

06-091744-SE

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

November 3, 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

RECEIVED  
 PROJECTS MANAGER  
 2009 NOV -9 AM 8:22  
 STATE OF WASH  
 UTIL AND TRAN  
 COMMISSION

Dear Mr. Danner,

Per WAC 480-90-275, attached are an original and two copies of the company's Results of Operations for the third quarter (July-September), 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





	September 2009								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
<b>12 Month Ended Reports</b>									
<b>Rate Base</b>									
101 Gross Plant			2,121,568,220			222,393,702		1,899,174,519	
108.1X Accumulated Depreciation			(894,503,805)			(80,824,255)		(813,679,550)	
117.X Storage Gas - Cushion			14,137,629			1,342,722		12,794,907	
186.XX Leasehold Improvements			2,177,508			214,874		1,962,634	
252.XX Customer Contributions			(2,379,810)			(152,666)		(2,227,124)	
283.XX Deferred Taxes - Federal			(164,595,412)			(17,947,482)		(146,647,930)	
283.XX Deferred Taxes - State			(30,114,313)			-		(30,114,313)	
<b>Total Rate Base</b>			<b>1,046,290,018</b>			<b>125,026,874</b>		<b>921,263,143</b>	
			12.36%			9.39%		12.77%	
<b>Rate Of Return on Rate Base</b>									
Allocation References:									
A Unbilled Therms			100.00%			13.57%		86.43%	
B Follows plant split			100.00%			2.73%		97.27%	
O&I See O&M Detail									
C Payroll Factor			100.00%			9.25%		90.75%	
D Depreciation Factor			100.00%			10.78%		89.22%	



September 2009

**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

System	System		Washington			Oregon		
	Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total
					<b>Total</b>			
					5,170,522			4,802,033
					1,032,147,682			909,647,827
					0.50%			0.53%

NW Natural  
Washington Quarterly Results of Operations Report

Acct	Description	System				Washington				September 2009			
		Direct	Allocated	Total	Alloc.	Direct	Allocated	Total	Allocated	Direct	Allocated	Total	
480.1	Sales of Gas Residential	16,313,800	1,828,953	16,313,800	1,990,348	1,828,953	145,927	1,828,953	14,323,452	1,683,026	1,683,026	14,323,452	
481.1	Commercial	11,333,393	1,828,953	11,333,393	1,069,311	1,828,953	145,927	1,828,953	10,264,082	1,683,026	1,683,026	10,264,082	
481.2	Industrial Firm	3,490,761	-	3,490,761	213,420	-	-	-	3,277,341	-	-	3,277,341	
481.3	Interruptible	4,784,697	-	4,784,697	471,310	-	-	-	4,313,387	-	-	4,313,387	
495.20	Unbilled Revenue	-	1,828,953	1,828,953	-	1,828,953	145,927	1,828,953	-	1,683,026	1,683,026	-	
	Total Sales of Gas	35,922,651	1,828,953	37,751,604	3,744,389	1,828,953	145,927	1,828,953	32,178,262	1,683,026	1,683,026	33,861,288	
489.12	Transportation Revenue Industrial Firm	470,166	-	470,166	51,447	-	-	-	418,719	-	-	418,719	
489.13	Interruptible	675,405	-	675,405	48,148	-	-	-	627,257	-	-	627,257	
489.15	Agency Fee/Balancing	-	-	-	-	-	-	-	-	-	-	-	
489.3	Total Transportation Revenue	1,145,571	-	1,145,571	99,595	-	-	-	1,045,976	-	-	1,045,976	
495.6	Rate Adjustments - Amortizations	238,280	-	238,280	(388)	-	-	-	238,668	-	-	238,668	
487	Miscellaneous Revenues	139,512	-	139,512	8,329	-	-	-	131,183	-	-	131,183	
488.1	Late Payment Charge	9,855	-	9,855	1,515	-	-	-	8,340	-	-	8,340	
488.3	Returned Check Charge	18,700	-	18,700	2,550	-	-	-	16,150	-	-	16,150	
488.4	Recon Charge CR During Office Hours	20,370	-	20,370	2,955	-	-	-	17,415	-	-	17,415	
488.5	Recon Charge CR After Office Hours	22,175	-	22,175	3,300	-	-	-	18,875	-	-	18,875	
488.6	Recon Charge Seas During Office Hours	950	-	950	175	-	-	-	775	-	-	775	
488.7	Recon Charge Seas After Office Hours	50	-	50	50	-	-	-	-	-	-	-	
488.8	Automated Payment Charge	9,078	-	9,078	1,365	-	-	-	7,713	-	-	7,713	
493.2	Rent - Utility Property	17,614	21,534	21,534	1,888	-	-	-	15,726	21,534	-	21,534	
495.1	Meter Rentals	2,074	-	2,074	1	-	-	-	2,073	-	-	2,073	
495.2	Other Gas Revenue - Miscellaneous	240,378	21,534	261,911	22,128	-	-	-	218,250	21,534	-	239,783	
	Total Miscellaneous Revenues	37,546,880	1,850,486	39,397,366	3,865,724	145,927	145,927	145,927	33,681,156	1,704,559	1,704,559	35,385,715	
804.7	WACOG Incurred	16,502,942	-	16,502,942	1,533,093	-	-	-	14,969,849	-	-	14,969,849	
805.7	WACOG Deferred	4,585,034	-	4,585,034	555,256	-	-	-	4,029,778	-	-	4,029,778	
804.6	Demand Incurred	6,869,237	-	6,869,237	621,568	-	-	-	6,247,670	-	-	6,247,670	
805.8	Demand Deferred	(4,212,325)	-	(4,212,325)	(371,697)	-	-	-	(3,840,629)	-	-	(3,840,629)	
805.4	Amortization of Gas Costs	(203,225)	-	(203,225)	10,530	-	-	-	(213,755)	-	-	(213,755)	
	Total Cost of Gas	23,541,663	-	23,541,663	2,348,750	-	-	-	21,192,913	-	-	21,192,913	
Detail	Operations & Maintenance	522,668	9,115,030	9,637,698	77,433	925,277	925,277	925,277	445,235	8,189,753	8,189,753	8,634,988	
408.11	Other Taxes Property	1,632,286	-	1,632,286	108,642	-	-	-	1,523,644	-	-	1,523,644	
408.12	Franchise	1,004,517	-	1,004,517	139,769	-	-	-	864,749	-	-	864,749	
408.13	Payroll	(6,775)	431,343	431,343	-	13,580	13,580	13,580	(6,775)	417,763	417,763	417,763	
408.14	Regulatory	2,630,028	431,343	3,061,371	248,411	13,580	13,580	13,580	2,381,617	417,763	2,799,381	(6,775)	
408.15	Total Other Taxes	2,630,028	431,343	3,061,371	248,411	13,580	13,580	13,580	2,381,617	417,763	2,799,381	2,799,381	
403.1	Depreciation	-	-	-	-	-	-	-	-	-	-	-	
	Income Taxes	-	-	-	-	-	-	-	-	-	-	-	
409.11	Federal Income Taxes	(22,216,695)	-	(22,216,695)	32,283	-	-	-	(22,248,978)	-	-	(22,248,978)	
410.11	Federal Income Taxes - Deferred	21,684,163	-	21,684,163	(2,571)	-	-	-	21,684,163	-	-	21,684,163	
411.42	Federal Income Tax Credit	(1,074,206)	-	(1,074,206)	-	-	-	-	(1,071,635)	-	-	(1,071,635)	
409.12	Oregon Income Taxes	(6,630,813)	-	(6,630,813)	-	-	-	-	(6,630,813)	-	-	(6,630,813)	
410.12	Oregon Income Taxes - Deferred	6,356,566	-	6,356,566	-	-	-	-	6,356,566	-	-	6,356,566	
411.12	Oregon Income Tax Credit	(132,903)	-	(132,903)	29,712	-	-	-	(132,903)	-	-	(132,903)	
	Total Income Taxes	(2,013,888)	-	(2,013,888)	29,712	-	-	-	(2,043,600)	-	-	(2,043,600)	
	Total Operating Revenue Deductions	26,694,359	9,546,373	34,226,944	2,674,594	938,857	938,857	938,857	24,019,766	8,607,516	8,607,516	30,583,682	
	Net Operating Income	5,170,522	-	5,170,522	368,489	-	-	-	4,802,033	-	-	4,802,033	

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
<b>Rate Base</b>								
101 Gross Plant		2,160,753,776						1,935,716,254
108.1X Accumulated Depreciation		(917,074,370)						(833,758,446)
117.X Storage Gas - Cushion		14,161,292						12,817,385
186.XX Leasehold Improvements		2,075,756						1,870,718
252.XX Customer Contributions		(2,173,670)						(2,022,929)
283.XX Deferred Taxes - Federal		(189,026,412)						(168,406,465)
283.XX Deferred Taxes - State		(36,568,690)						(36,568,690)
<b>Total Rate Base</b>		<b>1,032,147,682</b>						<b>909,647,827</b>
<b>Rate Of Return on Rate Base</b>		<b>0.50%</b>						<b>0.53%</b>
Allocation References:								
A Unbilled Terms		100.00%						92.02%
B Follows plant split		100.00%						89.09%
C See OO&M Detail								
D 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 September 30, 2009

Month

	System	Washington	Oregon
<b>Natural Gas Storage</b>			
Underground Storage Expense			
Operation			
816 Wells Expense	\$5,894	\$559	\$5,335
818 Compressor Station Expense	10,175	966	9,209
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	67,934	6,447	61,487
821 Purification Expense	15,035	1,427	13,608
Maintenance			
832 Wells Expense	7,360	698	6,661
Total Underground Storage Expense	106,397	10,097	96,300
Other Storage Expense			
Operation			
840 Supervision and Engineering	6,403	608	5,796
Total Other Storage Expense	6,403	608	5,796
<b>Liquified Natural Gas Expense</b>			
Operation			
844 Supervision and Engineering	212,622	20,178	192,444
845 LNG Fuel	(19,118)	(1,814)	(17,304)
Maintenance			
847 Supervision and Engineering	46,602	4,423	42,179
Total Liquified Natural Gas Expense	240,106	22,786	217,320
Total Natural Gas Storage	352,906	33,491	319,415
<b>Transmission Expense</b>			
Operation			
856 Mains Expense	(11,670)	(1,296)	(10,374)
Maintenance			
863 Maintenance of Mains	1,447	143	1,304
Total Transmission Expense	(10,223)	(1,153)	(9,070)
<b>Distribution Expense</b>			
Operation			
870 Supervision and Engineering	134,037	10,854	123,183
874 Mains and Services Expense	645,396	96,123	549,272
875 Measuring and Regulator Station Expense - General	13,555	1,046	12,509
877 Measuring and Regulator Station Expense - City Gate	50,843	3,524	47,319
878 Meter and House Regulator Expense	315,903	31,142	284,761
879 Customer Installation Expense	611,154	62,044	549,110
880 Other Expense	104,193	11,987	92,206
881 Rents	27,957	2,765	25,192

	System	Washington	Oregon
<b>Maintenance</b>			
885 Supervision and Engineering	457,998	43,276	414,722
887 Mains	207,227	23,040	184,187
889 Measuring and Regulator Station Expense - General	66,377	4,540	61,837
891 Measuring and Regulator Station Expense - City Gate	3,641	269	3,372
892 Services	149,440	12,729	136,711
893 Meters and House Regulators	156,649	13,290	143,359
894 Other Equipment	9,374	739	8,635
<b>Total Distribution Expense</b>	<b>2,953,743</b>	<b>317,368</b>	<b>2,636,375</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	111,519	11,029	100,490
902 Meter Reading Expenses	295,740	38,311	257,429
903 Customer Records and Collection Expense	1,225,972	122,101	1,103,871
904 Uncollectible Accounts	111,735	10,110	101,626
<b>Total Customer Accounts Expense</b>	<b>1,744,967</b>	<b>181,551</b>	<b>1,563,416</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	29,459	3,059	26,400
908 Customer Assistance Expense	336,294	33,294	303,000
909 Customer Information Expense	128,688	13,290	115,398
910 Miscellaneous Customer Service Expense	18,396	1,900	16,496
<b>Total Customer Service and Informational</b>	<b>512,837</b>	<b>51,543</b>	<b>461,294</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	30,140	3,096	27,044
912 Demonstration and Selling Expense	189,679	19,109	170,570
913 Advertising	42,454	3,580	38,874
916 Miscellaneous Sales Expense	-	-	-
<b>Total Sales Expense</b>	<b>262,273</b>	<b>25,785</b>	<b>236,488</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	3,602,215	372,432	3,229,784
922 Administrative Expenses Transferred - Credit	(1,287,110)	(135,922)	(1,151,189)
924 Property Insurance Premium	184,343	18,232	166,112
925 Injuries and Damages	43,852	4,337	39,515
926 Employee Pensions and Benefits	505,000	55,104	449,896
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	108,898	10,770	98,128
931 Rents	359,870	43,741	316,128
<b>Maintenance</b>			
935 Maintenance of General Plant	304,128	25,432	278,695
<b>Total Administrative and General Expense</b>	<b>3,821,195</b>	<b>394,126</b>	<b>3,427,069</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$9,637,698</b>	<b>\$1,002,710</b>	<b>\$8,634,988</b>

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Total	Allocated	Direct	Total	Allocated	Direct	Total		
	Sep	Sep	Sep	Sep	Sep	Sep	Sep	Sep		
<b>816 Wells Expense Total</b>	0.00	5,893.88	5,893.88	0.00	559.34	559.34	0.00	5334.54	Firm Volumes Total	
<b>818 Compressor Station Expense Total</b>	0.00	10,174.57	10,174.57	0.00	965.56	965.56	0.00	9,209.01	Firm Volumes Total	
<b>819 Compressor Station Fuel Total</b>	0.00	0.04	0.04	0.00	0.00	0.00	0.00	0.04	Firm Volumes Total	
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	67,933.83	67,933.83	0.00	6,446.92	6,446.92	0.00	61,486.91	3-factor Total Customers-All Total Firm Volumes Total	
<b>821 Purification Expense Total</b>	0.00	15,035.07	15,035.07	0.00	1,426.83	1,426.83	0.00	13,608.24	Firm Volumes Total	
<b>832 Wells Expense Total</b>	0.00	7,359.83	7,359.83	0.00	698.45	698.45	0.00	6,661.38	3-factor Total Firm Volumes Total	
<b>840 Supervision and Engineering Total</b>	0.00	6,403.23	6,403.23	0.00	607.66	607.66	0.00	5,795.57	Firm Volumes Total	
<b>844 Supervision and Engineering Total</b>	0.00	212,621.69	212,621.69	0.00	20,177.79	20,177.79	0.00	192,443.90	3-factor Total Firm Volumes Total sendout volumes Total	
<b>845 LNG Fuel Total</b>	0.00	(19,118.00)	(19,118.00)	0.00	(1,814.30)	(1,814.30)	0.00	(17,303.70)	Firm Volumes Total	
<b>847 Supervision and Engineering Total</b>	0.00	46,601.87	46,601.87	0.00	4,422.51	4,422.51	0.00	42,179.36	3-factor Total Customers port/van Total Firm Volumes Total	
<b>855 Mains Expense Total</b>	1,435.80	(13,105.47)	(13,105.47)	0.00	(1,296.14)	(1,296.14)	1,435.80	0.00	Direct-OR Total Direct-WA Total sendout volumes Total	
<b>856 Maintenance of Mains Total</b>	1.85	1,445.06	1,445.06	0.00	142.92	142.92	0.00	1,302.14	3-factor Total Direct-OR Total	
<b>870 Supervision and Engineering Total</b>	5,745.69	128,291.47	134,037.16	0.00	10,854.38	10,854.38	5,745.69	123,182.78	3-factor Total Customers-All Total Direct-OR Total Firm Volumes Total sales/sendout volumes Total Sendout Volumes Total	
<b>874 Mains and Services Expense Total</b>	139,987.29	505,408.57	645,395.86	44,338.39	51,785.01	96,123.40	95,648.90	549,272.46	3-factor Total Direct-OR Total Sendout Volumes Total Telemetering Total	
<b>875 Measuring and Regulator Station Expense - General Total</b>	2,709.20	3,564.04	7,212.80	0.00	776.82	776.82	0.00	9,795.92	3-factor Total Direct-OR Total Sendout Volumes Total	
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	3,145.43	47,697.69	50,843.12	0.00	3,451.91	3,451.91	0.00	43,513.02	3-factor Total Direct-OR Total Sendout Volumes Total	
<b>878 Meter and House Regulator Expense Total</b>	1,744.39	314,158.16	315,902.55	0.00	31,141.83	31,141.83	1,744.39	283,016.33	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Sendout Volumes Total	

FERC Descr	System			Washington			Oregon		
	Direct	Total	Allocation Method	Direct	Total	Allocation Method	Direct	Total	Allocation Method
	Sep	Sep		Sep	Sep		Sep	Sep	
<b>879 Customer Installation Expense Total</b>	0.00	33,154.54	0.00	3,278.98	3,278.98	0.00	29,875.56	29,875.56	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	557,793.05	0.00	56,616.00	56,616.00	0.00	501,177.05	501,177.05	Customers-All Total
	0.00	24.78	0.00	2.09	2.09	0.00	22.69	22.69	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	20,182.04	0.00	2,147.37	2,147.37	0.00	18,034.67	18,034.67	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	611,154.41	0.00	62,044.44	62,044.44	0.00	549,109.97	549,109.97	Firm Volumes Total
	0.00	78,795.35	0.00	7,792.87	7,792.87	0.00	71,002.48	71,002.48	3-factor Total
	0.00	21,227.80	0.00	2,154.62	2,154.62	0.00	19,073.18	19,073.18	Customers-All Total
	13,231.68	13,231.68	0.00	0.00	0.00	13,231.68	0.00	0.00	Direct-OR Total
	2,919.96	2,919.96	0.00	2,919.96	2,919.96	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	Firm Volumes Total
	0.00	(11,981.74)	0.00	(880.64)	(880.64)	0.00	(11,101.10)	(11,101.10)	Sendout Volumes Total
<b>880 Other Expense Total</b>	16,151.64	88,041.41	2,919.96	9,066.85	11,986.81	13,231.68	78,974.56	92,206.24	
	0.00	27,957.12	0.00	2,764.96	2,764.96	0.00	25,192.16	25,192.16	3-factor Total
	0.00	403,290.35	0.00	39,885.42	39,885.42	0.00	363,404.93	363,404.93	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	47,059.82	47,059.82	0.00	0.00	0.00	47,059.82	0.00	0.00	Direct-OR Total
	3,052.50	3,052.50	3,052.50	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	4,595.08	4,595.08	0.00	337.74	337.74	0.00	4,257.34	4,257.34	Sendout Volumes Total
<b>885 Supervision and Engineering Total</b>	50,112.32	407,885.43	3,052.50	40,223.16	43,275.66	47,059.82	367,662.27	414,722.09	
	0.00	160,525.02	0.00	15,875.92	15,875.92	0.00	144,649.10	144,649.10	3-factor Total
	0.00	2,875.91	0.00	320.95	320.95	0.00	2,554.96	2,554.96	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	36,200.60	36,200.60	0.00	0.00	0.00	36,200.60	0.00	0.00	Direct-WA Total
	6,780.94	6,780.94	6,780.94	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	844.42	0.00	62.06	62.06	0.00	782.36	782.36	3-factor Total
<b>887 Mains Total</b>	42,981.54	164,245.35	6,780.94	16,258.93	23,039.87	36,200.60	147,986.42	184,187.02	
	0.00	6,383.22	0.00	631.29	631.29	0.00	5,751.93	5,751.93	3-factor Total
	15,647.15	15,647.15	0.00	0.00	0.00	15,647.15	0.00	0.00	Direct-OR Total
	0.00	25,360.56	0.00	1,864.00	1,864.00	0.00	23,496.56	23,496.56	Sendout Volumes Total
	0.00	18,986.45	0.00	2,044.84	2,044.84	0.00	16,941.61	16,941.61	Telemetering Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	15,647.15	50,730.23	0.00	4,540.13	4,540.13	15,647.15	46,190.10	61,837.25	
	0.00	49.15	0.00	4.86	4.86	0.00	44.29	44.29	3-factor Total
	0.00	3,591.68	0.00	263.99	263.99	0.00	3,327.69	3,327.69	3-factor Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	3,640.83	0.00	268.85	268.85	0.00	3,371.98	3,371.98	
	0.00	61,039.68	0.00	6,036.82	6,036.82	0.00	55,002.86	55,002.86	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	74,386.43	74,386.43	0.00	0.00	0.00	74,386.43	0.00	0.00	Direct-OR Total
	6,107.70	6,107.70	6,107.70	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	152.30	0.00	14.45	14.45	0.00	137.85	137.85	Firm Volumes Total
<b>892 Services Total</b>	80,494.13	68,945.60	6,107.70	6,621.16	12,728.86	74,386.43	62,324.44	136,710.87	
	0.00	(4,924.89)	0.00	(487.07)	(487.07)	0.00	(4,437.82)	(4,437.82)	3-factor Total
	0.00	62,237.04	0.00	6,317.06	6,317.06	0.00	55,919.98	55,919.98	Customers-All Total
	0.00	27,892.38	0.00	2,348.54	2,348.54	0.00	25,543.84	25,543.84	Customers-Comm Total
	0.00	5,629.49	0.00	350.15	350.15	0.00	5,279.34	5,279.34	Customers-Ind Total
	0.00	26,574.70	0.00	2,745.17	2,745.17	0.00	23,829.53	23,829.53	Customers-Res Total
	11,927.10	11,927.10	0.00	0.00	0.00	11,927.10	0.00	0.00	Direct-OR Total
	0.00	381.30	0.00	36.19	36.19	0.00	345.11	345.11	Firm Volumes Total
<b>893 Meters and House Regulators Total</b>	11,927.10	144,721.81	0.00	13,289.50	13,289.50	11,927.10	131,432.31	143,359.41	
	0.00	7,472.42	0.00	739.02	739.02	0.00	6,733.40	6,733.40	3-factor Total
	1,901.11	1,901.11	0.00	0.00	0.00	1,901.11	0.00	0.00	Customers-All Total
	1,901.11	7,472.42	0.00	739.02	739.02	1,901.11	6,733.40	8,634.51	Direct-OR Total
<b>894 Other Equipment Total</b>	0.00	111,519.38	0.00	11,029.27	11,029.27	0.00	100,490.11	100,490.11	
<b>901 Supervision Total</b>	0.00	111,519.38	0.00	11,029.27	11,029.27	0.00	100,490.11	100,490.11	3-factor Total

FERC_Descr	System			Washington			Oregon			Allocation Method					
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total						
											Sep	Oct	Nov	Dec	Jan
<b>902 Meter Reading Expenses Total</b>	0.00	1,674.50	1,674.50	0.00	165.61	165.61	0.00	1,508.89	1,508.89	3-factor Total					
	0.00	219,761.41	219,761.41	0.00	30,656.72	30,656.72	0.00	189,104.69	189,104.69	Customers-All Total					
	0.00	55,638.19	55,638.19	0.00	5,647.28	5,647.28	0.00	49,990.91	49,990.91	Customers-Res Total					
	0.00	2,113.21	2,113.21	0.00	131.44	131.44	0.00	1,981.77	1,981.77	Direct-OR Total					
	0.00	16,552.60	16,552.60	0.00	1,709.88	1,709.88	0.00	14,842.72	14,842.72	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	295,739.91	295,739.91	0.00	38,310.93	38,310.93	0.00	257,428.98	257,428.98	3-factor Total					
	0.00	736,228.30	736,228.30	0.00	72,812.98	72,812.98	0.00	663,415.32	663,415.32	Customers-All Total					
	0.00	136,885.85	136,885.85	0.00	13,893.91	13,893.91	0.00	122,991.94	122,991.94	Customers-Comm Total					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total					
	0.00	25,691.31	25,691.31	0.00	1,598.00	1,598.00	0.00	24,093.31	24,093.31	Direct-OR Total					
	0.00	327,166.97	327,166.97	0.00	33,796.34	33,796.34	0.00	293,370.63	293,370.63	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	1,225,972.43	1,225,972.43	0.00	122,101.23	122,101.23	0.00	1,103,871.20	1,103,871.20	3-factor Total					
<b>903 Customer Records and Collection Expense Total</b>	0.00	84,432.68	84,432.68	0.00	8,569.92	8,569.92	0.00	75,862.76	75,862.76	Customers-All Total					
	0.00	11,987.21	11,987.21	0.00	1,009.32	1,009.32	0.00	10,977.89	10,977.89	Customers-Comm Total					
	0.00	8,530.50	8,530.50	0.00	530.59	530.59	0.00	7,999.91	7,999.91	Customers-Res Total					
	6,785.00	0.00	6,785.00	0.00	0.00	0.00	0.00	6,785.00	6,785.00	Direct-OR Total					
<b>904 Uncollectible Accounts Total</b>	6,785.00	104,950.39	111,735.39	0.00	10,109.83	10,109.83	0.00	94,840.56	101,625.56	Customers-Res Total					
	0.00	24,365.13	24,365.13	0.00	2,516.92	2,516.92	0.00	21,848.21	21,848.21	Employee Cost Total					
	0.00	5,093.90	5,093.90	0.00	541.99	541.99	0.00	4,551.91	4,551.91	Direct-OR Total					
	0.00	29,459.03	29,459.03	0.00	3,058.91	3,058.91	0.00	26,400.12	26,400.12	3-factor Total					
<b>907 Supervision Total</b>	0.00	25,690.83	25,690.83	0.00	2,540.81	2,540.81	0.00	23,150.02	23,150.02	Customers-All Total					
	0.00	221,237.19	221,237.19	0.00	22,455.57	22,455.57	0.00	198,781.62	198,781.62	Customers-Comm Total					
	0.00	15,208.54	15,208.54	0.00	1,280.56	1,280.56	0.00	13,927.98	13,927.98	Customers-Res Total					
	0.00	62,212.55	62,212.55	0.00	3,869.62	3,869.62	0.00	58,342.93	58,342.93	Direct-OR Total					
	0.00	17,879.69	17,879.69	0.00	1,846.97	1,846.97	0.00	16,032.72	16,032.72	Employee Cost Total					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total					
	(7,864.79)	0.00	(7,864.79)	0.00	0.00	0.00	0.00	(7,864.79)	(7,864.79)	3-factor Total					
	1,225.25	0.00	1,225.25	0.00	1,225.25	1,225.25	0.00	0.00	0.00	Customers-All Total					
	0.00	704.27	704.27	0.00	74.93	74.93	0.00	629.34	629.34	Customers-Comm Total					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total					
<b>908 Customer Assistance Expense Total</b>	(6,639.54)	349,933.07	336,293.53	1,225.25	32,068.46	33,293.71	0.00	(7,864.79)	302,999.82	Direct-OR Total					
	0.00	855.20	855.20	0.00	84.58	84.58	0.00	770.62	770.62	Employee Cost Total					
	0.00	127,832.66	127,832.66	0.00	13,205.11	13,205.11	0.00	114,627.55	114,627.55	3-factor Total					
<b>909 Customer Information Expense Total</b>	0.00	128,687.86	128,687.86	0.00	13,289.69	13,289.69	0.00	115,398.17	115,398.17	Customers-Res Total					
	0.00	18,396.14	18,396.14	0.00	1,900.32	1,900.32	0.00	16,495.82	16,495.82	Customers-Comm Total					
	0.00	18,396.14	18,396.14	0.00	1,900.32	1,900.32	0.00	16,495.82	16,495.82	Customers-Res Total					
	0.00	14,277.60	14,277.60	0.00	1,449.18	1,449.18	0.00	12,828.42	12,828.42	Direct-OR Total					
	0.00	13,119.67	13,119.67	0.00	1,355.26	1,355.26	0.00	11,764.41	11,764.41	Employee Cost Total					
	0.00	2,742.87	2,742.87	0.00	291.84	291.84	0.00	2,451.03	2,451.03	Firm Volumes Total					
	0.00	30,140.14	30,140.14	0.00	3,096.28	3,096.28	0.00	27,043.86	27,043.86	3-factor Total					
	0.00	(1,130.11)	(1,130.11)	0.00	(111.77)	(111.77)	0.00	(1,018.34)	(1,018.34)	Customers-All Total					
	0.00	185,199.45	185,199.45	0.00	18,797.75	18,797.75	0.00	166,401.70	166,401.70	Customers-Comm Total					
	0.00	5,009.27	5,009.27	0.00	421.78	421.78	0.00	4,587.49	4,587.49	Customers-Res Total					
	0.00	16.52	16.52	0.00	1.03	1.03	0.00	15.49	15.49	Direct-OR Total					
	583.63	0.00	583.63	0.00	0.00	0.00	0.00	583.63	583.63	Employee Cost Total					
	583.63	189,095.13	189,678.76	0.00	19,108.79	19,108.79	0.00	169,965.34	170,559.97	Firm Volumes Total					
<b>912 Demonstration and Selling Expense Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total					
	0.00	42,172.99	42,172.99	0.00	3,550.97	3,550.97	0.00	38,622.02	38,622.02	Customers-All Total					
	0.00	281.04	281.04	0.00	29.03	29.03	0.00	252.01	252.01	Customers-Comm Total					
<b>913 Advertising Total</b>	0.00	42,454.03	42,454.03	0.00	3,580.00	3,580.00	0.00	38,874.03	38,874.03	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	Employee Cost Total					
	0.00	2,505,226.55	2,505,226.55	0.00	247,766.96	247,766.96	0.00	2,257,459.59	2,257,459.59	Firm Volumes Total					
<b>916 Miscellaneous Sales Expense Total</b>	0.00	5,677.42	5,677.42	0.00	597.26	597.26	0.00	5,080.16	5,080.16	3-factor Total					
	0.00	249,267.17	249,267.17	0.00	25,300.61	25,300.61	0.00	223,966.56	223,966.56	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	2,510.57	2,510.57	0.00	259.34	259.34	0.00	2,251.23	2,251.23	Customers-Res Total					
	56,949.11	0.00	56,949.11	0.00	0.00	0.00	0.00	56,949.11	56,949.11	Direct-OR Total					
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total					
	0.00	698,511.15	698,511.15	0.00	74,321.59	74,321.59	0.00	624,189.56	624,189.56	Firm Volumes Total					
	0.00	986.66	986.66	0.00	93.64	93.64	0.00	893.02	893.02	Direct-OR Total					
	0.00	79,405.99	79,405.99	0.00	23,821.80	23,821.80	0.00	55,584.19	55,584.19	Employee Cost Total					
	0.00	3,680.87	3,680.87	0.00	270.54	270.54	0.00	3,410.33	3,410.33	Regulatory Total					
<b>921 Office Supplies and Expense Total</b>	56,949.11	3,545,266.38	3,602,215.49	0.00	372,431.74	372,431.74	0.00	56,949.11	3,172,834.64	Sendout Volumes Total					

For the Month Ended September 30, 2009

FERC Descr	System				Washington				Oregon			
	Allocated		Total		Allocated		Total		Allocated		Total	
	Direct	Sep	Direct	Sep	Direct	Sep	Direct	Sep	Direct	Sep	Direct	Sep
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	(855,766.91)	0.00	(855,766.91)	0.00	(90,026.68)	0.00	(90,026.68)	0.00	(765,740.23)	0.00	(765,740.23)
	0.00	(431,343.27)	0.00	(431,343.27)	0.00	(45,894.92)	0.00	(45,894.92)	0.00	(385,448.35)	0.00	(385,448.35)
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(1,287,110.18)	0.00	(1,287,110.18)	0.00	(135,921.60)	0.00	(135,921.60)	0.00	(1,151,188.58)	0.00	(1,151,188.58)
	0.00	184,343.18	0.00	184,343.18	0.00	18,231.54	0.00	18,231.54	0.00	166,111.64	0.00	166,111.64
<b>924 Property Insurance Premium Total</b>	0.00	184,343.18	0.00	184,343.18	0.00	18,231.54	0.00	18,231.54	0.00	166,111.64	0.00	166,111.64
	0.00	43,851.63	0.00	43,851.63	0.00	4,336.93	0.00	4,336.93	0.00	39,514.70	0.00	39,514.70
<b>925 Injuries and Damages Total</b>	0.00	43,851.63	0.00	43,851.63	0.00	4,336.93	0.00	4,336.93	0.00	39,514.70	0.00	39,514.70
	0.00	75,879.72	0.00	75,879.72	0.00	7,504.51	0.00	7,504.51	0.00	68,375.21	0.00	68,375.21
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	788.46	0.00	788.46	788.46	0.00	788.46	0.00	788.46	0.00	0.00	0.00	0.00
	0.00	645,215.69	0.00	645,215.69	0.00	68,650.94	0.00	68,650.94	0.00	576,564.75	0.00	576,564.75
	0.00	(216,884.00)	0.00	(216,884.00)	0.00	(21,840.22)	0.00	(21,840.22)	0.00	(195,043.78)	0.00	(195,043.78)
<b>926 Employee Pensions and Benefits Total</b>	788.46	504,211.41	788.46	504,999.87	0.00	54,315.23	0.00	54,315.23	0.00	449,896.18	0.00	449,896.18
	0.00	108,897.72	0.00	108,897.72	0.00	10,769.98	0.00	10,769.98	0.00	98,127.74	0.00	98,127.74
<b>930 Miscellaneous General Expense Total</b>	0.00	108,897.72	0.00	108,897.72	0.00	10,769.98	0.00	10,769.98	0.00	98,127.74	0.00	98,127.74
	0.00	335,650.25	0.00	335,650.25	0.00	33,195.82	0.00	33,195.82	0.00	302,454.43	0.00	302,454.43
	0.00	1,646.50	0.00	1,646.50	0.00	167.12	0.00	167.12	0.00	1,479.38	0.00	1,479.38
	12,194.50	0.00	12,194.50	12,194.50	0.00	0.00	0.00	0.00	12,194.50	0.00	12,194.50	
	10,378.28	0.00	10,378.28	10,378.28	0.00	0.00	0.00	0.00	10,378.28	0.00	10,378.28	
	22,572.78	337,296.75	22,572.78	359,869.53	0.00	33,362.94	0.00	33,362.94	0.00	303,933.81	0.00	303,933.81
<b>931 Rents Total</b>	0.00	213,864.19	0.00	213,864.19	0.00	21,151.16	0.00	21,151.16	0.00	192,713.03	0.00	192,713.03
	0.00	11,261.34	0.00	11,261.34	0.00	1,143.03	0.00	1,143.03	0.00	10,118.31	0.00	10,118.31
	0.00	622.85	0.00	622.85	0.00	158.39	0.00	158.39	0.00	464.46	0.00	464.46
	65,802.46	0.00	65,802.46	65,802.46	0.00	0.00	0.00	0.00	65,802.46	0.00	65,802.46	
	1,841.34	0.00	1,841.34	1,841.34	0.00	0.00	0.00	0.00	1,841.34	0.00	1,841.34	
	0.00	10,390.40	0.00	10,390.40	0.00	1,105.54	0.00	1,105.54	0.00	9,284.86	0.00	9,284.86
	0.00	345.02	0.00	345.02	0.00	32.74	0.00	32.74	0.00	312.28	0.00	312.28
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>935 Maintenance of General Plant Total</b>	67,643.80	236,483.80	67,643.80	304,127.60	0.00	25,432.20	0.00	25,432.20	0.00	278,695.40	0.00	278,695.40
<b>Grand Total</b>	522,667.88	9,115,023.79	522,667.88	9,637,691.67	77,432.82	925,277.04	1,002,709.86	1,002,709.86	445,235.06	8,189,752.75	8,634,987.81	8,634,987.81



**NW Natural**  
**Washington Quarterly Results of Operations Report**  
**Balance Sheet - 2009**  
**System Amounts**

	July	August	September	
135112	WORKING FUNDS - LAND	25,000.00	25,000.00	25,000.00
135113	WORKING FUNDS - LINC	0.00	0.00	0.00
135114	WORKING FUNDS - MARK	5,000.00	5,000.00	5,000.00
135117	WORKING FUNDS - SALE	0.00	0.00	0.00
135118	WORKING FUNDS - TUAL	50.00	50.00	50.00
135121	WORKING FUNDS - APPL	1,900.00	1,900.00	1,900.00
135122	WORKING FUNDS - APPL	3,000.00	3,000.00	3,000.00
135125	WORKING FUNDS - SAFE	5,000.00	5,000.00	5,000.00
135131	WORKING FUNDS - S. C	200.00	200.00	200.00
135135	WKING FUNDS - ENG -	5,000.00	5,000.00	5,000.00
135136	WORKING FUNDS COOS B	0.00	0.00	0.00
135137	WKING FUNDS-VEHICLE	6,000.00	6,000.00	6,000.00
136002	TEMP CASH INVEST	42,000,000.00	27,000,000.00	16,000,000.00
136032	TEMP CASH INVEST MAR	74.29	74.29	70.49
136100	US BANK-OLGA INVEST	1,042,562.68	1,133,901.67	1,059,061.96
136104	US BANK-OLIEE INVEST	3,672,827.93	3,611,123.61	3,503,532.49
136105	SMART ENERGY INVEST	185,581.95	193,063.50	201,607.85
136205	BANK OF THE WEST - M	0.00	0.00	0.00
142001	A/R-SERVICE	14,759,518.95	9,037,441.54	8,261,608.73
142101	A/R-COMMERCIAL	(990,361.91)	2,280,856.38	3,295,520.01
142102	A/R-INDUSTRIAL FIRM	3,872,319.86	6,219,430.41	4,386,430.92
142103	A/R-INDUSTRIAL INT	4,238,071.24	2,766,409.15	4,029,172.26
142106	OTHER A/R-ORDER 636	351,886.19	353,251.19	341,855.99
142107	A/R GST TAX PAID	172,489.58	165,924.43	162,211.05
143001	A/R-GENERAL	989,880.23	1,263,732.06	1,199,982.70
143003	ACCOUNTS REC-DAMAGES	31,513.20	30,208.87	27,321.90
143006	A/R-GAP	194,708.39	199,923.39	923.39
143008	A/R-INSURANCE RECOV	1,075,746.00	1,075,746.00	1,075,746.00
143009	A/R OTHER	640,954.45	61,685.93	11,543.18
143011	A/R - INTERSTATE STO	4,375,366.81	3,175,202.81	3,124,128.61
143016	A/R Palomar	170,404.11	13,540.18	16,119.60
143019	A/R - NORTHERN STAR	1,311.00	1,311.00	2,186.00
143020	A/R - PGE METER READ	(410.43)	183.49	183.49
143022	A/R - P CARDS	467.65	(179.20)	129.00
143025	A/R LIFE INSURANCE	1,233,221.00	1,233,221.00	1,233,221.00
143026	A/R - EMPLOYEE POSTA	1,091.87	1,150.87	375.45
143666	CONVERSION A/R BALAN	0.00	0.00	0.00
171002	INT & DIV REC-COM PA	20,659.08	16,241.37	13,035.45
172001	RENT REC-UTIL PROP	(600.00)	(600.00)	(600.00)
144011	PROV-UNCOLL RESIDEN	(1,963,043.14)	(1,465,548.46)	(1,272,481.11)
144012	PROV-UNCOLL COMMER	(207,397.11)	(150,622.11)	(136,403.43)
144013	PROV-UNCOLL IND FIRM	(60,847.21)	(47,013.01)	(52,281.58)
144014	PROV-UNCOLL IND INT	(128,163.75)	(133,737.66)	(138,325.00)
144020	PROV-UNCOLL UNBILLED	(59,624.83)	(65,263.83)	(72,048.83)
144021	PROV-UNCOLL UNBILLED	0.00	0.00	0.00
144025	PROV-UNCOLL MISC	(155,915.99)	(155,915.99)	(155,915.99)
173001	ACCRUED REVENUES	15,773,891.84	17,265,676.00	19,060,490.59
173003	ACCRUED REV UNBILLED	0.00	0.00	0.00
154001	MAT & SUPPLIES-GEN	7,260,152.82	7,436,231.28	7,428,856.97
154003	PURCHASED APPL-PTLD-	994,635.47	989,300.39	934,007.79
154005	MAT & SUPP-GAR TOOLS	7,503.11	7,518.36	8,622.55
154007	MAT & SUPPLIES-GARAG	288,652.96	288,438.73	286,452.98
154009	INVENTORY DEFAULT OF	0.00	0.00	0.00
154010	MAT & SUPPLIES-POSTA	209,731.33	184,796.15	217,986.87
154013	MAT & SUP - EXEC POS	400.32	400.32	400.32
154015	MAT & SUPPLIES-FUEL	545,017.13	545,017.13	545,017.13
154039	INVENTORY RESERVE	(14,734.95)	(14,734.95)	(14,734.95)
154040	MAT & SUPPLIES-ODORA	126,447.79	225,460.88	208,460.88
154042	DEMO APPL-LINC CITY	882.21	882.21	882.21
154048	DEMO APPL-ASTORIA	123.88	123.88	123.88
154050	INVENTORY-OFFICE SUP	69,305.65	64,821.83	59,407.34
154071	MAT & SUPP-DIESEL AU	12,347.88	10,386.68	7,703.62
154073	MAT & SUPP-UNLEADED	1,662.85	2,780.32	(25,476.98)
154085	MAT & SUPP-SMPE	210,155.01	210,155.01	210,155.01
154666	CONVERSION INV BALAN	(96,809.70)	(96,809.70)	(96,809.70)
163001	STORES EXP-UNDIST	154,635.54	291,485.23	0.00
163002	STORES EXP-INV ADJ	0.00	(548.01)	(548.01)
163003	STORES EXP-FREIGHT	4,428.38	4,489.74	4,489.74
164012	UNDRGRD STG MIST BRU	61,757,237.01	66,317,295.63	70,101,511.81
164016	UNDRGRD STG-J P. 2F	3,606,190.43	4,024,964.26	4,523,464.99
164021	LNG STORAGE-GASCO	3,094,799.08	3,045,060.42	2,980,811.72
164022	LNG STORAGE-PLYMOUTH	3,453,409.44	3,453,409.44	3,453,409.44
164023	LNG STORAGE-NEWPORT	4,935,122.14	5,679,500.12	6,324,275.38
164032	UNDRGRD STG - OPTN	(462,330.05)	(462,330.05)	(462,330.05)
165008	PREPMTS-NOTE DISC	26,568.49	42,337.55	34,169.38
165009	PREPMTS-NETWORK SOFT	31,099.22	24,879.38	18,659.54
165010	PREPMTS-MAINFRAME SO	5,310.51	3,540.26	1,770.01
165011	PREPMTS-PROP TAXES	0.00	0.00	0.00
165012	PREPMTS-OTHER TAXES	687,722.36	550,210.56	412,535.42
165015	PREPD LEASES & MAINT	51,515.15	45,791.25	40,067.35
165018	NT SYSTEMS	614,324.66	492,650.27	749,747.53
165020	PREPMTS-NETWORK OPER	34,713.57	24,666.17	28,972.95
165031	PREPMTS-INSURANCE	449,289.97	247,207.74	45,125.51
165070	PREPMTS-MISC	112,693.90	428,501.15	527,591.90
165075	PREPMTS-PENSION CONT	0.00	0.00	0.00
165076	PREPMTS-PENSION EXPE	0.00	0.00	0.00
165130	PREPMTS-NPC DEM CHGE	1,749,000.00	2,465,000.00	3,181,000.00



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165131	PREPMTS-DEC-NOV DEM	10,000.00	(49,000.00)	(155,000.00)
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%	46,080.00	45,760.00	45,440.00
181072	UNAMT DEBT DIS 8.26%	17,390.00	17,108.00	16,826.00
181073	UNAMT DEBT DIS 8.31%	27,375.00	27,150.00	26,925.00
181074	UNAMT DEBT DIS 6.52%	49,000.00	48,750.00	48,500.00
181075	UNAMT DEBT DIS 7.05%	100,978.00	100,489.00	100,000.00
181076	UNAMT DEBT DIS 7.00%	91,592.00	91,164.00	90,736.00
181078	UNAMT DEBT DIS 7.00%	150,240.00	148,675.00	147,110.00
181079	UNAMT DEBT DIS 6.65%	98,988.00	98,536.00	98,084.00
181080	UNAMT DEBT DIS 6.60%	91,174.00	90,293.00	89,412.00
181081	UNAMT DEBT DIS 6.65%	61,698.00	61,425.00	61,152.00
181085	UNAMT DEBT DIS 7.63%	100,933.00	100,119.00	99,305.00
181086	UNAMT DEBT DIS 7.74%	129,528.00	129,014.00	128,500.00
181087	UNAMT DEBT DIS 7.85%	65,527.00	65,268.00	65,009.00
181088	UNAMT DEBT DIS 7.72%	120,046.00	119,424.00	118,802.00
181089	UNAMT DEBT DIS 7.45%	31,392.00	29,430.00	27,468.00
181091	UNAMT DEBT DISC 6.05	14,329.00	13,706.00	13,083.00
181093	UNAMT DEBT DIS 7.13%	93,984.00	91,047.00	88,110.00
181094	UNAMT DEBT DIS 5.82%	301,630.00	300,545.00	299,460.00
181095	UNAMT DEBT DISC 5.66	280,453.00	279,462.00	278,471.00
181097	UNAMT DEBT DISC 5.62	266,944.00	265,392.00	263,840.00
181098	UNAMT DEBT DIS 4.11%	14,880.00	13,950.00	13,020.00
181099	UNAMT DEBT DISC 4.70	199,430.00	196,581.00	193,732.00
181100	UNAMT DEBT DISC 5.25	84,320.00	84,048.00	83,776.00
181101	UNAMT DEBT DISC 5.15	204,740.47	202,426.47	200,112.47
181102	UNAMT DEBT DISC 5.37	10,503,691.00	10,421,470.00	10,339,249.00
181103	UNAMT DEBT DISC 3.95	434,216.00	426,856.00	419,496.00
181500	UNAMT DEBT EXP LOC	163,202.23	158,402.16	153,602.09
181998	2007 SHELF REGISTRAT	201,231.19	0.00	0.00
181999	SHELF REGISTRATION	277,147.70	462,717.39	470,469.82
189006	UNAMTZD LOSS 9.80%	640,444.00	633,482.00	626,520.00
189007	UNAMTZD LOSS 9.125%	488,824.00	484,084.00	479,344.00
189008	UNAMTZD LOSS 9.75%	2,098,785.00	2,089,620.00	2,080,455.00
189013	UNAMTZD EXPENSE 5.62	2,103,984.00	2,091,680.00	2,079,376.00
189014	UNAMTZD PFD PRM 4.11	31,815.00	29,694.00	27,573.00
163005	PURCHASING VARIANCE	0.00	0.00	0.00
182300	PENSION CUR REG ASST	8,073,548.00	8,073,548.00	8,073,548.00
183005	PRELIM SURVEY BANDON	2,169.06	2,169.06	2,169.06
184000	CLEARING	79,976.06	(482,534.32)	1,568,201.62
184100	CLEARING - MULT CNTY	(513,117.40)	(528,128.24)	(159,745.77)
184200	CLEARING - MC TAX RE	(7,000.00)	(7,000.00)	(391,241.00)
184900	ACCOUNT ADJUSTMENTS	22,105.13	25,251.13	28,648.54
184999	CAPITAL IO SETTLE	133.44	133.44	133.44
186005	NON-UTILITY LEASEHOL	821,003.90	821,003.90	821,003.90
186006	AMT OF NON-UTILITY L	(491,550.10)	(494,038.28)	(496,526.46)
186011	ODD-EXEMPT VACATION	0.00	0.00	0.00
186016	FAS 109 DFED ASSET	70,096,353.00	70,096,353.00	75,930,742.00
186026	OPS LEASEHOLD IMPROV	3,016,515.97	3,016,515.97	3,016,515.97
186028	AMORT - OPS LEASEHOL	(905,289.32)	(924,309.37)	(943,329.42)
186042	ALBANY LEASEHOLD IMP	2,722.50	2,722.50	2,722.50
186043	AMORT - ALB LEASEHOL	(144.00)	(148.50)	(153.00)
186140	ENVIR INV-GASCO	3,301,341.48	3,301,341.48	3,301,341.48
186143	ENVIR INV-WACKER	263,163.86	263,163.86	263,163.86
186144	ENVIR INV - PORTLAND	1,297,179.48	1,297,179.48	1,297,179.48
186145	2003 ENVIR INV-GASCO	15,418,581.72	15,757,339.52	16,433,768.99
186146	2003 ENVIR INV-EUGEN	129,082.65	130,009.68	130,943.37
186147	2003 ENVIR INV-WACKE	1,977,619.24	2,006,882.46	2,034,522.01
186148	2003 ENVIR INV-PORTL	10,675,773.47	11,126,541.83	11,327,974.05
186149	2003 ENVIR INV-FRONT	194,255.94	218,512.38	291,100.89
186151	TAR BODY EARLY ACTIO	13,504,929.05	13,606,297.57	13,737,489.35
186152	OREGON STEEL MILLS	28,235.20	28,437.97	28,642.20
186153	CENTRAL SERVICE CENT	28,053.12	28,254.59	31,711.35
186154	FR AMERICAN SCHOOL	124,135.22	138,817.17	142,297.86
186155	TUALATIN UNDERGROUND	29,663.10	29,663.10	29,663.10
186158	NWN ENVR INV -ALBANY	13,378.92	13,378.92	0.00
186203	UNBILLED REVENUE INC	166,215.07	171,395.07	205,533.07
186221	TEMP HOLDING-RATES	(212,937.50)	(212,937.50)	(212,937.50)
186231	AMORT DSM LOST MARGI	4,252.78	3,934.85	3,579.04
186232	DEF OR INDUSTRIAL DSM	380,421.15	458,153.21	536,701.03
186234	DEF WA GREAT PROGRAM	87,507.56	124,651.27	175,822.41
186248	OR DEFERRED WARM	67.85	223.79	82.12
186259	AMORT ORE TAX KICKER	39,287.77	37,323.88	35,145.91
186260	DEF REG REC - ENVIRO	28,688,735.57	28,688,735.57	55,622,604.96
186270	OR COMMERCIAL DECOUP	511,927.76	536,933.80	510,269.41
186271	OR COMMERCIAL DECOUP	(400,084.39)	(303,486.06)	(196,690.85)
186275	DECOUPLING DEFERRAL	11,424,713.16	11,322,992.86	11,366,543.99
186276	INTERVENER FUNDING	57,500.00	57,500.00	57,500.00
186277	AMORT OR DECOUPLING	68,515.62	53,644.24	37,192.01
186278	NWIGU INTERVENOR MAT	3,392.74	3,392.74	3,392.74

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186284	DEFER- INTERV ISSUE	26,923.73	26,923.73
186286	AMORT - CUB INTERVEN	3,789.20	2,785.11
186288	AMORT - Nwigu INTERV	7,662.20	5,389.26
186292	IMP REFUND AMORT	23,910.58	22,749.12
186301	MARGIN SHARING	(6,623,281.40)	(7,879,687.30)
186302	MARGIN SHARING - WA	(825,673.22)	(982,185.94)
186304	SMART ENERGY DEFER	877,279.99	927,634.09
186308	DEFER/AMORT OR AMR	904,147.63	1,151,643.43
186310	WA ENERGY EFFICIENCY	18,426.41	31,093.38
186311	WA FURNACE PROGRAM	48,074.19	51,262.58
186312	WA - AUDIT RESIDENTI	(3,770.47)	0.00
186316	WA DSM AMORTIZATION	46,227.75	40,689.48
186360	ALBANY DFD GAIN - OR	(36,445.24)	(29,782.49)
186365	ALBANY DFD GAIN - WA	(44,597.92)	(39,465.14)
186400	SURCHARGE SEN BILL 4	3,473,586.47	3,474,324.29
186404	DBP PENSION COSTS	111,757,883.00	111,137,182.00
186406	FAS 106 COSTS	5,475,813.25	5,423,719.00
186410	PENSION CURRENT PORT	(8,073,548.00)	(8,073,548.00)
186630	FAS133 L.T. GAIN SW&	0.00	0.00
186635	FAS 133 L.T. GAIN PH	289,000.00	289,000.00
186640	FAS 133 S.T. GAIN SW	4,494,000.00	4,494,000.00
186645	FASFAS 133 S.T. GAIN	799,000.00	799,000.00
186647	PHYSICAL OPT-ST GAIN	0.00	0.00
186800	LG COMP MAINT KC 500	89,062.17	205,062.17
191031	AMORT-STORAGE INVENT	(133,445.43)	(114,702.15)
191400	WACOG - ACCR. OR	(19,879,509.00)	(24,332,902.00)
191401	AMORT OR WACOG OR	1,328,984.62	1,107,616.35
191410	DEMAND - ACCR OR	(2,510,233.86)	(2,748,097.86)
191411	AMORT DEMAND OR	(2,083,662.69)	(1,696,546.82)
191417	DEMAND - ACCR COOS B	44,024.95	60,209.83
191420	WACOG - ACCR. WA	(2,552,427.00)	(3,145,642.00)
191421	AMORT OF WACOG - WA	309,807.70	273,314.35
191430	DEMAND - ACCR WA	(1,089,389.02)	(684,667.74)
191431	AMORT OF DEMAND WA	(279,342.22)	(252,522.96)
191432	WA DEMAND COLL	(2.00)	(2.00)
191450	ORE DEMAND ACCR VOLU	(541,852.99)	(433,603.68)
191451	ORE WAGOC EQUAL 00-0	799,000.00	919,000.00
192630	FAS133 L.T. REG LOSS	8,538,000.00	8,538,000.00
192633	FAS133 LT RG LS INT	0.00	0.00
192635	FAS133 L.T. REG LOSS	306,000.00	306,000.00
192637	PHY OPT-LT LOSS REG	0.00	0.00
192640	FAS133 S.T. REG LOSS	68,785,000.00	68,785,000.00
192643	INT RATE LOSS ST REG	0.00	0.00
192645	FAS133 S.T. REG LOSS	1,118,000.00	1,118,000.00
192647	PHY OPT-ST LOSS REG	149,000.00	149,000.00
196999	LT LIAB ASSET RET	0.00	0.00
199998	CIS SUSPENSE	(37,447.05)	(46,694.64)
199999	SUSPENSE	0.00	0.00
		<u>2,192,935,063.45</u>	<u>2,194,309,953.52</u>
			<u>2,192,861,038.72</u>
201000	COMMON STOCK	0.00	0.00
201100	COMMON STOCK - NO PA	(331,063,661.20)	(331,199,847.38)
207001	PREM-CAP STOCK-OTHER	(293,561,404.89)	(293,561,404.89)
207003	APIC - STOCK BASED C	(1,774,890.98)	(1,806,503.55)
207004	APIC - LTIP	(1,229,404.29)	(1,229,404.29)
207010	APIC - UNEARNED COMP	0.00	0.00
207011	APIC - UNEARNED COMP	8,735.07	6,077.32
209000	REDUCTION IN PAR - C	293,561,404.89	293,561,404.89
210000	APIC - REAQRD PRFD S	(1,649,863.59)	(1,649,863.59)
212001	INST RECD-STOCK-EMP	(381,167.98)	(429,731.78)
214001	CS EXP - DRIP & ESPP	1,427.97	1,427.97
216000	RETAINED EARNINGS	(271,588,393.85)	(271,588,393.85)
216016	UNDIST EARN-NNG FINA	2,562,211.71	2,562,211.71
216018	UNDIST EARN - NW ENE	8,436,924.76	8,436,924.76
216100	R/E - KB PIPELINE	933,350.75	933,350.75
216999	R/E-EARNINGS-FIN	(53,151,315.50)	(50,931,164.88)
218000	OTHER COMP INCOME	4,239,464.83	4,218,503.33
218004	OCI-CASH FLOW HEDGES	0.00	0.00
221026	BONDS 9.05% - 2021	(10,000,000.00)	(10,000,000.00)
221072	SEC MTN'S 8.26%-2014	(10,000,000.00)	(10,000,000.00)
221073	SEC MTN'S 8.31%-2019	(10,000,000.00)	(10,000,000.00)
221074	SEC MTN'S 6.52%-2025	(10,000,000.00)	(10,000,000.00)
221075	SEC MTN'S 7.05%-2026	(20,000,000.00)	(20,000,000.00)
221076	SEC MTN'S 7.00%-2027	(20,000,000.00)	(20,000,000.00)

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221078 SEC MTN'S 7.00%-2017	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
221079 SEC MTN'S 6.65%-2027	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
221080 SEC MTN'S 6.60%-2018	(22,000,000.00)	(22,000,000.00)	(22,000,000.00)
221081 SEC MTN'S 6.65%-2028	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221085 SEC MTN'S 7.63%-2019	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
221086 SEC MTN'S 7.74%-2030	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
221087 SEC MTN'S 7.85%-2030	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221088 SEC MTN'S 7.72%-2025	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
221089 SEC MTN'S 7.45%-2010	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)
221091 SEC MTN'S 6.665% -20	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221093 SEC MTN'S 7.13% -20	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
221094 SEC MTN'S 5.82%-2032	(30,000,000.00)	(30,000,000.00)	(30,000,000.00)
221095 SEC MTN'S 5.66%-2033	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
221097 SEC MTN'S 5.62%-2023	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
221098 SEC MTN'S 4.11%-2010	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221099 SEC MTN'S 4.70%-2015	(40,000,000.00)	(40,000,000.00)	(40,000,000.00)
221100 SEC MTN'S 5.25%-2035	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221101 SEC MTN'S 5.15%-2016	(25,000,000.00)	(25,000,000.00)	(25,000,000.00)
221102 SEC MTN'S 5.37%-2020	(75,000,000.00)	(75,000,000.00)	(75,000,000.00)
221103 SEC MTN'S 3.95%-2014	(50,000,000.00)	(50,000,000.00)	(50,000,000.00)
232000 GR/IR	(1,291,056.28)	(1,960,842.29)	(2,264,226.29)
232001 A/P VOUCHERS	(5,301,774.22)	(6,306,480.87)	(7,328,470.12)
232013 ITEMS INVOICED - NOT	0.00	0.00	0.00
232014 YEAR END ACCRUED INV	(5,726,019.76)	(4,367,244.72)	(2,980,698.87)
232021 A/P OFFICE PAYROLL	(1,237,456.97)	(1,512,966.83)	(1,674,588.93)
232022 A/P HOURLY PAYROLL	3,234.55	(14.66)	(14.66)
232024 A/P SEVERANCE	(349,611.53)	(348,509.38)	(342,401.63)
232026 A/P VOLUNTARY SEV AC	(12,538.24)	(10,871.57)	(90,403.44)
232027 KEY GOAL BONUS ACCRU	(1,434,473.00)	(1,434,473.00)	(1,829,143.00)
232028 PERFORMANCE BONUS AC	(2,136,892.34)	(2,136,892.34)	(3,467,697.34)
232031 A/P OFFICE PTO-BARGA	(387,187.41)	(474,187.41)	0.00
232032 A/P HOURLY PTO-BARGA	(1,676,167.55)	(1,505,997.64)	(2,379,213.90)
232040 DEMAND CHARGE EQUALI	(762,000.00)	2,471,000.00	5,330,000.00
232098 OTHER OVERHEAD EXEC	0.00	0.00	0.00
232099 OTHER OVERHEAD ALLOC	0.00	(281.44)	0.00
232202 A/P TAX LEVY/GARNISH	(2,570.62)	(2,810.62)	(4,810.63)
232211 A/P UNION DUES-GAS W	(604.96)	(650.96)	(31,470.63)
232212 A/P UNION DUES-OFFIC	0.00	0.00	0.00
232213 A/P NW RESOURCE CR U	(68,007.00)	(66,896.00)	(65,963.00)
232217 A/P EMP SAVING BOND	(1,560.00)	(405.00)	(525.00)
232218 A/P NGPAC	(127.79)	(127.79)	(127.79)
232219 A/P EMP SAVINGS PLAN	(364,360.69)	(372,414.12)	(175,383.29)
232220 A/P HEALTH MILES	(2,240.00)	(2,256.00)	(2,246.00)
232221 A/P UN WAY-GENERAL	(2,200.41)	(2,200.41)	28,642.35
232222 A/P BLACK UNITED FUN	(472.21)	(472.21)	(468.46)
232223 A/P ENVIRON FUND	498.60	533.33	537.08
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	(6,982,498.79)	(10,897,225.73)	(15,123,621.48)
232233 A/P SYS SUP/END USER	(18,323,366.35)	(18,666,685.22)	(16,337,320.19)
232234 A/P GAS TRANS PURCHA	0.00	0.00	0.00
232235 A/P GAS TRANSP IMBAL	326,200.49	1,228,811.87	140,696.81
232239 A/P MELODY TEPPOLA	0.00	0.00	0.00
232400 OTHER LIAB-OTH BONUS	(96,729.32)	(110,102.43)	(123,475.54)
232450 A/P LTIP & PERF AWAR	(166,038.00)	(166,038.00)	(187,529.00)
232666 CONVERSION A/P BAL	(426.57)	(426.57)	(426.57)
232999 RECLASS - CHECK O/D	0.00	0.00	(1,397,073.91)
241001 TX COL PAY-FED W/H	(316,649.59)	(88,230.38)	(106,140.04)
241002 TX COL PAY-SOC SEC W	(109,308.81)	14,032.68	16,394.33
241003 TX COL PAY-ST W/H	(165,978.12)	(38,801.42)	(41,298.62)
241006 TX COL PAY-FED W/H P	18,639.78	18,042.30	18,127.56
241007 TX COL PAY-ST W/H PE	(1,844.68)	(2,134.04)	(1,924.53)
241030 TX COL PAY-OR CNG TA	(60,337.06)	(60,337.06)	(60,337.06)
241031 TX COL PAY-MEDICARE	58,501.16	88,190.76	87,965.55
231002 N/P COM PAPER	(54,510,000.00)	(69,310,000.00)	(56,090,000.00)
231003 N/P BANK LOAN	0.00	0.00	0.00
232017 A/P-TRADE-INV GEN	34,618.19	34,618.19	34,618.19
232242 A/P WORK FOR ART	(669.83)	(669.83)	(666.08)
235000 CUSTOMER DEPOSITS	(5,436,898.02)	(5,460,148.85)	(5,515,542.68)
235001 UNPAID DEPOSIT INT	(39,056.73)	(37,131.63)	(35,153.19)
235005 APPLIED INITIAL DEPO	(117,187.16)	(98,764.59)	(122,005.19)
235013 RETENTION - GENERAL	0.00	0.00	0.00
236011 TAX ACC-OPER PROP-OR	(1,583,420.00)	(3,166,844.00)	(4,690,488.00)
236012 TAX ACC-OPER PROP-WA	(1,189,345.24)	(1,268,407.24)	(1,377,049.24)
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	156,122.08	0.00	20,866,142.00
236027 TAX ACC-FED-2007	0.00	0.00	0.00
236028 TAX ACC-FED-2008	11,531,189.13	11,531,189.13	11,288,308.13
236029 TAX ACC-FED-2009	(13,556,185.00)	(11,806,220.00)	(5,339,273.00)
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	2,451,340.85	2,433,992.85	2,567,503.85
236039 TAX ACC-OR-2009	(3,253,658.00)	(6,274,069.00)	(545,751.00)
236045 TAX ACC-FRAN-WA	0.00	0.00	0.00
236046 TAX ACC-FRAN-UNBLD	(392,769.00)	(429,915.00)	(474,606.00)
236047 TAX ACC-FRAN-UNB WAR	0.00	0.00	0.00

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236050 TAX ACC-SO CLAC 98	6,812.38	6,812.38	6,812.38
236051 TAX ACC-PAYROLL	(3,932,775.50)	(4,555,127.04)	(5,136,958.18)
236052 TAX ACC-UNEMP-OR	407,879.31	407,879.31	407,879.31
236053 TAX ACC-UNEMP-WA	5,895.51	5,895.51	5,895.51
236054 TAX ACC-FED UNEMP-OR	63,156.61	63,156.61	63,156.61
236055 TAX ACC-FED UNEMP-WA	1,549.33	1,549.33	1,549.33
236056 TAX ACC-PAYROLL-SOC	2,743,029.96	3,206,224.44	3,545,460.89
236057 TAX ACC-PAYROLL-TRI-	240,103.79	240,103.79	240,103.79
236058 TAX ACC-LANE CO TRAN	7,893.75	7,893.75	7,893.75
236059 TAX ACC-PAYROLL-MEDI	721,901.82	835,077.34	919,642.87
236062 TAX ACC-UNEMP-OR GS	0.00	0.00	0.00
236064 TAX ACC-FED UNEMP-OR	0.00	0.00	0.00
236066 TAX ACC-PAYROLL-SOC	0.00	0.00	0.00
236067 TAX ACC-PAYROLL-TRI-	0.00	0.00	0.00
236069 TAX ACC-PAYROLL-MEDI	0.00	0.00	0.00
236076 TAX ACC-PAYROLL SEVE	2,530.67	2,530.67	(4,589.18)
236078 TAX ACC GRC BONUS	(9,669.01)	(11,000.10)	(12,331.19)
236100 TAX ACC-MULT CO-2000	187,730.10	187,730.10	328,930.10
236101 FRAN TAX - PORTLAND	(1,574,098.88)	(486,575.04)	(732,578.26)
236102 FRAN TAX - ALBANY	(21,673.80)	(19,237.47)	(20,417.30)
236103 FRAN TAX - AURORA	(6,731.95)	(6,941.73)	(7,199.36)
236104 FRAN TAX - CORVALLIS	(16,909.85)	(15,448.17)	(17,177.20)
236105 FRAN TAX - FAIRVIEW	(47,248.19)	(49,074.19)	(50,944.07)
236106 FRAN TAX - GERVAIS	(5,799.50)	(5,990.76)	(6,205.60)
236107 FRAN TAX - HUBBARD	(3,208.67)	(1,094.30)	(1,651.52)
236108 FRAN TAX - LEBANON	(13,097.21)	(13,697.25)	(3,683.77)
236109 FRAN TAX - MILWAUKIE	(139,415.64)	(145,170.06)	(18,407.98)
236110 FRANTAX - MT ANGEL	(21,289.14)	(22,333.02)	(23,437.88)
236111 FRAN TAX - SALEM	0.00	0.00	0.00
236112 FRANTAX - SILVERTON	(3,911.97)	(7,694.87)	(13,147.62)
236113 FRAN TAX - TROUTDALE	(39,452.61)	(11,134.37)	(16,857.34)
236114 FRAN TAX - WEST LINN	(247,974.15)	(257,314.21)	(26,982.20)
236115 FRAN TAX - WOODBURN	(126,702.16)	(132,030.52)	(139,140.66)
236117 FRAN TAX - BEAVERTON	(185,488.86)	(57,032.18)	(85,260.57)
236118 FRAN TAX - DALLAS	(81,535.82)	(85,090.26)	(88,913.37)
236119 FRAN TAX - MONMOUTH	(2,250.19)	(4,411.70)	(6,619.33)
236120 FRAN TAX - INDEPENDE	(33,576.98)	(35,215.75)	(36,820.78)
236121 FRANTAX - TUALATIN	(258,333.41)	(23,667.11)	(35,538.64)
236122 FRAN TAX - LAKE OSWE	(414,619.69)	(428,058.13)	(441,871.27)
236123 FRAN TAX - NEWBERG	(112,605.68)	(117,082.04)	(122,989.20)
236124 FRAN TAX - SHERWOOD	(128,855.33)	(134,786.69)	(140,900.20)
236125 FRAN TAX - HILLSBORO	(735,291.66)	(772,731.11)	(811,450.03)
236128 FRAN TAX - FOREST GR	(104,204.49)	(110,316.90)	(116,578.30)
236129 FRAN TAX - CORNELIUS	(16,485.85)	(4,913.49)	(7,331.04)
236130 FRAN TAX - GRESHAM	(193,189.95)	(57,530.55)	(85,319.08)
236131 FRAN TAX - GLADSTONE	(60,489.49)	(62,795.75)	(65,372.98)
236132 FRAN TAX - OREGON CI	(66,044.72)	(21,737.85)	(32,761.98)
236133 FRAN TAX - WOOD VILL	(22,743.08)	(23,556.81)	(24,432.63)
236134 FRAN TAX - EUGENE	(247,988.38)	(81,411.77)	(124,002.89)
236135 FRAN TAX - SPRINGFIE	(72,763.24)	(29,880.96)	(45,112.84)
236136 FRAN TAX - THE DALLE	(3,530.37)	(6,206.88)	(9,339.87)
236137 FRAN TAX - TURNER	(11,501.37)	(11,954.67)	(12,413.81)
236138 FRAN TAX - COBURG	(12,565.64)	(13,572.87)	(14,495.38)
236139 FRAN TAX - ST HELENS	(4,290.68)	(8,041.18)	(12,132.72)
236140 FRANTAX - SCAPPOOSE	(42,978.59)	(44,530.21)	(46,422.27)
236141 FRAN TAX - TIGARD	(417,140.80)	(35,649.40)	(53,502.59)
236142 FRAN TAX - SWEET HOM	(14,552.12)	(3,409.70)	(5,052.96)
236145 FRAN TAX - HOOD RIVE	(22,340.67)	(9,057.37)	(13,362.61)
236146 FRANTAX - STAYTON	(17,077.42)	(5,216.60)	(7,532.40)
236147 FRANTAX - AUMSVILLE	(561.90)	(1,003.80)	(1,545.57)
236148 FRANTAX - LYONS	(6,411.27)	(6,626.14)	(6,879.61)
236149 FRANTAX - MILL CITY	(9,394.31)	(9,709.13)	(10,029.18)
236152 FRAN TAX - JUNCTION	(26,164.74)	(26,982.30)	(28,063.83)
236153 FRAN TAX - COTTAGE G	(142.50)	(2,275.67)	(4,609.16)
236154 FRAN TAX - CRESWELL	(24,103.91)	(25,140.81)	(26,228.59)
236155 FRAN TAX - COLUMBIA	(12,424.43)	(12,873.64)	(13,424.65)
236156 FRANTAX - PHILOMATH	(920.78)	(922.49)	(999.02)
236158 FRAN TAX - DONALD	(1,082.86)	(320.61)	(478.48)
236159 FRAN TAX - MCMINNVIL	(119,709.99)	(126,838.82)	(134,062.07)
236160 FRAN TAX - AMITY	(5,866.55)	(6,078.48)	(6,249.05)
236161 FRAN TAX - HALSEY	(5,415.05)	(5,645.11)	(5,880.95)
236162 FRAN TAX - HARRISBUR	(15,613.37)	(16,984.28)	(18,496.37)
236163 FRAN TAX - BROWNSVIL	(8,836.15)	(9,102.76)	(9,391.24)
236165 FRAN TAX - NORTH PLA	(6,223.23)	(1,944.63)	(2,523.10)
236166 FRAN TAX - ASTORIA	(99,668.58)	(104,944.21)	(109,883.46)
236167 FRAN TAX - CLATSKANI	(5,270.40)	(5,576.72)	(5,979.85)
236168 FRAN TAX - JEFFERSON	(11,364.30)	(11,832.40)	(12,296.65)
236169 FRAN TAX - SCIO	(6,073.56)	(6,241.30)	(6,421.17)
236170 FRAN TAX - SUBLIMITY	(17,546.41)	(18,319.49)	(19,210.79)
236171 FRAN TAX - MOLALLA	(37,283.90)	(38,626.61)	(40,270.65)
236172 FRAN TAX - BARLOW	(741.74)	(765.05)	(793.47)
236173 FRAN TAX - WILLAMINA	(6,742.15)	(7,006.99)	(7,221.40)
236174 FRAN TAX - WATERLOO	(609.83)	(627.46)	(646.63)
236175 FRAN TAX - SODAVILLE	(941.10)	(962.26)	(987.15)
236176 FRAN TAX - RAINIER	(7,023.20)	(7,283.89)	(7,546.58)
236177 FRAN TAX - GEARHART	(18,065.52)	(19,117.47)	(20,268.25)
236179 FRAN TAX - WARRENTON	(42,971.60)	(45,662.85)	(48,658.06)

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236180	FRAN TAX - SEASIDE	(71,556.32)	(77,272.49)	(82,854.79)
236181	FRAN TAX - SHERIDAN	(40,525.52)	(43,445.36)	(45,319.66)
236182	FRAN TAX - TOLEDO	(8,803.27)	(4,421.39)	(6,486.32)
236183	FRAN TAX - NEWPORT	(70,756.49)	(78,477.25)	(21,974.85)
236184	FRAN TAX - BANKS	(10,923.79)	(5,234.78)	(7,822.74)
236185	FRAN TAX - LINCOLN C	(83,598.79)	(90,627.87)	(97,467.50)
236186	FRAN TAX - SILETZ	(2,682.21)	(2,806.87)	(2,925.38)
236187	FRAN TAX - SANDY	(62,560.37)	(65,764.76)	(69,144.83)
236189	FRAN TAX - CANBY	(81,616.32)	(84,980.23)	(88,464.51)
236190	FRAN TAX - KING CITY	(24,120.92)	(25,087.40)	(26,125.34)
236191	FRAN TAX - HAPPY VAL	(120,632.89)	(125,061.75)	(130,296.29)
236192	FRAN TAX - DURHAM	(11,005.92)	(11,207.16)	(11,477.27)
236193	FRAN TAX - DUNDEE	(15,822.77)	(16,578.11)	(17,504.01)
236194	FRAN TAX - MAYWOOD P	(4,388.49)	(380.40)	(539.36)
236195	FRAN TAX - WILSONVIL	(156,011.90)	(161,913.67)	(168,652.86)
236196	FRAN TAX - JOHNSON C	(193.03)	(200.23)	(209.20)
236197	FRAN TAX - RIVERGROV	(2,984.32)	(3,086.23)	(3,192.23)
236198	FRAN TAX - TANGENT	(261.40)	(402.08)	(385.43)
236199	FRAN TAX - DEPOE BAY	(15,228.35)	(16,544.05)	(17,949.59)
236200	FRAN TAX - MILLERSBU	(11,179.44)	(11,516.99)	(11,882.45)
236213	FRAN TAX - ADAIR VIL	(3,358.46)	(3,510.80)	(3,684.43)
236214	FRAN TAX - KEIZER	(8,557.56)	(16,369.10)	(24,898.69)
236215	FRAN TAX - LAFAYETTE	(14,517.74)	(15,153.83)	(15,824.64)
236217	FRAN TAX - CANNON BE	(32,782.46)	3,870.63	706.42
236218	FRAN TAX - VERNONIA	(13,593.98)	(14,086.64)	(14,607.07)
236225	FRAN TAX - COOS BAY	(1,818.59)	(3,490.69)	(5,260.35)
236226	FRAN TAX - NORTH BEN	(18,577.43)	(19,908.40)	(21,317.56)
236229	FRAN TAX - MYRTLE PO	(6,742.94)	(7,316.76)	(7,766.81)
236230	FRAN TAX - COQUILLE	(5,030.89)	(5,448.40)	(5,836.65)
236232	FRAN TAX - DAMASCUS	(57,703.25)	(59,959.48)	(62,594.56)
236995	WASH EXCISE TAX PYMN	0.00	0.00	0.00
236999	FRANCHISE TAX - WA	(161,117.63)	(141,747.04)	(139,768.74)
237026	INT ACC-9.05% BND-20	(150,833.34)	(226,250.01)	(301,666.68)
237032	INT ACC-COMMIT COMMI	6,388.89	(17,222.22)	0.00
237072	INT ACC-8.26% NOTES	(137,666.66)	(206,499.99)	(275,333.32)
237073	INT ACC-8.31% NOTES	(138,500.00)	(207,750.00)	(277,000.00)
237074	INT ACC-6.52% NOTES	(108,666.66)	(162,999.99)	(217,333.32)
237075	INT ACC-7.05% NOTE	(235,000.00)	(352,500.00)	(470,000.00)
237076	INT ACC-7.00% NOTE	(233,333.34)	(350,000.01)	(466,666.68)
237078	INT ACC-7.00% NOTE	(466,666.66)	(699,999.99)	(933,333.32)
237079	INT ACC-6.65% NOTE	(221,666.66)	(332,499.99)	(443,333.32)
237080	INT ACC-6.60% NOTE	(242,000.00)	(363,000.00)	(484,000.00)
237081	INT ACC-6.65% NOTE	(110,833.34)	(166,250.01)	(221,666.68)
237085	INT ACC-7.63% NOTE	(254,333.34)	(381,500.01)	(508,666.68)
237086	INT ACC-7.74% NOTE	(258,000.00)	(387,000.00)	(516,000.00)
237087	INT ACC-7.85% NOTE	(130,833.34)	(196,250.01)	(261,666.68)
237088	INT ACC-7.72% NOTE	(257,333.34)	(386,000.01)	(514,666.68)
237089	INT ACC-7.45% NOTE	(310,416.66)	(465,624.99)	(620,833.32)
237091	INT ACC-6.665% NOTE	(111,083.34)	(166,625.01)	(222,166.68)
237093	INT ACC-7.13% NOTE	(475,333.34)	(713,000.01)	(950,666.68)
237094	INT ACC-5.82% NOTE	(291,000.00)	(436,500.00)	(582,000.00)
237095	INT ACC-5.66% NOTE	(377,333.34)	(566,000.01)	(754,666.68)
237097	INT ACC-5.62% NOTE	(374,666.66)	(561,999.99)	(749,333.32)
237098	INT ACC-4.1% NOTE	(68,500.00)	(102,750.00)	(137,000.00)
237099	INT ACC-4.7% NOTE	(313,333.34)	(470,000.01)	(626,666.68)
237100	INT ACC-5.25% NOTE	(87,500.00)	(131,250.00)	(175,000.00)
237101	INT ACC-5.15% NOTE	(214,583.34)	(321,875.01)	(429,166.68)
237102	INT ACC-5.37%, 2020	(1,409,625.00)	(335,625.00)	(671,250.00)
237103	INT ACC-3.95%, 2014	(164,585.00)	(285,279.00)	(449,862.00)
238000	DIVIDENDS DECLARED	(10,472,709.26)	0.00	0.00
228100	ESRIP LIABILITY CURR	(1,577,885.00)	(1,577,885.00)	(1,577,885.00)
228106	FAS 106 LIABILITY CU	(2,062,949.00)	(2,062,949.00)	(2,062,949.00)
232199	VS&H O/H ALLOCATION	(483.20)	(49.72)	0.00
237999	PAYMENT OF DEBT INT	0.00	0.00	0.00
241101	FRAN TAX - PORTLAND	(1,064,566.39)	(334,731.73)	(503,222.98)
241102	FRAN TAX - ALBANY	(14,677.57)	(13,121.35)	(13,972.04)
241103	FRAN TAX - AURORA	(4,495.03)	(4,643.05)	(4,814.86)
241104	FRAN TAX - CORVALLIS	(11,371.50)	(10,463.47)	(11,592.19)
241105	FRAN TAX - FAIRVIEW	(46,440.31)	(48,246.29)	(50,089.65)
241107	FRAN TAX - HUBBARD	(2,173.66)	(748.15)	(1,143.28)
241108	FRAN TAX - LEBANON	(12,941.09)	(13,607.87)	(3,737.63)
241109	FRAN TAX - MILWAUKIE	(93,244.51)	(97,342.48)	(12,679.24)
241110	FRAN TAX - MT ANGEL	(14,201.31)	(14,895.99)	(15,635.97)
241111	FRAN TAX - SALEM	(258,375.28)	(92,473.20)	(138,963.34)
241112	FRAN TAX - SILVERTON	(2,633.35)	(5,190.77)	(8,910.05)
241113	FRAN TAX - TROUTDALE	(39,022.35)	(11,101.27)	(16,785.95)
241114	FRAN TAX - WEST LINN	(165,761.48)	(172,073.84)	(18,258.71)
241115	FRAN TAX - WOODBURN	(4,092.03)	(7,839.96)	(12,651.73)
241118	FRAN TAX - DALLAS	(54,578.67)	(56,967.28)	(59,633.20)
241119	FRAN TAX - MONMOUTH	(1,498.68)	(2,950.69)	(4,445.60)
241120	FRAN TAX - INDEPENDEN	(22,489.98)	(23,601.54)	(24,703.70)
241121	FRAN TAX - TUALATIN	(172,687.33)	(16,036.92)	(24,115.43)
241123	FRAN TAX - NEWBERG	(75,409.50)	(78,555.17)	(82,561.12)
241124	FRAN TAX - SHERWOOD	(86,189.41)	(90,219.35)	(94,320.78)
241128	FRAN TAX - FOREST GR	(69,587.34)	(73,712.84)	(77,928.97)
241129	FRAN TAX - CORNELIUS	(11,210.06)	(3,398.94)	(5,060.41)
241130	FRAN TAX - GRESHAM	(131,006.39)	(39,577.03)	(58,920.58)

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241133	FRAN TAX - WOOD VILL	(22,369.35)	(23,224.25)	(24,102.67)
241134	FRAN TAX - EUGENE	(168,780.43)	(56,047.11)	(85,275.90)
241135	FRAN TAX - SPRINGFIE	(56,570.29)	(24,450.93)	(36,652.91)
241136	FRAN TAX - THE DALLE	(1,525.94)	(2,685.07)	(4,034.59)
241139	FRAN TAX - ST HELENS	(2,916.67)	(5,512.78)	(8,344.86)
241140	FRAN TAX - SCAPPOOSE	(28,700.51)	(29,756.52)	(31,022.92)
241141	FRAN TAX - TIGARD	(278,797.71)	(24,102.63)	(36,068.56)
241142	FRAN TAX - SWEET HOM	(9,939.37)	(2,428.12)	(3,627.67)
241145	FRAN TAX - HOOD RIVE	(15,076.71)	(6,094.50)	(8,994.33)
241146	FRAN TAX - STAYTON	(11,477.91)	(3,549.37)	(5,127.13)
241147	FRAN TAX - AUMSVILLE	(758.50)	(1,344.64)	(2,067.46)
241152	FRAN TAX - JUNCTION	(17,372.06)	(17,973.57)	(18,726.73)
241154	FRAN TAX - CRESWELL	(16,109.45)	(16,804.43)	(17,533.40)
241155	FRAN TAX - COLUMBIA	(8,312.56)	(8,628.72)	(8,993.15)
241156	FRAN TAX - PHILOMATH	(638.80)	(624.33)	(697.87)
241158	FRAN TAX - DONALD	(727.38)	(213.77)	(322.00)
241160	FRAN TAX - AMITY	(3,956.53)	(4,102.33)	(4,242.57)
241161	FRAN TAX - HALSEY	(3,612.71)	(3,766.09)	(3,923.44)
241162	FRAN TAX - HARRISBUR	(10,589.82)	(11,528.54)	(12,533.69)
241165	FRAN TAX - NORTH PLA	(4,164.94)	(1,304.60)	(1,690.35)
241166	FRAN TAX - ASTORIA	(66,708.69)	(70,266.34)	(73,675.06)
241167	FRAN TAX - CLATSKANI	(3,520.18)	(3,724.38)	(3,986.60)
241172	FRAN TAX - BARLOW	(726.91)	(749.78)	(777.63)
241173	FRAN TAX - WILLAMINA	(4,557.46)	(4,730.00)	(4,924.83)
241174	FRAN TAX - WATERLOO	(408.45)	(420.19)	(432.95)
241175	FRAN TAX - SODAVILLE	(627.45)	(641.55)	(658.12)
241179	FRAN TAX - WARRENTON	(28,747.95)	(30,548.38)	(32,581.57)
241180	FRAN TAX - SEASIDE	(47,974.87)	(51,800.18)	(55,537.23)
241181	FRAN TAX - SHERIDAN	(27,095.68)	(29,102.78)	(30,381.63)
241182	FRAN TAX - TOLEDO	(2,097.72)	(601.90)	(895.88)
241183	FRAN TAX - NEWPORT	(45,950.14)	(51,081.99)	(14,314.69)
241184	FRAN TAX - BANKS	(7,306.90)	(3,496.97)	(5,229.57)
241185	FRAN TAX - LINCOLN C	(55,946.22)	(60,681.06)	(65,257.89)
241186	FRAN TAX - SILETZ	(1,788.44)	(1,869.81)	(1,948.84)
241187	FRAN TAX - SANDY	(41,971.39)	(44,221.96)	(46,580.54)
241189	FRAN TAX - CANBY	(54,500.91)	(56,764.77)	(59,139.83)
241190	FRAN TAX - KING CITY	(16,126.96)	(16,771.43)	(17,465.70)
241191	FRAN TAX - HAPPY VAL	(118,870.63)	(123,507.49)	(128,717.90)
241192	FRAN TAX - DURHAM	(10,785.99)	(11,021.48)	(11,301.62)
241194	FRAN TAX - MAYWOOD P	(2,925.72)	(253.63)	(359.72)
241195	FRAN TAX - WILSONVIL	(104,871.29)	(108,854.03)	(113,421.30)
241196	FRAN TAX - JOHNSON C	(128.70)	(133.49)	(139.46)
241198	FRAN TAX - TANGENT	(210.12)	(272.71)	(257.01)
241200	FRAN TAX - MILLERSBU	(7,465.19)	(7,703.73)	(7,947.49)
241214	FRAN TAX - KEIZER	(5,824.73)	(11,199.38)	(17,065.28)
241218	FRAN TAX - VERNONIA	(9,091.72)	(9,427.34)	(9,775.74)
241225	FRAN TAX - COOS BAY	(1,213.74)	(2,341.23)	(3,529.27)
241226	FRAN TAX - NORTH BEN	(12,424.38)	(13,310.81)	(14,252.55)
241229	FRAN TAX - MYRTLE PO	(4,500.97)	(4,883.72)	(5,183.76)
241230	FRAN TAX - COQUILLE	(3,364.05)	(3,640.27)	(3,899.16)
241232	FRAN TAX - DAMASCUS	(38,587.82)	(40,155.33)	(41,931.00)
241316	FRAN TAX - VANCOUVER	(95,016.50)	(181,470.88)	(274,799.09)
241326	FRAN TAX - WASHOUGAL	(5,549.05)	(10,212.64)	(15,223.83)
241327	FRAN TAX - CAMAS	(6,572.42)	(12,497.64)	(18,697.23)
241343	FRAN TAX - BINGEN	(11,805.32)	(12,250.33)	(12,751.47)
241344	FRAN TAX - WHITE SAL	(30,003.13)	(31,484.29)	(32,985.30)
241350	FRAN TAX - BATTLEGRO	(151,043.92)	(159,208.14)	(168,355.91)
241351	FRAN TAX - RIDGEFIEL	(7,377.58)	(18,502.94)	(30,582.87)
241364	FRAN TAX - NORTH BON	(7,212.39)	(7,760.64)	(8,294.46)
242003	OTHER LIAB-UNCL OTHE	(45,205.53)	(33,176.73)	(28,790.11)
242008	OTHER LIAB-W/C SHIRR	(454,741.12)	(451,073.12)	(447,405.12)
242010	OTHER LIAB-EST W/C C	(514,133.18)	(501,101.43)	(492,069.31)
242011	OTHER LIAB-W/C GAUTH	(346,777.44)	(344,582.61)	(342,387.78)
242017	OTHER LIAB-UNCL CUST	0.00	0.00	0.00
242018	OTHER LIA-WC MCRAE	47,820.78	56,201.12	62,572.62
242020	UNEARNED INTEREST IN	709.14	709.14	709.14
242057	OTHER LIAB-WK COMP	(9,682.03)	(19,364.06)	(29,046.09)
242064	DEALER DEPOSITS - FI	628.68	(9,456.32)	(20,560.32)
242065	CONTRIBUTION-CHP CON	0.00	0.00	0.00
242066	DEPOSITS-DISTRIBUTOR	(179,507.79)	(118,276.88)	(12,405.37)
242067	DEPOSIT - ENERGY TRU	0.00	0.00	0.00
242072	DEALER DEPOSITS HVAC	1,738.55	7,988.55	(4,311.45)
242073	DEALER DEPOSITS - RE	(840.00)	(2,250.00)	(2,090.00)
242074	DEALER DEP PRO CONVS	(160.00)	(160.00)	(160.00)
242091	OTHER LIAB-SMPE 2004	(218,578.30)	(218,578.30)	(218,578.30)
242100	OLGA SURCHARGE	(739,503.72)	(696,047.74)	(632,953.61)
242101	ENERGY ASSIST - DUKE	(19,576.61)	(19,576.61)	(19,576.61)
242102	PUBLIC PURPOSE .65%	(312,430.26)	(278,112.83)	(300,666.33)
242104	PUBLIC PURPOSE .25%	(3,683,511.32)	(3,489,084.00)	(3,142,205.05)
242105	SMART ENERGY LIABLI	42,387.32	(42,758.72)	(43,843.17)
242107	ENERGY ASSISTANCE LI	94,909.40	93,379.40	94,909.40
242108	OR HEAT/WILLIAM	15,947.06	15,947.06	15,947.06
242109	MATERIALS PRE-TEST	(89,248.88)	(89,248.88)	(89,248.88)
242135	ACCRUED SALES ORDERS	0.00	0.00	0.00
242140	DEFD REV APP CTR	(236,667.57)	(265,135.82)	(253,959.63)
242145	APP CTR FIN DEP WFB	0.00	0.00	2,907.63
242150	DUE TO ENERFIN	0.00	0.00	0.00

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242910 PR CLR TO 602-64580	0.00	0.00	0.00
242920 PR CLR TO 602-62005	0.00	0.00	0.00
242930 PR CLR TO 602-02250	0.00	0.00	0.00
242980 PR CLR TO 603-64610	0.00	0.00	0.00
242990 NBU \$100 CREDIT PLAN	0.00	0.00	0.00
242999 PAYROLL MISC	30,373.56	0.00	(6,400.00)
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	0.00	0.00	0.00
243037 CAP LEASE CUR DELL	(266.93)	(266.93)	1,360.68
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	0.00	0.00	0.00
243041 CAP LEASE CUR DELL	(3,423.82)	(3,423.82)	(2,956.63)
243042 CAP LEASE CUR DELL	0.00	0.00	0.00
243043 CAP LEASE CUR DELL	1,902.19	3,804.38	3,804.38
243044 CAP LEASE CUR DELL	0.00	1,883.54	1,883.54
243045 CAP LEASE-CUR DELL	(2,409.04)	(2,409.04)	(1,379.41)
243046 CAP LEASE CUR DELL	(9,910.28)	(8,144.84)	(6,153.23)
243047 CAP LEASE CUR DELL	(13,455.36)	(11,063.61)	(10,556.62)
243048 CAP LEASE CUR DELL	(9,598.81)	(9,598.81)	(8,720.35)
243049 CAP LS CUR DELL 547	(110,219.46)	(100,740.95)	(90,048.16)
243050 CAP LEASE CUR DELL	(5,210.91)	(5,210.91)	(4,712.62)
243051 CAP LEASE CUR DELL	(10,533.84)	(9,634.48)	(8,535.69)
243052 CAP LS CUR DELL 550	(4,633.01)	(4,633.01)	(3,747.82)
243053 CAP LS CUR DELL 551	(8,350.58)	(8,350.58)	(6,822.34)
243054 CAP LS CUR DELL 552	(9,574.60)	(8,745.25)	(7,732.00)
243055 CAP LS CUR DELL 553	(82,020.72)	(74,485.75)	(66,535.88)
243056 CAP LS CUR DELL 554	(40,234.22)	(36,536.41)	(32,620.61)
243057 CAP LS CUR DELL 555	(17,808.97)	(16,171.11)	(14,251.83)
243058 CAP LS CUR DELL 556	(22,383.82)	(22,120.63)	(18,011.73)
243059 CAP LS CUR DELL 557	(16,403.05)	(16,403.05)	(14,792.39)
243060 CAP LS CUR DELL 558	(70,939.77)	(62,224.04)	(63,834.70)
243061 CAP LS CUR DELL 559	(12,984.68)	(11,748.82)	(11,748.82)
243062 CAP LS CUR DELL 560	(20,351.10)	(18,371.33)	(18,371.33)
243063 CAP LS CUR DELL 561	(5,267.81)	(5,267.81)	(4,169.26)
243064 CAP LS CUR DELL 562	(96,172.28)	(93,580.62)	(93,580.62)
255084 DEFD INV TAX CREDIT	(2,173,144.00)	(2,205,669.00)	(2,236,628.00)
283016 DEF INC TAX-PRE 1981	(70,096,353.00)	(70,096,353.00)	(72,410,940.00)
283017 DEFD TAX BEN - NOL O	1,557,193.00	1,557,193.00	0.00
283021 DEF INC TAX-UTIL-REV	5,450,143.45	5,292,710.45	4,642,337.45
283022 DEF INC TAX-UTIL-REV	1,064,933.87	1,030,105.87	1,021,374.87
283031 DEF INC TAX-NON UTIL	139,416.00	119,587.00	438,970.00
283032 DEF INC TAX-NON UTIL	18,441.96	73,935.96	86,288.96
283061 DEF INC TAX-UTIL-DEP	(160,951,499.00)	(159,834,311.00)	(176,424,500.00)
283062 DEF INC TAX-UTIL-DEP	(28,174,803.70)	(28,074,882.70)	(37,337,287.70)
283071 DEF INC TAX-UTIL-OTH	(9,623,922.00)	(11,128,685.00)	(12,601,912.00)
283072 DEF INC TAX-UTIL-OTH	(2,549,922.00)	1,279,686.00	768,598.00
283081 DEF INC TAX-STOR DEP	(7,045,629.00)	(7,002,863.00)	(6,644,074.00)
283082 DEF INC TAX-STOR DEP	(1,262,909.00)	(1,907,438.00)	(1,501,001.00)
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	(1,366,865.90)	(1,296,078.90)	(1,190,004.90)
283094 DEF INC TAX-SB408 OR	(390,470.68)	(373,122.68)	(456,604.68)
283096 DEF INC TAX- OCI FED	49,600,182.68	49,367,803.68	39,850,268.15
283097 DEF INC TAX- OCI OR	9,223,506.39	9,180,306.39	8,816,421.98
283300 DEF ORE TAX-KB	(31,667.00)	(33,334.00)	5,234.00
283304 DEF INC TAX FED - DB	(45,597,519.99)	(45,393,545.99)	(35,900,839.34)
283305 DEF ORE TAX-INV GEN	(8,476,741.15)	(8,438,822.15)	(7,942,654.90)
283306 DEF INC TAX FED - FA	(1,799,451.79)	(1,782,332.79)	(1,744,950.54)
283307 DEF INC TAX STATE -	(334,521.18)	(331,338.18)	(386,050.61)
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	(369,042.68)	(416,555.68)	(452,060.68)
283502 DEF INC TAX PALMR OR	(75,293.82)	(85,804.82)	(100,013.82)
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	0.00	0.00	0.00
227042 CAP LEASE-NONCUR DEL	0.00	0.00	0.00

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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	0.00	0.00	0.00
227048	CAP LEASE-NONCUR DEL	0.00	0.00	0.00
227049	CAP LS-NC DELL 547	(42,067.70)	(42,067.70)	(42,067.70)
227050	CAP LEASE-NONCUR DEL	(986.70)	(986.70)	(986.70)
227051	CAP LEASE-NONCUR DEL	(15,635.05)	(15,635.05)	(15,635.05)
227052	CAP LS-NC DELL 550	(7,364.09)	(7,364.09)	(7,364.09)
227053	CAP LS-NC DELL 551	(3,187.18)	(3,187.18)	(3,187.18)
227054	CAP LS-NC DELL 552	(16,233.96)	(16,233.96)	(16,233.96)
227055	CAP LS-NC DELL 553	(39,284.68)	(39,284.68)	(39,284.68)
227056	CAP LS-NC DELL 554	(23,215.54)	(23,215.54)	(23,215.54)
227057	CAP LS-NC DELL 555	(34,144.65)	(34,144.65)	(34,144.65)
227058	CAP LS-NC DELL 556	(28,768.93)	(28,768.93)	(28,768.93)
227059	CAP LS-NC DELL 557	(48,062.34)	(48,062.34)	(48,062.34)
227060	CAP LS-NC DELL 558	(113,568.30)	(113,568.30)	(113,568.30)
227061	CAP LS-NC DELL 559	(40,931.65)	(40,931.65)	(40,931.65)
227062	CAP LS-NC DELL 560	(43,630.95)	(43,630.95)	(43,630.95)
227063	CAP LS-NC DELL 561	(11,879.54)	(11,879.54)	(11,879.54)
228300	ESRIP LIABILITY LONG	(16,891,092.84)	(16,871,528.96)	(16,851,965.08)
228302	SERP LIABILITY LONG	(956,592.31)	(974,826.64)	(993,060.97)
228304	DBP PENSION LIABILTY	(77,485,218.01)	(78,065,064.01)	(78,774,259.34)
228306	FAS 106 LIABILITY LO	(22,155,581.98)	(22,196,895.98)	(22,391,363.40)
228400	DEFD COMP - LONG TER	(8,924,074.66)	(9,002,609.91)	(9,070,520.80)
228402	DEFD DIRECTORS FEES	(3,157,406.71)	(3,104,162.53)	(3,153,645.53)
230001	LT LIAB ASSET RET OB	(231,880,462.41)	(231,880,462.41)	(235,891,203.38)
252001	CUST ADV-CONST	112.60	112.60	0.00
252004	CUST CONTRIBUTION	152.00	152.00	0.00
252005	CUST CONTRIBUTION RS	473.00	473.00	0.00
252011	CUST CONTR - RES NEW	(493,003.52)	(458,217.52)	(430,855.52)
252012	CUST CONTR - RES NEW	25,809.16	26,536.16	(24,776.91)
252013	CUST CONTR - RES CON	(921,815.38)	(866,755.24)	(858,075.17)
252014	CUST CONTR - RES CON	(87,893.55)	(81,932.58)	(84,218.13)
252021	CUST CONTR - M/F NEW	(43,627.46)	(43,047.46)	(44,852.46)
252022	CUST CONTR - M/F NEW	0.00	0.00	(848.00)
252023	CONST CONTR - M/F CO	(37,905.60)	(39,225.60)	(39,225.60)
252024	CUST CONTR - M/F CON	(8,601.00)	(8,601.00)	(10,086.00)
252031	CUST CONTR - COMM NE	(296,103.58)	(284,280.58)	(298,887.58)
252032	CUST CONTR - COMM NE	(12,820.00)	(12,820.00)	(12,820.00)
252033	CUST CONTR - COMM CO	(364,177.44)	(357,746.44)	(351,032.44)
252034	CUST CONTR - COMM CO	(14,251.00)	(14,251.00)	(17,992.00)
253039	DFED INC - POSTRTMNT	0.00	0.00	0.00
253205	DUE TO LONGVIEW FIBE	0.00	0.00	0.00
254630	FAS 133 LT REG GNS	0.00	0.00	(3,637,000.00)
254633	INT RATE GAIN LT REG	0.00	0.00	0.00
254635	FAS 133 LT REG GNS	(289,000.00)	(289,000.00)	(74,000.00)
254640	FAS 133 ST REG GNS	(4,494,000.00)	(4,494,000.00)	(12,136,000.00)
254643	ST REG INT RATE LOSS	0.00	0.00	0.00
254645	FAS 133 ST REG GNS	(799,000.00)	(799,000.00)	(946,000.00)
254647	PHY OPT ST GAINS REG	0.00	0.00	(842,000.00)
256016	DFED GAINS - SALES O	0.00	0.00	0.00
256017	DEFD GAIN - 2004 VAN	(195,607.11)	(195,607.11)	(195,607.11)
261001	AUTO SELF-INSURANCE	(73,386.98)	(92,275.02)	(50,264.82)
262001	INJ & DAMAGE RES-OPE	(178,599.05)	(188,012.50)	(205,000.05)
262002	INJ & DAMAGE RES-CON	(84,955.50)	(68,521.60)	(89,810.82)
262003	INJ & DAMAGE RES-HR	(99,978.48)	(99,978.48)	(75,000.48)
262004	INJ & DAM RES-EXTRA0	(63,133.40)	(63,133.40)	(0.40)
262140	INJ & DAM RES-EXT-GA	(35,149,306.06)	(35,149,306.06)	(68,247,306.06)
262141	INJ & DAM RES-TUALAT	(26,000.00)	(26,000.00)	(131,000.00)
262143	INJ & DAM RES-EXT-WA	(2,770,490.00)	(2,770,490.00)	(3,114,490.00)
262144	INJ & DAM INS-EXT HA	(22,665,799.94)	(22,665,799.94)	(17,665,799.94)
262145	INJ & DAM RES-EXT OR	(200,000.00)	(200,000.00)	(200,000.00)
262146	INJ & DAM RES-EXT TA	(10,822,700.00)	(10,822,700.00)	(10,822,700.00)
262147	INJ & DAM RES-ENV CE	(545,000.00)	(545,000.00)	(545,000.00)
262148	INJ & DAM RES-EXT-FR	(352,770.00)	(352,770.00)	(698,770.00)
262149	INJ & DAM RES-FR AM	(119,002.00)	(119,002.00)	(119,002.00)
262150	RES OFFSET - ENV GAS	16,161,785.25	16,161,785.25	17,223,598.35
262151	RES OFFSET - ENV SIL	1,869,587.40	1,869,587.40	2,013,111.85
262152	RES OFFSET - ENV HAR	9,903,871.56	9,903,871.56	10,422,144.91
262153	RES OFFSET - ENV TAR	10,183,611.32	10,183,611.32	10,246,493.69
262154	RES OFFSET - ENV EUG	95,652.50	95,652.50	95,652.50
262155	RES OFFSET - ENV FRO	131,849.22	131,849.22	279,308.87
262156	RES OFFSET - ENV STE	20,922.79	20,922.79	20,922.79
262157	RES OFFSET - ENV CRT	22,422.85	22,422.85	27,712.58
262159	RES OFF- FR AMER	111,711.54	111,711.54	127,936.40
262161	RES OFF- TUALATIN	26,000.00	26,000.00	29,663.10
262630	FAS133 L.T. LOSS SW&	(8,538,000.00)	(8,538,000.00)	(1,563,000.00)
262633	FAS133 LT LS INT RS	0.00	0.00	0.00
262635	FAS133 L.T. LOSS PHY	(306,000.00)	(306,000.00)	(97,000.00)
262640	FAS133 S.T. LOSS SW	(68,785,000.00)	(68,785,000.00)	(38,462,000.00)
262645	FAS133 S.T. LOSS PHY	(1,118,000.00)	(1,118,000.00)	(966,000.00)
262648	PHY OPT ST LOSSES	(149,000.00)	(149,000.00)	0.00
263002	ACC LIAB-EXEMPT VACA	(2,843,580.96)	(2,747,741.83)	(3,298,746.65)
		<u>(2,192,935,063.45)</u>	<u>(2,194,309,953.52)</u>	<u>(2,192,861,038.72)</u>
		0.00	0.00	0.00



NW Natural  
Washington Annual Commission Basis Report  
Test Year Based on Twelve Months Ended December 31, 2008  
Rate Base Workpapers

		2007 Dec	2008 December	Dec 07 - Dec 08 12 month average	
<u>SYSTEM</u>		System	System	System	Allocation Method
<b>Gross Plant</b>					
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
<b>Storage and storage transmission CNG and LNG</b>					
		268,777,709	271,877,793	268,861,905	Firm Delivered Volumes
		2,567,634	2,567,634	2,567,634	3-Factor
<b>Total Gross Plant</b>		<b>2,016,573,067</b>	<b>2,105,270,066</b>	<b>2,054,183,317</b>	

**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
<b>Storage and storage transmission CNG and LNG</b>					
		(69,516,884)	(75,361,027)	(72,439,178)	Firm Delivered Volumes
		(2,504,909)	(2,567,634)	(2,551,841)	3-Factor
<b>Total Accumulated Depreciation</b>		<b>(823,055,852)</b>	<b>(887,547,986)</b>	<b>(855,078,291)</b>	

<u>OREGON</u>		2007 Dec	2008 December	Dec 07 - Dec 08 12 month average
		OREGON	OREGON	OREGON
<b>Gross Plant</b>				
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
<b>Storage and storage transmission CNG and LNG</b>				
		246,402,404	249,208,291	246,478,610
		2,313,695	2,313,695	2,313,695
<b>Total Gross Plant</b>		<b>1,804,106,657</b>	<b>1,884,996,009</b>	<b>1,837,944,690</b>
		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)
<b>Storage and storage transmission CNG and LNG</b>				
		(64,495,767)	(69,917,795)	(67,206,988)
		(2,257,174)	(2,313,695)	(2,299,464)
<b>Total Accumulated Depreciation</b>		<b>(749,634,585)</b>	<b>(806,894,961)</b>	<b>(778,038,696)</b>

<u>WASHINGTON</u>		2007 Dec	2008 December	Dec 07 - Dec 08 12 month average
		WASHINGTON	WASHINGTON	WASHINGTON
<b>Gross Plant</b>				
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
<b>Storage and storage transmission CNG and LNG</b>				
		22,375,305	22,669,503	22,383,295
		253,939	253,939	253,939
<b>Total Gross Plant</b>		<b>212,466,410</b>	<b>220,274,056</b>	<b>216,238,627</b>

**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)
<b>Storage and storage transmission CNG and LNG</b>				
		(5,021,117)	(5,443,232)	(5,232,191)
		(247,736)	(253,939)	(252,377)
<b>Total Accumulated Depreciation</b>		<b>(73,421,267)</b>	<b>(80,653,025)</b>	<b>(77,039,595)</b>

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

<b>Customers</b>	<b>System</b>	<b>Washington</b>	<b>Oregon</b>
<b>Total Customers</b>			
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%
<b>Residential Customers</b>			
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%
<b>Commercial Customers</b>			
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%
<b>Industrial Customers</b>			
December 2008	941	59	882
December 2007	939	58	881
Average	940	59	882
% of System		6.22%	93.78%
<b>The Dalles</b>			
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%
<b>Portland / Vancouver</b>			
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%
<b>Portland / Vancouver Commercial</b>			
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%
<b>Volumes - 12 Months Ended 12/31/08</b>			
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%
<b>3-factor formula (simple average)</b>			
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**

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

<b>Allocation Factors - Summary</b>	<b>Washington</b>	<b>Oregon</b>
<b>Customers-all</b>	10.150%	89.850%
<b>Customers-Residential</b>	10.330%	89.670%
<b>Customers-Commercial</b>	8.420%	91.580%
<b>Customers-Industrial</b>	6.220%	93.780%
<b>Customers-The Dalles</b>	25.430%	74.570%
<b>3-factor</b>	9.890%	90.110%
<b>firm volumes</b>	9.490%	90.510%
<b>sales volumes</b>	9.390%	90.610%
<b>sendout volumes</b>	7.350%	92.650%
<b>sales/sendout volumes</b>	8.370%	91.630%
<b>Customers Portland/Vancouver</b>	13.950%	86.050%
<b>Customers Portland/Vancouver 80%</b>	11.160%	88.840%
<b>Customers Portland/Vancouver Cor</b>	12.500%	87.500%
<b>Payroll</b>	10.070%	89.930%
<b>Admin Transfer</b>	10.520%	89.480%
<b>Employee Cost</b>	10.640%	89.360%
<b>Regulatory</b>	30.000%	70.000%
<b>Telemetry</b>	10.770%	89.230%
<b>Direct-Wa</b>	100.000%	0.000%
<b>Direct-Or</b>	0.000%	100.000%
<b>Gross plant direct assign</b>	10.908%	89.092%
<b>Depreciation</b>	10.827%	89.173%
<b>Rate Base</b>	11.868%	



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	2009 July	2009 August	2009 September
<b>Volumes</b>									
Residential	8,212,731	7,218,432	6,334,969	4,640,564	2,727,428	1,499,617	1,180,861	1,036,480	1,116,698
Commercial	3,405,147	3,070,383	2,753,416	2,059,321	1,362,581	872,420	722,734	634,317	701,551
Industrial Firm	392,891	311,210	329,727	231,627	186,716	161,536	153,352	148,710	156,440
Interruptible	650,687	503,897	553,865	419,289	406,085	400,073	354,846	442,827	445,771
<b>Transport Total</b>	1,597,540	846,970	1,269,183	1,226,044	1,154,054	1,048,228	1,030,262	1,110,591	1,155,437
<b>Total</b>	14,258,996	11,950,892	11,241,160	8,576,845	5,836,864	3,981,874	3,442,055	3,372,925	3,575,897
<b>Customers</b>									
Residential	62,297	62,366	62,458	62,482	62,406	62,287	62,199	62,110	62,157
Commercial	5,357	5,325	5,342	5,329	5,312	5,293	5,271	5,255	5,251
Industrial Firm	43	40	40	39	39	39	39	39	39
Interruptible	15	14	14	13	13	13	13	13	13
<b>Transport Total</b>	8	8	8	11	11	11	11	11	11
<b>Total</b>	67,720	67,753	67,862	67,874	67,781	67,643	67,533	67,428	67,471
<b>Use per Customer</b>	0	0	0	0	0	0	0	0	0
Residential	132	116	101	74	44	24	19	17	18
Commercial	636	577	515	386	257	165	137	121	134
Industrial Firm	9,137	7,780	8,243	5,939	4,788	4,142	3,932	3,813	4,011
Interruptible	43,379	35,993	39,562	32,253	31,237	30,775	27,296	34,064	34,290
<b>Transport Total</b>	0	0	0	0	0	0	0	0	0
<b>Transport Total</b>	199,693	105,871	158,648	111,459	104,914	95,293	93,660	100,963	105,040

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	2009 July	2009 August	2009 September
<b>Volumes</b>									
Residential	54,028,661	53,418,033	52,239,075	51,639,195	49,048,065	47,119,530	46,210,098	45,854,332	45,854,821
Commercial	24,804,935	24,480,288	24,003,612	23,689,366	22,686,555	21,934,914	21,560,670	21,363,664	21,322,591
Industrial Firm	3,577,732	3,478,571	3,459,650	3,350,322	3,227,924	3,159,180	3,116,760	3,071,645	3,068,169
Interruptible	6,940,050	6,872,061	6,970,380	6,892,372	6,692,808	6,553,335	6,348,375	6,209,852	6,132,885
	0	0	0	0	0	0	0	0	0
<b>Transport Total</b>	16,319,687	15,690,000	15,740,929	15,659,885	15,600,866	15,526,375	15,480,320	15,425,810	15,420,626
	0	0	0	0	0	0	0	0	0
<b>Total</b>	105,671,065	103,938,953	102,413,646	101,231,140	97,256,218	94,293,334	92,716,223	91,925,303	91,799,092
<b>Average Customers</b>									
Residential	61,637	61,741	61,837	61,927	62,005	62,066	62,049	62,092	62,142
Commercial	5,214	5,226	5,238	5,248	5,255	5,262	5,267	5,272	5,276
Industrial Firm	38	38	38	38	38	38	39	39	39
Interruptible	14	14	14	14	14	14	14	14	14
<b>Transport Total</b>	8	8	8	8	8	9	9	9	9
<b>Total</b>	66,910	67,027	67,135	67,235	67,321	67,389	67,377	67,426	67,480
<b>12 Month Use per Average Customer</b>									
Residential	877	865	845	834	791	759	745	738	738
Commercial	4,758	4,684	4,582	4,514	4,317	4,168	4,093	4,052	4,041
Industrial Firm	94,919	91,727	90,676	87,634	84,263	82,303	80,874	79,386	78,983
Interruptible	495,718	488,179	495,164	492,312	480,699	473,296	461,055	453,529	450,438
<b>Transport Total</b>	2,059,766	1,980,291	1,986,719	1,920,552	1,860,654	1,802,169	1,749,949	1,699,454	1,656,761

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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
<b>Volumes</b>												
Residential	7,629,060	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	831,323	742,624	763,319	985,451	1,479,171	2,513,780
Industrial Firm	410,371	348,648	340,955	309,114	230,280	193,772	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
<b>Transport Total</b>	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
<b>Total</b>	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
<b>Customers</b>												
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
<b>Transport Total</b>	8	8	8	8	8	8	8	8	8	7	8	8
<b>Total</b>	66,236	66,460	66,577	66,664	66,754	67,691	66,795	66,764	66,694	66,940	67,228	67,313
<b>Use per Customer</b>	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
<b>Transport Total</b>	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
<b>Volumes</b>												
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	3,256,094	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
<b>Transport Total</b>	14,109,677	14,312,206	14,575,540	14,696,020	14,747,236	14,738,145	14,826,886	14,852,570	14,876,794	14,799,359	14,711,241	14,722,147
<b>Total</b>	87,926,932	88,515,780	88,931,263	91,695,615	93,007,041	93,774,461	94,234,507	94,268,767	94,238,887	93,663,901	92,556,932	91,412,069
<b>Average Customers</b>												
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
<b>Transport Total</b>	8	9	9	9	10	10	11	11	11	11	11	12
<b>Total</b>	65,015	65,198	65,377	65,560	65,695	65,955	66,134	66,307	66,459	66,602	66,737	66,847
<b>12 Month Use per Average Customer</b>												
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
<b>Transport Total</b>	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  
1.2 Month Ended Reports

Account	Description	Alloc. Ref.	System		Washington		Washington		Oregon		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
480.1	Residential Sales of Gas		572,608,086	-	572,608,086	62,828,298	-	62,828,298	509,779,788	-	509,779,788
481.1	Commercial		303,409,780	-	303,409,780	27,507,635	-	27,507,635	275,902,145	-	275,902,145
481.2	Industrial Firm		44,772,163	-	44,772,163	3,455,421	-	3,455,421	41,316,742	-	41,316,742
481.5	Interruptible		66,251,185	-	66,251,185	5,485,253	-	5,485,253	62,765,932	-	62,765,932
481.5	Interruptible Incentive		-	-	-	-	-	-	-	-	-
495.20	Unbilled Revenue		-	1,296,960	1,296,960	-	183,966	183,966	-	1,112,994	1,112,994
	Total Sales of Gas		989,041,214	1,296,960	990,338,174	99,276,607	183,966	99,460,573	889,764,607	1,112,994	890,877,601
489.12	Transportation Revenue		-	-	-	-	-	-	-	-	-
489.13	Industrial Firm		5,945,069	-	5,945,069	428,547	-	428,547	5,516,522	-	5,516,522
489.15	Interruptible		7,885,994	-	7,885,994	315,434	-	315,434	7,570,560	-	7,570,560
489.3	Agency Fee/Balancing		3,809	-	3,809	-	-	-	3,809	-	3,809
	Total Transportation Revenue		13,834,873	-	13,834,873	743,981	-	743,981	13,090,892	-	13,090,892
495.6	Rate Adjustments - Amortizations		16,002,378	-	16,002,378	1,541	-	1,541	16,000,837	-	16,000,837
487	Miscellaneous Revenues		3,208,355	-	3,208,355	194,026	-	194,026	3,014,329	-	3,014,329
488.1	Late Payment Charge		152,323	-	152,323	20,400	-	20,400	131,923	-	131,923
488.3	Returned Check Charge		286,120	-	286,120	26,875	-	26,875	241,245	-	241,245
488.4	Field Collection Charge		334,155	-	334,155	45,165	-	45,165	288,990	-	288,990
488.5	Recon Charge CR After Office Hours		390,025	-	390,025	53,650	-	53,650	336,375	-	336,375
488.6	Recon Charge Seas During Office Hours		16,325	-	16,325	1,525	-	1,525	14,800	-	14,800
488.7	Recon Charge Seas After Office Hours		10,100	-	10,100	1,450	-	1,450	8,650	-	8,650
488.8	Automated Payment Charge		144,120	-	144,120	20,938	-	20,938	123,182	-	123,182
493.2	Rent - Utility Property		207,672	250,313	457,985	21,004	9,130	30,134	441,853	241,183	683,036
495.1	Meter Rentals		836,729	-	836,729	10,693	-	10,693	826,036	-	826,036
495.2	Other Gas Revenue - Miscellaneous		5,567,923	250,313	5,818,236	395,726	9,130	404,856	5,172,197	241,183	5,413,380
	Total Miscellaneous Revenues		1,024,446,388	1,547,273	1,025,993,661	100,417,855	193,096	100,610,951	924,028,533	1,354,177	925,382,710
804.7	Cost of Gas		556,716,091	-	556,716,091	53,074,286	-	53,074,286	503,641,805	-	503,641,805
805.7	WACOG Incurred		57,636,992	-	57,636,992	7,021,317	-	7,021,317	50,615,675	-	50,615,675
804.6	Demand Incurred		84,657,444	-	84,657,444	7,665,246	-	7,665,246	76,992,198	-	76,992,198
805.8	Demand Deferred		(2,493,708)	-	(2,493,708)	162,330	-	162,330	(2,656,038)	-	(2,656,038)
805.4	Amortization of Gas Costs		(46,334,262)	-	(46,334,262)	(4,816,808)	-	(4,816,808)	(41,517,454)	-	(41,517,454)
	Total Cost of Gas		650,182,557	-	650,182,557	63,106,371	-	63,106,371	587,076,186	-	587,076,186
Detail	Operations & Maintenance		6,192,628	115,136,360	121,328,988	759,906	11,692,858	12,452,764	5,432,721	103,443,502	108,876,224
408.11	Other Taxes		19,188,397	-	19,188,397	1,002,187	-	1,002,187	18,186,210	-	18,186,210
408.12	Franchise		25,469,679	-	25,469,679	3,935,677	-	3,935,677	21,534,002	-	21,534,002
408.13	Payroll		4,726,199	-	4,726,199	464,120	-	464,120	4,262,079	-	4,262,079
408.14	Other		104,617	-	104,617	-	-	-	104,617	-	104,617
408.15	Regulatory		2,500,251	-	2,500,251	190,467	-	190,467	2,309,784	-	2,309,784
	Total Other Taxes		47,262,943	4,726,199	51,989,142	5,128,330	464,120	5,592,450	42,134,613	4,262,079	46,396,692
403.1	Depreciation		-	39,020,649	39,020,649	-	4,206,172	4,206,172	-	34,814,477	34,814,477
	Income Taxes		-	-	-	-	-	-	-	-	-
409.11	Federal Income Taxes		-	-	-	-	-	-	-	-	-
410.11	Federal Income Taxes - Deferred		-	-	-	-	-	-	-	-	-
411.42	Federal Income Tax Credit		-	-	-	-	-	-	-	-	-
409.12	Oregon Income Taxes		-	-	-	-	-	-	-	-	-
410.12	Oregon Income Taxes - Deferred		-	-	-	-	-	-	-	-	-
411.12	Oregon Income Tax Credit		-	-	-	-	-	-	-	-	-
	Total Income Taxes		-	-	-	-	-	-	-	-	-
	Total Operating Revenue Deductions		703,638,128	158,883,209	862,521,337	68,994,608	16,363,150	85,357,758	634,643,520	147,520,059	782,163,579
	Net Operating Income		123,213,797	-	123,213,797	-	-	-	-	-	-

	August 2009					
	System Direct	System Allocated	Washington Direct	Washington Allocated	Washington Total	Oregon Total
12 Month Ended Reports						
Rate Base						
101 Gross Plant		2,114,415,495			221,970,225	1,892,445,270
108.1X Accumulated Depreciation		(890,276,187)			(80,292,304)	(809,963,883)
117.X Storage Gas - Cushion		14,138,702			1,343,178	12,795,524
186.XX Leasehold Improvements		2,193,995			216,428	1,977,566
252.XX Customer Contributions		(2,418,393)			(156,382)	(2,262,011)
283.XX Deferred Taxes - Federal		(160,417,557)			(17,489,589)	(142,927,969)
283.XX Deferred Taxes - State		(29,213,093)			-	(29,213,093)
Total Rate Base		1,048,422,961			125,591,557	922,831,404
Rate Of Return on Rate Base		11.75%			8.92%	12.14%
Allocation References:						
A Unbilled Therms		100.00%			14.18%	85.82%
B Follows plant split		100.00%			3.65%	96.35%
C& See O&M Detail						
C Payroll Factor		100.00%			9.82%	90.18%
D Depreciation Factor		100.00%			10.78%	89.22%





NW Natural  
Washington Quarterly Results of Operations Report

Acct	Description	System		System		Washington		Washington		August 2009	
		Direct	Allocated	Total	Allocated	Direct	Allocated	Total	Direct	Allocated	Total
	Sales of Gas										
480.1	Residential	15,177,827		15,177,827		1,878,089		1,878,089			13,299,738
481.1	Commercial	10,427,992		10,427,992		980,049		980,049			9,447,943
481.2	Industrial Firm	3,005,014		3,005,014		204,477		204,477			2,800,537
481.3	Interruptible	4,749,453		4,749,453		468,514		468,514			4,280,939
481.5	Interruptible Incentive	-		-		-		-			-
495.20	Unbilled Revenue	-	1,496,964	1,496,964	115,371	-	-	115,371	1,381,593		1,381,593
	Total Sales of Gas	33,360,286	1,496,964	34,857,250	115,371	3,531,129		3,646,500	1,381,593		31,210,750
	Transportation Revenue										
489.12	Industrial Firm	463,882		463,882		52,083		52,083			411,800
489.13	Interruptible	663,301		663,301		43,088		43,088			620,214
489.15	Interruptible Incentive	-		-		-		-			-
489.3	Agency Fee/Balancing	-		-		-		-			-
	Total Transportation Revenue	1,127,184		1,127,184		95,170		95,170			1,032,013
495.6	Rate Adjustments - Amortizations	159,304		159,304	(409)			(409)			159,713
	Miscellaneous Revenues										
487	Late Payment Charge	154,081		154,081		9,262		9,262			144,819
488.1	Returned Check Charge	9,358		9,358		1,410		1,410			7,948
488.3	Recon Charge CR During Office Hours	18,125		18,125		2,200		2,200			15,925
488.4	Field Collection Charge	24,030		24,030		3,390		3,390			20,640
488.5	Recon Charge CR After Office Hours	18,425		18,425		2,975		2,975			15,450
488.6	Recon Charge Seas During Office Hours	650		650		100		100			550
488.7	Recon Charge Seas After Office Hours	375		375		150		150			225
488.8	Automated Payment Charge	9,708		9,708		1,465		1,465			8,243
493.2	Rent - Utility Property	17,906	21,806	21,806		1,888		1,888	21,806		21,806
495.1	Meter Rentals	2,142		2,142		1		1			16,017
495.2	Other Gas Revenue - Miscellaneous	254,798	21,806	276,604		22,841		22,841	2,141		253,763
	Total Miscellaneous Revenues	34,901,572	1,518,770	36,420,342		3,648,732		3,764,103	1,403,399		32,656,240
	Total Operating Revenue	14,350,052		14,350,052		1,352,467		1,352,467			12,997,585
804.7	WACOG Incurred	4,760,711		4,760,711		585,509		585,509			4,175,202
805.7	WACOG Deferred	7,071,019		7,071,019		639,732		639,732			6,431,287
804.6	Demand Incurred	(4,620,498)		(4,620,498)		(407,122)		(407,122)			(4,213,376)
805.8	Demand Deferred	(177,133)		(177,133)		9,744		9,744			(186,877)
805.4	Amortization of Gas Costs	21,384,151		21,384,151		2,180,330		2,180,330			19,203,821
	Total Cost of Gas	552,391	7,897,420	8,449,811		127,918		803,102			7,518,791
	Operations & Maintenance	1,662,486		1,662,486		79,062		79,062			1,583,424
408.11	Property	970,758		970,758		141,747		141,747			829,011
408.12	Franchise	2,079		2,079		-		-			791,416
408.13	Payroll	833,049		833,049		41,633		41,633			2,079
408.14	Other	-		-		-		-			-
408.15	Regulatory	-		-		-		-			-
	Total Other Taxes	2,635,323	833,049	3,468,372		220,809		41,633			3,205,929
403.1	Depreciation	-		-		-		-			-
	Income Taxes										
409.11	Federal Income Taxes	(2,235,511)		(2,235,511)		28,009		28,009			(2,263,520)
410.11	Federal Income Taxes - Deferred	1,662,196		1,662,196		-		-			1,662,196
411.42	Federal Income Tax Credit	(1,084,663)		(1,084,663)		(2,571)		(2,571)			(1,082,092)
409.12	Oregon Income Taxes	3,523,082		3,523,082		-		-			3,523,082
410.12	Oregon Income Taxes - Deferred	(3,794,780)		(3,794,780)		-		-			(3,794,780)
411.12	Oregon Income Tax Credit	(98,254)		(98,254)		25,438		25,438			(98,254)
	Total Income Taxes	(2,027,930)		(2,027,930)		25,438		25,438			(2,053,368)
	Total Operating Revenue Deductions	24,571,865	8,730,469	31,274,404	844,735	2,529,057		3,399,231	7,885,734		27,875,174
	Net Operating Income	5,145,938		5,145,938		364,872		364,872			4,781,066

Alloc. Ref. August 2009

	System		Washington		Washington		Oregon		August 2009	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Oregon	Total
<b>Rate Base</b>										
<b>101 Gross Plant</b>		2,152,646,108								1,928,322,304
<b>108.1X Accumulated Depreciation</b>		(912,474,460)								(829,572,987)
<b>117.X Storage Gas - Cushion</b>		14,172,457								12,827,491
<b>186.XX Leasehold Improvements</b>		2,094,781								1,887,861
<b>252.XX Customer Contributions</b>		(2,139,604)								(2,048,648)
<b>283.XX Deferred Taxes - Federal</b>		(170,962,986)								(152,315,365)
<b>283.XX Deferred Taxes - State</b>		(26,795,197)								(26,795,197)
<b>Total Rate Base</b>		1,056,541,090								932,305,459
<b>Rate Of Return on Rate Base</b>		0.49%								0.51%
<b>Allocation References:</b>										
A Unbilled Terms		100.00%								92.29%
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 August 31, 2009

Month

	System	Washington	Oregon
<b>Natural Gas Storage</b>			
Underground Storage Expense			
Operation			
816 Wells Expense	\$4,034	\$383	\$3,651
818 Compressor Station Expense	(96,501)	(9,158)	(87,343)
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	94,698	8,996	85,702
821 Purification Expense	11,304	1,073	10,232
Maintenance			
832 Wells Expense	12,100	1,168	10,933
Total Underground Storage Expense	25,636	2,461	23,175
Other Storage Expense			
Operation			
840 Supervision and Engineering	5,176	491	4,685
Total Other Storage Expense	5,176	491	4,685
<b>Liquified Natural Gas Expense</b>			
Operation			
844 Supervision and Engineering	120,411	11,429	108,981
845 LNG Fuel	(22,582)	(2,143)	(20,439)
Maintenance			
847 Supervision and Engineering	35,242	3,347	31,895
Total Liquified Natural Gas Expense	133,071	12,633	120,437
Total Natural Gas Storage	163,882	15,586	148,297
<b>Transmission Expense</b>			
Operation			
856 Mains Expense	7,450	591	6,859
Maintenance			
863 Maintenance of Mains	1,204	119	1,085
Total Transmission Expense	8,654	710	7,944
<b>Distribution Expense</b>			
Operation			
870 Supervision and Engineering	159,890	13,009	146,881
874 Mains and Services Expense	730,879	156,823	574,056
875 Measuring and Regulator Station Expense - General	10,396	814	9,582
877 Measuring and Regulator Station Expense - City Gate	11,364	610	10,753
878 Meter and House Regulator Expense	351,871	33,791	318,080
879 Customer Installation Expense	597,782	60,810	536,972
880 Other Expense	104,621	10,549	94,072
881 Rents	7,476	739	6,737

	System	Washington	Oregon
<b>Maintenance</b>			
885 Supervision and Engineering	296,342	28,101	268,240
887 Mains	122,175	19,565	102,610
889 Measuring and Regulator Station Expense - General	71,334	4,735	66,599
891 Measuring and Regulator Station Expense - City Gate	9,634	709	8,925
892 Services	124,619	7,861	116,759
893 Meters and House Regulators	184,109	14,968	169,142
894 Other Equipment	1,902	76	1,826
<b>Total Distribution Expense</b>	<b>2,784,395</b>	<b>353,161</b>	<b>2,431,234</b>
<b>Customer Accounts Expense</b>			
<b>Operation</b>			
901 Supervision	103,544	10,241	93,304
902 Meter Reading Expenses	322,411	41,360	281,051
903 Customer Records and Collection Expense	1,240,023	123,203	1,116,820
904 Uncollectible Accounts	104,209	9,458	94,751
<b>Total Customer Accounts Expense</b>	<b>1,770,187</b>	<b>184,262</b>	<b>1,585,925</b>
<b>Customer Service and Informational</b>			
<b>Operation</b>			
907 Supervision	27,981	2,906	25,075
908 Customer Assistance Expense	381,625	32,898	348,727
909 Customer Information Expense	268,340	27,720	240,621
910 Miscellaneous Customer Service Expense	14,574	1,506	13,069
<b>Total Customer Service and Informational</b>	<b>692,520</b>	<b>65,029</b>	<b>627,491</b>
<b>Sales Expense</b>			
<b>Operation</b>			
911 Supervision	28,381	2,916	25,465
912 Demonstration and Selling Expense	217,229	21,935	195,294
913 Advertising	15,647	1,543	14,104
916 Miscellaneous Sales Expense	38	4	34
<b>Total Sales Expense</b>	<b>261,294</b>	<b>26,398</b>	<b>234,896</b>
<b>Administrative and General Expense</b>			
<b>Operation</b>			
921 Office Supplies and Expense	2,742,731	288,713	2,454,018
922 Administrative Expenses Transferred - Credit	(1,697,778)	(179,606)	(1,518,173)
924 Property Insurance Premium	184,443	18,241	166,202
925 Injuries and Damages	113,812	11,256	102,556
926 Employee Pensions and Benefits	519,545	55,819	463,726
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	252,029	24,926	227,103
931 Rents	354,819	43,517	311,302
<b>Maintenance</b>			
935 Maintenance of General Plant	299,277	23,008	276,269
<b>Total Administrative and General Expense</b>	<b>2,768,879</b>	<b>285,874</b>	<b>2,483,004</b>
<b>Total Operations and Maintenance Expense</b>	<b>\$8,449,811</b>	<b>\$931,020</b>	<b>\$7,518,791</b>

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

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	
<b>816 Wells Expense Total</b>	0.00	4,033.82	4,033.82	0.00	382.81	382.81	0.00	3,651.01	3,651.01	Firm Volumes Total
<b>818 Compressor Station Expense Total</b>	0.00	(96,500.62)	(96,500.62)	0.00	(9,157.90)	(9,157.90)	0.00	(87,342.72)	(87,342.72)	Firm Volumes Total
<b>819 Compressor Station Fuel Total</b>	0.00	0.04	0.04	0.00	0.00	0.00	0.00	0.04	0.04	Firm Volumes Total
<b>820 Measuring and Regulator Station Expense Total</b>	0.00	687.00	687.00	0.00	67.94	67.94	0.00	619.06	619.06	3-factor Total
	0.00	978.00	978.00	0.00	99.27	99.27	0.00	878.73	878.73	Customers-All Total
	0.00	93,032.69	93,032.69	0.00	8,828.80	8,828.80	0.00	84,203.89	84,203.89	Firm Volumes Total
<b>821 Purification Expense Total</b>	0.00	94,697.69	94,697.69	0.00	8,996.01	8,996.01	0.00	85,701.68	85,701.68	Firm Volumes Total
	0.00	11,304.48	11,304.48	0.00	1,072.80	1,072.80	0.00	10,231.68	10,231.68	3-factor Total
	0.00	4,796.00	4,796.00	0.00	474.32	474.32	0.00	4,321.68	4,321.68	Firm Volumes Total
	0.00	7,304.36	7,304.36	0.00	693.18	693.18	0.00	6,611.18	6,611.18	Customers-All Total
<b>832 Wells Expense Total</b>	0.00	12,100.36	12,100.36	0.00	1,167.50	1,167.50	0.00	10,932.86	10,932.86	Firm Volumes Total
	0.00	5,175.73	5,175.73	0.00	491.18	491.18	0.00	4,684.55	4,684.55	3-factor Total
	0.00	1,338.00	1,338.00	0.00	132.33	132.33	0.00	1,205.67	1,205.67	Customers-All Total
	0.00	118,936.51	118,936.51	0.00	11,287.08	11,287.08	0.00	107,649.43	107,649.43	Firm Volumes Total
<b>844 Supervision and Engineering Total</b>	0.00	136.00	136.00	0.00	10.00	10.00	0.00	126.00	126.00	sendout volumes Total
	0.00	120,410.51	120,410.51	0.00	11,429.41	11,429.41	0.00	108,981.10	108,981.10	Firm Volumes Total
	0.00	(22,582.13)	(22,582.13)	0.00	(2,143.05)	(2,143.05)	0.00	(20,439.08)	(20,439.08)	3-factor Total
	0.00	425.46	425.46	0.00	42.08	42.08	0.00	383.38	383.38	Customers port/van Total
	0.00	14.00	14.00	0.00	1.95	1.95	0.00	12.05	12.05	Firm Volumes Total
<b>847 Supervision and Engineering Total</b>	0.00	34,802.82	34,802.82	0.00	3,302.79	3,302.79	0.00	31,500.03	31,500.03	Firm Volumes Total
	0.00	35,242.28	35,242.28	0.00	3,346.82	3,346.82	0.00	31,895.46	31,895.46	3-factor Total
	0.00	5,978.60	5,978.60	0.00	591.29	591.29	0.00	5,387.31	5,387.31	Direct-OR Total
	1,471.28	0.00	1,471.28	0.00	0.00	0.00	1,471.28	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
<b>856 Mains Expense Total</b>	1,471.28	5,978.60	7,449.88	0.00	591.29	591.29	1,471.28	5,387.31	6,858.59	3-factor Total
	0.00	1,201.94	1,201.94	0.00	118.87	118.87	0.00	1,083.07	1,083.07	Direct-OR Total
	2.22	0.00	2.22	0.00	0.00	0.00	2.22	0.00	2.22	Direct-OR Total
<b>863 Maintenance of Mains Total</b>	2.22	1,201.94	1,204.16	0.00	118.87	118.87	2.22	1,083.07	1,085.29	3-factor Total
	0.00	73,148.81	73,148.81	0.00	7,234.42	7,234.42	0.00	65,914.39	65,914.39	Customers-All Total
	0.00	155.00	155.00	0.00	15.73	15.73	0.00	139.27	139.27	Direct-OR Total
	8,295.18	0.00	8,295.18	0.00	0.00	0.00	8,295.18	0.00	0.00	Firm Volumes Total
	0.00	138.00	138.00	0.00	13.10	13.10	0.00	124.90	124.90	sales/sendout volumes Total
	0.00	138.05	138.05	0.00	11.55	11.55	0.00	126.50	126.50	Sendout Volumes Total
<b>870 Supervision and Engineering Total</b>	8,295.18	151,595.06	159,890.24	0.00	13,008.92	13,008.92	8,295.18	138,586.14	146,881.32	3-factor Total
	0.00	415,128.03	415,128.03	0.00	41,056.18	41,056.18	0.00	374,071.85	374,071.85	Customers port/van Total
	0.00	46,918.80	46,918.80	0.00	6,545.16	6,545.16	0.00	40,373.64	40,373.64	Customers Port/Van 80% Total
	0.00	1,124.63	1,124.63	0.00	125.51	125.51	0.00	999.12	999.12	Customers-All Total
	0.00	42,092.32	42,092.32	0.00	4,272.37	4,272.37	0.00	37,819.95	37,819.95	Direct-OR Total
	119,651.20	0.00	119,651.20	0.00	0.00	0.00	119,651.20	0.00	0.00	Direct-WA Total
	104,704.51	0.00	104,704.51	0.00	104,704.51	104,704.51	0.00	0.00	0.00	Firm Volumes Total
	0.00	1,260.00	1,260.00	0.00	119.57	119.57	0.00	1,140.43	1,140.43	3-factor Total
<b>874 Mains and Services Expense Total</b>	224,355.71	506,523.78	730,879.49	0.00	52,118.79	52,118.79	119,651.20	454,404.99	574,056.19	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	1,878.62	0.00	1,878.62	0.00	0.00	0.00	1,878.62	0.00	0.00	Telemetering Total
	0.00	3,009.28	3,009.28	0.00	221.18	221.18	0.00	2,788.10	2,788.10	3-factor Total
	0.00	5,508.25	5,508.25	0.00	593.24	593.24	0.00	4,915.01	4,915.01	Direct-OR Total
<b>875 Measuring and Regulator Station Expense - General Total</b>	1,878.62	8,517.53	10,396.15	0.00	814.42	814.42	1,878.62	7,703.11	9,581.73	3-factor Total
	0.00	200.51	200.51	0.00	19.83	19.83	0.00	180.68	180.68	Direct-OR Total
	3,129.74	0.00	3,129.74	0.00	0.00	0.00	3,129.74	0.00	0.00	Sendout Volumes Total
<b>877 Measuring and Regulator Station Expense - City Gate Total</b>	3,129.74	8,233.83	11,363.57	0.00	610.27	610.27	3,129.74	7,623.56	10,753.30	3-factor Total
	0.00	912.95	912.95	0.00	90.29	90.29	0.00	822.66	822.66	Customers port/van Total
	0.00	558.00	558.00	0.00	77.84	77.84	0.00	480.16	480.16	Customers-All Total
	0.00	320,075.89	320,075.89	0.00	32,487.70	32,487.70	0.00	287,588.19	287,588.19	Customers-Ind Total
	0.00	8,381.19	8,381.19	0.00	521.31	521.31	0.00	7,859.88	7,859.88	Customers-Res Total
	0.00	746.72	746.72	0.00	77.14	77.14	0.00	669.58	669.58	Direct-OR Total
	13,891.12	0.00	13,891.12	0.00	0.00	0.00	13,891.12	0.00	0.00	Sendout Volumes Total
<b>878 Meter and House Regulator Expense Total</b>	13,891.12	337,979.85	351,870.97	0.00	33,791.21	33,791.21	13,891.12	304,186.64	318,079.76	3-factor Total

FERC Descr	System				Washington				Oregon			
	Direct	Allocated	Total		Direct	Allocated	Total		Direct	Allocated	Total	
			Aug	Aug			Aug	Aug			Aug	Aug
	0.00	18,096.50	18,096.50	0.00	1,789.74	1,789.74	1,789.74	0.00	16,306.76	16,306.76	16,306.76	Allocation Method
	0.00	2,438.00	2,438.00	0.00	340.10	340.10	340.10	0.00	2,097.90	2,097.90	2,097.90	3-factor Total
	0.00	558,655.36	558,655.36	0.00	56,703.52	56,703.52	56,703.52	0.00	501,951.84	501,951.84	501,951.84	Customers port/van Total
	0.00	87.79	87.79	0.00	7.39	7.39	7.39	0.00	80.40	80.40	80.40	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	Customers-Res Total
	0.00	18,503.86	18,503.86	0.00	1,968.81	1,968.81	1,968.81	0.00	16,535.05	16,535.05	16,535.05	Direct-OR Total
	0.00	0.00	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	0.00	0.00	Firm Volumes Total
<b>879 Customer Installation Expense Total</b>	0.00	597,781.51	597,781.51	0.00	60,809.56	60,809.56	60,809.56	0.00	536,971.95	536,971.95	536,971.95	
	0.00	35,009.19	35,009.19	0.00	3,462.42	3,462.42	3,462.42	0.00	31,546.77	31,546.77	31,546.77	3-factor Total
	0.00	22,696.67	22,696.67	0.00	2,303.72	2,303.72	2,303.72	0.00	20,392.95	20,392.95	20,392.95	Customers-All Total
	23,674.53	0.00	23,674.53	0.00	0.00	0.00	0.00	23,674.53	0.00	23,674.53	0.00	Direct-OR Total
	3,318.32	0.00	3,318.32	3,318.32	0.00	0.00	3,318.32	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	0.00	0.00	Firm Volumes Total
	0.00	19,922.08	19,922.08	0.00	1,464.28	1,464.28	1,464.28	0.00	18,457.80	18,457.80	18,457.80	Sendout Volumes Total
<b>880 Other Expense Total</b>	26,992.85	77,627.94	104,620.79	3,318.32	7,230.42	10,548.74	23,674.53	26,992.85	70,397.52	97,390.37	124,382.90	
	0.00	7,476.02	7,476.02	0.00	739.38	739.38	739.38	0.00	6,736.64	6,736.64	6,736.64	3-factor Total
<b>881 Rents Total</b>	0.00	253,972.74	253,972.74	0.00	25,117.91	25,117.91	25,117.91	0.00	228,854.83	228,854.83	228,854.83	3-factor Total
	0.00	979.00	979.00	0.00	136.57	136.57	136.57	0.00	842.43	842.43	842.43	Customers port/van Total
	0.00	1,681.00	1,681.00	0.00	170.63	170.63	170.63	0.00	1,510.37	1,510.37	1,510.37	Customers-All Total
	34,121.93	0.00	34,121.93	0.00	0.00	0.00	0.00	34,121.93	0.00	34,121.93	0.00	Direct-OR Total
	2,445.47	0.00	2,445.47	2,445.47	0.00	0.00	2,445.47	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	3,141.68	3,141.68	0.00	230.91	230.91	230.91	0.00	2,910.77	2,910.77	2,910.77	Sendout Volumes Total
<b>885 Supervision and Engineering Total</b>	36,567.40	259,774.42	296,341.82	2,445.47	25,656.02	28,101.49	34,121.93	36,567.40	139,688.02	176,250.41	212,810.35	
	0.00	155,019.44	155,019.44	0.00	15,331.42	15,331.42	15,331.42	0.00	139,688.02	139,688.02	139,688.02	3-factor Total
	0.00	2,759.45	2,759.45	0.00	307.95	307.95	307.95	0.00	2,451.50	2,451.50	2,451.50	Customers-All Total
	0.00	30.15	30.15	0.00	3.06	3.06	3.06	0.00	27.09	27.09	27.09	Customers-Comm Total
	(39,595.66)	0.00	(39,595.66)	0.00	0.00	0.00	0.00	(39,595.66)	0.00	(39,595.66)	0.00	Direct-OR Total
	3,918.91	0.00	3,918.91	3,918.91	0.00	0.00	3,918.91	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	43.00	43.00	0.00	4.08	4.08	4.08	0.00	38.92	38.92	38.92	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
<b>887 Mains Total</b>	(35,676.75)	157,852.04	122,175.29	3,918.91	15,646.51	19,565.42	19,565.42	(35,676.75)	142,205.53	106,528.78	137,834.23	
	0.00	121.98	121.98	0.00	12.06	12.06	12.06	0.00	109.92	109.92	109.92	3-factor Total
	20,046.71	0.00	20,046.71	0.00	0.00	0.00	0.00	20,046.71	0.00	20,046.71	0.00	Direct-OR Total
	0.00	23,033.38	23,033.38	0.00	1,692.96	1,692.96	1,692.96	0.00	21,340.42	21,340.42	21,340.42	Sendout Volumes Total
	0.00	28,132.11	28,132.11	0.00	3,029.83	3,029.83	3,029.83	0.00	25,102.28	25,102.28	25,102.28	Telemetering Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	20,046.71	51,287.47	71,334.18	0.00	4,734.85	4,734.85	4,734.85	20,046.71	46,552.62	66,599.33	86,637.18	
	0.00	47.80	47.80	0.00	4.73	4.73	4.73	0.00	43.07	43.07	43.07	3-factor Total
	0.00	9,586.34	9,586.34	0.00	704.60	704.60	704.60	0.00	8,881.74	8,881.74	8,881.74	Sendout Volumes Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	9,634.14	9,634.14	0.00	709.33	709.33	709.33	0.00	8,924.81	8,924.81	8,924.81	
	0.00	48,234.27	48,234.27	0.00	4,770.37	4,770.37	4,770.37	0.00	43,463.90	43,463.90	43,463.90	3-factor Total
	0.00	38.45	38.45	0.00	3.90	3.90	3.90	0.00	34.55	34.55	34.55	Customers-All Total
	69,354.03	0.00	69,354.03	0.00	0.00	0.00	0.00	69,354.03	0.00	69,354.03	0.00	Direct-OR Total
	2,776.33	0.00	2,776.33	2,776.33	0.00	0.00	2,776.33	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	0.00	0.00	Firm Volumes Total
	0.00	4,216.41	4,216.41	0.00	309.91	309.91	309.91	0.00	3,906.50	3,906.50	3,906.50	Sendout Volumes Total
<b>892 Services Total</b>	72,130.36	52,489.13	124,619.49	2,776.33	5,084.18	7,860.51	69,354.03	72,130.36	47,404.95	116,759.98	164,164.93	
	0.00	7,493.22	7,493.22	0.00	741.07	741.07	741.07	0.00	6,752.15	6,752.15	6,752.15	3-factor Total
	0.00	63,794.54	63,794.54	0.00	6,475.15	6,475.15	6,475.15	0.00	57,319.39	57,319.39	57,319.39	Customers-All Total
	0.00	25,622.70	25,622.70	0.00	2,157.43	2,157.43	2,157.43	0.00	23,465.27	23,465.27	23,465.27	Customers-Comm Total
	0.00	20,612.35	20,612.35	0.00	1,282.09	1,282.09	1,282.09	0.00	19,330.26	19,330.26	19,330.26	Customers-Ind Total
	0.00	19,162.35	19,162.35	0.00	1,979.47	1,979.47	1,979.47	0.00	17,182.88	17,182.88	17,182.88	Customers-Res Total
	15,690.44	0.00	15,690.44	0.00	0.00	0.00	0.00	15,690.44	0.00	15,690.44	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	31,733.73	31,733.73	0.00	2,332.45	2,332.45	2,332.45	0.00	29,401.28	29,401.28	29,401.28	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	15,690.44	168,418.89	184,109.33	0.00	14,967.66	14,967.66	14,967.66	15,690.44	153,451.23	168,418.89	184,109.33	
	0.00	770.68	770.68	0.00	76.22	76.22	76.22	0.00	694.46	694.46	694.46	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	1,131.55	0.00	1,131.55	0.00	0.00	0.00	0.00	1,131.55	0.00	1,131.55	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>894 Other Equipment Total</b>	1,131.55	770.68	1,902.23	0.00	76.22	76.22	76.22	1,131.55	694.46	1,826.01	2,420.74	
	0.00	103,544.35	103,544.35	0.00	10,240.54	10,240.54	10,240.54	0.00	93,303.81	93,303.81	93,303.81	3-factor Total
<b>901 Supervision Total</b>	0.00	103,544.35	103,544.35	0.00	10,240.54	10,240.54	10,240.54	0.00	93,303.81	93,303.81	93,303.81	

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System	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Aug	Aug		Aug	Aug		Aug	Aug	
902 Meter Reading Expenses Total	0.00	3,539.00	350.01	0.00	350.01	0.00	0.00	3,188.99	350.01	3-factor Total
	0.00	230,312.80	32,128.64	0.00	32,128.64	0.00	0.00	198,184.16	32,128.64	Customers-Port/van Total
	0.00	59,042.22	5,992.79	0.00	5,992.79	0.00	0.00	53,049.43	5,992.79	Customers-All Total
	0.00	2,149.41	133.69	0.00	133.69	0.00	0.00	2,015.72	133.69	Customers-Ind Total
	0.00	24,203.27	2,500.20	0.00	2,500.20	0.00	0.00	21,703.07	2,500.20	Customers-Res Total
	765.00	0.00	0.00	0.00	0.00	0.00	765.00	0.00	Direct-OR Total	
	0.00	2,321.00	246.95	0.00	246.95	0.00	0.00	2,074.05	246.95	Employee Cost Total
	0.00	78.00	7.40	0.00	7.40	0.00	0.00	70.60	7.40	Firm Volumes Total
	765.00	321,645.70	41,359.68	0.00	41,359.68	0.00	765.00	280,286.02	281,051.02	3-factor Total
	0.00	793,130.11	78,440.57	0.00	78,440.57	0.00	0.00	714,689.54	714,689.54	Customers-All Total
0.00	83,158.79	8,440.62	0.00	8,440.62	0.00	0.00	74,718.17	74,718.17	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	30,576.53	1,901.86	0.00	1,901.86	0.00	0.00	28,674.67	28,674.67	Customers-Res Total	
0.00	332,558.05	34,353.25	0.00	34,353.25	0.00	0.00	298,204.80	298,204.80	Direct-OR Total	
532.62	0.00	0.00	0.00	0.00	0.00	532.62	0.00	532.62	Direct-WA Total	
599.68	1,239,423.48	123,203.36	0.00	123,203.36	0.00	599.68	1,116,287.18	1,116,819.80	3-factor Total	
0.00	78,495.19	7,967.26	0.00	7,967.26	0.00	0.00	70,527.93	70,527.93	Customers-All Total	
0.00	11,004.90	926.61	0.00	926.61	0.00	0.00	10,078.29	10,078.29	Customers-Comm Total	
0.00	9,069.60	564.13	0.00	564.13	0.00	0.00	8,505.47	8,505.47	Customers-Ind Total	
5,639.00	0.00	0.00	0.00	0.00	0.00	5,639.00	0.00	5,639.00	Direct-OR Total	
5,639.00	98,569.69	9,458.00	0.00	9,458.00	0.00	5,639.00	89,111.69	94,750.69	3-factor Total	
0.00	22,920.99	2,367.74	0.00	2,367.74	0.00	0.00	20,553.25	20,553.25	Customers-All Total	
0.00	27,980.94	2,906.12	0.00	2,906.12	0.00	0.00	25,074.82	25,074.82	Customers-Comm Total	
0.00	21,738.07	2,149.90	0.00	2,149.90	0.00	0.00	19,588.17	19,588.17	Customers-Ind Total	
0.00	237,348.45	24,090.85	0.00	24,090.85	0.00	0.00	213,257.60	213,257.60	Customers-Res Total	
0.00	14,636.07	1,232.35	0.00	1,232.35	0.00	0.00	13,403.72	13,403.72	3-factor Total	
0.00	76,539.66	4,760.77	0.00	4,760.77	0.00	0.00	71,778.89	71,778.89	Customers-All Total	
0.00	42,929.97	4,434.67	0.00	4,434.67	0.00	0.00	38,495.30	38,495.30	Customers-Comm Total	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total	
(7,796.65)	0.00	(3,770.47)	0.00	(3,770.47)	0.00	(7,796.65)	0.00	(7,796.65)	Customers-Res Total	
(3,770.47)	0.00	0.00	0.00	0.00	0.00	(3,770.47)	0.00	(3,770.47)	Direct-OR Total	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	
(11,567.12)	393,192.22	38,898.07	0.00	38,898.07	0.00	(11,567.12)	356,523.68	348,727.93	Employee Cost Total	
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total	
0.00	268,340.04	27,719.53	0.00	27,719.53	0.00	0.00	240,620.51	240,620.51	Customers-All Total	
0.00	268,340.04	27,719.53	0.00	27,719.53	0.00	0.00	240,620.51	240,620.51	Customers-Comm Total	
0.00	14,574.08	1,505.50	0.00	1,505.50	0.00	0.00	13,068.58	13,068.58	Customers-Ind Total	
0.00	14,574.08	1,505.50	0.00	1,505.50	0.00	0.00	13,068.58	13,068.58	Customers-Res Total	
0.00	13,314.13	1,351.38	0.00	1,351.38	0.00	0.00	11,962.75	11,962.75	3-factor Total	
0.00	12,342.07	1,274.94	0.00	1,274.94	0.00	0.00	11,067.13	11,067.13	Customers-All Total	
0.00	2,724.59	289.90	0.00	289.90	0.00	0.00	2,434.69	2,434.69	Customers-Comm Total	
0.00	28,380.79	2,916.22	0.00	2,916.22	0.00	0.00	25,464.57	25,464.57	Customers-Ind Total	
0.00	3,753.57	371.23	0.00	371.23	0.00	0.00	3,382.34	3,382.34	Customers-Res Total	
0.00	207,479.44	21,059.17	0.00	21,059.17	0.00	0.00	186,420.27	186,420.27	3-factor Total	
0.00	5,345.37	450.08	0.00	450.08	0.00	0.00	4,895.29	4,895.29	Customers-All Total	
0.00	35.42	2.20	0.00	2.20	0.00	0.00	33.22	33.22	Customers-Comm Total	
0.00	200.00	20.66	0.00	20.66	0.00	0.00	179.34	179.34	Customers-Ind Total	
81.00	0.00	0.00	0.00	0.00	0.00	81.00	0.00	81.00	Customers-Res Total	
81.00	334.00	31.70	0.00	31.70	0.00	0.00	302.30	302.30	Direct-OR Total	
81.00	217,147.80	21,935.04	0.00	21,935.04	0.00	81.00	195,212.76	195,293.76	Firm Volumes Total	
0.00	3,856.24	324.70	0.00	324.70	0.00	0.00	3,531.54	3,531.54	3-factor Total	
0.00	11,790.42	1,217.95	0.00	1,217.95	0.00	0.00	10,572.47	10,572.47	Customers-All Total	
0.00	15,646.66	1,542.65	0.00	1,542.65	0.00	0.00	14,104.01	14,104.01	Customers-Comm Total	
0.00	37.85	3.91	0.00	3.91	0.00	0.00	33.94	33.94	Customers-Ind Total	
0.00	37.85	3.91	0.00	3.91	0.00	0.00	33.94	33.94	Customers-Res Total	
0.00	2,513,536.05	248,588.71	0.00	248,588.71	0.00	0.00	2,264,947.34	2,264,947.34	3-factor Total	
0.00	5,677.42	597.26	0.00	597.26	0.00	0.00	5,080.16	5,080.16	Customers-Port/van Total	
0.00	821.40	114.58	0.00	114.58	0.00	0.00	706.82	706.82	Customers-All Total	
0.00	62,209.87	6,314.30	0.00	6,314.30	0.00	0.00	55,895.57	55,895.57	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	99.20	10.25	0.00	10.25	0.00	0.00	88.95	88.95	Customers-Res Total	
44,286.63	0.00	0.00	0.00	0.00	0.00	44,286.63	0.00	44,286.63	Direct-OR Total	
1,014.83	0.00	1,014.83	0.00	1,014.83	0.00	0.00	0.00	0.00	Direct-WA Total	
0.00	1,919.12	204.20	0.00	204.20	0.00	0.00	1,714.92	1,714.92	Employee Cost Total	
0.00	8,590.67	815.25	0.00	815.25	0.00	0.00	7,775.42	7,775.42	Firm Volumes Total	
0.00	103,167.13	30,950.14	0.00	30,950.14	0.00	0.00	72,216.99	72,216.99	Regulatory Total	
0.00	1,409.06	103.57	0.00	103.57	0.00	0.00	1,305.49	1,305.49	Sendout Volumes Total	
45,301.46	2,697,429.92	274,731.38	0.00	274,731.38	0.00	45,301.46	2,402,731.66	2,454,018.29	3-factor Total	

For the Month Ended August 31, 2009

FERC Descr	System				Washington				Oregon					
	Direct		Allocated		Direct		Allocated		Direct		Allocated		Total	
	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug	Aug
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	(864,729.55)	(864,729.55)	0.00	(90,969.55)	(90,969.55)	(90,969.55)	0.00	(773,760.00)	0.00	(773,760.00)	0.00	(773,760.00)	3-factor Total
	0.00	(833,048.93)	(833,048.93)	0.00	(88,636.41)	(88,636.41)	(88,636.41)	0.00	(744,412.52)	0.00	(744,412.52)	0.00	(744,412.52)	Admin Tran Total
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(1,697,778.48)	(1,697,778.48)	0.00	(179,605.96)	(179,605.96)	(179,605.96)	0.00	(1,518,172.52)	0.00	(1,518,172.52)	0.00	(1,518,172.52)	Employee Cost Total
	0.00	184,443.18	184,443.18	0.00	18,241.43	18,241.43	18,241.43	0.00	166,201.75	0.00	166,201.75	0.00	166,201.75	3-factor Total
<b>924 Property Insurance Premium Total</b>	0.00	113,812.43	113,812.43	0.00	11,256.04	11,256.04	11,256.04	0.00	102,556.39	0.00	102,556.39	0.00	102,556.39	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
<b>925 Injuries and Damages Total</b>	0.00	113,812.43	113,812.43	0.00	11,256.04	11,256.04	11,256.04	0.00	102,556.39	0.00	102,556.39	0.00	102,556.39	3-factor Total
	695.00	83,032.04	83,032.04	0.00	8,211.87	8,211.87	8,211.87	0.00	74,820.17	0.00	74,820.17	0.00	74,820.17	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.00	0.00	695.00	0.00	695.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	652,702.16	652,702.16	0.00	69,447.50	69,447.50	69,447.50	0.00	583,254.66	0.00	583,254.66	0.00	583,254.66	Payroll Total
<b>926 Employee Pensions and Benefits Total</b>	0.00	(216,884.00)	(216,884.00)	0.00	(21,840.22)	(21,840.22)	(21,840.22)	0.00	(195,043.78)	0.00	(195,043.78)	0.00	(195,043.78)	3-factor Total
	695.00	518,850.70	519,545.70	0.00	55,819.15	55,819.15	55,819.15	0.00	463,031.05	0.00	463,031.05	0.00	463,031.05	3-factor Total
	0.00	252,029.16	252,029.16	0.00	24,925.69	24,925.69	24,925.69	0.00	227,103.47	0.00	227,103.47	0.00	227,103.47	3-factor Total
<b>930 Miscellaneous General Expense Total</b>	0.00	335,074.25	335,074.25	0.00	33,138.85	33,138.85	33,138.85	0.00	301,935.40	0.00	301,935.40	0.00	301,935.40	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	9,366.25	0.00	9,366.25	0.00	0.00	0.00	0.00	0.00	9,366.25	0.00	9,366.25	0.00	9,366.25	Direct-OR Total
	10,378.28	0.00	10,378.28	10,378.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>931 Rents Total</b>	19,744.53	335,074.25	354,818.78	10,378.28	33,138.85	43,517.13	43,517.13	0.00	301,935.40	0.00	301,935.40	0.00	311,301.65	3-factor Total
	0.00	178,604.12	178,604.12	0.00	17,663.96	17,663.96	17,663.96	0.00	160,940.16	0.00	160,940.16	0.00	160,940.16	Customers-All Total
	0.00	5,093.36	5,093.36	0.00	516.98	516.98	516.98	0.00	4,576.38	0.00	4,576.38	0.00	4,576.38	Customers-The Dalles Total
	0.00	1,789.46	1,789.46	0.00	455.06	455.06	455.06	0.00	1,334.40	0.00	1,334.40	0.00	1,334.40	Direct-OR Total
	98,161.29	0.00	98,161.29	0.00	0.00	0.00	0.00	0.00	98,161.29	0.00	98,161.29	0.00	98,161.29	Direct-WA Total
	3,065.14	0.00	3,065.14	3,065.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	11,032.76	11,032.76	0.00	1,173.89	1,173.89	1,173.89	0.00	9,858.87	0.00	9,858.87	0.00	9,858.87	Firm Volumes Total
	0.00	947.02	947.02	0.00	89.87	89.87	89.87	0.00	857.15	0.00	857.15	0.00	857.15	Sendout Volumes Total
	0.00	584.00	584.00	0.00	42.92	42.92	42.92	0.00	541.08	0.00	541.08	0.00	541.08	3-factor Total
<b>935 Maintenance of General Plant Total</b>	101,228.43	198,050.72	299,279.15	3,065.14	19,942.68	23,007.82	23,007.82	0.00	178,108.04	0.00	178,108.04	0.00	178,108.04	3-factor Total
<b>Grand Total</b>	552,391.41	7,897,419.97	8,449,811.38	127,918.38	803,101.65	931,020.03	931,020.03	0.00	7,094,318.32	0.00	7,094,318.32	0.00	7,518,791.35	3-factor Total



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

**Summary**

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

System		Washington			Oregon		
Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
System Total		Washington Total		Oregon Total		Oregon Total	
	116,313,482		10,667,450				105,646,032
	1,048,070,110		125,931,046				922,139,064
	11.10%		8.47%				11.46%





	July 2009								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
12 Month Ended Reports									
Rate Base									
101 Gross Plant			2,107,008,683			221,483,092		1,885,525,590	
108.1X Accumulated Depreciation			(885,991,150)			(79,755,981)		(806,235,169)	
117.X Storage Gas - Cushion			14,139,927			1,343,649		12,796,278	
186.XX Leasehold Improvements			2,212,121			218,143		1,993,977	
252.XX Customer Contributions			(2,458,784)			(164,919)		(2,293,865)	
283.XX Deferred Taxes - Federal			(157,716,414)			(17,192,939)		(140,523,475)	
283.XX Deferred Taxes - State			(29,124,272)			-		(29,124,272)	
Total Rate Base			1,048,070,110			125,931,046		922,139,064	
Rate Of Return on Rate Base			11.10%			8.47%		11.46%	
Allocation References:									
A Unbilled Therms			100.00%			69.27%		30.78%	
B Follows plant split			100.00%			4.58%		95.42%	
O&I See O&M Detail									
C Payroll Factor			100.00%			10.76%		89.24%	
D Depreciation Factor			100.00%			10.78%		89.22%	



July 2009

**NW Natural  
Washington Results of Operations  
Summary**

**Total Operating Revenue**

**Total Rate Base**

**Rate Of Return on Rate Base**

System Direct	System		Washington			Oregon		
	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		4,468,375			456,481			4,011,894
		1,049,630,743			123,992,986			925,637,757
		0.43%			0.37%			0.43%



		System		Washington		Washington		Oregon		July 2009	
		System	System	Washington	Washington	Oregon	Oregon	Oregon	Oregon	Oregon	Oregon
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
<b>Rate Base</b>											
101	Gross Plant		2,145,502,988							223,694,995	1,921,807,993
108.1X	Accumulated Depreciation		(908,616,743)							(82,553,892)	(826,062,851)
117.X	Storage Gas - Cushion		14,184,491							1,346,108	12,838,383
186.XX	Leasehold Improvements		2,113,805							208,800	1,905,005
252.XX	Customer Contributions		(2,253,652)							(97,644)	(2,156,008)
283.XX	Deferred Taxes - Federal		(170,575,421)							(18,605,382)	(151,970,039)
283.XX	Deferred Taxes - State		(30,724,726)							-	(30,724,726)
	<b>Total Rate Base</b>		<b>1,049,630,743</b>							<b>123,992,986</b>	<b>925,637,757</b>
	<b>Rate Of Return on Rate Base</b>		<b>0.43%</b>							<b>0.37%</b>	<b>0.43%</b>
	Allocation References:										
	A Unbilled Therms		100.00%							7.86%	92.14%
	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 July 31, 2009

Month

	System	Washington	Oregon
<b>Natural Gas Storage</b>			
Underground Storage Expense			
Operation			
816 Wells Expense	\$8,666	\$822	\$7,844
818 Compressor Station Expense	67,897	6,443	61,453
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	87,362	8,300	79,062
821 Purification Expense	7,488	711	6,778
Maintenance			
832 Wells Expense	13,508	1,301	12,207
Total Underground Storage Expense	184,921	17,577	167,344
Other Storage Expense			
Operation			
840 Supervision and Engineering	6,966	661	6,304
Total Other Storage Expense	6,966	661	6,304
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	142,004	13,480	128,524
845 LNG Fuel	(28,689)	(2,723)	(25,966)
Maintenance			
847 Supervision and Engineering	35,455	3,365	32,090
Total Liquified Natural Gas Expense	148,771	14,122	134,648
Total Natural Gas Storage	340,657	32,361	308,297
Transmission Expense			
Operation			
856 Mains Expense	60,428	5,354	55,074
Maintenance			
863 Maintenance of Mains	661	65	596
Total Transmission Expense	61,089	5,419	55,670
Distribution Expense			
Operation			
870 Supervision and Engineering	165,536	13,240	152,296
874 Mains and Services Expense	834,469	119,455	715,014
875 Measuring and Regulator Station Expense - General	17,226	1,533	15,693
877 Measuring and Regulator Station Expense - City Gate	31,984	2,146	29,838
878 Meter and House Regulator Expense	321,821	31,618	290,203
879 Customer Installation Expense	569,016	57,843	511,173
880 Other Expense	63,064	6,648	56,417
881 Rents	4,940	489	4,452

	System	Washington	Oregon
<b>Maintenance</b>			
885 Supervision and Engineering	278,291	28,592	249,699
887 Mains	197,749	17,988	179,761
889 Measuring and Regulator Station Expense - General	62,936	4,147	58,789
891 Measuring and Regulator Station Expense - City Gate	4,454	329	4,126
892 Services	149,479	13,813	135,666
893 Meters and House Regulators	198,703	17,071	181,633
894 Other Equipment	5,334	563	4,771
Total Distribution Expense	2,905,002	315,473	2,589,529
<b>Customer Accounts Expense</b>			
Operation			
901 Supervision	98,935	9,785	89,150
902 Meter Reading Expenses	277,513	35,844	241,669
903 Customer Records and Collection Expense	1,150,943	114,586	1,036,357
904 Uncollectible Accounts	(78,618)	10,568	(89,185)
Total Customer Accounts Expense	1,448,773	170,783	1,277,991
<b>Customer Service and Informational</b>			
Operation			
907 Supervision	26,784	2,786	23,998
908 Customer Assistance Expense	260,355	28,440	231,915
909 Customer Information Expense	84,185	8,696	75,489
910 Miscellaneous Customer Service Expense	17,798	1,839	15,959
Total Customer Service and Informational	389,122	41,761	347,361
<b>Sales Expense</b>			
Operation			
911 Supervision	24,450	2,518	21,931
912 Demonstration and Selling Expense	185,410	18,697	166,713
913 Advertising	13,630	1,242	12,388
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	223,490	22,457	201,032
<b>Administrative and General Expense</b>			
Operation			
921 Office Supplies and Expense	3,046,762	317,243	2,729,520
922 Administrative Expenses Transferred - Credit	(1,224,249)	(129,218)	(1,095,031)
924 Property Insurance Premium	184,443	18,241	166,202
925 Injuries and Damages	99,315	9,822	89,493
926 Employee Pensions and Benefits	503,476	50,316	453,160
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	268,660	26,571	242,090
931 Rents	356,465	43,684	312,781
<b>Maintenance</b>			
935 Maintenance of General Plant	275,468	23,748	251,721
Total Administrative and General Expense	3,510,342	360,406	3,149,935
Total Operations and Maintenance Expense	\$8,878,474	\$948,660	\$7,929,815



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

FERC Descr	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul
816 Wells Expense Total	0.00	8,666.35	8,666.35	0.00	822.44	822.44	0.00	7,843.91	7,843.91
818 Compressor Station Expense Total	0.00	67,896.71	67,896.71	0.00	6,443.40	6,443.40	0.00	61,453.31	61,453.31
819 Compressor Station Fuel Total	0.00	0.04	0.04	0.00	0.00	0.00	0.00	0.04	0.04
820 Measuring and Regulator Station Expense Total	0.00	85,696.51	85,696.51	0.00	8,132.60	8,132.60	0.00	77,563.91	77,563.91
821 Purification Expense Total	0.00	7,488.27	7,488.27	0.00	710.64	710.64	0.00	6,777.63	6,777.63
832 Wells Expense Total	0.00	4,796.00	4,796.00	0.00	474.32	474.32	0.00	4,321.68	4,321.68
840 Supervision and Engineering Total	0.00	6,965.50	6,965.50	0.00	661.03	661.03	0.00	6,304.47	6,304.47
844 Supervision and Engineering Total	0.00	140,293.43	140,293.43	0.00	13,313.84	13,313.84	0.00	126,979.59	126,979.59
845 LNG Fuel Total	0.00	142,004.01	142,004.01	0.00	13,479.57	13,479.57	0.00	128,524.44	128,524.44
847 Supervision and Engineering Total	0.00	35,441.30	35,441.30	0.00	3,363.38	3,363.38	0.00	32,077.92	32,077.92
856 Mains Expense Total	6,295.52	54,132.03	60,427.55	0.00	5,353.66	5,353.66	6,295.52	48,778.37	55,073.89
863 Maintenance of Mains Total	2.33	658.85	661.18	0.00	65.16	65.16	2.33	593.69	596.02
870 Supervision and Engineering Total	7,507.82	158,027.90	165,535.72	0.00	13,239.66	13,239.66	7,507.82	144,788.24	152,296.06
874 Mains and Services Expense Total	157,460.70	677,008.10	834,468.80	0.00	68,779.36	68,779.36	106,784.85	608,228.74	715,013.59
875 Measuring and Regulator Station Expense - General Total	1,641.15	11,316.99	12,958.14	0.00	1,532.52	1,532.52	1,641.15	10,988.15	12,629.67
877 Measuring and Regulator Station Expense - City Gate Total	2,791.17	29,192.64	31,983.81	0.00	2,145.67	2,145.67	2,791.17	27,046.97	29,838.14
878 Meter and House Regulator Expense Total	4,237.08	317,583.51	321,820.59	0.00	31,617.78	31,617.78	4,237.08	285,965.73	290,202.81

FERC Descr	System			Washington			Oregon			Allocation Method		
	Direct	Allocated		Total	Direct	Allocated		Total	Direct	Allocated		Total
		Jul	Jul			Jul	Jul			Jul	Jul	
	0.00	22,360.32	22,360.32	2,211.44	0.00	2,211.44	2,211.44	0.00	20,148.88	20,148.88	20,148.88	3-factor Total
	0.00	2,438.00	2,438.00	340.10	0.00	340.10	340.10	0.00	2,097.90	2,097.90	2,097.90	Customers port/van Total
	0.00	533,251.25	533,251.25	54,125.00	0.00	54,125.00	54,125.00	0.00	479,126.25	479,126.25	479,126.25	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	45.13	45.13	4.66	0.00	4.66	4.66	0.00	40.47	40.47	40.47	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	10,921.25	10,921.25	1,162.02	0.00	1,162.02	1,162.02	0.00	9,759.23	9,759.23	9,759.23	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>879 Customer Installation Expense Total</b>	0.00	569,015.95	569,015.95	57,843.22	0.00	57,843.22	57,843.22	0.00	511,172.73	511,172.73	511,172.73	
	0.00	48,970.30	48,970.30	4,843.16	0.00	4,843.16	4,843.16	0.00	44,127.14	44,127.14	44,127.14	3-factor Total
	0.00	(5,136.29)	(5,136.29)	(521.34)	0.00	(521.34)	(521.34)	0.00	(4,614.95)	(4,614.95)	(4,614.95)	Customers-All Total
	18,677.91	18,677.91	18,677.91	0.00	0.00	0.00	0.00	18,677.91	0.00	0.00	18,677.91	Direct-WA Total
	2,465.18	2,465.18	2,465.18	0.00	2,465.18	2,465.18	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	59.01	59.01	5.60	0.00	5.60	5.60	0.00	53.41	53.41	53.41	Firm Volumes Total
	0.00	(1,971.86)	(1,971.86)	(144.93)	0.00	(144.93)	(144.93)	0.00	(1,826.93)	(1,826.93)	(1,826.93)	Sendout Volumes Total
<b>880 Other Expense Total</b>	21,143.09	41,921.16	63,064.25	6,647.67	2,465.18	9,112.85	9,112.85	18,677.91	37,738.67	37,738.67	56,416.58	
	0.00	4,940.18	4,940.18	488.59	0.00	488.59	488.59	0.00	4,451.59	4,451.59	4,451.59	3-factor Total
<b>881 Rents Total</b>	0.00	4,940.18	4,940.18	488.59	0.00	488.59	488.59	0.00	4,451.59	4,451.59	4,451.59	
	0.00	261,300.53	261,300.53	25,842.62	0.00	25,842.62	25,842.62	0.00	235,457.91	235,457.91	235,457.91	3-factor Total
	0.00	979.00	979.00	136.57	0.00	136.57	136.57	0.00	842.43	842.43	842.43	Customers port/van Total
	0.00	(2,789.00)	(2,789.00)	(283.08)	0.00	(283.08)	(283.08)	0.00	(2,505.92)	(2,505.92)	(2,505.92)	Customers-All Total
	12,070.55	12,070.55	12,070.55	0.00	0.00	0.00	0.00	12,070.55	0.00	0.00	12,070.55	Direct-OR Total
	2,591.75	2,591.75	2,591.75	0.00	2,591.75	2,591.75	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	4,138.16	4,138.16	304.15	0.00	304.15	304.15	0.00	3,834.01	3,834.01	3,834.01	Sendout Volumes Total
<b>885 Supervision and Engineering Total</b>	14,662.30	263,628.69	278,290.99	28,592.01	2,591.75	31,183.76	31,183.76	12,070.55	237,628.43	237,628.43	249,698.98	
	0.00	166,112.09	166,112.09	16,626.30	0.00	16,626.30	16,626.30	0.00	151,485.79	151,485.79	151,485.79	3-factor Total
	0.00	2,974.53	2,974.53	331.96	0.00	331.96	331.96	0.00	2,642.57	2,642.57	2,642.57	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	25,593.90	25,593.90	25,593.90	0.00	1,025.80	1,025.80	0.00	25,593.90	0.00	0.00	25,593.90	Direct-WA Total
	1,025.80	1,025.80	1,025.80	0.00	43.00	43.00	0.00	38.92	0.00	0.00	38.92	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
<b>887 Mains Total</b>	26,619.70	171,129.62	197,749.32	17,988.14	1,025.80	16,962.34	16,962.34	25,593.90	154,167.28	154,167.28	179,761.18	
	0.00	54.00	54.00	5.34	0.00	5.34	5.34	0.00	48.66	48.66	48.66	3-factor Total
	17,472.11	17,472.11	17,472.11	0.00	0.00	0.00	0.00	17,472.11	0.00	0.00	17,472.11	Direct-OR Total
	0.00	21,889.77	21,889.77	1,608.91	0.00	1,608.91	1,608.91	0.00	20,280.86	20,280.86	20,280.86	Sendout Volumes Total
	0.00	23,520.50	23,520.50	2,533.16	0.00	2,533.16	2,533.16	0.00	20,987.34	20,987.34	20,987.34	Telemetering Total
<b>889 Measuring and Regulator Station Expense - General Total</b>	17,472.11	45,464.27	62,936.38	4,147.41	0.00	4,147.41	4,147.41	17,472.11	41,316.86	41,316.86	58,788.97	
	0.00	46.11	46.11	4.56	0.00	4.56	4.56	0.00	41.55	41.55	41.55	3-factor Total
	0.00	4,408.03	4,408.03	323.99	0.00	323.99	323.99	0.00	4,084.04	4,084.04	4,084.04	Sendout Volumes Total
	0.00	4,454.14	4,454.14	328.55	0.00	328.55	328.55	0.00	4,125.59	4,125.59	4,125.59	3-factor Total
<b>891 Measuring and Regulator Station Expense - City Gate Total</b>	0.00	53,089.46	53,089.46	5,250.54	0.00	5,250.54	5,250.54	0.00	47,838.92	47,838.92	47,838.92	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	79,272.51	79,272.51	79,272.51	0.00	0.00	0.00	0.00	79,272.51	0.00	0.00	79,272.51	Direct-OR Total
	7,883.58	7,883.58	7,883.58	0.00	7,883.58	7,883.58	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	0.00	0.00	Firm Volumes Total
	0.00	9,232.97	9,232.97	678.62	0.00	678.62	678.62	0.00	8,554.35	8,554.35	8,554.35	Sendout Volumes Total
<b>892 Services Total</b>	87,156.09	62,322.43	149,478.52	7,883.58	7,883.58	15,767.16	15,767.16	79,272.51	56,393.27	56,393.27	135,665.78	
	0.00	7,981.55	7,981.55	789.38	0.00	789.38	789.38	0.00	7,192.17	7,192.17	7,192.17	3-factor Total
	0.00	87,017.55	87,017.55	8,832.28	0.00	8,832.28	8,832.28	0.00	78,185.27	78,185.27	78,185.27	Customers-All Total
	0.00	27,152.50	27,152.50	2,286.24	0.00	2,286.24	2,286.24	0.00	24,866.26	24,866.26	24,866.26	Customers-Comm Total
	0.00	18,583.42	18,583.42	1,155.89	0.00	1,155.89	1,155.89	0.00	17,427.53	17,427.53	17,427.53	Customers-Ind Total
	0.00	18,613.27	18,613.27	1,922.75	0.00	1,922.75	1,922.75	0.00	16,690.52	16,690.52	16,690.52	Customers-Res Total
	11,001.27	11,001.27	11,001.27	0.00	0.00	0.00	0.00	11,001.27	0.00	0.00	11,001.27	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	28,353.74	28,353.74	2,083.99	0.00	2,083.99	2,083.99	0.00	26,269.75	26,269.75	26,269.75	Sendout Volumes Total
<b>893 Meters and House Regulators Total</b>	11,001.27	167,703.03	178,704.30	17,070.53	0.00	17,070.53	17,070.53	11,001.27	170,631.50	170,631.50	181,632.77	
	0.00	3,460.76	3,460.76	344.25	0.00	344.25	344.25	0.00	3,116.51	3,116.51	3,116.51	3-factor Total
	0.00	11.80	11.80	1.20	0.00	1.20	1.20	0.00	10.60	10.60	10.60	Customers-All Total
	1,623.68	1,623.68	1,623.68	0.00	0.00	0.00	0.00	1,623.68	0.00	0.00	1,623.68	Direct-OR Total
	217.73	217.73	217.73	0.00	217.73	217.73	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
<b>894 Other Equipment Total</b>	1,841.41	3,492.56	5,333.97	345.45	217.73	563.18	563.18	1,623.68	3,147.11	3,147.11	4,770.79	
	0.00	98,934.99	98,934.99	9,784.67	0.00	9,784.67	9,784.67	0.00	89,150.32	89,150.32	89,150.32	3-factor Total
<b>901 Supervision Total</b>	0.00	98,934.99	98,934.99	9,784.67	0.00	9,784.67	9,784.67	0.00	89,150.32	89,150.32	89,150.32	

FERC Descr

FERC Descr	System			Washington			Oregon			Allocation Method		
	Direct	Allocated		Total	Direct	Allocated		Total	Direct	Allocated		Total
		Jul	Jul			Jul	Jul			Jul	Jul	
<b>902 Meter Reading Expenses Total</b>	0.00	3,112.00	3,112.00	0.00	3,077.88	3,077.88	0.00	2,804.22	2,804.22	0.00	2,804.22	3-factor Total
	0.00	203,825.40	203,825.40	0.00	28,433.64	28,433.64	0.00	175,391.76	175,391.76	0.00	175,391.76	Customers port/van Total
	0.00	45,513.83	45,513.83	0.00	4,619.66	4,619.66	0.00	40,894.17	40,894.17	0.00	40,894.17	Customers-All Total
	0.00	815.08	815.08	0.00	50.70	50.70	0.00	764.38	764.38	0.00	764.38	Customers-Ind Total
	0.00	21,082.64	21,082.64	0.00	2,177.84	2,177.84	0.00	18,904.80	18,904.80	0.00	18,904.80	Customers-Res Total
	765.00	0.00	765.00	0.00	0.00	0.00	765.00	0.00	0.00	765.00	0.00	Direct-OR Total
	0.00	2,321.00	2,321.00	0.00	246.95	246.95	0.00	2,074.05	2,074.05	0.00	2,074.05	Employee Cost Total
	0.00	78.00	78.00	0.00	7.40	7.40	0.00	70.60	70.60	0.00	70.60	Firm Volumes Total
<b>903 Customer Records and Collection Expense Total</b>	765.00	276,747.95	277,512.95	0.00	35,843.97	35,843.97	765.00	240,903.98	240,903.98	0.00	241,668.98	3-factor Total
	0.00	656,776.48	656,776.48	0.00	64,955.20	64,955.20	0.00	591,821.28	591,821.28	0.00	591,821.28	Customers-All Total
	0.00	94,770.57	94,770.57	0.00	9,619.21	9,619.21	0.00	85,151.36	85,151.36	0.00	85,151.36	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	33,819.31	33,819.31	0.00	2,103.56	2,103.56	0.00	31,715.75	31,715.75	0.00	31,715.75	Customers-Res Total
	0.00	365,285.93	365,285.93	0.00	37,734.03	37,734.03	0.00	327,551.90	327,551.90	0.00	327,551.90	Direct-OR Total
	116.27	0.00	116.27	0.00	0.00	0.00	116.27	0.00	0.00	116.27	0.00	Direct-WA Total
	174.40	0.00	174.40	174.40	0.00	174.40	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	290.67	1,150,652.29	1,150,942.96	174.40	114,412.00	114,586.40	116.27	1,036,240.29	1,036,240.29	1,036,240.29	1,036,240.29	3-factor Total
	0.00	89,640.32	89,640.32	0.00	8,996.99	8,996.99	0.00	79,643.33	79,643.33	0.00	79,643.33	Customers-All Total
	0.00	12,298.42	12,298.42	0.00	1,035.53	1,035.53	0.00	11,262.89	11,262.89	0.00	11,262.89	Customers-Comm Total
	0.00	8,602.54	8,602.54	0.00	535.08	535.08	0.00	8,067.46	8,067.46	0.00	8,067.46	Customers-Ind Total
	(188,159.00)	0.00	(188,159.00)	0.00	0.00	0.00	(188,159.00)	0.00	0.00	(188,159.00)	0.00	Direct-OR Total
	(188,159.00)	109,541.28	(78,617.72)	0.00	10,567.60	10,567.60	(188,159.00)	98,973.58	98,973.58	(188,159.00)	(89,185.32)	Customer-Res Total
	0.00	20,516.49	20,516.49	0.00	2,119.35	2,119.35	0.00	18,397.14	18,397.14	0.00	18,397.14	Employee Cost Total
	0.00	26,784.10	26,784.10	0.00	2,786.22	2,786.22	0.00	23,997.88	23,997.88	0.00	23,997.88	Firm Volumes Total
<b>907 Supervision Total</b>	0.00	18,178.81	18,178.81	0.00	1,797.89	1,797.89	0.00	16,380.92	16,380.92	0.00	16,380.92	3-factor Total
	0.00	176,266.76	176,266.76	0.00	17,891.07	17,891.07	0.00	158,375.69	158,375.69	0.00	158,375.69	Customers-All Total
	0.00	15,467.52	15,467.52	0.00	1,301.52	1,301.52	0.00	14,166.00	14,166.00	0.00	14,166.00	Customers-Comm Total
	0.00	48,710.34	48,710.34	0.00	3,029.78	3,029.78	0.00	45,680.56	45,680.56	0.00	45,680.56	Customers-Ind Total
	0.00	6,976.37	6,976.37	0.00	720.66	720.66	0.00	6,255.71	6,255.71	0.00	6,255.71	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-The Dalles Total
	(12,765.17)	0.00	(12,765.17)	0.00	0.00	0.00	(12,765.17)	0.00	0.00	(12,765.17)	0.00	Direct-OR Total
	3,243.00	0.00	3,243.00	3,243.00	0.00	3,243.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	4,287.65	4,287.65	0.00	456.21	456.21	0.00	3,831.44	3,831.44	0.00	3,831.44	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
<b>908 Customer Assistance Expense Total</b>	(9,522.17)	269,877.45	260,355.28	3,243.00	25,197.13	28,440.13	(12,765.17)	244,680.32	244,680.32	231,915.15	231,915.15	3-factor Total
	0.00	51.47	51.47	0.00	5.09	5.09	0.00	46.38	46.38	0.00	46.38	Customers-Res Total
	0.00	84,133.34	84,133.34	0.00	8,690.98	8,690.98	0.00	75,442.36	75,442.36	0.00	75,442.36	Customers-Comm Total
	0.00	84,184.81	84,184.81	0.00	8,696.07	8,696.07	0.00	75,488.74	75,488.74	0.00	75,488.74	Customers-Ind Total
	0.00	17,797.81	17,797.81	0.00	1,838.51	1,838.51	0.00	15,959.30	15,959.30	0.00	15,959.30	Customers-Res Total
<b>910 Miscellaneous Customer Service Expense Total</b>	0.00	17,797.81	17,797.81	0.00	1,838.51	1,838.51	0.00	15,959.30	15,959.30	0.00	15,959.30	3-factor Total
	0.00	10,027.30	10,027.30	0.00	1,017.77	1,017.77	0.00	9,009.53	9,009.53	0.00	9,009.53	Customers-All Total
	0.00	11,047.34	11,047.34	0.00	1,141.19	1,141.19	0.00	9,906.15	9,906.15	0.00	9,906.15	Customers-Comm Total
	0.00	3,374.87	3,374.87	0.00	359.09	359.09	0.00	3,015.78	3,015.78	0.00	3,015.78	Customers-Ind Total
	0.00	24,449.51	24,449.51	0.00	2,518.05	2,518.05	0.00	21,931.46	21,931.46	0.00	21,931.46	Employee Cost Total
<b>911 Supervision Total</b>	0.00	7,418.88	7,418.88	0.00	733.73	733.73	0.00	6,685.15	6,685.15	0.00	6,685.15	3-factor Total
	0.00	172,331.76	172,331.76	0.00	17,491.68	17,491.68	0.00	154,840.08	154,840.08	0.00	154,840.08	Customers-All Total
	0.00	5,131.66	5,131.66	0.00	432.09	432.09	0.00	4,699.57	4,699.57	0.00	4,699.57	Customers-Comm Total
	0.00	97.71	97.71	0.00	6.08	6.08	0.00	91.63	91.63	0.00	91.63	Customers-Ind Total
	0.00	15.00	15.00	0.00	1.55	1.55	0.00	13.45	13.45	0.00	13.45	Customers-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	0.00	81.00	0.00	Direct-OR Total
	0.00	334.00	334.00	0.00	31.70	31.70	0.00	302.30	302.30	0.00	302.30	Firm Volumes Total
<b>912 Demonstration and Selling Expense Total</b>	81.00	185,329.01	185,410.01	0.00	18,696.83	18,696.83	81.00	166,632.18	166,632.18	166,632.18	166,632.18	3-factor Total
	0.00	8,669.74	8,669.74	0.00	729.99	729.99	0.00	7,939.75	7,939.75	0.00	7,939.75	Customers-Comm Total
	0.00	4,960.51	4,960.51	0.00	512.42	512.42	0.00	4,448.09	4,448.09	0.00	4,448.09	Customers-Res Total
	0.00	13,630.25	13,630.25	0.00	1,242.41	1,242.41	0.00	12,387.84	12,387.84	0.00	12,387.84	Employee Cost Total
<b>913 Advertising Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	2,377,894.02	2,377,894.02	0.00	235,173.70	235,173.70	0.00	2,142,720.32	2,142,720.32	0.00	2,142,720.32	Customers-All Total
	0.00	34,064.52	34,064.52	0.00	3,583.59	3,583.59	0.00	30,480.93	30,480.93	0.00	30,480.93	Admin Tran Total
	0.00	819.00	819.00	0.00	114.25	114.25	0.00	704.75	704.75	0.00	704.75	Customers port/van Total
	0.00	248,606.36	248,606.36	0.00	25,233.55	25,233.55	0.00	223,372.81	223,372.81	0.00	223,372.81	Customers-Comm Total
	0.00	1,000.00	1,000.00	0.00	84.20	84.20	0.00	915.80	915.80	0.00	915.80	Customers-Res Total
	0.00	288.19	288.19	0.00	29.77	29.77	0.00	258.42	258.42	0.00	258.42	Direct-OR Total
	103,724.29	0.00	103,724.29	0.00	0.00	0.00	103,724.29	0.00	0.00	103,724.29	0.00	Direct-WA Total
	2,048.73	0.00	2,048.73	2,048.73	0.00	2,048.73	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	182,999.59	182,999.59	0.00	19,471.15	19,471.15	0.00	163,528.44	163,528.44	0.00	163,528.44	Firm Volumes Total
	0.00	(6,336.93)	(6,336.93)	0.00	(601.37)	(601.37)	0.00	(5,735.56)	(5,735.56)	0.00	(5,735.56)	Customer-Res Total
	0.00	108,757.82	108,757.82	0.00	32,627.35	32,627.35	0.00	76,130.47	76,130.47	0.00	76,130.47	Regulatory Total
	0.00	(7,103.15)	(7,103.15)	0.00	(522.08)	(522.08)	0.00	(6,581.07)	(6,581.07)	0.00	(6,581.07)	Sendout Volumes Total
<b>921 Office Supplies and Expense Total</b>	105,773.02	2,940,989.42	3,046,762.44	2,048.73	315,194.11	317,242.84	103,724.29	2,625,795.31	2,625,795.31	2,729,519.60	2,729,519.60	3-factor Total

For the Month Ended July 31, 2009

FERC Descr	System			Washington			Oregon			Allocation Method		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul	Jul
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	(868,067.18)	(868,067.18)	0.00	(91,320.67)	(91,320.67)	0.00	(776,746.51)	(776,746.51)	0.00	3-factor Total	
	0.00	(356,182.00)	(356,182.00)	0.00	(37,897.76)	(37,897.76)	0.00	(318,284.24)	(318,284.24)	0.00	Admin Tran Total	
<b>922 Administrative Expenses Transferred - Credit Total</b>	0.00	(1,224,249.18)	(1,224,249.18)	0.00	(129,218.43)	(129,218.43)	0.00	(1,095,030.75)	(1,095,030.75)	0.00	Employee Cost Total	
	0.00	184,443.18	184,443.18	0.00	18,241.43	18,241.43	0.00	166,201.75	166,201.75	0.00	3-factor Total	
<b>924 Property Insurance Premium Total</b>	0.00	184,443.18	184,443.18	0.00	18,241.43	18,241.43	0.00	166,201.75	166,201.75	0.00	3-factor Total	
	0.00	99,315.04	99,315.04	0.00	9,822.25	9,822.25	0.00	89,492.79	89,492.79	0.00	3-factor Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total	
<b>925 Injuries and Damages Total</b>	0.00	99,315.04	99,315.04	0.00	9,822.25	9,822.25	0.00	89,492.79	89,492.79	0.00	3-factor Total	
	0.00	122,145.52	122,145.52	0.00	12,080.20	12,080.20	0.00	110,065.32	110,065.32	0.00	3-factor Total	
	695.00	0.00	695.00	0.00	0.00	0.00	695.00	0.00	695.00	0.00	Direct-OR Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	
	0.00	(16,538.43)	(16,538.43)	0.00	(1,759.73)	(1,759.73)	0.00	(14,778.70)	(14,778.70)	0.00	Employee Cost Total	
	0.00	397,174.00	397,174.00	0.00	39,995.42	39,995.42	0.00	357,178.58	357,178.58	0.00	Payroll Total	
<b>926 Employee Pensions and Benefits Total</b>	695.00	502,781.09	503,476.09	0.00	50,315.89	50,315.89	0.00	452,465.20	452,465.20	695.00	3-factor Total	
	0.00	268,660.38	268,660.38	0.00	26,570.50	26,570.50	0.00	242,089.88	242,089.88	0.00	3-factor Total	
<b>930 Miscellaneous General Expense Total</b>	0.00	268,660.38	268,660.38	0.00	26,570.50	26,570.50	0.00	242,089.88	242,089.88	0.00	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	0.00	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	0.00	Direct-OR Total	
	9,366.25	0.00	9,366.25	0.00	0.00	0.00	9,366.25	0.00	9,366.25	0.00	Direct-WA Total	
<b>931 Rents Total</b>	10,378.28	0.00	10,378.28	10,378.28	0.00	10,378.28	0.00	0.00	0.00	0.00	3-factor 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	0.00	3-factor Total	
	0.00	179,649.55	179,649.55	0.00	17,767.34	17,767.34	0.00	161,882.21	161,882.21	0.00	3-factor Total	
	0.00	3,731.44	3,731.44	0.00	378.74	378.74	0.00	3,352.70	3,352.70	0.00	Customers-All Total	
	0.00	1,047.02	1,047.02	0.00	266.26	266.26	0.00	780.76	780.76	0.00	Customers-The Dalles Total	
	70,439.93	0.00	70,439.93	0.00	0.00	0.00	70,439.93	0.00	70,439.93	0.00	Direct-OR Total	
	3,623.66	0.00	3,623.66	3,623.66	0.00	3,623.66	0.00	0.00	0.00	0.00	Direct-WA Total	
	0.00	9,834.23	9,834.23	0.00	1,046.36	1,046.36	0.00	8,787.87	8,787.87	0.00	Employee Cost Total	
	0.00	6,598.55	6,598.55	0.00	622.40	622.40	0.00	5,976.15	5,976.15	0.00	Firm Volumes Total	
	0.00	584.00	584.00	0.00	42.92	42.92	0.00	541.08	541.08	0.00	Sendout Volumes Total	
<b>935 Maintenance of General Plant Total</b>	74,063.59	201,404.79	275,468.38	3,623.66	20,124.02	23,747.68	70,439.93	181,280.77	251,720.70	0.00	3-factor Total	
<b>Grand Total</b>	363,563.38	8,514,911.05	8,878,474.43	84,327.96	864,331.79	948,659.75	2,792,335.42	7,650,579.26	7,929,814.68	0.00	3-factor Total	