

UG-071714-SI

Rates and Regulatory Affairs  
Facsimile: 503.721.2532

 <b>NW Natural</b>	220 NW 2ND AVENUE PORTLAND, OR 97209
	TEL 503.226.4211
	www.nwnatural.com

August 15, 2007

Carole J. Washburn, Executive Secretary  
Washington Utilities and Transportation Commission  
1300 South Evergreen Park Drive, SW  
Post Office Box 47250  
Olympia, Washington 98504-7250

RECEIVED  
 RECORDS MANAGEMENT  
 07 AUG 20 11 05 52  
 STATE OF WASHINGTON  
 UTILITIES AND TRANSPORTATION  
 COMMISSION

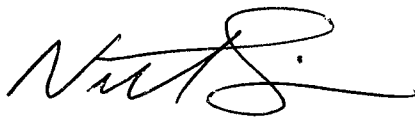
Re: **MONTHLY GAS COST DEFERRED BALANCE  
ACCUMULATIONS/AMORTIZATIONS**

Dear Ms. Washburn:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JV 28A and JV 29 ledgers for July 2007.

Please call me if you have any questions with respect to these materials.

Sincerely,



Natasha Siores  
Senior Rates Analyst  
Extension 3588  
ncs@nwnatural.com

NCS/kcm

enclosure(s)

**NORTHWEST NATURAL GAS COMPANY  
DEFERRED RATE MAKING ACCOUNTS  
JULY 31, 2007**

	<b>Beginning Balance</b>	<b>Current Month</b>	<b>Ending Balance</b>
<b>WASHINGTON</b>			
186302 MARGIN SHARING - WA	(488,894.61)	(140,874.92)	(629,769.53)
186311 WA FURNACE PROGRAM	98,861.84	1,683.55	100,545.39
186312WA - AUDIT RESIDENTIAL	26,609.37	16,675.24	43,284.61
186314 WA - LOW INCOME WEATHERI	66,057.80	454.15	66,511.95
186316 WA DSM AMORTIZATION	(122,328.50)	(5,087.36)	(127,415.86)
<b>TOTAL WASHINGTON 186XXX</b>	<b>(419,694.10)</b>	<b>(127,149.34)</b>	<b>(546,843.44)</b>
191420 WACOG - ACCR. WA	(4,328,661.00)	(75,874.00)	(4,404,535.00)
191421 AMORT OF WACOG - WA	(491,011.59)	6,658.35	(484,353.24)
191430 DEMAND - ACCR WA	474,635.67	(97,916.55)	376,719.12
191431 AMORT OF DEMAND WA	(608,343.85)	28,293.97	(580,049.88)
191432 WA DEMAND COLL	(1,472,017.00)	352,708.00	(1,119,309.00)
<b>TOTAL WASHINGTON 191XXX</b>	<b>(6,425,397.77)</b>	<b>213,869.77</b>	<b>(6,211,528.00)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(6,845,091.87)</b>	<b>86,720.43</b>	<b>(6,758,371.44)</b>

**NORTHWEST NATURAL GAS COMPANY**

Date Jul 31, 2007

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

**Scanned**

Journal ID 124169

Prepared: Deborah S/6/07

Approved \_\_\_\_\_

Verified: \_\_\_\_\_

JOURNAL DESCRIPTION: AMORT  
 RHN GROUP N2W 13:55

\$ I JOURN EFFECT SEQ  
 CORE # I ENTRY DATE NO

500 \$ N	20290	7/31/2007		ACCOUNT NUMBER	ACTIVITY	ACCT. CATEGORY	D/C	DEBIT AMOUNT	CREDIT AMOUNT	UNIT AMOUNT	TRANSACTION DESCRIPTION	REFERENCE
1	81199			4020	495	6080	C				AMORT 186231	JV29
2	89050	200707		186231				5,068.33		5,068.33	C/M AMORT	JV29
3	83010			4110	419	6205	D	507.23			C/M INTEREST	JV29
4	89050			186231					507.23		C/M INTEREST 186231	JV29
5	81199			4020	495	6327	C				AMORT 186243	JV29
6	89050			186243							C/M AMORT OR	JV29
7	83010			4110	419	6205	C				C/M INT 186243	JV29
8	89050			186243							C/M INTEREST	JV29
9	89050			186251							AMORT 186251	JV29
10	81199			4020	495	6540	C				C/M AMORT	JV29
11	83010			4110	419	6205	C				C/M INT 186251	JV29
12	89050			186251							C/M INTEREST	JV29
13	89050			186254							C/M AMORT	JV29
14	81199			4020	495	6324	C				AMORT 186254	JV29
15	89050			186254							C/M INT 186254	JV29
16	83010			4110	419	6205	C				C/M INTEREST	JV29
17	81199			4020	495	6062	D	535.98			AMORT 186267	JV29
18	89050			186267					535.98		C/M AMORT	JV29
19	89050			186267							C/M INTEREST	JV29
20	83010			4110	419	6205	D	203.92			C/M INT 186267	JV29
21	89050			186269							C/M AMORT	JV29
22	81199			4020	495	6517	C				AMORT 186269	JV29
23	83010			4110	419	6205	C				C/M INT 186269	JV29
24	89050			186269							C/M INTEREST	JV29
25	81199			4020	495	6512	C				C/M AMORT	JV29
26	89050			186274							C/M AMORT	JV29
27	89050			186274							C/M INTEREST	JV29
28	83010			4110	419	6205	C				C/M INT 186274	JV29
29	81199			4020	495	6064	C				AMORT 186271	JV29
30	89050			186271				52,264.00			C/M AMORT	JV29
31	83010			4110	419	6205	D	6,380.25			C/M INTEREST	JV29
32	89050			186271					6,380.25		C/M INT 186271	JV29
33	81199			4020	495	6064	C				AMORT 186277	JV29
34	89050			186277							C/M AMORT	JV29
35	83010			4110	419	6205	D	18,560.64			C/M INTEREST	JV29
36	89050			186277							C/M AMORT	JV29
37	81199			4020	495	6233	C	9,282.24			AMORT 186286	JV29
38	89050			186286							C/M AMORT	JV29
39	83010			4110	419	6205	C	1,171.30			C/M INTEREST	JV29
40	89050			186286							C/M AMORT	JV29
41	89050			186288							C/M INTEREST	JV29
42	81199			4020	495	6233	C	24.52			AMORT 186288	JV29
43	83010			4110	419	6205	C				C/M AMORT	JV29
44	89050			186288							C/M INT 186288	JV29
45	89050			191401							C/M INTEREST	JV29
46	84020			5410	805	2650	C	456,533.37			AMORT 191401	JV29
47	89050			191401							C/M AMORT	JV29
48	83010			4110	419	6205	D	26,927.98			C/M INT 191401	JV29
49	84020			5407	805	2650	C	22,629.85			AMORT 191411	JV29
50	89050			191411							C/M AMORT	JV29
51	83010			4110	419	6205	D	1,347.20			C/M INTEREST	JV29

JOURNAL CONTROL TOTALS 1,328,416.30 1,328,416.30

JOURNAL DESCRIPTION: AMORT  
 RUN GROUP: n2w 13:55  
 INITIALS

ACCOUNT NUMBER	ACTIVITY	ACCT. CATEGORY	D/C	DEBIT AMOUNT	CREDIT AMOUNT	UNIT AMOUNT	TRANSACTION DESCRIPTION	REFERENCE
52 89050	191411	C	C		1,347.20	C	CIM INTEREST 191411	JV29
53 84020	5407	D	D	653,301.58		C	AMORT 19031	JV29
54 89050	191031	C	C		653,301.58	C	CIM AMORT	JV29
55 83010	4110	C	C			C	CIM INTEREST	JV29
56 89050	191031	C	C			C	CIM INTEREST 19031	JV29
57 89050	186311	D	D	1,000.00		D	WA FURN PROG	JV29
58 11529	5042	C	C		1,000.00	D	WA FURN PROG 186311	JV29
59 89050	186311	D	D	683.55		D	INT - WA FURN PROG	JV29
60 83010	4110	C	C		683.55	D	INT - WA FURN PROG	JV29
61 89050	186312	D	D	16,392.48		D	WEATH DEFERRAL	JV29
62 11529	5042	C	C		16,392.48	D	DEFERRED WX 186312	JV29
63 89050	186312	D	D	282.76		D	INT - DEF WX	JV29
64 83010	4110	C	C		282.76	D	INT - DEF WX 186312	JV29
65 82299	4020	D	D	4,231.80		D	CIM AMORT 186316	JV29
66 89050	186316	C	C		4,231.80	D	CIM AMORT	JV29
67 83010	4110	C	C		855.56	D	CIM INTEREST 186316	JV29
68 89050	186316	D	D	855.56		D	CIM INTEREST	JV29
69 89050	191421	E	E	9,999.68		E	CIM AMORT 191421	JV29
70 84020	5410	C	C		9,999.68	E	CIM AMORT	JV29
71 83010	4110	C	C		3,341.33	E	CIM INTEREST	JV29
72 89050	191421	E	E	3,341.33		E	CIM INT 191421	JV29
73 89050	191431	E	E	32,365.08		E	CIM AMORT	JV29
74 84020	5407	C	C		32,365.08	E	CIM AMORT 191431	JV29
75 83010	4110	C	C		4,071.11	E	CIM INT 191431	JV29
76 89050	191431	E	E	4,071.11		E	CIM INTEREST	JV29
77 89050	186257	C	C			D	CIM AMORT	JV29
78 82299	4020	C	C			D	CIM AMORT 186257	JV29
79 89050	186257	C	C			D	CIM INT 186257	JV29
80 83010	4110	C	C			D	CIM INTEREST	JV29
81 89050	186314	C	C			D	11599 DEF EXP	JV29
82 11599	5042	C	C			D	TO 186314	JV29
83 89050	186314	C	C	454.15		D	CIM INTEREST	JV29
84 83010	4110	C	C		454.15	D	CIM INT 186314	JV29
				1,328,416.30	1,328,416.30			

PREPARED BY \_\_\_\_\_ APPROVED BY \_\_\_\_\_ VERIFIED BY \_\_\_\_\_



NEW prorated

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
<b>OREGON DSM</b>												
186.231 DSM AMORTIZATION (1.106 to 1007)												
Increment = \$,00025them collection from all Firm sales schedules.												
Volume												
186.231 Beginning Balance	24,845,552	86,934,285	108,469,711	89,862,604	72,123,806	53,024,234	41,010,826	26,608,845	20,273,308	(1,692)	0	0
186.231 Trf fr-186599	(195,457)		(170,185)	(144,192)	(120,172)	(101,495)	(88,920)	(79,269)	(73,163)	(68,601)	(69,095)	(69,591)
186.231 Amortization	6,211	21,734	27,117	24,966	18,031	13,256	10,253	6,652	5,088	(0)	0	0
186.231 Prior Month Adjustment	(1,381)	(1,291)	(1,125)	(946)	(788)	(681)	(602)	(545)	(507)	(493)	(496)	(500)
186.231 Interest @ 8.618%	(190,627)	(170,185)	(144,192)	(120,172)	(101,495)	(88,920)	(79,269)	(73,163)	(68,601)	(69,095)	(69,591)	(70,091)
186.231 Ending Balance	22,164,945	85,643,104	107,348,526	88,718,412	71,002,634	52,012,739	40,121,657	25,829,576	19,500,226	(1,986)	0	0
Rate	0.00025											
<b>OREGON 186 AMORTIZATION ACCOUNTS</b>												
186.243 SHPE AMORTIZATION												
%- margin to rs: 1, 2, 3, 31												
1R	0.00000	24,163	97,561	111,485	112,268	79,737	60,817	46,969	38,022	32,613	0	0
1C	0.00000	2,701	10,309	14,147	12,429	11,242	6,691	5,073	4,379	3,719	0	0
2	0.00000	13,115,433	51,356,102	64,780,608	59,070,685	41,447,594	29,602,715	22,076,365	12,937,283	8,977,409	0	0
3C	0.00000	5,143,352	20,892,931	26,718,545	25,158,333	17,701,548	12,562,415	9,627,672	6,373,597	5,092,123	0	0
31	0.00000	149,829	501,750	544,377	559,888	434,611	334,414	289,188	323,434	216,036	0	0
31 Block 1	0.00000	1,235,614	2,941,545	2,914,423	2,925,266	2,929,365	2,895,065	2,820,700	2,504,893	2,177,737	(1,302)	0
31 Block 2	0.00000	2,309,340	7,557,006	9,476,959	8,650,696	6,570,528	4,821,086	3,964,781	2,662,938	2,081,905	0	0
Amortize & Accure Int NO												
186.243 Beginning Balance	(42,093)	(42,093)		0	0	0	0	0	0	0	0	0
186.243 Accum/Transfer		42,093										
186.243 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest adj												
186.243 Ending Balance	(42,093)											
<b>186.251 AMORTIZATION OF YEAR 2000 COSTS</b>												
%- margin to rs:												
1R	0.00000	24,163	97,561	111,485	112,268	79,737	60,817	46,969	38,022	32,613	0	0
1C	0.00000	2,701	10,309	14,147	12,429	11,242	6,691	5,073	4,379	3,719	0	0
2 and 19	0.00000	13,115,433	51,356,102	64,780,608	59,070,685	41,447,594	29,602,715	22,076,365	12,937,283	8,977,409	0	0
3C	0.00000	5,143,352	20,892,931	26,718,545	25,158,333	17,701,548	12,562,415	9,627,672	6,373,597	5,092,123	0	0
31	0.00000	149,829	501,750	544,377	559,888	434,611	334,414	289,188	323,434	216,036	0	0
31 Block 1	0.00000	1,235,614	2,941,545	2,914,423	2,925,266	2,929,365	2,895,065	2,820,700	2,504,893	2,177,737	(1,302)	0
31 Block 2	0.00000	2,309,340	7,557,006	9,476,959	8,650,696	6,570,528	4,821,086	3,964,781	2,662,938	2,081,905	0	0
32 Block 1, sales	0.00000	2,684,875	1,972,977	3,143,094	1,141,529	2,076,342	2,436,813	2,141,416	1,978,259	1,931,188	(4,536)	0
32 Block 2 & Block 3, sales	0.00000	4,483,491	5,390,518	5,325,650	5,719,030	4,745,620	4,946,730	3,589,536	3,484,941	3,484,941	0	0
32 Block 4 & Block 5, sales	0.00000	2,576,393	3,847,539	4,053,203	4,104,691	3,949,823	2,382,798	2,421,923	1,995,167	0	0	0
Amortize & Accure Int NO												
186.251 Beginning Balance	11,170	11,170		0	0	0	0	0	0	0	0	0
186.251 Accum/Transfer		(11,170)										
186.251 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	11,170											
<b>186.254 FISHGARDEN BLOCK REFUND</b>												
%- margin to rs:												
1R, 1C, 2, 3	0.00000	18,435,478	72,859,652	92,169,162	84,913,602	59,674,731	42,567,051	32,045,267	19,676,713	14,321,900	0	0
Amortize & Accure Int NO												
186.254 Beginning Balance	36,816	36,816		0	0	0	0	0	0	0	0	0
186.254 Accum/Transfer		(36,816)										
186.254 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	36,816											



NEW prorated

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
186.267 AMORTIZATION COOS BAY REVENUE DEFERRAL = % margin to rs.												
1R	24,163	97,561	111,485	112,268	79,737	60,817	46,969	36,022	32,613	0	0	0
1C	2,701	10,309	14,147	12,429	11,242	6,991	5,073	4,379	3,719	0	0	0
2 and 19	13,115,433	51,356,102	64,780,608	59,070,685	41,447,584	29,602,715	22,076,365	12,937,283	8,977,409	0	0	0
3C	5,143,352	20,892,931	26,718,545	25,158,333	17,701,548	12,562,415	9,627,872	6,373,597	5,092,123	0	0	0
3I	149,829	501,750	544,377	559,888	434,611	334,414	289,188	323,434	216,036	0	0	0
31 Block 1	1,235,814	2,941,545	2,914,423	2,926,266	2,929,365	2,885,065	2,820,700	2,504,893	2,177,737	(1,302)	0	0
31 Block 2	2,309,340	7,557,006	9,476,959	8,850,696	6,570,528	4,821,096	3,964,781	2,682,938	2,081,905	0	0	0
32 Block 1	3,599,383	2,899,486	5,416,531	521,565	2,973,381	3,308,101	2,981,346	2,822,622	2,769,014	(17,791)	0	0
32 Block 2	4,621,781	4,621,781	4,879,329	5,412,130	4,959,544	4,922,823	4,205,465	3,895,259	3,783,729	(20,000)	0	0
32 Block 3	2,556,402	3,033,212	3,007,066	3,071,259	2,705,136	2,598,795	2,346,966	2,129,891	2,117,525	(20,000)	0	0
32 Block 4	5,218,927	6,089,852	6,121,048	6,021,764	6,008,350	5,122,798	4,840,201	4,377,321	4,325,569	(100,000)	0	0
32 Block 5	6,701,285	7,115,656	7,444,953	7,229,491	7,574,999	5,986,691	5,956,859	5,584,773	5,614,665	(146,604)	0	0
32 Block 6	6,637,608	6,612,998	8,158,879	6,531,688	7,566,633	7,965,393	7,429,210	6,985,350	6,089,020	0	0	0
186.267 Beginning Balance	(12,974)	(13,739)	(16,213)	(19,328)	(22,197)	(24,319)	(25,933)	(27,222)	(28,126)	(28,866)	(29,073)	(29,282)
186.267 Accum/Transfer												
186.267 Amortization	(670)	(2,367)	(2,988)	(2,720)	(1,956)	(1,434)	(1,099)	(707)	(536)✓	0	0	0
186.267 Interest @ 8.618%	(96)	(107)	(127)	(149)	(166)	(180)	(204)✓	(207)	(207)	(207)	(209)	(210)
186.267 Ending Balance	(13,739)	(16,213)	(19,328)	(22,197)	(24,319)	(25,933)	(27,222)	(28,126)	(28,866)	(29,073)	(29,282)	(29,492)
186.269 AMORTIZATION WEST LINN DEFERRAL Increment = \$ 0.0010/therm collection from RS 1, 2, and 3												
Amortize & Accure Int NO												
Rate Schedule 1, 2, and 3	18,435,478	72,858,652	92,169,162	84,913,602	59,674,731	42,567,051	32,045,267	19,676,713	14,321,900	0	0	0
186.269 Beginning Balance	3,314	3,314	31	31	31	31	31	31	31	31	31	31
186.269 Accum/Transfer												
186.269 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Ending Balance	3,314	31	31	31	31	31	31	31	31	31	31	31
186.274 AMORTIZATION OF PARKING, OOL AND VANC PROP RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 10/64 TO 10/65												
Amortize & Accure Int NO												
1 and 3	26,864	107,869	125,632	124,697	90,979	67,508	52,042	42,400	36,332	0	0	0
2 and 3	18,408,614	72,750,783	92,043,530	84,788,905	59,583,763	42,499,543	31,993,225	19,694,313	14,285,568	0	0	0
31 and Block 1 of 32	7,144,536	13,397,038	17,807,913	12,296,527	12,373,224	11,014,252	9,766,827	8,010,452	7,025,400	(15,838)	0	0
186.274 Beginning Balance	4,274	4,274	0	0	0	0	0	0	0	0	0	0
186.274 Accum/Transfer	(4,274)	(4,274)										
186.274 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Ending Balance	4,274	0	0	0	0	0	0	0	0	0	0	0
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING Increment = \$ 0.0021/therm collection from RS 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C	7,581,281	28,748,124	36,047,657	34,080,430	24,707,442	18,101,819	14,388,626	9,767,023	7,742,814	(1,302)	0	0
186.271 Beginning Balance	(384,716)	(1,958,294)	(1,784,060)	(1,552,677)	(1,332,959)	(1,177,714)	(1,063,546)	(973,712)	(914,541)	(868,657)	(874,904)	(881,187)
186.271 Transfer from 186270	(1,610,605)	0	0	0	0	0	0	0	0	0	0	0
186.271 Amortization	51,174	194,050	243,322	230,043	166,775	122,187	97,123	65,927	52,264	(9)	0	0
186.271 Prior Month Adjustment	(14,146)	(13,367)	(11,935)	(10,325)	(2,538)	(6,019)	(7,289)	(6,756)	(6,380)	(6,238)	(6,283)	(6,328)
186.271 Interest @ 8.618%	(6,449)	(6,449)										
186.271 Ending Balance	(1,958,294)	(1,784,060)	(1,552,677)	(1,332,959)	(1,177,714)	(1,063,546)	(973,712)	(914,541)	(868,657)	(874,904)	(881,187)	(887,516)
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING Increment = \$ 0.1229/therm collection from RS 1R, 2, and 19.												
Rate Schedule 1R, 2 and 19	13,139,596	51,453,663	64,892,093	59,182,952	41,527,331	29,663,532	22,123,334	12,975,304	9,010,021	0	0	0
186.277 Beginning Balance	(930,439)	(1,807,956)	(1,726,217)	(1,604,457)	(1,493,625)	(1,406,355)	(1,355,129)	(1,319,124)	(1,301,772)	(1,292,494)	(1,301,776)	(1,311,125)
186.277 Transfer from 186275	(891,599)	0	0	0	0	0	0	0	0	0	0	0
186.277 Amortization	27,068	105,995	133,678	121,917	85,546	61,107	45,574	26,729	18,561	0	0	0
186.277 Prior Month Adjustment	(12,988)	(12,604)	(11,917)	(11,085)	(10,333)	(9,881)	(9,568)	(9,378)	(9,282)	(9,282)	(9,349)	(9,416)
186.277 Interest @ 8.618%	(11,650)	(11,650)										
186.277 Ending Balance	(1,807,956)	(1,726,217)	(1,604,457)	(1,493,625)	(1,406,355)	(1,355,129)	(1,319,124)	(1,301,772)	(1,292,494)	(1,301,776)	(1,311,125)	(1,320,541)

Northwest Natural  
 Detail Deferred Balances and Interest - Oregon  
 November 2006 to October 2007

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
<b>186.286 AMORTIZATION CUB INTERVENER FUNDING</b>												
Increment = \$.000168/therm collection from RS 1R and 2												
186.286	13,139,596	64,892,093	64,892,093	59,182,952	41,527,331	29,663,532	22,123,334	12,975,304	9,010,021	0	0	0
	(8,781)	33,374	33,374	25,147	17,606	12,315	8,533	5,708	4,056	2,910	2,931	2,952
186.286	50,000	0	0	0	0	0	0	0	0	0	0	0
	(1,708)	(6,689)	(8,436)	(7,694)	(5,369)	(3,876)	(2,876)	(1,687)	(1,171)	0	0	0
186.286	290	262	209	153	107	75	51	35	25	21	21	21
	39,801	33,374	25,147	17,606	12,315	8,533	5,708	4,056	2,910	2,931	2,952	2,973
186.286												
Amortize & Accrue Int. NO												
Increment = \$.00022/therm giveback to RS 31, and 32												
186.288	30,795,141	34,019,458	38,648,602	32,815,079	34,237,845	32,412,392	30,078,835	27,917,433	26,528,228	(304,395)	0	0
	(2,393)	(2,393)	0	0	0	0	0	0	0	0	0	0
186.288	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
186.288	(2,393)	0	0	0	0	0	0	0	0	0	0	0
	(2,393)	0	0	0	0	0	0	0	0	0	0	0
<b>OREGON 191 AMORTIZATION ACCOUNTS</b>												
Increment = \$.00452/therm giveback to firm and inter sales 1005 to 1006												
191.401	31,711,289	94,530,035	117,045,249	107,632,185	79,925,469	60,017,614	47,460,738	32,490,999	25,924,666	(5,898)	0	0
	(13,952,287)	(12,984,449)	(11,407,047)	(9,420,401)	(7,585,846)	(6,395,359)	(5,320,152)	(4,519,574)	(3,977,811)	(3,548,206)	(3,573,791)	(3,599,457)
191.401	503,979	0	0	0	0	0	0	0	0	0	0	0
	558,436	1,684,674	2,061,167	1,895,403	1,407,488	1,056,910	835,784	572,167	456,533	(103)	0	0
191.401	(84,576)	(87,272)	(74,520)	(60,848)	(50,192)	(41,703)	(35,206)	(30,404)	(26,928)	(25,482)	(25,666)	(25,850)
	(12,984,449)	(11,407,047)	(9,420,401)	(7,585,846)	(6,395,359)	(5,320,152)	(4,519,574)	(3,977,811)	(3,548,206)	(3,573,791)	(3,599,457)	(3,625,307)
191.401	24,845,552	86,934,285	108,469,711	99,862,604	72,123,806	53,024,234	41,010,826	26,608,845	20,273,308	(1,692)	0	0
	(865,775)	(721,098)	(631,000)	(516,844)	(411,304)	(326,275)	(270,234)	(226,882)	(196,903)	(177,621)	(178,899)	(180,184)
191.411	222,251	0	0	0	0	0	0	0	0	0	0	0
	27,726	94,876	118,262	108,862	78,908	56,175	45,130	29,502	22,630	(2)	0	0
191.411	(5,240)	(4,838)	(4,107)	(3,321)	(2,608)	(2,134)	(1,779)	(1,529)	(1,347)	(1,276)	(1,285)	(1,294)
	(721,038)	(631,000)	(516,844)	(411,304)	(326,275)	(270,234)	(226,882)	(196,903)	(177,621)	(178,899)	(180,184)	(181,478)
<b>191.411 DEMAND AMORTIZATION</b>												
Increment = \$.01046/therm collection from firm sales and \$.00124/therm collection from interruptible sales.												
191.031	31,711,289	94,530,035	117,045,249	107,632,185	79,925,469	60,017,614	47,460,738	32,490,999	25,924,666	(5,898)	0	0
	0	19,177,296	16,746,343	13,796,803	11,084,472	9,069,636	7,557,193	6,361,182	5,542,409	4,889,254	4,889,254	4,889,254
191.031	19,976,420	0	0	0	0	0	0	0	0	0	0	0
	(799,124)	(2,382,157)	(2,949,540)	(2,712,331)	(2,014,122)	(1,512,444)	(1,196,011)	(818,773)	(653,302)	147	0	0
191.031	0	0	0	0	0	0	0	0	0	0	0	0
	19,177,296	16,746,343	13,796,803	11,084,472	9,069,636	7,557,193	6,361,182	5,542,409	4,889,107	4,889,254	4,889,254	4,889,254
191.031	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0



WASHINGTON 186 ACCUMULATION ACCOUNTS

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION												
186.311 Beginning Balance	0	61,577	66,504	71,177	75,474	86,022	91,625	95,459	98,926	100,609	101,301	101,998
186.311 Accumulation	0	4,546	4,200	3,800	10,000	5,000	3,200	2,800	1,000	0	0	0
186.311 Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Amortization	0	(30)	30	448	548	603	635	666	684	692	698	701
186.311 Prior Month Interest Adj.	0	412	445	488	548	603	635	666	684	692	698	701
186.311 Interest @ 8.25%	0	66,504	71,177	75,474	86,022	91,625	95,459	98,926	100,609	101,301	101,998	102,699
186.311 Ending Balance	0	31,878	32,083	32,280	35,344	36,582	38,208	39,827	40,503	42,037	42,326	42,617
186.312 Beginning Balance	0	0	0	2,824	1,004	1,363	1,453	301	1,251	0	0	0
186.312 Accumulation	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.	0	0	0	229	244	254	285	276	283	289	281	293
186.312 Interest @ 8.25%	0	208	207	229	244	254	285	276	283	289	281	293
186.312 Ending Balance	0	32,083	32,290	35,344	36,592	38,208	39,927	40,503	42,037	42,326	42,617	42,910
186.314 WASHINGTON LOW-INCOME WEATHERIZATION PROGRAM ACCUM												
186.314 Beginning Balance	0	63,026	63,433	63,842	64,276	64,714	65,155	65,598	66,058	66,512	66,969	67,430
186.314 Accumulation	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Interest @ 8.25%	0	407	409	435	438	441	444	451	454	457	460	464
186.314 Ending Balance	0	63,433	63,842	64,276	64,714	65,155	65,598	66,058	66,512	66,969	67,430	67,893

WASHINGTON 188 AMORTIZATION ACCOUNTS

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
188.316 DSM AMORTIZATION (1/1/04 to 9/05)												
Firm Volume	(0.000160)	3,014,076	11,941,261	10,700,093	7,742,443	5,905,055	4,111,866	2,741,702	2,168,997	(3,592)	0	0
Int Sales Volume	(0.000094)	589,460	487,830	461,802	357,071	359,786	449,964	424,635	511,884	(53,541)	0	0
RS 55 Sales Volume												
188.316 Beginning Balance	(17,291)	(23,224)	(39,988)	(62,129)	(82,174)	(97,076)	(107,840)	(116,290)	(122,359)	(127,416)	(128,251)	(129,133)
188.316 Accum/Transfer	(5,803)	(16,581)	(21,813)	(19,556)	(14,289)	(10,069)	(7,689)	(5,207)	(4,232)	41	0	0
188.316 Amortization	(130)	(203)	(328)	(490)	(608)	(695)	(760)	(817)	(856)	(876)	(882)	(889)
188.316 Interest @ 8.25%												
188.316 Ending Balance	(23,224)	(39,988)	(62,129)	(82,174)	(97,076)	(107,840)	(116,290)	(122,359)	(127,416)	(128,251)	(129,133)	(130,020)

WASHINGTON 189 AMORTIZATION ACCOUNTS

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
189.257 DOWNTOWN PROPERTY REFINO (1/1/04 to 9/05)												
RS 1	0.000000	2,557	14,729	15,031	10,356	8,635	6,237	4,795	3,828	0	0	0
RS 2 and 19 and 54	0.000000	1,697,764	7,789,001	6,944,234	4,839,753	3,493,103	2,519,506	1,582,503	1,162,330	0	0	0
RS 3FS and 3FT	0.000000	495,098	2,014,751	2,817,535	1,806,010	1,210,755	923,540	623,677	527,396	0	0	0
RS 21 Block 1	0.000000	27,359	87,027	85,937	85,392	85,127	80,751	80,751	78,530	0	0	0
RS 21 Block 2	0.000000	53,934	188,681	196,485	181,634	163,336	151,550	185,935	121,524	0	0	0
RS 21 Block 3	0.000000	53,913	275,276	345,834	339,836	233,721	156,345	76,738	61,591	0	0	0
RS 21 Block 4	0.000000	42,716	161,279	178,355	119,157	80,023	54,136	22,882	11,086	0	0	0
RS 41 Block 1	0.000000	5,928	2,172	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0
RS 41 Block 2	0.000000	10,647	6,922	6,541	5,516	4,331	3,053	2,053	1,960	0	0	0
RS 42 Block 1	0.000000	634,911	137,791	469,540	361,121	384,973	315,801	295,209	262,127	(13,592)	0	0
RS 42 Block 2	0.000000	406,222	526,462	526,863	355,277	386,226	347,996	276,737	311,192	(20,000)	0	0
RS 42 Block 3	0.000000	151,786	243,592	212,965	249,682	181,210	133,888	173,351	166,308	(20,000)	0	0
RS 42 Block 4	0.000000	273,620	441,044	310,332	394,722	213,854	244,805	290,203	374,459	(3,541)	0	0
RS 42 Block 5	0.000000	92,037	432,741	362,090	235,760	126,003	141,691	78,432	48,656	0	0	0
RS 42 Block 6	0.000000	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accrue Int												
189.257 Beginning Balance	2,918	2,918	0	0	0	0	0	0	0	0	0	0
189.257 Accum/Transfer	(2,916)	(2,916)	0	0	0	0	0	0	0	0	0	0
189.257 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
189.257 Interest @ 8.25%	0	0	0	0	0	0	0	0	0	0	0	0
189.257 Ending Balance	2,918	2,918	0	0	0	0	0	0	0	0	0	0

Reference	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
<b>WASHINGTON 191 AMORTIZATION ACCOUNTS</b>												
191.421 WACOG AMORTIZATION Increment = \$,000650term giveback to firm and inter sales 1005 to 9106												
	0.00373	9,596,058 (670,593)	12,439,091 (699,010)	11,181,895 (596,584)	8,900,114 (553,870)	5,954,841 (531,610)	4,561,830 (512,942)	3,166,937 (499,361)	2,680,881 (491,012)	(57,133) (484,353)	0 (487,897)	0 (491,251)
191.421 Volume	3,603,536 (107,087)											
191.421 Accum/Transfer	(572,607)											
191.421 Beginning Balance												
191.421 Amortization	13,441	35,793 (4,210)	46,398 (3,972)	41,634 (3,920)	30,959 (3,700)	22,212 (3,544)	17,016 (3,434)	11,810 (3,393)	10,000 (3,341)	(213) (3,331)	0 (3,354)	0 (3,377)
191.421 Interest @ 8.25%	(4,341)											
191.421 Prior Month Int Adj												
191.421 Ending Balance	(670,593)	(699,010)	(596,584)	(556,870)	(551,610)	(512,942)	(499,361)	(491,012)	(484,353)	(487,897)	(491,251)	(494,829)
<b>191.431 DEMAND AMORTIZATION</b>												
Increment = \$,00440term giveback to firm sales, \$,00650term giveback to interruptible sales												
	0.01377	8,982,014	11,941,261	10,700,093	7,742,443	5,395,055	4,111,868	2,741,702	2,186,997	(3,592)	0	0
Firm Sales	3,014,076											
Interruptible Sales	598,460	614,054 (485,317)	497,630 (361,360)	461,802 (196,292)	557,671 (47,525)	559,788 (770,092)	449,954 (696,051)	424,635 (643,787)	511,884 (608,344)	(53,541) (590,050)	0 (584,350)	0 (588,367)
191.431 Beginning Balance												
191.431 Accum/Transfer	(73,631)											
191.431 Amortization	44,380	126,679 (2,722)	166,861 (1,789)	149,584 (927)	109,335 (5,577)	77,022 (4,961)	56,816 (4,552)	39,825 (4,289)	32,385 (4,071)	(311) (3,989)	0 (4,017)	0 (4,045)
191.431 Interest @ 8.25%	(3,252)											
191.431 Ending Balance	(485,317)	(361,360)	(196,292)	(47,525)	(770,092)	(696,051)	(643,787)	(608,344)	(580,050)	(564,350)	(588,367)	(592,412)

Note: June interest adjustments are related to FERC interest rate changes that should have been updated in April. Change was from 8.17% to 8.25%

FURNACE AND WEATHERIZATION 2007

	Actuals	This Year	Amounts	EXPENSES	Activity	Pipe Size	Aug	Sep	Oct	Nov	Dec
	Jan	Feb	Mar	Apr	May	Jun					
11529	ENERGY EFFICIENCY	0	0	0	0	0	0	0	0	0	0
11529	ENERGY EFFICIENCY	0	0	0	0	0	0	0	0	0	0
11529	ES FURN PGM REBATE 7307	4,200.00	3,800.00	10,000.00	5,000.00	2,800.00	1,000.00	0	0	0	0
11529	WX PGM ADMIN 7203	0	2,824.12	1,003.81	1,363.00	301.13	1,251.00	0	0	0	0
11529	WX REBATES 7207	0	0	0	0	0	0	0	0	0	0
11529	WX PGM CONTRA 7209	0	2,824.12	0	1,363.00	1,304.94	0	0	0	0	0
11529	CONTRA ACCOUNT 7399	(4,200.00)	(3,800.00)	0	(5,000.00)	(12,800.00)	0	0	0	0	0
Account Category	ENERGY EFFICIENCY	0	5,648.24	11,003.81	2,726.00	(8,393.93)	2,251.00	0	0	0	0
Account Category	WEATHER FINANCE C	0	0	0	0	0	0	0	0	0	0
Account Category	WA LOW INCOME WEI	0	0	0	0	0	0	0	0	0	0
Washington Furnace	4,200.00	3,800.00	10,000.00	5,000.00	3,200.00	2,800.00	1,000.00	0	0	0	0
Washington Weatherization	0	2,824.12	1,003.81	1,363.00	1,453.18	301.13	1,251.00	0	0	0	0

MONTHLY VOLUMES FOR AMORTIZATION  
 PGA EFFECTIVE 11/2006 - 10/2007

State	Type	Class	RS Type	Rate Schedule	JULY		
					CIS	Net Unbilled	Total
OR	Sales	R	Firm	1	32,612.5	0	32,612.5
OR	Sales	R	Firm	2	8,977,408.7	0	8,977,408.7
OR	Sales	R	Firm	3		0	0
OR	Sales	R	Firm	4		0	0
OR	Sales	R	Firm	19	2,034.0	0	2,034.0
OR	Sales	R	Firm	54		0	0
OR	Sales	C	Firm	1	3,719.1	0	3,719.1
OR	Sales	C	Firm	3	5,092,123.3	0	5,092,123.3
OR	Sales	C	Firm	4		0	0
OR	Sales	C	Firm	10		0	0
OR	Sales	C	Firm	21		0	0
OR	Sales	C	Firm	31 Block 1	1,688,530.9	1,302.0	1,689,832.9
OR	Sales	C	Firm	31 Block 2	957,139.0	0	957,139.0
OR	Sales	C	Firm	32 Block 1	266,136.0	0	266,136.0
OR	Sales	C	Firm	32 Block 2	151,977.0	0	151,977.0
OR	Sales	C	Firm	32 Block 3	34,206.0	0	34,206.0
OR	Sales	C	Firm	32 Block 4	9,028.0	0	9,028.0
OR	Sales	C	Firm	32 Block 5		0	0
OR	Sales	C	Firm	32 Block 6		0	0
OR	Sales	IND	Firm	3	216,036.1	0	216,036.1
OR	Sales	IND	Firm	4		0	0
OR	Sales	IND	Firm	6		0	0
OR	Sales	IND	Firm	31 Block 1	460,408.7	0	460,408.7
OR	Sales	IND	Firm	31 Block 2	1,059,179.8	0	1,059,179.8
OR	Sales	IND	Firm	32 Block 1	399,224.0	(9,610.0)	389,614.0
OR	Sales	IND	Firm	32 Block 2	510,712.0	(3,911.0)	506,801.0
OR	Sales	IND	Firm	32 Block 3	198,209.0	0	198,209.0
OR	Sales	IND	Firm	32 Block 4	226,843.0	0	226,843.0
OR	Sales	IND	Firm	32 Block 5		0	0
OR	Sales	IND	Firm	32 Block 6		0	0
OR	Sales	C	Interruptibl	31 Block 1		0	0
OR	Sales	C	Interruptibl	31 Block 2		0	0
OR	Sales	IND	Interruptibl	31 Block 1	25,250.0	(2,000.0)	23,250.0
OR	Sales	IND	Interruptibl	31 Block 2	93,132.0	(93,506.0)	(374.0)
OR	Sales	INT	Interruptibl	32 Block 1	1,271,292.0	4,146.0	1,275,438.0
OR	Sales	INT	Interruptibl	32 Block 2	1,701,473.0	0	1,701,473.0
OR	Sales	INT	Interruptibl	32 Block 3	892,275.0	0	892,275.0
OR	Sales	INT	Interruptibl	32 Block 4	1,290,526.0	0	1,290,526.0
OR	Sales	INT	Interruptibl	32 Block 5	468,770.0	0	468,770.0
OR	Sales	INT	Interruptibl	32 Block 6		0	0
OR	Sales	INT	Interruptibl	23		0	0
OR	Sales	INT	Interruptibl	55		0	0
OR	Trans	C	Firm	3		0	0
OR	Trans	C	Firm	31 Block 1		0	0
OR	Trans	C	Firm	31 Block 2		0	0
OR	Trans	C	Firm	32 Block 1		3,255.0	3,255.0
OR	Trans	C	Firm	32 Block 2		0	0
OR	Trans	C	Firm	32 Block 3		0	0
OR	Trans	C	Firm	32 Block 4		0	0
OR	Trans	C	Firm	32 Block 5		0	0
OR	Trans	C	Firm	32 Block 6		0	0
OR	Trans	IND	Firm	3		0	0
OR	Trans	IND	Firm	31 Block 1	4,245.0	0	4,245.0
OR	Trans	IND	Firm	31 Block 2	65,960.0	0	65,960.0
OR	Trans	IND	Firm	32 Block 1	373,637.0	0	373,637.0
OR	Trans	IND	Firm	32 Block 2	593,533.0	0	593,533.0

MONTHLY VOLUMES FOR AMORTIZATION  
 PGA EFFECTIVE 11/2006 - 10/2007

State	Type	Class	RS Type	Rate Schedule	JULY		
					CIS	Net Unbilled	Total
OR	Trans	IND	Firm	32 Block 3	387,756.0	0	387,756.0
OR	Trans	IND	Firm	32 Block 4	863,362.0	0	863,362.0
OR	Trans	IND	Firm	32 Block 5	1,044,698.0	0	1,044,698.0
OR	Trans	IND	Firm	32 Block 6		0	0
OR	Trans	IND SP F	Spec Conti	61	1,880,395.0	0	1,880,395.0
OR	Trans	IND SP F	Spec Conti	63	321,330.0	0	321,330.0
OR	Trans	IND SP F	Spec Conti	65	300,640.0	0	300,640.0
OR	Trans	IND SP F	Spec Conti	69	96,927.0	0	96,927.0
OR	Trans	IND SP F	Spec Conti	70	3,001,498.0	0	3,001,498.0
OR	Trans	IND SP F	Spec Conti	71		0	0
OR	Trans	IND SP F	Spec Conti	72	405,480.0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	3,090,868.0	0	3,090,868.0
OR	Trans	INT	Interruptibl	32 Block 1	450,934.0	10,000.0	460,934.0
OR	Trans	INT	Interruptibl	32 Block 2	809,945.0	20,000.0	829,945.0
OR	Trans	INT	Interruptibl	32 Block 3	585,079.0	20,000.0	605,079.0
OR	Trans	INT	Interruptibl	32 Block 4	1,835,810.0	100,000.0	1,935,810.0
OR	Trans	INT	Interruptibl	32 Block 5	3,954,593.0	146,604.0	4,101,197.0
OR	Trans	INT	Interruptibl	32 Block 6	6,089,020.0	0	6,089,020.0
OR	Trans	INT	Interruptibl	55		0	0
OR	Trans	INT SP I	Spec Conti	60		0	0
OR	Trans	INT SP I	Spec Conti	64		0	0
OR	Trans	INT SP I	Spec Conti	67		1,072,829.0	1,072,829.0
OR	Trans	INT SP I	Spec Conti	68	2,664,388.0	0	2,664,388.0
OR	Trans	INT SP I	Spec Conti	72	1,086,142.0	0	1,086,142.0
OR	Trans	INT SP I	Spec Conti	73		0	0
OR	Trans	INT SP I	Spec Conti	75		0	0
WA	Sales	R	Firm	1	3,450.8	0	3,450.8
WA	Sales	R	Firm	2	1,182,312.0	0	1,182,312.0
WA	Sales	R	Firm	3		0	0
WA	Sales	R	Firm	19	18.0	0	18.0
WA	Sales	R	Firm	24		0	0
WA	Sales	R	Firm	27	11,085.9	0	11,085.9
WA	Sales	C	Firm	1	377.5	0	377.5
WA	Sales	C	Firm	3	508,160.8	0	508,160.8
WA	Sales	C	Firm	4		0	0
WA	Sales	C	Firm	11		0	0
WA	Sales	C	Firm	21 Block 1	75,126.5	0	75,126.5
WA	Sales	C	Firm	21 Block 2	113,970.8	0	113,970.8
WA	Sales	C	Firm	21 Block 3	41,251.8	0	41,251.8
WA	Sales	C	Firm	21 Block 4		0	0
WA	Sales	C	Firm	41 Block 1	4,000.0	0	4,000.0
WA	Sales	C	Firm	41 Block 2	1,980.0	0	1,980.0
WA	Sales	C	Firm	42 Block 1	29,190.0	3,592.0	32,782.0
WA	Sales	C	Firm	42 Block 2	0	0	0
WA	Sales	C	Firm	42 Block3		0	0
WA	Sales	C	Firm	42 Block 4		0	0
WA	Sales	C	Firm	42 Block 5		0	0
WA	Sales	C	Firm	42 Block 6		0	0
WA	Sales	IND	Firm	3	19,235.3	0	19,235.3
WA	Sales	IND	Firm	21 Block 1	3,403.5	0	3,403.5
WA	Sales	IND	Firm	21 Block 2	7,552.7	0	7,552.7
WA	Sales	IND	Firm	21 Block 3	20,339.0	0	20,339.0
WA	Sales	IND	Firm	21 Block 4		0	0
WA	Sales	IND	Firm	41 Block 1		0	0
WA	Sales	IND	Firm	41 Block 2		0	0
WA	Sales	IND	Firm	42 Block 1	73,684.0	0	73,684.0

**MONTHLY VOLUMES FOR AMORTIZATION  
PGA EFFECTIVE 11/2006 - 10/2007**

State	Type	Class	RS Type	Rate Schedule	JULY		
					CIS	Net Unbilled	Total
WA	Sales	IND	Firm	42 Block 2	42,264.0	0	42,264.0
WA	Sales	IND	Firm	42 Block 3	20,000.0	0	20,000.0
WA	Sales	IND	Firm	42 Block 4	8,002.0	0	8,002.0
WA	Sales	IND	Firm	42 Block 5		0	0
WA	Sales	IND	Firm	42 Block 6		0	0
WA	Sales	IND	Interruptibl	41 Block 1		0	0
WA	Sales	IND	Interruptibl	41 Block 2		0	0
WA	Sales	IND	Interruptibl	42 Block 1	115,661.0	10,000.0	125,661.0
WA	Sales	IND	Interruptibl	42 Block 2	188,928.0	20,000.0	208,928.0
WA	Sales	IND	Interruptibl	42 Block 3	66,308.0	20,000.0	86,308.0
WA	Sales	IND	Interruptibl	42 Block 4	87,446.0	3,541.0	90,987.0
WA	Sales	IND	Interruptibl	42 Block 5		0	0
WA	Sales	IND	Interruptibl	42 Block 6		0	0
WA	Trans	IND	Firm	42 Block 1	26,162.0	0	26,162.0
WA	Trans	IND	Firm	42 Block 2	40,000.0	0	40,000.0
WA	Trans	IND	Firm	42 Block 3	40,000.0	0	40,000.0
WA	Trans	IND	Firm	42 Block 4	112,000.0	0	112,000.0
WA	Trans	IND	Firm	42 Block 5	39,039.0	0	39,039.0
WA	Trans	IND	Firm	42 Block 6		0	0
WA	Trans	IND SP F	Spec Conti	61	277,165.0	0	277,165.0
WA	Trans	IND	Interruptibl	42 Block 1	3,838.0	0	3,838.0
WA	Trans	IND	Interruptibl	42 Block 2	20,000.0	0	20,000.0
WA	Trans	IND	Interruptibl	42 Block 3	20,000.0	0	20,000.0
WA	Trans	IND	Interruptibl	42 Block 4	163,470.0	0	163,470.0
WA	Trans	IND	Interruptibl	42 Block 5	9,617.0	0	9,617.0
WA	Trans	IND	Interruptibl	42 Block 6		0	0
WA	Trans	INT SP I	Spec Conti	67	271,528.0	0	271,528.0
					59,581,051.67	1,326,242.0	
TOTAL OREGON FIRM SALES							20,273,308.1
TOTAL OREGON SALES							25,924,666.1
TOTAL OREGON INTERRUPTIBLE SALES							5,651,358.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE							
TOTAL WASHINGTON FIRM SALES							2,168,996.6
TOTAL WASHINGTON INTERRUPTIBLE SALES							511,884.0
TOTAL OR 32 Block 1							2,769,014.0
TOTAL OR 32 Block 2							3,783,729.0
TOTAL OR 32 Block 3							2,117,525.0
TOTAL OR 32 Block 4							4,325,569.0
TOTAL OR 32 Block 5							5,614,665.0
TOTAL OR 32 Block 6							6,089,020.0

**NORTHWEST NATURAL GAS COMPANY**

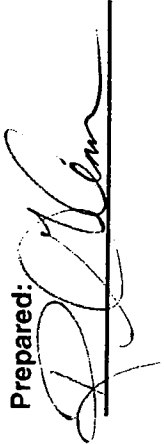
Date Jul 31, 2007

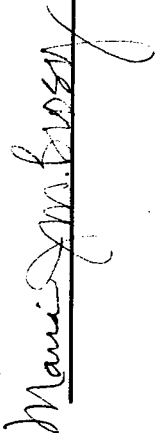
Journal Entry Voucher No. **JV 28A**

PGA DEFERRAL

**Scanned**

Journal ID 123973

Prepared: 

Approved 

Verified: \_\_\_\_\_

CORP 500 - NORTHWEST NATURAL GAS COMPANY  
 JOURNAL DESCRIPTION: PGA DEFERRAL 2007 FINAL

RUN GROUP RMG 13:55 7/31/2007

DIARIZED JOURNAL ENTRIES

CORP #	JOURN ENTRY	EFFECT DATE	SEQ NO	AMOUNT	ACCT. CATEGORY	ACCT. D/C	DEBIT AMOUNT	CREDIT AMOUNT	UNIT AMOUNT	TRANSACTION DESCRIPTION	REFERENCE
500	\$ N 707	7/31/2007						1,844,244.97			(alpha 10 - new journal #)
	Posting Date:	200707									
1	84020			5402	805 2890	D	298,870.00	-		OR 05 WACOG PGA Activi	JV 10281
2	89050			191400		C	-	298,870.00		OR 05 WACOG PGA Activi	JV 10281
3	84020			5402	805 2889	C				Ore Storage PGA	JV 10281
4	89050			191030		C				OR 05 Storage PGA Activity	JV 10281
5	84020			5401	805 2880	D	724,279.00	-		OR 05 DEM PGA Activity	JV 10281
6	89050			191410		C		724,279.00		OR 05 DEM PGA Activity	JV 10281
7	83010			4110	419 6205	C				OR PGA Interest	JV 10281
8	89050			191400		C				OR WACOG Interest	JV 10281
9	89050			191455		C				OR DEM Interest	JV 10281
10	84020			5401	805 2885	C		311,187.67		OR DEM DEF Collected	JV 10281
11	89050			191450		C		311,187.67		OR DEM DEF Collected	JV 10281
12	84020			5402	805 2950	D	45,933.00	-		WA 05 WACOG PGA Activi	JV 10281
13	89050			191420		C		45,933.00		WA 05 WACOG PGA Activi	JV 10281
14	84020			5401	805 2942	C		361,585.00		WA 05 DEM Coll Activity	JV 10281
15	89050			191432		D		361,585.00		WA 05 DEM Coll Activity	JV 10281
16	84020			5401	805 2940	C		63,572.30		WA 05 DEM PGA Activity	JV 10281
17	89050			191430		D		63,572.30		WA 05 DEM PGA Activity	JV 10281
18	83010			4110	419 6210	D	35,450.00	-		WA PGA Interest	JV 10281
19	89050			191420		C		29,941.00		WA WACOG Interest	JV 10281
20	89050			191430		D	3,368.00	-		WA DEM Interest	JV 10281
21	89050			191432		C		8,877.00		WA DEM Interest	JV 10281
<b>JOURNAL CONTROL TOTALS</b>							<b>1,844,244.97</b>	<b>1,844,244.97</b>			
							<u>1,844,244.97</u>	<u>1,844,244.97</u>			

PREPARED BY \_\_\_\_\_ APPROVED BY \_\_\_\_\_ VERIFIED BY \_\_\_\_\_



Line No.	October-06	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
1		33,350,293	54,671,990	66,530,849	69,678,456	43,740,697	31,309,261	27,128,763	17,023,190	12,961,808			
2		54,671,990	66,530,849	69,678,456	43,740,697	31,309,261	27,128,763	17,023,190	12,961,808	9,818,532			
3		65,195,262	104,303,973	129,558,896	118,835,191	88,231,483	65,932,972	52,073,850	35,796,606	28,550,704			
4		86,516,959	116,162,832	132,706,503	92,897,432	75,800,047	61,752,474	41,968,277	31,735,224	25,407,428			
5		\$ 57,994,638	\$ 77,125,779	\$ 84,986,460	\$ 62,654,516	\$ 51,505,879	\$ 40,522,211	\$ 29,770,444	\$ 21,722,954	\$ 18,252,721	\$	\$	\$
6		0.670333	0.66395	0.64048	0.67445	0.67895	0.6562	0.70936	0.68451	0.7184	0	0	0
<b>Oregon Calendar Sales Volumes</b>													
7		29,992,759	49,346,258	60,084,473	62,780,373	39,485,848	28,246,519	24,543,071	15,448,912	11,732,877			
8		49,346,258	60,084,473	62,780,373	39,485,848	28,246,519	24,543,071	15,448,912	11,732,877	8,847,655			
9		59,030,449	94,452,117	117,180,665	107,835,631	79,927,766	59,736,490	47,564,702	32,575,761	25,926,956			
10		78,383,948	105,190,332	119,876,565	84,541,106	68,688,437	56,033,042	38,470,543	28,859,726	23,041,734			
11		426,776	103,869	779,055	421,940	366,254							
12		77,957,172	105,086,463	119,097,510	83,403,373	67,936,228	55,325,933	37,759,463	28,259,387	23,040,432			
13		0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637			
14		0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410			
15													
16													
17													
18													
19													
20													
21		78,383,948	105,190,332	119,876,565	84,541,106	68,688,437	56,033,042	38,470,543	28,859,726	23,041,734			
22		0.670333	0.66395	0.64048	0.67445	0.67895	0.6562	0.70936	0.68451	0.7184			
23		\$ 52,543,112	\$ 69,841,121	\$ 76,778,542	\$ 57,018,749	\$ 46,673,793	\$ 36,768,882	\$ 27,289,464	\$ 19,754,771	\$ 16,553,182	\$	\$	\$
24		5,201,114	7,623,880	11,539,939	5,211,694	3,919,941	4,455,343	1,032,427	1,497,146	413,963			
25		3,467,409	5,082,587	7,693,293	3,474,463	2,613,294	2,970,229	688,285	996,097	275,975			
26		3,467,409	5,082,587	7,693,293	3,474,463	2,613,294	2,970,229	688,285	996,097	275,975			
27													
28													
29													
30		25,306,507.46	26,159,745.76	26,129,017.56	23,639,105.99	26,179,505.53	25,092,894.77	25,961,834.84	25,199,908.09	25,842,080.92			
31													
32		5,719,688.42	6,258,443.60	8,423,375.29	6,625,154.66	5,750,597.93							
33		19,242,480.75	32,199,920.95	31,323,581.96	20,305,424.40	22,007,008.81	9,461,376.69	3,963,714.28	5,309,746.54	7,337,086.20			
34		296,285.83	315,293.78	215,919.04	106,231.79	98,999.71	193,586.56	206,483.05	193,615.38	189,309.26			
35		(238,435.44)	(219,852.52)	(20,373.21)	3,000.00	844.00	(388,293.60)	(406,125.04)	(350,664.92)	(775,243.32)			
36		50,326,527.02	64,713,551.57	66,071,520.64	50,678,916.84	54,036,955.98	34,359,604.42	29,725,907.13	30,352,605.09	32,593,233.06			
37		157,851.74	257,305.65	223,192.84	206,325.69	178,357.63	157,377.40	103,150.44	225,136.65	123,513.33			
38		11,288,271.47	14,846,060.55	20,502,938.66	13,340,971.41	3,635,769.46	11,024,026.68	4,607,187.63	1,267,185.11	518,930.35			
39		(3,707,869.38)	(3,664,130.91)	(1,721,085.84)	(1,276,550.79)	(7,734,741.02)	(3,900,379.10)	(5,556,650.67)	(10,082,107.84)	(14,749,934.89)			
40		7,580,402.09	11,181,929.64	18,781,852.82	12,064,420.62	(4,098,971.56)	7,523,647.58	(949,463.04)	(8,814,922.73)	(14,231,004.54)			
41		635,163.05	659,246.30	(381,720.91)	(378,553.27)	(163,916.44)	(1,100,611.12)	381,645.36	(543,474.49)	(519,543.73)			
42		(659,246.30)	381,720.91	378,553.27	163,916.44	1,100,611.12	(381,645.36)	543,474.49	519,543.73	299,350.51			
43		(45,059.16)	(67,974.97)	(76,938.69)	(80,520.63)	(55,510.13)	(36,162.01)	(28,188.19)	(15,933.80)	(12,827.41)			
44					9.94			2.13					
45								(6,084.22)					
46		57,994,638.44	77,125,779.10	84,986,459.77	62,654,515.63	51,505,878.54	40,522,210.91	29,770,444.10	21,722,954.45	18,252,721.22			
<b>System Cost of Gas</b>													
<b>Contract Commodity Gas Costs:</b>													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													
43													
44													
45													
46													

	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
47	2,829,462.58	2,892,214.16	4,466,223.61	4,112,999.84	4,484,982.38	3,821,853.75	3,974,227.33	3,791,544.57	3,917,929.40			
48	417,157.51	417,157.50	711,334.99	642,496.12	711,334.99	579,332.90	598,643.99	566,728.10	598,643.99			
49	136,231.24	140,764.45	221,300.58	199,907.13	219,134.60	184,495.38	191,579.40	185,407.00	191,579.40			
50	18,688.00	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19			
51	557,442.44	557,619.48	563,093.30	533,293.65	597,412.13	606,569.65	607,110.90	607,407.41	664,116.39			
52	314,084.00	314,184.49	314,227.46	298,598.47	314,722.68	291,730.73	292,034.27	282,245.11	318,164.11			
53	688,550.63	689,829.08	723,290.22	677,043.03	678,146.11	705,488.48	712,225.12	689,342.45	753,747.57			
54												
55	533,723.52	550,008.10	560,660.46	604,189.97	556,391.78	533,444.02	559,836.60	544,573.97	608,041.42			
56												
57												
58	5,495,339.92	5,580,465.45	7,600,819.41	7,087,216.40	7,580,792.86	6,741,583.10	6,954,345.80	6,695,937.80	7,070,910.47			
59	2,905,748.00	2,892,214.00	4,493,186.09	4,058,427.96	4,493,258.09	4,348,313.13	4,493,258.09	4,348,313.13	4,493,258.09			
60	417,157.00	417,157.00	701,475.00	701,475.00	701,475.00	590,343.00	590,343.00	590,343.00	590,343.00			
61	135,996.40	128,143.00	128,143.00	115,742.00	128,143.00	124,009.00	128,143.00	124,009.00	128,143.00			
62	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			
63	611,783.00	562,890.00	562,890.00	562,890.00	562,890.00	562,890.00	562,890.00	562,890.00	562,890.00			
64	258,760.00	314,928.00	314,928.00	314,928.00	314,928.00	281,848.00	281,848.00	281,848.00	281,848.00			
65	579,597.00	774,541.00	774,541.00	761,710.00	774,541.00	770,264.00	774,541.00	770,264.00	774,541.00			
66												
67	494,702.00	705,505.00	705,505.00	637,230.00	705,505.00	682,746.00	705,505.00	682,746.00	705,505.00			
68												
69	5,422,431.59	5,814,066.19	7,699,356.28	7,171,091.15	7,699,428.28	7,379,101.32	7,555,216.28	7,379,101.32	7,555,216.28			
70	(69,177.14)	(47,903.60)	(78,920.72)	(17,732.88)	(81,944.54)	(549,425.00)	(545,089.30)	(576,909.97)	(596,141.39)			
71	0.46	(6,908.92)	(2,677.29)	(65,101.76)	(2,677.29)	(19,762.03)	(2,250.35)	(31,191.41)	(2,250.35)			
72	212.96	9,322.95	82,354.72	74,405.58	80,390.57	52,796.30	55,402.96	53,622.98	55,402.96			
73	(0.17)	(309.54)	(309.54)	(309.54)	(309.54)	(309.54)	(309.54)	(309.54)	(309.54)			
74	(49,277.11)	(14,102.56)	(9,138.25)	(36,161.71)	21,982.21	30,286.43	30,777.25	31,046.13	82,470.96			
75	50,168.91	(5,890.38)	(5,851.41)	(20,024.10)	(5,402.34)	4,293.61	4,568.87	4,760.06	28,263.93			
76	98,801.33	(89,647.18)	(59,303.95)	(89,393.90)	(100,241.53)	(71,515.75)	(69,338.01)	(86,139.16)	(31,884.62)			
77												
78	35,385.49	(152,692.97)	(143,033.20)	(40,515.80)	(146,904.13)	(146,698.34)	(143,780.29)	(136,605.48)	(100,067.20)			
79												
80												
81	66,114.73	(308,132.20)	(216,879.64)	(194,834.11)	(235,106.59)	(700,334.32)	(670,018.41)	(741,726.39)	(564,315.25)			
82	90.682%	90.682%	90.682%	90.682%	90.682%	90.682%	90.682%	90.682%	90.682%			
83	66,114.73	(308,132.20)	(216,879.64)	(194,834.11)	(235,107.10)	(700,334.32)	(670,018.41)	(741,726.39)	(564,315.25)			
84	66,114.73	(308,132.20)	(216,880.00)	(194,834.11)	(235,107.10)	(700,334.32)	(670,018.41)	(741,726.39)	(564,315.25)			
85												
86												
87												

review

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191.400 OREGON 12/00 - 11/01 WACOG

	Oct-05	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Balance	Reference
Oct. Accrual														
Bal. Before Int.														
Int. Rate	0													
Ending Balance														
Nov. Accrual														
Bal. Before Int.		(3,467,409)											(3,467,409)	Nov.05 Tab 4
Int. Rate	0	(7,187,813)											(7,187,813)	
Ending Balance		(7,187,813)												
Dec. Accrual														
Bal. Before Int.			(5,082,587)										(7,187,813)	
Int. Rate	0		(12,270,400)										(5,082,587)	Dec.05 Tab 5
Ending Balance			(12,270,400)										(12,270,400)	
Jan. Accrual														
Bal. Before Int.				(7,693,293)									(12,270,400)	
Int. Rate	0			(19,963,693)									(7,693,293)	Jan 05 Tab 6
Ending Balance				(19,963,693)									(19,963,693)	
Feb. Accrual														
Bal. Before Int.					(3,474,463)								(19,963,693)	
Int. Rate	0				(23,438,156)								(3,474,463)	Feb 05 Tab 7
Ending Balance					(23,438,156)								(23,438,156)	
Mar. Accrual														
Bal. Before Int.						(2,613,294)							(23,438,156)	
Int. Rate	0					(26,051,450)							(2,613,294)	Mar 05 Tab 8
Ending Balance						(26,051,450)							(26,051,450)	
Apr. Accrual														
Bal. Before Int.							(2,932,499)						(26,051,450)	
Int. Rate	0						(28,983,949)						(2,932,499)	Apr 05 Tab 9
Ending Balance							(28,983,949)						(28,983,949)	
May Accrual														
Bal. Before Int.								(668,536)					(28,983,949)	
Int. Rate	0							(29,652,485)					(668,536)	May 05 Tab 10
Ending Balance								(29,652,485)					(29,652,485)	
Jun. Accrual														
Bal. Before Int.									(1,032,681)				(29,652,485)	
Int. Rate	0								(30,685,166)				(1,032,681)	Jun 05 Tab 11
Ending Balance									(30,685,166)				(30,685,166)	
Jul. Accrual														
Bal. Before Int.										(298,870)			(30,685,166)	
Int. Rate	0									(30,984,036)			(298,870)	Jul 05 Tab 12
Ending Balance										(30,984,036)			(30,984,036)	
Aug. Accrual														
Bal. Before Int.													(30,984,036)	
Int. Rate	0												(30,984,036)	Aug 05 Tab 13
Ending Balance													(30,984,036)	
Sept. Accrual														
Bal. Before Int.													(30,984,036)	
Int. Rate	0												(30,984,036)	Sep 05 Tab 14
Ending Balance													(30,984,036)	
Entry JV-28A														
Previously Book														
Net to Record														
Monthly Deferral														
Entry 191.400														
Entry 419.8														

	Oct-05	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Balance	Reference See *
Beg. Balance		19,958	86,073	(222,059)	(438,939)	(633,773)	(868,880)	(1,569,214)	(2,165,865)	(2,820,994)	(3,545,273)	(3,545,273)		
Oct. Accrual														
Bal. Before Int.														
Int. Rate														
Ending Balance														
Nov. Accrual														
Bal. Before Int.		66,115											66,115	Nov 05 Tab 4
Int. Rate		86,073											86,073	
Ending Balance														
Dec. Accrual														
Bal. Before Int.			(308,132)											
Int. Rate			(222,059)											
Ending Balance														
Jan. Accrual														
Bal. Before Int.				(216,880)										
Int. Rate				(438,939)										
Ending Balance														
Feb. Accrual														
Bal. Before Int.					(194,834)									
Int. Rate					(633,773)									
Ending Balance														
Mar. Accrual														
Bal. Before Int.						(235,107)								
Int. Rate						(868,880)								
Ending Balance														
Apr. Accrual														
Bal. Before Int.							(700,334)							
Int. Rate							(1,569,214)							
Ending Balance														
May. Accrual														
Bal. Before Int.								(586,651)						
Int. Rate								(2,165,865)						
Ending Balance														
Jun. Accrual														
Bal. Before Int.									(655,129)					
Int. Rate									(2,820,994)					
Ending Balance														
Jul. Accrual														
Bal. Before Int.										(724,279)				
Int. Rate										(3,545,273)				
Ending Balance														
Aug. Accrual														
Bal. Before Int.											(3,545,273)			
Int. Rate														
Ending Balance														
Sept. Accrual														
Bal. Before Int.														
Int. Rate											(3,545,273)			
Ending Balance														
Previously Book														
Net to Record														
Monthly Deferral														
Entry 191.410														
Entry 419.8														

\* Reference refers to electronic file (OR & WA PGA 05 -06 Deferral.xls)

**NW Natural**

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

Demand Deferral - Volume Component	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
1 Embedded Seasonalized Tab 20	5,754,373.00	12,423,927.00	12,067,331.00	11,071,955.00	11,582,894.00	7,539,634.00	4,861,623.00	3,514,036.00	2,683,880.00	2,452,366.00	2,760,115.00	3,622,511.00
2 Collected line 44	9,113,395.54	12,443,490.45	14,065,705.99	9,673,408.70	7,807,368.37	6,087,874.50	4,321,495.45	3,042,832.72	2,372,692.33			
3 Deferral	2,359,012.54	19,563.45	2,018,374.99	(1,398,546.30)	(3,775,525.63)	(1,451,759.50)	(560,127.55)	(471,203.28)	(311,187.67)			
4 Previously Booked	2,359,012.54	19,563.45	2,018,374.99	(1,398,546.30)	(3,775,525.63)	(1,451,759.50)	(560,127.55)	(471,203.28)	(311,187.67)			
5 Net to Book		(0.00)										
6 Entry 191,450	311,187.67											
7 Entry 805,2885	(311,187.67)											
<b>Actual Fixed Charges Collected</b>												
<b>Oregon Firm Calendar Mo. Sales:</b>												
15 Residential	43,261,485	59,227,597	66,752,166	44,139,260	34,265,942	27,187,213	16,365,639	10,311,373	7,105,612	4,402,950		
16 Commercial	23,848,226	33,566,986	38,711,205	27,868,130	22,065,164	18,114,172	12,054,084	9,420,300	7,293,724	3,648,083		
17 Industrial Firm	4,400,904	4,856,802	5,735,503	4,568,771	4,575,395	3,964,992	3,580,908	3,192,824	2,991,040	786,622		
18 Total of Calendar Month Sales	71,510,615	97,651,385	111,198,874	76,574,161	60,906,501	49,266,377	32,020,631	22,924,497	17,390,376	8,847,655		
19 1 - 99 Less: 31CSF - 31SFM A C	2,253,938	2,845,781	3,302,015	3,086,768	2,629,350	2,326,724	2,168,114	1,824,182	1,710,411			
20 31ISF - 31SFM A C	1,641,768	1,793,525	1,939,124	1,910,862	1,794,031	1,592,219	1,557,593	1,386,099	1,386,099			
21 396,061	396,061	404,848	467,956	360,033	353,909	416,649	365,578	339,919	337,733			
22 32ISF - 32SFM A C	1,348,382	1,416,241	1,593,581	1,381,034	1,446,559	1,236,849	1,236,849	1,126,360	1,065,286			
23 Total Firm Sales Fixed D/Charge	5,640,149	6,460,395	7,302,676	6,719,247	5,928,026	5,782,151	5,328,134	4,776,560	4,498,828			
24 Total Calendar Sales less Fixed	65,870,466	91,191,000	103,896,198	69,854,914	54,978,475	43,484,226	26,692,497	18,147,937	12,891,548	(8,847,655)		
25 "OPGA" OR A No. 05-9A Exh 1 Line 1	0.12736	0.12736	0.12736	0.12736	0.12736	0.12736	0.12736	0.12736	0.12736	0.12736		
26 SFV Collected (line 24X25)	\$ 8,389,262.55	\$ 11,614,066.76	\$ 13,232,219.78	\$ 8,896,721.85	\$ 7,002,058.58	\$ 5,538,151.02	\$ 3,389,556.42	\$ 2,311,321.26	\$ 1,641,867.57	\$	\$	\$
27 Plus: 31CSF - 31SFM A C	\$ 247,401.05	\$ 286,638.17	\$ 311,247.72	\$ 310,613.40	\$ 310,979.48	\$ 311,401.01	\$ 293,665.04	\$ 302,856.40	\$ 303,034.62	\$	\$	\$
28 31ISF - 31SFM A C	\$ 170,270.46	\$ 205,734.70	\$ 205,147.45	\$ 208,857.01	\$ 215,743.08	\$ 192,006.39	\$ 194,514.98	\$ 189,041.35	\$ 186,864.00	\$	\$	\$
29 32CSF - 32SFM A C	\$ 40,313.28	\$ 39,612.00	\$ 42,728.00	\$ 40,867.96	\$ 40,862.88	\$ 40,513.20	\$ 32,987.00	\$ 35,809.20	\$ 35,809.00	\$	\$	\$
30 31ISF - 31SFM A C	\$ 154,583.71	\$ 136,082.80	\$ 149,977.24	\$ 153,236.72	\$ 122,439.24	\$ 156,566.76	\$ 137,964.40	\$ 140,428.12	\$ 140,432.04	\$	\$	\$
31 Prior Month Unbilled MDDV Com	\$ (105,406.62)	\$ (121,101.67)	\$ (145,025.27)	\$ (148,586.42)	\$ (151,888.46)	\$ (152,161.66)	\$ (29,529.36)	\$ (145,141.00)	\$ (145,523.70)	\$	\$	\$
32 Prior Month Unbilled MDDV Ind	\$ (64,273.21)	\$ (76,142.27)	\$ (91,618.91)	\$ (93,929.15)	\$ (95,783.93)	\$ (97,305.18)	\$ (116,935.38)	\$ (89,427.29)	\$ (86,690.48)	\$	\$	\$
33 Current Month Unbilled MDDV Com	\$ 121,101.67	\$ 145,025.27	\$ 149,586.42	\$ 151,888.46	\$ 152,161.66	\$ 29,529.36	\$ 145,141.00	\$ 145,523.70	\$ 145,198.80	\$	\$	\$
34 Current Month Unbilled MDDV Ind	\$ 76,142.27	\$ 91,618.91	\$ 93,929.15	\$ 95,783.93	\$ 97,305.18	\$ 16,935.38	\$ 89,427.29	\$ 86,690.48	\$ 85,602.15	\$	\$	\$
35 MDDV @ 1.85 DIC Collected	\$ 640,132.61	\$ 716,467.92	\$ 714,955.80	\$ 718,731.91	\$ 683,939.14	\$ 497,484.26	\$ 851,634.97	\$ 665,780.96	\$ 664,726.23	\$	\$	\$
36 Plus: 31CSI - 31SIV	\$ 1,017.96	\$ 1,648.62	\$ 1,877.72	\$ 461.26	\$ 1,935.11	\$ 659.42	\$ 654.11	\$ 380.33	\$ 249.39	\$	\$	\$
37 31ISI - 31SIV	\$ 1,371.14	\$ 1,220.91	\$ 1,326.40	\$ 667.57	\$ 1,376.97	\$ 1,395.77	\$ 1,894.87	\$ 1,702.50	\$ 1,599.72	\$	\$	\$
38 32C BSI - 32SIM	\$ 43,036.13	\$ 57,483.09	\$ 53,235.16	\$ 18,972.37	\$ 74,154.01	\$ 44,458.18	\$ 35,421.82	\$ 29,054.05	\$ 25,370.45	\$	\$	\$
39 321 MSI - 32SIM	\$ 52,680.55	\$ 65,160.60	\$ 65,183.97	\$ 55,371.24	\$ 55,252.20	\$ 71,960.90	\$ 62,776.78	\$ 59,240.54	\$ 62,481.69	\$	\$	\$
40 SFV Collected Interruptible Sales	\$ 98,105.78	\$ 125,513.22	\$ 121,623.25	\$ 75,472.44	\$ 172,718.29	\$ 118,795.27	\$ 100,747.58	\$ 90,387.42	\$ 89,701.25	\$	\$	\$
41 Prior Mo Manual Adjustments Com	\$ (929.97)	\$ (14,376.28)	\$ (14,376.28)	\$ (27,363.10)	\$ (49,577.59)	\$ (19,773.47)	\$ (2,776.67)	\$ (589.05)	\$	\$	\$	\$
42 Prior Mo Manual Adjustments Ind	\$ (10,962.75)	\$ (3,712.50)	\$ (9,670.64)	\$ (38,848.54)	\$ (465.83)	\$ (28,895.42)	\$ (3,343.44)	\$ (3,621.12)	\$ (665.51)	\$	\$	\$
43 Prior Mo Manual Adjustments Ind Int	\$ (14,600.44)	\$ (14,600.44)	\$ (8,271.24)	\$ (9,400.17)	\$ (9,400.17)	\$ (32,072.13)	\$ (7,015.51)	\$	\$	\$	\$	\$
44 Unbilled Manual Adjustments Com	\$ 929.97	\$ 14,376.28	\$ 27,363.10	\$ 49,577.59	\$ 16,773.47	\$ 2,776.67	\$ 589.05	\$	\$	\$	\$	\$
45 Unbilled Manual Adjustments Ind	\$ 3,712.50	\$ 9,670.64	\$ 38,848.54	\$ 465.83	\$ 28,895.42	\$ 3,343.44	\$ 3,621.12	\$ 665.51	\$ 966.40	\$	\$	\$
46 Unbilled Manual Adjustments Ind Int	\$ 14,600.44	\$ 8,271.24	\$ 9,400.17	\$ 32,072.13	\$ 7,015.51	\$	\$	\$	\$	\$	\$	\$
47 Collections Subject to Sensitive Adj	\$ 746,518.55	\$ 855,056.39	\$ 879,892.70	\$ 800,708.09	\$ 830,216.28	\$ 566,725.24	\$ 950,452.61	\$ 754,135.53	\$ 753,427.59	\$	\$	\$
48 Percent Impact of Sensitive Effect	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$	\$	\$
49 Revenue Sensitive Adjustment	\$ (22,395.56)	\$ (25,651.69)	\$ (26,396.48)	\$ (24,021.24)	\$ (24,906.49)	\$ (17,001.76)	\$ (28,513.58)	\$ (22,624.07)	\$ (22,602.83)	\$	\$	\$
50 Total DIC Ctd (26+47+49)	\$ 9,113,395.54	\$ 12,443,490.45	\$ 14,065,705.99	\$ 9,673,408.70	\$ 7,807,368.37	\$ 6,087,874.50	\$ 4,321,495.45	\$ 3,042,832.72	\$ 2,372,692.33	\$	\$	\$

R:\Gas Accounting\JV26A Cost of Gas Deferral OR & WA\2007 PGA Activity\OR & WA PGA 06-07 Deferrals 2006-07.xls\Embedded Commodity Detail Tab 4



August 3, 2007

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NORTHWEST NATURAL GAS COMPANY  
ACCOUNT 191,450 OREGON 10/01 - 9/02 OR Demand Accrual Vol.

	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Balance	Reference
Beg. Balance		(141,222)	(2,500,235)	(2,519,798)	(4,538,173)	(3,139,627)	635,899	2,087,658	2,647,786	3,118,989	3,430,177	3,430,177		See *
Oct. Accrual														
Bal. Before Int.	0													
Int. Rate														
Ending Balance														Oct 05 Tab 3
Nov. Accrual		(2,359,013)												
Bal. Before Int.	0	(2,500,235)											(2,359,013)	Nov 05 Tab 4
Int. Rate													(2,500,235)	
Ending Balance		(2,500,235)											(2,500,235)	
Dec. Accrual			(19,563)											
Bal. Before Int.	0		(2,519,798)										(19,563)	Dec 05 Tab 5
Int. Rate													(2,519,798)	
Ending Balance			(2,519,798)										(2,519,798)	
Jan. Accrual				(2,018,375)										
Bal. Before Int.	0			(4,538,173)									(2,018,375)	Jan 05 Tab 6
Int. Rate													(4,538,173)	
Ending Balance				(4,538,173)									(4,538,173)	
Feb. Accrual					1,398,546									
Bal. Before Int.	0				(3,139,627)								1,398,546	Feb 05 Tab 7
Int. Rate													(3,139,627)	
Ending Balance					(3,139,627)								(3,139,627)	
Mar. Accrual						3,775,526								
Bal. Before Int.	0					635,899							3,775,526	Mar 05 Tab 8
Int. Rate													635,899	
Ending Balance						635,899							635,899	
Apr. Accrual							1,451,760							
Bal. Before Int.	0						2,087,658						1,451,760	Apr 05 Tab 9
Int. Rate													2,087,658	
Ending Balance							2,087,658						2,087,658	
May. Accrual								560,128						
Bal. Before Int.	0							2,647,786					560,128	May 05 Tab 10
Int. Rate													2,647,786	
Ending Balance								2,647,786					2,647,786	
Jun. Accrual									471,203					
Bal. Before Int.	0								3,118,989				471,203	Jun 05 Tab 11
Int. Rate													3,118,989	
Ending Balance									3,118,989				3,118,989	
Jul. Accrual										311,188				
Bal. Before Int.	0									3,430,177			311,188	Jul 05 Tab 12
Int. Rate													3,430,177	
Ending Balance										3,430,177			3,430,177	
Aug. Accrual											3,430,177			
Bal. Before Int.	0										3,430,177		3,430,177	Aug 05 Tab 13
Int. Rate														
Ending Balance											3,430,177		3,430,177	
Sept. Accrual												3,430,177		
Bal. Before Int.	0											3,430,177	3,430,177	Sep 05 Tab 14
Int. Rate														
Ending Balance												3,430,177	3,430,177	
Entry JV-28A													3,430,177	
Previously Book														
Net to Record														
Monthly Deferral		(2,359,013)	(19,563)	(2,018,375)	1,398,546	3,775,526	1,451,760	560,128	471,203	311,188			3,571,399	
Entry 191,450														
Entry 419,8														

\* Reference refers to electronic file (OR & WA PGA 05-06 Deferral.xls)

Washington WACOG Deferral Calculation																			
2006 - 7 Tracker year Closing																			
System Sales Volume																			
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2007 PGA Activity\OR & WA PGA 06-07 Deferrals_2006-07.xls\WAPGA Tab 17																			
	October-06	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07						
<b>Cycle Volume Sales:</b>																			
Residential	14,444,084	32,948,834	57,683,826	72,906,556	66,321,550	48,597,999	33,245,807	24,704,828	12,977,270	10,208,899									
Commercial	10,069,799	18,136,375	30,328,671	38,230,559	36,178,628	26,163,612	19,043,566	15,007,940	9,373,368	8,206,766									
Industrial Firm	2,060,381	2,417,922	2,769,265	3,156,997	3,119,649	2,654,169	2,247,524	2,087,457	1,781,750	1,681,072									
Interruptible																			
Total	26,574,264	53,503,131	90,781,762	114,294,112	105,619,827	75,415,780	54,536,917	41,800,225	24,132,388	20,096,737									
<b>P / M Unbilled Volumes:</b>																			
Residential	18,127,103	33,668,653	42,274,503	44,446,875	27,465,969	19,345,406	16,537,745	10,061,070	7,091,844	4,987,695									
Commercial	12,637,444	18,532,592	22,226,847	23,306,944	14,982,778	10,861,962	9,473,014	6,112,001	4,975,798	4,009,527									
Industrial Firm	2,585,746	2,470,745	2,029,499	1,924,637	1,291,950	1,101,893	1,118,004	850,119	894,166	821,310									
Interruptible																			
Total	33,350,293	54,671,990	66,530,849	69,678,456	43,740,697	31,309,261	27,128,763	17,023,190	12,961,808	9,818,532									
<b>C / M Unbilled Volumes:</b>																			
Residential	18,127,103	33,668,653	42,274,503	44,446,875	27,465,969	19,345,406	16,537,745	10,061,070	7,091,844	4,987,695									
Commercial	12,637,444	18,532,592	22,226,847	23,306,944	14,982,778	10,861,962	9,473,014	6,112,001	4,975,798	4,009,527									
Industrial Firm	2,585,746	2,470,745	2,029,499	1,924,637	1,291,950	1,101,893	1,118,004	850,119	894,166	821,310									
Interruptible																			
Total	33,350,293	54,671,990	66,530,849	69,678,456	43,740,697	31,309,261	27,128,763	17,023,190	12,961,808	9,818,532									
<b>Reported Cycle Billing Volumes:</b>																			
Residential	326,327,456	32,954,801	57,689,812	72,912,535	66,327,555	46,603,990	33,251,779	24,710,792	14,622,071	10,208,922									
Commercial	198,762,440	19,962,106	32,822,166	41,187,815	38,683,605	28,198,251	21,025,415	16,459,013	11,409,258	8,976,917									
Industrial Firm	37,392,404	4,824,179	5,630,387	6,283,025	5,521,840	5,072,603	4,219,803	4,004,169	3,405,413	3,255,164									
Interruptible	60,801,375	7,454,176	8,161,608	9,175,521	8,302,191	8,356,639	7,435,975	6,899,876	6,359,864	6,109,701									
Total	623,283,675	65,195,262	104,303,973	129,568,896	118,835,191	88,231,483	65,932,972	52,073,850	35,796,606	28,550,704									
<b>Calculated Calendar Month Volumes:</b>																			
Residential		48,496,351	66,295,662	75,084,907	49,346,649	38,483,427	30,444,118	18,234,117	11,652,845	8,104,773	(4,987,695)								
Commercial		25,857,254	36,516,421	42,267,912	30,359,439	24,077,435	19,636,467	13,099,000	10,273,055	8,010,646	(4,009,527)								
Industrial Firm		4,709,178	5,189,141	6,178,163	4,889,153	4,882,546	4,235,914	3,736,284	3,449,460	3,182,308	(821,310)								
Interruptible		7,454,176	8,161,608	9,175,521	8,302,191	8,356,639	7,435,975	6,899,876	6,359,864	6,109,701									
Company Use																			
Total		86,516,959	116,162,832	132,706,503	92,897,432	75,800,047	61,752,474	41,968,277	31,735,224	25,407,428	(9,818,532)								
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory Balancing Adjustment:</b>																			
Amount	\$	57,994,638	\$	77,125,779	\$	84,996,460	\$	62,654,516	\$	51,505,879	\$	40,522,211	\$	29,770,444	\$	21,722,954	\$	18,252,721	\$
<b>System WACOG Per Therm Sold:</b>		0.67033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.68451	0.7184	0	0	0						





Washington Demand Deferral Calculation 2006 - 7 Tracker Year Closing		November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes													
<b>Calculated Calendar Month Volumes:</b>													
Residential		5,234,866	7,088,065	8,332,741	5,207,389	4,217,485	3,256,905	1,848,478	1,341,472	999,161	(584,745)		
Commercial		2,009,028	2,949,425	3,556,707	2,491,309	2,012,271	1,522,295	1,043,916	852,755	716,922	(361,444)		
Industrial Firm		308,274	332,339	442,660	322,382	307,151	270,922	155,376	256,636	191,268	(24,688)		
Total Firm Sales		7,552,168	10,349,829	12,332,108	8,021,080	6,536,907	5,050,122	3,047,770	2,450,863	1,907,351	(970,877)		
<b>Less: Sales to Firm Demand Collected</b>													
1 - 99 Less: 41CSF - 41SFM		3,183	5,074	5,842	5,125	4,551	3,920	3,535	3,173	3,869			
41ISF - 41SFM		6,669	23,747	40,804	25,175	23,762	19,747	16,812	14,315	14,191			
42CSF - 42SFM		93,638	109,794	125,690	105,369	119,191	120,231	57,336	166,864	113,904			
42ISF - 42SFM		103,490	138,615	172,336	135,669	147,500	143,898	77,683	184,352	131,964			
Sub Total		7,448,678	10,211,214	12,159,773	7,885,411	6,389,403	4,906,224	2,970,087	2,266,511	1,775,387	(970,877)		
Total Firm Sales Subject to D/C Rate		0.10544	0.10544	0.10544	0.10544	0.10544	0.10544	0.10544	0.10544	0.10544	0.10544		
Demand Collected Rate Per Firm Load		785,389	1,076,670	1,282,126	831,438	673,699	517,312	313,166	238,981	187,197	0.10544		
Total D/C Subject to D/C Rate		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SFV Firm Demand Collected</b>													
Plus: 41CSF - 41SFM		\$ 411.84	\$ 443.46	\$ 455.92	\$ 455.92	\$ 455.92	\$ 428.04	\$ 428.04	\$ 428.04	\$ 428.04	\$	\$	\$
41ISF - 41SFM		\$ 397.51	\$ 1,951.60	\$ 2,986.76	\$ 2,474.76	\$ 2,330.44	\$ 2,330.44	\$ 2,330.44	\$ 2,330.44	\$ 2,330.44	\$	\$	\$
42CSF - 42SFM		\$ 5,712.46	\$ 9,479.20	\$ 9,533.32	\$ 9,533.32	\$ 9,136.44	\$ 9,356.20	\$ 5,625.20	\$ 12,867.44	\$ 9,246.32	\$	\$	\$
MDDV @ 1.85 D/C Collected													
Plus: 41CSI - 41SIV		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
41ISI - 41SIV		\$ 2,154.07	\$ 6,902.07	\$ 7,597.28	\$ 1,620.72	\$ 6,196.49	\$ 10,222.54	\$ 5,273.29	\$ 4,852.68	\$ 4,419.03	\$	\$	\$
42CSI - 42SIV		\$ 15,738.35	\$ 17,101.90	\$ 11,594.07	\$ 11,303.01	\$ 15,958.32	\$ 15,579.37	\$ 12,072.82	\$ 11,517.02	\$ 13,250.09	\$	\$	\$
42ISI - 42SIV		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plus: SFV Collected Interruptible Sales		\$ 24,414.00	\$ 35,878.00	\$ 32,147.00	\$ 25,388.00	\$ 34,078.00	\$ 37,917.00	\$ 25,729.00	\$ 31,995.00	\$ 29,674.00	\$	\$	\$
Sub Total D/C fixed rates		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Com		\$	\$	\$ (492.00)	\$ (64.55)	\$ (4,699.88)	\$ (7,328.40)	\$ (214.61)	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Ind		\$	\$	\$ (1,941.43)	\$ (3,244.10)	\$	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Ind Int		\$	\$	\$	\$	\$ (4,878.73)	\$ (4,598.17)	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Com		\$	\$ 492.00	\$ 64.55	\$ 4,699.88	\$ 7,328.40	\$ 214.61	\$	\$	\$ 1,802.39	\$	\$	\$
Unbilled Manual Adjustments Ind		\$	\$ 1,941.43	\$ 3,244.10	\$	\$	\$	\$	\$	\$	\$	\$	\$
Unbilled Manual Adjustments Ind Int		\$	\$	\$ 4,878.73	\$ 4,598.17	\$	\$	\$	\$	\$	\$	\$	\$
Sub Total Manual Unbilled		\$ 2,433.43	\$ 875.22	\$ 2,347.96	\$ 6,269.96	\$ 2,347.96	\$ (11,711.96)	\$ (214.61)	\$	\$ 1,802.39	\$	\$	\$
Sub Total Manual Unbilled & D/C		\$ 24,414.00	\$ 38,311.43	\$ 33,022.22	\$ 31,657.96	\$ 36,425.96	\$ 26,205.04	\$ 25,514.39	\$ 31,995.00	\$ 31,476.39	\$	\$	\$
Revenue Sensitive Rate		0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448	0.04448		
Revenue Sensitive Adjustment		(1,086)	(1,704)	(1,469)	(1,408)	(1,166)	(1,135)	(1,135)	(1,423)	(1,400)	0.04448		
Total D/C Collected		\$ 808,717	\$ 1,113,277	\$ 1,313,679	\$ 861,688	\$ 708,505	\$ 542,351	\$ 337,545	\$ 269,553	\$ 217,273	\$	\$	\$
System Demand Embedded in WAPGA		672,596	445,456	589,902	549,427	589,907	565,365	578,858	565,365	578,858	578,858	565,365	556,533
Wash. Demand Collected Deferred		136,121	667,821	723,777	312,261	118,598	(23,014)	(241,313)	(295,812)	(361,585)			
Previously Booked		136,121	667,821	723,777	312,261	118,598	(23,014)	(241,313)	(295,812)				
Net to Book (191,432)													
Entry 191,432													
Entry 805,002942													
<b>Actual Expenses Washington:</b>													
Embedded Demand Chg		672,595.90	445,456.31	589,901.58	549,427.49	589,907.10	565,364.81	578,858.01	565,364.61	578,858.01	578,858.01	565,364.61	556,532.80
Actual Demand Chg		512,055.77	519,987.77	706,244.35	660,386.82	706,378.28	628,180.71	648,005.94	623,927.48	658,867.44			
Variance		160,540.13	(74,531.46)	(118,342.77)	(110,959.33)	(116,471.18)	(62,816.11)	(69,147.94)	(58,562.86)	(80,009.43)			
Previously Booked		160,540.13	(74,531.46)	(118,342.77)	(110,959.33)	(116,471.18)	(62,816.11)	(69,147.94)	(58,562.86)	(80,009.43)			
Net to Book (191,430)													
Entry 191,430													
Entry 805,002940													
												361,585.00	
												(361,585.00)	
												63,572.30	
												(63,572.30)	

	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
<b>Margin Analysis of Demand Charges by Class of Customers:</b>												
Collected:												
Residential	551,964	745,257	878,604	549,067	444,692	343,408	194,904	141,445	105,352			
Commercial	211,566	310,707	372,963	266,718	214,363	153,854	110,355	90,706	78,046			
Industrial Firm	28,090	34,378	43,775	28,891	28,549	24,829	15,712	21,761	16,992			
Industrial Interruptible	17,097	22,936	18,338	17,011	20,901	20,261	16,575	15,642	16,883			
Total Demand charge Collected	808,717	1,113,278	1,313,680	861,687	708,505	542,352	337,546	269,554	217,273			
	\$ -	\$ -	\$ 1	\$ (1)	\$ -	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -





