


UG-090779-SI

Rates and Regulatory Affairs
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May 15, 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 MAY 19 AM 8:04
COMMUNICATIONS SECTION

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 April 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

April 2009

	BEGINNING BALANCE	INC/DEC	ENDING BALANCE
WASHINGTON			
WASHINGTON 186XXX			
186302 MARGIN SHARING - WA	(151,404.54)	(193,079.95)	(344,484.49)
186311 WA FURNACE PROGRAM	23,931.54	10,281.58	34,213.12
186312 WA - AUDIT RESIDENTIAL	21,310.15	9,183.55	30,493.70
186314 WA - LOW INCOME WEATHERIZATION			
186316 WA DSM AMORTIZATION	88,979.54	(18,152.92)	70,826.62
>>>TOTAL WASHINGTON 186XXX	(17,183.31)	(191,767.74)	(208,951.05)
WASHINGTON 191XXX			
191420 WACOG - ACCR. WA	(4,072,329.00)	(946,399.00)	(5,018,728.00)
191421 AMORT OF WACOG - WA	528,917.52	(119,811.47)	409,106.05
191430 DEMAND - ACCR WA	(173,931.45)	(1,951,689.71)	(2,125,621.16)
191431 AMORT OF DEMAND WA	(503,305.17)	97,173.22	(406,131.95)
191432 WA DEMAND COLL	(2,012,245.00)	2,012,245.00	0.00
>>>TOTAL WASHINGTON 191XXX	(6,232,893.10)	(908,481.96)	(7,141,375.06)
>>>TOTAL WASHINGTON DEFERRED ACCOUNTS	(6,250,076.41)	(1,100,249.70)	(7,350,326.11)

NORTHWEST NATURAL GAS COMPANY

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

Date 30-Apr-09

PGA DEFERRAL

Scanned

Document Number 100281647

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) 5000	(2) SA	(8) 03312009	(8) 03312009	(3) USD	(16) JV28A	(25) 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	7,530,192.00	-	OR WACOG PGA Activity		
2	191400			H	-	7,530,192.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	58,824.00	-	Ore Storage PGA Timing		
4	191400			H	-	58,824.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	225,537.00	-	OR DEM PGA Activity		
6	191410			H	-	225,537.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	274,806.00	-	OR PGA Interest		
8	191400			H	-	248,964.00	OR WACOG Interest		
9	191410			H	-	13,146.00	OR DEM Incr. Interest		
10	191450			H	-	12,696.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	10,904.26	-	OR DEM DEF Collected		
12	191450			H	-	10,904.26	OR DEM DEF Collected		
13	540200	84020	805-02950	S	933,652.00	-	WA WACOG PGA Activity		
14	191420			H	-	933,652.00	WA WACOG PGA Activity		
15	191430			H	-	2,012,245.00	Reclass WA DEM Coll		
16	191432			S	2,012,245.00	-	Reclass WA DEM Coll		
17	540100	84020	805-02940	H	-	63,779.29	WA DEM PGA Activity		
18	191430			S	63,779.29	-	WA DEM PGA Activity		
19	411000	83010	419-06210	S	15,971.00	-	WA PGA Interest		
20	191420			H	-	12,747.00	WA WACOG Interest		
21	191430			H	-	3,224.00	WA DEM Interest		
22	191432			H	-	-	WA DEM Interest		
23	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
24	191400			H	-	-	Ore Hedge PGA Adj.		
Total					11,125,910.55	11,125,910.55			

Prepared by _____ Date _____
 Approved by _____ Date _____

Glenn, Robert

From: Siores, Natasha
Sent: Friday, May 01, 2009 3:17 PM
To: Glenn, Robert; Dady, Robin; Burson, Jennifer
Subject: WA Interest rates 2nd quarter

Hi all, I've got a rate of 3.37% that we should use for Washington deferrals and amortizations starting in April. Everyone agree?

(Oregon continues with its rates for deferrals of 8.618% and amortizations of 4.27%).

Have a great weekend,
NS

5/1/2009

DEMAND CHARGES: (NING Advice No. OPUC 06 - 13A, October 4, 2006, NING/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)
 2008 - 9 Tractor year
 Oregon Demand charge deferral
 RI:Gas Accounting\1\2008 Cost of Gas Deferral OR & WA PG&INT Calc 2008-08.xls\input Tab 2

Line No.	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
ACTUAL DEMAND CHARGES:											
US Transmission Co.:											
47	Williams (NWPL)	3,781,522.82	3,989,779.71	3,614,182.88	4,059,229.89	3,871,310.99					
48	TmsCan(Gas Trans. NW)	517,197.47	534,437.38	482,717.63	534,437.38	435,252.96					
49	Temporary Capacity	157,070.63	162,298.48	147,117.89	103,855.35	157,488.76					
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19					
CN Transmission Co.:											
51	TransCanada (NOVA)	733,414.76	605,370.55	651,528.56	642,357.18	663,266.50					
52	TransCanada (ANG)	281,191.85	230,689.39	209,129.83	206,185.97	190,540.01					
53	Duke En (WC)T-South	670,332.67	553,914.24	576,848.38	555,845.77	573,342.72					
54	Coral En T-South	54,000.00	55,800.00	50,400.00	55,800.00	54,000.00					
55	Terassen Gas (SC)	610,623.21	520,817.28	482,944.50	518,738.27	518,381.13					
56	Prior Period Adjustments	(211,100.85)	(94,247.36)	116,782.02	(63,797.07)	57,481.98					
57	Other										
58	Total Charges	6,824,041.60	6,578,958.06	6,330,319.88	6,641,340.93	6,539,753.24					
EMBEDDED CHARGES:											
US Transmission Co.:											
59	Williams (NWPL)	3,791,547.00	3,989,779.71	3,603,671.87	3,989,779.71	3,861,077.43					
60	TmsCan(Gas Trans. NW)	502,524.00	534,438.00	482,717.00	534,438.00	435,253.00					
61	Temporary Capacity	185,172.00	162,063.00	146,380.00	103,855.35	157,488.76					
62	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19					
CN Transmission Co.:											
63	TransCanada (NOVA)	681,222.00	735,942.00	735,942.00	735,942.00	735,942.00					
64	TransCanada (ANG)	364,385.00	281,944.00	281,944.00	281,944.00	252,329.00					
65	Duke En (WC)T-South	768,641.00	723,440.00	716,314.00	723,440.00	721,065.00					
66	Coral En T-South										
67	Terassen Gas (SC)	603,119.00	628,347.00	567,539.00	628,347.00	608,078.00					
68	Other										
69	Total Embedded	6,915,298.19	7,074,641.71	6,553,195.87	7,074,641.71	6,789,268.43					
Oregon VARIANCE Share -											
US Transmission Co.:											
70	Williams (MWPL)	(9,060.85)	(0.01)	9,482.83	62,776.02	9,250.11					
71	TmsCan(Gas Trans. NW)	13,263.35	(0.56)	0.57	(0.56)	(0.04)					
72	Temporary Capacity	(25,400.83)	212.85	666.98	(52,613.90)	590.03					
73	KB Pipeline		0.17	0.17	0.17	0.17					
CN Transmission Co.:											
74	TransCanada (NOVA)	47,177.03	(121,348.18)	(76,301.30)	(84,591.31)	(65,673.30)					
75	TransCanada (ANG)	(75,198.29)	(46,329.04)	(65,816.73)	(68,477.68)	(55,851.06)					
76	Duke En (WC)T-South	(88,860.90)	(156,276.40)	(126,062.97)	(151,488.43)	(133,526.17)					
77	Coral En T-South	48,810.60	50,437.62	45,556.56	50,437.62	48,810.60					
78	Terassen Gas (SC)	6,783.06	(100,058.40)	(94,542.97)	(99,075.33)	(81,095.07)					
79	Prior Period Adjustments		(190,814.06)	105,559.27	(48,627.17)	51,957.96					
80	Other										
81	Total Variance	(82,486.83)	(564,174.01)	(201,457.59)	(391,660.57)	(225,536.77)					
82	Oregon Allocation Ratio	90.390%	90.390%	90.390%	90.390%	90.390%					
83	Oregon Portion	(82,486.83)	(564,174.01)	(201,458)	(391,661)	(225,537)					
84	Amount Previously Booked	(82,486.83)	(564,174.01)	(448,048)	(448,048)	(448,048)					
85	Net to Book (191410)										
86	Entry 191410										
87	Entry 805-02880										

(225,537.00)
 225,537.00

	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		1,164,189	47,837	(653,478)	(757,872)	(1,762,390)	(1,785,991)	(1,785,991)	(1,785,991)	(1,785,991)	(1,785,991)	(1,785,991)		See *
Nov. Accrual	1,160,024												1,160,024	Oct 05 Tab 3
Bal. Before Int.	1,160,024												1,160,024	
Int. Rate	0.08618												4,165	
Ending Balance	1,164,189												1,164,189	
Dec. Accrual		(1,120,690)											43,500	Nov 05 Tab 4
Bal. Before Int.		43,500											43,500	
Int. Rate	0.08618												4,337	
Ending Balance		47,837											47,837	
Jan. Accrual			(699,148)										(699,148)	Dec 05 Tab 5
Bal. Before Int.			(699,148)										(699,148)	
Int. Rate	0.08618												(651,311)	
Ending Balance			(2,167)										(2,167)	
Feb. Accrual				(99,344)									(99,344)	Jan 05 Tab 6
Bal. Before Int.				(99,344)									(99,344)	
Int. Rate	0.08618												(752,822)	
Ending Balance				(5,050)									(5,050)	
Mar. Accrual					(995,501)								(995,501)	Feb 05 Tab 7
Bal. Before Int.					(995,501)								(995,501)	
Int. Rate	0.08618												(1,753,373)	
Ending Balance					(1,753,373)								(1,753,373)	
Apr. Accrual						(1,762,390)							(1,762,390)	Apr.05 Tab 9
Bal. Before Int.						(1,762,390)							(1,762,390)	
Int. Rate	0.08618												(1,785,991)	
Ending Balance						(10,904)							(10,904)	Mar 05 Tab 8
May. Accrual							(1,773,295)						(1,773,295)	
Bal. Before Int.							(1,773,295)						(1,773,295)	
Int. Rate	0.08618												(12,696)	
Ending Balance							(1,785,991)						(1,785,991)	
Jun. Accrual								(1,785,991)					(1,785,991)	May 05 Tab 10
Bal. Before Int.								(1,785,991)					(1,785,991)	
Int. Rate	0.08618												(1,785,991)	
Ending Balance								(1,785,991)					(1,785,991)	
Jul. Accrual									(1,785,991)				(1,785,991)	Jun 05 Tab 11
Bal. Before Int.									(1,785,991)				(1,785,991)	
Int. Rate	0.08618												(1,785,991)	
Ending Balance									(1,785,991)				(1,785,991)	Jul 05 Tab 12
Aug. Accrual										(1,785,991)			(1,785,991)	
Bal. Before Int.										(1,785,991)			(1,785,991)	
Int. Rate	0.08618												(1,785,991)	
Ending Balance										(1,785,991)			(1,785,991)	Aug 05 Tab 13
Spt. Accrual											(1,785,991)		(1,785,991)	
Bal. Before Int.											(1,785,991)		(1,785,991)	
Int. Rate	0.08618												(1,785,991)	
Ending Balance											(1,785,991)		(1,785,991)	Sep 05 Tab 14
Oct. Accrual												(1,785,991)	(1,785,991)	
Bal. Before Int.												(1,785,991)	(1,785,991)	
Int. Rate	0.08618												(1,785,991)	
Ending Balance													(1,785,991)	
Entry JV-28A	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)							(1,785,991)	
Previously Book	4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)							(1,785,991)	
Net to Record													(20,426)	
Monthly Deferral	1,160,024	(1,120,690)	(699,148)	(99,344)	(995,501)	(10,904)							(1,785,563)	
Entry 191450													(12,696)	
Entry 419-06205													12,696	

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

Page 3 OR 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	1,638,303	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(38,710,111)	(38,710,111)	(38,710,111)	(38,710,111)	(38,710,111)	(38,710,111)		
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	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		(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			(114,690)										(114,690)	
Ending Balance			(21,393,644)										(21,393,644)	
Mar: Accrual				(9,291,481)									(9,291,481)	Feb 05 Tab 7
Bal. Before Int.				(30,685,125)									(30,685,125)	
Int. Rate				(187,006)									(187,006)	
Ending Balance				(30,872,131)									(30,872,131)	
Apr: Accrual					(7,589,016)								(7,589,016)	Mar 05 Tab 8
Bal. Before Int.					(38,461,147)								(38,461,147)	
Int. Rate					(248,964)								(248,964)	
Ending Balance					(38,710,111)								(38,710,111)	
May: Accrual						(38,710,111)							(38,710,111)	Apr 05 Tab 9
Bal. Before Int.						(38,710,111)							(38,710,111)	
Int. Rate						(38,710,111)							(38,710,111)	
Ending Balance						(38,710,111)							(38,710,111)	May 05 Tab 10
Jun: Accrual							(38,710,111)						(38,710,111)	
Bal. Before Int.							(38,710,111)						(38,710,111)	
Int. Rate							(38,710,111)						(38,710,111)	
Ending Balance							(38,710,111)						(38,710,111)	Jun 05 Tab 11
Jul: Accrual								(38,710,111)					(38,710,111)	
Bal. Before Int.								(38,710,111)					(38,710,111)	
Int. Rate								(38,710,111)					(38,710,111)	
Ending Balance								(38,710,111)					(38,710,111)	Jul 05 Tab 12
Aug: Accrual									(38,710,111)				(38,710,111)	
Bal. Before Int.									(38,710,111)				(38,710,111)	Aug 05 Tab 13
Int. Rate									(38,710,111)				(38,710,111)	
Ending Balance									(38,710,111)				(38,710,111)	Sep 05 Tab 14
Spt: Accrual										(38,710,111)			(38,710,111)	
Bal. Before Int.										(38,710,111)			(38,710,111)	
Int. Rate										(38,710,111)			(38,710,111)	
Ending Balance										(38,710,111)			(38,710,111)	
Oct: Accrual											(38,710,111)		(38,710,111)	
Bal. Before Int.											(38,710,111)		(38,710,111)	
Int. Rate											(38,710,111)		(38,710,111)	
Ending Balance											(38,710,111)		(38,710,111)	
Entry JV-28A													(585,785)	
Previously Book	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)							(38,710,111)	
Net to Record	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)							(38,710,111)	
Monthly Deferral													(38,124,326)	
Entry 191400													(248,964)	
Entry 419-06205													248,964	

* 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	May 6, 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		(82,783)	(82,783)	(649,577)	(1,170,627)	(1,420,427)	(1,717,756)	(1,956,439)	(1,956,439)	(1,956,439)	(1,956,439)	(1,956,439)	(1,956,439)		
Nov: Accrual		(82,487)													
Bal. Before Int.		(82,487)												(82,487)	Oct 05 Tab 3
Int. Rate	0.08618	(296)												(296)	
Ending Balance		(82,783)												(82,783)	
Dec: Accrual			(564,174)												
Bal. Before Int.			(646,957)											(646,957)	Nov 05 Tab 4
Int. Rate	0.08618		(2,620)											(2,620)	
Ending Balance			(649,577)											(649,577)	
Jan: Accrual				(514,537)											
Bal. Before Int.				(1,164,114)										(1,164,114)	Dec 05 Tab 5
Int. Rate	0.08618			(6,513)										(6,513)	
Ending Balance				(1,170,627)										(1,170,627)	
Feb: Accrual					(240,529)										
Bal. Before Int.					(1,411,156)									(1,411,156)	Jan 05 Tab 6
Int. Rate	0.08618				(9,271)									(9,271)	
Ending Balance					(1,420,427)									(1,420,427)	
Mar: Accrual						(286,101)									
Bal. Before Int.						(1,706,528)								(1,706,528)	Feb 05 Tab 7
Int. Rate	0.08618					(11,228)								(11,228)	
Ending Balance						(1,717,756)								(1,717,756)	
Apr: Accrual							(225,537)								
Bal. Before Int.							(1,943,293)							(1,943,293)	Mar 05 Tab 8
Int. Rate	0.08618						(13,146)							(13,146)	
Ending Balance							(1,956,439)							(1,956,439)	
May: Accrual								(1,956,439)							
Bal. Before Int.	0							(1,956,439)						(1,956,439)	Apr 05 Tab 9
Int. Rate															
Ending Balance								(1,956,439)						(1,956,439)	
Jun: Accrual									(1,956,439)						
Bal. Before Int.	0								(1,956,439)					(1,956,439)	May 05 Tab 1
Int. Rate															
Ending Balance									(1,956,439)					(1,956,439)	
Jul: Accrual										(1,956,439)					
Bal. Before Int.	0									(1,956,439)				(1,956,439)	Jun 05 Tab 1
Int. Rate															
Ending Balance										(1,956,439)				(1,956,439)	
Aug: Accrual											(1,956,439)				
Bal. Before Int.	0										(1,956,439)			(1,956,439)	Jul 05 Tab 12
Int. Rate															
Ending Balance											(1,956,439)			(1,956,439)	
Spt: Accrual												(1,956,439)			
Bal. Before Int.	0											(1,956,439)		(1,956,439)	Aug 05 Tab 1
Int. Rate															
Ending Balance												(1,956,439)		(1,956,439)	
Oct: Accrual													(1,956,439)		
Bal. Before Int.	0												(1,956,439)	(1,956,439)	Sep 05 Tab 1
Int. Rate															
Ending Balance													(1,956,439)	(1,956,439)	
Entry JV-28A		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)							(1,956,439)	
Previously Book		(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)							(43,074)	
Net to Record															
Monthly Deferral		(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(13,146)							(1,913,365)	
Entry 191410														(13,146)	
Entry 419-06205														13,146	

* 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	9,748,253.58	9,222,244.99	6,032,239.70						
3 Deferral	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	975,195.99	31,209.70						
4 Previously Booked	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	995,501.43	31,209.70						
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ (20,305.44)	\$ 31,209.70	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(10,904.26)											
7 Entry 805-02885	10,904.26											
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	66,856,970	62,699,041	49,679,132	46,491,871	27,509,314	-14,492,573	0	0	0	0	0
16 Commercial	20,065,477	37,251,375	37,022,293	29,624,511	28,002,592	19,935,257	-10,420,426	0	0	0	0	0
17 Industrial Firm	3,418,147	4,472,517	3,512,453	3,546,120	3,843,216	2,692,574	-751,350	0	0	0	0	0
18 Total of Calendar Month Sales:	57,736,931	108,580,862	103,233,787	82,849,763	78,337,679	50,137,144	-25,664,329	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	2,017,087	2,599,221	2,995,082	2,791,244	2,728,024	2,428,619						
20 31SF - 31SF A C	1,311,358	1,443,835	1,432,259	1,483,734	1,467,598	1,326,000						
21 32CSF - 32SF A C	345,488	345,888	401,612	414,293	390,893	359,359						
22 32ISF - 32SF A C	772,450	876,990	947,346	823,758	940,643	671,643						
23 Total Firm Sales Fixed D/Charge	4,446,393	5,265,334	5,776,299	5,513,028	5,527,159	4,785,620						
24 Total Calendar Sales less Fixed:	53,290,538	103,315,528	97,457,488	77,336,735	72,810,520	45,351,524	(25,664,329)					
25 "OPGA" OR A No. 05-9A Ekh 1 Line 1	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765					
26 SFV Collected (line 24X25)	\$ 6,289,631.79	\$ 12,155,071.87	\$ 11,465,873.47	\$ 9,098,666.83	\$ 8,566,157.64	\$ 5,335,606.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	\$ 266,175.09	\$ 270,652.05	\$ 273,860.23	\$ 271,820.56	\$ 277,062.25	\$ 352,162.28						
28 31SF - 31SF A C	\$ 166,097.52	\$ 166,276.55	\$ 163,897.35	\$ 162,645.39	\$ 171,526.34	\$ 149,087.74						
29 32CSF - 32SF A C	\$ 32,585.43	\$ 29,076.46	\$ 36,044.34	\$ 37,231.70	\$ 32,427.96	\$ 32,427.96						
30 32ISF - 32SF A C	\$ 85,737.89	\$ 89,455.63	\$ 91,163.16	\$ 92,952.55	\$ 87,544.27	\$ 71,598.44						
31 Prior Month Unbilled MDDV Com	\$ 131,657.89	\$ (130,973.47)	\$ (132,177.53)	\$ (134,052.26)	\$ (132,933.74)	\$ (135,632.41)						
32 Prior Month Unbilled MDDV Ind	\$ 77,486.40	\$ (79,257.72)	\$ (79,231.39)	\$ (78,041.79)	\$ (78,924.45)	\$ (83,526.01)						
33 Current Month Unbilled MDDV Com	\$ 130,973.47	\$ 132,177.53	\$ 134,052.26	\$ 132,933.74	\$ 135,632.41	\$ 173,162.43						
34 Current Month Unbilled MDDV Ind	\$ 79,257.72	\$ 79,231.39	\$ 78,041.79	\$ 78,924.45	\$ 83,526.01	\$ 72,296.71						
35 MDDV @1.81 D/C Collected	\$ 969,971.40	\$ 556,638.43	\$ 565,670.21	\$ 564,414.33	\$ 575,861.06	\$ 631,517.14						
36 Plus: 31CSI - 31SIV	\$ 2,138.12	\$ 2,498.23	\$ 2,891.84	\$ 2,928.44	\$ 2,517.43	\$ 1,791.42						
37 31SI - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 384.77	\$ 290.29	\$ 294.01						
38 32CSI - 32SIV	\$ 42,371.16	\$ 40,298.13	\$ 57,273.83	\$ 53,605.08	\$ 48,565.70	\$ 40,474.35						
39 32ISI - 32SIV	\$ 48,717.65	\$ 25,878.98	\$ 57,737.27	\$ 53,300.91	\$ 48,915.06	\$ 43,387.80						
40 SFV Collected Interruptible Sales	\$ 93,496.50	\$ 66,797.68	\$ 118,120.83	\$ 110,219.20	\$ 100,289.49	\$ 85,827.58						
41 Prior Mo Manual Adjustments Com	\$ -	\$ (639.61)	\$ (10,463.29)	\$ (3,809.16)	\$ -	\$ -						
42 Prior Mo Manual Adjustments Ind	\$ -	\$ (7,004.23)	\$ (4,081.17)	\$ (2,486.57)	\$ -	\$ (2.17)						
43 Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (22,436.46)	\$ -	\$ (560.03)	\$ -						
44 Unbilled Manual Adjustments Com	\$ 639.61	\$ 10,463.29	\$ 3,809.16	\$ -	\$ -	\$ -						
45 Unbilled Manual Adjustments Ind	\$ 7,004.23	\$ 22,436.46	\$ 2,486.57	\$ -	\$ -	\$ -						
46 Unbilled Manual Adjustments Ind Int	\$ 1,071,111.74	\$ 654,773.19	\$ 653,105.85	\$ 668,897.83	\$ 675,591.68	\$ 717,342.55						
47 Collections Subject to Sensitive Adj	\$ (0.289)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)						
48 Percent Impact of Sensitive Effect	\$ (30,923.00)	\$ (18,903.30)	\$ (18,855.17)	\$ (19,311.08)	\$ (19,504.33)	\$ (20,709.68)						
49 Revenue Sensitive Adjustment	\$ 7,309,820.53	\$ 12,790,941.76	\$ 12,100,124.15	\$ 9,748,253.58	\$ 9,222,244.99	\$ 6,032,239.70						
50 Total D/C Cld (28+47+49)												

R:\Gas Accounting\W28A Cost of Gas Deferral_OR & WAZ009 PGA Activity\Journal_upload SAP & OR_WA_PGAIN_T Calc_2008-09.xls\input Tab 2

NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Interest 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
Margin Analysis of Demand Charges by Class of Customers:												
51 Residential	4,029,901.50	7,865,722.46	7,376,542.17	5,844,749.87	5,469,768.61	3,236,470.75	-	-	-	-	-	-
52 Commercial	2,827,915.83	4,337,565.75	4,252,042.55	3,403,193.14	3,230,387.52	2,426,853.43	-	-	-	-	-	-
53 Industrial Firm	560,101.24	499,416.54	377,987.59	392,098.86	424,588.84	284,852.17	-	-	-	-	-	-
54 Industrial Interruptible	90,691.61	88,497.12	92,813.84	107,455.85	96,736.60	83,252.75	-	-	-	-	-	-
55 Total Demand charge Collected	\$ 7,308,610.18	\$ 12,790,201.86	\$ 12,099,386.15	\$ 9,747,497.72	\$ 9,221,481.57	\$ 6,031,429.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-1,210	-740	-738	-756	-763	-811	0	0	0	0	0	0

		Washington WACOG Deferral Calculation 2008 - 9 Tracker year Closing System Sales Volume												
		R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2009 PGA Activity\Journal upload SAP & OR, WA PGAINC Calc. 2008-09.xls\input Tab 2												
		PGA Activity												
		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
Cycle Volume Sales:														
Residential	15,308,689	28,355,692	52,376,520	75,364,149	65,546,070	57,861,587	43,142,778							
Commercial	10,365,647	16,143,644	29,936,688	39,830,865	34,850,004	30,989,987	23,752,780							
Industrial Firm	1,831,307	2,115,451	4,392,698	2,655,800	2,573,268	2,482,583	2,085,572							
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	27,505,623	46,614,787	86,705,906	117,850,814	102,969,342	91,334,158	68,981,131							
P / M Unbilled Volumes:														
Residential	6,304,518	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487	16,239,322						
Commercial	5,172,476	10,973,839	15,017,777	25,538,058	23,243,558	18,242,560	15,331,475	11,154,135						
Industrial Firm	1,286,582	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028						
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	12,763,576	29,119,479	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154	28,178,485						
C / M Unbilled Volumes:														
Residential	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487	16,239,322							
Commercial	10,973,839	15,017,777	25,538,058	23,243,558	18,242,560	15,331,475	11,154,135							
Industrial Firm	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028							
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	29,119,479	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154	28,178,485							
Reported Cycle Billing Volumes:														
Residential	15,308,758	28,355,773	52,352,919	75,370,089	65,552,056	57,867,559	43,148,733							
Commercial	11,789,835	17,843,158	29,957,683	42,654,345	37,302,682	33,429,367	25,622,200							
Industrial Firm	3,489,052	3,651,947	4,512,596	4,579,504	4,085,795	4,284,308	3,348,868							
Interruptible	7,292,160	7,031,484	6,834,005	8,186,763	7,143,551	7,490,460	6,371,677							
Total	37,879,805	56,882,362	93,657,203	130,790,701	114,084,084	103,071,694	78,491,478							
Calculated Calendar Month Volumes:														
Residential	38,525,897	74,984,510	74,984,510	70,340,722	55,883,528	52,182,342	30,762,568	(16,239,322)						
Commercial	21,887,096	40,477,964	40,477,964	40,359,845	32,301,684	30,518,282	21,444,860	(11,154,135)						
Industrial Firm	3,681,024	4,828,846	4,828,846	3,845,231	3,882,986	4,165,499	2,905,704	(785,028)						
Interruptible	7,031,484	6,834,005	6,834,005	8,186,763	7,143,551	7,490,460	6,371,677	-						
Company Use	-	-	-	-	-	-	-	-						
Total	71,125,501	127,125,325	127,125,325	122,732,561	99,211,749	94,356,583	61,484,809	(28,178,485)						
Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment:														
Amount	\$	61,156,311	\$101,296,057	\$ 88,518,205	\$ 67,521,139	\$ 65,265,262	\$ 40,185,467	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:														
		0.85994	0.79682	0.72123	0.68058	0.69169	0.65363	0	0	0	0	0	0	0

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

Document Currency Document Currency Document Currency Individual Account

Account Number: 191432 WA DEMAND COLL
 Company Code: 5000 Northwest Natural Gas Com
 Fiscal Year: 2009

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

Period	Debit	Credit	Balance	Cum. balance
Bal. Carryforw				719,993.00
1		596,453.00	596,453.00	1,316,446.00
2		409,176.00	409,176.00	1,725,622.00
3		286,623.00	286,623.00	2,012,245.00
4				2,012,245.00
5				2,012,245.00
6				2,012,245.00
7				2,012,245.00
8				2,012,245.00
9				2,012,245.00
10				2,012,245.00
11				2,012,245.00
12				2,012,245.00
Total		1,292,252.00	1,292,252.00	2,012,245.00

*Reclass to
 191430 per
 Waterloo's request
 to eliminate
 extra step*

Dady, Robin

From: Dady, Robin
Sent: Friday, May 01, 2009 11:02 AM
To: Siores, Natasha
Cc: Glenn, Robert
Subject: RE: JV28A proposed change....

Wonderful. I will make the needed changes to the journal shell to only post to 191430 and I will have a one month reclass to shift dollars from 191432 to 191430.

From: Siores, Natasha
Sent: Friday, May 01, 2009 10:58 AM
To: Dady, Robin
Subject: RE: JV28A proposed change....

Robin - agreed - this looks right on. Thanks for streamlining this.

Natasha

From: Dady, Robin
Sent: Friday, April 24, 2009 5:20 PM
To: Siores, Natasha
Cc: Glenn, Robert
Subject: JV28A proposed change....

Hi Natasha - Please confirm we are on the same page as far as your requests goes for changes to JV28a. To streamline the process involving 191432 and 191430 from example A below to example B, should we simply hide the rows I have highlighted from B resulting in Example C? This would result in us only booking net activity to 191430 for difference between Washington collected and actual demand charges.

Robin

Example A

A	B	C	D	E	F	G	H
Sub Total D/C fixed rates			\$ 52,168.00	\$ 23,740.00	\$ 45,524.00	\$ 34,842.00	\$ 44,202.00
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	\$ 44,202.00
Revenue Sensitive Rate			0.0439	0.0439	0.0439	0.0439	0.0439
Revenue Sensitive Adjustment			\$ (2,290)	\$ (1,256)	\$ (1,956)	\$ (1,358)	\$ (1,940)
Total D/C Collected			\$ 741,958	\$ 1,313,549	\$ 1,272,092	\$ 1,033,627	\$ 959,470
System Demand Embedded in WAPGA			657,490	679,873	679,873	629,762	679,873
Wash. Demnd Collected Deferred			84,468	633,676	592,219	403,865	279,597
Previously Booked			84,468	633,676	592,219	403,865	279,597
Net to Book (191432)			-	-	-	-	-
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
Actual Demand Chg			655,730.40	619,891.74	632,237.87	608,343.74	638,232.86
Variance			1,699.99	59,981.33	47,635.20	21,418.38	41,640.20
Previously Booked			1,699.99	59,981.33	47,635.20	21,418.38	41,640.20
Net to Book (191430)			-	-	-	-	-
Entry 191430							

Example B

	A	B	C	D	E	F	G	H
7	Sub Total D/C fixed rates			\$ 52,168.00	\$ 23,740.00	\$ 45,524.00	\$ 34,842.00	\$ 44,202.00
3	Prior Mo Manual Adjustments Com			-	-	-	(985.68)	-
3	Prior Mo Manual Adjustments Ind			-	-	(140.14)	(2,923.17)	-
1	Prior Mo Manual Adjustments Ind Int			-	-	(4,734.56)	-	-
1	Unbilled Manual Adjustments Com			-	-	-	985.68	-
2	Unbilled Manual Adjustments Ind			-	140.14	2,923.17	-	-
3	Unbilled Manual Adjustments Ind Int			-	4,734.56	-	-	-
4	Sub Total Manual Unbilled			-	4,874.70	(965.85)	(3,908.85)	-
5	Sub Total Manual Unbilled & D/C			\$ 52,168.00	\$ 28,614.70	\$ 44,558.15	\$ 30,933.15	\$ 44,202.00
3	Revenue Sensitive Rate			0.0439	0.0439	0.0439	0.0439	0.0439
7	Revenue Sensitive Adjustment			(2,290)	(1,256)	(1,956)	(1,358)	(1,940)
3	Total D/C Collected			\$ 741,958	\$ 1,313,549	\$ 1,272,092	\$ 1,033,627	\$ 959,470
3								
1	System Demand Embedded in WAPGA			657,490	679,873	679,873	629,762	679,873
1	Wash. Demnd Collected Deferred			84,468	633,676	592,219	403,865	279,597
2								
3	Previously Booked			84,468	633,676	592,219	403,865	279,597
4								
5	Net to Book (191432)							
3								
7	Entry 191432							
3	Entry 805-02942							
3								
1	Actual Expenses Washington:							
1	Embedded Demand Chg			657,490.39	679,873.07	679,873.07	629,762.12	679,873.07
2	Actual Demand Chg			655,790.40	619,891.74	632,237.87	608,343.74	638,232.86
3	Variance			1,699.99	59,981.33	47,635.20	21,418.38	41,640.20
4								
5	Previously Booked			1,699.99	59,981.33	47,635.20	21,418.38	41,640.20
3								
7	Net to Book (191430)							
3								
3	Entry 191430							

Example C We would then only book the difference between demand charge collected and actual demand charges to 191430 and clear out 191432 activity.

Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,092	\$ 1,033,627	\$ 959,470	\$
Actual Demand Chg	655,790.40	619,891.74	632,237.87	608,343.74	638,232.86	-
Variance	86,167.60	693,657.26	639,854.13	425,283.26	321,237.14	-
Previously Booked	86,167.60	693,657.26	639,854.13	425,283.26	321,237.14	-
Net to Book (191430)						
Entry 191430						
Entry 805-02940						

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Washington Demand Deferral Calculation 2008 - 9 Tracker year Closing												
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes												
Calculated Calendar Month Volumes:												
Residential	4,272,590	8,127,541	7,641,681	6,204,396	5,690,471	3,253,255	(1,746,749)	-	-	-	-	-
Commercial	1,821,619	3,226,599	3,337,552	2,677,173	2,515,690	1,509,803	(733,709)	-	-	-	-	-
Industrial Firm	262,877	356,329	332,778	336,866	322,283	213,129	(33,898)	-	-	-	-	-
Total Firm Sales	6,357,086	11,710,458	11,312,011	9,218,435	8,528,444	4,975,988	(2,514,156)	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	6,550	6,839	44,045	106,956	101,242	93,171	-	-	-	-	-	-
41ISF - 41SF A C			2,429	14,023	13,763	11,074	-	-	-	-	-	-
42CSF - 42SF A C	21,068	30,412	29,542	38,070	32,027	21,027	-	-	-	-	-	-
42ISF - 42SF A C	84,952	68,141	144,944	14,023	119,367	73,947	-	-	-	-	-	-
Sub Total	112,570	105,392	220,961	173,073	266,398	199,219	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	6,244,516	11,605,067	11,091,051	9,045,362	8,262,046	4,776,769	(2,514,156)	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083
Total D/C Subject to D/C Rate	\$ 692,080	\$ 1,286,190	\$ 1,229,221	\$ 1,002,497	\$ 915,683	\$ 529,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 569.94	\$ 582.67	\$ 3,600.55	\$ 9,207.06	\$ 9,217.44	\$ 9,215.71	-	-	-	-	-	-
41ISF - 41SF A C			\$ 196.06	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82	-	-	-	-	-	-
42CSF - 42SF A C	\$ 2,937.78	\$ 2,659.01	\$ 2,659.01	\$ 3,883.85	\$ 3,158.98	\$ 3,158.98	-	-	-	-	-	-
42ISF - 42SF A C	\$ 9,428.50	\$ 8,274.59	\$ 10,466.50	\$ 1,228.30	\$ 9,399.09	\$ 7,091.27	-	-	-	-	-	-
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	\$ 7,536.49	\$ 6,336.32	-	-	-	-	-	-
42ISI - 42SIM	\$ 22,871.89	\$ 8,743.21	\$ 16,285.77	\$ 13,353.64	\$ 14,889.51	\$ 10,640.70	-	-	-	-	-	-
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	\$ 52,168.00	\$ 23,740.00	\$ 45,720.00	\$ 36,070.00	\$ 45,471.00	\$ 37,713.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled	\$ 52,168.00	\$ 28,614.70	\$ 44,754.15	\$ 32,161.15	\$ 45,471.00	\$ 37,713.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue Sensitive Rate	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439
Revenue Sensitive Adjustment	\$ (2,290)	\$ (1,256)	\$ (1,965)	\$ (1,412)	\$ (1,996)	\$ (1,656)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,010	\$ 1,033,246	\$ 959,158	\$ 565,466	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	655,790.40	619,891.74	632,237.87	608,343.74	638,232.86	628,470.29	-	-	-	-	-	-
Variance	86,167.60	693,657.26	639,772.13	424,902.26	320,925.14	(63,004.29)	-	-	-	-	-	-
Previously Booked	86,167.60	693,657.26	639,854.13	425,283.26	321,237.14	-	-	-	-	-	-	-
Net to Book (191430)			(82.00)	(381.00)	(312.00)	(63,004.29)	-	-	-	-	-	-
Entry 191430												63,779.29
Entry 805-02940												(63,779.29)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	473,531	900,775	846,928	687,633	630,675	360,558	-	-	-	-	-	-
Commercial	201,667	356,574	368,672	292,212	275,877	166,484	-	-	-	-	-	-
Industrial Firm	28,734	39,985	33,404	33,780	31,164	22,192	-	-	-	-	-	-
Industrial Interruptible	38,026	16,214	23,007	19,622	21,441	16,232	-	-	-	-	-	-
Total Demand charge Collected	741,958	1,313,548	1,272,011	1,033,247	959,157	565,466	-	-	-	-	-	-

NORTHWEST NATURAL GAS COMPANY																				
ACCOUNT 191,430 WASHINGTON 10/08 - 9/09 DEMAND																				
Page 2 WA	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	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	(1,700)																			(1,700)
Bal. Before Int.	(1,700)																			(1,700)
Int. Rate	0.05																			(4)
Ending Balance	(1,704)																			(1,704)
Dec: Accrual		(59,981)																		(59,981)
Bal. Before Int.		(61,685)																		(61,685)
Int. Rate	0.05																			(132)
Ending Balance		(61,817)																		(61,817)
Jan: Accrual			(54,704)																	(54,704)
Bal. Before Int.			(116,521)																	(116,521)
Int. Rate	0.0452		(336)																	(336)
Ending Balance			(116,857)																	(116,857)
Feb: Accrual				(25,572)																(25,572)
Bal. Before Int.				(142,430)																(142,430)
Int. Rate	0.0452			(488)																(488)
Ending Balance				(142,918)																(142,918)
Mar: Accrual																				(30,417)
Bal. Before Int.																				(173,335)
Int. Rate	0.0452																			(596)
Ending Balance																				(173,931)
Apr: Accrual																				(1,948,466)
Bal. Before Int.																				(2,122,397)
Int. Rate	0.0337																			(3,224)
Ending Balance																				(2,125,621)
May: Accrual																				(2,125,621)
Bal. Before Int.																				(2,125,621)
Int. Rate	0																			(2,125,621)
Ending Balance																				(2,125,621)
Jun: Accrual																				(2,125,621)
Bal. Before Int.																				(2,125,621)
Int. Rate	0																			(2,125,621)
Ending Balance																				(2,125,621)
Jul: Accrual																				(2,125,621)
Bal. Before Int.																				(2,125,621)
Int. Rate	0																			(2,125,621)
Ending Balance																				(2,125,621)
Aug: Accrual																				(2,125,621)
Bal. Before Int.																				(2,125,621)
Int. Rate	0																			(2,125,621)
Ending Balance																				(2,125,621)
Spl: Accrual																				(2,125,621)
Bal. Before Int.																				(2,125,621)
Int. Rate	0																			(2,125,621)
Ending Balance																				(2,125,621)
Oct: Accrual																				(2,125,621)
Bal. Before Int.																				(2,125,621)
Int. Rate	0																			(2,125,621)
Ending Balance																				(2,125,621)
Entry JV-28A																				(4)
Previously Book																				(4)
Net to Record																				(596)
Monthly Deferral																				(596)
Entry 191430																				(3,224)
Entry 419-06210																				(3,224)
																				(1,700)
																				(59,981)
																				(54,704)
																				(25,572)
																				(30,417)
																				(1,948,466)
																				(3,224)
																				(2,120,841)
																				(3,224)
																				3,224

Now includes the netting of ending balance 191432 trf to 191430

NORTHWEST NATURAL GAS COMPANY											
ACCOUNT 191,432 WASHINGTON 10/08 - 9/09 Demand Charges Collected											
May 6, 2009											
Page 3 WA											
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Balance
Nov: Accrual	(84,468)										(84,468)
Bal. Before Int.	(84,468)										(84,468)
Int. Rate	0.05										
Ending Balance	(84,468)										(84,468)
Dec: Accrual		(633,676)									(633,676)
Bal. Before Int.		(718,320)									(718,320)
Int. Rate	0.05	(1,673)									(1,673)
Ending Balance		(719,993)									(719,993)
Jan: Accrual			(592,219)								(592,219)
Bal. Before Int.			(1,312,212)								(1,312,212)
Int. Rate	0.0452		(3,827)								(3,827)
Ending Balance			(1,316,039)								(1,316,039)
Feb: Accrual				(403,865)							(403,865)
Bal. Before Int.				(1,719,904)							(1,719,904)
Int. Rate	0.0452			(5,718)							(5,718)
Ending Balance				(1,725,622)							(1,725,622)
Mar: Accrual					(279,597)						(279,597)
Bal. Before Int.					(2,005,219)						(2,005,219)
Int. Rate	0.0452				(7,026)						(7,026)
Ending Balance					(2,012,245)						(2,012,245)
Apr: Accrual						2,012,245					2,012,245
Bal. Before Int.											
Int. Rate	0.0337										
Ending Balance											
May: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Jun: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Jul: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Aug: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Spt: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Oct: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Nov: Accrual											
Bal. Before Int.											
Int. Rate	0										
Ending Balance											
Previously Book											
Entry JV-28A	(176)	(1,673)	(3,827)	(5,718)	(7,026)						(18,420)
Net to Record	(84,468)	(633,676)	(592,219)	(403,865)	(279,597)	2,012,245					18,420
Monthly Deferral											
Entry 191432											
Entry 419-06210											

Note: this ending balance was transferred to 191430

	Apr-09 (Estimate)			Embedded			Comparison to Embedded			
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	THERMS	AMOUNT
Contract Commodity Gas Costs:										
Yr around Contracts-Rock			(0.0007)							
Yr around Contracts-Albe	8,698,099	\$ 6,550,640.26	0.75311	8,833,500	\$ 6,582,750.00	0.74520	8,833,500	\$ 6,582,750.00	(135,401)	\$ (32,109.74)
Yr around Contracts-Sum	8,591,730	\$ 7,716,000.00	0.89807	8,712,990	\$ 7,716,000.00	0.88557	8,712,990	\$ 7,716,000.00	(121,260)	\$ -
Husky Deal	14,495,227	\$ 11,567,739.89	0.79804	14,487,000	\$ 11,568,000.00	0.79851	14,487,000	\$ 11,568,000.00	8,227	\$ (260.11)
S.T. Contracts-Rockies		\$ 1,409,160.00		1,448,700	\$ 1,371,000.00	0.94637	1,448,700	\$ 1,371,000.00	(1,448,700)	\$ 38,160.00
S.T. Contracts-Alberta	1,004,460	\$ 238,449.87	0.23739						1,004,460	\$ 238,449.87
S.T. Contracts-Sumas/St	2,291,120	\$ 764,544.00	0.33370						2,291,120	\$ 764,544.00
Swing Contracts - Rockie										\$ -
Swing Contracts - Alberta				1,466,250	\$ 847,500.00	0.57801	1,466,250	\$ 847,500.00	(1,466,250)	\$ (847,500.00)
Hedged Spot Purch-Rock										
Hedged Spot Purch-Albei										
Hedged Spot Purch-Sum:										
Spot Purchases-Rockies	6,343,412	\$ 1,561,606.65	0.24618	22,787,179	\$ 16,036,812.00	0.70376	22,787,179	\$ 16,036,812.00	(16,443,767)	#####
Spot Purchases-Alberta	4,933,156	\$ 1,577,739.45	0.31982						4,933,156	\$ 1,577,739.45
Spot Purchases-Sumas/S	6,901,394	\$ 2,420,209.61	0.35068						6,901,394	\$ 2,420,209.61
Volumetric Transp Chg		\$ 195,178.29			\$ 187,825.00			\$ 187,825.00		\$ 7,353.29
Misc. Act. U/S Sales	(185,850)	\$ (59,533.95)	0.32033						(185,850)	\$ (59,533.95)
Sub Total	53,072,748	\$ 33,941,734.07	0.63953	57,735,619	\$ 44,309,887.00	0.76746	57,735,619	\$ 44,309,887.00	(4,662,871)	#####
Field Production Gas	470,253	\$ 380,985.91	0.81013	360,000	\$ 266,400.00	0.74000	360,000	\$ 266,400.00	110,253	\$ 114,565.91
Storage Activity:										
System Withdrawals	12,454,957	\$ 6,792,634.67	0.54538	5,530,760	\$ 3,960,921.00	0.71616	5,530,760	\$ 3,960,921.00	6,924,197	\$ 2,831,713.67
System Injections	(6,003,002)	\$ (1,863,485.18)	0.31043						(6,003,002)	#####
Sub Total	6,451,955	\$ 4,929,149.49	0.76398	5,530,760	\$ 3,960,921.00	0.71616	5,530,760	\$ 3,960,921.00	921,195	\$ 968,228.49
P/M Imbalance Adj	162,282	\$ 134,155	0.82668						162,282	\$ 134,155.28
C/M Imbalance Adj	1,134,303	\$ 937,705.60	0.82668						1,134,303	\$ 937,705.60
Cost of Company Use Ga	(88,813)	\$ (57,012.42)	0.64194						(88,813)	\$ (57,012.42)
Misc. Cust. Imbalance Pu										\$ -
Prior Period Estimate Adj	\$ (78,231.40)									\$ (78,231.40)
Line Loss & Unacct For				(250,110)					250,110	
Total Monthly Gas Cost	61,202,728	\$ 40,188,466.54	0.65665	63,376,269	\$ 48,537,208.00	0.76586	63,376,269	\$ 48,537,208.00	(2,173,541)	#####
RESTATEd COST AT EM				46,872,584.74						
ACTUAL COST OF GAS.				40,188,466.54						
VARIANCE FROM ACTU				(6,684,118.20)						(1,203,141.27610)
Sales Sendout. See WAF										
										Ore. Portion of Sendout X % of Oregon Sales

	Apr-09 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Oregon.....						
Washington.....						
Total.....	56,089,532	% Of Oregon Sales.....	0.9123			
Estimated WACOG Variar	5,395,277	Oregon's Share of the Var.	(6,097,588.46)			
	<u>61,484,809</u>		<u>(1,219,517.69)</u>			
		Shareholders Share of the WACOG Deferral	1,882,548			
		WACOG Equalization.....	688,000			
		Estimated Shareholder (gain) or Loss.....	<u>(1,194,548)</u>			

Base Load
Swing

Gross Spot
Injections

Storage

NORTHWEST NATURAL GAS COMPANY

Date 30-Apr-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100281021

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Prepared:

5/0/09

Approved

[Signature]

Verified:

5/1/09

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	4302009 (MMDDYYYY) (MMDDYYYY)	4302009	USD	JV29	AMORTIZATION			
(Black) Do not change these cells (Blue) Change these cells as needed									
Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount Credit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(60)	(9+3)	(3)
1	402000	81199	495-06080	S	1,303.65	-	AMORT 186231		
2	186231			H	-	1,303.65	C/M AMORT		
3	411000	83010	419-06205	H	-	23.11	C/M INTEREST		
4	186231			S	23.11	-	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	-	340,875.97	AMORT 186271		
30	186271			S	340,875.97	-	C/M AMORT		
31	411000	83010	419-06205	S	3,664.95	-	C/M INTEREST		
32	186271			H	-	3,664.95	C/M INT 186271		
33	402000	81199	495-06064	S	80,081.84	-	AMORT 186277		
34	186277			H	-	80,081.84	C/M AMORT		
35	411000	83010	419-06205	H	-	700.29	C/M INTEREST		
36	186277			S	700.29	-	C/M INT 186277		
37	402000	81199	495-06233	S	5,390.32	-	AMORT 186286		

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	4302009 (MMDDYYYY)	4302009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
38	186286			H	-	5,390.32	C/M AMORT		
39	411000	83010	419-06205	H	-	44.25	C/M INTEREST		
40	186286			S	44.25	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,493.22	-	AMORT 186288		
42	186288			H	-	2,493.22	C/M AMORT		
43	411000	83010	419-06205	H	-	54.99	C/M INT 186288		
44	186288			S	54.99	-	C/M INTEREST		
45	191401			H	-	740,383.19	C/M AMORT		
46	541000	84020	805-02650	S	740,383.19	-	AMORT 191401		
47	191401			S	10,941.37	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	10,941.37	C/M INTEREST		
49	540700	84020	805-02650	H	-	1,495,651.37	AMORT 191411		
50	191411			S	1,495,651.37	-	C/M AMORT		
51	411000	83010	419-06205	S	16,801.08	-	C/M INTEREST		
52	191411			H	-	16,801.08	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	62,598.60	AMORT 19031		
54	191031			S	62,598.60	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	-	-	WA FURN PROG		
58	504200	11529	908-07399	H	10,200.00	-	WA FURN PROG 186311		
59	186311			S	81.58	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	81.58	INT - WA FURN PROG		
61	186312			S	9,110.82	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	9,110.82	DEFERRED WX 186312		
63	186312			S	72.73	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	72.73	INT - DEF WX 186312		
65	402000	82289	495-06080	S	18,377.00	-	C/M AMORT 186316		
66	186316			H	-	18,377.00	C/M AMORT		
67	411000	83010	419-06210	H	-	224.08	C/M INTEREST 186316		
68	186316			S	224.08	-	C/M INTEREST		
69	402000	81199	495-06374	S	8,343.84	-	C/M AMORT 186259		
70	186259			H	-	8,343.84	C/M AMORT		
71	411000	83010	419-06205	H	-	189.98	C/M INTEREST		
72	186259			S	189.98	-	C/M INT 186259		
73	402000	81199	495-06374	S	4,987.95	-	C/M AMORT 186292		
74	186292			H	-	4,987.95	C/M AMORT		

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	4302009 (MMDDYYYY)	4302009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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(Blue) Change these cells as needed

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
75	411000	83010	419-06205	H	-	114.98	C/M INTEREST		
76	186292			S	114.98	-	C/M INT 186292		
77	191421			H	-	121,126.76	C/M AMORT 191421		
78	541000	84020	805-02655	S	121,126.76	-	C/M AMORT		
79	411000	83010	419-06210	H	-	1,315.29	C/M INTEREST		
80	191421			S	1,315.29	-	C/M INT 191421		
81	191431			S	98,448.43	-	C/M AMORT		
82	540700	84020	805-02655	H	-	98,448.43	C/M AMORT 191431		
83	411000	83010	419-06210	S	1,275.21	-	C/M INT 191431		
84	191431			H	-	1,275.21	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	-	295.98	C/M INTEREST 186360		
102	411000	81199	495-06516	S	295.98	-	C/M INTEREST 186360		
103	186360			S	26,874.02	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	26,874.02	C/M AMORT 186360		
105	186365			H	-	219.24	C/M INTEREST 186365		
106	411000	81199	495-06516	S	219.24	-	C/M INTEREST 186365		
107	186365			S	18,909.70	-	C/M AMORT 186365		
108	402000	81199	495-06516	H	-	18,909.70	C/M AMORT 186365		
109	186310			S	1,148.70	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07603	H	-	1,148.70	WA ENG EFFICIENCY 186310		
111	186310			S	12.59	-	INT - WA ENERGY EFF		

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

State	Type	Class	RS Type	Rate Schedule	APRIL				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	73,263.0	0	0	0	73,263.0
OR	Sales	R	Firm	2	38,427,620.6	0	0	0	38,427,620.6
OR	Sales	R	Firm	3	0	0	0	0	0
OR	Sales	R	Firm	4	0	0	0	0	0
OR	Sales	R	Firm	19	1,386.0	0	0	0	1,386.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	13,662.8	0	0	0	13,662.8
OR	Sales	C	Firm	3	16,125,394.9	0	0	0	16,125,394.9
OR	Sales	C	Firm	4	0	0	0	0	0
OR	Sales	C	Firm	10	0	0	0	0	0
OR	Sales	C	Firm	21	0	0	0	0	0
OR	Sales	C	Firm	31 Block 1	2,342,375.2	0	0	0	2,342,375.2
OR	Sales	C	Firm	31 Block 2	4,085,555.8	0	0	0	4,085,555.8
OR	Sales	C	Firm	32 Block 1	417,910.0	0	0	0	417,910.0
OR	Sales	C	Firm	32 Block 2	491,304.0	0	0	0	491,304.0
OR	Sales	C	Firm	32 Block 3	86,676.0	0	0	0	86,676.0
OR	Sales	C	Firm	32 Block 4	0	0	0	0	0
OR	Sales	C	Firm	32 Block 5	0	0	0	0	0
OR	Sales	C	Firm	32 Block 6	0	0	0	0	0
OR	Sales	IND	Firm	3	315,265.7	0	0	0	315,265.7
OR	Sales	IND	Firm	4	0	0	0	0	0
OR	Sales	IND	Firm	6	0	0	0	0	0
OR	Sales	IND	Firm	31 Block 1	476,591.1	0	0	0	476,591.1
OR	Sales	IND	Firm	31 Block 2	1,260,832.3	0	0	0	1,260,832.3
OR	Sales	IND	Firm	32 Block 1	360,473.0	(31.0)	(31.0)	(31.0)	360,442.0
OR	Sales	IND	Firm	32 Block 2	472,362.0	0	0	0	472,362.0
OR	Sales	IND	Firm	32 Block 3	166,014.0	0	0	0	166,014.0
OR	Sales	IND	Firm	32 Block 4	65,733.0	0	0	0	65,733.0
OR	Sales	IND	Firm	32 Block 5	0	0	0	0	0
OR	Sales	IND	Firm	32 Block 6	0	0	0	0	0
OR	Sales	C	Interruptibl	31 Block 1	30,790.0	0	2,000.0	2,000.0	32,790.0
OR	Sales	C	Interruptibl	31 Block 2	105,603.0	0	4,543.0	4,543.0	110,146.0
OR	Sales	IND	Interruptibl	31 Block 1	0	0	0	0	0
OR	Sales	IND	Interruptibl	31 Block 2	0	0	0	0	0
OR	Sales	INT	Interruptibl	32 Block 1	1,228,147.0	(10,000.0)	10,000.0	0	1,228,147.0
OR	Sales	INT	Interruptibl	32 Block 2	1,642,775.0	(10,985.0)	715.0	(10,270.0)	1,632,505.0
OR	Sales	INT	Interruptibl	32 Block 3	902,755.0	0	0	0	902,755.0
OR	Sales	INT	Interruptibl	32 Block 4	1,492,571.0	0	0	0	1,492,571.0
OR	Sales	INT	Interruptibl	32 Block 5	553,474.0	0	0	0	553,474.0
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0	0
OR	Sales	INT	Interruptibl	23	0	0	0	0	0
OR	Sales	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	C	Firm	3	0	0	0	0	0
OR	Trans	C	Firm	31 Block 1	0	0	0	0	0
OR	Trans	C	Firm	31 Block 2	0	0	0	0	0
OR	Trans	C	Firm	32 Block 1	28,717.0	0	0	0	28,717.0
OR	Trans	C	Firm	32 Block 2	22,427.0	0	0	0	22,427.0
OR	Trans	C	Firm	32 Block 3	0	0	0	0	0
OR	Trans	C	Firm	32 Block 4	0	0	0	0	0
OR	Trans	C	Firm	32 Block 5	0	0	0	0	0
OR	Trans	C	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND	Firm	3	0	0	0	0	0
OR	Trans	IND	Firm	31 Block 1	4,000.0	0	0	0	4,000.0
OR	Trans	IND	Firm	31 Block 2	12,676.0	0	0	0	12,676.0
OR	Trans	IND	Firm	32 Block 1	482,052.0	(10,000.0)	(10,000.0)	(10,000.0)	472,052.0
OR	Trans	IND	Firm	32 Block 2	738,015.0	(20,000.0)	(20,000.0)	(20,000.0)	718,015.0
OR	Trans	IND	Firm	32 Block 3	505,005.0	(20,000.0)	(20,000.0)	(20,000.0)	485,005.0
OR	Trans	IND	Firm	32 Block 4	1,115,512.0	(100,000.0)	(100,000.0)	(100,000.0)	1,015,512.0
OR	Trans	IND	Firm	32 Block 5	655,653.0	(98,097.0)	(98,097.0)	(98,097.0)	557,556.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,916,260.0	0	0	0	1,916,260.0
OR	Trans	IND SP F	Spec Conti	63	641,248.0	0	0	0	641,248.0
OR	Trans	IND SP F	Spec Conti	65	181,345.0	0	0	0	181,345.0
OR	Trans	IND SP F	Spec Conti	69	152,582.0	0	0	0	152,582.0
OR	Trans	IND SP F	Spec Contr	70	2,978,948.0	0	0	0	2,978,948.0
OR	Trans	IND SP F	Spec Conti	71	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	72	392,400.0	0	0	0	392,400.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	571,309.0	0	10,000.0	10,000.0	581,309.0
OR	Trans	INT	Interruptibl	32 Block 2	989,215.0	0	20,000.0	20,000.0	1,009,215.0
OR	Trans	INT	Interruptibl	32 Block 3	697,742.0	0	20,000.0	20,000.0	717,742.0
OR	Trans	INT	Interruptibl	32 Block 4	1,672,594.0	0	100,000.0	100,000.0	1,772,594.0
OR	Trans	INT	Interruptibl	32 Block 5	3,607,901.0	0	202,855.0	202,855.0	3,810,756.0
OR	Trans	INT	Interruptibl	32 Block 6	7,568,131.0	0	0	0	7,568,131.0
OR	Trans	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	60	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	64	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	67	1,355,097.0	0	0	0	1,355,097.0

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

State	Type	Class	RS Type	Rate Schedule	APRIL				Total
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	
OR	Trans	INT SP I	Spec Conti	88		0	0	0	0
OR	Trans	INT SP I	Spec Conti	72	977,817.0	0	0	0	977,817.0
OR	Trans	INT SP I	Spec Conti	73		0	0	0	0
OR	Trans	INT SP I	Spec Conti	75		0	0	0	0
WA	Sales	R	Firm	1	10,560.8	0	0	0	10,560.8
WA	Sales	R	Firm	2	4,613,361.3	0	0	0	4,613,361.3
WA	Sales	R	Firm	3		0	0	0	0
WA	Sales	R	Firm	19		0	0	0	0
WA	Sales	R	Firm	24		0	0	0	0
WA	Sales	R	Firm	27	16,641.7	0	0	0	16,641.7
WA	Sales	C	Firm	1	4,377.3	0	0	0	4,377.3
WA	Sales	C	Firm	3	1,656,666.6	0	0	0	1,656,666.6
WA	Sales	C	Firm	4		0	0	0	0
WA	Sales	C	Firm	11		0	0	0	0
WA	Sales	C	Firm	21 Block 1		0	0	0	0
WA	Sales	C	Firm	21 Block 2		0	0	0	0
WA	Sales	C	Firm	21 Block 3		0	0	0	0
WA	Sales	C	Firm	21 Block 4		0	0	0	0
WA	Sales	C	Firm	41 Block 1	138,159.1	0	0	0	138,159.1
WA	Sales	C	Firm	41 Block 2	156,738.4	0	0	0	156,738.4
WA	Sales	C	Firm	42 Block 1	85,186.0	0	0	0	85,186.0
WA	Sales	C	Firm	42 Block 2	18,194.0	0	0	0	18,194.0
WA	Sales	C	Firm	42 Block 3		0	0	0	0
WA	Sales	C	Firm	42 Block 4		0	0	0	0
WA	Sales	C	Firm	42 Block 5		0	0	0	0
WA	Sales	C	Firm	42 Block 6		0	0	0	0
WA	Sales	IND	Firm	3	64,120.7	0	0	0	64,120.7
WA	Sales	IND	Firm	21 Block 1		0	0	0	0
WA	Sales	IND	Firm	21 Block 2		0	0	0	0
WA	Sales	IND	Firm	21 Block 3		0	0	0	0
WA	Sales	IND	Firm	21 Block 4		0	0	0	0
WA	Sales	IND	Firm	41 Block 1	12,000.0	0	0	0	12,000.0
WA	Sales	IND	Firm	41 Block 2	13,404.7	0	0	0	13,404.7
WA	Sales	IND	Firm	42 Block 1	90,537.0	0	0	0	90,537.0
WA	Sales	IND	Firm	42 Block 2	45,589.0	0	0	0	45,589.0
WA	Sales	IND	Firm	42 Block 3	5,976.0	0	0	0	5,976.0
WA	Sales	IND	Firm	42 Block 4		0	0	0	0
WA	Sales	IND	Firm	42 Block 5		0	0	0	0
WA	Sales	IND	Firm	42 Block 6		0	0	0	0
WA	Sales	IND	Interruptibl	41 Block 1		0	0	0	0
WA	Sales	IND	Interruptibl	41 Block 2		0	0	0	0
WA	Sales	IND	Interruptibl	42 Block 1	117,532.0	0	0	0	117,532.0
WA	Sales	IND	Interruptibl	42 Block 2	161,033.0	0	0	0	161,033.0
WA	Sales	IND	Interruptibl	42 Block 3	68,683.0	0	0	0	68,683.0
WA	Sales	IND	Interruptibl	42 Block 4	72,041.0	0	0	0	72,041.0
WA	Sales	IND	Interruptibl	42 Block 5		0	0	0	0
WA	Sales	IND	Interruptibl	42 Block 6		0	0	0	0
WA	Trans	IND	Firm	42 Block 1	34,421.0	0	0	0	34,421.0
WA	Trans	IND	Firm	42 Block 2	48,000.0	0	0	0	48,000.0
WA	Trans	IND	Firm	42 Block 3	40,000.0	0	0	0	40,000.0
WA	Trans	IND	Firm	42 Block 4	110,000.0	0	0	0	110,000.0
WA	Trans	IND	Firm	42 Block 5	78,805.0	0	0	0	78,805.0
WA	Trans	IND	Firm	42 Block 6		0	0	0	0
WA	Trans	INT SP F	Spec Conti	61	351,803.0	0	0	0	351,803.0
WA	Trans	IND	Interruptibl	42 Block 1	27,018.0	0	0	0	27,018.0
WA	Trans	IND	Interruptibl	42 Block 2	59,568.0	0	0	0	59,568.0
WA	Trans	IND	Interruptibl	42 Block 3	40,000.0	0	0	0	40,000.0
WA	Trans	IND	Interruptibl	42 Block 4	224,535.0	0	0	0	224,535.0
WA	Trans	IND	Interruptibl	42 Block 5	211,894.0	0	0	0	211,894.0
WA	Trans	IND	Interruptibl	42 Block 6		0	0	0	0
WA	Trans	INT SP I	Spec Conti	67		0	0	0	0
Check Totals					106,982,026.0	(269,113.0)	370,113.0	101,000.0	107,083,026.0
TOTAL OREGON FIRM SALES									65,182,388.4
TOTAL OREGON SALES									71,134,776.4
TOTAL OREGON INTERRUPTIBLE SALES									5,952,388.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE									
TOTAL WASHINGTON FIRM SALES									6,931,512.6
TOTAL WASHINGTON INTERRUPTIBLE SALES									419,289.0
TOTAL OR 32 Block 1									3,088,577.0
TOTAL OR 32 Block 2									4,345,828.0
TOTAL OR 32 Block 3									2,358,192.0
TOTAL OR 32 Block 4									4,346,410.0
TOTAL OR 32 Block 5									4,921,786.0
TOTAL OR 32 Block 6									7,568,131.0
TOTAL OR INDUSTRIAL (SALES & TANSPO									27,702,399.1

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

NEW prorated
 Reference

	Nov-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 (1506 to 1007)											
Incremental = \$,00025/therm; collection from all Firm sales schedules.											
186.231 Beginning Balance	19,393,738	78,351,624	98,334,331	86,156,715	66,182,388	0	0	0	0	0	0
186.231 Trf Tr 186278	14,908	14,420	10,733	8,841	7,146	5,866	5,887	5,908	5,929	5,950	5,971
186.231 Amortization	(388)	(1,567)	(1,927)	(1,723)	(1,304)	0	0	0	0	0	0
186.231 Prior Month Adjustment	(1)	49	35	28	23	21	21	21	21	21	21
186.231 Interest @ 4.27%	14,420	12,901	10,733	8,841	5,866	5,887	5,908	5,929	5,950	5,971	5,992
186.231 Ending Balance	(0.00002)										

OREGON 186 AMORTIZATION ACCOUNTS

	1R	1C	2	3C	3I	31 Block 1	31 Block 2
186.243 SMPA AMORTIZATION							
=% margin to re: 1, 2, 3, 31							
186.243 Beginning Balance	18,017	63,510	122,964	103,366	94,495	73,263	0
186.243 Accum/Transfer	6,357	22,969	35,687	28,086	26,055	13,663	0
186.243 Amortization	10,073,724	46,559,265	67,026,937	58,222,906	51,430,503	38,427,621	0
186.243 Interest @ 8.618%	4,149,020	16,962,509	26,305,710	24,578,211	21,420,214	16,125,395	0
186.243 Interest adj	159,874	444,988	527,011	469,768	414,854	315,266	0
186.243 Ending Balance	1,149,089	2,853,711	2,851,132	2,865,362	2,865,756	2,865,756	0
	1,847,049	6,640,714	8,914,626	7,772,788	7,321,148	5,489,210	0

Amortize & Accure Int NO

186.243 Beginning Balance	0	0	0	0	0	0	0
186.243 Accum/Transfer	0	0	0	0	0	0	0
186.243 Amortization	0	0	0	0	0	0	0
186.243 Interest @ 8.618%	0	0	0	0	0	0	0
186.243 Interest adj	0	0	0	0	0	0	0
186.243 Ending Balance	0	0	0	0	0	0	0

186.251 AMORTIZATION OF YEAR 2008 COSTS

	1R	1C	2 and 19	3C	3I	31 Block 1	31 Block 2	32 Block 1, sales	32 Block 2 & Block 3, sales	32 Block 4 & Block 5, sales
186.251 SMPA AMORTIZATION										
=% margin to re:										
186.251 Beginning Balance	18,017	83,510	122,964	103,366	94,495	73,263	0	0	0	0
186.251 Accum/Transfer	6,357	22,969	35,687	28,086	26,055	13,663	0	0	0	0
186.251 Amortization	10,073,724	46,560,792	67,028,495	58,224,368	51,432,195	38,429,007	0	0	0	0
186.251 Interest @ 8.618%	4,148,020	16,962,869	26,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0
186.251 Interest adj	159,874	444,988	527,011	469,768	414,854	315,266	0	0	0	0
186.251 Ending Balance	1,149,089	2,853,711	2,851,132	2,865,362	2,865,756	2,865,756	(2,000)	0	0	0
	1,847,049	6,640,714	8,914,626	7,772,788	7,321,148	5,489,210	(4,543)	0	0	0
	2,106,531	1,797,324	2,274,198	2,263,434	2,085,037	2,008,459	(10,000)	0	0	0
	4,004,826	3,980,761	5,096,687	4,791,068	4,568,462	3,751,616	(715)	0	0	0
	2,373,052	2,661,574	3,726,582	1,918,977	2,871,652	2,111,778	0	0	0	0

Amortize & Accure Int NO

186.251 Beginning Balance	0	0	0	0	0	0	0
186.251 Accum/Transfer	0	0	0	0	0	0	0
186.251 Amortization	0	0	0	0	0	0	0
186.251 Interest @ 8.618%	0	0	0	0	0	0	0
186.251 Interest adj	0	0	0	0	0	0	0
186.251 Ending Balance	0	0	0	0	0	0	0

186.254 FISHGARDEN BLOCK REFUND

	1R	1C	2, 3
186.254 SMPA AMORTIZATION			
=% margin to re:			
186.254 Beginning Balance	14,406,591	66,075,168	96,019,967
186.254 Accum/Transfer	0	0	0
186.254 Amortization	0	0	0
186.254 Interest @ 8.618%	0	0	0
186.254 Interest adj	0	0	0
186.254 Ending Balance	14,406,591	66,075,168	96,019,967

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

Balance	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
186.267 AMORTIZATION CDOS BAY REVENUE DEFERRAL												
*% margin to us:												
0.00000 1R	18,017	83,510	122,964	103,366	94,495	73,263	0	0	0	0	0	0
0.00000 1C	6,357	22,969	35,687	28,086	26,055	13,663	0	0	0	0	0	0
0.00000 2 and 1B	10,073,724	48,660,792	67,028,495	58,224,358	51,432,195	38,429,007	0	0	0	0	0	0
0.00000 3C	4,149,020	18,962,969	28,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0	0
0.00000 3I	159,874	444,988	527,011	469,758	414,854	315,266	(2,000)	0	0	0	0	0
31 Block 1 - Commercial	950,358	2,357,854	2,370,940	2,373,748	2,387,281	2,375,185	0	0	0	0	0	0
31 Block 2 - Commercial	1,346,199	5,091,462	7,217,500	6,175,549	5,739,743	4,195,702	(4,543)	0	0	0	0	0
31 Block 1 - Industrial	198,731	495,657	489,596	477,383	498,071	480,591	0	0	0	0	0	0
31 Block 2 - Industrial	500,851	3,090,960	3,179,768	3,342,221	3,090,352	3,098,577	0	0	0	0	0	0
32 Block 1	4,341,763	3,954,617	4,886,564	4,870,082	4,685,223	4,345,828	(20,000)	0	0	0	0	0
32 Block 2	2,282,424	2,473,379	2,937,145	2,679,884	2,728,105	2,358,192	(20,715)	0	0	0	0	0
32 Block 3	4,689,351	4,398,835	5,962,869	4,973,160	5,199,982	4,346,410	(100,000)	0	0	0	0	0
32 Block 4	5,481,017	6,842,561	6,926,301	5,988,197	5,966,876	4,921,786	(202,855)	0	0	0	0	0
32 Block 5	8,601,448	10,692,201	9,296,249	6,446,975	7,222,861	7,568,131	0	0	0	0	0	0
32 Block 6	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.267 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.269 AMORTIZATION WEST LINN DEFERRAL												
Increment = \$,0001028num collection from RS 1, 2, and 3												
Rate Schedule 1, 2, and 3												
Amortize & Accure Int NO	14,406,991	66,075,168	98,016,867	83,403,778	73,387,813	54,958,953	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, CO, AND VASC PROP												
Rate Schedule Specific Increments - Giveback 1004 to 1005												
1												
2 and 3												
31 and Block 1 of 32												
Amortize & Accure Int NO	24,374	106,479	158,651	131,451	120,550	86,926	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	14,362,618	65,968,689	95,881,218	83,272,327	73,287,263	54,869,667	0	0	0	0	0	0
186.274 Amortization	6,059,313	12,122,245	14,924,930	13,598,726	13,267,484	11,394,826	(26,543)	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 = \$,002118num collection from RS 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C												
186.271 Beginning Balance	6,451,693	26,435,193	37,835,838	33,155,694	29,373,304	22,709,925	(6,543)	0	0	0	0	0
186.271 Transfer from 186270	(385,269)	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(866,380)	(869,443)	(872,537)	(875,642)	(878,758)
186.271 Amortization	(2,799,411)	0	0	0	0	0	0	0	0	0	0	0
186.271 Prior Month Adjustment	96,844	396,792	569,417	497,665	443,895	340,876	(98)	0	0	0	0	0
186.271 Interest @ 4.27%	(9,798)	(10,245)	(6,563)	(6,695)	(5,043)	(3,665)	(3,072)	(3,083)	(3,094)	(3,105)	(3,116)	(3,127)
186.271 Interest Adjustment	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(866,380)	(869,443)	(872,537)	(875,642)	(878,758)	(881,885)
186.271 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.271 Residential Amortization or Decoupling												
Increment = \$,010228num collection from RS 1R, 2, and 19												
Rate Schedule 1R, 2R												
186.277 Beginning Balance	10,081,741	46,642,775	67,149,900	58,326,172	51,524,998	38,500,884	0	0	0	0	0	0
186.277 Transfer from 186276	(1,383,248)	695,371	600,666	462,873	342,985	238,843	157,482	158,022	158,584	159,148	159,715	160,283
186.277 Amortization	2,082,202	(97,017)	(138,672)	(121,318)	(107,172)	(80,082)	0	0	0	0	0	0
186.277 Prior Month Adjustment	(20,991)	0	0	0	0	0	0	0	0	0	0	0
186.277 Interest @ 4.27%	7,407	2,302	1,869	1,431	1,030	700	560	562	564	566	568	570
186.277 Interest Adjustment	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(866,380)	(869,443)	(872,537)	(875,642)	(878,758)	(881,885)
186.277 Ending Balance	895,371	600,666	462,873	342,985	238,843	157,462	158,022	158,584	159,148	159,715	160,283	160,853

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
186.286 AMORTIZATION CUR INTERVENER FUNDING Increment = \$,0001286 collection from RS 1R and 2												
186.286 Rate Schedule 1R and 2												
186.286 Beginning Balance	10,091,741	46,644,302	67,151,458	59,327,724	51,526,690	38,502,270	0	9,820	9,825	9,850	9,825	9,961
186.286 Transfer from 186276	(11,866)	46,006	39,628	30,351	22,279	15,131	0	0	0	0	0	0
186.286 Amortization	(1,413)	(6,530)	(9,401)	(8,166)	(7,214)	(5,390)	0	0	0	0	0	0
186.286 Interest @ 4.27%	207	152	124	66	44	35	35	35	35	35	35	35
186.286 Ending Balance	46,006	39,628	30,351	22,279	15,131	9,785	9,820	9,855	9,855	9,825	9,861	9,988
Amortize & Accure Int Yes												
186.286 AMORTIZATION MATCHING FUND INTERVENER FUNDING Giveback to RS 31, 311, and 32												
186.286 Rate Schedule 31, 311, and 32												
186.286 Beginning Balance	28,428,165	32,107,435	34,507,064	29,310,731	30,070,724	27,702,399	(383,570)	14,346	14,397	14,448	14,499	14,551
186.286 Transfer from 186278	(1,032)	27,726	24,930	21,907	19,343	16,700	14,262	0	0	0	0	0
186.286 Amortization	(2,588)	(2,890)	(3,106)	(2,638)	(2,709)	(2,493)	33	0	0	0	0	0
186.286 Interest @ 4.27%	107	94	83	73	64	55	51	51	51	51	52	52
186.286 Ending Balance	27,726	24,930	21,907	19,343	16,700	14,262	14,346	14,397	14,448	14,499	14,551	14,603
186.286 AMORTIZATION OREGON TAX HICKER = % margin to res:												
1R												
1C	16,017	83,510	122,864	103,366	94,495	73,263	0	0	0	0	0	0
2	6,357	22,969	35,687	28,086	26,055	13,663	0	0	0	0	0	0
3C	10,073,724	46,590,792	67,028,495	56,224,358	51,432,195	38,429,007	0	0	0	0	0	0
3 Industrial Firm Sales	4,149,020	18,962,909	28,305,214	24,578,211	21,420,214	16,125,395	0	0	0	0	0	0
Block 1	159,874	444,988	527,011	469,756	414,864	315,266	0	0	0	0	0	0
Block 2	925,155	2,326,321	2,342,861	2,336,278	2,351,942	2,342,375	0	0	0	0	0	0
Block 3	1,227,224	4,930,116	7,032,518	5,987,375	5,580,246	4,085,556	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
31C Inter Sales	25,203	31,533	34,079	37,471	35,349	32,790	(2,000)	0	0	0	0	0
Block 1	116,975	161,346	184,992	178,174	169,497	110,146	(4,545)	0	0	0	0	0
Block 2	184,810	491,857	479,596	473,363	494,071	476,591	0	0	0	0	0	0
Block 3	476,388	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	0	0	0	0	0	0
Block 4	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0
Block 5	15,696	29,813	28,822	22,409	22,165	12,676	0	0	0	0	0	0
Block 6	9,921	0	0	0	0	0	0	0	0	0	0	0
32C Firm Sales	8,787	388,378	406,128	429,129	420,684	417,910	0	0	0	0	0	0
Block 1	388,036	581,908	588,230	581,785	613,455	481,304	0	0	0	0	0	0
Block 2	451,269	75,704	315,373	218,886	254,312	86,676	0	0	0	0	0	0
Block 3	0	0	0	0	0	0	0	0	0	0	0	0
Block 4	5,265	91,758	79,653	4,369	8,535	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	383,763	387,538	392,394	380,442	0	0	0	0	0	0
Block 1	543,613	608,422	606,557	572,315	600,676	472,362	0	0	0	0	0	0
Block 2	198,271	314,973	274,377	199,552	254,924	166,014	0	0	0	0	0	0
Block 3	115,536	298,238	301,908	175,112	238,422	65,733	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	444,469	440,107	457,759	467,343	443,771	500,769	0	0	0	0	0	0
Block 1	705,315	746,928	751,678	707,748	711,045	740,442	0	0	0	0	0	0
Block 2	466,759	527,700	528,229	470,614	468,015	465,005	0	0	0	0	0	0
Block 3	1,058,646	1,131,414	1,172,677	1,073,888	1,008,402	1,015,512	0	0	0	0	0	0
Block 4	1,070,873	1,423,824	1,672,665	553,949	1,062,115	557,556	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 Inter Sales	1,332,899	1,022,961	1,474,277	1,446,767	1,271,969	1,228,147	(10,000)	0	0	0	0	0
Block 1	1,785,129	1,370,027	2,105,614	2,053,519	1,776,559	1,653,505	(715)	0	0	0	0	0
Block 2	967,940	786,369	1,206,536	1,165,011	1,068,536	902,755	0	0	0	0	0	0
Block 3	1,575,360	1,196,550	2,371,210	1,697,894	1,822,977	1,492,571	0	0	0	0	0	0
Block 4	678,891	1,075,028	973,631	41,602	701,718	553,474	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	539,920	419,420	447,781	611,444	561,544	581,309	(10,000)	0	0	0	0	0
32 Inter Trans	873,857	657,332	834,485	974,715	963,488	1,009,215	(20,000)	0	0	0	0	0
Block 1	571,750	525,275	614,650	606,821	606,821	691,319	(20,000)	0	0	0	0	0
Block 2	1,953,344	1,670,877	2,021,877	2,021,877	2,021,877	1,772,594	(100,000)	0	0	0	0	0
Block 3	3,733,253	4,343,709	4,280,005	5,072,646	4,163,043	3,810,756	(202,865)	0	0	0	0	0
Block 4	8,601,448	9,955,864	10,032,566	8,446,975	7,222,881	7,566,131	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
186.259 Beginning Balance	106,433	103,910	94,328	80,453	66,339	57,563	49,409	49,590	49,766	48,943	50,121	50,289
186.259 Accum/Transfer												
186.259 Amortization	(2,519)	(9,935)	(14,184)	(12,378)	(11,000)	(8,344)	5	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
186.259 Interest @ 4.27%	103,910	352	310	264	224	190	176	176	177	178	178	179
186.259 Ending Balance	(4)	94,326	80,453	68,339	57,563	48,409	49,950	49,766	48,943	50,121	50,299	50,478
186.252 AMORTIZATION IMP REFUND												
% margin to re:												
1R	18,017	85,510	122,964	103,366	84,495	73,263	0	0	0	0	0	0
1C	6,357	22,989	35,687	28,056	28,056	13,683	0	0	0	0	0	0
2R	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	0	0	0	0	0	0
3C Firm Sales	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0	0
3C Industrial Firm Sales	159,874	444,868	527,011	469,759	414,854	315,266	0	0	0	0	0	0
31C Firm Sales	925,155	2,328,321	2,342,861	2,342,375	2,342,375	2,342,375	0	0	0	0	0	0
Block 1	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	0	0	0	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
Block 3	0	0	0	0	0	0	0	0	0	0	0	0
Block 4	25,203	31,533	34,079	37,471	35,349	32,790	(2,000)	0	0	0	0	0
Block 5	118,875	181,346	184,862	176,174	159,497	110,146	(4,543)	0	0	0	0	0
Block 6	164,810	491,857	473,363	494,071	476,581	476,581	0	0	0	0	0	0
31I Firm Sales	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	0	0	0	0	0	0
Block 1	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0
Block 2	15,696	29,813	28,622	22,409	22,165	12,676	0	0	0	0	0	0
Block 3	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 4	388,378	388,378	406,128	429,129	420,694	417,910	0	0	0	0	0	0
Block 5	451,269	581,908	588,230	561,785	613,455	491,304	0	0	0	0	0	0
Block 6	75,704	339,062	315,373	218,868	254,312	86,876	0	0	0	0	0	0
31I Inter Sales	5,265	91,756	79,833	4,369	6,535	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 3	385,995	385,995	393,763	387,538	392,394	360,442	0	0	0	0	0	0
Block 4	543,513	608,422	606,557	672,315	672,315	472,352	0	0	0	0	0	0
Block 5	198,271	314,973	274,377	199,552	254,924	166,014	0	0	0	0	0	0
Block 6	115,536	298,238	301,908	175,112	238,422	65,733	0	0	0	0	0	0
32 Firm Sales	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	444,499	440,107	457,759	467,343	443,771	590,769	0	0	0	0	0	0
Block 2	746,315	746,926	751,678	703,748	711,045	710,442	0	0	0	0	0	0
Block 3	468,759	527,700	526,229	470,614	489,015	468,005	0	0	0	0	0	0
Block 4	1,059,846	1,131,414	1,172,577	1,073,608	1,009,402	1,015,512	0	0	0	0	0	0
Block 5	1,070,873	1,423,824	1,672,665	553,949	1,062,115	657,568	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
32 Inter Sales	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	(10,000)	0	0	0	0	0
Block 1	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	(715)	0	0	0	0	0
Block 2	967,940	786,369	1,206,536	1,185,011	1,068,536	902,755	0	0	0	0	0	0
Block 3	1,575,380	1,196,550	2,371,210	1,897,894	1,822,977	1,492,571	0	0	0	0	0	0
Block 4	676,891	1,075,028	973,631	41,802	701,718	563,474	0	0	0	0	0	0
Block 5	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
Block 6	539,930	419,420	447,781	611,444	561,544	581,309	(10,000)	0	0	0	0	0
32 Inter Trans	873,857	834,485	834,485	974,715	963,488	1,009,215	(20,000)	0	0	0	0	0
Block 1	571,750	525,275	614,630	603,621	717,742	717,742	(20,000)	0	0	0	0	0
Block 2	1,953,344	1,670,975	2,027,241	2,021,977	2,020,628	1,772,594	(100,000)	0	0	0	0	0
Block 3	3,733,253	4,343,709	4,280,005	5,072,846	4,183,043	3,810,756	(202,855)	0	0	0	0	0
Block 4	8,601,448	9,955,864	10,032,566	8,446,975	7,222,861	7,568,131	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
186.252 Beginning Balance	64,002	62,501	56,785	48,492	41,248	34,808	29,935	30,044	30,151	30,268	30,368	30,474
186.252 Accum/Transfer	(1,498)	(5,928)	(8,480)	(7,403)	(6,575)	(4,988)	2	0	0	0	0	0
186.252 Amortization	(3)	212	187	159	135	115	107	107	107	108	108	108
186.252 Interest @ 4.27%	62,501	56,785	48,492	41,248	34,808	29,935	30,044	30,151	30,268	30,368	30,474	30,582
186.252 Ending Balance	(0.01034)	84,711,755	118,123,346	102,974,769	83,093,310	71,134,776	(17,258)	0	0	0	0	0
191.401 Beginning Balance	(4,874,086)	7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,725,450	2,735,148	2,744,891	2,754,648	2,764,450
191.401 Accum/Transfer	12,594,151	0	0	0	0	0	0	0	0	0	0	0
191.401 Amortization	(267,473)	(875,920)	(1,221,395)	(1,064,769)	(962,685)	(735,534)	178	0	0	0	0	0
191.401 Switchers	172	(694)	(3,071)	(713)	(885)	(4,860)	0	0	0	0	0	0
191.401 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
191.401 Interest @ 4.27%	44,339	25,118	21,469	17,471	13,923	10,941	9,683	9,688	9,733	9,787	9,802	9,837
191.401 Interest prior period adj	7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,725,460	2,735,148	2,744,891	2,754,648	2,764,450	2,774,287
191.401 Ending Balance	0	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,725,460	2,735,148	2,744,891	2,754,648	2,764,450	2,774,287

OREGON 191 AMORTIZATION ACCOUNTS
 191.401 WACOG AMORTIZATION
 Increment = \$,004,627/term givenback to firm and inter sales (10/95 to 10/06)
 Volume
 191.401 Beginning Balance
 191.401 Accum/Transfer
 191.401 Amortization
 191.401 Switchers
 191.401 Prior Month Adjustment
 191.401 Interest @ 4.27%
 191.401 Interest prior period adj
 191.401 Ending Balance

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	Reference	Nov-08	NEW prorated	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 = \$0.0404/therm collection from firm sales and \$0.0124/therm collection from interruptible sales.														
Firm Sales		19,363,738		78,351,624	110,509,334	96,334,331	98,156,715	65,182,368	0	0	0	0	0	0
Interruptible Sales	0.02262	6,484,105		6,360,131	7,614,012	6,940,438	6,936,595	5,952,388	(17,259)	0	0	0	0	0
191.411 Beginning Balance		(4,988,887)		(13,808,910)	(12,064,566)	(9,582,228)	(7,414,831)	(5,469,441)	(3,990,591)	(4,004,836)	(4,019,087)	(4,033,388)	(4,047,740)	(4,062,144)
191.411 Accum/Transfer		(9,245,043)		0	0	0	0	0	0	0	0	0	0	0
191.411 Amortization	M	455,843		1,789,188	2,519,898	2,106,680	1,967,247	1,490,199	(46)	0	0	0	0	0
191.411 Switchers		1,260		1,128	887	902	1,025	5,452	0	0	0	0	0	0
191.411 Prior Month Adjustment		(32,084)		(45,951)	(38,443)	(50,187)	(22,883)	(16,801)	(14,200)	(14,257)	(14,307)	(14,352)	(14,403)	(14,454)
191.411 Interest @ 4.27%		(13,808,910)		(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(4,004,836)	(4,019,087)	(4,033,388)	(4,047,740)	(4,062,144)	(4,076,588)
191.411 Ending Balance														
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION														
Increment = \$0.0462/therm giveaway to firm and tier sales 10/06 to 10/08														
Volume		25,867,843		84,711,755	118,123,348	102,874,769	93,093,310	71,134,776	(17,259)	0	0	0	0	0
191.031 Beginning Balance		(656,136)		(633,372)	(550,828)	(454,877)	(364,260)	(282,338)	(219,739)	(219,754)	(219,754)	(219,754)	(219,754)	(219,754)
191.031 Accum/Transfer	U	22,784		74,548	103,949	90,618	81,922	82,599	(15)	0	0	0	0	0
191.031 Amortization														
191.031 Prior Month Adjustment	U	0		0	0	0	0	0	0	0	0	0	0	0
191.031 Interest @ 0 %														
191.031 Interest prior period adj														
191.031 Ending Balance		(633,372)		(556,826)	(454,877)	(364,260)	(282,338)	(219,739)	(219,754)	(219,754)	(219,754)	(219,754)	(219,754)	(219,754)
146.350 ALBANY SALE DEFERRED GAIN														
% margin to:														
1R	0.00073	18,017		83,510	122,954	103,368	94,485	73,263	0	0	0	0	0	0
1C	0.00052	6,357		22,969	35,687	28,086	26,055	13,663	0	0	0	0	0	0
2R	0.00048	10,073,724		46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	0	0	0	0	0	0
3C	0.00033	4,148,020		18,582,999	26,305,710	24,578,211	21,420,214	16,129,395	0	0	0	0	0	0
3 Industrial Firm Sales		159,874		444,988	527,011	469,758	414,854	315,268	0	0	0	0	0	0
Block 1	0.00023	925,155		2,336,321	2,342,861	2,336,278	2,351,942	2,342,375	0	0	0	0	0	0
Block 2	0.00021	1,227,224		4,930,116	7,032,518	5,997,375	5,580,246	4,065,556	0	0	0	0	0	0
Block 1	0.00019	0		0	0	0	0	0	0	0	0	0	0	0

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	Refrence	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
31C Interr Sales	0.00018	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00017	25,203	31,533	34,079	37,471	35,349	32,780	(2,000)	0	0	0	0	0
Block 2	0.00015	118,375	161,346	184,962	178,174	159,497	110,146	(4,943)	0	0	0	0	0
Block 3	0.00019	194,810	491,857	478,598	473,833	494,071	476,591	0	0	0	0	0	0
Block 4	0.00017	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	0	0	0	0	0	0
Block 5	0.00018	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0
Block 6	0.00017	15,696	29,813	28,822	22,409	22,165	12,676	0	0	0	0	0	0
31I Interr Sales	0.00027	9,921	0	0	0	0	0	0	0	0	0	0	0
Block 1	0.00024	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 2	0.00013	398,036	388,378	406,128	429,129	470,694	417,910	0	0	0	0	0	0
Block 3	0.00011	451,269	581,908	598,230	561,765	491,304	613,455	0	0	0	0	0	0
Block 4	0.00008	75,704	339,082	315,373	218,888	254,312	86,676	0	0	0	0	0	0
Block 5	0.00005	5,265	91,756	79,833	4,368	6,535	0	0	0	0	0	0	0
Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
32I Firm Sales	0.00011	385,696	385,985	383,763	387,538	392,394	360,442	0	0	0	0	0	0
Block 1	0.00011	543,513	609,422	606,557	572,315	600,676	472,392	0	0	0	0	0	0
Block 2	0.00008	198,271	314,873	274,377	199,562	254,924	166,014	0	0	0	0	0	0
Block 3	0.00005	115,536	298,238	301,908	175,112	238,422	65,733	0	0	0	0	0	0
Block 4	0.00003	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00010	444,459	440,107	457,799	467,343	443,771	500,769	0	0	0	0	0	0
32 Firm Trans	0.00009	705,315	746,928	751,678	707,748	711,045	740,442	0	0	0	0	0	0
Block 1	0.00008	468,759	527,700	526,229	476,614	459,015	485,005	0	0	0	0	0	0
Block 2	0.00004	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	0	0	0	0	0	0
Block 3	0.00002	1,070,873	1,423,854	1,672,665	553,949	1,082,116	557,556	0	0	0	0	0	0
Block 4	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
Block 5	0.00011	1,332,899	1,022,961	1,474,277	1,446,767	1,271,899	1,228,147	(10,000)	0	0	0	0	0
Block 6	0.00009	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	(715)	0	0	0	0	0
32 Interr Sales	0.00007	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	0	0	0	0	0	0
Block 1	0.00004	1,575,360	1,196,550	2,371,210	1,697,894	1,922,877	1,492,571	0	0	0	0	0	0
Block 2	0.00002	676,891	1,075,028	973,631	41,802	701,718	563,474	0	0	0	0	0	0
Block 3	0.00001	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
Block 4	0.00010	539,930	419,420	447,781	611,444	561,544	581,309	(10,000)	0	0	0	0	0
Block 5	0.00008	873,557	657,332	834,495	924,715	963,488	1,009,215	(20,000)	0	0	0	0	0
Block 6	0.00006	571,750	525,275	614,630	603,621	691,319	717,742	(20,000)	0	0	0	0	0
32 Interr Trans	0.00003	1,993,344	1,670,975	2,037,241	2,021,977	2,020,626	1,772,584	(100,000)	0	0	0	0	0
Block 1	0.00002	3,733,253	4,343,709	4,280,005	5,072,646	4,163,043	3,810,766	(202,855)	0	0	0	0	0
Block 2	0.00001	8,601,448	9,955,864	10,032,566	8,446,975	7,222,861	7,568,131	0	0	0	0	0	0

186.360 Beginning Balance	(254,342)	(247,085)	(215,897)	(170,918)	(131,619)	(96,617)	(70,039)	(70,301)	(70,551)	(70,802)	(71,054)	(71,307)
186.360 Accum/Transfer	8,147	32,011	45,666	39,836	35,408	26,874	(13)	(13)	0	0	0	0
186.360 Amortization	(891)	(822)	(687)	(537)	(405)	(296)	(249)	(250)	(251)	(262)	(253)	(254)
186.360 Interest @ 4.27%	(247,085)	(215,897)	(170,916)	(131,619)	(96,617)	(70,039)	(70,301)	(70,551)	(70,802)	(71,054)	(71,307)	(71,561)

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
OREGON DSM												
186.251 DSM AMORTIZATION (1106 to 1007)												
Increment = \$0.0025them collection from all firm sales schedules.												
Volume												
186.231 Beginning Balance	19,383,738	76,351,824	110,509,334	90,334,331	86,156,715	65,182,388	0	0	0	0	0	0
186.231 Tr fr 186278	14,908	14,420	12,901	10,733	8,841	7,146	5,888	5,887	5,908	5,929	5,950	5,971
186.231 Amortization	(388)	(1,587)	(2,210)	(1,927)	(1,723)	(1,304)	0	0	0	0	0	0
186.231 Prior Month Adjustment	(1)	49	42	35	28	23	21	21	21	21	21	21
186.231 Interest @ 4.27%	14,420	12,901	10,733	8,841	7,146	5,886	5,887	5,900	5,929	5,950	5,971	5,992
186.231 Ending Balance	(0.00002)											
Rate												
OREGON 186 AMORTIZATION ACCOUNTS												
186.243 SMPPE AMORTIZATION												
-% margin to m: 1, 2, 3, 31												
1R	0.00000	18,017	83,510	122,984	103,368	94,495	73,263	0	0	0	0	0
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	0	0	0	0	0
2	0.00000	10,073,724	46,559,285	87,028,937	58,222,808	51,430,503	38,427,621	0	0	0	0	0
3C	0.00000	4,149,020	19,982,909	26,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0
3I	0.00000	159,874	444,988	527,011	469,788	414,854	315,266	0	0	0	0	0
31 Block 1	0.00000	1,149,089	2,853,711	2,880,538	2,851,132	2,885,362	2,855,756	(2,000)	0	0	0	0
31 Block 2	0.00000	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	5,469,210	(4,543)	0	0	0	0
32 Block 1, sales	0.00000	2,106,531	1,783,324	2,274,188	2,265,434	2,085,037	2,086,498	0	0	0	0	0
32 Block 2 & Block 3, sales	0.00000	4,004,826	3,880,761	5,066,687	4,791,069	4,588,462	3,751,616	(10,000)	0	0	0	0
32 Block 4 & Block 5, sales	0.00000	2,373,052	2,861,574	3,726,582	3,916,977	2,871,652	2,111,778	(715)	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												
-% margin to m:												
1R	0.00000	18,017	83,510	122,984	103,368	94,495	73,263	0	0	0	0	0
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	0	0	0	0	0
2 and 19	0.00000	10,073,724	46,560,792	87,028,495	58,224,358	51,432,195	38,429,007	0	0	0	0	0
3C	0.00000	4,149,020	19,982,909	26,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0
3I	0.00000	159,874	444,988	527,011	469,788	414,854	315,266	0	0	0	0	0
31 Block 1	0.00000	1,149,089	2,853,711	2,880,538	2,851,132	2,885,362	2,855,756	(2,000)	0	0	0	0
31 Block 2	0.00000	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	5,469,210	(4,543)	0	0	0	0
32 Block 1, sales	0.00000	2,106,531	1,783,324	2,274,188	2,265,434	2,085,037	2,086,498	0	0	0	0	0
32 Block 2 & Block 3, sales	0.00000	4,004,826	3,880,761	5,066,687	4,791,069	4,588,462	3,751,616	(10,000)	0	0	0	0
32 Block 4 & Block 5, sales	0.00000	2,373,052	2,861,574	3,726,582	3,916,977	2,871,652	2,111,778	(715)	0	0	0	0
Amortize & Accure Int NO												
186.251 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.254 FISHGARDEN BLOCK REFUND												
-% margin to m: 1R, 1C, 2, 3												
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

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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 COOS BAY REVENUE DEFERRAL													
*% margin to %:													
0.00000	18,017	63,510	122,964	103,366	94,495	73,263	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	29,086	26,055	13,663	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	67,028,495	58,274,358	51,432,195	38,428,007	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0	0	0
31	159,874	444,988	527,011	469,758	414,854	315,268	0	0	0	0	0	0	0
31 Block 1 - Commercial	850,358	2,357,854	2,375,940	2,373,749	2,387,291	2,375,165	(2,000)	0	0	0	0	0	0
31 Block 2 - Commercial	1,346,159	5,051,462	7,217,500	6,175,549	5,739,743	4,195,702	(4,543)	0	0	0	0	0	0
31 Block 1 - Industrial	188,731	495,957	493,596	477,383	468,071	480,591	0	0	0	0	0	0	0
31 Block 2 - Industrial	500,651	1,548,252	1,697,123	1,587,240	1,581,405	1,273,598	0	0	0	0	0	0	0
32 Block 1	3,090,960	2,656,851	3,179,769	3,342,221	3,090,352	3,068,577	(20,000)	0	0	0	0	0	0
32 Block 2	0.00000	4,341,763	3,964,617	4,870,082	4,865,223	4,345,028	0	0	0	0	0	0	0
32 Block 3	0.00000	2,282,424	2,473,379	2,637,145	2,779,884	2,728,192	(20,000)	0	0	0	0	0	0
32 Block 4	0.00000	4,689,351	4,388,835	5,862,869	4,973,180	5,198,962	0	0	0	0	0	0	0
32 Block 5	0.00000	5,481,017	6,842,561	6,826,301	5,668,197	5,968,876	(202,855)	0	0	0	0	0	0
32 Block 6	0.00000	8,601,448	10,692,201	9,396,249	6,446,975	7,222,861	0	0	0	0	0	0	0
186.267 Beginning Balance	0	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	0
186.267 Amortization	0	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	0
186.267 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.269 AMORTIZATION WEST LUM DEFERRAL													
Increment = \$,00016thm collection from RS 1, 2, and 3													
Amortize & Accure Int NO													
0.00000	14,405,991	66,075,168	96,019,867	83,403,778	73,387,813	54,956,593	0	0	0	0	0	0	0
Rate Schedule 1, 2, and 3													
0	0	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	0
186.269 Accum/Transfer	0	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	0
186.269 Interest @ 8.618%	0	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	0
186.274 AMORTIZATION OF PARKING, OQ, AND VAKC PROP													
Increment = \$,00021thm collection from RS 1C, 3C, and 31C													
RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 1004 TO 1005													
Amortize & Accure Int NO													
0.00000	24,374	108,479	158,651	131,451	120,550	86,926	0	0	0	0	0	0	0
1	14,382,618	65,968,689	95,861,216	83,272,327	73,267,263	54,869,667	0	0	0	0	0	0	0
2 and 3	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,828	(26,543)	0	0	0	0	0	0
31 and Block 1 of 32	0	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	0
186.274 Accum/Transfer	0	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	0
186.274 Interest @ 8.618%	0	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	0
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING													
Increment = \$,00021thm collection from RS 1C, 3C, and 31C													
0.01501	6,451,933	28,435,193	37,935,838	33,155,594	29,573,394	22,709,925	0	0	0	0	0	0	0
186.271 Beginning Balance	(385,288)	(3,077,626)	(2,661,079)	(2,130,224)	(1,839,254)	(1,200,402)	(666,360)	(6,543)	(866,443)	(872,537)	(875,642)	(876,758)	0
186.271 Transfer from 186270	(2,789,411)	96,844	568,417	487,865	443,895	340,876	0	0	0	0	0	0	0
186.271 Amortization	(9,789)	(10,245)	(9,563)	(6,695)	(5,043)	(3,665)	(3,072)	(3,063)	(3,063)	(3,105)	(3,116)	(3,127)	0
186.271 Prior Month Adjustment	(9,789)	(10,245)	(9,563)	(6,695)	(5,043)	(3,665)	(3,072)	(3,063)	(3,063)	(3,105)	(3,116)	(3,127)	0
186.271 Interest Adjustment	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(663,191)	(866,360)	(866,360)	(868,443)	(872,537)	(875,642)	(876,758)	0
186.271 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING													
Increment = \$,01020thm collection from RS 1R, 2, and 19													
(0.00208)	10,081,741	46,642,775	67,149,900	58,326,172	51,524,998	38,500,884	0	0	0	0	0	0	0
186.277 Beginning Balance	(1,383,248)	693,371	600,656	462,873	342,985	236,943	157,482	158,022	158,584	158,148	159,715	160,283	0
186.277 Transfer from 186275	2,092,202	(97,017)	(139,672)	(121,316)	(107,172)	(80,082)	0	0	0	0	0	0	0
186.277 Amortization	(20,951)	(97,017)	(139,672)	(121,316)	(107,172)	(80,082)	0	0	0	0	0	0	0
186.277 Prior Month Adjustment	7,407	2,302	1,889	1,431	1,030	700	560	560	562	564	566	568	570
186.277 Interest Adjustment	695,371	600,656	462,873	342,885	236,843	167,462	158,022	158,584	159,715	160,283	160,853	161,423	0
186.277 Ending Balance	0	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
186.284 AMORTIZATION CUB INTERVENEFER FUNDING Increment = \$,000/Bthrm 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	51,526,690	36,502,270	0	0	0	0	0	0
186.286 Transfer from 186276	(1,866)	46,006	39,628	30,351	22,279	15,131	9,785	9,820	9,855	9,890	9,925	9,961
186.286 Amortization	(1,413)	(6,500)	(9,401)	(8,168)	(7,214)	(5,390)	0	0	0	0	0	0
186.288 Interest @ 4.27%	207	152	124	93	66	44	35	35	35	35	35	35
186.286 Ending Balance	46,006	39,628	30,351	22,279	15,131	9,785	9,820	9,855	9,890	9,925	9,961	9,988
Amortize & Accure Int Yes												
186.288 AMORTIZATION MATCHING FUND INTERVENEFER FUNDING Smback to RS 31, 311, and 32												
Rate Schedule 31, 311, and 32												
186.288 Beginning Balance	28,426,165	32,107,435	34,507,084	29,310,731	30,070,724	27,702,399	(363,570)	0	0	0	0	0
186.288 Transfer from 186278	(1,032)	27,726	24,930	21,907	18,343	16,700	14,262	14,346	14,397	14,448	14,499	14,551
186.288 Amortization	(2,558)	(2,890)	(3,106)	(2,638)	(2,706)	(2,493)	33	0	0	0	0	0
186.288 Interest @ 4.27%	107	94	83	73	64	55	51	51	51	51	52	52
186.288 Ending Balance	27,726	24,930	21,907	19,343	16,700	14,262	14,346	14,397	14,448	14,499	14,551	14,603
186.259 AMORTIZATION OREGON TAX KICKER -% margin to r:												
1R	18,017	83,510	122,964	103,368	94,495	73,263	0	0	0	0	0	0
1C	6,357	22,369	35,687	28,086	26,055	13,663	0	0	0	0	0	0
2	10,773,724	46,560,792	67,028,495	58,224,356	51,432,195	38,429,007	0	0	0	0	0	0
3C	4,149,020	19,982,969	28,305,210	24,578,211	21,420,214	16,125,388	0	0	0	0	0	0
3 Industrial Firm Sales												
31C Firm Sales												
Block 1	159,874	444,888	527,011	469,758	414,854	315,268	0	0	0	0	0	0
Block 2	925,155	2,326,321	2,342,861	2,336,278	2,351,842	2,342,375	0	0	0	0	0	0
Block 3	1,227,224	4,930,118	7,032,518	5,997,375	5,590,248	4,086,556	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
31C Intern Sales												
Block 1	25,203	31,533	34,079	37,471	35,349	32,790	(2,000)	0	0	0	0	0
Block 2	118,975	161,346	178,174	178,174	169,497	110,146	(4,643)	0	0	0	0	0
Block 3	184,810	491,887	479,596	473,383	494,071	478,591	0	0	0	0	0	0
Block 4	476,358	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	0	0	0	0	0	0
Block 5	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0
Block 6	15,696	29,813	28,622	22,409	22,165	12,576	0	0	0	0	0	0
31I Intern Sales												
Block 1	9,821	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 3	388,378	406,128	429,129	429,129	420,684	417,910	0	0	0	0	0	0
Block 4	581,908	588,230	561,785	581,785	561,455	481,304	0	0	0	0	0	0
Block 5	75,704	339,062	315,373	218,896	254,312	86,876	0	0	0	0	0	0
Block 6	5,285	91,758	79,833	4,369	8,635	0	0	0	0	0	0	0
32I Firm Sales												
Block 1	385,596	655,965	363,763	387,538	362,394	360,442	0	0	0	0	0	0
Block 2	543,513	608,422	646,557	572,315	600,676	472,362	0	0	0	0	0	0
Block 3	198,271	314,973	274,377	199,552	284,924	166,014	0	0	0	0	0	0
Block 4	115,536	298,238	301,908	173,112	198,422	85,793	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 Intern Sales												
Block 1	444,499	440,107	457,799	467,343	443,771	500,769	0	0	0	0	0	0
Block 2	705,315	746,928	751,678	707,748	711,045	740,442	0	0	0	0	0	0
Block 3	468,759	527,700	526,229	470,614	459,015	485,005	0	0	0	0	0	0
Block 4	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	0	0	0	0	0	0
Block 5	1,070,873	1,423,824	1,672,665	553,949	1,092,115	557,556	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0
32I Intern Trans												
Block 1	1,332,899	1,022,961	1,474,277	1,448,767	1,271,959	1,228,147	(10,000)	0	0	0	0	0
Block 2	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,633,585	(7,15)	0	0	0	0	0
Block 3	987,940	766,369	1,185,011	1,068,538	802,786	802,786	0	0	0	0	0	0
Block 4	1,575,360	1,196,550	2,371,210	1,897,894	1,992,977	1,692,977	0	0	0	0	0	0
Block 5	676,891	1,075,028	973,631	41,602	701,718	563,474	0	0	0	0	0	0
Block 6	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
32I Intern Trans												
Block 1	539,830	419,420	447,781	611,444	561,544	581,309	(10,000)	0	0	0	0	0
Block 2	873,557	657,332	834,483	834,483	794,715	963,488	(20,000)	0	0	0	0	0
Block 3	571,750	525,275	614,630	605,821	691,319	717,742	(20,000)	0	0	0	0	0
Block 4	1,870,344	1,670,675	2,037,241	2,021,977	2,020,626	1,772,594	(100,000)	0	0	0	0	0
Block 5	3,733,253	4,243,708	4,280,005	5,072,648	4,183,043	3,810,758	(202,855)	0	0	0	0	0
Block 6	3,601,448	3,953,684	10,032,568	6,446,975	7,222,861	7,568,131	0	0	0	0	0	0
186.259 Beginning Balance	106,433	103,910	94,326	80,453	68,339	57,563	49,409	49,590	48,766	49,943	50,121	50,299
186.259 Accum/Transfer	(2,519)	(9,935)	(14,194)	(12,378)	(11,000)	(8,344)	5	0	0	0	0	0
186.259 Amortization												

Northwest Mutual
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NEW PROCEDED	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	224	190	176	177	178	178	178	179
186,259 Ending Balance	103,910	94,328	80,453	68,339	57,563	49,409	49,590	49,766	49,943	50,121	50,299	50,478
186,282 AMORTIZATION IMP REFUND												
1% margin to rs:												
1R	18,017	83,510	122,564	103,366	94,495	73,263	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,066	26,055	13,683	0	0	0	0	0	0
2R	10,073,724	46,580,792	67,028,495	58,224,358	51,432,195	38,429,007	0	0	0	0	0	0
3C Firm Sales	4,148,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0	0
3 Industrial Firm Sales	159,874	444,988	627,011	469,759	414,854	315,286	0	0	0	0	0	0
31C Firm Sales	925,155	2,342,921	2,342,921	2,336,278	2,351,942	2,342,375	0	0	0	0	0	0
Block 1	1,221,224	4,930,116	7,032,518	5,997,375	5,960,246	4,065,556	0	0	0	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
Block 3	0	0	0	0	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
31C Intern Sales	25,203	31,533	34,079	37,471	35,349	32,790	(2,000)	0	0	0	0	0
Block 1	116,975	161,346	184,982	178,174	159,497	110,148	(4,543)	0	0	0	0	0
Block 2	184,810	491,857	479,596	473,363	484,071	476,591	0	0	0	0	0	0
Block 3	476,388	1,519,439	1,666,303	1,574,831	1,559,240	1,260,832	0	0	0	0	0	0
Block 4	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0
Block 5	15,696	29,813	28,922	22,409	22,165	12,676	0	0	0	0	0	0
Block 6	9,921	0	0	0	0	0	0	0	0	0	0	0
32C Firm Sales	398,036	388,378	406,128	429,129	429,684	417,910	0	0	0	0	0	0
Block 1	461,269	581,908	588,230	581,765	613,455	491,364	0	0	0	0	0	0
Block 2	75,704	339,062	315,373	218,886	254,312	86,676	0	0	0	0	0	0
Block 3	5,265	91,758	79,533	4,369	8,535	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	392,394	360,442	0	0	0	0	0	0
Block 1	543,513	608,422	606,557	672,315	600,676	472,362	0	0	0	0	0	0
Block 2	198,271	314,973	274,377	199,552	254,924	166,014	0	0	0	0	0	0
Block 3	115,536	298,238	301,908	175,112	238,422	65,733	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	487,343	443,771	500,769	0	0	0	0	0	0
Block 1	705,315	746,828	751,678	707,748	711,045	740,442	0	0	0	0	0	0
Block 2	468,579	527,700	526,229	470,614	459,015	485,005	0	0	0	0	0	0
Block 3	1,059,848	1,131,414	1,172,877	1,073,808	1,009,402	1,015,512	0	0	0	0	0	0
Block 4	1,070,873	1,423,824	1,674,665	553,949	1,082,115	557,556	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 Intern Sales	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	(10,000)	0	0	0	0	0
Block 1	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	(715)	0	0	0	0	0
Block 2	967,940	768,589	1,206,536	1,185,011	1,098,538	902,755	0	0	0	0	0	0
Block 3	1,575,360	1,196,550	2,371,210	1,697,694	1,922,977	1,492,571	0	0	0	0	0	0
Block 4	676,891	1,075,028	975,631	41,602	701,718	553,474	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 Intern Trans	539,950	419,420	447,781	611,444	581,544	581,309	(10,000)	0	0	0	0	0
Block 1	673,557	857,332	834,485	974,715	983,488	1,009,215	(20,000)	0	0	0	0	0
Block 2	571,750	525,275	614,830	605,821	691,319	717,742	(20,000)	0	0	0	0	0
Block 3	1,933,344	1,670,875	2,037,241	2,027,977	2,020,626	1,772,594	(100,000)	0	0	0	0	0
Block 4	3,733,253	4,343,709	4,280,065	5,072,846	4,183,043	3,810,756	(202,855)	0	0	0	0	0
Block 5	8,601,448	9,955,884	10,032,566	6,446,975	7,222,861	7,568,131	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	34,808	29,935	30,044	30,151	30,258	30,366	30,474
186,292 Accum/Transfer	(1,499)	(5,928)	(8,480)	(7,403)	(6,575)	(4,982)	2	0	0	0	0	0
186,292 Amortization	(9)	212	187	159	136	115	107	107	107	108	108	108
186,292 Interest @ 4.27%	62,501	56,785	48,492	41,248	34,808	29,935	30,044	30,151	30,258	30,366	30,474	30,582
186,292 Ending Balance	62,501	56,785	48,492	41,248	34,808	29,935	30,044	30,151	30,258	30,366	30,474	30,582

OREGON 181 AMORTIZATION ACCOUNTS	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
181,401 WACOG AMORTIZATION												
Increment @ 4.27% on 10M to 1006												
Volume	25,867,843	84,711,755	118,123,346	102,974,769	93,093,310	71,134,776	(17,258)	0	0	0	0	0
191,401 Beginning Balance	(4,874,095)	7,497,092	6,645,596	5,442,568	4,394,597	3,445,050	2,715,608	2,725,450	2,735,148	2,744,881	2,754,648	2,764,450
191,401 Accum/Transfer	12,584,151	0	0	0	0	0	0	0	0	0	0	0
191,401 Amortization	(267,473)	(875,920)	(1,221,395)	(1,064,759)	(982,585)	(735,534)	178	0	0	0	0	0
191,401 Swfthrs	172	(694)	(3,071)	(713)	(865)	(4,950)	0	0	0	0	0	0
191,401 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
191,401 Interest @ 4.27%	44,339	25,118	21,469	17,471	13,923	10,941	9,663	9,698	9,733	9,767	9,802	9,837
191,401 Interest prior period adj	7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,725,450	2,735,148	2,744,881	2,754,648	2,764,450	2,774,287
191,401 Ending Balance	62,501	56,785	48,492	41,248	34,808	29,935	30,044	30,151	30,258	30,366	30,474	30,582

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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
191.411 DEMAND AMORTIZATION												
Increment = \$,01648therm collection from firm sales and \$,01748therm collection from interruptible sales.												
Firm Sales	19,383,738	78,351,624	110,509,334	96,334,331	86,156,715	65,182,388	0	0	0	0	0	0
Interruptible Sales	6,484,105	6,360,131	7,614,012	6,640,438	6,936,595	5,952,388	(17,258)	0	0	0	0	0
191.411 Beginning Balance	(4,988,887)	(13,808,910)	(12,064,566)	(9,582,228)	(7,414,831)	(5,469,441)	(3,990,591)	(4,004,836)	(4,019,087)	(4,033,388)	(4,047,740)	(4,062,144)
191.411 Accum/Transfer	(9,245,043)	0	0	0	0	0	0	0	0	0	0	0
191.411 Amortization	455,643	1,789,168	2,519,698	2,186,680	1,967,247	1,490,199	(46)	0	0	0	0	0
191.411 Switchers	1,280	1,128	887	902	1,025	5,452	0	0	0	0	0	0
191.411 Prior Month Adjustment	(32,084)	(45,951)	(38,443)	(30,187)	(22,893)	(16,801)	(14,200)	(14,261)	(14,301)	(14,352)	(14,403)	(14,454)
191.411 Interest @ 4.27%	(13,808,910)	(12,064,566)	(9,582,228)	(7,414,831)	(5,469,441)	(3,990,591)	(4,004,836)	(4,019,087)	(4,033,388)	(4,047,740)	(4,062,144)	(4,076,596)
191.411 Ending Balance												
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION												
Increment = \$,04452therm giveback to firm and inter sales 1005 to 1006												
Volume	25,857,843	84,711,755	118,123,346	102,874,769	93,093,310	71,134,776	(17,258)	0	0	0	0	0
191.031 Beginning Balance	(698,136)	(633,372)	(598,826)	(454,877)	(364,260)	(282,338)	(219,754)	(219,754)	(219,754)	(218,754)	(219,754)	(219,754)
191.031 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
191.031 Amortization	22,764	74,546	103,949	90,618	81,922	62,599	(15)	0	0	0	0	0
191.031 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest @ 0 %	0	0	0	0	0	0	0	0	0	0	0	0
191.031 Interest prior period adj	(633,372)	(568,826)	(454,877)	(364,260)	(282,338)	(219,739)	(219,754)	(219,754)	(219,754)	(219,754)	(219,754)	(219,754)
191.031 Ending Balance												
191.369 ALBANY SALE DEFERRED GAIN												
en% month to rc.												
1R	18,017	63,510	122,964	103,366	84,485	73,263	0	0	0	0	0	0
1C	6,357	22,988	35,687	28,086	26,055	13,663	0	0	0	0	0	0
2R	10,073,724	46,560,782	67,028,485	58,224,358	51,432,195	36,429,007	0	0	0	0	0	0
3C	4,149,020	19,962,909	28,305,710	24,578,211	21,420,214	16,125,395	0	0	0	0	0	0
3 Industrial Firm Sales	158,874	444,988	527,011	469,758	414,854	315,286	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,342,881	2,336,278	2,351,942	2,342,375	0	0	0	0	0	0
Block 2	1,227,224	4,930,116	7,032,518	5,987,375	5,580,246	4,086,556	0	0	0	0	0	0
Block 1	0	0	0	0	0	0	0	0	0	0	0	0

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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
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
31C Intern Sales	25,203	31,533	34,079	37,471	35,348	32,790	(2,000)	0	0	0	0	0
Block 1	118,975	161,346	178,174	159,982	159,497	110,146	(4,543)	0	0	0	0	0
Block 2	184,810	491,857	479,596	473,983	494,071	478,591	0	0	0	0	0	0
31I Firm Sales	478,368	1,519,439	1,686,303	1,574,831	1,559,240	1,260,832	0	0	0	0	0	0
Block 1	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0
Block 2	15,696	29,813	28,822	22,409	22,185	12,678	0	0	0	0	0	0
31I Intern Sales	9,921	0	0	0	0	0	0	0	0	0	0	0
Block 1	8,787	398,378	408,128	428,129	420,684	417,910	0	0	0	0	0	0
Block 2	398,036	891,908	888,230	661,785	613,465	481,304	0	0	0	0	0	0
32C Firm Sales	451,289	339,082	315,373	216,886	254,312	86,876	0	0	0	0	0	0
Block 1	75,704	91,798	4,389	8,535	0	0	0	0	0	0	0	0
Block 2	5,265	0	0	0	0	0	0	0	0	0	0	0
Block 3	0	0	0	0	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	385,985	385,985	393,783	387,538	392,394	360,442	0	0	0	0	0	0
Block 1	543,513	608,422	608,557	572,315	600,676	472,362	0	0	0	0	0	0
Block 2	198,271	314,973	274,377	199,552	254,924	168,014	0	0	0	0	0	0
Block 3	115,538	298,238	301,908	175,112	238,422	65,733	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 Intern Sales	444,489	440,107	457,799	467,343	443,771	600,789	0	0	0	0	0	0
Block 1	705,315	745,928	751,678	707,746	711,045	740,442	0	0	0	0	0	0
Block 2	488,759	527,700	526,229	470,614	459,015	485,005	0	0	0	0	0	0
Block 3	1,059,846	1,131,414	1,172,677	1,073,808	1,089,402	1,015,512	0	0	0	0	0	0
Block 4	1,070,873	1,423,824	1,672,665	563,849	1,082,115	557,556	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 Intern Sales	1,332,899	1,022,981	1,474,277	1,446,767	1,271,959	1,228,147	(10,000)	0	0	0	0	0
Block 1	1,768,129	1,370,027	2,105,814	2,053,519	1,776,558	1,632,505	(715)	0	0	0	0	0
Block 2	967,940	766,369	1,206,536	1,185,011	1,068,536	802,755	0	0	0	0	0	0
Block 3	1,575,380	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	0	0	0	0	0	0
Block 4	676,891	1,075,028	973,631	41,802	701,718	553,474	0	0	0	0	0	0
Block 5	0	738,317	(738,317)	0	0	0	0	0	0	0	0	0
Block 6	539,830	419,420	447,781	611,444	581,544	561,309	(10,000)	0	0	0	0	0
32I Intern Trans	873,557	657,332	834,485	974,715	983,488	1,039,215	(20,000)	0	0	0	0	0
Block 1	571,750	525,275	614,630	605,821	691,319	717,742	(20,000)	0	0	0	0	0
Block 2	1,933,344	1,670,875	2,027,241	2,021,977	2,020,628	1,772,594	(100,000)	0	0	0	0	0
Block 3	3,733,253	4,343,709	4,280,005	5,072,546	4,183,043	3,810,756	(202,855)	0	0	0	0	0
Block 4	8,601,448	9,955,884	10,032,566	6,446,975	7,222,861	7,568,131	0	0	0	0	0	0
Block 5												
Block 6												
186.360 Beginning Balance	(254,342)	(247,085)	(215,897)	(170,918)	(131,619)	(96,617)	(70,039)	(70,301)	(70,301)	(70,802)	(71,054)	(71,307)
186.360 Accum/Transfer	8,147	32,011	45,686	39,835	35,408	28,874	(13)	0	0	0	0	0
186.360 Amortization	(891)	(822)	(687)	(537)	(405)	(296)	(249)	(250)	(251)	(252)	(253)	(254)
186.360 Interest @ 4.27%												
186.360 Ending Balance	(247,086)	(215,897)	(170,918)	(131,619)	(96,617)	(70,039)	(70,301)	(70,301)	(70,301)	(70,802)	(71,054)	(71,307)