

UG-091263-SI

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August 4, 2009

David Danner, Secretary and Executive Director
Washington Utilities & Transportation Commission
1300 Evergreen Park Drive, S.W.
Post Office Box 47250
Olympia, Washington 98504-7250

STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

RECEIVED
REGULATORY MANAGEMENT

2009 AUG -6 AM 8:26

Dear Mr. Danner,

Per WAC 480-90-275, attached are an original and two copies of the company's Results of Operations for the second quarter (April-June), 2009.

Included within each month's section is a summary of the rate of return on rate base, an income statement presentation of results, a report of operations and maintenance expense broken out by FERC account and a detailed report of operations and maintenance expense which shows the allocation methodology used. Each month's section also includes a report for the 12 months ending each month on the rate of return on rate base and the income statement presentation of results.

Also attached are a report of allocation factors and a report of gross plant and accumulated depreciation at December 31, 2007 and 2008. Finally, volumes, customers and use per customer are presented on monthly and 12-months ended bases for 2008 and 2009.

Reports are presented with system results, as well as with results for each state.

Please feel free to call me if you have any questions.

Sincerely,



Natasha Siores
Senior Rates Analyst
Rates & Regulatory Affairs
Extension 3588

attachments

**NW Natural
Washington Results of Operations
12 Month Ended Reports**

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

June 2009									
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total	
		109,886,052			10,072,332			99,813,720	
		1,048,383,598			126,290,663			922,092,935	
		10.48%			7.98%			10.82%	

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System			Washington			Oregon		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Sales of Gas											
480.1	Residential		572,705,259	-	572,705,259	62,304,600	-	62,304,600	510,400,659	-	510,400,659
481.1	Commercial		302,946,712	-	302,946,712	27,347,008	-	27,347,008	275,599,704	-	275,599,704
481.2	Industrial Firm		44,701,363	-	44,701,363	3,414,929	-	3,414,929	41,286,434	-	41,286,434
481.3	Interruptible		68,504,547	-	68,504,547	5,521,104	-	5,521,104	62,983,443	-	62,983,443
481.5	Interruptible Incentive		-	-	-	-	-	-	-	-	-
495.20	Unbilled Revenue		-	(2,186,960)	(2,186,960)	-	7,106	7,106	-	(2,194,066)	(2,194,066)
	Total Sales of Gas		988,857,882	(2,186,960)	986,670,922	98,587,641	7,106	98,594,747	890,270,241	(2,194,066)	888,076,174
Transportation Revenue											
489.12	Industrial Firm		6,039,789	-	6,039,789	324,449	-	324,449	5,715,340	-	5,715,340
489.13	Interruptible		7,848,488	-	7,848,488	231,639	-	231,639	7,616,849	-	7,616,849
489.15	Interruptible Incentive		-	-	-	-	-	-	-	-	-
489.3	Agency Fee/Balancing		8,797	-	8,797	-	-	-	8,797	-	8,797
	Total Transportation Revenue		13,897,073	-	13,897,073	556,088	-	556,088	13,340,985	-	13,340,985
Rate Adjustments - Amortizations											
495.6	Rate Adjustments - Amortizations		15,320,354	-	15,320,354	2,156	-	2,156	15,318,199	-	15,318,199
Miscellaneous Revenues											
487	Late Payment Charge		3,273,193	-	3,273,193	195,367	-	195,367	3,077,826	-	3,077,826
488.1	Returned Check Charge		155,745	-	155,745	20,595	-	20,595	135,150	-	135,150
488.3	Recon Charge CR During Office Hours		270,930	-	270,930	26,850	-	26,850	244,080	-	244,080
488.4	Field Collection Charge		339,440	-	339,440	45,060	-	45,060	294,380	-	294,380
488.5	Recon Charge CR After Office Hours		392,175	-	392,175	53,475	-	53,475	338,700	-	338,700
488.6	Recon Charge Seas During Office Hours		16,725	-	16,725	1,650	-	1,650	15,075	-	15,075
488.7	Recon Charge Seas After Office Hours		10,475	-	10,475	1,300	-	1,300	9,175	-	9,175
488.8	Automated Payment Charge		145,394	-	145,394	21,053	-	21,053	124,342	-	124,342
493.2	Rent - Utility Property		203,877	248,403	452,280	-	13,877	13,877	183,560	234,527	418,087
495.1	Meter Rentals		836,845	-	836,845	7,091	-	7,091	829,754	-	829,754
495.2	Other Gas Revenue - Miscellaneous		5,644,799	248,403	5,893,203	392,758	13,877	406,634	5,252,042	234,527	5,486,569
	Total Miscellaneous Revenues		10,237,201	(1,938,557)	8,298,644	99,538,643	20,983	99,559,625	924,181,466	(1,959,540)	922,221,927
Total Operating Revenue											
			575,632,609	-	575,632,609	55,192,625	-	55,192,625	520,439,984	-	520,439,984
804.7	WACOG Incurred		39,558,905	-	39,558,905	4,763,290	-	4,763,290	34,795,615	-	34,795,615
805.7	WACOG Deferred		85,236,978	-	85,236,978	7,702,270	-	7,702,270	77,534,707	-	77,534,707
805.8	Demand Incurred		(1,855,328)	-	(1,855,328)	190,959	-	190,959	(2,046,287)	-	(2,046,287)
805.4	Demand Deferred		(48,461,734)	-	(48,461,734)	(5,368,463)	-	(5,368,463)	(43,093,271)	-	(43,093,271)
	Amortization of Gas Costs		650,111,430	-	650,111,430	62,480,681	-	62,480,681	587,630,749	-	587,630,749
Operations & Maintenance											
			6,278,048	115,313,711	121,591,759	596,102	11,679,741	12,275,843	5,681,946	103,633,970	109,315,916
Other Taxes											
408.11	Property		19,228,143	-	19,228,143	1,221,754	-	1,221,754	18,006,389	-	18,006,389
408.12	Franchise		25,344,046	-	25,344,046	3,902,200	-	3,902,200	21,441,846	-	21,441,846
408.13	Payroll		4,436,042	-	4,436,042	462,672	-	462,672	3,973,371	-	3,973,371
408.14	Other		67,208	-	67,208	-	-	-	67,208	-	67,208
408.15	Regulatory		2,500,251	-	2,500,251	190,467	-	190,467	2,309,784	-	2,309,784
	Total Other Taxes		47,139,647	4,436,042	51,575,689	5,314,421	462,672	5,777,093	41,825,226	3,973,371	45,798,597
Depreciation											
403.1	Depreciation		-	50,861,635	50,861,635	-	5,478,960	5,478,960	-	45,382,675	45,382,675
Income Taxes											
409.11	Federal Income Taxes		(32,804,853)	-	(32,804,853)	-	-	-	-	-	(32,804,853)
410.11	Federal Income Taxes - Deferred		80,198,936	-	80,198,936	-	-	-	-	-	80,198,936
411.42	Federal Income Tax Credit		(15,054,720)	-	(15,054,720)	-	-	-	-	-	(15,054,720)
409.12	Oregon Income Taxes		176,381	-	176,381	-	-	-	-	-	176,381
410.12	Oregon Income Taxes - Deferred		7,915,120	-	7,915,120	-	-	-	-	-	7,915,120
411.12	Oregon Income Tax Credit		(2,675,877)	-	(2,675,877)	-	-	-	-	-	(2,675,877)
	Total Income Taxes		37,754,987	-	37,754,987	-	-	-	-	-	37,754,987
	Total Operating Revenue Deductions		703,529,125	170,611,388	874,140,513	68,391,204	17,621,373	85,992,577	635,137,921	152,990,016	822,408,207
	Net Operating Income		109,886,052	-	109,886,052	-	-	-	10,072,352	-	10,072,352

	System		Washington		Washington		Oregon		June 2009	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Total
12 Month Ended Reports										
Rate Base										
101 Gross Plant		2,100,023,121								1,878,997,807
108.1X Accumulated Depreciation		(881,669,899)								(802,452,853)
117.X Storage Gas - Cushion		14,141,361								12,797,221
186.XX Leasehold Improvements		2,230,274								2,010,413
252.XX Customer Contributions		(2,488,544)								(2,315,672)
283.XX Deferred Taxes - Federal		(155,129,537)								(138,220,802)
283.XX Deferred Taxes - State		(28,723,179)								(28,723,179)
Total Rate Base		1,048,383,598								922,092,935
Rate Of Return on Rate Base		10.48%								10.82%
Allocation References:										
A Unbilled Therms		100.00%								100.32%
B Follows plant split		100.00%								94.41%
O&I See O&M Detail										
C Payroll Factor		100.00%								89.57%
D Depreciation Factor		100.00%								89.23%

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Rate Base								
101 Gross Plant		2,140,006,101						1,916,794,996
108.1X Accumulated Depreciation		(905,218,989)						(822,971,235)
117.X Storage Gas - Cushion		14,192,263						12,845,417
186.XX Leasehold Improvements		2,132,830						1,922,148
252.XX Customer Contributions		(2,336,544)						(2,231,922)
283.XX Deferred Taxes - Federal		(171,712,823)						(152,983,351)
283.XX Deferred Taxes - State		(30,481,652)						(30,481,652)
Total Rate Base		1,046,581,186						922,894,403
Rate Of Return on Rate Base		0.42%						0.45%
Allocation References:								
A Unbilled Therms		100.00%						90.89%
B Follows plant split		100.00%						89.09%
OO. See OO&M Detail								
C Payroll Factor		100.00%						89.93%
D Depreciation Factor		100.00%						89.17%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended June 30, 2009

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	(\$120,516)	(\$11,437)	(\$109,079)
818 Compressor Station Expense	9,855	935	8,920
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	85,992	8,161	77,832
821 Purification Expense	1,017	97	921
Maintenance			
832 Wells Expense	10,295	977	9,318
Total Underground Storage Expense	(13,356)	(1,268)	(12,089)
Other Storage Expense			
Operation			
840 Supervision and Engineering	6,311	599	5,712
Total Other Storage Expense	6,311	599	5,712
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	120,604	11,445	109,159
845 LNG Fuel	0	-	0
Maintenance			
847 Supervision and Engineering	47,068	4,467	42,601
Total Liquefied Natural Gas Expense	167,672	15,912	151,760
Total Natural Gas Storage	160,626	15,243	145,383
Transmission Expense			
Operation			
856 Mains Expense	47,230	4,335	42,895
Maintenance			
863 Maintenance of Mains	1,483	146	1,337
Total Transmission Expense	48,713	4,482	44,231
Distribution Expense			
Operation			
870 Supervision and Engineering	171,220	13,814	157,406
874 Mains and Services Expense	873,053	111,445	761,608
875 Measuring and Regulator Station Expense - General	28,244	2,178	26,066
877 Measuring and Regulator Station Expense - City Gate	58,706	4,158	54,548
878 Meter and House Regulator Expense	372,139	36,431	335,708
879 Customer Installation Expense	547,655	55,587	492,068
880 Other Expense	53,389	4,072	49,317
881 Rents	12,127	1,199	10,927

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	126,541	13,066	113,475
887 Mains	235,803	23,304	212,498
889 Measuring and Regulator Station Expense - General	82,138	5,175	76,963
891 Measuring and Regulator Station Expense - City Gate	3,051	225	2,826
892 Services	177,235	17,878	159,357
893 Meters and House Regulators	206,573	17,861	188,712
894 Other Equipment	3,593	198	3,395
Total Distribution Expense	2,951,466	306,594	2,644,872
Customer Accounts Expense			
Operation			
901 Supervision	106,280	10,511	95,769
902 Meter Reading Expenses	295,591	38,214	257,377
903 Customer Records and Collection Expense	1,229,202	122,062	1,107,139
904 Uncollectible Accounts	397,438	24,073	373,365
Total Customer Accounts Expense	2,028,511	194,860	1,833,650
Customer Service and Informational			
Operation			
907 Supervision	27,814	2,873	24,941
908 Customer Assistance Expense	328,771	34,056	294,716
909 Customer Information Expense	145,301	15,010	130,292
910 Miscellaneous Customer Service Expense	15,514	1,603	13,911
Total Customer Service and Informational	517,401	53,541	463,860
Sales Expense			
Operation			
911 Supervision	26,679	2,735	23,944
912 Demonstration and Selling Expense	200,527	20,186	180,341
913 Advertising	59,814	5,048	54,766
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	287,020	27,969	259,051
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	3,089,052	316,238	2,772,814
922 Administrative Expenses Transferred - Credit	(1,260,009)	(132,993)	(1,127,016)
924 Property Insurance Premium	91,348	9,034	82,314
925 Injuries and Damages	13,699	1,355	12,344
926 Employee Pensions and Benefits	1,351,994	143,894	1,208,100
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	151,180	14,952	136,228
931 Rents	356,465	43,684	312,781
Maintenance			
935 Maintenance of General Plant	241,983	18,988	222,995
Total Administrative and General Expense	4,035,713	415,152	3,620,560
Total Operations and Maintenance Expense	\$10,029,449	\$1,017,842	\$9,011,608

NW Natural
Rates & Regulatory Affairs
Operations and Maintenance Expense
State Allocation of System Amounts
For the Month Ended June 30, 2009

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
816 Wells Expense Total	0.00	(120,515.52)	(120,515.52)	0.00	(11,436.92)	(11,436.92)	0.00	(109,078.60)	(109,078.60)	Firm Volumes Total
818 Compressor Station Expense Total	0.00	9,854.89	9,854.89	0.00	935.23	935.23	0.00	8,919.66	8,919.66	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.04	0.04	0.00	0.00	0.00	0.00	0.04	0.04	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	85,992.25	85,992.25	0.00	8,160.67	8,160.67	0.00	77,831.58	77,831.58	Firm Volumes Total
821 Purification Expense Total	0.00	1,017.20	1,017.20	0.00	96.53	96.53	0.00	920.67	920.67	Firm Volumes Total
832 Wells Expense Total	0.00	10,294.76	10,294.76	0.00	976.98	976.98	0.00	9,317.78	9,317.78	Firm Volumes Total
840 Supervision and Engineering Total	0.00	6,310.77	6,310.77	0.00	598.89	598.89	0.00	5,711.88	5,711.88	Firm Volumes Total
844 Supervision and Engineering Total	0.00	120,604.28	120,604.28	0.00	11,445.35	11,445.35	0.00	109,158.93	109,158.93	Firm Volumes Total
845 LNG Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
847 Supervision and Engineering Total	0.00	47,067.65	47,067.65	0.00	4,466.72	4,466.72	0.00	42,600.93	42,600.93	Firm Volumes Total
856 Mains Expense Total	3,397.09	43,832.90	47,229.99	0.00	4,335.07	4,335.07	3,397.09	39,497.83	42,894.92	3-factor Total Direct-OR Total Direct-WA Total sendout Volumes Total
863 Maintenance of Mains Total	2.37	1,480.56	1,482.93	0.00	146.43	146.43	2.37	1,334.13	1,336.50	3-factor Total Direct-OR Total
870 Supervision and Engineering Total	6,666.12	643,069.96	649,736.08	0.00	63,599.62	63,599.62	6,666.12	579,470.34	613,275.96	3-factor Total Customers port/van Total Customers Port/van 80% Total Customers-All Total Direct-OR Total Direct-WA Total
874 Mains and Services Expense Total	5,296.18	8,578.03	13,874.21	0.00	630.49	630.49	5,296.18	7,947.54	12,521.73	3-factor Total Direct-OR Total Sendout Volumes Total Telemetering Total
875 Measuring and Regulator Station Expense - General Total	5,296.18	14,370.10	19,666.28	0.00	1,547.66	1,547.66	5,296.18	12,822.44	18,370.10	3-factor Total Direct-OR Total Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	22,948.13	22,948.13	0.00	2,178.15	2,178.15	0.00	20,770.00	22,948.13	3-factor Total Direct-OR Total Sendout Volumes Total
878 Meter and House Regulator Expense Total	5,994.89	366,144.15	372,139.04	0.00	36,431.32	36,431.32	5,994.89	329,712.83	375,707.72	3-factor Total Direct-OR Total Sendout Volumes Total
879 Customer Installation Expense Total	0.00	20,380.74	20,380.74	0.00	2,015.67	2,015.67	0.00	18,365.07	20,380.74	3-factor Total Customers-All Total Customers-Comm Total Customers-Ind Total Direct-OR Total Firm Volumes Total

For the Month Ended June 30, 2009

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Jun	Jun		Jun	Jun		Jun	Jun	
	0.00	26,109.64	0.00	2,582.25	2,582.25	0.00	0.00	23,527.39	23,527.39	3-factor Total
	0.00	4,295.15	0.00	435.95	435.95	0.00	0.00	3,859.20	3,859.20	Customers-All Total
	16,220.58	0.00	600.42	0.00	0.00	600.42	0.00	16,220.58	16,220.58	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	6,163.14	0.00	452.99	452.99	0.00	0.00	5,710.15	5,710.15	Firm Volumes Total
880 Other Expense Total	16,821.00	36,567.93	600.42	3,471.19	4,071.61	16,220.58	0.00	49,317.32	49,317.32	Sendout Volumes Total
	0.00	12,126.57	0.00	1,199.32	1,199.32	0.00	0.00	10,927.25	10,927.25	3-factor Total
881 Rents Total	0.00	101,256.60	0.00	10,014.27	10,014.27	0.00	0.00	91,242.33	91,242.33	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	18,517.08	0.00	2,757.00	0.00	0.00	18,517.08	0.00	18,517.08	18,517.08	Direct-OR Total
	2,757.00	0.00	0.00	0.00	0.00	2,757.00	0.00	0.00	0.00	Direct-WA Total
885 Supervision and Engineering Total	21,274.08	105,266.78	2,757.00	10,309.01	13,066.01	18,517.08	0.00	113,474.85	113,474.85	Sendout Volumes Total
	0.00	204,747.52	0.00	20,249.53	20,249.53	0.00	0.00	184,497.99	184,497.99	3-factor Total
	0.00	2,902.52	0.00	323.92	323.92	0.00	0.00	2,578.60	2,578.60	Customers-Port/Van 80% Total
	0.00	53.56	0.00	5.44	5.44	0.00	0.00	48.12	48.12	Customers-All Total
	25,373.35	0.00	0.00	0.00	0.00	25,373.35	0.00	25,373.35	25,373.35	Direct-OR Total
	2,725.55	0.00	2,725.55	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
887 Mains Total	28,098.90	207,703.60	2,725.55	20,578.89	23,304.44	25,373.35	0.00	212,498.06	212,498.06	Sendout Volumes Total
	0.00	5,718.66	0.00	565.57	565.57	0.00	0.00	5,153.09	5,153.09	3-factor Total
	23,049.67	0.00	0.00	0.00	0.00	23,049.67	0.00	23,049.67	23,049.67	Direct-OR Total
	0.00	33,290.22	0.00	2,446.83	2,446.83	0.00	0.00	30,843.39	30,843.39	Sendout Volumes Total
	0.00	20,079.11	0.00	2,162.52	2,162.52	0.00	0.00	17,916.59	17,916.59	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	23,049.67	59,087.99	0.00	5,174.92	5,174.92	23,049.67	0.00	53,913.07	53,913.07	3-factor Total
	0.00	46.21	0.00	4.57	4.57	0.00	0.00	41.64	41.64	3-factor Total
	0.00	3,004.93	0.00	220.86	220.86	0.00	0.00	2,784.07	2,784.07	Sendout Volumes Total
	0.00	3,051.14	0.00	225.43	225.43	0.00	0.00	2,825.71	2,825.71	3-factor Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	101,064.62	0.00	9,995.30	9,995.30	0.00	0.00	91,069.32	91,069.32	3-factor Total
	59,512.53	0.00	0.00	0.00	0.00	59,512.53	0.00	59,512.53	59,512.53	Direct-OR Total
	7,186.61	0.00	7,186.61	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	66,699.14	110,535.55	7,186.61	10,691.41	17,878.02	59,512.53	0.00	8,774.82	8,774.82	Sendout Volumes Total
892 Services Total	0.00	12,270.60	0.00	1,213.56	1,213.56	0.00	0.00	11,057.04	11,057.04	3-factor Total
	0.00	98,080.76	0.00	9,955.20	9,955.20	0.00	0.00	88,125.56	88,125.56	Customers-All Total
	0.00	27,933.17	0.00	2,351.97	2,351.97	0.00	0.00	25,581.20	25,581.20	Customers-Comm Total
	0.00	14,484.18	0.00	900.92	900.92	0.00	0.00	13,583.26	13,583.26	Customers-Ind Total
	0.00	17,944.28	0.00	1,853.64	1,853.64	0.00	0.00	16,090.64	16,090.64	Customers-Res Total
	14,283.57	0.00	14,283.57	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	21,576.67	0.00	1,585.88	1,585.88	0.00	0.00	19,990.79	19,990.79	Sendout Volumes Total
893 Meters and House Regulators Total	14,283.57	192,289.86	0.00	17,861.17	17,861.17	14,283.57	0.00	188,712.06	188,712.06	3-factor Total
	0.00	2,005.42	0.00	198.34	198.34	0.00	0.00	1,807.08	1,807.08	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	1,587.53	0.00	1,587.53	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
894 Other Equipment Total	1,587.53	2,005.42	0.00	198.34	198.34	1,587.53	0.00	3,394.61	3,394.61	3-factor Total
	0.00	106,279.83	0.00	10,511.08	10,511.08	0.00	0.00	95,768.75	95,768.75	3-factor Total
901 Supervision Total	0.00	106,279.83	0.00	10,511.08	10,511.08	0.00	0.00	95,768.75	95,768.75	3-factor Total
	0.00	4,910.00	0.00	485.60	485.60	0.00	0.00	4,424.40	4,424.40	3-factor Total
	0.00	217,405.53	0.00	30,328.07	30,328.07	0.00	0.00	187,077.46	187,077.46	Customers-All Total
	0.00	51,226.69	0.00	5,199.51	5,199.51	0.00	0.00	46,027.18	46,027.18	Customers-Comm Total
	0.00	1,866.86	0.00	116.12	116.12	0.00	0.00	1,750.74	1,750.74	Customers-Ind Total
	0.00	20,182.04	0.00	2,084.80	2,084.80	0.00	0.00	18,097.24	18,097.24	Customers-Res Total
902 Meter Reading Expenses Total	0.00	295,591.12	0.00	38,214.10	38,214.10	0.00	0.00	257,377.02	257,377.02	Direct-OR Total
	0.00	737,982.69	0.00	72,986.49	72,986.49	0.00	0.00	664,996.20	664,996.20	3-factor Total
	0.00	121,502.05	0.00	12,332.45	12,332.45	0.00	0.00	109,169.60	109,169.60	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	33,848.54	0.00	2,105.38	2,105.38	0.00	0.00	31,743.16	31,743.16	Customers-Ind Total
	0.00	335,316.27	0.00	34,638.17	34,638.17	0.00	0.00	300,678.10	300,678.10	Customers-Res Total
	552.27	0.00	552.27	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
903 Customer Records and Collection Expense Total	552.27	1,228,649.55	0.00	122,062.49	122,062.49	552.27	0.00	1,106,587.06	1,106,587.06	Direct-WA Total
	0.00	232,757.65	0.00	23,624.90	23,624.90	0.00	0.00	209,132.75	209,132.75	Customers-All Total
	0.00	1,877.26	0.00	158.07	158.07	0.00	0.00	1,719.19	1,719.19	Customers-Comm Total
	0.00	4,659.90	0.00	289.85	289.85	0.00	0.00	4,370.05	4,370.05	Customers-Ind Total
	158,143.00	0.00	158,143.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	158,143.00	239,294.81	0.00	24,072.82	24,072.82	158,143.00	0.00	215,221.99	215,221.99	Customers-Res Total
	0.00	27,814.41	0.00	2,873.23	2,873.23	0.00	0.00	24,941.18	24,941.18	Customers-All Total
907 Supervision Total	0.00	27,814.41	0.00	2,873.23	2,873.23	0.00	0.00	24,941.18	24,941.18	Customers-Comm Total

FERC Descr

	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Jun	Jun		Jun	Jun		Jun	Jun	
908 Customer Assistance Expense Total	0.00	26,408.23	26,408.23	0.00	2,611.78	2,611.78	0.00	23,796.45	23,796.45	3-factor Total
	0.00	209,122.64	209,122.64	0.00	21,225.94	21,225.94	0.00	187,896.70	187,896.70	Customers-All Total
	0.00	16,063.73	16,063.73	0.00	1,352.57	1,352.57	0.00	14,711.16	14,711.16	Customers-Comm Total
	0.00	62,264.70	62,264.70	0.00	3,872.86	3,872.86	0.00	58,391.84	58,391.84	Customers-Ind Total
	0.00	15,148.12	15,148.12	0.00	1,564.80	1,564.80	0.00	13,583.32	13,583.32	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	0.00	(5,216.93)	(5,216.93)	0.00	0.00	0.00	(5,216.93)	0.00	0.00	Direct-OR Total
	3,243.00	0.00	3,243.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	1,737.99	1,737.99	0.00	184.92	184.92	0.00	1,553.07	1,553.07	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	regulatory Total
	(1,973.93)	330,745.41	328,771.48	3,243.00	30,812.87	34,055.87	(5,216.93)	299,932.54	294,715.61	
909 Customer Information Expense Total	0.00	145,301.40	145,301.40	0.00	15,009.63	15,009.63	0.00	130,291.77	130,291.77	Customers-Res Total
	0.00	15,513.73	15,513.73	0.00	1,602.57	1,602.57	0.00	13,911.16	13,911.16	Customers-Res Total
	0.00	11,702.07	11,702.07	0.00	1,187.76	1,187.76	0.00	10,514.31	10,514.31	Customers-All Total
	0.00	24,976.97	24,976.97	0.00	1,547.12	1,547.12	0.00	23,429.85	23,429.85	Customers-Res Total
	0.00	6,679.46	6,679.46	0.00	462.80	462.80	0.00	4,216.66	4,216.66	3-factor Total
	0.00	189,973.55	189,973.55	0.00	19,282.33	19,282.33	0.00	170,691.22	170,691.22	Customers-All Total
	0.00	5,493.63	5,493.63	0.00	462.56	462.56	0.00	5,031.07	5,031.07	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	(207.85)	(207.85)	0.00	(21.47)	(21.47)	0.00	(186.38)	(186.38)	Customers-Res Total
	588.00	0.00	588.00	0.00	0.00	0.00	588.00	0.00	588.00	Direct-OR Total
912 Demonstration and Selling Expense Total	588.00	199,938.79	200,526.79	0.00	20,186.22	20,186.22	0.00	179,752.57	180,340.57	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	59,226.50	59,226.50	0.00	4,986.87	4,986.87	0.00	54,239.63	54,239.63	Customers-Res Total
	0.00	587.53	587.53	0.00	60.69	60.69	0.00	526.84	526.84	Customers-Res Total
913 Advertising Total	0.00	59,814.03	59,814.03	0.00	5,047.56	5,047.56	0.00	54,766.47	54,766.47	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	2,539,746.76	2,539,746.76	0.00	251,180.93	251,180.93	0.00	2,288,565.83	2,288,565.83	3-factor Total
	0.00	394,070.80	394,070.80	0.00	39,998.18	39,998.18	0.00	354,072.62	354,072.62	Customers-All Total
	0.00	495.00	495.00	0.00	41.68	41.68	0.00	453.32	453.32	Customers-Comm Total
	0.00	1,118.36	1,118.36	0.00	115.53	115.53	0.00	1,002.83	1,002.83	Customers-Res Total
	74,598.08	0.00	74,598.08	0.00	0.00	0.00	74,598.08	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	(6,951.26)	(6,951.26)	0.00	(739.61)	(739.61)	0.00	(6,211.65)	(6,211.65)	Employee Cost Total
	0.00	28.09	28.09	0.00	2.67	2.67	0.00	25.42	25.42	Firm Volumes Total
	0.00	85,303.73	85,303.73	0.00	25,591.12	25,591.12	0.00	59,712.61	59,712.61	Regulatory Total
	0.00	642.29	642.29	0.00	47.21	47.21	0.00	595.08	595.08	Sendout Volumes Total
921 Office Supplies and Expense Total	74,598.08	3,014,453.77	3,089,051.85	0.00	316,237.71	316,237.71	74,598.08	2,698,216.06	2,772,814.14	3-factor Total
	0.00	(891,820.39)	(891,820.39)	0.00	(22.66)	(22.66)	0.00	(206.51)	(206.51)	Admin Tran Total
	0.00	(367,959.44)	(367,959.44)	0.00	(93,819.51)	(93,819.51)	0.00	(28,808.56)	(28,808.56)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,260,009.00)	(1,260,009.00)	0.00	(132,993.05)	(132,993.05)	0.00	(1,127,015.95)	(1,127,015.95)	3-factor Total
	0.00	91,348.49	91,348.49	0.00	9,034.37	9,034.37	0.00	82,314.12	82,314.12	3-factor Total
	0.00	13,698.70	13,698.70	0.00	1,354.80	1,354.80	0.00	12,343.90	12,343.90	3-factor Total
	0.00	13,698.70	13,698.70	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
	0.00	81,430.30	81,430.30	0.00	1,354.80	1,354.80	0.00	79,075.50	79,075.50	3-factor Total
	0.00	1,385,104.11	1,385,104.11	0.00	147,375.10	147,375.10	0.00	1,237,729.01	1,237,729.01	Employee Cost Total
	0.00	(114,540.00)	(114,540.00)	0.00	(11,534.18)	(11,534.18)	0.00	(103,005.82)	(103,005.82)	Payroll Total
926 Employee Pensions and Benefits Total	0.00	1,351,994.41	1,351,994.41	0.00	143,894.38	143,894.38	0.00	1,208,100.03	1,208,100.03	3-factor Total
	0.00	151,180.13	151,180.13	0.00	14,951.72	14,951.72	0.00	136,228.41	136,228.41	3-factor Total
	0.00	335,074.25	335,074.25	0.00	33,138.85	33,138.85	0.00	301,935.40	301,935.40	3-factor Total
	0.00	1,646.50	1,646.50	0.00	167.12	167.12	0.00	1,479.38	1,479.38	Customers-All Total
	9,366.25	0.00	9,366.25	0.00	0.00	0.00	9,366.25	0.00	0.00	Direct-OR Total
	10,378.28	0.00	10,378.28	0.00	0.00	0.00	10,378.28	0.00	0.00	Direct-WA Total
	19,744.53	336,720.75	356,465.28	10,378.28	33,305.97	43,684.25	9,366.25	303,414.78	312,781.03	3-factor Total
931 Rents Total	0.00	149,251.15	149,251.15	0.00	14,760.95	14,760.95	0.00	134,490.20	134,490.20	Customers-All Total
	0.00	6,378.03	6,378.03	0.00	647.37	647.37	0.00	5,730.66	5,730.66	Customers-The Dalles Total
	0.00	822.78	822.78	0.00	209.23	209.23	0.00	613.55	613.55	Direct-OR Total
	80,227.99	0.00	80,227.99	0.00	0.00	0.00	80,227.99	0.00	0.00	Direct-WA Total
	3,168.17	0.00	3,168.17	0.00	3,168.17	3,168.17	0.00	0.00	0.00	Firm Volumes Total
	0.00	2,134.77	2,134.77	0.00	202.59	202.59	0.00	1,932.18	1,932.18	
935 Maintenance of General Plant Total	83,396.16	158,586.73	241,982.89	3,168.17	15,820.14	19,988.31	80,227.99	142,766.59	222,994.58	
Grand Total	670,591.53	9,358,857.78	10,029,449.31	67,182.42	950,655.10	1,017,841.52	603,409.11	8,408,198.68	9,011,607.79	

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101000	UTIL PLANT IN SVCE	2,003,913,893	2,003,445,243	2,008,348,160
106000	COMPL CONST NOT CLAS	119,632,165	122,773,795	131,657,941
107000	CONST WORK IN PROGR	0.00	0.00	0.00
107707	CWIP UTILITY	28,972,931	30,641,289	24,430,748
108001	RWIP-REMOVAL-B CHARG	6,042,933	6,378,014	6,818,840
108002	SWIP-SALV UTILITY PL	(163,132)	158,959	235,713
108003	SWIP-SALV TRANSP C C	143,172	187,229	125,781
108004	SWIP-SALV POWER EQUI	1,202	15,845	18,657
108010	ACCUM DEPRN UTILITY	1,148,259	2,215,169	2,948,027
108011	DEP PROV-UTIL PLANT	(658,004,381)	(661,135,247)	(664,604,993)
108012	DEP PROV-TRANS EQUIP	(12,601,512)	(12,270,224)	(12,371,650)
108013	A/D-TRANS EQUIP PROV	59,131	262,932	262,932
108014	A/D-POWER EQUIP PROV	0.00	(403)	(403)
108015	DEP PROV-POWER EQUIP	(4,170,499)	(4,144,530)	(4,159,097)
108100	ASSET RETIRE OBLIGNT	(228,560,287)	(229,913,959)	(231,282,239)
108101	ASSET RETIRE OBLIGNT	227,769,516	227,769,516	231,880,462
117001	GAS STORED UNDRGRD-B	6,737,549	6,737,549	6,737,549
117002	GAS STORED UNDRGRD-A	1,201,124	1,201,124	1,267,124
117003	GAS STORED UNDRGRD-B	1,047,338	1,047,338	1,047,338
117004	GAS STORED UNDRGRD-A	0.00	0.00	0.00
117005	GAS STORED UNDRGRD-R	3,140,216	3,140,216	3,204,241
117006	GAS STORED UNDRGRD-S	1,463,743	1,463,743	1,463,743
117007	GAS STORED UNDRGRD-S	283,621	283,621	283,621
117008	GAS STORED UNDRGRD-N	213,538	203,033	188,647
121001	NON-UTIL PROP-DOCK	1,956,033	1,956,033	1,956,033
121002	NON-UTIL PROP-LAND	125,102	125,102	125,102
121003	NON-UTIL PROP-OIL ST	2,606,201	2,606,201	2,607,096
121007	NON-UTIL PROP-APPL C	7,142	7,142	7,142
121008	NON-UTIL PROP-STORAG	57,886,690	57,886,690	56,930,575
121044	NON-UTIL PROP-GARDEN	438,739	438,739	438,739
121045	NON-UTIL PROP-MISC	157,316	157,316	157,316
121107	CONST WORK IN PROGRE	0.00	0.00	0.00
121117	GAS STD UNGRD-ST HEL	3,779,118	3,779,118	3,779,118
121666	CONST WORK IN PROGRE	0.00	0.00	0.00
121707	CWIP NON UTILITY	537,333	1,621,131	2,347,365
122002	SWIP-SALV NON UTILIT	0.00	0.00	4,338
122027	DEP PROV-DOCK/OIL TK	(3,955,712)	(3,959,670)	(3,963,627)
122028	DEP PROV-INT STOR	(5,231,043)	(5,335,997)	(5,291,260)
122029	ACCUM DEP NONUTILITY	0.00	0.00	0.00
122100	ACCUM COR NONUTILITY	(595,691)	(604,597)	(598,242)
123016	INVEST IN NNG FINL	1,049,266	1,045,105	1,036,320
123030	INVEST IN NW ENERGY	0.00	0.00	0.00
146016	A/R ASSOC-NNG FINANC	(16,451)	53,998	(18,508)
146030	A/R ASSOC CO - NW EN	0.00	0.00	0.00
146040	A/R INTER GILL RANCH	496,075	704,068	452,977
146050	A/R INTER NNG FIN	0.00	0.00	(61)
146096	A/R TAXES-NNG FINANC	(3,871)	(6,470)	(9,454)
124005	STOCK INV-CECC MEMB	2,000	2,000	2,000
124040	INVEST - NW BIOGAS	36,050	0.00	174,027
124050	INITIAL INVESTMENT	10,000	10,000	10,000
124059	INVEST - PALOMAR PIP	15,610,793	10,539,158	10,630,116
124062	INVEST - GILL RANCH	19,004,333	18,934,103	23,915,125
124099	N/R - LONG TERM	488,656	485,968	483,281
124100	CSV FUND I & II	11,592,958	11,617,765	11,125,623
124101	CSV FUND III	2,897,649	2,905,600	2,687,482
124102	CSV RTMNT FUND	6,002,799	6,025,938	6,049,077
124103	CSV COLI 1988 POLICT	2,331,075	2,350,507	2,369,938
124104	CSV COLI 1990 PLAN	4,579,168	4,589,452	4,599,737
124107	CSV EDC 1990	2,748,980	2,751,156	2,753,331
124108	CSV ESRIP MCG	8,743,007	8,834,507	8,685,207
124109	CSV ESRIP TODD	9,669,982	9,711,332	9,752,683
124301	INVEST - VANCOUVER	1,862,179	1,862,179	1,862,179
131001	CASH - WELLS FARGO G	278,574	4,363,887	15,605,675
131006	CASH - BANK OF AMERI	65,313	61,782	26,899
131032	CASH - BIDWELL- INVE	1,223	1,223	1,223
131040	US BANK 2901 - REMIT	6,739	2,888	2,820
131041	US BANK 2919 - ELECT	94,873	2,101,722	51,250
131042	US BANK 2927 - SECUR	(1,055,875)	1,962	1,756
131044	US BANK 9971 - ONLIN	592,894	(326,482)	(449,360)
131045	US BANK 2950 - CONCE	2,142,204	1,645,938	578,543
131051	CASH - WELLS - PAYRO	37,597	(51,042)	(36,782)
131052	CASH - WELLS - LAWSO	(2,344,019)	(1,828,805)	(1,389,629)
131053	CASH - WELLS - WORKE	(25,396)	(36,520)	(36,022)
131999	RECLASS - O/S CHECKS	2,053,244	2,447,520	0.00
134036	MISC DEP - FUND I/II	1,571,127	1,571,127	1,576,127
135002	EMPLOYEE EXP ADV	0.00	270	947
135009	PAYROLL ADVANCES 09	125,386	121,156	118,357
135101	WORKING FUNDS - ALBA	0.00	0.00	0.00
135102	WKING FUNDS - ASTORI	0.00	0.00	0.00
135104	WORKING FUNDS - CES	500	500	500
135108	WORKING FUNDS - EUGE	0.00	0.00	0.00
135109	WORKING FUNDS - GAS	3,000	3,000	3,000
135110	WORKING FUNDS - TUAL	900	900	900
135111	WORKING FUNDS - GEN	7,000	7,000	7,000
135112	WORKING FUNDS - LAND	25,000	25,000	25,000

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	April	May	June
135113	WORKING FUNDS - LINC	0.00	0.00
135114	WORKING FUNDS - MARK	5,000	5,000
135117	WORKING FUNDS - SALE	0.00	0.00
135118	WORKING FUNDS - TUAL	50	50
135121	WORKING FUNDS - APPL	1,900	1,900
135122	WORKING FUNDS - APPL	3,000	3,000
135125	WORKING FUNDS - SAFE	5,000	5,000
135131	WORKING FUNDS - S. C	200	200
135135	W KING FUNDS - ENG -	5,000	5,000
135136	WORKING FUNDS COOS B	0.00	0.00
135137	W KING FUNDS-VEHICLE	6,000	6,000
136002	TEMP CASH INVEST	0.00	25,000,000
136032	TEMP CASH INVEST MAR	43	43
136100	US BANK-OLGA INVEST	1,365,264	1,327,780
136104	US BANK-OLIEE INVEST	4,583,213	4,219,619
136105	SMART ENERGY INVEST	168,356	176,068
136205	BANK OF THE WEST - M	0.00	0.00
142001	A/R-SERVICE	53,906,141	41,281,774
142101	A/R-COMMERCIAL	16,294,301	11,830,424
142102	A/R-INDUSTRIAL FIRM	6,889,267	6,995,875
142103	A/R-INDUSTRIAL INT	3,050,439	3,050,439
142106	OTHER A/R-ORDER 636	401,390	386,437
142107	A/R GST TAX PAID	243,628	236,672
143001	A/R-GENERAL	1,049,503	1,042,985
143003	ACCOUNTS REC-DAMAGES	39,290	34,134
143006	A/R-GAP	123,096	155,146
143008	A/R-INSURANCE RECOV	1,075,746	1,075,746
143009	A/R OTHER	29,589	22,261
143011	A/R - INTERSTATE STO	3,893,864	4,432,868
143016	A/R Palomar	30,999	30,999
143019	A/R - NORTHERN STAR	861	1,311
143020	A/R - PGE METER READ	(1,655)	(1,655)
143022	A/R - P CARDS	0.00	0.00
143025	A/R LIFE INSURANCE	911,312	323,612
143026	A/R - EMPLOYEE POSTA	1,021	994
143666	CONVERSION A/R BALAN	22,955	0.00
171002	INT & DIV REC-COM PA	0.00	9,627
172001	RENT REC-UTIL PROP	0.00	0.00
144011	PROV-UNCOLL RESIDEN	(3,920,051)	(3,375,158)
144012	PROV-UNCOLL COMMER	(326,792)	(215,344)
144013	PROV-UNCOLL IND FIRM	20,263	21,114
144014	PROV-UNCOLL IND INT	(113,788)	(119,859)
144020	PROV-UNCOLL UNBILLED	(150,215)	(89,641)
144021	PROV-UNCOLL UNBILLED	2,272	0.00
144025	PROV-UNCOLL MISC	(155,916)	(155,916)
173001	ACCRUED REVENUES	39,739,409	23,714,615
173003	ACCRUED REV UNBILLED	(654,615)	0.00
154001	MAT & SUPPLIES-GEN	7,301,139	7,305,351
154003	PURCHASED APPL-PTLD-	999,844	956,157
154005	MAT & SUPP-GAR TOOLS	8,102	8,145
154007	MAT & SUPPLIES-GARAG	290,810	290,405
154009	INVENTORY DEFAULT OF	0.00	0.00
154010	MAT & SUPPLIES-POSTA	99,709	135,342
154013	MAT & SUP - EXEC POS	400	400
154015	MAT & SUPPLIES-FUEL	545,017	545,017
154039	INVENTORY RESERVE	(14,735)	(14,735)
154040	MAT & SUPPLIES-ODORA	182,448	182,448
154042	DEMO APPL-LINC CITY	882	882
154048	DEMO APPL-ASTORIA	124	124
154050	OFFICE SUPPLIES	79,190	76,368
154071	MAT & SUPP-DIESEL AU	3,607	1,231
154073	MAT & SUPP-UNLEADED	291	(2,467)
154085	MAT & SUPP-SMPE	210,155	210,155
154666	CONVERSION INV BALAN	(90,170)	(90,170)
163001	STORES EXP-UNDIST	155,520	309,401
163002	STORES EXP-INV ADJ	0.00	0.00
163003	STORES EXP-FREIGHT	1,529	4,574
164012	UNDRGRD STG MIST BRU	54,532,807	51,949,951
164016	UNDRGRD STG-J P. 2F	1,939,659	2,767,674
164021	LNG STORAGE-GASCO	2,875,168	3,060,359
164022	LNG STORAGE-PLYMOUTH	2,785,293	2,945,662
164023	LNG STORAGE-NEWPORT	4,163,732	4,079,553
164032	UNDRGRD STG - OPTN	6,931,239	(462,330)
165008	PREPMTS-NOTE DISC	37,551	36,000
165009	PREPMTS-NETWORK SOFT	49,759	43,539
165010	PREPMTS-MAINFRAME SO	10,621	8,851
165011	PREPMTS-PROP TAXES	2,938,454	1,449,674
165012	PREPMTS-OTHER TAXES	1,100,258	962,746
165015	PREPD LEASES & MAINT	0.00	0.00
165018	NT SYSTEMS	709,019	859,437
165020	PREPMTS-NETWORK OPER	68,301	57,105
165031	PREPMTS-INSURANCE	1,225,560	760,094
165070	PREPMTS-MISC	547,450	516,680
165075	PREPMTS-PENSION CONT	25,000,000	0.00
165076	PREPMTS-PENSION EXPE	0.00	0.00

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165130	PREPMTS-NPC DEM CHGE	0.00	327,000	1,031,000
165131	PREPMTS-DEC-NOV DEM	300,000	221,000	47,000
165404	PREPAID CONSV CREDIT	0.00	0.00	0.00
174006	DEF INC TAX-N UTIL-A	0.00	0.00	0.00
181026	UNAMT DEBT DIS 9.05%	47,040	46,720	46,400
181072	UNAMT DEBT DIS 8.26%	18,236	17,954	17,672
181073	UNAMT DEBT DIS 8.31%	28,050	27,825	27,600
181074	UNAMT DEBT DIS 6.52%	49,750	49,500	49,250
181075	UNAMT DEBT DIS 7.05%	102,445	101,956	101,467
181076	UNAMT DEBT DIS 7.00%	92,876	92,448	92,020
181078	UNAMT DEBT DIS 7.00%	154,935	153,370	151,805
181079	UNAMT DEBT DIS 6.65%	100,344	99,892	99,440
181080	UNAMT DEBT DIS 6.60%	93,817	92,936	92,055
181081	UNAMT DEBT DIS 6.65%	62,517	62,244	61,971
181085	UNAMT DEBT DIS 7.63%	103,375	102,561	101,747
181086	UNAMT DEBT DIS 7.74%	131,070	130,556	130,042
181087	UNAMT DEBT DIS 7.85%	66,304	66,045	65,786
181088	UNAMT DEBT DIS 7.72%	121,912	121,290	120,668
181089	UNAMT DEBT DIS 7.45%	37,278	35,316	33,354
181091	UNAMT DEBT DISC 6.05	16,198	15,575	14,952
181093	UNAMT DEBT DIS 7.13%	102,795	99,858	96,921
181094	UNAMT DEBT DIS 5.82%	304,885	303,800	302,715
181095	UNAMT DEBT DISC 5.66	283,426	282,435	281,444
181097	UNAMT DEBT DISC 5.62	271,600	270,048	268,496
181098	UNAMT DEBT DIS 4.11%	17,670	16,740	15,810
181099	UNAMT DEBT DISC 4.70	207,977	205,128	202,279
181100	UNAMT DEBT DISC 5.25	85,136	84,864	84,592
181101	UNAMT DEBT DISC 5.15	211,682	209,368	207,054
181102	UNAMT DEBT DISC 5.37	10,750,354	10,668,133	10,585,912
181500	UNAMT DEBT EXP LOC	177,602	172,802	168,002
181998	2007 SHELF REGISTRAT	14,599	81,974	169,967
181999	2004 SHELF REGISTRAT	320,076	353,075	385,764
189006	UNAMTZD LOSS 9.80%	661,330	654,368	647,406
189007	UNAMTZD LOSS 9.125%	503,044	498,304	493,564
189008	UNAMTZD LOSS 9.75%	2,126,280	2,117,115	2,107,950
189013	UNAMTZD EXPENSE 5.62	2,140,896	2,128,592	2,116,288
189014	UNAMTZD PFD PRM 4.11	38,178	36,057	33,936
163005	PURCHASING VARIANCE	0.00	0.00	0.00
182300	PENSION CUR REG ASST	8,073,548	8,073,548	8,073,548
183005	PRELIM SURVEY BANDON	0.00	1,121	2,169
184000	CLEARING	73,024	(68,924)	133,593
184100	CLEARING - MULT CNTY	(618,130)	(649,815)	(496,970)
184200	CLEARING - MC TAX RE	(7,000)	(7,000)	(7,000)
184900	ACCOUNT ADJUSTMENTS	(6,198)	16,758	16,770
184999	CAPITAL IO SETTLE	133	133	133
186005	NON-UTILITY LEASEHOL	821,004	821,004	821,004
186006	AMT OF NON-UTILITY L	(484,086)	(486,574)	(489,062)
186011	ODD-EXEMPT VACATION	0.00	0.00	0.00
186016	FAS 109 DFED ASSET	70,096,353	70,096,353	70,096,353
186026	OPS LEASEHOLD IMPROV	3,016,516	3,016,516	3,016,516
186028	AMORT - OPS LEASEHOL	(848,229)	(867,249)	(886,269)
186042	ALBANY LEASEHOLD IMP	2,723	2,723	2,723
186043	AMORT - ALB LEASEHOL	(131)	(135)	(140)
186140	ENVIR INV-GASCO	3,301,341	3,301,341	3,301,341
186143	ENVIR INV-WACKER	263,164	263,164	263,164
186144	ENVIR INV - PORTLAND	1,297,179	1,297,179	1,297,179
186145	2003 ENVIR INV-GASCO	14,056,670	14,360,850	15,053,523
186146	2003 ENVIR INV-EUGEN	126,378	127,286	128,200
186147	2003 ENVIR INV-WACKE	1,793,321	1,810,703	1,851,140
186148	2003 ENVIR INV-PORTL	10,333,642	10,466,681	10,584,657
186149	2003 ENVIR INV-FRONT	112,553	116,520	139,528
186151	TAR BODY EARLY ACTIO	13,180,276	13,289,974	13,388,271
186152	OREGON STEEL MILLS	27,644	27,842	28,042
186153	CENTRAL SERVICE CENT	25,475	25,658	25,842
186154	FR AMERICAN SCHOOL	115,521	118,828	123,370
186155	TUALATIN UNDERGROUND	0.00	29,689	26,000
186158	NWN ENVR INV -ALBANY	13,379	13,379	13,379
186203	UNBILLED REVENUE INC	451,593	263,101	211,302
186221	TEMP HOLDING-RATES	190,736	(212,938)	(212,938)
186231	AMORT DSM LOST MARGI	5,866	5,074	4,616
186232	DEF OR INDUSTRIAL DSM	0.00	226,616	303,243
186234	DEF WA GREAT PROGRAM	0.00	0.00	0.00
186248	OR DEFERRED WARM	(326,718)	(148,377)	(95)
186259	AMORT ORE TAX KICKER	49,409	44,414	41,536
186260	DEF REG REC - ENVIRO	28,977,534	28,977,534	28,688,736
186270	OR COMMERCIAL DECOUP	280,911	398,228	408,534
186271	OR COMMERCIAL DECOUP	(863,191)	(648,293)	(511,894)
186275	DECOUPLING DEFERRAL	12,144,786	11,698,658	11,586,250
186276	INTERVENER FUNDING	79,666	57,500	57,500
186277	AMORT OR DECOUPLING	157,462	110,613	86,319
186278	NWIGU INTERVENOR MAT	8,150	3,393	3,393
186284	DEFER- INTERV ISSUE	0.00	26,924	26,924
186286	AMORT - CUB INTERVEN	9,785	6,629	4,991
186288	AMORT - NWIGU INTERV	14,262	12,013	9,865
186292	IMP REFUND AMORT	29,935	26,954	25,244

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186301	MARGIN SHARING	(10,067,303)	(11,505,203)	(5,520,967)
186302	MARGIN SHARING - WA	(344,484)	(516,847)	(671,588)
186304	SMART ENERGY DEFEF	685,951	760,255	817,406
186308	DEFER/AMORT OR AMR	0.00	627,071	810,041
186310	WA ENERGY EFFICIENCY	5,068	18,359	18,377
186311	WA FURNACE PROGRAM	34,213	39,832	44,149
186312	WA - AUDIT RESIDENTI	30,494	(3,750)	(3,760)
186316	WA DSM AMORTIZATION	70,827	59,302	52,124
186360	ALBANY DFD GAIN - OR	(70,039)	(53,618)	(44,027)
186365	ALBANY DFD GAIN - WA	(68,832)	(57,233)	(50,294)
186400	SURCHARGE SEN BILL 4	9,720,961	9,720,961	2,892,196
186404	DBP PENSION COSTS	113,619,986	112,999,285	112,378,584
186406	FAS 106 COSTS	5,632,096	5,580,002	5,527,908
186410	PENSION CURRENT PORT	(8,073,548)	(8,073,548)	(8,073,548)
186630	FAS133 L.T. GAIN SW&	4,000	4,000	0.00
186635	FAS 133 L.T. GAIN PH	185,000	185,000	289,000
186640	FAS 133 S.T. GAIN SW	4,419,000	4,419,000	4,494,000
186645	FASFAS 133 S.T. GAIN	379,000	379,000	799,000
186647	PHYSICAL OPT-ST GAIN	0.00	0.00	0.00
186800	LG COMP MAINT KC 500	0.00	3,245	5,023
191031	AMORT-STORAGE INVENT	(219,739)	(179,389)	(154,152)
191400	WACOG - ACCR. OR	(38,710,111)	(42,648,725)	(15,578,518)
191401	AMORT OR WACOG OR	2,715,608	2,245,807	1,087,582
191410	DEMAND - ACCR OR	(1,956,438)	(2,222,743)	(2,220,606)
191411	AMORT DEMAND OR	(3,990,591)	(3,066,942)	(2,520,440)
191417	DEMAND - ACCR COOS B	(2,453)	12,350	27,954
191420	WACOG - ACCR. WA	(5,018,728)	(5,543,915)	(1,980,597)
191421	AMORT OF WACOG - WA	409,106	332,819	348,726
191430	DEMAND - ACCR WA	(2,125,621)	(1,875,003)	(1,487,151)
191431	AMORT OF DEMAND WA	(406,132)	(345,642)	(309,153)
191432	WA DEMAND COLL	0.00	0.00	(52)
191450	ORE DEMAND ACCR VOLU	(1,785,991)	(971,377)	(681,705)
191451	ORE WAGOC EQUAL 00-0	1,094,000	710,000	700,000
192630	FAS133 L.T. REG LOSS	14,889,000	14,889,000	8,538,000
192633	FAS133 LT RG LS INT	0.00	0.00	0.00
192635	FAS133 L.T. REG LOSS	498,000	498,000	306,000
192637	PHY OPT-LT LOSS REG	0.00	0.00	0.00
192640	FAS133 S.T. REG LOSS	105,981,000	105,981,000	68,785,000
192643	INT RATE LOSS ST REG	0.00	0.00	0.00
192645	FAS133 S.T. REG LOSS	1,262,000	1,262,000	1,118,000
192647	PHY OPT-ST LOSS REG	218,000	218,000	149,000
196999	LT LIAB ASSET RET	0.00	0.00	0.00
199998	CIS SUSPENSE	0.00	0.00	(21,957)
199999	SUSPENSE	0.00	0.00	0.00
	2,264,633,985	2,221,932,388	2,166,280,481	
201000	COMMON STOCK	0.00	0.00	0.00
201100	COMMON STOCK - NO PA	(330,674,853)	(330,674,853)	(331,063,661)
207001	PREM-CAP STOCK-OTHER	(293,561,405)	(293,561,405)	(293,561,405)
207003	APIC - STOCK BASED C	(1,692,285)	(1,739,034)	(1,728,521)
207004	APIC - LTTP	(1,009,174)	(1,009,174)	(1,229,404)
207010	APIC - UNEARNED COMP	0.00	0.00	0.00
207011	APIC - UNEARNED COMP	22,024	19,366	11,393
209000	REDUCTION IN PAR - C	293,561,405	293,561,405	293,561,405
210000	APIC - REAQRD PRFD S	(1,649,864)	(1,649,864)	(1,649,864)
212001	INST RECD-STOCK-EMP	(235,781)	(291,866)	(341,377)
214001	CS EXP - DRIP & ESPP	1,428	1,428	1,428
216000	RETAINED EARN-GR	(271,588,394)	(271,588,394)	(271,588,394)
216016	UNDIST EARN-NNG FINA	2,562,212	2,562,212	2,562,212
216018	UNDIST EARN - NW ENE	8,436,925	8,436,925	8,436,925
216100	R/E - KB PIPELINE	933,351	933,351	933,351
216999	R/E-EARNINGS-FIN	(68,540,304)	(68,781,006)	(65,851,877)
218000	OTHER COMP INCOME	4,302,349	4,281,388	4,260,426
218004	OCI-CASH FLOW HEDGES	0.00	0.00	0.00
221026	BONDS 9.05% - 2021	(10,000,000)	(10,000,000)	(10,000,000)
221072	SEC MTN'S 8.26%-2014	(10,000,000)	(10,000,000)	(10,000,000)
221073	SEC MTN'S 8.31%-2019	(10,000,000)	(10,000,000)	(10,000,000)
221074	SEC MTN'S 6.52%-2025	(10,000,000)	(10,000,000)	(10,000,000)
221075	SEC MTN'S 7.05%-2026	(20,000,000)	(20,000,000)	(20,000,000)
221076	SEC MTN'S 7.00%-2027	(20,000,000)	(20,000,000)	(20,000,000)
221078	SEC MTN'S 7.00%-2017	(40,000,000)	(40,000,000)	(40,000,000)
221079	SEC MTN'S 6.65%-2027	(20,000,000)	(20,000,000)	(20,000,000)
221080	SEC MTN'S 6.60%-2018	(22,000,000)	(22,000,000)	(22,000,000)
221081	SEC MTN'S 6.65%-2028	(10,000,000)	(10,000,000)	(10,000,000)

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221085 SEC MTN'S 7.63%-2019	(20,000,000)	(20,000,000)	(20,000,000)
221086 SEC MTN'S 7.74%-2030	(20,000,000)	(20,000,000)	(20,000,000)
221087 SEC MTN'S 7.85%-2030	(10,000,000)	(10,000,000)	(10,000,000)
221088 SEC MTN'S 7.72%-2025	(20,000,000)	(20,000,000)	(20,000,000)
221089 SEC MTN'S 7.45%-2010	(25,000,000)	(25,000,000)	(25,000,000)
221091 SEC MTN'S 6.665% -20	(10,000,000)	(10,000,000)	(10,000,000)
221093 SEC MTN'S 7.13% - 20	(40,000,000)	(40,000,000)	(40,000,000)
221094 SEC MTN'S 5.82%-2032	(30,000,000)	(30,000,000)	(30,000,000)
221095 SEC MTN'S 5.66%-2033	(40,000,000)	(40,000,000)	(40,000,000)
221097 SEC MTN'S 5.62%-2023	(40,000,000)	(40,000,000)	(40,000,000)
221098 SEC MTN'S 4.11%-2010	(10,000,000)	(10,000,000)	(10,000,000)
221099 SEC MTN'S 4.70%-2015	(40,000,000)	(40,000,000)	(40,000,000)
221100 SEC MTN'S 5.25%-2035	(10,000,000)	(10,000,000)	(10,000,000)
221101 SEC MTN'S 5.15%-2016	(25,000,000)	(25,000,000)	(25,000,000)
221102 SEC MTN'S 5.37%-2020	(75,000,000)	(75,000,000)	(75,000,000)
232000 GR/IR	(1,041,702)	(882,226)	(1,180,193)
232001 A/P VOUCHERS	(5,893,830)	(5,665,022)	(4,546,385)
232013 ITEMS INVOICED - NOT	308	308	0.00
232014 YEAR END ACCRUED INV	(3,989,074)	(5,952,025)	(5,490,486)
232021 A/P OFFICE PAYROLL	(806,225)	(797,904)	(986,696)
232022 A/P HOURLY PAYROLL	(1,096,308)	(851,708)	(860,166)
232024 A/P SEVERANCE	(234,325)	(231,453)	(356,621)
232026 A/P VOLUNTARY SEV AC	(143,490)	(143,490)	(14,205)
232027 KEY GOAL BONUS ACCRU	(1,472,945)	(1,472,945)	(1,434,473)
232028 PERFORMANCE BONUS AC	(1,410,592)	(1,400,092)	(2,136,892)
232031 A/P OFFICE PTO-BARGA	(393,917)	(329,288)	(386,149)
232032 A/P HOURLY PTO-BARGA	(1,962,484)	(1,770,832)	(1,873,596)
232040 DEMAND CHARGE EQUALI	(8,591,000)	(6,751,000)	(4,003,000)
232098 OTHER OVERHEAD EXEC	0.00	0.00	0.00
232099 OTHER OVERHEAD ALLOC	0.00	0.00	(2,397)
232202 A/P TAX LEVY/GARNISH	(1,415)	(12,287)	(12,942)
232211 A/P UNION DUES-GAS W	(605)	(31,790)	(31,606)
232212 A/P UNION DUES-OFFIC	0.00	0.00	0.00
232213 A/P NW RESOURCE CR U	(68,319)	(162,302)	(162,035)
232217 A/P EMP SAVING BOND	(575)	(870)	(815)
232218 A/P NGPAC	(128)	(128)	(128)
232219 A/P EMP SAVINGS PLAN	(336,921)	(346,255)	(344,112)
232220 A/P HEALTH MILES	(1,910)	(3,850)	(2,512)
232221 A/P UN WAY-GENERAL	(2,250)	(2,814)	(2,814)
232222 A/P BLACK UNITED FUN	(463)	(640)	(640)
232223 A/P ENVIRON FUND	(806)	(557)	135
232229 A/P GAS PAC	0.00	0.00	0.00
232230 A/P PARKING	0.00	0.00	0.00
232232 A/P EQUAL PAY BAL	(605,093)	(974,513)	(3,611,994)
232233 A/P SYS SUP/END USER	(30,921,301)	(18,605,451)	(19,073,601)
232234 A/P GAS TRANS PURCHA	0.00	0.00	0.00
232235 A/P GAS TRANSP IMBAL	(937,706)	231,861	401,303
232239 A/P MELODY TEPPOLA	0.00	0.00	0.00
232400 OTHER LIAB-KB	(40,814)	(49,182)	(57,550)
232450 A/P LTIP & PERF AWAR	(140,756)	(140,756)	(166,038)
232666 CONVERSION A/P BAL	(427)	(427)	(427)
232999 RECLASS - CHECK O/D	(2,053,244)	(2,447,520)	0.00
241001 TX COL PAY-FED W/H	(55,387)	(213,184)	(216,811)
241002 TX COL PAY-SOC SEC W	13,231	(83,078)	(82,282)
241003 TX COL PAY-ST W/H	(35,648)	(127,132)	(126,614)
241006 TX COL PAY-FED W/H P	20,092	19,368	17,179
241007 TX COL PAY-ST W/H PE	(1,480)	(1,746)	(2,295)
241030 TX COL PAY-OR CNG TA	(60,337)	(60,337)	(60,337)
241031 TX COL PAY-MEDICARE	88,937	66,127	66,201
231002 N/P COM PAPER	(65,700,000)	(83,000,000)	(79,810,000)
231003 N/P BANK LOAN	0.00	0.00	0.00
232017 A/P-TRADE-INV GEN	34,618	34,618	34,618
232242 A/P WORK FOR ART	(680)	(800)	(800)
235000 CUSTOMER DEPOSITS	(5,460,415)	(5,447,090)	(5,494,634)
235001 UNPAID DEPOSIT INT	(51,429)	(46,657)	(41,974)
235005 APPLIED INITIAL DEPO	(124,708)	(114,177)	(102,085)
235013 RETENTION - GENERAL	0.00	0.00	0.00
236011 TAX ACC-OPER PROP-OR	(5,280)	0.00	0.00
236012 TAX ACC-OPER PROP-WA	(967,727)	(1,069,852)	(1,287,758)
236015 TAX ACC-BUSINESS-WA	0.00	0.00	0.00
236016 TAX ACC-COMPENSATING	0.00	0.00	0.00
236026 TAX ACC-FED-2006	6,725,039	6,725,039	0.00
236027 TAX ACC-FED-2007	0.00	0.00	0.00
236028 TAX ACC-FED-2008	11,531,189	11,531,189	11,531,189
236029 TAX ACC-FED-2009	(19,825,355)	(19,606,918)	(14,136,969)
236033 TAX ACC-OR-2003	0.00	0.00	0.00
236037 TAX ACC-OR-2007	0.00	0.00	0.00
236038 TAX ACC-OR-2008	2,401,589	2,421,164	2,555,178
236039 TAX ACC-OR-2009	(1,276,718)	(1,273,065)	(2,828,749)
236045 TAX ACC-FRAN-WA	0.00	0.00	0.00
236046 TAX ACC-FRAN-UNBLD	(989,512)	(590,494)	(451,241)
236047 TAX ACC-FRAN-UNB WAR	16,038	0	0.00
236050 TAX ACC-SO CLAC 98	4,420	4,420	4,420
236051 TAX ACC-PAYROLL	(2,630,896)	(3,260,036)	(3,453,587)
236052 TAX ACC-UNEMP-OR	272,989	273,396	273,396

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236053 TAX ACC-UNEMP-WA	3,228	3,471	3,471
236054 TAX ACC-FED UNEMP-OR	62,803	62,915	62,915
236055 TAX ACC-FED UNEMP-WA	1,543	1,543	1,543
236056 TAX ACC-PAYROLL-SOC	1,695,848	2,060,908	2,403,298
236057 TAX ACC-PAYROLL-TRI-	148,416	148,416	148,416
236058 TAX ACC-LANE CO TRAN	4,210	4,210	4,210
236059 TAX ACC-PAYROLL-MEDI	451,964	553,662	638,623
236076 TAX ACC-PAYROLL SEVE	2,531	2,531	2,531
236078 TAX ACC GRC BONUS	(4,056)	(4,907)	(5,757)
236100 TAX ACC-MULT CO-2000	359,579	357,771	187,730
236101 FRAN TAX - PORTLAND	(4,188,496)	(1,266,506)	(1,320,954)
236102 FRAN TAX - ALBANY	(59,943)	(39,037)	(5,643)
236103 FRAN TAX - AURORA	(5,956)	(6,545)	(6,472)
236104 FRAN TAX - CORVALLIS	(48,728)	(27,567)	(622)
236105 FRAN TAX - FAIRVIEW	(39,746)	(44,289)	(45,948)
236106 FRAN TAX - GERVAIS	(4,883)	(5,487)	(5,546)
236107 FRAN TAX - HUBBARD	(10,183)	(2,657)	(2,571)
236108 FRAN TAX - LEBANON	(22,628)	(17,394)	(6,021)
236109 FRAN TAX - MILWAUKIE	(122,531)	(134,619)	(132,991)
236110 FRANTAX - MT ANGEL	(18,180)	(20,167)	(20,127)
236111 FRAN TAX - SALEM	0.00	0.00	0.00
236112 FRANTAX - SILVERTON	(10,692)	(17,679)	(17,942)
236113 FRAN TAX - TROUTDALE	(99,304)	(31,136)	(33,728)
236114 FRAN TAX - WEST LINN	(205,210)	(231,208)	(239,715)
236115 FRAN TAX - WOODBURN	(105,237)	(118,005)	(121,134)
236117 FRAN TAX - BEAVERTON	(541,405)	(154,961)	(155,540)
236118 FRAN TAX - DALLAS	(69,790)	(77,931)	(77,619)
236119 FRAN TAX - MONMOUTH	(4,836)	(8,510)	(8,842)
236120 FRAN TAX - INDEPENDE	(28,737)	(32,097)	(31,949)
236121 FRANTAX - TUALATIN	(221,028)	(244,743)	(245,773)
236122 FRAN TAX - LAKE OSWE	(350,029)	(392,206)	(398,891)
236123 FRAN TAX - NEWBERG	(98,036)	(108,361)	(107,356)
236124 FRAN TAX - SHERWOOD	(110,961)	(122,470)	(122,601)
236125 FRAN TAX - HILLSBORO	(601,225)	(677,253)	(695,584)
236128 FRAN TAX - FOREST GR	(84,569)	(96,498)	(98,610)
236129 FRAN TAX - CORNELIUS	(39,935)	(12,901)	(13,885)
236130 FRAN TAX - GRESHAM	(525,467)	(156,554)	(162,443)
236131 FRAN TAX - GLADSTONE	(52,901)	(58,529)	(57,944)
236132 FRAN TAX - OREGON CI	(193,611)	(54,761)	(54,678)
236133 FRAN TAX - WOOD VILL	(19,037)	(21,461)	(21,814)
236134 FRAN TAX - EUGENE	(590,417)	(187,606)	(203,450)
236135 FRAN TAX - SPRINGFIE	(170,893)	(54,309)	(57,890)
236136 FRAN TAX - THE DALLE	(11,159)	(17,411)	(17,644)
236137 FRAN TAX - TURNER	(9,593)	(10,805)	(10,954)
236138 FRAN TAX - COBURG	(10,080)	(11,144)	(11,563)
236139 FRAN TAX - ST HELENS	(12,148)	(18,977)	(20,855)
236140 FRANTAX - SCAPPOOSE	(36,657)	(40,790)	(41,153)
236141 FRAN TAX - TIGARD	(357,028)	(397,563)	(398,154)
236142 FRAN TAX - SWEET HOM	(35,710)	(12,063)	(12,635)
236145 FRAN TAX - HOOD RIVE	(58,857)	(17,077)	(17,768)
236146 FRANTAX - STAYTON	(46,045)	(14,063)	(14,191)
236147 FRANTAX - AUMSVILLE	(1,780)	(2,906)	(2,927)
236148 FRANTAX - LYONS	(5,488)	(6,154)	(6,149)
236149 FRANTAX - MILL CITY	(8,054)	(9,041)	(9,033)
236152 FRAN TAX - JUNCTION	(22,432)	(24,876)	(25,030)
236153 FRAN TAX - COTTAGE G	(8,955)	(15,327)	(19,154)
236154 FRAN TAX - CRESWELL	(19,639)	(22,301)	(22,938)
236155 FRAN TAX - COLUMBIA	(10,697)	(11,823)	(11,862)
236156 FRANTAX - PHILOMATH	(3,108)	(2,148)	(296)
236158 FRAN TAX - DONALD	(3,189)	(908)	(919)
236159 FRAN TAX - MCMINNVIL	(94,668)	(107,951)	(111,850)
236160 FRAN TAX - AMITY	(5,058)	(5,674)	(5,702)
236161 FRAN TAX - HALSEY	(4,554)	(5,081)	(5,174)
236162 FRAN TAX - HARRISBUR	(12,586)	(14,241)	(14,566)
236163 FRAN TAX - BROWNSVIL	(7,539)	(8,416)	(8,523)
236165 FRAN TAX - NORTH PLA	(15,642)	(5,524)	(5,239)
236166 FRAN TAX - ASTORIA	(79,959)	(91,251)	(94,271)
236167 FRAN TAX - CLATSKANI	(4,110)	(4,675)	(4,845)
236168 FRAN TAX - JEFFERSON	(9,251)	(10,549)	(10,849)
236169 FRAN TAX - SCIO	(5,125)	(5,831)	(5,897)
236170 FRAN TAX - SUBLIMITY	(14,584)	(16,382)	(16,579)
236171 FRAN TAX - MOLALLA	(31,937)	(35,450)	(35,551)
236172 FRAN TAX - BARLOW	(627)	(700)	(711)
236173 FRAN TAX - WILLAMINA	(5,924)	(6,609)	(6,471)
236174 FRAN TAX - WATERLOO	(527)	(585)	(589)
236175 FRAN TAX - SODAVILLE	(813)	(905)	(910)
236176 FRAN TAX - RAINIER	(5,881)	(6,604)	(6,713)
236177 FRAN TAX - GEARHART	(14,623)	(16,430)	(16,791)
236179 FRAN TAX - WARRENTON	(32,925)	(37,313)	(39,525)
236180 FRAN TAX - SEASIDE	(54,365)	(63,076)	(65,928)
236181 FRAN TAX - SHERIDAN	(31,513)	(36,731)	(37,456)
236182 FRAN TAX - TOLEDO	(7,514)	(4,149)	(6,525)
236183 FRAN TAX - NEWPORT	(49,771)	(58,309)	(63,260)
236184 FRAN TAX - BANKS	(18,416)	(6,814)	(8,357)
236185 FRAN TAX - LINCOLN C	(60,565)	(69,973)	(74,189)

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236186	FRAN TAX - SILETZ	(2,228)	(2,541)
236187	FRAN TAX - SANDY	(52,151)	(59,186)
236189	FRAN TAX - CANBY	(68,444)	(77,631)
236190	FRAN TAX - KING CITY	(20,747)	(22,975)
236191	FRAN TAX - HAPPY VAL	(104,684)	(115,017)
236192	FRAN TAX - DURHAM	(9,877)	(10,663)
236193	FRAN TAX - DUNDEE	(13,264)	(14,924)
236194	FRAN TAX - MAYWOOD P	(3,893)	(4,198)
236195	FRAN TAX - WILSONVIL	(135,596)	(151,396)
236196	FRAN TAX - JOHNSON C	(171)	(185)
236197	FRAN TAX - RIVERGROV	(2,479)	(2,871)
236198	FRAN TAX - TANGENT	(1,768)	77
236199	FRAN TAX - DEPOE BAY	(11,156)	(13,683)
236200	FRAN TAX - MILLERSBU	(9,596)	(10,791)
236213	FRAN TAX - ADAIR VIL	(2,961)	(3,193)
236214	FRAN TAX - KEIZER	(23,697)	(39,424)
236215	FRAN TAX - LAFAYETTE	(11,986)	(13,870)
236217	FRAN TAX - CANNON BE	(23,020)	(31,000)
236218	FRAN TAX - VERNONIA	(11,009)	(13,001)
236225	FRAN TAX - COOS BAY	(17,118)	(20,857)
236226	FRAN TAX - NORTH BEN	(13,916)	(16,974)
236229	FRAN TAX - MYRTLE PO	(4,975)	(6,131)
236230	FRAN TAX - COQUILLE	(3,799)	(4,446)
236232	FRAN TAX - DAMASCUS	(49,825)	(55,063)
236995	WASH EXCISE TAX PYMN	527,148	0.00
236999	FRANCHISE TAX - WA	(986,709)	(5,843)
237026	INT ACC-9.05% BND-20	(377,083)	(75,417)
237032	INT ACC-COMMIT COMMI	(8,333)	(278)
237072	INT ACC-8.26% NOTES	(344,167)	(68,833)
237073	INT ACC-8.31% NOTES	(346,250)	(69,250)
237074	INT ACC-6.52% NOTES	(271,667)	(54,333)
237075	INT ACC-7.05% NOTE	(587,500)	(117,500)
237076	INT ACC-7.00% NOTE	(583,333)	(116,667)
237078	INT ACC-7.00% NOTE	(1,166,667)	(233,333)
237079	INT ACC-6.65% NOTE	(554,167)	(110,833)
237080	INT ACC-6.60% NOTE	(605,000)	(121,000)
237081	INT ACC-6.65% NOTE	(277,083)	(55,417)
237085	INT ACC-7.63% NOTE	(635,833)	(127,167)
237086	INT ACC-7.74% NOTE	(645,000)	(129,000)
237087	INT ACC-7.85% NOTE	(327,083)	(65,417)
237088	INT ACC-7.72% NOTE	(643,333)	(128,667)
237089	INT ACC-7.45% NOTE	(776,042)	(155,208)
237091	INT ACC-6.665% NOTE	(277,708)	(55,542)
237093	INT ACC-7.13% NOTE	(1,188,333)	(237,667)
237094	INT ACC-5.82% NOTE	(727,500)	(145,500)
237095	INT ACC-5.66% NOTE	(943,333)	(188,667)
237097	INT ACC-5.62% NOTE	(936,667)	(187,333)
237098	INT ACC-4.1% NOTE	(171,250)	(34,250)
237099	INT ACC-4.7% NOTE	(783,333)	(156,667)
237100	INT ACC-5.25% NOTE	(218,750)	(43,750)
237101	INT ACC-5.15% NOTE	(536,458)	(107,292)
237102	INT ACC-5.37%, 2020	(419,531)	(1,090,781)
238000	DIVIDENDS DECLARED	(10,469,154)	0.00
228100	ESRIP LIABILITY CURR	(1,577,885)	(1,577,885)
228106	FAS 106 LIABILITY CU	(2,062,949)	(2,062,949)
232199	VS&H O/H ALLOCATION	0.00	(483)
237999	PAYMENT OF DEBT INT	0.00	0.00
241101	FRAN TAX - PORTLAND	(2,796,182)	(891,417)
241102	FRAN TAX - ALBANY	(40,073)	(4,037)
241103	FRAN TAX - AURORA	(3,971)	(4,313)
241104	FRAN TAX - CORVALLIS	(32,561)	(579)
241105	FRAN TAX - FAIRVIEW	(38,988)	(45,123)
241107	FRAN TAX - HUBBARD	(6,928)	(1,740)
241108	FRAN TAX - LEBANON	(22,204)	(6,039)
241109	FRAN TAX - MILWAUKIE	(81,663)	(88,942)
241110	FRAN TAX - MT ANGEL	(12,102)	(13,417)
241111	FRAN TAX - SALEM	(633,376)	(212,062)
241112	FRAN TAX - SILVERTON	(7,130)	(12,056)
241113	FRAN TAX - TROUTDALE	(97,437)	(33,321)
241114	FRAN TAX - WEST LINN	(136,914)	(160,206)
241115	FRAN TAX - WOODBURN	(13,444)	(24,292)
241118	FRAN TAX - DALLAS	(46,591)	(51,958)
241119	FRAN TAX - MONMOUTH	(3,229)	(5,932)
241120	FRAN TAX - INDEPENDE	(19,170)	(21,366)
241121	FRAN TAX - TUALATIN	(147,470)	(164,276)
241123	FRAN TAX - NEWBERG	(65,525)	(71,854)
241124	FRAN TAX - SHERWOOD	(74,084)	(81,983)
241128	FRAN TAX - FOREST GR	(56,434)	(65,823)
241129	FRAN TAX - CORNELIUS	(26,643)	(9,404)
241130	FRAN TAX - GRESHAM	(351,814)	(110,048)
241133	FRAN TAX - WOOD VILL	(18,700)	(21,434)
241134	FRAN TAX - EUGENE	(396,952)	(138,275)
241135	FRAN TAX - SPRINGFIE	(123,822)	(44,627)
241136	FRAN TAX - THE DALLE	(4,652)	(7,433)
241139	FRAN TAX - ST HELENS	(8,137)	(14,091)

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241140	FRAN TAX - SCAPPOOSE	(24,446)	(27,207)	(27,470)
241141	FRAN TAX - TIGARD	(238,169)	(265,294)	(265,991)
241142	FRAN TAX - SWEET HOM	(23,834)	(8,099)	(8,603)
241145	FRAN TAX - HOOD RIVE	(39,321)	(11,510)	(11,998)
241146	FRAN TAX - STAYTON	(30,732)	(9,424)	(9,525)
241147	FRAN TAX - AUMSVILLE	(2,407)	(3,914)	(3,952)
241152	FRAN TAX - JUNCTION	(14,971)	(16,630)	(16,605)
241154	FRAN TAX - CRESWELL	(13,107)	(14,882)	(15,332)
241155	FRAN TAX - COLUMBIA	(7,135)	(7,902)	(7,934)
241156	FRAN TAX - PHILOMATH	(2,077)	(1,437)	(233)
241158	FRAN TAX - DONALD	(2,130)	(610)	(618)
241160	FRAN TAX - AMITY	(3,372)	(3,800)	(3,820)
241161	FRAN TAX - HALSEY	(3,032)	(3,390)	(3,452)
241162	FRAN TAX - HARRISBUR	(8,605)	(9,705)	(9,879)
241165	FRAN TAX - NORTH PLA	(10,436)	(3,687)	(3,500)
241166	FRAN TAX - ASTORIA	(53,374)	(60,997)	(63,049)
241167	FRAN TAX - CLATSKANI	(2,740)	(3,117)	(3,230)
241172	FRAN TAX - BARLOW	(614)	(686)	(697)
241173	FRAN TAX - WILLAMINA	(3,965)	(4,429)	(4,370)
241174	FRAN TAX - WATERLOO	(351)	(390)	(392)
241175	FRAN TAX - SODAVILLE	(542)	(603)	(607)
241179	FRAN TAX - WARRENTON	(22,015)	(24,955)	(26,441)
241180	FRAN TAX - SEASIDE	(36,322)	(42,164)	(44,130)
241181	FRAN TAX - SHERIDAN	(21,036)	(24,524)	(25,022)
241182	FRAN TAX - TOLEDO	(5,016)	(2,776)	(1,771)
241183	FRAN TAX - NEWPORT	(33,221)	(38,878)	(41,294)
241184	FRAN TAX - BANKS	(12,275)	(4,567)	(5,596)
241185	FRAN TAX - LINCOLN C	(40,493)	(46,807)	(49,653)
241186	FRAN TAX - SILETZ	(1,485)	(1,682)	(1,694)
241187	FRAN TAX - SANDY	(34,833)	(39,354)	(39,626)
241189	FRAN TAX - CANBY	(45,631)	(50,884)	(51,816)
241190	FRAN TAX - KING CITY	(13,850)	(15,350)	(15,350)
241191	FRAN TAX - HAPPY VAL	(102,774)	(113,334)	(113,262)
241192	FRAN TAX - DURHAM	(9,680)	(10,623)	(10,450)
241194	FRAN TAX - MAYWOOD P	(2,595)	(2,850)	(2,799)
241195	FRAN TAX - WILSONVIL	(90,927)	(100,842)	(101,774)
241196	FRAN TAX - JOHNSON C	(114)	(124)	(123)
241198	FRAN TAX - TANGENT	(1,183)	(726)	33
241200	FRAN TAX - MILLERSBU	(6,398)	(7,118)	(7,200)
241214	FRAN TAX - KEIZER	(15,850)	(26,573)	(26,537)
241218	FRAN TAX - VERNONIA	(7,349)	(8,472)	(8,696)
241225	FRAN TAX - COOS BAY	(11,403)	(13,258)	(13,894)
241226	FRAN TAX - NORTH BEN	(9,308)	(10,781)	(11,349)
241229	FRAN TAX - MYRTLE PO	(3,330)	(3,882)	(4,093)
241230	FRAN TAX - COQUILLE	(2,545)	(2,895)	(2,976)
241232	FRAN TAX - DAMASCUS	(33,233)	(36,834)	(36,817)
241316	FRAN TAX - VANCOUVER	(243,708)	(402,247)	(413,529)
241326	FRAN TAX - WASHOUGAL	(15,527)	(24,768)	(24,315)
241327	FRAN TAX - CAMAS	(21,099)	(34,428)	(32,335)
241343	FRAN TAX - BINGEN	(10,746)	(11,785)	(11,415)
241344	FRAN TAX - WHITE SAL	(25,897)	(28,765)	(28,497)
241350	FRAN TAX - BATTLEGRO	(129,286)	(143,296)	(142,270)
241351	FRAN TAX - RIDGEFIEL	(21,768)	(36,612)	(40,801)
241364	FRAN TAX - NORTH BON	(5,741)	(6,515)	(6,669)
242003	OTHER LIAB-UNCL OTHE	(45,206)	(45,206)	(45,206)
242008	OTHER LIAB-W/C SHIRR	(483,203)	(462,400)	(458,723)
242010	OTHER LIAB-EST W/C C	(517,580)	(604,693)	(537,682)
242011	OTHER LIAB-W/C GAUTH	(353,362)	(351,167)	(348,972)
242017	OTHER LIAB-UNCL CUST	0.00	0.00	0.00
242018	OTHER LIA-WC MCRAE	33,454	36,710	42,829
242020	UNEARNED INTEREST IN	(655)	355	709
242057	OTHER LIAB-WK COMP	(12,153)	(24,306)	(36,460)
242064	DEALER DEPOSITS - FI	(2,041)	703	2,859
242065	CONTRIBUTION-CHP CON	0.00	0.00	0.00
242066	DEPOSITS-DISTRIBUTOR	(144,438)	(156,270)	(181,382)
242067	DEPOSIT - ENERGY TRU	0.00	0.00	0.00
242072	DEALER DEPOSITS HVAC	(45,877)	(6,011)	10,139
242073	DEALER DEPOSITS - RE	0.00	160	160
242074	DEALER DEP PRO CONVS	(160)	(160)	(160)
242091	OTHER LIAB-SMPE 2004	(218,578)	(218,578)	(218,578)
242100	OLGA SURCHARGE	(1,449,033)	(1,224,623)	(872,748)
242101	ENERGY ASSIST - DUKE	(19,577)	(19,577)	(19,577)
242102	PUBLIC PURPOSE .65%	(1,039,681)	(659,294)	(51,050)
242104	PUBLIC PURPOSE .25%	(4,204,518)	(4,186,160)	(3,658,157)
242105	SMART ENERGY LIABLI	(69,006)	(59,407)	(49,616)
242107	ENERGY ASSISTANCE LI	27,860	84,005	94,909
242108	OR HEAT/WILLIAM	26,851	26,851	15,947
242109	MATERIALS PRE-TEST	(89,249)	(89,249)	(89,249)
242135	ACCRUED SALES ORDERS	(65,364)	(98,046)	0.00
242140	DEFD REV APP CTR	(248,626)	(244,889)	(258,362)
242145	APP CTR FIN DEP WFB	5,911	4,564	0.00
242150	DUE TO ENERFIN	(7,899,265)	0.00	0.00
242910	PR CLR TO 602-04580	0.00	0.00	(8)
242920	PR CLR TO 602-02005	0.00	0.00	0.00
242930	PR CLR TO 602-02250	0.00	0.00	0.00

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242980	PR CLR TO 603-04610	(6)	0.00	2
242990	NBU \$100 CREDIT PLAN	0.00	0.00	0.00
242999	PAYROLL MISC	7,932	7,932	0.00
243024	CAP LEASE CUR DELL	0.00	0.00	0.00
243025	CAP LEASE CUR DELL	0.00	0.00	0.00
243026	CAP LEASE CUR DELL	0.00	0.00	0.00
243027	CAP LEASE CUR DELL	0.00	0.00	0.00
243028	CAP LEASE CUR DELL	0.00	0.00	0.00
243029	CAP LEASE CUR DELL	0.00	0.00	0.00
243032	CAP LEASE CUR DELL	0.00	0.00	0.00
243033	CAP LEASE CUR DELL	0.00	0.00	0.00
243034	CAP LEASE CUR DELL	0.00	0.00	0.00
243035	CAP LEASE CUR DELL	0.00	0.00	0.00
243036	CAP LEASE CUR DELL	(5,989)	(5,989)	0.00
243037	CAP LEASE CUR DELL	(9,747)	(8,119)	(1,895)
243038	CAP LEASE CUR DELL	0.00	0.00	0.00
243039	CAP LEASE CUR DELL	0.00	0.00	0.00
243040	CAP LEASE CUR DELL	(1,416)	(1,416)	0.00
243041	CAP LEASE CUR DELL	(6,051)	(5,584)	(3,891)
243042	CAP LEASE CUR DELL	(190)	(190)	0.00
243043	CAP LEASE CUR DELL	(6,714)	(4,812)	0.00
243044	CAP LEASE CUR DELL	(4,923)	(3,039)	0.00
243045	CAP LEASE-CUR DELL	(7,025)	(5,995)	(3,439)
243046	CAP LEASE CUR DELL	(19,364)	(17,599)	(11,676)
243047	CAP LEASE CUR DELL	(14,477)	(13,115)	(14,817)
243048	CAP LEASE CUR DELL	(10,142)	(9,263)	(10,477)
243049	CAP LS CUR DELL 547	(96,063)	(86,584)	(119,698)
243050	CAP LEASE CUR DELL	(4,990)	(4,548)	(5,653)
243051	CAP LEASE CUR DELL	(9,188)	(7,890)	(11,433)
243052	CAP LS CUR DELL 550	(4,436)	(4,436)	(5,031)
243053	CAP LS CUR DELL 551	(6,560)	(5,842)	(9,069)
243054	CAP LS CUR DELL 552	(8,339)	(7,509)	(10,404)
243055	CAP LS CUR DELL 553	(71,433)	(64,328)	(89,125)
243056	CAP LS CUR DELL 554	(31,504)	(27,994)	(43,745)
243057	CAP LS CUR DELL 555	(15,411)	(13,773)	(19,447)
243058	CAP LS CUR DELL 556	(19,374)	(17,320)	(24,438)
243059	CAP LS CUR DELL 557	(14,088)	(12,478)	(18,014)
243060	CAP LS CUR DELL 558	(61,253)	(54,598)	(77,594)
243061	CAP LS CUR DELL 559	(66,296)	(65,060)	(14,221)
243062	CAP LS CUR DELL 560	(80,402)	(71,477)	(22,331)
243063	CAP LS CUR DELL 561	0.00	(20,964)	(5,784)
243064	CAP LS CUR DELL 562	0.00	0.00	(98,764)
255084	DEFD INV TAX CREDIT	(2,106,963)	(2,106,443)	(2,138,493)
283016	DEF INC TAX-FAS 109	(70,096,353)	(70,096,353)	(70,096,353)
283017	DEFD TAX BEN - NOL O	1,557,193	1,557,193	1,557,193
283021	DEF INC TAX-UTIL-REV	8,864,906	8,871,032	5,643,134
283022	DEF INC TAX-UTIL-REV	1,617,808	1,618,926	1,029,847
283031	DEF INC TAX-NON UTIL	551,637	551,227	138,517
283032	DEF INC TAX-NON UTIL	74,135	74,146	22,171
283061	DEF INC TAX-UTIL-DEP	(164,860,356)	(164,878,305)	(162,214,203)
283062	DEF INC TAX-UTIL-DEP	(28,439,314)	(28,440,648)	(28,074,141)
283071	DEF INC TAX-UTIL-OTH	(3,968,974)	(3,964,833)	(9,498,620)
283072	DEF INC TAX-UTIL-OTH	(4,267,078)	(4,271,350)	(2,407,511)
283081	DEF INC TAX-STOR DEP	(6,477,951)	(6,657,037)	(6,861,923)
283082	DEF INC TAX-STOR DEP	(1,215,598)	(1,226,263)	(1,265,445)
283091	DEF INC TAX-STOR REV	0.00	0.00	0.00
283092	DEF INC TAX-STOR REV	0.00	0.00	0.00
283093	DEF INC TAX-SB408 FD	(2,250,189)	(2,347,143)	(1,318,551)
283094	DEF INC TAX-SB408 OR	(590,206)	(609,781)	(402,112)
283096	DEF INC TAX- OCI FED	50,297,320	50,064,941	49,832,562
283097	DEF INC TAX- OCI OR	9,353,106	9,309,906	9,266,706
283300	DEF ORE TAX-KB	(26,666)	(28,333)	(30,000)
283304	DEF INC TAX FED - DB	(46,209,442)	(46,005,468)	(45,801,494)
283305	DEF ORE TAX-INV GEN	(8,590,498)	(8,552,579)	(8,514,660)
283306	DEF INC TAX FED - FA	(1,850,809)	(1,833,690)	(1,816,571)
283307	DEF INC TAX STATE -	(344,070)	(340,887)	(337,704)
283400	DEF INC TAX FED GIL	0.00	0.00	0.00
283402	GR DEFERRED OR TAXES	0.00	0.00	0.00
283500	DEF INC TAX PLMR FED	(289,106)	(293,786)	(355,292)
283502	DEF INC TAX PALMR OR	(52,761)	(53,615)	(64,840)
227037	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227040	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227041	CAP LEASE-NONCUR DEL	(567)	(567)	0.00
227042	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227043	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227044	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227045	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227046	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227047	CAP LEASE-NONCUR DEL	(6,045)	(6,045)	0.00
227048	CAP LEASE-NONCUR DEL	(4,857)	(4,857)	0.00
227049	CAP LS-NC DELL 547	(103,110)	(103,110)	(42,068)
227050	CAP LEASE-NONCUR DEL	(3,869)	(3,869)	(987)
227051	CAP LEASE-NONCUR DEL	(21,466)	(21,466)	(15,635)
227052	CAP LS-NC DELL 550	(9,930)	(9,930)	(7,364)
227053	CAP LS-NC DELL 551	(7,812)	(7,812)	(3,187)

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227054	CAP LS-NC DELL 552	(21,540)	(21,540)	(16,234)
227055	CAP LS-NC DELL 553	(84,736)	(84,736)	(39,285)
227056	CAP LS-NC DELL 554	(45,524)	(45,524)	(23,216)
227057	CAP LS-NC DELL 555	(44,062)	(44,062)	(34,145)
227058	CAP LS-NC DELL 556	(41,232)	(41,232)	(28,769)
227059	CAP LS-NC DELL 557	(57,249)	(57,249)	(48,062)
227060	CAP LS-NC DELL 558	(153,139)	(153,139)	(113,568)
227061	CAP LS-NC DELL 559	0.00	0.00	(40,932)
227062	CAP LS-NC DELL 560	0.00	0.00	(43,631)
227063	CAP LS-NC DELL 561	0.00	0.00	(11,880)
228300	ESRIP LIABILITY LONG	(17,266,212)	(17,189,764)	(16,910,657)
228302	SERP LIABILITY LONG	(901,889)	(920,124)	(938,358)
228304	DBP PENSION LIABILIT	(100,745,680)	(76,325,526)	(76,905,372)
228306	FAS 106 LIABILITY LO	(21,971,638)	(22,025,026)	(22,089,574)
228400	DEFD COMP - LONG TER	(9,013,435)	(9,081,351)	(9,156,591)
228402	DEFD DIRECTORS FEES	(3,071,182)	(3,105,704)	(3,123,118)
230001	LT LIAB ASSET RET OB	(227,769,516)	(227,769,516)	(231,880,462)
252001	CUST ADV-CONST	113	113	113
252004	CUST CONTRIBUTION	152	152	152
252005	CUST CONTRIBUTION RS	473	473	473
252011	CUST CONTR - RES NEW	(532,901)	(526,606)	(500,898)
252012	CUST CONTR - RES NEW	(25,381)	24,341	25,206
252013	CUST CONTR - RES CON	(977,272)	(984,645)	(971,715)
252014	CUST CONTR - RES CON	(92,149)	(90,348)	(88,679)
252021	CUST CONTR - M/F NEW	(43,627)	(43,627)	(43,627)
252023	CONST CONTR - M/F CO	(41,395)	(40,636)	(40,933)
252024	CUST CONTR - M/F CON	(8,601)	(8,601)	(8,601)
252031	CUST CONTR - COMM NE	(312,400)	(310,561)	(297,422)
252032	CUST CONTR - COMM NE	(18,410)	(18,410)	(18,410)
252033	CUST CONTR - COMM CO	(294,766)	(386,443)	(377,952)
252034	CUST CONTR - COMM CO	(16,948)	(16,948)	(14,251)
253039	DFED INC - POSTRMNT	0.00	0.00	0.00
253205	DUE TO LONGVIEW FIBE	0.00	0.00	0.00
254630	FAS 133 LT REG GNS	(4,000)	(4,000)	0.00
254633	INT RATE GAIN LT REG	0.00	0.00	0.00
254635	FAS 133 LT REG GNS	(185,000)	(185,000)	(289,000)
254640	FAS 133 ST REG GNS	(4,419,000)	(4,419,000)	(4,494,000)
254643	ST REG INT RATE LOSS	0.00	0.00	0.00
254645	FAS 133 ST REG GNS	(379,000)	(379,000)	(799,000)
254647	PHY OPT ST GAINS REG	0.00	0.00	0.00
256016	DFED GAINS - SALES O	0.00	0.00	0.00
256017	DEFD GAIN - 2004 VAN	(195,607)	(195,607)	(195,607)
261001	AUTO SELF-INSURANCE	(65,757)	(83,462)	(56,545)
262001	INJ & DAMAGE RES-OPE	(171,736)	(163,326)	(160,410)
262002	INJ & DAMAGE RES-CON	(59,548)	(51,194)	(92,429)
262003	INJ & DAMAGE RES-HR	(99,978)	(99,978)	(99,978)
262004	INJ & DAM RES-EXTRAO	(563,133)	(563,133)	(428,133)
262140	INJ & DAM RES-EXT-GA	(34,257,306)	(34,257,306)	(35,149,306)
262141	INJ & DAM RES-TUALAT	(26,000)	(26,000)	(26,000)
262143	INJ & DAM RES-EXT-WA	(2,665,490)	(2,665,490)	(2,770,490)
262144	INJ & DAM INS-EXT HA	(22,265,800)	(22,265,800)	(22,665,800)
262145	INJ & DAM RES-EXT OR	(200,000)	(200,000)	(200,000)
262146	INJ & DAM RES-EXT TA	(10,822,700)	(10,822,700)	(10,822,700)
262147	INJ & DAM RES-ENV CE	(545,000)	(545,000)	(545,000)
262148	INJ & DAM RES-EXT-FR	(352,770)	(352,770)	(352,770)
262149	INJ & DAM RES-FR AM	(104,002)	(104,002)	(119,002)
262150	RES OFFSET - ENV GAS	14,865,575	14,865,575	16,161,785
262151	RES OFFSET - ENV SIL	1,720,723	1,720,723	1,869,587
262152	RES OFFSET - ENV HAR	9,746,276	9,746,276	9,903,872
262153	RES OFFSET - ENV TAR	10,151,090	10,151,090	10,183,611
262154	RES OFFSET - ENV EUG	95,653	95,653	95,653
262155	RES OFFSET - ENV FRO	102,073	102,073	131,849
262156	RES OFFSET - ENV STE	20,923	20,923	20,923
262157	RES OFFSET - ENV CRT	19,441	19,441	22,423
262159	RES OFF- FR AMER	104,864	104,864	111,712
262161	RES OFF- TUALATIN	0.00	0.00	26,000
262630	FAS133 L.T. LOSS SW&	(14,889,000)	(14,889,000)	(8,538,000)
262633	FAS133 LT LS INT RS	0.00	0.00	0.00
262635	FAS133 L.T. LOSS PHY	(498,000)	(498,000)	(306,000)
262640	FAS133 S.T. LOSS SW	(105,981,000)	(105,981,000)	(68,785,000)
262645	FAS133 S.T. LOSS PHY	(1,262,000)	(1,262,000)	(1,118,000)
262648	PHY OPT ST LOSSES	(218,000)	(218,000)	(149,000)
263002	ACC LIAB-EXEMPT VACA	(3,008,557)	(2,908,630)	(3,011,301)
	<u>(2,264,633,985)</u>	<u>(2,221,932,388)</u>	<u>(2,166,280,481)</u>	
	0	0	0	

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		2007 Dec	2008 December	Dec 07 - Dec 08 12 month average	
<u>SYSTEM</u>		System	System	System	Allocation Method
Gross Plant					
Intangible	Software	70,283,064	76,890,407	74,687,600	Direct & Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		18,855,883	19,623,750	19,191,876	Direct
Distribution		1,558,716,591	1,632,712,317	1,590,454,077	Direct
General		96,612,194	100,838,171	97,660,232	3-Factor & Direct
Storage and storage transmission CNG and LNG		268,777,709 2,567,634	271,877,793 2,567,634	268,861,905 2,567,634	Firm Delivered Volumes 3-Factor
Total Gross Plant		2,016,573,067	2,105,270,066	2,054,183,317	
Accumulated Depreciation					
Intangible		(50,240,656)	(56,937,182)	(53,549,783)	Total Customers
	Production	(684,628)	(684,628)	(684,628)	Direct
Transmission		(9,026,220)	(9,392,423)	(9,208,064)	Direct
Distribution		(645,214,711)	(692,747,579)	(668,610,757)	Direct
General		(45,867,846)	(49,857,513)	(48,034,041)	3-Factor
Storage and storage transmission CNG and LNG		(69,516,884) (2,504,909)	(75,361,027) (2,567,634)	(72,439,178) (2,551,841)	Firm Delivered Volumes 3-Factor
Total Accumulated Depreciation		(823,055,852)	(887,547,986)	(855,078,291)	

		2007 Dec	2008 December	Dec 07 - Dec 08 12 month average
<u>OREGON</u>		OREGON	OREGON	OREGON
Gross Plant				
Intangible	Software	61,478,246	67,414,944	65,435,722
	Other	84,348	84,348	84,348
Production		675,198	675,198	675,198
Transmission		18,855,883	19,623,750	19,191,876
Distribution		1,385,707,786	1,453,242,236	1,414,223,464
General		88,589,097	92,433,547	89,541,777
Storage and storage transmission CNG and LNG		246,402,404 2,313,695	249,208,291 2,313,695	246,478,610 2,313,695
Total Gross Plant		1,804,106,657	1,884,996,009	1,837,944,690
		0	0	0
Accumulated Depreciation				
Intangible		(44,262,030)	(50,167,398)	(47,179,550)
	Production	(684,628)	(684,628)	(684,628)
Transmission		(9,026,220)	(9,392,423)	(9,208,064)
Distribution		(588,220,174)	(630,191,755)	(608,849,723)
General		(40,688,593)	(44,227,268)	(42,610,280)
Storage and storage transmission CNG and LNG		(64,495,767) (2,257,174)	(69,917,795) (2,313,695)	(67,206,988) (2,299,464)
Total Accumulated Depreciation		(749,634,585)	(806,894,961)	(778,038,696)

		2007 Dec	2008 December	Dec 07 - Dec 08 12 month average
<u>WASHINGTON</u>		WASHINGTON	WASHINGTON	WASHINGTON
Gross Plant				
Intangible	Software	8,804,818	9,475,463	9,251,878
	Other	447	447	447
Production		0	0	0
Transmission		0	0	0
Distribution		173,008,805	179,470,080	176,230,613
General		8,023,096	8,404,624	8,118,455
Storage and storage transmission CNG and LNG		22,375,305 253,939	22,669,503 253,939	22,383,295 253,939
Total Gross Plant		212,466,410	220,274,056	216,238,627
Accumulated Depreciation				
Intangible		(5,978,625)	(6,769,784)	(6,370,233)
	Production	0	0	0
Transmission		0	0	0
Distribution		(56,994,537)	(62,555,824)	(59,761,034)
General		(5,179,253)	(5,630,245)	(5,423,761)
Storage and storage transmission CNG and LNG		(5,021,117) (247,736)	(5,443,232) (253,939)	(5,232,191) (252,377)
Total Accumulated Depreciation		(73,421,267)	(80,653,025)	(77,039,595)

**NW Natural
State Allocation Factors
Updated for year ended 2008 data**

	System	Washington	Oregon
Customers			
Total Customers			
December 2008	662,341	67,404	594,937
December 2007	652,012	65,992	586,020
Average	657,177	66,698	590,479
% of System		10.15%	89.85%
Residential Customers			
December 2008	599,285	62,087	537,198
December 2007	589,676	60,787	528,889
Average	594,481	61,437	533,044
% of System		10.33%	89.67%
Commercial Customers			
December 2008	62,115	5,258	56,857
December 2007	61,397	5,147	56,250
Average	61,756	5,203	56,554
% of System		8.42%	91.58%
Industrial Customers			
December 2008	941	59	882
December 2007	939	58	881
Average	940	59	882
% of System		6.22%	93.78%
The Dalles			
December 2008	7,147	1,796	5,351
December 2007	7,005	1,803	5,202
Average	7,076	1,800	5,277
% of System		25.43%	74.57%
Portland / Vancouver			
December 2008	468,880	65,608	403,272
December 2007	461,293	64,189	397,104
Average	465,087	64,899	400,188
% of System		13.95%	86.05%
Portland / Vancouver Commercial			
December 2008	40,213	5,059	35,154
December 2007	39,809	4,946	34,863
Average	40,011	5,003	35,009
% of System		12.50%	87.50%
Volumes - 12 Months Ended 12/31/08			
Firm Delivered	785,346,762	74,543,311	710,803,451
% of System		9.49%	90.51%
Sales Volumes	816,613,584	76,689,920	739,923,664
% of System		9.39%	90.61%
Sendout Volumes	1,260,750,516	92,628,675	1,168,121,841
% of System		7.35%	92.65%
3-factor formula (simple average)			
Gross Plant Directly Assigned		10.91%	89.09%
Number of Employees Directly Assigned		8.60%	91.40%
Number of Customers		10.15%	89.85%
Average		9.89%	90.11%

Derivation of factor for 3-factor - Gross Plant Directly Assigned

December 31, 2007	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	18,855,883	0	18,855,883
Distribution	1,558,716,591	173,008,805	1,385,707,786
December 31, 2008	System	Washington	Oregon
Intangible	84,795	447	84,348
Production	675,198	0	675,198
Transmission	19,623,750	0	19,623,750
Distribution	1,632,712,317	179,470,080	1,453,242,236
Average	System	Washington	Oregon
Intangible - Other	84,795	447	84,348
Production	675,198	0	675,198
Transmission	19,239,816	0	19,239,816
Distribution	1,595,714,454	176,239,443	1,419,475,011
Gross Plant Directly Assigned	1,615,714,263	176,239,890	1,439,474,374
% of System		10.91%	89.09%

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.15%	89.85%
Customers-Residential	10.33%	89.67%
Customers-Commercial	8.42%	91.58%
Customers-Industrial	6.22%	93.78%
Customers-The Dalles	25.43%	74.57%
3-factor	9.89%	90.11%
firm volumes	9.49%	90.51%
sales volumes	9.39%	90.61%
sendout volumes	7.35%	92.65%
sales/sendout volumes	8.37%	91.63%
Customers Portland/Vancouver	13.95%	86.05%
Customers Portland/Vancouver 80%	11.16%	88.84%
Customers Portland/Vancouver Con	12.50%	87.50%
Payroll	10.07%	89.93%
Admin Transfer	10.52%	89.48%
Employee Cost	10.64%	89.36%
Regulatory	30.00%	70.00%
Telemetry	10.77%	89.23%
Direct-Wa	100.00%	0.00%
Direct-Or	0.00%	100.00%
Gross plant direct assign	10.91%	89.09%
Depreciation	10.83%	89%
Rate Base	11.87%	

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June
Volumes						
Residential	8,212,731	7,218,432	6,334,969	4,640,564	2,727,428	1,499,617
Commercial	3,405,147	3,070,383	2,753,416	2,059,321	1,362,581	872,420
Industrial Firm	392,891	311,210	329,727	231,627	186,716	161,536
Interruptible	650,687	503,897	553,865	419,289	406,085	400,073
Transport Total	1,597,540	846,970	1,269,183	1,226,044	1,154,054	1,048,228
Total	14,258,996	11,950,892	11,241,160	8,576,845	5,836,864	3,981,874
Customers						
Residential	62,297	62,366	62,458	62,482	62,406	62,287
Commercial	5,357	5,325	5,342	5,329	5,312	5,293
Industrial Firm	43	40	40	39	39	39
Interruptible	15	14	14	13	13	13
Transport Total	8	8	8	11	11	11
Total	67,720	67,753	67,862	67,874	67,781	67,643
Use per Customer						
Residential	132	116	101	74	44	24
Commercial	636	577	515	386	257	165
Industrial Firm	9,137	7,780	8,243	5,939	4,788	4,142
Interruptible	43,379	35,993	39,562	32,253	31,237	30,775
Transport Total	199,693	105,871	158,648	111,459	104,914	95,293

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

12 Months Ended	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June
Volumes						
Residential	54,028,661	53,418,033	52,239,075	51,639,195	49,048,065	47,119,530
Commercial	24,804,935	24,480,288	24,003,612	23,689,366	22,686,555	21,934,914
Industrial Firm	3,577,732	3,478,571	3,459,650	3,350,322	3,227,924	3,159,180
Interruptible	6,940,050	6,872,061	6,970,380	6,892,372	6,692,808	6,553,335
	0	0	0	0	0	0
Transport Total	16,319,687	15,690,000	15,740,929	15,659,885	15,600,866	15,526,375
	0	0	0	0	0	0
Total	105,671,065	103,938,953	102,413,646	101,231,140	97,256,218	94,293,334
Average Customers						
Residential	61,637	61,741	61,837	61,927	62,005	62,066
Commercial	5,214	5,226	5,238	5,248	5,255	5,262
Industrial Firm	38	38	38	38	38	38
Interruptible	14	14	14	14	14	14
Transport Total	8	8	8	8	8	9
Total	66,910	67,027	67,135	67,235	67,321	67,389
12 Month Use per Average Customer						
Residential	877	865	845	834	791	759
Commercial	4,758	4,684	4,582	4,514	4,317	4,168
Industrial Firm	94,919	91,727	90,676	87,634	84,263	82,303
Interruptible	495,718	488,179	495,164	492,312	480,699	473,296
Transport Total	2,059,766	1,980,291	1,986,719	1,920,552	1,860,654	1,802,169

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

	2008 January	2008 February	2008 March	2008 April	2008 May	2008 June	2008 July	2008 August	2008 September	2008 October	2008 November	2008 December
Volumes												
Residential	7,829,060	7,513,927	5,240,444	5,318,558	3,428,152	2,090,293	1,392,246	1,116,209	1,181,677	1,782,155	3,190,990	5,732,219
Commercial	3,395,030	3,230,092	2,373,567	2,365,392	1,624,061	1,096,978	831,523	742,624	762,319	985,451	1,479,171	2,513,780
Industrial Firm	410,371	348,648	340,955	309,114	230,280	195,772	193,825	159,916	179,725	225,828	249,444	340,963
Interruptible	571,886	455,546	497,297	605,649	539,546	559,806	581,350	522,738	541,949	554,629	493,560	365,407
Transport Total	1,476,657	1,218,254	1,307,088	1,213,073	1,122,719	1,076,317	1,165,101	1,160,621	1,223,339	1,222,027	1,161,835	1,375,116
Total	13,683,004	12,766,467	9,759,351	9,811,786	6,944,758	5,019,166	4,163,845	3,702,108	3,889,009	4,770,090	6,575,000	10,327,485
Customers												
Residential	61,013	61,219	61,310	61,395	61,488	62,425	61,542	61,515	61,450	61,688	61,940	62,003
Commercial	5,165	5,182	5,207	5,209	5,206	5,207	5,194	5,190	5,185	5,194	5,229	5,251
Industrial Firm	37	37	38	38	38	37	37	37	37	37	37	37
Interruptible	13	14	14	14	14	14	14	14	14	14	14	14
Transport Total	8	8	8	8	8	8	8	8	8	7	8	8
Total	66,236	66,460	66,577	66,664	66,754	67,691	66,795	66,764	66,694	66,940	67,228	67,313
Use per Customer	3.07%	3.14%	3.28%	2.34%	3.37%	4.70%	3.24%	2.93%	2.25%	2.01%	1.87%	1.63%
Residential	128	123	85	87	56	33	23	18	19	29	52	92
Commercial	657	623	456	454	312	211	160	143	147	190	283	479
Industrial Firm	11,091	9,423	8,973	8,135	6,060	5,291	5,239	4,322	4,857	6,103	6,742	9,215
Interruptible	43,991	32,539	35,521	43,261	38,539	39,986	41,525	37,338	38,711	39,616	35,254	26,101
Transport Total	184,582	152,282	163,386	151,634	140,340	134,540	145,638	145,078	152,917	174,575	145,229	171,890

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

12 Months Ended	2008 January	2008 February	2008 March	2008 April	2008 May	2008 June	2008 July	2008 August	2008 September	2008 October	2008 November	2008 December
Volumes												
Residential	43,631,912	44,009,256	44,181,011	45,919,323	46,768,383	47,249,317	47,444,697	47,488,927	47,495,845	47,183,397	46,531,994	45,815,930
Commercial	20,629,419	20,555,364	20,573,970	21,394,696	21,708,210	21,874,998	21,928,672	21,964,741	21,929,541	21,818,874	21,595,083	21,399,788
Industrial Firm	3,230,799	3,235,932	3,258,094	3,297,065	3,305,119	3,298,737	3,298,082	3,265,215	3,261,549	3,245,697	3,195,043	3,184,841
Interruptible	6,325,125	6,403,022	6,342,648	6,388,511	6,478,093	6,613,264	6,736,271	6,697,314	6,675,218	6,616,573	6,523,571	6,289,363
Transport Total	14,109,677	14,312,206	14,575,540	14,696,020	14,747,236	14,738,145	14,826,886	14,852,570	14,876,734	14,799,359	14,711,241	14,722,147
Total	87,926,932	88,515,780	88,931,263	91,695,615	93,007,041	93,774,461	94,234,607	94,268,767	94,238,887	93,663,901	92,556,932	91,412,069
Average Customers												
Residential	59,871	60,044	60,211	60,383	60,507	60,756	60,924	61,084	61,225	61,357	61,481	61,582
Commercial	5,087	5,097	5,107	5,118	5,128	5,139	5,149	5,161	5,173	5,183	5,193	5,202
Industrial Firm	35	35	36	36	36	37	37	37	37	37	37	37
Interruptible	14	14	14	14	14	14	14	14	14	14	14	14
Transport Total	8	9	9	9	10	10	11	11	11	11	11	12
Total	65,015	65,198	65,377	65,560	65,695	65,955	66,134	66,307	66,459	66,602	66,737	66,847
1.2 Month Use per Average Customer												
Residential	729	733	734	760	773	778	779	777	776	769	757	744
Commercial	4,055	4,033	4,029	4,180	4,233	4,256	4,259	4,256	4,240	4,210	4,159	4,114
Industrial Firm	93,196	92,236	91,777	91,798	90,967	90,376	89,948	88,648	88,150	87,524	85,965	85,499
Interruptible	460,009	460,097	455,759	459,055	465,492	475,205	484,043	481,244	479,656	478,306	468,760	451,930
Transport Total	1,711,836	1,670,686	1,599,754	1,553,764	1,503,359	1,449,654	1,407,616	1,360,541	1,312,653	1,315,499	1,270,035	1,226,846

**NW Natural
Washington Results of Operations
12 Month Ended Reports**

Summary

Total Operating Revenue
Total Rate Base
Rate Of Return on Rate Base

May 2009									
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Total
		105,155,395			9,751,544			95,403,851	
		1,048,668,756			126,623,847			922,044,909	
		10.03%			7.70%			10.35%	

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
Sales of Gas												
480.1	Residential		592,757,571	-	65,163,647	-	-	527,593,923	-	-	-	527,593,923
481.1	Commercial		313,198,334	-	28,551,523	-	-	284,646,811	-	-	-	284,646,811
481.2	Industrial Firm		46,064,408	-	3,552,866	-	-	42,511,542	-	-	-	42,511,542
481.3	Interruptible		70,618,072	-	5,784,368	-	-	64,833,705	-	-	-	64,833,705
481.5	Interruptible Incentive		-	-	-	-	-	-	-	-	-	-
495.20	Unbilled Revenue		-	-	-	-	-	-	-	-	-	-
	Total Sales of Gas	A	1,022,638,385	(4,930,096)	1,017,708,289	(482,164)	(482,164)	919,585,981	(4,447,932)	(4,447,932)	-	(4,447,932)
												915,138,048
Transportation Revenue												
489.12	Industrial Firm		6,024,963	-	272,323	-	-	5,752,641	-	-	-	5,752,641
489.13	Interruptible		7,761,108	-	193,332	-	-	7,567,777	-	-	-	7,567,777
489.15	Interruptible Incentive		-	-	-	-	-	-	-	-	-	-
489.3	Agency Fee/Balancing		16,041	-	-	-	-	16,041	-	-	-	16,041
	Total Transportation Revenue		13,802,113	-	465,654	-	-	13,336,458	-	-	-	13,336,458
Rate Adjustments - Amortizations												
495.6	Miscellaneous Revenues		20,858,658	-	2,400	-	-	20,856,258	-	-	-	20,856,258
Miscellaneous Revenues												
487	Late Payment Charge		3,270,007	-	193,796	-	-	3,076,211	-	-	-	3,076,211
488.1	Returned Check Charge		155,280	-	19,890	-	-	135,390	-	-	-	135,390
488.3	Recon Charge CR During Office Hours		269,530	-	26,450	-	-	243,080	-	-	-	243,080
488.4	Field Collection Charge		335,945	-	44,160	-	-	291,785	-	-	-	291,785
488.5	Recon Charge CR After Office Hours		389,075	-	52,600	-	-	336,475	-	-	-	336,475
488.6	Recon Charge Seas During Office Hours		16,500	-	1,675	-	-	14,825	-	-	-	14,825
488.7	Recon Charge Seas After Office Hours		10,175	-	1,300	-	-	8,875	-	-	-	8,875
488.8	Automated Payment Charge		145,397	-	20,870	-	-	124,527	-	-	-	124,527
493.2	Rent - Utility Property		243,022	-	15,628	-	-	227,393	-	-	-	227,393
495.1	Meter Rentals		201,564	-	19,897	-	-	181,667	-	-	-	181,667
495.2	Other Gas Revenue - Miscellaneous		836,044	-	4,206	-	-	831,838	-	-	-	831,838
	Total Miscellaneous Revenues		5,629,517	243,022	384,845	15,628	-	5,244,672	227,393	-	-	5,472,066
Total Operating Revenue												
			1,062,928,672	(4,687,075)	1,058,241,597	(466,536)	(466,536)	959,023,369	(4,220,539)	(4,220,539)	-	954,802,830
Cost of Gas												
804.7	WACOG Incurred		588,429,559	-	56,455,518	-	-	531,974,041	-	-	-	531,974,041
805.7	WACOG Deferred		31,371,001	-	3,647,229	-	-	27,723,772	-	-	-	27,723,772
804.6	Demand Incurred		84,836,433	-	7,696,022	-	-	77,140,411	-	-	-	77,140,411
805.8	Demand Deferred		(680,239)	-	272,383	-	-	(952,622)	-	-	-	(952,622)
805.4	Amortization of Gas Costs		(16,188,614)	-	(1,621,828)	-	-	(14,566,786)	-	-	-	(14,566,786)
	Total Cost of Gas		687,766,140	-	68,766,140	-	-	621,318,815	-	-	-	621,318,815
Detail Operations & Maintenance												
Other Taxes												
408.11	Property		19,048,378	-	1,103,956	-	-	17,944,423	-	-	-	17,944,423
408.12	Franchise		26,092,787	-	4,078,683	-	-	22,014,104	-	-	-	22,014,104
408.13	Payroll		4,609,062	-	461,868	-	-	4,147,194	-	-	-	4,147,194
408.14	Other		(560,163)	-	-	-	-	(560,163)	-	-	-	(560,163)
408.15	Regulatory		2,500,251	-	190,467	-	-	2,309,784	-	-	-	2,309,784
	Total Other Taxes		47,084,253	4,609,062	5,373,105	461,868	-	41,708,148	4,147,194	-	-	45,855,342
403.1	Depreciation		-	56,765,495	-	6,113,565	-	-	-	-	50,651,929	50,651,929
Income Taxes												
409.11	Federal Income Taxes		(25,286,498)	-	3,373,124	-	-	(21,913,374)	-	-	-	(21,913,374)
410.11	Federal Income Taxes - Deferred		(15,243,570)	-	(57,564)	-	-	(15,301,134)	-	-	-	(15,301,134)
411.42	Oregon Income Taxes		(1,206,676)	-	-	-	-	-	-	-	-	(1,206,676)
409.12	Oregon Income Taxes - Deferred		9,513,180	-	-	-	-	9,513,180	-	-	-	9,513,180
410.12	Oregon Income Taxes		(2,836,631)	-	3,315,560	-	-	(521,071)	-	-	-	(521,071)
411.12	Total Income Taxes		38,145,367	-	-	-	-	36,647,180	-	-	-	36,647,180
	Total Operating Revenue Deductions		740,946,503	173,994,333	72,396,046	17,975,617	-	668,550,457	156,018,716	-	-	859,398,980
	Net Operating Income		105,155,395	-	9,751,544	-	-	9,751,544	-	-	-	9,751,544

May 2009

	System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
12 Month Ended Reports										
Rate Base										
101 Gross Plant		2,092,887,224								1,872,359,942
108.1X Accumulated Depreciation		(877,211,950)								(798,545,391)
117.X Storage Gas - Cushion		14,138,218								12,794,022
186.XX Leasehold Improvements		2,248,454								2,026,874
252.XX Customer Contributions		(2,506,462)								(2,326,850)
283.XX Deferred Taxes - Federal		(152,529,299)								(135,906,258)
283.XX Deferred Taxes - State		(28,357,429)								(28,357,429)
Total Rate Base		1,048,668,756								922,044,909
Rate Of Return on Rate Base		10.03%								10.35%
Allocation References:										
A Unbilled Therms		100.00%								90.22%
B Follows plant split		100.00%								93.57%
O&I See O&M Detail										
C Payroll Factor		100.00%								89.98%
D Depreciation Factor		100.00%								89.23%

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

May 2009									
System		Washington		Washington		Washington		Oregon	
Direct	System Allocated	Direct	System Allocated	Direct	System Allocated	Direct	System Allocated	Direct	System Allocated
System Total		Washington Total		Washington Total		Washington Total		Oregon Total	
	7,455,915		776,128		6,679,787				
	1,037,766,721		123,176,782		914,589,939				
	0.72%		0.63%		0.73%				

NW Natural
Washington Quarterly Results of Operations Report

Acct	Description	Alloc. Ref.	System			Washington			Oregon			May 2009	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Oregon	Oregon
	Sales of Gas												
480.1	Residential		38,717,712		38,717,712	4,238,896		4,238,896	34,478,817		34,478,817		34,478,817
481.1	Commercial		20,943,090		20,943,090	1,956,924		1,956,924	18,986,166		18,986,166		18,986,166
481.2	Industrial Firm		3,333,293		3,333,293	247,940		247,940	3,085,353		3,085,353		3,085,353
481.3	Interruptible		5,331,958		5,331,958	432,176		432,176	4,899,783		4,899,783		4,899,783
481.5	Interruptible Incentive		-		-	-		-	-		-		-
495.20	Unbilled Revenue		-	(15,558,670)	(15,558,670)	-	(1,336,028)	(1,336,028)	61,450,119	(14,222,642)	(14,222,642)		(14,222,642)
	Total Sales of Gas	A	68,326,054	(15,558,670)	52,767,384	6,875,935	(1,336,028)	5,539,907	61,450,119	(14,222,642)	(14,222,642)		47,227,477
	Transportation Revenue												
489.12	Industrial Firm		445,805		445,805	55,578		55,578	390,227		390,227		390,227
489.13	Interruptible		634,852		634,852	41,122		41,122	593,730		593,730		593,730
489.15	Agency Fee/Balancing		-		-	-		-	-		-		-
489.3	Agency Fee/Balancing		-		-	-		-	-		-		-
	Total Transportation Revenue		1,080,657		1,080,657	96,700		96,700	983,957		983,957		983,957
495.6	Rate Adjustments - Amortizations		160,245		160,245	105,122		105,122	55,123		55,123		55,123
	Miscellaneous Revenues												
487	Late Payment Charge		336,721		336,721	21,611		21,611	315,110		315,110		315,110
488.1	Returned Check Charge		13,965		13,965	1,680		1,680	12,285		12,285		12,285
488.3	Recon Charge CR During Office Hours		26,140		26,140	2,550		2,550	23,590		23,590		23,590
488.4	Field Collection Charge		38,325		38,325	5,415		5,415	32,910		32,910		32,910
488.5	Recon Charge CR After Office Hours		40,600		40,600	5,850		5,850	34,750		34,750		34,750
488.6	Recon Charge Seas During Office Hours		700		700	700		700	700		700		700
488.7	Recon Charge Seas After Office Hours		800		800	50		50	750		750		750
488.8	Automated Payment Charge		15,182		15,182	2,278		2,278	12,905		12,905		12,905
493.2	Rent - Utility Property		21,163		21,163	-		-	21,163		21,163		21,163
495.1	Meter Rentals		17,394		17,394	2,015		2,015	15,378		15,378		15,378
495.2	Other Gas Revenue - Miscellaneous		1,377		1,377	69		69	1,308		1,308		1,308
	Total Miscellaneous Revenues		491,204		491,204	41,517		41,517	449,686		449,686		470,850
	Total Operating Revenue		70,058,160	(15,537,507)	54,520,653	7,119,274	(1,336,028)	5,783,246	62,938,885	(14,201,479)	48,737,407		48,737,407
	Cost of Gas												
804.7	WACOG Incurred		26,784,810		26,784,810	2,568,043		2,568,043	24,216,767		24,216,767		24,216,767
805.7	WACOG Deferred		4,541,889		4,541,889	512,089		512,089	4,029,800		4,029,800		4,029,800
804.6	Demand Incurred		7,053,962		7,053,962	642,167		642,167	6,411,796		6,411,796		6,411,796
805.8	Demand Deferred		(3,368,042)		(3,368,042)	(258,106)		(258,106)	(3,109,937)		(3,109,937)		(3,109,937)
805.4	Amortization of Gas Costs		(482,136)		(482,136)	15,785		15,785	(497,921)		(497,921)		(497,921)
	Total Cost of Gas		34,530,483		34,530,483	3,479,978		3,479,978	31,050,505		31,050,505		31,050,505
	Operations & Maintenance	O&M	504,207	9,065,196	9,569,404	109,178	919,894	1,029,072	395,029	8,145,302	8,540,332		8,540,332
	Other Taxes												
408.11	Property		1,585,625		1,585,625	(5,300)		(5,300)	1,590,925		1,590,925		1,590,925
408.12	Franchise		1,402,055		1,402,055	273,237		273,237	1,128,818		1,128,818		1,128,818
408.13	Payroll		343,493		343,493	-		-	304,847		304,847		304,847
408.14	Other		(2,480)		(2,480)	-		-	(2,480)		(2,480)		(2,480)
408.15	Regulatory		-		-	-		-	-		-		-
	Total Other Taxes		2,985,200	343,493	3,328,693	267,937	38,646	306,583	2,717,263	304,847	3,022,110		3,022,110
403.1	Depreciation		-		-	-		-	-		-		-
	Income Taxes												
409.11	Federal Income Taxes		(316,309)		(316,309)	-		-	-		-		(510,366)
410.11	Federal Income Taxes - Deferred		17,949		17,949	-		-	194,057		194,057		17,949
411.42	Federal Income Tax Credit		(10,787)		(10,787)	-		-	(2,571)		(2,571)		(8,216)
409.12	Oregon Income Taxes		(60,849)		(60,849)	-		-	-		-		(60,849)
410.12	Oregon Income Taxes - Deferred		5,606		5,606	-		-	5,606		5,606		5,606
411.12	Oregon Income Tax Credit		549		549	-		-	549		549		549
	Total Income Taxes		(363,841)		(363,841)	-		-	191,486		191,486		(555,327)
	Total Operating Revenue Deductions		38,019,890	9,408,689	47,064,738	3,857,092	958,540	5,007,118	34,162,798	8,450,149	42,057,620		42,057,620
	Net Operating Income		31,527,670	(24,975,184)	6,552,486	3,262,182	(1,336,028)	676,128	28,776,087	(14,201,479)	14,574,608		14,574,608

	System			Washington			May 2009		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,126,219,038			221,997,429			1,904,221,609
108.1X Accumulated Depreciation			(900,723,914)			(81,842,748)			(818,881,165)
117.X Storage Gas - Cushion			14,076,624			1,335,872			12,740,752
186.XX Leasehold Improvements			2,151,854			212,562			1,939,292
252.XX Customer Contributions			(2,401,746)			(109,853)			(2,291,893)
283.XX Deferred Taxes - Federal			(168,843,138)			(18,416,480)			(150,426,658)
283.XX Deferred Taxes - State			(32,711,998)			-			(32,711,998)
Total Rate Base			1,037,766,721			123,176,782			914,589,939
Rate Of Return on Rate Base			0.72%			0.63%			0.73%
Allocation References:									
A Unbilled Terms			100.00%			8.59%			91.41%
B Follows plant split			100.00%			10.91%			89.09%
OO See OO&M Detail									
C Payroll Factor			100.00%			10.07%			89.93%
D Depreciation Factor			100.00%			10.83%			89.17%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended May 31, 2009

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$46,199	\$4,384	\$41,815
818 Compressor Station Expense	76,322	7,243	69,079
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	126,119	11,969	114,150
821 Purification Expense	28,450	2,700	25,750
Maintenance			
832 Wells Expense	11,191	1,062	10,129
Total Underground Storage Expense	288,281	27,358	260,924
Other Storage Expense			
Operation			
840 Supervision and Engineering	5,013	476	4,537
Total Other Storage Expense	5,013	476	4,537
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	179,447	17,030	162,418
845 LNG Fuel	0	-	0
Maintenance			
847 Supervision and Engineering	59,443	5,641	53,802
Total Liquefied Natural Gas Expense	238,890	22,671	216,219
Total Natural Gas Storage	532,184	50,504	481,680
Transmission Expense			
Operation			
856 Mains Expense	58,822	5,818	53,004
Maintenance			
863 Maintenance of Mains	3,298	326	2,972
Total Transmission Expense	62,120	6,143	55,977
Distribution Expense			
Operation			
870 Supervision and Engineering	168,496	13,602	154,894
874 Mains and Services Expense	741,858	103,658	638,199
875 Measuring and Regulator Station Expense - General	14,467	1,040	13,427
877 Measuring and Regulator Station Expense - City Gate	24,049	1,549	22,500
878 Meter and House Regulator Expense	334,336	32,437	301,898
879 Customer Installation Expense	600,819	60,958	539,862
880 Other Expense	95,712	7,630	88,082
881 Rents	29,866	2,954	26,912

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	407,872	38,318	369,554
887 Mains	232,933	20,586	212,347
889 Measuring and Regulator Station Expense - General	82,907	5,632	77,275
891 Measuring and Regulator Station Expense - City Gate	1,856	138	1,719
892 Services	147,177	18,883	128,294
893 Meters and House Regulators	211,755	17,685	194,070
894 Other Equipment	4,848	209	4,639
Total Distribution Expense	3,098,950	325,278	2,773,672
Customer Accounts Expense			
Operation			
901 Supervision	99,896	9,880	90,016
902 Meter Reading Expenses	298,458	38,964	259,494
903 Customer Records and Collection Expense	1,301,687	129,652	1,172,036
904 Uncollectible Accounts	176,591	23,064	153,527
Total Customer Accounts Expense	1,876,631	201,559	1,675,073
Customer Service and Informational			
Operation			
907 Supervision	25,504	2,635	22,869
908 Customer Assistance Expense	333,993	64,826	269,168
909 Customer Information Expense	108,429	11,201	97,228
910 Miscellaneous Customer Service Expense	13,456	1,390	12,066
Total Customer Service and Informational	481,382	80,051	401,331
Sales Expense			
Operation			
911 Supervision	27,705	2,837	24,868
912 Demonstration and Selling Expense	207,608	20,932	186,676
913 Advertising	24,867	2,100	22,768
916 Miscellaneous Sales Expense	6	1	5
Total Sales Expense	260,187	25,869	234,318
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	2,930,717	306,662	2,624,054
922 Administrative Expenses Transferred - Credit	(1,211,755)	(127,889)	(1,083,866)
924 Property Insurance Premium	207,004	20,473	186,531
925 Injuries and Damages	121,032	11,970	109,062
926 Employee Pensions and Benefits	460,123	49,883	410,241
928 Regulatory Commission Expense	99,732	9,863	89,868
930 Miscellaneous General Expense	356,465	43,684	312,781
931 Rents			
Maintenance			
935 Maintenance of General Plant	294,630	25,021	269,609
Total Administrative and General Expense	3,257,948	339,668	2,918,281
Total Operations and Maintenance Expense	\$9,569,404	\$1,029,072	\$8,540,332

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended May 31, 2009

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	May	May	May	May	May	May	May	May	May	
816 Wells Expense Total	0.00	46,199.42	46,199.42	0.00	4,384.33	4,384.33	0.00	41,815.09	41,815.09	Firm Volumes Total
818 Compressor Station Expense Total	0.00	46,199.42	46,199.42	0.00	4,384.33	4,384.33	0.00	41,815.09	41,815.09	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	76,321.62	76,321.62	0.00	7,242.93	7,242.93	0.00	69,078.69	69,078.69	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	0.04	0.04	0.00	0.00	0.00	0.00	0.04	0.04	Firm Volumes Total
821 Purification Expense Total	0.00	126,119.19	126,119.19	0.00	11,968.71	11,968.71	0.00	114,150.48	114,150.48	Firm Volumes Total
832 Wells Expense Total	0.00	28,450.41	28,450.41	0.00	2,699.94	2,699.94	0.00	25,750.47	25,750.47	Firm Volumes Total
840 Supervision and Engineering Total	0.00	11,190.81	11,190.81	0.00	1,062.01	1,062.01	0.00	10,128.80	10,128.80	Firm Volumes Total
844 Supervision and Engineering Total	0.00	5,012.65	5,012.65	0.00	475.70	475.70	0.00	4,536.95	4,536.95	Firm Volumes Total
845 LNG Fuel Total	0.00	179,447.20	179,447.20	0.00	17,029.54	17,029.54	0.00	162,417.66	162,417.66	Firm Volumes Total
847 Supervision and Engineering Total	0.00	59,442.90	59,442.90	0.00	5,641.14	5,641.14	0.00	53,801.76	53,801.76	Firm Volumes Total
856 Mains Expense Total	0.00	58,822.00	58,822.00	0.00	5,817.51	5,817.51	0.00	53,004.49	53,004.49	3-factor Total
863 Maintenance of Mains Total	2.58	3,295.75	3,295.75	0.00	325.95	325.95	2.58	2,969.80	2,969.80	Direct-OR Total
870 Supervision and Engineering Total	6,959.29	161,537.02	168,496.31	0.00	6,654.44	6,654.44	0.00	60,630.12	60,630.12	3-factor Total
874 Mains and Services Expense Total	9,779.55	644,062.02	741,857.57	38,997.06	64,661.31	103,658.37	58,798.49	579,400.71	638,199.20	3-factor Total
875 Measuring and Regulator Station Expense - General Total	3,316.10	11,150.46	14,466.56	0.00	1,039.94	1,039.94	3,316.10	10,110.52	13,426.62	3-factor Total
877 Measuring and Regulator Station Expense - City Gate Total	3,238.91	20,810.03	24,048.94	0.00	1,548.58	1,548.58	3,238.91	19,261.45	22,500.36	3-factor Total
878 Meter and House Regulator Expense Total	4,944.17	323,391.53	334,335.70	0.00	32,437.37	32,437.37	4,944.17	296,954.16	301,898.33	3-factor Total
879 Customer Installation Expense Total	0.00	6,449.99	6,449.99	0.00	637.90	637.90	0.00	5,812.09	5,812.09	3-factor Total
	0.00	599,368.59	599,368.59	0.00	60,835.90	60,835.90	0.00	538,532.69	538,532.69	Customers-All Total
	0.00	(6.81)	(6.81)	0.00	(0.42)	(0.42)	0.00	(6.39)	(6.39)	Customers-Comm Total
	0.00	(4,992.31)	(4,992.31)	0.00	(515.70)	(515.70)	0.00	(4,476.61)	(4,476.61)	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	600,819.46	600,819.46	0.00	60,957.68	60,957.68	0.00	539,861.78	539,861.78	Firm Volumes Total

For the Month Ended May 31, 2009

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	May	May	May	May	May	May	May	May	May	
880 Other Expense Total	0.00	43,689.60	43,689.60	0.00	4,321.89	4,321.89	0.00	39,377.71	39,377.71	3-factor Total
	0.00	7,250.38	7,250.38	0.00	735.91	735.91	0.00	6,514.47	6,514.47	Customers-All Total
	22,929.84	0.00	22,929.84	0.00	0.00	0.00	22,929.84	0.00	0.00	Direct-OR Total
	1,044.20	0.00	1,044.20	1,044.20	0.00	1,044.20	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	20,787.58	20,787.58	0.00	1,527.87	1,527.87	0.00	19,259.71	19,259.71	Sendout Volumes Total
881 Rents Total	23,974.04	71,737.56	95,711.60	1,044.20	6,585.67	7,629.87	22,929.84	65,151.88	88,081.73	3-factor Total
	0.00	29,865.81	29,865.81	0.00	2,953.73	2,953.73	0.00	26,912.08	26,912.08	3-factor Total
	0.00	363,831.42	363,831.42	0.00	35,982.92	35,982.92	0.00	327,848.50	327,848.50	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	39,705.72	0.00	39,705.72	0.00	0.00	0.00	39,705.72	0.00	0.00	Direct-OR Total
	2,176.41	0.00	2,176.41	2,176.41	0.00	2,176.41	0.00	0.00	0.00	Direct-WA Total
	0.00	2,158.07	2,158.07	0.00	158.61	158.61	0.00	1,999.46	1,999.46	Sendout Volumes Total
885 Supervision and Engineering Total	41,882.13	365,989.49	407,871.62	2,176.41	36,141.53	38,317.94	39,705.72	329,847.96	369,553.68	3-factor Total
	0.00	167,932.64	167,932.64	0.00	16,608.55	16,608.55	0.00	151,324.09	151,324.09	Customers-Port/Van 80% Total
	0.00	2,756.97	2,756.97	0.00	307.68	307.68	0.00	2,449.29	2,449.29	Customers-All Total
	0.00	64.79	64.79	0.00	6.58	6.58	0.00	58.21	58.21	Customers-Ind Total
	58,515.89	0.00	58,515.89	0.00	0.00	0.00	58,515.89	0.00	0.00	Direct-OR Total
	3,662.96	0.00	3,662.96	3,662.96	0.00	3,662.96	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
887 Mains Total	62,178.85	170,754.40	232,933.25	3,662.96	16,922.81	20,585.77	58,515.89	153,831.59	212,347.48	3-factor Total
	0.00	1,071.85	1,071.85	0.00	106.01	106.01	0.00	965.84	965.84	3-factor Total
	20,941.43	0.00	20,941.43	0.00	0.00	0.00	20,941.43	0.00	0.00	Direct-OR Total
	0.00	30,192.64	30,192.64	0.00	2,219.16	2,219.16	0.00	27,973.48	27,973.48	Sendout Volumes Total
	0.00	30,700.86	30,700.86	0.00	3,306.48	3,306.48	0.00	27,394.38	27,394.38	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	20,941.43	61,965.25	82,906.78	0.00	5,631.65	5,631.65	20,941.43	56,333.20	77,275.13	3-factor Total
	0.00	47.50	47.50	0.00	4.70	4.70	0.00	42.80	42.80	3-factor Total
	0.00	1,808.90	1,808.90	0.00	132.95	132.95	0.00	1,675.95	1,675.95	Sendout Volumes Total
	0.00	1,856.40	1,856.40	0.00	137.65	137.65	0.00	1,718.75	1,718.75	3-factor Total
	0.00	63,214.42	63,214.42	0.00	6,251.90	6,251.90	0.00	56,962.52	56,962.52	3-factor Total
	67,189.64	0.00	67,189.64	0.00	0.00	0.00	67,189.64	0.00	0.00	Direct-OR Total
	12,302.71	0.00	12,302.71	12,302.71	0.00	12,302.71	0.00	0.00	0.00	Direct-WA Total
	0.00	4,470.49	4,470.49	0.00	328.58	328.58	0.00	4,141.91	4,141.91	Sendout Volumes Total
892 Services Total	79,492.35	67,684.91	147,177.26	12,302.71	6,580.44	18,883.19	67,189.64	61,104.43	128,294.07	3-factor Total
	0.00	8,901.70	8,901.70	0.00	880.38	880.38	0.00	8,021.32	8,021.32	3-factor Total
	0.00	84,618.92	84,618.92	0.00	8,588.82	8,588.82	0.00	76,030.10	76,030.10	Customers-All Total
	0.00	24,073.09	24,073.09	0.00	2,026.95	2,026.95	0.00	22,046.14	22,046.14	Customers-Comm Total
	0.00	24,429.25	24,429.25	0.00	1,519.50	1,519.50	0.00	22,909.75	22,909.75	Customers-Ind Total
	0.00	24,497.39	24,497.39	0.00	2,530.58	2,530.58	0.00	21,966.81	21,966.81	Customers-Res Total
	16,140.27	0.00	16,140.27	0.00	0.00	0.00	16,140.27	0.00	0.00	Direct-OR Total
	0.00	29,094.03	29,094.03	0.00	2,138.42	2,138.42	0.00	26,955.61	26,955.61	Sendout Volumes Total
	16,140.27	195,614.38	211,754.65	0.00	17,684.65	17,684.65	16,140.27	177,929.73	194,070.00	3-factor Total
	0.00	2,283.82	2,283.82	0.00	225.87	225.87	0.00	2,057.95	2,057.95	3-factor Total
	0.00	(212.16)	(212.16)	0.00	(21.54)	(21.54)	0.00	(190.62)	(190.62)	Customers-All Total
	2,771.93	0.00	2,771.93	0.00	0.00	0.00	2,771.93	0.00	0.00	Direct-OR Total
	4.84	0.00	4.84	4.84	0.00	4.84	0.00	0.00	0.00	Direct-WA Total
894 Other Equipment Total	2,776.77	2,071.66	4,848.43	4.84	204.33	209.17	2,771.93	1,867.33	4,639.26	3-factor Total
	0.00	99,895.67	99,895.67	0.00	9,879.68	9,879.68	0.00	90,015.99	90,015.99	3-factor Total
	0.00	99,895.67	99,895.67	0.00	9,879.68	9,879.68	0.00	90,015.99	90,015.99	3-factor Total
	0.00	3,040.00	3,040.00	0.00	300.66	300.66	0.00	2,739.34	2,739.34	3-factor Total
	0.00	229,168.58	229,168.58	0.00	31,969.02	31,969.02	0.00	197,199.56	197,199.56	Customers-Port/van Total
	0.00	45,647.24	45,647.24	0.00	4,633.19	4,633.19	0.00	41,014.05	41,014.05	Customers-All Total
	0.00	1,641.64	1,641.64	0.00	102.11	102.11	0.00	1,539.53	1,539.53	Customers-Ind Total
	0.00	18,960.28	18,960.28	0.00	1,958.60	1,958.60	0.00	17,001.68	17,001.68	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	298,457.74	298,457.74	0.00	38,963.58	38,963.58	0.00	259,494.16	259,494.16	3-factor Total
	0.00	755,630.81	755,630.81	0.00	74,731.90	74,731.90	0.00	680,898.91	680,898.91	3-factor Total
	0.00	132,794.78	132,794.78	0.00	13,478.67	13,478.67	0.00	119,316.11	119,316.11	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	35,039.06	35,039.06	0.00	2,179.43	2,179.43	0.00	32,859.63	32,859.63	Customers-Ind Total
	0.00	377,939.43	377,939.43	0.00	39,041.14	39,041.14	0.00	338,898.29	338,898.29	Customers-Res Total
	62.85	0.00	62.85	0.00	0.00	0.00	62.85	0.00	0.00	Direct-OR Total
	220.36	1,301,404.08	1,301,624.36	220.36	129,431.14	129,651.50	62.85	1,171,972.94	1,172,035.79	Direct-WA Total
903 Customer Records and Collection Expense Total	283.21	202,445.55	202,728.76	200.36	20,546.22	20,746.58	0.00	181,897.33	181,897.33	Customers-All Total
	0.00	22,610.84	22,610.84	0.00	1,903.83	1,903.83	0.00	20,707.01	20,707.01	Customers-Comm Total
	0.00	9,836.85	9,836.85	0.00	611.85	611.85	0.00	9,225.00	9,225.00	Customers-Ind Total
	(58,302.48)	0.00	(58,302.48)	0.00	0.00	0.00	(58,302.48)	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	(58,302.48)	234,893.24	176,590.76	0.00	23,063.90	23,063.90	(58,302.48)	211,829.34	153,526.86	3-factor Total
	0.00	25,503.93	25,503.93	0.00	2,634.56	2,634.56	0.00	22,869.37	22,869.37	Customers-Res Total
	0.00	25,503.93	25,503.93	0.00	2,634.56	2,634.56	0.00	22,869.37	22,869.37	Customers-Res Total

For the Month Ended May 31, 2009

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		May	Total		May	Total		May	Total	
	0.00	25,215.89	2,493.85	0.00	2,493.85	0.00	22,722.04	0.00	22,722.04	3-factor Total
	0.00	200,393.52	20,339.94	0.00	20,339.94	0.00	180,053.58	0.00	180,053.58	Customers-All Total
	0.00	12,542.50	1,056.08	0.00	1,056.08	0.00	11,486.42	0.00	11,486.42	Customers-Comm Total
	0.00	58,922.32	3,664.97	0.00	3,664.97	0.00	55,257.35	0.00	55,257.35	Customers-Ind Total
	0.00	9,805.63	1,012.92	0.00	1,012.92	0.00	8,792.71	0.00	8,792.71	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	(9,144.21)	(9,144.21)	0.00	0.00	0.00	(9,144.21)	0.00	0.00	(9,144.21)	Direct-OR Total
	36,257.74	36,257.74	36,257.74	0.00	36,257.74	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	regulatory Total
908 Customer Assistance Expense Total	27,113.53	306,879.86	333,993.39	36,257.74	64,825.50	(9,144.21)	278,312.10	0.00	269,167.89	
909 Customer Information Expense Total	0.00	108,428.89	108,428.89	0.00	11,200.71	0.00	97,228.18	0.00	97,228.18	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	13,455.80	1,389.98	0.00	1,389.98	0.00	12,065.82	0.00	12,065.82	Customers-Res Total
	0.00	13,972.11	1,418.17	0.00	1,418.17	0.00	12,553.94	0.00	12,553.94	Customers-All Total
911 Supervision Total	0.00	13,972.11	1,418.17	0.00	1,418.17	0.00	12,553.94	0.00	12,553.94	Customers-Res Total
	0.00	4,745.37	469.32	0.00	469.32	0.00	4,276.05	0.00	4,276.05	3-factor Total
	0.00	197,485.55	20,044.79	0.00	20,044.79	0.00	177,440.76	0.00	177,440.76	Customers-All Total
	0.00	3,930.51	330.95	0.00	330.95	0.00	3,599.56	0.00	3,599.56	Customers-Comm Total
	0.00	45.31	2.82	0.00	2.82	0.00	42.49	0.00	42.49	Customers-Ind Total
	0.00	813.68	84.06	0.00	84.06	0.00	729.62	0.00	729.62	Customers-Res Total
912 Demonstration and Selling Expense Total	588.00	207,020.42	207,608.42	0.00	20,931.94	0.00	186,676.48	0.00	186,676.48	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	24,564.70	2,068.35	0.00	2,068.35	0.00	22,496.35	0.00	22,496.35	Customers-Comm Total
913 Advertising Total	0.00	302.77	302.77	0.00	31.28	0.00	271.49	0.00	271.49	Customers-Res Total
	0.00	24,867.47	2,099.63	0.00	2,099.63	0.00	22,767.84	0.00	22,767.84	3-factor Total
916 Miscellaneous Sales Expense Total	0.00	5.85	5.85	0.00	0.60	0.00	5.25	0.00	5.25	Customers-Res Total
	0.00	2,363,182.84	2,363,182.84	0.00	233,718.84	0.00	2,129,464.00	0.00	2,129,464.00	3-factor Total
	0.00	379,136.96	379,136.96	0.00	38,482.40	0.00	340,654.56	0.00	340,654.56	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	(550.00)	(550.00)	0.00	(67.15)	0.00	(582.85)	0.00	(582.85)	Customers-Res Total
	74,454.27	74,454.27	74,454.27	0.00	74,454.27	0.00	0.00	0.00	0.00	Direct-OR Total
	1,018.16	1,018.16	1,018.16	0.00	1,018.16	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	111,092.67	111,092.67	0.00	33,327.80	0.00	77,764.87	0.00	77,764.87	Regulatory Total
921 Office Supplies and Expense Total	0.00	2,481.83	2,481.83	0.00	182.41	0.00	2,299.42	0.00	2,299.42	Sendout Volumes Total
	75,472.43	2,855,244.30	2,930,716.73	1,018.16	305,662.46	0.00	2,624,054.27	0.00	2,624,054.27	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Admin Train Total
	0.00	(868,262.12)	(868,262.12)	0.00	(91,341.19)	0.00	(776,920.93)	0.00	(776,920.93)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(343,492.62)	(343,492.62)	0.00	(36,547.61)	0.00	(306,945.01)	0.00	(306,945.01)	Payroll Total
	0.00	(1,211,754.74)	(1,211,754.74)	0.00	(127,888.80)	0.00	(1,083,865.94)	0.00	(1,083,865.94)	3-factor Total
924 Property Insurance Premium Total	0.00	207,004.02	207,004.02	0.00	20,472.70	0.00	186,531.32	0.00	186,531.32	3-factor Total
	0.00	207,004.02	207,004.02	0.00	20,472.70	0.00	186,531.32	0.00	186,531.32	3-factor Total
	0.00	121,032.21	121,032.21	0.00	11,970.08	0.00	109,062.13	0.00	109,062.13	Payroll Total
925 Injuries and Damages Total	0.00	121,032.21	121,032.21	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	50,691.15	50,691.15	0.00	5,013.35	0.00	45,677.80	0.00	45,677.80	Employee Cost Total
	0.00	638,510.09	638,510.09	0.00	67,937.49	0.00	570,572.60	0.00	570,572.60	Payroll Total
926 Employee Pensions and Benefits Total	0.00	(229,078.00)	(229,078.00)	0.00	(23,068.15)	0.00	(206,009.85)	0.00	(206,009.85)	3-factor Total
	0.00	460,123.24	460,123.24	0.00	49,882.69	0.00	410,240.55	0.00	410,240.55	3-factor Total
930 Miscellaneous General Expense Total	0.00	99,731.77	99,731.77	0.00	9,863.47	0.00	89,868.30	0.00	89,868.30	3-factor Total
	0.00	335,074.25	335,074.25	0.00	33,138.85	0.00	301,935.40	0.00	301,935.40	3-factor Total
	9,366.25	1,646.50	1,646.50	0.00	167.12	0.00	1,479.38	0.00	1,479.38	Customers-All Total
	10,378.28	0.00	9,366.25	0.00	0.00	0.00	9,366.25	0.00	9,366.25	Direct-OR Total
931 Rents Total	19,744.53	336,720.75	356,465.28	10,378.28	33,305.97	0.00	303,414.78	0.00	303,414.78	3-factor Total
	0.00	211,082.28	211,082.28	0.00	20,876.06	0.00	190,206.22	0.00	190,206.22	Customers-All Total
	0.00	6,096.38	6,096.38	0.00	618.78	0.00	5,477.60	0.00	5,477.60	Customers-The Dalles Total
	0.00	1,515.19	1,515.19	0.00	385.31	0.00	1,129.88	0.00	1,129.88	Direct-OR Total
	72,550.36	0.00	72,550.36	0.00	0.00	0.00	72,550.36	0.00	72,550.36	Direct-WA Total
	3,115.09	0.00	3,115.09	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
935 Maintenance of General Plant Total	0.00	270.56	270.56	0.00	25.68	0.00	244.88	0.00	244.88	3-factor Total
	75,665.45	218,964.41	294,629.86	3,115.09	21,905.83	0.00	197,558.58	0.00	197,558.58	3-factor Total
Grand Total	504,207.11	9,065,196.42	9,569,403.53	109,177.81	1,029,071.93	0.00	8,145,302.30	0.00	8,540,331.60	

**NW Natural
Washington Results of Operations
12 Month Ended Reports**

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

Apr. 2009									
System	System	System	Washington	Washington	Washington	Oregon	Oregon	Oregon	Oregon
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Total
		99,345,115			9,342,741			90,002,374	
		1,049,199,517			126,918,374			922,281,143	
		9.47%			7.36%			9.76%	

NW Natural
Washington Results of Operations
12 Month Ended Reports

Account	Description	System		Washington		Washington		Oregon		Oregon Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
	Alloc. Ref.									
	Sales of Gas									
480.1	Residential	594,061,967	-	65,092,687	-	528,969,281	-	528,969,281	-	528,969,281
481.1	Commercial	313,640,112	-	28,487,498	-	285,152,613	-	285,152,613	-	285,152,613
481.2	Industrial Firm	46,277,284	-	3,543,195	-	42,734,089	-	42,734,089	-	42,734,089
481.3	Interruptible	70,820,217	-	5,785,743	-	65,034,474	-	65,034,474	-	65,034,474
481.5	Interruptible Incentive	-	-	-	-	-	-	-	-	-
495.20	Unbilled Revenue	-	(5,932,647)	-	(883,726)	-	(5,048,921)	-	(5,048,921)	(5,048,921)
	Total Sales of Gas	1,024,799,580	(5,932,647)	102,909,123	(883,726)	921,890,457	(5,048,921)	916,841,536		916,841,536
	Transportation Revenue									
489.12	Industrial Firm	6,100,151	-	216,745	-	5,883,406	-	5,883,406	-	5,883,406
489.13	Interruptible	7,771,665	-	152,209	-	7,619,456	-	7,619,456	-	7,619,456
489.15	Interruptible Incentive	-	-	-	-	-	-	-	-	-
489.3	Agency Fee/Balancing	16,041	-	-	-	16,041	-	16,041	-	16,041
	Total Transportation Revenue	13,887,857	-	368,954	-	13,518,903	-	13,518,903	-	13,518,903
495.6	Rate Adjustments - Amortizations	19,890,184	-	(102,722)	-	19,992,906	-	19,992,906	-	19,992,906
	Miscellaneous Revenues									
487	Late Payment Charge	3,280,273	-	190,376	-	3,089,897	-	3,089,897	-	3,089,897
488.1	Returned Check Charge	156,990	-	20,040	-	136,950	-	136,950	-	136,950
488.3	Recon Charge CR During Office Hours	269,880	-	26,825	-	243,055	-	243,055	-	243,055
488.4	Field Collection Charge	333,080	-	43,005	-	290,075	-	290,075	-	290,075
488.5	Recon Charge CR After Office Hours	385,675	-	51,925	-	333,750	-	333,750	-	333,750
488.6	Recon Charge Seas During Office Hours	16,575	-	1,750	-	14,825	-	14,825	-	14,825
488.7	Recon Charge Seas After Office Hours	9,750	-	1,250	-	8,500	-	8,500	-	8,500
488.8	Automated Payment Charge	145,367	-	20,670	-	124,697	-	124,697	-	124,697
493.2	Rent - Utility Property	234,269	-	17,006	-	217,263	-	217,263	-	217,263
495.1	Meter Rentals	837,142	-	(118)	-	837,260	-	837,260	-	837,260
495.2	Other Gas Revenue - Miscellaneous	5,635,307	234,269	375,322	17,006	5,259,985	217,263	5,477,249		5,477,249
	Total Miscellaneous Revenues	10,642,128	(5,698,378)	1,035,507	(866,720)	960,662,251	(4,831,658)	955,830,593		955,830,593
	Total Operating Revenue	1,064,212,928	(5,698,378)	103,550,677	(866,720)	960,662,251	(4,831,658)	955,830,593		955,830,593
	Cost of Gas									
804.7	WACOG Incurred	602,252,890	-	57,549,794	-	544,703,096	-	544,703,096	-	544,703,096
805.7	WACOG Deferred	20,172,561	-	2,472,228	-	17,700,333	-	17,700,333	-	17,700,333
804.6	Demand Incurred	85,261,255	-	7,721,990	-	77,539,265	-	77,539,265	-	77,539,265
805.8	Demand Deferred	161,878	-	307,431	-	(145,553)	-	(145,553)	-	(145,553)
805.4	Amortization of Gas Costs	(18,956,830)	-	(2,210,178)	-	(16,746,652)	-	(16,746,652)	-	(16,746,652)
	Total Cost of Gas	688,891,754	-	65,841,265	-	623,050,488	-	623,050,488	-	623,050,488
	Operations & Maintenance									
	Other Taxes									
408.11	Property	18,990,004	-	1,209,364	-	17,780,640	-	17,780,640	-	17,780,640
408.12	Franchise	26,490,712	-	4,075,878	-	22,414,834	-	22,414,834	-	22,414,834
408.13	Payroll	4,649,341	-	461,177	-	4,188,164	-	4,188,164	-	4,188,164
408.14	Other	25,086	-	-	-	25,086	-	25,086	-	25,086
408.15	Regulatory	2,500,251	-	190,467	-	2,309,784	-	2,309,784	-	2,309,784
	Total Other Taxes	48,006,052	4,649,341	5,475,708	461,177	42,530,344	4,188,164	46,718,507		46,718,507
403.1	Depreciation	62,641,172	-	6,745,142	-	55,896,030	-	55,896,030	-	55,896,030
	Income Taxes									
409.11	Federal Income Taxes	(25,621,657)	-	3,228,252	-	(22,393,405)	-	(22,393,405)	-	(22,393,405)
410.11	Federal Income Taxes - Deferred	73,274,385	-	(61,380)	-	72,661,005	-	72,661,005	-	72,661,005
411.42	Federal Income Tax Credit	(15,296,038)	-	-	-	(15,296,038)	-	(15,296,038)	-	(15,296,038)
409.12	Oregon Income Taxes	(1,266,410)	-	-	-	(1,266,410)	-	(1,266,410)	-	(1,266,410)
410.12	Oregon Income Taxes - Deferred	9,523,653	-	-	-	9,523,653	-	9,523,653	-	9,523,653
411.12	Oregon Income Tax Credit	(2,849,264)	-	-	-	(2,849,264)	-	(2,849,264)	-	(2,849,264)
	Total Income Taxes	37,764,669	-	3,166,872	-	34,597,797	-	34,597,797	-	34,597,797
	Total Operating Revenue Deductions	742,830,384	178,574,382	71,704,223	18,470,121	671,126,161	160,104,261	865,828,219		865,828,219
	Net Operating Income	99,345,115	-	9,342,741	-	90,002,374	-	90,002,374	-	90,002,374

Apr 2009

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
12 Month Ended Reports								
Rate Base								
101 Gross Plant		2,086,046,263						1,866,028,974
108.1X Accumulated Depreciation		(872,693,024)						(794,581,654)
117.X Storage Gas - Cushion		14,146,143						12,800,841
186.XX Leasehold Improvements		2,266,661						2,043,359
252.XX Customer Contributions		(2,515,965)						(2,330,277)
283.XX Deferred Taxes - Federal		(150,232,778)						(133,862,318)
283.XX Deferred Taxes - State		(27,817,783)						(27,817,783)
Total Rate Base		1,049,199,517						922,281,143
Rate Of Return on Rate Base		9.47%						9.76%
Allocation References:								
A Unbilled Therms		100.00%						85.10%
B Follows plant split		100.00%						92.74%
O&I See O&M Detail								
C Payroll Factor		100.00%						90.08%
D Depreciation Factor		100.00%						89.23%

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System		Washington			Oregon		
Direct	System Allocated	Direct	Allocated	Total	Direct	Allocated	Total
	Total						
	12,643,750			1,027,950			11,615,800
	1,038,592,728			123,199,810			915,392,918
	1.22%			0.83%			1.27%

NW Natural
Washington Quarterly Results of Operations Report

Acct	Description	Alloc. Ref.	System		Washington		Washington		Apr 2009	
			Direct	Allocated	Direct	Allocated	System Total	Washington Total	Oregon Direct	Oregon Allocated
480.1	Residential		61,806,138		6,909,840		6,909,840	61,806,138	6,909,840	54,896,298
481.1	Commercial		32,211,361		2,927,876		2,927,876	32,211,361	2,927,876	29,283,485
481.2	Industrial Firm		3,863,006		300,841		300,841	3,863,006	300,841	3,562,165
481.3	Interruptible		5,958,865		444,941		444,941	5,958,865	444,941	5,513,923
481.5	Interruptible Incentive									
495.20	Unbilled Revenue			(22,174,091)			(2,589,846)	(22,174,091)	(2,589,846)	(19,584,245)
	Total Sales of Gas	A	103,839,371	(22,174,091)	10,583,499	(2,589,846)	7,993,653	81,665,280	93,255,872	73,671,627
	Transportation Revenue									
489.12	Industrial Firm		475,375		55,438		55,438	475,375	55,438	419,937
489.13	Interruptible		648,495		42,054		42,054	648,495	42,054	606,441
489.15	Agency Fee/Balancing									
489.3	Total Transportation Revenue		1,123,870		97,492		97,492	1,123,870	97,492	1,026,378
495.6	Rate Adjustments - Amortizations		1,392,331		(18,377)		(18,377)	1,392,331	(18,377)	1,410,708
	Miscellaneous Revenues									
487	Late Payment Charge		365,288		25,759		25,759	365,288	25,759	339,529
488.1	Returned Check Charge		13,350		1,905		1,905	13,350	1,905	11,445
488.3	Recon Charge CR During Office Hours		23,600		2,375		2,375	23,600	2,375	21,225
488.4	Field Collection Charge		38,535		5,310		5,310	38,535	5,310	33,225
488.5	Recon Charge CR After Office Hours		43,375		6,250		6,250	43,375	6,250	37,125
488.6	Recon Charge Seas During Office Hours		625		125		125	625	125	500
488.7	Recon Charge Seas After Office Hours		1,050		150		150	1,050	150	900
488.8	Automated Payment Charge		15,003		2,280		2,280	15,003	2,280	12,723
493.2	Rent - Utility Property			(11,299)						(11,299)
495.1	Meter Rentals		17,285		1,618		1,618	17,285	1,618	15,667
495.2	Other Gas Revenue - Miscellaneous		9,315		1		1	9,315	1	9,314
	Total Miscellaneous Revenues		527,425	(11,299)	45,773		45,773	516,126	481,652	470,353
	Total Operating Revenue		106,882,997	(22,185,390)	10,708,387	(2,589,846)	8,118,541	84,697,607	96,174,610	76,579,066
	Cost of Gas									
804.7	WACOG Incurred		40,190,467		3,530,183		3,530,183	40,190,467	3,530,183	36,660,284
805.7	WACOG Deferred		9,210,668		929,984		929,984	9,210,668	929,984	8,280,684
804.6	Demand Incurred		6,900,045		628,470		628,470	6,900,045	628,470	6,271,574
805.8	Demand Deferred		(325,630)		(63,004)		(63,004)	(325,630)	(63,004)	(262,625)
805.4	Amortization of Gas Costs		(795,188)		22,678		22,678	(795,188)	(817,867)	(817,867)
	Total Cost of Gas		55,180,361		5,048,311		5,048,311	55,180,361	50,132,050	50,132,050
	Operations & Maintenance	O&M	431,086	9,647,659	68,681	969,624	1,038,305	10,078,745	362,405	9,040,439
	Other Taxes									
408.11	Property		1,590,886		102,125		102,125	1,590,886	102,125	1,488,761
408.12	Franchise		2,165,811		471,952		471,952	2,165,811	1,693,859	1,693,859
408.13	Payroll			415,182		36,347	36,347		378,835	378,835
408.14	Other		(89,133)					(89,133)	(89,133)	(89,133)
408.15	Regulatory									
	Total Other Taxes		3,667,564	415,182	574,077	36,347	610,424	4,082,746	3,093,488	3,472,323
403.1	Depreciation	D								
	Income Taxes									
409.11	Federal Income Taxes		1,730,174					1,730,174	396,121	1,334,053
410.11	Federal Income Taxes - Deferred		1,398,516					1,398,516		1,398,516
411.42	Federal Income Tax Credit		(840,435)					(840,435)	(2,571)	(837,864)
409.12	Oregon Income Taxes		72,360					72,360		72,360
410.12	Oregon Income Taxes - Deferred		436,827					436,827		436,827
411.12	Oregon Income Tax Credit		(85,437)					(85,437)		(85,437)
	Total Income Taxes		2,712,005					2,712,005	393,550	2,318,455
	Total Operating Revenue Deductions		59,279,012	10,062,841	5,691,069	1,005,971	7,090,591	72,053,857	53,587,942	64,963,267
	Net Operating Income		12,643,750					12,643,750	1,027,950	11,615,800

	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
Rate Base									
101 Gross Plant			2,123,546,058			221,762,127			1,901,783,931
108.1X Accumulated Depreciation		(897,312,505)				(81,535,380)			(815,777,124)
117.X Storage Gas - Cushion		14,087,129				1,336,869			12,750,260
186.XX Leasehold Improvements		2,170,879				214,444			1,956,435
252.XX Customer Contributions		(2,363,111)				(161,376)			(2,201,735)
283.XX Deferred Taxes - Federal		(168,829,330)				(18,416,872)			(150,412,458)
283.XX Deferred Taxes - State		(32,706,392)							(32,706,392)
Total Rate Base		1,038,592,728				123,199,810			915,392,918
Rate Of Return on Rate Base		1.22%				0.83%			1.27%
Allocation References:									
A Unbilled Therms		100.00%				11.68%			88.32%
B Follows plant split		100.00%				10.91%			89.09%
OO. See OO&M Detail									
C Payroll Factor		100.00%				10.07%			89.93%
D Depreciation Factor		100.00%				10.83%			89.17%

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the Month Ended April 30, 2009

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$5,127	\$487	\$4,641
818 Compressor Station Expense	14,920	1,416	13,504
819 Compressor Station Fuel	-	-	-
820 Measuring and Regulator Station Expense	90,541	8,592	81,949
821 Purification Expense	4,276	406	3,870
Maintenance			
832 Wells Expense	14,572	1,383	13,189
Total Underground Storage Expense	129,436	12,283	117,153
Other Storage Expense			
Operation	5,973	567	5,407
840 Supervision and Engineering	5,973	567	5,407
Total Other Storage Expense	5,973	567	5,407
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	108,276	10,275	98,001
845 LNG Fuel	0	-	0
Maintenance			
847 Supervision and Engineering	52,857	5,016	47,841
Total Liquified Natural Gas Expense	161,133	15,292	145,841
Total Natural Gas Storage	296,542	28,142	268,400
Transmission Expense			
Operation			
856 Mains Expense	14,886	1,780	13,106
Maintenance			
863 Maintenance of Mains	3	-	3
Total Transmission Expense	14,888	1,780	13,108
Distribution Expense			
Operation			
870 Supervision and Engineering	197,241	15,902	181,339
874 Mains and Services Expense	726,136	103,887	622,249
875 Measuring and Regulator Station Expense - General	20,083	1,491	18,592
877 Measuring and Regulator Station Expense - City Gate	41,973	2,942	39,031
878 Meter and House Regulator Expense	370,195	36,369	333,826
879 Customer Installation Expense	550,358	56,140	494,218
880 Other Expense	121,882	12,885	108,997
881 Rents	5,348	529	4,820

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	330,091	30,460	299,631
887 Mains	185,017	15,845	169,172
889 Measuring and Regulator Station Expense - General	72,053	4,457	67,596
891 Measuring and Regulator Station Expense - City Gate	2,531	187	2,344
892 Services	139,407	17,898	121,509
893 Meters and House Regulators	179,775	15,109	164,665
894 Other Equipment	5,412	193	5,219
Total Distribution Expense	2,947,502	314,294	2,633,208
Customer Accounts Expense			
Operation			
901 Supervision	99,748	9,865	89,883
902 Meter Reading Expenses	320,622	41,691	278,930
903 Customer Records and Collection Expense	1,346,994	133,802	1,213,193
904 Uncollectible Accounts	286,646	36,456	250,190
Total Customer Accounts Expense	2,054,010	221,814	1,832,195
Customer Service and Informational			
Operation			
907 Supervision	25,929	2,678	23,250
908 Customer Assistance Expense	312,251	23,896	288,354
909 Customer Information Expense	205,432	21,221	184,211
910 Miscellaneous Customer Service Expense	11,727	1,211	10,516
Total Customer Service and Informational	555,339	49,007	506,331
Sales Expense			
Operation			
911 Supervision	25,775	2,641	23,133
912 Demonstration and Selling Expense	177,522	17,839	159,683
913 Advertising	10,417	887	9,530
916 Miscellaneous Sales Expense	32	3	29
Total Sales Expense	213,746	21,370	192,376
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	3,090,787	310,951	2,779,836
922 Administrative Expenses Transferred - Credit	(1,264,239)	(133,448)	(1,130,791)
924 Property Insurance Premium	205,590	20,333	185,257
925 Injuries and Damages	121,493	12,016	109,477
926 Employee Pensions and Benefits	697,788	73,898	623,891
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	512,649	50,701	461,948
931 Rents	356,184	43,403	312,781
Maintenance			
935 Maintenance of General Plant	276,466	24,045	252,421
Total Administrative and General Expense	3,996,718	401,898	3,594,820
Total Operations and Maintenance Expense	\$10,078,745	\$1,038,305	\$9,040,439

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended April 30, 2009

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		Apr	Apr		Apr	Apr		Apr	Apr	
816 Wells Expense Total	0.00	5,127.16	5,127.16	0.00	486.57	486.57	0.00	4,640.59	4,640.59	Firm Volumes Total
818 Compressor Station Expense Total	0.00	14,919.67	14,919.67	0.00	1,415.88	1,415.88	0.00	13,503.79	13,503.79	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	90,541.14	90,541.14	0.00	8,592.35	8,592.35	0.00	81,948.79	81,948.79	Firm Volumes Total
821 Purification Expense Total	0.00	4,275.85	4,275.85	0.00	405.78	405.78	0.00	3,870.07	3,870.07	Firm Volumes Total
832 Wells Expense Total	0.00	14,572.24	14,572.24	0.00	1,382.91	1,382.91	0.00	13,189.33	13,189.33	Firm Volumes Total
840 Supervision and Engineering Total	0.00	5,973.37	5,973.37	0.00	566.87	566.87	0.00	5,406.50	5,406.50	Firm Volumes Total
844 Supervision and Engineering Total	0.00	108,276.26	108,276.26	0.00	10,275.42	10,275.42	0.00	98,000.84	98,000.84	Firm Volumes Total
845 LNG Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
847 Supervision and Engineering Total	0.00	52,856.67	52,856.67	0.00	5,016.10	5,016.10	0.00	47,840.57	47,840.57	Firm Volumes Total
855 Mains Expense Total	0.00	13,837.42	13,837.42	0.00	1,368.53	1,368.53	0.00	12,468.89	12,468.89	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
863 Maintenance of Mains Total	2.58	0.00	0.00	0.00	0.00	0.00	0.00	2.58	2.58	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.58
870 Supervision and Engineering Total	7,380.32	189,860.41	197,240.73	0.00	15,801.95	15,801.95	7,380.32	173,958.46	181,338.78	3-factor Total
	0.00	579,572.16	579,572.16	0.00	57,320.16	57,320.16	0.00	522,252.00	522,252.00	Customers Port/Van Total
	0.00	11,833.66	11,833.66	0.00	1,650.79	1,650.79	0.00	10,182.87	10,182.87	Customers Port/Van 80% Total
	0.00	289.66	289.66	0.00	32.33	32.33	0.00	257.33	257.33	Customers-All Total
	0.00	50,175.65	50,175.65	0.00	5,092.83	5,092.83	0.00	45,082.82	45,082.82	Customers-Ind Total
	44,468.62	0.00	44,468.62	0.00	0.00	0.00	44,468.62	0.00	0.00	Customers-Res Total
	39,791.36	0.00	39,791.36	0.00	39,791.36	39,791.36	0.00	0.00	0.00	Direct-OR Total
	84,259.98	641,876.13	726,136.11	0.00	64,096.11	64,096.11	44,468.62	577,780.02	622,248.64	Direct-WA Total
874 Mains and Services Expense Total	2,707.16	0.00	0.00	0.00	0.00	0.00	2,707.16	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	11,122.25	11,122.25	0.00	817.49	817.49	0.00	10,304.76	10,304.76	Sendout Volumes Total
	0.00	6,253.79	6,253.79	0.00	673.53	673.53	0.00	5,580.26	5,580.26	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	2,707.16	17,276.04	20,983.20	0.00	1,491.02	1,491.02	2,707.16	15,885.02	18,592.18	3-factor Total
	0.00	560.60	560.60	0.00	55.44	55.44	0.00	505.16	505.16	Direct-OR Total
	2,133.93	0.00	2,133.93	0.00	2,886.98	2,886.98	2,133.93	0.00	2,133.93	Direct-OR Total
	2,133.93	39,839.27	41,973.20	0.00	2,842.42	2,842.42	2,133.93	36,896.85	39,030.78	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	346,031.23	346,031.23	0.00	35,122.17	35,122.17	0.00	310,909.06	310,909.06	Customers-All Total
	0.00	8,281.49	8,281.49	0.00	515.11	515.11	0.00	7,766.38	7,766.38	Customers-Ind Total
	0.00	3,709.21	3,709.21	0.00	383.16	383.16	0.00	3,326.05	3,326.05	Customers-Res Total
	7,434.00	0.00	7,434.00	0.00	0.00	0.00	7,434.00	0.00	0.00	Direct-OR Total
	0.00	4,738.63	4,738.63	0.00	348.29	348.29	0.00	4,390.34	4,390.34	Sendout Volumes Total
878 Meter and House Regulator Expense Total	7,434.00	362,760.56	370,194.56	0.00	36,368.73	36,368.73	7,434.00	326,391.83	333,825.83	3-factor Total
	0.00	14,980.34	14,980.34	0.00	1,481.55	1,481.55	0.00	13,498.79	13,498.79	Customers-All Total
	0.00	543,455.68	543,455.68	0.00	55,160.75	55,160.75	0.00	488,294.93	488,294.93	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	(8,078.15)	(8,078.15)	0.00	(502.46)	(502.46)	0.00	(7,575.69)	(7,575.69)	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
879 Customer Installation Expense Total	0.00	550,357.87	550,357.87	0.00	56,139.84	56,139.84	0.00	494,218.03	494,218.03	3-factor Total
	0.00	79,785.71	79,785.71	0.00	7,881.80	7,881.80	0.00	71,903.91	71,903.91	Customers-All Total
	0.00	6,811.18	6,811.18	0.00	691.33	691.33	0.00	6,119.85	6,119.85	Customers-Ind Total
	26,203.57	0.00	26,203.57	0.00	0.00	0.00	26,203.57	0.00	0.00	Direct-OR Total
	3,941.32	0.00	3,941.32	0.00	3,941.32	3,941.32	0.00	0.00	0.00	Direct-WA Total
	0.00	(789.30)	(789.30)	0.00	0.00	0.00	0.00	(714.40)	(714.40)	Firm Volumes Total
	0.00	5,919.19	5,919.19	0.00	435.06	435.06	0.00	5,484.13	5,484.13	Sendout Volumes Total
880 Other Expense Total	30,144.89	91,736.78	121,881.67	3,941.32	8,943.29	12,884.61	26,203.57	82,793.49	108,997.06	

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
881 Rents Total	0.00	5,348.48	5,348.48	0.00	5,348.48	5,348.48	0.00	4,819.51	4,819.51	3-factor Total
	0.00	5,348.48	5,348.48	0.00	5,348.48	5,348.48	0.00	4,819.51	4,819.51	
	0.00	269,202.91	269,202.91	0.00	26,624.14	26,624.14	0.00	242,578.77	242,578.77	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	52,746.13	0.00	52,746.13	0.00	0.00	0.00	52,746.13	0.00	0.00	Direct-OR Total
	3,494.39	0.00	3,494.39	3,494.39	0.00	3,494.39	0.00	0.00	0.00	Direct-WA Total
	0.00	4,647.37	4,647.37	0.00	341.58	341.58	0.00	4,305.79	4,305.79	Sendout Volumes Total
885 Supervision and Engineering Total	56,240.52	273,850.28	330,090.80	3,494.39	26,965.72	30,460.11	52,746.13	246,884.36	299,630.69	3-factor Total
	0.00	142,820.25	142,820.25	0.00	14,124.91	14,124.91	0.00	128,695.34	128,695.34	Customers-All Total
	0.00	3,338.95	3,338.95	0.00	372.63	372.63	0.00	2,966.32	2,966.32	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Port/Ven 80% Total
	37,510.68	0.00	37,510.68	0.00	0.00	0.00	37,510.68	0.00	0.00	Direct-OR Total
	1,347.17	0.00	1,347.17	1,347.17	0.00	1,347.17	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
887 Mains Total	38,857.85	146,159.20	185,017.05	1,347.17	14,497.34	15,844.51	37,510.68	131,661.66	169,172.34	3-factor Total
	0.00	8,847.87	8,847.87	0.00	875.06	875.06	0.00	7,972.81	7,972.81	Direct-OR Total
	23,624.40	0.00	23,624.40	0.00	0.00	0.00	23,624.40	0.00	0.00	Direct-WA Total
	0.00	19,918.41	19,918.41	0.00	1,464.01	1,464.01	0.00	18,454.40	18,454.40	Sendout Volumes Total
	0.00	19,662.53	19,662.53	0.00	2,117.65	2,117.65	0.00	17,544.88	17,544.88	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	23,624.40	48,428.81	72,053.21	0.00	4,456.72	4,456.72	23,624.40	43,972.09	67,596.49	3-factor Total
	0.00	48.20	48.20	0.00	4.77	4.77	0.00	43.43	43.43	Direct-OR Total
	0.00	2,483.02	2,483.02	0.00	182.50	182.50	0.00	2,300.52	2,300.52	Direct-WA Total
	0.00	2,531.22	2,531.22	0.00	187.27	187.27	0.00	2,343.95	2,343.95	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	59,979.80	59,979.80	0.00	5,932.01	5,932.01	0.00	54,047.79	54,047.79	3-factor Total
	63,235.11	0.00	63,235.11	0.00	0.00	0.00	63,235.11	0.00	0.00	Direct-OR Total
	11,630.73	0.00	11,630.73	11,630.73	0.00	11,630.73	0.00	0.00	0.00	Direct-WA Total
	0.00	4,561.32	4,561.32	0.00	335.26	335.26	0.00	4,226.06	4,226.06	Sendout Volumes Total
892 Services Total	74,865.84	64,541.12	139,406.96	11,630.73	6,267.27	17,898.00	63,235.11	58,273.85	121,508.96	3-factor Total
	0.00	(9,608.66)	(9,608.66)	0.00	(950.30)	(950.30)	0.00	(8,658.36)	(8,658.36)	Customers-All Total
	0.00	94,796.87	94,796.87	0.00	9,621.87	9,621.87	0.00	85,175.00	85,175.00	Customers-Comm Total
	0.00	20,364.14	20,364.14	0.00	1,714.66	1,714.66	0.00	18,649.48	18,649.48	Customers-Ind Total
	0.00	23,372.30	23,372.30	0.00	1,453.75	1,453.75	0.00	21,918.55	21,918.55	Customers-Res Total
	0.00	19,087.22	19,087.22	0.00	1,971.71	1,971.71	0.00	17,115.51	17,115.51	Direct-OR Total
	14,105.95	0.00	14,105.95	0.00	0.00	0.00	14,105.95	0.00	0.00	Direct-WA Total
	14,105.95	17,656.88	31,762.83	0.00	1,297.79	1,297.79	14,105.95	16,359.99	31,762.83	Sendout Volumes Total
893 Meters and House Regulators Total	14,105.95	165,668.75	179,774.70	0.00	15,109.48	15,109.48	14,105.95	150,559.27	164,668.72	3-factor Total
	0.00	1,833.16	1,833.16	0.00	181.30	181.30	0.00	1,651.86	1,651.86	Customers-All Total
	0.00	113.71	113.71	0.00	11.55	11.55	0.00	102.16	102.16	Customers-Comm Total
	3,465.20	0.00	3,465.20	0.00	0.00	0.00	3,465.20	0.00	0.00	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
894 Other Equipment Total	3,465.20	1,946.87	5,412.07	0.00	192.85	192.85	3,465.20	1,754.02	5,219.22	3-factor Total
	0.00	99,747.72	99,747.72	0.00	9,865.05	9,865.05	0.00	89,882.67	89,882.67	Direct-OR Total
	0.00	99,747.72	99,747.72	0.00	9,865.05	9,865.05	0.00	89,882.67	89,882.67	Direct-WA Total
901 Supervision Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	240,972.81	240,972.81	0.00	33,615.71	33,615.71	0.00	207,357.10	207,357.10	Customers-All Total
	0.00	57,365.93	57,365.93	0.00	5,822.64	5,822.64	0.00	51,543.29	51,543.29	Customers-Comm Total
	0.00	1,186.77	1,186.77	0.00	73.82	73.82	0.00	1,112.95	1,112.95	Customers-Ind Total
	0.00	21,096.17	21,096.17	0.00	2,179.23	2,179.23	0.00	18,916.94	18,916.94	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
902 Meter Reading Expenses Total	0.00	320,621.68	320,621.68	0.00	41,691.40	41,691.40	0.00	278,930.28	278,930.28	3-factor Total
	0.00	828,128.95	828,128.95	0.00	81,901.95	81,901.95	0.00	746,227.00	746,227.00	Customers-All Total
	0.00	134,789.42	134,789.42	0.00	13,681.13	13,681.13	0.00	121,108.29	121,108.29	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	35,437.81	35,437.81	0.00	2,204.23	2,204.23	0.00	33,233.58	33,233.58	Customers-Res Total
	0.00	348,638.09	348,638.09	0.00	36,014.31	36,014.31	0.00	312,623.78	312,623.78	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
903 Customer Records and Collection Expense Total	0.00	1,346,894.27	1,346,894.27	0.00	133,801.62	133,801.62	0.00	1,213,092.65	1,213,092.65	3-factor Total
	0.00	323,562.84	323,562.84	0.00	32,841.63	32,841.63	0.00	290,721.21	290,721.21	Customers-All Total
	0.00	34,671.61	34,671.61	0.00	2,919.35	2,919.35	0.00	31,752.26	31,752.26	Customers-Comm Total
	0.00	11,178.09	11,178.09	0.00	695.28	695.28	0.00	10,482.81	10,482.81	Customers-Ind Total
	(82,766.67)	0.00	(82,766.67)	0.00	0.00	0.00	(82,766.67)	0.00	0.00	Customers-Res Total
904 Uncollectible Accounts Total	(82,766.67)	369,412.54	286,645.87	0.00	36,456.26	36,456.26	(82,766.67)	332,956.28	250,189.61	3-factor Total
	0.00	25,928.61	25,928.61	0.00	2,678.43	2,678.43	0.00	23,250.18	23,250.18	Customers-All Total
	0.00	26,724.52	26,724.52	0.00	2,643.05	2,643.05	0.00	24,081.47	24,081.47	Customers-Comm Total
	0.00	212,441.83	212,441.83	0.00	21,562.84	21,562.84	0.00	190,878.99	190,878.99	Customers-Ind Total
	0.00	16,366.30	16,366.30	0.00	1,378.04	1,378.04	0.00	14,988.26	14,988.26	Customers-Res Total
	0.00	63,113.87	63,113.87	0.00	3,925.68	3,925.68	0.00	59,188.19	59,188.19	Direct-OR Total
	0.00	4,424.57	4,424.57	0.00	457.06	457.06	0.00	3,967.51	3,967.51	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	(7,768.53)	0.00	(7,768.53)	(7,768.53)	0.00	(7,768.53)	0.00	0.00	0.00	regulatory Total
	(7,191.52)	0.00	(7,191.52)	(7,191.52)	0.00	(7,191.52)	0.00	557.19	557.19	regulatory Total
908 Customer Assistance Expense Total	(14,960.05)	327,210.69	312,250.64	(7,191.52)	31,087.83	23,896.31	(7,768.53)	296,122.86	288,354.33	3-factor Total

FERC_Deser	System				Washington				Oregon			
	Direct		Total		Direct		Total		Direct		Total	
	Apr	Allocated	Apr	Total	Apr	Allocated	Apr	Total	Apr	Allocated	Apr	Total
909 Customer Information Expense Total	0.00	205,432.27	0.00	205,432.27	0.00	21,221.15	21,221.15	184,211.12	0.00	184,211.12	0.00	184,211.12
910 Miscellaneous Customer Service Expense Total	0.00	11,727.06	0.00	11,727.06	0.00	1,211.41	1,211.41	10,515.65	0.00	10,515.65	0.00	10,515.65
911 Supervision Total	0.00	5,136.96	0.00	5,136.96	0.00	508.05	508.05	4,628.91	0.00	4,628.91	0.00	4,628.91
912 Demonstration and Selling Expense Total	0.00	176,933.71	0.00	176,933.71	0.00	17,838.62	17,838.62	159,095.09	0.00	159,095.09	0.00	159,095.09
913 Advertising Total	0.00	9,916.86	0.00	9,916.86	0.00	835.00	835.00	9,081.86	0.00	9,081.86	0.00	9,081.86
916 Miscellaneous Sales Expense Total	0.00	32.25	0.00	32.25	0.00	3.33	3.33	28.92	0.00	28.92	0.00	28.92
921 Office Supplies and Expense Total	0.00	2,578,018.34	0.00	2,578,018.34	0.00	254,966.05	254,966.05	2,323,052.29	0.00	2,323,052.29	0.00	2,323,052.29
922 Administrative Expenses Transferred - Credit Total	0.00	(375,208.46)	0.00	(375,208.46)	0.00	(39,922.18)	(39,922.18)	(335,286.28)	0.00	(335,286.28)	0.00	(335,286.28)
924 Property Insurance Premium Total	0.00	205,590.02	0.00	205,590.02	0.00	20,332.85	20,332.85	185,257.17	0.00	185,257.17	0.00	185,257.17
925 Injuries and Damages Total	0.00	121,492.68	0.00	121,492.68	0.00	12,015.62	12,015.62	109,477.06	0.00	109,477.06	0.00	109,477.06
926 Employee Pensions and Benefits Total	0.00	697,788.46	0.00	697,788.46	0.00	73,897.90	73,897.90	623,890.56	0.00	623,890.56	0.00	623,890.56
930 Miscellaneous General Expense Total	0.00	335,074.25	0.00	335,074.25	0.00	33,138.85	33,138.85	301,935.40	0.00	301,935.40	0.00	301,935.40
931 Rents Total	0.00	336,720.75	0.00	336,720.75	0.00	33,305.97	33,305.97	303,414.78	0.00	303,414.78	0.00	303,414.78
935 Maintenance of General Plant Total	0.00	200,116.35	0.00	200,116.35	0.00	19,897.77	19,897.77	180,218.58	0.00	180,218.58	0.00	180,218.58
Grand Total	431,085.93	9,647,658.85	10,078,744.58	68,681.38	10,078,744.58	362,404.55	8,678,034.70	9,040,439.25	9,040,439.25	9,040,439.25	9,040,439.25	9,040,439.25