

UG-100340-ST

Rates and Regulatory Affairs
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February 26, 2010

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

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 UTILITIES & TRANSPORTATION
 COMMISSION
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Dear Mr. Danner,

Per WAC 480-90-275, attached are an original and two copies of the Company's Results of Operations for the Fourth Quarter (October - December), 2009.

Pursuant to Commission Order 01 in Docket UG-100199, the Company is submitting this report on the extended due date of February 26, 2010.

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

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

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

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

Sincerely,



Natasha Siores
Senior Rates Analyst
Rates & Regulatory Affairs
Extension 3588

attachments

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
480.1	Sales of Gas											
481.1	Residential		575,974,476	0	64,080,550	0	0	511,893,926	0	0	0	511,893,926
481.2	Commercial		301,539,204	0	27,464,165	0	0	274,075,038	0	0	0	274,075,038
481.3	Industrial Firm		42,800,128	0	3,313,399	0	0	39,486,729	0	0	0	39,486,729
481.5	Interruptible		62,116,086	0	5,340,808	0	0	56,775,278	0	0	0	56,775,278
495.20	Interruptible Incentive		0	0	0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	(30,365,543)	0	(2,443,888)	0	0	0	0	0	0
495.20	Total Sales of Gas	A	982,429,894	(30,365,543)	100,198,922	(2,443,888)	(2,443,888)	882,230,971	(2,921,655)	(2,921,655)	0	(7,921,655)
489.12	Transportation Revenue											
489.13	Industrial Firm		5,822,043	0	651,959	0	0	5,170,084	0	0	0	5,170,084
489.15	Interruptible		7,963,772	0	503,623	0	0	7,460,149	0	0	0	7,460,149
489.3	Agency Fee/Balancing		4,993	0	0	0	0	4,993	0	0	0	4,993
495.6	Total Transportation Revenue		13,790,808	0	1,155,583	0	0	12,635,226	0	0	0	12,635,226
495.6	Rate Adjustments - Amortizations		14,473,638	0	(51,212)	0	0	14,524,850	0	0	0	14,524,850
487	Miscellaneous Revenues											
488.1	Late Payment Charge		3,200,846	0	198,893	0	0	3,001,953	0	0	0	3,001,953
488.3	Returned Check Charge		147,103	0	19,965	0	0	127,138	0	0	0	127,138
488.4	Recon Charge CR During Office Hours		272,284	0	28,950	0	0	243,334	0	0	0	243,334
488.5	Field Collection Charge		330,470	0	46,245	0	0	284,225	0	0	0	284,225
488.6	Recon Charge CR After Office Hours		415,500	0	55,175	0	0	360,325	0	0	0	360,325
488.7	Recon Charge Seas During Office Hours		20,150	0	2,000	0	0	18,150	0	0	0	18,150
488.8	Recon Charge Seas After Office Hours		9,025	0	1,150	0	0	7,875	0	0	0	7,875
493.2	Automated Payment Charge		147,750	0	22,010	0	0	125,740	0	0	0	125,740
493.1	Rent - Utility Property		0	253,164	0	0	0	253,164	0	0	0	253,164
493.2	Meter Rentals		213,332	0	22,336	0	0	190,996	0	0	0	190,996
495.2	Other Gas Revenue - Miscellaneous		1,677,363	0	(11,704)	0	0	1,689,066	0	0	0	1,689,066
495.2	Total Miscellaneous Revenues		6,433,822	253,164	385,020	0	0	6,048,802	253,164	0	0	6,301,966
804.7	Total Operating Revenue		1,017,128,162	(30,112,379)	101,688,313	(2,443,888)	(2,443,888)	915,439,849	(27,668,491)	(27,668,491)	0	887,771,358
805.7	Cost of Gas											
805.7	WACOG Incurred		498,740,239	0	47,920,753	0	0	450,819,486	0	0	0	450,819,486
804.6	WACOG Deferred		77,180,348	0	8,907,743	0	0	68,272,605	0	0	0	68,272,605
805.8	Demand Incurred		84,593,267	0	7,671,513	0	0	76,921,754	0	0	0	76,921,754
805.4	Demand Deferred		(1,010,783)	0	354,296	0	0	(1,365,079)	0	0	0	(1,365,079)
805.4	Amortization of Gas Costs		(48,414,948)	0	(4,870,494)	0	0	(43,544,454)	0	0	0	(43,544,454)
805.4	Total Cost of Gas		611,088,123	0	59,983,811	0	0	551,104,313	0	0	0	551,104,313
Detail	Operations & Maintenance	O&M	6,860,303	118,830,077	986,208	12,044,264	0	5,874,095	106,785,813	0	0	112,659,907
408.11	Other Taxes											
408.11	Property		19,751,345	0	947,583	0	0	18,803,762	0	0	0	18,803,762
408.12	Franchise		24,656,045	0	4,014,100	0	0	20,641,946	0	0	0	20,641,946
408.13	Payroll		5,181,757	0	466,713	0	0	4,715,044	0	0	0	4,715,044
408.14	Other		180,430	0	0	0	0	180,430	0	0	0	180,430
408.15	Regulatory		2,500,251	0	190,467	0	0	2,309,784	0	0	0	2,309,784
408.15	Total Other Taxes		47,088,071	5,181,757	5,152,749	466,713	0	41,935,922	4,715,044	0	0	46,650,966
403.1	Depreciation		0	61,472,308	0	6,655,607	0	0	54,816,701	0	0	54,816,701
409.11	Income Taxes											
410.11	Federal Income Taxes		(1,365,783)	0	3,800,461	0	0	(5,166,244)	0	0	0	(5,166,244)
411.11	Federal Income Taxes - Deferred		56,716,499	0	(30,854)	0	0	56,747,353	0	0	0	56,747,353
411.42	Federal Income Tax Credit		(22,736,927)	0	0	0	0	(22,736,927)	0	0	0	(22,736,927)
409.12	Oregon Income Taxes		(394,894)	0	0	0	0	(394,894)	0	0	0	(394,894)
410.12	Oregon Income Taxes - Deferred		10,813,224	0	0	0	0	10,813,224	0	0	0	10,813,224
411.12	Oregon Income Tax Credit		(3,332,993)	0	3,769,607	0	0	(568,610)	0	0	0	(568,610)
411.12	Total Income Taxes		39,699,126	0	3,769,607	0	0	35,929,519	0	0	0	35,929,519
403.1	Total Operating Revenue Deductions		665,036,498	185,484,141	66,122,168	19,156,584	0	598,914,329	166,317,557	0	0	801,161,405
403.1	Net Operating Income		352,091,664	(215,600,520)	35,006,145	(21,712,692)	0	316,525,520	(194,147,010)	0	0	71,378,510

December 2009

	System	System	Washington	Washington	Washington	Oregon	Oregon
	Direct	Allocated	Direct	Allocated	Total	Direct	Total
12 Month Ended Reports							
Rate Base							
101 Gross Plant		2,141,053,852			223,303,338		1,917,750,514
108.1X Accumulated Depreciation		(891,208,769)			(100,581,468)		(790,627,301)
117.X Storage Gas - Cushion		14,136,607			1,341,564		12,795,043
186.XX Leasehold Improvements		2,123,313			209,996		1,913,317
252.XX Customer Contributions		(2,289,551)			(141,918)		(2,147,633)
283.XX Deferred Taxes - Federal		(176,188,624)			(19,218,995)		(156,969,629)
283.XX Deferred Taxes - State		(33,122,754)			0		(33,122,754)
Total Rate Base		1,054,504,074			104,912,516		949,591,558
Rate Of Return on Rate Base		9.18%			9.71%		9.12%
Allocation References:							
A Unbilled Therms		100.00%			8.05%		91.95%
B Direct		100.00%			0.00%		100.00%
O&M See O&M Detail		100.00%			9.01%		90.99%
C Payroll Factor		100.00%			10.83%		89.17%
D Depreciation Factor							

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		System			Washington			Oregon		
		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue				18,554,849			2,373,099			16,181,750
Total Rate Base				1,021,587,530			102,161,236			919,426,293
Rate Of Return on Rate Base				1.82%			2.32%			1.76%

NW Natural
Washington Quarterly Results of Operations Re

Acct	Description	System		System Total	Washington		Washington Total	Oregon		Oregon Total
		Direct	Allocated		Direct	Allocated		Direct	Allocated	
480.1	Sales of Gas									
481.1	Residential	70,872,438		70,872,438	7,665,287		7,665,287	63,207,151		63,207,151
481.2	Commercial	33,723,016		33,723,016	2,974,087		2,974,087	30,748,929		30,748,929
481.3	Industrial Firm	3,414,427		3,414,427	296,333		296,333	3,118,093		3,118,093
481.5	Interruptible Incentive	3,627,858		3,627,858	331,912		331,912	3,295,946		3,295,946
495.20	Unbilled Revenue	0		0	0		0	0		0
	Total Sales of Gas	111,637,740	23,289,910	134,927,649	11,267,620	3,067,304	14,334,924	100,370,120	20,222,606	120,592,725
489.12	Transportation Revenue									
489.13	Industrial Firm	549,903		549,903	61,356		61,356	488,546		488,546
489.15	Interruptible Incentive	637,376		637,376	43,378		43,378	593,998		593,998
489.3	Agency Fee/Balancing	1,373		1,373	0		0	1,373		1,373
	Total Transportation Revenue	1,188,652	0	1,188,652	104,735	0	104,735	1,083,918	0	1,083,918
495.6	Rate Adjustments - Amortizations	3,121,797		3,121,797	(34,939)		(34,939)	3,156,736		3,156,736
487	Miscellaneous Revenues									
488.1	Late Payment Charge	247,296		247,296	12,285		12,285	235,011		235,011
488.3	Returned Check Charge	9,810		9,810	1,305		1,305	8,505		8,505
488.4	Recon Charge CR During Office Hours	21,424		21,424	2,875		2,875	18,549		18,549
488.5	Field Collection Charge	14,905		14,905	2,220		2,220	12,685		12,685
488.6	Recon Charge CR After Office Hours	35,700		35,700	3,875		3,875	31,825		31,825
488.7	Recon Charge Seas During Office Hours	3,225		3,225	325		325	2,900		2,900
488.8	Recon Charge Seas After Office Hours	800		800	50		50	750		750
493.2	Automated Payment Charge	10,438		10,438	1,683		1,683	8,755		8,755
493.2	Rent - Utility Property	17,896	21,550	39,446	1,958	0	1,958	15,937	21,550	37,495
495.1	Meter Rentals	1,537,134		1,537,134	12,721		12,721	1,524,413		1,524,413
495.2	Other Gas Revenue - Miscellaneous	1,898,627	21,550	1,920,177	39,297	0	39,297	1,859,330	21,550	1,880,881
	Total Miscellaneous Revenues	117,846,815	23,311,460	141,158,275	11,376,712	3,067,304	14,444,016	106,470,104	20,244,156	126,714,260
	Total Operating Revenue									
804.7	Cost of Gas	74,532,606		74,532,606	7,381,839		7,381,839	67,150,767		67,150,767
805.7	WACOG Incurred	790,633		790,633	63,112		63,112	727,521		727,521
804.6	WACOG Deferred	7,431,683		7,431,683	688,194		688,194	6,743,489		6,743,489
805.8	Demand Incurred	7,992,825		7,992,825	801,400		801,400	7,191,425		7,191,425
805.4	Demand Deferred	(5,505,829)		(5,505,829)	(710,904)		(710,904)	(4,794,924)		(4,794,924)
	Amortization of Gas Costs	85,241,919	0	85,241,919	8,223,641	0	8,223,641	77,018,278	0	77,018,278
	Total Cost of Gas	132,202,339	14,109,787	146,312,126	15,435,826	1,441,053	16,876,879	131,441,251	12,668,734	144,110,000
	Operations & Maintenance									
408.11	Other Taxes									
408.12	Property	1,806,422		1,806,422	79,062		79,062	1,727,360		1,727,360
408.13	Franchise	3,370,984		3,370,984	450,249		450,249	2,920,735		2,920,735
408.14	Payroll	689,793		689,793	0		0	689,793		689,793
408.15	Other	(51,376)		(51,376)	0		0	(51,376)		(51,376)
	Total Other Taxes	5,126,030	689,793	5,815,822	529,311	45,560	574,871	4,596,719	644,233	5,240,952
403.1	Regulatory									
	Total Other Taxes	5,126,030	689,793	5,815,822	529,311	45,560	574,871	4,596,719	644,233	5,240,952
403.1	Depreciation									
	Total Other Taxes	5,126,030	689,793	5,815,822	529,311	45,560	574,871	4,596,719	644,233	5,240,952
409.11	Income Taxes									
410.11	Federal Income Taxes									
411.42	Federal Income Taxes - Deferred									
409.12	Oregon Income Tax Credit	10,690,227		10,690,227	1,157,681		1,157,681	9,532,546		9,532,546
410.12	Federal Income Taxes	6,525,022		6,525,022	0		0	6,525,022		6,525,022
411.12	Oregon Income Taxes	(8,251,174)		(8,251,174)	(2,571)		(2,571)	(8,248,603)		(8,248,603)
410.12	Oregon Income Taxes - Deferred	817,084		817,084	0		0	817,084		817,084
411.12	Oregon Income Taxes	2,553,934		2,553,934	0		0	2,553,934		2,553,934
	Total Income Taxes	10,828,871		10,828,871	1,155,110		1,155,110	9,673,761		9,673,761
	Total Operating Revenue Deductions	91,693,987	20,080,568	111,774,555	8,857,422	2,058,385	12,070,917	82,836,565	18,022,183	100,858,748
	Net Operating Income									
	Net Operating Income	18,554,849		18,554,849	2,373,099		2,373,099	16,181,750		16,181,750

	December 2009								
	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,173,914,368			226,196,049		1,947,718,319	
108.1X Accumulated Depreciation			(928,527,460)			(103,943,882)		(824,583,578)	
117.X Storage Gas - Cushion			14,134,115			1,341,328		12,792,788	
186.XX Leasehold Improvements			2,018,624			199,642		1,818,982	
252.XX Customer Contributions			(2,106,225)			(149,373)		(1,956,852)	
283.XX Deferred Taxes - Federal			(196,933,043)			(21,482,528)		(175,450,515)	
283.XX Deferred Taxes - State			(40,912,851)			0		(40,912,851)	
Total Rate Base			1,021,587,530			102,161,236		919,426,293	
Rate Of Return on Rate Base			1.82%			2.32%		1.76%	
Allocation References:									
A Unbilled Terms			100.00%			13.17%		86.83%	
B Follows plant split			100.00%			10.91%		89.09%	
O&M See CO&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 December 31, 2009

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$4,734	\$340	\$4,395
818 Compressor Station Expense	23,945	2,272	21,673
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	134,014	12,722	121,293
821 Purification Expense	7,178	681	6,497
Maintenance			
832 Wells Expense	10,798	1,025	9,773
Total Underground Storage Expense	180,669	17,040	163,629
Other Storage Expense			
Operation			
840 Supervision and Engineering	2,825	268	2,557
Total Other Storage Expense	2,825	268	2,557
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	156,272	14,830	141,442
845 LNG Fuel			
Maintenance			
847 Supervision and Engineering	36,425	3,457	32,969
Total Liquified Natural Gas Expense	192,698	18,287	174,411
Total Natural Gas Storage	376,192	35,595	340,597
Transmission Expense			
Operation			
856 Mains Expense	37,960	3,754	34,206
Maintenance			
863 Maintenance of Mains	65	(11)	76
Total Transmission Expense	38,025	3,743	34,281
Distribution Expense			
Operation			
870 Supervision and Engineering	207,202	14,810	192,392
874 Mains and Services Expense	669,720	124,273	545,447
875 Measuring and Regulator Station Expense - General	38,241	2,938	35,304
877 Measuring and Regulator Station Expense - City Gate	(13,015)	(1,109)	(11,906)
878 Meter and House Regulator Expense	465,431	45,944	419,487
879 Customer Installation Expense	877,513	88,604	788,909
880 Other Expense	132,504	13,933	118,571
881 Rents	9,693	959	8,734

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	775,692	37,105	738,586
887 Mains	163,935	21,820	142,115
889 Measuring and Regulator Station Expense - General	111,521	7,020	104,501
891 Measuring and Regulator Station Expense - City Gate	7,165	528	6,637
892 Services	174,632	8,083	166,549
893 Meters and House Regulators	131,061	10,582	120,479
894 Other Equipment	2,759	272	2,487
Total Distribution Expense	3,754,055	375,762	3,378,293
Customer Accounts Expense			
Operation			
901 Supervision	102,701	10,157	92,543
902 Meter Reading Expenses	329,725	43,412	286,313
903 Customer Records and Collection Expense	1,394,224	138,637	1,255,587
904 Uncollectible Accounts	309,216	32,145	277,071
Total Customer Accounts Expense	2,135,865	224,351	1,911,514
Customer Service and Informational			
Operation			
907 Supervision	25,523	2,644	22,879
908 Customer Assistance Expense	814,819	43,978	770,840
909 Customer Information Expense	173,152	17,887	155,266
910 Miscellaneous Customer Service Expense	20,207	2,087	18,119
Total Customer Service and Informational	1,033,701	66,597	967,104
Sales Expense			
Operation			
911 Supervision	28,793	2,951	25,842
912 Demonstration and Selling Expense	301,393	30,476	270,917
913 Advertising	31,885	2,687	29,198
916 Miscellaneous Sales Expense	73	8	65
Total Sales Expense	362,144	36,121	326,022
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	5,981,502	625,075	5,356,427
922 Administrative Expenses Transferred - Credit	(1,238,552)	(131,780)	(1,106,772)
924 Property Insurance Premium	356,984	35,306	321,679
925 Injuries and Damages	36,137	3,458	32,678
926 Employee Pensions and Benefits	1,835,113	189,087	1,646,026
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	81,502	8,061	73,441
931 Rents	357,266	43,763	313,503
Maintenance			
935 Maintenance of General Plant	325,893	30,384	295,509
Total Administrative and General Expense	7,735,845	803,354	6,932,491
Total Operations and Maintenance Expense	\$15,435,826	\$1,545,523	\$13,890,303

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	
	1,153.89	0.00	1,153.89	0.00	0.00	0.00	1,153.89	0.00	1,153.89	Direct-OR Total
	0.00	3,580.39	3,580.39	0.00	339.78	339.78	0.00	3,240.61	3,240.61	Firm Volumes Total
816 Wells Expense Total	1,153.89	3,580.39	4,734.28	0.00	339.78	339.78	1,153.89	3,240.61	4,394.50	
	0.00	23,944.92	23,944.92	0.00	2,272.37	2,272.37	0.00	21,672.55	21,672.55	Firm Volumes Total
818 Compressor Station Expense Total	0.00	23,944.92	23,944.92	0.00	2,272.37	2,272.37	0.00	21,672.55	21,672.55	Firm Volumes Total
	0.00	0.03	0.03	0.00	0.00	0.00	0.00	0.03	0.03	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.03	0.03	0.00	0.00	0.00	0.00	0.03	0.03	
	0.00	927.47	927.47	0.00	91.73	91.73	0.00	835.74	835.74	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-All Total
	0.00	133,086.74	133,086.74	0.00	12,629.93	12,629.93	0.00	120,456.81	120,456.81	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	134,014.21	134,014.21	0.00	12,721.66	12,721.66	0.00	121,292.55	121,292.55	Firm Volumes Total
	0.00	7,177.82	7,177.82	0.00	681.18	681.18	0.00	6,496.64	6,496.64	Firm Volumes Total
821 Purification Expense Total	0.00	7,177.82	7,177.82	0.00	681.18	681.18	0.00	6,496.64	6,496.64	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	10,797.51	10,797.51	0.00	1,024.68	1,024.68	0.00	9,772.83	9,772.83	Firm Volumes Total
832 Wells Expense Total	0.00	10,797.51	10,797.51	0.00	1,024.68	1,024.68	0.00	9,772.83	9,772.83	Firm Volumes Total
	0.00	2,825.27	2,825.27	0.00	268.12	268.12	0.00	2,557.15	2,557.15	Firm Volumes Total
840 Supervision and Engineering Total	0.00	2,825.27	2,825.27	0.00	268.12	268.12	0.00	2,557.15	2,557.15	Firm Volumes Total
	0.00	156,272.10	156,272.10	0.00	14,830.23	14,830.23	0.00	141,441.87	141,441.87	3-factor Total
844 Supervision and Engineering Total	0.00	156,272.10	156,272.10	0.00	14,830.23	14,830.23	0.00	141,441.87	141,441.87	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
845 LNG Fuel 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	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer port/van Total
	0.00	36,425.42	36,425.42	0.00	3,456.77	3,456.77	0.00	32,968.65	32,968.65	Firm Volumes Total
847 Supervision and Engineering Total	0.00	36,425.42	36,425.42	0.00	3,456.77	3,456.77	0.00	32,968.65	32,968.65	Firm Volumes Total
	0.00	37,960.08	37,960.08	0.00	3,754.24	3,754.24	0.00	34,205.84	34,205.84	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
856 Mains Expense Total	0.00	37,960.08	37,960.08	0.00	3,754.24	3,754.24	0.00	34,205.84	34,205.84	3-factor Total
	175.20	(110.64)	(110.64)	0.00	(10.94)	(10.94)	0.00	(99.70)	(99.70)	3-factor Total
863 Maintenance of Mains Total	175.20	(110.64)	(110.64)	0.00	(10.94)	(10.94)	0.00	(99.70)	(99.70)	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-All Total
	6,394.41	0.00	6,394.41	0.00	0.00	0.00	6,394.41	0.00	6,394.41	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	4,983.71	4,983.71	0.00	417.14	417.14	0.00	4,566.57	4,566.57	sales/sendout volumes Total
	0.00	195,824.24	195,824.24	0.00	14,393.08	14,393.08	0.00	181,431.16	181,431.16	Sendout Volumes Total
870 Supervision and Engineering Total	6,394.41	200,807.95	207,202.36	0.00	14,810.22	14,810.22	6,394.41	185,997.73	192,392.14	
	0.00	438,115.17	438,115.17	0.00	43,329.59	43,329.59	0.00	394,785.58	394,785.58	3-factor Total
	0.00	64,018.66	64,018.66	0.00	8,930.60	8,930.60	0.00	55,088.06	55,088.06	Customer port/van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-All Total
	0.00	66,401.96	66,401.96	0.00	6,739.80	6,739.80	0.00	59,662.16	59,662.16	Customer-Port/Van 80% Total
	33,811.24	0.00	33,811.24	0.00	0.00	0.00	33,811.24	0.00	33,811.24	Direct-OR Total
	65,106.42	0.00	65,106.42	0.00	65,106.42	65,106.42	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	2,266.66	2,266.66	0.00	166.60	166.60	0.00	2,100.06	2,100.06	sendout volumes Total
874 Mains and Services Expense Total	98,917.66	570,802.45	669,720.11	65,106.42	59,166.99	124,273.01	33,811.24	511,635.86	545,447.10	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	2,147.78	0.00	2,147.78	0.00	0.00	0.00	2,147.78	0.00	2,147.78	Direct-OR Total
	0.00	27,762.87	27,762.87	0.00	2,040.57	2,040.57	0.00	25,722.30	25,722.30	Sendout Volumes Total
	0.00	8,330.66	8,330.66	0.00	897.21	897.21	0.00	7,433.45	7,433.45	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	2,147.78	36,093.53	38,241.31	0.00	2,937.78	2,937.78	2,147.78	33,155.75	35,303.53	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	2,075.60	0.00	2,075.60	0.00	0.00	0.00	2,075.60	0.00	2,075.60	Direct-OR Total
	0.00	(15,090.56)	(15,090.56)	0.00	(1,109.16)	(1,109.16)	0.00	(13,981.40)	(13,981.40)	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	2,075.60	(15,090.56)	(13,014.96)	0.00	(1,109.16)	(1,109.16)	2,075.60	(13,981.40)	(11,905.80)	

FERC_Descr	System				Washington				Oregon			
	Allocated		Total		Allocated		Total		Allocated		Total	
	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	Dec	
378 Meter and House Regulator Expense Total	0.00	3,857.77	3,857.77	381.53	0.00	381.53	0.00	3,476.24	0.00	3,476.24	3,476.24	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Sendout Volumes Total
	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 Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	435,010.64	435,010.64	44,153.59	0.00	44,153.59	0.00	390,857.05	0.00	390,857.05	390,857.05	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	17,874.97	17,874.97	1,111.82	0.00	1,111.82	0.00	16,763.15	0.00	16,763.15	16,763.15	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	4,651.54	4,651.54	4,651.54	296.64	0.00	296.64	0.00	4,651.54	0.00	4,651.54	4,651.54	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	4,035.95	4,035.95	4,035.95	45,943.58	0.00	45,943.58	45,943.58	4,651.54	0.00	4,651.54	414,835.75	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	460,779.33	460,779.33	460,779.33	4,049.64	0.00	4,049.64	4,049.64	0.00	0.00	0.00	36,897.22	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	835,428.32	835,428.32	835,428.32	84,795.98	0.00	84,795.98	84,795.98	0.00	0.00	0.00	750,632.34	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	3,411.16	3,411.16	3,411.16	(2,213.69)	0.00	(2,213.69)	(2,213.69)	3,411.16	0.00	(2,031.77)	(2,031.77)	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
379 Customer Installation Expense Total	3,411.16	874,101.49	877,512.65	88,603.70	0.00	88,603.70	88,603.70	3,411.16	0.00	785,497.79	788,908.95	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	13,128.37	13,128.37	1,298.38	0.00	1,298.38	1,298.38	0.00	0.00	11,829.99	11,829.99	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	30,125.02	30,125.02	3,057.69	0.00	3,057.69	3,057.69	0.00	0.00	27,067.33	27,067.33	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	26,644.03	26,644.03	26,644.03	0.00	0.00	0.00	0.00	26,644.03	0.00	0.00	26,644.03	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	4,508.45	4,508.45	4,508.45	4,508.45	0.00	4,508.45	4,508.45	0.00	0.00	0.00	0.00	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	24,259.23	24,259.23	2,581.18	0.00	2,581.18	2,581.18	0.00	0.00	21,678.05	21,678.05	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	33,839.05	33,839.05	33,839.05	2,487.17	0.00	2,487.17	2,487.17	0.00	0.00	31,351.88	31,351.88	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	31,152.48	101,351.67	132,504.15	9,429.42	4,508.45	13,937.87	13,937.87	26,644.03	0.00	91,927.25	118,571.28	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	9,692.68	9,692.68	958.61	0.00	958.61	958.61	0.00	0.00	8,734.07	8,734.07	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	9,692.68	9,692.68	0.00	0.00	0.00	0.00	0.00	0.00	8,734.07	8,734.07	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	322,660.29	322,660.29	31,911.11	0.00	31,911.11	31,911.11	0.00	0.00	290,749.18	290,749.18	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	444,225.95	444,225.95	444,225.95	4,907.53	0.00	4,907.53	4,907.53	444,225.95	0.00	0.00	444,225.95	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	4,907.53	4,907.53	4,907.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	3,897.77	3,897.77	286.48	0.00	286.48	286.48	0.00	0.00	3,611.29	3,611.29	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
885 Supervision and Engineering Total	449,133.48	326,558.06	775,691.54	4,907.53	32,197.59	37,105.12	37,105.12	444,225.95	0.00	294,360.47	738,586.42	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	158,444.40	158,444.40	15,670.15	0.00	15,670.15	15,670.15	0.00	0.00	142,774.25	142,774.25	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	5,164.56	5,164.56	576.36	0.00	576.36	576.36	0.00	0.00	4,588.20	4,588.20	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	(5,247.34)	0.00	(5,247.34)	0.00	0.00	0.00	0.00	(5,247.34)	0.00	0.00	(5,247.34)	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	5,573.63	5,573.63	5,573.63	5,573.63	0.00	5,573.63	5,573.63	0.00	0.00	0.00	0.00	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total 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	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
887 Mains Total	326.29	163,608.96	163,935.25	5,573.63	16,246.51	21,820.14	21,820.14	(5,247.34)	0.00	147,362.45	142,115.11	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	6,905.68	6,905.68	682.97	0.00	682.97	682.97	0.00	0.00	6,222.71	6,222.71	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	32,396.98	32,396.98	32,396.98	0.00	0.00	0.00	0.00	32,396.98	0.00	0.00	32,396.98	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	269.90	269.90	269.90	269.90	0.00	269.90	269.90	0.00	0.00	0.00	0.00	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	49,171.87	49,171.87	3,614.14	0.00	3,614.14	3,614.14	0.00	0.00	45,557.73	45,557.73	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	22,776.70	22,776.70	2,453.05	0.00	2,453.05	2,453.05	0.00	0.00	20,323.65	20,323.65	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
889 Measuring and Regulator Station Expense - General Total	32,666.88	78,854.25	111,521.13	269.90	6,750.16	7,020.06	7,020.06	32,396.98	0.00	72,104.09	104,501.07	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	66.67	66.67	6.59	0.00	6.59	6.59	0.00	0.00	60.08	60.08	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	7,098.16	7,098.16	521.71	0.00	521.71	521.71	0.00	0.00	6,576.45	6,576.45	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	7,164.83	7,164.83	528.30	0.00	528.30	528.30	0.00	0.00	6,636.53	6,636.53	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	58,311.18	58,311.18	5,786.96	0.00	5,786.96	5,786.96	0.00	0.00	52,544.22	52,544.22	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	108,943.36	108,943.36	108,943.36	0.00	0.00	0.00	0.00	108,943.36	0.00	0.00	108,943.36	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	1,914.61	1,914.61	1,914.61	1,914.61	0.00	1,914.61	1,914.61	0.00	0.00	0.00	0.00	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	0.00	0.00	401.50	0.00	401.50	401.50	0.00	0.00	5,061.10	5,061.10	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	110,857.97	63,773.78	174,631.75	6,168.46	8,083.07	108,943.36	108,943.36	108,943.36	0.00	166,548.68	166,548.68	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	18,691.17	18,691.17	1,848.55	0.00	1,848.55	1,848.55	0.00	0.00	16,842.62	16,842.62	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	4,207.52	4,207.52	427.06	0.00	427.06	427.06	0.00	0.00	3,780.46	3,780.46	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	20,958.22	20,958.22	1,764.68	0.00	1,764.68	1,764.68	0.00	0.00	19,193.54	19,193.54	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	9,170.46	9,170.46	3,810.31	0.00	3,810.31	3,810.31	0.00	0.00	33,075.59	33,075.59	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	36,885.90	36,885.90	0.00	0.00	0.00	0.00	0.00	0.00	11,746.26	11,746.26	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	11,746.26	11,746.26	11,746.26	0.00	0.00	0.00	0.00	11,746.26	0.00	0.00	0.00	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
	0.00	29,401.95	29,401.95	2,161.04	0.00	2,161.04	2,161.04	0.00	0.00	27,240.91	27,240.91	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total
893 Meters and House Regulators Total	11,746.26	119,315.22	131,061.48	10,582.04	0.00	10,582.04	10,582.04	11,746.26	0.00	108,733.18	120,479.44	3-factor Total Customers port/van Total Customers-All Total Customers-Ind Total Customers-Res Total Direct-OR Total Employee Cost Total Firm Volumes Total

FERC_Descr	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Dec	Allocated	Dec	Dec	Dec	Allocated	Dec	Dec	Dec	Allocated	Dec	Dec	
394 Other Equipment Total	0.00	2,755.06	2,755.06	0.00	272.47	272.47	0.00	2,482.59	2,482.59	0.00	2,482.59	2,482.59	3-factor Total
901 Supervision Total	4.38	2,755.06	2,759.44	0.00	272.47	272.47	4.38	2,482.59	2,486.97	0.00	2,486.97	2,486.97	3-factor Total
902 Meter Reading Expenses Total	0.00	329,724.88	329,724.88	0.00	43,411.73	43,411.73	0.00	286,313.15	286,313.15	0.00	286,313.15	286,313.15	3-factor Total
903 Customer Records and Collection Expense Total	0.00	1,393,962.17	1,394,223.83	0.00	138,637.05	138,637.05	0.00	1,255,325.12	1,255,586.78	0.00	1,255,586.78	1,255,586.78	3-factor Total
904 Uncollectible Accounts Total	0.00	8,000.00	8,000.00	0.00	791.20	791.20	0.00	7,208.80	7,208.80	0.00	7,208.80	7,208.80	3-factor Total
907 Supervision Total	0.00	102,665.00	102,665.00	0.00	10,420.50	10,420.50	0.00	92,244.50	92,244.50	0.00	92,244.50	92,244.50	3-factor Total
908 Customer Assistance Expense Total	0.00	405,950.06	405,950.06	0.00	405,950.06	405,950.06	0.00	0.00	405,950.06	0.00	405,950.06	405,950.06	3-factor Total
909 Customer Information Expense Total	0.00	173,152.28	173,152.28	0.00	17,886.64	17,886.64	0.00	155,265.64	155,265.64	0.00	155,265.64	155,265.64	3-factor Total
910 Miscellaneous Customer Service Expense Total	0.00	20,136.73	20,136.73	0.00	2,080.12	2,080.12	0.00	18,056.61	18,056.61	0.00	18,056.61	18,056.61	3-factor Total
911 Supervision Total	0.00	15,049.99	15,049.99	0.00	1,527.57	1,527.57	0.00	13,522.42	13,522.42	0.00	13,522.42	13,522.42	3-factor Total
912 Demonstration and Selling Expense Total	0.00	301,312.05	301,312.05	0.00	30,475.92	30,475.92	0.00	270,836.13	270,836.13	0.00	270,836.13	270,836.13	3-factor Total
913 Advertising Total	0.00	31,884.94	31,884.94	0.00	2,686.57	2,686.57	0.00	29,198.37	29,198.37	0.00	29,198.37	29,198.37	3-factor Total
916 Miscellaneous Sales Expense Total	0.00	72.59	72.59	0.00	7.50	7.50	0.00	65.09	65.09	0.00	65.09	65.09	3-factor Total

FERC Descr	System			Washington			Oregon			Allocation Method		
	Direct Dec	Allocated Dec	Total Dec	Direct Dec	Allocated Dec	Total Dec	Direct Dec	Allocated Dec	Total Dec	3-factor Total		
										Direct Dec	Allocated Dec	Total Dec
	0.00	2,892,140.59	2,892,140.59	0.00	286,032.68	286,032.68	0.00	2,606,107.91	2,606,107.91	5,080.16	0.00	5,080.16
	0.00	5,677.42	5,677.42	0.00	597.26	597.26	0.00	5,080.16	5,080.16	0.00	0.00	5,080.16
	0.00	287,848.74	287,848.74	0.00	0.00	0.00	0.00	258,632.09	258,632.09	0.00	0.00	258,632.09
	0.00	480.00	480.00	0.00	49.58	49.58	0.00	430.42	430.42	0.00	0.00	430.42
	66,082.44	0.00	66,082.44	0.00	0.00	0.00	66,082.44	0.00	66,082.44	0.00	0.00	66,082.44
	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	2,628,951.48	2,628,951.48	0.00	279,720.43	279,720.43	0.00	2,349,231.05	2,349,231.05	0.00	0.00	2,349,231.05
	0.00	97,504.74	97,504.74	0.00	29,251.42	29,251.42	0.00	68,253.32	68,253.32	0.00	0.00	68,253.32
	0.00	2,816.63	2,816.63	0.00	207.03	207.03	0.00	2,609.60	2,609.60	0.00	0.00	2,609.60
921 Office Supplies and Expense Total	66,082.44	5,915,419.60	5,981,502.04	0.00	625,075.05	625,075.05	66,082.44	5,290,344.55	5,356,426.99	0.00	0.00	5,356,426.99
	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	(1,066,071.44)	(1,066,071.44)	0.00	(112,150.72)	(112,150.72)	0.00	(953,920.72)	(953,920.72)	0.00	0.00	(953,920.72)
	0.00	(396,556.65)	(396,556.65)	0.00	(42,193.63)	(42,193.63)	0.00	(354,363.02)	(354,363.02)	0.00	0.00	(354,363.02)
	0.00	224,076.00	224,076.00	0.00	22,564.45	22,564.45	0.00	201,511.55	201,511.55	0.00	0.00	201,511.55
922 Administrative Expenses Transferred - Credit Total	0.00	(1,238,552.09)	(1,238,552.09)	0.00	(131,779.90)	(131,779.90)	0.00	(1,106,772.19)	(1,106,772.19)	0.00	0.00	(1,106,772.19)
	0.00	356,984.28	356,984.28	0.00	35,305.75	35,305.75	0.00	321,678.53	321,678.53	0.00	0.00	321,678.53
924 Property Insurance Premium Total	0.00	100,435.58	100,435.58	0.00	9,933.07	9,933.07	0.00	90,502.51	90,502.51	0.00	0.00	90,502.51
	0.00	(64,299.00)	(64,299.00)	0.00	(6,474.91)	(6,474.91)	0.00	(57,824.09)	(57,824.09)	0.00	0.00	(57,824.09)
925 Injuries and Damages Total	0.00	36,136.58	36,136.58	0.00	3,488.16	3,488.16	0.00	32,648.42	32,648.42	0.00	0.00	32,648.42
	0.00	67,859.02	67,859.02	0.00	6,711.25	6,711.25	0.00	61,147.77	61,147.77	0.00	0.00	61,147.77
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	0.00	0.00	492.00
	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	782,889.84	782,889.84	0.00	83,299.49	83,299.49	0.00	699,590.35	699,590.35	0.00	0.00	699,590.35
	0.00	983,872.00	983,872.00	0.00	99,075.91	99,075.91	0.00	884,796.09	884,796.09	0.00	0.00	884,796.09
926 Employee Pensions and Benefits Total	492.00	1,834,620.86	1,835,112.86	0.00	189,086.65	189,086.65	492.00	1,645,534.21	1,645,534.21	0.00	0.00	1,645,534.21
	0.00	81,501.95	81,501.95	0.00	8,060.54	8,060.54	0.00	73,441.41	73,441.41	0.00	0.00	73,441.41
930 Miscellaneous General Expense Total	0.00	335,874.97	335,874.97	0.00	33,218.04	33,218.04	0.00	302,656.93	302,656.93	0.00	0.00	302,656.93
	0.00	1,646.50	1,646.50	0.00	167.12	167.12	0.00	1,479.38	1,479.38	0.00	0.00	1,479.38
	9,366.25	0.00	9,366.25	0.00	0.00	0.00	9,366.25	0.00	9,366.25	0.00	0.00	9,366.25
931 Rents Total	19,744.53	337,521.47	357,266.00	10,378.28	33,385.16	43,763.44	9,366.25	304,136.31	313,502.56	0.00	0.00	313,502.56
	0.00	210,511.52	210,511.52	0.00	20,819.58	20,819.58	0.00	189,691.94	189,691.94	0.00	0.00	189,691.94
	0.00	23,101.78	23,101.78	0.00	2,344.83	2,344.83	0.00	20,756.95	20,756.95	0.00	0.00	20,756.95
	0.00	1,774.17	1,774.17	0.00	451.17	451.17	0.00	1,323.00	1,323.00	0.00	0.00	1,323.00
	80,623.94	0.00	80,623.94	0.00	0.00	0.00	80,623.94	0.00	80,623.94	0.00	0.00	80,623.94
	6,408.37	0.00	6,408.37	6,408.37	0.00	6,408.37	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	2,684.35	2,684.35	0.00	285.61	285.61	0.00	2,398.74	2,398.74	0.00	0.00	2,398.74
	0.00	789.02	789.02	0.00	74.88	74.88	0.00	714.14	714.14	0.00	0.00	714.14
935 Maintenance of General Plant Total	87,032.31	238,860.84	325,893.15	6,408.37	23,976.07	30,384.44	80,623.94	214,884.77	295,508.71	0.00	0.00	295,508.71
Grand Total	1,326,038.89	14,109,786.96	15,435,825.85	104,470.45	1,441,052.86	1,545,523.31	1,221,568.44	12,668,734.10	13,890,302.54	0.00	0.00	13,890,302.54

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101000 UTIL PLANT IN SVCE	2,007,941,822.98	2,008,857,484.37	2,007,742,681.56
105000 PROP HELD/FUT USE	127,920.77	127,920.77	127,920.77
106000 COMPL CONST NOT CLAS	158,943,327.73	159,503,631.93	166,171,686.17
107000 CONST WORK IN PROGR	0.00	0.00	0.00
107666 CONST WORK IN PROGR	0.00	0.00	0.00
107707 CWIP UTILITY	23,563,225.82	26,523,682.77	27,935,863.94
108001 RWIP-REMOVAL-B CHARG	7,726,269.10	7,587,794.44	7,710,753.61
108002 SWIP-SALV UTILITY PL	556,798.93	638,240.29	722,488.68
108003 SWIP-SALV TRANSP C C	130,819.26	140,917.56	150,105.73
108004 SWIP-SALV POWER EQUI	29,736.79	33,374.37	37,107.59
108010 ACCUM DEPRN UTILITY	6,889,255.31	7,428,702.07	8,806,020.17
108011 DEP PROV-UTIL PLANT	(677,306,416.54)	(680,934,239.70)	(684,168,795.16)
108012 DEP PROV-TRANS EQUIP	(12,275,090.70)	(12,376,872.07)	(12,257,645.54)
108013 A/D-TRANS EQUIP PROV	368,188.90	378,978.37	436,844.32
108014 A/D-POWER EQUIP PROV	4,478.87	4,478.87	21,596.20
108015 DEP PROV-POWER EQUIP	(4,167,209.82)	(4,181,753.18)	(4,169,010.46)
108100 ASSET RETIRE OBLIGTN	(236,424,431.35)	(237,418,036.47)	(238,106,171.15)
108101 ASSET RETIRE OBLIGTN	235,891,203.38	235,891,203.38	238,757,094.14
108666 RWIP-RMVL B CHR CONV	0.00	0.00	0.00
117001 GAS STORED UNDRGRD-B	6,737,548.78	6,737,548.78	6,737,548.78
117002 GAS STORED UNDRGRD-A	1,267,123.60	1,267,123.60	1,267,123.60
117003 GAS STORED UNDRGRD-B	1,047,338.31	1,047,338.31	1,047,338.31
117004 GAS STORED UNDRGRD-A	0.00	0.00	0.00
117005 GAS STORED UNDRGRD-R	3,204,241.00	3,204,241.00	3,204,241.00
117006 GAS STORED UNDRGRD-S	1,463,742.92	1,463,742.92	1,463,742.92
117007 GAS STORED UNDRGRD-S	283,621.00	283,621.00	283,621.00
117008 GAS STORED UNDRGRD-N	147,268.74	138,074.49	130,499.83
121001 NON-UTIL PROP-DOCK	1,956,033.46	1,956,033.46	1,956,033.46
121002 NON-UTIL PROP-LAND	125,101.86	125,101.86	125,101.86
121003 NON-UTIL PROP-OIL ST	2,607,095.62	2,607,095.62	2,607,095.62
121007 NON-UTIL PROP-APPL C	7,142.00	7,142.00	7,142.00
121008 NON-UTIL PROP-STORAG	56,930,574.73	56,930,574.73	56,998,613.75
121044 NON-UTIL PROP-GARDEN	438,739.00	438,739.00	438,739.00
121045 NON-UTIL PROP-MISC	157,316.15	157,316.15	157,316.15
121107 CONST WORK IN PROGRE	0.00	0.00	0.00
121117 GAS STD UNGRD-ST HEL	3,793,405.77	3,793,405.77	3,793,405.77
121666 CONST WORK IN PROGRE	0.00	0.00	0.00
121707 CWIP NON UTILITY	3,850,862.64	3,977,969.08	4,157,033.83
122002 SWIP-SALV NON UTILIT	7,851.77	8,708.74	9,594.29
122027 DEP PROV-DOCK/OIL TK	(3,979,456.70)	(3,983,414.21)	(3,987,371.49)
122028 DEP PROV-INT STOR	(5,704,518.76)	(5,807,833.78)	(5,911,213.92)
122029 ACCUM DEP NONUTILITY	0.00	0.00	0.00
122100 ACCUM COR NONUTILITY	(633,362.43)	(642,142.68)	(650,922.99)
123016 INVEST IN NNG FINL	1,018,115.85	1,018,115.85	1,012,169.14
123030 INVEST IN NW ENERGY	0.00	0.00	0.00
123401 INVEST IN GRS	0.00	0.00	0.00
124005 STOCK INV-CECC MEMB	2,000.00	2,000.00	2,000.00
124040 INVEST - NW BIOGAS	254,895.58	413,253.97	413,253.97
124050 INITIAL INVESTMENT	10,000.00	10,000.00	10,000.00
124059 INVEST - PALOMAR PIP	12,608,971.16	13,939,433.72	14,072,637.72
124062 INVEST - GILL RANCH	54,832,288.25	54,784,994.75	54,745,101.63
124099 N/R - LONG TERM	477,905.05	719,415.23	596,727.50
124100 CSV FUND I & II	11,224,853.81	11,249,661.61	11,274,469.41
124101 CSV FUND III	2,719,286.40	2,727,237.40	2,735,188.40
124102 CSV RTMNT FUND	6,069,727.05	6,087,361.85	6,107,748.85
124103 CSV COLI 1988 POLICI	2,447,663.22	2,467,094.52	2,486,525.82
124104 CSV COLI 1990 PLAN	4,761,506.99	4,852,212.19	4,902,707.19
124107 CSV EDC 1990	2,778,945.35	2,803,984.00	2,817,591.00
124108 CSV ESRIP MCG	8,922,128.10	8,979,304.73	9,012,467.73
124109 CSV ESRIP TODD	9,918,083.58	9,959,433.81	9,989,969.89
124301 INVEST - VANCOUVER	1,862,179.19	1,862,179.19	1,862,179.19
131001 CASH - WELLS FARGO G	6,217,077.69	5,672,070.31	5,598,172.37
131006 CASH - BANK OF AMERI	83,909.64	98,019.10	62,008.97
131012 CASH - FIRST INDEPEN	0.00	0.00	0.00
131032 CASH - AMERITRADE	1,226.19	1,226.19	1,227.30
131040 US BANK 2901 - REMIT	4,506.78	2,420.76	25,954.83
131041 US BANK 2919 - ELECT	55,838.28	62,163.75	85,212.83
131042 US BANK 2927 - SECUR	5,708.35	4,008.63	314.36
131044 US BANK 9971 - ONLIN	(519,958.12)	(458,554.59)	(448,512.31)
131045 US BANK 2950 - CONCE	2,175,623.31	1,814,642.75	3,549,354.65
131051 CASH - WELLS - PAYRO	(128,694.92)	(47,078.76)	(191,446.25)
131052 CASH - WELLS - LAWSO	(1,857,370.45)	(1,737,454.73)	(1,285,487.38)
131053 CASH - WELLS - WORKE	(33,956.07)	(19,393.03)	(137,133.97)
131060 CASH - WF GAS STORAG	0.00	0.00	(23,340.00)
131061 CASH - WF GAS STORAG	0.00	0.00	0.00
131070 CASH - WF GAS STORAG	0.00	0.00	0.00
131099 CASH - MANUAL CHECKS	0.00	0.00	0.00
131401 CASH-WFB GILL CONCEN	0.00	0.00	0.00
131999 RECLASS - O/S CHECKS	0.00	0.00	0.00
134036 MISC DEP - FUND I/II	3,093,825.37	3,093,825.37	3,095,025.37
134100 COLLATERAL CALLS	0.00	0.00	0.00
135002 EMPLOYEE EXP ADV	3,484.32	2,984.32	5,782.32
135009 PAYROLL ADVANCES 09	108,129.73	105,310.83	101,468.71
135101 WORKING FUNDS - ALBA	0.00	0.00	0.00
135102 WKING FUNDS - ASTORI	0.00	0.00	0.00
135104 WORKING FUNDS - CES	500.00	500.00	500.00
135106 WORKING FUNDS - THE	0.00	0.00	0.00

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135108 WORKING FUNDS - EUGE	0.00	0.00	0.00
135109 WORKING FUNDS - GAS	3,000.00	3,000.00	3,000.00
135110 WORKING FUNDS - TUAL	900.00	900.00	900.00
135111 WORKING FUNDS - GEN	7,000.00	7,000.00	7,000.00
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	0.00	0.00	0.00
136032 TEMP CASH INVEST MAR	70.49	70.49	65.08
136100 US BANK-OLGA INVEST	919,628.03	1,001,431.08	1,156,024.88
136104 US BANK-OLIEE INVEST	3,157,623.28	3,085,952.81	3,074,186.59
136105 SMART ENERGY INVEST	211,893.77	225,470.77	251,696.20
136201 BANK OF THE WEST ADA	0.00	0.00	0.00
136205 BANK OF THE WEST - M	0.00	0.00	0.00
142001 A/R-SERVICE	9,937,486.50	25,044,314.10	38,024,378.35
142010 A/R - CONTRA-CLN ENE	0.00	(153.77)	(333.38)
142032 A/R-OPTIMIZATION REC	0.00	0.00	973,396.26
142101 A/R-COMMERCIAL	6,401,291.63	12,319,887.52	18,707,770.20
142102 A/R-INDUSTRIAL FIRM	5,528,886.80	4,777,144.73	6,725,465.66
142103 A/R-INDUSTRIAL INT	2,930,616.25	2,266,755.02	2,268,778.87
142106 OTHER A/R-ORDER 636	369,470.95	396,413.45	651,676.56
142107 A/R GST TAX PAID	174,526.14	177,010.90	147,120.29
143001 A/R-GENERAL	1,039,716.19	979,062.16	988,545.79
143003 ACCOUNTS REC-DAMAGES	27,066.90	26,402.27	21,670.74
143006 A/R-GAP	923.39	27,063.39	39,998.39
143007 A/R-401K OVERFUNDIN	0.00	0.00	0.00
143008 A/R-INSURANCE RECOV	1,075,746.00	1,075,746.00	1,075,746.00
143009 A/R OTHER	8,904.41	7,604.09	25,045.60
143011 A/R - INTERSTATE STO	3,134,692.11	1,893,766.01	2,482,049.30
143014 AR CASH RECEIVED NOT	0.00	0.00	0.00
143016 A/R Palomar	16,819.20	14,482.18	29,865.57
143018 A/R-PYMT PROCESSING	0.00	0.00	0.00
143019 A/R - NORTHERN STAR	1,311.00	1,311.00	1,311.00
143020 A/R - PGE METER READ	(489.61)	0.00	0.00
143022 A/R - P CARDS	887.60	976.34	570.84
143025 A/R LIFE INSURANCE	108,132.00	109,464.17	0.00
143026 A/R - EMPLOYEE POSTA	255.91	281.05	268.15
143027 A/R - MISC RECEIVAB	0.00	0.00	0.00
143666 CONVERSION A/R BALAN	0.00	0.00	0.00
144011 PROV-UNCOLL RESIDEN	(1,572,994.46)	(1,916,141.03)	(2,153,632.60)
144012 PROV-UNCOLL COMMER	(160,665.53)	(196,151.47)	(238,260.04)
144013 PROV-UNCOLL IND FIRM	(57,012.32)	(60,618.99)	(60,709.26)
144014 PROV-UNCOLL IND INT	(145,419.97)	(149,500.41)	(153,453.69)
144020 PROV-UNCOLL UNBILLED	(157,439.83)	(177,080.83)	(279,745.83)
144021 PROV-UNCOLL UNBILLED	0.00	(4,189.12)	9,634.23
144025 PROV-UNCOLL MISC	(155,915.99)	(240,985.44)	(248,985.44)
146016 A/R ASSOC-NNG FINANC	(37,342.63)	37,012.95	76,195.58
146030 A/R ASSOC CO - NW EN	0.00	0.00	0.00
146040 A/R INTER GILL RANCH	211,479.97	363,515.73	247,146.71
146050 A/R INTER NNG FIN	1,530.00	1,530.00	6,167.00
146060 A/R INTER NW BIOGAS	380.40	0.00	152.16
146096 A/R TAXES-NNG FINANC	(1,530.00)	(6,167.00)	(13,217.00)
154001 MAT & SUPPLIES-GEN	7,338,799.97	6,980,993.40	7,047,750.03
154002 CNG COMPRESSORS	0.00	0.00	0.00
154003 PURCHASED APPL-PTLD-	910,646.88	963,511.16	908,405.16
154005 MAT & SUPP-GAR TOOLS	8,622.55	8,622.55	8,727.47
154007 MAT & SUPPLIES-GARAG	147,230.53	147,208.64	147,215.14
154009 INVENTORY DEFAULT OF	0.00	0.00	0.00
154010 MAT & SUPPLIES-POSTA	184,236.28	122,541.05	175,591.57
154013 MAT & SUP - EXEC POS	400.32	400.32	0.00
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	165,460.88	135,460.88	156,860.00
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	50,891.00	46,279.08	38,850.53
154071 MAT & SUPP-DIESEL AU	5,057.48	2,129.74	12,616.19
154073 MAT & SUPP-UNLEADED	(57,910.71)	(84,438.48)	47,897.45
154085 MAT & SUPP-SMPE	210,155.01	210,155.01	210,155.01
154666 CONVERSION INV BALAN	0.00	0.00	0.00
163001 STORES EXP-UNDIST	0.00	0.00	0.00
163002 STORES EXP-INV ADJ	4,343.78	4,014.18	0.00
163003 STORES EXP-FREIGHT	4,489.74	4,489.74	0.00
163005 PURCHASING VARIANCE	0.00	0.00	0.00
164012 UNDRGRD STG MIST BRU	73,567,344.61	73,978,033.91	57,621,308.12
164016 UNDRGRD STG-J P. 2F	3,700,448.43	3,777,864.94	3,539,599.96
164021 LNG STORAGE-GASCO	2,921,859.57	2,881,186.78	2,711,854.63
164022 LNG STORAGE-PLYMOUTH	3,453,409.44	3,453,409.44	2,586,631.78

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164023 LNG STORAGE-NEWPORT	6,540,454.87	6,404,618.72	6,186,223.40
164032 UNDRGRD STG - OPTN	0.00	(1,488,953.07)	(973,396.26)
165001 PREPMTS-A/P INVOICES	0.00	0.00	0.00
165008 PREPMTS-NOTE DISC	72,837.09	48,684.62	27,361.45
165009 PREPMTS-NETWORK SOFT	12,439.70	6,219.86	0.00
165010 PREPMTS-MAINFRAME SO	0.00	0.00	0.00
165011 PREPMTS-PROP TAXES	0.00	11,512,751.62	9,792,310.11
165012 PREPMTS-OTHER TAXES	275,023.62	137,511.82	0.00
165015 PREPD LEASES & MAINT	34,343.45	28,619.55	22,895.65
165018 NT SYSTEMS	644,663.61	557,463.75	512,675.97
165020 PREPMTS-NETWORK OPER	7,945.22	1,271.67	0.00
165031 PREPMTS-INSURANCE	2,979,211.02	2,397,319.12	2,269,645.60
165070 PREPMTS-MISC	339,582.58	338,781.86	333,352.24
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	3,411,000.00	3,021,000.00	2,044,000.00
165131 PREPMTS-DEC-NOV DEM	(400,000.00)	(215,000.00)	85,000.00
165404 PREPAID CONSV CREDIT	0.00	0.00	0.00
171002 INT & DIV REC-COM PA	0.00	0.00	0.00
172001 RENT REC-UTIL PROP	(600.00)	(600.00)	(600.00)
172002 RENT REC-NON-UTIL PR	0.00	0.00	0.00
173001 ACCRUED REVENUES	41,650,642.34	46,846,804.34	74,006,728.84
173003 ACCRUED REV UNBILLED	0.00	1,904,146.94	(2,776,433.87)
174002 INVESTMENT IN VANC L	0.00	0.00	0.00
174004 NON-REG AIRCRAFT-LSE	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%	45,120.00	44,800.00	44,480.00
181067 UNAMT DEBT DIS 6.50%	0.00	0.00	0.00
181072 UNAMT DEBT DIS 8.26%	16,544.00	16,262.00	15,980.00
181073 UNAMT DEBT DIS 8.31%	26,700.00	26,475.00	26,250.00
181074 UNAMT DEBT DIS 6.52%	48,250.00	48,000.00	47,750.00
181075 UNAMT DEBT DIS 7.05%	99,511.00	99,022.00	98,533.00
181076 UNAMT DEBT DIS 7.00%	90,308.00	89,880.00	89,452.00
181078 UNAMT DEBT DIS 7.00%	145,545.00	143,980.00	142,415.00
181079 UNAMT DEBT DIS 6.65%	97,632.00	97,180.00	96,728.00
181080 UNAMT DEBT DIS 6.60%	88,531.00	87,650.00	86,769.00
181081 UNAMT DEBT DIS 6.65%	60,879.00	60,606.00	60,333.00
181085 UNAMT DEBT DIS 7.63%	98,491.00	97,677.00	96,863.00
181086 UNAMT DEBT DIS 7.74%	127,986.00	127,472.00	126,958.00
181087 UNAMT DEBT DIS 7.85%	64,750.00	64,491.00	64,232.00
181088 UNAMT DEBT DIS 7.72%	118,180.00	117,558.00	116,936.00
181089 UNAMT DEBT DIS 7.45%	25,506.00	23,544.00	21,582.00
181091 UNAMT DEBT DISC 6.05	12,460.00	11,837.00	11,214.00
181093 UNAMT DEBT DIS 7.13%	85,173.00	82,236.00	79,299.00
181094 UNAMT DEBT DIS 5.82%	298,375.00	297,290.00	296,205.00
181095 UNAMT DEBT DISC 5.66	277,480.00	276,489.00	275,498.00
181097 UNAMT DEBT DISC 5.62	262,288.00	260,736.00	259,184.00
181098 UNAMT DEBT DIS 4.11%	12,090.00	11,160.00	10,230.00
181099 UNAMT DEBT DISC 4.70	190,883.00	188,034.00	185,185.00
181100 UNAMT DEBT DISC 5.25	83,504.00	83,232.00	82,960.00
181101 UNAMT DEBT DISC 5.15	197,798.47	195,484.47	193,170.47
181102 UNAMT DEBT DISC 5.37	10,257,028.00	10,174,807.00	10,092,586.00
181103 UNAMT DEBT DISC 3.95	412,136.00	404,776.00	397,416.00
181500 UNAMT DEBT EXP LOC	148,802.02	144,001.95	139,201.88
181998 2007 SHELF REGISTRAT	0.00	0.00	0.00
181999 SHELF REGISTRATION	476,759.67	480,867.67	481,844.48
182300 PENSION CUR REG ASST	8,073,548.00	8,073,548.00	0.00
183003 PRELIM SURV-GILL RAN	0.00	0.00	0.00
183005 PRELIM SURVEY BANDON	2,663.46	2,828.26	2,828.26
184000 CLEARING	907,970.01	918,032.81	8,408.97
184100 CLEARING - MULT CNTY	(181,095.53)	(217,915.97)	(267,941.70)
184200 CLEARING - MC TAX RE	(391,241.00)	(395,719.00)	(395,719.00)
184300 AR CASH CLEARING ACC	0.00	0.00	0.00
184400 AR CASH CLEARING	0.00	0.00	0.00
184900 ACCOUNT ADJUSTMENTS	26,149.60	40,724.50	0.00
184999 CAPITAL IO SETTLE	133.44	133.44	0.00
186001 THE DALLES LEASEHOLD	0.00	0.00	0.00
186002 OPS LEASEHOLD IMPR	0.00	0.00	0.00
186003 AMT - THE DALLES LSE	0.00	0.00	0.00
186004 AMORT-OPS-LEASEHOLD	0.00	0.00	0.00
186005 NON-UTILITY LEASEHOL	821,003.90	821,003.90	821,003.90
186006 AMT OF NON-UTILITY L	(499,014.64)	(501,502.82)	(503,991.00)
186008 VANCOUVER LEASEHOLD	0.00	0.00	0.00
186009 AMORT - VANCOUVER LE	0.00	0.00	0.00
186011 ODD-EXEMPT VACATION	0.00	0.00	0.00
186012 ALBANY LEASEHOLD IMP	0.00	0.00	0.00
186013 AMORT - ALBANY LEASE	0.00	0.00	0.00
186016 FAS 109 DFED ASSET	75,930,742.00	75,930,742.00	76,240,341.00
186017 COOS BAY LEASEHOLD I	0.00	0.00	0.00
186018 AMORT - COOS BAY LEA	0.00	0.00	0.00
186024 VANC LEASE NE 112TH	0.00	0.00	0.00

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186025 AMORT - VANC LEASE N	0.00	0.00	0.00
186026 OPS LEASEHOLD IMPROV	3,016,515.97	3,016,515.97	3,016,515.97
186028 AMORT - OPS LEASEHOL	(962,349.47)	(981,369.52)	(1,000,389.57)
186042 ALBANY LEASEHOLD IMP	2,722.50	2,722.50	2,722.50
186043 AMORT - ALB LEASEHOL	(157.50)	(162.00)	(225.00)
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	16,779,462.33	17,211,408.63	17,458,955.68
186146 2003 ENVIR INV-EUGEN	131,883.76	132,830.91	133,784.86
186147 2003 ENVIR INV-WACKE	2,082,875.51	2,073,433.48	2,112,909.13
186148 2003 ENVIR INV-PORTL	11,422,114.08	11,550,449.95	11,655,703.23
186149 2003 ENVIR INV-FRONT	342,142.28	409,320.72	412,923.72
186151 TAR BODY EARLY ACTIO	13,842,771.74	13,995,428.83	14,104,215.91
186152 OREGON STEEL MILLS	28,847.90	29,055.08	29,263.74
186153 CENTRAL SERVICE CENT	31,986.56	32,968.65	33,205.42
186154 FR AMERICAN SCHOOL	143,319.80	142,892.82	146,411.70
186155 TUALATIN UNDERGROUND	33,384.10	100,397.08	117,163.73
186158 NWN ENVR INV -ALBANY	0.00	0.00	0.00
186203 UNBILLED REVENUE INC	448,069.07	1,424,958.07	2,235,524.07
186221 TEMP HOLDING-RATES	(212,937.50)	0.00	0.00
186231 AMORT DSM LOST MARGI	3,074.79	0.00	0.00
186232 DEF OR INDUSTRIAL DSM	615,824.75	695,516.71	775,780.99
186234 DEF WA GREAT PROGRAM	208,901.45	0.00	21,062.40
186235 AMORT WA GREAT PRGM	0.00	202,347.79	176,434.09
186248 OR DEFERRED WARM	82.12	152.44	(117,029.15)
186259 AMORT ORE TAX KICKER	32,000.66	0.00	0.00
186260 DEF REG REC - ENVIRO	55,622,604.96	55,622,604.96	59,843,665.73
186267 AMORT COOS BAY DEFER	0.00	0.00	0.00
186269 AMORT WEST LINN DEFE	0.00	0.00	0.00
186270 OR COMMERCIAL DECOUP	(188,468.48)	295,310.51	928,169.63
186271 OR COMMERCIAL DECOUP	453,642.03	583,579.46	509,967.46
186275 DECOUPLING DEFERRAL	(505,620.89)	1,492,474.31	5,549,110.55
186276 INTERVENOR FUNDING	57,500.00	0.00	0.00
186277 AMORT OR DECOUPLING	11,417,450.28	10,962,906.98	9,234,391.42
186278 NWIGU INTERVENOR MAT	3,392.74	993.20	993.20
186284 DEFER- INTERV ISSUE	26,923.73	0.00	0.00
186286 AMORT - CUB INTERVEN	(127.82)	74,081.77	62,009.23
186288 AMORT - NWIGU INTERV	545.61	7,932.43	7,050.72
186292 IMP REFUND AMORT	19,591.25	0.00	0.00
186301 MARGIN SHARING	(10,358,925.95)	(10,830,041.01)	(11,447,442.04)
186302 MARGIN SHARING - WA	(1,293,090.76)	(1,384,803.30)	(1,500,827.06)
186304 SMART ENERGY DEFER	1,000,333.68	397,637.65	0.00
186306 SMART ENERGY AMORT	0.00	597,528.63	502,999.00
186308 DEFER/AMORT OR AMR	1,735,368.11	2,012,010.09	2,541,396.58
186310 WA ENERGY EFFICIENCY	31,262.03	31,346.70	155,724.64
186311 WA FURNACE PROGRAM	60,366.75	0.00	0.00
186312 WA - AUDIT RESIDENTI	408,603.65	409,710.28	410,819.91
186314 WA - LOW INCOME WEAT	0.00	0.00	0.00
186316 WA DSM AMORTIZATION	26,374.00	76,135.82	65,748.30
186350 Y2K WASH SHARE DIREC	0.00	0.00	0.00
186351 Y2K - WASH SHARE CON	0.00	0.00	0.00
186360 ALBANY DFD GAIN - OR	(11,963.22)	0.00	0.00
186365 ALBANY DFD GAIN - WA	(25,846.15)	(17,149.56)	(13,924.08)
186370 DEFER/AMORT OR PENSI	0.00	(239,033.06)	(201,286.77)
186400 SURCHARGE SEN BILL 4	3,665,518.29	3,665,518.29	5,779,793.08
186404 DBP PENSION COSTS	109,895,779.58	109,275,078.16	111,984,386.66
186406 FAS 106 COSTS	5,319,530.50	5,267,436.25	5,449,132.32
186410 PENSION CURRENT PORT	(8,073,548.00)	(8,073,548.00)	0.00
186630 FAS133 L.T. GAIN SW&	3,637,000.00	0.00	843,000.00
186635 FAS 133 L.T. GAIN PH	74,000.00	0.00	0.00
186640 FAS 133 S.T. GAIN SW	12,136,000.00	0.00	5,683,173.00
186645 FASFAS 133 S.T. GAIN	946,000.00	0.00	821,000.00
186647 PHYSICAL OPT-ST GAIN	842,000.00	0.00	0.00
186800 LG COMP MAINT KC 500	1,082,399.05	1,220,492.90	1,220,492.90
186801 LG COMP MAINT AMORT	(10,955.00)	(32,864.00)	(54,773.00)
189006 UNAMTzd LOSS 9.80%	619,558.00	612,596.00	605,634.00
189007 UNAMTzd LOSS 9.125%	474,604.00	469,864.00	465,124.00
189008 UNAMTzd LOSS 9.75%	2,071,290.00	2,062,125.00	2,052,960.00
189013 UNAMTzd EXPENSE 5.62	2,067,072.00	2,054,768.00	2,042,464.00
189014 UNAMTzd PFD PRM 4.11	25,452.00	23,331.00	21,210.00
191031 AMORT-STORAGE INVENT	(66,558.33)	0.00	0.00
191400 WACOG - ACCR. OR	(33,974,522.00)	(4,949,586.00)	(5,524,583.00)
191401 AMORT OR WACOG OR	534,883.47	(32,383,782.72)	(28,233,159.17)

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191410 DEMAND - ACCR OR	(3,231,704.86)	(287,086.10)	(217,848.10)
191411 AMORT DEMAND OR	(659,437.25)	(3,230,849.67)	(2,643,759.57)
191417 DEMAND - ACCR COOS B	91,790.98	16,516.08	30,207.59
191420 WACOG - ACCR. WA	(4,409,571.00)	(599,687.00)	(664,507.00)
191421 AMORT OF WACOG - WA	177,728.74	(4,125,915.29)	(3,598,183.05)
191430 DEMAND - ACCR WA	(165,613.65)	(192,110.93)	(1,013,780.13)
191431 AMORT OF DEMAND WA	(180,771.58)	(257,888.12)	(85,626.13)
191432 WA DEMAND COLL	0.00	0.00	0.00
191450 ORE DEMAND ACCR VOLU	(218,976.49)	577,169.18	(1,436,412.57)
191451 ORE WAGOC EQUAL 00-0	0.00	(393,000.00)	(583,000.00)
192630 FAS133 L.T. REG LOSS	1,563,000.00	0.00	3,064,000.00
192633 FAS133 LT RG LS INT	0.00	0.00	0.00
192635 FAS133 L.T. REG LOSS	97,000.00	0.00	129,000.00
192637 PHY OPT-LT LOSS REG	0.00	0.00	0.00
192640 FAS133 S.T. REG LOSS	38,462,000.00	0.00	18,964,000.00
192643 INT RATE LOSS ST REG	0.00	0.00	0.00
192645 FAS133 S.T. REG LOSS	966,000.00	0.00	679,000.00
192647 PHY OPT-ST LOSS REG	0.00	0.00	0.00
196630 FAS133 L.T. REG GNS	0.00	0.00	0.00
196635 FAS133 L.T. REG GNS	0.00	0.00	0.00
196640 FAS133 S.T. REG GNS	0.00	0.00	0.00
196645 FAS133 S.T. REG GNS	0.00	0.00	0.00
196647 PHY OPT ST GAINS REG	0.00	0.00	0.00
196999 LT LIAB ASSET RET	0.00	0.00	0.00
199990 SUSPENSE-BLANKET PO	0.00	0.00	0.00
199996 5-ORDERS	0.00	0.00	0.00
199998 CIS SUSPENSE	(113,785.28)	(77,687.89)	(76,257.84)
199999 SUSPENSE	0.00	0.00	0.00
	2,240,107,732.52	2,216,255,880.03	2,295,478,273.71
201000 COMMON STOCK	0.00	0.00	0.00
201100 COMMON STOCK - NO PA	(331,320,714.87)	(331,370,692.30)	(331,972,863.67)
207001 PREM-CAP STOCK-OTHER	(293,561,404.89)	(293,561,404.89)	(293,561,404.89)
207003 APIC - STOCK BASED C	(1,898,357.06)	(1,941,464.63)	(1,954,597.08)
207004 APIC - LTIP	(1,414,808.29)	(1,414,808.29)	(1,784,936.29)
207010 APIC - UNEARNED COMP	0.00	0.00	0.00
207011 APIC - UNEARNED COMP	0.00	0.00	0.00
209000 REDUCTION IN PAR - C	293,561,404.89	293,561,404.89	293,561,404.89
210000 APIC - REAQRD PRFD S	(1,649,863.59)	(1,649,863.59)	(1,649,863.59)
212001 INST RECD-STOCK-EMP	(503,549.81)	(399,587.54)	(27,793.72)
214001 CS EXP - DRIP & ESPP	30,369.93	30,369.93	30,369.93
216000 RETAINED EARNINGS	(271,588,393.85)	(271,588,393.85)	(271,588,393.85)
216016 UNDIST EARN-NNG FINA	2,562,211.71	2,562,211.71	2,562,211.71
216018 UNDIST EARN - NW ENE	8,436,924.76	8,436,924.76	8,436,924.76
216100 R/E - KB PIPELINE	933,350.75	933,350.75	933,350.75
216999 R/E-EARNINGS-FIN	(39,541,142.14)	(51,130,443.85)	(69,056,857.73)
218000 OTHER COMP INCOME	4,073,313.55	4,052,593.05	5,968,054.84
218004 OCI-CASH FLOW HEDGES	0.00	0.00	0.00
221001 CURR PORTION LT DEBT	0.00	10,000,000.00	35,000,000.00
221026 BONDS 9.05% - 2021	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221067 SEC MTN'S 6.5%-2008,	0.00	0.00	0.00
221072 SEC MTN'S 8.26%-2014	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221073 SEC MTN'S 8.31%-2019	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221074 SEC MTN'S 6.52%-2025	(10,000,000.00)	(10,000,000.00)	(10,000,000.00)
221075 SEC MTN'S 7.05%-2026	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
221076 SEC MTN'S 7.00%-2027	(20,000,000.00)	(20,000,000.00)	(20,000,000.00)
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)	(19,700,000.00)	(19,700,000.00)
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)
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
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)

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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)
228100 ESRIP LIABILITY CURR	(1,577,885.00)	(1,577,885.00)	(1,650,177.00)
228106 FAS 106 LIABILITY CU	(2,062,949.00)	(2,062,949.00)	(2,072,447.00)
228300 ESRIP LIABILITY LONG	(16,832,401.20)	(16,812,837.32)	(19,805,442.00)
228302 SERP LIABILITY LONG	(1,011,295.30)	(1,029,529.63)	(1,325,359.00)
228304 DBP PENSION LIABILTY	(79,368,476.92)	(79,962,694.50)	(83,886,922.00)
228306 FAS 106 LIABILITY LO	(22,465,220.62)	(22,500,923.37)	(22,668,803.71)
228400 DEFD COMP - LONG TER	(9,134,337.75)	(9,210,553.36)	(9,302,194.62)
228402 DEFD DIRECTORS FEES	(3,306,953.16)	(3,227,160.65)	(3,272,820.65)
230001 LT LIAB ASSET RET OB	(235,891,203.38)	(235,891,203.38)	(238,757,094.14)
231002 N/P COM PAPER	(81,280,070.00)	(80,780,070.00)	(69,780,000.00)
231003 N/P BANK LOAN	0.00	0.00	0.00
232000 GR/IR	(5,318,050.41)	(6,704,786.89)	(8,883,759.11)
232001 A/P VOUCHERS	(3,491,643.43)	(2,654,156.91)	(3,584,763.07)
232011 A/P JV INVOICES 2007	0.00	0.00	0.00
232013 ITEMS INVOICED - NOT	0.00	0.00	0.00
232014 YEAR END ACCRUED INV	(5,275,899.34)	(2,095,988.89)	(2,421,918.07)
232017 A/P-TRADE-INV GEN	34,618.19	34,618.19	0.00
232021 A/P OFFICE PAYROLL	(2,078,540.24)	(914,705.44)	(1,071,978.33)
232022 A/P HOURLY PAYROLL	105,580.67	(878,417.75)	0.00
232024 A/P SEVERANCE	(325,416.70)	(322,631.04)	(348,249.54)
232025 A/P OFFICE PAYROLL	(5,508.77)	(5,499.76)	(5,493.79)
232026 A/P VOLUNTARY SEV AC	(52,246.38)	(52,246.38)	(309,675.15)
232027 KEY GOAL BONUS ACCRU	(1,823,022.21)	(1,772,305.80)	(3,388,873.32)
232028 PERFORMANCE BONUS AC	(3,467,697.34)	(3,467,697.34)	(5,898,594.34)
232031 A/P OFFICE PTO-BARGA	0.00	0.00	0.00
232032 A/P HOURLY PTO-BARGA	(2,384,214.58)	(1,993,377.99)	(2,052,798.00)
232040 DEMAND CHARGE EQUALI	6,634,000.00	4,628,000.00	0.00
232098 OTHER OVERHEAD EXEC	0.00	0.00	0.00
232099 OTHER OVERHEAD ALLOC	0.00	0.00	0.00
232109 OTHER OVERHEAD EXEC	(9,775.00)	(18,661.36)	(27,621.78)
232199 VS&H O/H ALLOCATION	0.00	0.00	0.00
232202 A/P TAX LEVY/GARNISH	(4,547.72)	(13,883.11)	(2,841.38)
232209 VS&H O/H ALLOCATION	(2,875.00)	(5,488.64)	(4,784.42)
232211 A/P UNION DUES-GAS W	(63,485.30)	(124,807.14)	(124,295.68)
232212 A/P UNION DUES-OFFIC	0.00	0.00	0.00
232213 A/P NW RESOURCE CR U	(63,951.00)	(152,733.40)	(62,660.50)
232217 A/P EMP SAVING BOND	(595.00)	(1,090.00)	(810.00)
232218 A/P NGPAC	(127.79)	(127.79)	(127.79)
232219 A/P EMP SAVINGS PLAN	(167,536.56)	(325,532.27)	(354,696.75)
232220 A/P HEALTH MILES	(2,236.00)	(2,692.00)	(2,240.00)
232221 A/P UN WAY-GENERAL	60,655.52	90,766.93	121,656.06
232222 A/P BLACK UNITED FUN	(468.46)	(625.39)	(520.64)
232223 A/P ENVIRON FUND	537.08	489.75	702.87
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	(18,307,277.01)	(17,216,949.69)	(12,649,698.02)
232233 A/P SYS SUP/END USER	(25,566,123.98)	(34,186,472.52)	(53,181,134.02)
232234 A/P GAS TRANS PURCHA	0.00	0.00	(2,727.88)
232235 A/P GAS TRANS IMBAL	523,001.58	620,284.68	318,940.58
232239 A/P MELODY TEPPOLA	0.00	0.00	0.00
232242 A/P WORK FOR ART	(666.08)	(780.49)	(616.94)
232249 A/P EMP SAVINGS PLAN	(958.34)	(958.34)	(958.34)
232400 OTHER LIAB-OTH BONUS	(136,848.65)	(150,221.76)	(192,344.87)
232450 A/P LTIP & PERF AWAR	(187,533.88)	(187,533.88)	(228,520.88)
232666 CONVERSION A/P BAL	(426.57)	(1,629.26)	0.00
232999 RECLASS - CHECK O/D	0.00	0.00	0.00
234400 A/P ASSOC CO-NWNG	0.00	0.00	0.00
235000 CUSTOMER DEPOSITS	(5,698,296.09)	(5,810,886.54)	(6,047,789.37)
235001 UNPAID DEPOSIT INT	(34,105.87)	(34,858.86)	(36,585.16)
235005 APPLIED INITIAL DEPO	(113,103.85)	(100,852.99)	(111,591.19)
235013 RETENTION - GENERAL	0.00	0.00	0.00
236011 TAX ACC-OPER PROP-OR	(6,333,692.00)	198,751.07	0.00
236012 TAX ACC-OPER PROP-WA	(784,544.86)	(863,606.86)	(942,668.86)
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	20,866,142.00	0.00	0.00
236027 TAX ACC-FED-2007	0.00	0.00	0.00
236028 TAX ACC-FED-2008	11,288,308.13	11,288,308.13	11,288,308.13
236029 TAX ACC-FED-2009	(5,887,809.00)	(9,092,846.00)	(20,335,989.24)
236033 TAX ACC-OR-2003	0.00	0.00	0.00
236036 TAX ACC-OR-2006	0.00	0.00	0.00
236037 TAX ACC-OR-2007	0.00	0.00	0.00
236038 TAX ACC-OR-2008	2,582,607.85	2,582,607.85	2,658,002.85

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236039 TAX ACC-OR-2009	(612,823.00)	(477,311.00)	(2,389,048.13)
236045 TAX ACC-FRAN-WA	0.00	0.00	0.00
236046 TAX ACC-FRAN-UNBLD	(1,037,101.00)	(1,166,485.00)	(1,842,767.00)
236047 TAX ACC-FRAN-UNB WAR	0.00	(44,214.29)	68,022.63
236050 TAX ACC-SO CLAC 98	9,437.09	9,437.09	(2,624.00)
236051 TAX ACC-PAYROLL	(5,799,749.75)	(6,374,094.81)	(0.40)
236052 TAX ACC-UNEMP-OR	442,198.46	442,198.46	(8,790.37)
236053 TAX ACC-UNEMP-WA	6,742.01	6,742.01	(100.00)
236054 TAX ACC-FED UNEMP-OR	63,450.70	63,450.70	(1,200.00)
236055 TAX ACC-FED UNEMP-WA	1,556.56	1,556.56	(30.00)
236056 TAX ACC-PAYROLL-SOC	3,902,507.09	4,249,323.64	(577,044.97)
236057 TAX ACC-PAYROLL-TRI-	340,714.31	340,714.31	(99,918.10)
236058 TAX ACC-LANE CO TRAN	12,210.87	12,210.87	(4,300.00)
236059 TAX ACC-PAYROLL-MEDI	1,011,123.52	1,101,207.12	(135,602.70)
236062 TAX ACC-UNEMP-OR GS	670.83	751.20	980.44
236064 TAX ACC-FED UNEMP-OR	56.00	56.00	112.00
236066 TAX ACC-PAYROLL-SOC	1,188.33	4,155.84	9,007.20
236067 TAX ACC-PAYROLL-TRI-	128.76	257.28	654.43
236069 TAX ACC-PAYROLL-MEDI	277.92	971.93	2,106.52
236076 TAX ACC-PAYROLL SEVE	(10,789.18)	(10,789.18)	(21,217.49)
236078 TAX ACC BONUS	(13,662.28)	(14,993.37)	(19,199.46)
236100 TAX ACC-MULT CO-2000	328,930.10	351,893.10	69,968.10
236101 FRAN TAX - PORTLAND	(1,076,057.44)	(908,964.67)	(1,689,972.23)
236102 FRAN TAX - ALBANY	(30,458.49)	(38,711.88)	(60,640.11)
236103 FRAN TAX - AURORA	(7,496.16)	(8,187.32)	(9,175.66)
236104 FRAN TAX - CORVALLIS	(23,155.09)	(36,978.52)	(60,341.58)
236105 FRAN TAX - FAIRVIEW	(52,891.00)	(59,801.57)	(67,752.12)
236106 FRAN TAX - GERVAIS	(6,444.23)	(7,065.11)	(7,904.53)
236107 FRAN TAX - HUBBARD	(2,321.79)	(2,041.16)	(4,186.99)
236108 FRAN TAX - LEBANON	(24,667.43)	(21,018.44)	(17,250.58)
236109 FRAN TAX - MILWAUKIE	(30,749.02)	(50,700.32)	(80,041.71)
236110 FRANTAX - MT ANGEL	(24,470.59)	(26,820.52)	(30,481.26)
236111 FRAN TAX - SALEM	0.00	0.00	0.00
236112 FRANTAX - SILVERTON	(3,795.84)	(11,151.68)	(22,785.01)
236113 FRAN TAX - TROUTDALE	(23,214.47)	(24,575.59)	(43,712.50)
236114 FRAN TAX - WEST LINN	(37,893.10)	(87,846.46)	(133,997.18)
236115 FRAN TAX - WOODBURN	(144,565.19)	(157,532.17)	(175,527.79)
236117 FRAN TAX - BEAVERTON	(129,860.42)	(120,877.53)	(234,139.95)
236118 FRAN TAX - DALLAS	(89,018.83)	(97,594.12)	(110,598.97)
236119 FRAN TAX - MONMOUTH	(2,831.25)	(6,885.27)	(12,700.73)
236120 FRAN TAX - INDEPENDENCE	(38,760.28)	(42,692.21)	(49,013.84)
236121 FRANTAX - TUALATIN	(51,945.60)	(78,248.15)	(122,619.44)
236122 FRAN TAX - LAKE OSWE	(457,719.03)	(499,973.22)	(558,857.74)
236123 FRAN TAX - NEWBERG	(132,596.57)	(147,678.99)	(169,812.51)
236124 FRAN TAX - SHERWOOD	(150,385.08)	(166,775.52)	(189,556.28)
236125 FRAN TAX - HILLSBORO	(857,565.89)	(924,285.77)	(1,027,974.93)
236128 FRAN TAX - FOREST GR	(123,754.39)	(135,028.69)	(148,691.29)
236129 FRAN TAX - CORNELIUS	(10,531.64)	(9,006.46)	(16,058.53)
236130 FRAN TAX - GRESHAM	(124,506.04)	(121,334.59)	(226,609.31)
236131 FRAN TAX - GLADSTONE	(70,383.77)	(79,279.26)	(91,229.34)
236132 FRAN TAX - OREGON CI	(51,031.88)	(52,382.61)	(95,426.80)
236133 FRAN TAX - WOOD VILL	(25,453.96)	(4,495.96)	(8,327.27)
236134 FRAN TAX - EUGENE	(179,791.72)	(140,352.16)	(259,833.85)
236135 FRAN TAX - SPRINGFIE	(69,032.32)	(48,187.27)	(87,201.57)
236136 FRAN TAX - THE DALLE	(3,291.12)	(10,865.73)	(21,090.21)
236137 FRAN TAX - TURNER	(13,091.34)	(14,210.24)	(16,327.50)
236138 FRAN TAX - COBURG	(16,452.18)	(18,883.28)	(22,676.91)
236139 FRAN TAX - ST HELENS	(5,785.39)	(14,073.70)	(26,782.40)
236140 FRANTAX - SCAPPOOSE	(48,585.33)	(52,844.27)	(59,877.05)
236141 FRAN TAX - TIGARD	(79,334.32)	(125,736.73)	(197,025.88)
236142 FRAN TAX - SWEET HOM	(7,813.17)	(9,889.25)	(17,616.45)
236145 FRAN TAX - HOOD RIVE	(20,494.96)	(15,322.59)	(28,589.91)
236146 FRANTAX - STAYTON	(11,234.91)	(8,818.57)	(17,918.81)
236147 FRANTAX - AUMSVILLE	(568.65)	(1,650.98)	(3,680.15)
236148 FRANTAX - LYONS	(7,207.44)	(7,834.07)	(9,030.41)
236149 FRANTAX - MILL CITY	(10,503.52)	(11,417.36)	(13,164.19)
236152 FRAN TAX - JUNCTION	(29,683.13)	(32,532.93)	(36,604.90)
236153 FRAN TAX - COTTAGE G	(2,598.50)	(7,924.10)	(16,005.32)
236154 FRAN TAX - CRESWELL	(27,441.55)	(29,752.63)	(33,210.11)
236155 FRAN TAX - COLUMBIA	(14,140.49)	(15,515.64)	(17,589.02)
236156 FRANTAX - PHILOMATH	(1,399.88)	(2,521.75)	(4,162.50)
236158 FRAN TAX - DONALD	(631.99)	(482.66)	(997.59)
236159 FRAN TAX - MCMINNIVIL	(150,211.50)	(165,468.03)	(186,981.92)
236160 FRAN TAX - AMITY	(6,719.46)	(7,529.13)	(8,623.56)
236161 FRAN TAX - HALSEY	(6,192.55)	(6,784.64)	(7,682.09)
236162 FRAN TAX - HARRISBUR	(19,687.33)	(21,403.66)	(23,899.64)
236163 FRAN TAX - BROWNSVIL	(9,965.00)	(10,834.87)	(12,376.46)
236165 FRAN TAX - NORTH PLA	(3,509.06)	(2,467.76)	(5,159.41)
236166 FRAN TAX - ASTORIA	(115,893.72)	(126,417.26)	(141,991.63)
236167 FRAN TAX - CLATSKANI	(6,327.46)	(6,894.06)	(7,708.95)
236168 FRAN TAX - JEFFERSON	(12,803.69)	(14,606.97)	(16,480.89)
236169 FRAN TAX - SCIO	(6,633.29)	(7,579.08)	(8,658.26)
236170 FRAN TAX - SUBLIMITY	(20,256.34)	(21,923.66)	(24,795.92)
236171 FRAN TAX - MOLALLA	(42,683.75)	(46,767.43)	(53,868.20)
236172 FRAN TAX - BARLOW	(820.92)	(884.82)	(984.51)
236173 FRAN TAX - WILLAMINA	(7,777.00)	(8,775.80)	(10,109.93)
236174 FRAN TAX - WATERLOO	(677.95)	(776.65)	(882.55)

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236175 FRAN TAX - SODAVILLE	(1,032.86)	(1,185.87)	(1,371.63)
236176 FRAN TAX - RAINIER	(7,885.46)	(8,583.64)	(9,713.25)
236177 FRAN TAX - GEARHART	(21,844.28)	(24,007.27)	(27,427.92)
236179 FRAN TAX - WARRENTON	(52,255.71)	(57,012.69)	(64,162.59)
236180 FRAN TAX - SEASIDE	(89,927.92)	(99,233.78)	(110,765.29)
236181 FRAN TAX - SHERIDAN	(50,237.99)	(55,387.80)	(61,666.91)
236182 FRAN TAX - TOLEDO	(8,990.63)	(5,296.62)	(8,495.12)
236183 FRAN TAX - NEWPORT	(28,390.94)	(35,955.13)	(46,021.78)
236184 FRAN TAX - BANKS	(9,771.59)	(3,645.23)	(5,553.58)
236185 FRAN TAX - LINCOLN C	(105,324.07)	(114,626.95)	(127,874.63)
236186 FRAN TAX - SILETZ	(3,152.25)	(3,482.01)	(3,992.70)
236187 FRAN TAX - SANDY	(74,392.50)	(81,998.23)	(93,594.41)
236189 FRAN TAX - CANBY	(93,107.74)	(100,705.09)	(111,670.70)
236190 FRAN TAX - KING CITY	(27,945.77)	(30,981.99)	(35,186.10)
236191 FRAN TAX - HAPPY VAL	(139,341.32)	(156,362.66)	(180,236.02)
236192 FRAN TAX - DURHAM	(12,091.09)	(13,245.46)	(15,199.26)
236193 FRAN TAX - DUNDEE	(19,041.22)	(21,375.20)	(24,605.42)
236194 FRAN TAX - MAYWOOD P	(955.74)	(1,594.04)	(2,726.98)
236195 FRAN TAX - WILSONVIL	(175,860.11)	(189,764.20)	(211,761.24)
236196 FRAN TAX - JOHNSON C	(224.35)	(251.33)	(284.27)
236197 FRAN TAX - RIVERGROV	(3,313.47)	(3,583.25)	(3,992.35)
236198 FRAN TAX - TANGENT	(547.72)	(1,056.17)	(1,760.68)
236199 FRAN TAX - DEPOE BAY	(19,423.69)	(21,219.66)	(23,695.13)
236200 FRAN TAX - MILLERSBU	(12,296.00)	(13,943.29)	(16,024.20)
236213 FRAN TAX - ADAIR VIL	(3,986.89)	(4,579.89)	(5,356.77)
236214 FRAN TAX - KEIZER	(2,019.64)	(22,537.27)	(51,011.11)
236215 FRAN TAX - LAFAYETTE	(17,615.42)	(19,373.02)	(22,502.34)
236217 FRAN TAX - CANNON BE	(2,385.09)	(5,837.00)	(9,955.24)
236218 FRAN TAX - VERNONIA	(15,271.50)	(16,716.99)	(18,541.85)
236225 FRAN TAX - COOS BAY	(7,614.86)	(10,223.53)	(13,293.49)
236226 FRAN TAX - NORTH BEN	(23,263.64)	(25,367.87)	(27,172.16)
236229 FRAN TAX - MYRTLE PO	(8,457.22)	(9,126.43)	(10,046.81)
236230 FRAN TAX - COQUILLE	(6,163.83)	(6,669.91)	(7,638.96)
236232 FRAN TAX - DAMASCUS	(67,035.90)	(73,650.50)	(85,059.40)
236995 WASH EXCISE TAX PYMN	0.00	0.00	(0.01)
236999 FRANCHISE TAX - WA	(202,793.63)	(307,272.62)	(450,248.94)
237026 INT ACC-9.05% BND-20	(377,083.35)	(452,500.00)	(75,416.67)
237032 INT ACC-COMMIT COMMI	(8,611.11)	(16,944.44)	0.00
237067 INT ACC-6.5% NOTES-2	0.00	0.00	0.00
237072 INT ACC-8.26% NOTES	(344,166.65)	(413,000.00)	(68,833.33)
237073 INT ACC-8.31% NOTES	(346,250.00)	(415,500.00)	(69,250.00)
237074 INT ACC-6.52% NOTES	(271,666.65)	(326,000.00)	(54,333.33)
237075 INT ACC-7.05% NOTE	(587,500.00)	(705,000.00)	(117,500.00)
237076 INT ACC-7.00% NOTE	(583,333.35)	(700,000.00)	(116,666.67)
237078 INT ACC-7.00% NOTE	(1,166,666.65)	(1,400,000.00)	(233,333.33)
237079 INT ACC-6.65% NOTE	(554,166.65)	(656,188.75)	(110,833.33)
237080 INT ACC-6.60% NOTE	(605,000.00)	(726,000.00)	(121,000.00)
237081 INT ACC-6.65% NOTE	(277,083.35)	(332,500.00)	(55,416.67)
237085 INT ACC-7.63% NOTE	(635,833.35)	(763,000.00)	(127,166.67)
237086 INT ACC-7.74% NOTE	(645,000.00)	(774,000.00)	(129,000.00)
237087 INT ACC-7.85% NOTE	(327,083.35)	(392,500.00)	(65,416.67)
237088 INT ACC-7.72% NOTE	(643,333.35)	(772,000.00)	(128,666.67)
237089 INT ACC-7.45% NOTE	(776,041.65)	(931,250.00)	(155,208.33)
237091 INT ACC-6.665% NOTE	(277,708.35)	(333,250.00)	(55,541.67)
237093 INT ACC-7.13% NOTE	(1,188,333.35)	(1,426,000.00)	(237,666.67)
237094 INT ACC-5.82% NOTE	(727,500.00)	(873,000.00)	(145,500.00)
237095 INT ACC-5.66% NOTE	(943,333.35)	(1,132,000.00)	(188,666.67)
237097 INT ACC-5.62% NOTE	(936,666.65)	(1,124,000.00)	(187,333.33)
237098 INT ACC-4.1% NOTE	(171,250.00)	(205,500.00)	(34,250.00)
237099 INT ACC-4.7% NOTE	(783,333.35)	(940,000.00)	(156,666.67)
237100 INT ACC-5.25% NOTE	(218,750.00)	(262,500.00)	(43,750.00)
237101 INT ACC-5.15% NOTE	(536,458.35)	(643,750.00)	(107,291.67)
237102 INT ACC-5.37%, 2020	(1,006,875.00)	(1,342,500.00)	(1,678,125.00)
237103 INT ACC-3.95%, 2014	(614,445.00)	(779,028.00)	(943,611.00)
237999 PAYMENT OF DEBT INT	0.00	0.00	0.00
238000 DIVIDENDS DECLARED	(11,004,705.65)	0.00	0.00
239001 CURR PORTION LT DEBT	0.00	(10,000,000.00)	(35,000,000.00)
241001 TX COL PAY-FED W/H	(63,247.44)	(262,525.64)	(332,340.95)
241002 TX COL PAY-SOC SEC W	35,008.45	(68,835.82)	(115,903.56)
241003 TX COL PAY-ST W/H	(24,528.58)	(131,606.18)	(137,957.25)
241006 TX COL PAY-FED W/H P	16,470.64	15,812.91	10,128.75
241007 TX COL PAY-ST W/H PE	(3,783.27)	(4,337.11)	(5,000.37)
241011 TX COL PAY-FED W/H	(5,220.18)	(2,832.25)	(13,284.91)
241012 TX COL PAY-SOC SEC W	(2,654.58)	(3,522.82)	(10,524.41)
241013 TX COL PAY-ST W/H	(2,320.75)	(1,574.55)	(5,402.54)
241030 TX COL PAY-OR CNG TA	(60,337.06)	(60,337.06)	0.00
241031 TX COL PAY-MEDICARE	91,598.53	66,127.05	52,552.35
241041 TX COL PAY-MEDICARE	(277.92)	(138.69)	(718.50)
241101 FRAN TAX - PORTLAND	(733,972.17)	(607,978.78)	(1,130,382.91)
241102 FRAN TAX - ALBANY	(20,397.14)	(25,823.40)	(40,513.99)
241103 FRAN TAX - AURORA	(5,012.72)	(5,473.78)	(6,144.24)
241104 FRAN TAX - CORVALLIS	(15,455.36)	(24,656.46)	(40,799.44)
241105 FRAN TAX - FAIRVIEW	(52,040.35)	(58,823.62)	(66,619.50)
241107 FRAN TAX - HUBBARD	(1,601.09)	(1,370.75)	(2,798.25)
241108 FRAN TAX - LEBANON	(24,294.49)	(20,704.63)	(16,858.50)
241109 FRAN TAX - MILWAUKIE	(20,910.36)	(34,181.30)	(53,743.17)
241110 FRAN TAX - MT ANGEL	(16,312.42)	(17,898.80)	(20,339.48)

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241111 FRAN TAX - SALEM	(192,906.64)	(135,671.81)	(254,388.49)
241112 FRAN TAX - SILVERTON	(2,511.24)	(7,421.23)	(15,184.43)
241113 FRAN TAX - TROUTDALE	(23,094.78)	(24,204.97)	(42,952.18)
241114 FRAN TAX - WEST LINN	(25,554.67)	(58,861.61)	(89,638.62)
241115 FRAN TAX - WOODBURN	(4,288.41)	(12,948.34)	(24,905.55)
241117 FRAN TAX - BEAVERTON	0.00	0.00	0.00
241118 FRAN TAX - DALLAS	(59,723.67)	(65,451.62)	(74,148.87)
241119 FRAN TAX - MONMOUTH	(1,912.08)	(4,640.27)	(8,510.33)
241120 FRAN TAX - INDEPENDENCE	(26,047.71)	(28,671.71)	(32,898.99)
241121 FRAN TAX - TUALATIN	(35,131.63)	(52,695.50)	(82,270.45)
241123 FRAN TAX - NEWBERG	(88,976.99)	(99,017.67)	(113,800.47)
241124 FRAN TAX - SHERWOOD	(100,675.56)	(111,619.02)	(126,800.93)
241128 FRAN TAX - FOREST GR	(82,741.62)	(90,274.91)	(99,390.29)
241129 FRAN TAX - CORNELIUS	(7,194.12)	(5,999.85)	(10,738.97)
241130 FRAN TAX - GRESHAM	(85,395.55)	(81,576.16)	(152,040.52)
241133 FRAN TAX - WOOD VILL	(25,112.45)	(4,417.22)	(8,185.61)
241134 FRAN TAX - EUGENE	(123,153.71)	(95,010.73)	(175,481.06)
241135 FRAN TAX - SPRINGFIE	(54,576.50)	(36,035.69)	(64,035.52)
241136 FRAN TAX - THE DALLE	(1,359.78)	(4,520.47)	(8,725.45)
241139 FRAN TAX - ST HELENS	(3,841.15)	(9,365.29)	(17,843.12)
241140 FRAN TAX - SCAPPOOSE	(32,475.15)	(35,328.15)	(40,023.70)
241141 FRAN TAX - TIGARD	(53,358.81)	(84,397.46)	(131,962.89)
241142 FRAN TAX - SWEET HOM	(5,496.74)	(6,627.77)	(11,787.43)
241145 FRAN TAX - HOOD RIVE	(13,722.58)	(10,183.10)	(19,021.60)
241146 FRAN TAX - STAYTON	(7,588.21)	(5,900.32)	(11,980.32)
241147 FRAN TAX - AUMSVILLE	(801.84)	(2,252.40)	(4,958.42)
241152 FRAN TAX - JUNCTION	(19,802.48)	(21,691.71)	(24,409.09)
241154 FRAN TAX - CRESWELL	(18,350.71)	(19,890.74)	(22,198.96)
241155 FRAN TAX - COLUMBIA	(9,469.76)	(10,386.65)	(11,759.61)
241156 FRAN TAX - PHILOMATH	(955.01)	(1,697.70)	(2,779.11)
241158 FRAN TAX - DONALD	(433.62)	(331.12)	(671.41)
241160 FRAN TAX - AMITY	(4,556.16)	(5,095.85)	(5,843.71)
241161 FRAN TAX - HALSEY	(4,154.53)	(4,549.30)	(5,173.89)
241162 FRAN TAX - HARRISBUR	(13,320.71)	(14,466.19)	(16,130.68)
241165 FRAN TAX - NORTH PLA	(2,373.09)	(1,673.25)	(3,470.58)
241166 FRAN TAX - ASTORIA	(77,665.12)	(84,706.22)	(95,101.75)
241167 FRAN TAX - CLATSKANI	(4,218.35)	(4,596.05)	(5,139.27)
241172 FRAN TAX - BARLOW	(804.56)	(867.18)	(964.88)
241173 FRAN TAX - WILLAMINA	(5,300.15)	(5,979.34)	(6,877.50)
241174 FRAN TAX - WATERLOO	(453.85)	(519.66)	(590.27)
241175 FRAN TAX - SODAVILLE	(688.61)	(790.62)	(914.49)
241179 FRAN TAX - WARRENTON	(35,001.99)	(38,204.25)	(42,994.83)
241180 FRAN TAX - SEASIDE	(60,245.91)	(66,466.91)	(74,166.42)
241181 FRAN TAX - SHERIDAN	(33,662.87)	(37,105.26)	(41,298.12)
241182 FRAN TAX - TOLEDO	(1,371.04)	(1,162.64)	(2,180.30)
241183 FRAN TAX - NEWPORT	(18,562.26)	(23,611.89)	(30,307.31)
241184 FRAN TAX - BANKS	(6,527.93)	(2,428.99)	(3,695.19)
241185 FRAN TAX - LINCOLN C	(70,480.01)	(76,698.12)	(85,533.34)
241186 FRAN TAX - SILETZ	(2,095.30)	(2,315.11)	(2,657.67)
241187 FRAN TAX - SANDY	(50,073.28)	(55,154.12)	(62,929.60)
241189 FRAN TAX - CANBY	(62,261.78)	(67,329.54)	(74,628.56)
241190 FRAN TAX - KING CITY	(18,679.25)	(20,714.24)	(23,516.82)
241191 FRAN TAX - HAPPY VAL	(137,575.95)	(154,307.03)	(177,746.01)
241192 FRAN TAX - DURHAM	(11,894.26)	(13,016.44)	(14,922.36)
241194 FRAN TAX - MAYWOOD P	(637.35)	(1,063.03)	(1,815.61)
241195 FRAN TAX - WILSONVIL	(118,206.67)	(127,507.60)	(142,188.44)
241196 FRAN TAX - JOHNSON C	(149.56)	(167.54)	(189.50)
241198 FRAN TAX - TANGENT	(374.33)	(721.20)	(1,185.56)
241200 FRAN TAX - MILLERSBU	(8,222.42)	(9,320.87)	(10,711.51)
241214 FRAN TAX - KEIZER	(1,359.64)	(15,059.83)	(34,054.73)
241218 FRAN TAX - VERNONIA	(10,239.67)	(11,193.74)	(12,423.71)
241225 FRAN TAX - COOS BAY	(5,085.97)	(6,824.44)	(8,873.21)
241226 FRAN TAX - NORTH BEN	(15,552.61)	(16,955.22)	(18,158.15)
241229 FRAN TAX - MYRTLE PO	(5,656.84)	(6,103.04)	(6,722.96)
241230 FRAN TAX - COQUILLE	(4,113.45)	(4,451.02)	(5,097.08)
241232 FRAN TAX - DAMASCUS	(44,888.50)	(49,310.19)	(56,907.60)
241316 FRAN TAX - VANCOUVER	(118,297.49)	(292,823.64)	(546,277.20)
241326 FRAN TAX - WASHOUGAL	(8,378.74)	(20,692.18)	(39,098.66)
241327 FRAN TAX - CAMAS	(10,068.21)	(27,574.60)	(53,390.99)
241343 FRAN TAX - BINGEN	(13,671.88)	(15,138.87)	(17,447.48)
241344 FRAN TAX - WHITE SAL	(35,626.25)	(39,343.56)	(45,544.13)
241350 FRAN TAX - BATTLEGRO	(184,543.93)	(208,085.30)	(242,731.00)
241351 FRAN TAX - RIDGEFIEL	(9,617.35)	(21,163.37)	(35,948.69)
241364 FRAN TAX - NORTH BON	(9,065.60)	(9,919.83)	(11,226.22)
242003 OTHER LIAB-UNCL OTHE	(27,574.98)	23,285.15	0.00
242008 OTHER LIAB-W/C SHIRR	(443,737.12)	(440,069.12)	(436,401.12)
242010 OTHER LIAB-EST W/C C	(478,786.11)	(465,867.20)	(518,146.75)

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242011 OTHER LIAB-W/C GAUTH	(340,192.95)	(338,095.51)	(335,831.68)
242012 OTHER LIAB-EXEC SUPP	0.00	0.00	0.00
242017 OTHER LIAB-UNCL CUST	(9,813.19)	2.50	2.50
242018 OTHER LIA-WC MCRAE	71,489.21	74,868.95	65,948.31
242020 UNEARNED INTEREST IN	709.14	0.00	0.00
242057 OTHER LIAB-WK COMP	(10,316.73)	(20,633.46)	(30,950.19)
242058 DEFD RENTAL INCOME	0.00	0.00	0.00
242064 DEALER DEPOSITS - FI	(12,360.32)	(18,010.32)	(37,510.32)
242065 CONTRIBUTION-CHP CON	0.00	0.00	0.00
242066 DEPOSITS-DISTRIBUTOR	14,375.88	32,554.24	30,326.74
242067 DEPOSIT - ENERGY TRU	0.00	0.00	0.00
242071 OTHER LIAB-GAS CLEAN	0.00	0.00	0.00
242072 DEALER DEPOSITS HVAC	(3,311.45)	6,038.55	(5,311.45)
242073 DEALER DEPOSITS - RE	(12,190.00)	(6,540.00)	(3,040.00)
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	(488,509.69)	(690,333.94)	(900,680.31)
242101 ENERGY ASSIST - DUKE	(19,576.61)	(19,576.61)	(19,576.61)
242102 PUBLIC PURPOSE .65%	(418,129.12)	(2,425,272.20)	(3,860,674.99)
242104 PUBLIC PURPOSE .25%	(3,071,863.24)	(3,059,541.96)	(3,140,717.33)
242105 SMART ENERGY LIABILI	(57,366.50)	(77,513.37)	(115,803.03)
242107 ENERGY ASSISTANCE LI	77,997.40	94,909.40	84,005.40
242108 OR HEAT/WILLIAM	15,947.06	15,947.06	26,851.06
242109 MATERIALS PRE-TEST	(89,248.88)	(89,248.88)	0.00
242135 ACCRUED SALES ORDERS	0.00	0.00	0.00
242140 DEFD REV APP CTR	(312,143.91)	(360,445.12)	(254,652.54)
242145 APP CTR FIN DEP WFB	0.00	7,078.38	7,720.37
242150 DUE TO ENERFIN	0.00	0.00	0.00
242910 PR CLR TO 602-04580	0.00	(1,807.44)	(103.62)
242916 PR CLR TO 602-64580	0.00	(60.78)	(135.35)
242920 PR CLR TO 602-02005	0.00	(9,814.39)	(1,407.15)
242930 PR CLR TO 602-02250	0.00	0.00	0.00
242980 PR CLR TO 603-04610	0.00	757.15	0.67
242990 NBU \$100 CREDIT PLAN	0.00	1,500.00	300.00
242999 PAYROLL MISC	(616,223.30)	(132,969.30)	(298,393.87)
243000 PR CLR TO 603-64610	2.46	4.81	7.38
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	1,379.75	1,379.75	1,379.75
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	(2,489.44)	(2,022.25)	(1,555.06)
243042 CAP LEASE CUR DELL	0.00	0.00	0.00
243043 CAP LEASE CUR DELL	3,854.38	3,854.38	3,854.38
243044 CAP LEASE CUR DELL	2,633.54	2,633.54	2,633.54
243045 CAP LEASE-CUR DELL	(1,379.41)	(1,379.41)	(1,379.41)
243046 CAP LEASE CUR DELL	(4,613.96)	(2,848.52)	(2,848.52)
243047 CAP LEASE CUR DELL	(9,369.00)	(8,006.88)	(6,644.76)
243048 CAP LEASE CUR DELL	(7,841.89)	(6,963.43)	(6,084.97)
243049 CAP LS CUR DELL 547	(81,783.93)	(72,305.42)	(62,826.91)
243050 CAP LEASE CUR DELL	(4,327.51)	(3,885.81)	(3,444.11)
243051 CAP LEASE CUR DELL	(8,234.18)	(7,334.82)	(6,435.46)
243052 CAP LS CUR DELL 550	(3,039.33)	(2,640.91)	(2,242.49)
243053 CAP LS CUR DELL 551	(6,196.22)	(5,478.10)	(4,759.98)
243054 CAP LS CUR DELL 552	(7,086.55)	(6,257.20)	(5,427.85)
243055 CAP LS CUR DELL 553	(59,415.81)	(51,880.84)	(44,345.87)
243056 CAP LS CUR DELL 554	(29,140.79)	(25,442.98)	(21,745.17)
243057 CAP LS CUR DELL 555	(12,895.39)	(11,257.53)	(9,619.67)
243058 CAP LS CUR DELL 556	(16,220.47)	(14,166.02)	(12,111.57)
243059 CAP LS CUR DELL 557	(13,181.73)	(11,571.07)	(9,960.41)
243060 CAP LS CUR DELL 558	(57,180.27)	(50,075.20)	(42,970.13)
243061 CAP LS CUR DELL 559	(10,512.96)	(9,277.10)	(8,041.24)
243062 CAP LS CUR DELL 560	(16,391.56)	(14,411.79)	(12,432.02)
243063 CAP LS CUR DELL 561	(3,653.05)	(3,136.84)	(2,620.63)
243064 CAP LS CUR DELL 562	(90,988.96)	(88,397.30)	(85,805.64)
243066 CAP LS CUR DELL 564	0.00	1,062.78	1,062.78
252001 CUST ADV-CONST	0.00	0.00	0.00
252004 CUST CONTRIBUTION	0.00	0.00	0.00
252005 CUST CONTRIBUTION RES	0.00	0.00	0.00
252011 CUST CONTR - RES NEW	(435,630.68)	(425,828.53)	(427,084.52)
252012 CUST CONTR - RES NEW	(24,776.91)	(28,076.91)	(28,058.91)
252013 CUST CONTR - RES CON	(889,622.17)	(842,579.87)	(819,392.84)
252014 CUST CONTR - RES CON	(87,794.13)	(86,865.13)	(83,315.85)
252021 CUST CONTR - M/F NEW	(44,852.46)	(44,852.46)	(43,750.46)
252022 CUST CONTR - M/F NEW	(848.00)	(848.00)	(848.00)
252023 CONST CONTR - M/F CO	(39,225.60)	(39,877.40)	(42,767.20)
252024 CUST CONTR - M/F CON	(10,086.00)	(10,086.00)	(10,086.00)

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

	October	November	December
252031 CUST CONTR - COMM NE	(298,887.58)	(300,081.58)	(287,309.58)
252032 CUST CONTR - COMM NE	(12,820.00)	(12,820.00)	(12,820.00)
252033 CUST CONTR - COMM CO	(357,085.44)	(343,370.44)	(336,547.28)
252034 CUST CONTR - COMM CO	(17,992.00)	(17,992.00)	(14,244.00)
252040 CUST PREPAY-EDF TRAD	0.00	0.00	(94,044.33)
253039 DFED INC - POSTRTMNT	0.00	0.00	0.00
253201 DUE TO ADAMS	0.00	0.00	0.00
253205 DUE TO LONGVIEW FIBE	0.00	0.00	0.00
254630 FAS 133 LT REG GNS	(3,637,000.00)	0.00	(843,000.00)
254633 INT RATE GAIN LT REG	0.00	0.00	0.00
254635 FAS 133 LT REG GNS	(74,000.00)	0.00	0.00
254640 FAS 133 ST REG GNS	(12,136,000.00)	0.00	(5,683,173.00)
254643 ST REG INT RATE LOSS	0.00	0.00	0.00
254645 FAS 133 ST REG GNS	(946,000.00)	0.00	(821,000.00)
254647 PHY OPT ST GAINS REG	(842,000.00)	0.00	0.00
255084 DFED INV TAX CREDIT	(2,225,113.00)	(2,124,647.00)	(1,955,184.00)
256016 DFED GAINS - SALES O	0.00	0.00	0.00
256017 DFED GAIN - 2004 VAN	(195,607.11)	(268,203.01)	(222,841.63)
261001 AUTO SELF-INSURANCE	(59,737.54)	(82,395.54)	(98,897.17)
262001 INJ & DAMAGE RES-OPE	(208,305.02)	(217,520.57)	(189,688.60)
262002 INJ & DAMAGE RES-CON	(76,401.05)	(4,258.07)	(111,999.90)
262003 INJ & DAMAGE RES-HR	(75,000.48)	(75,000.48)	(75,000.48)
262004 INJ & DAM RES-EXTRA O	(0.40)	(0.40)	(0.40)
262140 INJ & DAM RES-EXT-GA	(68,247,306.06)	(68,247,306.06)	(70,032,887.89)
262141 INJ & DAM RES-TUALAT	(131,000.00)	(131,000.00)	(131,000.00)
262143 INJ & DAM RES-EXT-WA	(3,114,490.00)	(3,114,490.00)	(2,907,752.85)
262144 INJ & DAM INS-EXT HA	(17,665,799.94)	(17,665,799.94)	(16,670,169.61)
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)	(9,888,016.92)
262147 INJ & DAM RES-ENV CE	(545,000.00)	(545,000.00)	(549,815.49)
262148 INJ & DAM RES-EXT-FR	(698,770.00)	(698,770.00)	(890,539.04)
262149 INJ & DAM RES-FR AM	(119,002.00)	(119,002.00)	(123,482.02)
262150 RES OFFSET - ENV GAS	17,223,598.35	17,223,598.35	16,532,460.68
262151 RES OFFSET - ENV SIL	2,013,111.85	2,013,111.85	1,661,340.35
262152 RES OFFSET - ENV HAR	10,422,144.91	10,422,144.91	7,784,057.29
262153 RES OFFSET - ENV TAR	10,246,493.69	10,246,493.69	9,387,257.19
262154 RES OFFSET - ENV EUG	95,652.50	95,652.50	68,493.19
262155 RES OFFSET - ENV FRO	279,308.87	279,308.87	382,554.27
262156 RES OFFSET - ENV STE	20,922.79	20,922.79	14,982.33
262157 RES OFFSET - ENV CRT	27,712.58	27,712.58	33,327.23
262159 RES OFF- FR AMER	127,936.40	127,936.40	133,443.83
262161 RES OFF- TUALATIN	29,663.10	29,663.10	117,163.73
262630 FAS133 L.T. LOSS SW&	(1,563,000.00)	0.00	(3,064,000.00)
262633 FAS133 LT LS INT RS	0.00	0.00	0.00
262635 FAS133 L.T. LOSS PHY	(97,000.00)	0.00	(129,000.00)
262640 FAS133 S.T. LOSS SW	(38,462,000.00)	0.00	(18,964,000.00)
262645 FAS133 S.T. LOSS PHY	(966,000.00)	0.00	(679,000.00)
262648 PHY OPT ST LOSSES	0.00	0.00	0.00
263002 ACC LIAB-EXEMPT VACA	(3,345,968.89)	(3,172,586.51)	(3,003,566.00)
263012 ACC LIAB-EXEMPT VACA	0.00	1,742.42	0.00
263017 DUE ENERFIN - ST HEL	0.00	0.00	0.00
283013 DEF INC TAX-PROP 109	0.00	0.00	(1,492,914.00)
283014 DEF INC TAX-RMVL 109	0.00	0.00	(2,314,587.00)
283015 DEF INC TAX-PRE 1981	0.00	0.00	(6,891,304.00)
283016 DEF INC TAX-PRE 1981	(72,410,940.00)	(72,410,940.00)	(62,021,734.00)
283017 DFED TAX BEN - NOL O	0.00	0.00	0.00
283021 DEF INC TAX-UTIL-REV	4,680,542.45	5,013,863.45	11,825,616.45
283022 DEF INC TAX-UTIL-REV	1,029,826.87	1,103,570.87	2,610,593.87
283031 DEF INC TAX-NON UTIL	452,726.00	469,787.00	459,697.00
283032 DEF INC TAX-NON UTIL	88,794.96	45,058.96	29,827.96
283061 DEF INC TAX-UTIL-DEP	(176,821,574.00)	(180,285,900.00)	(186,129,386.00)
283062 DEF INC TAX-UTIL-DEP	(37,373,006.70)	(37,684,645.70)	(38,210,305.70)
283071 DEF INC TAX-UTIL-OTH	(12,563,294.00)	(12,226,363.00)	(10,803,656.51)
283072 DEF INC TAX-UTIL-OTH	620,225.00	(674,271.00)	(2,702,545.00)
283081 DEF INC TAX-STOR DEP	(6,755,590.00)	(6,894,498.00)	(6,740,231.00)
283082 DEF INC TAX-STOR DEP	(1,488,565.00)	(1,397,866.00)	(1,176,898.00)
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	(1,119,217.90)	(1,048,430.90)	(1,742,392.90)
283094 DEF INC TAX-SB408 OR	(439,256.68)	(421,908.68)	(427,019.68)
283096 DEF INC TAX- OCI FED	39,620,555.76	39,390,843.37	41,361,379.63
283097 DEF INC TAX- OCI OR	8,765,601.09	8,714,780.20	9,150,739.59
283300 DEF ORE TAX-KB	3,488.00	1,742.00	(4.00)
283304 DEF INC TAX FED - DB	(35,699,206.95)	(35,497,574.56)	(36,377,683.81)
283305 DEF ORE TAX-INV GEN	(7,898,046.01)	(7,853,437.12)	(8,048,151.55)
283306 DEF INC TAX FED - FA	(1,728,027.54)	(1,711,104.54)	(1,770,128.85)
283307 DEF INC TAX STATE -	(382,306.61)	(378,562.61)	(391,621.01)
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	(501,014.68)	(538,482.68)	1,992,397.32
283502 DEF INC TAX PALMR OR	(110,844.82)	(119,133.82)	440,795.18
	<u>(2,240,107,732.52)</u>	<u>(2,216,255,880.03)</u>	<u>(2,295,478,273.71)</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
Gross Plant					
Intangible	Software	70,283,064	76,890,407	74,687,600	Direct & Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		18,855,883	19,623,750	19,191,876	Direct
Distribution		1,558,716,591	1,632,712,317	1,590,454,077	Direct
General		96,612,194	100,838,171	97,660,232	3-Factor & Direct
Storage and storage transmission		268,777,709	271,877,793	268,861,905	Firm Delivered Volumes
CNG and LNG		2,567,634	2,567,634	2,567,634	3-Factor
Total Gross Plant		2,016,573,067	2,105,270,066	2,054,183,317	
Accumulated Depreciation					
Intangible		(50,240,656)	(56,937,182)	(53,549,783)	Total Customers
Production		(684,628)	(684,628)	(684,628)	Direct
Transmission		(9,026,220)	(9,392,423)	(9,208,064)	Direct
Distribution		(645,214,711)	(692,747,579)	(668,610,757)	Direct
General		(45,867,846)	(49,857,513)	(48,034,041)	3-Factor
Storage and storage transmission		(69,516,884)	(75,361,027)	(72,439,178)	Firm Delivered Volumes
CNG and LNG		(2,504,909)	(2,567,634)	(2,551,841)	3-Factor
Total Accumulated Depreciation		(823,055,852)	(887,547,986)	(855,078,291)	

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

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

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

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

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

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

Allocation Factors - Summary	Washington	Oregon
Customers-all	10.150%	89.850%
Customers-Residential	10.330%	89.670%
Customers-Commercial	8.420%	91.580%
Customers-Industrial	6.220%	93.780%
Customers-The Dalles	25.430%	74.570%
3-factor	9.890%	90.110%
firm volumes	9.490%	90.510%
sales volumes	9.390%	90.610%
sendout volumes	7.350%	92.650%
sales/sendout volumes	8.370%	91.630%
Customers Portland/Vancouver	13.950%	86.050%
Customers Portland/Vancouver 80%	11.160%	88.840%
Customers Portland/Vancouver Con	12.500%	87.500%
Payroll	10.070%	89.930%
Admin Transfer	10.520%	89.480%
Employee Cost	10.640%	89.360%
Regulatory	30.000%	70.000%
Telemetry	10.770%	89.230%
Direct-Wa	100.000%	0.000%
Direct-Or	0.000%	100.000%
Gross plant direct assign	10.908%	89.092%
Depreciation	10.827%	89.173%
Rate Base	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	2009 October	2009 November	2009 December
Volumes												
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	1,776,742	3,741,650	6,778,285
Commercial	3,405,147	3,070,383	2,753,416	2,059,321	1,362,581	872,420	722,734	634,317	701,551	934,199	1,564,933	2,780,456
Industrial Firm	392,891	311,210	329,727	231,627	186,716	161,536	153,352	148,710	156,440	193,413	226,675	325,961
Interruptible	650,687	503,897	553,865	419,289	406,085	400,073	354,846	442,827	445,771	475,265	470,103	468,763
Transport Total	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	1,392,979	1,244,434	1,505,024
Total	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	4,772,598	7,247,795	11,858,489
Customers												
Residential	62,297	62,366	62,458	62,482	62,406	62,287	62,199	62,110	62,157	62,322	62,585	62,897
Commercial	5,357	5,325	5,342	5,329	5,312	5,293	5,271	5,255	5,251	5,258	5,275	5,309
Industrial Firm	43	40	40	39	39	39	39	39	39	39	38	39
Interruptible	15	14	14	13	13	13	13	13	13	13	12	12
Transport Total	8	8	8	11	11	11	11	11	11	11	13	13
Total	67,720	67,753	67,862	67,874	67,781	67,643	67,533	67,428	67,471	67,643	67,923	68,270
Use per Customer												
Residential	132	116	101	74	44	24	19	17	18	29	60	108
Commercial	636	577	515	386	257	165	137	121	134	178	297	524
Industrial Firm	9,137	7,780	8,243	5,939	4,788	4,142	3,932	3,813	4,011	4,959	5,965	8,358
Interruptible	43,379	35,993	39,562	32,253	31,237	30,775	27,296	34,064	34,290	36,559	39,175	39,064
Transport Total	0	0	0	0	0	0	0	0	0	0	0	0
Total	199,693	105,871	158,648	111,459	104,914	95,293	93,660	100,963	105,040	126,634	95,726	115,771

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	2009 October	2009 November	2009 December
Volumes												
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	46,449,886	48,409,381	46,264,457
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	21,494,471	22,073,953	20,861,458
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	3,081,857	3,082,704	2,818,258
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	6,066,201	5,981,675	5,591,471
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Total	16,319,687	15,690,000	15,740,929	15,659,885	15,600,866	15,526,375	15,480,320	15,425,810	15,420,626	15,590,266	15,612,673	15,955,862
	0	0	0	0	0	0	0	0	0	0	0	0
Total	105,671,065	103,938,953	102,413,646	101,231,140	97,256,218	94,293,334	92,716,223	91,925,303	91,799,092	92,682,681	95,160,386	91,491,506
Average Customers												
Residential	61,637	61,741	61,837	61,927	62,005	62,066	62,049	62,092	62,142	62,209	62,278	62,381
Commercial	5,214	5,226	5,238	5,248	5,255	5,262	5,267	5,272	5,276	5,282	5,288	5,298
Industrial Firm	38	38	38	38	38	38	39	39	39	39	39	39
Interruptible	14	14	14	14	14	14	14	14	14	14	13	13
Transport Total	8	8	8	8	8	9	9	9	9	10	10	10
	8	8	8	8	8	9	9	9	9	10	10	10
Total	66,910	67,027	67,135	67,235	67,321	67,389	67,377	67,426	67,480	67,553	67,629	67,742
12 Month Use per Average Customer												
Residential	877	865	845	834	791	759	745	738	738	747	777	742
Commercial	4,758	4,684	4,582	4,514	4,317	4,168	4,093	4,052	4,041	4,069	4,174	3,938
Industrial Firm	94,919	91,727	90,676	87,634	84,263	82,303	80,874	79,386	78,983	79,022	78,888	71,499
Interruptible	495,718	488,179	495,164	492,312	480,699	473,296	461,055	453,529	450,438	448,072	446,907	424,669
Transport Total	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	1,634,463	1,561,267	1,536,490

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

	2008 January	2008 February	2008 March	2008 April	2008 May	2008 June	2008 July	2008 August	2008 September	2008 October	2008 November	2008 December
Volumes												
Residential	7,829,060	7,513,927	5,240,444	5,318,558	3,428,152	2,090,293	1,392,246	1,116,209	1,181,677	1,782,155	3,190,990	5,732,719
Commercial	3,395,030	3,230,092	2,373,567	2,365,392	1,624,061	1,096,978	831,323	743,634	762,319	985,451	1,479,171	2,513,780
Industrial Firm	410,371	348,548	340,955	309,114	230,280	195,772	193,825	159,916	179,725	225,828	249,444	340,953
Interruption	571,885	455,546	497,297	605,649	539,546	559,806	581,350	522,738	541,949	554,629	493,560	365,407
Transport Total	1,476,657	1,218,254	1,307,088	1,213,073	1,122,719	1,076,317	1,165,101	1,160,621	1,223,339	1,222,027	1,161,835	1,375,116
Total	13,683,004	12,766,467	9,759,351	9,811,786	6,944,758	5,019,166	4,163,845	3,702,108	3,889,009	4,770,090	6,575,000	10,327,485
Customers												
Residential	61,013	61,219	61,310	61,395	61,488	62,425	61,542	61,515	61,450	61,688	61,940	62,003
Commercial	5,165	5,182	5,207	5,209	5,206	5,207	5,194	5,190	5,185	5,194	5,229	5,251
Industrial Firm	37	37	38	38	38	37	37	37	37	37	37	37
Interruption	13	14	14	14	14	14	14	14	14	14	14	14
Transport Total	8	8	8	8	8	8	8	8	8	7	8	8
Total	66,236	66,460	66,577	66,664	66,794	67,691	66,795	66,764	66,694	66,940	67,228	67,313
Use per Customer	3.07%	3.14%	3.28%	2.34%	3.37%	4.70%	3.24%	2.93%	2.25%	2.01%	1.87%	1.63%
Residential	128	123	85	87	56	33	23	18	19	29	52	92
Commercial	657	623	456	454	312	211	160	143	147	190	283	479
Industrial Firm	11,091	9,423	8,973	8,135	6,060	5,291	4,322	4,322	4,857	6,103	6,742	9,215
Interruption	43,991	32,539	35,521	43,261	38,539	39,986	41,525	37,338	38,711	39,616	35,254	26,101
Transport Total	184,582	152,282	163,386	151,634	140,340	134,540	145,638	145,078	152,917	174,575	145,229	171,880

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

	12 Months Ended											
	2008 January	2008 February	2008 March	2008 April	2008 May	2008 June	2008 July	2008 August	2008 September	2008 October	2008 November	2008 December
Volumes												
Residential	43,631,912	44,009,255	44,181,011	45,919,323	46,768,383	47,249,317	47,444,697	47,468,927	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	21,928,572	21,964,741	21,929,541	21,818,874	21,595,083	21,399,788
Industrial Firm	3,230,799	3,235,932	3,258,094	3,297,065	3,305,119	3,298,737	3,298,082	3,265,215	3,245,549	3,245,697	3,195,043	3,184,841
Interruptible	6,525,125	6,403,022	6,342,648	6,388,511	6,478,093	6,613,264	6,736,271	6,697,314	6,675,218	6,616,573	6,523,571	6,289,363
Transport Total	14,109,677	14,312,206	14,575,540	14,696,020	14,747,236	14,738,145	14,826,885	14,852,570	14,876,734	14,799,359	14,711,241	14,722,147
Total	87,926,932	88,515,780	88,931,263	91,695,615	93,007,041	93,774,461	94,234,607	94,268,767	94,238,887	93,665,901	92,556,932	91,412,069
Average Customers												
Residential	59,871	60,044	60,211	60,383	60,507	60,756	60,924	61,084	61,225	61,357	61,481	61,582
Commercial	5,087	5,097	5,107	5,118	5,128	5,139	5,149	5,161	5,173	5,183	5,193	5,202
Industrial Firm	35	35	36	36	36	37	37	37	37	37	37	37
Interruptible	14	14	14	14	14	14	14	14	14	14	14	14
Transport Total	8	9	9	9	10	10	11	11	11	11	11	12
Total	65,015	65,198	65,377	65,560	65,695	65,955	66,134	66,307	66,459	66,602	66,737	66,847
12 Month Use per Average Customer												
Residential	729	733	734	760	773	778	779	777	776	769	757	744
Commercial	4,055	4,033	4,029	4,180	4,233	4,256	4,259	4,255	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	484,049	481,244	479,656	478,506	468,760	451,990
Transport Total	1,711,836	1,670,686	1,599,754	1,553,764	1,503,359	1,449,654	1,407,616	1,360,541	1,312,653	1,315,499	1,270,035	1,226,646

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

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

November 2009											
System			Washington			Oregon			Oregon		
Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		98,561,938			9,942,315			88,619,623			88,619,623
		1,056,972,872			107,219,548			949,753,324			949,753,324
		9.32%			9.27%			9.33%			9.33%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		System		Washington		Washington		November 2009	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
480.1	Sales of Gas											
481.1	Residential		583,732,434	0	583,732,434	64,620,392	0	64,620,392	519,112,042	0	519,112,042	
481.2	Commercial		306,885,517	0	306,885,517	27,975,493	0	27,975,493	278,910,024	0	278,910,024	
481.3	Industrial Firm		44,427,899	0	44,427,899	3,442,334	0	3,442,334	40,985,565	0	40,985,565	
481.4	Interruptible		64,958,823	0	64,958,823	5,395,040	0	5,395,040	59,563,782	0	59,563,782	
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0	0	
495.20	Unbilled Revenue		0	(13,786,492)	(13,786,492)	0	(1,044,122)	(1,044,122)	0	(12,742,370)	(12,742,370)	
	Total Sales of Gas		1,000,004,674	(13,786,492)	986,218,181	101,433,260	(1,044,122)	100,389,138	898,571,413	(12,742,370)	885,829,043	
	Transportation Revenue											
489.12	Industrial Firm		5,843,214	0	5,843,214	590,603	0	590,603	5,252,611	0	5,252,611	
489.13	Interruptible		7,960,361	0	7,960,361	460,245	0	460,245	7,500,116	0	7,500,116	
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0	0	
489.3	Agency Fee/Balancing		4,510	0	4,510	0	0	0	4,510	0	4,510	
	Total Transportation Revenue		13,808,085	0	13,808,085	1,050,848	0	1,050,848	12,757,237	0	12,757,237	
495.6	Rate Adjustments - Amortizations		14,309,935	0	14,309,935	(16,272)	0	(16,272)	14,326,207	0	14,326,207	
	Miscellaneous Revenues											
487	Late Payment Charge		3,187,369	0	3,187,369	198,450	0	198,450	2,988,920	0	2,988,920	
488.1	Returned Check Charge		148,468	0	148,468	20,205	0	20,205	128,263	0	128,263	
488.3	Recon Charge CR During Office Hours		266,610	0	266,610	27,475	0	27,475	239,135	0	239,135	
488.4	Field Collection Charge		330,025	0	330,025	45,795	0	45,795	284,230	0	284,230	
488.5	Recon Charge CR After Office Hours		401,325	0	401,325	54,475	0	54,475	346,850	0	346,850	
488.6	Recon Charge Seas During Office Hours		18,775	0	18,775	1,875	0	1,875	16,900	0	16,900	
488.7	Recon Charge Seas After Office Hours		9,400	0	9,400	1,300	0	1,300	8,100	0	8,100	
488.8	Automated Payment Charge		145,777	0	145,777	21,530	0	21,530	124,247	0	124,247	
493.2	Rent - Utility Property		0	252,845	252,845	0	2,316	2,316	0	250,528	250,528	
495.1	Meter Rentals		210,927	0	210,927	22,270	0	22,270	188,657	0	188,657	
495.2	Other Gas Revenue - Miscellaneous		752,870	0	752,870	13,647	0	13,647	739,223	0	739,223	
	Total Miscellaneous Revenues		5,471,546	252,845	5,724,390	407,021	2,316	409,338	5,064,524	250,528	5,315,053	
	Total Operating Revenue		1,033,594,239	(13,533,648)	1,020,060,592	102,874,857	(1,041,806)	101,833,051	930,719,382	(12,491,842)	918,227,540	
	Cost of Gas											
804.7	WACOG Incurred		526,025,366	0	526,025,366	50,188,656	0	50,188,656	475,836,710	0	475,836,710	
805.7	WACOG Deferred		79,626,459	0	79,626,459	9,230,614	0	9,230,614	70,395,845	0	70,395,845	
804.6	Demand Incurred		83,809,697	0	83,809,697	7,603,211	0	7,603,211	76,206,486	0	76,206,486	
805.8	Demand Deferred		(1,852,390)	0	(1,852,390)	246,553	0	246,553	(2,098,943)	0	(2,098,943)	
805.4	Amortization of Gas Costs		(43,871,524)	0	(43,871,524)	(4,133,766)	0	(4,133,766)	(39,737,758)	0	(39,737,758)	
	Total Cost of Gas		643,737,608	0	643,737,608	63,135,268	0	63,135,268	580,602,340	0	580,602,340	
	Operations & Maintenance											
408.11	Property		6,340,535	116,602,095	122,942,629	941,220	11,829,069	12,770,289	5,399,314	104,773,026	110,172,340	
408.12	Franchise		19,572,509	0	19,572,509	968,629	0	968,629	18,603,880	0	18,603,880	
408.13	Payroll		25,395,788	0	25,395,788	4,019,653	0	4,019,653	21,376,135	0	21,376,135	
408.14	Other		174,651	4,944,395	5,118,046	0	465,899	465,899	0	4,478,497	4,478,497	
408.15	Regulatory		2,500,251	0	2,500,251	190,467	0	190,467	174,651	0	174,651	
	Total Other Taxes		47,643,199	4,944,395	52,587,594	5,178,748	465,899	5,644,647	42,464,451	4,478,497	46,942,947	
403.1	Depreciation		0	62,242,129	62,242,129	0	6,734,236	6,734,236	0	55,507,893	55,507,893	
	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		697,721,341	183,788,619	881,510,960	69,255,237	19,029,203	91,890,737	628,466,105	164,759,416	829,607,917	
	Net Operating Income		335,862,898	(190,746,163)	145,116,735	33,619,620	(821,977)	33,798,314	302,253,277	(169,286,514)	132,966,763	

	System		Washington		Washington		Oregon		November 2009	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
12 Month Ended Reports										
Rate Base										
101 Gross Plant		2,135,333,488								1,912,215,219
108.1X Accumulated Depreciation		(887,401,388)								(788,949,513)
117.X Storage Gas - Cushion		14,136,478								12,794,573
186.XX Leasehold Improvements		2,141,363								1,929,678
252.XX Customer Contributions		(2,324,641)								(2,178,739)
283.XX Deferred Taxes - Federal		(172,870,059)								(154,015,527)
283.XX Deferred Taxes - State		(32,042,369)								(32,042,369)
Total Rate Base		1,056,972,872								949,753,324
		9.32%								9.33%
Rate Of Return on Rate Base										
		100.00%								92.43%
		100.00%								99.08%
		100.00%								90.56%
		100.00%								89.18%

Allocation References:

- A Unbilled Therms
- B Direct
- O&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		November 2009				
System Direct	System Allocated	Washington Direct	Washington Allocated	Oregon Direct	Oregon Allocated	Oregon Total
	Total					
	14,162,312					12,871,872
	1,025,229,845					922,878,017
	1.38%					1.39%

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
Rate Base								
Gross Plant								
101		2,168,361,116			225,707,196			1,942,653,920
108.1X		(926,286,210)			(103,741,945)			(822,544,264)
117.X		14,141,690			1,342,046			12,799,644
186.XX		2,037,707			201,529			1,836,178
252.XX		(2,153,278)			(156,688)			(1,996,590)
283.XX		(192,512,263)			(21,000,310)			(171,511,953)
283.XX		(38,358,917)			0			(38,358,917)
Total Rate Base		1,025,229,845			102,351,829			922,878,017
Rate Of Return on Rate Base		1.38%			1.26%			1.39%
Allocation References:								
A		100.00%			13.06%			86.94%
B		100.00%			10.91%			89.09%
O&M		100.00%			10.07%			89.93%
C		100.00%			10.83%			89.17%
D								

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

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$37,151	\$3,526	\$33,625
818 Compressor Station Expense	31,584	2,997	28,586
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	90,315	8,577	81,738
821 Purification Expense	3,199	304	2,895
Maintenance			
832 Wells Expense	9,403	892	8,511
Total Underground Storage Expense	171,652	16,296	155,356
Other Storage Expense			
Operation			
840 Supervision and Engineering	7,753	736	7,017
Total Other Storage Expense	7,753	736	7,017
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	151,466	14,374	137,092
845 LNG Fuel			
Maintenance			
847 Supervision and Engineering	27,263	2,587	24,676
Total Liquified Natural Gas Expense	178,729	16,961	161,768
Total Natural Gas Storage	358,134	33,993	324,141
Transmission Expense			
Operation			
856 Mains Expense	71,542	7,076	64,467
Maintenance			
863 Maintenance of Mains	1,761	189	1,571
Total Transmission Expense	73,303	7,265	66,038
Distribution Expense			
Operation			
870 Supervision and Engineering	178,084	12,593	165,491
874 Mains and Services Expense	833,264	158,543	674,721
875 Measuring and Regulator Station Expense - General	21,302	1,767	19,536
877 Measuring and Regulator Station Expense - City Gate	49,910	3,465	46,445
878 Meter and House Regulator Expense	376,550	37,482	339,068
879 Customer Installation Expense	614,581	62,921	551,659
880 Other Expense	177,164	15,973	161,192
881 Rents	27,094	2,680	24,414

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	358,272	31,593	326,680
887 Mains	215,010	15,870	199,141
889 Measuring and Regulator Station Expense - General	64,918	4,564	60,354
891 Measuring and Regulator Station Expense - City Gate	2,646	195	2,450
892 Services	144,209	7,617	136,592
893 Meters and House Regulators	137,586	10,901	126,685
894 Other Equipment	2,556	209	2,348
Total Distribution Expense	3,203,147	366,370	2,836,777
Customer Accounts Expense			
Operation			
901 Supervision	100,989	9,988	91,001
902 Meter Reading Expenses	227,865	29,073	198,791
903 Customer Records and Collection Expense	1,318,876	131,324	1,187,552
904 Uncollectible Accounts	393,903	39,061	354,843
Total Customer Accounts Expense	2,041,633	209,446	1,832,187
Customer Service and Informational			
Operation			
907 Supervision	30,716	3,194	27,522
908 Customer Assistance Expense	311,373	31,309	280,064
909 Customer Information Expense	54,354	5,615	48,739
910 Miscellaneous Customer Service Expense	14,508	1,499	13,010
Total Customer Service and Informational	410,951	41,617	369,335
Sales Expense			
Operation			
911 Supervision	28,532	2,937	25,595
912 Demonstration and Selling Expense	201,590	20,348	181,242
913 Advertising	11,088	942	10,146
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	241,210	24,227	216,983
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	2,917,359	301,124	2,616,235
922 Administrative Expenses Transferred - Credit	(1,265,547)	(133,646)	(1,131,901)
924 Property Insurance Premium	71,378	7,059	64,319
925 Injuries and Damages	106,221	10,505	95,716
926 Employee Pensions and Benefits	417,547	45,055	372,491
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	64,216	6,351	57,865
931 Rents	357,266	43,763	313,503
Maintenance			
935 Maintenance of General Plant	375,941	34,835	341,107
Total Administrative and General Expense	3,044,381	315,046	2,729,334
Total Operations and Maintenance Expense	\$9,372,759	\$997,964	\$8,374,795

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

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct		Total	Direct		Total	Direct		Total	
	Nov	Nov	Nov	Nov	Nov	Nov	Nov	Nov		
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	37,151.07	37,151.07	3,525.63	3,525.63	3,525.63	0.00	33,625.44	33,625.44	Firm Volumes Total
816 Wells Expense Total	0.00	37,151.07	37,151.07	3,525.63	3,525.63	3,525.63	0.00	33,625.44	33,625.44	
	0.00	31,583.70	31,583.70	2,997.30	2,997.30	2,997.30	0.00	28,586.40	28,586.40	Firm Volumes Total
818 Compressor Station Expense Total	0.00	31,583.70	31,583.70	2,997.30	2,997.30	2,997.30	0.00	28,586.40	28,586.40	
	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.02	0.02	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.02	0.02	
	0.00	1,520.25	1,520.25	150.35	150.35	150.35	0.00	1,369.90	1,369.90	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	88,794.78	88,794.78	8,426.63	8,426.63	8,426.63	0.00	80,368.15	80,368.15	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	90,315.03	90,315.03	8,576.98	8,576.98	8,576.98	0.00	81,738.05	81,738.05	
	0.00	3,193.04	3,193.04	303.59	303.59	303.59	0.00	2,889.45	2,889.45	Firm Volumes Total
821 Purification Expense Total	0.00	3,193.04	3,193.04	303.59	303.59	303.59	0.00	2,889.45	2,889.45	
	0.00	9,403.38	9,403.38	892.38	892.38	892.38	0.00	8,511.00	8,511.00	3-factor Total
832 Wells Expense Total	0.00	9,403.38	9,403.38	892.38	892.38	892.38	0.00	8,511.00	8,511.00	Firm Volumes Total
	0.00	7,752.58	7,752.58	735.72	735.72	735.72	0.00	7,016.86	7,016.86	Firm Volumes Total
840 Supervision and Engineering Total	0.00	7,752.58	7,752.58	735.72	735.72	735.72	0.00	7,016.86	7,016.86	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	151,466.41	151,466.41	14,374.16	14,374.16	14,374.16	0.00	137,092.25	137,092.25	Firm Volumes Total
844 Supervision and Engineering Total	0.00	151,466.41	151,466.41	14,374.16	14,374.16	14,374.16	0.00	137,092.25	137,092.25	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
845 LNG Fuel 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	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	27,262.85	27,262.85	2,587.25	2,587.25	2,587.25	0.00	24,675.60	24,675.60	Customers port/van Total
847 Supervision and Engineering Total	0.00	27,262.85	27,262.85	2,587.25	2,587.25	2,587.25	0.00	24,675.60	24,675.60	Firm Volumes Total
	0.00	71,542.43	71,542.43	7,075.55	7,075.55	7,075.55	0.00	64,466.88	64,466.88	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
856 Mains Expense Total	0.00	71,542.43	71,542.43	7,075.55	7,075.55	7,075.55	0.00	64,466.88	64,466.88	
	0.00	1,913.52	1,913.52	189.25	189.25	189.25	0.00	1,724.27	1,724.27	3-factor Total
863 Maintenance of Mains Total	(152.87)	1,913.52	1,760.65	189.25	189.25	189.25	(152.87)	1,724.27	1,571.40	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	7,043.12	7,043.12	7,043.12	0.00	0.00	0.00	7,043.12	0.00	7,043.12	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	2,111.48	2,111.48	176.73	176.73	176.73	0.00	1,934.75	1,934.75	sales/sendout volumes Total
870 Supervision and Engineering Total	7,043.12	171,041.13	178,084.25	12,416.33	12,416.33	12,416.33	0.00	156,513.32	156,513.32	Sendout Volumes Total
	0.00	551,663.65	551,663.65	54,559.51	54,559.51	54,559.51	0.00	497,104.14	497,104.14	3-factor Total
	0.00	36,264.30	36,264.30	5,058.87	5,058.87	5,058.87	0.00	31,205.43	31,205.43	Customers port/van Total
	0.00	253.73	253.73	28.32	28.32	28.32	0.00	225.41	225.41	Customers-All Total
	0.00	23,553.09	23,553.09	2,390.63	2,390.63	2,390.63	0.00	21,162.46	21,162.46	Customers-All Total
	125,023.73	125,023.73	125,023.73	0.00	0.00	0.00	125,023.73	0.00	125,023.73	Direct-OR Total
	96,505.70	96,505.70	96,505.70	0.00	0.00	0.00	96,505.70	0.00	96,505.70	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	221,529.43	611,734.77	833,264.20	62,037.33	62,037.33	62,037.33	125,023.73	549,897.44	674,721.17	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	1,764.06	1,764.06	1,764.06	0.00	0.00	0.00	1,764.06	0.00	1,764.06	Direct-OR Total
	0.00	9,869.97	9,869.97	725.45	725.45	725.45	0.00	9,144.52	9,144.52	Sendout Volumes Total
875 Measuring and Regulator Station Expense - General Total	0.00	9,668.21	9,668.21	1,041.27	1,041.27	1,041.27	0.00	8,626.94	8,626.94	Telemetering Total
	1,764.06	19,338.18	21,302.24	1,766.72	1,766.72	1,766.72	0.00	17,771.46	19,535.52	
	2,773.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	47,136.44	47,136.44	3,464.53	3,464.53	3,464.53	0.00	43,671.91	43,671.91	Direct-OR Total
877 Measuring and Regulator Station Expense - City Gate Total	2,773.40	47,136.44	49,909.84	3,464.53	3,464.53	3,464.53	2,773.40	43,671.91	46,445.31	Sendout Volumes Total
	0.00	3,104.03	3,104.03	0.00	0.00	0.00	0.00	2,797.04	2,797.04	3-factor Total
	0.00	358,499.55	358,499.55	36,387.70	36,387.70	36,387.70	0.00	322,111.85	322,111.85	Customers port/van Total
	0.00	10,806.82	10,806.82	672.18	672.18	672.18	0.00	10,134.64	10,134.64	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	2,571.50	2,571.50	2,571.50	0.00	0.00	0.00	2,571.50	0.00	2,571.50	Direct-OR Total
	0.00	1,567.96	1,567.96	115.25	115.25	115.25	0.00	1,452.71	1,452.71	Sendout Volumes Total

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		Nov	Total		Nov	Total		Nov	Total	
878 Meter and House Regulator Expense Total	2,571.50	376,549.86	37,482.12	2,643.40	37,482.12	2,571.50	336,496.74	24,084.64	339,067.74	
	0.00	26,728.04	0.00	0.00	2,643.40	0.00	0.00	0.00	24,084.64	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	568,797.04	57,732.90	57,732.90	57,732.90	0.00	511,064.14	0.00	511,064.14	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	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	Customers-Res Total
	(4,864.78)	(4,864.78)	0.00	0.00	0.00	(4,864.78)	0.00	0.00	(4,864.78)	Direct-OR Total
	0.00	23,920.33	2,545.12	2,545.12	2,545.12	0.00	21,375.21	0.00	21,375.21	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
879 Customer Installation Expense Total	(4,864.78)	619,445.41	62,921.42	62,921.42	62,921.42	(4,864.78)	556,523.99	551,659.21	551,659.21	
	0.00	69,909.41	6,914.05	6,914.05	6,914.05	0.00	62,995.36	0.00	62,995.36	3-factor Total
	0.00	60,878.57	6,179.17	6,179.17	6,179.17	0.00	54,699.40	0.00	54,699.40	Customers-All Total
	27,320.41	27,320.41	0.00	0.00	0.00	27,320.41	0.00	0.00	27,320.41	Direct-WA Total
	1,596.13	1,596.13	1,596.13	1,596.13	1,596.13	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	17,459.93	1,283.30	1,283.30	1,283.30	0.00	16,176.63	0.00	16,176.63	Firm Volumes Total
	28,916.54	148,247.91	14,376.52	14,376.52	14,376.52	27,320.41	133,871.39	161,191.80	161,191.80	Sendout Volumes Total
880 Other Expense Total	0.00	27,093.58	2,679.56	2,679.56	2,679.56	0.00	24,414.02	24,414.02	24,414.02	3-factor Total
881 Rents Total	0.00	312,417.43	30,898.08	30,898.08	30,898.08	0.00	281,519.35	281,519.35	281,519.35	3-factor Total
	0.00	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	0.00	Customers-All Total
	41,401.35	41,401.35	0.00	0.00	0.00	41,401.35	0.00	0.00	41,401.35	Direct-OR Total
	396.30	396.30	396.30	396.30	396.30	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	4,057.32	2,982.21	2,982.21	2,982.21	0.00	3,759.11	3,759.11	3,759.11	Sendout Volumes Total
885 Supervision and Engineering Total	41,797.65	316,474.75	396.30	31,196.29	31,592.59	41,401.35	285,278.46	326,679.81	326,679.81	
	0.00	134,601.34	0.00	13,312.08	13,312.08	0.00	121,289.26	121,289.26	121,289.26	3-factor Total
	0.00	2,627.79	0.00	293.26	293.26	0.00	2,334.53	2,334.53	2,334.53	Customers Port/Van 80% Total
	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	Customers-Res Total
	74,669.56	74,669.56	0.00	0.00	0.00	74,669.56	0.00	0.00	74,669.56	Direct-OR Total
	2,196.98	2,196.98	2,196.98	2,196.98	2,196.98	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	Firm Volumes Total
	0.00	914.80	67.24	67.24	67.24	0.00	847.56	847.56	847.56	Sendout volumes Total
887 Mains Total	76,866.54	138,143.93	2,196.98	13,627.58	15,869.56	74,669.56	124,472.65	199,140.91	199,140.91	
	0.00	6,489.39	0.00	641.79	641.79	0.00	5,847.60	5,847.60	5,847.60	3-factor Total
	15,841.82	15,841.82	0.00	0.00	0.00	15,841.82	0.00	0.00	15,841.82	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	19,434.95	0.00	1,428.47	1,428.47	0.00	18,006.48	18,006.48	18,006.48	Sendout Volumes Total
	0.00	23,151.75	0.00	2,493.44	2,493.44	0.00	20,658.31	20,658.31	20,658.31	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	15,841.82	49,076.09	0.00	4,563.70	4,563.70	15,841.82	44,512.39	60,354.21	60,354.21	
	0.00	25.00	0.00	2.47	2.47	0.00	22.53	22.53	22.53	3-factor Total
	0.00	2,620.51	0.00	192.61	192.61	0.00	2,427.90	2,427.90	2,427.90	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	2,645.51	0.00	195.08	195.08	0.00	2,450.43	2,450.43	2,450.43	
	0.00	54,327.64	0.00	5,373.02	5,373.02	0.00	48,954.62	48,954.62	48,954.62	3-factor Total
	0.00	305.93	0.00	31.05	31.05	0.00	274.88	274.88	274.88	Customers-All Total
	83,230.55	83,230.55	0.00	0.00	0.00	83,230.55	0.00	0.00	83,230.55	Customers-Comm Total
	1,885.20	1,885.20	1,885.20	1,885.20	1,885.20	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	Customers-Res Total
	0.00	4,459.83	0.00	327.79	327.79	0.00	4,132.04	4,132.04	4,132.04	Firm Volumes Total
892 Services Total	85,115.75	59,093.40	1,885.20	5,731.86	7,617.06	83,230.55	53,361.54	136,992.09	136,992.09	
	0.00	10,732.53	0.00	1,061.44	1,061.44	0.00	9,671.09	9,671.09	9,671.09	3-factor Total
	0.00	3,484.89	0.00	353.72	353.72	0.00	3,131.17	3,131.17	3,131.17	Customers-All Total
	0.00	28,187.15	0.00	2,373.35	2,373.35	0.00	25,813.80	25,813.80	25,813.80	Customers-Comm Total
	0.00	17,422.91	0.00	1,083.71	1,083.71	0.00	16,339.20	16,339.20	16,339.20	Customers-Ind Total
	0.00	32,723.50	0.00	3,380.34	3,380.34	0.00	29,343.16	29,343.16	29,343.16	Customers-Res Total
	9,008.42	9,008.42	9,008.42	9,008.42	9,008.42	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	36,026.55	36,026.55	36,026.55	36,026.55	0.00	0.00	0.00	0.00	Sendout Volumes Total
893 Meters and House Regulators Total	9,008.42	128,577.53	0.00	10,900.51	10,900.51	9,008.42	117,677.02	126,685.44	126,685.44	
	0.00	2,110.41	0.00	208.72	208.72	0.00	1,901.69	1,901.69	1,901.69	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	446.02	446.02	446.02	446.02	446.02	0.00	0.00	0.00	446.02	Direct-OR Total
	446.02	2,110.41	0.00	208.72	208.72	446.02	1,901.69	2,347.71	2,347.71	Direct-WA Total
894 Other Equipment Total	0.00	100,988.67	0.00	9,987.78	9,987.78	0.00	91,000.89	91,000.89	91,000.89	
901 Supervision Total	0.00	100,988.67	0.00	9,987.78	9,987.78	0.00	91,000.89	91,000.89	91,000.89	

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct Nov	Allocated Nov	Total Nov	Direct Nov	Allocated Nov	Total Nov	Direct Nov	Allocated Nov	Total Nov	
902 Meter Reading Expenses Total	0.00	3,437.50	3,437.50	0.00	339.97	339.97	0.00	3,097.53	3,097.53	3-factor Total
	0.00	155,796.76	155,796.76	0.00	21,733.65	21,733.65	0.00	134,063.11	134,063.11	Customers port/van Total
	0.00	43,604.35	43,604.35	0.00	4,425.84	4,425.84	0.00	39,178.51	39,178.51	Customers-All Total
	0.00	273.07	273.07	0.00	16.98	16.98	0.00	256.09	256.09	Customers-Ind Total
	0.00	24,752.94	24,752.94	0.00	2,556.98	2,556.98	0.00	22,195.96	22,195.96	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
903 Customer Records and Collection Expense Total	0.00	227,864.62	227,864.62	0.00	29,073.42	29,073.42	0.00	198,791.20	198,791.20	3-factor Total
	0.00	805,212.89	805,212.89	0.00	79,635.55	79,635.55	0.00	725,577.34	725,577.34	Customers-All Total
	0.00	158,885.30	158,885.30	0.00	16,126.86	16,126.86	0.00	142,758.44	142,758.44	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	26,997.82	26,997.82	0.00	1,679.26	1,679.26	0.00	25,318.56	25,318.56	Customers-Res Total
	0.00	327,755.13	327,755.13	0.00	33,857.11	33,857.11	0.00	293,898.02	293,898.02	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	25.00	25.00	25.00	25.00	0.00	25.00	0.00	0.00	0.00	
	25.00	1,318,876.14	1,318,876.14	25.00	131,298.78	131,323.78	0.00	1,187,552.36	1,187,552.36	
904 Uncollectible Accounts Total	0.00	85,069.45	85,069.45	0.00	8,413.37	8,413.37	0.00	76,656.08	76,656.08	3-factor Total
	0.00	19,641.00	19,641.00	0.00	1,993.56	1,993.56	0.00	17,647.44	17,647.44	Customers-All Total
	0.00	24,635.30	24,635.30	0.00	2,074.29	2,074.29	0.00	22,561.01	22,561.01	Customers-Comm Total
	0.00	7,703.33	7,703.33	0.00	479.14	479.14	0.00	7,224.19	7,224.19	Customers-Ind Total
	0.00	252,665.07	252,665.07	0.00	26,100.30	26,100.30	0.00	226,564.77	226,564.77	Customers-Res Total
	4,189.12	389,714.15	393,903.27	0.00	39,060.66	39,060.66	4,189.12	350,653.49	354,842.61	Direct-OR Total
	4,189.12	23,923.67	23,923.67	0.00	2,471.32	2,471.32	0.00	21,452.35	21,452.35	Direct-WA Total
	0.00	6,791.89	6,791.89	0.00	722.66	722.66	0.00	6,069.23	6,069.23	regulatory Total
907 Supervision Total	0.00	30,715.56	30,715.56	0.00	3,193.98	3,193.98	0.00	27,521.58	27,521.58	3-factor Total
	0.00	26,007.09	26,007.09	0.00	2,572.10	2,572.10	0.00	23,434.99	23,434.99	Customers-All Total
	0.00	195,699.79	195,699.79	0.00	19,863.53	19,863.53	0.00	175,836.26	175,836.26	Customers-Comm Total
	0.00	16,895.15	16,895.15	0.00	1,422.58	1,422.58	0.00	15,472.57	15,472.57	Customers-Ind Total
	0.00	66,815.32	66,815.32	0.00	4,155.91	4,155.91	0.00	62,659.41	62,659.41	Customers-Res Total
	0.00	14,447.88	14,447.88	0.00	1,492.46	1,492.46	0.00	12,955.42	12,955.42	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	(10,316.01)	(10,316.01)	(10,316.01)	0.00	0.00	0.00	(10,316.01)	0.00	(10,316.01)	
	1,800.00	1,800.00	1,800.00	1,800.00	0.00	1,800.00	0.00	0.00	0.00	
	0.00	24.10	24.10	0.00	2.56	2.56	0.00	21.54	21.54	
	0.00	311,373.32	311,373.32	1,800.00	29,509.14	31,309.14	0.00	290,380.19	280,064.18	
908 Customer Assistance Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	54,354.28	54,354.28	0.00	5,614.79	5,614.79	0.00	48,739.49	48,739.49	Customers-Res Total
909 Customer Information Expense Total	0.00	54,354.28	54,354.28	0.00	5,614.79	5,614.79	0.00	48,739.49	48,739.49	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	14,508.23	14,508.23	0.00	1,498.70	1,498.70	0.00	13,009.53	13,009.53	Customers-All Total
	0.00	11,992.78	11,992.78	0.00	1,217.27	1,217.27	0.00	10,775.51	10,775.51	Customers-Comm Total
	0.00	12,881.97	12,881.97	0.00	1,330.71	1,330.71	0.00	11,551.26	11,551.26	Customers-Res Total
	0.00	3,657.15	3,657.15	0.00	389.12	389.12	0.00	3,268.03	3,268.03	Employee Cost Total
911 Supervision Total	0.00	28,531.90	28,531.90	0.00	2,957.10	2,957.10	0.00	25,574.80	25,574.80	3-factor Total
	0.00	4,494.63	4,494.63	0.00	444.52	444.52	0.00	4,050.11	4,050.11	Customers-All Total
	0.00	191,611.36	191,611.36	0.00	19,448.54	19,448.54	0.00	172,162.82	172,162.82	Customers-Comm Total
	0.00	5,399.37	5,399.37	0.00	454.63	454.63	0.00	4,944.74	4,944.74	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
	0.00	3.60	3.60	0.00	0.37	0.37	0.00	3.23	3.23	Direct-OR Total
	81.00	81.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Firm Volumes Total
	81.00	201,508.96	201,589.96	0.00	20,348.06	20,348.06	81.00	181,150.90	181,241.90	
912 Demonstration and Selling Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	10,657.12	10,657.12	0.00	897.33	897.33	0.00	9,759.79	9,759.79	Customers-Comm Total
	0.00	430.90	430.90	0.00	44.51	44.51	0.00	386.39	386.39	Customers-Res Total
913 Advertising Total	0.00	11,088.02	11,088.02	0.00	941.84	941.84	0.00	10,146.18	10,146.18	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
916 Miscellaneous Sales Expense Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total

For the Month Ended November 30, 2009

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		Nov	Nov		Nov	Nov		Nov	Nov	
	0.00	2,395,412.63	2,395,412.63	0.00	236,906.26	236,906.26	0.00	2,158,506.37	2,158,506.37	3-factor Total
	0.00	5,677.42	5,677.42	0.00	597.26	597.26	0.00	5,080.16	5,080.16	Admin Tran Total
	0.00	282,098.62	282,098.62	0.00	0.00	0.00	0.00	253,465.62	253,465.62	Customers port/van Total
	0.00	200.99	200.99	0.00	0.00	0.00	0.00	180.23	180.23	Customers-Comm Total
	62,974.83	62,974.83	62,974.83	0.00	20.76	20.76	0.00	62,974.83	62,974.83	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	80,893.98	80,893.98	0.00	8,607.12	8,607.12	0.00	72,286.86	72,286.86	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	87,139.78	87,139.78	0.00	26,141.93	26,141.93	0.00	60,997.85	60,997.85	Firm Volumes Total
	0.00	2,960.40	2,960.40	0.00	217.59	217.59	0.00	2,742.81	2,742.81	Regulatory Total
921 Office Supplies and Expense Total	62,974.83	2,917,358.65	2,917,358.65	0.00	301,123.92	301,123.92	62,974.83	2,553,259.90	2,553,259.90	Sendout Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	(839,827.89)	(839,827.89)	0.00	(88,349.89)	(88,349.89)	0.00	(751,478.00)	(751,478.00)	Admin Tran Total
	0.00	(425,719.38)	(425,719.38)	0.00	(45,296.54)	(45,296.54)	0.00	(380,422.84)	(380,422.84)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,265,547.27)	(1,265,547.27)	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
	0.00	71,378.29	71,378.29	0.00	7,059.31	7,059.31	0.00	(1,131,900.84)	(1,131,900.84)	3-factor Total
924 Property Insurance Premium Total	0.00	106,220.95	106,220.95	0.00	10,505.25	10,505.25	0.00	64,318.98	64,318.98	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,715.70	95,715.70	Payroll Total
925 Injuries and Damages Total	0.00	106,220.95	106,220.95	0.00	10,505.25	10,505.25	0.00	95,715.70	95,715.70	3-factor Total
	492.00	74,069.29	74,069.29	0.00	7,325.46	7,325.46	0.00	66,743.83	66,743.83	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	492.00	492.00	Direct-OR Total
	0.00	559,869.51	559,869.51	0.00	59,570.11	59,570.11	0.00	500,299.40	500,299.40	Direct-WA Total
	0.00	(216,884.00)	(216,884.00)	0.00	(21,840.22)	(21,840.22)	0.00	(195,043.78)	(195,043.78)	Employee Cost Total
926 Employee Pensions and Benefits Total	492.00	417,984.80	417,984.80	0.00	45,055.35	45,055.35	492.00	371,939.45	371,939.45	Payroll Total
	0.00	64,216.17	64,216.17	0.00	6,350.98	6,350.98	0.00	57,865.19	57,865.19	3-factor Total
930 Miscellaneous General Expense Total	0.00	335,874.97	335,874.97	0.00	33,218.04	33,218.04	0.00	302,656.93	302,656.93	3-factor Total
	9,366.25	1,646.50	1,646.50	0.00	167.12	167.12	0.00	1,479.38	1,479.38	Customers-All Total
	10,378.28	9,366.25	9,366.25	0.00	0.00	0.00	9,366.25	0.00	0.00	Direct-OR Total
931 Rents Total	19,744.53	337,521.47	337,521.47	10,378.28	33,385.16	43,763.44	9,366.25	304,136.31	313,502.56	Direct-WA Total
	0.00	286,427.53	286,427.53	0.00	28,327.67	28,327.67	0.00	258,099.86	258,099.86	3-factor Total
	0.00	9,279.19	9,279.19	0.00	941.83	941.83	0.00	8,337.36	8,337.36	Customers-All Total
	0.00	541.58	541.58	0.00	137.72	137.72	0.00	403.86	403.86	Customers-The Dalles Total
	63,829.00	0.00	0.00	0.00	0.00	0.00	63,829.00	0.00	0.00	Direct-OR Total
	4,200.31	0.00	0.00	4,200.31	0.00	4,200.31	0.00	0.00	0.00	Direct-WA Total
	0.00	10,456.27	10,456.27	0.00	1,112.55	1,112.55	0.00	9,343.72	9,343.72	Employee Cost Total
	0.00	1,207.39	1,207.39	0.00	114.58	114.58	0.00	1,092.81	1,092.81	Firm Volumes Total
935 Maintenance of General Plant Total	68,029.31	307,911.96	375,941.27	4,200.31	30,634.35	34,834.66	63,829.00	277,272.61	341,106.61	Sendout Volumes Total
Grand Total	635,676.38	8,737,082.48	9,372,758.86	118,983.90	878,979.95	997,963.85	516,692.48	7,858,102.53	8,374,795.01	

**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	Total	Direct	Allocated	Total	Direct	Allocated	Total
Total Operating Revenue				98,091,433			9,540,665			88,550,768
Total Rate Base				1,059,520,874			109,489,638			950,031,236
Rate Of Return on Rate Base				9.26%			8.71%			9.32%

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
	Sales of Gas									
480.1	Residential		575,450,114	0	63,780,880	0	63,780,880	511,669,234	0	511,669,234
481.1	Commercial		305,258,555	0	27,858,897	0	27,858,897	277,399,658	0	277,399,658
481.2	Industrial Firm		45,187,485	0	3,509,101	0	3,509,101	41,678,383	0	41,678,383
481.3	Interruptible		68,365,506	0	5,578,147	0	5,578,147	62,787,359	0	62,787,359
481.5	Interruptible Incentive		0	0	0	0	0	0	0	0
495.20	Unbilled Revenue		0	5,092,719	0	309,246	309,246	0	4,783,473	4,783,473
	Total Sales of Gas	A	994,261,659	5,092,719	100,727,024	309,246	101,036,270	893,534,635	4,783,473	898,318,108
	Transportation Revenue									
489.12	Industrial Firm		5,878,507	0	534,421	0	534,421	5,344,087	0	5,344,087
489.13	Interruptible		7,923,741	0	419,949	0	419,949	7,503,792	0	7,503,792
489.15	Interruptible Incentive		0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing		3,809	0	0	0	0	3,809	0	3,809
	Total Transportation Revenue		13,806,058	0	954,370	0	954,370	12,851,688	0	12,851,688
495.6	Rate Adjustments - Amortizations		16,091,265	0	840	0	840	16,090,425	0	16,090,425
	Miscellaneous Revenues									
487	Late Payment Charge		3,191,097	0	197,038	0	197,038	2,994,059	0	2,994,059
488.1	Returned Check Charge		148,873	0	20,385	0	20,385	128,488	0	128,488
488.3	Recon Charge CR During Office Hours		262,570	0	27,025	0	27,025	235,545	0	235,545
488.4	Field Collection Charge		331,265	0	45,570	0	45,570	285,695	0	285,695
488.5	Recon Charge CR After Office Hours		394,450	0	53,375	0	53,375	341,075	0	341,075
488.6	Recon Charge Seas During Office Hours		17,375	0	1,700	0	1,700	15,675	0	15,675
488.7	Recon Charge Seas After Office Hours		9,675	0	1,350	0	1,350	8,325	0	8,325
488.8	Automated Payment Charge		144,235	0	21,200	0	21,200	123,035	0	123,035
493.2	Rent - Utility Property	B	0	252,445	0	4,624	4,624	247,821	0	247,821
495.1	Meter Rentals		211,576	0	22,161	0	22,161	189,415	0	189,415
495.2	Other Gas Revenue - Miscellaneous		752,029	0	12,446	0	12,446	739,583	0	739,583
	Total Miscellaneous Revenues		5,463,143	252,445	402,250	4,624	406,874	5,060,894	247,821	5,308,715
	Total Operating Revenue		1,029,622,125	5,345,165	1,034,967,290	313,870	1,023,988,354	927,537,641	5,031,295	932,568,936
	Cost of Gas									
804.7	WACOG Incurred		549,914,844	0	52,360,859	0	52,360,859	497,553,985	0	497,553,985
805.7	WACOG Deferred		71,455,044	0	8,405,089	0	8,405,089	63,049,955	0	63,049,955
804.6	Demand Incurred		84,351,675	0	7,620,240	0	7,620,240	76,731,435	0	76,731,435
805.8	Demand Deferred		(3,175,005)	0	122,228	0	122,228	(3,297,233)	0	(3,297,233)
805.4	Amortization of Gas Costs		(43,362,125)	0	(4,192,500)	0	(4,192,500)	(39,169,625)	0	(39,169,625)
	Total Cost of Gas		659,184,434	0	64,315,916	0	64,315,916	594,868,517	0	594,868,517
	Operations & Maintenance	O&M	6,249,097	116,385,367	122,634,464	11,818,439	12,730,456	5,337,081	104,566,928	109,904,009
	Other Taxes									
408.11	Property		19,326,127	0	989,675	0	989,675	18,336,452	0	18,336,452
408.12	Franchise		25,726,068	0	3,991,103	0	3,991,103	21,734,965	0	21,734,965
408.13	Payroll		0	4,961,468	0	465,102	465,102	4,496,366	0	4,496,366
408.14	Other	C	171,997	0	0	0	0	171,997	0	171,997
408.15	Regulatory		2,500,251	0	190,467	0	190,467	2,309,784	0	2,309,784
	Total Other Taxes		47,724,442	4,961,468	52,685,910	5,171,244	5,636,346	42,553,198	4,496,366	47,049,564
403.1	Depreciation	D	0	62,972,048	62,972,048	0	6,808,595	0	56,163,453	56,163,453
	Income Taxes									
409.11	Federal Income Taxes		(50,119,620)	0	0	0	3,404,862	(53,524,482)	0	(53,524,482)
410.11	Federal Income Taxes - Deferred		97,498,585	0	0	0	0	97,498,585	0	97,498,585
411.42	Federal Income Tax Credit		(14,340,243)	0	0	0	(38,486)	(14,301,758)	0	(14,301,758)
409.12	Oregon Income Taxes		(1,184,615)	0	0	0	0	(1,184,615)	0	(1,184,615)
410.12	Oregon Income Taxes - Deferred		9,628,595	0	0	0	0	9,628,595	0	9,628,595
411.12	Oregon Income Tax Credit		(2,083,700)	0	0	0	0	(2,083,700)	0	(2,083,700)
	Total Income Taxes		39,399,002	0	3,366,377	0	3,366,377	36,032,625	0	36,032,625
	Total Operating Revenue Deductions		713,157,972	184,318,883	936,875,857	19,092,136	92,857,689	642,758,796	165,226,747	844,018,168
	Net Operating Income		310,434,653	3,626,882	100,091,433	12,196,214	92,630,665	284,778,845	3,764,548	288,543,393

	System		Washington		Washington		Oregon		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
12 Month Ended Reports										
Rate Base										
101 Gross Plant		2,128,603,817								1,905,824,842
108.1X Accumulated Depreciation		(883,298,029)								(787,001,536)
117.X Storage Gas - Cushion		14,136,829								12,794,537
186.XX Leasehold Improvements		2,159,436								1,946,060
252.XX Customer Contributions		(2,342,508)								(2,193,844)
283.XX Deferred Taxes - Federal		(168,722,511)								(150,322,663)
283.XX Deferred Taxes - State		(31,016,160)								(31,016,160)
Total Rate Base		1,059,520,874								950,031,236
		9.26%								9.32%
		100.00%								93.93%
		100.00%								98.17%
		100.00%								90.63%
		100.00%								89.19%

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Therms
- B Direct
- C&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System		Washington			System		Oregon		
Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Direct	Allocated	Total
				4,245,859					3,704,166
				1,032,541,626					929,604,619
				0.41%					0.40%

NW Natural
Washington Quarterly Results of Operations Report

Acct	Description	System		System Total	Washington		Washington Total	Oregon		Oregon Total
		Direct	Allocated		Direct	Allocated		Direct	Allocated	
<p style="text-align: right;">October 2009</p>										
	Sales of Gas									
480.1	Residential	24,002,873		24,002,873	2,911,919	21,090,953	2,911,919	21,090,953		21,090,953
481.1	Commercial	14,500,609		14,500,609	1,374,065	13,126,545	1,374,065	13,126,545		13,126,545
481.2	Industrial Firm	3,510,810		3,510,810	250,921	3,259,889	250,921	3,259,889		3,259,889
481.3	Interruptible	5,783,424		5,783,424	501,494	5,281,930	501,494	5,281,930		5,281,930
481.5	Interruptible Incentive	0		0	0	0	0	0		0
495.20	Unbilled Revenue	22,832,688		22,832,688	2,053,663	20,779,025	2,053,663	20,779,025		20,779,025
	Total Sales of Gas	47,797,716		47,797,716	5,038,399	42,759,317	5,038,399	42,759,317		42,759,317
<p style="text-align: right;">A</p>										
	Transportation Revenue									
489.12	Industrial Firm	487,405		487,405	54,427	432,978	54,427	432,978		432,978
489.13	Interruptible	700,496		700,496	56,367	644,129	56,367	644,129		644,129
489.15	Interruptible Incentive	0		0	0	0	0	0		0
489.3	Agency Fee/Balancing	0		0	0	0	0	0		0
	Total Transportation Revenue	1,187,901		1,187,901	110,794	1,077,107	110,794	1,077,107		1,077,107
	Rate Adjustments - Amortizations	(229,485)		(229,485)	(313)	(229,172)	(313)	(229,172)		(229,172)
495.6	Miscellaneous Revenues									
487	Late Payment Charge	123,877		123,877	8,282	115,595	8,282	115,595		115,595
488.1	Returned Check Charge	9,120		9,120	1,200	7,920	1,200	7,920		7,920
488.3	Recon Charge CR During Office Hours	22,425		22,425	2,125	20,300	2,125	20,300		20,300
488.4	Field Collection Charge	17,630		17,630	2,685	14,945	2,685	14,945		14,945
488.5	Recon Charge CR After Office Hours	24,950		24,950	2,825	22,125	2,825	22,125		22,125
488.6	Recon Charge Seas During Office Hours	2,600		2,600	250	2,350	250	2,350		2,350
488.7	Recon Charge Seas After Office Hours	225		225	0	225	0	225		225
488.8	Automated Payment Charge	8,990		8,990	1,335	7,655	1,335	7,655		7,655
493.2	Rent - Utility Property	21,550		21,550	0	21,550	0	21,550		21,550
495.1	Meter Rentals	17,853		17,853	1,888	15,965	1,888	15,965		15,965
495.2	Other Gas Revenue - Miscellaneous	18,865		18,865	1	18,864	1	18,864		18,864
	Total Miscellaneous Revenues	246,535		246,535	20,591	225,944	20,591	225,944		225,944
	Total Operating Revenue	49,002,668	22,854,238	71,856,906	5,169,471	43,833,196	7,223,134	20,800,575	43,833,196	64,633,771
<p style="text-align: right;">B</p>										
	Cost of Gas									
804.7	WACOG Incurred	35,566,342		35,566,342	3,315,076	32,251,266	3,315,076	32,251,266		32,251,266
805.7	WACOG Deferred	6,805,918		6,805,918	695,324	6,110,594	695,324	6,110,594		6,110,594
804.6	Demand Incurred	7,202,342		7,202,342	652,352	6,549,989	652,352	6,549,989		6,549,989
805.8	Demand Deferred	(1,928,476)		(1,928,476)	(149,766)	(1,778,709)	(149,766)	(1,778,709)		(1,778,709)
805.4	Amortization of Gas Costs	(288,047)		(288,047)	13,397	(301,443)	13,397	(301,443)		(301,443)
	Total Cost of Gas	47,358,079	0	47,358,079	4,526,383	42,831,696	4,526,383	42,831,696		42,831,696
<p style="text-align: right;">C</p>										
	Operations & Maintenance									
	Other Taxes									
408.11	Property	1,692,686		1,692,686	79,062	1,613,624	79,062	1,613,624		1,613,624
408.12	Franchise	1,857,068		1,857,068	211,335	1,645,733	211,335	1,645,733		1,645,733
408.13	Payroll	349,486		349,486	0	349,486	0	349,486		349,486
408.14	Other	(51,376)		(51,376)	0	(51,376)	0	(51,376)		(51,376)
408.15	Regulatory	0		0	0	0	0	0		0
	Total Other Taxes	3,498,378		3,498,378	290,397	3,207,981	290,397	3,207,981		3,207,981
<p style="text-align: right;">D</p>										
403.1	Depreciation									
	Income Taxes									
409.11	Federal Income Taxes	190,051		190,051	151,850	38,201	151,850	38,201		38,201
410.11	Federal Income Taxes - Deferred	397,074		397,074	0	397,074	0	397,074		397,074
411.42	Federal Income Tax Credit	(88,338)		(88,338)	(2,571)	(85,767)	(2,571)	(85,767)		(85,767)
409.12	Oregon Income Taxes	(63,143)		(63,143)	0	(63,143)	0	(63,143)		(63,143)
410.12	Oregon Income Taxes - Deferred	184,092		184,092	0	184,092	0	184,092		184,092
411.12	Oregon Income Tax Credit	(7,651)		(7,651)	0	(7,651)	0	(7,651)		(7,651)
	Total Income Taxes	612,085		612,085	149,279	462,806	149,279	462,806		462,806
	Total Operating Revenue Deductions	51,375,321	15,623,641	67,000,000	4,903,460	62,096,540	6,881,441	13,994,939	46,471,861	60,929,606
	Net Operating Income	4,245,859		4,245,859	541,693	3,704,166	541,693	3,704,166		3,704,166

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Rate Base									
101 Gross Plant			2,166,885,151			225,577,267			1,941,307,884
108.1X Accumulated Depreciation			(922,193,870)			(103,373,226)			(818,820,645)
117.X Storage Gas - Cushion			14,150,884			1,342,919			12,807,965
186.XX Leasehold Improvements			2,056,732			203,411			1,853,321
252.XX Customer Contributions			(2,219,621)			(154,317)			(2,065,304)
283.XX Deferred Taxes - Federal			(189,384,868)			(20,659,047)			(168,725,821)
283.XX Deferred Taxes - State			(36,752,782)			0			(36,752,782)
Total Rate Base			1,032,541,626			102,937,007			929,604,619
Rate Of Return on Rate Base			0.41%			0.53%			0.40%
Allocation References:									
A Unbilled Terms			100.00%			8.99%			91.01%
B Follows plant split			100.00%			10.91%			89.09%
O&M See OO&M Detail			100.00%			10.07%			89.93%
C Payroll Factor			100.00%			10.83%			89.17%
D Depreciation Factor			100.00%						

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

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$50,428	\$4,786	\$45,642
818 Compressor Station Expense	(19,460)	(1,847)	(17,613)
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	110,221	10,460	99,761
821 Purification Expense	30,008	2,848	27,161
Maintenance			
832 Wells Expense	13,487	1,280	12,207
Total Underground Storage Expense	184,684	17,527	167,158
Other Storage Expense			
Operation			
840 Supervision and Engineering	6,717	637	6,079
Total Other Storage Expense	6,717	637	6,079
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	207,370	19,679	187,690
845 LNG Fuel	(9,947)	(944)	(9,003)
Maintenance			
847 Supervision and Engineering	41,388	3,928	37,461
Total Liquified Natural Gas Expense	238,811	22,663	216,148
Total Natural Gas Storage	430,212	40,827	389,385
Transmission Expense			
Operation			
856 Mains Expense	85,218	8,729	76,489
Maintenance			
863 Maintenance of Mains	1,097	-	1,097
Total Transmission Expense	86,315	8,729	77,586
Distribution Expense			
Operation			
870 Supervision and Engineering	175,257	12,302	162,954
874 Mains and Services Expense	811,174	133,668	677,507
875 Measuring and Regulator Station Expense - General	19,968	1,707	18,261
877 Measuring and Regulator Station Expense - City Gate	46,467	3,209	43,258
878 Meter and House Regulator Expense	444,277	43,402	400,874
879 Customer Installation Expense	746,184	75,744	670,440
880 Other Expense	143,442	15,973	127,469
881 Rents	6,007	594	5,413

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	262,543	21,037	241,506
887 Mains	198,915	21,895	177,020
889 Measuring and Regulator Station Expense - General	92,938	6,902	86,035
891 Measuring and Regulator Station Expense - City Gate	10,448	770	9,678
892 Services	122,433	7,674	114,759
893 Meters and House Regulators	99,766	7,375	92,391
894 Other Equipment	4,615	1,176	3,439
Total Distribution Expense	3,184,433	353,428	2,831,005
Customer Accounts Expense			
Operation			
901 Supervision	117,643	11,635	106,008
902 Meter Reading Expenses	261,889	34,338	227,551
903 Customer Records and Collection Expense	1,470,804	146,172	1,324,632
904 Uncollectible Accounts	236,620	23,538	213,081
Total Customer Accounts Expense	2,086,955	215,684	1,871,272
Customer Service and Informational			
Operation			
907 Supervision	29,321	3,052	26,269
908 Customer Assistance Expense	338,211	31,945	306,266
909 Customer Information Expense	139,065	14,365	124,700
910 Miscellaneous Customer Service Expense	17,622	1,820	15,801
Total Customer Service and Informational	524,219	51,183	473,036
Sales Expense			
Operation			
911 Supervision	30,407	3,127	27,280
912 Demonstration and Selling Expense	204,875	20,644	184,231
913 Advertising	25,856	2,188	23,667
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	261,137	25,959	235,178
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	3,472,153	364,875	3,107,279
922 Administrative Expenses Transferred - Credit	(1,223,465)	(129,128)	(1,094,337)
924 Property Insurance Premium	134,636	13,315	121,320
925 Injuries and Damages	112,438	11,120	101,318
926 Employee Pensions and Benefits	428,752	46,194	382,558
928 Regulatory Commission Expense			
930 Miscellaneous General Expense	366,747	36,271	330,476
931 Rents	357,536	43,794	313,741
Maintenance			
935 Maintenance of General Plant	331,258	24,470	306,788
Total Administrative and General Expense	3,980,055	410,913	3,569,142
Total Operations and Maintenance Expense	\$10,553,327	\$1,106,723	\$9,446,604

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

FERC Descr	System				Washington				Oregon				Allocation Method
	Direct		Total		Direct		Total		Direct		Total		
	Oct	0.00	Oct	0.00	Oct	0.00	Oct	0.00	Oct	0.00	Oct	0.00	
816 Wells Expense Total	0.00	50,427.80	0.00	4,785.60	0.00	4,785.60	0.00	45,642.20	0.00	45,642.20	0.00	Direct-OR Total	
818 Compressor Station Expense Total	0.00	19,459.96	0.00	1,846.75	0.00	1,846.75	0.00	17,613.21	0.00	17,613.21	0.00	Firm Volumes Total	
819 Compressor Station Fuel Total	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.05	0.00	Firm Volumes Total	
820 Measuring and Regulator Station Expense Total	0.00	110,220.76	0.00	10,459.95	0.00	10,459.95	0.00	99,760.81	0.00	99,760.81	0.00	3-factor Total	
821 Purification Expense Total	0.00	30,008.44	0.00	2,847.80	0.00	2,847.80	0.00	27,160.64	0.00	27,160.64	0.00	Customers-All Total	
832 Wells Expense Total	0.00	13,486.98	0.00	1,279.91	0.00	1,279.91	0.00	12,207.07	0.00	12,207.07	0.00	Firm Volumes Total	
840 Supervision and Engineering Total	0.00	6,716.77	0.00	637.42	0.00	637.42	0.00	6,079.35	0.00	6,079.35	0.00	Firm Volumes Total	
844 Supervision and Engineering Total	0.00	207,369.84	0.00	19,679.38	0.00	19,679.38	0.00	187,690.46	0.00	187,690.46	0.00	3-factor Total	
845 LNG Fuel Total	0.00	207,369.84	0.00	19,679.38	0.00	19,679.38	0.00	187,690.46	0.00	187,690.46	0.00	Customers port/van Total	
847 Supervision and Engineering Total	0.00	41,388.48	0.00	3,927.77	0.00	3,927.77	0.00	37,460.71	0.00	37,460.71	0.00	Firm Volumes Total	
850 Mains Expense Total	0.00	84,883.91	0.00	8,395.04	0.00	8,395.04	0.00	76,488.87	0.00	76,488.87	0.00	3-factor Total	
863 Maintenance of Mains Total	0.00	1,097.23	0.00	1,097.23	0.00	1,097.23	0.00	1,097.23	0.00	1,097.23	0.00	Direct-OR Total	
870 Supervision and Engineering Total	0.00	167,286.71	0.00	17,526.54	0.00	17,526.54	0.00	154,760.17	0.00	154,760.17	0.00	Customers-All Total	
874 Mains and Services Expense Total	0.00	585,248.73	0.00	57,881.09	0.00	57,881.09	0.00	527,367.64	0.00	527,367.64	0.00	Direct-OR Total	
	0.00	67,202.51	0.00	9,374.75	0.00	9,374.75	0.00	57,827.76	0.00	57,827.76	0.00	Customers port/van Total	
	0.00	40,875.29	0.00	4,148.84	0.00	4,148.84	0.00	36,726.45	0.00	36,726.45	0.00	Customers-All Total	
	0.00	55,318.10	0.00	5,582	0.00	5,582	0.00	55,318.10	0.00	55,318.10	0.00	Direct-OR Total	
	0.00	62,234.84	0.00	62,234.84	0.00	62,234.84	0.00	266.82	0.00	266.82	0.00	Direct-WA Total	
	0.00	294.80	0.00	27.98	0.00	27.98	0.00	266.82	0.00	266.82	0.00	Firm Volumes Total	
	0.00	693,621.33	0.00	81,174.27	0.00	81,174.27	0.00	612,447.06	0.00	612,447.06	0.00	sendout volumes Total	
	0.00	68.65	0.00	6.79	0.00	6.79	0.00	61.86	0.00	61.86	0.00	3-factor Total	
	0.00	4,799.61	0.00	352.77	0.00	352.77	0.00	4,446.84	0.00	4,446.84	0.00	Direct-OR Total	
	0.00	12,511.00	0.00	1,347.43	0.00	1,347.43	0.00	11,163.57	0.00	11,163.57	0.00	Customers-All Total	
875 Measuring and Regulator Station Expense - General Total	2,588.34	17,379.26	0.00	1,706.99	0.00	1,706.99	0.00	15,672.27	0.00	15,672.27	0.00	Telemetering Total	
	0.00	265.95	0.00	26.30	0.00	26.30	0.00	239.65	0.00	239.65	0.00	3-factor Total	
	2,896.58	0.00	0.00	0.00	0.00	0.00	0.00	2,896.58	0.00	2,896.58	0.00	Direct-OR Total	
877 Measuring and Regulator Station Expense - City Gate Total	2,896.58	43,304.14	0.00	3,182.86	0.00	3,182.86	0.00	40,121.28	0.00	40,121.28	0.00	Direct-OR Total	
	2,896.58	43,570.09	0.00	3,209.16	0.00	3,209.16	0.00	40,360.93	0.00	40,360.93	0.00	sendout volumes Total	

FERC Descr	System		Washington		Oregon		Allocation Method	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
	Oct	Oct	Oct	Oct	Oct	Oct	Oct	Oct
878 Meter and House Regulator Expense Total	0.00	3,104.04	0.00	306.99	0.00	2,797.05	2,797.05	3-factor Total Customers port/van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	413,236.87	0.00	41,943.54	0.00	371,293.33	371,293.33	Customers-Ind Total
	0.00	12,103.70	0.00	752.85	0.00	11,350.85	11,350.85	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	10,404.34	0.00	0.00	0.00	0.00	10,404.34	10,404.34	Sendout Volumes Total
	5,427.81	0.00	0.00	398.95	0.00	5,028.86	5,028.86	
	433,872.42	444,276.76	0.00	43,402.33	43,402.33	390,470.09	400,874.43	
	27,513.36	27,513.36	0.00	2,721.08	2,721.08	24,792.28	24,792.28	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	696,859.67	0.00	70,731.27	0.00	626,128.40	626,128.40	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	8.48	0.00	0.88	0.00	7.60	7.60	
	270.92	270.92	0.00	0.00	0.00	270.92	270.92	
	0.00	21,531.99	0.00	2,291.00	0.00	19,240.99	19,240.99	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	270.92	745,913.50	0.00	75,744.23	0.00	670,169.27	670,440.19	
879 Customer Installation Expense Total	0.00	41,834.38	0.00	4,137.42	0.00	37,696.96	37,696.96	3-factor Total
	0.00	84,617.70	0.00	8,588.70	0.00	76,029.00	76,029.00	Customers-All Total
	19,390.94	19,390.94	0.00	0.00	0.00	19,390.94	19,390.94	Direct-OR Total
	3,694.51	3,694.51	3,694.51	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	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	(6,095.87)	0.00	(448.05)	0.00	(5,647.82)	(5,647.82)	Sendout Volumes Total
880 Other Expense Total	23,085.45	120,356.21	3,694.51	12,278.07	0.00	19,390.94	127,469.08	
	0.00	6,007.00	0.00	594.10	0.00	5,412.90	5,412.90	3-factor Total
881 Rents Total	0.00	6,007.00	0.00	594.10	0.00	5,412.90	5,412.90	
	0.00	233,475.46	0.00	23,090.71	0.00	210,384.75	210,384.75	3-factor Total
	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	Customers-All Total
	27,432.75	27,432.75	0.00	0.00	0.00	27,432.75	27,432.75	Direct-OR Total
	(2,346.65)	(2,346.65)	(2,346.65)	0.00	0.00	0.00	0.00	Direct-WA Total
885 Supervision and Engineering Total	25,086.10	3,981.43	0.00	292.63	0.00	3,688.80	3,688.80	Sendout Volumes Total
	0.00	159,623.57	0.00	15,786.77	0.00	143,836.80	143,836.80	3-factor Total
	0.00	3,218.87	0.00	359.23	0.00	2,859.64	2,859.64	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	134.30	0.00	13.87	0.00	120.43	120.43	Customers-Res Total
	30,203.44	30,203.44	0.00	0.00	0.00	30,203.44	30,203.44	Direct-OR Total
	5,735.31	5,735.31	5,735.31	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	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout volumes Total
887 Mains Total	35,938.75	162,976.74	5,735.31	16,159.87	0.00	30,203.44	177,020.31	
	0.00	6,942.00	0.00	686.56	0.00	6,255.44	6,255.44	3-factor Total
	17,868.36	17,868.36	0.00	0.00	0.00	17,868.36	17,868.36	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	32,797.56	0.00	2,410.62	0.00	30,386.94	30,386.94	Sendout Volumes Total
	0.00	35,329.76	0.00	3,805.02	0.00	31,524.74	31,524.74	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	17,868.36	75,069.32	0.00	6,902.20	0.00	17,868.36	86,035.48	
	0.00	69.96	0.00	6.92	0.00	63.04	63.04	3-factor Total
	0.00	10,377.85	0.00	762.77	0.00	9,615.08	9,615.08	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	10,447.81	0.00	769.69	0.00	9,678.12	9,678.12	
	0.00	42,689.64	0.00	4,221.99	0.00	38,467.65	38,467.65	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	70,845.80	70,845.80	0.00	0.00	0.00	70,845.80	70,845.80	Customers-Ind Total
	3,020.15	3,020.15	3,020.15	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	Firm Volumes Total
	0.00	5,877.48	0.00	431.99	0.00	5,445.49	5,445.49	Sendout Volumes Total
892 Services Total	73,865.95	48,567.12	3,020.15	4,653.98	0.00	70,845.80	114,758.94	
	0.00	10,135.44	0.00	1,002.39	0.00	9,133.05	9,133.05	3-factor Total
	0.00	7,669.10	0.00	778.41	0.00	6,890.69	6,890.69	Customers-All Total
	0.00	20,073.36	0.00	1,690.17	0.00	18,383.19	18,383.19	Customers-Comm Total
	0.00	10,621.72	0.00	660.67	0.00	9,961.05	9,961.05	Customers-Ind Total
	0.00	16,342.60	0.00	1,688.18	0.00	14,654.42	14,654.42	Customers-Res Total
	13,762.31	13,762.31	0.00	0.00	0.00	13,762.31	13,762.31	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
893 Meters and House Regulators Total	13,762.31	86,004.14	0.00	1,555.42	0.00	19,606.50	19,606.50	Sendout Volumes Total
	0.00	21,161.92	0.00	1,555.42	0.00	19,606.50	19,606.50	
	13,762.31	99,765.45	0.00	7,375.24	0.00	13,762.31	92,391.21	

For the Month Ended October 31, 2009

FERC Descr	System			Washington			Oregon			Allocation Method		
	Direct	Allocated		Direct	Allocated		Direct	Allocated		Total	Total	
		Oct	Oct		Oct	Oct		Oct	Oct		Oct	
	0.00	2,264.67	2,264.67	0.00	223.97	223.97	0.00	2,040.70	2,040.70	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	1,398.17	1,398.17	1,398.17	0.00	0.00	0.00	0.00	1,398.17	1,398.17	0.00	0.00	Direct-OR Total
	952.04	952.04	952.04	952.04	0.00	0.00	952.04	0.00	0.00	0.00	0.00	Direct-WA Total
894 Other Equipment Total	2,350.21	4,614.88	4,614.88	952.04	223.97	1,176.01	952.04	1,398.17	2,040.70	3,438.87	0.00	3-factor Total
	0.00	117,642.74	117,642.74	0.00	11,634.87	11,634.87	0.00	106,007.87	106,007.87	0.00	0.00	3-factor Total
901 Supervision Total	0.00	1,795.00	1,795.00	0.00	177.53	177.53	0.00	1,617.47	1,617.47	0.00	0.00	Customers-All Total
	0.00	207,663.66	207,663.66	0.00	28,969.08	28,969.08	0.00	178,694.58	178,694.58	0.00	0.00	Customers-Comm Total
	0.00	26,057.37	26,057.37	0.00	2,644.82	2,644.82	0.00	23,412.55	23,412.55	0.00	0.00	Customers-Ind Total
	0.00	4,321.06	4,321.06	0.00	268.77	268.77	0.00	4,052.29	4,052.29	0.00	0.00	Customers-Res Total
	0.00	22,051.58	22,051.58	0.00	2,277.92	2,277.92	0.00	19,773.66	19,773.66	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	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
902 Meter Reading Expenses Total	0.00	261,888.67	261,888.67	0.00	34,338.12	34,338.12	0.00	227,550.55	227,550.55	0.00	0.00	3-factor Total
	0.00	888,857.46	888,857.46	0.00	87,908.01	87,908.01	0.00	800,949.45	800,949.45	0.00	0.00	Customers-All Total
	0.00	166,791.66	166,791.66	0.00	16,929.36	16,929.36	0.00	149,862.30	149,862.30	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	37,452.48	37,452.48	0.00	2,329.54	2,329.54	0.00	35,122.94	35,122.94	0.00	0.00	Customers-Res Total
	0.00	377,590.82	377,590.82	0.00	39,005.12	39,005.12	0.00	338,585.70	338,585.70	0.00	0.00	Direct-OR Total
	111.77	0.00	111.77	0.00	0.00	0.00	0.00	111.77	0.00	0.00	0.00	Direct-WA Total
903 Customer Records and Collection Expense Total	111.77	1,470,692.42	1,470,804.19	0.00	146,172.03	146,172.03	0.00	1,324,632.16	1,324,632.16	0.00	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	85,391.00	85,391.00	0.00	8,667.19	8,667.19	0.00	76,723.81	76,723.81	0.00	0.00	Customers-Comm Total
	0.00	15,437.36	15,437.36	0.00	1,299.83	1,299.83	0.00	14,137.53	14,137.53	0.00	0.00	Customers-Ind Total
	0.00	11,089.52	11,089.52	0.00	689.77	689.77	0.00	10,399.75	10,399.75	0.00	0.00	Customers-Res Total
	0.00	124,701.86	124,701.86	0.00	12,881.70	12,881.70	0.00	111,820.16	111,820.16	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	0.00	236,619.74	236,619.74	0.00	23,538.49	23,538.49	0.00	213,081.25	213,081.25	0.00	0.00	3-factor Total
	0.00	21,803.68	21,803.68	0.00	2,252.32	2,252.32	0.00	19,551.36	19,551.36	0.00	0.00	Customers-All Total
	0.00	7,517.49	7,517.49	0.00	799.86	799.86	0.00	6,717.63	6,717.63	0.00	0.00	Customers-Comm Total
	0.00	29,321.17	29,321.17	0.00	3,052.18	3,052.18	0.00	26,268.99	26,268.99	0.00	0.00	Customers-Ind Total
	0.00	28,035.90	28,035.90	0.00	2,772.75	2,772.75	0.00	25,263.15	25,263.15	0.00	0.00	Customers-Res Total
907 Supervision Total	0.00	213,376.53	213,376.53	0.00	21,657.73	21,657.73	0.00	191,718.80	191,718.80	0.00	0.00	3-factor Total
	0.00	14,852.90	14,852.90	0.00	1,250.62	1,250.62	0.00	13,602.28	13,602.28	0.00	0.00	Customers-All Total
	0.00	73,040.87	73,040.87	0.00	4,543.14	4,543.14	0.00	68,497.73	68,497.73	0.00	0.00	Customers-Comm Total
	0.00	13,205.88	13,205.88	0.00	1,364.16	1,364.16	0.00	11,841.72	11,841.72	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
	(9,334.56)	(9,334.56)	(9,334.56)	(200.00)	0.00	0.00	(200.00)	(9,334.56)	0.00	0.00	0.00	Direct-OR Total
	(200.00)	(200.00)	(200.00)	(200.00)	0.00	0.00	(200.00)	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	5,233.20	5,233.20	0.00	556.81	556.81	0.00	4,676.39	4,676.39	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	regulatory Total
908 Customer Assistance Expense Total	(9,534.56)	347,745.28	338,210.72	(200.00)	32,145.21	31,945.21	(200.00)	315,600.07	306,265.51	0.00	0.00	3-factor Total
	0.00	139,065.21	139,065.21	0.00	14,365.44	14,365.44	0.00	124,699.77	124,699.77	0.00	0.00	Customers-All Total
	0.00	139,065.21	139,065.21	0.00	14,365.44	14,365.44	0.00	124,699.77	124,699.77	0.00	0.00	Customers-Res Total
909 Customer Information Expense Total	0.00	17,621.54	17,621.54	0.00	1,820.31	1,820.31	0.00	15,801.23	15,801.23	0.00	0.00	3-factor Total
	0.00	14,618.66	14,618.66	0.00	1,483.79	1,483.79	0.00	13,134.87	13,134.87	0.00	0.00	Customers-All Total
	0.00	11,740.43	11,740.43	0.00	1,212.79	1,212.79	0.00	10,527.64	10,527.64	0.00	0.00	Customers-Comm Total
	0.00	4,047.85	4,047.85	0.00	430.69	430.69	0.00	3,617.16	3,617.16	0.00	0.00	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	30,406.94	30,406.94	0.00	3,127.27	3,127.27	0.00	27,279.67	27,279.67	0.00	0.00	Employee Cost Total
	0.00	4,944.10	4,944.10	0.00	488.97	488.97	0.00	4,455.13	4,455.13	0.00	0.00	3-factor Total
	0.00	193,402.85	193,402.85	0.00	19,630.43	19,630.43	0.00	173,772.42	173,772.42	0.00	0.00	Customers-All Total
	0.00	6,154.11	6,154.11	0.00	518.18	518.18	0.00	5,635.93	5,635.93	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	58.94	58.94	0.00	6.09	6.09	0.00	52.85	52.85	0.00	0.00	Customers-Res Total
	314.73	0.00	314.73	0.00	0.00	0.00	0.00	314.73	0.00	0.00	0.00	Direct-OR Total
	314.73	204,560.00	204,874.73	0.00	20,643.67	20,643.67	0.00	183,916.33	184,231.06	0.00	0.00	Firm Volumes Total
912 Demonstration and Selling Expense Total	314.73	0.00	0.00	0.00	0.00	0.00	0.00	314.73	0.00	0.00	0.00	3-factor Total
	0.00	25,258.75	25,258.75	0.00	2,126.79	2,126.79	0.00	23,131.96	23,131.96	0.00	0.00	Customers-All Total
	0.00	597.03	597.03	0.00	61.67	61.67	0.00	535.36	535.36	0.00	0.00	Customers-Comm Total
	0.00	25,855.78	25,855.78	0.00	2,188.46	2,188.46	0.00	23,667.32	23,667.32	0.00	0.00	Customers-Res Total
913 Advertising 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
916 Miscellaneous Sales Expense 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

FERC Descr	System			Washington			Oregon			Allocation Method		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Oct	Total	Allocation Method
	0.00	2,347,781.07	2,347,781.07	0.00	232,195.52	232,195.52	0.00	2,115,585.55	2,115,585.55	3-factor Total	3-factor Total	
	0.00	5,677.42	5,677.42	0.00	597.26	597.26	0.00	5,080.16	5,080.16	Admin Tran Total	Admin Tran Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total	Customers port/van Total	
	0.00	285,215.22	285,215.22	0.00	28,949.33	28,949.33	0.00	256,265.89	256,265.89	Customers-All Total	Customers-All Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Comm Total	Customers-Comm Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total	Customers-Res Total	
	55,481.04	0.00	55,481.04	0.00	0.00	0.00	55,481.04	0.00	0.00	Direct-OR Total	Direct-OR Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	Direct-WA Total	
	0.00	616,954.66	616,954.66	0.00	65,643.97	65,643.97	0.00	551,310.69	551,310.69	Employee Cost Total	Employee Cost Total	
	0.00	50,359.28	50,359.28	0.00	4,779.10	4,779.10	0.00	45,580.18	45,580.18	Firm Volumes Total	Firm Volumes Total	
	0.00	108,495.73	108,495.73	0.00	32,548.72	32,548.72	0.00	75,947.01	75,947.01	Regulatory Total	Regulatory Total	
	0.00	2,189.04	2,189.04	0.00	160.89	160.89	0.00	2,028.15	2,028.15	Sendout Volumes Total	Sendout Volumes Total	
921 Office Supplies and Expense Total	55,481.04	3,416,672.42	3,472,153.46	0.00	364,874.79	364,874.79	55,481.04	3,051,797.63	3,107,278.67	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	(873,978.92)	(873,978.92)	0.00	(91,942.58)	(91,942.58)	0.00	(782,036.34)	(782,036.34)	Admin Tran Total	Admin Tran Total	
	0.00	(349,485.80)	(349,485.80)	0.00	(37,185.29)	(37,185.29)	0.00	(312,300.51)	(312,300.51)	Employee Cost Total	Employee Cost Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total	Payroll Total	
922 Administrative Expenses Transferred - Credit Total	0.00	(1,223,464.72)	(1,223,464.72)	0.00	(129,127.87)	(129,127.87)	0.00	(1,094,336.85)	(1,094,336.85)	0.00	0.00	
	0.00	134,635.94	134,635.94	0.00	13,315.49	13,315.49	0.00	121,320.45	121,320.45	3-factor Total	3-factor Total	
924 Property Insurance Premium Total	0.00	134,635.94	134,635.94	0.00	13,315.49	13,315.49	0.00	121,320.45	121,320.45	0.00	0.00	
	0.00	112,437.70	112,437.70	0.00	11,120.09	11,120.09	0.00	101,317.61	101,317.61	3-factor Total	3-factor Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total	Payroll Total	
925 Injuries and Damages Total	0.00	112,437.70	112,437.70	0.00	11,120.09	11,120.09	0.00	101,317.61	101,317.61	0.00	0.00	
	0.00	70,349.87	70,349.87	0.00	6,957.61	6,957.61	0.00	63,392.26	63,392.26	3-factor Total	3-factor Total	
	1,254.18	0.00	1,254.18	0.00	0.00	0.00	1,254.18	0.00	0.00	Direct-OR Total	Direct-OR Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total	Direct-WA Total	
	0.00	574,031.83	574,031.83	0.00	61,076.98	61,076.98	0.00	512,954.85	512,954.85	Employee Cost Total	Employee Cost Total	
	0.00	(216,884.00)	(216,884.00)	0.00	(21,840.22)	(21,840.22)	0.00	(195,043.78)	(195,043.78)	Payroll Total	Payroll Total	
926 Employee Pensions and Benefits Total	1,254.18	427,497.70	428,751.88	0.00	45,194.37	46,194.37	1,254.18	381,303.33	382,557.51	0.00	0.00	
	0.00	366,747.24	366,747.24	0.00	36,271.30	36,271.30	0.00	330,475.94	330,475.94	3-factor Total	3-factor Total	
930 Miscellaneous General Expense Total	0.00	334,498.25	334,498.25	0.00	33,081.89	33,081.89	0.00	301,416.36	301,416.36	0.00	0.00	
	0.00	3,293.00	3,293.00	0.00	334.24	334.24	0.00	2,958.76	2,958.76	Customers-All Total	Customers-All Total	
	9,366.25	0.00	9,366.25	0.00	0.00	0.00	9,366.25	0.00	0.00	Direct-OR Total	Direct-OR Total	
	19,744.53	337,791.25	357,535.78	10,378.28	10,378.28	10,378.28	9,366.25	304,375.12	313,741.37	0.00	0.00	
931 Rents Total	0.00	190,243.23	190,243.23	0.00	18,815.06	18,815.06	0.00	171,428.17	171,428.17	3-factor Total	3-factor Total	
	0.00	9,427.50	9,427.50	0.00	956.89	956.89	0.00	8,470.61	8,470.61	Customers-All Total	Customers-All Total	
	0.00	1,642.09	1,642.09	0.00	417.58	417.58	0.00	1,224.51	1,224.51	Customers-The Dalles Total	Customers-The Dalles Total	
	113,543.30	0.00	113,543.30	0.00	0.00	0.00	113,543.30	0.00	0.00	Direct-OR Total	Direct-OR Total	
	2,877.88	0.00	2,877.88	2,877.88	0.00	0.00	0.00	0.00	0.00	Employee Cost Total	Employee Cost Total	
	0.00	10,390.40	10,390.40	0.00	1,105.54	1,105.54	0.00	9,284.86	9,284.86	Firm Volumes Total	Firm Volumes Total	
	0.00	3,133.43	3,133.43	0.00	297.36	297.36	0.00	2,836.07	2,836.07	Sendout Volumes Total	Sendout Volumes Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
935 Maintenance of General Plant Total	116,421.18	214,836.65	331,257.83	2,877.88	21,592.43	24,470.31	113,543.30	193,244.22	305,787.52	0.00	0.00	
Grand Total	518,863.78	10,034,463.07	10,553,326.85	86,673.96	1,020,043.15	1,106,723.11	432,183.82	9,014,419.92	9,446,603.74			