

Rates and Regulatory Affairs
Facsimile: 503.721.2516

 NW Natural	220 NW 2ND AVENUE PORTLAND, OR 97209
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January 29, 2010

David Danner, Secretary and Executive Director
Washington Utilities and Transportation Commission
1300 South Evergreen Park Drive, SW
Post Office Box 47250
Olympia, Washington 98504-7250

RECEIVED
 ACCOUNT MANAGEMENT
 2010 FEB -1 AM 8:17
 STATE OF WASH
 WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JV 28A and JV 29 ledgers for December 2009.

Please call me if you have any questions with respect to these materials.

Sincerely,



Natasha Siores
Senior Rates Analyst
Extension 3588
ncs@nwnatural.com

NCS/kcm

enclosure(s)

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
December 2009

	November	Change	December
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	0.00	21,062.40	21,062.40
186302 MARGIN SHARING - WA	(1,384,803.30)	(116,023.76)	(1,500,827.06)
186310 WA ENERGY EFFICIENCY	31,346.70	124,377.94	155,724.64
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	409,710.28	1,109.63	410,819.91
186316 WA DSM AMORTIZATION	76,135.82	(10,387.52)	65,748.30
186365 ALBANY DFD GAIN - WA	(17,149.56)	3,225.48	(13,924.08)
Subtotal 186xxx accounts	(583,429.03)	23,364.17	(861,395.89)
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(599,687.00)	(64,820.00)	(664,507.00)
191421 AMORT OF WACOG - WA	(4,125,915.29)	527,732.24	(3,598,183.05)
191430 DEMAND - ACCR WA	(192,110.93)	(821,669.20)	(1,013,780.13)
191431 AMORT OF DEMAND WA	(257,888.12)	172,261.99	(85,626.13)
191432 WA DEMAND COLL	0.00	0.00	0.00
Subtotal 191xxx accounts	(4,578,227.49)	(186,494.97)	(5,362,096.31)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(5,161,656.52)	(163,130.80)	(6,223,492.20)

NORTHWEST NATURAL GAS COMPANY

Date 31-Dec-09

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

PGA DEFERRAL

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Document Number _____

Prepared: 

Approved: _____

Verified: _____

	Dec-09 (Estimate)		Embedded		Comparison to Embedded		RATE/THM
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	
Forecasted Baseload YR							
Contract Commodity Gas Costs:							
Yr around Contracts-Roc	7,595,440	\$ 4,634,010.67	7,625,225	\$ 4,580,158.00	0.60066	\$ 53,852.67	0.0094
Yr around Contracts Albe	2,974,543	\$ 1,876,662.50	3,004,458	\$ 1,876,678.00	0.62463	\$ (29,915)	0.0063
Yr around Contracts-Surr	13,714,556	\$ 7,759,529.80	15,072,510	\$ 8,695,093.00	0.57888	\$ (1,357,954)	(0.0111)
Forecasted Baseload YR			4,403,546	\$ 2,825,470.00	0.64164	\$ (2,825,470.00)	#VALUE!
S.T. Contracts-Rockies	19,358,568	\$ 8,971,246.31	10,675,315	\$ 5,243,650.00	0.49119	\$ 3,727,596.31	(0.0278)
S.T. Contracts-Alberta	12,857,705	\$ 7,752,093.00	11,920,864	\$ 7,163,358.00	0.60091	\$ 588,735.00	0.0020
S.T. Contracts-Sumas/St						\$ -	#VALUE!
Forecasted Baseload S.T			7,507,316	\$ 3,516,277.00	0.46838	\$ (3,516,277.00)	#VALUE!
Swing Contracts - Rockie			8,087,302	\$ 4,025,396.00	0.49774	\$ (4,025,396.00)	
Swing Contracts - Albertz			1,205,306	\$ 580,161.00	0.48134	\$ (580,161.00)	
Hedged Spot Purch-Roc	11,040,517	\$ 5,868,660.54	13,950,000	\$ 6,192,250.00	0.44389	\$ (323,589.46)	0.0877
Hedged Spot Purch-Albe	28,449,494	\$ 15,426,254.00				\$ 28,449,494	
Hedged Spot Purch-Sum						\$ -	
Spot Purchases-Rockies			4,423,346	\$ 2,234,087.00	0.50507	\$ (2,234,087.00)	#VALUE!
Spot Purchases-Alberta			178,451	\$ 90,130.00	0.50507	\$ (90,130.00)	#VALUE!
Spot Purchases-Sumas/St	3,921,638	\$ 2,713,459.82	4,019,029	\$ 2,029,881.00	0.50507	\$ (97,391)	0.1869
Volumetric Transp Chg		\$ 497,472.10		\$ 310,392.00		\$ -	#VALUE!
Misc. Act. U/S Sales	(492,500)	\$ (298,435.56)				\$ (492,500)	#VALUE!
Sub Total	99,419,961	\$ 55,200,953.18	92,072,668	\$ 49,362,981.00	0.53613	\$ 7,347,293	0.0191
	ok		ok				
Field Production Gas	1,814,686	\$ 1,554,310.75	555,980	\$ 475,697.00	0.85560	\$ 1,258,706	0.0009
Storage Activity:							
System Withdrawals	37,856,795	\$ 20,770,776.55	19,644,010	\$ 12,012,965.00	0.61153	\$ 8,757,811.55	(0.0629)
System Injections	(5,277,200)	\$ (2,921,280.67)				\$ (5,277,200)	
Sub Total	32,579,595	\$ 17,849,495.88	19,644,010	\$ 12,012,965.00	0.61153	\$ 5,836,530.88	(0.0637)
	ok		ok				
P/M Imbalance Adj	1,088,658	\$ 620,284.67				\$ 1,088,658	0.5698
C/M Imbalance Adj	(1,139,979)	\$ (649,525.83)				\$ (1,139,979)	0.5698
Cost of Company Use G:	(110,568)	\$ (62,998.22)				\$ (110,568)	0.5698
Misc. Cust. Imbalance Pt	528	\$ 155.06				\$ 528	0.2937
Prior Period Estimate Adj		\$ (6,006.71)				\$ -	(6,006.71)
Line Loss & Unacct For			(319,492)			\$ 319,492	
Total Monthly Gas Cost	133,652,881	\$ 74,506,668.77	111,953,166	\$ 61,851,643.00	0.55248	\$ 20,291,565	0.0050
RESTATED COST AT EM			73,840,254.72				
ACTUAL COST OF GAS.			74,506,668.77				
VARIANCE FROM ACTU			666,414.06				
Sales Sendout, See WAF							
Oregon.....						0.9009	
Washington.....						600,388.12	

	Dec-09 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Total.....	131,883,927		60,038.81			
Estimated WACOG Variar						
Shareholders Share of the WACOG Deferral			300,691			
WACOG Equalization.....			190,000			
Estimated Shareholder (gain) or Loss.....			(110,691)			
Base Load Swing	56,500,812	30,993,542	52,701,918	30,384,407	0.5057	\$ (0.0280)
			9,292,608	4,605,557	0.0892	#DIV/0!
Gross Spot Injections	42,919,149	24,207,411	22,570,826	10,856,740	0.2166	\$ 0.0845
	(5,277,200)	(2,921,281)	-	-		
	37,641,949	21,286,130	22,570,826	10,856,740	0.1885	\$ (0.0629)
Storage	37,856,795	20,770,777	19,644,010	12,012,965	0.1885	\$ (0.0629)
	131,999,556		104,209,362		1.0000	\$ (0.0077)

SUPPLIES	Contract Volume	Purchases (Nom-Recd)	Delivered to NNG	Purchased Rate	Delivered Rate	Commodity \$ (67/33 WACOG)	Demand \$ (Defer 100%)	Charges (U.S. \$)
Barclays (Rockies) Forecasted Nov 09-Mar				0.42000	0.48600	0.00		0.00
Barclays (Rockies) Forecasted Nov 09-Mar				0.42000	0.58500	0.00		0.00
Barclays (Rockies) Forecasted Nov 09-Mar	50,000	core 2009-33		0.42000	0.48200	22,475.00		22,475.00
Barclays (Rockies) Forecasted Nov 09-Mar				0.42000	0.48200	0.00		0.00
Barclays (Rockies) Forecasted Nov 09-Mar				0.42000	0.58500	0.00		0.00
Goldman Sachs (AECO) Forecasted Nov 09-Mar	50,000	core 2008-78		0.45791	0.64500	221,789.50		221,789.50
Goldman Sachs (AECO) Forecasted Nov 09-Mar				0.45791	0.64500	0.00		0.00
Goldman Sachs (AECO) Forecasted Nov 09-Mar				0.45791	0.74300	0.00		0.00
JP Morgan (Sumas) Forecasted Nov 09-Mar	50,000	core 2009-08		0.45791	0.46600	12,539.50		12,539.50
JP Morgan (Sumas) Forecasted Nov 09-Mar				0.45791	0.87000	0.00		0.00
JP Morgan (Sumas) Forecasted Nov 09-Mar				0.45791	0.66000	0.00		0.00
Sempra (Rockies) Forecasted Nov 09-Mar 1	50,000	core 2009-27		0.42000	0.47800	23,250.00		23,250.00
Sempra (Rockies) Forecasted Nov 09-Mar 1				0.42000	0.47800	0.00		0.00
Sempra (Rockies) Forecasted Nov 09-Mar 1				0.42000	0.58000	0.00		0.00
TD (Sumas) Husky Nov 09-Mar 10 W	50,000	core 2009-11		0.45791	0.40400	0.00		0.00
TD (Sumas) Husky Nov 09-Mar 10 W				0.45791	0.81500	0.00		0.00
TD (Sumas) Husky Nov 09-Mar 10 W				0.45791	0.60400	0.00		0.00
Other						0.00		0.00
Sub Total Calls	4,650,000	Hi - Options		0.45791	0.87000	10,950,471.00		298,654.00
		Low - Options		0.00000	0.00000			298,654.00
Total Derivatives	6,800,000	Hi - Derivatives		0.45791	0.87000	16,066,354.50		5,834,587.50
		Low - Derivatives		0.00000	0.00000			5,834,587.50
Import Fees (UPS Humphreys)						500.00		500.00
Import Fees (UPS Ladwig)						500.00		500.00
Other								0.00
Sub Total	24,760,700	24,284,539	1.09519	1.11666056	\$ 27,117,587.47	In Balance	\$ 16,885,820.47	16,885,820.47
ON embedded Hedges								
Winter Only Contracts								
Alberta Sourced Supply:								
Cargill Energy Nov 09 - Mar 10	1,550,000	1,487,272	0.45841			710,535.50	5,564.50	710,535.50
Husky Energy Marketing Nov 09 - Mar 10	1,550,000	1,487,272	0.45841			710,535.50	433,643.50	710,535.50
Macquarie Cook Nov 09 - Mar 10	1,550,000	1,487,272	0.45791			709,760.50	313,239.50	709,760.50
Powerex Nov 09 - Mar 10	1,550,000	1,487,272	0.45816			710,148.00	262,089.50	710,148.00
Sequent Energy Nov 09-Mar 10 Swing	1,000,000	959,530	0.45491	0.4741		454,910.00		454,910.00
Shell Energy Nov 09-Mar 10	3,100,000	2,974,543	0.45866	0.4780		1,421,846.00	404,472.50	1,421,846.00
Suncor Nov 09-Mar 10	1,550,000	1,487,272	0.45841	0.4777		710,535.50	307,039.50	710,535.50
TD-NIT Nov 09 - Mar 10	1,550,000	1,487,272	0.45866	0.4780		710,923.00	108,639.50	710,923.00
Other	0	0	0.00000	0.0000		0.00		0.00
Rocky Mountain Supply:								
Anadarko Energy Nov 09-Mar 10	1,514,800	1,490,320	0.41300	0.4198		625,612.40	210,800.00	625,612.40
BP Energy Nov 09 - Mar 10 (AKA IGI)	3,086,270	3,036,580	0.42000	0.4269		1,296,233.40	174,375.00	1,296,233.40
	0	0						
Enserco Energy Nov 09-Mar 10	1,545,150	1,520,410	0.41300	0.4197		638,146.95	24,800.00	638,146.95
ONEOK Nov 08 - Mar 10 SWING	2,800,000	2,755,760	0.42000	0.4267		1,176,000.00		1,176,000.00
ONEOK Nov 08 - Mar 10 Reservation Fee		0				133,300.00		133,300.00
Kansas Energy Nov 09-Mar 10 Swing	1,478,130	1,454,520	0.41400	0.4207		611,945.82		611,945.82
Kansas Energy Nov 09-Mar 10 Swing	1,538,280	1,513,930	0.42000	0.4268		646,077.60		646,077.60
Kansas Energy Nov 08 - Mar 10 Reservation Fee						65,875.00		65,875.00
Macquarie Cook Nov 09-Mar 10	1,545,360	1,520,360	0.41550	0.4223		642,097.08	112,375.00	642,097.08
National Fuel Marketing Nov 09-Mar 10	1,547,640	1,522,600	0.41900	0.4259		648,461.16	23,250.00	648,461.16
Sempra Energy Nov 09-Mar 10	1,540,890	1,515,970	0.42150	0.4284		649,485.14	18,600.00	649,485.14
Shell Energy Nov 09-Mar 10 Swing	3,076,840	3,028,120	0.41400	0.4207		1,273,811.76		1,273,811.76
Other		0						0.00
Total Winter Only	33,073,360	32,216,273		0.4515	\$ 14,546,240.31	\$ 2,398,888.50	\$ 14,546,240.31	\$ 14,546,240.31
Sub Base	23,180,110	22,504,412			\$ 10,184,320.13	\$ 1,488,201.50	\$ 10,184,320.13	
Sub Swing	9,893,250	9,711,860			\$ 4,162,745.18	\$ 910,687.00	\$ 4,162,745.18	
Sub Reservation Fee					\$ 199,175.00		\$ 199,175.00	
Spot Deals	ok	ok			ok		ok	
NOVA Spot Purchase Sub-Totals	29,600,000	28,402,088	0.5235			\$ 15,494,175.00	(67,921.00)	15,494,175.00
NWPP Spot Purchase Sub-Totals	11,185,590	11,022,560	0.4993			5,585,010.54	283,650.00	5,585,010.54
WEI Spot Purchase Sub-Totals	3,979,700	3,915,173	0.6818			2,713,459.82		2,713,459.82
Storage Partner's FIK 2%	71,828	71,828						
Sub Total Spot Purchases	44,837,118	43,411,649	0.5306	0.5481	\$ 23,792,645.36	\$ 215,729.00	\$ 23,792,645.36	\$ 0.00
TOTAL SYSTEM SUPPLY	102,671,178	99,912,461		0.6529184	\$ 65,234,683.64		\$ 55,224,706.14	\$ 31,432,060.78

NORTHWEST NATURAL GAS COMPANY

Date ~~31-Dec-09~~

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

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Document Number # 100421225

Prepared: *[Signature]* 1/16/09

Approved: _____

Verified: _____

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	12312009 (MMDDYYYY)	12312009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06374	S	95,468.86	-	AMORT 186306		
2	186306			H	-	95,468.86	C/M AMORT		
3	411000	83010	419-06205	H	-	939.23	C/M INTEREST		
4	186306			S	939.23	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	74,568.02	-	AMORT 186271		
6	186271			H	-	74,568.02	C/M AMORT		
7	411000	83010	419-06205	H	-	956.02	C/M INTEREST		
8	186271			S	956.02	-	C/M INT 186271		
9	402000	81199	495-06064	S	1,745,752.70	-	AMORT 186277		
10	186277			H	-	1,745,752.70	C/M AMORT		
11	411000	83010	419-06205	H	-	17,237.14	C/M INTEREST		
12	186277			S	17,237.14	-	C/M INT 186277		
13	402000	81199	495-06233	S	12,188.69	-	AMORT 186286		
14	186286			H	-	12,188.69	C/M AMORT		
15	411000	83010	419-06205	H	-	116.15	C/M INTEREST		
16	186286			S	116.15	-	C/M INT 186286		
17	402000	81199	495-06233	S	895.62	-	AMORT 186288		
18	186288			H	-	895.62	C/M AMORT		
19	411000	83010	419-06205	H	-	13.91	C/M INT 186288		
20	186288			S	13.91	-	C/M INTEREST		
21	191401			S	4,202,356.33	-	C/M AMORT		
22	541000	84020	805-02650	H	-	4,202,356.33	AMORT 191401		
23	191401			H	-	51,732.78	C/M INT 191401		
24	411000	83010	419-06205	S	51,732.78	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	592,567.96	AMORT 191411		
26	191411			S	592,567.96	-	C/M AMORT		

27	411000	83010	419-06205	S	5,477.86	-	C/M INTEREST
28	191411			H	-	5,477.86	C/M INTEREST 191411
29	402000	82299	495-06080	S	11,781.02	-	C/M AMORT 186316
30	186316			H	-	11,781.02	C/M AMORT
31	411000	83010	419-06210	H	-	193.50	C/M INTEREST 186316
32	186316			S	193.50	-	C/M INTEREST
33	402000	81199	495-06374	H	-	38,122.08	C/M AMORT 186370
34	186370			S	38,122.08	-	C/M AMORT
35	411000	83010	419-06205	S	375.79	-	C/M INTEREST
36	186370			H	-	375.79	C/M INT 186370
37	191421			S	538,177.81	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	538,177.81	C/M AMORT
39	411000	83010	419-06210	S	10,445.57	-	C/M INTEREST
40	191421			H	-	10,445.57	C/M INT 191421
41	191431			S	172,726.54	-	C/M AMORT
42	540700	84020	805-02655	H	-	172,726.54	C/M AMORT 191431
43	411000	83010	419-06210	S	464.55	-	C/M INT 191431
44	191431			H	-	464.55	C/M INTEREST
45	186365			H	-	42.02	C/M INTEREST 186365
46	411000	83010	419-06210	S	42.02	-	C/M INTEREST 186365
47	186365			S	3,267.50	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	3,267.50	C/M AMORT 186365
49	186310			S	252.98	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	252.98	INT - WA ENERGY EFF
51	186312			S	1,109.63	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	1,109.63	INT - WA ENERGY R&C
53	186232			S	5,264.28	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	5,264.28	C/M INTEREST 186232
55	186235			S	512.24	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	512.24	C/M INTEREST 186235
57	186235			H	-	26,425.94	C/M AMORT 186235
58	402000	82299	495-06517	S	26,425.94	-	C/M AMORT 186235
59	402000	81199	495-06540	H	-	-	SB408 PAYMENT 909
60	186400			H	-	-	SB408 PAYMENT 909
61	411000	83010	419-06205	H	-	-	SB408 INT 909
62	186400			H	-	-	SB408 INT 909
63	186301			H	-	-	OR STOR CREDIT 909
64	402000	81199	495-02225	H	-	-	OR STOR CREDIT 909
65	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT 909
66	186301			H	-	-	OR STOR CREDIT INT 909

Total 7,609,432.72 7,609,432.72

Prepared by _____

Date _____

Approved by _____

Date _____

R:\Public\Accounting Reports\Journal Closing Checklist - 2009\Journal Closing Checklist - Dec 2009.xls\Natasha Soares

NW Natural
 Rates & Regulatory Affairs
 2009-2010 PGA Filing - Washington
 Summary of Amortization Rates

1
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		WACOG	Demand	DSM	Albany Refund	Great Program	Volumes				
		Deferral	Deferral				Prior Month	Current Month	Total		
Schedule	Block	A	B	C			Unbilled	Unbilled			
7	1R	0.05120	0.01703	(0.00113)	0.00058	(0.00484)	15,101.60	0.00	15,101.60		
8	1C	0.05120	0.01703	(0.00113)	0.00046	(0.00373)	5,960.60	0.00	5,960.60		
9	2R	0.05120	0.01703	(0.00113)	0.00034	(0.00281)	6,743,934.90	0.00	6,743,934.90		
10	3 CFS	0.05120	0.01703	(0.00113)	0.00031	(0.00251)	2,205,614.20	0.00	2,205,614.20		
11	3 IFS	0.05120	0.01703	(0.00113)	0.00028	(0.00225)	71,600.60	0.00	71,600.60		
12	Intentionally blank							0.00			
13	19	1st mantle						0.00			
14	19	add'l mnt						0.00			
15	21C Firm Sales	Block 1						0.00			
16		Block 2						0.00			
17		Block 3						0.00			
18		Block 4						0.00			
19	21I Firm Sales	Block 1						0.00			
20		Block 2						0.00			
21		Block 3						0.00			
22		Block 4						0.00			
23	27	0.05120	0.01703	(0.00113)	0.00025	(0.00204)	19,248.00	0.00	19,248.00		
24	41 Firm Sales	Block 1						134,233.60	0.00	134,233.60	
25		Block 2						221,653.00	0.00	221,653.00	
26	41 Firm Trans	Block 1						0.00	0.00	-	
27		Block 2						0.00	0.00	-	
28	41 Interr Sales	Block 1						14,000.00	0.00	14,000.00	
29		Block 2						16,881.10	0.00	16,881.10	
30	42C Firm Sales	Block 1						96,498.00	10,000	106,498.00	
31		Block 2						80,425.00	6,659	87,084.00	
32		Block 3						8,994.00	0.00	8,994.00	
33		Block 4						0.00	0.00	-	
34		Block 5						0.00	0.00	-	
35		Block 6						0.00	0.00	-	
36	42I Firm Sales	Block 1						101,437.00	10,000	111,437.00	
37	(142SF)	Block 2						80,442.00	8,406	88,848.00	
38		Block 3						20,000.00	0.00	20,000.00	
39		Block 4						3,194.00	0.00	3,194.00	
40		Block 5						0.00	0.00	-	
41		Block 6						0.00	0.00	-	
42	42 Firm Trans	Block 1						54,422.00	0.00	54,422.00	
43	C42TF+	Block 2						63,944.00	0.00	63,944.00	
44	I42TF	Block 3						40,000.00	0.00	40,000.00	
45		Block 4						112,000.00	0.00	112,000.00	
46		Block 5						159,615.00	0.00	159,615.00	
47		Block 6						0.00	0.00	-	
48	42 Interr Sales	Block 1						100,627.00	10,000	110,627.00	
49	C42SI +	Block 2						157,678.00	419	158,097.00	
50	I42SI	Block 3						104,708.00	0.00	104,708.00	
51		Block 4						105,750.00	0.00	105,750.00	
52		Block 5						0.00	0.00	-	
53		Block 6						0.00	0.00	-	
54	42 Inter Trans	Block 1						29,714.00	0.00	29,714.00	
55		Block 2						62,357.00	0.00	62,357.00	
56		Block 3						56,497.00	0.00	56,497.00	
57		Block 4						213,966.00	0.00	213,966.00	
58		Block 5						345,195.00	0.00	345,195.00	
59		Block 6						0.00	0.00	-	
60	43 Firm Trans	Block 1						0.00	0.00	-	
61	43 Interr Trans	Block 1						0.00	0.00	-	
62	61	0.00000	0.00000	0.00000	0.00000	0.00000	383,297.00	0.00	383,297.00		
63							total per above	11,828,988	0	45,484	11,874,471.60

total OR & WA	145,137,135.60	total* wa	11,874,471.60
total per CIS	145,137,135.60	total* or	127,987,473.00
difference	0.00	total*	139,861,944.60
		*including unbilled	

Natural
 es & Regulatory Affairs
 9-2010 PGA Filing - Washington
 imary of Amortization Rates

		WACOG	Demand	DSM	Albany Refund	Great Program	191421	191431	186316	186365	186235
		Deferral	Deferral				Amort	Amort	Amort	Albany	GREAT
Schedule	Block	A	B	C			WACOG	Demand	DSM	Refund	Program
							Deferral	Deferral			
Schedule	Block	A	B	C							
1R		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	773.20	257.18	(17.06)	8.76	(73.09)
1C		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	305.18	101.51	(6.74)	2.74	(22.23)
2R		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	345,289.47	114,849.21	(7,620.65)	2,292.94	(18,950.46)
3 CFS		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	112,927.45	37,561.61	(2,492.34)	683.74	(5,536.09)
3 IFS		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	3,665.95	1,219.36	(80.91)	20.05	(161.10)
Intentionally blank											
19	1st mantle						0.00	0.00	0.00	0.00	0.00
19	add'l mths						0.00	0.00	0.00	0.00	0.00
21C Firm Sales	Block 1						0.00	0.00	0.00	0.00	0.00
	Block 2						0.00	0.00	0.00	0.00	0.00
	Block 3						0.00	0.00	0.00	0.00	0.00
	Block 4						0.00	0.00	0.00	0.00	0.00
21I Firm Sales	Block 1						0.00	0.00	0.00	0.00	0.00
	Block 2						0.00	0.00	0.00	0.00	0.00
	Block 3						0.00	0.00	0.00	0.00	0.00
	Block 4						0.00	0.00	0.00	0.00	0.00
27		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	985.50	327.79	(21.75)	4.81	(39.27)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	6,872.76	2,286.00	(151.68)	32.22	(263.10)
	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	11,348.63	3,774.75	(250.47)	46.55	(381.24)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000	716.80	95.20	(18.06)	0.00	0.00
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000	864.31	114.79	(21.78)	0.00	0.00
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)	5,452.70	1,813.66	(120.34)	18.10	(154.42)
	Block 2	0.05120	0.01703	(0.00113)	0.00015	(0.00130)	4,458.70	1,483.04	(98.40)	13.06	(113.21)
	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	460.49	153.17	(10.16)	1.08	(8.90)
	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)	5,705.57	1,897.77	(125.92)	23.40	(189.44)
(1425F)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	4,549.02	1,513.08	(100.40)	15.99	(135.94)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	1,024.00	340.60	(22.60)	2.80	(23.40)
	Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)	163.53	54.39	(3.61)	0.35	(3.00)
	Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)	0.00	0.00	0.00	0.00	0.00
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000	0.00	0.00	0.00	5.44	0.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	5.75	0.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	2.80	0.00
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	0.00	0.00	0.00	6.72	0.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	6.38	0.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	5,664.10	752.26	(142.71)	12.17	(107.31)
C42SI +	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	8,094.57	1,075.06	(203.95)	17.39	(137.54)
I42SI	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	-5,361.05	712.01	(135.07)	8.38	(70.15)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	5,414.40	719.10	(136.42)	7.40	(56.05)
	Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000	0.00	0.00	0.00	2.38	0.00
	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	4.36	0.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	0.00	0.00	0.00	2.82	0.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	8.56	0.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	0.00	0.00	0.00	10.36	0.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank											
							530,097.38	171,101.54	(11,781.02)	3,267.50	(26,425.94)

Switchers - WA

Commodity	(856.85)	3,268	186365
Commodity	(2,035.09)	172,726.54	186316
Commodity	(5,568.09)	538,177.81	191431
Commodity		(26,426)	186235
	(8,460.03)		

rate sensitive	0.95513	
Commodity	8,080.43	191421
Demand	(284.98)	
Demand	(676.85)	
Demand	(739.51)	
	(1,701.34)	
rate sensitive	0.95513	
Demand	1,825.00	191431

KOB1 - WA ENERGY EFFICIENCY		
908-07307	11529	1,200.00 include in interest calc.
908-07203	11529	-
908-07603	11529	-
		1,200.00

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington DSM Amortization
 Account Number: 186316

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
1	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48
2	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37
3	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00
4	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53
5	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82
6	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Aug-09	(37,282.91)			789.56	(36,494.35)	273,314.35
3	Sep-09	(40,411.10)			686.69	(39,724.41)	233,589.94
4	Oct-09	(56,417.10)			555.90	(55,861.20)	177,728.74
5	Nov-09 old	(47,340.04)			416.90	(46,923.14)	130,805.60
6	Nov-09 new	164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)
	Dec-09	538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of Demand
 Account Number: 191431

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Aug-09	27,538.92			(722.61)	26,816.31	(252,522.96)
3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)
4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)
5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)
6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)
	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Share Gain on Albany & Vancouver Properties
 Account Number: 186365

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Aug-09	5,246.46			(113.68)	5,132.78	(39,465.14)
3	Sep-09	5,663.00			(99.22)	5,563.78	(33,901.36)
4	Oct-09	8,136.01			(80.80)	8,055.21	(25,846.15)
5	Nov-09 old	7,842.81			(59.38)	7,783.43	(18,062.72)
6	Nov-09 new	911.93		3.25%	1.23	913.16	(17,149.56)
	Dec-09	3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235

Debit (Credit)

Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
2	Aug-09						
3	Sep-09					0.00	0.00
4	Oct-09					0.00	0.00
5	Nov-09 old	n/a	n/a	n/a	n/a		
6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79
7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	(25,913.70)
8							
9							
10							
11							
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Note:
 Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - General Costs
 Account Number: 186310
 Other Info: Program under Schedule F
 Temp Increment under Schedule 215
Will begin to be included in 2010 PGA

Debit (Credit)

Month/Year	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Aug-09		12,600.00			67.11	12,667.11	31,093.38
2 Sep-09		0.00			84.21	84.21	31,177.59
3 Oct-09		0.00		3.25%	84.44	84.44	31,262.03
4 Nov-09 old					n/a		
5 Nov-09 new				3.25%	84.67	84.67	31,346.70
6 Dec-09		124,124.96		3.25%	252.98	124,377.94	124,377.94

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Note:
 Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Energy Efficiency Programs - R&C Programs
 Account Number: 186312
 Other Info: Program under Schedule F
 Temp Increment under Schedule 215
Will begin to be included in 2010 PGA

Debit (Credit)

Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1							
2							
3							
4							
5							
6							

Beginning Balance

Aug-09							0.00
Sep-09		0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00
Oct-09		0.00			n/a	1,103.65	408,603.65
Nov-09 old							
Nov-09 new							
Dec-09		0.00		0.03	1,106.63	1,106.63	409,710.28
					1,109.63	1,109.63	1,109.63

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Note:
Nov Transfer to 191431