43,416.00	\$ 36,521.70	\$ 30,742.95
30 32ISF - 32SF A C	\$ 79,239.48	\$ 77,053.35	\$ 71,632.38	\$ 78,649.29	\$ 72,315.78	\$ 70,561.06	\$ 74,070.51	\$ 72,315.78	\$ 60,581.40	\$ 88,553.14	\$ 77,155.86	\$ 71,513.79
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)	\$ (119,576.97)	\$ (175,060.59)	\$ (157,618.58)	\$ (163,093.48)
32 Prior Month Unbilled MDDV Ind	\$ (80,406.71)	\$ (60,544.47)	\$ (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)
33 Current Month Unbilled MDDV Com	\$ (19,735.57)	\$ 124,483.17	\$ 127,181.38	\$ 126,713.75	\$ 127,352.60	\$ 121,606.01	\$ 119,529.68	\$ 119,576.97	\$ 175,060.59	\$ 157,618.58	\$ 163,093.48	\$ 124,483.17
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	\$ 58,698.36
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	\$ 426,332.34

36 Plus: 31CSI - 31SIV	\$ 2,571.03	\$ 3,308.14	\$ 3,111.90	\$ 2,603.87	\$ 2,863.03	\$ 1,833.88	\$ 1,173.02	\$ 726.83	\$ 415.03	\$ 396.98	\$ 502.07	\$ 996.82
37 31SI - 31SIV	\$ 475.72	\$ 415.53	\$ 453.02	\$ 563.01	\$ 513.50	\$ 714.48	\$ 531.70	\$ 384.92	\$ 643.87	\$ 226.61	\$ 155.96	\$ 568.96
38 32CSI - 32SIV	\$ 36,128.33	\$ 41,761.89	\$ 39,491.25	\$ 36,421.01	\$ 38,081.79	\$ 29,774.79	\$ 25,271.20	\$ 20,824.95	\$ 15,202.10	\$ 20,931.58	\$ 19,236.47	\$ 24,818.29
39 32SI - 32SIV	\$ 40,337.59	\$ 44,801.76	\$ 41,166.81	\$ 46,457.26	\$ 51,227.93	\$ 45,902.91	\$ 45,962.60	\$ 43,476.06	\$ 35,204.28	\$ 53,297.23	\$ 34,391.46	\$ 41,394.06
40 SFV Collected Interruptible Sales	\$ 79,512.67	\$ 90,287.32	\$ 84,222.98	\$ 86,045.15	\$ 92,666.25	\$ 78,228.06	\$ 72,938.52	\$ 65,412.76	\$ 51,485.28	\$ 74,854.40	\$ 54,285.98	\$ 67,778.13
41 Prior Mo Manual Adjustments Com	\$ (4,757.66)	\$ (2,141.68)	\$ -	\$ (8,358.75)	\$ -	\$ (964.80)	\$ (1,754.73)	\$ (4,541.62)	\$ (1,529.18)	\$ (14,246.55)	\$ (1,300.18)	\$ (20.10)
42 Prior Mo Manual Adjustments Ind	\$ (7,768.18)	\$ (9,465.45)	\$ -	\$ (3,591.00)	\$ -	\$ -	\$ (1,371.31)	\$ -	\$ (323.60)	\$ (16,860.65)	\$ (792.63)	\$ (344.63)
43 Prior Mo Manual Adjustments Int	\$ (615.75)	\$ (843.21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,005.50)	\$ -	\$ (8,494.64)	\$ (879.25)	\$ (7,159.17)
44 Unbilled Manual Adjustments Com	\$ 2,141.68	\$ -	\$ -	\$ -	\$ 964.80	\$ 1,754.73	\$ 4,541.62	\$ 1,529.18	\$ 14,246.55	\$ 1,300.18	\$ 20.10	\$ -
45 Unbilled Manual Adjustments Ind	\$ 9,465.45	\$ 3,591.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Int	\$ 843.21	\$ 161.58	\$ 549.35	\$ -	\$ -	\$ 1,371.31	\$ 1,005.50	\$ 323.60	\$ 16,860.65	\$ 792.63	\$ 344.63	\$ 11,585.41
47 Collections Subject to Sensitive Adj	\$ 471,412.54	\$ 572,469.90	\$ 586,468.70	\$ 575,939.14	\$ 587,743.89	\$ 535,995.34	\$ 537,067.66	\$ 536,324.92	\$ 597,355.85	\$ 509,860.76	\$ 538,964.72	\$ 515,757.13
48 Percent Impact of Sensitive Effect	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Revenue Sensitive Adjustment	\$ (13,451.29)	\$ (16,334.86)	\$ (17,076.71)	\$ (18,433.85)	\$ (16,770.68)	\$ (15,294.09)	\$ (15,324.69)	\$ (15,303.50)	\$ (17,044.95)	\$ (14,548.82)	\$ (15,375.97)	\$ (14,716.61)
50 Total D/C Ctd (26-47-49)	\$ 9,691,462.32	\$ 12,917,576.80	\$ 12,754,605.47	\$ 10,500,950.48	\$ 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	\$ 5,041,955.51

Oregon WACOG Deferral Calculation
2012 - 13 Tracker year
System Calendar Sales Volume

Line No.	October-11	November-12	December-12
1	P / M Unbilled Volumes:	24,406,498	44,364,563
2	C / M Unbilled Volu	24,406,498	57,184,120
3	Reported Cycle Billing Volumes:	54,758,829	90,343,096
4	Calculated Calendar Month Volumes:	74,716,894	103,162,653
5	Total Cdfy Costs Incurred In ORPGA file	\$ 27,954,171	\$ 38,047,249
6	System Incurred WACOG Per Thru:	0.37413	0.36681
	In Balance	In Balance	In Balance
7	P / M Unbilled Volumes:	21,961,140	39,756,178
8	C / M Unbilled Volu	39,756,178	51,265,482
9	Reported Cycle Billing Volumes:	49,804,835	81,705,161
10	Calculated Calendar Month Volumes:	67,599,873	93,214,465
11	Less: Winter WACOG Usage	1,126,401	1,411,086
12	Incremental Usage	222,778	-
13	Net Calculated Calendar Month Volumes:	66,250,694	91,803,379
14	"ORPGA" Average Commodity Rate	0.38149	0.38149
15	"ORPGA" Winter Commodity Rate	0.37360	0.3736
16	Monthly Incremental Rate	0.26951	-
17	"Collections" Incr. Commodity Rate	\$ 60,041	\$ -
18	"Collections" Winter Commodity Rate	\$ 420,823	\$ 527,182
19	"Collections" Average Commodity Rate	\$ 25,273,977	\$ 35,022,071
20	ORE, Commodity Cost Collected	\$ 25,754,842	\$ 35,549,253
21	Calculated Calendar Month Volumes:	67,599,873	93,214,465
22	WACOG Incurred: Calculated Vol.	0.37413	0.36681
23	Amount	\$ 25,291,140	\$ 34,378,427
24	Total Collection vs Calculated	\$ 463,701.57	\$ 1,170,825.78
25	90% Dfrr. (Collection vs Calculated)	\$ 417,331.00	\$ 1,053,743.00
	System Cost of Gas	November-12	December-12
31	Contract Commodity Gas Costs:		
32	Year around Contracts	\$ 25,633,192.25	\$ 35,549,804.52
33	Encana Net Activity	364,687.06	416,161.62
34	Short Term Contracts	-	-
35	Spot Purchases	251,950.37	332,501.34
36	Volumetric Transp Chg	-	-
37	Misc. Act. Up/ST Sales	-	-
38	Goldman Deal	-	-
39	Sub Total	\$ 26,249,829.68	\$ 36,298,467.48
40	Field Production Gas	\$ 271,620.15	\$ 342,066.60
41	Storage Activity:		
42	System Withdrawals	\$ 1,733,819.16	\$ 2,976,180.54
43	System Injections	(929,470.94)	(850,861.59)
44	Sub Total	\$ 804,348.22	\$ 2,125,318.95
45	Other Activity		
46	P/M Imbalance Adj	695,330.92	221,332.11
47	C/M Imbalance Adj	(221,332.11)	(971,869.05)
48	Cost of Company Use Gas	(22,059.61)	(31,961.35)
49	Misc. Cust. Imbalance Purch	-	-
50	Prior Period Estimate Adj.	176,433.34	63,894.61
51	Total Monthly Gas Cost	\$ 27,954,170.59	\$ 38,047,249.36

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See pg. 15

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ok

Oregon Storage Cut Off Adjustment:

	November-12	December-12
88 *ORPGA* Proforma Commodity Rate	0.37941	0.37941
89 *ORPGA* Winter Proforma Cdity Rate	0.37157	0.37157
90 *Collections* Winter Commodity Rate	\$ 418,537	\$ 524,317
91 *Collections* Average Commodity Rate	\$ 25,136,176	\$ 34,831,120
92 Proforma Commodity Cost Collected	\$ 25,554,713	\$ 35,355,437
93 Total Collection vs Calculated Line 20-17	\$ 25,694,800.67	\$ 35,549,252.78
94 Total Collection vs Calculated Restated	\$ 25,554,712.63	\$ 35,355,437.25
95 Total Collection vs Calculated	\$ 140,088.04	\$ 183,815.53
96 .10% Diff. (Collection vs Calculated)	\$ 14,009.00	\$ 19,382.00

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DEMAND CHARGES
2012 - 13 Tracker year
Oregon Demand charge deferral

Line No.		November-12	December-12
ACTUAL DEMAND CHARGES:			
US Transmission Co.:			
47	Williams (NWPL)	\$ 7,431,776.98	\$ 7,609,981.60
48	TmsCan(Gas Trans. NW)	(75,421.51)	
49	Temporary Capacity		
50	KB Pipeline	18,688.19	18,688.19
CN Transmission Co.:			
51	TransCanada (NOVA)		
52	TransCanada (ANG)		
53	Duke En (WC)T-South		
54	Coral En T-South		
55	Terason Gas (SC)		
56	PPA/TMV Demand	35,902.02	(40,087.55)
57	Terasks Virtual		
58	Total Charges	\$ 7,410,945.68	\$ 7,588,572.24
		ok	ok
EMBEDDED CHARGES:			
US Transmission Co.:			
59	Williams (NWPL)	\$ 3,846,928.44	\$ 3,897,232.96
60	TmsCan(Gas Trans. NW)	555,640.00	534,437.00
61	Temporary Capacity	98,523.00	85,613.00
62	KB Pipeline	18,688.00	18,688.00
CN Transmission Co.:			
63	TransCanada (NOVA)	834,643.00	917,524.00
64	TransCanada (ANG)	458,697.00	500,472.00
65	Duke En (WC)T-South	890,819.00	868,511.00
66	Coral En T-South		
67	Terason Gas (SC)	784,136.00	827,761.00
68	Other	49,934.00	51,596.23
69	Total Embedded	\$ 7,538,008.44	\$ 7,801,837.19
		ok	ok
Oregon VARIANCE Share -			
US Transmission Co.:			
70	Williams (MWPL)	\$ 3,245,004.90	\$ 3,270,260.06
71	TmsCan(Gas Trans. NW)	(571,236.88)	(483,772.37)
72	Temporary Capacity	(89,183.02)	(77,496.89)
73	KB Pipeline	0.17	0.17
CN Transmission Co.:			
74	TransCanada (NOVA)	(755,518.84)	(830,542.72)
75	TransCanada (ANG)	(415,212.52)	(453,027.25)
76	Duke En (WC)T-South	(806,369.36)	(786,176.16)
77	Coral En T-South		
78	Terason Gas (SC)	(709,799.91)	(749,289.26)
79	Prior Period Adjustments	32,498.51	(36,296.30)
80	Other	(45,200.26)	(46,706.72)
81	Total Variance	\$ (115,017.21)	\$ (183,047.44)
82	Oregon Allocation Ratio	90.520%	90.520%
83	Oregon Portion	\$ (115,017.21)	\$ (183,047.44)

To pg 2, column C

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NW Natural
Calculation of Oregon Collected Demand Deferrals

Demand Deferral - Volume Component	November-12	December-12
1 Embedded Seasonalized Tab 20	9,408,909.00	13,854,969.00
2 Collected line 44	8,885,231.33	12,289,252.05
3 Deferral	(523,677.67)	(1,565,716.95)
Oregon Firm Calendar Mo. Sales:		
15 Residential	37,875,356	54,600,556
16 Commercial	22,030,312	30,513,520
17 Industrial Firm	2,750,553	2,697,220
18 Total of Calendar Month Sales:	62,656,221	87,811,296
19 1 - 99 Less: 31CSF - 31SF A C	1,703,946	2,198,733
20 31SF - 31SF A C	877,428	990,930
21 32CSF - 32SF A C	372,474	542,424
22 321SF - 32SF A C	487,252	617,467
23 Total Firm Sales Fixed D/Charge	3,441,103	4,349,553
24 Total Calendar Sales less Fixed:	59,215,118	83,461,743
25 *OPGA* OR A No. 09-12A Exh 1 Line 1	0.14070	0.14070
26 SFV Collected (line 24X25)	\$ 8,331,567.14	\$ 11,743,067.20
Actual Fixed Charges Collected		
27 Plus: 31CSF - 31SF A C	\$ 244,201.86	\$ 258,365.37
28 31SF - 31SF A C	\$ 112,239.57	\$ 119,045.32
29 32CSF - 32SF A C	\$ 38,979.60	\$ 53,496.72
30 321SF - 32SF A C	\$ 61,515.30	\$ 79,539.84
31 Prior Month Unbilled MDDV Com	\$ (124,469.19)	\$ (124,469.19)
32 Prior Month Unbilled MDDV Ind	\$ (58,696.36)	\$ (58,696.36)
33 Current Month Unbilled MDDV Com	\$ 121,927.07	\$ 128,497.73
34 Current Month Unbilled MDDV Ind	\$ 56,119.79	\$ 59,522.66
35 MDDV @1.81 D/C Collected	\$ 451,817.64	\$ 515,302.10
36 Plus: 31CSI - 31SIV	\$ 18.23	\$ -
37 31SI - 31SIV	\$ 37,210.89	\$ 45,336.03
38 32CSI - 32SIM	\$ 60,036.27	\$ 51,761.84
39 32SI - 32SIM	\$ 97,265.39	\$ 97,097.87
40 SFV Collected Interruptible Sales	\$ -	\$ (26,960.06)
41 Prior Mo Manual Adjustments Com	\$ (11,585.41)	\$ (17,233.14)
42 Prior Mo Manual Adjustments Ind	\$ (17,585.15)	\$ (3,900.60)
43 Prior Mo Manual Adjustments Ind Int	\$ 26,960.06	\$ -
44 Unbilled Manual Adjustments Com	\$ 17,233.14	\$ -
45 Unbilled Manual Adjustments Ind	\$ 3,900.60	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ 570,006.27	\$ 562,306.17
47 Collections Subject to Sensitive Adj	\$ -2,867.0%	\$ -2,867.0%
48 Percent Impact of Sensitive Effect	\$ (16,342.08)	\$ (16,121.32)
49 Revenue Sensitive Adjustment	\$ 8,885,231.33	\$ 12,289,252.05
50 Total D/C Ctd (26+47+49)	\$ -	\$ -

→ To pg 3, Column D

→ See pg. 13 for volumes + rates

→ See pg. 14 for volumes + rates

NW Natural
 4th Quarter 2012 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: December 2012

Detail of Non-Commodity Charges Collected on MDDV Basis

Summary of CIS information:

Row Labels	31CSF	31ISF	32CSF	32ISF	Grand Total
2.16000					
Sum of Rate Adj Amount	\$ 258,365.37	\$ 119,045.32	\$ 53,496.72	\$ 81,483.84	\$ 512,391.25
Sum of Rate Adj Therms	137,178	59,693	24,767	37,724	259,362
Total Sum of Rate Adj Amount	\$ 258,365.37	\$ 119,045.32	\$ 53,496.72	\$ 81,483.84	\$ 512,391.25
Total Sum of Rate Adj Therms	137,178	59,693	24,767	37,724	259,362

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
	258,365.37	53,496.72
Lines 28 and 30	119,045.32	81,483.84
	377,410.69	134,980.56

Total Interruptible Charges

512,391.25

Amount is \$1,944 greater than the demand deferral on Pg. 12. The deferral was corrected in Q1 2013 to reflect the \$81,483.84

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NW Natural
 4th Quarter 2012 Quarterly Deferred Accounting Report
 Detail of Gas Cost Deferrals: December 2012

Detail of Non-Commodity Charges Collected from Interruptible Sales

Summary of CIS information:

Row Labels	Column Labels		Grand Total
	32CSI	32ISI	
0.01722			
Sum of Rate Adj Amount	\$ 45,336.03	\$ 51,761.84	\$ 97,097.87
Sum of Rate Adj Therms	2,632,756	3,005,914	5,638,670
Total Sum of Rate Adj Amount	\$ 45,336.03	\$ 51,761.84	\$ 97,097.87
Total Sum of Rate Adj Therms	2,632,756	3,005,914	5,638,670

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

Lines 36 and 38	31	32	
Lines 37 and 39	0.00	45,336.03	
	0.00	51,761.84	
Total Interruptible Charges	0.00	97,097.87	97,097.87

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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		LIQUEFIED		TESTING LINKS	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Jan 11	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Feb	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Mar	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Apr	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
May	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Jun	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Jul	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Aug	147,980,643	\$ 70,025,941.71	-	\$ -	-	-	147,980,643	\$ 70,025,941.71
Sep	147,980,643	\$ 70,025,941.71	-	\$ -	9,762,300	\$ 3,644,948.14	157,742,943	\$ 73,670,889.85
Oct	157,742,943	\$ 73,670,889.85	-	\$ -	10,087,700	\$ 3,399,927.29	167,830,643	\$ 77,070,817.14
Nov	167,830,643	\$ 77,070,817.14	5,999,966	\$ 2,129,447.93	-	-	161,830,677	\$ 74,941,369.21
Dec	161,830,677	\$ 74,941,369.21	1,850,034	\$ 656,577.07	-	-	159,980,643	\$ 74,284,792.14
TOTAL 2011 ACTIVITY			7,850,000	\$ 2,786,025.00	19,850,000	\$ 7,044,875.43		

MONTH	BEGINNING BALANCE		ISSUES		LIQUEFIED		TESTING LINKS	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
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
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
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
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
May	114,276,056	\$ 53,126,047.18	2,790,265	\$ 1,071,649.57	3,842,187	\$ 895,679.98	115,327,978	\$ 52,950,077.59
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
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
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
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
Oct	138,275,818	\$ 58,314,407.45	5,444,783	\$ 1,384,452.69	25,766,796	\$ 8,855,633.86	158,597,831	\$ 65,785,588.62
Nov	158,597,831	\$ 65,785,588.62	4,590,684	\$ 1,750,833.09	2,489,966	\$ 929,470.94	156,507,113	\$ 64,964,226.47
Dec	156,507,113	\$ 64,964,226.47	8,477,420	\$ 2,976,180.54	2,106,485	\$ 850,861.58	150,136,178	\$ 62,838,907.51
TOTAL 2012 ACTIVITY			81,216,536	\$ 31,882,875.40	71,372,071	\$ 20,436,990.77		

NOTE: Nov. '12 Mist Withd. Actual month activity is 3,135,096 thm & \$1,327,525.05. Back in May, an April therm adjustment to working inventory was made in Mist Storage Activity Closing file and the NNG System Wide Storage Summary, but had not been made to the JE 78 Mist-1 Tab 10 therm inventory. Nov. '12 therms includes the therm adjustment of an additional 40,121 withdrawal therms only. Dollars didn't change for Nov. activity.

Note: Accounting opened SAP for JE 78-1 (revised to correct optimization backdraft). This resulted in a reduction of \$409,779.83 & 967,740 therms.

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 December 2012
WACOG and Demand Actual
Costs**

(REDACTED)