


Rates and Regulatory Affairs
Facsimile: 503.721.2532

 NW Natural <i>We grew up here.</i>	150 YEARS 1859-2009	220 NW 2ND AVENUE PORTLAND, OR 97209
		TEL 503.226.4211 800.422.4012
		nwnatural.com

February 19, 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

RECEIVED
COMMUNICATIONS
SECTION
2009 FEB 23 AM 8:06
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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 January 2009.

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)

**NW Natural
Deferred Rate Making Accounts
January 2009**

	BEGINNING BALANCE	INC/DEC	ENDING BALANCE
WASHINGTON			
WASHINGTON 186XXX			
186302 MARGIN SHARING - WA	(1,233,337.70)	(1,532.26)	(1,234,869.96)
186311 WA FURNACE PROGRAM	13,726.00	5,444.51	19,170.51
186312 WA - AUDIT RESIDENTIAL	622.00	8,094.23	8,716.23
186314 WA - LOW INCOME WEATHERIZATION	0.00	0.00	
186316 WA DSM AMORTIZATION	171,878.00	(31,065.85)	140,812.15
>>>TOTAL WASHINGTON 186XXX	(1,047,111.70)	(19,059.37)	(1,066,171.07)
WASHINGTON 191XXX			
191420 WACOG - ACCR. WA	(133,778.00)	(1,262,977.00)	(1,396,755.00)
191421 AMORT OF WACOG - WA	1,067,640.94	(201,861.00)	865,779.94
191430 DEMAND - ACCR WA	(61,817.67)	(55,076.03)	(116,893.70)
191431 AMORT OF DEMAND WA	286,622.00	171,259.00	457,881.00
191432 WA DEMAND COLL	(719,993.00)	(596,453.00)	(1,316,446.00)
>>>TOTAL WASHINGTON 191XXX	438,674.27	(1,945,108.03)	(1,506,433.76)
>>>TOTAL WASHINGTON DEFERRED ACCOUNTS	(608,437.43)	(1,964,167.40)	(2,572,604.83)

NORTHWEST NATURAL GAS COMPANY

Date 31-Jan-09

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

PGA DEFERRAL

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Document Number

100213449

Prepared:

[Signature]

Approved

[Signature]

Verified:

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(6)	(3)	(16)	(25)
5000	SA	1/31/2009 (MMDDYYYY)	1/31/2009 (MMDDYYYY)	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)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	9,278,325.00	-	OR WACOG PGA Activity		
2	191400			H	-	9,278,325.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	117,349.00	-	Ore Storage PGA Timing		
4	191400			H	-	117,349.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	514,537.00	-	OR DEM PGA Activity		
6	191410			H	-	514,537.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	51,197.00	-	OR PGA Interest		
8	191400			H	-	42,517.00	OR WACOG Interest		
9	191410			H	-	6,513.00	OR DEM Incr. Interest		
10	191450			H	-	2,167.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	699,148.15	-	OR DEM DEF Collected		
12	191450			H	-	699,148.15	OR DEM DEF Collected		
13	540200	84020	805-02950	S	1,259,795.00	-	WA WACOG PGA Activity		
14	191420			H	-	1,259,795.00	WA WACOG PGA Activity		
15	540100	84020	805-02942	S	592,219.00	-	WA DEM Coll Activity		
16	191432			H	-	592,219.00	WA DEM Coll Activity		
17	540100	84020	805-02940	S	54,704.03	-	WA DEM PGA Activity		
18	191430			H	-	54,704.03	WA DEM PGA Activity		
19	411000	83010	419-06210	S	7,788.00	-	WA PGA Interest		
20	191420			H	-	3,182.00	WA WACOG Interest		
21	191430			H	-	372.00	WA DEM Interest		
22	191432			H	-	4,234.00	WA DEM Interest		
23	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
24	191400			H	-	-	Ore Hedge PGA Adj.		
Total					12,575,062.18	12,575,062.18			

Prepared by _____ Approved by _____

Date _____ Date _____

Line No.	October-08	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	P/M Unbilled Volumes:	29,119,479	43,362,618	76,830,740									
2	C/M Unbilled Volumes:	29,119,479	76,830,740	66,772,600									
3	Reported Cycle Billing Volumes:		56,882,362	93,657,203	130,790,701								
4	Calculated Calendar Month Volumes:		71,125,501	127,126,325	122,732,561								
5	Total Cdfy Costs Incurred In ORPGA file	\$ 61,156,311	\$ 101,296,057	\$ 88,600,107	\$	\$	\$	\$	\$	\$	\$	\$	\$
6	System Incurred WACOG Per Thm:	0.85984	0.79682	0.7219	0	0	0	0	0	0	0	0	0
Oregon Calendar Sales Volumes													
7	P/M Unbilled Volumes:	26,240,761	39,046,419	69,277,992	61,997,082								
8	C/M Unbilled Volumes:	26,240,761	39,046,419	61,997,082	117,990,227								
9	Reported Cycle Billing Volumes:		51,469,197	84,783,436	117,990,227								
10	Calculated Calendar Month Volumes:		64,274,855	115,015,009	110,709,317								
11	Less: Winter WACOG Usage	1,015,697	950,876	1,334,616									
12	Incremental Usage												
13	Net Calculated Calendar Month Volumes:	63,259,158	114,064,133	109,374,701									
14	"ORPGA" Average Commodity Rate	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668	0.82668
15	"ORPGA" Winter Commodity Rate	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502	0.82502
16	Monthly Incremental Rate												
17	"Collections" Incr. Commodity Rate												
18	"Collections" Winter Commodity Rate												
19	"Collections" Average Commodity Rate	\$ 837,970	\$ 784,492	\$ 1,101,085	\$	\$	\$	\$	\$	\$	\$	\$	\$
20	ORE, Commodity Cost Collected	\$ 52,295,081	\$ 94,294,537	\$ 90,417,878	\$	\$	\$	\$	\$	\$	\$	\$	\$
21	ORE, Commodity Cost Collected	\$ 53,133,051	\$ 95,079,029	\$ 91,518,963	\$	\$	\$	\$	\$	\$	\$	\$	\$
22	Calculated Calendar Month Volumes:	64,274,855	115,015,009	110,709,317									
23	WACOG Incurred: Calculated Vol.	0.85984	0.79682	0.7219	0	0	0	0	0	0	0	0	0
24	Amount	\$ 55,266,091	\$ 91,646,259	\$ 79,921,056	\$	\$	\$	\$	\$	\$	\$	\$	\$
25	Total Collection vs Calculated	(2,133,040)	3,432,770	11,597,907									
26	80% Dfr. (Collection vs Calculated)	(1,706,432)	2,746,216	9,278,325									
27	Amount Previously Booked	(1,706,432)	2,746,216										
28	Net to Book (191400)			9,278,325									
29	Entry 191400												
30	Entry 805-02890												
30	Contract Commodity Gas Costs:												
31	Year around Contracts	29,725,149.21	30,214,958.57	30,750,350.79									
32	Derivatives	515,175.00	532,812.50	595,494.50									
33	Short Term Contracts	20,128,232.09	21,992,971.52	19,542,691.12									
34	Spot Purchases	11,762,299.73	26,364,581.42	21,183,014.95									
35	Volumetric Transp Chg	313,340.10	347,630.99	360,846.98									
36	Misc. Act. Up/ST Sales	(156,533.25)	(414,205.01)										
37	Sub Total	62,287,662.88	79,038,749.99	72,432,398.34									
38	Field Production Gas	442,456.90	439,270.40	497,496.16									
39	Storage Activity:												
40	System Withdrawals	4,480,626.85	24,087,225.38	14,421,841.03									
41	System Injections	(6,510,504.74)	(3,563,069.48)	(915,206.80)									
42	Sub Total	(2,029,877.89)	20,524,155.90	13,506,634.23									
43	Other Activity:												
44	P/M Imbalance Adj	4,365,843.44	3,861,142.04	2,434,009.63									
45	C/M Imbalance Adj	(3,861,142.04)	(2,434,009.63)	(177,911.46)									
46	Cost of Company Use Gas	(48,631.90)	(72,634.57)	(90,827.53)									
47	Misc. Cust. Imbalance Purch		21,066.98	250.70									
48	Prior Period Estimate Adj.		(81,684.58)	(1,943.14)									
49	Total Monthly Gas Cost	61,156,311.39	101,296,056.53	88,600,106.93									
System Cost of Gas													
50	Year around Contracts	29,725,149.21	30,214,958.57	30,750,350.79									
51	Derivatives	515,175.00	532,812.50	595,494.50									
52	Short Term Contracts	20,128,232.09	21,992,971.52	19,542,691.12									
53	Spot Purchases	11,762,299.73	26,364,581.42	21,183,014.95									
54	Volumetric Transp Chg	313,340.10	347,630.99	360,846.98									
55	Misc. Act. Up/ST Sales	(156,533.25)	(414,205.01)										
56	Sub Total	62,287,662.88	79,038,749.99	72,432,398.34									
57	Field Production Gas	442,456.90	439,270.40	497,496.16									
58	Storage Activity:												
59	System Withdrawals	4,480,626.85	24,087,225.38	14,421,841.03									
60	System Injections	(6,510,504.74)	(3,563,069.48)	(915,206.80)									
61	Sub Total	(2,029,877.89)	20,524,155.90	13,506,634.23									
62	Other Activity:												
63	P/M Imbalance Adj	4,365,843.44	3,861,142.04	2,434,009.63									
64	C/M Imbalance Adj	(3,861,142.04)	(2,434,009.63)	(177,911.46)									
65	Cost of Company Use Gas	(48,631.90)	(72,634.57)	(90,827.53)									
66	Misc. Cust. Imbalance Purch		21,066.98	250.70									
67	Prior Period Estimate Adj.		(81,684.58)	(1,943.14)									
68	Total Monthly Gas Cost	61,156,311.39	101,296,056.53	88,600,106.93									
(9,278,325)													
9,278,325													

DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 2008 - 9 Tracker year

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	3,781,522.82	3,989,779.70	3,989,779.71									
48	517,197.47	534,437.38	534,437.38									
49	157,070.63	162,298.48	162,298.48									
50	18,888.19	18,888.19	18,888.19									
CN Transmission Co.:												
51	733,414.76	601,682.43	605,370.55									
52	281,191.85	230,689.38	232,099.59									
53	670,332.67	550,548.75	553,914.24									
54	54,000.00	55,800.00	55,800.00									
55	610,623.21	517,652.89	520,817.28									
56		(211,100.85)	(167,804.43)									
57												
58	6,824,041.60	6,450,486.36	6,505,400.99									
EMBEDDED CHARGES:												
US Transmission Co.:												
59	3,791,547.00	3,989,779.71	3,989,779.71	3,603,671.87	3,989,779.71	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	502,524.00	534,438.00	534,438.00	482,717.00	449,762.00	435,253.00	449,762.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
61	185,172.00	162,063.00	162,063.00	146,380.00	156,836.00	162,063.00	162,063.00	156,836.00	162,063.00	100,996.00	97,739.00	100,996.00
62	18,888.19	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00	18,888.00
CN Transmission Co.:												
63	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	735,942.00
64	364,385.00	281,944.00	281,944.00	281,944.00	281,944.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	281,944.00
65	768,641.00	723,440.00	723,440.00	716,314.00	723,440.00	721,065.00	723,440.00	721,065.00	723,440.00	723,440.00	721,065.00	723,440.00
66												
67	603,119.00	628,347.00	628,347.00	567,539.00	628,347.00	608,078.00	628,347.00	608,078.00	628,347.00	628,347.00	608,078.00	628,347.00
68												
69	6,915,298.19	7,074,641.71	7,074,641.71	6,553,195.87	7,074,641.71	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	(9,060.85)	(0.01)										
71	13,263.35	(0.56)	(0.56)									
72	(25,400.83)	212.85	212.85									
73		0.17	0.17									
CN Transmission Co.:												
74	47,177.03	(121,348.18)	(118,023.53)									
75	(75,198.29)	(46,329.04)	(45,054.36)									
76	(88,860.80)	(156,276.40)	(153,234.34)									
77	48,810.60	50,437.62	50,437.62									
78	6,783.06	(100,056.40)	(97,196.11)									
79		(190,814.06)	(151,678.42)									
80												
81	(82,486.83)	(564,174.01)	(514,536.68)									
82	90,390%	90,390%	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 101410												
87 Entry 805-02880												
(514,537.00)												
514,537.00												

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191.400 OREGON 12/08 - 11/09 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	Reference
Beg. Balance		1,644,186	(1,222,435)	(10,660,626)	(10,660,626)	(10,660,626)	(10,660,626)	(10,660,626)	(10,660,626)	(10,660,626)	(10,660,626)	(10,660,626)	
Nov. Accrual	1,638,303												
Bal. Before Int.	1,638,303												
Int. Rate	0.08618												
Ending Balance	1,644,186												
Dec. Accrual		(2,868,130)											
Bal. Before Int.		(1,223,944)											
Int. Rate	0.08618	1,509											
Ending Balance		(1,222,435)											
Jan. Accrual			(9,395,674)										
Bal. Before Int.			(10,618,109)										
Int. Rate	0.08618		(42,517)										
Ending Balance			(10,660,626)										
Feb. Accrual													
Bal. Before Int.				(10,660,626)									
Int. Rate	0												
Ending Balance				(10,660,626)									
Mar. Accrual													
Bal. Before Int.					(10,660,626)								
Int. Rate	0												
Ending Balance					(10,660,626)								
Apr. Accrual													
Bal. Before Int.						(10,660,626)							
Int. Rate	0												
Ending Balance						(10,660,626)							
May. Accrual													
Bal. Before Int.							(10,660,626)						
Int. Rate	0												
Ending Balance							(10,660,626)						
Jun. Accrual													
Bal. Before Int.								(10,660,626)					
Int. Rate	0												
Ending Balance								(10,660,626)					
Jul. Accrual													
Bal. Before Int.									(10,660,626)				
Int. Rate	0												
Ending Balance									(10,660,626)				
Aug. Accrual													
Bal. Before Int.										(10,660,626)			
Int. Rate	0												
Ending Balance										(10,660,626)			
Spt. Accrual													
Bal. Before Int.											(10,660,626)		
Int. Rate	0												
Ending Balance											(10,660,626)		
Oct. Accrual													
Bal. Before Int.												(10,660,626)	
Int. Rate	0												
Ending Balance												(10,660,626)	
Previously Book		5,883	1,509										
Net to Record		5,883	1,509										
Monthly Deferral													
Entry 191400													
Entry 419-06205													

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

NORTHWEST NATURAL GAS COMPANY												
ACCOUNT 191.410 OREGON DEMAN D 10/08 to 9/09												
Page 1 OR	Feb-09	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	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	See *
Beg. Balance	(82,783)	(649,577)	(1,170,627)	(1,170,627)	(1,170,627)	(1,170,627)	(1,170,627)	(1,170,627)	(1,170,627)	(1,170,627)	(1,170,627)	
Nov: Accrual	(82,487)											
Bal. Before Int.	(82,487)											
Int. Rate	(296)											
Ending Balance	(82,783)											
Dec: Accrual		(564,174)										
Bal. Before Int.		(646,957)										
Int. Rate		(2,620)										
Ending Balance		(649,577)										
Jan: Accrual			(514,537)									
Bal. Before Int.			(1,164,114)									
Int. Rate			(6,513)									
Ending Balance			(1,170,627)									
Feb: Accrual				(1,170,627)								
Bal. Before Int.				(1,170,627)								
Int. Rate												
Ending Balance				(1,170,627)								
Mar: Accrual					(1,170,627)							
Bal. Before Int.					(1,170,627)							
Int. Rate												
Ending Balance					(1,170,627)							
Apr: Accrual						(1,170,627)						
Bal. Before Int.						(1,170,627)						
Int. Rate												
Ending Balance						(1,170,627)						
May: Accrual							(1,170,627)					
Bal. Before Int.							(1,170,627)					
Int. Rate												
Ending Balance							(1,170,627)					
Jun: Accrual								(1,170,627)				
Bal. Before Int.								(1,170,627)				
Int. Rate												
Ending Balance								(1,170,627)				
Jul: Accrual									(1,170,627)			
Bal. Before Int.									(1,170,627)			
Int. Rate												
Ending Balance									(1,170,627)			
Aug: Accrual										(1,170,627)		
Bal. Before Int.										(1,170,627)		
Int. Rate												
Ending Balance										(1,170,627)		
Spt: Accrual												
Bal. Before Int.												
Int. Rate												
Ending Balance												
Oct: Accrual												
Bal. Before Int.												
Int. Rate												
Ending Balance												
Entry JV-28A	(296)	(2,620)										
Previously Book	(296)	(2,620)										
Net to Record												
Monthly Deferral	(82,487)	(564,174)										
Entry 191410												
Entry 419-06205												

* 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	2,345,880.00	2,614,855.00	5,051,083.00
2 Collected Line 44	7,309,820.53	12,790,941.76	12,100,124.15									
3 Deferral	(1,160,024.47)	1,120,689.76	689,148.15									
4 Previously Booked	(1,160,024.47)	1,120,689.76										
5 Net to Book	\$ (1,160,024.47)	\$ 1,120,689.76	\$ 689,148.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(699,148.15)											
7 Entry 805-02885	699,148.15											
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	66,656,970	62,699,041	-39,186,640	0	0	0	0	0	0	0	0
16 Commercial	20,065,477	37,251,375	37,022,293	-21,320,695	0	0	0	0	0	0	0	0
17 Industrial Firm	3,418,147	4,472,517	3,512,453	-1,489,747	0	0	0	0	0	0	0	0
18 Total of Calendar Month Sales:	57,736,931	108,380,862	103,233,787	-61,997,082	0	0	0	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	2,017,087	2,599,221	2,995,082									
20 31ISF - 31SF A C	1,311,358	1,443,835	1,432,259									
21 32CSF - 32SF A C	345,498	345,868	401,612									
22 321SF - 32SF A C	772,450	876,350	947,346									
23 Total Firm Sales Fixed D/Charge	4,446,393	5,265,334	5,776,299									
24 Total Calendar Sales less Fixed:	53,290,538	103,315,528	97,457,488	(61,997,082)	0	0	0	0	0	0	0	0
25 OPGA OR A No. 059A 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	\$ 12,155,071.97	\$ 11,465,873.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	\$ 266,175.09	\$ 270,652.05	\$ 273,860.23									
28 31ISF - 31SF A C	\$ 166,097.52	\$ 166,276.55	\$ 163,897.35									
29 32CSF - 32SF A C	\$ 32,585.43	\$ 29,076.46	\$ 36,044.34									
30 321SF - 32SF A C	\$ 86,737.89	\$ 89,455.63	\$ 91,163.16									
31 Prior Month Unbilled MDDV Com	\$ 131,657.89	\$ (130,973.47)	\$ (132,177.53)									
32 Prior Month Unbilled MDDV Ind	\$ 77,486.40	\$ (79,257.72)	\$ (79,231.39)									
33 Current Month Unbilled MDDV Com	\$ 130,973.47	\$ 132,177.53	\$ 134,652.26									
34 Current Month Unbilled MDDV Ind	\$ 79,257.72	\$ 79,231.39	\$ 78,041.79									
35 MDDV @1.81 D/C Collected	\$ 969,971.40	\$ 556,638.43	\$ 565,670.21									
36 Plus: 31CSI - 31SIV	\$ 2,138.12	\$ 2,498.23	\$ 2,861.84									
37 31SI - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89									
38 32CSI - 32SIM	\$ 42,371.16	\$ 40,298.13	\$ 57,273.83									
39 32SI - 32SIM	\$ 48,717.65	\$ 25,878.98	\$ 57,737.27									
40 SFV Collected Interruptible Sales	\$ 93,496.50	\$ 68,797.68	\$ 118,120.83									
41 Prior Mo Manual Adjustments Com	\$ -	\$ (639.61)	\$ (10,463.29)									
42 Prior Mo Manual Adjustments Ind	\$ -	\$ (7,004.23)	\$ (4,081.17)									
43 Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (22,436.46)									
44 Unbilled Manual Adjustments Com	\$ 639.61	\$ 10,463.29	\$ 3,809.16									
45 Unbilled Manual Adjustments Ind	\$ 7,004.23	\$ 4,081.17	\$ 2,486.57									
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ -	\$ -									
47 Collections Subject to Sensitive Adj	\$ 1,071,117.74	\$ 654,773.19	\$ 653,105.85									
48 Percent Impact of Sensitive Effect	\$ (0.0289)	\$ (0.03)	\$ (0.03)									
49 Revenue Sensitive Adjustment	\$ (30,923.00)	\$ (18,903.30)	\$ (18,855.17)									
50 Total D/C Ctd (26+47+49)	\$ 7,309,820.53	\$ 12,790,941.76	\$ 12,100,124.15									

R:\Gas Accounting\NV28A Cost of Gas Deferral OR & WA 2009 PGA Activity\OR & WA PGA 08-09 Deferrals 2008-09.xls\ORPGA Tab 3

NORTHWEST NATURAL GAS COMPANY													
ACCOUNT 191,450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.													
Page 2 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	Reference
Beg. Balance	1,164,189	47,837	(653,478)	(653,478)	(653,478)	(653,478)	(653,478)	(653,478)	(653,478)	(653,478)	(653,478)	(653,478)	See *
Nov: Accrual	1,160,024												
Bal. Before Int.	1,160,024												
Int. Rate	0.08618												
Ending Balance	1,164,189												
Dec: Accrual		(1,120,690)											
Bal. Before Int.		43,500											
Int. Rate		4,337											
Ending Balance		47,837											
Jan: Accrual			(699,148)										
Bal. Before Int.			(699,148)										
Int. Rate			(651,311)										
Ending Balance			(2,167)										
Feb: Accrual				(653,478)									
Bal. Before Int.				(653,478)									
Int. Rate													
Ending Balance													
Mar: Accrual					(653,478)								
Bal. Before Int.					(653,478)								
Int. Rate													
Ending Balance													
Apr: Accrual						(653,478)							
Bal. Before Int.						(653,478)							
Int. Rate													
Ending Balance													
May: Accrual							(653,478)						
Bal. Before Int.							(653,478)						
Int. Rate													
Ending Balance													
Jun: Accrual								(653,478)					
Bal. Before Int.								(653,478)					
Int. Rate													
Ending Balance													
Jul: Accrual									(653,478)				
Bal. Before Int.									(653,478)				
Int. Rate													
Ending Balance													
Aug: Accrual										(653,478)			
Bal. Before Int.										(653,478)			
Int. Rate													
Ending Balance													
Spt: Accrual											(653,478)		
Bal. Before Int.											(653,478)		
Int. Rate													
Ending Balance													
Oct: Accrual												(653,478)	
Bal. Before Int.												(653,478)	
Int. Rate													
Ending Balance													
Nov: Accrual													
Bal. Before Int.													
Int. Rate													
Ending Balance													
Previously Book		4,165	4,337	(2,167)									
Net to Record				(2,167)									
Monthly Deferral		1,160,024	(1,120,690)	(699,148)									
Entry 191450													
Entry 419-06205													

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

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	1312009 (MMDDYYYY)	1312009 (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 (\$) 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	2,210.19	-	AMORT 186231		
2	186231			H	-	2,210.19	C/M AMORT		
3	411000	83010	419-06205	H	-	41.97	C/M INTEREST		
4	186231			S	41.97	-	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 AMORT		
16	411000	83010	419-06205	H	-	-	C/M INT 186254		
17	402000	81199	495-06062	H	-	-	C/M INTEREST		
18	186267			H	-	-	AMORT 186267		
19	186267			H	-	-	C/M AMORT		
20	411000	83010	419-06205	H	-	-	C/M INTEREST		
21	186269			H	-	-	C/M INT 186267		
22	402000	81199	495-06617	H	-	-	C/M AMORT		
23	411000	83010	419-06205	H	-	-	AMORT 186269		
24	186269			H	-	-	C/M INT 186269		
25	402000	81199	495-06512	H	-	-	C/M INTEREST		
26	186274			H	-	-	C/M AMORT		
27	186274			H	-	-	C/M AMORT		
28	411000	83010	419-06205	H	-	-	C/M INTEREST		
29	402000	81199	495-06064	H	-	-	C/M INT 186274		
30	186271			H	-	569,416.93	AMORT 186271		
31	411000	83010	419-06205	S	569,416.93	-	C/M AMORT		
32	186271			S	8,562.67	-	C/M INTEREST		
33	402000	81199	495-06064	H	-	8,562.67	C/M INT 186271		
34	186277			S	139,671.79	-	AMORT 186277		
35	411000	83010	419-06205	H	-	139,671.79	C/M AMORT		
36	186277			H	-	1,888.83	C/M INTEREST		
37	402000	81199	495-06233	S	1,888.83	-	C/M INT 186277		
				S	9,401.20	-	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	1312009	1312009	USD	JV29	AMORTIZATION
		(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)
38	186286			H	-	9,401.20	C/M AMORT		
39	411000	83010	419-06205	H	-	124.28	C/M INTEREST		
40	186286			S	124.28	-	C/M INT 186286		
41	402000	81199	495-06233	S	3,105.64	-	AMORT 186288		
42	186288			H	-	3,105.64	C/M AMORT		
43	411000	83010	419-06205	H	-	83.18	C/M INT 186288		
44	186288			S	83.18	-	C/M INTEREST		
45	191401			H	-	1,224,466.89	C/M AMORT		
46	541000	84020	805-02650	S	1,224,466.89	-	AMORT 191401		
47	191401			S	21,468.72	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	21,468.72	C/M INTEREST		
49	540700	84020	805-02650	H	-	2,520,785.42	AMORT 191411		
50	191411			S	2,520,785.42	-	C/M AMORT		
51	411000	83010	419-06205	S	38,444.85	-	C/M INTEREST		
52	191411			H	-	38,444.85	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	103,948.54	AMORT 19031		
54	191031			S	103,948.54	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	5,400.00	-	WA FURN PROG		
58	504200	11529	908-07398	H	-	5,400.00	WA FURN PROG 186311		
59	186311			S	44.51	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	44.51	INT - WA FURN PROG		
61	186312			S	8,108.21	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	8,108.21	DEFERRED WX 186312		
63	186312			H	-	13.98	INT - DEF WX		
64	411000	83010	419-06210	S	13.98	-	INT - DEF WX 186312		
65	402000	82299	495-06080	S	31,653.64	-	C/M AMORT 186316		
66	186316			H	-	31,653.64	C/M AMORT		
67	411000	83010	419-06210	H	-	587.79	C/M INTEREST 186316		
68	186316			S	587.79	-	C/M INTEREST		
69	402000	81199	495-06374	S	14,183.76	-	C/M AMORT 186259		
70	186259			H	-	14,183.76	C/M AMORT		
71	411000	83010	419-06205	H	-	310.41	C/M INTEREST		
72	186259			S	310.41	-	C/M INT 186259		
73	402000	81199	495-06374	S	8,479.86	-	C/M AMORT 186292		
74	186292			H	-	8,479.86	C/M AMORT		

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	1312009	1312009	USD	JV29	AMORTIZATION
		(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)
75	411000	83010	419-06205	H	-	186.97	C/M INTEREST		
76	186292			S	186.97	-	C/M INT 186292		
77	191421			H	-	205,495.43	C/M AMORT 191421		
78	541000	84020	805-02655	S	205,495.43	-	C/M AMORT		
79	411000	83010	419-06210	H	-	3,634.43	C/M INTEREST		
80	191421			S	3,634.43	-	C/M INT 191421		
81	191431			S	169,859.49	-	C/M AMORT		
82	540700	84020	805-02655	H	-	169,859.49	C/M AMORT 191431		
83	411000	83010	419-06210	H	-	1,399.51	C/M INT 191431		
84	191431			S	1,399.51	-	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 STORED CREDIT 8/08		
98	402000	81199	495-02225	H	-	-	OR STORED CREDIT 8/08		
99	411000	83010	419-06205	H	-	-	OR STORED CREDIT INT		
100	186301			H	-	-	OR STORED CREDIT INT		
101	186360			H	-	686.99	C/M INTEREST 186360		
102	411000	81199	495-06516	S	686.99	-	C/M INTEREST 186360		
103	186360			S	45,665.62	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	45,665.62	C/M AMORT 186360		
105	186365			H	-	588.48	C/M INTEREST 186365		
106	411000	81199	495-06516	S	588.48	-	C/M INTEREST 186365		
107	186365			S	31,984.19	-	C/M AMORT 186365		
108	402000	81199	495-06516	H	-	31,984.19	C/M AMORT 186365		
Total					5,171,904.37	5,171,904.37			

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

Reference	NEW provided 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 (11/06 to 10/07)												
Increment = \$30005/term collection from all Firm sales schedules.												
186.231	19,383,738	78,951,624	110,509,334	(105,938)	0	0	0	0	0	0	0	0
Volume	14,808	14,420	12,901	10,733	10,773	10,812	10,850	10,889	10,927	10,966	11,005	11,044
186.231	(388)	(1,567)	(2,210)	2	0	0	0	0	0	0	0	0
T/Fr 18627/8												
186.231	(1)	49	42	38	38	38	39	39	39	39	39	39
Amortization	14,420	12,901	10,733	10,773	10,812	10,850	10,889	10,927	10,966	11,005	11,044	11,084
186.231												
Prior Month Adjustment												
186.231												
Interest @ 4.27%												
186.231												
Ending Balance												
Rate	(0.00002)											
OREGON 186 AMORTIZATION ACCOUNTS												
186.243 SIMPE AMORTIZATION												
5% margin to 1, 2, 3, 31												
1R	18,017	83,510	122,964	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,887	0	0	0	0	0	0	0	0	0
2	10,073,724	46,555,265	67,026,937	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	29,305,710	(15,295)	0	0	0	0	0	0	0	0
3I	159,874	444,988	527,011	(784)	0	0	0	0	0	0	0	0
31 Block 1	1,149,059	2,853,711	2,860,536	(3,413)	0	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	8,914,626	(12,280)	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Interest @ 6.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Interest Adj	0	0	0	0	0	0	0	0	0	0	0	0
186.243	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.251 AMORTIZATION OF YEAR 2008 COSTS												
5% margin to 1R:												
1R	18,017	83,510	122,964	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,887	0	0	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	67,028,495	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	(15,295)	0	0	0	0	0	0	0	0
3I	159,874	444,988	527,011	(784)	0	0	0	0	0	0	0	0
31 Block 1	1,149,059	2,853,711	2,860,536	(3,413)	0	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	8,914,626	(12,280)	0	0	0	0	0	0	0	0
32 Block 1, sales	2,106,531	1,797,324	2,274,188	(60,093)	0	0	0	0	0	0	0	0
32 Block 2 & Block 3, sales	4,004,826	3,980,761	5,096,667	(224,874)	0	0	0	0	0	0	0	0
32 Block 4 & Block 5, sales	2,373,052	2,661,574	3,728,562	(841,595)	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186.251	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.251	0	0	0	0	0	0	0	0	0	0	0	0
Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.251	0	0	0	0	0	0	0	0	0	0	0	0
Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.251	0	0	0	0	0	0	0	0	0	0	0	0
Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.251	0	0	0	0	0	0	0	0	0	0	0	0
Interest @ 6.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.251	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.254 FISHBANDEN BLOCK REFUND												
5% margin to 1R:												
1R, 1C, 2, 3	14,406,991	66,075,168	96,019,867	(16,079)	0	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186.254	0	0	0	0	0	0	0	0	0	0	0	0
Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.254	0	0	0	0	0	0	0	0	0	0	0	0
Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.254	0	0	0	0	0	0	0	0	0	0	0	0
Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.254	0	0	0	0	0	0	0	0	0	0	0	0
Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.254	0	0	0	0	0	0	0	0	0	0	0	0
Interest @ 6.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.254	0	0	0	0	0	0	0	0	0	0	0	0
Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

Northwest Natural
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Reference	NEW prorated 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 re:												
1R	18,017	83,510	122,964	0	0	0	0	0	0	0	0	0
1C	6,357	22,968	35,687	0	0	0	0	0	0	0	0	0
2 and 19	10,073,724	46,550,792	67,028,495	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,509	28,305,710	(15,295)	0	0	0	0	0	0	0	0
3I	195,874	444,988	527,011	(784)	0	0	0	0	0	0	0	0
31 Block 1 - Commercial	950,358	2,357,854	2,376,940	(3,413)	0	0	0	0	0	0	0	0
31 Block 2 - Commercial	1,346,199	5,091,462	7,217,500	(12,280)	0	0	0	0	0	0	0	0
31 Block 1 - Industrial	198,731	495,857	483,595	0	0	0	0	0	0	0	0	0
31 Block 2 - Industrial	500,951	1,549,252	1,697,125	0	0	0	0	0	0	0	0	0
32 Block 1	3,090,960	2,656,651	3,179,768	(90,093)	0	0	0	0	0	0	0	0
32 Block 2	4,341,783	3,954,617	4,886,564	(180,000)	0	0	0	0	0	0	0	0
32 Block 3	2,282,424	2,473,379	2,937,145	(164,874)	0	0	0	0	0	0	0	0
32 Block 4	4,689,351	4,368,835	5,963,869	(613,827)	0	0	0	0	0	0	0	0
32 Block 5	5,481,017	6,826,561	8,826,301	(2,146,860)	0	0	0	0	0	0	0	0
32 Block 6	8,601,448	10,692,201	9,296,249	(1,500,950)	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 Accrual 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 @ 8.518%	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 LUMI DEFERRAL												
Increment = \$,000.00/term collection from RS 1, 2, and 3												
Amortize & Accure Int NO												
Rate Schedule 1, 2, and 3	14,406,991	66,075,168	96,019,887	(16,079)	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 Accrual Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Interest @ 8.518%	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.274 AMORTIZATION OF PARKING, OIL AND VAPOR PROP												
RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK back TO 1005												
Amortize & Accure Int NO												
1 and 3	24,374	105,479	158,651	0	0	0	0	0	0	0	0	0
2 and 3	14,392,618	65,993,689	95,861,218	(16,079)	0	0	0	0	0	0	0	0
31 and Block 1 of 32	6,059,313	12,122,245	14,524,930	(105,786)	0	0	0	0	0	0	0	0
186.274 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Accrual 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 = \$,002.00/term collection from RS 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C												
186.271 Beginning Balance	6,451,633	26,435,193	37,935,838	(30,988)	0	0	0	0	0	0	0	0
186.271 Transfer from 186.270	(365,269)	(3,077,628)	(2,691,079)	(2,130,224)	(2,138,270)	(2,145,879)	(2,153,515)	(2,161,178)	(2,168,868)	(2,176,566)	(2,184,331)	(2,192,103)
186.271 Amortization	96,844	396,792	569,417	(465)	0	0	0	0	0	0	0	0
186.271 Prior Month Adjustment	(9,789)	(10,245)	(6,563)	(7,551)	(7,609)	(7,636)	(7,663)	(7,690)	(7,718)	(7,745)	(7,773)	(7,800)
186.271 Interest @ 4.27%	(3,077,626)	(2,691,079)	(2,130,224)	(2,138,270)	(2,145,879)	(2,153,515)	(2,161,178)	(2,168,868)	(2,176,566)	(2,184,331)	(2,192,103)	(2,199,903)
186.271 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING												
Increment = \$,01225/term collection from RS 1R, 2, and 19												
Rate Schedule 1R, 2R												
186.277 Beginning Balance	10,091,741	46,642,775	67,149,900	0	0	0	0	0	0	0	0	0
186.277 Transfer from 186.275	(1,389,248)	(695,371)	(600,656)	(462,873)	(464,520)	(466,173)	(467,831)	(469,496)	(471,167)	(472,843)	(474,526)	(476,214)
186.277 Amortization	2,092,202	(97,017)	(139,672)	0	0	0	0	0	0	0	0	0
186.277 Prior Month Adjustment	(20,891)	(97,017)	(139,672)	0	0	0	0	0	0	0	0	0
186.277 Interest @ 4.27%	7,407	2,302	1,859	1,647	1,653	1,659	1,665	1,671	1,677	1,683	1,689	1,695
186.277 Ending Balance	695,371	600,656	462,873	464,520	466,173	467,831	469,496	471,167	472,843	474,526	476,214	477,909

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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
186.286 AMORTIZATION CUB INTERVENER FUNDING Increment = \$,000.00/m collection from RS 1R and 2												
Rate Schedule 1R and 2	10,091,741 (11,656)	45,644,302 46,006	67,151,458 39,628	30,351 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
186.286 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.286 Transfer from 186276	0	0	0	0	0	0	0	0	0	0	0	0
186.286 Amortization	(1,413)	(6,530)	(9,401)	108	109	109	110	110	110	110	111	111
186.286 Interest @ 4.27%	207	152	124	30,459	30,568	30,676	30,785	30,895	31,005	31,115	31,226	31,337
186.286 Ending Balance	46,006	39,628	30,351	0	0	0	0	0	0	0	0	0
Amortize & Accrue Int Yes												
186.288 AMORTIZATION MATCHING FUND INTERVENER FUNDING giveback to RS 31, 311, and 32												
Rate Schedule 31, 311, and 32	28,426,165 (1,032)	32,107,435 27,726	34,507,064 24,930	(4,743,938) 21,907	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
186.288 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.288 Transfer from 186276	31,210	0	0	427	22,413	22,493	22,573	22,653	22,734	22,815	22,896	22,977
186.288 Amortization	(2,558)	(2,890)	(3,106)	80	80	80	81	81	81	81	81	82
186.288 Interest @ 4.27%	107	94	83	22,413	22,493	22,573	22,653	22,734	22,815	22,896	22,977	23,059
186.288 Ending Balance	27,726	24,930	21,907	0	0	0	0	0	0	0	0	0
186.289 AMORTIZATION OREGON TAX HICKER 5% margin to 1R:												
1R	18,017	83,510	122,954	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,667	0	0	0	0	0	0	0	0	0
2	10,073,724	45,560,792	67,028,495	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	(15,295)	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	159,874	444,988	527,011	(784)	0	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,342,861	(1,413)	0	0	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	7,032,518	0	0	0	0	0	0	0	0	0
Block 1	0	0	0	0	0	0	0	0	0	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	25,203	31,533	34,079	(2,000)	0	0	0	0	0	0	0	0
Block 2	118,975	161,346	184,962	(12,280)	0	0	0	0	0	0	0	0
Block 1	184,810	491,857	479,596	0	0	0	0	0	0	0	0	0
Block 2	476,368	1,519,439	1,688,303	0	0	0	0	0	0	0	0	0
Block 1	4,000	4,000	4,000	0	0	0	0	0	0	0	0	0
Block 2	15,696	29,813	28,822	0	0	0	0	0	0	0	0	0
Block 1	9,921	0	0	0	0	0	0	0	0	0	0	0
Block 2	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 1	388,036	386,378	406,128	(10,000)	0	0	0	0	0	0	0	0
Block 2	451,269	581,908	588,230	(20,000)	0	0	0	0	0	0	0	0
Block 3	75,704	369,062	315,373	(20,000)	0	0	0	0	0	0	0	0
Block 4	5,265	91,756	79,853	(3,466)	0	0	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	385,598	385,985	393,783	(10,093)	0	0	0	0	0	0	0	0
Block 2	543,513	606,422	606,557	(20,000)	0	0	0	0	0	0	0	0
Block 3	198,271	314,973	274,377	(4,874)	0	0	0	0	0	0	0	0
Block 4	115,536	298,238	301,908	0	0	0	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	444,459	440,107	457,759	(10,000)	0	0	0	0	0	0	0	0
Block 2	705,315	746,928	751,678	(20,000)	0	0	0	0	0	0	0	0
Block 3	468,759	527,700	526,226	(20,000)	0	0	0	0	0	0	0	0
Block 4	1,059,846	1,131,414	1,172,577	(100,000)	0	0	0	0	0	0	0	0
Block 5	1,070,873	1,423,624	1,672,565	(460,761)	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	1,332,899	1,022,961	1,474,277	(40,000)	0	0	0	0	0	0	0	0
Block 2	1,768,129	1,370,027	2,105,614	(80,000)	0	0	0	0	0	0	0	0
Block 3	967,940	766,369	1,206,536	(80,000)	0	0	0	0	0	0	0	0
Block 4	1,575,360	1,196,550	2,371,210	(310,447)	0	0	0	0	0	0	0	0
Block 5	676,691	1,075,028	973,631	(527,668)	0	0	0	0	0	0	0	0
Block 6	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
Block 1	599,930	419,420	447,781	(20,000)	0	0	0	0	0	0	0	0
Block 2	873,557	657,332	894,485	(40,000)	0	0	0	0	0	0	0	0
Block 3	571,750	526,275	514,530	(40,000)	0	0	0	0	0	0	0	0
Block 4	1,953,344	1,670,975	2,037,241	(200,000)	0	0	0	0	0	0	0	0
Block 5	3,753,253	4,343,709	4,280,065	(1,158,411)	0	0	0	0	0	0	0	0
Block 6	8,601,448	9,955,364	10,032,566	(1,600,890)	0	0	0	0	0	0	0	0
186.259 Beginning Balance	106,433	103,910	94,326	80,453	80,781	81,068	81,357	81,646	81,937	82,229	82,521	82,815
186.259 AccumTransfer												
186.259 Amortization	(2,519)	(9,935)	(14,194)	42	0	0	0	0	0	0	0	0

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Account	Reference	Nov-09	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%				352	310	285	287	283	290	292	293	294	295
186,259 Ending Balance		103,810	94,326	80,453	80,781	81,068	81,957	81,546	81,937	82,229	82,561	82,815	83,109
186,282 AMORTIZATION IMP REFUND													
-% weight to rt:													
1R	(0.00014)	18,017	63,510	122,964	0	0	0	0	0	0	0	0	0
1C	(0.00009)	6,357	22,969	35,687	0	0	0	0	0	0	0	0	0
2R	(0.00009)	10,073,724	46,560,792	67,028,485	0	0	0	0	0	0	0	0	0
3C Firm Sales	(0.00006)	4,149,020	18,962,909	28,305,710	(15,295)	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	(0.00005)	159,874	444,988	527,011	(784)	0	0	0	0	0	0	0	0
31C Firm Sales	(0.00004)	925,155	2,342,861	2,342,861	(1,413)	0	0	0	0	0	0	0	0
Block 1	(0.00004)	1,227,224	4,930,116	7,032,518	0	0	0	0	0	0	0	0	0
Block 2	(0.00004)	0	0	0	0	0	0	0	0	0	0	0	0
Block 3	(0.00003)	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	(0.00003)	25,203	31,533	34,079	(2,000)	0	0	0	0	0	0	0	0
Block 2	(0.00003)	718,975	184,348	184,982	(12,290)	0	0	0	0	0	0	0	0
Block 1	(0.00004)	184,810	491,857	479,596	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	478,388	1,519,439	1,668,303	0	0	0	0	0	0	0	0	0
Block 1	(0.00004)	4,000	4,000	4,000	0	0	0	0	0	0	0	0	0
Block 2	(0.00003)	15,696	29,813	28,822	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	406,128	(10,000)	0	0	0	0	0	0	0	0
Block 2	(0.00002)	451,269	591,908	588,230	(20,000)	0	0	0	0	0	0	0	0
Block 3	(0.00001)	75,704	339,082	315,373	(20,000)	0	0	0	0	0	0	0	0
Block 4	(0.00001)	5,265	91,758	79,853	(3,480)	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	385,985	393,783	(10,093)	0	0	0	0	0	0	0	0
Block 2	(0.00002)	543,513	608,422	608,557	(20,000)	0	0	0	0	0	0	0	0
Block 3	(0.00001)	189,271	314,973	274,377	(4,874)	0	0	0	0	0	0	0	0
Block 4	(0.00001)	115,536	286,238	301,908	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	457,799	(10,000)	0	0	0	0	0	0	0	0
Block 2	(0.00002)	705,315	746,928	751,678	(20,000)	0	0	0	0	0	0	0	0
Block 3	(0.00001)	488,759	527,700	528,299	(20,000)	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,059,846	1,131,414	1,172,677	(100,000)	0	0	0	0	0	0	0	0
Block 5	0.00000	1,070,873	1,423,824	1,672,665	(460,781)	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)	1,382,899	1,022,961	1,474,277	(40,000)	0	0	0	0	0	0	0	0
Block 2	(0.00002)	1,788,128	1,370,027	2,105,614	(80,000)	0	0	0	0	0	0	0	0
Block 3	(0.00001)	967,340	766,369	1,206,536	(80,000)	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,575,360	1,196,550	2,371,210	(310,447)	0	0	0	0	0	0	0	0
Block 5	0.00000	676,891	1,075,028	973,631	(527,668)	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)	539,830	419,420	447,781	(20,000)	0	0	0	0	0	0	0	0
Block 2	(0.00002)	873,657	657,332	834,485	(40,000)	0	0	0	0	0	0	0	0
Block 3	(0.00001)	571,750	525,275	614,650	(40,000)	0	0	0	0	0	0	0	0
Block 4	(0.00001)	1,953,344	1,670,875	2,037,241	(200,000)	0	0	0	0	0	0	0	0
Block 5	0.00000	3,753,253	4,343,709	4,280,005	(1,158,411)	0	0	0	0	0	0	0	0
Block 6	0.00000	8,501,448	9,955,884	10,032,566	(1,600,860)	0	0	0	0	0	0	0	0
186,282 Beginning Balance		64,002	62,501	58,785	48,492	48,679	48,852	49,026	49,201	49,376	49,551	49,728	49,905
186,282 Account Transfer		(1,499)	(5,928)	(8,480)	15	0	0	0	0	0	0	0	0
186,282 Amortization		212	212	187	173	174	174	174	175	176	176	177	178
186,282 Interest @ 4.27%		(3)	56,795	48,492	48,679	48,852	49,026	49,201	49,376	49,551	49,728	49,905	50,082
186,282 Ending Balance		62,501	62,501	58,785	48,492	48,679	48,852	49,026	49,201	49,376	49,551	49,728	49,905

Account	Reference	Nov-09	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
OREGON 191 AMORTIZATION ACCOUNTS													
181,401 WACOG AMORTIZATION													
Increment = 3.605287eem ghtback to firm end heir sale 1005 to 1006													
Volume													
191,401 Beginning Balance	(0 01034)	25,867,843	84,711,755	118,123,346	(1,158,334)	0	0	0	0	0	0	0	0
191,401 Account Transfer		(4,874,096)	7,497,092	6,645,596	5,442,598	5,473,963	5,493,441	5,512,989	5,532,606	5,552,293	5,572,050	5,591,877	5,611,775
191,401 Amortization	L	12,594,151	0	0	0	0	0	0	0	0	0	0	0
191,401 Switchers		(267,473)	(675,920)	(1,221,395)	11,977	0	0	0	0	0	0	0	0
191,401 Prior Month Adjustment		172	(694)	(3,071)	0	0	0	0	0	0	0	0	0
191,401 Interest @ 4.27%	L	44,339	25,118	21,469	19,388	19,478	19,548	19,617	19,687	19,757	19,827	19,898	19,969
191,401 Interest prior period adj													
191,401 Ending Balance		7,497,092	6,645,596	5,442,598	5,473,963	5,493,441	5,512,989	5,532,606	5,552,293	5,572,050	5,591,877	5,611,775	5,631,743

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

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
191.411 DEMAND AMORTIZATION												
Increment = \$3,010,467/term collection from firm sales and \$3,012,478/term collection from interruptible sales.												
Firm Sales		76,351,624	110,509,334	(105,839)	0	0	0	0	0	0	0	0
0.02262	19,383,738	6,350,131	7,814,012	(1,052,395)	0	0	0	0	0	0	0	0
0.00265	6,484,105	(13,808,910)	(12,964,566)	(9,582,226)	(9,821,517)	(9,655,753)	(9,690,112)	(9,724,592)	(9,759,196)	(9,793,922)	(9,828,772)	(9,863,746)
191.411	Beginning Balance	(4,988,687)	0	0	0	0	0	0	0	0	0	0
191.411	Accum/Transfer	(9,245,043)	0	0	0	0	0	0	0	0	0	0
191.411	Amortization	455,643	1,789,168	(5,165)	0	0	0	0	0	0	0	0
191.411	Switches	1,290	887	0	0	0	0	0	0	0	0	0
191.411	Prior Month Adjustment	(32,084)	(45,951)	(34,106)	(34,237)	(34,358)	(34,481)	(34,603)	(34,726)	(34,850)	(34,974)	(35,099)
191.411	Interest @ 4.27%	(13,808,910)	(12,964,566)	(9,582,226)	(9,821,517)	(9,655,753)	(9,724,592)	(9,759,196)	(9,793,922)	(9,828,772)	(9,863,746)	(9,898,845)
191.411	Ending Balance											
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION												
Increment = \$3,042,628/term giveback to firm and later sales 1905 to 1006												
Volume		84,711,755	118,123,346	(1,159,334)	0	0	0	0	0	0	0	0
191.031	Beginning Balance	(656,136)	(633,372)	(454,877)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)
191.031	Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0
191.031	Amortization	22,784	74,548	(1,018)	0	0	0	0	0	0	0	0
191.031	Prior Month Adjustment	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
191.031	Interest prior period adj	(633,372)	(558,826)	(454,877)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)	(455,897)
191.031	Ending Balance											
196.360 ALBANY SALE DEFERRED GAIN												
1R	18,017	85,510	122,964	0	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	0	0	0	0	0	0	0	0	0
2R	10,073,724	46,560,792	67,028,495	0	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	(15,295)	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	159,874	444,988	527,011	(784)	0	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,343,861	(1,413)	0	0	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	7,032,518	0	0	0	0	0	0	0	0	0
Block 1	0	0	0	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

Reference	NEW Prorated	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	0
Block 1	0.00017	25,203	31,533	34,079	(2,000)	0	0	0	0	0	0	0	0
Block 2	0.00015	118,975	151,346	184,982	(12,280)	0	0	0	0	0	0	0	0
Block 1	0.00019	194,810	491,857	479,596	0	0	0	0	0	0	0	0	0
Block 2	0.00017	476,368	1,519,439	1,866,303	0	0	0	0	0	0	0	0	0
Block 1	0.00018	4,000	4,000	4,000	0	0	0	0	0	0	0	0	0
Block 2	0.00017	15,696	29,813	26,822	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	0
Block 2	0.00024	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00013	388,036	388,378	406,128	(10,000)	0	0	0	0	0	0	0	0
Block 2	0.00011	451,269	581,908	588,230	(20,000)	0	0	0	0	0	0	0	0
Block 3	0.00008	75,704	339,062	315,373	(20,000)	0	0	0	0	0	0	0	0
Block 4	0.00005	5,265	91,758	79,833	(3,480)	0	0	0	0	0	0	0	0
Block 5	0.00003	0	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	0
Block 1	0.00013	385,596	385,985	393,783	(10,000)	0	0	0	0	0	0	0	0
Block 2	0.00011	543,513	608,422	606,557	(20,000)	0	0	0	0	0	0	0	0
Block 3	0.00008	198,271	314,973	274,377	(4,874)	0	0	0	0	0	0	0	0
Block 4	0.00005	115,536	296,238	301,908	0	0	0	0	0	0	0	0	0
Block 5	0.00003	0	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	0
Block 1	0.00010	444,499	440,107	457,799	(10,000)	0	0	0	0	0	0	0	0
Block 2	0.00009	705,315	746,928	751,678	(20,000)	0	0	0	0	0	0	0	0
Block 3	0.00006	468,759	527,700	526,259	(20,000)	0	0	0	0	0	0	0	0
Block 4	0.00004	1,059,846	1,131,414	1,172,677	(100,000)	0	0	0	0	0	0	0	0
Block 5	0.00002	1,070,873	1,423,824	1,672,565	(460,781)	0	0	0	0	0	0	0	0
Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00011	1,322,899	1,022,961	1,474,277	(40,000)	0	0	0	0	0	0	0	0
Block 2	0.00009	1,768,129	1,370,027	2,105,614	(80,000)	0	0	0	0	0	0	0	0
Block 3	0.00007	967,940	766,369	1,206,536	(80,000)	0	0	0	0	0	0	0	0
Block 4	0.00004	1,575,360	1,196,550	2,371,210	(310,447)	0	0	0	0	0	0	0	0
Block 5	0.00002	676,891	1,075,028	973,631	(627,668)	0	0	0	0	0	0	0	0
Block 6	0.00001	0	738,317	0	0	0	0	0	0	0	0	0	0
Block 1	0.00010	539,930	419,420	447,781	(20,000)	0	0	0	0	0	0	0	0
Block 2	0.00008	873,557	657,332	854,485	(40,000)	0	0	0	0	0	0	0	0
Block 3	0.00006	571,750	525,275	614,630	(40,000)	0	0	0	0	0	0	0	0
Block 4	0.00003	1,933,344	1,670,875	2,037,241	(200,000)	0	0	0	0	0	0	0	0
Block 5	0.00002	3,733,253	4,343,769	4,280,005	(1,158,411)	0	0	0	0	0	0	0	0
Block 6	0.00001	8,601,446	9,955,884	10,032,566	(1,600,860)	0	0	0	0	0	0	0	0
186,350 Beginning Balance		(254,342)	(247,085)	(215,897)	(170,918)	(171,653)	(172,264)	(172,877)	(173,492)	(174,110)	(174,729)	(175,351)	(175,975)
186,350 Account Transfer		8,147	32,011	45,666	(127)	0	0	0	0	0	0	0	0
186,350 Amortization	E	(891)	(822)	(687)	(608)	(611)	(613)	(615)	(617)	(620)	(622)	(624)	(626)
186,350 Interest @ 4.27%	E	(247,085)	(215,897)	(170,918)	(171,653)	(172,264)	(172,877)	(173,492)	(174,110)	(174,729)	(175,351)	(175,975)	(176,601)
186,350 Ending Balance													

OLD prorated

Reference	Nov-09	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	OLD prorated
WASHINGTON 186 ACCUMULATION ACCOUNTS													
186.311 WASHINGTON PURCHASE PROGRAM ACCUMULATION													
186.311 Beginning Balance	71,574	9,079	9,117	14,581	14,616	14,671	14,754	14,837	14,921	14,987	15,053	15,119	15,182
186.311 Accumulation	(62,496)	0	5,400	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	0
186.311 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Interest @ 4.52%	booked in old	38	44.51	54.85	55.05	82.77	83.24	84	66	66	66	63	63
186.311 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Ending Balance	9,079	9,117	14,581	14,616	14,671	14,754	14,837	14,921	14,987	15,053	15,119	15,182	15,246
WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION													
186.312 Beginning Balance	104,496	(7,734)	(7,768)	328	329	331	333	334	336	338	339	341	342
186.312 Accumulation	0	0	8,108	0	0	0	0	0	0	0	0	0	0
186.312 Transfer	(112,230)	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.	0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Interest @ 4.52%	booked in old	(32)	(14)	1	1	2	2	2	1	1	2	1	1
186.312 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Ending Balance	(7,734)	(7,768)	328	329	331	333	334	336	338	339	341	342	344
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 Beginning Balance	2,163,673	8,491,815	12,105,815	(34,579)	0	0	0	0	0	0	0	0	0
186.316 Accumulation	(493,560)	460,453	555,641	(2,965)	0	0	0	0	0	0	0	0	0
186.316 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Amortization	24,703	193,500	171,878	140,812	141,437	141,970	142,770	143,576	144,405	145,043	145,683	146,327	146,938
186.316 Prior Month Interest Adj.	(6,043)	(22,381)	(31,655)	84	0	0	0	0	0	0	0	0	(8,350)
186.316 Interest @ 4.50%	714	700	588	531	533	801	805	810	688	641	643	610	599
186.316 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Ending Balance	183,500	171,878	140,812	141,437	141,970	142,770	143,576	144,405	145,043	145,683	146,327	146,938	147,545
WASHINGTON 186 AMORTIZATION ACCOUNTS													
186.257 Beginning Balance	0.00000	2,543	16,859	26,221	0	0	0	0	0	0	0	0	4,665
186.257 Accumulation	0.00000	1,340,841	5,589,465	8,151,392	0	0	0	0	0	0	0	0	1,826,189
186.257 Transfer	0.00000	425,596	1,559,884	2,869,602	0	0	0	0	0	0	0	0	581,284
186.257 Amortization	0.00000	23,672	75,781	52,846	0	0	0	0	0	0	0	0	51,598
186.257 Prior Month Interest Adj.	0.00000	46,660	160,329	116,598	0	0	0	0	0	0	0	0	95,285
186.257 Interest @ 4.50%	0.00000	46,110	234,753	195,524	0	0	0	0	0	0	0	0	86,254
186.257 Interest Adjustment	0.00000	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Ending Balance	0.00000	1,334	31,016	42,673	0	0	0	0	0	0	0	0	1,117
186.257 Beginning Balance	0.00000	2,000	4,000	57,897	0	0	0	0	0	0	0	0	2,000
186.257 Accumulation	0.00000	3,021	9,205	107,802	0	0	0	0	0	0	0	0	4,550
186.257 Transfer	0.00000	329,421	356,563	392,585	(31,314)	0	0	0	0	0	0	0	30,000
186.257 Amortization	0.00000	286,973	448,138	433,164	(18,079)	0	0	0	0	0	0	0	60,000
186.257 Prior Month Interest Adj.	0.00000	108,231	184,010	188,053	0	0	0	0	0	0	0	0	60,000
186.257 Interest @ 5.77%	0.00000	222,567	48,189	516,964	0	0	0	0	0	0	0	0	210,000
186.257 Interest Adjustment	0.00000	114,565	305,878	766,389	0	0	0	0	0	0	0	0	231,432
186.257 Ending Balance	0.00000	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

WASHINGTON 191 AMORTIZATION ACCOUNTS
 731,421 WAZOD AMORTIZATION
 Increment is \$500000 from gridlock to firm sales and later sales 191S to 30S

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	OLD prorated
01.01823													
191.421 Beginning Balance	2,557,253	9,532,968	12,661,456	(37,542)	0	0	0	0	0	0	0	0	2,755,932
191.421 Accum/Transfer	(1,020,798)	1,208,206	1,067,641	865,780	877,852	872,927	877,852	862,804	837,795	891,706	895,644	899,600	899,600
191.421 Amortization	2,262,793	(145,297)	(205,495)	609	0	0	0	0	0	0	0	0	(44,729)
191.421 Interest @ 4.52%	(43,127)	4,731	3,834	3,278	4,825	4,953	4,953	4,980	3,921	-3,936	3,936	3,748	3,971
191.421 Prior Month Int Adj	9,338												
191.421 Ending Balance	1,208,208	1,067,641	865,780	869,551	872,927	877,852	882,804	887,795	891,706	895,644	899,600	903,348	862,290

191.431 DEMAND AMORTIZATION
 Increment is \$200000 from gridlock to firm sales & convertible sales

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	OLD prorated
01.0381													
191.431 Beginning Balance	2,163,673	8,491,015	12,105,815	(34,579)	0	0	0	0	0	0	0	0	2,755,932
191.431 Accum/Transfer	(152,550)	180,453	155,641	(2,853)	0	0	0	0	0	0	0	0	0
191.431 Amortization	969,000	(166,168)	(230,622)	457,961	(767,854)	(772,186)	(776,542)	(776,542)	(780,923)	(784,372)	(787,836)	(791,316)	(794,613)
191.431 Interest @ 4.52%	(98,000)	119,493	169,959	(452)	0	0	0	0	0	0	0	0	38,059
191.431 Prior Month Int Adj	23,259	941	1,400	1,724	(2,868)	(4,382)	(4,382)	(4,381)	(3,449)	(3,484)	(3,480)	(3,297)	(3,232)
191.431 Interest Adjustment	(2,842)												
191.431 Ending Balance	166,168	268,822	457,961	459,113	(772,186)	(776,542)	(780,923)	(784,372)	(787,836)	(791,316)	(794,613)	(798,916)	(756,785)

191.432 Albany Deferred Cash

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	OLD prorated
01.0502													
1R				18,667									
1C				7,555									
2R				8,161,352									
3CSF				2,796,234									
3MFS				73,388									
19													
01.1													
nationally bank													
nationally bank													
nationally bank													
nationally bank													
nationally bank													
nationally bank													
regionally bank													
01.00177													
01.00197													
01.00173													
01.00160													
01.00151													
01.00138													
01.00123													
01.00095													
01.00076													
01.00051													
01.00015													
01.00017													
01.00104													
01.00074													
01.00064													
01.00043													
01.00016													
01.00057													
01.00050													
01.00046													
01.00036													
01.00025													
01.00010													
01.00085													
01.00076													
01.00058													
01.00047													
01.00032													
01.00011													
01.00062													
01.00056													
01.00043													
01.00034													
01.00023													
01.00009													
01.00003													
01.00458													

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

186.395 Amortization
 186.395 Interest @ 4.52%
 186.395 Ending Balance

OLD 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
			31,394	(588)	(140,663)							

NW Natural
Rates & Regulatory Affairs
January 2009 Rate Filing - Washington: Rate Case Result + 08-09 PGA + Property Sale Refunds
Summary of Amortization Rates
 Workpaper Only - not included in filing

add these

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.39%
 2 and taking the opposite sign

Schedule	Block	WACOG Deferral	Demand Deferral	Demand Deferral	DSM - FIRM	DSM -	Total Current	Albany &
		effective 11/01/08	FIRM	INTERR	effective 11/01/08	Interruptible	Temporaries	Vancouver Gain
		A	B	C	D	E	F=Sum A thru E	effective 01/01/09
1R		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00502
1C		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00404
2R		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00282
3 CFS		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00251
3 IFS		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00225
Intentionally blank								
19	1st mantle	(0.31)	0.27	0.00	(0.05)	0.00	(0.09)	0.11
19	ad'l mts	(0.31)	0.27	0.00	(0.05)	0.00	(0.09)	0.11
21C Firm Sales	Block 1	(7.87)	6.69	0.00	(1.21)	0.00	(2.39)	Intentionally blank
	Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	Intentionally blank
	Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	Intentionally blank
	Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	Intentionally blank
21I Firm Sales	Block 1	(7.87)	6.69	0.00	(1.21)	0.00	(2.39)	Intentionally blank
	Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	Intentionally blank
	Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	Intentionally blank
	Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	Intentionally blank
27		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00177
41 Firm Sales	Block 1	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00197
	Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00173
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00160
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00141
41 Interr Sales	Block 1	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00160
	Block 2	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00141
42C Firm Sales	Block 1	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00138
	Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00123
	Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00095
	Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00076
	Block 5	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00051
	Block 6	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00019
42I Firm Sales	Block 1	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00117
	Block 2	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00104
	Block 3	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00079
	Block 4	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00064
	Block 5	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00043
	Block 6	(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00016
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00067
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00046
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00036
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00025
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010
42 Interr Sales	Block 1	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00085
	Block 2	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00076
	Block 3	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00058
	Block 4	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00047
	Block 5	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00032
	Block 6	(0.01623)	0.00000	0.00482	0.00000	(0.00250)	(0.01391)	0.00011
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00062
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00056
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00043
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00034
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00023
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003
54		(0.01623)	0.01381	0.00000	(0.00250)	0.00000	(0.00492)	0.00458

Sources:

Direct Inputs	Column D	Column G	Column J	Column M	Column P
Equal \$ per therm					
Equal % of margin					