

KG-082150-SI

Rates and Regulatory Affairs
Facsimile: 503.721.2532



November 25, 2008

David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RECEIVED
RATES MANAGEMENT
DIVISION
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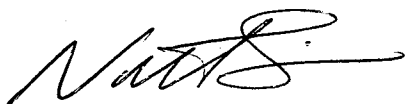
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

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 2008.

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)

Deferred Rate Making Accounts

October 2008

	BEGINNING BALANCE	INC/DEC	ENDING BALANCE
	\$	\$	\$
WASHINGTON			
WASHINGTON 186XXX			
186302 MARGIN SHARING - WA	(942,571.09)	(110,379.74)	(1,052,950.83)
186311 WA FURNACE PROGRAM	56,847.45	5,648.12	62,495.57
186312 WA - AUDIT RESIDENTIAL	101,240.90	10,988.95	112,229.85
186314 WA - LOW INCOME WEATHERIZATION	0.00	0.00	0.00
186316 WA DSM AMORTIZATION	29,082.08	(2,479.84)	26,602.24
>>>TOTAL WASHINGTON 186XXX	(755,400.66)	(96,222.51)	(851,623.17)
WASHINGTON 191XXX			
191420 WACOG - ACCR. WA	2,262,510.00	5,896.00	2,268,406.00
191421 AMORT OF WACOG - WA	(1,441,865.55)	237,220.90	(1,204,644.65)
191430 DEMAND - ACCR WA	(145,309.28)	(34,890.41)	(180,199.69)
191431 AMORT OF DEMAND WA	639,425.90	104,442.95	743,868.85
191432 WA DEMAND COLL	(674,040.00)	131,723.00	(542,317.00)
>>>TOTAL WASHINGTON 191XXX	640,721.07	444,392.44	1,085,113.51
>>>TOTAL WASHINGTON DEFERRED ACCOUNTS	(114,679.59)	348,169.93	233,490.34

NORTHWEST NATURAL GAS COMPANY

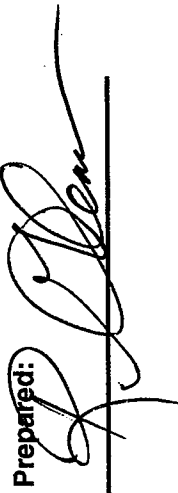
Date 31-Oct-08

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

PGA DEFERRAL

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Document Number 100141566

Prepared: 

Approved: 

Verified: _____

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	10312008 (MMDDYYYY) (MMDDYYYY)	10312008	USD	JV28A	PGA Deferral 2007-08

(Black) Do not change these cells
(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	H	-	4,527.00	OR WACOG PGA Activity		
2	191400			S	4,527.00 ¹	-	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	10,372.00	-	Ore Storage PGA Timing		
4	191400			H	-	10,372.00 ³	OR Storage PGA Adj		
5	540100	84020	805-02880	S	322,548.00	-	OR DEM PGA Activity		
6	191410			H	-	322,548.00 ²	OR DEM PGA Activity		
7	411000	83010	419-06205	H	-	20,863.00	OR PGA Interest		
8	191400			S	89,066.00 ⁵	-	OR WACOG Interest		
9	191410			H	-	13,228.00 ⁶	OR DEM Incr. Interest		
10	191450			H	-	54,975.00 ⁸	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	140,887.85	-	OR DEM DEF Collected		
12	191450			H	-	140,887.85 ⁷	OR DEM DEF Collected		
13	540200	84020	805-02950	S	3,524.00	-	WA WACOG PGA Activity		
14	191420			H	-	3,524.00 ⁹	WA WACOG PGA Activity		
15	540100	84020	805-02942	H	-	134,252.00	WA DEM Coll Activity		
16	191432			S	134,252.00 ¹⁰	-	WA DEM Coll Activity		
17	540100	84020	805-02940	S	34,213.41	-	WA DEM PGA Activity		
18	191430			H	-	34,213.41 ¹¹	WA DEM PGA Activity		
19	411000	83010	419-06210	H	-	6,214.00	WA PGA Interest		
20	191420			S	9,420.00 ¹²	-	WA WACOG Interest		
21	191430			H	-	677.00 ¹³	WA DEM Interest		
22	191432			H	-	2,529.00	WA DEM Interest		
23	540200	84020	805-02890	S	20,686.00	-	Ore Hedge PGA Adj.		
24	191400			H	-	20,686.00 ¹⁴	Ore Hedge PGA Adj.		
Total					769,496.26	769,496.26			

Prepared by _____ Date _____ Approved by _____ Date _____

DEMAND CHARGES: (NNG Advice No. OPU6 06 - 13A, October 4, 2006, NINGA : Demand Charges By Transport - Page 9 of 30 & 6 of 30)

2007 - 8 Tracker year

Oregon Demand charge deferral

R:\Gas Accounting\W2&A Cost of Gas Deferral OR & WA P&A 07-08 Deferrals_2007-08.xls\Embedded Commodity Detail Tab 4

Line No.	November-07	December-07	January-08	February-08	March-08	April-08	May-08	June-08	July-08	August-08	September-08	October-08
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	Williams (NWPL)	3,917,929.40	3,855,472.07	3,907,578.59	3,781,522.82	3,807,573.59	3,807,573.59	3,781,522.82	3,807,573.59	3,807,573.59	3,781,522.82	3,807,573.59
48	TransCanada (NOVA)	517,197.47	534,437.38	499,957.56	435,259.96	449,761.39	435,259.96	435,259.96	449,761.39	449,761.39	435,259.96	449,761.39
49	TransCanada (ANG)	185,407.00	191,579.40	178,758.64	184,914.64	191,070.62	184,914.64	184,914.64	191,070.62	191,070.62	184,914.64	191,070.62
50	Temporary Capacity	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
51	KB Pipeline											
CN Transmission Co.:												
52	TransCanada (NOVA)	680,688.36	696,832.43	743,398.19	743,398.19	743,398.19	743,398.19	743,398.19	743,398.19	743,398.19	743,398.19	743,398.19
53	TransCanada (ANG)	364,383.84	372,435.29	455,353.11	460,822.26	459,947.58	251,358.97	251,358.97	251,358.97	241,702.23	240,811.52	240,811.52
54	Duke En (WCT)-South	768,641.70	767,079.27	801,932.08	805,789.41	809,460.48	797,330.37	723,539.30	726,874.74	700,334.69	695,449.40	629,396.72
55	Coral En T-South											
56	Terasen Gas (SC)	603,119.21	637,079.49	631,975.79	598,303.99	638,352.37	609,900.50	609,900.50	630,977.31	506,023.07	584,812.69	539,323.71
57	Prior Period Adjustments	(230,484.76)	(100,457.81)	53,327.96	(37,642.52)	(0.01)	(643.45)	(48,321.06)	(10,371.96)	(27,638.87)	89,455.03	42,760.34
58	Other	130,026.95	(130,026.95)									
59	Total Charges	6,829,222.03	6,924,626.95	7,339,798.66	6,923,547.78	5,647,761.36	6,810,669.73	6,966,993.01	6,999,054.52	6,791,924.18	6,732,220.65	6,730,478.87
EMBEDDED CHARGES:												
US Transmission Co.:												
60	Williams (MWPL)	4,327,561.00	3,917,930.00	3,538,775.00	3,917,930.00	3,917,930.00	3,917,930.00	3,917,930.00	3,917,930.00	3,917,930.00	3,917,930.00	3,917,930.00
61	TransCanada (NOVA)	417,157.00	519,274.00	469,021.00	422,913.00	437,010.00	437,010.00	437,010.00	437,010.00	437,010.00	422,913.00	519,274.00
62	TransCanada (ANG)	124,009.00	191,344.00	172,828.00	191,344.00	185,172.00	191,344.00	185,172.00	191,344.00	185,172.00	185,172.00	191,344.00
63	Temporary Capacity	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
64	KB Pipeline											
CN Transmission Co.:												
65	TransCanada (NOVA)	562,890.00	681,222.00	681,222.00	681,222.00	681,222.00	681,222.00	681,222.00	681,222.00	681,222.00	681,222.00	681,222.00
66	TransCanada (ANG)	370,264.00	364,385.00	364,385.00	326,110.00	326,110.00	326,110.00	326,110.00	326,110.00	326,110.00	326,110.00	364,385.00
67	Duke En (WCT)-South	771,174.00	771,174.00	769,641.00	771,174.00	771,174.00	771,174.00	771,174.00	771,174.00	771,174.00	768,641.00	771,174.00
68	Coral En T-South											
69	Terasen Gas (SC)	682,746.00	623,223.00	562,911.00	603,119.00	623,223.00	603,119.00	623,223.00	623,223.00	623,223.00	603,119.00	623,223.00
70	Other											
71	Total Embedded	7,218,243.19	7,087,227.19	7,087,240.19	6,571,405.19	7,087,240.19	6,797,412.19	6,966,701.19	6,966,701.19	6,966,701.19	6,797,412.19	7,087,240.19
Oregon VARIANCE Share -												
US Transmission Co.:												
72	Williams (MWPL)	(484,612.45)	11.21	105,505.82	(9,363.23)	(9,363.23)	(9,363.23)	(9,363.23)	(9,363.23)	(9,363.23)	(9,062.86)	(9,363.23)
73	TransCanada (NOVA)	90,446.59	13,709.22	27,969.74	(1,487,075.92)	11,156.56	11,156.56	11,156.56	11,156.56	11,156.56	11,156.56	13,709.22
74	TransCanada (ANG)	55,509.93	212.83	212.83	(247.16)	(247.16)	(247.16)	(247.16)	(247.16)	(247.16)	(247.16)	(247.16)
75	Temporary Capacity											
76	KB Pipeline											
CN Transmission Co.:												
77	TransCanada (NOVA)	106,510.53	13,209.29	48,236.76	56,213.49	54,937.76	56,011.73	46,402.69	47,187.47	20,963.61	18,616.68	(49,129.30)
78	TransCanada (ANG)	44,713.02	7,323.47	82,244.27	87,188.93	86,398.13	(64,287.09)	(67,584.21)	(67,584.21)	(67,313.06)	(77,118.35)	(112,142.87)
79	Duke En (WCT)-South	(1,467.17)	14,379.96	27,808.38	38,166.05	34,614.81	35,705.69	(40,776.45)	(40,050.96)	(64,045.82)	(66,172.59)	(128,180.84)
80	Coral En T-South											
81	Terasen Gas (SC)	(71,990.58)	12,527.66	7,913.40	31,998.80	13,678.47	14,602.44	6,131.15	7,010.68	(15,550.45)	(17,002.79)	(75,863.34)
82	Prior Period Adjustments	(208,381.27)	(90,823.91)	(34,032.60)	(34,032.60)	(34,032.60)	(43,687.07)	(34,959.37)	(9,377.29)	(24,988.30)	80,876.29	38,659.62
83	Other	117,557.37	(117,557.37)	(0.01)								
84	Total Variance	(351,714.03)	(147,007.64)	228,338.13	318,372.12	(1,301,432.80)	11,986.15	(89,925.17)	(60,626.90)	(158,015.86)	(58,939.66)	(322,547.90)
85	Oregon Allocation Ratio	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%
83 Oregon Portion												
84 Amount Previously Booked												
85 Net to Book (191410)												
86												
87												

86 810,914.10
87 810,914.10

Oregon Storage Cut Off Adjustment:

	November-07	December-07	January-08	February-08	March-08	April-08	May-08	June-08	July-08	August-08	September-08	October-08
88 "ORPGA" Proforma Commodity Rate	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763	0.68763
89 "ORPGA" Winter Proforma Cdity Rate	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414	0.68414
90 "Collections" Winter Commodity Rate	\$ 530,828	\$ 549,301	\$ 662,177	\$ 544,139	\$ 649,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 56,425,004	\$ 71,191,396	\$ 84,347,059	\$ 59,543,902	\$ 59,990,032	\$ 49,724,590	\$ 27,668,667	\$ 22,857,816	\$ 16,119,052	\$ 16,580,511	\$ 18,056,493	\$ 33,249,595
92 Proforma Commodity Cost Collected	\$ 56,959,832	\$ 71,740,696	\$ 85,009,236	\$ 60,088,041	\$ 60,640,027	\$ 49,724,590	\$ 27,668,667	\$ 22,857,816	\$ 16,119,052	\$ 16,580,511	\$ 18,056,493	\$ 33,249,595
93 Total Collection vs Calculated Line 20-17	57,012,676	71,808,514	85,108,539	60,167,077	60,720,803	50,538,242	26,863,546	22,879,423	16,134,289	16,596,185	18,073,561	33,281,025
94 Total Collection vs Calculated Restated	56,959,832	71,740,696	85,009,236	60,088,041	60,640,027	49,724,590	27,668,667	22,857,816	16,119,052	16,580,511	18,056,493	33,249,595
95 Total Collection vs Calculated	53,844	67,817	99,302	79,036	80,776	813,652	(805,121)	21,607	15,237	15,673	17,068	31,430
96 1/3 Dfrr. (Collection vs Calculated)	17,769	22,380	32,770	26,082	26,656	268,505	(265,690)	7,130	5,028	5,172	5,633	10,372
97 Amount Previously Booked	17,769	22,380	32,770	26,082	26,656	268,505	(265,690)	7,130	5,028	5,172	5,633	10,372
98 Net to Book (191400)												
99 Entry 191400												
100 Entry 805,02850												

Oregon Hedge Adjustment:

101 1/3 Dfrr. Pro-Forma Impact	(334,049)	(191,574)	(217,488)	(37,994)	(33,698)	(115,688)	6,134	(2,900)	-	-	-	(20,686)
102 Amount to record	(334,049)	(191,574)	(217,488)	(37,994)	(33,698)	(115,688)	6,134	(2,900)	-	-	-	(20,686)
103 Amount Previously Booked	(334,049)	(191,574)	(217,488)	(37,994)	(33,698)	(115,688)	6,134	(2,900)	-	-	-	(20,686)
104 Net to Book (191400)												
105 Entry 191400												
106 Entry 805,02850												

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NORTHWEST NATURAL GAS COMPANY														
ACCOUNT 191.400 OREGON 12/00 - 11/01 WACOG														
	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Balance	Reference See *
Page 3 OR														
Beg. Balance		(1,599,185)	(2,797,532)	(5,646,863)	(6,930,204)	(7,448,476)	(3,634,462)	1,650,494	4,704,589	9,056,133	11,376,720	12,415,087		
Nov. Accrual	(1,593,463)	(396,237)	(4,970)		(179,759)								(2,174,429)	Oct 05 Tab 3
Bal. Before Int.	(1,593,463)	(396,237)	(4,970)		(179,759)								(2,174,429)	
Int. Rate	(5,722)	(1,429)	(18)		(4,988)								(7,163)	
Ending Balance	(1,599,185)	(397,660)	(4,988)		(179,759)								(2,181,592)	
Dec. Accrual		(783,533)	6,957		(1,984)								(776,510)	Nov 05 Tab 4
Bal. Before Int.		(2,780,376)	1,969		(181,693)								(2,960,102)	
Int. Rate		(17,154)	(11)		(181,693)								(17,165)	
Ending Balance		(2,797,532)	1,958		(181,693)								(2,977,267)	
Jan. Accrual			(2,821,982)										(2,821,082)	Dec 05 Tab 5
Bal. Before Int.			(5,616,656)										(5,798,349)	
Int. Rate			(30,207)										(30,207)	
Ending Balance			(5,646,863)										(5,828,556)	
Feb. Accrual				(1,238,340)									(1,238,340)	Jan 05 Tab 6
Bal. Before Int.				(6,885,203)									(7,066,896)	
Int. Rate				(45,001)									(45,001)	
Ending Balance				(6,930,204)									(7,111,897)	
Mar. Accrual					(7,396,379)								(284,482)	Feb 05 Tab 7
Bal. Before Int.					(13,326,583)								(7,396,379)	
Int. Rate					(52,097)								(52,097)	
Ending Balance					(13,378,680)								(7,448,476)	
Apr. Accrual						3,853,669			7,354				(3,587,453)	Mar 05 Tab 8
Bal. Before Int.						(9,525,011)			7,354				(3,587,453)	
Int. Rate						(39,655)			7,380				(39,629)	
Ending Balance						(9,564,666)			7,380				(3,627,082)	
May. Accrual							5,292,055						662,132	
Bal. Before Int.							(4,272,611)						662,132	
Int. Rate							(7,099)						(10,647)	
Ending Balance							(11,364,666)						651,485	
Jun. Accrual								995,436					4,685,426	May 05 Tab 10
Bal. Before Int.								(10,369,230)					4,685,426	
Int. Rate								(3,574)					19,164	
Ending Balance								(13,943,664)					4,704,590	
Jul. Accrual									4,302,907				4,301,897	Jun 05 Tab 11
Bal. Before Int.									9,006,897				9,006,487	
Int. Rate									49,236				49,235	
Ending Balance									9,056,133				9,055,722	
Aug. Accrual													2,236,009	Jul 05 Tab 12
Bal. Before Int.										2,247,479			2,236,009	
Int. Rate										(11,881)			11,291,731	
Ending Balance										11,303,612			11,291,731	
Spt. Accrual													73,064	
Bal. Before Int.										73,108			73,064	
Int. Rate										(44)			73,064	
Ending Balance										11,376,720			11,364,795	
Oct. Accrual													965,208	Aug 05 Tab 13
Bal. Before Int.													965,208	
Int. Rate										12,330,003			12,330,003	
Ending Balance										12,415,087			85,084	
Nov. Accrual													12,415,087	Sep 05 Tab 14
Bal. Before Int.													(26,531)	
Int. Rate													12,388,556	
Ending Balance													12,368,556	
Dec. Accrual													89,066	
Bal. Before Int.													89,066	
Int. Rate													12,477,622	
Ending Balance													12,477,622	
Previously Book													113,704	
Net to Record													89,066	
Monthly Deferral													12,363,918	
Entry 191400													89,066	
Entry 419-06205													(89,066)	

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

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.410 OREGON DEMAN D 10/01 to 9/02													
Page 1 OR													
	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Reference
Beg. Balance		(470,956)	(503,894)	(277,502)	40,020	(1,265,800)	(1,305,940)	(1,271,976)	(1,370,355)	(1,441,041)	(1,609,973)	(1,680,687)	Balance
Nov. Accrual	(469,271)		117,557										(351,714)
Bal. Before Int.	(469,271)		117,557										(351,714)
Int. Rate	0.08618		422										(1,263)
Ending Balance	(470,956)		117,979										(352,977)
Dec. Accrual		(29,450)	(117,557)										(147,007)
Bal. Before Int.		(500,406)	422										(499,984)
Int. Rate	0.08618		425										(3,063)
Ending Balance		(503,894)	847										(503,047)
Jan. Accrual			228,338										228,338
Bal. Before Int.			(274,709)										(274,709)
Int. Rate	0.08618		(2,793)										(2,793)
Ending Balance			(277,502)										(277,502)
Feb. Accrual				318,372									318,372
Bal. Before Int.				40,870									40,870
Int. Rate	0.08618			(850)									(850)
Ending Balance				40,020									40,020
Mar. Accrual					(1,301,434)								(1,301,434)
Bal. Before Int.					(1,261,414)								(1,261,414)
Int. Rate	0.08618				(4,386)								(4,386)
Ending Balance					(1,265,800)								(1,265,800)
Apr. Accrual						(30,938)							(30,938)
Bal. Before Int.						(1,296,738)							(1,296,738)
Int. Rate	0.08618					(9,202)							(9,202)
Ending Balance						(1,305,940)							(1,305,940)
May. Accrual							43,188						43,188
Bal. Before Int.							(1,262,752)						(1,262,752)
Int. Rate	0.08618						(9,224)						(9,224)
Ending Balance							(1,271,976)						(1,271,976)
Jun. Accrual								(88,925)					(88,925)
Bal. Before Int.							(1,360,901)						(1,360,901)
Int. Rate	0.08618						(9,454)						(9,454)
Ending Balance							(1,370,355)						(1,370,355)
Jul. Accrual									(60,627)				(60,627)
Bal. Before Int.									(1,430,982)				(1,430,982)
Int. Rate	0.08618								(10,059)				(10,059)
Ending Balance									(1,441,041)				(1,441,041)
Aug. Accrual										(158,016)			(158,016)
Bal. Before Int.										(1,599,057)			(1,599,057)
Int. Rate	0.08618									(10,916)			(10,916)
Ending Balance										(1,609,973)			(1,609,973)
Spt. Accrual											(58,940)		(58,940)
Bal. Before Int.											(1,668,913)		(1,668,913)
Int. Rate	0.08618										(11,774)		(11,774)
Ending Balance											(1,680,687)		(1,680,687)
Oct. Accrual												(322,548)	(322,548)
Bal. Before Int.												(2,003,235)	(2,003,235)
Int. Rate	0.08618											(13,228)	(13,228)
Ending Balance												(2,016,463)	(2,016,463)
Entry JV-28A			(1,885)	(3,486)	(1,946)	(850)	(9,224)	(9,454)	(10,059)	(10,916)	(11,774)	(13,228)	(86,212)
Previously Book			(1,885)	(3,486)	(1,946)	(850)	(9,224)	(9,454)	(10,059)	(10,916)	(11,774)	(13,228)	(86,212)
Net to Record													
Monthly Deferral			(469,271)	(29,450)	228,338	318,372	43,188	(88,925)	(60,627)	(158,016)	(58,940)	(322,548)	(1,990,251)
Entry 191410													(13,228)
Entry 419-06205													13,228

* 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-07	December-07	January-08	February-08	March-08	April-08	May-08	June-08	July-08	August-08	September-08	October-08
1 Embedded Seasonalized Tab 20	6,341,766.00	11,899,129.00	11,651,173.00	9,729,779.00	8,333,589.00	5,913,775.00	4,120,474.00	2,766,223.00	2,355,948.00	2,337,400.00	2,602,314.00	4,976,368.00
2 Collected line 44	9,010,974.42	11,371,393.66	13,505,420.78	9,464,092.61	9,369,982.57	7,702,096.49	4,103,404.57	3,396,474.94	2,916,041.48	2,393,325.95	2,603,616.91	5,117,255.65
3 Deferral	2,669,208.42	(527,745.34)	1,854,247.78	(265,686.39)	1,036,393.57	1,788,323.49	(17,059.43)	630,251.84	(39,906.52)	45,925.95	1,302.91	140,867.85
4 Previously Booked	2,659,208.42	(527,745.34)	1,854,247.78	(265,686.39)	1,036,393.57	1,788,323.49	(17,059.43)	630,251.84	(39,906.52)	45,925.95	1,302.91	140,867.85
5 Net to Book												
6 Entry 191450												
7 Entry 805-02885												
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-07	December-07	January-08	February-08	March-08	April-08	May-08	June-08	July-08	August-08	September-08	October-08
15 Residential	45,988,637	59,047,543	69,282,401	47,034,027	46,761,099	37,147,873	19,581,285	13,244,016	8,811,426	7,698,991	9,128,409	22,297,572
16 Commercial	25,765,763	33,715,005	40,645,979	29,094,179	28,476,067	23,686,834	12,609,941	11,832,415	6,929,267	6,311,754	8,420,299	16,130,575
17 Industrial Firm	4,080,602	3,926,503	4,697,045	4,386,358	4,341,406	4,617,058	2,214,782	2,919,290	2,861,282	3,002,027	3,372,256	3,887,006
18 Total of Calendar Month Sales:	75,735,002	96,689,051	114,625,425	80,514,564	79,578,572	65,451,765	34,406,008	27,995,721	18,601,945	19,012,772	20,920,964	42,315,333
19 1-99 Less: 31CSF - 31SFM A C	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928	2,366,928
20 31ISF - 31SFM A C	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863	1,487,863
21 32CSF - 32SFM A C	355,073	355,073	355,073	355,073	355,073	355,073	355,073	355,073	355,073	355,073	355,073	355,073
22 32ISF - 32SFM A C	801,165	801,165	801,165	801,165	801,165	801,165	801,165	801,165	801,165	801,165	801,165	801,165
23 Total Firm Sales Fixed D/Charge	5,011,029	5,930,571	6,172,711	6,184,295	5,659,268	5,913,972	4,915,702	4,523,179	4,188,875	4,079,394	4,151,053	4,295,179
24 Total Calendar Sales less Fixed:	70,723,973	90,758,480	108,452,714	74,330,269	73,919,304	59,537,793	29,490,306	23,472,542	14,413,071	14,933,378	16,769,911	38,020,154
25 *OPGA* OR A No. 05-9A Exh 1 Line 1	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795	0.11795
26 SFV Collected (line 24X25)	\$ 8,341,852.62	\$ 10,704,982.72	\$ 12,791,987.68	\$ 8,767,255.28	\$ 8,718,781.91	\$ 7,034,277.72	\$ 3,478,381.59	\$ 2,768,586.33	\$ 1,700,021.68	\$ 1,781,391.94	\$ 1,978,010.96	\$ 4,484,477.16
27 Plus: 31CSI - 31SIV A C	289,732.21	278,922.78	284,177.63	291,445.64	288,338.91	270,917.80	267,309.49	270,830.49	268,927.07	267,843.80	267,697.19	257,926.19
28 31SIF - 31SFM A C	172,553.73	176,422.81	173,247.77	178,534.66	173,792.58	173,633.80	164,646.65	162,550.67	164,630.35	163,935.95	164,528.21	162,554.89
29 32CSF - 32SFM A C	81,836.98	81,265.85	79,573.31	85,110.98	81,658.71	81,658.71	80,074.18	80,074.18	80,074.18	80,074.18	80,074.18	80,074.18
30 32ISF - 32SFM A C	85,278.15	106,898.01	89,341.60	95,969.82	91,412.94	100,330.11	90,854.76	91,595.05	90,708.43	89,875.55	88,892.78	88,858.33
31 Prior Month Unbilled MDDV Com	(137,488.28)	(134,107.56)	(134,744.03)	(137,876.93)	(141,511.05)	(141,505.14)	(132,936.88)	(131,569.63)	(132,753.25)	(129,689.22)	(131,025.81)	(131,258.49)
32 Current Month Unbilled MDDV Ind	(83,857.46)	(82,499.40)	(79,840.16)	(80,523.28)	(83,166.73)	(83,166.73)	(79,385.47)	(76,746.72)	(77,115.05)	(78,154.90)	(78,186.63)	(78,470.56)
33 Current Month Unbilled MDDV Com	134,107.56	134,744.03	137,876.93	141,511.05	141,505.14	132,936.88	131,569.63	132,753.25	129,689.22	131,025.81	131,258.49	131,657.85
34 Current Month Unbilled MDDV Ind	82,499.40	79,840.16	80,523.28	83,166.73	83,166.73	79,385.47	76,746.72	77,115.05	78,154.90	78,186.63	78,470.56	77,466.40
35 MDDV @ 1.85 D/C Collected	574,203.28	591,436.70	576,559.31	607,338.27	585,198.19	568,775.23	553,879.06	551,132.77	556,716.86	558,118.21	557,692.98	553,730.76
36 Plus: 31CSI - 31SIV	2,033.53	2,527.69	2,966.14	2,424.65	2,346.98	1,935.61	1,079.17	805.84	421.80	364.32	670.88	1,243.92
37 31SIF - 31SFM A C	1,329.70	1,744.86	1,650.70	1,785.00	1,725.42	1,707.71	1,642.26	1,628.29	1,653.91	1,653.91	1,653.91	1,653.91
38 32C BSI - 32SIV	43,049.69	52,203.49	55,971.58	42,570.48	53,674.90	45,899.44	34,651.73	30,425.08	26,161.34	25,869.12	26,233.14	38,608.94
39 32 MSI - 32SIV	49,616.66	61,607.39	59,634.65	64,454.01	67,006.29	64,773.20	58,348.23	53,310.70	60,228.16	54,875.42	57,089.83	57,116.45
40 SFV Collected Interruptible Sales	96,029.48	117,073.43	119,225.07	109,935.04	122,902.75	112,979.00	94,343.39	84,789.91	76,996.21	81,365.18	86,195.33	97,222.55
41 Prior Mo Manual Adjustments Com	(3,363.97)	(36.20)	(216.59)	(26,651.06)	(7,523.47)	-	-	-	-	-	-	-
42 Prior Mo Manual Adjustments Ind Int	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)	(2,076.97)
43 Prior Mo Manual Adjustments Ind Int	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)	(2,633.55)
44 Unbilled Manual Adjustments Com	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00	1,362.00
45 Unbilled Manual Adjustments Ind Int	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97	2,076.97
46 Unbilled Manual Adjustments Ind Int	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55	2,633.55
47 Collections Subject to Sensitive Adj	688,299.11	685,561.83	733,913.98	716,851.84	699,904.39	687,001.86	642,974.84	645,922.68	633,713.07	639,797.15	643,574.55	650,953.31
48 Percent Impact of Sensitive Effect	(0.0279)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
49 Revenue Sensitive Adjustment	(19,217.31)	(19,140.89)	(20,450.88)	(20,014.50)	(18,703.73)	(19,181.09)	(17,951.86)	(18,034.16)	(17,693.27)	(17,863.14)	(17,968.60)	(18,174.62)
50 Total D/C Ctd (26+47+49)	9,010,974.42	11,371,393.66	13,505,420.78	9,464,092.61	9,369,982.57	7,702,096.49	4,103,404.57	3,396,474.94	2,916,041.48	2,393,325.95	2,603,616.91	5,117,255.65
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA 2008 PGA Activity OR & WA PGA 07-08 Deferrals_2007-08.xls Embedded Commodity Detail Tab 4												

NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Interest Component												
Margin Analysis of Demand Charges by Class of Customers:												
	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
51 Residential	5,412,564.73	6,964,657.70	8,171,859.20	5,547,683.48	5,515,471.63	4,381,591.62	2,309,612.57	1,562,131.69	1,039,307.74	908,095.99	1,076,695.84	2,630,019.85
52 Commercial	3,021,036.13	3,897,366.40	4,709,560.40	3,321,292.40	3,295,883.42	2,719,550.67	1,476,203.60	1,419,540.66	868,468.65	1,043,660.32	1,059,679.20	1,945,822.76
53 Industrial Firm	480,238.74	396,664.20	507,089.02	483,016.93	442,010.21	489,937.60	224,737.83	331,212.77	332,260.43	346,114.63	362,293.76	445,755.39
54 Industrial Interruptible	95,703.14	111,269.39	115,385.61	110,628.74	115,223.91	109,589.63	91,513.09	82,246.21	74,666.32	76,924.22	83,609.47	94,305.87
55 Total Demand charge Collected	\$ 9,009,542.75	\$ 11,369,957.69	\$ 13,503,894.23	\$ 9,462,607.56	\$ 9,368,589.17	\$ 7,700,669.52	\$ 4,102,067.18	\$ 3,395,131.32	\$ 2,314,723.35	\$ 2,381,995.17	\$ 2,602,278.27	\$ 5,115,901.87
	-1,432	-1,426	-1,527	-1,491	-1,393	-1,429	-1,337	-1,344	-1,318	-1,331	-1,339	-1,354

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.450 OREGON 10/01 - 9/02 OR Demand Accrual Vol.													
Page 2 OR	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Reference
Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Balance	See *
Beg. Balance	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	(2,669,208)	Oct 05 Tab 3
Nov: Accrual	(2,669,208)												
Bal. Before Int.	(2,669,208)												
Int. Rate	(9,585)												
Ending Balance	(2,678,793)												
Dec: Accrual		527,745											
Bal. Before Int.	(2,151,048)												
Int. Rate	(17,343)												
Ending Balance	(2,168,391)												
Jan: Accrual			(1,854,248)										
Bal. Before Int.	(4,022,639)												
Int. Rate	(22,231)												
Ending Balance	(4,044,870)												
Feb: Accrual				265,686									
Bal. Before Int.	(3,779,183)												
Int. Rate	(28,095)												
Ending Balance	(3,807,278)												
Mar: Accrual					(1,036,394)								
Bal. Before Int.	(4,843,672)												
Int. Rate	(31,064)												
Ending Balance	(4,874,736)												
Apr: Accrual						(1,788,323)							
Bal. Before Int.	(6,663,060)												
Int. Rate	(41,430)												
Ending Balance	(6,704,490)												
May: Accrual							(170,227)						
Bal. Before Int.	(6,874,717)												
Int. Rate	(611)												
Ending Balance	(6,906,346)												
Jun: Accrual								(170,838)					
Bal. Before Int.	(7,365,760)												
Int. Rate	(50,635)												
Ending Balance	(7,416,395)												
Jul: Accrual									39,907				
Bal. Before Int.	(7,376,488)												
Int. Rate	(53,119)												
Ending Balance	(7,429,607)												
Aug: Accrual										(45,926)			
Bal. Before Int.	(7,475,533)												
Int. Rate	(53,522)												
Ending Balance	(7,529,055)												
Spt: Accrual											(1,303)		
Bal. Before Int.	(7,530,358)												
Int. Rate	(54,076)												
Ending Balance	(7,584,434)												
Oct: Accrual												(140,888)	
Bal. Before Int.	(7,725,322)												
Int. Rate	(54,975)												
Ending Balance	(7,780,297)												
Nov: Accrual													
Bal. Before Int.	(9,585)												
Int. Rate	(17,343)												
Ending Balance	(9,585)												
Entry JV-28A													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191450													
Entry 419-06205													

* 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\U\28A Cost of Gas Deferral OR & WA\2008 PGA Activity\OR & WA PGA 07-08 Deferrals 2007-08.xls\Embedded Commodity Detail Tab 4													
	October-07	November-07	December-07	January-08	February-08	March-08	April-08	May-08	June-08	July-08	August-08	September-08	October-08
Cycle Volume Sales:													
Residential	18,303,101	35,593,323	59,293,422	71,991,200	70,158,303	50,516,435	50,022,494	32,089,815	19,334,357	11,966,423	9,094,017	9,860,857	15,308,669
Commercial	11,241,684	18,744,048	30,821,459	38,363,356	38,001,665	27,566,355	29,415,874	18,481,161	15,838,019	8,884,679	7,754,316	8,090,238	10,365,647
Industrial Firm	2,098,415	2,378,018	2,789,775	3,211,021	3,042,369	2,830,698	4,594,746	2,278,038	1,901,327	1,637,385	1,827,665	2,012,334	1,831,307
Interruptible													
Total	31,643,200	56,715,389	92,904,656	113,555,577	111,202,337	80,713,488	84,033,114	52,829,014	37,079,703	22,488,487	18,475,988	19,963,429	27,505,623
P/M Unbilled Volumes:													
Residential	18,588,102	18,588,102	34,292,468	41,275,841	47,014,006	29,437,646	30,977,572	22,605,551	12,468,628	7,994,992	6,074,532	5,820,088	6,304,518
Commercial	11,416,730	11,416,730	18,058,996	21,455,696	25,046,740	15,945,077	16,904,177	13,293,262	7,185,408	6,549,213	4,510,142	4,962,692	5,172,476
Industrial Firm	2,131,090	2,131,090	2,291,107	1,942,042	2,096,963	1,276,545	1,613,190	2,076,401	885,692	786,222	831,187	1,041,691	1,286,582
Interruptible													
Total	32,135,922	32,135,922	54,642,571	64,673,579	74,157,709	48,659,268	49,494,939	37,975,214	20,539,728	15,330,427	11,415,861	11,824,471	12,763,576
C/M Unbilled Volumes:													
Residential	18,588,102	34,292,468	41,275,841	47,014,006	29,437,646	30,977,572	22,605,551	12,468,628	7,994,992	6,074,532	5,820,088	6,304,518	16,206,884
Commercial	11,416,730	18,058,996	21,455,696	25,046,740	15,945,077	16,904,177	13,293,262	7,185,408	6,549,213	4,510,142	4,962,692	5,172,476	10,973,839
Industrial Firm	2,131,090	2,291,107	1,942,042	2,096,963	1,276,545	1,613,190	2,076,401	885,692	786,222	831,187	1,041,691	1,286,582	1,938,756
Interruptible													
Total	32,135,922	54,642,571	64,673,579	74,157,709	48,659,268	49,494,939	37,975,214	20,539,728	15,330,427	11,415,861	11,824,471	12,763,576	29,119,479
Reported Cycle Billing Volumes:													
Residential	399,646,290	35,601,364	59,299,447	71,987,187	70,164,313	50,522,448	50,028,394	32,075,715	19,339,454	11,966,518	9,077,259	9,866,797	15,308,758
Commercial	246,497,007	21,326,783	33,315,624	40,842,500	40,558,890	29,922,598	29,415,875	19,891,674	13,387,774	9,743,847	8,649,966	8,978,424	11,789,835
Industrial Firm	43,517,831	4,228,308	4,632,321	5,144,502	5,333,520	4,349,778	4,534,075	3,589,102	3,213,336	2,870,971	2,894,192	3,306,982	3,489,052
Interruptible	82,039,468	7,681,915	8,276,545	9,605,107	7,357,764	9,138,714	8,228,227	7,170,379	6,435,757	5,917,192	6,168,158	6,449,465	7,292,160
Total	771,700,596	68,838,370	105,523,937	127,589,296	123,414,487	93,933,538	92,206,571	62,726,870	42,376,321	30,598,528	26,849,575	28,601,668	37,879,805
Calculated Calendar Month Volumes:													
Residential		51,305,730	66,282,820	77,735,352	52,587,953	52,082,374	41,656,373	21,938,792	14,865,818	10,046,058	8,822,815	10,351,227	25,211,124
Commercial		27,969,049	36,712,324	44,433,544	31,457,227	30,881,698	25,804,960	13,783,820	12,751,579	7,704,776	9,102,516	9,188,208	17,591,198
Industrial Firm		4,388,325	4,283,256	5,299,423	4,513,102	4,686,423	4,997,286	2,398,393	3,113,866	3,015,936	3,164,696	3,551,873	4,141,228
Interruptible		7,681,915	8,276,545	9,605,107	7,357,764	9,138,714	8,228,227	7,170,379	6,435,757	5,917,192	6,168,158	6,449,465	7,292,160
Company Use													
Total		91,345,019	115,554,945	137,073,426	95,916,046	96,769,209	80,686,846	45,291,384	37,167,020	26,683,982	27,258,185	29,540,773	54,235,708
Total Commodity Costs Incurred in ORPGA file excluding Oregon inventory balancing Adjustment:													
Amount		\$ 60,161,734	\$ 75,576,612	\$ 89,981,834	\$ 64,165,228	\$ 66,493,583	\$ 62,728,302	\$ 38,062,716	\$ 32,460,585	\$ 25,583,290	\$ 22,605,460	\$ 21,964,270	\$ 37,292,600
System WACOG Per Therm Sold:		0.65862	0.67999	0.65652	0.66897	0.68714	0.77743	0.8404	0.87337	0.95875	0.82931	0.74352	0.6876

	November-07	December-07	January-08	February-08	March-08	April-08	May-08	June-08	July-08	August-08	September-08	October-08
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	616,303	823,157	961,692	631,870	603,126	512,932	268,214	184,512	140,464	127,857	139,120	331,454
Commercial	249,924	339,566	429,157	268,092	272,615	240,241	133,673	105,012	88,941	90,527	87,880	165,992
Industrial Firm	32,579	38,452	64,383	13,320	34,398	42,121	17,646	21,405	17,088	19,466	19,259	25,927
Industrial Interruptible	23,309	23,790	22,726	18,102	19,762	19,963	25,545	22,246	23,102	20,773	21,536	22,040
Total Demand charge Collected	922,115	1,224,965	1,477,958	931,384	929,901	815,257	445,078	333,175	269,595	258,623	267,795	545,413
	\$ 1	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ (1)	\$ -	\$ (1)

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.420 WASHINGTON 11/06 - 10/06 WACOG													
November 5, 2008	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Balance
Page 1 WA													
Beg. Balance		(251,875)	(348,580)	(770,108)	(946,816)	(983,999)	(321,002)	503,006	958,418	1,727,945	2,103,064	2,262,510	
Nov: Accrual	(251,012)	(767)	(766)										(252,545)
Bal. Before Int.	(251,012)	(767)	(766)										(252,545)
Int. Rate	(863)	(3)	(3)										(869)
Ending Balance	(251,875)	(770)	(769)										(92,756)
Dec: Accrual		(93,875)	1,119										(346,170)
Bal. Before Int.		(346,520)	350										(2,061)
Int. Rate		(2,060)	(1)										(348,231)
Ending Balance		(348,580)	349										(426,054)
Jan: Accrual			(418,273)		(7,781)								(774,285)
Bal. Before Int.			(766,504)		(7,781)								(3,629)
Int. Rate			(3,604)		(25)								(777,914)
Ending Balance			(770,108)		(7,806)								(164,120)
Feb: Accrual				(171,175)	7,055								(942,034)
Bal. Before Int.				(941,283)	(751)								(5,561)
Int. Rate				(5,533)	(28)								(947,595)
Ending Balance				(946,816)	(779)								(9,746)
Mar: Accrual					(30,179)				20,433				(957,341)
Bal. Before Int.					(977,774)				20,433				(6,159)
Int. Rate					(6,225)				66				(963,500)
Ending Balance					(983,999)				20,499				669,447
Apr: Accrual						666,668							(294,053)
Bal. Before Int.						(317,331)		1,652	1,127				(297,600)
Int. Rate						(3,671)		1,652	21,626				(3,547)
Ending Balance						(321,002)		5	119				662,912
May: Accrual							823,396						365,312
Bal. Before Int.							(159,407)						609,936
Int. Rate							(157,750)						975,439
Ending Balance							502,494						3,783
Jun: Accrual								512					979,222
Bal. Before Int.							503,006						742,758
Int. Rate													1,721,980
Ending Balance													5,965
Jul: Accrual													1,727,945
Bal. Before Int.													366,677
Int. Rate													2,094,622
Ending Balance													8,442
Aug: Accrual													2,103,064
Bal. Before Int.													149,827
Int. Rate													2,252,891
Ending Balance													9,619
Spt: Accrual													2,262,510
Bal. Before Int.													(3,524)
Int. Rate													2,258,986
Ending Balance													9,420
Oct: Accrual													2,268,406
Bal. Before Int.													15,594
Int. Rate													2,252,812
Ending Balance													9,420
Nov: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191420													
Entry 419-06210													

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191,430 WASHINGTON 10/01 - 9/02 DEMAND													
	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Balance
Nov: Accrual	(20,724)		(21,073)	(8,596)	33,981	(104,235)	(108,114)	(104,130)	(114,150)	(121,099)	(138,432)	(145,309)	
Bal. Before Int.	(20,724)		12,470										(8,255)
Int. Rate	(71)		43										(29)
Ending Balance	(20,795)		(12,470)										(8,283)
Dec: Accrual		(3,124)											(15,593)
Bal. Before Int.		(3,124)	43										(23,876)
Int. Rate		(154)											(111)
Ending Balance		(24,073)	86										(23,987)
Jan: Accrual			(5,496)		8,724								24,220
Bal. Before Int.			(9,491)		8,724								233
Int. Rate			(105)		28								(77)
Ending Balance			(9,596)		8,752								156
Febr: Accrual				42,495	(8,724)								33,770
Bal. Before Int.				33,899	28								33,927
Int. Rate				82	28								110
Ending Balance				33,981	56								34,037
Mar: Accrual					(138,046)								(138,046)
Bal. Before Int.					(104,009)								(104,009)
Int. Rate					(226)								(226)
Ending Balance					(104,235)								(104,235)
Apr: Accrual						(3,282)							1,271
Bal. Before Int.						(107,517)		4,553					(102,964)
Int. Rate						(997)		13					(584)
Ending Balance						(108,114)		4,566					(103,548)
May: Accrual							4,581	(4,553)					28
Bal. Before Int.							(103,533)	13					(103,520)
Int. Rate							(997)	13					(584)
Ending Balance							(104,130)	26					(104,104)
Jun: Accrual								(9,433)					(113,536)
Bal. Before Int.								(113,536)					(114,150)
Int. Rate								(614)					(614)
Ending Balance								(114,150)					(114,150)
Jul: Accrual									(6,431)				(120,581)
Bal. Before Int.									(120,581)				(120,581)
Int. Rate									(518)				(518)
Ending Balance									(121,099)				(121,099)
Aug: Accrual										(16,761)			(137,860)
Bal. Before Int.										(137,860)			(137,860)
Int. Rate										(572)			(572)
Ending Balance										(138,432)			(138,432)
Spt: Accrual											(6,252)		(144,684)
Bal. Before Int.											(144,684)		(144,684)
Int. Rate											(625)		(625)
Ending Balance											(145,309)		(145,309)
Oct: Accrual												(34,213)	(179,523)
Bal. Before Int.												(179,523)	(179,523)
Int. Rate												(677)	(677)
Ending Balance												(180,200)	(180,200)
Entry JV-28A	(71)	(154)	(19)	82	(170)	(597)	(597)	(588)	(519)	(572)	(625)	(677)	(4,506)
Previously Book	(71)	(154)	(19)	82	(170)	(597)	(597)	(588)	(518)	(572)	(625)	(677)	(4,506)
Net to Record	(20,724)	(3,124)	15,496	42,495	(138,046)	(3,282)	4,581	(9,433)	(6,431)	(16,761)	(6,252)	(34,213)	(175,684)
Monthly Deferral													(677)
Entry 191430													677
Entry 419-06210													

NORTHWEST NATURAL GAS COMPANY

Date 31-Oct-08

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100161575

Prepared:

Johnson 11/5/08

Approved

Natasha

Verified:

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	10312008 (MMDDYYYY) (MMDDYYYY)	10312008	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06080	H	-	2,483.48	AMORT 186231		
2	186231			S	2,483.48	-	C/M AMORT		
3	411000	83010	419-06205	H	-	39.78	C/M INTEREST		
4	186231			S	39.78	-	C/M INTEREST 186231		
5	402000	81199	495-06327	H	-	-	AMORT 186243		
6	186243			H	-	-	C/M AMORT OR		
7	411000	83010	419-06205	H	-	-	C/M INT 186243		
8	186243			H	-	-	C/M INTEREST		
9	186251			H	-	-	AMORT 186251		
10	402000	81199	495-06540	H	-	-	C/M AMORT		
11	411000	83010	419-06205	H	-	-	C/M INT 186251		
12	186251			H	-	-	C/M INTEREST		
13	186254			H	-	-	C/M AMORT		
14	402000	81199	495-06324	H	-	-	AMORT 186254		
15	186254			H	-	-	C/M INT 186254		
16	411000	83010	419-06205	H	-	-	C/M INTEREST		
17	402000	81199	495-06062	H	-	1,376.67	AMORT 186267		
18	186267			S	1,376.67	-	C/M AMORT		
19	186267			H	-	0.74	C/M INTEREST		
20	411000	83010	419-06205	S	0.74	-	C/M INT 186267		
21	186269			H	-	-	C/M AMORT		
22	402000	81199	495-06517	H	-	-	AMORT 186269		
23	411000	83010	419-06205	H	-	-	C/M INT 186269		
24	186269			H	-	-	C/M INTEREST		
25	402000	81199	495-06512	H	-	-	C/M AMORT		
26	186274			H	-	-	C/M AMORT		
27	186274			H	-	-	C/M INTEREST		
28	411000	83010	419-06205	H	-	-	C/M INT 186274		
29	402000	81199	495-06064	H	-	83,385.94	AMORT 186271		
30	186271			S	83,385.94	-	C/M AMORT		
31	411000	83010	419-06205	S	1,706.57	-	C/M INTEREST		
32	186271			H	-	1,706.57	C/M INT 186271		
33	402000	81199	495-06064	H	-	100,896.51	AMORT 186277		
34	186277			S	100,896.51	-	C/M AMORT		
35	411000	83010	419-06205	H	4,310.39	-	C/M INTEREST		
36	186277			S	-	4,310.39	C/M INT 186277		
37	402000	81199	495-06233	S	2,299.52	-	AMORT 186286		

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	10312008 (MMDDYYYY)	10312008 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
38	186286			H	-	2,299.52 ²	C/M AMORT		
39	411000	83010	419-06205	S	28.07	-	C/M INTEREST		
40	186286			H	-	28.07 ²	C/M INT 186286		
41	402000	81199	495-06233	S	1,697.01	-	AMORT 186288		
42	186288			H	-	1,697.01 ²	C/M AMORT		
43	411000	83010	419-06205	S	0.34	-	C/M INT 186288		
44	186288			H	-	0.34 ²	C/M INTEREST		
45	191401			S	1,678,629.92	-	C/M AMORT		
46	541000	84020	805-02650	H	-	1,678,629.92 ³	AMORT 191401		
47	191401			H	-	24,541.81 ²	C/M INT 191401		
48	411000	83010	419-06205	S	24,541.81	-	C/M INTEREST		
49	540700	84020	805-02650	H	-	62,869.93 ³	AMORT 191411		
50	191411			S	62,869.93	-	C/M AMORT		
51	411000	83010	419-06205	S	17,934.38	-	C/M INTEREST		
52	191411			H	-	17,934.38 ²	AMORT 191411		
53	540700	84020	805-02650	S	119,474.46	-	C/M INTEREST		
54	191031			H	-	119,474.46 ²	AMORT 19031		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	5,400.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	5,400.00 ²	WA FURN PROG 186311		
59	186311			S	248.12	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	248.12 ²	INT - WA FURN PROG		
61	186312			S	10,545.14	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	10,545.14 ²	DEFERRED WX 186312		
63	186312			S	443.81	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	443.81 ²	INT - DEF WX 186312		
65	402000	82299	495-06080	S	2,595.63	-	C/M AMORT 186316		
66	186316			H	-	2,595.63 ²	C/M AMORT		
67	411000	83010	419-06210	H	115.79	-	C/M INTEREST 186316		
68	186316			S	-	115.79 ²	C/M INTEREST		
69	402000	81199	495-06374	H	-	53,053.28 ²	C/M AMORT 186259		
70	186259			S	53,053.28	-	C/M AMORT		
71	411000	83010	419-06205	H	-	108.71 ²	C/M INTEREST		
72	186259			S	108.71	-	C/M INT 186259		
73	402000	81199	495-06374	H	-	44,796.80 ²	C/M AMORT 186292		
74	186292			S	44,796.80	-	C/M AMORT		

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	10312008 (MMDDYYYY)	10312008 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
75	411000	83010	419-06205	H	-	0.53	C/M INTEREST		
76	186292			S	0.53	-	C/M INT 186292		
77	191421			S	242,723.00	-	C/M AMORT 191421		
78	541000	84020	805-02655	H	-	242,723.00	C/M AMORT		
79	411000	83010	419-06210	S	5,502.10	-	C/M INTEREST		
80	191421			H	-	5,502.10	C/M INT 191421		
81	191431			S	101,567.16	-	C/M AMORT		
82	540700	84020	805-02655	H	-	101,567.16	C/M AMORT 191431		
83	411000	83010	419-06210	H	-	2,875.79	C/M INT 191431		
84	191431			S	2,875.79	-	C/M INTEREST		
85	186257			H	-	-	C/M AMORT		
86	402000	82299	495-06324	H	-	-	C/M AMORT 186257		
87	186257			H	-	-	C/M INT 186257		
88	411000	83010	419-06210	H	-	-	C/M INTEREST		
89	186314			H	-	-	11599 DEF EXP		
90	504200	11599	908-07399	H	-	-	TO 186314		
91	186314			H	-	-	C/M INTEREST		
92	411000	83010	419-06210	H	-	-	C/M INT 186314		
93	402000	81199	496-02974	H	-	-	SB408 PAYMENT 8/08		
94	186400			H	-	-	SB408 PAYMENT 8/08		
95	411000	83010	419-06205	H	-	-	SB408 INT		
96	186400			H	-	-	SB408 INT		
97	186301			H	-	-	OR STOR CREDIT 8/08		
98	402000	81199	495-02225	H	-	-	OR STOR CREDIT 8/08		
99	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT		
100	186301			H	-	-	OR STOR CREDIT INT		
101	191431			H	-	-	Correct Int transfer		
102	411000	83010	419-06210	H	-	-	Correct Int transfer		

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Total	2,571,651.38	2,571,651.38
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Prepared by _____ Date _____
 Approved by _____ Date _____



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Legal Resources

Interest Rates

The Commission, on a quarterly basis, publishes interest rates for oil, natural gas, and electricity for determination of refund purposes. The interest rates on this page as well as the archived rates are the same for oil, natural gas, and electricity. Please note that the interest rates for oil apply only as far back as 1983.

- o **Electric Interest Rates** are Calculated in Accordance with Section 35.19a of the Commission's regulations
- o **Gas Interest Rates** are Calculated in Accordance with Section 154.501 (d) of the Commission's regulations and its predecessors
- o **Oil Interest Rates** are Calculated in Accordance with Section 340.1(c)(2) of the Commission's regulations

Interest Rates Archive

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- » 2002
- » 2001
- » 2000
- » 1999-1979 PDF


Contact Information

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Applicable Annual Quarter	Annual Rate	Monthly Rate (Annual % / 365dx # days in month) ¹	Monthly Rate (Annual Rate / 12 Months)
Fourth Quarter 2008	5.00%	Oct .0042	
		Nov .0041	
		Dec .0042	.0042
Third Quarter 2008	5.30%	Jul .0045	
		Aug .0045	

			Sep .0044	.0044
Second Quarter 2008	6.77%	Jun .0056	.0056	
		May .0057		
		Apr .0056		
First Quarter 2008	7.76%	Mar .0066	.0065	
		Feb .0062		
		Jan .0066		
Fourth Quarter 2007	8.25%	Oct. .0070	.0069	
		Nov. 0068		
		Dec. .0070		
Third Quarter 2007	8.25%	Sep .0068	.0069	
		Aug .0070		
		Jul .0070		
Second Quarter 2007	8.25%	Jun .0068	.0069	
		May .0070		
		Apr .0068		
First Quarter 2007	8.25%	Mar .0070	.0069	
		Feb .0063		
		Jan .0070		

Updated: September 16, 2008

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Northwest Natural
Detail Deferred Balances and Interest - Oregon
November 2007 to October 2008

Reference	NEW prorated	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08
OREGON DSM													
Increment = S.00025/term collection from all Firm sales schedules.													
186.231 DSM AMORTIZATION (11/06 to 10/07)													
186.231 Beginning Balance													
186.231 Trf fr 186599													
186.231 Amortization													
186.231 Prior Month Adjustment													
186.231 Interest @ 8.618%													
186.231 Ending Balance													
Rate													
0.00009													
OREGON 186 AMORTIZATION ACCOUNTS													
186.243 SWEET AMORTIZATION													
= % margin to rs 1, 2, 3, 31													
1R	0.00000	24,828	98,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816
1C	0.00000	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	3,536	4,202	4,992	6,152
2	0.00000	14,214,036	52,745,248	64,042,120	62,527,054	45,187,488	44,616,623	28,580,607	17,195,767	10,537,587	7,948,490	8,645,507	13,489,186
3C	0.00000	5,558,613	21,305,371	26,858,482	26,844,024	18,861,543	18,497,483	12,171,867	7,797,370	5,665,493	4,910,322	5,138,603	6,550,083
3I	0.00000	188,484	578,769	567,220	582,866	444,796	402,332	304,911	219,773	177,150	179,810	377,555	276,951
31 Block 1	0.00000	1,230,332	2,937,897	2,888,631	2,917,433	2,918,337	2,867,855	2,842,348	2,633,626	2,205,788	2,003,561	2,110,390	2,466,741
31 Block 2	0.00000	2,679,551	7,609,223	9,061,757	8,892,469	6,924,075	6,817,903	4,436,782	2,846,560	2,045,639	1,875,331	2,107,943	2,634,736
Amortize & Accure Int NO													
186.243 Beginning Balance	0	0	0	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	0
186.243 Amortization	B	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Prior Month Adjustment	B	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest @ 8.618%	B	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest adj	B	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Ending Balance	B	0	0	0	0	0	0	0	0	0	0	0	0
186.251 AMORTIZATION OF YEAR 2000 COSTS													
= % margin to rs:													
1R	0.00000	24,828	98,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816
1C	0.00000	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	3,536	4,202	4,992	6,152
2 and 19	0.00000	14,215,972	52,747,244	64,044,006	62,528,908	45,189,412	44,618,495	28,582,497	17,197,531	10,539,316	7,950,218	8,647,217	13,490,788
3C	0.00000	5,558,613	21,305,371	26,858,482	26,844,024	18,861,543	18,497,483	12,171,867	7,797,370	5,665,493	4,910,322	5,138,603	6,550,083
3I	0.00000	188,484	578,769	567,220	582,866	444,796	402,332	304,911	219,773	177,150	179,810	377,555	276,951
31 Block 1	0.00000	1,230,332	2,937,897	2,888,631	2,917,433	2,918,337	2,867,855	2,842,348	2,633,626	2,205,788	2,003,561	2,110,390	2,466,741
31 Block 2	0.00000	2,679,551	7,609,223	9,061,757	8,892,469	6,924,075	6,817,903	4,436,782	2,846,560	2,045,639	1,875,331	2,107,943	2,634,736
32 Block 1, sales	0.00000	1,955,091	2,247,089	2,048,269	2,191,096	2,355,076	2,217,422	2,153,995	2,047,749	1,907,414	1,948,707	1,993,941	2,190,566
32 Block 2 & Block 3, sales	0.00000	4,365,508	5,245,011	5,284,403	4,864,244	5,412,029	4,888,155	3,929,155	3,589,846	3,237,326	3,371,749	3,408,579	4,245,377
32 Block 4 & Block 5, sales	0.00000	3,111,133	2,694,745	4,503,552	2,925,860	3,387,528	3,151,763	2,420,972	2,051,306	1,765,166	1,976,737	2,115,256	2,449,800
Amortize & Accure Int NO													
186.251 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Amortization	C	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Prior Month Adjustment	C	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Interest @ 8.618%	C	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	C	0	0	0	0	0	0	0	0	0	0	0	0
186.254 FISHGARDEN BLOCK REFUND													
= % margin to rs:													
1R, 1C, 2, 3	0.00000	19,991,171	74,741,664	91,605,293	90,088,271	64,593,711	63,615,122	41,125,616	25,267,065	16,420,451	13,072,185	14,200,369	20,359,790
Amortize & Accure Int NO													
186.254 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Amortization	D	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Interest @ 8.618%	D	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	D	0	0	0	0	0	0	0	0	0	0	0	0

Northwest Natural
Detail Deferred Balances and Interest - Oregon
November 2007 to October 2008

3,853,992

NEW prorated

Reference	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08
186.267 AMORTIZATION COGS BAY REVENUE DEFERRAL												
2% margin to rs:												
0.00007	24,828	96,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816
0.00007	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	3,536	4,202	4,992	6,152
0.00006	14,215,972	52,747,244	64,044,006	62,528,908	45,189,412	44,618,495	28,582,497	17,197,531	10,599,313	7,950,218	8,647,217	13,490,788
0.00005	5,558,613	21,305,371	26,858,482	26,844,024	18,861,543	18,497,483	12,171,867	7,797,370	5,665,496	4,910,322	5,138,603	6,550,083
0.00004	188,484	578,769	567,220	582,858	444,796	402,332	304,911	219,773	177,150	179,810	377,555	276,951
0.00003	1,013,168	2,416,665	2,394,801	2,406,967	2,398,885	2,363,304	2,346,588	2,158,865	1,763,248	1,575,829	1,684,576	1,996,369
0.00002	1,908,181	5,825,370	7,123,760	6,908,789	5,205,273	5,049,390	3,082,741	1,751,384	1,026,610	852,901	913,246	1,504,014
0.00002	217,164	521,232	493,830	510,466	519,452	504,551	495,760	474,782	442,540	427,732	445,815	468,371
0.00002	771,370	1,783,853	1,937,997	1,983,680	1,718,802	1,768,513	1,354,041	1,095,176	1,019,029	1,022,430	1,194,898	1,130,722
0.00001	2,904,246	3,227,761	2,905,133	3,245,769	3,371,051	3,123,090	3,098,564	2,998,554	2,840,173	2,895,772	2,854,366	3,169,627
0.00001	4,544,662	5,094,135	4,754,724	5,082,039	5,221,520	4,902,057	4,315,468	4,112,162	3,837,885	3,936,566	4,023,976	4,575,879
0.00001	2,584,583	2,877,208	2,875,232	2,875,308	2,975,621	2,746,902	2,302,671	2,178,400	2,070,475	2,184,768	2,192,125	2,623,383
0.00000	5,190,564	5,401,924	6,118,022	5,957,250	5,682,951	5,425,310	4,688,116	4,487,920	4,236,767	4,429,555	4,595,669	4,925,566
0.00000	6,927,464	7,439,332	7,439,332	6,971,007	6,684,137	6,126,645	5,927,167	5,621,465	5,138,531	5,305,484	5,281,119	5,773,719
0.00000	7,822,909	8,445,868	9,927,460	6,245,192	7,557,679	7,441,534	7,133,687	5,637,932	5,675,678	5,947,303	6,497,230	6,168,676
186.267 Beginning Balance	(32,376)	(31,042)	(28,640)	(21,223)	(15,857)	(11,941)	(8,062)	(5,504)	(3,880)	(2,784)	(1,876)	(895)
186.267 Accum/Transfer												
186.267 Amortization	1,329	4,608	5,588	5,489	4,016	3,950	2,607	1,658	1,116	915	986	1,377
186.267 Interest @ 8.618%	5	(206)	(171)	(193)	(99)	(72)	(49)	(11)	(20)	(6)	(5)	(1)
186.267 Ending Balance	(31,042)	(26,640)	(21,223)	(15,857)	(11,941)	(8,062)	(5,504)	(3,880)	(2,784)	(1,876)	(895)	481
186.269 AMORTIZATION WEST LINN DEFERRAL												
Increment = 5.00010/term collection from RS 1, 2, and 3												
Rate Schedule 1, 2, and 3												
0.00000	19,991,171	74,741,664	91,605,293	90,088,271	64,593,711	63,615,122	41,125,616	25,267,065	16,420,451	13,072,185	14,200,369	20,359,790
Amortize & Accure Int NO												
186.269 Beginning Balance												
186.269 Accum/Transfer												
186.269 Amortization												
186.269 Interest @ 8.618%												
186.269 Ending Balance												
186.274 AMORTIZATION OF PARKING, CO. AND VANC PROP												
RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1065												
1 and 2 and 3												
0.00000	28,102	110,280	135,585	132,482	97,959	96,813	66,341	52,392	38,492	31,835	36,994	41,968
0.00000	19,963,069	74,631,384	91,469,708	89,955,790	64,495,782	63,516,309	41,059,276	25,214,673	16,381,959	13,040,350	14,163,375	20,317,922
0.00000	6,785,182	13,765,934	14,834,612	15,036,723	13,194,433	12,789,841	10,358,886	8,460,017	7,072,577	6,756,090	7,154,039	8,251,103
Amortize & Accure Int NO												
186.274 Beginning Balance												
186.274 Accum/Transfer												
186.274 Amortization												
186.274 Interest @ 8.618%												
186.274 Ending Balance												
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING												
Increment = 5.00425/term collection from RS 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C												
0.00829	8,489,236	29,559,665	36,394,371	36,176,683	25,477,004	25,921,548	17,608,371	11,713,381	8,458,887	7,343,254	7,721,417	10,058,618
	(2,236,604)	(2,166,025)	(1,935,652)	(1,646,760)	(1,357,605)	(1,147,072)	(939,649)	(799,900)	(708,192)	(642,039)	(583,340)	(521,291)
186.271 Beginning Balance												
186.271 Transfer from 186270												
186.271 Amortization												
186.271 Prior Month Adjustment												
186.271 Interest @ 8.618%												
186.271 Interest Adjustment												
186.271 Ending Balance												
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING												
Increment = 5.01229/term collection from RS 1R, 2, and 1R												
Rate Schedule 1R, 2R												
0.00746	14,238,863	52,843,268	64,160,377	62,642,632	45,274,144	44,702,064	28,639,774	17,242,397	10,572,543	7,976,122	8,677,509	13,525,002
	1,514,376	1,407,773	1,022,256	549,243	84,196	(254,158)	(590,658)	(809,320)	(944,222)	(1,028,897)	(1,092,166)	(1,160,902)
186.277 Beginning Balance												
186.277 Transfer from 186275												
186.277 Amortization												
186.277 Prior Month Adjustment												
186.277 Interest @ 8.618%												
186.277 Interest Adjustment												
186.277 Ending Balance												

B

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2007 to October 2008

3,653,992

NEW prorated

Reference	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08
191.401 Accum/Transfer												
191.401 Amortization	1,597,909	4,575,030	5,532,622	5,363,289	4,102,664	4,004,592	2,728,304	1,842,645	1,323,280	1,162,511	1,243,348	1,646,207
191.401 Switchers	29,569	30,386	32,517	32,012	35,038	59,889	35,689	35,689	35,451	31,028	41,770	32,423
191.401 Prior Month Adjustment												
191.401 Interest @ 8.618%	5,844	(261,165)	(226,520)	(188,790)	(156,040)	(127,834)	(104,234)	(86,315)	(63,526)	(33,998)	(29,709)	(24,542)
191.401 Interest prior period adj												
191.401 Ending Balance	(38,668,246)	(34,323,995)	(28,985,376)	(23,778,865)	(19,832,241)	(15,895,594)	(13,236,486)	(11,446,466)	(10,151,261)	(8,991,720)	(7,736,311)	(6,082,223)
191.411 DEMAND AMORTIZATION												
Increment = \$0.106/term collection from firm sales and \$0.012/term collection from interruptible sales.												
	Firm Sales											
	0.00218	26,229,925	87,733,180	104,401,900	77,179,200	75,836,658	50,360,926	32,552,520	22,261,097	18,539,938	20,022,562	27,594,211
	0.00026	7,094,552	7,679,333	8,683,683	8,382,101	7,679,339	6,538,006	5,875,951	5,335,981	5,704,306	5,907,516	6,737,531
191.411 Beginning Balance	(6,115,780)	(6,055,495)	(5,903,959)	(5,709,453)	(5,519,078)	(5,367,672)	(5,256,390)	(5,181,283)	(5,144,841)	(5,124,234)	(5,099,600)	(5,071,543)
191.411 Accum/Transfer												
191.411 Amortization	59,026	193,285	234,863	229,533	170,430	167,321	111,487	72,492	49,917	41,900	45,185	61,907
191.411 Switchers	1,044	1,072	1,195	1,018	0	2,046	966	897	895	891	936	963
191.411 Prior Month Adjustment												
191.411 Interest @ 8.618%	216	(42,791)	(41,553)	(40,176)	(39,024)	(38,054)	(37,346)	(36,547)	(30,205)	(18,158)	(18,064)	(17,934)
191.411 Ending Balance	(6,055,495)	(5,903,959)	(5,709,453)	(5,519,078)	(5,367,672)	(5,256,390)	(5,181,283)	(5,144,841)	(5,124,234)	(5,099,600)	(5,071,543)	(5,026,608)
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION												
Increment = \$0.0452/term giveback to firm and Inter sales 1005 to 1006												
	Volume											
191.031 Beginning Balance	33,324,477	95,412,512	115,383,151	111,851,696	85,561,301	83,515,997	56,898,932	38,428,471	27,597,078	24,244,244	25,930,098	34,331,742
191.031 Accum/Transfer	1,900,974	1,866,017	1,533,981	1,132,448	743,204	445,451	154,815	(43,193)	(176,924)	(272,962)	(357,332)	(447,569)
191.031 Amortization												
191.031 Prior Month Adjustment	(115,969)	(332,036)	(401,533)	(389,244)	(297,753)	(230,636)	(198,008)	(133,731)	(95,038)	(84,370)	(90,237)	(119,474)
191.031 Interest @ 0 %	81,012	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest prior period adj												
191.031 Ending Balance	1,866,017	1,533,981	1,132,448	743,204	445,451	154,815	(43,193)	(176,924)	(272,962)	(357,332)	(447,569)	(567,043)

Northwest Natural
Detail Deferred Balances and Interest - Washington
November 2007 to October 2008

	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08
WASHINGTON 186 ACCUMULATION ACCOUNTS												
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION												
186.311 Beginning Balance	0	3,813	14,877	20,391	26,341	33,534	35,127	40,741	44,180	49,386	51,609	56,848
186.311 Accumulation	3,800	11,000	5,400	5,800	7,000	1,400	5,400	3,200	5,000	2,000	5,000	5,400
186.311 Transfer												
186.311 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.	13	64	113.67	150.61	182.97	183.14	213.41	239	206	223	239	248
186.311 Interest @ 6.77%												
186.311 Interest Adjustment												
186.311 Ending Balance	3,813	14,877	20,391	26,341	33,534	35,127	40,741	44,180	49,386	51,609	56,848	62,456
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION												
186.312 Beginning Balance	0	1,239	1,248	1,256	2,579	26,672	34,920	43,214	58,446	66,797	83,766	101,242
186.312 Accumulation	1,235	0	0	1,311	23,999	8,074	8,074	14,945	8,074	26,615	7,047	10,545
186.312 Transfer												
186.312 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.	4	9	8	12	94	173	220	286	276	354	430	444
186.312 Interest @ 6.77%												
186.312 Interest Adjustment												
186.312 Ending Balance	1,239	1,248	1,256	2,579	26,672	34,920	43,214	58,446	66,797	83,766	101,242	112,231
WASHINGTON 186 AMORTIZATION ACCOUNTS												
186.314 WASHINGTON LOW-INCOME WEATHERIZATION PROGRAM ACCUM												
186.314 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Accumulation	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Transfer												
186.314 Interest @ 6.77%	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Interest Adjustment												
186.314 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 186 AMORTIZATION ACCOUNTS												
186.316 OSMA AMORTIZATION (1104 to 903)												
Increment = \$ 0.001868 collection from firm sales, \$ 0.0031868 collection from interruptible sales												
Firm Volume	2,824,093	11,619,222	11,107,870	11,107,870	7,955,001	7,993,084	5,282,492	3,383,044	2,417,394	2,018,749	2,123,721	2,983,434
Int Sales Volume	585,952	587,086	440,344	440,344	497,297	605,649	539,546	559,806	581,350	522,738	541,949	554,629
RS 55 Sales Volume	79,214	69,927	61,393	61,393	53,268	47,417	41,384	37,350	34,674	32,628	30,907	29,088
186.316 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Accum/Transfer	(2,496)	(6,916)	(8,495)	(8,495)	(6,175)	(6,283)	(4,255)	(2,884)	(2,189)	(1,951)	(1,951)	(2,566)
186.316 Amortization												
186.316 Interest @ 6.77%	(9)	502	423	369	325	250	221	203	146	140	132	116
186.316 Interest Adjustment												
186.316 Ending Balance	76,710	61,333	53,268	53,268	47,417	41,384	37,350	34,674	32,628	30,907	29,088	26,608
186.237 DOWNTOWN PROPERTY REFUND (1104 to 903)												
Increment = % margin												
RS 1	4,930	17,288	22,191	19,978	14,330	16,003	10,867	7,575	6,887	5,902	5,992	6,912
RS 2 and 19 and 54	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
RS 3FS and 3FT	1,767,433	7,722,440	7,430,099	7,430,099	5,187,010	5,286,899	3,899,005	2,074,647	1,382,188	1,109,252	1,174,972	1,770,172
RS 21 Block 1	526,928	2,124,894	2,636,640	2,636,640	1,836,354	1,856,013	1,232,860	800,819	594,740	520,650	527,223	675,441
RS 21 Block 2	25,872	80,775	80,636	79,428	79,428	78,437	78,145	77,248	74,917	73,418	72,632	74,003
RS 21 Block 3	52,592	181,146	188,978	182,495	170,711	170,467	156,089	132,127	118,905	110,371	108,392	116,250
RS 21 Block 4	51,574	261,688	340,088	314,746	231,596	230,611	158,104	87,443	65,590	50,492	51,686	65,253
RS 21 Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0
RS 21 Block 6	24,776	78,249	88,881	67,527	42,028	39,728	21,057	10,378	5,658	3,461	3,389	7,492
RS 41 Block 1	2,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
RS 41 Block 2	2,893	6,797	7,271	6,726	6,697	5,920	3,862	3,042	1,796	1,842	3,108	6,811
RS 42 Block 1	361,436	371,569	379,479	364,768	376,965	370,411	302,741	293,922	264,049	260,468	275,247	344,409
RS 42 Block 2	412,576	446,389	496,675	392,010	437,246	396,721	293,318	293,499	326,081	311,150	305,379	384,061
RS 42 Block 3	204,901	194,464	211,189	143,944	187,567	183,009	113,009	167,330	186,263	149,359	185,097	256,577
RS 42 Block 4	378,100	357,952	394,821	319,946	326,026	323,762	439,578	396,612	500,951	396,889	492,683	466,620
RS 42 Block 5	276,112	346,253	409,233	269,402	252,440	327,429	154,035	95,453	62,600	61,704	161,387	54,720
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accru Int	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest @ 6.77%	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

References	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08
WASHINGTON 181 AMORTIZATION ACCOUNTS												
191.421 WACDO AMORTIZATION Increment = \$,000,000 term giveback to firm and inter sales 1005 to 3005												
Volume												
191.421 Beginning Balance	3,410,655	10,106,138	12,206,310	11,548,214	8,452,298	8,598,713	5,822,038	3,942,850	2,999,744	2,541,487	2,665,670	3,548,083
191.421 Accum/Transfer	(6,204,555)	(5,970,430)	(5,317,602)	(4,514,256)	(3,750,880)	(3,195,045)	(2,823,173)	(2,238,563)	(1,980,701)	(1,783,852)	(1,617,483)	(1,441,866)
191.421 Amortization	233,323	691,498	835,034	790,013	578,222	588,238	388,266	289,730	205,144	173,863	182,359	242,723
191.421 Interest @ 6.77%	802	(88,670)	(31,687)	(26,638)	(22,386)	(16,366)	(13,676)	(11,868)	(8,265)	(7,495)	(6,741)	(5,502)
191.421 Prior Month Int Adj												
191.421 Ending Balance	(5,970,430)	(5,317,602)	(4,514,256)	(3,750,880)	(2,823,173)	(2,238,563)	(1,980,701)	(1,783,852)	(1,617,483)	(1,441,866)	(1,204,645)	
191.431 DEMAND AMORTIZATION												
Increment = \$,000,000 term giveback to firm sales, \$,000,000 term giveback to interruptible sales												
Firm Sales	2,824,093	9,508,523	11,619,222	11,107,870	7,955,001	7,993,084	5,282,482	3,383,044	2,417,394	2,018,749	2,123,721	2,983,434
Interruptible Sales	586,562	595,615	597,088	440,344	497,937	605,649	530,546	559,806	581,350	522,738	541,849	554,629
191.431 Beginning Balance	(527,963)	(230,696)	76,297	456,600	819,534	(147,604)	113,632	289,045	405,028	480,529	563,024	639,406
191.431 Accum/Transfer					(1,279,944)	251,331	174,281	114,031	83,527	70,173	79,732	101,567
191.431 Amortization	96,536	309,515	376,578	358,642	298,897	261,331	174,281	114,031	83,527	70,173	79,732	101,567
191.431 Interest @ 6.77%	332	(522)	1,724	4,112	(1,753)	(99)	1,153	1,352	1,973	2,321	2,650	2,876
191.431 Interest Adjustment					(4,157)	113,632	289,045	405,028	490,529	563,024	639,406	743,849
191.431 Ending Balance	(230,696)	76,297	456,600	819,354	(147,604)	113,632	289,045	405,028	490,529	563,024	639,406	743,849

Note: 1st Quarter Interest Rate changed from 7.76% to 6.77%

FURNACE AND WEATHERIZATION 2007

	Actuals	This Year	Amounts	EXPENSES	Activity	Pipe Size	Jul	Aug	Sep	Oct	Nov	Dec
	Jan	Feb	Mar	Apr	May	Jun						
11529	0	0	0	0	0	0	0	0	0	0	0	0
ES FURN PGM ADMIN 7303												
11529	0	0	0	0	0	0	0	0	0	0	0	0
C.A.P. ADMIN FEE 7237												
11529	5,400.00	5,800.00	7,000.00	1,400.00	5,400.00	3,200.00	5,000.00	2,000.00	5,000.00	5,000.00	5,000.00	5,000.00
ES FURN PGM REBATE 7307												
11529	8,108.21	9,127.40	8,074.34	8,074.34	8,074.34	14,945.01	8,074.34	26,615.28	7,046.72	10,545.14	10,545.14	10,545.14
WX PGM ADMIN 7203												
WX REBATES 7207												
11529	5,400.00	5,800.00	7,000.00	1,400.00	5,400.00	3,200.00	5,000.00	2,000.00	5,000.00	5,000.00	5,000.00	5,000.00
WX PGM CONTRA 7209												
CONTRA ACCOUNT 7399												
Account Category												
11529	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY EFFICIENCY - WA												
11529	0	0	0	0	0	0	0	0	0	0	0	0
ENERGY EFFICIENCY - WA												
11569	0	0	0	0	0	0	0	0	0	0	0	0
WEATHER FINANCE C												
11599	5,400.00	5,800.00	7,000.00	1,400.00	5,400.00	3,200.00	5,000.00	2,000.00	5,000.00	5,000.00	5,400.00	5,400.00
WA LOW INCOME WE/												
Washington Furnace												
8,108.21	9,127.40	8,074.34	8,074.34	8,074.34	8,074.34	14,945.01	8,074.34	26,615.28	7,046.72	10,545.14	10,545.14	10,545.14
Washington Weatherization												

Queries
 Use KOB1
 Query 908-07307
 Query 908-07203

cost center
 11529
 11590 & 11529

NOTE - NOT ESSBASE ANYMORE!!!

MONTHLY VOLUMES FOR AMORTIZATION
PGA EFFECTIVE 11/2007 - 10/2008

State	Type	Class	RS Type	Rate Schedule	OCTOBER				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	35,816.2	0	0	0	35,816.2
OR	Sales	R	Firm	2	13,489,185.7	0	0	0	13,489,185.7
OR	Sales	R	Firm	3	0	0	0	0	0
OR	Sales	R	Firm	4	0	0	0	0	0
OR	Sales	R	Firm	19	1,602.0	0	0	0	1,602.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	6,151.5	0	0	0	6,151.5
OR	Sales	C	Firm	3	6,550,083.2	0	0	0	6,550,083.2
OR	Sales	C	Firm	4	0	0	0	0	0
OR	Sales	C	Firm	10	0	0	0	0	0
OR	Sales	C	Firm	21	0	0	0	0	0
OR	Sales	C	Firm	31 Block 1	1,972,755.3	0	0	0	1,972,755.3
OR	Sales	C	Firm	31 Block 2	1,425,943.7	0	0	0	1,425,943.7
OR	Sales	C	Firm	32 Block 1	399,221.0	0	0	0	399,221.0
OR	Sales	C	Firm	32 Block 2	393,724.0	0	0	0	393,724.0
OR	Sales	C	Firm	32 Block 3	56,023.0	0	0	0	56,023.0
OR	Sales	C	Firm	32 Block 4	482.0	0	0	0	482.0
OR	Sales	C	Firm	32 Block 5	0	0	0	0	0
OR	Sales	C	Firm	32 Block 6	0	0	0	0	0
OR	Sales	IND	Firm	3	276,951.3	0	0	0	276,951.3
OR	Sales	IND	Firm	4	0	0	0	0	0
OR	Sales	IND	Firm	6	0	0	0	0	0
OR	Sales	IND	Firm	31 Block 1	464,371.2	0	0	0	464,371.2
OR	Sales	IND	Firm	31 Block 2	1,119,655.1	0	0	0	1,119,655.1
OR	Sales	IND	Firm	32 Block 1	412,258.0	0	0	0	412,258.0
OR	Sales	IND	Firm	32 Block 2	585,037.0	0	0	0	585,037.0
OR	Sales	IND	Firm	32 Block 3	265,808.0	0	0	0	265,808.0
OR	Sales	IND	Firm	32 Block 4	139,143.0	0	0	0	139,143.0
OR	Sales	IND	Firm	32 Block 5	0	0	0	0	0
OR	Sales	IND	Firm	32 Block 6	0	0	0	0	0
OR	Sales	C	Interruptibl	31 Block 1	25,614.0	0	0	0	25,614.0
OR	Sales	C	Interruptibl	31 Block 2	78,070.0	0	0	0	78,070.0
OR	Sales	IND	Interruptibl	31 Block 1	0	0	0	0	0
OR	Sales	IND	Interruptibl	31 Block 2	0	0	0	0	0
OR	Sales	INT	Interruptibl	32 Block 1	1,379,087.0	0	0	0	1,379,087.0
OR	Sales	INT	Interruptibl	32 Block 2	1,885,162.0	0	0	0	1,885,162.0
OR	Sales	INT	Interruptibl	32 Block 3	1,059,623.0	0	0	0	1,059,623.0
OR	Sales	INT	Interruptibl	32 Block 4	1,632,391.0	0	0	0	1,632,391.0
OR	Sales	INT	Interruptibl	32 Block 5	677,584.0	0	0	0	677,584.0
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0	0
OR	Sales	INT	Interruptibl	23	0	0	0	0	0
OR	Sales	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	C	Firm	3	0	0	0	0	0
OR	Trans	C	Firm	31 Block 1	0	0	0	0	0
OR	Trans	C	Firm	31 Block 2	0	0	0	0	0
OR	Trans	C	Firm	32 Block 1	0	10,000.0	10,000.0	0	20,000.0
OR	Trans	C	Firm	32 Block 2	0	17,874.0	17,874.0	0	35,748.0
OR	Trans	C	Firm	32 Block 3	0	0	0	0	0
OR	Trans	C	Firm	32 Block 4	0	0	0	0	0
OR	Trans	C	Firm	32 Block 5	0	0	0	0	0
OR	Trans	C	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND	Firm	3	0	0	0	0	0
OR	Trans	IND	Firm	31 Block 1	4,000.0	0	0	0	4,000.0
OR	Trans	IND	Firm	31 Block 2	11,067.0	0	0	0	11,067.0
OR	Trans	IND	Firm	32 Block 1	424,403.0	0	10,000.0	10,000.0	434,403.0
OR	Trans	IND	Firm	32 Block 2	726,072.0	0	20,000.0	20,000.0	746,072.0
OR	Trans	IND	Firm	32 Block 3	507,917.0	0	20,000.0	20,000.0	527,917.0
OR	Trans	IND	Firm	32 Block 4	1,207,427.0	0	11,294.0	11,294.0	1,218,721.0
OR	Trans	IND	Firm	32 Block 5	1,070,055.0	0	0	0	1,070,055.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	2,318,221.0	0	0	0	2,318,221.0
OR	Trans	IND SP F	Spec Conti	63	619,305.0	0	0	0	619,305.0
OR	Trans	IND SP F	Spec Conti	65	151,956.0	0	175,743.0	175,743.0	327,699.0
OR	Trans	IND SP F	Spec Conti	69	115,742.0	0	0	0	115,742.0
OR	Trans	IND SP F	Spec Conti	70	3,204,647.0	0	0	0	3,204,647.0
OR	Trans	IND SP F	Spec Conti	71	2,071,808.0	0	0	0	2,071,808.0
OR	Trans	IND SP F	Spec Conti	72	405,480.0	0	0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	3,285,014.0	0	0	0	3,285,014.0
OR	Trans	INT	Interruptibl	32 Block 1	514,658.0	0	10,000.0	10,000.0	524,658.0
OR	Trans	INT	Interruptibl	32 Block 2	926,267.0	0	3,869.0	3,869.0	930,136.0
OR	Trans	INT	Interruptibl	32 Block 3	714,012.0	0	0	0	714,012.0
OR	Trans	INT	Interruptibl	32 Block 4	1,934,829.0	0	0	0	1,934,829.0
OR	Trans	INT	Interruptibl	32 Block 5	4,026,080.0	0	0	0	4,026,080.0
OR	Trans	INT	Interruptibl	32 Block 6	6,188,676.0	0	0	0	6,188,676.0
OR	Trans	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	60	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	64	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	67	1,077,108.0	0	0	0	1,077,108.0
OR	Trans	INT SP I	Spec Conti	68	2,966,998.0	0	0	0	2,966,998.0
OR	Trans	INT SP I	Spec Conti	72	1,180,586.0	0	0	0	1,180,586.0
OR	Trans	INT SP I	Spec Conti	73	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	75	0	0	0	0	0

MONTHLY VOLUMES FOR AMORTIZATION
 PGA EFFECTIVE 11/2007 - 10/2008

State	Type	Class	RS Type	Rate Schedule	OCTOBER				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
WA	Sales	R	Firm	1	4,490.2	0	0	0	4,490.2
WA	Sales	R	Firm	2	1,770,171.9	0	0	0	1,770,171.9
WA	Sales	R	Firm	3	0	0	0	0	0
WA	Sales	R	Firm	19	0	0	0	0	0
WA	Sales	R	Firm	24	0	0	0	0	0
WA	Sales	R	Firm	27	7,492.4	0	0	0	7,492.4
WA	Sales	C	Firm	1	2,422.1	0	0	0	2,422.1
WA	Sales	C	Firm	3	643,542.9	0	0	0	643,542.9
WA	Sales	C	Firm	4	0	0	0	0	0
WA	Sales	C	Firm	11	0	0	0	0	0
WA	Sales	C	Firm	21 Block 1	70,502.7	0	0	0	70,502.7
WA	Sales	C	Firm	21 Block 2	108,264.4	0	0	0	108,264.4
WA	Sales	C	Firm	21 Block 3	46,957.0	0	0	0	46,957.0
WA	Sales	C	Firm	21 Block 4	0	0	0	0	0
WA	Sales	C	Firm	41 Block 1	4,000.0	0	0	0	4,000.0
WA	Sales	C	Firm	41 Block 2	6,811.1	0	0	0	6,811.1
WA	Sales	C	Firm	42 Block 1	87,267.0	0	0	0	87,267.0
WA	Sales	C	Firm	42 Block 2	15,684.0	0	0	0	15,684.0
WA	Sales	C	Firm	42 Block 3	0	0	0	0	0
WA	Sales	C	Firm	42 Block 4	0	0	0	0	0
WA	Sales	C	Firm	42 Block 5	0	0	0	0	0
WA	Sales	C	Firm	42 Block 6	0	0	0	0	0
WA	Sales	IND	Firm	3	31,898.3	0	0	0	31,898.3
WA	Sales	IND	Firm	21 Block 1	3,500.0	0	0	0	3,500.0
WA	Sales	IND	Firm	21 Block 2	7,985.6	0	0	0	7,985.6
WA	Sales	IND	Firm	21 Block 3	18,295.5	0	0	0	18,295.5
WA	Sales	IND	Firm	21 Block 4	0	0	0	0	0
WA	Sales	IND	Firm	41 Block 1	0	0	0	0	0
WA	Sales	IND	Firm	41 Block 2	0	0	0	0	0
WA	Sales	IND	Firm	42 Block 1	95,475.0	0	0	0	95,475.0
WA	Sales	IND	Firm	42 Block 2	55,996.0	0	0	0	55,996.0
WA	Sales	IND	Firm	42 Block 3	12,678.0	0	0	0	12,678.0
WA	Sales	IND	Firm	42 Block 4	0	0	0	0	0
WA	Sales	IND	Firm	42 Block 5	0	0	0	0	0
WA	Sales	IND	Firm	42 Block 6	0	0	0	0	0
WA	Sales	IND	Interruptibl	41 Block 1	0	0	0	0	0
WA	Sales	IND	Interruptibl	41 Block 2	0	0	0	0	0
WA	Sales	IND	Interruptibl	42 Block 1	121,667.0	0	0	0	121,667.0
WA	Sales	IND	Interruptibl	42 Block 2	192,381.0	0	0	0	192,381.0
WA	Sales	IND	Interruptibl	42 Block 3	83,899.0	0	0	0	83,899.0
WA	Sales	IND	Interruptibl	42 Block 4	156,682.0	0	0	0	156,682.0
WA	Sales	IND	Interruptibl	42 Block 5	0	0	0	0	0
WA	Sales	IND	Interruptibl	42 Block 6	0	0	0	0	0
WA	Trans	IND	Firm	42 Block 1	15,530.0	0	10,000.0	10,000.0	25,530.0
WA	Trans	IND	Firm	42 Block 2	20,000.0	0	40,000.0	40,000.0	60,000.0
WA	Trans	IND	Firm	42 Block 3	20,000.0	0	100,000.0	100,000.0	120,000.0
WA	Trans	IND	Firm	42 Block 4	12,000.0	0	127,894.0	127,894.0	139,894.0
WA	Trans	IND	Firm	42 Block 5	0	0	0	0	0
WA	Trans	IND	Firm	42 Block 6	0	0	0	0	0
WA	Trans	IND SP F	Spec Conti	61	314,601.0	0	0	0	314,601.0
WA	Trans	IND	Interruptibl	42 Block 1	14,470.0	0	0	0	14,470.0
WA	Trans	IND	Interruptibl	42 Block 2	40,000.0	0	0	0	40,000.0
WA	Trans	IND	Interruptibl	42 Block 3	40,000.0	0	0	0	40,000.0
WA	Trans	IND	Interruptibl	42 Block 4	170,044.0	0	0	0	170,044.0
WA	Trans	IND	Interruptibl	42 Block 5	54,720.0	0	0	0	54,720.0
WA	Trans	IND	Interruptibl	42 Block 6	0	0	0	0	0
WA	Trans	INT SP I	Spec Conti	67	242,768.0	0	0	0	242,768.0
Check Totals					74,476,266.3	0	556,674.0	556,674.0	

TOTAL OREGON FIRM SALES	27,594,211.2
TOTAL OREGON SALES	34,331,742.2
TOTAL OREGON INTERRUPTIBLE SALES	6,737,531.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE	
TOTAL WASHINGTON FIRM SALES	2,993,434.1
TOTAL WASHINGTON INTERRUPTIBLE SALES	554,629.0
TOTAL OR 32 Block 1	3,169,627.0
TOTAL OR 32 Block 2	4,575,879.0
TOTAL OR 32 Block 3	2,623,383.0
TOTAL OR 32 Block 4	4,925,566.0
TOTAL OR 32 Block 5	5,773,719.0
TOTAL OR 32 Block 6	6,188,676.0
TOTAL OR INDUSTRIAL (SALES & TANSPO)	28,283,444.6

RECONCILIATION:

32 INDUSTRIAL FIRM PER 32BLOCKS	
32 INDUSTRIAL FIRM PER CIS REPORT	
BAD STATE CODE	
TOTAL CIS VOLUMES PER CALCULATION	74,476,266.30
TOTAL CIS VOLUMES PER CIS REPORT	74,476,266.30
DIFFERENCE	0

MONTHLY VOLUMES FOR AMORTIZATION
 PGA EFFECTIVE 11/2007 - 10/2008

State	Type	Class	RS Type	Rate Schedule	OCTOBER			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
	Switchers							
						Switchers		
					Commodity	(20,230.13)		
					Commodity	(13,124.00)		
					Commodity			
					Commodity			
						(33,354.13)		
					rate sensitive adj	0.97208		
					Commodity	(32,422.88)		
					Demand	(918.61)		
					Demand	(71.83)		
					Demand			
					Demand			
						(990.44)		
					rate sensitive adj	0.97208		
					Demand	(962.79)		

Billed Rate Adj Spreadsheet as of 11/05/2008 5:18 AM
 Job: CNNBLRJRPC/CNNBLRJRJP

For Revenue Date: 10/2008

State	Rate Adj T	Rate Adj	Rate Adv	Rate Desc	Rate Scher	Revenue C	Revenue Code	Desc	Rate Adj	Therms	Rate Schedule	Therms	Rate Adj	Amount
OR	ADJD	32FDD	OR Firm Sales-Deferred Demand	32ITF	FRM T	Industrial Firm	Transport		410098	410098	4152841	4152841	(918.61)	
OR	ADJD	32IDD	OR Intp. Sales-Deferred Demand	32ITI	INT T	Industrial Interr	Transport		266045	266045	13737107	13737107	(71.83)	