


**Rates and Regulatory Affairs**  
**Facsimile: 503.721.2532**

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

March 24, 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

2009 MAR 26 AM 8:04  
RECEIVED  
REGULATORY AFFAIRS  
NATURAL GAS DIVISION

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 February 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)

**PRELIM\_Deferred Rate Making Accounts**  
**February 2009**

	BEGINNING BALANCE	INC/DEC	ENDING BALANCE
	\$	\$	\$
WASHINGTON			
WASHINGTON 186XXX			
186302 MARGIN SHARING - WA	(1,234,870)	1,200,456	(34,414)
186311 WA FURNACE PROGRAM	19,171	2,076	21,247
186312 WA - AUDIT RESIDENTIAL	8,716	3,513	12,230
186314 WA - LOW INCOME WEATHERIZATION			
186316 WA DSM AMORTIZATION	140,812	(27,282)	113,530
>>>TOTAL WASHINGTON 186XXX	<b>(1,066,171)</b>	<b>1,178,763</b>	<b>112,592</b>
WASHINGTON 191XXX			
191420 WACOG - ACCR. WA	(1,396,755)	(1,437,461)	(2,834,216)
191421 AMORT OF WACOG - WA	865,780	(177,297)	688,482
191430 DEMAND - ACCR WA	(116,894)	(26,024)	(142,918)
191431 AMORT OF DEMAND WA	457,881	(1,091,824)	(633,943)
191432 WA DEMAND COLL	(1,316,446)	(409,176)	(1,725,622)
>>>TOTAL WASHINGTON 191XXX	<b>(1,506,434)</b>	<b>(3,141,783)</b>	<b>(4,648,217)</b>
>>>TOTAL WASHINGTON DEFERRED ACCOUNTS	<b>(2,572,605)</b>	<b>(1,963,020)</b>	<b>(4,535,625)</b>

**NORTHWEST NATURAL GAS COMPANY**

Date 28-Feb-09

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

PGA DEFERRAL

**Scanned**

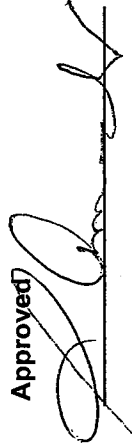
Document Number

1002-9866

Prepared:



Approved:



Verified:

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# 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	02282009	02282009	USD	JV28A	PGA Deferral 2008-09
		(MMDDYYYY)	(MMDDYYYY)			

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	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	10,523,475.00	-	OR WACOG PGA Activity		
2	191400			H	-	10,523,475.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	94,853.00	-	Ore Storage PGA Timing		
4	191400			H	-	94,853.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	240,529.00	-	OR DEM PGA Activity		
6	191410			H	-	240,529.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	129,011.00	-	OR PGA Interest		
8	191400			H	-	114,690.00	OR WACOG Interest		
9	191410			H	-	9,271.00	OR DEM Incr. Interest		
10	191450			H	-	5,050.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	99,343.58	-	OR DEM DEF Collected		
12	191450			H	-	99,343.58	OR DEM DEF Collected		
13	540200	84020	805-02950	S	1,429,813.00	-	WA WACOG PGA Activity		
14	191420			H	-	1,429,813.00	WA WACOG PGA Activity		
15	540100	84020	805-02942	S	403,865.00	-	WA DEM Coll Activity		
16	191432			H	-	403,865.00	WA DEM Coll Activity		
17	540100	84020	805-02940	S	25,572.30	-	WA DEM PGA Activity		
18	191430			H	-	25,572.30	WA DEM PGA Activity		
19	411000	83010	419-06210	S	13,411.00	-	WA PGA Interest		
20	191420			H	-	13,411.00	WA PGA Interest		
21	191430			H	-	7,648.00	WA WACOG Interest		
22	191432			H	-	452.00	WA DEM Interest		
23	540200	84020	805-02890	H	-	5,311.00	WA DEM Interest		
24	191400			H	-	-	Ore Hedge PGA Adj.		
							Ore Hedge PGA Adj.		
Total					12,959,872.88	12,959,872.88			

Prepared by \_\_\_\_\_ Date \_\_\_\_\_  
 Approved by \_\_\_\_\_ Date \_\_\_\_\_



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

Oregon Demand charge deferral

R:\Gas Accounting\UV28A Cost of Gas Deferral OR & WA\2009 PGA Activity\OR & WA PGA 08-09 Deferrals\_2008-09.xls\Embedded Commodity Detail Tab 4

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
<b>ACTUAL DEMAND CHARGES:</b>												
<b>US Transmission Co.:</b>												
47	3,781,522.82	3,989,779.70	3,989,779.71	3,614,162.88								
48	517,197.47	534,437.38	534,437.38	482,717.63								
49	157,070.63	162,298.48	162,298.48	147,117.89								
50	18,688.19	18,688.19	18,688.19	18,688.19								
<b>CN Transmission Co.:</b>												
51	733,414.76	601,682.43	605,370.55	651,528.56								
52	281,191.85	230,889.30	232,099.59	209,129.83								
53	670,332.67	550,548.75	553,914.24	576,848.38								
54	54,000.00	55,800.00	55,800.00	50,400.00								
55	610,623.21	517,652.89	520,817.28	462,944.50								
56		(211,100.85)	(167,804.43)	73,557.07								
57												
58	6,824,041.60	6,450,486.36	6,505,400.99	6,287,094.93								
<b>EMBEDDED CHARGES:</b>												
<b>US Transmission Co.:</b>												
59	3,791,547.00	3,989,779.71	3,989,779.71	3,603,671.87								
60	502,524.00	534,438.00	534,438.00	482,717.00								
61	185,172.00	162,063.00	162,063.00	146,380.00								
62	18,688.19	18,688.00	18,688.00	18,688.00								
<b>CN Transmission Co.:</b>												
63	681,222.00	735,942.00	735,942.00	735,942.00								
64	364,385.00	281,944.00	281,944.00	281,944.00								
65	768,641.00	723,440.00	723,440.00	716,314.00								
66												
67	603,119.00	628,347.00	628,347.00	567,539.00								
68												
69	6,915,298.19	7,074,641.71	7,074,641.71	6,553,195.87								
<b>Oregon VARIANCE Share -</b>												
<b>US Transmission Co.:</b>												
70	(9,060.85)	(0.01)		9,482.83								
71	13,263.35	(0.56)	(0.56)	0.57								
72	(25,400.83)	212.85	212.85	686.98								
73		0.17	0.17	0.17								
<b>CN Transmission Co.:</b>												
74	47,177.03	(121,348.18)	(118,023.53)	(76,301.30)								
75	(75,198.29)	(46,329.04)	(45,054.36)	(65,816.73)								
76	(88,860.90)	(156,276.40)	(153,234.34)	(126,062.97)								
77	48,810.60	50,437.62	50,437.62	45,556.56								
78	6,783.06	(100,056.40)	(97,196.11)	(94,542.97)								
79		(190,814.06)	(151,678.42)	66,488.24								
80												
81	(82,486.83)	(564,174.01)	(514,536.68)	(240,528.62)								
82												
<b>Oregon Allocation Ratio</b>												
83												
84	(82,486.83)	(564,174.01)	(514,537)	(240,528)								
85	(82,486.83)	(564,174.01)	(514,537)	(240,528)								
86	Entry 191410											
87	Entry 805-02880											

(240,528.00)  
240,529.00

**Oregon Storage Cut Off Adjustment:**

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
88 "ORPGA" Profoma Commodity Rate	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138
89 "ORPGA" Winter Profoma Cdity Rate	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973
90 "Collections" Winter Commodity Rate	\$ 832,597	\$ 779,462	\$ 1,094,025	\$ 965,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 51,959,807	\$ 93,689,998	\$ 89,838,192	\$ 72,535,297	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Profoma Commodity Cost Collected	\$ 52,792,404	\$ 94,469,459	\$ 90,932,217	\$ 73,500,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	53,133,051	95,079,029	91,518,963	73,974,707	-	-	-	-	-	-	-	-
94 Total Collection vs Calculated Restated	52,792,404	94,469,459	90,932,217	73,500,441	-	-	-	-	-	-	-	-
95 Total Collection vs Calculated	340,647	609,570	586,746	474,266	-	-	-	-	-	-	-	-
96 20% Diff. (Collection vs Calculated)	66,129	121,914	117,349	94,853	-	-	-	-	-	-	-	-
97 Amount Previously Booked	66,129	121,914	117,349	94,853	-	-	-	-	-	-	-	-
98 Net to Book (191400)				94,853								

99 Entry 191400.....

100 Entry 80E-02890.....

(94,853.00)

94,853.00

March 4, 2009  
**Page 3 OR**  
 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	Balance	Reference See *
Beg. Balance	1,638,303	1,644,186	(1,222,435)	(10,660,626)	(21,393,644)	(21,393,644)	(21,393,644)	(21,393,644)	(21,393,644)	(21,393,644)	(21,393,644)	(21,393,644)		
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			(9,395,674)										(9,395,674)	Dec 05 Tab 5
Bal. Before Int.			(10,618,109)										(10,618,109)	
Int. Rate	0.08618		(42,517)										(42,517)	
Ending Balance			(10,660,626)										(10,660,626)	
Feb: Accrual				(10,618,328)									(10,618,328)	Jan 05 Tab 6
Bal. Before Int.				(21,278,954)									(21,278,954)	
Int. Rate	0.08618			(114,690)									(114,690)	
Ending Balance				(21,393,644)									(21,393,644)	Feb 05 Tab 7
Mar: Accrual					(21,393,644)								(21,393,644)	
Bal. Before Int.	0				(21,393,644)								(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance					(21,393,644)								(21,393,644)	Mar 05 Tab 8
Apr: Accrual						(21,393,644)							(21,393,644)	
Bal. Before Int.	0					(21,393,644)							(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance						(21,393,644)							(21,393,644)	Apr 05 Tab 9
May: Accrual							(21,393,644)						(21,393,644)	
Bal. Before Int.	0						(21,393,644)						(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance							(21,393,644)						(21,393,644)	May 05 Tab 10
Jun: Accrual								(21,393,644)					(21,393,644)	
Bal. Before Int.	0							(21,393,644)					(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance								(21,393,644)					(21,393,644)	Jun 05 Tab 11
Jul: Accrual									(21,393,644)				(21,393,644)	
Bal. Before Int.	0								(21,393,644)				(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance									(21,393,644)				(21,393,644)	Jul 05 Tab 12
Aug: Accrual										(21,393,644)			(21,393,644)	
Bal. Before Int.	0									(21,393,644)			(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance										(21,393,644)			(21,393,644)	Aug 05 Tab 13
Spt: Accrual											(21,393,644)		(21,393,644)	
Bal. Before Int.	0										(21,393,644)		(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance											(21,393,644)		(21,393,644)	Sep 05 Tab 14
Oct: Accrual													(21,393,644)	
Bal. Before Int.	0												(21,393,644)	
Int. Rate	0												(21,393,644)	
Ending Balance													(21,393,644)	
Entry JV-28A	5,883	1,509	(42,517)	(114,690)									(149,815)	
Previously Book	5,883	1,509	(42,517)	(114,690)										
Net to Record				(114,690)										
Monthly Deferral	1,638,303	(2,868,130)	(9,395,674)	(10,618,328)									(21,243,829)	
Entry 191400													(114,690)	
Entry 419-06205													114,690	

\* 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	March 4, 2009	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	Reference
Beg. Balance		(82,487)	(82,487)	(648,577)	(1,170,627)	(1,420,427)	(1,420,427)	(1,420,427)	(1,420,427)	(1,420,427)	(1,420,427)	(1,420,427)	(1,420,427)		
Nov: Accrual		(82,487)												(82,487)	Oct 05 Tab 3
Bal. Before Int.		(82,487)												(82,487)	
Int. Rate	0.08618	(296)												(296)	
Ending Balance		(82,783)												(82,783)	
Dec: Accrual			(564,174)											(564,174)	Nov 05 Tab 4
Bal. Before Int.			(646,957)											(646,957)	
Int. Rate	0.08618		(2,620)											(2,620)	
Ending Balance			(649,577)											(649,577)	
Jan: Accrual				(514,537)										(514,537)	Dec 05 Tab 5
Bal. Before Int.				(1,164,114)										(1,164,114)	
Int. Rate	0.08618			(6,513)										(6,513)	
Ending Balance				(1,170,627)										(1,170,627)	
Feb: Accrual					(240,529)									(240,529)	Jan 05 Tab 6
Bal. Before Int.					(1,411,156)									(1,411,156)	
Int. Rate	0.08618				(9,271)									(9,271)	
Ending Balance					(1,420,427)									(1,420,427)	
Mar: Accrual						(1,420,427)								(1,420,427)	Feb 05 Tab 7
Bal. Before Int.	0					(1,420,427)								(1,420,427)	
Int. Rate															
Ending Balance						(1,420,427)								(1,420,427)	Mar 05 Tab 8
Apr: Accrual							(1,420,427)							(1,420,427)	
Bal. Before Int.	0						(1,420,427)							(1,420,427)	
Int. Rate															
Ending Balance							(1,420,427)							(1,420,427)	Apr 05 Tab 9
May: Accrual								(1,420,427)						(1,420,427)	
Bal. Before Int.	0							(1,420,427)						(1,420,427)	
Int. Rate															
Ending Balance								(1,420,427)						(1,420,427)	May 05 Tab 11
Jun: Accrual									(1,420,427)					(1,420,427)	
Bal. Before Int.	0								(1,420,427)					(1,420,427)	
Int. Rate															
Ending Balance									(1,420,427)					(1,420,427)	Jun 05 Tab 11
Jul: Accrual										(1,420,427)				(1,420,427)	
Bal. Before Int.	0									(1,420,427)				(1,420,427)	
Int. Rate															
Ending Balance										(1,420,427)				(1,420,427)	Jul 05 Tab 12
Aug: Accrual											(1,420,427)			(1,420,427)	
Bal. Before Int.	0										(1,420,427)			(1,420,427)	
Int. Rate															
Ending Balance											(1,420,427)			(1,420,427)	Aug 05 Tab 11
Spt: Accrual												(1,420,427)		(1,420,427)	
Bal. Before Int.	0											(1,420,427)		(1,420,427)	Sep 05 Tab 11
Int. Rate															
Ending Balance												(1,420,427)		(1,420,427)	
Oct: Accrual													(1,420,427)	(1,420,427)	
Bal. Before Int.	0												(1,420,427)	(1,420,427)	
Int. Rate															
Ending Balance													(1,420,427)	(1,420,427)	
Entry JV-28A		(296)	(2,620)	(6,513)	(9,271)										
Previously Book		(296)	(2,620)	(6,513)	(9,271)										
Net to Record					(9,271)										
Monthly Deferral		(82,487)	(564,174)	(514,537)	(240,529)									(1,401,727)	
Entry 191410														(9,271)	
Entry 419-06205														9,271	

\* 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	Interest on Demand Deferrals											
	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	9,748,253.58	-	-	-	-	-	-	-	-
3 Deferral	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	-	-	-	-	-	-	-	-
4 Previously Booked	(1,160,024.47)	1,120,689.76	699,148.15	-	-	-	-	-	-	-	-	-
5 Net to Book	\$ 6,269,631.79	\$ 12,155,071.87	\$ 11,465,873.47	\$ 9,098,666.83	\$ 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
6 Entry 191450.....	(99,343.58)	-	-	-	-	-	-	-	-	-	-	-
7 Entry 605-02885.....	99,343.58	-	-	-	-	-	-	-	-	-	-	-
<b>Actual Fixed Charges Collected</b>												
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	66,856,970	62,699,041	49,679,132	-30,532,148	0	0	0	0	0	0	0
16 Commercial	20,065,477	37,251,375	37,022,293	29,624,511	-16,720,900	0	0	0	0	0	0	0
17 Industrial Firm	3,418,147	4,472,517	3,512,453	3,546,120	-1,287,361	0	0	0	0	0	0	0
18 Total of Calendar Month Sales:	57,736,931	108,580,862	103,233,787	82,849,763	-48,540,409	0	0	0	0	0	0	0
19 1-99 Less: 31CSF - 31SF A C	2,017,087	2,899,221	2,995,082	2,781,744	-	-	-	-	-	-	-	-
20 31CSF - 31SF A C	1,311,358	1,448,635	1,432,259	1,463,724	-	-	-	-	-	-	-	-
21 32CSF - 32SF A C	345,498	345,886	401,612	414,293	-	-	-	-	-	-	-	-
22 321SF - 32SF A C	772,450	876,930	947,346	823,768	-	-	-	-	-	-	-	-
23 Total Firm Sales Fixed D/Charge	4,445,393	5,269,334	5,776,299	5,513,028	-	-	-	-	-	-	-	-
24 Total Calendar Sales less Fixed:	53,290,538	103,315,528	97,457,488	77,336,735	(48,540,409)	0	0	0	0	0	0	0
25 OPG&ORA No. 0559A, 0559B, 0559C, 0559D, 0559E, 0559F, 0559G, 0559H, 0559I, 0559J, 0559K, 0559L, 0559M, 0559N, 0559O, 0559P, 0559Q, 0559R, 0559S, 0559T, 0559U, 0559V, 0559W, 0559X, 0559Y, 0559Z	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	\$ 12,155,071.87	\$ 11,465,873.47	\$ 9,098,666.83	\$ 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
27 Plus: 31CSF - 31SF A C	266,175.09	270,652.05	273,880.23	271,920.56	-	-	-	-	-	-	-	-
28 31SF - 31SF A C	165,097.52	166,276.55	163,897.35	162,645.39	-	-	-	-	-	-	-	-
29 32CSF - 32SF A C	32,685.43	29,076.46	36,044.34	37,231.70	-	-	-	-	-	-	-	-
30 321SF - 32SF A C	85,737.89	89,456.63	91,163.16	92,852.85	-	-	-	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	131,657.89	(130,973.47)	(132,177.53)	(134,052.26)	-	-	-	-	-	-	-	-
32 Prior Month Unbilled MDDV Ind	77,486.40	(79,257.72)	(79,231.39)	(78,041.79)	-	-	-	-	-	-	-	-
33 Current Month Unbilled MDDV Com	130,973.47	132,177.53	134,052.26	132,933.74	-	-	-	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	78,257.72	79,231.39	78,041.79	78,824.45	-	-	-	-	-	-	-	-
35 MDDV @1.81 D/C Collected	969,971.40	556,638.43	565,670.21	564,414.33	-	-	-	-	-	-	-	-
36 Plus: 31CSI - 31SIV	2,138.12	2,498.23	2,891.84	2,928.44	-	-	-	-	-	-	-	-
37 31SI - 31SIV	269.57	122.34	217.89	384.77	-	-	-	-	-	-	-	-
38 32CSI - 32SIM	42,371.16	40,296.13	57,273.83	53,605.08	-	-	-	-	-	-	-	-
39 321SI - 32SIM	46,717.65	25,878.98	57,737.27	53,300.91	-	-	-	-	-	-	-	-
40 SFV Collected Interruptible Sales	93,496.50	68,797.68	118,120.83	110,219.20	-	-	-	-	-	-	-	-
41 Prior Mo Manual Adjustments Com	(639.61)	(10,463.29)	(3,809.16)	(3,809.16)	-	-	-	-	-	-	-	-
42 Prior Mo Manual Adjustments Ind	(7,004.23)	(4,081.17)	(2,486.57)	(2,486.57)	-	-	-	-	-	-	-	-
43 Prior Mo Manual Adjustments Ind Int	-	(22,436.46)	-	-	-	-	-	-	-	-	-	-
44 Unbilled Manual Adjustments Com	639.61	10,463.29	3,809.16	3,809.16	-	-	-	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	7,004.23	4,081.17	2,486.57	2,486.57	-	-	-	-	-	-	-	-
46 Unbilled Manual Adjustments Ind Int	-	22,436.46	-	-	-	-	-	-	-	-	-	-
47 Collections Subject to Sensitive Ad	1,071,111.74	654,773.19	653,105.85	668,997.83	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
48 Percent Impact of Sensitive Effect	(0.0289)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)	(0.03)
49 Revenue Sensitive Adjustment	(30,823.00)	(18,903.30)	(18,855.17)	(19,311.08)	-	-	-	-	-	-	-	-
50 Total D/C Ctd (26+47+49)	7,309,820.53	12,790,941.76	12,100,124.15	9,748,253.58	-	-	-	-	-	-	-	-
R:\Gas\Accounting\26A\Cost of Gas Deferral OR & WA\2009 PGA Activity\OR & WA PGA 08-09 Deferrals 2008-09.xls\Embedded Commodity Detail Tab 4												



March 4, 2009	NORTHWEST NATURAL GAS COMPANY														Reference
Page 2 OR	ACCOUNT 191450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.														See *
Beg. Balance	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		
Nov: Accrual	1,160,024														
Bal. Before Int.	1,160,024												1,160,024	Oct 05 Tab 3	
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	0.08618	4,337											4,337		
Ending Balance		47,837											47,837		
Jan: Accrual			(699,148)										(699,148)	Dec 05 Tab 5	
Bal. Before Int.			(651,311)										(651,311)		
Int. Rate	0.08618		(2,167)										(2,167)		
Ending Balance			(653,478)										(653,478)		
Feb: Accrual				(99,344)									(99,344)	Jan 05 Tab 6	
Bal. Before Int.				(752,822)									(752,822)		
Int. Rate	0.08618			(5,050)									(5,050)		
Ending Balance				(757,872)									(757,872)		
Mar: Accrual					(757,872)								(757,872)	Feb 05 Tab 7	
Bal. Before Int.	0				(757,872)								(757,872)		
Int. Rate															
Ending Balance					(757,872)								(757,872)	Mar 05 Tab 8	
Apr: Accrual						(757,872)							(757,872)		
Bal. Before Int.	0					(757,872)							(757,872)		
Int. Rate															
Ending Balance						(757,872)							(757,872)	Apr 05 Tab 9	
May: Accrual							(757,872)						(757,872)		
Bal. Before Int.	0						(757,872)						(757,872)	May 05 Tab 10	
Int. Rate															
Ending Balance							(757,872)						(757,872)		
Jun: Accrual								(757,872)					(757,872)		
Bal. Before Int.	0							(757,872)					(757,872)	Jun 05 Tab 11	
Int. Rate															
Ending Balance								(757,872)					(757,872)		
Jul: Accrual									(757,872)				(757,872)	Jul 05 Tab 12	
Bal. Before Int.	0								(757,872)				(757,872)		
Int. Rate															
Ending Balance									(757,872)				(757,872)	Aug 05 Tab 13	
Aug: Accrual										(757,872)			(757,872)		
Bal. Before Int.	0									(757,872)			(757,872)		
Int. Rate															
Ending Balance										(757,872)			(757,872)	Sep 05 Tab 14	
Spt: Accrual											(757,872)		(757,872)		
Bal. Before Int.	0										(757,872)		(757,872)		
Int. Rate															
Ending Balance											(757,872)		(757,872)		
Oct: Accrual												(757,872)	(757,872)		
Bal. Before Int.	0											(757,872)	(757,872)		
Int. Rate															
Ending Balance													(757,872)		
Nov: Accrual															
Bal. Before Int.	0														
Int. Rate															
Ending Balance															
Previously Book	4,165	4,337	(2,167)	(5,050)									1,285		
Net to Record	4,165	4,337	(2,167)	(5,050)											
Monthly Deferral	1,160,024	(1,120,690)	(699,148)	(99,344)									(759,157)		
Entry 191450													(5,050)		
Entry 419-06205													5,050		

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





Calculated Calendar Month Volumes:	Washington Demand Deferral Calculation 2008 - 9 Trucker year Closing											
	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Residential	4,272,590	8,127,541	7,641,681	6,204,396	(3,778,556)							
Commercial	1,821,619	3,226,589	3,337,552	2,877,173	(1,521,860)							
Industrial Firm	262,877	356,329	332,778	336,866	(59,640)							
Total Firm Sales	6,357,086	11,710,458	11,312,011	9,218,435	(5,359,856)							
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	6,550	6,839	44,045	106,956								
41SF - 41SF A C												
42CSF - 42SF A C	21,088	30,412	29,542	38,070								
42ISF - 42SF A C	84,952	68,141	144,944	14,023								
Sub Total	112,570	105,392	218,531	159,050								
Total Firm Sales Subject to D/C Rate	6,244,516	11,605,067	11,093,480	9,059,385	(5,359,856)							
Demand Collected Rate Per Firm Load	0.11083	0.11083	0.11083	0.11083	0.11083							
Total D/C Subject to D/C Rate	\$ 692,080	\$ 1,286,190	\$ 1,229,490	\$ 1,004,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 569.94	\$ 582.67	\$ 3,600.55	\$ 9,207.06								
41SF - 41SF A C												
42CSF - 42SF A C	\$ 2,397.78	\$ 2,659.01	\$ 2,659.01	\$ 3,883.85								
42ISF - 42SF A C	\$ 9,428.50	\$ 8,274.59	\$ 10,466.50	\$ 1,228.30								
MDDV @1.73 D/C Collected												
Plus: 41CSI - 41SIV	\$ 582.03											
41ISI - 41SIV												
42CSI - 42SIM	\$ 16,517.62	\$ 3,480.64	\$ 12,512.07	\$ 7,169.12								
42ISI - 42SIM	\$ 22,671.89	\$ 8,743.21	\$ 16,285.77	\$ 13,353.64								
Plus SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	\$ 52,168.00	\$ 23,740.00	\$ 45,524.00	\$ 34,842.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Com	\$ -	\$ -	\$ -	\$ (985.68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind	\$ -	\$ -	\$ (140.14)	\$ (2,923.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (4,734.56)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com	\$ -	\$ -	\$ 985.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind	\$ -	\$ 140.14	\$ 2,923.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int	\$ -	\$ 4,734.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled	\$ -	\$ 4,874.70	\$ (965.85)	\$ (3,908.85)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled & D/C	\$ 52,168.00	\$ 28,614.70	\$ 44,558.15	\$ 30,933.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.0439	0.0439	0.0439	0.0439	0.0439							
Revenue Sensitive Adjustment	(2,290)	(1,256)	(1,956)	(1,358)								
Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,092	\$ 1,033,627	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System Demand Embedded in WAPGA	657,490	679,873	679,873	629,762	679,873	652,449	668,890	646,770	663,021	663,021	646,770	674,005
Wash. Demnd Collected Deferred	84,468	633,676	592,219	403,865								
Previously Booked	84,468	633,676	592,219									
Net to Book (191432)				403,865								
Entry 191432												
Entry 805-02942												
Actual Expenses Washington:												
Embedded Demand Chg	657,490.39	679,873.07	679,873.07	629,762.12	679,873.07	652,448.70	668,889.70	646,769.57	663,021.16	663,021.16	646,769.57	674,004.53
Actual Demand Chg	655,790.40	619,891.74	625,169.04	604,189.82								
Variance	1,699.99	59,981.33	54,704.03	25,572.30								
Previously Booked	1,699.99	59,981.33	54,704.03									
Net to Book (191430)				25,572.30								
Entry 191430												
Entry 805-02940												

(403,865.00)  
403,865.00

(25,572.30)  
25,572.30







**NORTHWEST NATURAL GAS COMPANY**

Date 28-Feb-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

**Scanned**

Document Number

# 100219808

Prepared:

Burson 3/4/09

Approved

Verified: JJ 3/4/09

# 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	2282009 (MMDDYYYY)	2282009 (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	-	159.38	C/M INTEREST		
76	186292			S	159.38	-	C/M INT 186292		
77	191421			H	-	180,219.15	C/M AMORT 191421		
78	541000	84020	805-02655	S	180,219.15	-	C/M AMORT		
79	411000	83010	419-06210	H	-	2,921.69	C/M INTEREST		
80	191421			S	2,921.69	-	C/M INT 191421		
81	191431			S	148,817.25	-	C/M AMORT		
82	540700	84020	805-02655	H	-	148,817.25	C/M AMORT 191431		
83	411000	83010	419-06210	H	-	2,004.96	C/M INT 191431		
84	191431			S	2,004.96	-	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	-	537.31	C/M INTEREST 186360		
102	411000	81199	495-06516	S	537.31	-	C/M INTEREST 186360		
103	186360			S	39,835.96	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	39,835.96	C/M AMORT 186360		
105	186365			H	-	476.48	C/M INTEREST 186365		
106	411000	81199	495-06516	S	476.48	-	C/M INTEREST 186365		
107	186365			S	28,658.95	-	C/M AMORT 186365		
108	402000	81199	495-06516	H	-	28,658.95	C/M AMORT 186365		

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# 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	2282009 (MMDDYYYY)	2282009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
38	186286			H	-	8,165.88	C/M AMORT		
39	411000	83010	419-06205	H	-	93.47	C/M INTEREST		
40	186286			S	93.47	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,637.97	-	AMORT 186288		
42	186288			H	-	2,637.97	C/M AMORT		
43	411000	83010	419-06205	H	-	73.26	C/M INT 186288		
44	186288			S	73.26	-	C/M INTEREST		
45	191401			H	-	1,065,472.19	C/M AMORT		
46	541000	84020	805-02650	S	1,065,472.19	-	AMORT 191401		
47	191401			S	17,470.93	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	17,470.93	C/M INTEREST		
49	540700	84020	805-02650	H	-	2,197,581.69	AMORT 191411		
50	191411			S	2,197,581.69	-	C/M AMORT		
51	411000	83010	419-06205	S	30,186.89	-	C/M INTEREST		
52	191411			H	-	30,186.89	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	90,617.80	AMORT 19031		
54	191031			S	90,617.80	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST		
57	186311			H	-	-	C/M INTEREST 19031		
58	504200	11529	908-07399	H	2,000.00	-	WA FURN PROG		
59	186311			S	-	2,000.00	WA FURN PROG 186311		
60	411000	83010	419-06210	H	76.04	-	INT - WA FURN PROG		
61	186312			S	-	76.04	INT - WA FURN PROG		
62	504200	11529	908-07209	H	3,473.79	-	WEATH DEFERRAL		
63	186312			S	-	3,473.79	DEFERRED WX 186312		
64	411000	83010	419-06210	H	39.49	-	INT - DEF WX		
65	402000	82299	495-06080	S	-	39.49	INT - DEF WX 186312		
66	186316			H	-	27,760.19	C/M AMORT 186316		
67	411000	83010	419-06210	H	-	27,760.19	C/M AMORT		
68	186316			S	478.11	-	C/M INTEREST 186316		
69	402000	81199	495-06374	S	-	478.11	C/M INTEREST		
70	186259			H	-	12,378.18	C/M AMORT 186259		
71	411000	83010	419-06205	H	-	12,378.18	C/M AMORT		
72	186259			S	264.26	-	C/M INTEREST		
73	402000	81199	495-06374	S	-	264.26	C/M INT 186259		
74	186292			H	7,402.98	-	C/M AMORT 186292		

# 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	2282009 (MMDDYYYY)	2282009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06080	S	1,926.69	-	AMORT 186231		
2	186231			H	-	1,926.69	C/M AMORT		
3	411000	83010	419-06205	H	-	34.76	C/M INTEREST		
4	186231			S	34.76	-	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	-	497,665.46	AMORT 186271		
30	186271			S	497,665.46	-	C/M AMORT		
31	411000	83010	419-06205	S	6,694.62	-	C/M INTEREST		
32	186271			H	-	6,694.62	C/M INT 186271		
33	402000	81199	495-06064	S	-	-	AMORT 186277		
34	186277			H	121,318.44	-	C/M AMORT		
35	411000	83010	419-06205	H	-	1,431.21	C/M INTEREST		
36	186277			S	1,431.21	-	C/M INT 186277		
37	402000	81199	495-06233	S	8,165.88	-	AMORT 186286		

### Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4) 5000	(2) SA	(8) 2282009	(8) 2282009	(3) USD	(16) JV29	(25) AMORTIZATION

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

(MMDDYYYY) (MMDDYYYY)

Line No.	Account	Cost Center	Internal Order	Debit (\$) / Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
(6)		(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)

64

Total	4,498,875.43
4,498,875.43	4,498,875.43

Prepared by \_\_\_\_\_ Approved by \_\_\_\_\_

Date \_\_\_\_\_ Date \_\_\_\_\_

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
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186.231 DSM AMORTIZATION (11/06 to 10/07)												
Increment = 5.00925/therm collection from all Firm sales schedules.												
Volume												
186.231 Beginning Balance	19,383,738	76,351,624	110,509,334	96,334,331	0	0	0	0	0	0	0	0
186.231 Trf fr 186278	14,808	14,420	12,901	10,733	8,841	8,872	8,904	8,936	8,967	8,999	9,031	9,064
186.231 Amortization	(388)	(1,567)	(2,210)	(1,927)	0	0	0	0	0	0	0	0
186.231 Prior Month Adjustment	(1)	49	42	35	31	32	32	32	32	32	32	32
186.231 Interest @ 4.27%	14,420	12,901	10,733	8,841	8,872	8,904	8,936	8,967	8,999	9,031	9,064	9,096
186.231 Ending Balance												
Rate												
(0.000002)												

OREGON 186 AMORTIZATION ACCOUNTS

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
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186.243 SMPE AMORTIZATION												
=% margin to rs 1, 2, 3, 31												
TR	18,017	83,510	122,964	103,366	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,086	0	0	0	0	0	0	0	0
2	10,073,724	46,559,265	67,028,495	58,224,358	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	24,578,211	0	0	0	0	0	0	0	0
31	159,874	444,988	527,011	468,758	0	0	0	0	0	0	0	0
31 Block 1	1,149,089	2,853,711	2,860,536	2,851,132	0	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	8,914,626	7,772,789	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 2008 COSTS

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
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186.251 AMORTIZATION OF YEAR 2008 COSTS												
=% margin to rs:												
TR	18,017	83,510	122,964	103,366	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,086	0	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	67,028,495	58,224,358	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	24,578,211	0	0	0	0	0	0	0	0
31	159,874	444,988	527,011	468,758	0	0	0	0	0	0	0	0
31 Block 1	1,149,089	2,853,711	2,860,536	2,851,132	0	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	8,914,626	7,772,789	0	0	0	0	0	0	0	0
32 Block 1, sales	2,106,531	1,797,324	2,274,188	2,263,434	0	0	0	0	0	0	0	0
32 Block 2 & Block 3, sales	4,004,826	3,980,761	5,096,687	4,791,068	(10,000)	0	0	0	0	0	0	0
32 Block 4 & Block 5, sales	2,373,052	2,661,574	3,726,582	1,918,977	(34,033)	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

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
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186.254 FISHGARDEN BLOCK REFUND												
=% margin to rs:												
TR, 1C, 2, 3	14,406,991	66,075,168	96,019,867	83,403,778	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  
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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
186.267 AMORTIZATION COOS BAY REVENUE DEFERRAL Increment = \$, margin to rs:												
1R	18,017	83,510	122,964	103,366	0	0	0	0	0	0	0	0
1C	6,357	22,989	35,667	28,086	0	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	67,028,495	58,224,358	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	24,578,211	0	0	0	0	0	0	0	0
31	159,874	444,988	527,011	469,758	0	0	0	0	0	0	0	0
31 Block 1 - Commercial	950,358	2,357,854	2,376,940	2,373,749	0	0	0	0	0	0	0	0
31 Block 2 - Commercial	1,346,199	5,091,462	7,217,500	6,175,549	0	0	0	0	0	0	0	0
31 Block 1 - Industrial	198,731	495,857	483,596	477,383	0	0	0	0	0	0	0	0
31 Block 2 - Industrial	500,851	1,549,252	1,697,125	1,597,240	0	0	0	0	0	0	0	0
32 Block 1	3,090,960	2,656,851	3,179,768	3,342,221	(40,000)	0	0	0	0	0	0	0
32 Block 2	4,341,783	3,964,617	4,886,564	4,870,082	(80,000)	0	0	0	0	0	0	0
32 Block 3	2,282,424	2,937,145	2,473,379	2,679,684	(74,033)	0	0	0	0	0	0	0
32 Block 4	4,689,351	4,388,835	5,962,869	4,973,160	(300,000)	0	0	0	0	0	0	0
32 Block 5	5,481,017	6,842,561	6,826,301	5,668,197	(1,214,330)	0	0	0	0	0	0	0
32 Block 6	8,601,448	10,692,201	9,296,249	6,446,975	(208,591)	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 = \$,000 (other collection from RS 1, 2, and 3)												
Rate Schedule 1, 2, and 3	14,406,991	66,075,168	96,019,867	83,403,778	0	0	0	0	0	0	0	0
Annotize & Accure Int NO	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0
186.269 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.269 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.274 AMORTIZATION OF PARKING, OO, AND VANC PROP RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1005												
Rate Schedule 1C, 3C, and 31C	24,374	106,479	158,651	131,451	0	0	0	0	0	0	0	0
Annotize & Accure Int NO	14,382,618	65,968,689	95,861,216	83,272,327	0	0	0	0	0	0	0	0
1	6,059,313	12,122,245	14,924,930	13,938,726	(40,000)	0	0	0	0	0	0	0
2 and 3	0	0	0	0	0	0	0	0	0	0	0	0
31 and Block 1 of 32	0	0	0	0	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 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.274 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING Increment = \$,00821 (other collection from RS 1C, 3C, and 31C)												
Rate Schedule 1C, 3C, and 31C	6,451,933	25,435,193	37,935,938	33,155,594	0	0	0	0	0	0	0	0
186.271 Beginning Balance	(365,269)	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,645,087)	(1,650,940)	(1,656,815)	(1,662,711)	(1,668,627)	(1,674,565)	(1,680,523)
186.271 Transfer from 186270	(2,799,411)	0	0	0	0	0	0	0	0	0	0	0
186.271 Amortization	96,844	398,792	569,417	497,665	0	0	0	0	0	0	0	0
186.271 Prior Month Adjustment	(9,789)	(10,245)	(8,563)	(6,695)	(5,833)	(5,854)	(5,875)	(5,896)	(5,916)	(5,938)	(5,959)	(5,980)
186.271 Interest @ 4.27%	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,645,087)	(1,650,940)	(1,656,815)	(1,662,711)	(1,668,627)	(1,674,565)	(1,680,523)	(1,686,503)
186.271 Ending Balance	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,645,087)	(1,650,940)	(1,656,815)	(1,662,711)	(1,668,627)	(1,674,565)	(1,680,523)	(1,686,503)
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING Increment = \$,01229 (other collection from RS 1R, 2, and 19)												
Rate Schedule 1R, 2R	10,091,741	46,642,775	67,149,900	58,326,172	0	0	0	0	0	0	0	0
186.277 Beginning Balance	(1,383,248)	695,371	600,656	462,873	342,985	344,206	345,431	346,660	347,893	349,131	350,374	351,620
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)	(139,672)	(121,318)	0	0	0	0	0	0	0	0
186.277 Prior Month Adjustment	7,407	2,302	1,889	1,431	1,220	1,225	1,229	1,234	1,238	1,242	1,247	1,251
186.277 Interest @ 4.27%	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,645,087)	(1,650,940)	(1,656,815)	(1,662,711)	(1,668,627)	(1,674,565)	(1,680,523)	(1,686,503)
186.277 Ending Balance	695,371	600,656	462,873	342,985	344,206	345,431	346,660	347,893	349,131	350,374	351,620	352,871



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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
186.286 AMORTIZATION CUB INTERVENER FUNDING Increment = \$,000.18/term collection from RS 1R and 2												
Rate Schedule 1R and 2												
186.286 Beginning Balance	10,091,741	46,644,302	67,151,458	58,327,724	0	0	0	0	0	0	0	0
186.286 Transfer from 186276	(11,666)	46,005	39,628	30,351	22,279	22,358	22,438	22,517	22,598	22,678	22,759	22,840
186.286 Amortization	58,878	0	0	0	0	0	0	0	0	0	0	0
186.286 Interest @ 4.27%	(1,413)	(6,530)	(9,401)	(8,166)	0	0	0	0	0	0	0	0
186.286 Ending Balance	207	152	124	93	79	80	80	80	80	81	81	81
Amortize & Accure Int Yrs	46,006	39,628	30,351	22,279	22,358	22,438	22,517	22,598	22,678	22,759	22,840	22,921
186.288 AMORTIZATION MAT CHING FUND INTERVENER FUNDING gheback to RS 3I, 31I, and 32												
Rate Schedule 3I, 31I, and 32												
186.288 Beginning Balance	28,426,165	32,107,435	34,507,064	29,310,731	(1,916,954)	0	0	0	0	0	0	0
186.288 Transfer from 186276	(1,032)	27,726	24,930	21,907	19,343	19,584	19,654	19,724	19,794	19,865	19,935	20,006
186.288 Amortization	(2,558)	(2,890)	(3,106)	(2,638)	173	0	0	0	0	0	0	0
186.288 Interest @ 4.27%	107	94	83	73	69	70	70	70	70	71	71	71
186.288 Ending Balance	27,726	24,930	21,907	19,343	19,584	19,654	19,724	19,794	19,865	19,935	20,006	20,077
186.259 AMORTIZATION OREGON TAX KICKER = % margin to rs:												
1R	18,017	83,510	122,964	103,366	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,086	0	0	0	0	0	0	0	0
2	10,073,724	46,560,792	67,028,495	58,224,358	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	24,578,211	0	0	0	0	0	0	0	0
31C Firm Sales	159,874	444,988	527,011	468,758	0	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,342,861	2,336,278	0	0	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	7,032,518	5,397,375	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
31C Interr Sales	25,203	31,533	34,079	37,471	0	0	0	0	0	0	0	0
Block 1	118,975	161,346	184,982	176,174	0	0	0	0	0	0	0	0
Block 2	184,810	491,857	479,596	473,383	0	0	0	0	0	0	0	0
31I Firm Sales	476,368	1,519,439	1,666,303	1,574,831	0	0	0	0	0	0	0	0
Block 1	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0	0
Block 2	15,696	29,813	28,822	22,409	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	8,767	0	0	0	0	0	0	0	0	0	0	0
32C Firm Sales	388,036	388,378	406,128	429,129	0	0	0	0	0	0	0	0
Block 1	451,269	581,908	585,230	561,785	0	0	0	0	0	0	0	0
Block 2	75,704	339,062	315,373	218,886	0	0	0	0	0	0	0	0
Block 3	5,265	91,758	79,833	4,369	0	0	0	0	0	0	0	0
Block 4	0	0	0	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
32I Firm Sales	385,596	385,985	393,783	387,538	0	0	0	0	0	0	0	0
Block 1	543,513	608,422	606,557	572,315	0	0	0	0	0	0	0	0
Block 2	198,271	314,973	274,377	199,552	0	0	0	0	0	0	0	0
Block 3	115,536	298,238	301,908	175,112	0	0	0	0	0	0	0	0
Block 4	0	0	0	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
32 Firm Trans	444,499	440,107	457,799	467,343	(10,000)	0	0	0	0	0	0	0
Block 1	705,315	746,928	751,678	707,748	(20,000)	0	0	0	0	0	0	0
Block 2	468,759	527,700	526,229	470,614	(20,000)	0	0	0	0	0	0	0
Block 3	1,059,846	1,131,414	1,172,677	1,073,808	(100,000)	0	0	0	0	0	0	0
Block 4	1,070,873	1,423,824	1,672,665	553,949	(177,890)	0	0	0	0	0	0	0
Block 5	1,332,899	1,022,961	1,474,277	1,446,767	(10,000)	0	0	0	0	0	0	0
Block 6	1,768,129	1,370,027	2,105,614	2,053,519	(20,000)	0	0	0	0	0	0	0
Block 1	967,940	786,369	1,206,536	1,185,011	(14,033)	0	0	0	0	0	0	0
Block 2	1,575,360	1,195,550	2,371,210	1,697,894	0	0	0	0	0	0	0	0
Block 3	676,891	1,075,028	973,631	41,602	0	0	0	0	0	0	0	0
Block 4	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	539,930	419,420	447,781	611,444	(20,000)	0	0	0	0	0	0	0
Block 6	873,557	657,332	834,485	974,715	(40,000)	0	0	0	0	0	0	0
Block 1	571,750	525,275	614,630	605,821	(40,000)	0	0	0	0	0	0	0
Block 2	1,933,344	1,670,875	2,027,241	2,021,977	(200,000)	0	0	0	0	0	0	0
Block 3	3,733,253	4,343,709	4,280,005	5,072,646	(1,036,440)	0	0	0	0	0	0	0
Block 4	8,601,448	9,955,884	10,032,566	6,446,975	(208,591)	0	0	0	0	0	0	0
Block 5	106,433	103,910	94,326	-80,453	68,339	68,603	68,847	69,092	69,338	69,584	69,832	70,080
Block 6	(2,519)	(9,835)	(14,184)	(12,378)	20	0	0	0	0	0	0	0
186.259 Beginning Balance	106,433	103,910	94,326	-80,453	68,339	68,603	68,847	69,092	69,338	69,584	69,832	70,080
186.259 Accum Transfer	(2,519)	(9,835)	(14,184)	(12,378)	20	0	0	0	0	0	0	0
186.259 Amortization												

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 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
186.259 Interest @ 4.27%	(4)	352	310	264	244	247	245	246	248	248	248	249
186.259 Ending Balance	103,910	94,326	80,453	66,339	66,847	69,584	69,092	69,338	69,584	69,832	70,080	70,330
TR	18,017	63,510	122,964	103,366	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	26,086	0	0	0	0	0	0	0	0
2R	10,737,724	46,560,792	67,028,495	58,224,358	0	0	0	0	0	0	0	0
3C Firm Sales	4,149,020	18,962,909	28,305,710	24,578,211	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	150,005	444,988	527,011	469,758	0	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,342,861	2,336,278	0	0	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	7,032,518	5,997,375	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
31C Interr Sales	25,203	31,533	34,079	37,471	0	0	0	0	0	0	0	0
Block 1	118,975	161,346	184,962	178,174	0	0	0	0	0	0	0	0
Block 2	184,810	491,857	479,596	473,383	0	0	0	0	0	0	0	0
Block 1	476,368	1,519,439	1,668,303	1,574,831	0	0	0	0	0	0	0	0
Block 2	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0	0
311 Firm Trans	15,696	29,813	28,522	22,409	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
32C Firm Sales	388,036	388,378	406,128	429,129	0	0	0	0	0	0	0	0
Block 1	451,269	581,908	588,230	561,785	0	0	0	0	0	0	0	0
Block 2	75,704	399,062	315,373	218,886	0	0	0	0	0	0	0	0
Block 3	5,265	91,736	79,833	4,369	0	0	0	0	0	0	0	0
Block 4	0	0	0	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
32 Firm Sales	385,596	385,985	393,783	387,538	0	0	0	0	0	0	0	0
Block 1	543,513	608,422	606,557	572,915	0	0	0	0	0	0	0	0
Block 2	198,271	314,973	274,377	199,552	0	0	0	0	0	0	0	0
Block 3	115,536	298,238	301,908	175,112	0	0	0	0	0	0	0	0
Block 4	0	0	0	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
32 Firm Trans	444,499	440,107	457,799	467,343	0	0	0	0	0	0	0	0
Block 1	705,315	746,928	751,678	707,748	(10,000)	0	0	0	0	0	0	0
Block 2	468,759	527,700	526,229	470,614	(20,000)	0	0	0	0	0	0	0
Block 3	1,059,846	1,131,414	1,172,677	1,073,808	(100,000)	0	0	0	0	0	0	0
Block 4	1,070,873	1,423,824	1,672,665	553,949	(177,890)	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
32 Interr Sales	1,332,899	1,022,961	1,474,277	1,446,767	0	0	0	0	0	0	0	0
Block 1	1,768,129	1,370,027	2,105,614	2,053,519	(20,000)	0	0	0	0	0	0	0
Block 2	967,940	766,369	1,206,536	1,185,011	(14,033)	0	0	0	0	0	0	0
Block 3	1,575,360	1,196,550	2,371,210	1,697,894	0	0	0	0	0	0	0	0
Block 4	676,891	1,075,028	973,631	41,602	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
32 Interr Trans	539,930	419,420	447,781	611,444	(20,000)	0	0	0	0	0	0	0
Block 1	873,557	657,332	834,485	974,715	(40,000)	0	0	0	0	0	0	0
Block 2	571,750	525,275	614,630	605,821	(40,000)	0	0	0	0	0	0	0
Block 3	1,933,344	1,670,875	2,037,241	2,021,977	(200,000)	0	0	0	0	0	0	0
Block 4	3,733,253	4,343,709	4,280,005	5,072,646	(1,036,440)	0	0	0	0	0	0	0
Block 5	8,601,448	9,955,884	10,032,566	6,446,375	(208,591)	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
186.292 Beginning Balance	64,002	62,501	56,785	48,492	41,248	41,401	41,549	41,696	41,845	41,994	42,143	42,293
186.292 Accum/Transfer	(1,499)	(5,928)	(6,480)	(7,403)	6	0	0	0	0	0	0	0
186.292 Amortization	(3)	187	159	147	147	147	148	148	149	149	150	150
186.292 Interest @ 4.27%	62,501	56,785	48,492	41,248	41,401	41,549	41,696	41,845	41,994	42,143	42,293	42,444
186.292 Ending Balance	62,501	56,785	48,492	41,248	41,401	41,549	41,696	41,845	41,994	42,143	42,293	42,444

OREGON 191 AMORTIZATION ACCOUNTS

191.401 WACOG AMORTIZATION  
 Increment = \$,00452/term gbleback to firm and inter sales 1005 to 1006

191.401 Beginning Balance	25,867,843	84,711,755	118,123,346	102,974,769	(44,033)	0	0	0	0	0	0	0
191.401 Accum/Transfer	(4,874,096)	7,497,092	6,645,596	5,442,598	4,394,597	4,410,690	4,426,395	4,442,136	4,457,942	4,473,805	4,489,724	4,505,700
191.401 Amortization	12,594,151	0	0	0	0	0	0	0	0	0	0	0
191.401 Switchers	(267,473)	(875,920)	(1,221,395)	(1,064,759)	455	0	0	0	0	0	0	0
191.401 Prior Month Adjustment	172	(694)	(3,071)	(713)	0	0	0	0	0	0	0	0
191.401 Interest @ 4.27%	44,339	25,118	21,469	17,471	15,638	15,695	15,751	15,807	15,863	15,919	15,976	16,033
191.401 Interest prior period adj	7,497,092	6,645,596	5,442,598	4,394,597	4,410,690	4,426,395	4,442,136	4,457,942	4,473,805	4,489,724	4,505,700	4,521,733
191.401 Ending Balance	7,497,092	6,645,596	5,442,598	4,394,597	4,410,690	4,426,395	4,442,136	4,457,942	4,473,805	4,489,724	4,505,700	4,521,733

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 = \$,01048/therm collection from firm sales and \$,00124/therm collection from interruptible sales.												
Firm Sales												
0.02262	19,383,738	78,351,624	110,509,334	96,334,331	0	0	0	0	0	0	0	0
0.00265	6,484,105	6,360,131	7,614,012	6,640,438	(44,033)	0	0	0	0	0	0	0
191.411	(4,988,687)	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,931)	(7,441,332)	(7,467,811)	(7,494,384)	(7,521,051)	(7,547,814)	(7,574,671)	(7,601,625)
191.411	(9,245,043)	0	0	0	0	0	0	0	0	0	0	0
M	455,643	1,789,168	2,519,898	2,196,680	(117)	0	0	0	0	0	0	0
191.411	1,260	1,128	887	902	0	0	0	0	0	0	0	0
191.411	(32,084)	(45,951)	(38,445)	(30,187)	(26,385)	(26,479)	(26,573)	(26,668)	(26,762)	(26,858)	(26,953)	(27,049)
191.411	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,931)	(7,441,332)	(7,467,811)	(7,494,384)	(7,521,051)	(7,547,814)	(7,574,671)	(7,601,625)	(7,628,674)
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION Increment = \$,00452/therm giveback to firm and inter sales 1005 to 1006												
Volume												
0.00088	25,867,843	84,711,755	118,123,346	102,974,769	(44,033)	0	0	0	0	0	0	0
191.031	(656,136)	(633,372)	(658,826)	(454,877)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)
191.031	22,764	74,546	103,949	90,618	(39)	0	0	0	0	0	0	0
U	0	0	0	0	0	0	0	0	0	0	0	0
191.031	(633,372)	(558,826)	(454,877)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)	(364,298)
196.360 ALBANY SALE DEFERRED GAIN												
1R	18,017	83,510	122,964	103,366	0	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,086	0	0	0	0	0	0	0	0
2R	10,073,724	46,560,792	67,028,495	58,224,368	0	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	24,578,211	0	0	0	0	0	0	0	0
3 Industrial Firm Sales	159,874	444,988	627,011	469,758	0	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,342,861	2,336,278	0	0	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	7,032,518	5,997,375	0	0	0	0	0	0	0	0
Block 1	0	0	0	0	0	0	0	0	0	0	0	0
31C Firm Sales												
31C Firm Trans												

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
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	25,203	31,533	34,079	37,471	0	0	0	0	0	0	0	0
Block 2	118,975	161,346	184,982	178,174	0	0	0	0	0	0	0	0
Block 1	184,810	491,857	479,596	473,383	0	0	0	0	0	0	0	0
Block 2	476,368	1,519,439	1,668,303	1,574,831	0	0	0	0	0	0	0	0
Block 1	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0	0
Block 2	15,696	29,813	28,822	22,409	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	6,787	0	0	0	0	0	0	0	0	0	0	0
Block 1	388,036	388,378	406,128	429,129	0	0	0	0	0	0	0	0
Block 2	451,269	581,908	588,230	561,785	0	0	0	0	0	0	0	0
Block 3	75,704	339,062	315,373	218,886	0	0	0	0	0	0	0	0
Block 4	5,265	91,758	79,833	4,369	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	385,596	385,985	393,783	387,538	0	0	0	0	0	0	0	0
Block 2	543,513	608,422	606,557	572,315	0	0	0	0	0	0	0	0
Block 3	198,271	314,973	274,377	199,552	0	0	0	0	0	0	0	0
Block 4	115,536	298,238	301,908	175,112	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	444,499	440,107	457,799	467,343	(10,000)	0	0	0	0	0	0	0
Block 2	705,315	746,928	751,678	707,748	(20,000)	0	0	0	0	0	0	0
Block 3	468,759	527,700	526,229	470,614	(20,000)	0	0	0	0	0	0	0
Block 4	1,059,846	1,131,414	1,172,677	1,073,808	(100,000)	0	0	0	0	0	0	0
Block 5	1,070,873	1,423,824	1,672,665	553,949	(177,890)	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	1,446,767	(10,000)	0	0	0	0	0	0	0
Block 2	1,768,129	1,370,027	2,105,614	2,053,519	(20,000)	0	0	0	0	0	0	0
Block 3	967,940	766,369	1,206,536	1,185,011	(14,033)	0	0	0	0	0	0	0
Block 4	1,575,360	1,196,550	2,371,210	1,697,894	0	0	0	0	0	0	0	0
Block 5	676,891	1,075,028	973,631	41,602	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	539,930	419,420	447,781	611,444	(20,000)	0	0	0	0	0	0	0
Block 2	873,557	657,332	834,485	974,715	(40,000)	0	0	0	0	0	0	0
Block 3	571,750	525,275	614,630	605,821	(40,000)	0	0	0	0	0	0	0
Block 4	1,933,344	1,670,875	2,037,241	2,021,977	(200,000)	0	0	0	0	0	0	0
Block 5	3,733,253	4,343,709	4,280,005	5,072,646	(1,036,440)	0	0	0	0	0	0	0
Block 6	8,601,448	9,955,884	10,032,566	6,448,975	(208,591)	0	0	0	0	0	0	0

186.360 Beginning Balance (134,986)  
 186.360 Accum/Transfer (134,507)  
 186.360 Amortization (134,030)  
 186.360 Interest @ 4.27% (133,555)  
 186.360 Ending Balance (135,466)

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	OLD prorated
<b>WASHINGTON 186 ACCUMULATION ACCOUNTS</b>													
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION													
	71,574	9,079	13,726	19,188	21,264	21,344	21,465	21,586	21,707	21,803	21,900	21,996	22,088
186.311 Beginning Balance													
186.311 Accumulation		4,600	5,400	2,000	0	0	0	0	0	0	0	0	0
186.311 Transfer	(62,486)	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month	0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.	0	47	61.87	76.04	80.09	120.42	121.10	122	96	96	97	92	92
186.311 Interest @ 4.32%													
186.311 Interest Adjustment	booked in old	13,726	19,188	21,264	21,344	21,465	21,586	21,707	21,803	21,900	21,996	22,088	22,180
186.311 Ending Balance	9,079	(7,734)	622	8,748	12,261	12,308	12,377	12,447	12,517	12,572	12,628	12,737	12,790
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION													
	104,496	(7,734)	622	8,748	12,261	12,308	12,377	12,447	12,517	12,572	12,628	12,737	12,790
186.312 Beginning Balance													
186.312 Accumulation		8,371	6,108	3,474	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	(15)	18	39	46	69	70	70	55	56	56	53	53
186.312 Interest @ 4.52%													
186.312 Interest Adjustment	booked in old	622	8,748	12,261	12,308	12,377	12,447	12,517	12,572	12,628	12,684	12,737	12,790
186.312 Ending Balance	(7,734)	0	0	0	0	0	0	0	0	0	0	0	0
<b>WASHINGTON 186 AMORTIZATION ACCOUNTS</b>													
186.316 DSM AMORTIZATION (1104 to 305)													
Increment = \$,001468/therm collection from firm sales, \$,00251/therm collection from interruptible sales													
	2,153,673	8,491,915	12,105,815	10,600,179	0	0	0	0	0	0	0	0	2,755,932
186.316 Firm Volume		460,453	555,641	503,897	0	0	0	0	0	0	0	0	0
186.316 Int Sales Volume													
186.316 RS 55	24,703	193,500	171,878	140,812	113,530	113,958	114,601	115,247	115,913	116,425	116,939	117,455	117,945
186.316 Beginning Balance													
186.316 Accum/Transfer	174,725	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Amortization	(6,643)	(22,361)	(31,654)	(27,760)	0	0	0	0	0	0	0	0	(6,850)
186.316 Interest @ 4.32%													
186.316 Interest Adjustment	714	780	588	478	428	643	647	650	512	514	516	489	477
186.316 Ending Balance	193,500	171,878	140,812	113,530	113,958	114,601	115,247	115,913	116,425	116,939	117,455	117,945	118,432
186.257 DOWNTOWN PROPERTY REFUND (1104 to 305)													
Increment = % margin													
	2,543	16,959	26,221	21,489	0	0	0	0	0	0	0	0	4,665
186.257 RS 1													
186.257 RS 2 and 19 and 54	1,340,841	5,685,465	8,151,382	7,172,514	0	0	0	0	0	0	0	0	1,825,169
186.257 RS 3FS and 3FT	425,395	1,859,884	2,689,602	2,616,996	0	0	0	0	0	0	0	0	681,284
186.257 RS 21 Block 1	23,872	75,781	52,846	24,1	0	0	0	0	0	0	0	0	51,598
186.257 RS 21 Block 2	46,660	160,329	116,598	580	0	0	0	0	0	0	0	0	95,265
186.257 RS 21 Block 3	46,110	234,753	199,524	489	0	0	0	0	0	0	0	0	89,264
186.257 RS 21 Block 4	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 RS 21 Block 5	1,334	31,016	42,673	30,812	0	0	0	0	0	0	0	0	1,117
186.257 RS 41 Block 1	2,000	4,000	57,697	150,351	0	0	0	0	0	0	0	0	2,000
186.257 RS 41 Block 2	3,021	9,205	107,802	254,400	0	0	0	0	0	0	0	0	4,550
186.257 RS 42 Block 1	329,471	356,563	392,585	384,679	0	0	0	0	0	0	0	0	30,000
186.257 RS 42 Block 2	286,973	448,138	433,184	419,048	0	0	0	0	0	0	0	0	60,000
186.257 RS 42 Block 3	108,231	184,010	186,053	172,452	0	0	0	0	0	0	0	0	60,000
186.257 RS 42 Block 4	222,587	48,189	516,684	386,984	0	0	0	0	0	0	0	0	210,000
186.257 RS 42 Block 5	114,565	305,878	766,399	21,785	0	0	0	0	0	0	0	0	231,432
186.257 RS 42 Block 6	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Amortize & Accrue Int	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest @ 6.77%	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Ending Balance	2,543	16,959	26,221	21,489	0	0	0	0	0	0	0	0	4,665
<b>WASHINGTON 181 AMORTIZATION ACCOUNTS</b>													
181.421 WACCO AMORTIZATION													
Increment = \$,00638/therm giveback to firm and inter sales 11005 to 306													
	2,657,233	8,852,368	12,661,456	11,104,076	688,462	691,076	694,975	698,895	702,838	705,942	709,060	712,192	2,755,932
181.421 Volume													
181.421 Beginning Balance	(1,020,738)	1,208,206	1,067,641	865,780	688,462	691,076	694,975	698,895	702,838	705,942	709,060	712,192	715,180
181.421 Accum/Transfer	2,262,733	(145,287)	(205,495)	(180,219)	0	0	0	0	0	0	0	0	(44,729)
181.421 Amortization	(43,127)	4,731	3,634	2,922	2,593	3,899	3,921	3,943	3,104	3,118	3,132	2,967	2,887
181.421 Interest @ 4.52%													
181.421 Prior Month Int Adj	9,338	4,731	3,634	2,922	2,593	3,899	3,921	3,943	3,104	3,118	3,132	2,967	2,887
181.421 Ending Balance	1,208,206	1,067,641	865,780	688,462	688,462	694,975	698,895	702,838	705,942	709,060	712,192	715,180	673,317
181.431 DEMAND AMORTIZATION													
Increment = \$,00446/therm giveback to firm sales, \$,00068/therm giveback to interruptible sales													
	2,163,673	8,491,915	12,105,815	10,600,179	608,703	(617,700)	(621,185)	(624,689)	(628,214)	(630,988)	(633,775)	(636,574)	2,755,932
181.431 Firm Sales													
181.431 Interruptible Sales													
181.431 Beginning Balance	0	460,453	555,641	503,897	0	0	0	0	0	0	0	0	0
181.431 Accum/Transfer	694,880	166,188	286,522	457,881	608,703	(617,700)	(621,185)	(624,689)	(628,214)	(630,988)	(633,775)	(636,574)	(639,227)
181.431 Amortization	(698,110)	(941)	(1,400)	(2,005)	(1,219,944)	0	0	0	0	0	0	0	0
181.431 Interest @ 4.52%													
181.431 Interest Adjustment	32,269	941	1,400	2,005	(2,302)	(3,485)	(3,505)	(3,524)	(2,775)	(2,787)	(2,799)	(2,812)	36,059
181.431 Ending Balance	(2,842)	286,522	457,881	608,703	(617,700)	(621,185)	(624,689)	(628,214)	(630,988)	(633,775)	(636,574)	(639,227)	(2,584)
181.431 Interest @ 4.52%													
181.431 Interest Adjustment	166,188	286,522	457,881	608,703	(617,700)	(621,185)	(624,689)	(628,214)	(630,988)	(633,775)	(636,574)	(639,227)	(603,751)

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	OLD prorate
1R													
1C	18,657		15,107										4,655
2R	7,555		6,392										0
3CSF	8,161,392		7,177,514										1,826,189
3IFS	2,796,234		2,594,968										640,347
19	0.11		82,008										32,074
21 C Firm Sales													0
Block 1													0
Block 2													0
Block 3													0
Block 4													0
21 F Firm Sales													0
Block 1													0
Block 2													0
Block 3													0
Block 4													0
31 F Firm Sales													0
Block 1													0
Block 2													0
Block 3													0
Block 4													0
27													0
41 Firm Sales													0
Block 1	42,673		39,812										1,117
Block 2	55,971		139,351										2,000
Block 3	165,071		234,473										4,550
Block 4	2,036		12,009										0
Block 5	2,728		19,927										0
Block 6	0		0										0
Block 7	0		0										0
Block 8	103,494		95,105										0
Block 9	83,125		59,248										0
Block 10	8,875		659										0
Block 11	0		0										0
Block 12	0		0										0
Block 13	0		0										0
Block 14	0		0										0
Block 15	119,415		137,745										0
Block 16	134,907		71,823										0
Block 17	35,644		-12,291										0
Block 18	0		0										0
Block 19	0		0										0
Block 20	0		0										0
Block 21	0		0										0
Block 22	0		0										0
Block 23	0		0										0
Block 24	0		0										0
Block 25	0		0										0
Block 26	0		0										0
Block 27	0		0										0
Block 28	0		0										0
Block 29	0		0										0
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Block 31	0		0										0
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Block 106	0		0										0
Block 107	0		0										0
Block 108	0		0										0
Block 109	0		0										0
Block 110	0		0										0
Block 111	0		0										0
Block 112	0		0										0
Block 113	0		0										0
Block 114	0		0			</							

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

State	Type	Class	RS Type	Rate Schedule	FEBRUARY				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	103,365.6	0	0	0	103,365.6
OR	Sales	R	Firm	2	58,222,806.1	0	0	0	58,222,806.1
OR	Sales	R	Firm	3		0	0	0	0
OR	Sales	R	Firm	4		0	0	0	0
OR	Sales	R	Firm	19	1,552.0	0	0	0	1,552.0
OR	Sales	R	Firm	54		0	0	0	0
OR	Sales	C	Firm	1	28,085.6	0	0	0	28,085.6
OR	Sales	C	Firm	3	24,593,505.8	(15,295.0)		(15,295.0)	24,578,210.8
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	2,337,690.5	(1,413.0)		(1,413.0)	2,336,277.5
OR	Sales	C	Firm	31 Block 2	5,997,374.9	0		0	5,997,374.9
OR	Sales	C	Firm	32 Block 1	439,129.0	(10,000.0)		(10,000.0)	429,129.0
OR	Sales	C	Firm	32 Block 2	581,785.0	(20,000.0)		(20,000.0)	561,785.0
OR	Sales	C	Firm	32 Block 3	238,886.0	(20,000.0)		(20,000.0)	218,886.0
OR	Sales	C	Firm	32 Block 4	7,849.0	(3,480.0)		(3,480.0)	4,369.0
OR	Sales	C	Firm	32 Block 5		0		0	0
OR	Sales	C	Firm	32 Block 6		0		0	0
OR	Sales	IND	Firm	3	470,542.1	(784.0)		(784.0)	469,758.1
OR	Sales	IND	Firm	4		0		0	0
OR	Sales	IND	Firm	6		0		0	0
OR	Sales	IND	Firm	31 Block 1	473,383.0	0		0	473,383.0
OR	Sales	IND	Firm	31 Block 2	1,574,831.3	0		0	1,574,831.3
OR	Sales	IND	Firm	32 Block 1	397,631.0	(10,093.0)		(10,093.0)	387,538.0
OR	Sales	IND	Firm	32 Block 2	592,315.0	(20,000.0)		(20,000.0)	572,315.0
OR	Sales	IND	Firm	32 Block 3	204,426.0	(4,874.0)		(4,874.0)	199,552.0
OR	Sales	IND	Firm	32 Block 4	175,112.0	0		0	175,112.0
OR	Sales	IND	Firm	32 Block 5		0		0	0
OR	Sales	IND	Firm	32 Block 6		0		0	0
OR	Sales	C	Interruptibl	31 Block 1	39,471.0	(2,000.0)		(2,000.0)	37,471.0
OR	Sales	C	Interruptibl	31 Block 2	190,454.0	(12,280.0)		(12,280.0)	178,174.0
OR	Sales	IND	Interruptibl	31 Block 1		0		0	0
OR	Sales	IND	Interruptibl	31 Block 2		0		0	0
OR	Sales	INT	Interruptibl	32 Block 1	1,476,767.0	(40,000.0)	10,000.0	(30,000.0)	1,446,767.0
OR	Sales	INT	Interruptibl	32 Block 2	2,113,519.0	(80,000.0)	20,000.0	(60,000.0)	2,053,519.0
OR	Sales	INT	Interruptibl	32 Block 3	1,250,978.0	(80,000.0)	14,033.0	(65,967.0)	1,185,011.0
OR	Sales	INT	Interruptibl	32 Block 4	2,008,341.0	(310,447.0)		(310,447.0)	1,697,894.0
OR	Sales	INT	Interruptibl	32 Block 5	569,270.0	(527,668.0)		(527,668.0)	41,602.0
OR	Sales	INT	Interruptibl	32 Block 6		0		0	0
OR	Sales	INT	Interruptibl	23		0		0	0
OR	Sales	INT	Interruptibl	55		0		0	0
OR	Trans	C	Firm	3		0		0	0
OR	Trans	C	Firm	31 Block 1		0		0	0
OR	Trans	C	Firm	31 Block 2		0		0	0
OR	Trans	C	Firm	32 Block 1	27,416.0	0		0	27,416.0
OR	Trans	C	Firm	32 Block 2	(9,670.0)	0		0	(9,670.0)
OR	Trans	C	Firm	32 Block 3	(22,951.0)	0		0	(22,951.0)
OR	Trans	C	Firm	32 Block 4	(33,627.0)	0		0	(33,627.0)
OR	Trans	C	Firm	32 Block 5		0		0	0
OR	Trans	C	Firm	32 Block 6		0		0	0
OR	Trans	IND	Firm	3		0		0	0
OR	Trans	IND	Firm	31 Block 1	4,000.0	0		0	4,000.0
OR	Trans	IND	Firm	31 Block 2	22,409.0	0		0	22,409.0
OR	Trans	IND	Firm	32 Block 1	439,927.0	(10,000.0)	10,000.0	0	439,927.0
OR	Trans	IND	Firm	32 Block 2	717,418.0	(20,000.0)	20,000.0	0	717,418.0
OR	Trans	IND	Firm	32 Block 3	493,565.0	(20,000.0)	20,000.0	0	493,565.0
OR	Trans	IND	Firm	32 Block 4	1,107,435.0	(100,000.0)	100,000.0	0	1,107,435.0
OR	Trans	IND	Firm	32 Block 5	836,840.0	(460,781.0)	177,890.0	(282,891.0)	553,949.0
OR	Trans	IND	Firm	32 Block 6		0		0	0
OR	Trans	IND SP F	Spec Conti	61	2,282,351.0	0		0	2,282,351.0
OR	Trans	IND SP F	Spec Conti	63	771,218.0	0		0	771,218.0
OR	Trans	IND SP F	Spec Conti	65	212,944.0	0		0	212,944.0
OR	Trans	IND SP F	Spec Conti	69	193,536.0	0		0	193,536.0
OR	Trans	IND SP F	Spec Conti	70	2,800,019.0	0		0	2,800,019.0
OR	Trans	IND SP F	Spec Conti	71		0	297,340.0	297,340.0	297,340.0
OR	Trans	IND SP F	Spec Conti	72	295,015.0	0		0	295,015.0
OR	Trans	IND SP F	Spec Conti	74		0		0	0
OR	Trans	INT	Interruptibl	32 Block 1	611,444.0	(20,000.0)	20,000.0	0	611,444.0
OR	Trans	INT	Interruptibl	32 Block 2	974,715.0	(40,000.0)	40,000.0	0	974,715.0
OR	Trans	INT	Interruptibl	32 Block 3	605,821.0	(40,000.0)	40,000.0	0	605,821.0
OR	Trans	INT	Interruptibl	32 Block 4	2,021,977.0	(200,000.0)	200,000.0	0	2,021,977.0
OR	Trans	INT	Interruptibl	32 Block 5	5,194,617.0	(1,158,411.0)	1,036,440.0	(121,971.0)	5,072,646.0
OR	Trans	INT	Interruptibl	32 Block 6	7,839,264.0	(1,600,880.0)	208,591.0	(1,392,289.0)	6,446,975.0
OR	Trans	INT	Interruptibl	55		0		0	0
OR	Trans	INT SP I	Spec Conti	60		0		0	0





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

State	Type	Class	RS Type	Rate Schedule	FEBRUARY			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
TOTAL OR	32 Block 6							6,446,975.0
TOTAL OR	INDUSTRIAL (SALES & TANSPORT)							29,310,731.4

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	146,088,392.30
TOTAL CIS VOLUMES PER CIS REPORT	146,088,392.30
DIFFERENCE	0

Switchers	rate adj amount
Commodity	263.27
Commodity	120.33
Commodity	350.68
Commodity	
	<u>734.28</u>
rate sensitive adj	0.97113
Commodity	713.08
Demand	(575.73)
Demand	(263.15)
Demand	(89.89)
Demand	
	<u>(928.77)</u>
rate sensitive adj	0.97113
Demand	(901.96)