

Rates and Regulatory Affairs
Facsimile: 503.721.2532



220 NW 2ND AVENUE PORTLAND, OR 97209
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January 26, 2009

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 December 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)

RECEIVED
 DEPARTMENT OF REVENUE
 2009 JAN 29 AM 9:32
 STATE OF OREGON
 DIVISION OF REVENUE

Deferred Rate Making Accounts

December 2008

	BEGINNING BALANCE	INC/DEC	ENDING BALANCE
WASHINGTON			
WASHINGTON 186XXX			
186302 MARGIN SHARING - WA	(1,143,689.92)	(89,647.78)	(1,233,337.70)
186311 WA FURNACE PROGRAM	9,078.73	4,647.27	13,726.00
186312 WA - AUDIT RESIDENTIAL	(7,733.77)	8,355.77	622.00
186314 WA - LOW INCOME WEATHERIZATION	0.00	0.00	0.00
186316 WA DSM AMORTIZATION	193,493.61	(21,615.61)	171,878.00
>>>TOTAL WASHINGTON 186XXX	(948,851.35)	(98,260.35)	(1,047,111.70)
WASHINGTON 191XXX			
191420 WACOG - ACCR. WA	227,641.00	(361,419.00)	(133,778.00)
191421 AMORT OF WACOG - WA	1,208,206.39	(140,565.45)	1,067,640.94
191430 DEMAND - ACCR WA	(1,704.34)	(60,113.33)	(61,817.67)
191431 AMORT OF DEMAND WA	166,207.61	120,414.39	286,622.00
191432 WA DEMAND COLL	(84,644.00)	(635,349.00)	(719,993.00)
>>>TOTAL WASHINGTON 191XXX	1,515,706.66	(1,077,032.39)	438,674.27
>>>TOTAL WASHINGTON DEFERRED ACCOUNTS	566,855.31	(1,175,292.74)	(608,437.43)

Northwest Natural Gas Company SAP Journal Entry

Doc. # 100205533

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	12312008	12312008	USD	JV28A	PGA Deferral 2008-09

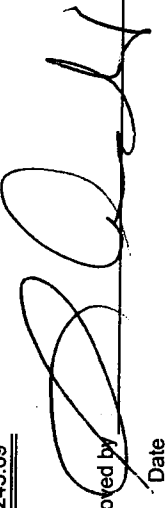
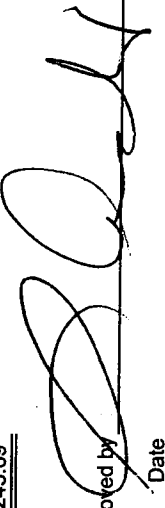
(Black) Do not change these cells

(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)	(9+3)	(50)	(3)	
1	540200	84020	805-02890	H	-	185,369.00	OR WACOG PGA Activity		
2	191400	84020	805-02890	S	185,369.00	-	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	250.00	-	Ore Storage PGA Timing		
4	191400	84020	805-02880	H	-	250.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H	-	-	OR DEM PGA Activity		
6	191410	83010	419-06205	H	-	-	OR DEM PGA Activity		
7	411000	83010	419-06205	H	-	566.00	OR PGA Interest		
8	191400	84020	805-02880	S	665.00	-	OR WACOG Interest		
9	191410	84020	805-02880	H	-	-	OR DEM Incr. Interest		
10	191450	84020	805-02885	H	-	99.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	27,696.69	-	OR DEM DEF Collected		
12	191450	84020	805-02950	H	-	-	OR DEM DEF Collected		
13	540200	84020	805-02950	H	-	27,696.69	WA WACOG PGA Activity		
14	191420	84020	805-02942	S	24,369.00	-	WA WACOG PGA Activity		
15	540100	84020	805-02942	S	2,845.00	-	WA DEM Coll Activity		
16	191432	84020	805-02940	H	-	2,845.00	WA DEM Coll Activity		
17	540100	84020	805-02940	H	-	-	WA DEM PGA Activity		
18	191430	84020	805-02940	H	-	-	WA DEM PGA Activity		
19	411000	83010	419-06210	H	-	45.00	WA DEM PGA Activity		
20	191420	84020	805-02890	S	51.00	-	WA PGA Interest		
21	191430	84020	805-02890	H	-	-	WA WACOG Interest		
22	191432	84020	805-02890	H	-	-	WA DEM Interest		
23	540200	84020	805-02890	H	-	6.00	WA DEM Interest		
24	191400	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
							Ore Hedge PGA Adj.		

Total 241,245.69 241,245.69

Prepared by  Date 

Approved by  Date 

January 13, 2009	NORTHWEST NATURAL GAS COMPANY														Reference
Page 3 OR	ACCOUNT 191.400 OREGON 12/00 - 11/01 WACOG														See *
Beg. Balance	Nov-08	Dec-08	Jan-09	Feb-09	Mar-08	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance		
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		(2,868,130)											(2,868,130)	Nov 05 Tab 4	
Bal. Before Int.		(1,223,944)											(1,223,944)		
Int. Rate	0.08618	1,509											1,509		
Ending Balance		(1,222,435)											(1,222,435)		
Jan. Accrual			(1,222,435)										(1,222,435)	Dec 05 Tab 5	
Bal. Before Int.	0		(1,222,435)										(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance			(1,222,435)										(1,222,435)	Jan 05 Tab 6	
Feb. Accrual				(1,222,435)									(1,222,435)		
Bal. Before Int.	0			(1,222,435)									(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance				(1,222,435)									(1,222,435)	Feb 05 Tab 7	
Mar. Accrual					(1,222,435)								(1,222,435)		
Bal. Before Int.	0				(1,222,435)								(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance					(1,222,435)								(1,222,435)	Mar 05 Tab 8	
Apr. Accrual						(1,222,435)							(1,222,435)		
Bal. Before Int.	0					(1,222,435)							(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance						(1,222,435)							(1,222,435)	Apr 05 Tab 9	
May. Accrual							(1,222,435)						(1,222,435)		
Bal. Before Int.	0						(1,222,435)						(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance							(1,222,435)						(1,222,435)	May 05 Tab 10	
Jun. Accrual								(1,222,435)					(1,222,435)		
Bal. Before Int.	0							(1,222,435)					(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance								(1,222,435)					(1,222,435)	Jun 05 Tab 11	
Jul. Accrual									(1,222,435)				(1,222,435)		
Bal. Before Int.	0								(1,222,435)				(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance									(1,222,435)				(1,222,435)	Jul 05 Tab 12	
Aug. Accrual										(1,222,435)			(1,222,435)		
Bal. Before Int.	0									(1,222,435)			(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance										(1,222,435)			(1,222,435)	Aug 05 Tab 13	
Spt. Accrual											(1,222,435)		(1,222,435)		
Bal. Before Int.	0										(1,222,435)		(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance											(1,222,435)		(1,222,435)	Sep 05 Tab 14	
Oct. Accrual													(1,222,435)		
Bal. Before Int.	0												(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance													(1,222,435)		
Nov. Accrual													(1,222,435)		
Bal. Before Int.	0												(1,222,435)		
Int. Rate													(1,222,435)		
Ending Balance													(1,222,435)		
Entry JV-28A		5,883	1,509										7,392		
Previously Book		5,883	844												
Net to Record			665												
Monthly Deferral		1,638,303	(2,868,130)										(1,229,827)		
Entry 191400													665		
Entry 419-06205													(665)		

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

January 13, 2009	NORTHWEST NATURAL GAS COMPANY												Reference
Page 2 OR	ACCOUNT 191.450 OREGON 10/01 - 9/02 OR Demand Accrual Vol.												See *
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	1,164,189	47,837	47,837	47,837	47,837	47,837	47,837	47,837	47,837	47,837	47,837	47,837	
Nov: Accrual	1,160,024											1,160,024	Oct 05 Tab 3
Bal. Before Int.	1,160,024											1,160,024	
Int. Rate	0.08618											4,165	
Ending Balance	1,164,189											1,164,189	
Dec: Accrual		(1,120,690)										(1,120,690)	Nov 05 Tab 4
Bal. Before Int.		43,500										43,500	
Int. Rate		4,337										4,337	
Ending Balance		47,837										47,837	
Jan: Accrual			47,837									47,837	Dec 05 Tab 5
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance			47,837									47,837	
Feb: Accrual												47,837	Jan 05 Tab 6
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Mar: Accrual												47,837	Feb 05 Tab 7
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Apr: Accrual												47,837	Mar 05 Tab 8
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
May: Accrual												47,837	Apr 05 Tab 9
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Jun: Accrual												47,837	May 05 Tab 10
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Jul: Accrual												47,837	Jun 05 Tab 11
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Aug: Accrual												47,837	Jul 05 Tab 12
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Spt: Accrual												47,837	Aug 05 Tab 13
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Oct: Accrual												47,837	Sep 05 Tab 14
Bal. Before Int.												47,837	
Int. Rate													
Ending Balance												47,837	
Entry JV-28A		4,165	4,337									8,502	
Previously Book		4,165	4,336										
Net to Record													
Monthly Deferral												39,335	
Entry 191450												(99)	
Entry 419-06205												99	

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

NORTHWEST NATURAL GAS COMPANY

Date 31-Dec-08

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100199929

Prepared:

Hanson 1/7/08

Approved

[Signature]

Verified:

1/7/08

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	12312008 (MMDDYYYY)	12312008 (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	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	S	1,567.03	-	AMORT 186231		
2	186231			H	-	1,567.03	C/M AMORT		
3	411000	83010	419-06205	H	-	48.52	C/M INTEREST		
4	186231			S	48.52	-	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	-	-	AMORT 186271		
30	186271			S	396,792.25	396,792.25	C/M AMORT		
31	411000	83010	419-06205	S	-	-	C/M INTEREST		
32	186271			S	10,245.26	10,245.26	C/M INT 186271		
33	402000	81199	495-06064	H	-	-	AMORT 186277		
34	186277			S	97,016.97	97,016.97	C/M AMORT		
35	411000	83010	419-06205	H	-	-	C/M INTEREST		
36	186277			S	2,301.75	2,301.75	C/M INT 186277		
37	402000	81199	495-06233	S	-	-	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	12312008 (MMDDYYYY)	12312008 (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	-	6,530.20	C/M AMORT		
39	411000	83010	419-06205	H	-	152.09	C/M INTEREST		
40	186286			S	152.09	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,889.67	-	AMORT 186288		
42	186288			H	-	2,889.67	C/M AMORT		
43	411000	83010	419-06205	H	-	93.52	C/M INT 186288		
44	186288			S	93.52	-	C/M INTEREST		
45	191401			H	-	876,613.47	C/M AMORT		
46	541000	84020	805-02650	S	876,613.47	-	AMORT 191401		
47	191401			S	25,117.51	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	25,117.51	C/M INTEREST		
49	540700	84020	805-02650	H	-	1,790,295.62	AMORT 191411		
50	191411			S	1,790,295.62	-	C/M AMORT		
51	411000	83010	419-06205	S	45,951.47	-	C/M INTEREST		
52	191411			H	-	45,951.47	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	74,546.34	AMORT 19031		
54	191031			S	74,546.34	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	4,600.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	4,600.00	WA FURN PROG 186311		
59	186311			S	48.65	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	48.65	INT - WA FURN PROG		
61	186312			S	8,370.90	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	8,370.90	DEFERRED WX 186312		
63	186312			H	-	12.97	INT - DEF WX		
64	411000	83010	419-06210	S	12.97	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	22,380.92	-	C/M AMORT 186316		
66	186316			H	-	22,380.92	C/M AMORT		
67	411000	83010	419-06210	H	-	759.62	C/M INTEREST 186316		
68	186316			S	759.62	-	C/M INTEREST		
69	402000	81199	495-06374	S	9,935.48	-	C/M AMORT 186259		
70	186259			H	-	9,935.48	C/M AMORT		
71	411000	83010	419-06205	H	-	352.07	C/M INTEREST		
72	186259			S	352.07	-	C/M INT 186259		
73	402000	81199	495-06374	S	5,927.66	-	C/M AMORT 186292		
74	186292			H	-	5,927.66	C/M AMORT		

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312008 (MMDDYYYY)	12312008 (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	H	-	211.85	C/M INTEREST		
76	186292			S	211.85	-	C/M INT 186292		
77	191421			H	-	145,296.94	C/M AMORT 191421		
78	541000	84020	805-02655	S	145,296.94	-	C/M AMORT		
79	411000	83010	419-06210	H	-	4,731.49	C/M INTEREST		
80	191421			S	4,731.49	-	C/M INT 191421		
81	191431			S	119,492.73	-	C/M AMORT		
82	540700	84020	805-02655	H	-	119,492.73	C/M AMORT 191431		
83	411000	83010	419-06210	H	-	941.39	C/M INT 191431		
84	191431			S	941.39	-	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	186360			H	-	822.26	C/M INTEREST 186360		
102	411000	81199	495-06516	S	822.26	-	C/M INTEREST 186360		
103	186360			H	-	32,010.79	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	32,010.79	C/M AMORT 186360		

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Total	3,686,057.39
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Prepared by _____ Approved by _____

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

OREGON DSM
 186.231 DSM AMORTIZATION (1106 to 1007)

Increment = 5.00025/term collection from all film sales schedules.

	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	78,351,624	(172,642)	0	0	0	0	0	0	0	0	0
186.231 Trf'r 186278	14,908	14,420	12,901	12,950	12,997	13,043	13,089	13,136	13,183	13,229	13,277	13,324
186.231 Amortization	(388)	(1,567)	3	0	0	0	0	0	0	0	0	0
186.231 Prior Month Adjustment	(1)	49	46	46	46	46	47	47	47	47	47	47
186.231 Interest @ 4.27%	14,420	12,901	12,950	12,997	13,043	13,089	13,136	13,183	13,229	13,277	13,324	13,371
186.231 Ending Balance	(0.00002)											

OREGON 186 AMORTIZATION ACCOUNTS

186.243 SMP E AMORTIZATION

=%, margin to rs: 1, 2, 3, 31

1R	18,017	83,510	0	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	0	0	0	0	0	0	0	0	0	0
2	10,073,724	46,559,265	0	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	(15,387)	0	0	0	0	0	0	0	0	0
3I	159,874	444,988	(3,646)	0	0	0	0	0	0	0	0	0
31 Block 1	1,149,089	2,853,711	(8,000)	0	0	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	(64,216)	0	0	0	0	0	0	0	0	0

Amortize & Accure Int NO

186.243 Beginning Balance	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
186.243 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest adj	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

186.251 AMORTIZATION OF YEAR 2000 COSTS

=%, margin to rs:

1R	18,017	83,510	0	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	0	0	0	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	0	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	(15,387)	0	0	0	0	0	0	0	0	0
3I	159,874	444,988	(3,646)	0	0	0	0	0	0	0	0	0
31 Block 1	1,149,089	2,853,711	(8,000)	0	0	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	(64,216)	0	0	0	0	0	0	0	0	0
32 Block 1, sales	2,106,531	1,797,324	(50,058)	0	0	0	0	0	0	0	0	0
32 Block 2 & Block 3, sales	4,004,826	3,960,761	(186,021)	0	0	0	0	0	0	0	0	0
32 Block 4 & Block 5, sales	2,373,052	2,661,574	(742,524)	0	0	0	0	0	0	0	0	0

Amortize & Accure Int NO

186.251 Beginning Balance	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
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

=%, margin to rs:

1R, 1C, 2, 3	14,406,991	66,075,168	(19,033)	0	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186.254 Beginning Balance	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
186.254 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
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NEW prorated

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
186.267 AMORTIZATION COGS BAY REVENUE DEFERRAL												
-% margin to is:												
1R	18,017	83,510	0	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	0	0	0	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	0	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	(15,387)	0	0	0	0	0	0	0	0	0
3I	159,874	444,988	(3,646)	0	0	0	0	0	0	0	0	0
31 Block 1 - Commercial	950,358	2,357,854	(6,000)	0	0	0	0	0	0	0	0	0
31 Block 2 - Commercial	1,346,199	5,091,462	(61,799)	0	0	0	0	0	0	0	0	0
31 Block 1 - Industrial	198,731	495,857	(2,000)	0	0	0	0	0	0	0	0	0
31 Block 2 - Industrial	500,851	1,549,252	(2,417)	0	0	0	0	0	0	0	0	0
32 Block 1	3,090,960	2,656,851	(80,058)	0	0	0	0	0	0	0	0	0
32 Block 2	4,341,783	3,954,617	(160,000)	0	0	0	0	0	0	0	0	0
32 Block 3	2,282,424	2,473,379	(148,021)	0	0	0	0	0	0	0	0	0
32 Block 4	4,689,351	4,368,835	(442,524)	0	0	0	0	0	0	0	0	0
32 Block 5	5,481,017	6,842,561	(1,856,495)	0	0	0	0	0	0	0	0	0
32 Block 6	8,601,448	10,692,201	(989,805)	0	0	0	0	0	0	0	0	0
186.267 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.269 AMORTIZATION WEST LINN DEFERRAL												
Increment = \$,00010/term collection from RS 1, 2, and 3												
Amortize & Accure Int NO	14,406,991	66,075,168	(19,033)	0	0	0	0	0	0	0	0	0
186.269 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Accum/Transfer	0	31	0	0	0	0	0	0	0	0	0	0
186.269 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Ending Balance	0	31	0	0	0	0	0	0	0	0	0	0
Rate Schedule 1, 2, and 3												
Amortize & Accure Int NO	24,374	106,479	0	0	0	0	0	0	0	0	0	0
186.274 Beginning Balance	14,382,618	65,968,689	(19,033)	0	0	0	0	0	0	0	0	0
186.274 Accum/Transfer	6,059,313	12,122,245	(152,274)	0	0	0	0	0	0	0	0	0
186.274 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING												
Increment = \$,00421/term collection from RS 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C												
Amortize & Accure Int NO	6,451,933	26,435,193	(83,186)	0	0	0	0	0	0	0	0	0
186.271 Beginning Balance	(365,269)	(3,077,626)	(2,691,079)	(2,701,905)	(2,711,520)	(2,721,168)	(2,730,851)	(2,740,568)	(2,750,320)	(2,760,107)	(2,769,928)	(2,779,784)
186.271 Transfer from 186270	(2,799,411)	0	0	0	0	0	0	0	0	0	0	0
186.271 Amortization	96,844	396,792	(1,249)	0	0	0	0	0	0	0	0	0
186.271 Prior Month Adjustment	(9,789)	(10,245)	(9,578)	(9,514)	(9,548)	(9,648)	(9,717)	(9,752)	(9,787)	(9,821)	(9,856)	(9,891)
186.271 Interest @ 4.27%												
186.271 Interest Adjustment												
186.271 Ending Balance	(3,077,626)	(2,691,079)	(2,701,905)	(2,711,520)	(2,721,168)	(2,730,851)	(2,740,568)	(2,750,320)	(2,760,107)	(2,769,928)	(2,779,784)	(2,789,676)
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING												
Increment = \$,01229/term collection from RS 1R, 2, and 19												
Rate Schedule 1R, 2R												
Amortize & Accure Int NO	10,091,741	46,642,775	0	0	0	0	0	0	0	0	0	0
186.277 Beginning Balance	(1,383,248)	695,371	600,656	602,793	604,938	607,090	609,251	611,419	613,594	615,778	617,969	620,168
186.277 Transfer from 186275	2,092,202	(97,017)	0	0	0	0	0	0	0	0	0	0
186.277 Amortization	(20,991)	(97,017)	0	0	0	0	0	0	0	0	0	0
186.277 Prior Month Adjustment	7,407	2,302	2,137	2,145	2,153	2,160	2,168	2,176	2,183	2,191	2,199	2,207
186.277 Interest @ 4.27%												
186.277 Interest Adjustment												
186.277 Ending Balance	695,371	600,656	602,793	604,938	607,090	609,251	611,419	613,594	615,778	617,969	620,168	622,374

Northwest Natural
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NEW created

	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 = 5.00018/term collection from RS 1R and 2													
Rate Schedule 1R and 2													
186.286	(0.00014)	10,091,741	46,644,302	0	0	0	0	0	0	0	0	0	0
186.286	(0.00016)	(11,666)	46,006	39,628	39,769	39,911	40,053	40,195	40,338	40,482	40,626	40,770	40,915
186.286	(0.00015)	58,878	0	0	0	0	0	0	0	0	0	0	0
186.286	(0.00010)	(1,413)	(6,530)	0	0	0	0	0	0	0	0	0	0
186.286	(0.00009)	207	152	141	142	142	143	143	144	144	145	145	146
186.286	(0.00007)	46,006	39,628	39,769	39,911	40,053	40,195	40,338	40,482	40,626	40,770	40,915	41,061
Amortize & Accure Int Yes													
186.288 AMORTIZATION MATCHING FUND INTERVENER FUNDING													
giveback to RS 31, 311, and 32													
Rate Schedule 31, 311, and 32													
186.288	(0.00009)	28,426,165	32,107,435	(3,632,630)	0	0	0	0	0	0	0	0	0
186.288	(0.00016)	(1,052)	27,726	24,930	25,346	25,436	25,527	25,618	25,709	25,800	25,892	25,984	26,077
186.288	(0.00015)	31,210	0	0	0	0	0	0	0	0	0	0	0
186.288	(0.00010)	(2,850)	(2,850)	327	0	0	0	0	0	0	0	0	0
186.288	(0.00009)	107	94	89	90	91	91	91	91	92	92	92	93
186.288	(0.00007)	27,726	24,930	25,346	25,436	25,527	25,618	25,709	25,800	25,892	25,984	26,077	26,170
186.259 AMORTIZATION OREGON TAX KICKER													
IR													
1R	(0.00022)	18,017	83,510	0	0	0	0	0	0	0	0	0	0
1C	(0.00016)	6,357	22,969	0	0	0	0	0	0	0	0	0	0
2	(0.00015)	10,073,724	46,560,792	0	0	0	0	0	0	0	0	0	0
3C	(0.00010)	4,149,020	18,962,909	(15,387)	0	0	0	0	0	0	0	0	0
3 Industrial Firm Sales													
Block 1	(0.00009)	159,874	444,988	(3,646)	0	0	0	0	0	0	0	0	0
Block 2	(0.00007)	925,155	2,326,321	(4,000)	0	0	0	0	0	0	0	0	0
Block 1	(0.00007)	1,227,224	4,930,116	(62,777)	0	0	0	0	0	0	0	0	0
Block 2	(0.00006)	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00005)	25,203	31,533	(2,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00005)	118,975	161,346	(9,022)	0	0	0	0	0	0	0	0	0
Block 1	(0.00005)	184,810	491,857	(2,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00005)	476,368	1,519,439	(2,417)	0	0	0	0	0	0	0	0	0
Block 1	(0.00005)	4,000	4,000	0	0	0	0	0	0	0	0	0	0
Block 2	(0.00005)	15,696	29,813	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00008)	9,921	0	0	0	0	0	0	0	0	0	0	0
Block 2	(0.00008)	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00004)	388,036	388,378	(10,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	451,269	581,908	(20,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00002)	75,704	339,062	(20,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	5,265	91,758	(4,336)	0	0	0	0	0	0	0	0	0
Block 5	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	(0.00004)	385,596	385,985	(10,058)	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)	543,513	608,422	(20,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	198,271	314,973	(8,021)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	115,536	298,238	0	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	(0.00003)	444,499	440,107	(10,000)	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)	705,315	746,928	(20,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	488,759	527,700	(20,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	1,059,846	1,131,414	(100,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,070,873	1,423,824	(90,109)	0	0	0	0	0	0	0	0	0
Block 5	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	(0.00003)	1,332,899	1,022,961	(30,000)	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)	1,768,129	1,370,027	(60,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	967,940	786,369	(60,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	1,575,360	1,196,550	(138,188)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	676,891	1,075,028	(60,000)	0	0	0	0	0	0	0	0	0
Block 5	(0.00000)	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	(0.00003)	539,930	736,317	(736,317)	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)	657,557	419,420	(20,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	571,750	657,332	(40,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00002)	1,933,344	525,275	(40,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	3,793,253	1,670,875	(200,000)	0	0	0	0	0	0	0	0	0
Block 5	(0.00001)	8,601,448	4,343,709	(1,188,386)	0	0	0	0	0	0	0	0	0
Block 6	(0.00000)	106,433	103,910	94,326	94,702	95,039	95,377	95,717	96,057	96,399	96,742	97,086	97,432
186.259	E	(2,519)	(9,935)	40	0	0	0	0	0	0	0	0	0
186.259		106,433	103,910	94,326	94,702	95,039	95,377	95,717	96,057	96,399	96,742	97,086	97,432
186.259		(2,519)	(9,935)	40	0	0	0	0	0	0	0	0	0
186.259													

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	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
186.259 Interest @ 4.27%	E	103,910	352	336	337	338	339	341	342	343	344	345	347
186.259 Ending Balance			94,326	94,702	95,039	95,377	95,717	96,057	96,399	96,742	97,086	97,432	97,778
186.292 AMORTIZATION IMP REFUND													
1% margin to 1%:													
1R	(0.00014)	18,017	83,510	0	0	0	0	0	0	0	0	0	0
1C	(0.00009)	6,357	22,969	0	0	0	0	0	0	0	0	0	0
2R	(0.00009)	10,073,724	46,560,792	0	0	0	0	0	0	0	0	0	0
3C Firm Sales	(0.00006)	4,149,020	18,962,909	(15,387)	0	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	(0.00005)	159,874	444,988	(3,646)	0	0	0	0	0	0	0	0	0
Block 1	(0.00004)	925,155	2,326,321	(4,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00004)	1,227,224	4,930,116	(62,777)	0	0	0	0	0	0	0	0	0
Block 1	(0.00004)	0	0	0	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)	25,203	31,533	(2,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	118,975	161,346	(9,022)	0	0	0	0	0	0	0	0	0
Block 1	(0.00004)	184,810	491,857	(2,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	476,368	1,519,439	(2,417)	0	0	0	0	0	0	0	0	0
Block 1	(0.00004)	4,000	4,000	0	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	15,696	29,813	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00005)	9,921	0	0	0	0	0	0	0	0	0	0	0
Block 2	(0.00005)	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)	388,036	388,378	(10,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	451,269	581,908	(20,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	75,704	339,062	(20,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	5,265	91,758	(4,336)	0	0	0	0	0	0	0	0	0
Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)	385,596	385,596	(10,058)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	543,513	608,422	(20,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	198,271	314,973	(8,021)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	115,536	298,238	0	0	0	0	0	0	0	0	0	0
Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)	444,499	440,107	(10,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	705,315	746,928	(20,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	468,759	527,700	(20,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,059,846	1,131,414	(100,000)	0	0	0	0	0	0	0	0	0
Block 5	0.00000	1,070,873	1,423,824	(90,109)	0	0	0	0	0	0	0	0	0
Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)	1,332,899	1,022,961	(30,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	1,788,129	1,370,027	(60,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	967,940	766,369	(60,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,575,360	1,196,550	(138,188)	0	0	0	0	0	0	0	0	0
Block 5	0.00000	676,891	1,075,028	(800,000)	0	0	0	0	0	0	0	0	0
Block 6	0.00000	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
Block 1	(0.00002)	539,930	419,420	(20,000)	0	0	0	0	0	0	0	0	0
Block 2	(0.00002)	873,557	657,332	(40,000)	0	0	0	0	0	0	0	0	0
Block 3	(0.00001)	571,750	525,275	(40,000)	0	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,933,344	1,670,875	(200,000)	0	0	0	0	0	0	0	0	0
Block 5	0.00000	3,733,253	4,343,709	(1,168,386)	0	0	0	0	0	0	0	0	0
Block 6	0.00000	8,601,448	9,955,884	(255,488)	0	0	0	0	0	0	0	0	0
186.292 Beginning Balance		64,002	62,501	56,785	57,001	57,204	57,408	57,612	57,817	58,023	58,229	58,437	58,644
186.292 Accum/Transfer	E	(1,499)	(5,928)	15	0	0	0	0	0	0	0	0	0
186.292 Interest @ 4.27%	E		212	202	203	204	204	205	206	206	207	208	209
186.292 Ending Balance		62,501	56,785	57,001	57,204	57,408	57,612	57,817	58,023	58,229	58,437	58,644	58,853

	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
191.401 WACOG AMORTIZATION													
Increment = \$,00452/therm giveback to firm and inter sales 100% to 100%													
Volume	(0.01034)	25,867,843	84,711,755	(1,808,169)	6,687,973	6,711,771	6,735,654	6,759,622	6,783,675	6,807,813	6,832,038	6,856,348	6,880,746
191.401 Beginning Balance		(4,874,096)	7,497,092	6,645,596	0	0	0	0	0	0	0	0	0
191.401 Accum/Transfer	L	12,594,151	0	0	0	0	0	0	0	0	0	0	0
191.401 Amortization		(267,473)	(875,920)	18,696	0	0	0	0	0	0	0	0	0
191.401 Switchers		172	(694)	0	0	0	0	0	0	0	0	0	0
191.401 Prior Month Adjustment		44,339	25,118	23,861	23,798	23,863	23,968	24,053	24,139	24,224	24,311	24,397	24,484
191.401 Interest @ 4.27%	L	7,497,092	6,645,596	6,687,973	6,711,771	6,735,654	6,759,622	6,783,675	6,807,813	6,832,038	6,856,348	6,880,746	6,905,230
191.401 Ending Balance													

OREGON 191 AMORTIZATION ACCOUNTS

Reference	Nov-08	Dec-08	Jan-09	Feb-08	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
191.031 DEMAND AMORTIZATION												
Increment = \$,01046therm collection from firm sales and \$,001249therm collection from interruptible sales.												
Firm Sales	19,363,738	78,351,824	(172,642)	0	0	0	0	0	0	0	0	0
191.411 Interruptible Sales	6,484,105	6,380,131	(1,635,527)	0	0	0	0	0	0	0	0	0
191.411 Beginning Balance	(4,988,687)	(13,808,910)	(12,064,566)	(12,115,750)	(12,158,862)	(12,202,127)	(12,245,546)	(12,289,120)	(12,332,849)	(12,376,733)	(12,420,774)	(12,464,971)
191.411 Accum/Transfer	(9,245,043)	0	0	0	0	0	0	0	0	0	0	0
191.411 Amortization	455,643	1,789,168	(8,239)	0	0	0	0	0	0	0	0	0
191.411 Switchers	1,260	1,128	0	0	0	0	0	0	0	0	0	0
191.411 Prior Month Adjustment	(32,084)	(45,951)	(42,944)	(43,112)	(43,265)	(43,419)	(43,574)	(43,729)	(43,884)	(44,041)	(44,197)	(44,355)
191.411 Interest @ 4.27%	(13,808,910)	(12,064,566)	(12,115,750)	(12,158,862)	(12,202,127)	(12,245,546)	(12,289,120)	(12,332,849)	(12,376,733)	(12,420,774)	(12,464,971)	(12,509,326)
191.411 Ending Balance												
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION												
Increment = \$,00452therm giveback to firm and inter sales 1005 to 1006												
Volume	25,867,843	84,711,755	(1,808,169)	0	0	0	0	0	0	0	0	0
191.031 Beginning Balance	(656,136)	(633,372)	(558,826)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)
191.031 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
191.031 Amortization	22,764	74,546	(1,591)	0	0	0	0	0	0	0	0	0
191.031 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest @ 0 %	0	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest prior period adj	(633,372)	(558,826)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)	(560,417)
191.031 Ending Balance												
186.360 ALBANY SALE DEFERRED GAIN												
= % margin to rs.												
1R	18,017	83,510	0	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	0	0	0	0	0	0	0	0	0	0
2R	10,073,724	46,560,792	0	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	(15,387)	0	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	159,874	444,988	(3,646)	0	0	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	(4,000)	0	0	0	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	(52,777)	0	0	0	0	0	0	0	0	0
Block 1	0	0	0	0	0	0	0	0	0	0	0	0

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

18,696

NEW prorated

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
Block 2	0.00018	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00017	31,533	(2,000)	0	0	0	0	0	0	0	0	0
Block 2	0.00015	118,975	(9,022)	0	0	0	0	0	0	0	0	0
Block 1	0.00019	184,810	491,857	(2,000)	0	0	0	0	0	0	0	0
Block 2	0.00017	476,368	1,519,439	(2,417)	0	0	0	0	0	0	0	0
Block 1	0.00018	4,000	4,000	0	0	0	0	0	0	0	0	0
Block 2	0.00017	15,696	29,813	0	0	0	0	0	0	0	0	0
Block 1	0.00027	9,921	0	0	0	0	0	0	0	0	0	0
Block 2	0.00024	8,787	0	0	0	0	0	0	0	0	0	0
Block 1	0.00013	388,036	388,378	(10,000)	0	0	0	0	0	0	0	0
Block 2	0.00011	451,269	581,908	(20,000)	0	0	0	0	0	0	0	0
Block 3	0.00008	75,704	339,062	(20,000)	0	0	0	0	0	0	0	0
Block 4	0.00005	5,265	91,758	(4,336)	0	0	0	0	0	0	0	0
Block 5	0.00003	0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00013	385,596	385,985	(10,058)	0	0	0	0	0	0	0	0
Block 2	0.00011	543,513	608,422	(20,000)	0	0	0	0	0	0	0	0
Block 3	0.00008	196,271	314,973	(8,021)	0	0	0	0	0	0	0	0
Block 4	0.00005	115,536	298,238	0	0	0	0	0	0	0	0	0
Block 5	0.00003	0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00010	444,499	440,107	(10,000)	0	0	0	0	0	0	0	0
Block 2	0.00009	705,315	746,928	(20,000)	0	0	0	0	0	0	0	0
Block 3	0.00006	488,759	527,700	(20,000)	0	0	0	0	0	0	0	0
Block 4	0.00004	1,059,846	1,131,414	(100,000)	0	0	0	0	0	0	0	0
Block 5	0.00002	1,070,873	1,423,824	(90,109)	0	0	0	0	0	0	0	0
Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00011	1,322,899	1,022,961	(30,000)	0	0	0	0	0	0	0	0
Block 2	0.00009	1,788,129	1,370,027	(60,000)	0	0	0	0	0	0	0	0
Block 3	0.00007	967,940	786,369	(60,000)	0	0	0	0	0	0	0	0
Block 4	0.00004	1,575,360	1,196,550	(138,188)	0	0	0	0	0	0	0	0
Block 5	0.00002	676,891	1,075,028	(600,000)	0	0	0	0	0	0	0	0
Block 6	0.00001	0	736,317	(736,317)	0	0	0	0	0	0	0	0
Block 1	0.00010	539,930	419,420	(20,000)	0	0	0	0	0	0	0	0
Block 2	0.00008	873,557	657,332	(40,000)	0	0	0	0	0	0	0	0
Block 3	0.00006	571,750	525,275	(40,000)	0	0	0	0	0	0	0	0
Block 4	0.00003	1,933,344	1,670,875	(200,000)	0	0	0	0	0	0	0	0
Block 5	0.00002	3,733,253	4,343,703	(1,168,386)	0	0	0	0	0	0	0	0
Block 6	0.00001	8,601,448	9,955,884	(253,488)	0	0	0	0	0	0	0	0

186.360 Beginning Balance	(254,342)	(247,085)	(215,897)	(216,782)	(217,554)	(218,328)	(219,105)	(219,884)	(220,667)	(221,452)	(222,240)	(223,031)
186.360 Accum/Transfer	8,147	32,011	(117)	0	0	0	0	0	0	0	0	0
186.360 Amortization	(891)	(822)	(768)	(771)	(774)	(777)	(780)	(782)	(785)	(788)	(791)	(794)
186.360 Interest @ 4.27%	(247,085)	(215,897)	(216,782)	(217,554)	(218,328)	(219,105)	(219,884)	(220,667)	(221,452)	(222,240)	(223,031)	(223,824)
186.360 Ending Balance												

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	71,574	9,377	14,026	14,116	14,208	14,299	14,380	14,461	14,543	14,607	14,672	14,736
186.311 Accumulation	(62,496)	4,600	0	0	0	0	0	0	0	0	0	0
186.311 Transfer	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
186.311 Prior Month Interest Adj.	298	49	90.70	91.29	91.88	80.67	81.13	82	64	65	65	61
186.311 Interest @ 5.00%	9,377	14,026	14,116	14,208	14,299	14,380	14,461	14,543	14,607	14,672	14,736	14,798
186.311 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION												
186.312 Beginning Balance	104,496	(7,298)	1,060	1,066	1,073	1,080	1,086	1,092	1,099	1,103	1,108	1,113
186.312 Accumulation	(112,230)	8,371	0	0	0	0	0	0	0	0	0	0
186.312 Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.	435	(13)	7	7	7	6	6	6	5	5	5	5
186.312 Interest @ 5.00%	(7,298)	1,060	1,066	1,073	1,080	1,086	1,092	1,099	1,103	1,108	1,113	1,118
186.312 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.314 WASHINGTON LOW-INCOME WEATHERIZATION PROGRAM ACCUM												
186.314 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Accumulation	0	0	0	0	0	0	0	0	0	0	0	0
186.314 Transfer	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
186.314 Interest Adjustment	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
WASHINGTON 186 AMORTIZATION ACCOUNTS												
186.316 DSM AMORTIZATION (1104 to 805) Increment = \$,001.60/therm collection from firm sales, \$.00051/therm collection from interruptible sales (0.00250)												
Firm Volume	2,163,673	8,481,915	(18,006)	0	0	0	0	0	0	0	0	0
Int Sales Volume	483,560	460,453	(158,555)	0	0	0	0	0	0	0	0	0
RS 55 Sales Volume	24,703	183,500	171,878	173,433	174,554	175,683	176,674	177,671	178,687	179,486	180,279	181,075
186.316 Beginning Balance	174,725	0	0	0	0	0	0	0	0	0	0	0
186.316 Accum/Transfer	(6,643)	(22,381)	441	0	0	0	0	0	0	0	0	0
186.316 Amortization	714	760	1,113	1,122	1,129	981	987	1,002	789	788	786	754
186.316 Interest @ 5.00%	183,500	171,878	173,433	174,554	175,683	176,674	177,671	178,687	179,486	180,279	181,075	181,829
186.316 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.257 DOWNTOWN PROPERTY REFUND (1104 to 805) Increment = % margin												
RS 1	2,543	16,959	0	0	0	0	0	0	0	0	0	0
RS 2 and 19 and 54	1,340,841	5,689,465	0	0	0	0	0	0	0	0	0	0
RS 3FS and 3FT	425,596	1,859,884	0	0	0	0	0	0	0	0	0	0
RS 21 Block 1	23,872	75,781	0	0	0	0	0	0	0	0	0	0
RS 21 Block 2	46,690	160,329	0	0	0	0	0	0	0	0	0	0
RS 21 Block 3	46,110	234,753	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	31,016	0	0	0	0	0	0	0	0	0	0
RS 41 Block 1	2,000	4,000	0	0	0	0	0	0	0	0	0	0
RS 41 Block 2	3,021	9,205	0	0	0	0	0	0	0	0	0	0
RS 42 Block 1	329,421	356,563	(32,043)	0	0	0	0	0	0	0	0	0
RS 42 Block 2	286,973	448,138	(85,963)	0	0	0	0	0	0	0	0	0
RS 42 Block 3	108,231	184,010	(58,555)	0	0	0	0	0	0	0	0	0
RS 42 Block 4	222,587	279,743	0	0	0	0	0	0	0	0	0	0
RS 42 Block 5	114,565	305,878	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
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

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



	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											
191.431 WACOG AMORTIZATION Increment = \$.00046987m giveback to firm and inter sales 100% to SWS											
Volume	2,657,233	(176,561)	0	0	0	0	0	0	0	0	0
191.431 Beginning Balance	(1,020,738)	1,067,641	1,077,420	1,094,387	1,091,399	1,097,557	1,103,749	1,109,976	1,114,878	1,119,802	1,124,748
191.431 Accum/Transfer	2,262,733										
191.431 Amortization	(43,127)	2,866	0	0	0	0	0	0	0	0	0
191.431 Interest @ 5.0%	8,538	6,913	6,967	7,012	6,157	6,192	6,227	4,902	4,824	4,946	4,666
191.431 Prior Month Int Adj											
191.431 Ending Balance	1,208,206	1,067,641	1,077,420	1,091,399	1,097,557	1,103,749	1,109,976	1,114,878	1,119,802	1,124,748	1,129,434
191.431 DEMAND AMORTIZATION Increment = \$.00446987m giveback to firm sales, \$.00046987m giveback to interruptible sales											
Firm Sales	2,163,673	6,491,915	0	0	0	0	0	0	0	0	0
Interruptible Sales	493,560	(158,555)	0	0	0	0	0	0	0	0	0
191.431 Beginning Balance	694,880	286,622	287,459	289,318	(940,801)	(946,108)	(951,446)	(956,814)	(961,040)	(965,284)	(969,547)
191.431 Accum/Transfer	(698,110)	166,188		(1,219,944)							
191.431 Amortization	32,259	(1,013)	0	0	0	0	0	0	0	0	0
191.431 Interest @ 5.00%	(2,842)	941	1,859	(6,018)	(5,308)	(5,338)	(5,368)	(4,226)	(4,245)	(4,263)	(4,040)
191.431 Interest Adjustment				(4,157)							
191.431 Ending Balance	166,188	286,622	289,318	(940,801)	(946,108)	(951,446)	(956,814)	(961,040)	(965,284)	(969,547)	(973,587)

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

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

State	Type	Class	RS Type	Rate Schedule	DECEMBER				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	83,509.5	0	0	0	83,509.5
OR	Sales	R	Firm	2	46,559,265.0	0	0	0	46,559,265.0
OR	Sales	R	Firm	3		0	0	0	0
OR	Sales	R	Firm	4		0	0	0	0
OR	Sales	R	Firm	19	1,527.0	0	0	0	1,527.0
OR	Sales	R	Firm	54		0	0	0	0
OR	Sales	C	Firm	1	22,969.3	0	0	0	22,969.3
OR	Sales	C	Firm	3	18,948,535.6	(1,014.0)	15,387.0	14,373.0	18,962,908.6
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	2,322,320.5	0	4,000.0	4,000.0	2,326,320.5
OR	Sales	C	Firm	31 Block 2	4,877,338.7	0	52,777.0	52,777.0	4,930,115.7
OR	Sales	C	Firm	32 Block 1	378,398.0	(20.0)	10,000.0	9,980.0	388,378.0
OR	Sales	C	Firm	32 Block 2	561,908.0	0	20,000.0	20,000.0	581,908.0
OR	Sales	C	Firm	32 Block 3	319,062.0	0	20,000.0	20,000.0	339,062.0
OR	Sales	C	Firm	32 Block 4	87,422.0	0	4,336.0	4,336.0	91,758.0
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	441,342.1	0	3,646.0	3,646.0	444,988.1
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	491,702.3	(1,845.0)	2,000.0	155.0	491,857.3
OR	Sales	IND	Firm	31 Block 2	1,517,021.9	0	2,417.0	2,417.0	1,519,438.9
OR	Sales	IND	Firm	32 Block 1	385,927.0	(10,000.0)	10,058.0	58.0	385,985.0
OR	Sales	IND	Firm	32 Block 2	608,422.0	(20,000.0)	20,000.0	0	608,422.0
OR	Sales	IND	Firm	32 Block 3	326,952.0	(20,000.0)	8,021.0	(11,979.0)	314,973.0
OR	Sales	IND	Firm	32 Block 4	298,374.0	(136.0)	0	(136.0)	298,238.0
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	29,533.0	0	2,000.0	2,000.0	31,533.0
OR	Sales	C	Interruptibl	31 Block 2	152,324.0	0	9,022.0	9,022.0	161,346.0
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	1,002,961.0	(10,000.0)	30,000.0	20,000.0	1,022,961.0
OR	Sales	INT	Interruptibl	32 Block 2	1,330,027.0	(20,000.0)	60,000.0	40,000.0	1,370,027.0
OR	Sales	INT	Interruptibl	32 Block 3	725,995.0	(19,626.0)	60,000.0	40,374.0	766,369.0
OR	Sales	INT	Interruptibl	32 Block 4	1,058,362.0	0	138,188.0	138,188.0	1,196,550.0
OR	Sales	INT	Interruptibl	32 Block 5	475,028.0	0	600,000.0	600,000.0	1,075,028.0
OR	Sales	INT	Interruptibl	32 Block 6		0	736,317.0	736,317.0	736,317.0
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	29,030.0	0	0	0	29,030.0
OR	Trans	C	Firm	32 Block 2	26,068.0	0	0	0	26,068.0
OR	Trans	C	Firm	32 Block 3		0	0	0	0
OR	Trans	C	Firm	32 Block 4		0	0	0	0
OR	Trans	C	Firm	32 Block 5		0	0	0	0
OR	Trans	C	Firm	32 Block 6		0	0	0	0
OR	Trans	IND	Firm	3		0	0	0	0
OR	Trans	IND	Firm	31 Block 1	4,000.0	0	0	0	4,000.0
OR	Trans	IND	Firm	31 Block 2	29,813.0	0	0	0	29,813.0
OR	Trans	IND	Firm	32 Block 1	411,077.0	(10,000.0)	10,000.0	0	411,077.0
OR	Trans	IND	Firm	32 Block 2	720,860.0	(20,000.0)	20,000.0	0	720,860.0
OR	Trans	IND	Firm	32 Block 3	508,538.0	(838.0)	20,000.0	19,162.0	527,700.0
OR	Trans	IND	Firm	32 Block 4	1,031,414.0	0	100,000.0	100,000.0	1,131,414.0
OR	Trans	IND	Firm	32 Block 5	1,333,715.0	0	90,109.0	90,109.0	1,423,824.0
OR	Trans	IND	Firm	32 Block 6		0	0	0	0
OR	Trans	IND SP F	Spec Conti	61		0	2,638,592.0	2,638,592.0	2,638,592.0
OR	Trans	IND SP F	Spec Conti	63	965,480.0	0	0	0	965,480.0
OR	Trans	IND SP F	Spec Conti	65	348,731.0	(124,988.0)	0	(124,988.0)	223,743.0
OR	Trans	IND SP F	Spec Conti	69	229,170.0	0	0	0	229,170.0
OR	Trans	IND SP F	Spec Conti	70	3,176,018.0	0	0	0	3,176,018.0
OR	Trans	IND SP F	Spec Conti	71	1,748,156.0	0	0	0	1,748,156.0
OR	Trans	IND SP F	Spec Conti	72	405,480.0	0	0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	3,015,262.0	0	0	0	3,015,262.0
OR	Trans	INT	Interruptibl	32 Block 1	399,420.0	0	20,000.0	20,000.0	419,420.0
OR	Trans	INT	Interruptibl	32 Block 2	617,332.0	0	40,000.0	40,000.0	657,332.0
OR	Trans	INT	Interruptibl	32 Block 3	485,275.0	0	40,000.0	40,000.0	525,275.0
OR	Trans	INT	Interruptibl	32 Block 4	1,470,875.0	0	200,000.0	200,000.0	1,670,875.0
OR	Trans	INT	Interruptibl	32 Block 5	3,175,323.0	0	1,168,386.0	1,168,386.0	4,343,709.0
OR	Trans	INT	Interruptibl	32 Block 6	9,702,396.0	0	253,488.0	253,488.0	9,955,884.0
OR	Trans	INT	Interruptibl	55		0	0	0	0
OR	Trans	INT SP I	Spec Conti	60		0	0	0	0

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

State	Type	Class	RS Type	Rate Schedule	DECEMBER				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
TOTAL OR	32 Block 6								10,692,201.0
TOTAL OR INDUSTRIAL (SALES & TANSPORT)									32,107,435.3

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	124,010,857.10
TOTAL CIS VOLUMES PER CIS REPORT	124,010,857.10
DIFFERENCE	0

Switchers

Switchers	
Commodity	283.82
Commodity	222.72
Commodity	208.01
Commodity	
	<hr/>
	714.55
rate sensitive adj	0.97113
Commodity	693.92
Demand	(620.68)
Demand	(487.06)
Demand	(53.32)
Demand	
	<hr/>
	(1,161.06)
rate sensitive adj	0.97113
Demand	(1,127.54)