

U6-072318-SI

Rates and Regulatory Affairs  
Facsimile: 503.721.2532



November 28, 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  
07 DEC 2007 8:52  
OFFICE OF THE SECRETARY  
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 October 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**

Date 31-Oct-07

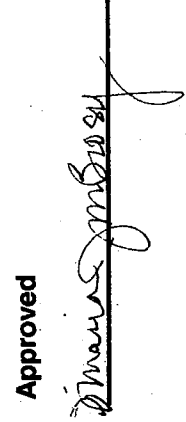
Journal Entry Voucher No. **JV 28A**

PGA DEFERRAL

**Scanned**

Journal ID 131475

Prepared: 

Approved 

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

CORP 500 - NORTHWEST NATURAL GAS COMPANY  
 JOURNAL DESCRIPTION: PGA DEFERRAL 2007 FINAL  
 RUN GROUP RMG 8:38 10/31/2007

DIARIZED JOURNAL ENTRIES

CORP #	I	J	ENTRY	RMG	EFFECT DATE	SEQ NO	A/U	ACCOUNT NUMBER	ACTIVITY	ACCT. CATEGORY	D/C	DEBIT AMOUNT	CREDIT AMOUNT	UNIT AMOUNT	TRANSACTION DESCRIPTION	REFERENCE
500	\$	N	107		10/31/2007			5402	805	2890	D	-	-		OR 05 WACOG PGA Activit	JV 10281
								191400			C	6,069,106.00			OR 05 WACOG PGA Activit	JV 10281
								5402	805	2899	C				Ore Storage PGA	JV 10281
								191030			C				OR 05 Storage PGA Activity	JV 10281
								5401	805	2880	D	160,946.00			OR 05 DEM PGA Activity	JV 10281
								191410			C	160,946.00			OR 05 DEM PGA Activity	JV 10281
								4110	419	6205	C				OR PGA Interest	JV 10281
								191400			C				OR WACOG Interest	JV 10281
								191455			C				OR DEM Interest	JV 10281
								5401	805	2885	D	2,587,877.32			OR DEM DEF Collected	JV 10281
								191450			C	2,587,877.32			OR DEM DEF Collected	JV 10281
								5402	805	2950	D	956,238.00			WA 05 WACOG PGA Activi	JV 10281
								191420			C	956,238.00			WA 05 WACOG PGA Activi	JV 10281
								5401	805	2942	C		2,050.00		WA 05 DEM Coll Activity	JV 10281
								191432			D	2,050.00			WA 05 DEM Coll Activity	JV 10281
								5401	805	2940	C		116,135.34		WA 05 DEM PGA Activity	JV 10281
								191430			D	116,135.34			WA 05 DEM PGA Activity	JV 10281
								4110	419	6210	D	35,271.00			WA PGA Interest	JV 10281
								191420			C	35,271.00			WA WACOG Interest	JV 10281
								191430			D	4,027.00			WA DEM Interest	JV 10281
								191432			C	3,550.00			WA DEM Interest	JV 10281
<b>JOURNAL CONTROL TOTALS</b>												<b>9,931,650.66</b>	<b>9,931,650.66</b>			

PREPARED BY \_\_\_\_\_

APPROVED BY \_\_\_\_\_

VERIFIED BY \_\_\_\_\_

Oregon WACOG Deferral Calculation

2006 - 7 Tracker year

System Calendar Sales Volume

R:\Gas Accounting\WV26A Cost of Gas Deferral CR & WACOG P&A Activity\Journal updated plus OR & WIA P&A Calc. 2006-07.xls Tab 6

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	43,740,687	31,309,261	27,128,763	17,023,190	12,961,808	9,818,532	11,112,084	15,019,474
2		33,350,293	54,671,990	66,530,849	69,678,456	43,740,687	31,309,261	27,128,763	17,023,190	12,961,808	9,818,532	11,112,084	15,019,474
3		65,195,262	104,303,973	129,558,936	118,835,191	88,231,483	65,932,972	52,073,850	35,796,606	28,550,704	27,042,271	28,401,122	43,401,765
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	28,335,823	32,308,512	60,818,213
5		\$ 57,994,638	\$ 77,125,779	\$ 84,996,460	\$ 62,654,516	\$ 51,505,879	\$ 40,522,211	\$ 29,770,444	\$ 21,722,954	\$ 18,222,426	\$ 19,537,989	\$ 22,489,221	\$ 34,387,219
6		0.67033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.68451	0.71721	0.68952	0.69608	0.56821
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	8,847,655	10,024,421	13,488,738
8		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	8,847,655	10,024,421	13,488,738
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	24,505,668	25,681,408	39,356,092
10		78,383,948	105,190,332	119,876,565	84,541,106	68,668,437	56,033,042	38,470,543	28,659,726	23,041,734	25,682,434	28,145,725	54,830,608
11		426,776	103,869	779,055	421,940	366,254	707,108	711,080	600,339	520,727	515,423	528,949	691,015
12		77,957,172	105,086,463	119,097,510	83,403,373	67,936,228	55,325,933	37,759,463	28,259,367	22,521,007	25,167,011	28,616,776	54,139,593
13		0.73637	0.73637	0.73637	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	0.79410	0.79410	0.79410
15		0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410	0.79410
16													
17		\$ 338,903	\$ 82,482	\$ 618,648	\$ 335,063	\$ 290,842	\$ 479,639	\$ 276,691	\$ 516,955	\$ 442,552	\$ 347,197	\$ 273,625	\$ 393,934
18		\$ 57,405,323	\$ 77,382,519	\$ 87,699,833	\$ 61,415,742	\$ 50,028,200	\$ 40,740,957	\$ 27,804,936	\$ 20,809,365	\$ 16,583,794	\$ 18,532,232	\$ 21,072,535	\$ 39,866,772
19		\$ 57,444,226	\$ 77,465,001	\$ 88,318,481	\$ 62,230,443	\$ 50,583,734	\$ 41,224,225	\$ 28,321,891	\$ 21,251,917	\$ 16,930,991	\$ 18,813,857	\$ 21,346,161	\$ 40,260,706
20		78,383,948	105,190,332	119,876,565	84,541,106	68,668,437	56,033,042	38,470,543	28,659,726	23,041,734	25,682,434	28,145,725	54,830,608
21		0.67033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.68451	0.71721	0.68952	0.69608	0.56821
22		\$ 52,543,112	\$ 69,841,121	\$ 76,778,542	\$ 57,018,749	\$ 46,873,793	\$ 36,768,882	\$ 27,288,464	\$ 19,754,771	\$ 16,525,762	\$ 17,708,552	\$ 20,287,756	\$ 31,155,300
23		5,201,114	7,623,880	11,539,939	5,211,694	3,919,941	4,455,343	1,032,427	405,229	1,105,305	1,058,405	1,058,405	9,105,406
24		3,467,409	5,082,587	7,693,293	3,474,463	2,613,294	2,970,229	688,285	998,097	270,152	736,870	705,603	6,070,271
25		3,467,409	5,082,587	7,693,293	3,474,463	2,613,294	2,970,229	688,285	998,097	270,152	736,870	705,603	6,070,271
26													
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	25,842,024.74	25,475,845.82	24,539,231.83	25,548,931.19
31		5,719,688.42	6,258,443.60	8,423,375.29	6,625,154.66	5,750,597.93	9,461,376.69	3,963,714.28	5,309,746.54	7,337,842.39	5,761,527.79	2,407,764.16	4,574,087.22
32		19,242,480.75	32,199,920.95	31,323,581.96	20,305,424.40	22,007,008.81	22,007,008.81	206,483.05	193,615.38	172,926.84	173,754.80	238,551.28	194,006.01
33		296,285.83	315,293.78	215,919.04	106,231.79	98,999.71	193,586.56	206,483.05	193,615.38	172,926.84	173,754.80	238,551.28	194,006.01
34		(238,435.44)	(219,852.52)	(20,373.21)	3,000.00	844.00	(388,253.80)	(406,125.04)	(350,664.72)	(796,946.72)	(602,397.07)	(1,149,309.15)	(1,229,019.47)
35		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	32,555,847.25	30,808,731.34	26,036,238.12	29,088,004.95
36		157,851.74	257,305.65	223,192.84	206,325.69	178,357.63	157,377.40	103,150.44	225,136.65	130,603.76	187,221.47	57,951.66	40,204.84
37		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	518,496.94	561,305.39	7,301,584.37
38		(3,707,869.38)	(3,664,130.91)	(1,721,085.84)	(1,276,550.79)	(7,734,741.02)	(5,556,650.67)	(10,082,107.84)	(14,749,934.89)	(14,749,934.89)	(14,749,934.89)	(2,424,935.55)	(705,008.09)
39		7,580,402.09	11,181,929.64	18,781,852.82	12,064,420.62	(4,098,971.56)	7,523,679.58	(949,483.04)	(8,814,922.73)	(14,231,004.54)	(1,863,630.16)	6,595,576.28	
40		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	299,350.51	(240,626.30)	(1,961,062.00)
41		(46,059.16)	(67,974.97)	(76,938.89)	(80,520.63)	(55,510.13)	(36,162.01)	(28,188.19)	(15,933.80)	(12,827.41)	(20,769.58)	(20,903.02)	(24,893.55)
42													
43													
44													
45													
46		57,994,638.44	77,125,779.10	84,996,459.77	62,654,515.63	51,505,878.54	40,522,210.91	29,770,444.10	21,722,954.45	18,222,426.84	19,537,988.82	22,489,221.10	34,387,218.52

(6,069,106)  
8,069,106

System Cost of Gas

Entry 191,400  
Entry 805,002,890

Line No.	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07	
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	25,842,024.74	25,475,845.82	24,539,231.83	25,548,931.19
31		5,719,688.42	6,258,443.60	8,423,375.29	6,625,154.66	5,750,597.93	9,461,376.69	3,963,714.28	5,309,746.54	7,337,842.39	5,761,527.79	2,407,764.16	4,574,087.22
32		19,242,480.75	32,199,920.95	31,323,581.96	20,305,424.40	22,007,008.81	22,007,008.81	206,483.05	193,615.38	172,926.84	173,754.80	238,551.28	194,006.01
33		296,285.83	315,293.78	215,919.04	106,231.79	98,999.71	193,586.56	206,483.05	193,615.38	172,926.84	173,754.80	238,551.28	194,006.01
34		(238,435.44)	(219,852.52)	(20,373.21)	3,000.00	844.00	(388,253.80)	(406,125.04)	(350,664.72)	(796,946.72)	(602,397.07)	(1,149,309.15)	(1,229,019.47)
35		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	32,555,847.25	30,808,731.34	26,036,238.12	29,088,004.95
36		157,851.74	257,305.65	223,192.84	206,325.69	178,357.63	157,377.40	103,150.44	225,136.65	130,603.76	187,221.47	57,951.66	40,204.84
37		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	518,496.94	561,305.39	7,301,584.37
38		(3,707,869.38)	(3,664,130.91)	(1,721,085.84)	(1,276,550.79)	(7,734,741.02)	(5,556,650.67)	(10,082,107.84)	(14,749,934.89)	(14,749,934.89)	(14,749,934.89)	(2,424,935.55)	(705,008.09)
39		7,580,402.09	11,181,929.64	18,781,852.82	12,064,420.62	(4,098,971.56)	7,523,679.58	(949,483.04)	(8,814,922.73)	(14,231,004.54)	(1,863,630.16)	6,595,576.28	
40		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	299,350.51	(240,626.30)	(1,961,062.00)
41		(46,059.16)	(67,974.97)	(76,938.89)	(80,520.63)	(55,510.13)	(36,162.01)	(28,188.19)	(15,933.80)	(12,827.41)	(20,769.58)	(20,903.02)	(24,893.55)
42													
43													
44													
45													
46		57,994,638.44	77,125,779.10	84,996,459.77	62,654,515.63								





November 6, 2007

**Page 1 OR**

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191.410 OREGON DEMAN D 10/01 to 9/02

	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Balance	Reference
Beg. Balance	19,958	86,073	(222,059)	(438,939)	(633,773)	(868,880)	(1,569,214)	(2,165,865)	(2,820,994)	(5,090,632)	(5,814,855)	(6,493,392)		See *
Nov: Accrual	66,115												66,115	Oct 05 Tab 3
Bal. Before Int.	86,073												86,073	
Int. Rate	0													
Ending Balance														
Dec: Accrual		(308,132)											86,073	
Bal. Before Int.		(222,059)											(308,132)	Nov 05 Tab 4
Int. Rate	0												(222,059)	
Ending Balance														
Jan: Accrual			(216,880)										(222,059)	
Bal. Before Int.			(438,939)										(216,880)	Dec 05 Tab 5
Int. Rate	0												(438,939)	
Ending Balance														
Feb: Accrual				(194,834)									(438,939)	
Bal. Before Int.				(633,773)									(194,834)	Jan 05 Tab 6
Int. Rate	0												(633,773)	
Ending Balance														
Mar: Accrual					(235,107)								(633,773)	
Bal. Before Int.					(868,880)								(235,107)	Feb 05 Tab 7
Int. Rate	0												(868,880)	
Ending Balance														
Apr: Accrual						(700,334)							(668,880)	
Bal. Before Int.						(1,569,214)							(700,334)	Mar 05 Tab 8
Int. Rate	0												(1,569,214)	
Ending Balance														
May: Accrual							(596,651)						(668,880)	
Bal. Before Int.							(2,165,865)						(596,651)	Apr 05 Tab 9
Int. Rate	0												(2,165,865)	
Ending Balance														
Jun: Accrual								(655,129)					(668,880)	
Bal. Before Int.								(2,820,994)					(700,334)	May 05 Tab 1
Int. Rate	0												(2,820,994)	
Ending Balance														
Jul: Accrual									(2,269,638)				(668,880)	
Bal. Before Int.									(5,090,632)				(2,269,638)	Jun 05 Tab 1
Int. Rate	0												(5,090,632)	
Ending Balance														
Aug: Accrual										(724,223)			(5,090,632)	
Bal. Before Int.										(5,814,855)			(724,223)	Jul 05 Tab 12
Int. Rate	0												(5,814,855)	
Ending Balance														
Spt: Accrual														
Bal. Before Int.														
Int. Rate	0													
Ending Balance														
Oct: Accrual														
Bal. Before Int.														
Int. Rate	0													
Ending Balance														
Nov: Accrual														
Bal. Before Int.														
Int. Rate	0													
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)







November 6, 2007													
NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.450 OREGON 10/01 - 9/02 OR Demand Accrual Vol.													
	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Reference
Page 2 OR	(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	3,220,280	2,879,702	See*
Nov: Accrual	(2,359,013)												
Int. Rate	(2,500,235)												
Ending Balance													
Dec: Accrual	(19,563)												
Int. Rate	(2,519,798)												
Ending Balance													
Jan: Accrual	(2,018,375)												
Int. Rate	(4,538,173)												
Ending Balance													
Feb: Accrual	1,398,546												
Int. Rate	(3,139,627)												
Ending Balance													
Mar: Accrual	3,775,526												
Int. Rate	635,899												
Ending Balance													
Apr: Accrual	1,451,760												
Int. Rate	2,087,658												
Ending Balance													
May: Accrual	2,087,658												
Int. Rate	560,128												
Ending Balance													
Jun: Accrual	2,647,786												
Int. Rate	471,203												
Ending Balance													
Jul: Accrual	3,118,989												
Int. Rate	3,118,989												
Ending Balance													
Aug: Accrual	3,430,177												
Int. Rate	(208,887)												
Ending Balance													
Spt: Accrual	3,220,280												
Int. Rate	(340,578)												
Ending Balance													
Oct: Accrual	2,879,702												
Int. Rate	(2,587,877)												
Ending Balance													
Nov: Accrual	281,824												
Int. Rate	281,824												
Ending Balance													
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	(208,887)	(340,578)	(2,587,877)	433,047
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\Journal upload plus OR & WA PGAINT Calc. 2006-07.xls\450 Tab 6													
	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	8,775,431	9,417,136	18,303,101
Commercial	10,069,799	18,136,375	30,328,671	38,230,559	36,176,828	26,163,612	19,043,586	15,007,940	9,373,368	8,206,766	7,486,723	7,644,159	11,241,884
Industrial Firm	2,060,381	2,417,922	2,789,265	3,156,997	3,119,649	2,654,169	2,247,524	2,087,457	1,781,750	1,681,072	1,845,155	2,041,114	2,098,415
Interruptible													
<b>Total</b>	<b>26,574,264</b>	<b>53,503,131</b>	<b>90,781,762</b>	<b>114,294,112</b>	<b>105,619,827</b>	<b>75,415,780</b>	<b>54,536,917</b>	<b>41,800,225</b>	<b>24,132,388</b>	<b>20,096,737</b>	<b>18,107,309</b>	<b>19,102,409</b>	<b>31,643,200</b>
<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	4,987,696	5,385,302	7,404,324	7,404,324
Commercial	12,637,444	18,532,592	22,226,847	23,306,944	14,982,778	10,861,982	9,473,014	6,112,001	4,975,798	4,009,527	4,594,448	6,010,302	6,010,302
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	1,132,334	1,604,848	1,604,848
Interruptible													
<b>Total</b>	<b>33,350,293</b>	<b>54,671,990</b>	<b>66,530,849</b>	<b>69,678,456</b>	<b>43,740,697</b>	<b>31,309,281</b>	<b>27,128,763</b>	<b>17,023,190</b>	<b>12,961,808</b>	<b>9,818,532</b>	<b>11,112,084</b>	<b>15,019,474</b>	<b>15,019,474</b>
<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	4,987,696	5,385,302	7,404,324	18,588,102
Commercial	12,637,444	18,532,592	22,226,847	23,306,944	14,982,778	10,861,982	9,473,014	6,112,001	4,975,798	4,009,527	4,594,448	6,010,302	11,416,730
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	1,132,334	1,604,848	2,131,090
Interruptible													
<b>Total</b>	<b>33,350,293</b>	<b>54,671,990</b>	<b>66,530,849</b>	<b>69,678,456</b>	<b>43,740,697</b>	<b>31,309,281</b>	<b>27,128,763</b>	<b>17,023,190</b>	<b>12,961,808</b>	<b>9,818,532</b>	<b>11,112,084</b>	<b>15,019,474</b>	<b>32,135,922</b>
<b>Reported Cycle Billing Volumes:</b>													
Residential	362,842,499	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	8,781,351	9,423,455	18,310,237
Commercial	228,891,920	19,962,106	32,822,166	41,187,815	36,683,605	28,198,251	21,025,415	16,459,013	11,409,258	8,976,917	8,296,840	8,744,203	13,088,437
Industrial Firm	48,989,714	4,824,179	5,630,387	6,283,025	5,521,840	5,072,603	4,219,803	3,405,413	3,255,164	3,517,861	3,710,719	4,338,730	4,338,730
Interruptible	81,434,700	7,454,176	8,161,808	9,175,521	8,302,191	8,356,639	7,435,975	6,899,876	6,359,864	6,109,701	6,446,219	6,522,745	7,664,361
<b>Total</b>	<b>722,128,833</b>	<b>65,195,262</b>	<b>104,303,973</b>	<b>129,558,896</b>	<b>118,835,191</b>	<b>88,231,483</b>	<b>65,932,972</b>	<b>52,073,850</b>	<b>35,796,806</b>	<b>28,550,704</b>	<b>27,042,271</b>	<b>28,401,122</b>	<b>43,401,765</b>
<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	9,178,958	11,442,477	29,494,015
Commercial		25,857,254	36,516,421	42,267,912	30,359,439	24,077,435	19,636,467	13,098,000	10,273,055	8,010,646	8,881,761	10,160,057	18,494,865
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	3,828,885	4,183,233	4,864,972
Interruptible		7,454,176	8,161,808	9,175,521	8,302,191	8,356,639	7,435,975	6,899,876	6,359,864	6,109,701	6,446,219	6,522,745	7,664,361
Company Use													
<b>Total</b>		<b>86,516,959</b>	<b>116,162,832</b>	<b>132,706,503</b>	<b>92,897,432</b>	<b>75,800,047</b>	<b>61,752,474</b>	<b>41,968,277</b>	<b>31,735,224</b>	<b>25,407,428</b>	<b>28,335,823</b>	<b>32,308,512</b>	<b>60,518,213</b>
<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	\$ 18,222,426	\$ 19,537,989	\$ 22,489,221	\$ 34,387,219
<b>System WACOG Per Therm Sold:</b>		0.87033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.68451	0.71721	0.68952	0.69608	0.56821

	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
Washington WACOG Deferral Calculation													
2005 - 6 Tracker year Closing													
Washington Sales Volumes													
Cycle Volume Sales:													
Residential	1,101,336	3,844,735	6,228,079	8,012,396	7,136,583	5,068,689	3,580,246	2,579,092	1,609,359	1,196,867	1,071,979	1,174,722	2,094,526
Commercial	691,439	1,485,832	2,465,549	3,184,045	3,014,055	2,208,565	1,536,817	1,217,954	860,940	739,809	653,363	723,405	967,686
Industrial Firm	45,092	81,304	102,492	118,556	123,466	100,087	80,950	68,574	57,388	50,531	47,023	48,729	61,812
Interruptible													
Total	1,837,867	5,211,871	8,796,120	11,314,977	10,274,104	7,377,341	5,198,013	3,865,620	2,527,687	1,987,207	1,772,365	1,946,856	3,124,024
P / M Unbilled Volumes:													
Residential		2,134,229	3,724,360	4,564,346	4,884,691	2,955,497	2,104,293	1,780,952	1,050,338	782,451	584,745	657,851	923,638
Commercial		1,139,055	1,518,292	1,806,917	1,941,127	1,248,221	916,897	764,472	496,013	418,579	361,444	400,955	568,785
Industrial Firm		84,250	83,080	75,113	72,265	51,131	41,552	40,268	27,927	27,901	24,688	28,857	36,313
Interruptible													
Total		3,357,534	5,325,732	6,446,376	6,898,083	4,254,849	3,062,742	2,585,692	1,574,278	1,228,931	970,877	1,087,663	1,530,736
C / M Unbilled Volumes:													
Residential		2,134,229	4,564,346	4,884,691	2,955,497	2,104,293	1,780,952	1,050,338	782,451	584,745	657,851	923,638	2,127,140
Commercial		1,139,055	1,806,917	1,941,127	1,248,221	916,897	764,472	496,013	418,579	361,444	400,955	568,785	982,754
Industrial Firm		84,250	83,080	75,113	72,265	51,131	41,552	40,268	27,927	27,901	24,688	28,857	62,774
Interruptible													
Total		3,357,534	6,446,376	6,898,083	4,254,849	3,062,742	2,585,692	1,574,278	1,228,931	970,877	1,087,663	1,530,736	3,172,668
Reported Cycle Billing Volumes:													
Residential	39,752,651	3,644,735	6,228,079	8,012,396	7,136,583	5,068,689	3,580,246	2,579,092	1,609,359	1,196,867	1,071,979	1,174,722	2,094,602
Commercial	18,906,231	1,629,791	2,680,800	3,422,497	3,184,215	2,343,595	1,674,720	1,312,375	930,189	774,057	710,146	797,519	1,096,118
Industrial Firm	2,954,979	309,444	340,306	445,508	343,516	316,730	272,206	167,717	256,662	194,481	192,783	183,391	241,679
Interruptible	5,771,716	580,843	622,671	497,830	335,246	574,703	669,310	449,964	424,635	458,343	561,695	564,045	613,274
Total	67,385,577	6,184,813	9,851,856	12,378,231	10,999,560	8,303,717	6,196,482	4,509,148	3,220,845	2,623,748	2,536,603	2,719,714	4,045,673
Calculated Calendar Month Volumes:													
Residential		5,294,866	7,068,065	8,332,741	5,207,389	4,217,485	3,256,905	1,848,478	1,341,472	999,161	1,145,085	1,440,546	3,298,104
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	749,657	965,349	1,510,087
Industrial Firm		308,274	332,339	442,660	322,382	307,151	270,922	155,376	256,636	191,268	196,952	192,847	266,140
Interruptible		580,843	622,671	497,830	335,246	574,703	669,310	449,964	424,635	458,343	561,695	564,045	613,274
Total		8,133,011	10,972,500	12,829,938	8,356,326	7,111,610	5,719,432	3,487,734	2,875,498	2,365,694	2,653,389	3,162,787	5,687,605
"WPGA" Average Commodity Charge		0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637	0.73637
WA Commodity Cost Collected		5,988,905	8,079,820	9,447,581	6,153,348	5,236,776	4,211,618	2,575,626	2,117,430	1,742,026	1,953,876	2,328,981	4,188,182
Calculated Calendar Month Volumes:													
WACOG Incurred: Calculated Vol.		8,133,011	10,972,500	12,829,938	8,356,326	7,111,610	5,719,432	3,487,734	2,875,498	2,365,694	2,653,389	3,162,787	5,687,605
Amount		0.67033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.68451	0.71721	0.68952	0.69608	0.56821
		5,451,801	7,285,191	8,217,319	5,635,924	4,932,339	3,753,081	2,481,153	1,986,307	1,696,699	1,829,565	2,201,553	3,231,754
Dfrr. (Collection vs Calculated)		537,104	794,629	1,230,262	517,424	404,437	458,527	94,473	149,123	45,327	124,311	127,428	956,428
Amount Previously Booked		537,104	794,629	1,230,262	517,424	404,437	458,527	94,473	149,123	45,327	124,311	127,428	956,428
Net to Book (191,420)													
Entry 191,420.....													
Entry 805,002850.....													

(180)

(956,238)

(956,238)



	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	120,736	151,891	347,752
Commercial	211,566	310,707	372,963	266,718	214,363	153,854	110,355	90,706	78,046	78,002	102,426	159,146
Industrial Firm	28,090	34,378	43,775	28,891	28,549	24,828	15,712	21,761	16,992	17,763	18,972	24,995
Industrial Interruptible	17,097	22,936	18,338	17,011	20,901	20,261	16,575	15,642	16,883	20,690	20,777	22,590
Total Demand charge Collected	808,717	1,113,278	1,313,680	861,687	708,505	542,352	337,546	269,554	217,273	237,193	294,066	554,483
	\$ -	\$ 1	\$ 1	\$ (1)	\$ -	\$ 1	\$ 1	\$ 1	\$ -	\$ -	\$ (1)	\$ -









**NORTHWEST NATURAL GAS COMPANY**

Date 31-Oct-07

Journal Entry Voucher No. JV 29

**AMORT RATE ITEMS**

**Scanned**

Journal ID

131320

Prepared:

Approved

11/6/07

Verified:

Dee van

\_\_\_\_\_

ACCOUNT NUMBER	ACTIVITY	ACCT. CATEGORY	DEBIT AMOUNT	CREDIT AMOUNT	UNIT AMOUNT	TRANSACTION DESCRIPTION	REFERENCE
1 81199	495 6080 C		1,961,139.88	1,961,139.88		AMORT 186231	JV29
2 89050	D		8,068.28		A	CIM AMORT	JV29
3 83010	419 6205 D		401.00		A	CIM INTEREST	JV29
4 89050	495 6327 C			401.00	A	CIM INTEREST 186231	JV29
5 81199	495 6327 C				A	AMORT 186243	JV29
6 89050	419 6205 C				A	CIM AMORT OR	JV29
7 83010	419 6205 C				A	CIM INT 186243	JV29
8 89050	495 6540 C				A	CIM INTEREST	JV29
9 89050	419 6205 C				A	AMORT 186251	JV29
10 81199	495 6540 C				A	CIM AMORT	JV29
11 83010	419 6205 C				A	CIM INT 186251	JV29
12 89050	495 6324 C				A	CIM INTEREST	JV29
13 89050	495 6324 C				A	CIM AMORT	JV29
14 81199	419 6205 C				A	AMORT 186254	JV29
15 89050	495 6324 C				A	CIM AMORT	JV29
16 83010	419 6205 C				A	CIM INT 186254	JV29
17 81199	495 6062 D		849.61		B	CIM INTEREST	JV29
18 89050	495 6062 D				B	AMORT 186267	JV29
19 89050	419 6205 C				B	CIM AMORT	JV29
20 83010	419 6205 D		220.59		B	CIM INTEREST	JV29
21 89050	495 6517 C				B	CIM INT 186267	JV29
22 81199	419 6205 C				B	CIM AMORT	JV29
23 83010	419 6205 C				B	AMORT 186269	JV29
24 89050	495 6512 C				B	CIM INT 186269	JV29
25 81199	495 6512 C				B	CIM INTEREST	JV29
26 89050	419 6205 C				B	CIM AMORT	JV29
27 89050	419 6205 C				B	CIM INTEREST	JV29
28 83010	495 6064 C				B	CIM INT 186274	JV29
29 81199	495 6064 C				B	AMORT 186271	JV29
30 89050	419 6205 D		75,058.70		B	CIM AMORT	JV29
31 83010	419 6205 D		5,350.48		B	CIM INTEREST	JV29
32 89050	495 6064 C				B	AMORT 186277	JV29
33 81199	419 6205 D		33,388.05		B	CIM AMORT	JV29
34 89050	419 6205 D		9,058.65		B	CIM INTEREST	JV29
35 83010	495 6233 C				B	CIM INT 186277	JV29
36 89050	495 6233 C				B	AMORT 186286	JV29
37 81199	495 6233 D		2,107.01		C	CIM AMORT	JV29
38 89050	419 6205 D		1.36		C	CIM INTEREST	JV29
39 83010	419 6205 C				C	CIM INT 186286	JV29
40 89050	495 6233 C				C	AMORT 186288	JV29
41 89050	419 6205 C				C	CIM AMORT	JV29
42 81199	495 6233 C				C	CIM INT 186288	JV29
43 83010	419 6205 C				C	CIM INTEREST	JV29
44 89050	805 2850 C		692,956.86		C	CIM AMORT	JV29
45 89050	805 2850 C				C	AMORT 191401	JV29
46 84020	419 6205 D		16,969.86		C	CIM INT 191401	JV29
47 89050	805 2850 C				C	CIM INTEREST	JV29
48 83010	419 6205 D		16,969.86		C	AMORT 191411	JV29
49 84020	805 2850 C				C	CIM AMORT	JV29
50 89050	419 6205 D		35,775.00		C	CIM INTEREST	JV29
51 83010	419 6205 D		855.00		C		

JOURNAL DESCRIPTION: AMORT  
 RUN GROUP n2w 7:55

SOBPC #	I	ENTRY	DATE	EFFECT	SEQ	NO	ACCT.	ACTIVITY	CATEGORY	DC	DEBIT	CREDIT	UNIT	TRANSACTION	REFERENCE	
AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	DESCRIPTION	AMOUNT	
52		89050	191411				C					855.00	C	CIM INTEREST 191411	JV29	
53		84020	5407				D	805	2650		991,624.81	C		AMORT 19031	JV29	
54		89050	191031				C					991,624.81	C	CIM AMORT	JV29	
55		83010	4110				C	419	6205				C	CIM INTEREST	JV29	
56		89050	191031				C				7,400.00	D		CIM INTEREST 19031	JV29	
57		89050	186311				D						D	WA FURN PROG	JV29	
58		11529	5042				C	908	7399			7,400.00	D	WA FURN PROG 186311	JV29	
59		89050	186311				D				782.07	D		INT - WA FURN PROG	JV29	
60		83010	4110				C	419	6210			782.07	D	INT - WA FURN PROG	JV29	
61		89050	186312				C						D	WEATH DEFERRAL	JV29	
62		11529	5042				C	908	7209				D	DEFERRED WX 186312	JV29	
63		89050	186312				D				293.51	D		INT - DEF WX	JV29	
64		83010	4110				C	419	6210			293.51	D	INT - DEF WX	JV29	
65		82299	4020				D	495	6080		6,570.82	D		INT - DEF WX 186312	JV29	
66		89050	186316				C					6,570.82	D	CIM AMORT	JV29	
67		83010	4110				C	419	6210			966.82	D	CIM AMORT	JV29	
68		89050	186316				C					966.82	D	CIM INTEREST 186316	JV29	
69		89050	191421				D				15,090.36	E		CIM INTEREST	JV29	
70		84020	5410				C	805	2655			15,090.36	E	CIM AMORT 191421	JV29	
71		83010	4110				D	419	6210			3,189.78	E	CIM AMORT	JV29	
72		89050	191431				C					3,189.78	E	CIM INTEREST	JV29	
73		89050	191431				D				50,256.92	E		CIM INT 191421	JV29	
74		84020	5407				C	805	2655			50,256.92	E	CIM AMORT	JV29	
75		83010	4110				D	419	6210			3,440.56	E	CIM AMORT 191431	JV29	
76		89050	191431				C					3,440.56	E	CIM INTEREST	JV29	
77		89050	186257				C						D	CIM AMORT	JV29	
78		82299	4020				C	495	6324				D	CIM AMORT 186257	JV29	
79		89050	186257				C						D	CIM INT 186257	JV29	
80		83010	4110				C	419	6210				D	CIM INTEREST	JV29	
81		89050	186314				C						D	11599 DEF EXP	JV29	
82		11599	5042				C	908	7399				D	TO 186314	JV29	
83		89050	186314				C				463.58	D		CIM INTEREST	JV29	
84		83010	4110				C	419	6210			463.58	D	CIM INT 186314	JV29	
											1,961,139.68					
											1,961,139.68					

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

NEW provided  
 Nov-08

Oct-07  
 Sep-07  
 Aug-07  
 Jul-07  
 Jun-07  
 May-07  
 Apr-07  
 Mar-07  
 Feb-07  
 Jan-07  
 Dec-06

Reference	Nov-08	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
OREGON DSM 186.231 DSM AMORTIZATION (1/06 to 10/07)												
Increment = 3.00025/term collection from all Firm sales schedules.												
Volume												
186.231 Beginning Balance	24,845,552	86,934,285	108,469,711	99,862,604	72,123,606	53,024,234	41,010,826	26,608,845	20,273,308	18,618,836	19,742,783	32,273,129
186.231 Trf fr 186.589	(195,457)	(190,827)	(170,185)	(144,192)	(120,172)	(101,495)	(88,920)	(78,269)	(73,163)	(68,601)	(64,423)	(59,832)
186.231 Amortization	6,211	21,734	27,117	24,966	18,031	13,256	10,253	6,652	5,068	4,655	4,838	8,088
186.231 Prior Month Adjustment	(1,381)	(1,291)	(1,125)	(946)	(788)	(681)	(602)	(545)	(507)	(476)	(445)	(401)
186.231 Interest @ 8.618%	(190,627)	(170,165)	(144,192)	(120,172)	(101,495)	(88,920)	(79,269)	(70,163)	(64,423)	(59,832)	(55,282)	(50,735)
186.231 Ending Balance	24,650,105	86,743,462	108,299,526	99,718,412	71,903,428	52,922,739	40,921,857	26,530,576	19,799,145	18,149,184	19,298,353	32,213,297
Rate	0.00025											

Reference	Nov-08	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
OREGON 186 AMORTIZATION ACCOUNTS												
186.243 SMP AMORTIZATION												
a-% margin to re: 1, 2, 3, 31												
1R	0.00000	24,163	111,485	112,288	79,737	60,817	46,969	38,022	32,613	27,982	32,283	40,872
1C	0.00000	2,701	10,309	12,429	11,242	6,691	5,073	4,379	3,719	3,562	3,012	4,927
2	0.00000	13,115,433	64,780,608	59,070,685	41,447,594	29,602,715	22,076,365	12,937,283	8,977,409	7,673,539	8,208,570	16,168,918
3C	0.00000	5,143,352	20,892,931	25,158,333	17,701,548	12,562,415	9,627,672	6,373,597	5,062,123	4,704,361	4,868,585	7,244,266
31	0.00000	149,829	501,750	559,888	434,611	334,414	289,188	323,434	216,036	285,919	378,146	459,282
31 Block 1	0.00000	1,235,814	2,941,545	2,928,266	2,929,385	2,895,065	2,820,700	2,504,893	2,177,737	2,029,554	2,134,738	2,611,573
31 Block 2	0.00000	2,309,340	7,557,006	8,650,686	6,570,528	4,821,086	3,964,781	2,882,938	2,081,905	2,122,334	2,325,004	3,280,170
Amortize & Accure Int NO												
186.243 Beginning Balance	(42,093)	(42,093)	0	0	0	0	0	0	0	0	0	0
186.243 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
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	(42,093)											
186.243 Ending Balance	(42,093)											

Reference	Nov-08	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
OREGON 186 AMORTIZATION OF YEAR 2000 COSTS												
a-% margin to re:												
1R	0.00000	24,163	111,485	112,288	79,737	60,817	46,969	38,022	32,613	27,982	32,283	40,872
1C	0.00000	2,701	10,309	12,429	11,242	6,691	5,073	4,379	3,719	3,562	3,012	4,927
2 and 19	0.00000	13,115,433	64,780,608	59,070,685	41,447,594	29,602,715	22,076,365	12,937,283	8,977,409	7,673,539	8,208,570	16,168,918
3C	0.00000	5,143,352	20,892,931	25,158,333	17,701,548	12,562,415	9,627,672	6,373,597	5,062,123	4,704,361	4,868,585	7,244,266
31	0.00000	149,829	501,750	559,888	434,611	334,414	289,188	323,434	216,036	285,919	378,146	459,282
31 Block 1	0.00000	1,235,814	2,941,545	2,928,266	2,929,385	2,895,065	2,820,700	2,504,893	2,177,737	2,029,554	2,134,738	2,611,573
31 Block 2	0.00000	2,309,340	7,557,006	8,650,686	6,570,528	4,821,086	3,964,781	2,882,938	2,081,905	2,122,334	2,325,004	3,280,170
32 Block 1, sales	0.00000	2,694,875	1,972,977	1,141,529	2,076,342	2,436,613	2,141,416	1,978,259	1,931,188	1,917,484	2,029,680	2,200,705
32 Block 2 & Block 3, sales	0.00000	4,483,491	5,390,518	5,719,030	4,745,820	4,946,730	4,076,107	3,589,598	3,484,941	3,557,388	3,585,835	4,632,788
32 Block 4 & Block 5, sales	0.00000	2,576,393	3,847,539	4,053,203	3,949,823	2,382,788	2,421,923	2,063,733	1,995,167	2,173,837	2,149,904	2,718,673
Amortize & Accure Int NO												
186.251 Beginning Balance	11,170	11,170	0	0	0	0	0	0	0	0	0	0
186.251 Accum/Transfer	0	(11,170)	0	0	0	0	0	0	0	0	0	0
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%	11,170	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	11,170	0	0	0	0	0	0	0	0	0	0	0

Reference	Nov-08	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07
OREGON 186 AMORTIZATION OF YEAR 2000 COSTS												
a-% margin to re:												
1R, 1C, 2, 3	0.00000	18,435,478	72,858,652	84,913,602	59,874,731	42,567,051	32,045,267	19,676,713	14,321,900	12,705,363	13,478,595	23,916,266
Amortize & Accure Int NO												
186.254 Beginning Balance	36,816	36,816	0	0	0	0	0	0	0	0	0	0
186.254 Accum/Transfer	0	(36,816)	0	0	0	0	0	0	0	0	0	0
186.254 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Interest @ 8.618%	36,816	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	36,816	0	0	0	0	0	0	0	0	0	0	0

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

Reference	NEW prorated 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 COGS DAY REVENUE DEFERRAL Increment = \$ .00120/therm collection from RB 1, 2, and 3												
1R	24,163	97,561	111,485	112,268	79,737	60,817	46,969	38,022	32,613	27,882	32,283	40,872
1C	2,701	10,309	14,147	12,429	11,242	6,691	5,073	4,379	3,719	3,562	3,012	4,927
2 and 19	13,115,433	51,356,102	64,780,608	59,070,665	41,447,594	29,602,715	22,073,365	12,937,263	8,977,409	7,873,539	6,208,570	16,166,918
3C	5,143,352	20,892,931	26,718,545	25,156,333	17,701,548	12,562,415	9,827,672	6,373,587	5,082,123	4,704,361	4,856,585	7,244,266
31	149,829	501,750	544,377	559,888	434,611	334,414	289,188	323,434	216,086	285,919	378,146	459,282
31 Block 1	1,285,814	2,941,545	2,914,423	2,926,266	2,929,365	2,885,065	2,820,700	2,504,893	2,177,737	2,029,554	2,134,736	2,811,573
31 Block 2	2,309,340	7,567,008	9,476,559	8,850,698	6,570,528	4,821,098	3,984,781	2,682,838	2,081,905	2,122,334	2,325,004	3,290,170
32 Block 1	3,599,383	2,898,488	5,416,531	5,215,565	2,873,331	3,308,101	2,981,346	2,822,622	2,769,014	2,783,165	2,889,886	3,056,131
32 Block 2	4,821,781	5,113,898	4,879,329	5,412,190	4,969,544	4,822,823	4,205,465	3,895,259	3,783,729	3,933,338	3,930,886	4,687,369
32 Block 3	2,556,402	3,033,212	3,007,068	3,071,269	4,899,544	2,598,795	2,346,966	2,129,881	2,117,535	2,214,824	2,158,937	2,860,225
32 Block 4	0.00000	5,218,927	6,089,852	6,621,764	6,008,360	5,122,788	4,840,201	4,377,321	4,325,669	4,785,888	4,528,057	5,395,545
32 Block 5	0.00000	7,115,656	7,444,953	7,229,491	7,444,953	5,986,691	5,966,859	5,584,773	5,614,665	5,999,752	5,363,954	6,503,923
32 Block 6	6,837,608	6,612,988	8,159,879	6,531,688	7,568,633	7,965,393	7,429,210	6,985,350	6,089,020	7,149,150	6,528,505	7,844,012
186.267 Beginning Balance	(12,974)	(13,739)	(16,213)	(19,328)	(22,197)	(24,319)	(25,933)	(27,222)	(28,126)	(28,868)	(29,562)	(30,290)
186.267 Accum/Transfer	(670)	(2,367)	(2,988)	(2,720)	(1,956)	(1,434)	(1,099)	(707)	(536)	(487)	(514)	(650)
186.267 Amortization	(66)	(107)	(127)	(149)	(166)	(180)	(190)	(198)	(204)	(209)	(214)	(221)
186.267 Interest @ 8.618%	(13,739)	(16,213)	(19,328)	(22,197)	(24,319)	(25,933)	(27,222)	(28,126)	(28,868)	(29,562)	(30,290)	(31,360)
186.267 Ending Balance												
186.269 AMORTIZATION WEST LINN DEFERRAL Increment = \$ .0010/therm collection from RB 1, 2, and 3												
Rate Schedule 1, 2, and 3												
Amortize & Accure Int NO	18,435,478	72,859,652	92,169,162	84,913,602	59,674,731	42,587,051	32,045,267	19,876,713	14,321,900	12,705,363	13,478,595	23,916,266
186.269 Beginning Balance	3,314	3,314	31	31	31	31	31	31	31	31	31	31
186.269 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
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, OG, AND VANC PROP RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1005 Increment = \$ .01220/therm collection from RB 1C, 3C, and 31C												
Amortize & Accure Int NO	18,435,478	72,859,652	92,169,162	84,913,602	59,674,731	42,587,051	32,045,267	19,876,713	14,321,900	12,705,363	13,478,595	23,916,266
186.274 Beginning Balance	3,314	3,314	31	31	31	31	31	31	31	31	31	31
186.274 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
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	4,274	42,704	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400	42,400
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING Increment = \$ .00821/therm collection from RB 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C												
186.271 Beginning Balance	7,581,281	28,748,124	36,047,657	34,080,430	24,707,442	18,101,819	14,388,628	9,787,023	7,742,814	7,102,369	7,406,104	11,119,608
186.271 Transfer from 186270	(384,716)	(1,958,294)	(1,784,060)	(1,532,677)	(1,332,959)	(1,177,714)	(1,063,546)	(973,712)	(914,541)	(868,657)	(828,782)	(782,549)
186.271 Amortization	(1,610,605)	0	0	0	0	0	0	0	0	0	0	0
186.271 Prior Month Adjustment	51,174	194,050	243,322	230,043	186,775	122,187	97,123	66,927	52,284	47,941	48,991	75,059
186.271 Interest @ 8.618%	(14,146)	(13,367)	(11,939)	(10,325)	(8,962)	(8,019)	(7,289)	(6,758)	(6,380)	(6,066)	(5,758)	(5,350)
186.271 Interest Adjustment	(1,958,294)	(1,784,060)	(1,552,677)	(1,332,959)	(1,177,714)	(1,063,546)	(973,712)	(914,541)	(868,657)	(828,782)	(782,549)	(712,941)
186.271 Ending Balance	7,581,281	28,748,124	36,047,657	34,080,430	24,707,442	18,101,819	14,388,628	9,787,023	7,742,814	7,102,369	7,406,104	11,119,608
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING Increment = \$ .01220/therm collection from RB 1R, 2, and 19												
Rate Schedule 1R, 2 and 19												
186.277 Beginning Balance	13,139,586	51,453,683	64,892,083	59,182,952	41,527,331	29,683,532	22,123,334	12,975,304	9,910,021	7,701,521	8,240,862	16,207,790
186.277 Transfer from 186275	(930,439)	(1,807,959)	(1,726,217)	(1,604,457)	(1,483,625)	(1,406,365)	(1,305,126)	(1,319,124)	(1,301,772)	(1,282,494)	(1,285,854)	(1,278,051)
186.277 Amortization	(891,599)	0	0	0	0	0	0	0	0	0	0	0
186.277 Prior Month Adjustment	27,068	105,995	139,678	121,917	85,546	61,107	45,574	26,729	18,561	15,865	16,978	33,368
186.277 Interest @ 8.618%	(12,988)	(12,604)	(11,917)	(11,085)	(10,393)	(9,881)	(9,568)	(9,378)	(9,282)	(9,225)	(9,174)	(9,059)
186.277 Interest Adjustment	(1,807,958)	(1,726,217)	(1,604,457)	(1,483,625)	(1,406,365)	(1,355,128)	(1,319,124)	(1,301,772)	(1,282,494)	(1,285,854)	(1,278,051)	(1,253,722)
186.277 Ending Balance	13,139,586	51,453,683	64,892,083	59,182,952	41,527,331	29,683,532	22,123,334	12,975,304	9,910,021	7,701,521	8,240,862	16,207,790

Northwest Natural  
 Detail Deferred Balances and Interest - Oregon  
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NEW prorated  
 Nov-06 Dec-06 Jan-07 Feb-07 Mar-07 Apr-07 May-07 Jun-07 Jul-07 Aug-07 Sep-07 Oct-07

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 INTERVENIER FUNDING</b>													
Increment = \$,00018them collection from RS 1R and 2													
	(0.00013)	13,139,596	51,453,663	64,892,093	59,182,952	41,527,331	29,663,532	22,123,334	12,875,304	9,010,021	7,701,521	8,240,852	16,207,790
186.286 Beginning Balance		(6,781)	39,801	33,374	25,147	17,608	12,315	8,533	5,708	4,056	2,910	1,926	865
186.286 Transfer from 186276		50,000	0	0	0	0	0	0	0	0	0	0	0
186.286 Amortization	J	(1,708)	(6,889)	(8,436)	(7,694)	(5,399)	(3,858)	(2,878)	(1,897)	(1,171)	(1,001)	(1,071)	(2,107)
186.286 Interest @ 8.618%	J	290	282	209	163	107	75	51	35	25	17	10	(1)
186.286 Ending Balance		39,801	33,374	25,147	17,608	12,315	8,533	5,708	4,058	2,910	1,928	865	(1,244)
Amortize & Accure Int NO													
186.288 AMORTIZATION MATCHING FUND INTERVENIER FUNDING													
Increment = \$,00002them giveback to RS 31, 311, and 32													
	0.00000	30,795,141	34,019,459	38,648,602	32,815,079	34,237,845	32,412,392	30,078,835	27,917,433	26,628,228	26,528,478	27,725,714	32,418,715
186.288 Beginning Balance		(2,393)	(2,393)	0	0	0	0	0	0	0	0	0	0
186.288 Transfer from 186276	K	0	0	0	0	0	0	0	0	0	0	0	0
186.288 Amortization	K	0	0	0	0	0	0	0	0	0	0	0	0
186.288 Interest @ 8.618%	K	0	0	0	0	0	0	0	0	0	0	0	0
186.288 Ending Balance		(2,393)	0	0	0	0	0	0	0	0	0	0	0
<b>OREGON 191 AMORTIZATION ACCOUNTS</b>													
191.401 WACOG AMORTIZATION													
Increment = \$,00452them giveback to firm and inter sales 1005 to 1006													
	0.01761	31,711,289	94,530,035	117,045,249	107,832,185	79,925,469	60,017,614	47,460,738	32,490,989	25,924,666	24,503,360	25,875,508	39,350,191
191.401 Beginning Balance		503,979	(12,984,449)	(11,407,047)	(9,420,401)	(7,585,846)	(6,335,359)	(5,320,152)	(4,519,574)	(3,977,811)	(3,548,206)	(3,140,634)	(2,708,420)
191.401 Accum/Transfer		(13,952,287)	0	0	0	0	0	0	0	0	0	0	0
191.401 Amortization	L	558,436	1,684,674	2,081,167	1,895,403	1,407,488	1,056,910	835,784	572,167	458,533	431,504	452,146	682,667
191.401 Prior Month Adjustment	L	(84,576)	(87,272)	(74,520)	(60,848)	(50,182)	(41,703)	(35,208)	(30,404)	(26,928)	(23,933)	(20,931)	(18,970)
191.401 Interest @ 8.618%													
191.401 Interest prior period adj													
191.401 Ending Balance		(12,984,449)	(11,407,047)	(9,420,401)	(7,585,846)	(6,335,359)	(5,320,152)	(4,519,574)	(3,977,811)	(3,548,206)	(3,140,634)	(2,709,420)	(2,033,433)
191.411 DEMAND AMORTIZATION													
Increment = \$,01046them collection from firm sales and \$,00124them collection from interruptible sales													
	0.00108	24,845,552	86,934,285	108,469,711	99,862,604	72,123,806	53,024,234	41,010,826	28,608,845	20,273,308	18,618,836	19,742,783	32,273,129
191.411 Beginning Balance		6,865,737	7,595,750	8,575,538	7,769,581	7,801,663	6,993,390	6,449,912	5,892,154	5,651,358	5,884,524	5,832,725	7,077,082
191.411 Accum/Transfer		(965,775)	(721,038)	(631,000)	(518,844)	(411,304)	(328,275)	(270,234)	(226,892)	(188,903)	(177,821)	(157,948)	(136,910)
191.411 Amortization	M	222,251	0	0	0	0	0	0	0	0	0	0	0
191.411 Prior Month Adjustment	M	27,726	94,876	118,262	108,862	78,908	58,175	45,130	29,502	22,830	20,873	22,063	35,775
191.411 Interest @ 8.618%		(5,240)	(4,838)	(4,107)	(3,321)	(2,808)	(2,134)	(1,778)	(1,523)	(1,347)	(1,201)	(1,055)	(855)
191.411 Interest prior period adj		(721,038)	(631,000)	(518,844)	(411,304)	(328,275)	(270,234)	(226,892)	(188,903)	(177,821)	(157,948)	(136,910)	(101,990)
191.411 Ending Balance		(5,240)	(4,838)	(4,107)	(3,321)	(2,808)	(2,134)	(1,778)	(1,523)	(1,347)	(1,201)	(1,055)	(855)
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION													
Increment = \$,00462them giveback to firm and inter sales 1005 to 1006													
	(0.02520)	31,711,289	94,530,035	117,045,249	107,832,185	79,925,469	60,017,614	47,460,738	32,490,989	25,924,666	24,503,360	25,875,508	39,350,191
191.031 Beginning Balance		0	19,177,286	16,746,343	13,796,803	11,084,472	9,069,836	7,557,183	6,381,182	5,543,122	4,869,821	4,272,336	3,825,313
191.031 Accum/Transfer		19,976,420	0	0	0	0	0	0	0	0	0	0	0
191.031 Amortization	U	(799,124)	(2,382,157)	(2,949,540)	(2,712,331)	(2,014,122)	(1,512,444)	(1,196,011)	(818,773)	(653,302)	(617,485)	(647,023)	(961,625)
191.031 Prior Month Adjustment			(48,796)	0	0	(714)	0	714	0	0	0	0	0
191.031 Interest @ 0 %		0	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest prior period adj													
191.031 Ending Balance		19,177,286	16,746,343	13,796,803	11,084,472	9,069,836	7,557,183	6,381,182	5,543,122	4,869,821	4,272,336	3,825,313	2,833,689



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Northwest Natural  
 Detail Deferred Balances and Interest - Washington  
 November 2005 to October 2006

Reference	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06
<b>WASHINGTON 186 ACCUMULATION ACCOUNTS</b>												
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION												
186.311 Beginning Balance	0	61,577	66,504	71,177	75,474	86,022	91,025	95,459	98,928	100,609	105,716	110,055
186.311 Accumulation	0	4,546	4,200	3,900	10,000	5,000	3,200	2,600	1,000	4,400	3,600	7,400
186.311 Transfer												
186.311 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.	0	(30)	30	488	548	603	635	668	684	707	739	782
186.311 Interest @ 8.25%	0	412	443	488	548	603	635	668	684	707	739	782
186.311 Interest Adjustment												
186.311 Ending Balance	0	66,504	71,177	75,474	86,022	91,025	95,459	98,928	100,609	105,716	110,055	118,237
<b>WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION</b>												
186.312 Beginning Balance	0	31,978	32,083	32,290	35,344	38,592	39,208	39,927	40,503	42,037	42,328	42,617
186.312 Accumulation	0	0	0	2,824	1,004	1,383	1,453	301	1,251	0	0	150
186.312 Transfer												
186.312 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.	0	206	207	229	244	254	265	276	283	288	291	294
186.312 Interest @ 8.25%	0	32,083	32,290	35,344	36,592	38,208	39,927	40,503	42,037	42,328	42,617	43,060
186.312 Interest Adjustment												
186.312 Ending Balance	0	63,028	63,433	63,842	64,276	64,714	65,155	65,598	66,058	66,512	66,969	67,430
<b>WASHINGTON LOW-INCOME WEATHERIZATION PROGRAM ACCUM</b>												
186.314 Beginning Balance	0	63,028	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												
186.314 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Prior Month Interest Adj.	0	407	409	435	458	441	444	451	454	457	460	464
186.314 Interest @ 8.25%	0	63,433	63,842	64,276	64,714	65,155	65,598	66,058	66,512	66,969	67,430	67,893
186.314 Interest Adjustment												
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
<b>WASHINGTON 186 AMORTIZATION ACCOUNTS</b>												
186.316 AMORTIZATION (1104 to 905)												
Firm Volume		8,982,014	11,941,261	10,700,063	7,742,443	5,395,055	4,111,866	2,741,702	2,188,997	1,971,348	2,155,889	3,492,400
Int Sales Volume		3,014,076	497,830	461,802	557,071	559,786	449,964	424,835	511,884	508,154	584,045	613,274
RS 55 Sales Volume												
186.316 Beginning Balance	(17,291)	(23,224)	(39,988)	(62,129)	(82,174)	(97,076)	(107,840)	(116,290)	(122,329)	(127,416)	(132,179)	(137,343)
186.316 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Amortization	(5,803)	(16,561)	(21,613)	(19,556)	(14,293)	(10,069)	(7,889)	(5,207)	(4,232)	(3,874)	(4,241)	(9,571)
186.316 Interest @ 8.25%	(130)	(203)	(328)	(490)	(608)	(695)	(760)	(817)	(856)	(888)	(923)	(967)
186.316 Interest Adjustment												
186.316 Ending Balance	(23,224)	(39,988)	(62,129)	(82,174)	(97,076)	(107,840)	(116,290)	(122,329)	(127,416)	(132,179)	(137,343)	(144,881)
<b>186.327 DOWNTOWN PROPERTY REFUND (1104 to 905)</b>												
Increment = % margin												
RS 1	0.00000	2,557	14,729	15,051	10,356	8,635	9,237	4,735	3,828	3,850	5,164	8,050
RS 2 and 19 and 54	0.00000	1,697,764	7,789,001	6,944,234	4,898,753	3,463,103	2,519,506	1,582,503	1,062,330	1,060,979	1,183,367	2,065,989
RS 3FS and 3FT	0.00000	495,688	2,071,585	2,516,443	1,908,010	1,210,755	823,540	628,677	527,398	455,203	502,946	738,507
RS 21 Block 1	0.00000	27,359	85,937	84,966	65,922	65,251	61,127	60,751	78,590	76,122	82,069	79,984
RS 21 Block 2	0.00000	53,634	186,691	181,694	163,346	153,346	151,550	135,935	121,624	115,467	131,740	137,665
RS 21 Block 3	0.00000	59,913	345,834	339,836	233,721	156,345	126,729	76,736	61,561	51,404	69,688	86,341
RS 21 Block 4	0.00000	0	0	0	0	0	0	0	0	0	0	0
RS 27	0.00000	42,716	209,795	176,355	119,157	80,023	54,136	22,862	11,088	7,887	8,377	23,638
RS 41 Block 1	0.00000	3,828	2,172	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
RS 41 Block 2	0.00000	0	10,647	6,541	5,516	4,331	3,053	2,058	1,860	2,360	2,789	4,738
RS 42 Block 1	0.00000	634,911	137,731	317,795	381,121	384,973	315,601	285,209	282,127	275,676	286,589	332,912
RS 42 Block 2	0.00000	406,222	526,462	444,855	355,277	388,228	347,868	276,797	311,182	328,841	310,220	343,827
RS 42 Block 3	0.00000	151,768	243,592	146,173	249,692	181,210	133,888	173,351	186,308	183,117	189,353	205,036
RS 42 Block 4	0.00000	273,820	441,044	310,632	394,722	213,854	280,203	374,458	374,458	459,259	497,054	562,168
RS 42 Block 5	0.00000	92,997	382,090	233,760	126,003	181,023	141,691	78,432	48,658	69,310	206,454	186,578
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accrue Int	NO	2,916	0	0	0	0	0	0	0	0	0	0
186.257 Beginning Balance												
186.257 Accum/Transfer	S	0	0	0	0	0	0	0	0	0	0	0
186.257 Amortization	S	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest @ 8.25%												
186.257 Interest Adjustment												
186.257 Ending Balance		2,916	0	0	0	0	0	0	0	0	0	0

Northwest Natural  
 Detail Deferred Balances and Interest - Washington  
 November 2005 to October 2006

Reference	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	Sep-06	Oct-06
<b>WASHINGTON 191 AMORTIZATION ACCOUNTS</b>												
Increment = \$,000,000; firm giveback to firm and inter sales 100% to 80%												
191.421 WACOG AMORTIZATION												
Volume	3,603,536	9,596,068	12,439,061	11,161,865	8,800,114	5,854,841	4,581,830	3,198,337	2,690,881	2,479,502	2,718,714	4,045,674
191.421 Beginning Balance	(107,087)	(670,566)	(639,010)	(696,564)	(593,670)	(531,610)	(512,842)	(489,361)	(461,012)	(484,363)	(478,403)	(471,512)
191.421 Accum/Transfer	19,441	35,793	46,398	41,684	30,859	22,212	17,016	11,810	10,000	9,249	10,145	15,000
191.421 Amortization	(4,341)	(4,210)	(3,972)	(3,920)	(3,700)	(3,544)	(3,434)	(3,383)	(3,341)	(3,298)	(3,254)	(3,190)
191.421 Interest @ 8.25%												
191.421 Prior Month Int Adj												
191.421 Ending Balance	(870,593)	(639,010)	(696,584)	(658,870)	(591,610)	(512,842)	(489,361)	(461,012)	(464,363)	(478,403)	(471,512)	(469,612)
<b>191.431 DEMAND AMORTIZATION</b>												
Increment = \$,000,000; firm giveback to firm sales, 1,000,000; firm giveback to interruptible sales												
Firm Sales	3,014,076	6,982,014	11,941,281	10,700,083	7,742,443	5,895,055	4,111,866	2,741,702	2,186,887	1,971,348	2,155,689	3,432,400
Interruptible Sales	589,480	614,054	497,830	461,802	557,871	559,786	449,964	424,695	511,884	508,154	594,045	613,274
191.431 Beginning Balance	(452,814)	(485,317)	(391,390)	(196,292)	(47,571)	(770,082)	(686,051)	(643,787)	(608,344)	(590,050)	(554,311)	(625,574)
191.431 Accum/Transfer	(73,831)				(828,324)							
191.431 Amortization	44,380	126,879	168,881	149,584	109,335	77,022	56,816	39,825	32,385	29,825	32,436	50,257
191.431 Interest @ 8.25%	(3,252)	(2,722)	(1,788)	(827)	(5,577)	(4,981)	(4,552)	(4,289)	(4,071)	(3,896)	(3,699)	(3,441)
191.431 Interest Adjustment								(83)				
191.431 Ending Balance	(485,317)	(381,360)	(198,292)	(47,525)	(770,082)	(698,051)	(643,787)	(606,344)	(590,050)	(554,311)	(525,574)	(478,759)

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

	Account Category	Account Category	Account Category	EXPENSES											
				Actuals	This Year	Amounts	Activity	Pipe Size	Jul	Aug	Sep	Oct	Nov	Dec	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
11529	ENERGY EFFICIENCY	0	0	0	0	0	0	0	0	0	0	0			
11529	ENERGY EFFICIENCY	4,200.00	3,800.00	10,000.00	5,000.00	2,800.00	2,800.00	1,000.00	4,400.00	3,800.00	7,400.00	0			
11529	ENERGY EFFICIENCY	0	2,824.12	1,003.81	1,363.00	1,453.18	301.13	1,251.00	0	0	149.73	0			
11529	ENERGY EFFICIENCY	0	0	0	0	0	0	0	0	0	0	0			
11529	ENERGY EFFICIENCY	0	2,824.12	0	1,363.00	1,453.18	1,304.84	(16,392.48)	0	1,251.00	0	0			
11529	ENERGY EFFICIENCY	(4,200.00)	(3,800.00)	0	(5,000.00)	(12,800.00)	(1,000.00)	(4,400.00)	(3,600.00)	0	0	0			
11529	ENERGY EFFICIENCY	0	5,948.24	11,003.81	2,726.00	2,906.36	(8,383.93)	(15,141.48)	0	1,251.00	7,549.73	0			
11569	WEATHER FINANCE C	0	0	0	0	0	0	0	0	0	0	0			
11599	WA LOW INCOME WEI	4,200.00	3,800.00	10,000.00	5,000.00	2,800.00	2,800.00	1,000.00	4,400.00	3,800.00	7,400.00	0			
Washington Furnace		0	2,824.12	1,003.81	1,363.00	1,453.18	301.13	1,251.00	0	0	149.73	0			
Washington Weatherization															

ES FURN PGM ADMIN 7303  
 C.A.P. ADMIN FEE 7237  
 ES FURN PGM REBATE 7307  
 WX PGM ADMIN 7203  
 WX REBATES 7207  
 WX PGM CONTRA 7209  
 CONTRA ACCOUNT 7399  
 Account Category  
 Account Category  
 Account Category

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

State	Type	Class	RS Type	Rate Schedule	OCTOBER			
					Total	CIS	Net Unbilled	Total
OR	Sales	R	Firm	1	32,282.5	40,872.1	0	40,872.1
OR	Sales	R	Firm	2	8,208,569.9	16,166,918.3	0	16,166,918.3
OR	Sales	R	Firm	3	0	0	0	0
OR	Sales	R	Firm	4	0	0	0	0
OR	Sales	R	Firm	19	1,944.0	1,944.0	0	1,944.0
OR	Sales	R	Firm	54	0	0	0	0
OR	Sales	C	Firm	1	3,011.9	4,927.2	0	4,927.2
OR	Sales	C	Firm	3	4,856,584.5	7,245,592.2	(1,326.0)	7,244,266.2
OR	Sales	C	Firm	4	0	0	0	0
OR	Sales	C	Firm	10	0	0	0	0
OR	Sales	C	Firm	21	0	0	0	0
OR	Sales	C	Firm	31 Block 1	1,649,497.2	2,092,144.2	1,084.0	2,093,228.2
OR	Sales	C	Firm	31 Block 2	897,010.1	1,758,111.2	19,275.0	1,777,386.2
OR	Sales	C	Firm	32 Block 1	315,307.0	375,860.0	10,000.0	385,860.0
OR	Sales	C	Firm	32 Block 2	203,337.0	447,593.0	10,000.0	457,593.0
OR	Sales	C	Firm	32 Block 3	33,258.0	59,842.0	17,011.0	76,853.0
OR	Sales	C	Firm	32 Block 4	1,375.0	8,249.0	2,182.0	10,431.0
OR	Sales	C	Firm	32 Block 5	0	0	0	0
OR	Sales	C	Firm	32 Block 6	0	0	0	0
OR	Sales	IND	Firm	3	378,146.1	483,705.8	(24,424.0)	459,281.8
OR	Sales	IND	Firm	4	0	0	0	0
OR	Sales	IND	Firm	6	0	0	0	0
OR	Sales	IND	Firm	31 Block 1	454,690.3	486,565.6	(2,000.0)	484,565.6
OR	Sales	IND	Firm	31 Block 2	1,364,463.8	1,360,478.3	(14,659.0)	1,345,819.3
OR	Sales	IND	Firm	32 Block 1	417,810.0	456,836.0	0	456,836.0
OR	Sales	IND	Firm	32 Block 2	526,714.0	677,109.0	0	677,109.0
OR	Sales	IND	Firm	32 Block 3	201,265.0	278,761.0	0	278,761.0
OR	Sales	IND	Firm	32 Block 4	197,517.0	301,212.0	0	301,212.0
OR	Sales	IND	Firm	32 Block 5	0	9,265.0	0	9,265.0
OR	Sales	IND	Firm	32 Block 6	0	0	0	0
OR	Sales	C	Interruptibl	31 Block 1	0	0	0	0
OR	Sales	C	Interruptibl	31 Block 2	0	0	0	0
OR	Sales	IND	Interruptibl	31 Block 1	26,548.0	31,668.0	(1,889.0)	29,779.0
OR	Sales	IND	Interruptibl	31 Block 2	58,361.0	151,039.0	0	151,039.0
OR	Sales	INT	Interruptibl	32 Block 1	1,296,543.0	1,353,109.0	4,900.0	1,358,009.0
OR	Sales	INT	Interruptibl	32 Block 2	1,700,675.0	1,986,481.0	13,852.0	2,000,333.0
OR	Sales	INT	Interruptibl	32 Block 3	900,586.0	1,142,137.0	0	1,142,137.0
OR	Sales	INT	Interruptibl	32 Block 4	1,349,479.0	1,707,478.0	0	1,707,478.0
OR	Sales	INT	Interruptibl	32 Block 5	600,533.0	688,287.0	0	688,287.0
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0
OR	Sales	INT	Interruptibl	23	0	0	0	0
OR	Sales	INT	Interruptibl	55	0	0	0	0
OR	Trans	C	Firm	3	0	0	0	0
OR	Trans	C	Firm	31 Block 1	0	0	0	0
OR	Trans	C	Firm	31 Block 2	0	0	0	0
OR	Trans	C	Firm	32 Block 1	0	0	0	0
OR	Trans	C	Firm	32 Block 2	0	0	0	0
OR	Trans	C	Firm	32 Block 3	0	0	0	0
OR	Trans	C	Firm	32 Block 4	0	0	0	0
OR	Trans	C	Firm	32 Block 5	0	0	0	0
OR	Trans	C	Firm	32 Block 6	0	0	0	0
OR	Trans	IND	Firm	3	0	0	0	0
OR	Trans	IND	Firm	31 Block 1	4,000.0	4,000.0	0	4,000.0
OR	Trans	IND	Firm	31 Block 2	5,169.0	15,925.0	0	15,925.0
OR	Trans	IND	Firm	32 Block 1	382,937.0	382,427.0	0	382,427.0
OR	Trans	IND	Firm	32 Block 2	588,662.0	647,259.0	0	647,259.0
OR	Trans	IND	Firm	32 Block 3	378,836.0	434,487.0	0	434,487.0
OR	Trans	IND	Firm	32 Block 4	854,079.0	1,086,634.0	0	1,086,634.0
OR	Trans	IND	Firm	32 Block 5	1,026,629.0	1,214,234.0	0	1,214,234.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,602,853.0	2,321,927.0	0	2,321,927.0
OR	Trans	IND SP F	Spec Conti	63	388,779.0	635,639.0	0	635,639.0
OR	Trans	IND SP F	Spec Conti	65	305,330.0	318,126.0	0	318,126.0
OR	Trans	IND SP F	Spec Conti	69	115,892.0	176,943.0	0	176,943.0
OR	Trans	IND SP F	Spec Conti	70	2,941,799.0	2,212,789.0	0	2,212,789.0
OR	Trans	IND SP F	Spec Conti	71	0	0	0	0
OR	Trans	IND SP F	Spec Conti	72	392,400.0	405,480.0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	3,452,343.0	3,593,714.0	0	3,593,714.0
OR	Trans	INT	Interruptibl	32 Block 1	477,289.0	472,999.0	0	472,999.0
OR	Trans	INT	Interruptibl	32 Block 2	911,608.0	875,074.0	10,001.0	885,075.0
OR	Trans	INT	Interruptibl	32 Block 3	644,992.0	707,987.0	20,000.0	727,987.0
OR	Trans	INT	Interruptibl	32 Block 4	2,125,608.0	2,242,010.0	47,780.0	2,289,790.0
OR	Trans	INT	Interruptibl	32 Block 5	3,766,792.0	4,591,237.0	0	4,591,237.0
OR	Trans	INT	Interruptibl	32 Block 6	6,529,505.0	7,644,012.0	0	7,644,012.0
OR	Trans	INT	Interruptibl	55	0	0	0	0
OR	Trans	INT SP I	Spec Conti	60	0	0	0	0

MONTHLY VOLUMES FOR AMORTIZATION  
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State	Type	Class	RS Type	Rate Schedule	OCTOBER			
					Total	CIS	Net Unbilled	Total
OR	Trans	INT SP I	Spec Conti	64	0		0	0
OR	Trans	INT SP I	Spec Conti	67	1,201,867.0	1,509,656.0	0	1,509,656.0
OR	Trans	INT SP I	Spec Conti	68	2,367,008.0	3,057,866.0	0	3,057,866.0
OR	Trans	INT SP I	Spec Conti	72	1,099,110.0	1,209,677.0	0	1,209,677.0
OR	Trans	INT SP I	Spec Conti	73	0		0	0
OR	Trans	INT SP I	Spec Conti	75	0		0	0
WA	Sales	R	Firm	1	3,015.3	4,675.6	0	4,675.6
WA	Sales	R	Firm	2	1,163,349.2	2,065,970.7	0	2,065,970.7
WA	Sales	R	Firm	3	0		0	0
WA	Sales	R	Firm	19	18.0	18.0	0	18.0
WA	Sales	R	Firm	24	0		0	0
WA	Sales	R	Firm	27	8,376.6	23,938.0	0	23,938.0
WA	Sales	C	Firm	1	2,168.8	3,374.0	0	3,374.0
WA	Sales	C	Firm	3	482,667.0	708,951.6	0	708,951.6
WA	Sales	C	Firm	4	0		0	0
WA	Sales	C	Firm	11	0		0	0
WA	Sales	C	Firm	21 Block 1	78,920.3	76,484.2	0	76,484.2
WA	Sales	C	Firm	21 Block 2	124,240.1	129,884.2	0	129,884.2
WA	Sales	C	Firm	21 Block 3	41,835.1	62,767.3	0	62,767.3
WA	Sales	C	Firm	21 Block 4	0		0	0
WA	Sales	C	Firm	41 Block 1	4,000.0	4,000.0	0	4,000.0
WA	Sales	C	Firm	41 Block 2	2,738.7	4,737.8	0	4,737.8
WA	Sales	C	Firm	42 Block 1	59,861.0	92,318.0	0	92,318.0
WA	Sales	C	Firm	42 Block 2	1,088.0	13,601.0	0	13,601.0
WA	Sales	C	Firm	42 Block 3	0		0	0
WA	Sales	C	Firm	42 Block 4	0		0	0
WA	Sales	C	Firm	42 Block 5	0		0	0
WA	Sales	C	Firm	42 Block 6	0		0	0
WA	Sales	IND	Firm	3	20,279.2	29,615.7	0	29,615.7
WA	Sales	IND	Firm	21 Block 1	3,148.9	3,500.0	0	3,500.0
WA	Sales	IND	Firm	21 Block 2	7,500.0	7,781.7	0	7,781.7
WA	Sales	IND	Firm	21 Block 3	18,030.8	23,574.0	0	23,574.0
WA	Sales	IND	Firm	21 Block 4	0		0	0
WA	Sales	IND	Firm	41 Block 1	0		0	0
WA	Sales	IND	Firm	41 Block 2	0		0	0
WA	Sales	IND	Firm	42 Block 1	78,674.0	97,800.0	0	97,800.0
WA	Sales	IND	Firm	42 Block 2	46,627.0	64,624.0	0	64,624.0
WA	Sales	IND	Firm	42 Block 3	9,131.0	14,784.0	0	14,784.0
WA	Sales	IND	Firm	42 Block 4	0		0	0
WA	Sales	IND	Firm	42 Block 5	0		0	0
WA	Sales	IND	Firm	42 Block 6	0		0	0
WA	Sales	IND	Interruptibl	41 Block 1	0		0	0
WA	Sales	IND	Interruptibl	41 Block 2	0		0	0
WA	Sales	IND	Interruptibl	42 Block 1	107,834.0	102,794.0	0	102,794.0
WA	Sales	IND	Interruptibl	42 Block 2	182,505.0	185,602.0	0	185,602.0
WA	Sales	IND	Interruptibl	42 Block 3	100,222.0	110,252.0	0	110,252.0
WA	Sales	IND	Interruptibl	42 Block 4	173,484.0	214,626.0	0	214,626.0
WA	Sales	IND	Interruptibl	42 Block 5	0		0	0
WA	Sales	IND	Interruptibl	42 Block 6	0		0	0
WA	Trans	IND	Firm	42 Block 1	25,181.0	25,900.0	0	25,900.0
WA	Trans	IND	Firm	42 Block 2	40,000.0	40,000.0	0	40,000.0
WA	Trans	IND	Firm	42 Block 3	40,000.0	40,000.0	0	40,000.0
WA	Trans	IND	Firm	42 Block 4	110,000.0	112,000.0	0	112,000.0
WA	Trans	IND	Firm	42 Block 5	70,493.0	131,600.0	0	131,600.0
WA	Trans	IND	Firm	42 Block 6	0		0	0
WA	Trans	IND SP F	Spec Conti	61	269,797.0	297,572.0	0	297,572.0
WA	Trans	IND	Interruptibl	42 Block 1	14,819.0	14,100.0	0	14,100.0
WA	Trans	IND	Interruptibl	42 Block 2	40,000.0	40,000.0	0	40,000.0
WA	Trans	IND	Interruptibl	42 Block 3	40,000.0	40,000.0	0	40,000.0
WA	Trans	IND	Interruptibl	42 Block 4	213,570.0	235,542.0	0	235,542.0
WA	Trans	IND	Interruptibl	42 Block 5	135,941.0	54,778.0	0	54,778.0
WA	Trans	IND	Interruptibl	42 Block 6	0		0	0
WA	Trans	INT SP I	Spec Conti	67	199,374.0	267,910.0	0	267,910.0
						80,421,362.7	111,787.0	
TOTAL OREGON FIRM SALES					19,742,783.3			32,273,128.9
TOTAL OREGON SALES					25,675,508.3			39,350,190.9
TOTAL OREGON INTERRUPTIBLE SALES					5,932,725.0			7,077,062.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE								
TOTAL WASHINGTON FIRM SALES					2,155,669.0			3,432,399.8
TOTAL WASHINGTON INTERRUPTIBLE SALES					564,045.0			613,274.0
TOTAL OR 32 Block 1					2,889,886.0			3,056,131.0
TOTAL OR 32 Block 2					3,930,996.0			4,667,369.0
TOTAL OR 32 Block 3					2,158,937.0			2,660,225.0
TOTAL OR 32 Block 4					4,528,058.0			5,395,545.0
TOTAL OR 32 Block 5					5,393,954.0			6,503,023.0
TOTAL OR 32 Block 6					6,529,505.0			7,644,012.0

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CCCCC N      N N      N RRRRRRR BBBB BBB RRRRRRR SSSSSS  
C      C NN     N NN     N R      R B      B R      R S      S  
      N N     N N N     N R      R B      B R      R S  
      N N     N N N     N RRRRRRR BBBB BBB RRRRRRR SSS  
      N N     N N N     N R      R BBBB BBB R      R      SSS  
      N N     N N N     N N R      R B      B R      R      S  
C      C N      NN N     NN R      R B      B R      R S      S  
CCCCC N      N N      N R      R BBBB BBB R      R      SSSSSS  
  
CCCCC N      N N      N RRRRRRR BBBB BBB RRRRRRR RRRRRRR PPPPPPP  
C      C NN     N NN     N R      R B      B R      R R      R P      P  
      N N     N N N     N R      R B      B R      R R      R P      P  
      N N     N N N     N RRRRRRR BBBB BBB RRRRRRR RRRRRRR PPPPPPP  
      N N     N N N     N N R      R BBBB BBB R      R      R P  
      N N     N N N     N N R      R B      B R      R R      R P  
C      C N      NN N     NN R      R B      B R      R R      R P  
CCCCC N      N N      N R      R BBBB BBB R      R R      R P
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Job name . . . . . : CNNRBRS  
User name . . . . . : CISOPS  
Job number . . . . . : 844891  
File name . . . . . : CNNRBRRP

Recipient . . . . . : Theresa Wilson  
Company . . . . . : Northwest Natural  
Location . . . . . : Portland - 220 NW Second

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Oregon

Schedule	Services	Heat	Therms	Revenue	Price
R01	3,725	224	40,872.10	\$76,031.90CR	1.8602
R02	518,371	496,252	16,166,918.30	\$24,759,757.40CR	1.5315
R19	18	0	1,944.00	\$2,462.41CR	1.2667
Residential	522,114	496,476	16,209,734.40	\$24,838,251.71CR	1.5323
C01	179	49	4,927.20	\$7,697.12CR	1.5622
C03	54,047	48,150	7,245,592.20	\$9,459,147.82CR	1.3055
C31	1,211	825	3,850,255.40	\$4,512,501.26CR	1.1720
C32	41	24	891,544.00	\$921,664.79CR	1.0338
Commercial	55,478	49,048	11,992,318.80	\$14,901,010.99CR	1.2425
I03	274	158	483,705.80	\$591,512.67CR	1.2229
I31	274	177	1,847,043.90	\$2,016,854.89CR	1.0919
I32	50	41	1,723,183.00	\$1,745,556.16CR	1.0130
Industrial	598	376	4,053,932.70	\$4,353,923.72CR	1.0740
X31	18	5	182,707.00	\$175,431.02CR	.9602
X32	149	25	6,877,492.00	\$5,843,892.67CR	.8497
Interruptable	167	30	7,060,199.00	\$6,019,323.69CR	.8526
<b>Sales:</b>	<b>578,357</b>	<b>545,930</b>	<b>39,316,184.90</b>	<b>\$50,112,510.11CR</b>	<b>1.2746</b>
I31	3	2	19,925.00	\$4,853.27CR	.2436
I32	41	30	3,765,041.00	\$251,672.69CR	.0668
I61	1	0	2,321,927.00	\$38,590.93CR	.0166
I63	2	0	635,639.00	\$13,644.29CR	.0215
I65	2	1	318,126.00	\$18,912.48CR	.0594
I69	1	0	176,943.00	\$5,884.72CR	.0333
I70	1	1	2,212,789.00	\$24,396.95CR	.0110
I71	1	0	.00	\$4,100.00CR	9.9999
I72	1	0	405,480.00	\$15,671.93CR	.0387
I74	1	1	3,593,714.00	\$67,769.95CR	.0189
Industrial	54	35	13,449,584.00	\$445,497.21CR	.0331
X32	51	14	16,533,319.00	\$461,161.78CR	.0279
X60	1	0	.00	\$115,000.00CR	9.9999
X67	1	1	1,509,656.00	\$26,238.62CR	.0174
X68	1	1	3,057,866.00	\$63,157.32CR	.0207
X72	1	0	1,209,677.00	\$15,771.65CR	.0130
X75	1	0	.00	\$ .00	9.9999
Interruptable	56	16	22,310,518.00	\$681,329.37CR	.0305
<b>Transportation:</b>	<b>110</b>	<b>51</b>	<b>35,760,102.00</b>	<b>\$1,126,826.58CR</b>	<b>.0315</b>
<b>Oregon</b>	<b>578,467</b>	<b>545,981</b>	<b>75,076,286.90</b>	<b>\$51,239,336.69CR</b>	<b>.6825</b>

Washington

Schedule	Services	Heat	Therms	Revenue	Price
R01	542	44	4,675.60	\$8,284.00CR	1.7718
R02	58,535	55,553	2,065,970.70	\$2,891,216.26CR	1.3994
R19	0	0	18.00	\$22.07CR	1.2261
R2R	0	0	.00	\$1.00	9.9999
R27	1,019	965	23,938.00	\$27,935.67CR	1.1670
Residential	60,096	56,562	2,094,602.30	\$2,927,457.00CR	1.3976
C01	22	11	3,374.00	\$5,248.19CR	1.5555
C03	4,872	4,337	708,951.60	\$960,006.49CR	1.3541
C21	159	114	269,135.70	\$332,238.16CR	1.2345
C41	2	1	8,737.80	\$10,231.03CR	1.1709
C42	12	5	105,919.00	\$123,549.56CR	1.1665
Commercial	5,067	4,468	1,096,118.10	\$1,431,273.43CR	1.3058
I03	15	9	29,615.70	\$38,068.95CR	1.2854
I21	7	6	34,855.70	\$41,583.27CR	1.1930
I42	14	12	177,208.00	\$191,591.10CR	1.0812
Industrial	36	27	241,679.40	\$271,243.32CR	1.1223
X42	13	0	613,274.00	\$561,632.94CR	.9158
Interruptable	13	0	613,274.00	\$561,632.94CR	.9158
Sales:	65,212	61,057	4,045,673.80	\$5,191,606.69CR	1.2832
I42	3	1	349,500.00	\$29,095.03CR	.0832
I61	1	1	297,572.00	\$22,020.74CR	.0740
Industrial	4	2	647,072.00	\$51,115.77CR	.0790
X42	3	0	384,420.00	\$26,598.63CR	.0692
X67	1	1	267,910.00	\$7,671.24CR	.0286
Interruptable	4	1	652,330.00	\$34,269.87CR	.0525
Transportation:	8	3	1,299,402.00	\$85,385.64CR	.0657
Washington	65,220	61,060	5,345,075.80	\$5,276,992.33CR	.9873



Summary

	Services	Heat	Therms	Revenue	Price
Oregon	578,467	545,981	75,076,286.90	\$51,239,336.69CR	.6825
Washington	<u>65,220</u>	<u>61,060</u>	<u>5,345,075.80</u>	<u>\$5,276,992.33CR</u>	<u>.9873</u>
NW Natural:	643,687	607,041	80,421,362.70	\$56,516,329.02CR	.7028