

UG-100339-SI

Rates and Regulatory Affairs
Facsimile: 503.721.2516

 NW Natural	220 NW 2ND AVENUE PORTLAND, OR 97209
	TEL 503.226.4211
	www.nwnatural.com

February 25, 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
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
2010 FEB 26 AM 10:12

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 January 2010.

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
January 2010**

	December	Change	January
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	21,062.40	77,181.60	98,244.00
186235 AMOR WA GREAT PROGRAM	176,434.09	(29,825.22)	146,608.87
186302 MARGIN SHARING - WA	(1,500,827.06)	1,490,027.14	(10,799.92)
186310 WA ENERGY EFFICIENCY	155,724.64	421.75	156,146.39
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	410,819.91	1,112.64	411,932.55
186316 WA DSM AMORTIZATION	65,748.30	(13,219.96)	52,528.34
186365 ALBANY DFD GAIN - WA	(13,924.08)	3,698.84	(10,225.24)
Subtotal 186xxx accounts	(861,395.89)	1,529,396.79	844,434.99
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(664,507.00)	18,693.00	(645,814.00)
191421 AMORT OF WACOG - WA	(3,598,183.05)	600,855.16	(2,997,327.89)
191430 DEMAND - ACCR WA	(1,013,780.13)	(290,806.32)	(1,304,586.45)
191431 AMORT OF DEMAND WA	(85,626.13)	(1,308,698.18)	(1,394,324.31)
191432 WA DEMAND COLL	0.00	0.00	0.00
Subtotal 191xxx accounts	(5,362,096.31)	(979,956.34)	(6,342,052.65)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(6,223,492.20)	549,440.45	(5,497,617.66)

NORTHWEST NATURAL GAS COMPANY

Date 31-Jan-10

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

PGA DEFERRAL

Scanned

Document Number

100452142

Prepared:

[Signature]

Approved

[Signature]

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	01312010 (MMDDYYYY) (MMDDYYYY)	01312010	USD	JV28A	PGA Deferral 2009-10

(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	540200	84020	805-02890	H		159,509.00	OR WACOG PGA Activity		
2	191400			S	159,509.00		OR WACOG PGA Activity		
3	540200	84020	805-02890	S	10,452.00		Ore Storage PGA Timing		
4	191400			H		10,452.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H	226,245.00		OR DEM PGA Activity		
6	191410			S		226,245.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	41,493.00		OR PGA Interest		
8	191400			H		39,140.00	OR WACOG Interest		
9	191410			H		752.00	OR DEM Incr. Interest		
10	191450			H		1,601.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H		2,426,982.23	OR DEM DEF Collected		
12	191450			H		2,426,982.23	OR DEM DEF Collected		
13	540200	84020	805-02950	S	2,426,982.23		OR DEM DEF Collected		
14	191420			H		20,464.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	20,464.00		WA WACOG PGA Activity		
16	191430			S	287,671.32		WA DEM PGA Activity		
17	411000	83010	419-06210	H		287,671.32	WA DEM PGA Activity		
18	191420			S	4,906.00		WA PGA Interest		
19	191430			H		1,771.00	WA WACOG Interest		
20	191432			H		3,135.00	WA DEM Interest		
21	540200	84020	805-02890	H			WA DEM Interest		
22	191400			H			Ore Hedge PGA Adj.		
							Ore Hedge PGA Adj.		
Total					3,177,722.55	3,177,722.55			

Approved by _____ Date _____

Prepared by _____ Date _____

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

Oregon Demand charge deferral

Line No.	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	Williams (NWPL)	4,270,377.98	4,475,147.34	4,475,147.34	908,946.55	3,625,185.94	4,013,598.47	3,884,129.29	4,013,598.47	4,013,601.47	3,884,130.29	4,013,601.47
48	TmsCan(Gas Trans. NW)	517,197.47	534,437.38	534,437.38	303,582.22	482,717.00	534,438.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
49	Temporary Capacity	(341,855.99)	(353,251.19)	(353,251.19)	863,036.04	91,466.00	101,265.00	97,999.00	101,265.00	101,265.00	97,999.00	101,265.00
50	KB Pipeline	18,688.19	18,688.19	18,688.19	55,800.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
51	CN Transmission Co.:				621,159.61	628,600.43	(33,386.51)					
52	TransCanada (NOVA)	765,922.35	772,845.11	908,946.55								
53	TransCanada (ANG)	245,848.33	249,544.69	303,582.22								
54	Duke En (WC)T-South	682,060.82	655,187.81	863,036.04								
55	Coral En T-South	54,000.00	55,800.00	55,800.00								
56	Terasen Gas (SC)	596,571.47	621,159.61	628,600.43								
57	Prior Period Adjustments	(266,182.75)		(33,386.51)								
58	Other											
58	Total Charges	6,524,627.87	7,029,558.74	7,201,600.45	7,201,600.45	7,201,600.45	7,201,600.45	7,201,600.45	7,201,600.45	7,201,600.45	7,201,600.45	7,201,600.45
EMBEDDED CHARGES:												
US Transmission Co.:												
59	Williams (NWPL)	3,861,078.43	4,013,600.47	4,013,598.47	3,625,185.94	4,013,598.47	3,884,129.29	4,013,598.47	4,013,601.47	4,013,601.47	3,884,130.29	4,013,601.47
60	TmsCan(Gas Trans. NW)	517,197.00	534,438.00	534,438.00	303,582.22	482,717.00	534,438.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
61	Temporary Capacity	97,739.00	101,265.00	101,265.00	863,036.04	91,466.00	101,265.00	97,999.00	101,265.00	101,265.00	97,999.00	101,265.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	55,800.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
63	CN Transmission Co.:				621,159.61	628,600.43	(33,386.51)					
64	TransCanada (NOVA)	735,942.00	745,767.17	745,767.17								
65	TransCanada (ANG)	281,944.00	239,195.39	239,195.39								
66	Duke En (WC)T-South	721,065.00	702,090.00	702,090.00								
67	Coral En T-South											
67	Terasen Gas (SC)	608,078.00	595,760.00	595,760.00								
68	Other											
69	Total Embedded	6,841,731.43	6,950,804.03	6,950,802.03	6,434,629.50	6,671,676.77	6,841,001.95	6,671,677.77	6,841,004.95	6,841,004.95	6,671,677.77	6,950,805.03
Oregon VARIANCE Share -												
US Transmission Co.:												
70	Williams (NWPL)	389,229.13	416,361.44	416,363.24								
71	TmsCan(Gas Trans. NW)	0.43	(0.56)	(0.56)								
72	Temporary Capacity	(396,558.64)	(410,019.06)	(410,019.06)								
73	KB Pipeline	0.18	0.18	0.18								
74	CN Transmission Co.:											
74	TransCanada (NOVA)	27,045.27	24,427.00	147,204.11								
75	TransCanada (ANG)	(32,561.90)	9,336.10	58,083.36								
76	Duke En (WC)T-South	(53,227.67)	(42,310.65)	(35,230.56)								
77	Coral En T-South	48,713.40	50,337.18	50,337.18								
78	Terasen Gas (SC)	(8,575.84)	22,912.98	29,625.35								
79	Prior Period Adjustments	(240,123.46)		(30,117.97)								
80	Other											
81	Total Variance	(286,059.10)	71,044.61	226,245.25								
82	Oregon Allocation Ratio	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%
83	Oregon Portion	(286,059.10)	71,044.61	226,245.25								
84	Amount Previously Booked	(286,059.10)	71,044.61	226,245.25								
85	Net to Book (191410)											
86	Entry 191410											
87	Entry 805-02860											

226,245.00
 (226,245.00)

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Nov: Accrual	(4,931,876)												(4,931,876)	Oct 05 Tab 3
Bal. Before Int.	(4,931,876)												(4,931,876)	
Int. Rate	0.08618												(17,710)	
Ending Balance	(4,949,586)												(4,949,586)	
Dec: Accrual		(537,521)											(537,521)	Nov 05 Tab 4
Bal. Before Int.		(537,521)											(537,521)	
Int. Rate		0.08618											(37,476)	
Ending Balance		(5,524,583)											(5,524,583)	
Jan: Accrual			149,057										149,057	Dec 05 Tab 5
Bal. Before Int.			(5,375,526)										(5,375,526)	
Int. Rate			0.08618										(39,140)	
Ending Balance			(5,414,666)										(5,414,666)	
Feb: Accrual				(5,414,666)									(5,414,666)	Jan 05 Tab 6
Bal. Before Int.				(5,414,666)									(5,414,666)	
Int. Rate				0									(5,414,666)	
Ending Balance				(5,414,666)									(5,414,666)	
Mar: Accrual					(5,414,666)								(5,414,666)	Feb 05 Tab 7
Bal. Before Int.					(5,414,666)								(5,414,666)	
Int. Rate					0								(5,414,666)	
Ending Balance					(5,414,666)								(5,414,666)	
Apr: Accrual						(5,414,666)							(5,414,666)	Mar 05 Tab 8
Bal. Before Int.						(5,414,666)							(5,414,666)	
Int. Rate						0							(5,414,666)	
Ending Balance						(5,414,666)							(5,414,666)	
May: Accrual							(5,414,666)						(5,414,666)	Apr 05 Tab 9
Bal. Before Int.							(5,414,666)						(5,414,666)	
Int. Rate							0						(5,414,666)	
Ending Balance							(5,414,666)						(5,414,666)	
Jun: Accrual								(5,414,666)					(5,414,666)	May 05 Tab 10
Bal. Before Int.								(5,414,666)					(5,414,666)	
Int. Rate								0					(5,414,666)	
Ending Balance								(5,414,666)					(5,414,666)	
Jul: Accrual									(5,414,666)				(5,414,666)	Jun 05 Tab 11
Bal. Before Int.									(5,414,666)				(5,414,666)	
Int. Rate									0				(5,414,666)	
Ending Balance									(5,414,666)				(5,414,666)	
Aug: Accrual										(5,414,666)			(5,414,666)	Jul 05 Tab 12
Bal. Before Int.										(5,414,666)			(5,414,666)	
Int. Rate										0			(5,414,666)	
Ending Balance										(5,414,666)			(5,414,666)	
Spt: Accrual											(5,414,666)		(5,414,666)	Aug 05 Tab 13
Bal. Before Int.											(5,414,666)		(5,414,666)	
Int. Rate											0		(5,414,666)	
Ending Balance											(5,414,666)		(5,414,666)	
Oct: Accrual												(5,414,666)	(5,414,666)	Sep 05 Tab 14
Bal. Before Int.												(5,414,666)	(5,414,666)	
Int. Rate												0	(94,326)	
Ending Balance												(5,414,666)	(5,414,666)	
Entry JV-28A													(5,414,666)	
Previously Book													(5,414,666)	
Net to Record													(94,326)	
Monthly Deferral													(5,320,340)	
Entry 191400													(39,140)	
Entry 419-06205													39,140	

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

February 3, 2010

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	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference See *
Nov: Accrual														
Bal. Before Int.	(286,059)												(286,059)	Oct 05 Tab 3
Int. Rate	0.08618												(286,059)	
Ending Balance	(287,086)												(1,027)	
Dec: Accrual													(287,086)	
Bal. Before Int.		71,045											71,045	Nov 05 Tab 4
Int. Rate		(1,807)											(1,807)	
Ending Balance		(217,848)											(217,848)	
Jan: Accrual													226,245	Dec 05 Tab 5
Bal. Before Int.			226,245										226,245	
Int. Rate			8,397										8,397	
Ending Balance			(752)										(752)	
Feb: Accrual													7,645	
Bal. Before Int.													7,645	Jan 05 Tab 6
Int. Rate													7,645	
Ending Balance													7,645	
Mar: Accrual													7,645	
Bal. Before Int.													7,645	Feb 05 Tab 7
Int. Rate													7,645	
Ending Balance													7,645	
Apr: Accrual													7,645	
Bal. Before Int.													7,645	Mar 05 Tab 8
Int. Rate													7,645	
Ending Balance													7,645	
May: Accrual													7,645	
Bal. Before Int.													7,645	Apr 05 Tab 9
Int. Rate													7,645	
Ending Balance													7,645	
Jun: Accrual													7,645	
Bal. Before Int.													7,645	May 05 Tab 10
Int. Rate													7,645	
Ending Balance													7,645	
Jul: Accrual													7,645	
Bal. Before Int.													7,645	Jun 05 Tab 11
Int. Rate													7,645	
Ending Balance													7,645	
Aug: Accrual													7,645	
Bal. Before Int.													7,645	Jul 05 Tab 12
Int. Rate													7,645	
Ending Balance													7,645	
Spt: Accrual													7,645	
Bal. Before Int.													7,645	Aug 05 Tab 13
Int. Rate													7,645	
Ending Balance													7,645	
Oct: Accrual													7,645	
Bal. Before Int.													7,645	Sep 05 Tab 14
Int. Rate													7,645	
Ending Balance													7,645	
Entry JV-28A													7,645	
Previously Book													7,645	
Net to Record													(3,586)	
Monthly Deferral														
Entry 191410														
Entry 419-06205														

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

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Beg. Balance		577,169	(1,436,413)		988,969	988,969	988,969	988,969	988,969	988,969	988,969	988,969		See *
Nov. Accrual	575,104													
Bal. Before Int.	575,104												575,104	Oct 05 Tab 3
Int. Rate	0.08618												575,104	
Ending Balance	2,065												2,065	
Dec. Accrual	577,169													
Bal. Before Int.	(2,010,508)													
Int. Rate	(1,433,339)													
Ending Balance	(3,074)													
Jan. Accrual	(1,436,413)													
Bal. Before Int.	2,426,982													
Int. Rate	990,570													
Ending Balance	(1,601)													
Feb. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Mar. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Apr. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
May. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Jun. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Jul. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Aug. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Spt. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Oct. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Nov. Accrual	988,969													
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance	988,969													
Previously Book Net to Record	2,065	(3,074)	(1,601)										988,969	
Monthly Deferral Entry 191450	575,104	(2,010,508)	2,426,982										988,969	
Entry 419-06205													(2,610)	

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

NW Natural

Calculation of Oregon Collected Demand Deferrals and basis for interest on Demand Deferrals

Demand Deferral - Volume Component	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1 Embilled Seasonalized Tab 20	8,395,499.00	11,788,842.00	11,530,598.00	9,466,925.00	8,126,384.00	5,834,851.00	3,925,693.00	2,626,208.00	2,092,439.00	2,065,692.00	2,392,310.00	5,191,677.00
2 Collected Line 44	7,820,394.82	13,799,349.75	9,103,615.77									
3 Deferral	(575,104.18)	2,010,607.75	(2,426,982.23)									
4 Previously Booked	(575,104.18)	2,010,607.75										
5 Net to Book	\$ -	\$ (2,426,982.23)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	2,426,982.23											
7 Entry 805-02885	(2,426,982.23)											
Actual Fixed Charges Collected												
15 Oregon Firm Calendar Mo. Sales:												
16 Residential	38,321,409	70,605,867	45,100,406	-23,054,908	0	0	0	0	0	0	0	0
17 Commercial	22,682,247	39,227,687	27,469,408	-13,839,871	0	0	0	0	0	0	0	0
18 Industrial Firm	3,049,565	3,783,979	3,269,158	-1,073,911	0	0	0	0	0	0	0	0
19 Total of Calendar Month Sales:	64,053,220	113,627,532	75,838,972	-37,968,690	0	0	0	0	0	0	0	0
20 1 - 99 Less: 31CSF - 31SF A C	2,047,678	2,693,767	2,743,402									
21 31ISF - 31SIF A C	1,185,782	1,416,865	1,386,217									
22 32CSF - 32SIF A C	403,408	390,355	494,418									
23 Total Firm Sales Fixed D/Charge	558,354	425,230	745,021									
24 Total Calendar Sales less Fixed:	4,195,220	4,926,217	5,369,029									
25 "ORGA" OR A Mo. 09-12A Exn 1 Line	59,859,000	108,701,315	70,469,913	(37,968,690)								
26 SFV Collected (line 24X25)	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128
	\$ 7,259,578.20	\$ 13,163,295.48	\$ 8,548,591.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	256,667.89	268,525.54	267,251.05									
28 31ISF - 31SIF A C	150,811.82	153,008.20	148,133.92									
29 32CSF - 32SIF A C	37,974.74	38,158.84	50,639.60									
30 32ISF - 32SIF A C	60,576.78	45,349.37	77,926.64									
31 Prior Month Unbilled MDDV Com	(127,878.98)	(127,347.34)	(133,357.34)									
32 Prior Month Unbilled MDDV Ind	(71,313.40)	(73,704.21)	(74,424.60)									
33 Current Month Unbilled MDDV Com	127,947.34	133,357.34	136,476.26									
34 Current Month Unbilled MDDV Ind	73,704.21	74,424.60	73,047.81									
35 MDDV @1.81 D/C Collected	507,890.41	506,770.33	545,693.35									
36 Plus: 31CSF - 31SIF	1,983.09	2,748.74	3,282.17									
37 31ISF - 31SIF	359.33	258.38	389.84									
38 32CSF - 32SIF	30,699.04	32,230.52	38,581.56									
39 32ISF - 32SIF	36,660.57	29,050.55	47,484.29									
40 SFV Collected Interruptible Sales	69,702.03	64,288.19	89,757.86									
41 Prior Mo Manual Adjustments Com	(18.10)	(621.85)	(21,772.16)									
42 Prior Mo Manual Adjustments Ind		(29.45)	(30,043.45)									
43 Prior Mo Manual Adjustments Ind Int	(111.86)		(12,832.29)									
44 Unbilled Manual Adjustments Com	621.85	21,772.16	2,836.20									
45 Unbilled Manual Adjustments Ind	29.45	30,043.45	565.39									
46 Unbilled Manual Adjustments Ind Int												
47 Collections Subject to Sensitive Adj	578,113.78	635,055.12	574,204.90									
48 Percent Impact of Sensitive Effect	(0.0299)	(0.03)	(0.03)									
49 Revenue Sensitive Adjustment	(17,297.16)	(19,000.85)	(17,180.21)									
50 Total D/C Ctd (26+47+49)	7,820,394.82	13,799,349.75	9,103,615.77									
R:\Gas Accounting\1\28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals 2009-10.xls(ORPGA Tab 3												

	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Washington Demand Deferral Calculation 2008 - 9 Tracker Year Closing												
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes												
Calculated Calendar Month Volumes:												
Residential	4,903,144	8,675,810	5,627,882	(2,800,580)								
Commercial	1,969,011	2,471,618	2,471,618	(1,276,296)								
Industrial Firm	233,807	339,355	286,028	(56,630)								
Total Firm Sales	7,105,961	12,587,408	8,385,528	(4,133,506)								
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	70,901	101,530	94,928									
41SF - 41SF A C	10,337	18,494	18,313									
42CSF - 42SF A C	23,728	36,414	27,718									
42SF - 42SF A C	65,652	78,924	78,033									
Sub Total	170,618	235,362	218,982									
Total Firm Sales Subject to D/C Rate	6,935,343	12,352,046	8,166,637	(4,133,506)								
Demand Collected Rate Per Firm Load	0.11689	0.11689	0.11689	0.11689								
Total D/C Subject to D/C Rate	\$ 810,672	\$ 1,443,831	\$ 954,598	\$ 0.11689	\$ 0.11689	\$ 0.11689	\$ 0.11689	\$ 0.11689	\$ 0.11689	\$ 0.11689	\$ 0.11689	\$ 0.11689
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 8,235.27	\$ 9,582.13	\$ 9,112.74									
41SF - 41SF A C	\$ 1,278.83	\$ 1,860.04	\$ 1,860.04									
42CSF - 42SF A C	\$ 3,323.32	\$ 3,834.54	\$ 3,634.54									
42SF - 42SF A C	\$ 7,460.18	\$ 7,862.42	\$ 7,882.42									
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41SI - 41SIV												
42CSI - 42SIM												
42SI - 42SIM												
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	\$ 40,395.00	\$ 42,999.00	\$ 44,814.00	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled	\$ 40,395.00	\$ 47,913.25	\$ 39,899.75	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487
Sub Total Manual Unbilled & D/C	\$ 80,790.00	\$ 90,912.25	\$ 84,713.75	\$ 0.08974	\$ 0.08974	\$ 0.08974	\$ 0.08974	\$ 0.08974	\$ 0.08974	\$ 0.08974	\$ 0.08974	\$ 0.08974
Revenue Sensitive Rate	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487
Revenue Sensitive Adjustment	\$ (1,813)	\$ (2,150)	\$ (1,790)	\$	\$	\$	\$	\$	\$	\$	\$	\$
Total D/C Collected	\$ 849,254	\$ 1,489,594	\$ 992,708	\$	\$	\$	\$	\$	\$	\$	\$	\$
Actual Demand Chg	\$ 638,761.07	\$ 688,193.80	\$ 705,036.68	\$	\$	\$	\$	\$	\$	\$	\$	\$
Variance	\$ 210,492.93	\$ 801,400.20	\$ 287,671.32	\$	\$	\$	\$	\$	\$	\$	\$	\$
Previously Booked	\$ 191,854.93	\$ 820,038.20	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net to Book (191430)	\$ 18,638.00	\$ (18,638.00)	\$ 287,671.32	\$	\$	\$	\$	\$	\$	\$	\$	\$
Entry 191430												
Entry 805-02940												
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	573,128	1,014,115	657,843									
Commercial	230,136	416,025	284,793									
Industrial Firm	26,794	39,888	29,175									
Industrial Interruptible	19,195	19,566	20,897									
Total Demand charge Collected	849,253	1,489,594	992,708									

287,671.32
287,671.32

Forecasted Baseload YR	Jan-10 (Estimate)			Embedded			Comparison to Embedded			Feb-10
	THERMS	AMOUNT	RATE/THERM	THERMS	AMOUNT	RATE/THERM	THERMS	AMOUNT	RATE/THERM	
Contract Commodity Gas Costs:										
Yr around Contracts-Roc	7,588,460	\$ 4,823,596.70	0.63565	6,642,517	\$ 4,080,446.09	0.61429	945,943	\$ 743,150.61	(0.0214)	
Yr around Contracts Albe	2,971,350	\$ 1,876,662.50	0.63159				2,971,350	\$ 1,876,662.50	#VALUE!	
Yr around Contracts-Surr	13,405,950	\$ 7,956,863.00	0.59353	18,076,968	\$ 10,593,056.50	0.58600	(4,671,018)	#####	(0.0075)	
Forecasted Baseload YR				3,782,490	\$ 2,478,959.00	0.65538	(3,782,490)	#####	#VALUE!	
S.T. Contracts-Rockies	11,858,551	\$ 5,765,644.38	0.48620	7,351,544	\$ 3,633,831.64	0.49430	4,507,007	\$ 2,131,812.74	0.0081	
S.T. Contracts-Alberta	12,888,732	\$ 7,708,353.50	0.59807	11,920,864	\$ 7,184,637.50	0.60269	967,868	\$ 523,716.00	0.0046	
S.T. Contracts-Sumas/St										
Forecasted Baseload S.1				3,850,817	\$ 1,834,925.00	0.47650	(3,850,817)	#####	#VALUE!	
Swing Contracts - Rockie				5,017,890	\$ 2,711,843.00	0.54043	(5,017,890)	#####	#VALUE!	
Swing Contracts - Albertz				817,156	\$ 404,999.50	0.49562	(817,156)	#####	#VALUE!	
Hedged Spot Purch-Roc										
Hedged Spot Purch-Albe	15,860,390	\$ 8,667,293.50	0.54647	1,516,195	\$ 750,975.00	0.49530			#VALUE!	
Hedged Spot Purch-Sum										
Spot Purchases-Rockies	18,599,543	\$ 10,135,352.26	0.54492	6,531,093	\$ 3,288,347.32	0.50349	(6,531,093)	\$ 6,847,004.94	(0.0414)	
Spot Purchases-Alberta				2,596,149	\$ 1,307,138.04	0.50349	16,003,394	#####	#VALUE!	
Spot Purchases-Sumas/K				1,116,806	\$ 582,301.98	0.50349	(1,116,806)	\$ (562,301.98)	#VALUE!	
Volumetric Transp Chg										
Misc. Act. U/S Sales										
Sub Total	83,172,976	\$ 47,215,240.54	0.56768	69,220,489	\$ 39,070,209.56	0.56443	(391,708)	\$ 3,345,554.98	0.0032	check
Field Production Gas	1,030,432	\$ 648,858.97	0.62970	498,997	\$ 426,942.00	0.85560	531,435	\$ 221,916.97	0.2259	
Storage Activity:										
System Withdrawals	9,378,721	\$ 5,373,535.47	0.57295							
System Injections	(4,395,990)	\$ (2,432,943.96)	0.55345	40,596,042	\$ 23,841,658.00	0.58729	(31,217,321)	#####	0.0143	
Sub Total	4,982,731	\$ 2,940,591.51	0.59016	40,596,042	\$ 23,841,658.00	0.58729	(4,395,990)	#####	0.0029	check
P/M Imbalance Adj	1,139,979	\$ 649,525.83	0.5698				1,139,979	\$ 649,525.83	0.5698	
C/M Imbalance Adj	(28,640)	\$ (16,318.21)	0.5698				(28,640)	\$ (16,318.21)	0.5698	
Cost of Company Use G:	(176,345)	\$ (99,095.99)	0.56194				(176,345)	\$ (99,095.99)	0.5619	
Misc. Cust. Imbalance Pt	36,407	\$ 20,743.62	0.5698				36,407	\$ 20,743.62	0.5698	
Prior Period Estimate Adj										
Line Loss & Unacct For				(240,474)						
Total Monthly Gas Cost	90,157,540	\$ 51,458,515.29	0.57076	110,075,054	\$ 63,338,809.56	0.57541	(34,261,709)	#####	(0.0047)	
RESTATEd COST AT EN				51,877,978.24						
ACTUAL COST OF GAS.				51,458,515.29						
VARIANCE FROM ACTU				(419,462.95)						
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales										
Oregon.....				81,053,697	% Of Oregon Sales.....		0.9011			Ore. Portion of
Washington.....				8,897,322	Oregon's Share of the Var.		(377,972.63)			

Forecasted BaseLoad YR	Jan-10 (Estimate)		Embedded		Comparison to Embedded		Feb-10
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	
Total	89,951,019						
Estimated WACOG Variat			(37,797.26)				
Shareholders Share of the WACOG Deferral							
WACOG Equalization			(47,209)				
Estimated Shareholder (gain) or Loss			(6,791)				

Base Load
Swing

Gross Spot
Injections

Storage

Shareholders
WACOG Equal
Estimated Shar

NORTHWEST NATURAL GAS COMPANY

Date 31-Jan-10

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number # 100451585

Prepared: *[Signature]* 01/31/10

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	1312010 (MMDDYYYY)	1312010 (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	103,435.40	-	AMORT 186306		
2	186306			H	-	103,435.40	C/M AMORT		
3	411000	83010	419-06205	H	-	770.94	C/M INTEREST		
4	186306			S	770.94	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	81,609.87	-	AMORT 186271		
6	186271			H	-	81,609.87	C/M AMORT		
7	411000	83010	419-06205	H	-	821.03	C/M INTEREST		
8	186271			S	821.03	-	C/M INT 186271		
9	402000	81199	495-06064	S	1,891,194.24	-	AMORT 186277		
10	186277			H	-	1,891,194.24	C/M AMORT		
11	411000	83010	419-06205	H	-	14,160.02	C/M INTEREST		
12	186277			S	14,160.02	-	C/M INT 186277		
13	402000	81199	495-06233	S	13,204.15	-	AMORT 186286		
14	186286			H	-	13,204.15	C/M AMORT		
15	411000	83010	419-06205	H	-	94.65	C/M INTEREST		
16	186286			S	94.65	-	C/M INT 186286		
17	402000	81199	495-06233	S	918.76	-	AMORT 186288		
18	186288			H	-	918.76	C/M AMORT		
19	411000	83010	419-06205	H	-	12.25	C/M INT 186288		
20	186288			S	12.25	-	C/M INTEREST		
21	191401			S	4,686,910.99	-	C/M AMORT		
22	541000	84020	805-02650	H	-	4,686,910.99	AMORT 191401		
23	191401			H	-	44,228.24	C/M INT 191401		
24	411000	83010	419-06205	S	44,228.24	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	633,413.70	AMORT 191411		
26	191411			S	633,413.70	-	C/M AMORT		

27	411000	83010	419-06205	S	4,343.83	-	C/M INTEREST
28	191411			H	-	4,343.83	C/M INTEREST 191411
29	402000	82299	495-06080	S	13,379.91	-	C/M AMORT 186316
30	186316			H	-	13,379.91	C/M AMORT
31	411000	83010	419-06210	H	-	159.95	C/M INTEREST 186316
32	186316			S	159.95	-	C/M INTEREST
33	402000	81199	495-06374	H	-	41,344.52	C/M AMORT 186370
34	186370			S	41,344.52	-	C/M AMORT
35	411000	83010	419-06205	S	308.55	-	C/M INTEREST
36	186370			H	-	308.55	C/M INT 186370
37	191421			S	609,774.50	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	609,774.50	C/M AMORT
39	411000	83010	419-06210	S	8,919.34	-	C/M INTEREST
40	191421			H	-	8,919.34	C/M INT 191421
41	191431			S	196,159.89	-	C/M AMORT
42	540700	84020	805-02655	H	-	196,159.89	C/M AMORT 191431
43	411000	83010	419-06210	S	4,031.01	-	C/M INT 191431
44	191431			H	-	4,031.01	C/M INTEREST
45	186365			H	-	32.66	C/M INTEREST 186365
46	411000	83010	419-06210	S	32.66	-	C/M INTEREST 186365
47	186365			S	3,731.50	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	3,731.50	C/M AMORT 186365
49	186310			S	421.75	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	421.75	INT - WA ENERGY EFF
51	186312			S	1,112.64	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	1,112.64	INT - WA ENERGY R&C
53	186232			S	5,840.71	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	5,840.71	C/M INTEREST 186232
55	186235			S	436.86	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	436.86	C/M INTEREST 186235
57	186235			H	-	30,262.08	C/M AMORT 186235
58	402000	82299	495-06517	S	30,262.08	-	C/M AMORT 186235
59	402000	81199	495-06540	H	-	-	SB4-06 PAYMENT 909
60	186400			H	-	-	SB4-06 PAYMENT 909
61	411000	83010	419-06205	H	-	-	SB4-06 INT 909
62	186400			H	-	-	SB4-06 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

186302
191431

Xfer WA Margin to WA Demand Amort
Xfer WA Margin to WA Demand Amort

1500827.06	1500827.06
<u>9,891,861.00</u>	<u>9,891,861.00</u>
Total	

Prepared by _____ Approved by _____

Date _____ Date _____

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

1
 2
 3

		WACOG Deferral	Demand Deferral	DSM	Albany Refund	Great Program	Volumes			
Schedule	Block	A	B	C			CIS	Prior Month Unbilled	Current Month Unbilled	Total
7	1R	0.05120	0.01703	(0.00113)	0.00058	(0.00484)	17,942.70	0.00		17,942.70
8	1C	0.05120	0.01703	(0.00113)	0.00046	(0.00373)	6,898.20	0.00		6,898.20
9	2R	0.05120	0.01703	(0.00113)	0.00034	(0.00281)	7,662,830.40	0.00		7,662,830.40
10	3 CFS	0.05120	0.01703	(0.00113)	0.00031	(0.00251)	2,715,422.70	0.00		2,715,422.70
11	3 IFS	0.05120	0.01703	(0.00113)	0.00028	(0.00225)	91,933.10	0.00		91,933.10
12	Intentionally blank							0.00		-
13	19 1st mantle							0.00		-
14	19 add'l mths							0.00		-
15	21C Firm Sales							0.00		-
16	Block 1							0.00		-
17	Block 2							0.00		-
18	Block 3							0.00		-
19	21I Firm Sales							0.00		-
20	Block 1							0.00		-
21	Block 2							0.00		-
22	Block 3							0.00		-
23	Block 4							0.00		-
23	27	0.05120	0.01703	(0.00113)	0.00025	(0.00204)	18,076.00	0.00		18,076.00
24	41 Firm Sales						140,266.10	0.00		140,266.10
25	(C41SF)						275,456.80	0.00		275,456.80
26	41 Firm Trans							0.00		-
27	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		-
28	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		-
28	41 Intern Sales						14,000.00	0.00		14,000.00
29	(I41SF)						25,401.20	0.00		25,401.20
30	42C Firm Sales						84,455.00	-10000.00		74,455.00
32	(C42SF)						45,177.00	0.00		45,177.00
33	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)		0.00		-
34	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)		0.00		-
35	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)		0.00		-
36	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)		0.00		-
36	42I Firm Sales						115,983.00	-10000.00		105,983.00
37	(I42SF)						68,698.00	-8406.00		60,292.00
38	Block 2	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	3,316.00	0.00		3,316.00
39	Block 3	0.05120	0.01703	(0.00113)	0.00011	(0.00094)		0.00		-
40	Block 4	0.05120	0.01703	(0.00113)	0.00008	(0.00062)		0.00		-
41	Block 5	0.05120	0.01703	(0.00113)	0.00003	(0.00024)		0.00		-
42	42 Firm Trans						54,465.00	0.00		54,465.00
43	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000		0.00		-
44	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	57,089.00	0.00		57,089.00
45	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	40,000.00	0.00		40,000.00
46	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	112,000.00	0.00		112,000.00
47	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	67,359.00	0.00		67,359.00
48	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00		-
48	42 Intern Sales						120,003.00	-10000.00		110,003.00
49	(I42SI)						159,020.00	-419.00		158,601.00
50	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	106,488.00	0.00		106,488.00
51	Block 3	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	136,692.00	0.00		136,692.00
52	Block 4	0.05120	0.00680	(0.00129)	0.00005	(0.00035)		0.00		-
53	Block 5	0.05120	0.00680	(0.00129)	0.00002	(0.00013)		0.00		-
54	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)		0.00		-
54	42 Inter Trans						35,535.00	0.00		35,535.00
55	(I42TI)						81,771.00	0.00		81,771.00
56	Block 1	0.00000	0.00000	0.00000	0.00007	0.00000	66,948.00	0.00		66,948.00
57	Block 2	0.00000	0.00000	0.00000	0.00004	0.00000	219,667.00	0.00		219,667.00
58	Block 3	0.00000	0.00000	0.00000	0.00003	0.00000	240,517.00	0.00		240,517.00
59	Block 4	0.00000	0.00000	0.00000	0.00001	0.00000		0.00		-
60	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		-
61	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00		-
61	43 Firm Trans							0.00		-
62	43 Intern Trans							0.00		-
62	61	0.00000	0.00000	0.00000	0.00000	0.00000	355,681.00	0.00		355,681.00
63							total per above	13,139,091	(45,484)	0 13,093,607.20

total OR & WA	148,891,080.00	total* wa	13,093,607.20
total per CIS	148,891,080.00	total* or	135,647,658.80
difference	0.00	total*	148,741,266.00

*including unbilled

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

		191421	191431	186316	186365	186235
Schedule	Block	WACOG Deferral	Demand Deferral	DSM	Albany Refund	Great Program
IR		0.05120	0.01703	(0.00113)	0.00058	(0.00484)
1C		0.05120	0.01703	(0.00113)	0.00046	(0.00373)
2R		0.05120	0.01703	(0.00113)	0.00034	(0.00281)
3 CFS		0.05120	0.01703	(0.00113)	0.00031	(0.00251)
3 IFS		0.05120	0.01703	(0.00113)	0.00028	(0.00225)
Intentionally blank						
19	1st mantle					
19	add'l mts					
21C Firm Sales	Block 1					
	Block 2					
	Block 3					
	Block 4					
21I Firm Sales	Block 1					
	Block 2					
	Block 3					
	Block 4					
27		0.05120	0.01703	(0.00113)	0.00025	(0.00204)
41 Firm Sales (C41SF)	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)
	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
41 Interr Sales (I41SF)	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000
42C Firm Sales (C42SF)	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)
	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)
	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)
	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)
42I Firm Sales (I42SF)	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)
	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)
	Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)
	Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000
42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)
	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)
	Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)
	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)
42 Inter Trans (I42TI)	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000
61		0.00000	0.00000	0.00000	0.00000	0.00000
Intentionally blank						
		602,243.85	194,678.03	(13,379.91)	3,731.50	(30,262.08)

Switchers - WA			
Commodity	(564.83)	3,732	186365
Commodity	(1,959.61)	196,159.89	191431
Commodity	(5,359.98)	609,774.50	191421
Commodity		(30,262)	186235
	(7,884.42)		

rate sensitive	0.95513	
Commodity	7,530.65	191421
Demand	-187.86	
Demand	-651.74	
Demand	-711.87	
	(1,551.47)	
rate sensitive	0.95513	
Demand	1,481.86	191431

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

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)
Beginning Balance							
1 Aug-09		(37,282.91)			789.56	(36,494.35)	273,314.35
2 Sep-09		(40,411.10)			686.69	(39,724.41)	233,589.94
3 Oct-09		(56,417.10)			555.90	(55,861.20)	177,728.74
4 Nov-09 old		(47,340.04)			416.90	(46,923.14)	130,805.60
5 Nov-09 new		164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)
6 Dec-09		538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)
Jan-10		609,774.50		3.25%	(8,919.34)	600,855.16	(2,997,327.89)

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)
Beginning Balance							
1 Aug-09		27,538.92			(722.61)	26,816.31	(252,522.96)
2 Sep-09		29,881.13			(603.64)	29,277.49	(223,245.47)
3 Oct-09		43,020.28			(546.39)	42,473.89	(180,771.58)
4 Nov-09 old		40,281.33			(435.07)	39,846.26	(140,925.32)
5 Nov-09 new		49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)
6 Dec-09		172,726.54			(464.55)	172,261.99	(85,626.13)
Jan-10		196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)

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)	176,434.09
8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87
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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 (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38
3	Sep-09	0.00			84.21	84.21	31,177.59
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03
5	Nov-09 old				n/a		
6	Nov-09 new			3.25%	84.67	84.67	31,346.70
	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64
	Jan-10	0.00		3.25%	421.75	421.75	156,146.39

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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	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
Beginning Balance							
1 Aug-09							0.00
2 Sep-09		0.00	407,500.00		1,103.65	407,500.00	407,500.00
3 Oct-09		0.00		3.25%	n/a	1,103.65	408,603.65
4 Nov-09 old							
5 Nov-09 new		0.00		3.25%	1,106.63	1,106.63	409,710.28
6 Dec-09		0.00		0.03	1,109.63	1,109.63	410,819.91
Jan-10		0.00		0.03	1,112.64	1,112.64	411,932.55

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Note:
 Nov Transfer to 191431

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
	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34

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)
	Jan-10	3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)