

06-100542-ST

Rates and Regulatory Affairs
Facsimile: 503.721.2516

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

April 5, 2010

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

2010 APR -6 AM 9:44
 COMMUNICATIONS SECTION
 STATE OF WASHINGTON
 OFFICE OF THE ATTORNEY GENERAL

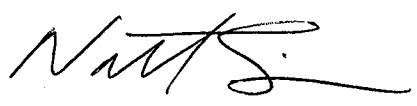
Re: **MONTHLY GAS COST DEFERRED BALANCE
ACCUMULATIONS/AMORTIZATIONS**

Dear Mr. Danner:

Per WAC 480-90-233(5), enclosed are copies of the company's Deferred Rate Making Accounts & JV 28A and JV 29 ledgers for February 2010.

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

Sincerely,



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

NCS/kcm

enclosure(s)

NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
February 2010

| | | January | Change | February |
|---|-----------------------|-----------------------|-------------------|-----------------------|
| WASHINGTON 186XXX ACCOUNTS | | | | |
| 186234 | DEF WA GREAT PROGRAM | 98,244.00 | 66,280.47 | 164,524.47 |
| 186235 | AMOR WA GREAT PROGRAM | 146,608.87 | (20,212.02) | 126,396.85 |
| 186302 | MARGIN SHARING - WA | (10,799.92) | (50,560.67) | (61,360.59) |
| 186310 | WA ENERGY EFFICIENCY | 156,146.39 | 422.90 | 156,569.29 |
| 186311 | WA FURNACE PROGRAM | 0.00 | 0.00 | 0.00 |
| 186312 | WA - AUDIT RESIDENTI | 411,932.55 | 409,167.47 | 821,100.02 |
| 186316 | WA DSM AMORTIZATION | 52,528.34 | (9,074.98) | 43,453.36 |
| 186365 | ALBANY DFD GAIN - WA | (10,225.24) | 2,519.76 | (7,705.48) |
| Subtotal 186xxx accounts | | 844,434.99 | 398,542.93 | 1,242,977.92 |
| WASHINGTON 191XXX ACCOUNTS | | | | |
| 191420 | WACOG - ACCR. WA | (645,814.00) | (95,483.00) | (741,297.00) |
| 191421 | AMORT OF WACOG - WA | (2,997,327.89) | 412,428.44 | (2,584,899.45) |
| 191430 | DEMAND - ACCR WA | (1,304,586.45) | (161,207.89) | (1,465,794.34) |
| 191431 | AMORT OF DEMAND WA | (1,394,324.31) | 130,637.45 | (1,263,686.86) |
| Subtotal 191xxx accounts | | (6,342,052.65) | 286,375.00 | (6,055,677.65) |
| TOTAL WASHINGTON DEFERRED ACCOUNTS | | (5,497,617.66) | 684,917.93 | (4,812,699.73) |

NORTHWEST NATURAL GAS COMPANY

Date 28-Feb-10

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

PGA DEFERRAL

Scanned

Document Number

100464333

Prepared:

[Signature]
3/4/10

Approved

[Signature]

Verified:

Northwest Natural Gas Company SAP Journal Entry

| Company Code | Document Type | Document Date | Posting Date | Currency | Reference | Header Text |
|--------------|---------------|------------------------|------------------------|----------|-----------|----------------------|
| (4) | (2) | (8) | (8) | (3) | (16) | (25) |
| 5000 | SA | 02282010 (MMDDYYYY) | 02282010 (MMDDYYYY) | USD | JV28A | PGA Deferral 2009-10 |

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

| Line No. | Account | Cost Center | Internal Order | Debit (S) Credit (H) | Debit Amount | Credit Amount | Detail Text | Quantity | Unit of Measure |
|--------------|---------|-------------|----------------|-------------------------|---------------------|---------------------|------------------------|----------|-----------------|
| | (6) | (5) | (12) | (1) | (10+2) | (10+2) | (50) | (9+3) | (3) |
| 1 | 540200 | 84020 | 805-02890 | S | / 788,230.00 | | OR WACOG PGA Activity | | |
| 2 | 191400 | | | H | | / 788,230.00 | OR WACOG PGA Activity | | |
| 3 | 540200 | 84020 | 805-02890 | S | / 8,505.00 | | Ore Storage PGA Timing | | |
| 4 | 191400 | | | H | | / 8,505.00 | OR Storage PGA Adj | | |
| 5 | 540100 | 84020 | 805-02880 | H | | / 175,838.92 | OR DEM PGA Activity | | |
| 6 | 191410 | | | S | / 175,838.92 | | OR DEM PGA Activity | | |
| 7 | 411000 | 83010 | 419-06205 | S | / 26,709.00 | - | OR PGA Interest | | |
| 8 | 191400 | | | H | - | / 41,747.00 | OR WACOG Interest | | |
| 9 | 191410 | | | S | / 686.00 | - | OR DEM Incr. Interest | | |
| 10 | 191450 | | | S | / 14,352.00 | - | OR DEM Coll. Interest | | |
| 11 | 540100 | 84020 | 805-02885 | H | | 2,018,891.49 | OR DEM DEF Collected | | |
| 12 | 191450 | | | S | 2,018,891.49 | | OR DEM DEF Collected | | |
| 13 | 540200 | 84020 | 805-02950 | S | / 94,128.00 | | WA WACOG PGA Activity | | |
| 14 | 191420 | | | H | | / 94,128.00 | WA WACOG PGA Activity | | |
| 15 | 540100 | 84020 | 805-02940 | S | / 157,461.89 | | WA DEM PGA Activity | | |
| 16 | 191430 | | | H | | / 157,461.89 | WA DEM PGA Activity | | |
| 17 | 411000 | 83010 | 419-06210 | S | 5,101.00 | - | WA PGA Interest | | |
| 18 | 191420 | | | H | - | / 1,355.00 | WA WACOG Interest | | |
| 19 | 191430 | | | H | - | / 3,746.00 | WA DEM Interest | | |
| 20 | 191432 | | | H | | | WA DEM Interest | | |
| 21 | 540200 | 84020 | 805-02890 | H | | | Ore Hedge PGA Adj. | | |
| 22 | 191400 | | | H | | | Ore Hedge PGA Adj. | | |
| Total | | | | | <u>3,289,903.30</u> | <u>3,289,903.30</u> | | | |

Robin Dady:

\$4 rounding adj true up
needed Feb 2010

Robin Dady:

\$520 debit included since Nov 2009 adj was
entered as \$665 and should have been \$145.

Prepared by _____

Approved by _____

Date _____

Date _____

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

Oregon Demand charge deferral

R:\Gas Accounting\UV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\Embedded Commodity Detail Tab 4

| Line No. | | November-09 | December-09 | January-10 | February-10 | March-10 | April-10 | May-10 | June-10 | July-10 | August-10 | September-10 | October-10 |
|--------------------------------|---------------------------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ACTUAL DEMAND CHARGES: | | | | | | | | | | | | | |
| US Transmission Co.: | | | | | | | | | | | | | |
| 47 | Williams (NWPL) | 4,270,377.98 | 4,475,147.34 | 4,475,147.34 | 4,042,091.31 | | | | | | | | |
| 48 | TmsCan(Gas Trans. NW) | 517,197.47 | 534,437.38 | 534,437.38 | 482,717.63 | | | | | | | | |
| 49 | Temporary Capacity | (341,855.99) | (353,251.19) | (353,251.19) | (319,065.59) | | | | | | | | |
| 50 | KB Pipeline | 18,688.19 | 18,688.19 | 18,688.19 | 18,688.19 | | | | | | | | |
| CN Transmission Co.: | | | | | | | | | | | | | |
| 51 | TransCanada (NOVA) | 765,922.35 | 772,845.11 | 908,946.55 | 772,918.31 | | | | | | | | |
| 52 | TransCanada (ANG) | 245,848.33 | 249,544.69 | 303,582.22 | 249,568.32 | | | | | | | | |
| 53 | Duke En (WC)T-South | 662,060.82 | 655,187.61 | 683,036.04 | 653,114.56 | | | | | | | | |
| 54 | Coral En T-South | 54,000.00 | 55,800.00 | 55,800.00 | 50,400.00 | | | | | | | | |
| 55 | Terasen Gas (SC) | 598,571.47 | 621,159.61 | 628,600.43 | 561,100.52 | | | | | | | | |
| 56 | Prior Period Adjustments | (203,802.84)* | | (33,386.51) | 55,638.52 | | | | | | | | |
| 57 | Other | | | | | | | | | | | | |
| 58 | Total Charges | 6,587,007.78 | 7,029,558.74 | 7,201,600.45 | 6,567,171.77 | | | | | | | | |
| | | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok |
| EMBEDDED CHARGES: | | | | | | | | | | | | | |
| US Transmission Co.: | | | | | | | | | | | | | |
| 59 | Williams (NWPL) | 3,861,078.43 | 4,013,600.47 | 4,013,598.47 | 3,625,185.94 | 4,013,598.47 | 3,884,129.29 | 4,013,599.47 | 3,884,130.29 | 4,013,601.47 | 4,013,601.47 | 3,884,130.29 | 4,013,601.47 |
| 60 | TmsCan(Gas Trans. NW) | 517,197.00 | 534,438.00 | 534,438.00 | 482,717.00 | 534,438.00 | 435,253.00 | 449,762.00 | 435,253.00 | 449,762.00 | 449,762.00 | 435,253.00 | 534,438.00 |
| 61 | Temporary Capacity | 97,739.00 | 101,265.00 | 101,265.00 | 91,466.00 | 101,265.00 | 97,999.00 | 101,265.00 | 97,999.00 | 101,265.00 | 101,265.00 | 97,999.00 | 101,265.00 |
| 62 | KB Pipeline | 18,688.00 | 18,688.00 | 18,688.00 | 18,688.00 | 18,688.00 | 18,688.00 | 18,688.00 | 18,688.00 | 18,689.00 | 18,689.00 | 18,688.00 | 18,688.00 |
| CN Transmission Co.: | | | | | | | | | | | | | |
| 63 | TransCanada (NOVA) | 735,942.00 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 | 745,767.17 |
| 64 | TransCanada (ANG) | 281,944.00 | 239,195.39 | 239,195.39 | 239,195.39 | 239,195.39 | 214,070.30 | 214,070.30 | 214,070.30 | 214,070.30 | 214,070.30 | 214,070.30 | 239,195.39 |
| 65 | Duke En (WC)T-South | 721,065.00 | 702,090.00 | 702,090.00 | 693,505.00 | 702,090.00 | 699,229.00 | 702,090.00 | 699,229.00 | 702,090.00 | 702,090.00 | 699,229.00 | 702,090.00 |
| 66 | Coral En T-South | | | | | | | | | | | | |
| 67 | Terasen Gas (SC) | 608,078.00 | 595,760.00 | 595,760.00 | 538,105.00 | 595,760.00 | 576,541.00 | 595,760.00 | 576,541.00 | 595,760.00 | 595,760.00 | 576,541.00 | 595,760.00 |
| 68 | Other | | | | | | | | | | | | |
| 69 | Total Embedded | 6,841,731.43 | 6,950,804.03 | 6,950,802.03 | 6,434,629.50 | 6,950,802.03 | 6,671,676.77 | 6,841,001.95 | 6,671,677.77 | 6,841,004.95 | 6,841,004.95 | 6,671,677.77 | 6,950,805.03 |
| | | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok | ok |
| Oregon VARIANCE Share - | | | | | | | | | | | | | |
| US Transmission Co.: | | | | | | | | | | | | | |
| 70 | Williams (MWPL) | 369,229.13 | 416,361.44 | 416,363.24 | 376,090.33 | | | | | | | | |
| 71 | TmsCan(Gas Trans. NW) | 0.43 | (0.56) | (0.56) | 0.56 | | | | | | | | |
| 72 | Temporary Capacity | (396,558.64) | (410,019.06) | (410,019.06) | (370,340.55) | | | | | | | | |
| 73 | KB Pipeline | 0.18 | 0.18 | 0.18 | 0.18 | | | | | | | | |
| CN Transmission Co.: | | | | | | | | | | | | | |
| 74 | TransCanada (NOVA) | 27,045.27 | 24,427.00 | 147,204.11 | 24,493.04 | | | | | | | | |
| 75 | TransCanada (ANG) | (32,561.90) | 9,336.10 | 58,083.36 | 9,357.42 | | | | | | | | |
| 76 | Duke En (WC)T-South | (53,227.67) | (42,310.65) | (35,230.58) | (36,436.22) | | | | | | | | |
| 77 | Coral En T-South | 48,713.40 | 50,337.18 | 50,337.18 | 45,465.84 | | | | | | | | |
| 78 | Terasen Gas (SC) | (8,575.84) | 22,912.98 | 29,625.35 | 20,744.26 | | | | | | | | |
| 79 | Prior Period Adjustments | (183,850.54) | | (30,117.97) | 50,191.51 | | | | | | | | |
| 80 | Other | | | | | | | | | | | | |
| 81 | Total Variance | (229,786.18) | 71,044.61 | 226,245.25 | 119,566.37 | | | | | | | | |
| 82 | Oregon Allocation Ratio | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% | 90.210% |
| 83 | Oregon Portion | (229,786.18) | 71,044.61 | 226,245 | 119,566 | | | | | | | | |
| 84 | Amount Previously Booked | (286,659.10) | 71,045.00 | 226,245 | | | | | | | | | |
| 85 | Net to Book (191410) | 56,272.92 | | | 119,566 | | | | | | | | |

86 Entry 191410.....
87 Entry 805-02880.....

correct 11/2009 error.
** Recorded 2/6/10 182.75 originally*

175,838.92
(175,838.92)

| March 4, 2010 | NORTHWEST NATURAL GAS COMPANY | | | | | | | | | | | | Reference | |
|------------------|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|
| Page 3 OR | ACCOUNT 191.400 OREGON 11/09 - 10/10 WACOG | | | | | | | | | | | | See * | |
| | Nov-09 | Dec-09 | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 | Aug-10 | Sep-10 | Oct-10 | Balance | |
| Beg. Balance | | (4,949,586) | (5,524,583) | (5,414,666) | (6,253,148) | (6,253,148) | (6,253,148) | (6,253,148) | (6,253,148) | (6,253,148) | (6,253,148) | (6,253,148) | | |
| Nov: Accrual | (4,931,876) | | | | | | | | | | | | (4,931,876) | Oct 05 Tab 3 |
| Bal. Before Int. | (4,931,876) | - | - | - | - | - | - | - | - | - | - | - | (4,931,876) | |
| Int. Rate | 0.08618 | (17,710) | - | - | - | - | - | - | - | - | - | - | (17,710) | |
| Ending Balance | (4,949,586) | | | | | | | | | | | | (4,949,586) | |
| Dec: Accrual | | (537,521) | | | | | | | | | | | (537,521) | Nov 05 Tab 4 |
| Bal. Before Int. | | (5,487,107) | - | - | - | - | - | - | - | - | - | - | (5,487,107) | |
| Int. Rate | 0.08618 | (37,476) | - | - | - | - | - | - | - | - | - | - | (37,476) | |
| Ending Balance | | (5,524,583) | | | | | | | | | | | (5,524,583) | |
| Jan: Accrual | | | 149,057 | | | | | | | | | | 149,057 | Dec 05 Tab 5 |
| Bal. Before Int. | | | (5,375,526) | - | - | - | - | - | - | - | - | - | (5,375,526) | |
| Int. Rate | 0.08618 | | (39,140) | - | - | - | - | - | - | - | - | - | (39,140) | |
| Ending Balance | | | (5,414,666) | | | | | | | | | | (5,414,666) | |
| Feb: Accrual | | | | (796,735) | | | | | | | | | (796,735) | Jan 05 Tab 6 |
| Bal. Before Int. | | | | (6,211,401) | - | - | - | - | - | - | - | - | (6,211,401) | |
| Int. Rate | 0.08618 | | | (41,747) | - | - | - | - | - | - | - | - | (41,747) | |
| Ending Balance | | | | (6,253,148) | | | | | | | | | (6,253,148) | |
| Mar: Accrual | | | | | | | | | | | | | - | Feb 05 Tab 7 |
| Bal. Before Int. | | | | | (6,253,148) | - | - | - | - | - | - | - | (6,253,148) | |
| Int. Rate | 0 | | | | - | - | - | - | - | - | - | - | - | |
| Ending Balance | | | | | (6,253,148) | | | | | | | | (6,253,148) | |
| Apr: Accrual | | | | | | | | | | | | | - | Mar 05 Tab 8 |
| Bal. Before Int. | | | | | | (6,253,148) | - | - | - | - | - | - | (6,253,148) | |
| Int. Rate | 0 | | | | | - | - | - | - | - | - | - | - | |
| Ending Balance | | | | | | (6,253,148) | | | | | | | (6,253,148) | |
| May: Accrual | | | | | | | | | | | | | - | Apr 05 Tab 9 |
| Bal. Before Int. | | | | | | | (6,253,148) | - | - | - | - | - | (6,253,148) | |
| Int. Rate | 0 | | | | | | - | - | - | - | - | - | - | |
| Ending Balance | | | | | | | (6,253,148) | | | | | | (6,253,148) | |
| Jun: Accrual | | | | | | | | | | | | | - | May 05 Tab 10 |
| Bal. Before Int. | | | | | | | | (6,253,148) | - | - | - | - | (6,253,148) | |
| Int. Rate | 0 | | | | | | | - | - | - | - | - | - | |
| Ending Balance | | | | | | | | (6,253,148) | | | | | (6,253,148) | |
| Jul: Accrual | | | | | | | | | | | | | - | Jun 05 Tab 11 |
| Bal. Before Int. | | | | | | | | | (6,253,148) | - | - | - | (6,253,148) | |
| Int. Rate | 0 | | | | | | | | - | - | - | - | - | |
| Ending Balance | | | | | | | | | (6,253,148) | | | | (6,253,148) | |
| Aug: Accrual | | | | | | | | | | | | | - | Jul 05 Tab 12 |
| Bal. Before Int. | | | | | | | | | | (6,253,148) | - | - | (6,253,148) | |
| Int. Rate | 0 | | | | | | | | | - | - | - | - | |
| Ending Balance | | | | | | | | | | (6,253,148) | | | (6,253,148) | |
| Spt: Accrual | | | | | | | | | | | | | - | Aug 05 Tab 13 |
| Bal. Before Int. | | | | | | | | | | | (6,253,148) | - | (6,253,148) | |
| Int. Rate | 0 | | | | | | | | | | - | - | - | |
| Ending Balance | | | | | | | | | | | (6,253,148) | | (6,253,148) | |
| Oct: Accrual | | | | | | | | | | | | | - | Sep 05 Tab 14 |
| Bal. Before Int. | | | | | | | | | | | | (6,253,148) | (6,253,148) | |
| Int. Rate | 0 | | | | | | | | | | | - | - | |
| Ending Balance | | | | | | | | | | | | (6,253,148) | (6,253,148) | |
| Entry JV-28A | (17,710) | (37,476) | (39,140) | (41,747) | - | - | - | - | - | - | - | - | (136,073) | |
| Previously Book | (17,710) | (37,476) | (39,140) | | | | | | | | | | | |
| Net to Record | - | - | - | (41,747) | - | - | - | - | - | - | - | - | | |
| Monthly Deferral | (4,931,876) | (537,521) | 149,057 | (796,735) | - | - | - | - | - | - | - | - | (6,117,075) | |
| Entry 191400 | | | | | | | | | | | | | (41,747) | |
| Entry 419-06205 | | | | | | | | | | | | | 41,747 | |

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

| March 4, 2010 | | NORTHWEST NATURAL GAS COMPANY | | | | | | | | | | | | Reference | |
|------------------|---------|---|-----------|-----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------|---------------|
| Page 1 OR | | ACCOUNT 191.410 OREGON DEMAN D 11/09 to 10/10 | | | | | | | | | | | | See * | |
| | | Nov-09 | Dec-09 | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 | Aug-10 | Sep-10 | Oct-10 | Balance | |
| Beg. Balance | | | (287,086) | (217,848) | 7,645 | 184,170 | 184,170 | 184,170 | 184,170 | 184,170 | 184,170 | 184,170 | 184,170 | | |
| Nov: Accrual | | (286,059) | | | | | | | | | | | | (286,059) | Oct 05 Tab 3 |
| Bal. Before Int. | | (286,059) | - | - | - | - | - | - | - | - | - | - | - | (286,059) | |
| Int. Rate | 0.08618 | (1,027) | - | - | - | - | - | - | - | - | - | - | - | (1,027) | |
| Ending Balance | | (287,086) | - | - | - | - | - | - | - | - | - | - | - | (287,086) | |
| Dec: Accrual | | | 71,045 | | | | | | | | | | | 71,045 | Nov 05 Tab 4 |
| Bal. Before Int. | | | (216,041) | - | - | - | - | - | - | - | - | - | - | (216,041) | |
| Int. Rate | 0.08618 | | (1,807) | - | - | - | - | - | - | - | - | - | - | (1,807) | |
| Ending Balance | | | (217,848) | - | - | - | - | - | - | - | - | - | - | (217,848) | |
| Jan: Accrual | | | | 226,245 | | | | | | | | | | 226,245 | Dec 05 Tab 5 |
| Bal. Before Int. | | | | 8,397 | - | - | - | - | - | - | - | - | - | 8,397 | |
| Int. Rate | 0.08618 | | | (752) | - | - | - | - | - | - | - | - | - | (752) | |
| Ending Balance | | | | 7,645 | - | - | - | - | - | - | - | - | - | 7,645 | |
| Feb: Accrual | | | | | 175,839 | | | | | | | | | 175,839 | Jan 05 Tab 6 |
| Bal. Before Int. | | | | | 183,484 | - | - | - | - | - | - | - | - | 183,484 | |
| Int. Rate | 0.08618 | | | | 686 | - | - | - | - | - | - | - | - | 686 | |
| Ending Balance | | | | | 184,170 | - | - | - | - | - | - | - | - | 184,170 | |
| Mar: Accrual | | | | | | 184,170 | | | | | | | | 184,170 | Feb 05 Tab 7 |
| Bal. Before Int. | | | | | | 184,170 | - | - | - | - | - | - | - | 184,170 | |
| Int. Rate | 0 | | | | | - | - | - | - | - | - | - | - | - | |
| Ending Balance | | | | | | 184,170 | - | - | - | - | - | - | - | 184,170 | |
| Apr: Accrual | | | | | | | 184,170 | | | | | | | 184,170 | Mar 05 Tab 8 |
| Bal. Before Int. | | | | | | | 184,170 | - | - | - | - | - | - | 184,170 | |
| Int. Rate | 0 | | | | | | - | - | - | - | - | - | - | - | |
| Ending Balance | | | | | | | 184,170 | - | - | - | - | - | - | 184,170 | |
| May: Accrual | | | | | | | | 184,170 | | | | | | 184,170 | Apr 05 Tab 9 |
| Bal. Before Int. | | | | | | | | 184,170 | - | - | - | - | - | 184,170 | |
| Int. Rate | 0 | | | | | | | - | - | - | - | - | - | - | |
| Ending Balance | | | | | | | | 184,170 | - | - | - | - | - | 184,170 | |
| Jun: Accrual | | | | | | | | | 184,170 | | | | | 184,170 | May 05 Tab 10 |
| Bal. Before Int. | | | | | | | | | 184,170 | - | - | - | - | 184,170 | |
| Int. Rate | 0 | | | | | | | | - | - | - | - | - | - | |
| Ending Balance | | | | | | | | | 184,170 | - | - | - | - | 184,170 | |
| Jul: Accrual | | | | | | | | | | 184,170 | | | | 184,170 | Jun 05 Tab 11 |
| Bal. Before Int. | | | | | | | | | | 184,170 | - | - | - | 184,170 | |
| Int. Rate | 0 | | | | | | | | | - | - | - | - | - | |
| Ending Balance | | | | | | | | | | 184,170 | - | - | - | 184,170 | |
| Aug: Accrual | | | | | | | | | | | 184,170 | | | 184,170 | Jul 05 Tab 12 |
| Bal. Before Int. | | | | | | | | | | | 184,170 | - | - | 184,170 | |
| Int. Rate | 0 | | | | | | | | | | - | - | - | - | |
| Ending Balance | | | | | | | | | | | 184,170 | - | - | 184,170 | |
| Spt: Accrual | | | | | | | | | | | | 184,170 | | 184,170 | Aug 05 Tab 13 |
| Bal. Before Int. | | | | | | | | | | | | 184,170 | - | 184,170 | |
| Int. Rate | 0 | | | | | | | | | | | - | - | - | |
| Ending Balance | | | | | | | | | | | | 184,170 | - | 184,170 | |
| Oct: Accrual | | | | | | | | | | | | | 184,170 | 184,170 | Sep 05 Tab 14 |
| Bal. Before Int. | | | | | | | | | | | | | 184,170 | 184,170 | |
| Int. Rate | 0 | | | | | | | | | | | | - | - | |
| Ending Balance | | | | | | | | | | | | | 184,170 | 184,170 | |
| Entry JV-28A | | (1,027) | (1,807) | (752) | 686 | - | - | - | - | - | - | - | - | (2,900) | |
| Previously Book | | (1,027) | (1,807) | (752) | | | | | | | | | | | |
| Net to Record | | - | - | - | 686 | - | - | - | - | - | - | - | - | | |
| Monthly Deferral | | (286,059) | 71,045 | 226,245 | 175,839 | - | - | - | - | - | - | - | - | 187,070 | |
| Entry 191410 | | | | | | | | | | | | | | 686 | |
| Entry 419-06205 | | | | | | | | | | | | | | (686) | |

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

| March 4, 2010 | | NORTHWEST NATURAL GAS COMPANY | | | | | | | | | | | | Reference | |
|------------------|---------|---|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|---------------|
| Page 2 OR | | ACCOUNT 191.450 OREGON 11/09 - 10/10 OR Demand Accrual Vol. | | | | | | | | | | | | See * | |
| | | Nov-09 | Dec-09 | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 | Aug-10 | Sep-10 | Oct-10 | Balance | |
| Beg. Balance | | | 577,169 | (1,436,413) | 988,969 | 3,022,212 | 3,022,212 | 3,022,212 | 3,022,212 | 3,022,212 | 3,022,212 | 3,022,212 | 3,022,212 | | |
| Nov: Accrual | | 575,104 | | | | | | | | | | | | 575,104 | Oct 05 Tab 3 |
| Bal. Before Int. | | 575,104 | | | | | | | | | | | | 575,104 | |
| Int. Rate | 0.08618 | 2,065 | | | | | | | | | | | | 2,065 | |
| Ending Balance | | 577,169 | | | | | | | | | | | | 577,169 | |
| Dec: Accrual | | | (2,010,508) | | | | | | | | | | | (2,010,508) | Nov 05 Tab 4 |
| Bal. Before Int. | | | (1,433,339) | | | | | | | | | | | (1,433,339) | |
| Int. Rate | 0.08618 | | (3,074) | | | | | | | | | | | (3,074) | |
| Ending Balance | | | (1,436,413) | | | | | | | | | | | (1,436,413) | |
| Jan: Accrual | | | | 2,426,982 | | | | | | | | | | 2,426,982 | Dec 05 Tab 5 |
| Bal. Before Int. | | | | 990,570 | | | | | | | | | | 990,570 | |
| Int. Rate | 0.08618 | | | (1,601) | | | | | | | | | | (1,601) | |
| Ending Balance | | | | 988,969 | | | | | | | | | | 988,969 | |
| Feb: Accrual | | | | | 2,018,891 | | | | | | | | | 2,018,891 | Jan 05 Tab 6 |
| Bal. Before Int. | | | | | 3,007,860 | | | | | | | | | 3,007,860 | |
| Int. Rate | 0.08618 | | | | 14,352 | | | | | | | | | 14,352 | |
| Ending Balance | | | | | 3,022,212 | | | | | | | | | 3,022,212 | |
| Mar: Accrual | | | | | | | | | | | | | | | Feb 05 Tab 7 |
| Bal. Before Int. | | | | | | 3,022,212 | | | | | | | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | 3,022,212 | | | | | | | | 3,022,212 | |
| Apr: Accrual | | | | | | | | | | | | | | | Mar 05 Tab 8 |
| Bal. Before Int. | | | | | | | 3,022,212 | | | | | | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | 3,022,212 | | | | | | | 3,022,212 | |
| May: Accrual | | | | | | | | | | | | | | | Apr 05 Tab 9 |
| Bal. Before Int. | | | | | | | | 3,022,212 | | | | | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | | 3,022,212 | | | | | | 3,022,212 | |
| Jun: Accrual | | | | | | | | | | | | | | | May 05 Tab 10 |
| Bal. Before Int. | | | | | | | | | 3,022,212 | | | | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | | | 3,022,212 | | | | | 3,022,212 | |
| Jul: Accrual | | | | | | | | | | | | | | | Jun 05 Tab 11 |
| Bal. Before Int. | | | | | | | | | | 3,022,212 | | | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | | | | 3,022,212 | | | | 3,022,212 | |
| Aug: Accrual | | | | | | | | | | | | | | | Jul 05 Tab 12 |
| Bal. Before Int. | | | | | | | | | | | 3,022,212 | | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | | | | | 3,022,212 | | | 3,022,212 | |
| Spt: Accrual | | | | | | | | | | | | | | | Aug 05 Tab 13 |
| Bal. Before Int. | | | | | | | | | | | | 3,022,212 | | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | | | | | | 3,022,212 | | 3,022,212 | |
| Oct: Accrual | | | | | | | | | | | | | | | Sep 05 Tab 14 |
| Bal. Before Int. | | | | | | | | | | | | | 3,022,212 | 3,022,212 | |
| Int. Rate | 0 | | | | | | | | | | | | | | |
| Ending Balance | | | | | | | | | | | | | 3,022,212 | 3,022,212 | |
| Entry JV-28A | | 2,065 | (3,074) | (1,601) | 14,352 | | | | | | | | | 11,742 | |
| Previously Book | | 2,065 | (3,074) | (1,601) | | | | | | | | | | | |
| Net to Record | | | | | 14,352 | | | | | | | | | | |
| Monthly Deferral | | 575,104 | (2,010,508) | 2,426,982 | 2,018,891 | | | | | | | | | 3,010,470 | |
| Entry 191450 | | | | | | | | | | | | | | 14,352 | |
| Entry 419-06205 | | | | | | | | | | | | | | (14,352) | |

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

| NW Natural | | | | | | | | | | | | |
|--|-----------------|------------------|-----------------|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals | | | | | | | | | | | | |
| Demand Deferral - Volume Component | November-09 | December-09 | January-10 | February-10 | March-10 | April-10 | May-10 | June-10 | July-10 | August-10 | September-10 | October-10 |
| 1 Embedded Seasonalized Tab 20 | 8,395,499.00 | 11,788,842.00 | 11,530,598.00 | 9,466,925.00 | 8,126,384.00 | 5,834,851.00 | 3,925,693.00 | 2,626,208.00 | 2,092,439.00 | 2,085,692.00 | 2,392,310.00 | 5,191,677.00 |
| 2 Collected line 44 | 7,820,394.82 | 13,799,349.75 | 9,103,615.77 | 7,448,033.51 | - | - | - | - | - | - | - | - |
| 3 Deferral | (575,104.18) | 2,010,507.75 | (2,426,982.23) | (2,018,891.49) | - | - | - | - | - | - | - | - |
| 4 Previously Booked | (575,104.18) | 2,010,507.75 | (2,426,982.23) | - | - | - | - | - | - | - | - | - |
| 5 Net to Book | \$ - | \$ - | \$ - | \$ (2,018,891.49) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 Entry 191450 | 2,018,891.49 | | | | | | | | | | | |
| 7 Entry 805-02885 | (2,018,891.49) | | | | | | | | | | | |
| Actual Fixed Charges Collected | | | | | | | | | | | | |
| Oregon Firm Calendar Mo. Sales: | November-09 | December-09 | January-10 | February-10 | March-10 | April-10 | May-10 | June-10 | July-10 | August-10 | September-10 | October-10 |
| 15 Residential | 38,321,409 | 70,605,867 | 45,100,406 | 36,549,626 | -17,473,269 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 Commercial | 22,682,247 | 39,227,687 | 27,469,408 | 21,808,321 | -10,949,961 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 Industrial Firm | 3,049,565 | 3,793,979 | 3,269,158 | 2,897,474 | -878,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 Total of Calendar Month Sales: | 64,053,220 | 113,627,532 | 75,838,972 | 61,255,421 | -29,302,030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 1-99 Less: 31CSF - 31SF A C | 2,047,678 | 2,693,767 | 2,743,402 | 2,300,138 | - | - | - | - | - | - | - | - |
| 20 31ISF - 31SF A C | 1,185,782 | 1,416,865 | 1,386,217 | 1,303,014 | - | - | - | - | - | - | - | - |
| 21 32CSF - 32SF A C | 403,406 | 390,355 | 494,418 | 400,457 | - | - | - | - | - | - | - | - |
| 22 321SF - 32SF A C | 558,354 | 425,230 | 745,021 | 534,014 | - | - | - | - | - | - | - | - |
| 23 Total Firm Sales Fixed D/Charge | 4,195,220 | 4,926,217 | 5,369,059 | 4,537,624 | - | - | - | - | - | - | - | - |
| 24 Total Calendar Sales less Fixed: | 59,858,000 | 108,701,315 | 70,469,913 | 56,717,797 | (29,302,030) | - | - | - | - | - | - | - |
| 25 *OPGA" OR A No. 09-12A Exh 1 Line | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 | 0.12128 |
| 26 SFV Collected (line 24X25) | \$ 7,259,578.20 | \$ 13,183,295.48 | \$ 8,546,591.09 | \$ 6,878,734.42 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 27 Plus: 31CSF - 31SF A C | \$ 256,667.89 | \$ 268,525.54 | \$ 267,251.05 | \$ 265,141.69 | - | - | - | - | - | - | - | - |
| 28 31ISF - 31SF A C | \$ 150,811.82 | \$ 153,006.20 | \$ 148,133.92 | \$ 153,518.15 | - | - | - | - | - | - | - | - |
| 29 32CSF - 32SF A C | \$ 37,974.74 | \$ 33,158.84 | \$ 50,639.60 | \$ 43,498.07 | - | - | - | - | - | - | - | - |
| 30 321SF - 32SF A C | \$ 60,576.78 | \$ 45,349.37 | \$ 77,926.64 | \$ 62,192.46 | - | - | - | - | - | - | - | - |
| 31 Prior Month Unbilled MDDV Com | \$ (127,878.98) | \$ (127,347.34) | \$ (133,357.34) | \$ (136,476.26) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 32 Prior Month Unbilled MDDV Ind | \$ (71,313.40) | \$ (73,704.21) | \$ (74,424.60) | \$ (73,047.81) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 33 Current Month Unbilled MDDV Com | \$ 127,347.34 | \$ 133,357.34 | \$ 136,476.26 | \$ 130,029.52 | - | - | - | - | - | - | - | - |
| 34 Current Month Unbilled MDDV Ind | \$ 73,704.21 | \$ 74,424.60 | \$ 73,047.81 | \$ 72,609.55 | - | - | - | - | - | - | - | - |
| 35 MDDV @1.81 D/C Collected | \$ 507,890.41 | \$ 506,770.33 | \$ 545,693.35 | \$ 517,465.37 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 36 Plus: 31CSI - 31SIV | \$ 1,983.09 | \$ 2,748.74 | \$ 3,292.17 | \$ 2,245.31 | - | - | - | - | - | - | - | - |
| 37 31ISI - 31SIV | \$ 359.33 | \$ 258.38 | \$ 389.84 | \$ 375.25 | - | - | - | - | - | - | - | - |
| 38 32CSI - 32SIM | \$ 30,699.04 | \$ 32,230.52 | \$ 38,581.56 | \$ 29,688.82 | - | - | - | - | - | - | - | - |
| 39 32ISI - 32SIM | \$ 36,660.57 | \$ 29,050.55 | \$ 47,494.29 | \$ 37,439.45 | - | - | - | - | - | - | - | - |
| 40 SFV Collected Interruptible Sales | \$ 69,702.03 | \$ 64,288.19 | \$ 89,757.86 | \$ 69,748.83 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 41 Prior Mo Manual Adjustments Com | \$ (18.10) | \$ (621.85) | \$ (21,772.16) | \$ (2,836.20) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 42 Prior Mo Manual Adjustments Ind | \$ - | \$ (29.45) | \$ (30,043.45) | \$ (565.39) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 43 Prior Mo Manual Adjustments Ind Int | \$ (111.86) | \$ - | \$ (12,832.29) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 44 Unbilled Manual Adjustments Com | \$ 621.85 | \$ 21,772.16 | \$ 2,836.20 | \$ 2,347.77 | - | - | - | - | - | - | - | - |
| 45 Unbilled Manual Adjustments Ind | \$ 29.45 | \$ 30,043.45 | \$ 565.39 | - | - | - | - | - | - | - | - | - |
| 46 Unbilled Manual Adjustments Ind Int | \$ - | \$ 12,832.29 | \$ - | \$ 697.50 | - | - | - | - | - | - | - | - |
| 47 Collections Subject to Sensitive Adj | \$ 578,113.78 | \$ 635,055.12 | \$ 574,204.90 | \$ 586,857.88 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 48 Percent impact of Sensitive Effect | \$ (0.0299) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) | \$ (0.03) |
| 49 Revenue Sensitive Adjustment | \$ (17,297.16) | \$ (19,000.85) | \$ (17,180.21) | \$ (17,558.79) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 50 Total D/C Ctd (26+47+49) | \$ 7,820,394.82 | \$ 13,799,349.75 | \$ 9,103,615.77 | \$ 7,448,033.51 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals 2009-10.xls\Embedded Commodity Detail Tab 4 | | | | | | | | | | | | |

Account Reconciliation
1/31/2010
191430 Demand - Accr. WA

Description: Deferral of 100% of the difference between Washington's share of actual demand cost incurred and collected as defined in the related state's annual PGA

| | Beginning Balance | Debits + | Credits - | Ending Balance |
|--|--------------------------|-------------|----------------------|--------------------------|
| Balance per Subledger | \$ (1,013,784.13) | - | \$ 290,806.32 | \$ (1,304,590.45) |
| SL Reconciling Items (see below) | - | | | - |
| Adjusted Subledger Balance | \$ (1,013,784.13) | \$ - | \$ 290,806.32 | \$ (1,304,590.45) |
| Balance per General Ledger | (1,013,780.13) | - | 290,806.32 | (1,304,586.45) |
| GL Reconciling Items (see below) | (4.00) | | | (4.00) |
| Adjusted General Ledger Balance | \$ (1,013,784.13) | \$ - | \$ 290,806.32 | \$ (1,304,590.45) |

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Note: Subsidiary support found in back up for JV28A - see link below:
<http://JV28A%20Cost%20of%20Gas%20Deferral%20OR%20&%20WA/2009%20PGA%20Activity/Journal%20upload%20SAP%20&%20OR,%20WA%20PGAIN%20>

Reconciling Items and Adjustments

| | <u>Description</u> | <u>Debit</u> | <u>Credit</u> | <u>Action Needed</u> |
|--|----------------------|--------------|---------------|--------------------------|
| Subledger Reconciliation Items <i>Itemize by individual items</i> | | | | |
| Total Subledger Adjustments | | 0 | 0 | |
| General Ledger Items <i>Itemize by individual items</i> | | | | |
| | Deferral Int True Up | | | 4 Adj needed to GL JV28A |
| Total General Adjustments | \$ | - | 4 | |

Account Reconciliation
1/31/2010
191420 WACOG - Accr. WA

Description: Deferral of 100% of the difference between Washington's share of actual commodity cost incurred and collected as defined in the related state's annual PGA

| | Beginning Balance | Debits + | Credits - | Ending Balance |
|--|------------------------|---------------------|--------------------|------------------------|
| Balance per Subledger | \$ (663,987.00) | \$ 20,464.00 | \$ 1,771.00 | \$ (645,294.00) |
| SL Reconciling Items (see below) | - | - | - | - |
| Adjusted Subledger Balance | \$ (663,987.00) | \$ 20,464.00 | \$ 1,771.00 | \$ (645,294.00) |
| Balance per General Ledger | (664,507.00) | 20,464.00 | 1,771.00 | (645,814.00) |
| GL Reconciling Items (see below) | 520.00 | - | - | 520.00 |
| Adjusted General Ledger Balance | \$ (663,987.00) | \$ 20,464.00 | \$ 1,771.00 | \$ (645,294.00) |

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Adj 2/2010

Note: Subsidiary support found in back up for JV28A - see link below:
[../JV28A%20Cost%20of%20Gas%20Deferral%20OR%20&%20WA/2009%20PGA%20Activity/Journal%20upload%20SAP%20&%20OR,%20WA%20PGAIN?&..](#)

Reconciling Items and Adjustments

| Description | Debit | Credit | Action Needed |
|--|----------|---------------|--|
| Subledger Reconciliation Items <i>Itemize by individual items</i> | | | |
| Total Subledger Adjustments | 0 | 0 | |
| General Ledger Items <i>Itemize by individual items</i> | | 520.00 | Int Adj Needed to GL in JV28A Correcting Feb 2010 |
| Total General Adjustments | 0 | 520.00 | |

| | Forecasted Baseload YR | | | Feb-10 (Estimate) | | | Embedded | | | Comparison to Embedded | | | Mar-10 |
|---|------------------------|----------------------------|----------|-------------------|------------------|----------|--------------|-----------------|-----------|------------------------|--------|----------|----------------|
| | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM | THERMS |
| Contract Commodity Gas Costs: | | | | | | | | | | | | | |
| Yr around Contracts-Roc | 6,886,950 | \$ 4,322,150.00 | 0.62759 | 6,887,300 | \$ 4,225,900.00 | 0.61358 | (350) | \$ 96,250.00 | (0.01401) | | | | |
| Yr around Contracts Albe | 2,698,920 | \$ 1,695,050.00 | 0.62805 | - | \$ - | | 2,698,920 | ##### | #VALUE! | | | | |
| Yr around Contracts-Surr | 12,210,750 | \$ 7,170,293.66 | 0.58721 | 16,327,584 | \$ 9,571,772.00 | 0.58623 | (4,116,834) | ##### | (0.00098) | | | | |
| Forecasted Baseload YR | | | | 4,020,073 | \$ 2,575,687.50 | 0.64071 | (4,020,073) | ##### | #VALUE! | | | | |
| S.T. Contracts-Rockies | 9,641,400 | \$ 4,474,975.77 | 0.46414 | 9,639,640 | \$ 4,734,921.78 | 0.49119 | 1,760 | \$ (259,946.01) | 0.02705 | | | | |
| S.T. Contracts-Alberta | 10,788,849 | \$ 6,484,380.00 | 0.60103 | 10,767,232 | \$ 6,493,200.00 | 0.60305 | 21,617 | \$ (8,820.00) | 0.00203 | | | | |
| S.T. Contracts-Sumas/St | | | | | | | | \$ - | #VALUE! | | | | |
| Forecasted Baseload S.T | | | | 4,051,041 | \$ 1,938,000.00 | 0.47840 | (4,051,041) | ##### | #VALUE! | | | | |
| Swing Contracts - Rockie | 2,679,510 | \$ 1,596,582.74 | 0.59585 | 4,193,693 | \$ 2,301,213.16 | 0.54873 | | | | | | | |
| Swing Contracts - Alberta | 144,494 | \$ 77,310.00 | 0.53504 | 318,476 | \$ 158,754.56 | 0.49848 | | | | | | | |
| Hedged Spot Purch-Rock | | | | | \$ - | | | \$ - | #VALUE! | | | | |
| Hedged Spot Purch-Albe | | | | | \$ - | | | \$ - | #VALUE! | | | | |
| Hedged Spot Purch-Sum | | | | | | | | | | | | | |
| Spot Purchases-Rockies | 11,890,380 | \$ 6,087,914.28 | 0.51200 | 409,836 | \$ 207,936.61 | 0.50737 | 11,480,544 | ##### | (0.00464) | | | | |
| Spot Purchases-Alberta | 12,330,555 | \$ 6,276,730.23 | 0.50904 | 162,912 | \$ 82,656.07 | 0.50737 | 12,167,643 | ##### | (0.00167) | | | | |
| Spot Purchases-Sumas/ | | | | 70,081 | \$ 35,556.82 | 0.50737 | (70,081) | \$ (35,556.82) | #VALUE! | | | | |
| Volumetric Transp Chg | | \$ 237,720.83 | | | \$ 202,035.00 | | | \$ 35,685.83 | #VALUE! | | | | |
| Misc. Act. U/S Sales | | | | | | | | \$ - | #VALUE! | | | | |
| Sub Total | 69,271,808 | \$ 38,423,107.51 | 0.55467 | 56,847,868 | \$ 32,527,633.50 | 0.57219 | 14,112,105 | ##### | (0.01752) | | | | check |
| | ok | ok | | | | | | | | | | | |
| Field Production Gas | 1,235,562 | \$ 1,082,041.15 | 0.87575 | 501,561 | \$ 429,136.00 | 0.85560 | 734,001 | \$ 652,905.15 | (0.02015) | | | | |
| Storage Activity: | | | | | | | | | | | | | |
| System Withdrawals | 4,805,284 | \$ 2,627,743.23 | 0.54684 | 32,991,221 | \$ 18,751,843.00 | 0.56839 | (28,185,937) | ##### | 0.02154 | | | | |
| System Injections | (2,365,397) | \$ (1,217,833.57) | 0.51485 | | | | (2,365,397) | ##### | | | | | |
| Sub Total | 2,439,887 | \$ 1,409,909.66 | 0.57786 | 32,991,221 | \$ 18,751,843.00 | 0.56839 | (30,551,334) | ##### | 0.00947 | | | | check |
| | ok | ok | | | | | | | | | | | |
| P/M Imbalance Adj | 28,640 | \$ 16,318.21 | 0.56977 | | | | 28,640 | \$ 16,318.21 | 0.56977 | | | | |
| C/M Imbalance Adj | (216,250) | \$ (123,212.77) | 0.56977 | | | | (216,250) | \$ (123,212.77) | 0.56977 | | | | |
| Cost of Company Use Gas | (26,777) | \$ (15,256.85) | 0.56977 | | | | (26,777) | \$ (15,256.85) | 0.56977 | | | | |
| Misc. Cust. Imbalance Pt | 76 | \$ 22.67 | 0.29829 | | | | 76 | \$ 22.67 | 0.29829 | | | | |
| Prior Period Estimate Adj | | \$ (68,773.24) | | | | | | \$ (68,773.24) | | | | | |
| Line Loss & Unacct For | | | | (197,811) | | | 197,811 | | | | | | |
| Total Monthly Gas Cost | 72,704,306 | \$ 40,724,156.34 | 0.56013 | 90,142,839 | \$ 51,708,612.50 | 0.57363 | (15,721,728) | ##### | (0.01350) | | | | |
| RESTATED COST AT EM | | | | 41,705,351.27 | | | | | | | | | |
| ACTUAL COST OF GAS. | | | | 40,724,156.34 | | | | | | | | | |
| VARIANCE FROM ACTU | | | | (981,194.92) | | | | | | | | | |
| Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales | | | | | | | | | | | | | |
| Oregon..... | 65,958,040 | % Of Oregon Sales..... | | 0.9016 | | | | | | | | | Ore. Portion o |
| Washington..... | 7,196,338 | Oregon's Share of the Var. | | (884,672.88) | | | | | | | | | |

| Forecasted Baseload YR | Feb-10 (Estimate) | | | Embedded | | | Comparison to Embedded | | | Mar-10 |
|------------------------|-------------------|--------|----------|---|-----------|----------|------------------------|--------|----------|----------------|
| | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM | THERMS | AMOUNT | RATE/THM | THERMS |
| Total..... | 73,154,378 | | | | | | | | | - |
| Estimated WACOG Variar | | | | (88,467.29) | | | | | | |
| | | | | Shareholders Share of the WACOG Deferral | 344,077 | | | | | Shareholders |
| | | | | WACOG Equalization..... | (29,000) | | | | | WACOG Equal |
| | | | | Estimated Shareholder (gain) or Loss..... | (373,077) | | | | | Estimated Shar |
| Base Load | | | | | | | | | | |
| Swing | | | | | | | | | | |
| Gross Spot | | | | | | | | | | |
| Injections | | | | | | | | | | |
| Storage | | | | | | | | | | |

Northwest Natural Gas Company SAP Journal Entry

| Company Code | Document Type | Document Date | Posting Date | Currency | Reference | Header Text |
|--------------|---------------|------------------------|------------------------|----------|-----------|--------------|
| (4) | (2) | (8) | (8) | (3) | (16) | (25) |
| 5000 | SA | 02282010 (MMDDYYYY) | 02282010 (MMDDYYYY) | USD | JV29 | AMORTIZATION |

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

| Line No. | Account | Cost Center | Internal Order | Debit (S) Credit (H) | Debit Amount | Credit Amount | Detail Text | Quantity | Unit of Measure |
|----------|---------|-------------|----------------|-------------------------|--------------|---------------|---------------------|----------|-----------------|
| | (6) | (5) | (12) | (1) | (10+2) | (10+2) | (50) | (9+3) | (3) |
| 1 | 402000 | 81199 | 495-06374 | S | 73,002.35 | - | AMORT 186306 | | |
| 2 | 186306 | | | H | - | 73,002.35 | C/M AMORT | | |
| 3 | 411000 | 83010 | 419-06205 | H | - | 621.55 | C/M INTEREST | | |
| 4 | 186306 | | | S | 621.55 | - | C/M INTEREST 186306 | | |
| 5 | 402000 | 81199 | 495-06064 | S | 57,667.70 | - | AMORT 186271 | | |
| 6 | 186271 | | | H | - | 57,667.70 | C/M AMORT | | |
| 7 | 411000 | 83010 | 419-06205 | H | - | 700.60 | C/M INTEREST | | |
| 8 | 186271 | | | S | 700.60 | - | C/M INT 186271 | | |
| 9 | 402000 | 81199 | 495-06064 | S | 1,327,328.85 | - | AMORT 186277 | | |
| 10 | 186277 | | | H | - | 1,327,328.85 | C/M AMORT | | |
| 11 | 411000 | 83010 | 419-06205 | H | - | 11,435.06 | C/M INTEREST | | |
| 12 | 186277 | | | S | 11,435.06 | - | C/M INT 186277 | | |
| 13 | 402000 | 81199 | 495-06233 | S | 9,267.30 | - | AMORT 186286 | | |
| 14 | 186286 | | | H | - | 9,267.30 | C/M AMORT | | |
| 15 | 411000 | 83010 | 419-06205 | H | - | 75.62 | C/M INTEREST | | |
| 16 | 186286 | | | S | 75.62 | - | C/M INT 186286 | | |
| 17 | 402000 | 81199 | 495-06233 | S | 826.31 | - | AMORT 186288 | | |
| 18 | 186288 | | | H | - | 826.31 | C/M AMORT | | |
| 19 | 411000 | 83010 | 419-06205 | H | - | 10.65 | C/M INT 186288 | | |
| 20 | 186288 | | | S | 10.65 | - | C/M INTEREST | | |
| 21 | 191401 | | | S | 3,496,884.62 | - | C/M AMORT | | |
| 22 | 541000 | 84020 | 805-02650 | H | - | 3,496,884.62 | AMORT 191401 | | |
| 23 | 191401 | | | H | - | 37,313.47 | C/M INT 191401 | | |
| 24 | 411000 | 83010 | 419-06205 | S | 37,313.47 | - | C/M INTEREST | | |
| 25 | 540700 | 84020 | 805-02650 | H | - | 460,439.86 | AMORT 191411 | | |
| 26 | 191411 | | | S | 460,439.86 | - | C/M AMORT | | |
| 27 | 411000 | 83010 | 419-06205 | S | 3,327.13 | - | C/M INTEREST | | |

| | | | | | | | |
|----|--------|-------|-----------|---|------------|------------|-------------------------|
| 28 | 191411 | | | H | - | 3,327.13 | C/M INTEREST 191411 |
| 29 | 402000 | 82299 | 495-06080 | S | 9,204.78 | - | C/M AMORT 186316 |
| 30 | 186316 | | | H | - | 9,204.78 | C/M AMORT |
| 31 | 411000 | 83010 | 419-06210 | H | - | 129.80 | C/M INTEREST 186316 |
| 32 | 186316 | | | S | 129.80 | - | C/M INTEREST |
| 33 | 402000 | 81199 | 495-06374 | H | - | 29,425.71 | C/M AMORT 186370 |
| 34 | 186370 | | | S | 29,425.71 | - | C/M AMORT |
| 35 | 411000 | 83010 | 419-06205 | S | 248.63 | - | C/M INTEREST |
| 36 | 186370 | | | H | - | 248.63 | C/M INT 186370 |
| 37 | 191421 | | | S | 419,977.48 | - | C/M AMORT 191421 |
| 38 | 541000 | 84020 | 805-02655 | H | - | 419,977.48 | C/M AMORT |
| 39 | 411000 | 83010 | 419-06210 | S | 7,549.04 | - | C/M INTEREST |
| 40 | 191421 | | | H | - | 7,549.04 | C/M INT 191421 |
| 41 | 191431 | | | S | 134,231.97 | - | C/M AMORT |
| 42 | 540700 | 84020 | 805-02655 | H | - | 134,231.97 | C/M AMORT 191431 |
| 43 | 411000 | 83010 | 419-06210 | S | 3,594.52 | - | C/M INT 191431 |
| 44 | 191431 | | | H | - | 3,594.52 | C/M INTEREST |
| 45 | 186365 | | | H | - | 24.25 | C/M INTEREST 186365 |
| 46 | 411000 | 83010 | 419-06210 | S | 24.25 | - | C/M INTEREST 186365 |
| 47 | 186365 | | | S | 2,544.01 | - | C/M AMORT 186365 |
| 48 | 402000 | 82299 | 495-06516 | H | - | 2,544.01 | C/M AMORT 186365 |
| 49 | 186310 | | | S | 422.90 | - | INT - WA ENERGY EFF |
| 50 | 411000 | 83010 | 419-06210 | H | - | 422.90 | INT - WA ENERGY EFF |
| 51 | 186312 | | | S | 1,667.47 | - | INT - WA ENERGY R&C |
| 52 | 411000 | 83010 | 419-06210 | H | - | 1,667.47 | INT - WA ENERGY R&C |
| 53 | 186232 | | | S | 6,421.28 | - | C/M INTEREST 186232 |
| 54 | 411000 | 83010 | 419-06205 | H | - | 6,421.28 | C/M INTEREST 186232 |
| 55 | 186235 | | | S | 369.20 | - | C/M INTEREST 186235 |
| 56 | 411000 | 83010 | 419-06210 | H | - | 369.20 | C/M INTEREST 186235 |
| 57 | 186235 | | | H | - | 20,581.22 | C/M AMORT 186235 |
| 58 | 186314 | | | S | 33.97 | - | C/M INTEREST 186314 |
| 59 | 411000 | 83010 | 419-06210 | H | - | 33.97 | C/M INTEREST 186314 |
| 60 | 402000 | 82299 | 495-06517 | S | 20,581.22 | - | C/M AMORT 186235 |
| 61 | 402000 | 81199 | 495-06540 | H | - | - | SB408 PAYMENT 9/09 |
| 62 | 186400 | | | H | - | - | SB408 PAYMENT 9/09 |
| 63 | 411000 | 83010 | 419-06205 | H | - | - | SB408 INT 9/09 |
| 64 | 186400 | | | H | - | - | SB408 INT 9/09 |
| 65 | 186301 | | | H | - | - | OR STOR CREDIT 9/09 |
| 66 | 402000 | 81199 | 495-02225 | H | - | - | OR STOR CREDIT 9/09 |
| 67 | 411000 | 83010 | 419-06205 | H | - | - | OR STOR CREDIT INT 9/09 |

| | | | | | | | |
|----|--------|-------|-----------|-------|---------------------|---------------------|-------------------------|
| 68 | 186301 | | | H | - | - | OR STOR CREDIT INT 9/09 |
| 69 | 186234 | | | S | 371.11 | - | C/M INTEREST 186234 |
| 70 | 411000 | 82299 | 419-06210 | H | - | 371.11 | C/M INTEREST 186234 |
| | | | | Total | <u>6,115,698.42</u> | <u>6,115,698.42</u> | |

Prepared by _____

Approved by _____

Date _____

Date _____

C:\Documents and Settings\ncs\Local Settings\Temporary Internet Files\Temporary Internet Files\OLK82\JV 29 Amortization FEB 2010 _03032010_jjw.xls]Journal Page

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

1
 2
 3

| | | WACOG Deferral | Demand Deferral | DSM | Albany Refund | Great Program | Volumes | | | |
|---------------------|---------|-------------------|--------------------|-----------|---------------|---------------|--------------|-------------------------|---------------------------|--------------|
| Schedule | Block | A | B | C | | | CIS | Prior Month Unbilled | Current Month Unbilled | Total |
| 1R (R01) | | 0.05120 | 0.01703 | (0.00113) | 0.00058 | (0.00484) | 12,060.20 | 0.00 | | 12,060.20 |
| 1C (C01) | | 0.05120 | 0.01703 | (0.00113) | 0.00046 | (0.00373) | 4,833.20 | 0.00 | | 4,833.20 |
| 2R (R02) | | 0.05120 | 0.01703 | (0.00113) | 0.00034 | (0.00281) | 5,153,328.10 | 0.00 | | 5,153,328.10 |
| 3 CFS (C03) | | 0.05120 | 0.01703 | (0.00113) | 0.00031 | (0.00251) | 1,792,405.80 | 0.00 | | 1,792,405.80 |
| 3 IFS (I03) | | 0.05120 | 0.01703 | (0.00113) | 0.00028 | (0.00225) | 73,390.90 | 0.00 | | 73,390.90 |
| Intentionally blank | | | | | | | | 0.00 | | - |
| 19 1st mantle | | | | | | | | 0.00 | | - |
| 19 add'l mtls | | | | | | | | 0.00 | | - |
| 21C Firm Sales | Block 1 | | | | | | | 0.00 | | - |
| | Block 2 | | | | | | | 0.00 | | - |
| | Block 3 | | | | | | | 0.00 | | - |
| | Block 4 | | | | | | | 0.00 | | - |
| 21I Firm Sales | Block 1 | | | | | | | 0.00 | | - |
| | Block 2 | | | | | | | 0.00 | | - |
| | Block 3 | | | | | | | 0.00 | | - |
| | Block 4 | | | | | | | 0.00 | | - |
| 27 | | 0.05120 | 0.01703 | (0.00113) | 0.00025 | (0.00204) | 13,041.60 | 0.00 | | 13,041.60 |
| 41 Firm Sales | Block 1 | 0.05120 | 0.01703 | (0.00113) | 0.00024 | (0.00196) | 147,075.40 | 0.00 | | 147,075.40 |
| (C41SF + I41SF) | Block 2 | 0.05120 | 0.01703 | (0.00113) | 0.00021 | (0.00172) | 173,474.50 | 0.00 | | 173,474.50 |
| 41 Firm Trans | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | | 0.00 | | - |
| | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | | 0.00 | | - |
| 41 Interr Sales | Block 1 | 0.05120 | 0.00680 | (0.00129) | 0.00000 | 0.00000 | | 0.00 | | - |
| | Block 2 | 0.05120 | 0.00680 | (0.00129) | 0.00000 | 0.00000 | | 0.00 | | - |
| 42C Firm Sales | Block 1 | 0.05120 | 0.01703 | (0.00113) | 0.00017 | (0.00145) | 76,128.00 | 0.00 | | 76,128.00 |
| (C42SF) | Block 3 | 0.05120 | 0.01703 | (0.00113) | 0.00012 | (0.00099) | 29,034.00 | 0.00 | | 29,034.00 |
| | Block 4 | 0.05120 | 0.01703 | (0.00113) | 0.00010 | (0.00079) | | 0.00 | | - |
| | Block 5 | 0.05120 | 0.01703 | (0.00113) | 0.00007 | (0.00053) | | 0.00 | | - |
| | Block 6 | 0.05120 | 0.01703 | (0.00113) | 0.00003 | (0.00020) | | 0.00 | | - |
| 42I Firm Sales | Block 1 | 0.05120 | 0.01703 | (0.00113) | 0.00021 | (0.00170) | 100,742.00 | 0.00 | | 100,742.00 |
| (I42SF) | Block 2 | 0.05120 | 0.01703 | (0.00113) | 0.00018 | (0.00153) | 54,493.00 | 0.00 | | 54,493.00 |
| | Block 3 | 0.05120 | 0.01703 | (0.00113) | 0.00014 | (0.00117) | 0.00 | 0.00 | | - |
| | Block 4 | 0.05120 | 0.01703 | (0.00113) | 0.00011 | (0.00094) | | 0.00 | | - |
| | Block 5 | 0.05120 | 0.01703 | (0.00113) | 0.00008 | (0.00062) | | 0.00 | | - |
| | Block 6 | 0.05120 | 0.01703 | (0.00113) | 0.00003 | (0.00024) | | 0.00 | | - |
| 42 Firm Trans | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00010 | 0.00000 | 53,520.00 | 0.00 | | 53,520.00 |
| C42TF+ | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00009 | 0.00000 | 49,470.00 | 0.00 | | 49,470.00 |
| I42TF | Block 3 | 0.00000 | 0.00000 | 0.00000 | 0.00007 | 0.00000 | 40,000.00 | 0.00 | | 40,000.00 |
| | Block 4 | 0.00000 | 0.00000 | 0.00000 | 0.00006 | 0.00000 | 106,000.00 | 0.00 | | 106,000.00 |
| | Block 5 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | 0.00000 | 23,911.00 | 0.00 | | 23,911.00 |
| | Block 6 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | | 0.00 | | - |
| 42 Interr Sales | Block 1 | 0.05120 | 0.00680 | (0.00129) | 0.00011 | (0.00097) | 106,872.00 | 0.00 | | 106,872.00 |
| C42SI + | Block 2 | 0.05120 | 0.00680 | (0.00129) | 0.00011 | (0.00087) | 154,197.00 | 0.00 | | 154,197.00 |
| I42SI | Block 3 | 0.05120 | 0.00680 | (0.00129) | 0.00008 | (0.00067) | 99,795.00 | 0.00 | | 99,795.00 |
| | Block 4 | 0.05120 | 0.00680 | (0.00129) | 0.00007 | (0.00053) | 90,969.00 | 0.00 | | 90,969.00 |
| | Block 5 | 0.05120 | 0.00680 | (0.00129) | 0.00005 | (0.00035) | | 0.00 | | - |
| | Block 6 | 0.05120 | 0.00680 | (0.00129) | 0.00002 | (0.00013) | | 0.00 | | - |
| 42 Inter Trans | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00008 | 0.00000 | 25,990.00 | 0.00 | | 25,990.00 |
| (I42TI) | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00007 | 0.00000 | 64,800.00 | 0.00 | | 64,800.00 |
| | Block 3 | 0.00000 | 0.00000 | 0.00000 | 0.00005 | 0.00000 | 40,000.00 | 0.00 | | 40,000.00 |
| | Block 4 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | 0.00000 | 212,910.00 | 0.00 | | 212,910.00 |
| | Block 5 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 131,912.00 | 0.00 | | 131,912.00 |
| | Block 6 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | | 0.00 | | - |
| 43 Firm Trans | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | | 0.00 | | - |
| 43 Interr Trans | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | | 0.00 | | - |
| 61 (I61) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 315,567.00 | 0.00 | | 315,567.00 |
| total per above | | | | | | | 9,145,920 | 0 | 0 | 9,145,919.70 |

| | | | |
|---------------|----------------|---------------------|----------------|
| total OR & WA | 111,937,954.50 | total* wa | 9,145,919.70 |
| total per CIS | 111,937,954.50 | total* or | 102,952,764.80 |
| difference | 0.00 | total* | 112,098,684.50 |
| | | *including unbilled | |

Natural Gas & Regulatory Affairs
9-2010 PGA Filing - Washington
Summary of Amortization Rates

| | | | | | | 191421 | 191431 | 186316 | 186365 | 186235 | |
|---------------------|-------------|----------------|-----------------|-----------|---------------|---------------|----------------|----------------|---------------|---------------|-------------|
| Schedule | Block | WACOG Deferral | Demand Deferral | DSM | Albany Refund | Great Program | Amort Deferral | Amort Deferral | Albany Refund | GREAT Program | |
| | | A | B | C | | | | | | | |
| 1R (R01) | | 0.05120 | 0.01703 | (0.00113) | 0.00058 | (0.00484) | 617.48 | 205.39 | (13.63) | 6.99 | (58.37) |
| 1C (C01) | | 0.05120 | 0.01703 | (0.00113) | 0.00046 | (0.00373) | 247.46 | 82.31 | (5.46) | 2.22 | (18.03) |
| 2R (R02) | | 0.05120 | 0.01703 | (0.00113) | 0.00034 | (0.00281) | 263,850.40 | 87,761.18 | (5,823.26) | 1,752.13 | (14,480.85) |
| 3 CFS (C03) | | 0.05120 | 0.01703 | (0.00113) | 0.00031 | (0.00251) | 91,771.18 | 30,524.67 | (2,025.42) | 555.65 | (4,498.94) |
| 3 IFS (I03) | | 0.05120 | 0.01703 | (0.00113) | 0.00028 | (0.00225) | 3,757.61 | 1,249.85 | (82.93) | 20.55 | (165.13) |
| Intentionally blank | | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | 1st mantle | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 19 | add'l mntis | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21C Firm Sales | Block 1 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 2 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 3 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 4 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 21I Firm Sales | Block 1 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 2 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 3 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 4 | | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | | 0.05120 | 0.01703 | (0.00113) | 0.00025 | (0.00204) | 667.73 | 222.10 | (14.74) | 3.26 | (26.60) |
| 41 Firm Sales | Block 1 | 0.05120 | 0.01703 | (0.00113) | 0.00024 | (0.00196) | 7,530.26 | 2,504.69 | (166.20) | 35.30 | (288.27) |
| (C41SF + I41SF) | Block 2 | 0.05120 | 0.01703 | (0.00113) | 0.00021 | (0.00172) | 8,881.89 | 2,954.27 | (196.03) | 36.43 | (298.38) |
| 41 Firm Trans | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 41 Interr Sales | Block 1 | 0.05120 | 0.00680 | (0.00129) | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 2 | 0.05120 | 0.00680 | (0.00129) | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42C Firm Sales | Block 1 | 0.05120 | 0.01703 | (0.00113) | 0.00017 | (0.00145) | 3,897.75 | 1,296.46 | (86.02) | 12.94 | (110.39) |
| (C42SF) | Block 3 | 0.05120 | 0.01703 | (0.00113) | 0.00012 | (0.00099) | 1,486.54 | 494.45 | (32.81) | 3.48 | (28.74) |
| | Block 4 | 0.05120 | 0.01703 | (0.00113) | 0.00010 | (0.00079) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 5 | 0.05120 | 0.01703 | (0.00113) | 0.00007 | (0.00053) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 6 | 0.05120 | 0.01703 | (0.00113) | 0.00003 | (0.00020) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42I Firm Sales | Block 1 | 0.05120 | 0.01703 | (0.00113) | 0.00021 | (0.00170) | 5,157.99 | 1,715.64 | (113.84) | 21.16 | (171.26) |
| (I42SF) | Block 2 | 0.05120 | 0.01703 | (0.00113) | 0.00018 | (0.00153) | 2,790.04 | 928.02 | (61.58) | 9.81 | (83.37) |
| | Block 3 | 0.05120 | 0.01703 | (0.00113) | 0.00014 | (0.00117) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 4 | 0.05120 | 0.01703 | (0.00113) | 0.00011 | (0.00094) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 5 | 0.05120 | 0.01703 | (0.00113) | 0.00008 | (0.00062) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 6 | 0.05120 | 0.01703 | (0.00113) | 0.00003 | (0.00024) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 Firm Trans | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00010 | 0.00000 | 0.00 | 0.00 | 0.00 | 5.35 | 0.00 |
| C42TF+ | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00009 | 0.00000 | 0.00 | 0.00 | 0.00 | 4.45 | 0.00 |
| I42TF | Block 3 | 0.00000 | 0.00000 | 0.00000 | 0.00007 | 0.00000 | 0.00 | 0.00 | 0.00 | 2.80 | 0.00 |
| | Block 4 | 0.00000 | 0.00000 | 0.00000 | 0.00006 | 0.00000 | 0.00 | 0.00 | 0.00 | 6.36 | 0.00 |
| | Block 5 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.96 | 0.00 |
| | Block 6 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 Interr Sales | Block 1 | 0.05120 | 0.00680 | (0.00129) | 0.00011 | (0.00097) | 5,471.85 | 726.73 | (137.86) | 11.76 | (103.67) |
| C42SI + | Block 2 | 0.05120 | 0.00680 | (0.00129) | 0.00011 | (0.00087) | 7,894.89 | 1,048.54 | (198.91) | 16.96 | (134.15) |
| I42SI | Block 3 | 0.05120 | 0.00680 | (0.00129) | 0.00008 | (0.00067) | 5,109.50 | 678.61 | (128.74) | 7.98 | (66.86) |
| | Block 4 | 0.05120 | 0.00680 | (0.00129) | 0.00007 | (0.00053) | 4,657.61 | 618.59 | (117.35) | 6.37 | (48.21) |
| | Block 5 | 0.05120 | 0.00680 | (0.00129) | 0.00005 | (0.00035) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Block 6 | 0.05120 | 0.00680 | (0.00129) | 0.00002 | (0.00013) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 42 Inter Trans | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00008 | 0.00000 | 0.00 | 0.00 | 0.00 | 2.08 | 0.00 |
| (I42TI) | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00007 | 0.00000 | 0.00 | 0.00 | 0.00 | 4.54 | 0.00 |
| | Block 3 | 0.00000 | 0.00000 | 0.00000 | 0.00005 | 0.00000 | 0.00 | 0.00 | 0.00 | 2.00 | 0.00 |
| | Block 4 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | 0.00000 | 0.00 | 0.00 | 0.00 | 8.52 | 0.00 |
| | Block 5 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | 0.00000 | 0.00 | 0.00 | 0.00 | 3.96 | 0.00 |
| | Block 6 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 Firm Trans | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 43 Interr Trans | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 61 (161) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Intentionally blank | | | | | | | 413,790.18 | 133,011.50 | (9,204.78) | 2,544.01 | (20,581.22) |

| Switchers - WA | | | |
|----------------|------------|------------|---------------|
| Commodity | (509.83) | 2,544 | 186365 |
| Commodity | (1,579.89) | (9,205) | 186316 |
| Commodity | (4,388.25) | 134,231.97 | 191431 |
| Commodity | | 419,977.48 | 191421 |
| Commodity | | (20,581) | 186235 |
| | (6,477.97) | | |

| | | |
|---------------|------------|----------|
| rate sensitiv | 0.95513 | Annually |
| Commodity | 6,187.30 | 191421 |
| Demand | -169.56 | |
| Demand | -525.45 | |
| Demand | -582.8 | |
| Demand | (1,277.81) | |

| | | |
|---------------|----------|----------|
| rate sensitiv | 0.95513 | Annually |
| Demand | 1,220.47 | 191431 |

| KOB1 - WA ENERGY EFFICIENCY | | | |
|-----------------------------|-------|---|------------------------------|
| 908-07307 | 11529 | - | include in interest calc. ii |
| 908-07203 | 11529 | - | |
| 908-07603 | 11529 | - | |
| 2010_03032010_jjw | | - | |

NW Natural
Rates & Regulatory Affairs
Oregon 2009-10 PGA
Summary of Temporary Increment by Rate Schedule
 Rates Effective November 1, 2009

CURRENT AMORTIZATION RATES

| Schedule | Block | WACOG | Demand | Demand | Residential | Commercial | Smart Energy | Intervenor | Pension | Intervenor | service type |
|-----------------------------------|------------|----------------------|---------------------------|--------------------------------|------------------------|------------------------|--------------|---------------------------|----------------|--------------------|-----------------|
| | | Deferral In Rates | Deferral FIRM In Rates | Deferral INTERR In Rates | Decoupling In Rates | Decoupling In Rates | In Rates | Funding - CUB In Rates | Expense Credit | Funding - NWIGU | |
| 1R (R01) | | 0.04460 | 0.00636 | 0.00000 | (0.03151) | 0.00000 | (0.00109) | (0.00022) | 0.00071 | 0.00000 | Firm Firm Sales |
| 1C (C01) | | 0.04460 | 0.00636 | 0.00000 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00048 | 0.00000 | Firm Firm Sales |
| 2R (R02) | | 0.04460 | 0.00636 | 0.00000 | (0.03151) | 0.00000 | (0.00109) | (0.00022) | 0.00048 | 0.00000 | Firm Firm Sales |
| 3C Firm Sales (C03) | | 0.04460 | 0.00636 | 0.00000 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00034 | 0.00000 | Firm Firm Sales |
| Intentionally blank | | | | | | | | | | | |
| 3I Firm Sales (I03) | | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00029 | (0.00003) | Firm Firm Sales |
| Intentionally blank | | | | | | | | | | | |
| 19 (R19) | | 0.85 | 0.13 | 0.00 | 0.00 | 0.00 | (0.02) | 0.00 | 0.00 | 0.00 | Firm Firm Sales |
| 19 | add'l mths | 0.85 | 0.13 | 0.00 | 0.00 | 0.00 | (0.02) | 0.00 | 0.00 | 0.00 | Firm Firm Sales |
| 31C Firm Sales (31 CSF) | Block 1 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00024 | 0.00000 | Firm Firm Sales |
| | Block 2 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00022 | 0.00000 | Firm Firm Sales |
| 31C Firm Trans (31 CTF) | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00020 | 0.00000 | Firm Firm Trans |
| | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00018 | 0.00000 | Firm Firm Trans |
| 31C Interr Sales (31 CSI) | Block 1 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00023 | 0.00000 | Int Int Sales |
| | Block 2 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | (0.00241) | (0.00109) | 0.00000 | 0.00021 | 0.00000 | Int Int Sales |
| 31I Firm Sales (31 ISF) | Block 1 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00023 | (0.00003) | Firm Firm Sales |
| | Block 2 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00020 | (0.00003) | Firm Firm Sales |
| 31I Firm Trans (31 ITF) | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00019 | (0.00003) | Firm Firm Trans |
| | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00017 | (0.00003) | Firm Firm Trans |
| 31I Interr Sales (31 ISI) | Block 1 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00040 | (0.00003) | Int Int Sales |
| | Block 2 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00036 | (0.00003) | Int Int Sales |
| 32C Firm Sales (32 CSF) | Block 1 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | (0.00109) | 0.00000 | 0.00013 | 0.00000 | Firm Firm Sales |
| | Block 2 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | (0.00109) | 0.00000 | 0.00011 | 0.00000 | Firm Firm Sales |
| | Block 3 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | (0.00109) | 0.00000 | 0.00008 | 0.00000 | Firm Firm Sales |
| | Block 4 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | (0.00109) | 0.00000 | 0.00004 | 0.00000 | Firm Firm Sales |
| | Block 5 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | (0.00109) | 0.00000 | 0.00003 | 0.00000 | Firm Firm Sales |
| | Block 6 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | (0.00109) | 0.00000 | 0.00001 | 0.00000 | Firm Firm Sales |
| 32I Firm Sales (32 ISF) | Block 1 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00014 | (0.00003) | Firm Firm Sales |
| | Block 2 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00012 | (0.00003) | Firm Firm Sales |
| | Block 3 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00008 | (0.00003) | Firm Firm Sales |
| | Block 4 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00005 | (0.00003) | Firm Firm Sales |
| | Block 5 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00003 | (0.00003) | Firm Firm Sales |
| | Block 6 | 0.04460 | 0.00636 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | (0.00003) | Firm Firm Sales |
| 32 Firm Trans (32 CTF + 32 ITF) | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00010 | (0.00003) | Firm Firm Trans |
| | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00009 | (0.00003) | Firm Firm Trans |
| | Block 3 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00006 | (0.00003) | Firm Firm Trans |
| | Block 4 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | (0.00003) | Firm Firm Trans |
| | Block 5 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | (0.00003) | Firm Firm Trans |
| | Block 6 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | (0.00003) | Firm Firm Trans |
| 32 Interr Sales (32 CSI + 32 ISI) | Block 1 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00012 | (0.00003) | Int Int Sales |
| | Block 2 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00010 | (0.00003) | Int Int Sales |
| | Block 3 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00007 | (0.00003) | Int Int Sales |
| | Block 4 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | (0.00003) | Int Int Sales |
| | Block 5 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | (0.00003) | Int Int Sales |
| | Block 6 | 0.04460 | 0.00000 | 0.00076 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | (0.00003) | Int Int Sales |
| 32 Interr Trans (32 CTI + 32 ITI) | Block 1 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00010 | (0.00003) | Int Int Trans |
| | Block 2 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00009 | (0.00003) | Int Int Trans |
| | Block 3 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00006 | (0.00003) | Int Int Trans |
| | Block 4 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00004 | (0.00003) | Int Int Trans |
| | Block 5 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00002 | (0.00003) | Int Int Trans |
| | Block 6 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | (0.00003) | Int Int Trans |
| Intentionally blank | | | | | | | | | | | |
| Special Contracts | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00001 | 0.00000 | |

**NW Natural
Rates & Regulatory Affairs
Oregon 2009-10 PGA
Summary of Temporary Incremen
Rates Effective November 1, 2009**

| | | Volumes | | | |
|---------------------|-------------------|---------------|-------------------------|---------------------------|----------------|
| Schedule | Block | CIS | Prior Month Unbilled | Current Month Unbilled | Total |
| 1R (R01) | | 78,618.9 | 0.00 | | 78618.90000 |
| 1C (C01) | | 17,063.3 | 0.00 | | 17063.30 |
| 2R (R02) | | 42,045,432.4 | 0.00 | | 42045432.40 |
| 3C Firm Sales (C03) | | 17,260,480.6 | 0.00 | | 17260480.60 |
| Intentionally blank | | | 0.00 | | 0.00 |
| 3I Firm Sales (I03) | | 350,582.6 | 0.00 | | 350582.60 |
| Intentionally blank | | | 0.00 | | 0.00 |
| 19 (R19) | | 1314.00000 | 0.00 | | 1314.00 |
| 19 | add'l mtls | | 0.00 | | 0.00 |
| 31C Firm Sales | Block 1 | 2,306,128.4 | 0.00 | 2,000.0 | 2308128.40 |
| (31 CSF) | Block 2 | 4,045,685.2 | 0.00 | 2,362.0 | 4048047.20 |
| 31C Firm Trans | Block 1 | 13,609.0 | 0.00 | | 13609.00 |
| (31 CTF) | Block 2 | 130,083.0 | 0.00 | | 130083.00 |
| 31C Interr Sales | Block 1 | 23,462.0 | 0.00 | | 23462.00 |
| (31CSI) | Block 2 | 127,636.0 | 0.00 | | 127636.00 |
| 31I Firm Sales | Block 1 | 447,895.2 | 0.00 | | 447895.20 |
| (31 ISF) | Block 2 | 1,282,945.2 | 0.00 | | 1282945.20 |
| 31I Firm Trans | Block 1 | 6,000.0 | 0.00 | 2,000.0 | 8000.00 |
| (31 ITF) | Block 2 | 40,196.0 | 0.00 | 110,000.0 | 150196.00 |
| 31I Interr Sales | Block 1 | 11,454.0 | 0.00 | | 11454.00 |
| (31 ISI) | Block 2 | 13,798.0 | 0.00 | | 13798.00 |
| 32C Firm Sales | Block 1 | 448,742.0 | (10000.00) | 10,000.0 | 448742.00 |
| (32 CSF) | Block 2 | 515,525.0 | (11061.00) | 6,692.0 | 511156.00 |
| | Block 3 | 104,613.0 | 0.00 | | 104613.00 |
| | Block 4 | 0.0 | 0.00 | | 0.00 |
| | Block 5 | | 0.00 | | 0.00 |
| | Block 6 | | 0.00 | | 0.00 |
| 32I Firm Sales | Block 1 | 352,407.0 | 0.00 | | 352407.00 |
| (32 ISF) | Block 2 | 496,670.0 | 0.00 | | 496670.00 |
| | Block 3 | 131,786.0 | 0.00 | | 131786.00 |
| | Block 4 | 30,299.0 | 0.00 | | 30299.00 |
| | Block 5 | | 0.00 | | 0.00 |
| | Block 6 | | 0.00 | | 0.00 |
| 32 Firm Trans | Block 1 | 526,609.0 | (10000.00) | 10,000.0 | 526609.00 |
| (32CTF + 32ITF) | Block 2 | 808,336.0 | (20000.00) | 20,000.0 | 808336.00 |
| | Block 3 | 502,492.0 | (20000.00) | 20,000.0 | 502492.00 |
| | Block 4 | 1,030,043.0 | (53694.00) | 100,000.0 | 1076349.00 |
| | Block 5 | 776,503.0 | 0.00 | 246,221.0 | 1022724.00 |
| | Block 6 | | 0.00 | | 0.00 |
| 32 Interr Sales | Block 1 | 986,710.0 | (10000.00) | 16,453.0 | 993163.00 |
| (32CSI + 32ISI) | Block 2 | 1,385,711.0 | (20000.00) | 20,000.0 | 1385711.00 |
| | Block 3 | 762,136.0 | (8048.00) | 10,485.0 | 764573.00 |
| | Block 4 | 1,126,266.0 | 0.00 | | 1126266.00 |
| | Block 5 | 256,556.0 | 0.00 | | 256556.00 |
| | Block 6 | | 0.00 | | 0.00 |
| 32 Interr Trans | Block 1 | 761,939.0 | (20000.00) | 50,000.0 | 791939.00 |
| (32 CTI + 32ITI) | Block 2 | 1,241,723.0 | (40000.00) | 80,952.0 | 1282675.00 |
| | Block 3 | 781,941.0 | (40000.00) | 80,000.0 | 821941.00 |
| | Block 4 | 2,189,958.0 | (200000.00) | 284,467.0 | 2274425.00 |
| | Block 5 | 4,937,710.0 | (968006.00) | 519,907.0 | 4489611.00 |
| | Block 6 | 6,144,462.0 | 0.00 | | 6144462.00 |
| Intentionally blank | | | | | 0.00 |
| Special Contracts | sp cntrs | 8,290,514.00 | | | 8290514.00 |
| | total per above | 102,792,034.8 | (1,430,809.0) | 1,591,539.0 | 102,952,764.80 |
| | total per CIS rpt | 102,792,034.8 | | 1,591,539.0 | per JV 54U |
| | difference | 0.0 | | 0.0 | |

Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Low Income Weatherization
 Account Number: 186314
 Program under Schedule I
 Temp Increment under Schedule 215 as Low Income EE
 Temp Increment under Schedule 230 as WA-LIEE beginning Oct 1, 2009

1 Debit (Credit)

2

3

| 4 | Month/Year | Note | Accumulation | Transfers | Interest Rate | Interest | Activity | Balance |
|---|------------|------|--------------|-----------|---------------|----------|----------|---------|
| 5 | (a) | (b) | (c) | (d) | (e2) | (e1) | (f) | (g) |

7 Beginning Balance

0.00

Intentionally Left Blank

| | | | | | | | | |
|----|--------|--|-----------|--|-------|-------|-----------|-----------|
| 8 | Jan-09 | | 0.00 | | 3.25% | 0.00 | 0.03 | 0.03 |
| 9 | Feb-09 | | 25,084.31 | | 3.25% | 33.97 | 25,118.31 | 25,118.35 |
| 10 | Mar-09 | | | | | | | |
| 11 | Apr-09 | | | | | | | |
| 12 | May-09 | | | | | | | |
| 13 | Jun-09 | | | | | | | |
| 14 | Jul-09 | | | | | | | |
| 15 | Aug-09 | | | | | | | |
| 16 | Sep-09 | | | | | | | |
| 17 | Oct-09 | | | | | | | |
| 18 | Nov-09 | | | | | | | |
| 19 | Dec-09 | | | | | | | |

Notes

\a

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

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | (5,655.84) | | | 117.57 | (5,538.27) | 40,689.48 |
| 2 | Sep-09 | | (6,051.15) | | | 102.04 | (5,949.11) | 34,740.37 |
| 3 | Oct-09 | | (8,449.05) | | | 82.68 | (8,366.37) | 26,374.00 |
| 4 | Nov-09 old | | (7,292.06) | | | 61.59 | (7,230.47) | 19,143.53 |
| 5 | Nov-09 new | | (3,563.29) | 60,396.83 | 3.25% | 158.75 | 56,992.29 | 76,135.82 |
| 6 | Dec-09 | | (11,781.02) | 1,200.00 | 3.25% | 193.50 | (10,387.52) | 65,748.30 |
| 7 | Jan-10 | | (13,379.91) | | 3.25% | 159.95 | (13,219.96) | 52,528.34 |
| 8 | Feb-10 | | (9,204.78) | | 3.25% | 129.80 | (9,074.98) | 43,453.36 |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |

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

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | (37,282.91) | | | 789.56 | (36,494.35) | 273,314.35 |
| 2 | Sep-09 | | (40,411.10) | | | 686.69 | (39,724.41) | 233,589.94 |
| 3 | Oct-09 | | (56,417.10) | | | 555.90 | (55,861.20) | 177,728.74 |
| 4 | Nov-09 old | | (47,340.04) | | | 416.90 | (46,923.14) | 130,805.60 |
| 5 | Nov-09 new | | 164,696.55 | (4,409,697.54) | 3.25% | (11,719.90) | (4,256,720.89) | (4,125,915.29) |
| 6 | Dec-09 | | 538,177.81 | | 3.25% | (10,445.57) | 527,732.24 | (3,598,183.05) |
| 7 | Jan-10 | | 609,774.50 | | 3.25% | (8,919.34) | 600,855.16 | (2,997,327.89) |
| 8 | Feb-10 | | 419,977.48 | | 3.25% | (7,549.04) | 412,428.44 | (2,584,899.45) |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |

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

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | 27,538.92 | | | (722.61) | 26,816.31 | (252,522.96) |
| 2 | Sep-09 | | 29,881.13 | | | (603.64) | 29,277.49 | (223,245.47) |
| 3 | Oct-09 | | 43,020.28 | | | (546.39) | 42,473.89 | (180,771.58) |
| 4 | Nov-09 old | | 40,281.33 | | | (435.07) | 39,846.26 | (140,925.32) |
| 5 | Nov-09 new | | 49,042.39 | (165,623.04) | 3.25% | (382.15) | (116,962.80) | (257,888.12) |
| 6 | Dec-09 | | 172,726.54 | | 3.25% | (464.55) | 172,261.99 | (85,626.13) |
| 7 | Jan-10 | | 196,159.89 | (1,500,827.06) | 3.25% | (4,031.01) | (1,308,698.18) | (1,394,324.32) |
| 8 | Feb-10 | | 134,231.97 | | 3.25% | (3,594.52) | 130,637.45 | (1,263,686.86) |
| 9 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Share Gain on Albany & Vancouver Properties
 Account Number: 186365

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | 5,246.46 | | | | | |
| 2 | Sep-09 | | 5,663.00 | | | (113.68) | 5,132.78 | (39,465.14) |
| 3 | Oct-09 | | 8,136.01 | | | (99.22) | 5,563.78 | (33,901.36) |
| 4 | Nov-09 old | | 7,842.81 | | | (80.80) | 8,055.21 | (25,846.15) |
| 5 | Nov-09 new | | 911.93 | | | (59.38) | 7,783.43 | (18,062.72) |
| 6 | Dec-09 | | 3,267.50 | | 3.25% | 1.23 | 913.16 | (17,149.56) |
| 7 | Jan-10 | | 3,731.50 | | 3.25% | (42.02) | 3,225.48 | (13,924.08) |
| 8 | Feb-10 | | 2,544.01 | | 3.25% | (32.66) | 3,698.84 | (10,225.24) |
| 9 | | | | | 3.25% | (24.25) | 2,519.76 | (7,705.48) |
| 10 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA Great Program
 Account Number: 186235

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | | | | | | |
| 2 | Sep-09 | | | | | | 0.00 | 0.00 |
| 3 | Oct-09 | | | | | | 0.00 | 0.00 |
| 4 | Nov-09 old | | n/a | n/a | n/a | n/a | | |
| 5 | Nov-09 new | | (7,109.81) | 208,901.45 | 3.25% | 556.15 | 202,347.79 | 202,347.79 |
| 6 | Dec-09 | | (26,425.94) | | 3.25% | 512.24 | (25,913.70) | 176,434.09 |
| 7 | Jan-10 | | (30,262.08) | | 3.25% | 436.86 | (29,825.22) | 146,608.87 |
| 8 | Feb-10 | | (20,581.22) | | 3.25% | 369.20 | (20,212.02) | 126,396.85 |
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Note:
 Nov Transfer to 191431

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

Debit (Credit)

| Month/Year | Note | Deferral | Transfers | Interest Rate | Interest | Activity | Balance |
|-------------------|------------|------------|-----------|---------------|----------|------------|------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| Beginning Balance | | | | | | | |
| 1 | Aug-09 | 12,600.00 | | | 67.11 | 12,667.11 | 31,093.38 |
| 2 | Sep-09 | 0.00 | | | 84.21 | 84.21 | 31,177.59 |
| 3 | Oct-09 | 0.00 | | 3.25% | 84.44 | 84.44 | 31,262.03 |
| 4 | Nov-09 old | | | | n/a | | |
| 5 | Nov-09 new | | | 3.25% | 84.67 | 84.67 | 31,346.70 |
| 6 | Dec-09 | 124,124.96 | | 3.25% | 252.98 | 124,377.94 | 155,724.64 |
| 7 | Jan-10 | 0.00 | | 3.25% | 421.75 | 421.75 | 156,146.39 |
| 8 | Feb-10 | 0.00 | | 3.25% | 422.90 | 422.90 | 156,569.29 |
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Note:
 Nov Transfer to 191431

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

Debit (Credit)

| Month/Year | Note | Deferral | Transfers | Interest Rate | Interest | Activity | Balance |
|-------------------|------|------------|------------|---------------|----------|------------|------------|
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| Beginning Balance | | | | | | | |
| 1 Aug-09 | | | | | | | 0.00 |
| 2 Sep-09 | | 0.00 | 407,500.00 | | | 407,500.00 | 407,500.00 |
| 3 Oct-09 | | 0.00 | | 3.25% | 1,103.65 | 1,103.65 | 408,603.65 |
| 4 Nov-09 old | | | | | n/a | | |
| 5 Nov-09 new | | | | 3.25% | 1,106.63 | 1,106.63 | 409,710.28 |
| 6 Dec-09 | | 0.00 | | 0.03 | 1,109.63 | 1,109.63 | 410,819.91 |
| 7 Jan-10 | | 0.00 | | 0.03 | 1,112.64 | 1,112.64 | 411,932.55 |
| 8 Feb-10 | | 407,500.00 | | 0.03 | 1,667.47 | 409,167.47 | 821,100.02 |
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Note:
 Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: WA
 Description: Washington Low Income Bill Pay Assistance (GREAT)
 Account Number: 186234

Debit (Credit)

| | Month/Year (a) | Note (b) | Deferral (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|-----------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | | | | | | |
| 2 | Sep-09 | | | | | | | |
| 3 | Oct-09 | | | | 3.250% | | | |
| 4 | Nov-09 old | | | | | | | |
| 5 | Nov-09 new | | | | 3.250% | n/a | 0.00 | 0.00 |
| 6 | Dec-09 | | 21,062.40 | | 3.250% | 28.52 | 21,090.92 | 21,090.92 |
| 7 | Jan-10 | | 77,181.60 | | 3.250% | 161.64 | 77,343.24 | 98,434.16 |
| 8 | Feb-10 | | 77,181.60 | | 3.250% | 371.11 | 77,552.71 | 175,986.87 |
| 9 | Mar-10 | | | | | | | |
| 10 | Apr-10 | | | | | | | |
| 11 | May-10 | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|-----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | (225,695.08) | | | 3,650.53 | (222,044.55) | 1,107,616.35 |
| 2 | Sep-09 | | (247,012.82) | | | 3,502.03 | (243,510.79) | 864,105.56 |
| 3 | Oct-09 | | (331,706.95) | | | 2,484.86 | (329,222.09) | 534,883.47 |
| 4 | Nov-09 old | | (287,928.97) | | | 1,391.26 | (286,537.71) | 248,345.76 |
| 5 | Nov-09 new | | 1,399,170.11 | (33,974,454.02) | 2.05% | (56,844.57) | (32,632,128.48) | (32,383,782.72) |
| 6 | Dec-09 | | 4,202,356.33 | | 2.05% | (51,732.78) | 4,150,623.55 | (28,233,159.17) |
| 7 | Jan-10 | | 4,686,910.99 | | 2.05% | (44,228.24) | 4,642,682.75 | (23,590,476.41) |
| 8 | Feb-10 | | 3,496,884.62 | | 2.05% | (37,313.47) | 3,459,571.15 | (20,130,905.26) |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Demand Deferral
 Account Number: 191411

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | 393,829.40 | | | (6,712.51) | 387,116.89 | (1,696,546.82) |
| 2 | Sep-09 | | 440,378.40 | | | (5,253.37) | 435,125.03 | (1,261,421.79) |
| 3 | Oct-09 | | 605,396.00 | | | (3,411.46) | 601,984.54 | (659,437.25) |
| 4 | Nov-09 old | | 629,531.90 | | | (1,226.45) | 628,305.45 | (31,131.80) |
| 5 | Nov-09 new | | 167,367.08 | (3,360,967.35) | 2.24% | (6,117.60) | (3,199,717.87) | (3,230,849.67) |
| 6 | Dec-09 | | 592,567.96 | | 2.24% | (5,477.86) | 587,090.10 | (2,643,759.57) |
| 7 | Jan-10 | | 633,413.70 | 2,076.98 | 2.24% | (4,343.83) | 631,146.85 | (2,012,612.71) |
| 8 | Feb-10 | | 460,439.86 | | 2.24% | (3,327.13) | 457,112.73 | (1,555,499.99) |
| 9 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | (15,088.33) | | | 216.96 | (14,871.37) | 53,644.24 |
| 2 | Sep-09 | | (16,613.55) | | | 161.32 | (16,452.23) | 37,192.01 |
| 3 | Oct-09 | | (26,816.30) | 11,366,543.99 | | 40,530.58 | 11,380,258.27 | 11,417,450.28 |
| 4 | Nov-09 old | | (35,324.76) | | | 40,564.24 | 5,239.48 | 11,422,689.76 |
| 5 | Nov-09 new | | (459,390.38) | | 2.05% | (392.40) | (459,782.78) | 10,962,906.98 |
| 6 | Dec-09 | | (1,745,752.70) | | 2.05% | 17,237.14 | (1,728,515.56) | 9,234,391.42 |
| 7 | Jan-10 | | (1,891,194.24) | | 2.05% | 14,160.02 | (1,877,034.22) | 7,357,357.20 |
| 8 | Jan-10 | | (1,327,328.85) | | 2.05% | 11,435.06 | (1,315,893.79) | 6,041,463.41 |
| 9 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Smart Energy Amort
 Account Number: 186306

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | | | | | | |
| 2 | Sep-09 | | | | | | | |
| 3 | Oct-09 | | | | | 0.00 | 0.00 | 0.00 |
| 4 | Nov-09 old | | | | | 0.00 | 0.00 | 0.00 |
| 5 | Nov-09 new | | (25,512.16) | 622,000.00 | 2.05% | n/a | | |
| 6 | Dec-09 | | (95,468.86) | | 2.05% | 1,040.79 | 597,528.63 | 597,528.63 |
| 7 | Jan-10 | | (103,435.40) | | 2.05% | 939.23 | (94,529.63) | 502,999.00 |
| 8 | Feb-10 | | (73,002.35) | | 2.05% | 770.94 | (102,664.46) | 400,334.54 |
| 9 | | | | | 2.05% | 621.55 | (72,380.80) | 327,953.74 |
| 10 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | 97,847.88 | | | (1,249.55) | 96,598.33 | (303,486.06) |
| 2 | Sep-09 | | 107,683.53 | | | (888.32) | 106,795.21 | (196,690.85) |
| 3 | Oct-09 | | 141,430.92 | 510,269.41 | | (1,367.45) | 650,332.88 | 453,642.03 |
| 4 | Nov-09 old | | 144,494.69 | | | 1,881.02 | 146,375.71 | 600,017.74 |
| 5 | Nov-09 new | | (19,156.42) | 2,734.90 | 2.10% | (16.76) | (16,438.28) | 583,579.46 |
| 6 | Dec-09 | | (74,568.02) | | 2.10% | 956.02 | (73,612.00) | 509,967.46 |
| 7 | Jan-10 | | (81,609.87) | | 2.10% | 821.03 | (80,788.84) | 429,178.62 |
| 8 | Jan-10 | | (57,667.70) | | 2.10% | 700.60 | (56,967.10) | 372,211.52 |
| 9 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of CUB Intervenor Funding
 Account Number: 186286

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | (1,015.56) | | | 11.70 | (1,003.86) | 2,785.11 |
| 2 | Sep-09 | | (1,118.46) | | | 7.92 | (1,110.54) | 1,674.57 |
| 3 | Oct-09 | | (1,805.14) | | | 2.75 | (1,802.39) | (127.82) |
| 4 | Nov-09 old | | (2,377.82) | | | (4.69) | (2,382.51) | (2,510.33) |
| 5 | Nov-09 new | | (3,207.42) | 79,666.16 | 2.05% | 133.36 | 76,592.10 | 74,081.77 |
| 6 | Dec-09 | | (12,188.69) | | 2.05% | 116.15 | (12,072.54) | 62,009.23 |
| 7 | Jan-10 | | (13,204.15) | | 2.05% | 94.65 | (13,109.50) | 48,899.73 |
| 8 | Jan-10 | | (9,267.30) | | 2.05% | 75.62 | (9,191.68) | 39,708.05 |
| 9 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of NWIGU Intervenor Funding
 Account Number: 186288
 Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | (2,296.13) | | | 23.57 | (2,272.56) | 5,389.26 |
| 2 | Sep-09 | | (2,343.15) | | | 15.01 | (2,328.14) | 3,061.12 |
| 3 | Oct-09 | | (2,521.92) | | | 6.41 | (2,515.51) | 545.61 |
| 4 | Nov-09 old | | (110.75) | | | 1.75 | (109.00) | 436.61 |
| 5 | Nov-09 new | | (669.01) | 8,150.31 | 2.23% | 14.52 | 7,495.82 | 7,932.43 |
| 6 | Dec-09 | | (895.62) | | 2.23% | 13.91 | (881.71) | 7,050.72 |
| 7 | Jan-10 | | (918.76) | | 2.23% | 12.25 | (906.51) | 6,144.21 |
| 8 | Jan-10 | | (826.31) | | 2.23% | 10.65 | (815.66) | 5,328.55 |
| 9 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization OR Pension Difference
 Account Number: 186370

Debit (Credit)

| | Month/Year (a) | Note (b) | Amortization (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | | | | | | |
| 2 | Sep-09 | | | | | | | |
| 3 | Oct-09 | | | | | 0.00 | 0.00 | 0.00 |
| 4 | Nov-09 old | | | | | 0.00 | 0.00 | 0.00 |
| 5 | Nov-09 new | | 10,810.09 | (249,426.28) | 2.05% | n/a | | |
| 6 | Dec-09 | | 38,122.08 | | 2.05% | (416.87) | (239,033.06) | (239,033.06) |
| 7 | Jan-10 | | 41,344.52 | | 2.05% | (375.79) | 37,746.29 | (201,286.77) |
| 8 | Jan-10 | | 29,425.71 | | 2.05% | (308.55) | 41,035.97 | (160,250.80) |
| 9 | | | | | 2.05% | (248.63) | 29,177.08 | (131,073.72) |
| 10 | | | | | | | | |
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| 13 | | | | | | | | |
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Industrial DSM Costs
 Account Number: 186232
 Docket UM 1420
 Deferral approved in Order 09-092

Debit (Credit)

| | Month/Year (a) | Note (b) | Deferral (c) | Transfers (d) | Interest Rate (e) | Interest (f) | Activity (g) | Balance (h) |
|----|-------------------|-------------|-----------------|------------------|----------------------|-----------------|-----------------|----------------|
| | Beginning Balance | | | | | | | |
| 1 | Aug-09 | | 75,000.00 | | | 2,999.37 | 77,999.37 | 458,141.50 |
| 2 | Sep-09 | | 75,000.00 | | | 3,559.53 | 78,559.53 | 536,701.03 |
| 3 | Oct-09 | | 75,000.00 | | | | | |
| 4 | Nov-09 old | | | | 8.618% | 4,123.72 | 79,123.72 | 615,824.75 |
| 5 | Nov-09 new | | 75,000.00 | | | 4,691.96 | 4,691.96 | 620,516.71 |
| 6 | Dec-09 | | 75,000.00 | | 8.618% | n/a | 75,000.00 | 695,516.71 |
| 7 | Jan-10 | | 75,000.00 | | 8.618% | 5,264.28 | 80,264.28 | 775,780.99 |
| 8 | Feb-10 | | 75,000.00 | | 8.618% | 5,840.71 | 80,840.71 | 856,621.70 |
| 9 | Mar-10 | | | | 8.618% | 6,421.28 | 81,421.28 | 938,042.98 |
| 10 | Apr-10 | | | | | | | |
| 11 | May-10 | | | | | | | |
| 12 | | | | | | | | |
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| 15 | | | | | | | | |
| | | | 525,000.00 | 0.00 | | 32,900.85 | 557,900.85 | |

NOTES

Amortization will be requested for 2010-2011 PGA filing

Billed Rate Adj Spreadsheet as of 3/03/2010 6:52 AM
 Job: CNNBLRJRPC/CNNBLRJRP

For Revenue Date: 02/2010

| State | Rate Adj Type | Rate Adjustment | Rate Adv Desc | Rate Schedule | Revenue Code | Revenue Code Desc | Rate Adj Therms | Rate Schedule Therms | Rate Adj Amount |
|-------|---------------|-----------------|-----------------------------|---------------|--------------|------------------------------|-----------------|----------------------|-------------------|
| OR | ADJC | 31SDC | OR Sales-Deferred Commodity | 31CTF | COM T | Commercial Transport Service | 143692 | 143692 | (6,606.95) |
| OR | ADJC | 31SDC | OR Sales-Deferred Commodity | 31ITF | FRM T | Industrial Firm Transport | 24040 | 46196 | (1,105.36) |
| OR | ADJC | 32SDC | OR Sales-Deferred Commodity | 32CTF | COM T | Commercial Transport Service | 840 | 49255 | (38.62) |
| OR | ADJC | 32SDC | OR Sales-Deferred Commodity | 32ITF | FRM T | Industrial Firm Transport | 371269 | 3594728 | (17,070.95) |
| OR | ADJC | 32SDC | OR Sales-Deferred Commodity | 32CTI | INT T | Industrial Interr Transport | 1380724 | 1533334 | (63,485.70) |
| OR | ADJC | 32SDC | OR Sales-Deferred Commodity | 32ITI | INT T | Industrial Interr Transport | 1865759 | 14524399 | (85,787.60) |
| WA | ADJC | SDC42 | WA Sales-Deferred Commodity | C42TF | COM T | Commercial Transport Service | 9510 | 9510 | (509.83) |
| WA | ADJC | SDC42 | WA Sales-Deferred Commodity | I42TF | FRM T | Industrial Firm Transport | 29470 | 263391 | (1,579.89) |
| WA | ADJC | SDC42 | WA Sales-Deferred Commodity | I42TI | INT T | Industrial Interr Transport | 81855 | 475612 | (4,388.25) |
| | | | | | | | | | <u>(6,477.97)</u> |

