

46-082263-5I

Rates and Regulatory Affairs
Facsimile: 503.721.2532



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 UTIL. AND TRANSP
 COMMISSION
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December 29, 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

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 November 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)

NORTHWEST NATURAL GAS COMPANY

Date 30-Nov-08

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

PGA DEFERRAL

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Document Number

100181530

Prepared:

[Signature]

Approved

[Signature]

Verified:

[Signature]

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 11302008 11302008 USD JV28A PGA Deferral 2008-09
 (MMDDYYYY) (MMDDYYYY)

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text	Quantity (9+3)	Unit of Measure (3)
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02890	H	-	1,706,432.00	OR WACOG PGA Activity		
2	191400			S	1,706,432.00	-	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	68,129.00	-	Ore Storage PGA Timing		
4	191400			H	-	68,129.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	82,486.83	-	OR DEM PGA Activity		
6	191410			H	-	82,486.83	OR DEM PGA Activity		
7	411000	83010	419-06205	H	-	9,752.00	OR PGA Interest		
8	191400			S	5,883.00	-	OR WACOG Interest		
9	191410			H	-	296.00	OR DEM Incr. Interest		
10	191450			S	4,165.00	-	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	1,160,024.47	OR DEM DEF Collected		
12	191450			S	1,160,024.47	-	OR DEM DEF Collected		
13	540200	84020	805-02950	H	-	227,168.00	WA WACOG PGA Activity		
14	191420			S	227,168.00	-	WA WACOG PGA Activity		
15	540100	84020	805-02942	S	84,468.00	-	WA DEM Coll Activity		
16	191432			H	-	84,468.00	WA DEM Coll Activity		
17	540100	84020	805-02940	S	1,699.99	-	WA DEM PGA Activity		
18	191430			H	-	1,699.99	WA DEM PGA Activity		
19	411000	83010	419-06210	H	-	293.00	WA PGA Interest		
20	191420			S	473.00	-	WA WACOG Interest		
21	191430			H	-	4.00	WA DEM Interest		
22	191432			H	-	176.00	WA DEM Interest		
23	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
24	191400			H	-	-	Ore Hedge PGA Adj.		
Total						3,340,929.29	3,340,929.29		

Prepared by _____ Date _____
 Approved by _____ Date _____

DEMAND CHARGES: (NING Advice No. OPLUC 06 - 13A, October 4, 2006, NING/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 2007 - 8 Tracker Year

Oregon Demand charge deferral

PG&E Accounting JV28A Court of Gas Deferral OR & WA PGA 08-09 Deferrals_2008-08.xls\WAPGA Tab 17

Line No.	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	Williams (NWPL)	3,781,522.82	3,989,779.71	3,989,779.71	3,603,671.87	3,861,077.43	3,989,779.71	3,861,078.43	3,989,779.71	3,989,779.71	3,861,078.43	3,989,779.71
48	TrnsCan(Gas Trans. NW)	517,197.47	534,438.00	534,438.00	482,717.00	435,253.00	449,762.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
49	Temporary Capacity	157,070.63	162,063.00	162,063.00	146,380.00	156,896.00	162,063.00	156,896.00	162,063.00	162,063.00	156,896.00	100,996.00
50	KB Pipeline	18,688.19	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
51	TransCanada (NOVA)	733,414.76	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00
52	TransCanada (ANG)	281,191.85	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00
53	Duke En (WC)T-South	670,332.67	723,440.00	723,440.00	716,314.00	723,440.00	723,440.00	723,440.00	723,440.00	723,440.00	723,440.00	723,440.00
54	Coral En T-South	54,000.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00
55	Terassen Gas (SC)	610,623.21	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00
56	Prior Period Adjustments											
57	Other											
58	Total Charges	6,824,041.60	7,074,641.71	7,074,641.71	6,553,195.87	6,789,268.43	6,960,350.71	6,730,172.43	6,899,283.71	6,899,283.71	6,730,172.43	7,013,574.71
EMBEDDED CHARGES:												
US Transmission Co.:												
59	Williams (MWPL)	3,791,547.00	3,989,779.71	3,989,779.71	3,603,671.87	3,861,077.43	3,989,779.71	3,861,078.43	3,989,779.71	3,989,779.71	3,861,078.43	3,989,779.71
60	TrnsCan(Gas Trans. NW)	502,524.00	534,438.00	534,438.00	482,717.00	435,253.00	449,762.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
61	Temporary Capacity	185,172.00	162,063.00	162,063.00	146,380.00	156,896.00	162,063.00	156,896.00	162,063.00	162,063.00	156,896.00	100,996.00
62	KB Pipeline	18,688.19	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
63	TransCanada (NOVA)	681,222.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00
64	TransCanada (ANG)	364,385.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00	281,944.00
65	Duke En (WC)T-South	766,641.00	723,440.00	723,440.00	716,314.00	723,440.00	723,440.00	723,440.00	723,440.00	723,440.00	723,440.00	723,440.00
66	Coral En T-South		628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00	628,347.00
67	Terassen Gas (SC)	603,119.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00	608,078.00
68	Other											
69	Total Embedded	6,915,298.19	7,074,641.71	7,074,641.71	6,553,195.87	6,789,268.43	6,960,350.71	6,730,172.43	6,899,283.71	6,899,283.71	6,730,172.43	7,013,574.71
Oregon VARIANCE Share -												
US Transmission Co.:												
70	Williams (MWPL)	(9,060.85)										
71	TrnsCan(Gas Trans. NW)	13,263.35										
72	Temporary Capacity	(25,400.83)										
73	KB Pipeline											
CN Transmission Co.:												
74	TransCanada (NOVA)	47,177.03										
75	TransCanada (ANG)	(75,196.29)										
76	Duke En (WC)T-South	(88,860.90)										
77	Coral En T-South	46,810.80										
78	Terassen Gas (SC)	6,783.06										
79	Prior Period Adjustments											
80	Other											
81	Total Variance	(82,486.83)										
82	Oregon Allocation Ratio		90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%	90.390%
83	Oregon Portion											
84	Amount Previously Booked											
85	Net to Book (191410)											
86	Entry 191410											
87	Entry 805-02880											

(82,486.83)
 82,486.83

Oregon Storage Cut Off Adjustment:

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
88 "ORPGA" Proforma Commodity Rate	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138
89 "ORPGA" Winter Proforma Cofity Rate	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973
90 "Collections" Winter Commodity Rate	\$ 832,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 51,959,807	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 52,792,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17			53,133,051									
94 Total Collection vs Calculated Restated			52,792,404									
95 Total Collection vs Calculated			340,647									
96 .20% Dftr. (Collection vs Calculated)			68,129									
97 Amount Previously Booked												
98 Net to Book (191400)												

99 Entry 191400.....

100 Entry 805-02890.....

(68,129.00)
68,129.00

Oregon Hedge Adjustment:

101 1/3 Dftr. Pro-Forma Impact	
102 Amount to record	
103 Amount Previously Booked	
104 Net to Book (191400)	
105 Entry 191400.....	
106 Entry 805-02890.....	

NORTHWEST NATURAL GAS COMPANY														
ACCOUNT 191,400 OREGON 12/00 - 11/01 WACOG														
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	Reference
Page 3 OR														See *
Beg. Balance	1,638,303	1,638,303	1,644,186	1,644,186	1,644,186	1,644,186	1,644,186	1,644,186	1,644,186	1,644,186	1,644,186	1,644,186		
Nov: Accrual	1,638,303												1,638,303	Oct 05 Tab 3
Bal. Before Int.	1,638,303												1,638,303	
Int. Rate	0.08618												5,883	
Ending Balance	1,644,186												1,644,186	
Dec: Accrual		1,644,186												
Bal. Before Int.		1,644,186											1,644,186	Nov 05 Tab 4
Int. Rate	0													
Ending Balance		1,644,186											1,644,186	
Jan: Accrual			1,644,186											
Bal. Before Int.			1,644,186										1,644,186	Dec 05 Tab 5
Int. Rate	0													
Ending Balance			1,644,186										1,644,186	
Feb: Accrual				1,644,186										
Bal. Before Int.				1,644,186									1,644,186	Jan 05 Tab 6
Int. Rate	0													
Ending Balance				1,644,186									1,644,186	
Mar: Accrual					1,644,186									
Bal. Before Int.					1,644,186								1,644,186	Feb 05 Tab 7
Int. Rate	0													
Ending Balance					1,644,186								1,644,186	
Apr: Accrual						1,644,186								
Bal. Before Int.						1,644,186							1,644,186	Mar 05 Tab 8
Int. Rate	0													
Ending Balance						1,644,186							1,644,186	
May: Accrual							1,644,186							
Bal. Before Int.							1,644,186						1,644,186	Apr 05 Tab 9
Int. Rate	0													
Ending Balance							1,644,186						1,644,186	
Jun: Accrual								1,644,186						
Bal. Before Int.								1,644,186					1,644,186	May 05 Tab 10
Int. Rate	0													
Ending Balance								1,644,186					1,644,186	
Jul: Accrual									1,644,186					
Bal. Before Int.									1,644,186				1,644,186	Jun 05 Tab 11
Int. Rate	0													
Ending Balance									1,644,186				1,644,186	
Aug: Accrual										1,644,186				
Bal. Before Int.										1,644,186			1,644,186	Jul 05 Tab 12
Int. Rate	0													
Ending Balance										1,644,186			1,644,186	
Spt: Accrual											1,644,186			
Bal. Before Int.											1,644,186		1,644,186	Aug 05 Tab 13
Int. Rate	0													
Ending Balance											1,644,186		1,644,186	
Oct: Accrual												1,644,186		
Bal. Before Int.												1,644,186	1,644,186	Sep 05 Tab 14
Int. Rate	0													
Ending Balance												1,644,186	1,644,186	
Entry JV-28A													5,883	
Previously Book														
Net to Record													5,883	
Monthly Deferral													1,638,303	
Entry 191400													5,883	
Entry 419-06205													(5,883)	

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

NORTHWEST NATURAL GAS COMPANY												Reference	
ACCOUNT 191.410 OREGON DEMAN D 10/01 to 9/02												See *	
Page 1 OR	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance
Beg. Balance		(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)	(82,783)
Nov: Accrual	(82,487)												(82,487)
Bal. Before Int.	(82,487)												(82,487)
Int. Rate	0.08618												(296)
Ending Balance	(82,783)												(82,783)
Dec: Accrual		(82,783)											(82,783)
Bal. Before Int.		(82,783)											(82,783)
Int. Rate	0												(82,783)
Ending Balance		(82,783)											(82,783)
Jan: Accrual			(82,783)										(82,783)
Bal. Before Int.			(82,783)										(82,783)
Int. Rate	0												(82,783)
Ending Balance			(82,783)										(82,783)
Feb: Accrual				(82,783)									(82,783)
Bal. Before Int.				(82,783)									(82,783)
Int. Rate	0												(82,783)
Ending Balance				(82,783)									(82,783)
Mar: Accrual					(82,783)								(82,783)
Bal. Before Int.					(82,783)								(82,783)
Int. Rate	0												(82,783)
Ending Balance					(82,783)								(82,783)
Apr: Accrual						(82,783)							(82,783)
Bal. Before Int.						(82,783)							(82,783)
Int. Rate	0												(82,783)
Ending Balance						(82,783)							(82,783)
May: Accrual							(82,783)						(82,783)
Bal. Before Int.							(82,783)						(82,783)
Int. Rate	0												(82,783)
Ending Balance							(82,783)						(82,783)
Jun: Accrual								(82,783)					(82,783)
Bal. Before Int.								(82,783)					(82,783)
Int. Rate	0												(82,783)
Ending Balance								(82,783)					(82,783)
Jul: Accrual									(82,783)				(82,783)
Bal. Before Int.									(82,783)				(82,783)
Int. Rate	0												(82,783)
Ending Balance									(82,783)				(82,783)
Aug: Accrual										(82,783)			(82,783)
Bal. Before Int.										(82,783)			(82,783)
Int. Rate	0												(82,783)
Ending Balance										(82,783)			(82,783)
Spt: Accrual											(82,783)		(82,783)
Bal. Before Int.											(82,783)		(82,783)
Int. Rate	0												(82,783)
Ending Balance											(82,783)		(82,783)
Oct: Accrual												(82,783)	(82,783)
Bal. Before Int.												(82,783)	(82,783)
Int. Rate	0												(82,783)
Ending Balance													(82,783)
Entry JV-28A													(296)
Previously Book													(296)
Net to Record													(82,487)
Monthly Deferral													(296)
Entry 191410													296
Entry 419-08205													

* 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-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
1 Embedded Seasonalized Tab 20	8,469,845.00	11,670,252.00	11,400,976.00	9,648,910.00	8,247,049.00	6,001,030.00	4,204,062.00	2,805,127.00	2,314,440.00	2,345,860.00	2,614,855.00	5,051,083.00
2 Collected line 44	7,309,820.53											
3 Deferral	(1,160,024.47)											
4 Previously Booked												
5 Net to Book	\$ (1,160,024.47)											
6 Entry 191450	1,160,024.47											
7 Entry 805-02885	(1,160,024.47)											
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
15 Residential	34,253,306	-23,408,688	0	0	0	0	0	0	0	0	0	0
16 Commercial	20,065,477	-13,748,629	0	0	0	0	0	0	0	0	0	0
17 Industrial Firm	3,418,147	-1,889,102	0	0	0	0	0	0	0	0	0	0
18 Total of Calendar Month Sales:	57,736,931	-39,046,419	0	0	0	0	0	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	21017,097											
20 31ISF - 31SF A C	1,311,358											
21 32CSF - 32SF A C	345,498											
22 321SF - 32SF A C	772,450											
23 Total Firm Sales Fixed D/Charge	4,446,393											
24 Total Calendar Sales less Fixed:	53,290,538	(39,046,419)	0	0	0	0	0	0	0	0	0	0
25 *OPGA* OR A No. 05-9A Exh 1 Line 1	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765
26 SFV Collected (line 24X25)	\$ 6,269,631.79	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765	\$ 0.11765
27 Plus: 31CSF - 31SF A C	266,175.09											
28 31ISF - 31SF A C	166,097.52											
29 32CSF - 32SF A C	32,585.43											
30 321SF - 32SF A C	85,737.89											
31 Prior Month Unbilled MDDV Com	131,657.89											
32 Prior Month Unbilled MDDV Ind	77,486.40											
33 Current Month Unbilled MDDV Com	130,973.47											
34 Current Month Unbilled MDDV Ind	79,257.72											
35 MDDV @1.85 DIC Collected	\$ 969,971.40	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
36 Plus: 31CSI - 31SIV	2,136.12											
37 31SI - 31SIV	269.57											
38 32CSI - 32SIM	42,371.16											
39 32ISI - 32SIM	48,717.65											
40 SFV Collected Interruptible Sales	\$ 93,496.50	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
41 Prior Mo Manual Adjustments Com												
42 Prior Mo Manual Adjustments Ind												
43 Prior Mo Manual Adjustments Ind Int												
44 Unbilled Manual Adjustments Com	639.61											
45 Unbilled Manual Adjustments Ind	7,004.23											
46 Unbilled Manual Adjustments Ind Int												
47 Collections Subject to Sensitive Adj	\$ 1,074,111.74	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
48 Percent Impact of Sensitive Effect	\$ (0.0289)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
49 Revenue Sensitive Adjustment	\$ (30,923.00)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
50 Total DIC Ctd (26+47+49)	\$ 7,309,820.53	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
R/Gas Accounting UV2BA Cost of Gas Deferral OR & WA 2009 PGA Activity (OR & WA PGA 08-09 Deferrals 2008-09.xls) WAPGA Tab 17												

NORTHWEST NATURAL GAS COMPANY												
ACCOUNT 191.450 OREGON 10/01 - 9/02 OR Demand Accrual Vol.												
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Beg. Balance	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189	1,164,189
Nov: Accrual	1,160,024											
Bal. Before Int.	1,160,024											
Int. Rate	0.08618											
Ending Balance	1,164,189											
Dec: Accrual		1,164,189										
Bal. Before Int.		1,164,189										
Int. Rate												
Ending Balance		1,164,189										
Jan: Accrual			1,164,189									
Bal. Before Int.			1,164,189									
Int. Rate												
Ending Balance			1,164,189									
Feb: Accrual				1,164,189								
Bal. Before Int.				1,164,189								
Int. Rate												
Ending Balance				1,164,189								
Mar: Accrual					1,164,189							
Bal. Before Int.					1,164,189							
Int. Rate												
Ending Balance					1,164,189							
Apr: Accrual						1,164,189						
Bal. Before Int.						1,164,189						
Int. Rate												
Ending Balance						1,164,189						
May: Accrual							1,164,189					
Bal. Before Int.							1,164,189					
Int. Rate												
Ending Balance							1,164,189					
Jun: Accrual								1,164,189				
Bal. Before Int.								1,164,189				
Int. Rate												
Ending Balance								1,164,189				
Jul: Accrual									1,164,189			
Bal. Before Int.									1,164,189			
Int. Rate												
Ending Balance									1,164,189			
Aug: Accrual										1,164,189		
Bal. Before Int.										1,164,189		
Int. Rate												
Ending Balance										1,164,189		
Spt: Accrual											1,164,189	
Bal. Before Int.											1,164,189	
Int. Rate												
Ending Balance											1,164,189	
Oct: Accrual												1,164,189
Bal. Before Int.												1,164,189
Int. Rate												
Ending Balance												1,164,189
Entry JV-28A												4,165
Previously Book												
Net to Record												4,165
Monthly Deferral												1,160,024
Entry 191450												4,165
Entry 419-06205												(4,165)

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

Northern 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	11302008	11302008	USD	JV28	PGA Deferral 2007-08
		(MMDDYYYY)	(MMDDYYYY)			

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

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	540200	84020	805-02890	H	-	116,372.00	OR WACOG PGA Activity		
2	191400			S	116,372.00	-	OR WACOG PGA Activity		
3	540200	84020	805-02890	H	-	-	Ore Storage PGA Timing		
4	191400			H	-	-	OR Storage PGA Adj		
5	540100	84020	805-02880	H	-	229,611.00	OR DEM PGA Activity		
6	191410			S	229,611.00	-	OR DEM PGA Activity		
7	411000	83010	419-06205	H	-	981.00	OR PGA Interest		
8	191400			S	157.00	-	OR WACOG Interest		
9	191410			S	824.00	-	OR DEM Incr. Interest		
10	191450			H	-	-	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	-	OR DEM DEF Collected		
12	191450			H	-	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	5,661.00	-	WA WACOG PGA Activity		
14	191420			H	-	5,661.00	WA WACOG PGA Activity		
15	540100	84020	805-02942	H	-	-	WA DEM Coll Activity		
16	191432			H	-	-	WA DEM Coll Activity		
17	540100	84020	805-02940	H	-	24,355.34	WA DEM PGA Activity		
18	191430			S	24,355.34	-	WA DEM PGA Activity		
19	411000	83010	419-06210	H	-	39.00	WA PGA Interest		
20	191420			H	-	12.00	WA WACOG Interest		
21	191430			S	51.00	-	WA DEM Interest		
22	191432			H	-	-	WA DEM Interest		
23	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
24	191400			H	-	-	Ore Hedge PGA Adj.		

Doc # 100181524

Total 377,031.34 377,031.34

Prepared by [Signature] Date 12/14/08
 Approved by [Signature] Date 12/14/08

Line No.	October-06	November-06	December-06	January-07	February-07	March-07	April-07	May-07	June-07	July-07	August-07	September-07	October-07
1		33,350,293	54,671,990	66,530,849	69,678,456	43,740,697	31,309,281	27,128,763	17,023,190	12,961,808	9,818,532	11,112,084	15,019,474
2		54,671,990	66,530,849	69,678,456	43,740,697	31,309,281	27,128,763	17,023,190	12,961,808	9,818,532	11,112,084	15,019,474	15,019,474
3		65,195,262	104,303,973	129,558,896	118,835,191	88,231,483	65,932,972	52,073,850	35,796,606	28,550,704	27,042,271	28,401,122	43,401,765
4		86,516,959	116,162,832	132,706,503	92,897,432	75,600,047	61,752,474	41,968,277	31,735,224	25,407,428	28,335,823	32,308,512	60,518,213
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	\$ 18,286,125	\$ 19,474,290	\$ 22,489,221	\$ 34,387,219
6		0.67033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.69451	0.71972	0.68727	0.69608	0.56821
Oregon Calendar Sales Volumes													
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	10,224,421	13,488,738
8		49,346,258	60,084,473	62,780,373	39,485,848	28,246,519	24,543,071	15,448,912	11,732,877	8,847,655	10,224,421	13,488,738	28,963,254
9		59,030,449	94,452,117	117,180,665	107,835,631	79,927,766	59,736,490	47,584,702	32,575,761	25,928,956	24,505,668	25,681,408	39,356,092
10		78,383,948	105,190,332	119,876,565	84,541,106	68,688,437	56,033,042	38,470,543	28,859,726	23,041,734	25,682,434	29,145,725	54,830,608
11		426,776	103,869	779,055	421,940	366,254	385,955	707,109	711,080	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	28,259,387	22,521,007	25,167,011	28,616,776	54,139,593
13		0.79637	0.73637	0.79410	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941
14		0.79410	0.7941	0.79410	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941
15		0.79410	0.7941	0.79410	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941
16		0.79410	0.7941	0.79410	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941
17		0.79410	0.7941	0.79410	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941	0.7941
18		\$ 338,903	\$ 82,482	\$ 618,648	\$ 335,063	\$ 290,842	\$ 470,715	\$ 501,674	\$ 429,074	\$ 334,239	\$ 272,886	\$ 265,310	\$ 381,910
19		\$ 57,405,323	\$ 77,382,519	\$ 87,689,833	\$ 61,415,742	\$ 50,026,200	\$ 40,740,936	\$ 27,804,936	\$ 20,809,365	\$ 16,583,794	\$ 18,532,232	\$ 21,072,535	\$ 39,866,772
20		\$ 57,744,226	\$ 77,465,001	\$ 88,318,481	\$ 62,212,963	\$ 50,586,165	\$ 41,211,073	\$ 28,306,610	\$ 21,238,439	\$ 16,918,033	\$ 18,805,117	\$ 21,337,846	\$ 40,248,682
21		78,383,948	105,190,332	119,876,565	84,541,106	68,688,437	56,033,042	38,470,543	28,859,726	23,041,734	25,682,434	29,145,725	54,830,608
22		0.67033	0.66395	0.64048	0.67445	0.6795	0.6562	0.70936	0.69451	0.71972	0.68727	0.69608	0.56821
23		\$ 52,543,112	\$ 69,841,121	\$ 76,778,542	\$ 57,018,749	\$ 46,873,793	\$ 36,768,882	\$ 27,288,464	\$ 19,754,771	\$ 16,583,597	\$ 17,650,766	\$ 20,287,756	\$ 31,155,300
24		5,201,114	7,623,880	11,539,939	5,194,214	3,912,372	4,442,191	1,017,146	1,483,668	334,436	1,154,351	1,050,090	9,093,382
25		3,467,409	5,082,587	7,693,293	3,462,809	2,608,248	2,961,480	678,097	989,112	222,957	769,568	700,060	6,062,255
26		3,467,409	5,082,587	7,693,293	3,474,463	2,613,294	2,970,229	688,285	998,097	231,596	775,394	705,603	6,070,271
27		-	-	-	(11,654)	(5,046)	(8,769)	(10,188)	(8,985)	(8,539)	(9,826)	(5,543)	(6,016)
28		Entry 191,400											72,666
29		Entry 805,002,890											(72,666)
System Cost of Gas													
30		25,306,507.46	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							
32		19,242,480.75	32,199,920.95	31,323,581.96	20,305,424.40	22,007,008.81	9,461,376.69	3,963,714.28	5,309,746.54	7,337,842.39	5,761,527.79	2,407,764.16	4,574,087.22
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	(388,252.60)	(406,125.04)	(350,664.92)	(795,946.72)	(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	194,302.74	123,522.49	57,951.86	40,204.84
37		11,288,271.47	14,846,060.55	20,502,938.66	13,340,971.41	3,635,769.46	4,607,187.63	1,267,185.11	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)	(11,416,040.83)	(2,424,935.55)	(706,008.09)	
39		7,580,402.09	11,181,929.64	18,781,852.82	12,064,420.62	(4,098,971.56)	7,523,647.58	(949,463.04)	(8,814,922.73)	(14,231,004.54)	(10,897,543.89)	(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	1,961,062.40
41		(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)	(3,272,736.40)
42		(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)
43													
44				9.94			2.13				326.29		
45							(6,084.22)						
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	18,286,124.82	19,474,289.84	22,489,221.10	34,387,218.52

CORP 500 - NORTHWEST NATURAL GAS COMPANY
 JOURNAL DESCRIPTION: PGA DEFERRAL 2007 FINAL
 RUN GROUP RMG 11:16 10/31/2007

DIARIZED JOURNAL ENTRIES

Included in 10/31/07

CORP #	\$ T JOURN	EFFECT DATE	SEQ NO	A/J	ACCOUNT NUMBER	ACTIVITY	ACCT. CATEGORY	DEBIT AMOUNT	CREDIT AMOUNT	UNIT AMOUNT	TRANSACTION DESCRIPTION	REFERENCE
500	\$ N 107	10/31/2007		1	84020	5402	805 2890 C	72,666.00	72,666.00		OR 05 WACOG PGA Activit	JV 10281
				2	89050	191400			72,666.00		OR 05 WACOG PGA Activit	JV 10281
				3	84020	5402	805 2889 C	72,666.00			Ore Storage PGA	JV 10281
				4	89050	191030					OR 05 Storage PGA Activity	JV 10281
				5	84020	5401	805 2880 C				OR 05 DEM PGA Activity	JV 10281
				6	89050	191410					OR 05 DEM PGA Activity	JV 10281
				7	83010	4110	419 6205 C				OR PGA Interest	JV 10281
				8	89050	191400					OR WACOG Interest	JV 10281
				9	89050	191455					OR DEM Interest	JV 10281
				10	84020	5401	805 2885 C				OR DEM DEF Collected	JV 10281
				11	89050	191450					OR DEM DEF Collected	JV 10281
				12	84020	5402	805 2950 C				WA 05 WACOG PGA Activi	JV 10281
				13	89050	191420					WA 05 WACOG PGA Activi	JV 10281
				14	84020	5401	805 2942 C				WA 05 DEM Coll Activity	JV 10281
				15	89050	191432					WA 05 DEM Coll Activity	JV 10281
				16	84020	5401	805 2940 C				WA 05 DEM PGA Activity	JV 10281
				17	89050	191430					WA 05 DEM PGA Activity	JV 10281
				18	83010	4110	419 6210 C				WA PGA Interest	JV 10281
				19	89050	191420					WA WACOG Interest	JV 10281
				20	89050	191430					WA DEM Interest	JV 10281
				21	89050	191432					WA DEM Interest	JV 10281
JOURNAL CONTROL TOTALS								72,666.00	72,666.00			

72,666.00

PREPARED BY _____ APPROVED BY _____ VERIFIED BY _____

Line No.	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
1	P / M Unbilled Volumes:	32,135,922	54,642,571	64,673,579	74,157,709	46,655,268	49,494,939	37,975,214	20,539,728	15,330,427	11,415,861	11,824,471	12,763,576
2	C / M Unbilled Volumes:	32,135,922	54,642,571	74,157,709	46,655,268	49,494,939	37,975,214	20,539,728	15,330,427	11,415,861	11,824,471	12,763,576	29,119,479
3	Reported Cycle Billing Volumes:	68,838,370	105,523,937	127,599,296	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
4	Calculated Calendar Month Volumes:	91,345,019	115,554,945	137,073,426	95,916,046	96,769,209	80,686,846	45,291,384	37,167,020	26,683,962	27,258,185	29,540,773	54,235,708
5	Total Cdfly Costs Incurred In ORPGA file	\$ 60,161,734	\$ 78,576,612	\$ 89,991,834	\$ 64,165,228	\$ 66,493,563	\$ 62,728,302	\$ 38,062,716	\$ 32,460,585	\$ 25,583,290	\$ 22,605,460	\$ 22,005,765	\$ 37,193,482
6	System Incurred WACOG Per Thm:	0.65862	0.67999	0.65652	0.66997	0.68714	0.77743	0.8404	0.87337	0.96875	0.82931	0.74493	0.68577
7	P / M Unbilled Volumes:	28,963,254	49,387,255	58,337,437	66,580,870	42,154,912	44,857,288	34,350,850	18,465,059	13,929,087	10,277,052	10,627,156	11,519,639
8	C / M Unbilled Volumes:	28,963,254	49,387,255	58,337,437	66,580,870	42,154,912	44,857,288	34,350,850	18,465,059	13,929,087	10,277,052	10,627,156	26,240,761
9	Reported Cycle Billing Volumes:	62,406,354	95,415,799	115,415,213	111,842,740	85,517,613	83,684,067	56,799,346	38,427,644	27,589,822	24,308,088	25,935,997	34,331,742
10	Calculated Calendar Month Volumes:	82,830,355	104,365,981	123,658,646	87,416,782	88,219,989	73,177,629	40,933,555	33,871,672	23,937,787	24,658,192	26,828,480	49,052,864
11	Less: Winter WACOG Usage	775,906	802,907	987,897	795,362	950,090	864,626	695,830	630,225	496,326	545,644	569,458	898,960
12	Incremental Usage	(7,130)	31,530	27,312	28,482	28,167	864,626	695,830	630,225	496,326	545,644	569,458	898,960
13	Net Calculated Calendar Month Volumes:	82,061,579	103,531,544	122,663,437	86,592,938	87,241,732	72,313,003	40,237,725	33,241,447	23,441,461	24,112,548	26,259,024	48,353,904
14	"ORPGA" Average Commodity Rate	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828	0.68828
15	"ORPGA" Winter Commodity Rate	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479	0.68479
16	Monthly Incremental Rate	0.55288	0.68677	0.67422	0.75881	0.80935	0.86192	1.05481	1.05481	1.17251	0.90511	0.72538	0.61328
17	"Collections" Incr. Commodity Rate	\$ 123	\$ (622)	\$ 18,414	\$ 21,612	\$ 22,797	\$ 745,238	\$ 689,883	\$ 664,768	\$ 581,947	\$ 493,868	\$ 413,072	\$ 428,658
18	"Collections" Winter Commodity Rate	\$ 531,333	\$ 549,823	\$ 662,806	\$ 544,656	\$ 650,612	\$ 650,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 56,481,344	\$ 71,258,691	\$ 84,426,790	\$ 59,600,187	\$ 60,466,739	\$ 49,771,594	\$ 27,894,821	\$ 22,879,423	\$ 16,134,289	\$ 16,596,185	\$ 18,073,561	\$ 33,281,025
20	ORE: Commodity Cost Collected	\$ 57,012,800	\$ 71,807,892	\$ 85,108,011	\$ 60,166,456	\$ 60,720,148	\$ 50,516,832	\$ 28,384,704	\$ 23,544,191	\$ 16,716,236	\$ 17,090,052	\$ 18,486,633	\$ 33,709,883
21	Calculated Calendar Month Volumes:	82,830,355	104,365,981	123,658,646	87,416,782	88,219,989	73,177,629	40,933,555	33,871,672	23,937,787	24,658,192	26,828,480	49,052,864
22	WACOG Incurred: Calculated Vol.	0.65862	0.67999	0.65652	0.66997	0.68714	0.77743	0.8404	0.87337	0.96875	0.82931	0.74493	0.68577
23	Amount	\$ 54,553,728	\$ 70,967,823	\$ 81,184,374	\$ 58,479,205	\$ 60,619,483	\$ 56,890,484	\$ 34,400,560	\$ 29,582,502	\$ 22,950,353	\$ 20,449,285	\$ 19,985,340	\$ 33,638,983
24	Total Collection vs Calculated	2,459,072	840,069	3,923,637	1,687,251	100,665	(6,373,652)	(6,015,856)	(6,038,311)	(6,294,117)	(3,359,233)	(1,496,707)	70,700
25	67% DRI. (Collection vs Calculated)	1,647,578	562,846	2,628,837	1,130,458	67,446	(4,270,347)	(4,030,823)	(4,045,669)	(4,176,858)	(2,250,686)	(1,004,134)	47,369
26	Amount Previously Booked	1,647,495	563,263	2,629,191	1,130,874	67,885	(4,256,003)	(4,017,700)	(4,032,874)	(4,165,659)	(2,241,181)	(970,841)	(970,841)
27	Net to Book (191400)	83	(417)	(354)	(416)	(439)	(12,923)	(12,923)	(12,795)	(11,199)	(9,505)	(33,293)	51,896
28	Entry 191400												43,706
29	Entry 805-02880												(43,706)
30	Contract Commodity Gas Costs:	24,652,367.55	25,732,562.97	24,745,213.53	26,729,958.27	26,321,496.46	28,558,713.12	29,865,321.22	29,865,321.22	33,465,312.04	28,763,037.87	24,104,581.26	26,091,380.31
31	Year around Contracts	(776,224.50)	(649,025.50)	(626,878.50)	(1,093,986.90)	(2,489,331.00)	(849,818.50)	(212,625.00)	(212,625.00)	-	-	852,150.00	1,676,852.00
32	Short Term Contracts	16,466,615.23	20,226,029.76	19,727,315.52	19,779,700.02	284,037.14	284,037.14	284,037.14	284,037.14	17,032,190.46	13,317,184.75	12,158,398.18	18,509,777.39
33	Spot Purchases	18,112,812.69	29,975,321.10	23,008,962.17	6,822,482.02	3,445,270.63	34,554,990.72	19,135,948.35	14,178,921.58	233,317.66	253,640.44	263,221.42	384,477.80
34	Volumeetric Transp Chg	311,499.12	367,951.84	364,660.73	239,844.25	225,064.12	226,649.19	241,602.01	227,958.85	233,317.66	253,640.44	263,221.42	384,477.80
35	Misc. Act. Up/St Sales	(350,478.10)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)	(285,079.23)
36	Sub Total	60,563,126.49	73,741,978.62	68,498,110.90	50,907,976.82	49,085,996.14	58,613,805.37	47,311,382.12	44,025,202.27	50,730,820.16	42,333,863.06	37,261,130.43	46,612,487.50
37	Field Production Gas	152,706.52	225,788.67	367,765.63	261,093.99	320,017.17	232,520.02	222,370.11	274,705.63	325,638.51	382,342.06	568,728.30	444,529.64
38	System Withdrawals	1,423,564.17	7,322,402.53	22,727,144.60	15,663,187.27	16,697,538.68	9,004,018.90	1,259,289.68	2,082,624.92	2,600,403.22	729,520.01	102,744.03	3,453,264.43
39	System Injections	(2,746,311.55)	(4,026,896.20)	(2,562,147.29)	(2,358,605.97)	(651,398.76)	(5,261,381.50)	(9,804,154.82)	(13,281,722.58)	(27,717,380.17)	(18,217,172.77)	(14,117,128.85)	(13,783,609.06)
40	Sub Total	(1,322,747.38)	3,295,506.33	20,164,997.31	13,304,581.30	16,046,139.92	3,742,637.40	(8,544,865.14)	(11,199,097.66)	(25,116,976.95)	(17,487,652.76)	(14,014,384.82)	(10,330,344.63)
41	P/M Imbalance Adj	3,272,736.40	2,444,463.04	1,077,413.15	(86,237.85)	115,411.48	(1,016,077.15)	(1,211,110.56)	(354,257.41)	260,654.22	574,545.45	3,131,951.86	4,905,026.12
42	C/M Imbalance Adj	(2,444,463.04)	(1,077,413.15)	86,237.85	(115,411.48)	1,016,077.15	1,211,110.56	354,257.41	(260,654.22)	(574,545.45)	(3,131,951.86)	(4,905,026.12)	(4,365,843.44)
43	Cost of Company Use Gas	(48,060.42)	(71,076.11)	(106,178.50)	(96,846.37)	(76,615.57)	(85,248.63)	(81,371.82)	(31,835.43)	(20,512.81)	(15,803.11)	(14,026.18)	(14,749.67)
44	Misc. Cust. Imbalance Purch		5,800.07								(8,192.87)		
45	Prior Period Estimate Adj:	(11,564.14)	11,564.14	(96,512.39)	(9,927.93)	(13,443.08)	29,554.35	12,053.58	6,522.09	(21,787.47)	(41,690.33)	(42,608.25)	(57,623.67)
46	Total Monthly Gas Cost	60,161,734.43	78,576,611.61	89,991,833.95	64,165,228.48	66,493,563.21	62,728,301.92	38,062,715.70	32,460,585.27	25,583,290.21	22,605,459.64	22,005,765.22	37,193,481.85

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

2007 - 8 Tracker year

Oregon Demand charge deferral

RT Gas Accounting VJZBA Cost of Gas Deferral OR & WA2008 PGA Activity (OR & WA) PGA 07-08 Deferrals_2007-06.xls (ORPGA Tab 3)

Line No.	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	3,791,544.58	3,917,929.40	3,855,472.07	3,907,573.59	3,781,522.82	3,907,573.59	3,781,522.82	3,907,573.59	3,907,573.59	3,781,522.85	3,907,573.59
48	517,197.47	534,437.38	499,957.56	(1,125,539.54)	435,252.96	449,761.39	435,252.96	449,761.39	449,761.39	435,252.96	534,437.38
49	185,407.00	191,579.40	178,758.64	191,070.62	184,914.64	191,070.62	184,914.64	191,070.62	191,070.62	184,914.64	191,070.62
50	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
CN Transmission Co.:											
51	680,898.35	695,832.43	734,575.35	743,398.19	732,546.73	743,398.19	732,546.73	743,398.19	743,398.19	701,813.40	628,881.44
52	364,383.84	372,485.29	455,353.11	460,822.26	459,947.58	455,353.11	460,822.26	455,353.11	455,353.11	240,811.52	240,346.88
53	768,641.20	787,079.27	801,932.08	805,789.41	809,460.48	810,667.07	823,539.30	726,874.74	700,334.69	695,449.40	629,396.72
54											
55	603,119.21	637,079.49	598,303.99	638,374.35	609,900.50	638,374.35	609,900.50	638,374.35	606,023.07	584,312.69	539,323.71
56	(230,484.76)	(100,457.81)	53,327.96	(37,642.52)	8,220.93	(843.45)	(38,867.59)	(10,371.96)	(27,636.87)	132,215.37	253,985.95
57	130,026.95	(130,026.95)	(0.01)	(0.01)							
58	6,829,222.03	7,339,798.66	6,923,547.78	6,810,669.73	6,810,669.73	6,966,993.01	6,699,054.52	6,899,643.45	6,791,924.18	6,774,960.99	6,941,684.48
EMBEDDED CHARGES:											
US Transmission Co.:											
59	4,327,561.00	3,917,930.00	3,538,775.00	3,917,930.00	3,791,547.00	3,917,930.00	3,791,547.00	3,917,930.00	3,917,930.00	3,791,547.00	3,917,930.00
60	417,157.00	519,274.00	469,021.00	469,021.00	422,913.00	437,010.00	422,913.00	437,010.00	437,010.00	422,913.00	519,274.00
61	124,009.00	191,344.00	172,828.00	191,344.00	185,172.00	191,344.00	185,172.00	191,344.00	191,344.00	185,172.00	191,344.00
62	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19
CN Transmission Co.:											
63	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
64	314,928.00	364,395.00	364,395.00	364,395.00	326,110.00	326,110.00	326,110.00	326,110.00	326,110.00	326,110.00	364,395.00
65	770,264.00	771,174.00	763,575.00	771,174.00	768,641.00	771,174.00	768,641.00	771,174.00	771,174.00	768,641.00	771,174.00
66											
67	682,746.00	623,223.00	562,911.00	623,223.00	603,119.00	623,223.00	603,119.00	623,223.00	623,223.00	603,119.00	623,223.00
68											
69	7,218,243.19	7,087,227.19	7,087,240.19	6,571,405.19	6,797,412.19	6,966,701.19	6,797,412.19	6,966,701.19	6,966,701.19	6,797,412.19	7,087,240.19
Oregon VARIANCE Share -											
US Transmission Co.:											
70	(484,612.45)	11.21	105,505.82	(9,363.23)	(9,062.86)	(9,363.23)	(9,062.86)	(9,363.23)	(9,363.23)	(9,062.83)	(9,363.23)
71	90,446.59	13,709.22	27,969.74	(1,467,075.92)	11,156.56	11,528.53	11,156.56	11,528.53	11,528.53	11,156.56	13,709.22
72	55,509.93	212.83	212.83	(247.16)	(232.68)	(247.16)	(232.68)	(247.16)	(247.16)	(232.71)	(247.16)
73											
CN Transmission Co.:											
74	106,510.53	13,209.29	48,236.76	56,213.49	46,402.69	56,011.73	46,402.69	47,187.47	20,963.61	18,616.68	(49,129.30)
75	44,713.02	7,323.47	82,244.27	87,188.93	(67,584.21)	(64,287.09)	(67,584.21)	(67,584.21)	(76,313.06)	(77,118.35)	(112,142.87)
76	(1,467.17)	14,379.96	27,808.38	38,166.05	34,614.81	35,705.69	25,938.06	(40,050.96)	(64,045.82)	(66,172.53)	(128,180.84)
77											
78	(71,990.58)	12,527.66	7,913.40	31,998.80	13,678.47	14,602.44	6,131.15	7,010.68	(15,650.45)	(17,002.79)	(75,853.34)
79	(208,381.27)	(90,823.91)	48,213.81	(34,032.60)	5,624.34	(43,687.07)	(34,959.37)	(9,377.29)	(24,988.90)	119,535.92	229,610.62
80	117,557.37	(117,557.37)	(0.01)	(0.01)							
81	(351,714.03)	(147,007.64)	228,338.13	318,372.12	(1,301,432.80)	263.84	(88,925.17)	(60,626.90)	(158,015.88)	(20,280.05)	(131,596.90)
82											
82	Oregon Allocation Ratio	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%	90.410%
83	Oregon Portion	(351,714.03)	(147,007.64)	228,338	318,372	(1,301,433)	11,986	(88,925)	(60,627)	(20,280)	(131,597)
84	Amount Previously Booked	(351,714.03)	(147,007.64)	228,338	318,372	(1,301,433)	11,986	(88,925)	(60,627)	(20,280)	(131,597)
85	Net to Book (191410)										
86	Entry 191410										
87	Entry 805-02880										

86 Entry 191410.....

87 Entry 805-02880.....

229,611.00

(229,611.00)

NORTHWEST NATURAL GAS COMPANY													Reference
ACCOUNT 191.400 OREGON 1200 - 1/01/01 WACOG													See *
Dec-07	Nov-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Balance	
(1,599,185)	(1,593,463)	(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		
	(1,593,463)	(4,970)	(4,970)	(179,759)								(2,174,429)	Oct 05 Tab 3
	(1,593,463)	(396,237)	(396,237)	(179,759)								(2,174,429)	
0.08618	(5,722)	(18)	(18)									(7,163)	
	(1,599,185)	(4,988)	(4,988)	(179,759)								(2,181,592)	
	(783,533)	6,957	(1,984)	(1,984)								(778,510)	Nov 05 Tab 4
	(2,780,378)	1,969	(181,693)	(181,693)								(2,960,102)	
0.08618	(17,154)	(11)		(181,693)								(17,165)	
	(2,797,532)	1,958		(181,693)								(2,977,267)	
	(2,821,082)	(2,821,082)		(181,693)								(2,821,082)	Dec 05 Tab 5
0.08618	(30,207)	(5,616,656)		(181,693)								(5,798,349)	
	(30,207)			(284,482)								(30,207)	
	(5,646,863)			(181,693)								(5,828,556)	
			(1,238,340)	(181,693)								(1,238,340)	Jan 05 Tab 6
			(6,885,203)	(181,693)								(7,066,896)	
			(45,001)	(181,693)								(45,001)	
			(6,930,204)	(284,482)								(7,111,897)	
				(7,396,379)								(284,482)	Feb 05 Tab 7
				(52,097)								(7,396,379)	
				(7,448,476)								(52,097)	
				(3,853,669)								(7,448,476)	
				(3,594,807)				7,354				(3,587,453)	Mar 05 Tab 8
				(39,655)				7,354				(39,629)	
				(3,634,462)				26				(3,627,082)	
								7,380				(4,289,214)	Apr 05 Tab 9
								(7,405)				662,132	
								(25)				(10,647)	
								26				651,485	
								1				4,033,941	May 05 Tab 10
								4,033,941				4,685,426	
								4,685,425				19,164	
								19,164				4,704,590	
								4,704,589				4,301,897	Jun 05 Tab 11
								4,302,307		(410)		9,006,487	
								9,006,897		(410)		49,235	
								49,236		(1)		9,055,722	
								9,056,133		(411)		2,236,009	Jul 05 Tab 12
										(11,470)		11,291,731	
										(11,881)		73,108	
										(44)		11,364,795	
										(11,925)		965,208	Aug 05 Tab 13
										965,208		12,330,003	
										12,330,003		85,084	
										85,084		12,415,087	
										12,415,087		89,841	Sep 05 Tab 14
										89,841		12,504,928	
										12,504,928		89,223	
										89,223		12,594,151	
										12,594,151		113,861	
										85,039		89,223	
										85,039		89,066	
										85,039		157	
										953,328		89,841	
										2,247,479		12,480,290	
										157		157	
										(157)		(157)	

* 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													
December 4, 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	Reference
Page 1 OR	(470,956)	(503,894)	(277,502)	40,020	(1,265,800)	(1,305,940)	(1,271,976)	(1,370,356)	(1,441,041)	(1,609,973)	(1,680,687)	Balance	See *
Beg. Balance													
Nov. Accrual	(469,271)		117,557										(351,714)
Bal. Before Int.	(469,271)		117,557										(351,714)
Int. Rate	(1,685)		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	(3,488)		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			(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				(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					(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						(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							(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								(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									(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										(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											(11,774)		(11,774)
Ending Balance											(1,680,687)		(1,680,687)
Oct. Accrual												(92,937)	(92,937)
Bal. Before Int.												(1,773,624)	(1,773,624)
Int. Rate												(12,404)	(12,404)
Ending Balance												(1,786,028)	(1,786,028)
Nov. Accrual													(85,386)
Bal. Before Int.													(1,871,414)
Int. Rate													(11,774)
Ending Balance													(1,883,188)
Dec. Accrual													(824)
Bal. Before Int.													(1,965,012)
Int. Rate													(11,774)
Ending Balance													(1,976,786)
Entry JV-28A	(1,685)	(3,488)	(1,946)	(850)	(4,386)	(9,202)	(9,224)	(9,454)	(10,059)	(10,916)	(11,774)	(12,404)	(12,404)
Previously Book	(1,685)	(3,488)	(1,946)	(850)	(4,386)	(9,202)	(9,224)	(9,454)	(10,059)	(10,916)	(11,774)	(12,404)	(12,404)
Net to Record	(469,271)	(29,450)	228,338	318,372	(1,301,434)	(30,938)	43,188	(88,925)	(60,627)	(158,016)	(58,940)	(92,937)	(1,700,640)
Monthly Deferral													824
Entry 191410													(824)
Entry 419-06205													

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

Washington WACOG Deferral Calculation 2007 - 8 Tracker Year Closing													
System Sales Volume													
R:\Gas Accounting\IV28A Cost of Gas Deferral OR & WA\2008 PGA Activity\OR & WA PGA 07-08 Deferrals_2007-08.xls\WAPGA Tab 17													
	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	32,069,815	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	38,353,356	38,001,665	27,566,355	29,415,874	18,481,161	15,838,019	8,894,679	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	2,630,698	4,594,746	2,278,038	1,901,327	1,637,385	1,627,665	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	37,073,703	22,488,487	18,475,998	19,963,429	27,505,623
P/M Unbilled Volumes:													
Residential	18,588,102	34,292,468	41,275,841	47,014,006	29,437,646	29,977,572	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	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	46,659,268	49,494,939	37,975,214	20,539,728	15,330,427	11,415,861	11,824,471	12,763,576	29,119,479
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	46,659,268	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	59,299,447	71,997,187	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	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	3,589,102	3,213,336	2,970,971	2,954,192	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	7,170,379	6,435,757	5,917,192	6,168,158	6,449,465	7,292,160	
Total	771,700,596	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	52,062,374	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	4,688,423	4,997,286	2,398,393	3,113,866	3,015,936	3,164,696	3,551,873	4,141,226	
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	26,683,962	27,258,185	29,540,773	54,235,708	
Total Commodity Costs Incurred In ORFGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 60,161,734	\$ 78,576,612	\$ 89,991,834	\$ 64,165,228	\$ 66,493,583	\$ 62,728,302	\$ 38,062,716	\$ 25,583,290	\$ 22,605,460	\$ 22,005,765	\$ 22,005,765	\$ 37,193,482	
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	0.74493	0.68577	

	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	32,578	38,452	64,383	13,320	34,398	42,121	17,646	21,405	17,088	19,466	19,259	25,927
Industrial Intermittible	23,309	23,790	22,726	18,102	19,762	19,963	25,545	22,246	23,102	20,773	21,586	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 SAP Journal Entry

old

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
5000	SA	11302008	11302008	USD	JV29	AMORTIZATION

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

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)	(16)	(50)	(9+3)	(3)
75	411000	83010	419-06205	H	-	153.71	C/M INTEREST		
76	186292			S	153.71	-	C/M INT 186292		
77	191421			S	188,533.31	-	C/M AMORT 191421		
78	541000	84020	805-02655	H	-	188,533.31	C/M AMORT		
79	411000	83010	419-06210	S	4,626.58	-	C/M INTEREST		
80	191421			H	-	4,626.58	C/M INT 191421		
81	191431			S	87,748.87	-	C/M AMORT		
82	540700	84020	805-02655	H	-	87,748.87	C/M AMORT 191431		
83	411000	83010	419-06210	H	-	3,282.18	C/M INT 191431		
84	191431			S	3,282.18	-	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		

check signs here!

Total 2,005,058.49 2,005,058.49

Prepared by *Aburson* Date 12/4/08
 Approved by *ff/h/12/15/1* Date _____
 # 100181515

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	11302008 (MMDDYYYY)	11302008 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

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	-	2,299.28	AMORT 186231		
2	186231			S	2,299.28		C/M AMORT		
3	411000	83010	419-06205	H	-	48.43	C/M INTEREST		
4	186231			S	48.43		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	-	1,325.46	AMORT 186267		
18	186267			S	1,325.46		C/M AMORT		
19	186267			S	4.07		C/M INTEREST		
20	411000	83010	419-06205	H	-	4.07	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	-	75,771.69	AMORT 186271		
30	186271			S	75,771.69		C/M AMORT		
31	411000	83010	419-06205	S	1,429.47		C/M INTEREST		
32	186271			H	-	1,429.47	C/M INT 186271		
33	402000	81199	495-06064	S	112,433.67		AMORT 186277		
34	186277			H	-	112,433.67	C/M AMORT		
35	411000	83010	419-06205	S	4,705.27		C/M INTEREST		
36	186277			H	-	4,705.27	C/M INT 186277		
37	402000	81199	495-06233	S	2,562.42		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	11302008 (MMDDYYYY)	11302008 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

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	-	2,562.42	C/M AMORT		
39	411000	83010	419-06205	S	36.82	-	C/M INTEREST		
40	186286			H	-	36.82	C/M INT 186286		
41	402000	81199	495-06233	S	85.27	-	AMORT 186288		
42	186288			H	-	85.27	C/M AMORT		
43	411000	83010	419-06205	S	3.51	-	C/M INT 186288		
44	186288			H	-	3.51	C/M INTEREST		
45	191401			S	1,227,584.95	-	C/M AMORT		
46	541000	84020	805-02650	H	-	1,227,584.95	AMORT 191401		
47	191401			H	-	19,458.50	C/M INT 191401		
48	411000	83010	419-06205	S	19,458.50	-	C/M INTEREST		
49	540700	84020	805-02650	H	-	55,707.62	AMORT 191411		
50	191411			S	55,707.62	-	C/M AMORT		
51	411000	83010	419-06205	S	17,787.23	-	C/M INTEREST		
52	191411			H	-	17,787.23	C/M INTEREST 191411		
53	540700	84020	805-02650	S	89,092.71	-	AMORT 19031		
54	191031			H	-	89,092.71	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311	11529	908-07399	S	8,800.00	-	WA FURN PROG		
58	504200			H	-	8,800.00	WA FURN PROG 186311		
59	186311			S	278.73	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	278.73	INT - WA FURN PROG		
61	186312			H	-	8,184.35	WEATH DEFERRAL		
62	504200	11529	908-07209	S	8,184.35	-	DEFERRED WX 186312		
63	186312			S	450.58	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	450.58	INT - DEF WX 186312		
65	402000	82299	495-06080	S	2,011.83	-	C/M AMORT 186316		
66	186316			H	-	2,011.83	C/M AMORT		
67	411000	83010	419-06210	H	-	106.68	C/M INTEREST 186316		
68	186316			S	106.68	-	C/M INTEREST		
69	402000	81199	495-06374	H	-	48,955.84	C/M AMORT 186259		
70	186259			S	48,955.84	-	C/M AMORT		
71	411000	83010	419-06205	H	-	290.59	C/M INTEREST		
72	186259			S	290.59	-	C/M INT 186259		
73	402000	81199	495-06374	H	-	41,298.87	C/M AMORT 186292		
74	186292			S	41,298.87	-	C/M AMORT		

4,305,037

OLD prorated
 Nov-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	Nov-08
OREGON DSM													
186.231 DSM AMORTIZATION (1106 to 1007)													
Increment = 5.0025% firm collection from all firm sales schedules.													
Volume													
186.231 Beginning Balance	26,229,925	87,733,180	106,699,467	104,401,900	77,179,200	75,836,658	50,360,926	32,552,520	22,261,097	18,539,938	20,022,582	27,594,211	25,547,535
186.231 Trf fr 186599	(45,345)	(42,976)	(35,360)	(25,977)	(16,733)	(9,882)	(3,104)	1,423	4,373	6,409	8,103	9,837	12,460
186.231 Amortization	2,361	7,896	9,603	9,996	6,946	6,825	4,532	2,930	2,004	1,669	1,802	2,483	2,389
186.231 Prior Month Adjustment	8	(280)	(219)	(153)	(95)	(46)	(6)	21	32	26	32	40	48
186.231 Interest @ 8.618%	(42,976)	(35,360)	(25,977)	(16,733)	(9,882)	(3,104)	1,423	4,373	6,409	8,103	9,837	12,460	14,808
Rate	0.00009												

OREGON 186 AMORTIZATION ACCOUNTS

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	Nov-08
186.243 SMP AMORTIZATION													
% margin to r: 1, 2, 3, 31													
1R	24,828	98,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816	32,051
1C	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	3,536	4,202	4,992	6,152	6,248
2	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	15,039,486
3C	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	6,413,732
3I	188,484	578,769	567,220	582,858	444,796	402,332	304,911	219,773	177,150	179,810	377,555	276,951	240,797
31 Block 1	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	1,643,025
31 Block 2	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	2,124,728

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	0	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	0
186.243 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest adj	0	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

186.251 AMORTIZATION OF YEAR 2000 COSTS

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	Nov-08
% margin to r:													
1R	24,828	98,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816	32,051
1C	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	3,536	4,202	4,992	6,152	6,248
2 and 19	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	15,040,990
3C	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	6,413,732
3I	188,484	578,769	567,220	582,858	444,796	402,332	304,911	219,773	177,150	179,810	377,555	276,951	240,797
31 Block 1	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	1,643,025
31 Block 2	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	2,124,728
32 Block 1, sales	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	1,893,991	2,190,566	20,020
32 Block 2 & Block 3, sales	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	79,626
32 Block 4 & Block 5, sales	3,111,133	2,694,745	4,503,552	2,925,880	3,387,528	3,131,763	2,420,972	2,051,306	1,785,166	1,976,737	2,115,256	2,449,600	136

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	0	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	0
186.251 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

186.254 FISH/GARDEN BLOCK REFUND

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	Nov-08
% margin to r:													
1R, 1C, 2, 3	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	21,733,819
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	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

4,305,037

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	Nov-08
186.267 AMORTIZATION COOS BAY REVENUE DEFERRAL													
=% margin to rs:													
1R	24,828	99,020	118,257	115,578	85,441	59,166	46,630	34,956	27,632	32,002	35,816	35,816	32,051
1C	3,274	12,259	17,328	16,904	11,372	7,175	5,762	4,202	4,202	4,992	6,152	6,152	6,248
2 and 19	14,215,972	52,747,244	64,044,006	62,528,908	44,618,495	28,582,497	17,197,531	10,539,316	7,950,218	8,647,217	13,480,788	13,480,788	15,040,980
3C	5,558,613	21,305,371	26,858,482	26,844,024	18,861,543	12,171,867	7,797,370	5,665,493	4,910,322	5,138,603	6,550,083	6,550,083	6,413,732
3I	188,484	578,769	587,220	582,868	444,796	304,911	219,773	177,150	179,810	377,555	276,951	240,797	240,797
31 Block 1 - Commercial	1,013,168	2,416,665	2,394,801	2,406,987	2,398,885	2,363,304	2,346,588	2,158,865	1,765,248	1,664,576	1,998,369	1,998,369	1,333,789
31 Block 2 - Commercial	1,908,181	5,825,370	7,123,760	6,908,789	5,205,741	3,082,741	1,751,384	1,026,610	852,901	913,246	1,504,014	1,504,014	1,386,362
31 Block 1 - Industrial	217,164	521,232	493,830	510,466	504,551	495,760	474,762	442,540	442,540	445,815	468,371	468,371	309,236
31 Block 2 - Industrial	771,370	1,783,853	1,937,997	1,983,680	1,718,802	1,354,041	1,095,176	1,019,029	1,022,430	1,194,688	1,130,722	1,130,722	788,387
32 Block 1	2,904,246	9,227,761	2,905,133	3,245,789	3,371,051	3,123,090	3,098,564	2,898,554	2,840,173	2,895,772	3,169,627	3,169,627	30,020
32 Block 2	4,544,682	5,094,135	4,754,724	5,082,039	5,221,520	4,902,057	4,315,468	4,112,162	3,937,885	3,936,566	4,023,976	4,023,976	40,000
32 Block 3	2,584,593	2,877,208	3,152,232	2,875,308	2,975,621	2,746,902	2,178,400	2,070,475	2,070,475	2,184,768	2,623,383	2,623,383	60,464
32 Block 4	5,190,664	5,401,924	6,118,022	5,957,250	5,425,310	4,689,116	4,437,320	4,236,767	4,236,767	4,429,555	4,925,666	4,925,666	2,291
32 Block 5	6,927,464	5,995,697	7,439,332	6,571,007	6,634,137	6,126,645	5,927,167	5,421,405	5,138,631	5,281,119	5,773,719	5,773,719	0
32 Block 6	7,822,909	8,443,868	9,927,460	6,245,192	7,557,679	7,441,594	7,133,687	5,637,932	5,675,678	5,947,303	6,497,230	6,188,676	0
186.267 Beginning Balance	(32,376)	(31,042)	(26,640)	(21,223)	(15,857)	(11,941)	(8,062)	(5,504)	(3,880)	(2,784)	(1,876)	(895)	481
186.267 Accum/Transfer													
186.267 Amortization	1,329	4,608	5,589	5,489	4,016	3,950	2,807	1,658	1,116	915	986	1,377	1,325
186.267 Interest @ 8.618%	5	(206)	(171)	(133)	(49)	(72)	(49)	(34)	(20)	(8)	(5)	(1)	4
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	1,810
186.269 AMORTIZATION WEST LINN DEFERRAL													
Increment = \$,00010/therm collection from RS 1, 2, and 3													
Rate Schedule 1, 2, and 3													
Amortize & Accure Int NO													
186.269 Beginning Balance	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	21,733,819
186.269 Accum/Transfer													
186.269 Amortization	28,102	110,280	135,585	132,482	97,959	96,813	66,341	52,392	36,492	36,994	41,968	41,968	38,299
186.269 Interest @ 8.618%	19,963,069	74,631,384	91,469,708	89,955,790	64,469,752	63,518,309	41,059,276	25,214,673	16,381,959	13,040,350	14,163,375	20,317,825	21,685,520
186.269 Ending Balance	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	6,756,030	7,154,039	8,251,103	3,788,454
186.274 AMORTIZATION OF PARKING, OO, AND VANC PROP													
Increment = \$,00829/therm collection from RS 1C, 3C, and 31C													
Rate Schedule 1C, 3C, and 31C													
Amortize & Accure Int NO													
186.274 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Accum/Transfer													
186.274 Amortization	28,102	110,280	135,585	132,482	97,959	96,813	66,341	52,392	36,492	36,994	41,968	41,968	38,299
186.274 Interest @ 8.618%	19,963,069	74,631,384	91,469,708	89,955,790	64,469,752	63,518,309	41,059,276	25,214,673	16,381,959	13,040,350	14,163,375	20,317,825	21,685,520
186.274 Ending Balance	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	6,756,030	7,154,039	8,251,103	3,788,454
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING													
Increment = \$,00829/therm collection from RS 1C, 3C, and 31C													
Rate Schedule 1C, 3C, and 31C													
Amortize & Accure Int NO													
186.271 Beginning Balance	- 8,483,236	29,559,665	36,394,371	36,176,683	26,477,004	25,921,548	17,608,371	11,713,381	8,458,887	7,343,254	7,721,417	10,058,618	9,140,132
186.271 Accum/Transfer	(2,236,604)	(2,166,025)	(1,935,652)	(1,646,760)	(1,357,605)	(1,147,072)	(939,649)	(799,300)	(708,192)	(642,039)	(583,340)	(521,291)	(439,611)
186.271 Amortization	70,326	245,050	301,709	299,905	219,494	214,880	145,873	97,104	70,124	60,876	64,011	83,386	75,772
186.271 Prior Month Adjustment	253	(14,676)	(12,818)	(10,750)	(8,982)	(7,466)	(6,224)	(5,396)	(3,971)	(2,176)	(1,962)	(1,707)	(1,429)
186.271 Interest @ 8.618%													
186.271 Ending Balance	(2,166,025)	(1,935,652)	(1,646,760)	(1,357,605)	(1,147,072)	(939,649)	(799,300)	(708,192)	(642,039)	(583,340)	(521,291)	(439,611)	(365,269)
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING													
Increment = \$,01229/therm collection from RS 1R, 2, and 19													
Rate Schedule 1R, 2R													
Amortize & Accure Int NO													
186.277 Beginning Balance	14,238,863	52,843,288	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	15,071,537
186.277 Accum/Transfer	1,514,376	1,407,773	1,022,256	549,243	84,195	(254,158)	(590,658)	(809,320)	(944,222)	(1,028,897)	(1,092,166)	(1,160,902)	(1,266,109)
186.277 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 Prior Month Adjustment	(106,222)	(394,211)	(478,636)	(467,314)	(337,445)	(333,477)	(213,653)	(128,628)	(78,871)	(59,502)	(64,734)	(100,897)	(112,434)
186.277 Interest @ 8.618%	(381)	8,695	5,623	2,266	(608)	(3,023)	(5,009)	(6,274)	(5,804)	(3,787)	(4,001)	(4,310)	(4,705)
186.277 Ending Balance	1,407,773	1,022,256	549,243	84,195	(254,158)	(590,658)	(809,320)	(944,222)	(1,028,897)	(1,092,166)	(1,160,902)	(1,266,109)	(1,385,248)

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

4,305,037

OLD prorated
Nov-08

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	Nov-08
186.286 AMORTIZATION CUB INTERVENER FUNDING Increment = 5.000296m collection from RS 1R and 2													
Rate Schedule 1R and 2	14,240,799	52,845,264	64,182,263	62,644,486	45,276,068	44,703,936	28,641,664	17,244,161	10,574,272	7,977,850	8,679,219	13,526,604	15,073,041
186.286 Beginning Balance	(3,537)	50,594	41,942	31,296	20,833	13,258	5,727	881	(2,055)	(3,870)	(5,242)	(6,739)	(9,066)
186.286 Transfer from 186276	56,158	0	0	0	(7,697)	(7,600)	(4,869)	0	0	0	0	0	0
186.286 Amortization	(2,421)	(8,984)	(10,908)	(10,650)	(7,697)	(7,600)	(4,869)	(2,932)	(1,798)	(1,356)	(1,475)	(2,562)	(2,562)
186.286 Interest @ 8.618%	385	331	262	187	122	68	24	24	(4)	(17)	(21)	(28)	(37)
186.286 Ending Balance	50,594	41,942	31,296	20,833	13,258	5,727	881	(2,055)	(3,870)	(5,242)	(6,739)	(9,066)	(11,666)
Amortize & Accure Int Yes													
186.288 AMORTIZATION MATCHING FUND INTERVENER FUNDING giveback to RS 31, 311, and 32													
Rate Schedule 31, 311, and 32	30,041,539	32,675,254	35,778,582	31,876,550	32,867,089	31,245,942	28,871,967	25,975,615	24,934,488	25,835,633	27,012,029	28,283,445	1,421,155
186.288 Beginning Balance	19,630	17,962	16,123	14,085	12,267	10,375	8,569	6,892	5,377	3,908	2,369	754	(943)
186.288 Transfer from 186278	0	0	0	0	0	0	0	0	0	0	0	0	0
186.288 Amortization	(1,802)	(1,961)	(2,147)	(1,913)	(1,972)	(1,875)	(1,732)	(1,559)	(1,496)	(1,550)	(1,621)	(1,697)	(65)
186.288 Interest @ 8.618%	135	122	108	94	81	68	55	44	27	11	6	(0)	(4)
186.288 Ending Balance	17,962	16,123	14,085	12,267	10,375	8,569	6,892	5,377	3,908	2,369	754	(943)	(1,092)
186.259 AMORTIZATION OREGON TAX KICKER = % margin to rs:													
1R	24,828	96,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816	32,051
1C	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	4,202	4,992	4,992	6,152	6,248
2	14,215,972	52,747,244	64,044,006	62,528,908	45,189,412	44,618,493	28,582,497	17,197,531	10,539,316	7,950,218	8,647,217	13,490,788	15,040,990
3C	5,556,613	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	6,413,732
31	188,484	578,769	587,220	582,858	444,786	402,332	304,911	219,773	177,150	179,810	377,555	276,951	240,797
31 Block 1 - Commercial	1,013,168	2,416,665	2,394,601	2,406,967	2,396,865	2,363,304	2,346,588	2,158,865	1,763,248	1,575,829	1,664,576	1,998,369	1,333,789
31 Block 2 - Commercial	1,908,181	5,825,370	7,123,760	6,908,788	5,205,273	5,049,390	3,082,741	1,751,384	1,026,610	852,901	913,246	1,504,014	1,866,962
31 Block 1 - Industrial	217,164	521,232	493,830	510,466	518,452	504,551	495,760	474,762	442,540	427,732	445,815	468,371	309,236
31 Block 2 - Industrial	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	1,194,698	1,300,722	798,367
32 Block 1	2,904,246	3,227,761	2,905,133	3,245,789	3,271,051	3,123,090	3,098,564	2,998,554	2,840,173	2,895,772	2,954,366	3,169,627	30,020
32 Block 2	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	3,936,556	4,023,976	4,575,879	60,000
32 Block 3	2,584,583	2,877,208	2,754,135	2,875,308	2,975,621	2,746,902	2,302,671	2,178,400	2,070,475	2,192,125	2,182,125	2,623,983	40,464
32 Block 4	2,584,583	2,877,208	2,754,135	2,875,308	2,975,621	2,746,902	2,302,671	2,178,400	2,070,475	2,192,125	2,182,125	2,623,983	40,464
32 Block 5	5,190,664	5,401,924	5,118,022	5,957,250	5,682,951	5,425,310	4,689,116	4,487,920	4,236,767	4,429,555	4,581,119	5,273,719	2,291
32 Block 6	6,927,464	5,995,697	7,439,332	6,571,007	6,634,137	6,126,645	5,927,167	5,421,405	5,136,631	5,306,484	5,281,119	5,773,719	0
32 Block 6	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	6,188,676	0
186.259 Beginning Balance	0	(1,136,268)	(970,638)	(767,139)	(565,793)	(418,044)	(271,831)	(174,780)	(112,513)	(69,963)	(34,389)	4,024	57,186
186.259 Accum/Transfer	51,739	173,169	209,717	206,125	151,260	148,681	98,648	63,295	49,086	35,759	38,467	53,053	48,956
186.259 Amortization	(6,287)	(7,538)	(6,218)	(4,769)	(3,520)	(2,468)	(1,598)	(1,028)	(537)	(185)	(54)	109	291
186.259 Interest @ 8.618%	(1,136,268)	(970,638)	(767,139)	(565,793)	(418,044)	(271,831)	(174,780)	(112,513)	(69,963)	(34,389)	4,024	57,186	106,433
186.259 Ending Balance	0	(1,136,268)	(970,638)	(767,139)	(565,793)	(418,044)	(271,831)	(174,780)	(112,513)	(69,963)	4,024	57,186	106,433
186.292 AMORTIZATION IMP REFUND = % margin to rs:													
1R	24,828	96,020	118,257	115,578	86,656	85,441	59,166	46,630	34,956	27,632	32,002	35,816	32,051
1C	3,274	12,259	17,328	16,904	11,303	11,372	7,175	5,762	4,202	4,992	4,992	6,152	6,248
2R	14,215,972	52,747,244	64,044,006	62,528,908	45,189,412	44,618,493	28,582,497	17,197,531	10,539,316	7,950,218	8,647,217	13,490,788	15,040,990
3R	5,556,613	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	6,413,732
31	188,484	578,769	587,220	582,858	444,786	402,332	304,911	219,773	177,150	179,810	377,555	276,951	240,797
31 Block 1 - Commercial	1,013,168	2,416,665	2,394,601	2,406,967	2,396,865	2,363,304	2,346,588	2,158,865	1,763,248	1,575,829	1,664,576	1,998,369	1,333,789
31 Block 2 - Commercial	1,908,181	5,825,370	7,123,760	6,908,788	5,205,273	5,049,390	3,082,741	1,751,384	1,026,610	852,901	913,246	1,504,014	1,866,962
31 Block 1 - Industrial	217,164	521,232	493,830	510,466	518,452	504,551	495,760	474,762	442,540	427,732	445,815	468,371	309,236
31 Block 2 - Industrial	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	1,194,698	1,300,722	798,367
32 Block 1	2,904,246	3,227,761	2,905,133	3,245,789	3,271,051	3,123,090	3,098,564	2,998,554	2,840,173	2,895,772	2,954,366	3,169,627	30,020
32 Block 2	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	3,936,556	4,023,976	4,575,879	60,000
32 Block 3	2,584,583	2,877,208	2,754,135	2,875,308	2,975,621	2,746,902	2,302,671	2,178,400	2,070,475	2,192,125	2,182,125	2,623,983	40,464
32 Block 4	2,584,583	2,877,208	2,754,135	2,875,308	2,975,621	2,746,902	2,302,671	2,178,400	2,070,475	2,192,125	2,182,125	2,623,983	40,464
32 Block 5	5,190,664	5,401,924	5,118,022	5,957,250	5,682,951	5,425,310	4,689,116	4,487,920	4,236,767	4,429,555	4,581,119	5,273,719	2,291
32 Block 6	6,927,464	5,995,697	7,439,332	6,571,007	6,634,137	6,126,645	5,927,167	5,421,405	5,136,631	5,306,484	5,281,119	5,773,719	0
32 Block 6	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	6,188,676	0
186.292 Beginning Balance	0	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	22,549
186.292 Accum/Transfer	(1,019,425)	146,101	176,932	173,905	127,629	125,451	83,252	53,435	36,385	30,204	32,489	44,797	41,299
186.292 Amortization	43,686	(7,164)	(6,534)	(4,200)	(3,148)	(2,262)	(1,528)	(1,049)	(603)	(136)	(196)	154	154
186.292 Interest @ 8.618%	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	(22,248)	64,002
186.292 Ending Balance	0	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	64,002
186.292 Beginning Balance	0	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	22,549
186.292 Accum/Transfer	(1,019,425)	146,101	176,932	173,905	127,629	125,451	83,252	53,435	36,385	30,204	32,489	44,797	41,299
186.292 Amortization	43,686	(7,164)	(6,534)	(4,200)	(3,148)	(2,262)	(1,528)	(1,049)	(603)	(136)	(196)	154	154
186.292 Interest @ 8.618%	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	(22,248)	64,002
186.292 Ending Balance	0	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	64,002
186.292 Beginning Balance	0	(982,903)	(843,336)	(671,825)	(502,121)	(377,640)	(254,450)	(172,726)	(120,340)	(84,558)	(54,601)	(22,248)	22,549
186.292 Accum/Transfer	(1,019,425)	146,101	176,932	173,905	127,629	125,451	83,252	53,435	36,385	30,204	32,489	44,797	

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

4,305,037

OLD prorated
 Nov-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	Nov-08
191.401 Accum/Transfer													0
191.401 Amortization	1,597,909	4,575,030	5,532,622	5,363,289	4,102,664	4,004,592	2,728,304	1,842,845	1,323,280	1,162,511	1,243,348	1,646,207	1,227,585
191.401 Switchers	29,559	- 30,386	32,517	32,012	0	59,869	35,038	35,689	35,451	31,028	41,770	32,423	0
191.401 Prior Month Adjustment													
191.401 Interest @ 6.618%	5,844	(261,165)	(226,520)	(188,790)	(156,040)	(127,834)	(104,234)	(88,315)	(63,326)	(33,998)	(29,703)	(24,542)	(19,459)
191.401 Interest prior period adj													
191.401 Ending Balance	(38,668,246)	(34,323,995)	(28,895,376)	(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)	(4,874,096)
191.411 DEMAND AMORTIZATION													
Increment = \$,01048/therm collection from firm sales and \$,00124/therm collection from interruptible sales.													
	0.00218	87,733,180	105,699,467	104,401,900	77,179,200	75,836,658	50,360,926	32,552,520	22,261,097	18,539,938	20,022,582	27,594,211	25,547,535
Firm Sales	0.00026	7,094,552	7,679,333	7,449,796	8,382,101	7,679,339	6,538,006	5,875,951	5,335,981	5,704,306	5,907,516	6,737,531	53,819
Interruptible Sales		(6,115,780)	(5,055,495)	(5,709,459)	(5,191,078)	(5,387,672)	(5,256,390)	(5,161,283)	(5,144,841)	(5,124,234)	(5,089,600)	(5,071,543)	(5,026,608)
191.411 Beginning Balance													
191.411 Accum/Transfer													
191.411 Amortization	59,026	193,255	234,863	229,533	170,430	167,321	111,487	72,492	49,917	41,900	45,185	61,907	55,708
191.411 Switchers	1,044	1,072	1,195	1,018	0	2,046	966	897	895	891	936	963	0
191.411 Prior Month Adjustment													
191.411 Interest @ 6.618%	216	(42,791)	(41,553)	(40,176)	(39,024)	(38,084)	(37,346)	(36,947)	(30,205)	(18,158)	(18,064)	(17,934)	(17,787)
191.411 Ending Balance	(6,055,495)	(5,903,959)	(5,709,453)	(5,519,078)	(5,387,672)	(5,256,390)	(5,181,283)	(5,144,841)	(5,124,234)	(5,099,600)	(5,071,543)	(5,026,608)	(4,988,687)
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION													
Increment = \$,00452/therm giveback to firm and inter sales 10/05 to 10/06													
	(0.00348)	33,324,477	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	25,601,354
Volume		1,900,974	1,866,017	1,132,448	743,204	445,451	154,815	(43,193)	(176,924)	(272,962)	(357,332)	(447,569)	(567,043)
191.031 Beginning Balance													
191.031 Accum/Transfer													
191.031 Amortization													
191.031 Prior Month Adjustment													
191.031 Interest @ 0 %		(115,969)	81,012	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)	(89,093)

B3

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

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	Nov-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	62,496
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	5,800
186.311 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.	13	64	113.67	150.61	192.97	193.14	213.41	239	206	223	239	246	279
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	62,496	68,296
WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION													
186.312 Beginning Balance	0	1,239	1,248	1,286	2,579	26,672	34,920	43,214	58,446	66,797	93,766	101,242	112,231
186.312 Accumulation	1,235	0	0	1,311	23,989	8,074	8,074	14,945	8,074	26,615	7,047	10,545	10,545
186.312 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.	4	9	8	12	94	173	220	286	276	354	490	444	451
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	93,766	101,242	112,231	123,127
WASHINGTON LOW-INCOME WEATHERIZATION PROGRAM ACCUM													
186.314 Beginning Balance	0	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	0
186.314 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Interest @ 6.77%	0	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 186 AMORTIZATION ACCOUNTS													
186.316 DSM AMORTIZATION (1104 to 905)													
186.316 Firm Volume	2,824,093	11,819,222	11,107,870	7,993,084	5,282,492	3,383,044	2,417,394	2,018,749	2,123,721	2,983,464	2,983,464	2,983,464	2,983,464
186.316 Int Sales Volume	586,562	587,086	440,344	605,649	589,546	589,806	581,550	522,738	541,949	541,949	541,949	541,949	541,949
186.316 RS 55 Sales Volume	79,214	69,827	61,353	47,417	41,384	37,350	34,674	32,628	30,907	29,088	29,088	29,088	29,088
186.316 Beginning Balance	(2,495)	(7,385)	(8,916)	(6,175)	(4,255)	(2,884)	(2,195)	(1,861)	(1,951)	(2,596)	(2,596)	(2,596)	(2,596)
186.316 Amortization	(9)	502	423	325	250	203	148	140	132	116	107	107	107
186.316 Interest @ 6.77%													
186.316 Interest Adjustment													
186.316 Ending Balance	76,710	69,827	61,353	53,268	47,417	41,384	37,350	34,674	32,628	30,907	29,088	26,608	24,703
WASHINGTON 186 AMORTIZATION ACCOUNTS													
186.257 DOWNTOWN PROPERTY REFINING (1104 to 905)													
186.257 Firm Volume	4,930	17,288	22,191	19,978	14,330	16,003	10,867	7,575	6,897	5,902	5,992	6,812	4,665
186.257 RS 2 and 19 and 54	1,767,433	7,722,440	7,438,640	5,187,010	3,399,005	2,074,647	1,382,188	1,109,252	1,174,972	1,174,972	1,174,972	1,174,972	1,174,972
186.257 RS 3FS and 3FT	528,928	2,124,894	2,638,640	1,836,364	1,232,880	800,819	594,740	520,650	527,223	527,223	527,223	527,223	527,223
186.257 RS 21 Block 1	25,872	80,775	79,428	78,437	78,145	77,248	73,418	73,418	72,692	72,692	72,692	72,692	72,692
186.257 RS 21 Block 2	52,592	181,146	188,976	182,495	170,711	170,467	155,089	132,127	118,905	110,371	108,392	116,250	95,265
186.257 RS 21 Block 3	51,574	281,668	340,086	314,746	231,596	230,611	159,104	87,443	65,560	50,492	51,696	65,253	89,264
186.257 RS 21 Block 4	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 RS 27	24,778	78,249	88,581	67,527	42,028	39,728	21,057	10,378	5,658	3,461	3,389	7,492	1,117
186.257 RS 41 Block 1	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 RS 41 Block 2	2,893	6,797	7,271	6,726	4,000	3,042	3,862	3,042	1,796	1,842	3,106	6,811	4,550
186.257 RS 42 Block 1	381,436	371,589	379,479	384,783	376,955	370,411	302,741	263,922	264,049	275,247	305,379	344,409	20,000
186.257 RS 42 Block 2	419,576	446,389	498,675	392,010	437,246	388,721	283,316	283,499	326,061	311,150	305,379	384,061	20,000
186.257 RS 42 Block 3	204,301	184,484	211,189	143,944	193,746	187,557	113,009	167,330	186,253	149,359	185,037	256,577	(40,000)
186.257 RS 42 Block 4	378,100	357,592	394,821	319,946	326,028	323,762	439,578	396,612	500,951	396,889	492,683	466,620	82,106
186.257 RS 42 Block 5	276,112	346,253	408,233	289,402	327,449	327,429	194,035	95,453	62,600	61,704	161,387	54,720	281,432
186.257 RS 42 Block 6	0	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	0
186.257 Accum/Transfer	0	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	0
186.257 Interest @ 6.77%	0	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	0
186.257 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

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

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	Nov-08
WASHINGTON 191 AMORTIZATION ACCOUNTS													
191.421 WACCs AMORTIZATION													
Increment = \$,000,655													
191.421 Volume	3,410,655	10,108,138	12,206,310	11,548,214	8,452,268	8,598,713	5,822,038	3,942,850	2,988,744	2,541,487	2,665,870	3,548,063	2,755,932
191.421 Beginning Balance	(5,204,555)	(5,970,430)	(5,317,602)	(4,514,256)	(3,750,860)	(3,195,045)	(2,623,173)	(2,238,563)	(1,980,701)	(1,783,852)	(1,617,483)	(1,441,866)	(1,204,645)
191.421 Accum/Transfer	233,323	681,496	835,034	790,013	578,222	588,238	398,286	269,730	205,144	173,863	182,959	242,723	188,533
191.421 Amortization	802	(39,670)	(31,687)	(26,636)	(22,366)	(16,866)	(13,676)	(11,668)	(8,295)	(7,495)	(6,741)	(5,502)	(4,827)
191.421 Interest @ 6.77%													
191.421 Prior Month Int Adj													
191.421 Ending Balance	(5,970,430)	(5,317,602)	(4,514,256)	(3,750,860)	(3,195,045)	(2,623,173)	(2,238,563)	(1,980,701)	(1,783,852)	(1,617,483)	(1,441,866)	(1,204,645)	(1,020,738)
191.431 DEMAND AMORTIZATION													
Increment = \$,000,655													
191.431 Firm Sales	2,824,083	9,506,523	11,619,222	11,107,870	7,955,001	7,993,064	5,282,492	3,983,044	2,417,394	2,018,749	2,123,721	2,993,434	2,755,932
191.431 Interruptible Sales	586,562	599,615	587,068	440,344	497,287	605,649	539,546	559,806	581,350	522,738	541,949	554,829	0
191.431 Beginning Balance	(327,563)	(230,696)	78,297	456,800	819,354	(147,604)	113,632	289,045	405,028	490,529	583,024	639,406	743,849
191.431 Accum/Transfer					(1,219,944)								
191.431 Amortization	96,536	309,615	376,578	358,642	258,897	281,331	174,281	114,031	83,527	70,173	73,732	101,567	87,749
191.431 Interest @ 6.77%	332	(522)	1,724	4,112	(4,157)	(96)	1,133	1,952	1,973	2,321	2,650	2,876	3,282
191.431 Interest Adjustment													
191.431 Ending Balance	(230,696)	78,297	456,800	819,354	(147,604)	113,632	289,045	405,028	490,529	583,024	639,406	743,849	894,880

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

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

					OLD				
					November				
State	Type	Class	RS Type	Rate Schedule	CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	32,051.1	0	0	0	32,051.1
OR	Sales	R	Firm	2	15,039,486.3	0	0	0	15,039,486.3
OR	Sales	R	Firm	3		0	0	0	0
OR	Sales	R	Firm	4		0	0	0	0
OR	Sales	R	Firm	19	1,504.1	0	0	0	1,504.1
OR	Sales	R	Firm	54		0	0	0	0
OR	Sales	C	Firm	1	6,248.2	0	0	0	6,248.2
OR	Sales	C	Firm	3	6,412,718.4	0	1,014.0	1,014.0	6,413,732.4
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	1,331,789.1	0	0	0	1,331,789.1
OR	Sales	C	Firm	31 Block 2	1,384,168.8	0	0	0	1,384,168.8
OR	Sales	C	Firm	32 Block 1		0	20.0	20.0	20.0
OR	Sales	C	Firm	32 Block 2		0	0	0	0
OR	Sales	C	Firm	32 Block 3		0	0	0	0
OR	Sales	C	Firm	32 Block 4		0	0	0	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	240,797.1	0	0	0	240,797.1
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	307,390.8	0	1,845.0	1,845.0	309,235.8
OR	Sales	IND	Firm	31 Block 2	738,366.6	0	0	0	738,366.6
OR	Sales	IND	Firm	32 Block 1		0	10,000.0	10,000.0	10,000.0
OR	Sales	IND	Firm	32 Block 2		0	20,000.0	20,000.0	20,000.0
OR	Sales	IND	Firm	32 Block 3		0	20,000.0	20,000.0	20,000.0
OR	Sales	IND	Firm	32 Block 4		0	136.0	136.0	136.0
OR	Sales	IND	Firm	32 Block 5		0	0	0	0
OR	Sales	IND	Firm	32 Block 6		0	0	0	0
OR	Sales	C	Interruptibl	31 Block 1	2,000.0	0	0	0	2,000.0
OR	Sales	C	Interruptibl	31 Block 2	2,193.0	0	0	0	2,193.0
OR	Sales	IND	Interruptibl	31 Block 1		0	0	0	0
OR	Sales	IND	Interruptibl	31 Block 2		0	0	0	0
OR	Sales	INT	Interruptibl	32 Block 1		0	10,000.0	10,000.0	10,000.0
OR	Sales	INT	Interruptibl	32 Block 2		0	20,000.0	20,000.0	20,000.0
OR	Sales	INT	Interruptibl	32 Block 3		0	19,626.0	19,626.0	19,626.0
OR	Sales	INT	Interruptibl	32 Block 4		0	0	0	0
OR	Sales	INT	Interruptibl	32 Block 5		0	0	0	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	19,319.0	(10,000.0)		(10,000.0)	9,319.0
OR	Trans	C	Firm	32 Block 2	8,555.0	(17,874.0)		(17,874.0)	(9,319.0)
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		0	0	0	0
OR	Trans	IND	Firm	31 Block 2		0	0	0	0
OR	Trans	IND	Firm	32 Block 1	10,000.0	(10,000.0)	10,000.0	0	10,000.0
OR	Trans	IND	Firm	32 Block 2	20,000.0	(20,000.0)	20,000.0	0	20,000.0
OR	Trans	IND	Firm	32 Block 3	20,000.0	(20,000.0)	838.0	(19,162.0)	838.0
OR	Trans	IND	Firm	32 Block 4	13,449.0	(11,294.0)		(11,294.0)	2,155.0
OR	Trans	IND	Firm	32 Block 5		0	0	0	0
OR	Trans	IND	Firm	32 Block 6		0	0	0	0
OR	Trans	IND SP F	Spec Conti	61		0	0	0	0
OR	Trans	IND SP F	Spec Conti	63	705,988.0	0	0	0	705,988.0
OR	Trans	IND SP F	Spec Conti	65	313,906.0	(175,743.0)	124,988.0	(50,755.0)	263,151.0
OR	Trans	IND SP F	Spec Conti	69	134,671.0	0	0	0	134,671.0
OR	Trans	IND SP F	Spec Conti	70		0	0	0	0
OR	Trans	IND SP F	Spec Conti	71	2,272,475.0	0	0	0	2,272,475.0
OR	Trans	IND SP F	Spec Conti	72		0	0	0	0
OR	Trans	IND SP F	Spec Conti	74	3,150,371.0	0	0	0	3,150,371.0
OR	Trans	INT	Interruptibl	32 Block 1	681.0	(10,000.0)		(10,000.0)	(9,319.0)
OR	Trans	INT	Interruptibl	32 Block 2	13,188.0	(3,869.0)		(3,869.0)	9,319.0
OR	Trans	INT	Interruptibl	32 Block 3		0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 4		0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 5		0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 6		0	0	0	0

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

					OLD				
					November				
State	Type	Class	RS Type	Rate Schedule	CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Trans	INT	Interruptibl	55		0		0	0
OR	Trans	INT SP I	Spec Conti	60		0		0	0
OR	Trans	INT SP I	Spec Conti	64		0		0	0
OR	Trans	INT SP I	Spec Conti	67		0		0	0
OR	Trans	INT SP I	Spec Conti	68		0		0	0
OR	Trans	INT SP I	Spec Conti	72		0		0	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	4,665.4 ^{E3}	0		0	4,665.4
WA	Sales	R	Firm	2	1,826,188.9	0		0	1,826,188.9
WA	Sales	R	Firm	3	8,862.6	0		0	8,862.6
WA	Sales	R	Firm	19		0		0	0
WA	Sales	R	Firm	24		0		0	0
WA	Sales	R	Firm	27	1,117.4 ^{E2}	0		0	1,117.4
WA	Sales	C	Firm	1		0		0	0
WA	Sales	C	Firm	3	640,347.1	0		0	640,347.1
WA	Sales	C	Firm	4		0		0	0
WA	Sales	C	Firm	11		0		0	0
WA	Sales	C	Firm	21 Block 1	48,453.0	0		0	48,453.0
WA	Sales	C	Firm	21 Block 2	87,047.4	0		0	87,047.4
WA	Sales	C	Firm	21 Block 3	69,614.4	0		0	69,614.4
WA	Sales	C	Firm	21 Block 4		0		0	0
WA	Sales	C	Firm	41 Block 1	2,000.0	0		0	2,000.0
WA	Sales	C	Firm	41 Block 2	4,550.3	0		0	4,550.3
WA	Sales	C	Firm	42 Block 1		0		0	0
WA	Sales	C	Firm	42 Block 2		0		0	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	32,074.2	0		0	32,074.2
WA	Sales	IND	Firm	21 Block 1	3,144.6	0		0	3,144.6
WA	Sales	IND	Firm	21 Block 2	8,217.1	0		0	8,217.1
WA	Sales	IND	Firm	21 Block 3	19,649.6	0		0	19,649.6
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		0		0	0
WA	Sales	IND	Firm	42 Block 2		0		0	0
WA	Sales	IND	Firm	42 Block 3		0		0	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		0		0	0
WA	Sales	IND	Interruptibl	42 Block 2		0		0	0
WA	Sales	IND	Interruptibl	42 Block 3		0		0	0
WA	Sales	IND	Interruptibl	42 Block 4		0		0	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	10,000.0	(10,000.0)	10,000.0	0	10,000.0
WA	Trans	IND	Firm	42 Block 2	20,000.0	(40,000.0)	20,000.0	(20,000.0)	0
WA	Trans	IND	Firm	42 Block 3	20,000.0	(100,000.0)	20,000.0	(80,000.0)	(60,000.0)
WA	Trans	IND	Firm	42 Block 4	100,000.0	(127,894.0)	10,000.0	(117,894.0)	(17,894.0)
WA	Trans	IND	Firm	42 Block 5	127,965.0	0	0	0	127,965.0
WA	Trans	IND	Firm	42 Block 6		0		0	0
WA	Trans	IND SP F	Spec Conti	61	303,262.0	0		0	303,262.0
WA	Trans	IND	Interruptibl	42 Block 1		0	10,000.0	10,000.0	10,000.0
WA	Trans	IND	Interruptibl	42 Block 2		0	20,000.0	20,000.0	20,000.0
WA	Trans	IND	Interruptibl	42 Block 3		0	20,000.0	20,000.0	20,000.0
WA	Trans	IND	Interruptibl	42 Block 4		0	100,000.0	100,000.0	100,000.0
WA	Trans	IND	Interruptibl	42 Block 5		0	103,467.0	103,467.0	103,467.0
WA	Trans	IND	Interruptibl	42 Block 6		0	0	0	0
WA	Trans	INT SP I	Spec Conti	67	248,515.0 ^{E3}	0		0	248,515.0
Check Totals					35,766,990.5	(556,674.0)	571,934.0	15,260.0	35,782,250.5

TOTAL OREGON FIRM SALES 25,547,535.5
TOTAL OREGON SALES 25,601,354.5
TOTAL OREGON INTERRUPTIBLE SALES 53,819.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE
TOTAL WASHINGTON FIRM SALES 2,755,932.0
TOTAL WASHINGTON INTERRUPTIBLE SALES 0
TOTAL OR 32 Block 1 30,020.0

DI

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

					OLD				
					November				
State	Type	Class	RS Type	Rate Schedule	CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
TOTAL OR	32 Block 2								60,000.0
TOTAL OR	32 Block 3								40,464.0
TOTAL OR	32 Block 4								2,291.0
TOTAL OR	32 Block 5								0
TOTAL OR	32 Block 6								0
TOTAL OR	INDUSTRIAL (SALES & TANSPORT)								1,421,154.5

RECONCILIATION:

32 INDUSTRIAL FIRM PER 32BLOCKS	
32 INDUSTRIAL FIRM PER CIS REPORT	
BAD STATE CODE	
TOTAL CIS VOLUMES PER CALCULATION	35,766,990.45
TOTAL CIS VOLUMES PER CIS REPORT	80,421,362.70
DIFFERENCE	44,654,372.25

Switchers

Switchers	
Commodity	(217.95)
Commodity	289.34
Commodity	(684.15)
Commodity	435.60
	(177.16)
rate sensitive adj	0.97208
Commodity	(172.21)
Demand	(549.55)
Demand	(632.74)
Demand	(3.75)
Demand	(111.66)
	(1,297.70)
rate sensitive adj	0.97208
Demand	(1,261.47)

*in JV29 New
FILE*

Burson, Jennifer

From: Wahlman, Nels
Sent: Monday, December 01, 2008 8:37 AM
To: Burson, Jennifer
Subject: FW: CMS4753 Prorated bill summary

Reference this CMS number when talking with Jeff D.

Nels Wahlman

NW Natural
Business Analysis
503-220-2349

From: Martin, Beth
Sent: Monday, June 23, 2008 10:47 AM
To: Wahlman, Nels
Cc: Siores, Natasha; Dady, Robin
Subject: RE: CMS4753 Prorated bill summary

This message has been archived.

Thanks. I'll do that.

From: Wahlman, Nels
Sent: Monday, June 23, 2008 10:46 AM
To: Martin, Beth
Cc: Siores, Natasha; Dady, Robin
Subject: RE:

Comments
→ CNNPBSC
rev date = 11/2008
11/1/2008
Send to user jzb

Program: CNNPBS as of 12/03/2008 9:19 AM
 Prorated Bill Summary
 Revenue Month 11/2008
 New Rate Effective 11/012008

10 = 642,718.10 D

State	Revenue Code	Rate Schedule		Old Therms	New Therms	Total Therms
OR	COM G	01C	1	6,248.20	6,356.60	12,604.80
OR	COM G	01C	Rate Total	6,248.20	6,356.60	12,604.80
OR	COM G	03C	1	6,186,641.80	4,039,377.10	10,226,018.90
OR	COM G	03C	Rate Total	6,186,641.80	4,039,377.10	10,226,018.90
OR	COM G	03R	1	226,076.60	109,643.20	335,719.80
OR	COM G	03R	Rate Total	226,076.60	109,643.20	335,719.80
OR	COM G	31CSF	1	1,331,789.10	925,154.50	2,256,943.60
OR	COM G	31CSF	2	1,384,168.80	1,227,223.50	2,611,392.30
OR	COM G	31CSF	Rate Total	2,715,957.90	2,152,378.00	4,868,335.90
OR	COM G	32CSF	1	0	388,036.00	388,036.00
OR	COM G	32CSF	2	0	451,269.00	451,269.00
OR	COM G	32CSF	3	0	75,704.00	75,704.00
OR	COM G	32CSF	4	0	5,265.00	5,265.00
OR	COM G	32CSF	Rate Total	0	920,274.00	920,274.00
OR	COM T	32CTF	1	19,319.00	27,785.00	47,104.00
OR	COM T	32CTF	2	8,555.00	19,381.00	27,936.00
OR	COM T	32CTF	Rate Total	27,874.00	47,166.00	75,040.00
OR	FRM G	03I	1	240,797.10	159,873.50	400,670.60
OR	FRM G	03I	Rate Total	240,797.10	159,873.50	400,670.60
OR	FRM G	31ISF	1	807,390.80	184,810.40	492,201.20
OR	FRM G	31ISF	2	738,366.60	476,367.70	1,214,734.30
OR	FRM G	31ISF	Rate Total	1,045,757.40	661,178.10	1,706,935.50
OR	FRM G	32ISF	1	0	385,596.00	385,596.00
OR	FRM G	32ISF	2	0	543,513.00	543,513.00
OR	FRM G	32ISF	3	0	198,271.00	198,271.00
OR	FRM G	32ISF	4	0	115,536.00	115,536.00
OR	FRM G	32ISF	Rate Total	0	1,242,916.00	1,242,916.00
OR	FRM T	31ITF	1	0	4,000.00	4,000.00
OR	FRM T	31ITF	2	0	15,696.00	15,696.00
OR	FRM T	31ITF	Rate Total	0	19,696.00	19,696.00
OR	FRM T	32ITF	1	10,000.00	416,714.00	426,714.00
OR	FRM T	32ITF	2	20,000.00	685,934.00	705,934.00
OR	FRM T	32ITF	3	20,000.00	468,759.00	488,759.00
OR	FRM T	32ITF	4	13,449.00	1,059,846.00	1,073,295.00
OR	FRM T	32ITF	5	0	1,070,873.00	1,070,873.00
OR	FRM T	32ITF	Rate Total	63,449.00	3,702,126.00	3,765,575.00
OR	FRM T	61IT	1	0	1,702,681.00	1,702,681.00
OR	FRM T	61IT	Rate Total	0	1,702,681.00	1,702,681.00
OR	FRM T	63IT	1	705,988.00	0	705,988.00
OR	FRM T	63IT	Rate Total	705,988.00	0	705,988.00
OR	FRM T	65IT	1	313,906.00	0	313,906.00
OR	FRM T	65IT	Rate Total	313,906.00	0	313,906.00
OR	FRM T	69IT	1	134,671.00	0	134,671.00
OR	FRM T	69IT	Rate Total	134,671.00	0	134,671.00
OR	FRM T	70IT	1	0	3,096,439.00	3,096,439.00

Program: CNNPBS as of 12/03/2008 9:19 AM
 Prorated Bill Summary
 Revenue Month 11/2008
 New Rate Effective 11/012008

State	Revenue Code	Rate Schedule		Old Therms	New Therms	Total Therms
OR	FRM T	70IT	Rate Total	0	3,096,439.00	3,096,439.00
OR	FRM T	72ITF	1	0	10,000.00	10,000.00
OR	FRM T	72ITF	2	0	20,000.00	20,000.00
OR	FRM T	72ITF	3	0	20,000.00	20,000.00
OR	FRM T	72ITF	4	0	100,000.00	100,000.00
OR	FRM T	72ITF	5	0	242,400.00	242,400.00
OR	FRM T	72ITF	Rate Total	0	392,400.00	392,400.00
OR	FRM T	74IT	1	3,150,371.00 ✓	0	3,150,371.00
OR	FRM T	74IT	Rate Total	3,150,371.00	0	3,150,371.00
OR	FRM T	76IT	1	2,272,475.00 ✓	0	2,272,475.00
OR	FRM T	76IT	Rate Total	2,272,475.00 ✓	0	2,272,475.00
OR	INT G	31CSI	1	2,000.00 ✓	25,203.00 ✓	27,203.00
OR	INT G	31CSI	2	2,193.00 ✓	118,975.00 ✓	121,168.00
OR	INT G	31CSI	Rate Total	4,193.00 ✓	144,178.00 ✓	148,371.00
OR	INT G	31ISI	1	0	9,921.00 ✓	9,921.00
OR	INT G	31ISI	2	0	8,787.00 ✓	8,787.00
OR	INT G	31ISI	Rate Total	0	18,708.00 ✓	18,708.00
OR	INT G	32CSI	1	0	528,082.00	528,082.00
OR	INT G	32CSI	2	0	768,602.00	768,602.00
OR	INT G	32CSI	3	0	431,971.00	431,971.00
OR	INT G	32CSI	4	0	774,972.00	774,972.00
OR	INT G	32CSI	5	0	436,770.00	436,770.00
OR	INT G	32CSI	Rate Total	0	2,940,397.00	2,940,397.00
OR	INT G	32ISI	1	0	804,817.00 ✓	804,817.00
OR	INT G	32ISI	2	0	999,527.00 ✓	999,527.00
OR	INT G	32ISI	3	0	535,969.00 ✓	535,969.00
OR	INT G	32ISI	4	0	800,388.00 ✓	800,388.00
OR	INT G	32ISI	5	0	240,121.00 ✓	240,121.00
OR	INT G	32ISI	Rate Total	0	3,380,822.00 ✓	3,380,822.00
OR	INT T	32CTI	1	681 ✓	42,215.00 ✓	42,896.00
OR	INT T	32CTI	2	13,188.00 ✓	82,775.00 ✓	95,963.00
OR	INT T	32CTI	3	0	60,000.00 ✓	60,000.00
OR	INT T	32CTI	4	0	133,301.00 ✓	133,301.00
OR	INT T	32CTI	5	0	356,090.00 ✓	356,090.00
OR	INT T	32CTI	Rate Total	13,869.00 ✓	674,381.00 ✓	688,250.00
OR	INT T	32ITI	1	0	497,715.00 ✓	497,715.00
OR	INT T	32ITI	2	0	790,782.00 ✓	790,782.00
OR	INT T	32ITI	3	0	511,750.00 ✓	511,750.00
OR	INT T	32ITI	4	0	1,800,043.00 ✓	1,800,043.00
OR	INT T	32ITI	5	0	3,377,163.00 ✓	3,377,163.00
OR	INT T	32ITI	6	0	8,601,448.00 ✓	8,601,448.00
OR	INT T	32ITI	Rate Total	0	15,578,901.00 ✓	15,578,901.00
OR	INT T	67IT	1	0	1,421,781.00 ✓	1,421,781.00
OR	INT T	67IT	Rate Total	0	1,421,781.00 ✓	1,421,781.00
OR	INT T	72ITI	5	0	357,600.00 ✓	357,600.00

5

Program: CNNPBS as of 12/03/2008 9:19 AM
 Prorated Bill Summary
 Revenue Month 11/2008
 New Rate Effective 11/012008

20 = 640,347.10 D1

State	Revenue Code	Rate Schedule		Old Therms	New Therms	Total Therms
OR	INT T	72ITI	6	0	814,538.00	814,538.00
OR	INT T	72ITI	Rate Total	0	1,172,138.00	1,172,138.00
OR	RES G	01R	1	32,051.10	18,017.20	50,068.30
OR	RES G	01R	Rate Total	32,051.10	18,017.20	50,068.30
OR	RES G	02R	1	15,039,486.30	10,073,723.80	25,113,210.10
OR	RES G	02R	Rate Total	15,039,486.30	10,073,723.80	25,113,210.10
OR	RES G	19R		1,504.05	0	1,504.05
OR	RES G	19R	Rate Total	1,504.05	0	1,504.05
OR	State Total			32,181,316.45	53,675,551.50	85,856,867.95
WA	COM G	C01	1	1,117.40	1,333.90	2,451.30
WA	COM G	C01	Rate Total	1,117.40	1,333.90	2,451.30
WA	COM G	C03	1	633,010.30	397,336.50	1,030,346.80
WA	COM G	C03	Rate Total	633,010.30	397,336.50	1,030,346.80
WA	COM G	C21	1	48,453.00	23,516.60	71,969.60
WA	COM G	C21	2	87,047.40	45,847.50	132,894.90
WA	COM G	C21	3	69,614.40	43,841.40	113,455.80
WA	COM G	C21	Rate Total	205,114.80	113,205.50	318,320.30
WA	COM G	C41SF	1	2,000.00	2,000.00	4,000.00
WA	COM G	C41SF	2	4,550.30	3,021.00	7,571.30
WA	COM G	C41SF	Rate Total	6,550.30	5,021.00	11,571.30
WA	COM G	C42SF	1	0	87,444.00	87,444.00
WA	COM G	C42SF	2	0	19,446.00	19,446.00
WA	COM G	C42SF	Rate Total	0	106,890.00	106,890.00
WA	COM G	R03	1	7,336.80	2,254.30	9,591.10
WA	COM G	R03	Rate Total	7,336.80	2,254.30	9,591.10
WA	FRM G	I03	1	32,074.20	18,115.20	50,189.40
WA	FRM G	I03	Rate Total	32,074.20	18,115.20	50,189.40
WA	FRM G	I21	1	3,144.60	355.4	3,500.00
WA	FRM G	I21	2	8,217.10	812.7	9,029.80
WA	FRM G	I21	3	19,649.60	2,268.30	21,917.90
WA	FRM G	I21	Rate Total	31,011.30	3,436.40	34,447.70
WA	FRM G	I42SF	1	0	101,668.00	101,668.00
WA	FRM G	I42SF	2	0	63,139.00	63,139.00
WA	FRM G	I42SF	Rate Total	0	164,807.00	164,807.00
WA	FRM T	I42TF	1	10,000.00	14,770.00	24,770.00
WA	FRM T	I42TF	2	20,000.00	20,000.00	40,000.00
WA	FRM T	I42TF	3	20,000.00	20,000.00	40,000.00
WA	FRM T	I42TF	4	100,000.00	100,000.00	200,000.00
WA	FRM T	I42TF	5	127,965.00	114,565.00	242,530.00
WA	FRM T	I42TF	Rate Total	277,965.00	269,335.00	547,300.00
WA	FRM T	I61T	1	200,000.00	0	200,000.00
WA	FRM T	I61T	2	103,262.00	0	103,262.00
WA	FRM T	I61T	Rate Total	303,262.00	0	303,262.00
WA	INT G	C42SI	1	0	40,000.00	40,000.00
WA	INT G	C42SI	2	0	61,342.00	61,342.00

E2

Program: CNNPBS as of 12/03/2008 9:19 AM
 Prorated Bill Summary
 Revenue Month 11/2008
 New Rate Effective 11/012008

State	Revenue Code	Rate Schedule		Old Therms	New Therms	Total Therms
WA	INT G	C42SI	3	0	35,985.00	35,985.00
WA	INT G	C42SI	4	0	24,914.00	24,914.00
WA	INT G	C42SI	Rate Total	0	162,241.00	162,241.00
WA	INT G	I42SI	1	0	80,309.00	80,309.00
WA	INT G	I42SI	2	0	103,046.00	103,046.00
WA	INT G	I42SI	3	0	50,291.00	50,291.00
WA	INT G	I42SI	4	0	97,673.00	97,673.00
WA	INT G	I42SI	Rate Total	0	331,319.00	331,319.00
WA	INT T	I42TI	1	0	5,230.00	5,230.00
WA	INT T	I42TI	2	0	20,000.00	20,000.00
WA	INT T	I42TI	3	0	1,955.00	1,955.00
WA	INT T	I42TI	Rate Total	0	27,185.00	27,185.00
WA	INT T	I67T	1	248,515.00 ✓	0	248,515.00
WA	INT T	I67T	Rate Total	248,515.00	0	248,515.00
WA	RES G	R01	1	4,665.40 ✓	2,543.10 ✓	7,208.50
WA	RES G	R01	Rate Total	4,665.40	2,543.10	7,208.50
WA	RES G	R02	1	1,826,188.90 ✓	1,340,840.70 ✓	3,167,029.60
WA	RES G	R02	Rate Total	1,826,188.90	1,340,840.70	3,167,029.60
WA	RES G	R27	1	8,862.60 ✓	7,889.70 ✓	16,752.30
WA	RES G	R27	Rate Total	8,862.60	7,889.70	16,752.30
WA	State Total			3,585,674.00	2,953,753.30	6,539,427.30
Total				35,766,990.45	56,629,304.80	92,396,295.25

DI

Rate Schedule	Ledger Component	Charge Usage
C21	1 TOTAL	23,516.60000
C21	2 TOTAL	45,847.50000
C21	3 TOTAL	43,841.40000
C21	TOTAL	113,205.50000
I21	1 TOTAL	355.40000
I21	2 TOTAL	812.70000
I21	3 TOTAL	2,268.30000
I21	TOTAL	3,436.40000
FINAL TOTALS		116,641.90000

*** END OF REPORT ***

I2

Display Actual Cost Line Items for Orders

Document Master Record

Layout 1SAP Primary cost posting Active
 Order 908-07203 CUSTOMER ASSISTANCE EXPENSE-WX
 Report currency USD US Dollar

Cost Elem.	Cost element name	Val.in rep.cur.	Total quantity	PU	Offst.acct	Name of offsetting account	Aux. acct assignment_1
500100	EXEMPT PAYROLL	10,468.58			S 500100	EXEMPT PAYROLL	CTR 11590
500100	EXEMPT PAYROLL	2,640.66	61.6	HR	S 199999	SUSPENSE	
500100	EXEMPT PAYROLL	2,640.66	61.6	HR	S 199999	SUSPENSE	
501000	PAYROLL OVERHEAD	6,114.67			S 500100	EXEMPT PAYROLL	
501000	PAYROLL OVERHEAD	1,544.79			S 199999	SUSPENSE	
501000	PAYROLL OVERHEAD	1,544.79			S 232021	AVP OFFICE PAYROLL	
503100	PRINTING	28.00			K 105135	JPMORGAN CHASE	CTR 11529
		8,184.35					

Display Actual Cost Line Items for Orders

Document Master Record

Layout 1SAP Primary cost posting Active
 Order 908-07307 CUSTOMER ASSISTANCE EXPENSE-ES
 Report currency USD US Dollar

Cost Elem.	Cost element name	Val.in rep.cur.	Total quantity	PU	O	Offst.acct	Name of offsetting account	Aux. acct assignment_1
507000	REBATES	200.00				K 302844	JAMES R ALTFILISH	CTR 11529
	REBATES	200.00				K 302710	ROCKFORD HOMES INC	CTR 11529
	REBATES	200.00				K 302241	SUN COUNTRY HOMES	CTR 11529
	REBATES	200.00				K 302850	FRANK BYERS	CTR 11529
	REBATES	200.00				K 302848	COLUMBIA HOMES NW	CTR 11529
	REBATES	200.00				K 302849	CATHERINE F SALEK	CTR 11529
	REBATES	200.00				K 302861	JOE P HABERTHUR	CTR 11529
	REBATES	200.00				K 302860	E FREEMAN COCKRAM	CTR 11529
	REBATES	200.00				K 302859	ESTHER C HWANG	CTR 11529
	REBATES	200.00				K 302858	MICHELE L DRUSCHEL	CTR 11529
	REBATES	200.00				K 302857	JEAN N TYRRELL	CTR 11529
	REBATES	200.00				K 302865	LORRI L STRICKLAND	CTR 11529
	REBATES	200.00				K 302866	LAURIE M PETERSON	CTR 11529
	REBATES	200.00				K 302870	ROBERT P ROWLES	CTR 11529
	REBATES	200.00				K 302869	DAN R MCDANIEL	CTR 11529
	REBATES	200.00				K 302868	CINDY L BYRD	CTR 11529
	REBATES	200.00				K 302880	KAREN A STANGEL	CTR 11529
	REBATES	200.00				K 302881	STEVE WAHLE	CTR 11529
	REBATES	200.00				K 302882	ROBERT L HUGHES	CTR 11529
	REBATES	200.00				K 302241	SUN COUNTRY HOMES	CTR 11529
	REBATES	200.00				K 302883	LINDA NADINE HEIMBERGER	CTR 11529
	REBATES	200.00				K 302884	KELLI A DOMINGUEZ	CTR 11529
	REBATES	200.00				K 302885	CRAIG W WOHLGEMUTH	CTR 11529
	REBATES	200.00				K 302886	LEDA RODRIGUEZ	CTR 11529
	REBATES	200.00				K 302887	GENI DONAGHEY	CTR 11529
	REBATES	200.00				K 302888	JACK DARROW	CTR 11529
	REBATES	200.00				K 302891	ROBERT D JONES	CTR 11529
	REBATES	200.00				K 302890	ALLEN H QUIST	CTR 11529
Order 908-07307 CUSTOMER ASSIS		8,800.00						
		8,800.00						

K

NW NATURAL
 UNBILLED AND ADJUSTMENT REPORT
 SALES
 NOVEMBER 2008

	DIST	CUSTOMER NAME	ACCOUNT NUMBER	RS	REVENUE MONTH	THERMS	TOTAL THERMS	REVENUE	DEMAND CAPACITY CHARGE	TOTAL REVENUE
1	ALB	Pacific Cast Technologies Inc <i>Total Albany</i>	1073183-4	32ISF	NOV	50136	50,136	\$ 37,689.94	6,780.36	\$ 44,470.30
2	POR	Masterbrand Cabinets Inc	481544-5	31ISF	NOV	1845	1845	2,187.14	223.87	2,411.01
3	POR	Safeway Inc <i>Total Portland</i>	866781-8	03C	NOV	1014	2,859	1,330.66	-	1,330.66
								\$ 3,517.80	223.87	\$ 3,741.67
4	SAL	Smith Gardens Inc	1161320-5	32CSF	NOV	20	20	693.81	639.61	1,333.42
5	SAL	Sabroso Company <i>Total Salem</i>	1396243-6	32ISI	NOV	49626	49,646	47,949.45	-	47,949.45
								\$ 48,643.26	639.61	\$ 49,282.87
TOTAL								\$ 89,851.00	\$ 7,643.84	\$ 97,494.84

NW NATURAL
 UNBILLED AND ADJUSTMENT REPORT
 TRANSPORTATION
 NOVEMBER 2008

DIST	CUSTOMER NAME	ACCOUNT NUMBER	RS	REVENUE MONTH	THERMS	TOTAL THERMS	NON-PIPELINE CHARGE	PIPELINE CAPACITY CHARGE	TOTAL RATE SCH REVENUE
1	POR Columbia Steel Casting Co	562271-7	65IT	NOV	124,988	155,826	9,329.94	-	9,329.940
2	POR Owens Corning Fiberglass Corp	562294-9	32ITF	NOV	30,838	13,295.15	3,965.21	-	3,965.210
	Total Portland								\$ 13,295.15
3	VAN Northwest Packing Co	563804-4	142TI	NOV	97,825	313,467	9,111.43	-	9,111.43
4	VAN Wafertech	463236-0	142TF	NOV	60,000		7,159.16	-	7,159.16
	VAN Wafertech	463236-0	142TI	NOV	155,642		8,017.65	-	8,017.65
	Total Vancouver								\$ 24,288.24
	TOTAL						\$ 37,583.39	\$ -	\$ 37,583.39

253407

409,293
102,041H
571,934D

Rate Schedule	Ledger Component	Charge Usage
31CSF	1 TOTAL	925,154.5
31CSF	2 TOTAL	1,227,223.5
31CSF	TOTAL	2,152,378.0 ↓
31CSI	1 TOTAL	25,203.0
31CSI	2 TOTAL	118,975.0
31CSI	TOTAL	144,178.0 ↓
31ISF	1 TOTAL	184,810.4
31ISF	2 TOTAL	476,367.7
31ISF	TOTAL	661,178.1 ↓
31ISI	1 TOTAL	9,921.0
31ISI	2 TOTAL	8,787.0
31ISI	TOTAL	18,708.0 ↓
31ITF	1 TOTAL	4,000.0
31ITF	2 TOTAL	15,696.0
31ITF	TOTAL	19,696.0 ↓
FINAL TOTALS		
TOTAL		2,996,138.1

* TIES TO
 CHY PRS
 NEW RATES

*** END OF REPORT ***

H

Rate Schedule	Ledger Component	Charge Usage
C21	1 TOTAL	48,453.00000
C21	2 TOTAL	87,047.40000
C21	3 TOTAL	69,614.40000
C21	TOTAL	205,114.80000
I21	1 TOTAL	3,144.60000
I21	2 TOTAL	8,217.10000
I21	3 TOTAL	19,649.60000
I21	TOTAL	31,011.30000

FINAL TOTALS
TOTAL 236,126.10000

*** END OF REPORT ***

Handwritten: 08:48:45 12/03/08

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4) 5000	(2) SA	(8) 11302008 (MMDDYYYY)	(8) 11302008 (MMDDYYYY)	(3) USD	(16) JV 29-1	(25) Transfer 10/31/08 amort balances

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

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	186286			S	58,878.00		Xfer 10/31 balance from 186276		
2	186276			H		58,878.00	Xfer 10/31 balance to 186286		
3	186288			S	31,209.94		Xfer 10/31 balance from 186278		
4	186278			H		31,209.94	Xfer 10/31 balance to 186288		
5	191401			S	12,594,151.00		Xfer 10/31 balance from 191400		
6	191400			H		12,594,151.00	Xfer 10/31 balance to 191401		
7	191411			H		1,786,028.00	Xfer 10/31 balance from 191410		
8	191410			S	1,786,028.00		Xfer 10/31 balance to 191411		
9	191411			H		7,780,297.00	Xfer 10/31 balance from 191450		
10	191450			S	7,780,297.00		Xfer 10/31 balance to 191411		
11	191411			S	321,282.40		Xfer 10/31 balance from 191417		
12	191417			H		321,282.40	Xfer 10/31 balance to 191411		
13	186316			S	62,495.57		Xfer 10/31 balance from 186311		
14	186311			H		62,495.57	Xfer 10/31 balance to 186316		
15	186316			S	112,229.85		Xfer 10/31 balance from 186312		
16	186312			H		112,229.85	Xfer 10/31 balance to 186316		
17	191421			S	2,262,733.00		Xfer 10/31 balance from 191420		
18	191420			H		2,262,733.00	Xfer 10/31 balance to 191421		
19	191431			H		155,793.00	Xfer 10/31 balance from 191430		
20	191430			S	155,793.00		Xfer 10/31 balance to 191431		
21	191431			H		542,317.00	Xfer 10/31 balance from 191432		
22	191432			S	542,317.00		Xfer 10/31 balance to 191431		
23	81199	402000	495-06062	S	1,810.15		W/O ending balance at 10/31		
24	186267			H		1,810.15	W/O ending balance at 10/31		
25	184900			S	30.80		W/O stale balance in 186269		
26	186269			H		30.80	W/O ending balance at 10/31		

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	11302008 (MMDDYYYY)	11302008 (MMDDYYYY)	USD	JV 29-1	Transfer 10/31/08 amort balances

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

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)	
			Total	25,709,255.71	25,709,255.71				

Prepared by *J. Burton*
 Date 12/4/08

Approved by _____
 Date _____

100181526

**NW Natural
Rates & Regulatory Affairs
Oregon Regulatory Account Treatment for November Close 2008**

Account	NOTES for November Close:
Decoupling Deferrals and Amortizations	
186277 RESIDENTIAL DECOUPLING AMORTIZATION	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance \$2,092,202.15 transferred in October
186271 COMMERCIAL DECOUPLING AMORTIZATION	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance (\$2,799,411.30) transferred in October
186275 RESIDENTIAL DECOUPLING DEFERRAL	In October, I transferred the September balance with interest to 186277
186270 COMMERCIAL DECOUPLING DEFERRAL	In October, I transferred the September balance with interest to 186271
Intervenor Funding Deferrals and Amortizations	
186276 INTERVENOR FUNDING	Transfer October balance to account 186286
186278 NWIGU INTERVENOR MATCHING FUND	Transfer October balance to account 186288
186286 AMORT - CUB INTERVENOR MATCHING FUND	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 186276
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 186278
Miscellaneous Amortizations	
186231 AMORT DSM LOST MARGIN	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization
186267 AMORT COOS BAY DEFERRAL	Record amortization on October volumes at old rates; WRITE IN/OFF THE REMAINING BALANCE IN 186267 TO ZERO OUT THE ACCOUNT
186292 IMP REFUND AMORTIZATION	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization
186259 AMORT OREGON TAX KICKER	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization
186360 ALBANY SALE DEFERRED GAIN OR	Record amortization on November volumes at new rates; calculate interest on amortization AND the balance transfer from 186221
Gas Cost Deferrals and Amortizations	
191401 AMORTIZE OREGON WACOG	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 191400
191411 AMORTIZE DEMAND OREGON	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfers from 191410,450,4555&417
191400 WACOG - ACCRUE OREGON	Transfer out October balance to account 191401 - wait on Gas Accounting & JV28A for final October balance
191410 DEMAND - ACCRUE OREGON	Transfer out October balance to account 191411 - wait on Gas Accounting & JV28A for final October balance
191450 OREGON DEMAND ACCRUE VOLUME	Transfer out October balance to account 191411 - wait on Gas Accounting & JV28A for final October balance
191455 COLLECT VS DEFERRAL DEMAND INT OREGON	Transfer out October balance to account 191411 - wait on Gas Accounting & JV28A for final October balance
191417 DEMAND - ACCR COOS BAY	Transfer out October balance to account 191411
191031 AMORTIZE STORAGE INVENTORY ADJUSTMENT	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates. DO NOT ACCRUE INTEREST ON THIS ACCOUNT

Car do news

A

← set up in template now
Natasha will look into amt in ktr JV

Copy imp Refund or DE Tax Kicker

BOB will provide AMTs to them

N/A No balance Car do news

**NW Natural
Rates & Regulatory Affairs
Washington Regulatory Account Treatment for November Close 2008**

Account	NOTES for November Close:
Miscellaneous Amortizations	
186311 WA FURNACE PROGRAM	Transfer out October balance to account 186316 ✓ A
186312 WA AUDIT RESIDENTIAL	Transfer out October balance to account 186316 ✓ A
186314 WA LOW INCOME WEATHERIZATION	Transfer out October balance to account 186316 N/A
186316 AMORT FURNACE WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfers from 186311,312&314
Gas Cost Deferrals and Amortizations	
191420 WACOG - ACCR WA	Transfer October balance to 191421 X
191421 AMORT WACOG WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 191420 ←
191430 DEMAND - ACCR WA	Transfer October balance to 191431 X
191432 DEMAND COLLECTIONS	Transfer October balance to 191431 X
191431 AMORT DEMAND WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfers from 191430 & 191432 ←

see
note
10/08

B

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10/08

B1

Financial Statements

Northwest Natural Gas Company

0L Ledger
 10 Currency type Company code currency
 USD Amounts in United States Dollar
 2008.01 -2008.10 Reporting periods
 2008.01 -2008.10 Comparison periods

FS Item	Text for B/S P&L item	Total report per.	tot.cmp.pr	Abs. difference	Pct.Diff.
1	Assets				
11	UNAMT DEBT DISCOUNT EXPENSES				
29	186276 INTERVENOR FUNDING	58,878.00	58,878.00 ✓	0.00	0.0
29	186278 NWIGU INTERVENOR MATCHING FUND	31,209.94	31,209.94 ✓	0.00	0.0
29	186311 WA FURNACE PROGRAM	62,495.57	62,495.57 ✓	0.00	0.0
29	186312 WA - AUDIT RESIDENTIAL	112,229.85	112,229.85 ✓	0.00	0.0
29	191417 DEMAND - ACCR COOS BAY	321,282.40	321,282.40 ✓	0.00	0.0
29		586,095.76	586,095.76	0.00	0.0
11	***TOTAL DEFERRED DEBITS***	586,095.76	586,095.76	0.00	0.0
1	***Total Assets***	586,095.76	586,095.76	0.00	0.0

NORTHWEST NATURAL GAS COMPANY													Reference
ACCOUNT 191.400 OREGON 1200 - 11/01 WACOG													See *
December 4, 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 3 OR													
Nov. Accrual	(1,593,463)	(396,237)	(4,970)		(179,759)								(2,174,429)
Bal. Before Int.	(1,593,463)	(396,237)	(4,970)		(179,759)								(2,174,429)
Int. Rate	(5,722)	(1,423)	(18)										(7,163)
Ending Balance	(1,599,185)	(397,660)	(4,988)		(179,759)								(2,181,592)
Dec. Accrual		(783,533)	6,957		(1,934)								(778,510)
Bal. Before Int.		(2,780,378)	1,969		(181,693)								(2,960,102)
Int. Rate		(17,154)	(11)										(17,165)
Ending Balance		(2,797,532)	1,958		(181,693)								(2,977,267)
Jan. Accrual			(2,821,082)										(2,821,082)
Bal. Before Int.			(5,616,656)		(181,693)								(5,798,349)
Int. Rate			(30,207)										(30,207)
Ending Balance			(5,646,863)		(181,693)								(5,828,556)
Feb. Accrual				(1,238,340)									(1,238,340)
Bal. Before Int.				(6,885,203)									(7,066,896)
Int. Rate				(45,001)									(7,111,897)
Ending Balance				(6,930,204)									(7,156,897)
Mar. Accrual					(284,482)								(284,482)
Bal. Before Int.					(7,396,379)								(7,396,379)
Int. Rate					(52,097)								(7,448,476)
Ending Balance					(7,448,476)								(7,448,476)
Apr. Accrual						3,853,669			7,354				3,861,023
Bal. Before Int.						(3,594,807)			7,354				(3,587,453)
Int. Rate						(39,655)			26				(39,629)
Ending Balance						(3,634,462)			7,380				(3,627,082)
May. Accrual							5,292,055		(995,436)				4,289,214
Bal. Before Int.							1,657,593		(995,436)				662,132
Int. Rate							(7,099)		(3,574)				(10,647)
Ending Balance							1,650,494		(999,010)				651,485
Jun. Accrual								4,033,941					4,033,941
Bal. Before Int.								4,685,425					4,685,426
Int. Rate								19,164					19,164
Ending Balance								4,704,589					4,704,590
Jul. Accrual									4,302,307				4,301,897
Bal. Before Int.									9,006,897		(410)		9,006,487
Int. Rate									49,236		(410)		49,235
Ending Balance									9,056,133		(411)		9,055,722
Aug. Accrual										2,247,479			2,236,009
Bal. Before Int.										11,303,612			11,291,731
Int. Rate										73,108			73,064
Ending Balance										11,376,720			11,364,795
Spt. Accrual											965,208		965,208
Bal. Before Int.											12,330,003		12,330,003
Int. Rate											85,084		85,084
Ending Balance											12,415,087		12,415,087
Oct. Accrual												89,841	89,841
Bal. Before Int.												12,504,928	12,504,928
Int. Rate												89,223	89,223
Ending Balance												12,594,151	12,594,151
Entry JV-28A													113,861
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191400													157
Entry 419-06205													(157)

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

D

NORTHWEST NATURAL GAS COMPANY															
ACCOUNT 191.410 OREGON DEMAN D 10/01 to 9/02															
December 4, 2008	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	Balance	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)			
Nov. Accrual		(469,271)		117,557										(351,714)	Oct 05 Tab 3
Bal. Before Int.		(469,271)		117,557										(351,714)	
Int. Rate	0.08618	(1,685)		422										(1,263)	
Ending Balance		(470,956)		117,979										(352,977)	
Dec. Accrual			(29,450)	(117,557)										(147,007)	Nov 05 Tab 4
Bal. Before Int.			(500,406)	422										(499,984)	
Int. Rate	0.08618		(3,488)	425										(3,063)	
Ending Balance			(503,894)	847										(503,047)	
Jan. Accrual				228,338										228,338	Dec 05 Tab 5
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	Jan 05 Tab 6
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)	Feb 05 Tab 7
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)	Mar 05 Tab 8
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	Apr 05 Tab 9
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)	May 05 Tab 1
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)	Jun 05 Tab 1
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)	Jul 05 Tab 12
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)	Aug 05 Tab 1
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													(92,937)	(92,937)	Sep 05 Tab 1
Bal. Before Int.													(1,773,624)	(1,773,624)	
Int. Rate	0.08618												(12,404)	(12,404)	
Ending Balance													(1,786,028)	(1,786,028)	
Entry JV-28A															
Previously Book		(1,685)		(1,946)		(4,386)	(9,202)	(9,224)	(9,454)	(10,059)	(10,916)	(11,774)	(12,404)	(85,388)	
Net to Record		(1,685)		(1,946)		(4,386)	(9,202)	(9,224)	(9,454)	(10,059)	(10,916)	(11,774)	(12,404)	(85,388)	
Monthly Deferral															
Entry 191410		(469,271)		228,338	318,372	(1,301,434)	(30,938)	43,188	(88,925)	(60,627)	(158,016)	(68,940)	(92,937)	(1,700,640)	824

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NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.450 OREGON 10/01 - 9/02 OR Demand Accrual Vol.													
	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
Page 2 OR	(2,678,793)	(2,678,793)	(2,168,391)	(4,044,870)	(3,807,278)	(4,874,736)	(6,704,490)	(6,906,346)	(7,416,395)	(7,429,607)	(7,529,055)	(7,584,434)	See *
Reg. Balance													
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				265,666									
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							(153,158)	170,227					
Bal. Before Int.	(6,857,647)												
Int. Rate	(48,689)							611					
Ending Balance	(6,906,346)												
Jun: Accrual													
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													
Bal. Before Int.	(7,725,322)												
Int. Rate	(54,975)												
Ending Balance	(7,780,297)												
Nov: Accrual													
Bal. Before Int.	(9,585)	(17,343)	(22,231)	(28,095)	(31,064)	(41,430)	(48,689)	(50,024)	(53,119)	(53,522)	(54,076)	(54,975)	
Int. Rate	(9,585)	(17,343)	(22,231)	(28,095)	(31,064)	(41,430)	(48,689)	(50,024)	(53,119)	(53,522)	(54,076)	(54,975)	
Ending Balance	(2,669,208)	527,745	(1,854,248)	265,666	(1,036,394)	(4,843,672)	(6,704,490)	(7,416,395)	(7,429,607)	(7,529,055)	(7,584,434)	(7,780,297)	
Net to Record													
Monthly Deferral													
Entry 191450													
Entry 419-06205													

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

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.420 WASHINGTON 11/06 - 10/06 WACOG													
December 4, 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)										(253,414)
Dec: Accrual		(93,875)	1,119										(92,756)
Bal. Before Int.		(346,520)	350										(346,170)
Int. Rate		(2,060)	(1)										(2,061)
Ending Balance		(348,580)	349										(348,231)
Jan: Accrual			(418,273)		(7,781)								(426,054)
Bal. Before Int.			(766,504)		(7,781)								(774,285)
Int. Rate			(3,604)		(25)								(3,629)
Ending Balance			(770,108)		(7,806)								(777,914)
Feb: Accrual				(171,175)	7,055								(164,120)
Bal. Before Int.				(941,283)	(751)								(942,034)
Int. Rate				(5,533)	(28)								(5,561)
Ending Balance				(946,816)	(779)								(947,595)
Mar: Accrual					(30,179)				20,433				(9,746)
Bal. Before Int.					(977,774)				20,433				(957,341)
Int. Rate					(6,225)				66				(6,159)
Ending Balance					(983,999)				20,499				(963,500)
Apr: Accrual						666,668		1,652	1,127				669,447
Bal. Before Int.					(317,331)			1,652	21,626				(294,053)
Int. Rate					(3,671)			5	119				(3,547)
Ending Balance					(321,002)			1,657	21,745				(297,600)
May: Accrual							823,496	(159,407)	(1,177)				662,912
Bal. Before Int.							502,494	(157,750)	20,568				365,312
Int. Rate							512	(440)	119				191
Ending Balance							503,006	(158,190)	20,687				365,503
Jun: Accrual								609,936					609,936
Bal. Before Int.								954,752	20,687				975,439
Int. Rate								3,666	117				3,783
Ending Balance								958,418	20,804				979,222
Jul: Accrual									742,758				742,758
Bal. Before Int.									1,721,980				1,721,980
Int. Rate									5,965				5,965
Ending Balance									1,727,945				1,727,945
Aug: Accrual										366,677			366,677
Bal. Before Int.										2,094,622			2,094,622
Int. Rate										8,442			8,442
Ending Balance										2,103,064			2,103,064
Spt: Accrual											149,827		149,827
Bal. Before Int.											2,252,891		2,252,891
Int. Rate											9,619		9,619
Ending Balance											2,262,510		2,262,510
Oct: Accrual												(9,185)	(9,185)
Bal. Before Int.												2,253,325	2,253,325
Int. Rate												9,408	9,408
Ending Balance												2,262,733	2,262,733
Entry JV-28A													15,582
Bal. Before Int.													15,582
Int. Rate													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191420													
Entry 419-06210													

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NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191,430 WASHINGTON 10/01 - 9/02 DEMAND													
December 4, 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 2 WA													
Req. Balance		(20,795)	(24,073)	(8,596)	33,981	(104,235)	(108,114)	(104,130)	(114,150)	(121,099)	(138,432)	(145,309)	
Nov. Accrual			12,470										(8,255)
Bal. Before Int.	(20,724)		12,470										(8,255)
Int. Rate	0.0825		43										(28)
Ending Balance		(20,795)	(12,513)										(8,283)
Dec. Accrual			(3,124)										(15,993)
Bal. Before Int.		(23,919)	(12,470)										(23,876)
Int. Rate	0.0825		43										(111)
Ending Balance		(24,073)	86										(23,987)
Jan. Accrual			15,496		8,724								24,220
Bal. Before Int.			(8,491)		8,724								233
Int. Rate	0.0776		(105)		28								156
Ending Balance			(8,596)		8,752								33,770
Feb. Accrual					(8,724)								33,927
Bal. Before Int.				42,495	28								34,037
Int. Rate	0.0776			82	56								(138,046)
Ending Balance				33,899	(138,046)								(104,009)
Mar. Accrual				33,981	28								(226)
Bal. Before Int.					56								(104,235)
Int. Rate	0.0776				(104,009)								1,271
Ending Balance					(104,235)								(102,964)
Apr. Accrual						(3,282)		4,553					(684)
Bal. Before Int.						(107,517)		4,553					(103,520)
Int. Rate	0.0677					(597)		13					(104,104)
Ending Balance						(108,114)		4,566					(113,536)
May. Accrual													(614)
Bal. Before Int.							4,581	(9,433)					(114,150)
Int. Rate	0.0677						(597)	13					(120,581)
Ending Balance							(104,130)	26					(121,099)
Jun. Accrual													(518)
Bal. Before Int.									(9,431)				(16,761)
Int. Rate	0.053								(120,581)				(137,860)
Ending Balance									(518)				(18,761)
Jul. Accrual													(572)
Bal. Before Int.										(16,761)			(138,432)
Int. Rate	0.053									(137,860)			(6,252)
Ending Balance										(572)			(144,684)
Aug. Accrual													(625)
Bal. Before Int.													(145,309)
Int. Rate	0.053												(9,858)
Ending Balance													(155,167)
Spt. Accrual													(626)
Bal. Before Int.													(155,793)
Int. Rate	0.05												(4,455)
Ending Balance													
Oct. Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Entry JV-28A													
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191430													
Entry 419-06210													

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NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.432 WASHINGTON 10/04 - 9/05 Demand Charges Collected													
Page 3 WA													
	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
Beg. Balance	(259,827)	(808,788)	(1,614,891)	(1,927,495)	(2,191,004)	(2,367,211)	(2,175,209)	(1,849,481)	(1,458,256)	(1,054,309)	(674,040)		
Nov: Accrual	(258,937)												(258,937)
Bal. Before Int.	(258,937)												(258,937)
Int. Rate	(890)												(890)
Ending Balance	(259,827)												(259,827)
Dec: Accrual		(545,300)											(545,300)
Bal. Before Int.		(805,127)											(805,127)
Int. Rate		(3,661)											(3,661)
Ending Balance		(808,788)											(808,788)
Jan: Accrual			(798,292)										(798,292)
Bal. Before Int.			(1,607,080)										(1,607,080)
Int. Rate			(7,811)										(7,811)
Ending Balance			(1,614,891)										(1,614,891)
Feb: Accrual				(301,187)									(301,187)
Bal. Before Int.				(1,916,078)									(1,916,078)
Int. Rate				(11,417)									(11,417)
Ending Balance				(1,927,495)									(1,927,495)
Mar: Accrual					(250,235)								(250,235)
Bal. Before Int.					(2,177,730)								(2,177,730)
Int. Rate					(13,274)								(13,274)
Ending Balance					(2,191,004)								(2,191,004)
Apr: Accrual						(163,385)							(163,385)
Bal. Before Int.						(2,354,389)							(2,354,389)
Int. Rate						(12,822)							(12,822)
Ending Balance						(2,367,211)							(2,367,211)
May: Accrual							204,779						204,779
Bal. Before Int.							(2,162,432)	18,250					(2,144,182)
Int. Rate							(12,777)	51					(12,726)
Ending Balance							(2,175,209)	18,301					(2,156,908)
Jun: Accrual								318,697					318,697
Bal. Before Int.								(1,838,211)					(1,838,211)
Int. Rate								(11,270)					(11,270)
Ending Balance								(1,849,481)					(1,849,481)
Jul: Accrual									398,513				398,513
Bal. Before Int.									(1,450,968)				(1,450,968)
Int. Rate									(7,288)				(7,288)
Ending Balance									(1,458,256)				(1,458,256)
Aug: Accrual										409,483			409,483
Bal. Before Int.										(1,048,773)			(1,048,773)
Int. Rate										(5,536)			(5,536)
Ending Balance										(1,054,309)			(1,054,309)
Spt: Accrual											384,077		384,077
Bal. Before Int.											(670,232)		(670,232)
Int. Rate											(3,808)		(3,808)
Ending Balance											(674,040)		(674,040)
Oct: Accrual												134,252	134,252
Bal. Before Int.												(539,788)	(539,788)
Int. Rate												(2,529)	(2,529)
Ending Balance												(542,317)	(542,317)
Nov: Accrual													(805,032)
Bal. Before Int.													(93,032)
Int. Rate													(93,032)
Ending Balance													(93,032)
Previously Book													
Net to Record													
Monthly Deferral													
Entry 191432													
Entry 419-06210													

A

Balance Display: G/L Accounts For the Ledger 0L

Document Currency Document Currency Document Currency Individual Account

Account Number 186267 AMORT COOS BAY DEFEF
Company Code 5000 Northwest Natural Gas Com
Fiscal Year 2008

Display More Chars
All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cum. balance
Bal. Carryforw				26,640.67
1	5,588.82	171.25	5,417.57	21,223.10
2	5,498.82	132.67	5,366.15	15,856.95
3	4,015.61	99.46	3,916.15	11,940.80
4	3,949.92	71.57	3,878.35	8,062.45
5	2,806.60	48.54	2,558.06	5,504.39
6	1,658.26	33.57	1,624.69	3,879.70
7	1,115.56	19.60	1,095.96	2,783.74
8	915.46	8.28	907.18	1,876.56
9	886.17	4.92	981.25	895.31
10	1,376.67	0.74	1,375.93	480.62
11	1,329.53		1,328.53	1,810.15
12				1,810.15
Total	29,041.42	590.60	28,450.82	1,810.15

81199 402000 495-06062

E

Balance Display: G/L Accounts For the Ledger 0L

Document Currency Document Currency Document Currency Individual Account

Account Number 186269 AMORT WEST LINN DEFE
Company Code 5000 Northwest Natural Gas Com
Fiscal Year 2008

Display More Chars

All Documents in Currency * Display Currency USD Company code currenc

Period	Debit	Credit	Balance	Cum. balance
Bal. Carryforw				30.80
1				30.80
2				30.80
3				30.80
4				30.80
5				30.80
6				30.80
7				30.80
8				30.80
9				30.80
10				30.80
11				30.80
12				30.80
Total				30.80

490 WEST LINN

NORTHWEST NATURAL GAS COMPANY

Date 30-Nov-08

Journal Entry Voucher No. JV 29

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AMORT RATE ITEMS

Scanned

Document Number

100181999

Prepared:

[Signature]
10/15/08

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	11302008 (MMDDYYYY)	11302008 (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)
1	402000	81199	495-06080	S	387.67	-	AMORT 186231		
2	186231			H	-	387.67	C/M AMORT		
3	411000	83010	419-06205	S	0.69	-	C/M INTEREST		
4	186231			H	-	0.69	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	-	-	AMORT 186267		
18	186267			H	-	-	C/M AMORT		
19	186267			H	-	-	C/M INTEREST		
20	411000	83010	419-06205	H	-	-	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	-	96,843.51	AMORT 186271		
30	186271			S	96,843.51	-	C/M AMORT		
31	411000	83010	419-06205	S	9,788.94	-	C/M INTEREST		
32	186271			S	-	-	C/M INT 186271		
33	402000	81199	495-06064	H	-	9,788.94	AMORT 186277		
34	186277			S	20,990.82	-	C/M AMORT		
35	411000	83010	419-06205	H	-	-	C/M INTEREST		
36	186277			H	-	7,407.41	C/M INT 186277		
37	402000	81199	495-06233	S	7,407.41	-	AMORT 186286		
				S	1,412.84	-	AMORT 186286		

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	11302008 (MMDDYYYY)	11302008 (MMDDYYYY)	USD	JV29	AMORTIZATION			
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)
38	186286			H	-	1,412.84	C/M AMORT		
39	411000	83010	419-06205	H	-	206.99	C/M INTEREST		
40	186286			S	206.99	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,558.35	-	AMORT 186288		
42	186288			H	-	2,558.35	C/M AMORT		
43	411000	83010	419-06205	H	-	106.50	C/M INT 186288		
44	186288			S	106.50	-	C/M INTEREST		
45	191401			H	-	267,301.44	C/M AMORT		
46	541000	84020	805-02650	S	267,301.44	-	AMORT 191401		
47	191401			S	44,338.61	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	44,338.61	C/M INTEREST		
49	540700	84020	805-02650	H	-	456,903.26	AMORT 191411		
50	191411			S	456,903.26	-	C/M AMORT		
51	411000	83010	419-06205	S	32,084.04	-	C/M INTEREST		
52	191411			H	-	32,084.04	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	22,763.70	AMORT 19031		
54	191031			S	22,763.70	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			H	-	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	-	WA FURN PROG 186311		
59	186311			H	-	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	-	INT - WA FURN PROG		
61	186312			H	-	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	-	DEFERRED WX 186312		
63	186312			H	-	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	6,643.08	-	C/M AMORT 186316		
66	186316			H	-	6,643.08	C/M AMORT		
67	411000	83010	419-06210	H	-	714.18	C/M INTEREST 186316		
68	186316			S	714.18	-	C/M INTEREST		
69	402000	81199	495-06374	S	2,518.70	-	C/M AMORT 186259		
70	186259			H	-	2,518.70	C/M AMORT		
71	411000	83010	419-06205	S	4.48	-	C/M INTEREST		
72	186259			H	-	4.48	C/M INT 186259		
73	402000	81199	495-06374	S	1,498.71	-	C/M AMORT 186292		
74	186292			H	-	1,498.71	C/M AMORT		

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(Blue) Change these cells as needed

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	11302008 (MMDDYYYY)	11302008 (MMDDYYYY)	USD	JV29	AMORTIZATION

(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)
75	411000	83010	419-06205	S	2.67	-	C/M INTEREST		
76	186292			H	-	2.67	C/M INT 186292		
77	191421			H	-	43,126.90	C/M AMORT 191421		
78	541000	84020	805-02655	S	43,126.90	-	C/M AMORT		
79	411000	83010	419-06210	H	-	9,338.21	C/M INTEREST		
80	191421			S	9,338.21	-	C/M INT 191421		
81	191431			S	32,259.29	-	C/M AMORT		
82	540700	84020	805-02655	H	-	32,259.29	C/M AMORT 191431		
83	411000	83010	419-06210	S	2,841.58	-	C/M INT 191431		
84	191431			H	-	2,841.58	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	495-02974	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	186360			H	890.54	-	C/M INTEREST 186360		
102	411000	81199	495-06516	S	890.54	-	C/M INTEREST 186360		
103	186360			S	8,147.43	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	8,147.43	C/M AMORT 186360		

check signs here!

Total	1,071,080.54	1,071,080.54
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Prepared by _____

Approved by _____

**NW Natural
Rates & Regulatory Affairs
Oregon Regulatory Account Treatment for November Close 2008**

Account	NOTES for November Close:
Decoupling Deferrals and Amortizations	
186277 RESIDENTIAL DECOUPLING AMORTIZATION	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance \$2,092,202.15 transferred in October
186271 COMMERCIAL DECOUPLING AMORTIZATION	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance (\$2,799,411.30) transferred in October
186275 RESIDENTIAL DECOUPLING DEFERRAL	In October, I transferred the September balance with interest to 186277
186270 COMMERCIAL DECOUPLING DEFERRAL	In October, I transferred the September balance with interest to 186271
Intervenor Funding Deferrals and Amortizations	
186276 INTERVENOR FUNDING	Transfer October balance to account 186286
186278 NWIGU INTERVENOR MATCHING FUND	Transfer October balance to account 186288
186286 AMORT - CUB INTERVENOR MATCHING FUND	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 186276
186288 AMORT - NWIGU INTERVENOR MATCHING FUND	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 186278
Miscellaneous Amortizations	
186231 AMORT DSM LOST MARGIN	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization
186267 AMORT COOS BAY DEFERRAL	Record amortization on October volumes at old rates; WRITE IN/OFF THE REMAINING BALANCE IN 186267 TO ZERO OUT THE ACCOUNT <i>done</i>
186292 IMP REFUND AMORTIZATION	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization
186259 AMORT OREGON TAX KICKER	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization
186360 ALBANY SALE DEFERRED GAIN OR	Record amortization on November volumes at new rates; calculate interest on amortization AND the balance transfer from 186221
Gas Cost Deferrals and Amortizations	
191401 AMORTIZE OREGON WACOG	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 191400
191411 AMORTIZE DEMAND OREGON	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfers from 191410,450,4555&417
191400 WACOG - ACCRUE OREGON	Transfer out October balance to account 191401 - wait on Gas Accounting & JV28A for final October balance
191410 DEMAND - ACCRUE OREGON	Transfer out October balance to account 191411 - wait on Gas Accounting & JV28A for final October balance
191450 OREGON DEMAND ACCRUE VOLUME	Transfer out October balance to account 191411 - wait on Gas Accounting & JV28A for final October balance
191455 COLLECT VS DEFERRAL DEMAND INT OREGON	Transfer out October balance to account 191411 - wait on Gas Accounting & JV28A for final October balance
191417 DEMAND - ACCR COOS BAY	Transfer out October balance to account 191411
191031 AMORTIZE STORAGE INVENTORY ADJUSTMENT	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates. DO NOT ACCRUE INTEREST ON THIS ACCOUNT

Can do now

*← set up in template now
Natasha will look into amt. link to JV*

Copy imp Refund or DE Tax Kicker

Bob will provide AMTs to her

N/A No balance can do now

**NW Natural
Rates & Regulatory Affairs
Washington Regulatory Account Treatment for November Close 2008**

Account	NOTES for November Close:
Miscellaneous Amortizations	
186311 WA FURNACE PROGRAM	Transfer out October balance to account 186316 ✓
186312 WA AUDIT RESIDENTIAL	Transfer out October balance to account 186316 ✓
186314 WA LOW INCOME WEATHERIZATION	Transfer out October balance to account 186316 N/A ✓
186316 AMORT FURNACE WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfers from 186311, 312 & 314
Gas Cost Deferrals and Amortizations	
191420 WACOG - ACCR WA	Transfer October balance to 191421 ✓
191421 AMORT WACOG WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfer from 191420 ←
191430 DEMAND - ACCR WA	Transfer October balance to 191431 ✓
191432 DEMAND COLLECTIONS	Transfer October balance to 191431 ✓
191431 AMORT DEMAND WA	Record amortization on October volumes at old rates; calculate amortization on November volumes at new rates; calculate interest on total amortization AND the balance transfers from 191430 & 191432 ←

Jan 2008

WB

N/A No Bal 10/08

←

←

last done

interlocking

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 2.887% and reversing the sign

1
2
3

OK
2009
rates
2009

copy +
paste into
temp plate
careful!

NW Natural
Rates & Regulatory Affairs
2008-2009 PGA Filing - Oregon: October refiling REVISED
Summary of Amortization Rates
Staff Workpaper Only - not included in filing

	WACOG Deferral	Demand Deferral	Demand Deferral	Commercial Decoupling	Residential Decoupling	Commercial Decoupling	Weatherization	Intervenor Funding - CUB	Storage Inventory Adjustment	Intervenor Funding - NWISU	IMP Refund	Oregon Tax Kicker	Albany Gain
	A	B	C	D	E	F	G	H	I	J	K	L	M
4													
5													
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63													

Sources:
Temporaries

Column A Column B Column C Column D Column E Column F Column G Column H Column I Column J Column K Column L Column M

WA
NOV
New
rates

NW Natural
Rates & Regulatory Affairs
2008-2009 PGA Filing - Washington: October Refiling REVISED
Summary of Amortization Rates
 Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the rever
 2 and taking the opposite sign
 3

		WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	DSM - FIRM	DSM - Interruptible	Total Current Temporaries	
		A	B	C	D	E	F=sum A thru E	
4								
5	Schedule							
6	Block							
7	1R	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	
8	1C	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	
9	2R	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	
10	3 CFS	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	
11	3 IFS	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	
12	Intentionally blank							
13	19	1st mantle	(0.31)	0.27	0.00	(0.05)	0.00	(0.09)
14	19	add'l mths	(0.31)	0.27	0.00	(0.05)	0.00	(0.09)
15	21C Firm Sales	Block 1	(7.87)	6.69	0.00	(1.21)	0.00	(2.39)
16		Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
17		Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
18		Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
19	21I Firm Sales	Block 1	(7.87)	6.69	0.00	(1.21)	0.00	(2.39)
20		Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
21		Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
22		Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
23	27		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
24	41 Firm Sales	Block 1	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
25		Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
26	41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
27		Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
28	41 Interr Sales	Block 1	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
29		Block 2	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
30	42C Firm Sales	Block 1	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
31		Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
32		Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
33		Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
34		Block 5	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
35		Block 6	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
36	42I Firm Sales	Block 1	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
37		Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
38		Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
39		Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
40		Block 5	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
41		Block 6	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)
42	42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
43		Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
44		Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45		Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
46		Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
47		Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
48	42 Interr Sales	Block 1	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
49		Block 2	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
50		Block 3	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
51		Block 4	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
52		Block 5	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
53		Block 6	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)
54	42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55		Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
56		Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
57		Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
58		Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
59		Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
61	43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
62	54		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)

Sources:

Direct Inputs

Equal ¢ per therm Column D Column G Column J Column M Column P

Equal % of margin

NEW prorated

0

OREGON DSM
 186.231 DSM AMORTIZATION (1106 to 1007)

Increment = \$00025/therm collection from all Firm sales schedules.

	Volume	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186.231 Beginning Balance	19,383,738	0	0	0	0	0	0	0	0	0	0	0	0
186.231 Trf fr 186278	14,808	14,420	14,523	14,628	14,733	14,838	14,945	15,052	15,160	15,260	15,304	15,304	15,359
186.231 Amortization	(398)	0	0	0	0	0	0	0	0	0	0	0	0
186.231 Prior Month Adjustment	(1)	104	104	105	106	107	107	108	89	54	54	54	55
186.231 Interest @ 4.27%	(1)	14,523	14,628	14,733	14,838	14,945	15,052	15,160	15,250	15,304	15,359	15,413	
186.231 Ending Balance	(0.000002)	14,420	14,523	14,628	14,733	14,838	14,945	15,052	15,160	15,250	15,304	15,359	15,413

OREGON 186 AMORTIZATION ACCOUNTS

186.243 SHAPE AMORTIZATION	1R	1C	2	3C	3I	31 Block 1	31 Block 2
Amortize & Accure Int NO	18,017	6,357	10,073,724	4,149,020	159,874	1,149,089	1,847,049
186.243 Beginning Balance	0	0	0	0	0	0	0
186.243 Accure/Transfer	0	0	0	0	0	0	0
186.243 Amortization	0	0	0	0	0	0	0
186.243 Prior Month Adjustment	0	0	0	0	0	0	0
186.243 Interest @ 8.618%	0	0	0	0	0	0	0
186.243 Interest adj	0	0	0	0	0	0	0
186.243 Ending Balance	0	0	0	0	0	0	0

186.251 AMORTIZATION OF YEAR 2006 COSTS	1R	1C	2 and 19	3C	3I	31 Block 1	31 Block 2	31 Block 3	32 Block 1, sales	32 Block 2	32 Block 3, sales	32 Block 4 & Block 5, sales
Amortize & Accure Int NO	18,017	6,357	10,073,724	4,149,020	159,874	1,149,089	1,847,049	2,106,531	4,004,826	0.000000	0.000000	2,373,052
186.251 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Accure/Transfer	0	0	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%	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

186.254 FISHGARDEN BLOCK REFUND	1R, 1C, 2, 3	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Amortize & Accure Int NO	14,406,991	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Accure/Transfer	0	0	0	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	0
186.254 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0

*Notes input beginning balances from ending balance in old file.

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW prorated
 Nov-08

0

Dec-08

Jan-09

Feb-09

Mar-09

Apr-09

May-09

Jun-09

Jul-09

Aug-09

Sep-09

Oct-09

186,267 AMORTIZATION COGS BAY REVENUE DEFERRAL
 =% margin to rs:

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
1R	18,017	0	0	0	0	0	0	0	0	0	0	0
1C	6,357	0	0	0	0	0	0	0	0	0	0	0
2 and 19	10,073,724	0	0	0	0	0	0	0	0	0	0	0
3C	4,149,020	0	0	0	0	0	0	0	0	0	0	0
31	159,874	0	0	0	0	0	0	0	0	0	0	0
31 Block 1 - Commercial	950,358	0	0	0	0	0	0	0	0	0	0	0
31 Block 2 - Commercial	1,346,199	0	0	0	0	0	0	0	0	0	0	0
31 Block 1 - Industrial	198,731	0	0	0	0	0	0	0	0	0	0	0
31 Block 2 - Industrial	500,851	0	0	0	0	0	0	0	0	0	0	0
32 Block 1	3,090,960	0	0	0	0	0	0	0	0	0	0	0
32 Block 2	4,941,783	0	0	0	0	0	0	0	0	0	0	0
32 Block 3	2,282,424	0	0	0	0	0	0	0	0	0	0	0
32 Block 4	4,689,351	0	0	0	0	0	0	0	0	0	0	0
32 Block 5	5,481,017	0	0	0	0	0	0	0	0	0	0	0
32 Block 6	8,501,448	0	0	0	0	0	0	0	0	0	0	0

186,267 Beginning Balance
 186,267 Accru/Transfer
 186,267 Amortization
 186,267 Interest @ 8.518%
 186,267 Ending Balance

186,269 AMORTIZATION WEST LINN DEFERRAL
 Increment = \$,000 (other than collection from RS 1, 2, and 3)

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Rate Schedule 1, 2, and 3	14,406,991	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186,269 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186,269 Accru/Transfer	0	31	31	31	31	31	31	31	31	31	31	31
186,269 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186,269 Interest @ 8.518%	0	0	0	0	0	0	0	0	0	0	0	0
186,269 Ending Balance	0	31	31	31	31	31	31	31	31	31	31	31

186,274 AMORTIZATION OF PARKING, CO. AND VANG PROP
 RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1005

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Rate Schedule 1, 2, and 3	24,374	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186,274 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186,274 Accru/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 @ 8.518%	0	0	0	0	0	0	0	0	0	0	0	0
186,274 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

186,271 COMMERCIAL AMORTIZATION OR DECOUPLING
 Increment = \$,002 (other than collection from RS 1C, 3C, and 31C)

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Rate Schedule 1C, 3C, and 31C	6,451,933	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186,271 Beginning Balance	(366,569)	(3,077,626)	(3,099,728)	(3,121,989)	(3,144,411)	(3,166,993)	(3,189,737)	(3,212,645)	(3,235,717)	(3,254,807)	(3,266,389)	(3,278,012)
186,271 Transfer from 186270	(2,792,411)	0	0	0	0	0	0	0	0	0	0	0
186,271 Amortization	96,844	0	0	0	0	0	0	0	0	0	0	0
186,271 Prior Month Adjustment	(9,789)	(22,102)	(22,261)	(22,421)	(22,582)	(22,744)	(22,906)	(23,072)	(19,091)	(11,582)	(11,623)	(11,664)
186,271 Interest @ 4.27%												
186,271 Interest Adjustment												
186,271 Ending Balance	(3,077,626)	(3,099,728)	(3,121,989)	(3,144,411)	(3,166,993)	(3,189,737)	(3,212,645)	(3,235,717)	(3,254,807)	(3,266,389)	(3,278,012)	(3,289,676)

186,277 RESIDENTIAL AMORTIZATION OR DECOUPLING
 Increment = \$,012 (other than collection from RS 1R, 2, and 1B)

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Rate Schedule 1R, 2R	10,091,741	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186,277 Beginning Balance	(1,383,248)	695,371	700,365	705,394	710,460	715,563	720,702	725,877	731,090	735,404	739,821	740,647
186,277 Transfer from 186275	2,092,202	0	0	0	0	0	0	0	0	0	0	0
186,277 Amortization	(20,991)	0	0	0	0	0	0	0	0	0	0	0
186,277 Prior Month Adjustment	7,407	4,994	5,030	5,066	5,102	5,139	5,176	5,213	4,313	2,617	2,626	2,635
186,277 Interest @ 4.27%												
186,277 Interest Adjustment												
186,277 Ending Balance	695,371	700,365	705,394	710,460	715,563	720,702	725,877	731,090	735,404	739,821	740,647	743,282

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW prorated

0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186,286 AMORTIZATION CUB INTERVENER FUNDING												
Increment = \$,00018thru collection from RS 1R and 2												
186,286	Rate Schedule 1R and 2	(0.00014)	10,091,741	0	0	0	0	0	0	0	0	0
	Beginning Balance		(11,669)	46,006	46,337	46,669	47,004	47,342	47,682	48,024	48,369	48,716
186,286	Transfer from 186276		58,878	0	0	0	0	0	0	0	0	0
186,286	Amortization	J	(1,413)	0	0	0	0	0	0	0	0	0
186,286	Interest @ 4.27%		207	330	333	335	338	340	342	345	348	350
186,286	Ending Balance		46,006	46,337	46,669	47,004	47,342	47,682	48,024	48,369	48,716	49,062
Amortize & Accure Int Yes												
186,286 AMORTIZATION MATCHING FUND INTERVENER FUNDING												
Giveback to RS 31, 31I, and 32												
186,286	Rate Schedule 31, 31I, and 32	(0.00009)	28,426,165	0	0	0	0	0	0	0	0	0
	Beginning Balance		(1,032)	27,726	27,925	28,126	28,328	28,531	28,736	28,942	29,150	29,357
186,286	Transfer from 186278		31,210	0	0	0	0	0	0	0	0	0
186,286	Amortization	K	(2,558)	0	0	0	0	0	0	0	0	0
186,286	Interest @ 4.27%		107	199	201	202	203	205	206	208	209	210
186,286	Ending Balance		27,726	27,925	28,126	28,328	28,531	28,736	28,942	29,150	29,357	29,565
186,289 AMORTIZATION OREGON TAX KICKER												
= % margin to rs:												
1R	(0.00022)		18,017	0	0	0	0	0	0	0	0	0
1C	(0.00016)		6,357	0	0	0	0	0	0	0	0	0
2	(0.00015)		10,073,724	0	0	0	0	0	0	0	0	0
3C	(0.00010)		4,149,020	0	0	0	0	0	0	0	0	0
3 Industrial Firm Sales												
31C Firm Sales	(0.00009)		159,874	0	0	0	0	0	0	0	0	0
Block 1	(0.00007)		925,155	0	0	0	0	0	0	0	0	0
Block 2	(0.00007)		1,227,224	0	0	0	0	0	0	0	0	0
Block 3	(0.00006)		0	0	0	0	0	0	0	0	0	0
Block 4	(0.00006)		0	0	0	0	0	0	0	0	0	0
Block 5	(0.00005)		25,203	0	0	0	0	0	0	0	0	0
Block 6	(0.00005)		118,975	0	0	0	0	0	0	0	0	0
31I Firm Sales	(0.00006)		184,810	0	0	0	0	0	0	0	0	0
Block 1	(0.00005)		4,000	0	0	0	0	0	0	0	0	0
Block 2	(0.00006)		4,000	0	0	0	0	0	0	0	0	0
Block 3	(0.00005)		15,696	0	0	0	0	0	0	0	0	0
Block 4	(0.00008)		9,921	0	0	0	0	0	0	0	0	0
Block 5	(0.00008)		8,787	0	0	0	0	0	0	0	0	0
Block 6	(0.00004)		388,036	0	0	0	0	0	0	0	0	0
31I Inter Sales	(0.00009)		451,269	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)		75,704	0	0	0	0	0	0	0	0	0
Block 2	(0.00001)		5,265	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)		0	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)		0	0	0	0	0	0	0	0	0	0
Block 5	(0.00000)		0	0	0	0	0	0	0	0	0	0
Block 6	(0.00004)		385,566	0	0	0	0	0	0	0	0	0
32 Firm Sales	(0.00003)		543,513	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)		198,271	0	0	0	0	0	0	0	0	0
Block 2	(0.00001)		115,536	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)		0	0	0	0	0	0	0	0	0	0
Block 4	(0.00003)		444,499	0	0	0	0	0	0	0	0	0
Block 5	(0.00003)		705,315	0	0	0	0	0	0	0	0	0
Block 6	(0.00002)		468,759	0	0	0	0	0	0	0	0	0
32 Inter Sales	(0.00001)		1,059,846	0	0	0	0	0	0	0	0	0
Block 1	(0.00001)		1,070,873	0	0	0	0	0	0	0	0	0
Block 2	(0.00000)		0	0	0	0	0	0	0	0	0	0
Block 3	(0.00003)		1,332,899	0	0	0	0	0	0	0	0	0
Block 4	(0.00002)		1,768,129	0	0	0	0	0	0	0	0	0
Block 5	(0.00001)		967,940	0	0	0	0	0	0	0	0	0
Block 6	(0.00001)		1,575,360	0	0	0	0	0	0	0	0	0
32 Inter Trans	(0.00000)		676,891	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)		0	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)		539,930	0	0	0	0	0	0	0	0	0
Block 3	(0.00002)		873,557	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)		571,750	0	0	0	0	0	0	0	0	0
Block 5	(0.00001)		1,933,344	0	0	0	0	0	0	0	0	0
Block 6	(0.00001)		3,733,253	0	0	0	0	0	0	0	0	0
Block 6	(0.00000)		8,501,448	0	0	0	0	0	0	0	0	0

186,259 Beginning Balance
 186,259 Accrual/Transfer
 186,259 Amortization

E 106,433 103,910 104,656 105,408 106,165 106,927 107,695 108,468 109,247 109,992 110,283 110,675

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Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW projected

0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186,292 Interest @ 4.27%	(4)	745	752	757	762	768	773	779	645	391	392	394
186,292 Ending Balance	103,910	104,556	105,408	106,165	106,927	107,595	108,468	109,247	109,892	110,283	110,675	111,059

186,292 AMORTIZATION IMP REFUND
 =% margin to re:

1R	(0.00014)	13,017										
1C	(0.00009)	6,957										
2R	(0.00009)	10,073,724										
3C Firm Sales	(0.00006)	4,149,020										
3 Industrial Firm Sales	(0.00005)	159,874										
Block 1	(0.00004)	925,155										
Block 2	(0.00004)	1,227,224										
Block 1	(0.00004)	0										
Block 2	(0.00003)	0										
Block 1	(0.00003)	25,203										
Block 2	(0.00003)	118,975										
Block 1	(0.00004)	184,810										
Block 2	(0.00003)	476,368										
Block 1	(0.00004)	4,000										
Block 2	(0.00003)	15,895										
Block 1	(0.00005)	9,921										
Block 2	(0.00005)	8,787										
Block 1	(0.00002)	388,036										
Block 2	(0.00002)	451,289										
Block 3	(0.00001)	75,704										
Block 4	(0.00001)	5,285										
Block 5	(0.00000)	0										
Block 6	(0.00000)	0										
32 Firm Sales	(0.00002)	444,499										
Block 1	(0.00002)	705,315										
Block 2	(0.00001)	468,759										
Block 3	(0.00001)	1,058,846										
Block 4	(0.00001)	1,070,873										
Block 5	(0.00000)	0										
Block 6	(0.00002)	1,332,899										
32 Intern Sales	(0.00001)	1,768,129										
Block 1	(0.00001)	967,940										
Block 2	(0.00001)	1,575,360										
Block 3	(0.00000)	676,891										
Block 4	(0.00002)	539,930										
Block 5	(0.00002)	873,557										
Block 6	(0.00001)	571,750										
32 Intern Trans	(0.00001)	1,933,344										
Block 1	(0.00000)	3,733,253										
Block 2	(0.00000)	6,501,448										
Block 3	(0.00000)	0										
Block 4	(0.00000)	0										
Block 5	(0.00000)	0										
Block 6	(0.00000)	0										

186,292 Beginning Balance	64,002	62,501	62,949	63,402	63,857	64,315	64,777	65,243	65,711	66,099	66,334	66,570
186,292 Accrual/Transfer												
186,292 Amortization	(1,499)	0	0	0	0	0	0	0	0	0	0	0
186,292 Interest @ 4.27%	(3)	449	452	455	459	462	463	469	388	235	236	237
186,292 Ending Balance	62,501	62,949	63,402	63,857	64,315	64,777	65,243	65,711	66,099	66,334	66,570	66,807

OREGON 191 AMORTIZATION ACCOUNTS
 181,401 WACOG AMORTIZATION
 Increment = \$04628them giveback to firm and inter sales 1005 to 1006

191,401 Beginning Balance	(0.01034)	25,867,843	0	0	0	0	0	0	0	0	0	0
191,401 Accrual/Transfer		(4,574,095)	7,497,092	7,550,934	7,605,162	7,659,780	7,714,790	7,770,195	7,825,998	7,882,202	7,928,707	7,985,233
191,401 Amortization	L	12,594,151	0	0	0	0	0	0	0	0	0	0
191,401 Switchers		(267,479)	0	0	0	0	0	0	0	0	0	0
191,401 Prior Month Adjustment		172	0	0	0	0	0	0	0	0	0	0
191,401 Interest @ 4.27%	L	44,339	53,842	54,228	54,618	55,010	55,405	55,803	56,204	46,505	28,213	28,414
191,401 Ending Balance		7,497,092	7,550,934	7,605,162	7,659,780	7,714,790	7,770,195	7,825,998	7,882,202	7,928,707	7,985,233	8,013,647

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Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW prorated
 0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09				
191,411 DEMAND AMORTIZATION																
Increment = \$,0106/nem collection from firm sales and \$,00124/nem collection from interruptible sales.																
Firm Sales	0,02262	0	0	0	0	0	0	0	0	0	0	0				
Interruptible Sales	0,00265	0	0	0	0	0	0	0	0	0	0	0				
191,411 Beginning Balance	19,383,738	6,484,105	(4,988,687)	(13,808,910)	(13,908,081)	(14,007,965)	(14,108,565)	(14,209,888)	(14,311,939)	(14,414,722)	(14,518,244)	(14,603,902)	(14,655,867)	(14,655,867)	(14,708,018)	(14,708,018)
191,411 Accum/Transfer																
191,411 Amortization	M															
191,411 Switchers	1,260	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
191,411 Prior Month Adjustment																
191,411 Interest @ 4.27%	(32,094)	(99,171)	(99,889)	(100,501)	(101,323)	(102,051)	(102,784)	(103,522)	(85,658)	(51,966)	(52,150)	(52,336)				
191,411 Ending Balance	(13,808,910)	(13,908,081)	(14,007,965)	(14,108,565)	(14,209,888)	(14,311,939)	(14,414,722)	(14,518,244)	(14,603,902)	(14,655,867)	(14,708,018)	(14,708,018)	(14,708,018)	(14,708,018)	(14,708,018)	(14,708,018)
191,031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION																
Increment = \$,0062/nem giveback to firm and line sales 1005 to 1006																
Volume	0,00088	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
191,031 Beginning Balance	25,867,843	(656,136)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)
191,031 Accum/Transfer																
191,031 Amortization	U															
191,031 Prior Month Adjustment	22,764	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
191,031 Interest @ 0 %	U															
191,031 Ending Balance	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)	(633,372)

186,360 ALBANY SALE DEFERRED GAIN

% margin to re:

1R	18,017
1C	6,357
2R	10,073,724
3C	4,149,020
3 Industrial Firm Sales	158,874
Block 1	925,155
Block 2	1,227,224
Block 1	0

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW prorated
 Nov-08

0

	Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
31C Infr Sales	0.00018	0											
Block 1	0.00017	25,203											
Block 2	0.00015	118,975											
31I Firm Sales	0.00019	184,810											
Block 1	0.00017	476,368											
Block 2	0.00018	4,000											
31I Infr Sales	0.00017	15,896											
Block 1	0.00027	9,921											
Block 2	0.00024	8,787											
32C Firm Sales	0.00013	388,036											
Block 1	0.00011	451,269											
Block 2	0.00008	75,704											
Block 3	0.00005	5,265											
Block 4	0.00003	0											
Block 5	0.00001	0											
Block 6	0.00001	0											
32I Firm Sales	0.00013	385,596											
Block 1	0.00011	543,513											
Block 2	0.00008	198,271											
Block 3	0.00005	115,536											
Block 4	0.00003	0											
Block 5	0.00001	0											
Block 6	0.00001	0											
32I Firm Trans	0.00010	444,499											
Block 1	0.00009	703,315											
Block 2	0.00006	468,759											
Block 3	0.00004	1,059,846											
Block 4	0.00002	1,070,873											
Block 5	0.00001	0											
Block 6	0.00001	1,332,899											
32I Infr Sales	0.00009	1,788,129											
Block 1	0.00007	967,940											
Block 2	0.00004	1,575,360											
Block 3	0.00002	676,891											
Block 4	0.00001	0											
Block 5	0.00001	539,930											
Block 6	0.00010	873,557											
32I Infr Trans	0.00008	571,750											
Block 1	0.00006	1,993,344											
Block 2	0.00003	3,793,253											
Block 3	0.00002	8,601,448											
Block 4	0.00001												
Block 5													
Block 6													
186,380	Beginning Balance	(254,342)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)
186,380	Accrual/Transfer	8,147	0	0	0	0	0	0	0	0	0	0	0
186,380	Amortization	(991)	0	0	0	0	0	0	0	0	0	0	0
186,380	Interest @ 4.27%	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)	(247,085)
186,380	Ending Balance												

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Northwest Natural
 Detail Deferred Balances and Interest - Washington
 November 2008 to October 2009

	Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
WASHINGTON 186 ACCUMULATION ACCOUNTS													
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION													
186.311 Beginning Balance	N	71,574	9,377	9,441	9,502	9,564	9,626	9,680	9,735	9,790	9,833	9,876	9,920
186.311 Accumulation													
186.311 Transfer		(62,498)	0	0	0	0	0	0	0	0	0	0	0
186.311 Amortization		0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.	N	298	64	61.05	61.45	61.85	54.31	54.61	55	43	43	44	41
186.311 Interest @ 5.00%													
186.311 Interest Adjustment													
186.311 Ending Balance		9,377	9,441	9,502	9,564	9,626	9,680	9,735	9,790	9,833	9,876	9,920	9,961
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION													
186.312 Beginning Balance	O	104,498	(7,288)	(7,349)	(7,389)	(7,444)	(7,482)	(7,534)	(7,577)	(7,620)	(7,653)	(7,687)	(7,721)
186.312 Accumulation													
186.312 Transfer		(112,230)	0	0	0	0	0	0	0	0	0	0	0
186.312 Amortization		0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.	O	435	(50)	(49)	(48)	(48)	(42)	(43)	(43)	(34)	(34)	(34)	(32)
186.312 Interest @ 5.00%													
186.312 Interest Adjustment													
186.312 Ending Balance		(7,289)	(7,349)	(7,389)	(7,444)	(7,482)	(7,534)	(7,577)	(7,620)	(7,653)	(7,687)	(7,721)	(7,753)
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													
186.314 Transfer	T	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Interest @ 6.77%													
186.314 Interest Adjustment													
186.314 Ending Balance	T	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 186 AMORTIZATION ACCOUNTS													
186.316 DSM AMORTIZATION (1194 to 893) Increment = \$901/annum collection from firm sales, \$,0003/therm collection from interruptible sales													
186.316 Firm Volume		2,163,673	0	0	0	0	0	0	0	0	0	0	0
186.316 Int Sale Volume		493,560	0	0	0	0	0	0	0	0	0	0	0
186.316 Beg Sales Volume		0	0	0	0	0	0	0	0	0	0	0	0
186.316 Beginning Balance		24,708	199,500	194,630	196,090	197,358	198,634	199,755	200,882	202,041	202,934	203,890	204,730
186.316 Accum/Transfer		174,725	0	0	0	0	0	0	0	0	0	0	0
186.316 Amortization	P	(6,643)	0	0	0	0	0	0	0	0	0	0	0
186.316 Interest @ 5.00%		714	1,330	1,260	1,288	1,276	1,121	1,127	1,133	892	896	900	853
186.316 Interest Adjustment													
186.316 Ending Balance		193,500	194,830	196,090	197,358	198,634	199,755	200,882	202,041	202,934	203,890	204,730	205,583
186.327 DOWNTOWN PROPERTY REVENUE (1194 to 893) Increment = %margin													
RS 1		2,543	0	0	0	0	0	0	0	0	0	0	0
RS 2 and 19 and 54		1,340,841	0	0	0	0	0	0	0	0	0	0	0
RS 3FS and 3FT		425,398	0	0	0	0	0	0	0	0	0	0	0
RS 21 Block 1		23,672	0	0	0	0	0	0	0	0	0	0	0
RS 21 Block 2		46,660	0	0	0	0	0	0	0	0	0	0	0
RS 21 Block 3		46,610	0	0	0	0	0	0	0	0	0	0	0
RS 21 Block 4		0	0	0	0	0	0	0	0	0	0	0	0
RS 27		1,334	0	0	0	0	0	0	0	0	0	0	0
RS 41 Block 1		2,000	0	0	0	0	0	0	0	0	0	0	0
RS 41 Block 2		3,021	0	0	0	0	0	0	0	0	0	0	0
RS 41 Block 1		329,421	0	0	0	0	0	0	0	0	0	0	0
RS 42 Block 2		286,973	0	0	0	0	0	0	0	0	0	0	0
RS 42 Block 3		108,231	0	0	0	0	0	0	0	0	0	0	0
RS 42 Block 4		222,587	0	0	0	0	0	0	0	0	0	0	0
RS 42 Block 5		114,565	0	0	0	0	0	0	0	0	0	0	0
RS 42 Block 6		0	0	0	0	0	0	0	0	0	0	0	0
NO		0	0	0	0	0	0	0	0	0	0	0	0
Amortize & Accrue 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

E

Northwest Natural
 Detail Deferred Balances and Interest - Washington
 November 2008 to October 2009

	Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
WASHINGTON 191 AMORTIZATION ACCOUNTS													
191.421 WACOG AMORTIZATION													
Increment = \$5000000 from giveback to firm and inter sales 1005 to 5005													
Volume	(0.01623)												
191.421 Beginning Balance		2,657,233	0	0	0	0	0	0	0	0	0	0	0
191.421 Account/Transfer		(1,020,738)	1,208,206	1,216,513	1,224,380	1,232,297	1,240,266	1,247,283	1,254,300	1,261,376	1,268,947	1,272,543	1,278,163
191.421 Amortization	0	2,282,733	0	0	0	0	0	0	0	0	0	0	0
191.421 Interest @ 5.0%	0	(43,127)	0	0	0	0	0	0	0	0	0	0	0
191.421 Prior Month Int Adj	0	9,338	8,306	7,897	7,918	7,869	6,997	7,037	7,076	5,571	5,596	5,620	5,326
191.421 Ending Balance		1,208,206	1,216,513	1,224,380	1,232,297	1,240,266	1,247,283	1,254,300	1,261,376	1,268,947	1,272,543	1,278,163	1,283,489
191.431 DEMAND AMORTIZATION													
Increment = \$5000000 from giveback to firm sales, \$5000000 from giveback to intermptible sales													
Firm Sales	0.01381	2,163,673	0	0	0	0	0	0	0	0	0	0	0
Intermptible Sales	0.00482	493,560	0	0	0	0	0	0	0	0	0	0	0
191.431 Beginning Balance		894,880	166,188	167,330	168,412	169,501	(1,067,380)	(1,073,402)	(1,079,458)	(1,084,225)	(1,089,014)	(1,093,824)	(1,098,391)
191.431 Account/Transfer		(698,110)	0	0	0	0	0	0	0	0	0	0	0
191.431 Amortization	R	32,259	0	0	0	0	0	0	0	0	0	0	0
191.431 Interest @ 5.00%	R	(2,842)	1,143	1,082	1,089	(6,793)	(5,988)	(6,022)	(6,056)	(4,789)	(4,789)	(4,810)	(4,558)
191.431 Ending Adjustment		166,188	167,330	168,412	169,501	(1,061,392)	(1,067,380)	(1,073,402)	(1,079,458)	(1,084,225)	(1,089,014)	(1,093,824)	(1,098,391)

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

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

State	Type	Class	RS Type	Rate Schedule	NOVEMBER (NEW)		
					CIS	Net Unbilled	Total
OR	Sales	R	Firm	1	18,017.2		18,017.2
OR	Sales	R	Firm	2	10,073,723.8		10,073,723.8
OR	Sales	R	Firm	3			0
OR	Sales	R	Firm	4			0
OR	Sales	R	Firm	19			0
OR	Sales	R	Firm	54			0
OR	Sales	C	Firm	1	6,356.6		6,356.6
OR	Sales	C	Firm	3	4,149,020.3		4,149,020.3
OR	Sales	C	Firm	4			0
OR	Sales	C	Firm	10			0
OR	Sales	C	Firm	21			0
OR	Sales	C	Firm	31 Block 1	925,154.5		925,154.5
OR	Sales	C	Firm	31 Block 2	1,227,223.5		1,227,223.5
OR	Sales	C	Firm	32 Block 1	388,036.0		388,036.0
OR	Sales	C	Firm	32 Block 2	451,269.0		451,269.0
OR	Sales	C	Firm	32 Block 3	75,704.0		75,704.0
OR	Sales	C	Firm	32 Block 4	5,265.0		5,265.0
OR	Sales	C	Firm	32 Block 5			0
OR	Sales	C	Firm	32 Block 6			0
OR	Sales	IND	Firm	3	159,873.5		159,873.5
OR	Sales	IND	Firm	4			0
OR	Sales	IND	Firm	6			0
OR	Sales	IND	Firm	31 Block 1	184,810.4		184,810.4
OR	Sales	IND	Firm	31 Block 2	476,367.7		476,367.7
OR	Sales	IND	Firm	32 Block 1	385,596.0		385,596.0
OR	Sales	IND	Firm	32 Block 2	543,513.0		543,513.0
OR	Sales	IND	Firm	32 Block 3	198,271.0		198,271.0
OR	Sales	IND	Firm	32 Block 4	115,536.0		115,536.0
OR	Sales	IND	Firm	32 Block 5			0
OR	Sales	IND	Firm	32 Block 6			0
OR	Sales	C	Interruptibl	31 Block 1	25,203.0		25,203.0
OR	Sales	C	Interruptibl	31 Block 2	118,975.0		118,975.0
OR	Sales	IND	Interruptibl	31 Block 1	9,921.0		9,921.0
OR	Sales	IND	Interruptibl	31 Block 2	8,787.0		8,787.0
OR	Sales	INT	Interruptibl	32 Block 1	1,332,899.0		1,332,899.0
OR	Sales	INT	Interruptibl	32 Block 2	1,768,129.0		1,768,129.0
OR	Sales	INT	Interruptibl	32 Block 3	967,940.0		967,940.0
OR	Sales	INT	Interruptibl	32 Block 4	1,575,360.0		1,575,360.0
OR	Sales	INT	Interruptibl	32 Block 5	676,891.0		676,891.0
OR	Sales	INT	Interruptibl	32 Block 6			0
OR	Sales	INT	Interruptibl	23			0
OR	Sales	INT	Interruptibl	55			0
OR	Trans	C	Firm	3			0
OR	Trans	C	Firm	31 Block 1			0
OR	Trans	C	Firm	31 Block 2			0
OR	Trans	C	Firm	32 Block 1	27,785.0		27,785.0
OR	Trans	C	Firm	32 Block 2	19,381.0		19,381.0
OR	Trans	C	Firm	32 Block 3			0
OR	Trans	C	Firm	32 Block 4			0
OR	Trans	C	Firm	32 Block 5			0
OR	Trans	C	Firm	32 Block 6			0
OR	Trans	IND	Firm	3			0
OR	Trans	IND	Firm	31 Block 1	4,000.0		4,000.0
OR	Trans	IND	Firm	31 Block 2	15,696.0		15,696.0
OR	Trans	IND	Firm	32 Block 1	416,714.0		416,714.0
OR	Trans	IND	Firm	32 Block 2	685,934.0		685,934.0
OR	Trans	IND	Firm	32 Block 3	468,759.0		468,759.0
OR	Trans	IND	Firm	32 Block 4	1,059,846.0		1,059,846.0
OR	Trans	IND	Firm	32 Block 5	1,070,873.0		1,070,873.0
OR	Trans	IND	Firm	32 Block 6			0
OR	Trans	IND SP F	Spec Conti	61	1,702,681.0		1,702,681.0
OR	Trans	IND SP F	Spec Conti	63			0
OR	Trans	IND SP F	Spec Conti	65			0
OR	Trans	IND SP F	Spec Conti	69			0
OR	Trans	IND SP F	Spec Conti	70	3,096,439.0		3,096,439.0
OR	Trans	IND SP F	Spec Conti	71			0
OR	Trans	IND SP F	Spec Conti	72	392,400.0		392,400.0
OR	Trans	IND SP F	Spec Conti	74			0

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

State	Type	Class	RS Type	Rate Schedule	NOVEMBER (NEW)		
					CIS	Net Unbilled	Total
OR	Trans	INT	Interruptibl	32 Block 1	539,930.0		539,930.0
OR	Trans	INT	Interruptibl	32 Block 2	873,557.0		873,557.0
OR	Trans	INT	Interruptibl	32 Block 3	571,750.0		571,750.0
OR	Trans	INT	Interruptibl	32 Block 4	1,933,344.0		1,933,344.0
OR	Trans	INT	Interruptibl	32 Block 5	3,733,253.0		3,733,253.0
OR	Trans	INT	Interruptibl	32 Block 6	8,601,448.0		8,601,448.0
OR	Trans	INT	Interruptibl	55			0
OR	Trans	INT SP I	Spec Conti	60			0
OR	Trans	INT SP I	Spec Conti	64			0
OR	Trans	INT SP I	Spec Conti	67	1,421,781.0		1,421,781.0
OR	Trans	INT SP I	Spec Conti	68			0
OR	Trans	INT SP I	Spec Conti	72	1,172,138.0		1,172,138.0
OR	Trans	INT SP I	Spec Conti	73			0
OR	Trans	INT SP I	Spec Conti	75			0
WA	Sales	R	Firm	1	2,543.1		2,543.1
WA	Sales	R	Firm	2	1,340,840.7		1,340,840.7
WA	Sales	R	Firm	3	7,889.7		7,889.7
WA	Sales	R	Firm	19			0
WA	Sales	R	Firm	24			0
WA	Sales	R	Firm	27	1,333.9		1,333.9
WA	Sales	C	Firm	1			0
WA	Sales	C	Firm	3	399,590.9		399,590.9
WA	Sales	C	Firm	4			0
WA	Sales	C	Firm	11			0
WA	Sales	C	Firm	21 Block 1	23,516.6		23,516.6
WA	Sales	C	Firm	21 Block 2	45,847.5		45,847.5
WA	Sales	C	Firm	21 Block 3	43,841.4		43,841.4
WA	Sales	C	Firm	21 Block 4			0
WA	Sales	C	Firm	41 Block 1	2,000.0		2,000.0
WA	Sales	C	Firm	41 Block 2	3,021.0		3,021.0
WA	Sales	C	Firm	42 Block 1	87,444.0		87,444.0
WA	Sales	C	Firm	42 Block 2	19,446.0		19,446.0
WA	Sales	C	Firm	42 Block3			0
WA	Sales	C	Firm	42 Block 4			0
WA	Sales	C	Firm	42 Block 5			0
WA	Sales	C	Firm	42 Block 6			0
WA	Sales	IND	Firm	3	18,115.2		18,115.2
WA	Sales	IND	Firm	21 Block 1	355.4		355.4
WA	Sales	IND	Firm	21 Block 2	812.7		812.7
WA	Sales	IND	Firm	21 Block 3	2,268.3		2,268.3
WA	Sales	IND	Firm	21 Block 4			0
WA	Sales	IND	Firm	41 Block 1			0
WA	Sales	IND	Firm	41 Block 2			0
WA	Sales	IND	Firm	42 Block 1	101,668.0		101,668.0
WA	Sales	IND	Firm	42 Block 2	63,139.0		63,139.0
WA	Sales	IND	Firm	42 Block 3			0
WA	Sales	IND	Firm	42 Block 4			0
WA	Sales	IND	Firm	42 Block 5			0
WA	Sales	IND	Firm	42 Block 6			0
WA	Sales	IND	Interruptibl	41 Block 1			0
WA	Sales	IND	Interruptibl	41 Block 2			0
WA	Sales	IND	Interruptibl	42 Block 1	120,309.0		120,309.0
WA	Sales	IND	Interruptibl	42 Block 2	164,388.0		164,388.0
WA	Sales	IND	Interruptibl	42 Block 3	86,276.0		86,276.0
WA	Sales	IND	Interruptibl	42 Block 4	122,587.0		122,587.0
WA	Sales	IND	Interruptibl	42 Block 5			0
WA	Sales	IND	Interruptibl	42 Block 6			0
WA	Trans	IND	Firm	42 Block 1	14,770.0		14,770.0
WA	Trans	IND	Firm	42 Block 2	20,000.0		20,000.0
WA	Trans	IND	Firm	42 Block 3	20,000.0		20,000.0
WA	Trans	IND	Firm	42 Block 4	100,000.0		100,000.0
WA	Trans	IND	Firm	42 Block 5	114,565.0		114,565.0
WA	Trans	IND	Firm	42 Block 6			0
WA	Trans	IND SP F	Spec Conti	61			0
WA	Trans	IND	Interruptibl	42 Block 1	5,230.0		5,230.0
WA	Trans	IND	Interruptibl	42 Block 2	20,000.0		20,000.0
WA	Trans	IND	Interruptibl	42 Block 3	1,955.0		1,955.0
WA	Trans	IND	Interruptibl	42 Block 4			0

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

State	Type	Class	RS Type	Rate Schedule	NOVEMBER (NEW)		
					CIS	Net Unbilled	Total
WA	Trans	IND	Interruptibl	42 Block 5			0
WA	Trans	IND	Interruptibl	42 Block 6			0
WA	Trans	INT SP I	Spec Conti	67			0
Check Totals					56,629,304.9	0	56,629,304.9

TOTAL OREGON FIRM SALES	19,383,737.5
TOTAL OREGON SALES	25,867,842.5
TOTAL OREGON INTERRUPTIBLE SALES	6,484,105.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE	0
TOTAL WASHINGTON FIRM SALES	2,163,673.4
TOTAL WASHINGTON INTERRUPTIBLE SALES	493,560.0
TOTAL OR 32 Block 1	3,090,960.0
TOTAL OR 32 Block 2	4,341,783.0
TOTAL OR 32 Block 3	2,282,424.0
TOTAL OR 32 Block 4	4,689,351.0
TOTAL OR 32 Block 5	5,481,017.0
TOTAL OR 32 Block 6	8,601,448.0
TOTAL OR INDUSTRIAL (SALES & TANSPORT)	28,426,164.6

*↓
Ties to
EZ 113
011
FILE*

RECONCILIATION:

32 INDUSTRIAL FIRM PER 32BLOCKS	find out why this check figure is in here. N/A???
32 INDUSTRIAL FIRM PER CIS REPORT	
BAD STATE CODE	
TOTAL CIS VOLUMES PER CALCULATION	56,629,304.93
TOTAL CIS VOLUMES PER CIS REPORT	56,629,304.80
DIFFERENCE	(0.13)

Switchers

	Switchers
Commodity	(217.95) <i>H</i>
Commodity	289.34
Commodity	(684.15) <i>↓</i>
Commodity	435.60 <i>↓</i>
	<u>(177.16)</u>
rate sensitive adj	Q 0.97113 <i>✓</i>
Commodity	(172.05)
Demand	(549.55) <i>H</i>
Demand	(632.74) <i>↓</i>
Demand	(3.75) <i>↓</i>
Demand	(111.66) <i>↓</i>
	<u>(1,297.70)</u>
rate sensitive adj	Q 0.97113
Demand	(1,260.24) <i>✓</i>

*remember
if changes
with new
rate year.
Natasha will
provide info*

$$1 - \overset{6}{.02887} = \overset{0}{.97113} \checkmark$$

Burson, Jennifer

From: Siores, Natasha
Sent: Wednesday, December 03, 2008 9:36 AM
To: Burson, Jennifer
Subject: JV29 - Switcher amort activity

Jenn,

For the switcher amortization piece this month, let's assume that it's all under "new" volumes and rates – that means we'd include the switchers in the "new" file only. Also – because we're in a new PGA year, the revenue sensitive rate has changed to 2.887% - you'll need to use this in the switcher amortization calculation. ^V_{FD}

Just thought it would be easier to make this assumption early in the game. Call with any questions, or let me know if I can help otherwise. Thanks!!

Natasha

Billed Rate Adj Spreadsheet as of 12/03/2008 4:58 AM
 Job: CNNBLRJRRC/CNNBLRJRPP

For Revenue Date: 11/2008

State	Rate Adj	T Rate	Adjus	Rate	Adv	Desc	Rate	Schex	Revenue	C	Revenue	Code	Desc	Rate Adj	Therms	Rate	Schedule	Therms	Rate Adj	Amount
OR	ADJD	32FDD	OR Firm	Sales-Deferre	32CTF	COM T			Commercial	Firm	Transport	Service		32019	75,040.00	(549.55)				
OR	ADJD	32FDD	OR Firm	Sales-Deferre	32ITF	FRM T			Industrial	Firm	Transport			27168	3,974,821.00	(632.74)				
OR	ADJD	32IDD	OR Intp.	Sales-Deferre	32CTI	INT T			Industrial	Interr	Transport			13869	688,250.00	(3.75)				
OR	ADJD	32IDD	OR Intp.	Sales-Deferre	32ITI	INT T			Industrial	Interr	Transport			40901	15,578,901.00	(111.66)				

Billed Rate Adj Spreadsheet as of 12/03/2008 4:56 AM
 Job: CNNBRLRJRPC/CNNBRLRJRP

For Revenue Date: 11/2008

State	Rate Adj	T Rate Adj	Rate Adv	Desc	Rate Sched	Revenue C	Revenue Code	Desc	Rate Adj	TI Rate	Schedule	Therms	Rate Adj	Amount
OR	ADJC	32SDC	OR Sales-Deferred	32CTF	COM T	Commercial	Transport Service		32019		75,040.00		(217.95)	<i>2</i>
OR	ADJC	32SDC	OR Sales-Deferred	32ITF	FRM T	Industrial Firm	Transport		27168		3,974,821.00		289.34	
OR	ADJC	32SDC	OR Sales-Deferred	32CTI	INT T	Industrial Interr	Transport		13869		688,250.00		(684.15)	
OR	ADJC	32SDC	OR Sales-Deferred	32ITI	INT T	Industrial Interr	Transport		40901		15,578,901.00		435.60	

#

FURNACE AND WEATHERIZATION 2007

	Actuals	This Year														
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
ES FURN PGM ADMIN 7303	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
C.A.P. ADMIN FEE 7237	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ES FURN PGM REBATE 7307	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	5,400.00	0	8,800.00	0	0	0
WX PGM ADMIN 7203	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	(8,184.35)	0	0	0	0
WX REBATES 7207	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WX PGM CONTRA 7209	11529	5,400.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CONTRA ACCOUNT 7399	11529	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Account Category	11529	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY	ENERGY EFFICIENCY
Account Category	11569	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C	WEATHER FINANCE C
Account Category	11599	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI	WALOW INCOME WEI
Account Category	11599	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace	Washington Furnace
Account Category	11599	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization	Washington Weatherization

Queries
 Use KOB1
 Query 908-07307
 Query 908-07203
 cost center
 11529
 11590 & 11529

NOTE - NOT ESSBASE ANYMORE!!!

Burson, Jennifer

From: Siores, Natasha
Sent: Wednesday, December 03, 2008 10:08 AM
To: Burson, Jennifer
Subject: JV29 - account 186360 beginning balance

Jenn,

When we're ready for the "new" file, the beginning balance in 186360 Gain on Albany – Oregon will be a credit of \$254,342. I haven't made the entry yet to transfer this amount in there, but will do so along with my other ones. So please put this in your file as beginning balance so that it can be incorporated in the interest calculation – a full month convention on the balance is fine, with a half month convention on whatever the amortization turns out to be. Let me know if you have questions. Thanks!

Natasha

Burson, Jennifer

From: Siores, Natasha
Sent: Tuesday, November 04, 2008 10:02 AM
To: Burson, Jennifer
Subject: RE: Account to use with Albany Prop Gain - Amort

Hi Jenn,

We would use 402000 for the account. For cost center, I think we would use 81199 and 82299, one for Oregon and one for Washington. Does that help? Coding stuff here is not my strongest suit, so just let me know if I'm off-track. Thanks!

Natasha

From: Burson, Jennifer
Sent: Tuesday, November 04, 2008 9:38 AM
To: Siores, Natasha
Subject: Account to use with Albany Prop Gain - Amort

Hi Natasha,

I just added 495-06516 to the Income Statement and I'm wondering, do you know what GL account you will use with that order? That way I can restrict that line a little further... that way if someone uses it that shouldn't we will know.

Thanks!
Jenn

JF