

Rates and Regulatory Affairs
Facsimile: 503.721.2516



April 21, 2010

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

RECEIVED
 MR. DANNA
 2010 APR 23 AM 8:05
 STATE OF WASH
 UTIL. AND TRAN
 COMMISSION

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

Dear Mr. Danner:

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

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Natasha Siores'.

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

NCS/kcm

enclosure(s)

**NW Natural
Rates & Regulatory Affairs
Deferred Accounts: Washington
March 2010**

	February	Change	March
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	164,524.47	79,804.79	244,329.26
186235 AMOR WA GREAT PROGRAM	126,396.85	(17,290.99)	109,105.86
186302 MARGIN SHARING - WA	(61,360.59)	(232,221.72)	(293,582.31)
186310 WA ENERGY EFFICIENCY	156,569.29	424.04	156,993.33
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	821,100.02	2,223.81	823,323.83
186314 WA - LOW INCOME WEAT	25,118.28	68.03	25,186.31
186316 WA DSM AMORTIZATION	43,453.36	(7,698.23)	35,755.13
186365 ALBANY DFD GAIN - WA	(7,705.48)	2,170.71	(5,534.77)
Subtotal 186xxx accounts	1,242,977.92	(172,519.56)	1,095,576.64
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(741,297.00)	(231,739.00)	(973,036.00)
191421 AMORT OF WACOG - WA	(2,584,899.45)	352,619.70	(2,232,279.75)
191430 DEMAND - ACCR WA	(1,465,794.34)	(65,843.33)	(1,531,637.67)
191431 AMORT OF DEMAND WA	(1,263,686.86)	112,425.63	(1,151,261.23)
Subtotal 191xxx accounts	(6,055,677.65)	167,463.00	(5,888,214.65)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(4,812,699.73)	(5,056.56)	(4,792,638.01)

NORTHWEST NATURAL GAS COMPANY

Date 31-Mar-10

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

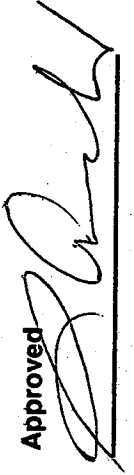
PGA DEFERRAL

Scanned

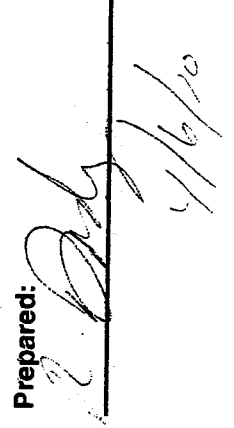
Document Number

100474505

Prepared:

Approved: 

Verified: _____


4/6/10

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	03312010	03312010	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)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	1,994,515.00	OR WACOG PGA Activity		
2	191400			H		OR WACOG PGA Activity		
3	540200	84020	805-02890	S	8,806.00	Ore Storage PGA Timing		
4	191400			H		OR Storage PGA Adj		
5	540100	84020	805-02880	H	586,265.00	OR DEM PGA Activity		
6	191410			S		OR DEM PGA Activity		
7	411000	83010	419-06205	S	25,435.00	OR PGA Interest		
8	191400			H		OR WACOG Interest		
9	191410			S	3,428.00	OR DEM Incr. Interest		
10	191450			S	23,239.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	427,364.81	OR DEM DEF Collected		
12	191450			S		OR DEM DEF Collected		
13	540200	84020	805-02950	S	427,364.81	WA WACOG PGA Activity		
14	191420			S	229,421.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	61,789.33	WA DEM PGA Activity		
16	191430			H		WA DEM PGA Activity		
17	411000	83010	419-06210	S	6,372.00	WA PGA Interest		
18	191420			H		WA WACOG Interest		
19	191430			H	2,318.00	WA WACOG Interest		
20	191432			H	4,054.00	WA DEM Interest		
21	540200	84020	805-02890	H		WA DEM Interest		
22	191400			H		Ore Hedge PGA Adj.		
				H		Ore Hedge PGA Adj.		
Total					3,366,635.14	3,366,635.14		

Prepared by _____ Date _____
 Approved by _____ Date _____

Oregon WACOG Deferral Calculation
 2008 - 9 Tracker year
 System Calendar Sales Volume

R:\Case Accounting\JVB\284 Cost of Gas Deferral OR & WA2010 PGA Activity\OR & WA2010 PGA Deferrals_2008-10.xls\Embedded Commodity Detail Tab 4

Line No.	October-09	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		29,488,972	42,113,749	67,373,982	42,102,196	32,550,034								
2		42,113,749	67,373,982	42,102,196	32,550,034	34,624,176								
3		63,687,853	106,623,694	115,222,805	82,706,540	73,385,363								
4		76,312,630	131,883,927	89,951,019	73,164,378	75,459,505								
5		\$ 37,453,809	\$ 74,506,669	\$ 51,458,515	\$ 40,724,156	\$ 40,578,438	\$	\$	\$	\$	\$	\$	\$	
6		0.49079	0.56494	0.57207	0.55669	0.53775	0	0	0	0	0	0	0	
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	
		October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
		In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
7	P / M Unbilled Volumes:	26,776,032	37,828,105	60,375,213	37,968,690	29,302,030								
8	C / M Unbilled Volumes:	37,828,105	60,375,213	37,968,690	29,302,030	31,188,733								
9	Reported Cycle Billing Volumes:	57,604,493	98,203,318	103,460,220	74,624,700	66,407,888								
10	Calculated Calendar Month Volumes:	68,736,566	118,817,337	81,053,697	65,958,040	68,294,591								
11	Less: Winter WACOG Usage	709,066	809,101	869,519	813,275	849,444								
12	Incremental Usage	68,027,500	117,952,419	80,184,178	65,144,765	67,445,147								
13	Net Calculated Calendar Month Volumes:	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	
14	"ORPGA" Average Commodity Rate	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	
15	"ORPGA" Winter Commodity Rate	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	10.47823	
16	Monthly Incremental Rate	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
17	"Collections" Incr. Commodity Rate	\$ 387,455	\$ 442,117	\$ 475,131	\$ 444,398	\$ 464,162	\$	\$	\$	\$	\$	\$	\$	
18	"Collections" Winter Commodity Rate	\$ 38,760,029	\$ 67,205,750	\$ 45,686,539	\$ 37,117,533	\$ 38,428,221	\$	\$	\$	\$	\$	\$	\$	
19	"Collections" Average Commodity Rate	\$ 30,147,484	\$ 67,674,560	\$ 46,161,670	\$ 37,561,931	\$ 38,892,383	\$	\$	\$	\$	\$	\$	\$	
20	ORE Commodity Cost Collected	68,736,566	118,817,337	81,053,697	65,958,040	68,294,591								
21	Calculated Calendar Month Volumes:	0.49079	0.56494	0.57207	0.55669	0.53775	0	0	0	0	0	0	0	
22	WACOG Incurred: Calculated Vol.	\$ 33,735,219	\$ 67,124,666	\$ 46,368,388	\$ 36,718,181	\$ 36,725,416	\$	\$	\$	\$	\$	\$	\$	
23	Amount	5,412,265	549,894	(206,718)	843,750	2,166,967								
24	Total Collection vs Calculated	(971,405)	(1,004,034)	(1,004,216)	(907,579)	(1,008,652)								
	Rev OR share of Embedded Goldman	451,656	731,032	738,846	619,022	566,181								
25	90% Dft. (Collection vs Calculated)	4,403,264	249,203	(424,879)	499,673	1,552,064								
26	90% Sharing and Goldman Deferral	4,923,013	522,205	(159,509)	788,230	1,994,515								
27	Amount Previously Booked													
28	Net to Book (191400)													
29	Entry 101400													
30	Entry 805-02800													

(1,994,515)
1,994,515

Page 1 OR NORTHWEST NATURAL GAS COMPANY

April 6, 2010

ACCOUNT 191.410 OREGON DEMAN D 11/09 to 10/10

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference- See *
Nov: Accrual	(286,059)												(286,059)	Oct 05 Tab 3
Bal. Before Int.	(286,059)												(286,059)	
Int. Rate	(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	(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			(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				686									686	
Ending Balance				184,170									184,170	
Mar: Accrual					586,265								586,265	Feb 05 Tab 7
Bal. Before Int.					770,435								770,435	
Int. Rate					3,428								3,428	
Ending Balance					773,863								773,863	
Apr: Accrual						773,863							773,863	Mar 05 Tab 8
Bal. Before Int.						773,863							773,863	
Int. Rate														
Ending Balance						773,863							773,863	
May: Accrual							773,863						773,863	Apr 05 Tab 9
Bal. Before Int.							773,863						773,863	
Int. Rate														
Ending Balance							773,863						773,863	
Jun: Accrual								773,863					773,863	May 05 Tab 10
Bal. Before Int.								773,863					773,863	
Int. Rate														
Ending Balance								773,863					773,863	
Jul: Accrual									773,863				773,863	Jun 05 Tab 11
Bal. Before Int.									773,863				773,863	
Int. Rate														
Ending Balance									773,863				773,863	
Aug: Accrual										773,863			773,863	Jul 05 Tab 12
Bal. Before Int.										773,863			773,863	
Int. Rate														
Ending Balance										773,863			773,863	
Spt: Accrual											773,863		773,863	Aug 05 Tab 13
Bal. Before Int.											773,863		773,863	
Int. Rate														
Ending Balance											773,863		773,863	
Oct: Accrual												773,863	773,863	Sep 05 Tab 14
Bal. Before Int.												773,863	773,863	
Int. Rate														
Ending Balance												773,863	773,863	
Nov: Accrual														
Bal. Before Int.														
Int. Rate														
Ending Balance														
Previously Bank Not in Record														
Entry IV-28A	(1,027)	(1,807)		686									528	
Entry IV-28B	(1,027)	(1,807)		686										
Monthly Deferral Entry 191410	(286,059)		71,045	175,839	586,265								773,335	
Entry 419-06-205													3,428	
													(3,428)	

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

NORTHWEST NATURAL GAS COMPANY														
ACCOUNT 191450 OREGON 11/09 - 10/10 OR Demand Accrual Vol.														
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Page 2 OR														See *
Reg. Balance	577,169	(1,436,413)	988,969	3,022,212	3,472,816	3,472,816	3,472,816	3,472,816	3,472,816	3,472,816	3,472,816	3,472,816		
Nov. Accrual	575,104												575,104	Oct 05 Tab 3
Bal. Before Int.	575,104												575,104	
Int. Rate	2,065												2,065	
Ending Balance	577,169												577,169	
Dec. Accrual		(2,010,508)												
Bal. Before Int.		(1,433,339)											(2,010,508)	Nov 05 Tab 4
Int. Rate		(3,074)											(1,433,339)	
Ending Balance		(1,436,413)											(3,074)	
Jan. Accrual			2,426,982											
Bal. Before Int.			990,570										2,426,982	Dec 05 Tab 5
Int. Rate			(1,601)										990,570	
Ending Balance			988,969										(1,601)	
Feb. Accrual				2,018,891										
Bal. Before Int.				3,007,860									988,969	Jan 05 Tab 6
Int. Rate				14,352									3,007,860	
Ending Balance				3,022,212									14,352	
Mar. Accrual					427,365									
Bal. Before Int.					3,449,577								427,365	Feb 05 Tab 7
Int. Rate					23,239								3,449,577	
Ending Balance					3,472,816								23,239	
Apr. Accrual						3,472,816								
Bal. Before Int.						3,472,816							3,472,816	Mar 05 Tab 8
Int. Rate														
Ending Balance						3,472,816								
May. Accrual							3,472,816							
Bal. Before Int.							3,472,816						3,472,816	Apr 05 Tab 9
Int. Rate														
Ending Balance							3,472,816							
Jun. Accrual								3,472,816						
Bal. Before Int.								3,472,816					3,472,816	May 05 Tab 10
Int. Rate														
Ending Balance								3,472,816						
Jul. Accrual									3,472,816					
Bal. Before Int.									3,472,816				3,472,816	Jun 05 Tab 11
Int. Rate														
Ending Balance									3,472,816					
Aug. Accrual										3,472,816				
Bal. Before Int.										3,472,816			3,472,816	Jul 05 Tab 12
Int. Rate														
Ending Balance										3,472,816				
Spt. Accrual											3,472,816			
Bal. Before Int.											3,472,816		3,472,816	Aug 05 Tab 13
Int. Rate														
Ending Balance											3,472,816			
Oct. Accrual														
Bal. Before Int.													3,472,816	Sep 05 Tab 14
Int. Rate														
Ending Balance														
Entry IV-28A														
Previously Book	2,065	(3,074)	(1,601)	14,352	23,239								34,981	
Net to Record	2,065	(3,074)	(1,601)	14,352	23,239								34,981	
Monthly Deferral	575,104	(2,010,508)	2,426,982	2,018,891	427,365								3,437,835	
Entry 191450													23,239	
Entry 419-06205													(23,239)	

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

Calculated Calendar Month Volumes:	Washington Demand Deferral Calculation 2008 - 9 Tracker year Closing					Washington Demand Deferral Calculation 2008 - 9 Tracker year Closing						
	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Residential	4,903,144	8,675,810	5,627,882	4,592,902	4,518,233	(2,328,349)	-	-	-	-	-	-
Commercial	1,969,011	3,572,243	2,471,618	1,901,535	1,998,791	(1,048,349)	-	-	-	-	-	-
Industrial Firm	233,807	339,355	286,028	250,068	272,615	(58,745)	-	-	-	-	-	-
Total Firm Sales	7,105,961	12,587,408	8,385,528	6,744,505	6,789,638	(3,435,443)	-	-	-	-	-	-
Less: Sales In Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	70,901	101,530	94,828	77,527	116,745	-	-	-	-	-	-	-
41ISF - 41SF A C	10,337	18,494	18,313	16,806	15,887	-	-	-	-	-	-	-
42CSF - 42SF A C	23,728	36,414	27,718	22,780	23,694	-	-	-	-	-	-	-
42ISF - 42SF A C	65,652	78,924	78,033	73,667	85,135	-	-	-	-	-	-	-
Sub Total	170,618	235,362	218,892	190,580	241,460	-	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	6,935,343	12,352,046	8,166,637	6,553,925	6,548,178	(3,435,443)	-	-	-	-	-	-
Demand Collected Rate Per Firm Load	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689
Total D/C Subject to D/C Rate	810,672	1,443,831	954,598	766,088	765,417	\$	\$	\$	\$	\$	\$	\$
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	8,235,27	9,582,13	6,112,74	9,112,74	12,958,78	-	-	-	-	-	-	-
41ISF - 41SF A C	1,278,83	1,860,04	1,860,04	1,860,04	1,860,04	-	-	-	-	-	-	-
42CSF - 42SF A C	3,323,32	3,634,54	3,634,54	4,131,40	3,645,46	-	-	-	-	-	-	-
42ISF - 42SF A C	7,460,18	7,882,42	7,882,42	7,882,42	7,882,42	-	-	-	-	-	-	-
MDDIV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM												
42ISI - 42SIM												
Plus: SFV Collected Interruptible Sales												
Sub Total D/C fixed rates	40,395.00	42,999.00	44,814.00	42,301.00	40,079.00	\$	\$	\$	\$	\$	\$	\$
Prior Mo Manual Adjustments Com												
Prior Mo Manual Adjustments Ind												
Prior Mo Manual Adjustments Ind Int												
Unbilled Manual Adjustments Com												
Unbilled Manual Adjustments Ind												
Unbilled Manual Adjustments Ind Int												
Sub Total Manual Unbilled												
Sub Total Manual Unbilled & D/C	40,395.00	47,913.25	39,899.75	42,301.00	42,366.09	\$	\$	\$	\$	\$	\$	\$
Revenue Sensitive Rate	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487	0.04487
Revenue Sensitive Adjustment	(1,813)	(2,150)	(1,790)	(1,898)	(1,902)	\$	\$	\$	\$	\$	\$	\$
Total D/C Collected	849,254	1,489,594	992,708	806,491	805,901	\$	\$	\$	\$	\$	\$	\$
Actual Demand Chg	644,868.06	688,193.80	705,036.68	642,926.12	744,107.67	-	-	-	-	-	-	-
Variance	204,385.94	801,400.20	287,671.32	163,564.88	61,793.33	-	-	-	-	-	-	-
Previously Booked	191,854.93	820,038.20	287,671.32	157,461.89	-	-	-	-	-	-	-	-
Net to Book (191430)	12,531.01	(18,638.00)		6,102.99	61,793.33							
Entry 191430												
Entry 805-02940												
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	573,128	1,014,115	657,843	536,864	528,136							
Commercial	230,136	416,025	284,793	223,195	235,284							
Industrial Firm	26,794	39,888	27,984	29,175	29,361							
Industrial Interruptible	19,195	19,566	20,897	18,448	13,120							
Total Demand charge Collected	849,253	1,489,594	992,708	806,491	805,901							

(61,789.33)
61,789.33

April 6, 2010	NORTHWEST NATURAL GAS COMPANY												
Page 2 WA	ACCOUNT 191.430 WASHINGTON 11/09 - 10/10 DEMAND												
Reg. Balance	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
	(191,855)	(192,115)	(1,013,784)	(1,304,590)	(1,465,794)	(1,531,642)	(1,531,642)	(1,531,642)	(1,531,642)	(1,531,642)	(1,531,642)	(1,531,642)	(191,855)
Nov. Accrual	(191,855)												(191,855)
Int. Rate	(260)												(260)
Ending Balance	(192,115)												(192,115)
Dec. Accrual		(820,038)											(820,038)
Int. Rate		(1,012,153)											(1,012,153)
Ending Balance		(1,631)											(1,631)
Jan. Accrual			(287,671)										(287,671)
Int. Rate			(3,135)										(3,135)
Ending Balance			(1,304,590)										(1,304,590)
Feb. Accrual				(157,458)									(157,458)
Int. Rate				(3,746)									(3,746)
Ending Balance				(1,465,794)									(1,465,794)
Mar. Accrual					(61,793)								(61,793)
Int. Rate					(1,527,588)								(1,527,588)
Ending Balance					(4,054)								(4,054)
Apr. Accrual						(1,531,642)							(1,531,642)
Int. Rate							(1,531,642)						(1,531,642)
Ending Balance							(1,531,642)						(1,531,642)
May. Accrual								(1,531,642)					(1,531,642)
Int. Rate									(1,531,642)				(1,531,642)
Ending Balance									(1,531,642)				(1,531,642)
Jun. Accrual										(1,531,642)			(1,531,642)
Int. Rate											(1,531,642)		(1,531,642)
Ending Balance											(1,531,642)		(1,531,642)
Jul. Accrual												(1,531,642)	(1,531,642)
Int. Rate													(1,531,642)
Ending Balance													(1,531,642)
Aug. Accrual											(1,531,642)		(1,531,642)
Int. Rate												(1,531,642)	(1,531,642)
Ending Balance											(1,531,642)		(1,531,642)
Sep. Accrual												(1,531,642)	(1,531,642)
Int. Rate													(1,531,642)
Ending Balance													(1,531,642)
Oct. Accrual													(1,531,642)
Int. Rate													(1,531,642)
Ending Balance													(1,531,642)
Nov. Accrual													(1,531,642)
Int. Rate													(1,531,642)
Ending Balance													(1,531,642)
Previously Book													(1,531,642)
Net to Record													(1,531,642)
Monthly Deferral													(1,531,642)
Entry 191430													(1,531,642)
Entry 419-06210													(1,531,642)
Entry JV-28A													(1,531,642)
Monthly Deferral													(1,531,642)
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Entry 419-06210													(1,531,642)
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Entry 419-06210													(1,531,642)
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Entry 419-06210													(1,531,642)
Monthly Deferral													(1,531,642)
Entry 191430													(1,531,642)
Entry 419-06210													(1,531,642)
Monthly Deferral													(1,531,642)
Entry 191430													

		System Cost of Gas											
		November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Contract Commodity Gas Costs:													
31	Year around Contracts	13,780,127.19	14,270,202.97	14,657,122.20	13,187,493.66	14,349,722.31	-	-	-	-	-	-	-
32	Short Term Contracts	12,085,481.27	16,723,339.31	13,473,997.88	12,633,248.51	13,100,538.48	-	-	-	-	-	-	-
33	Spot Purchases	10,863,486.33	24,008,374.36	18,802,645.76	12,364,644.51	8,720,285.55	-	-	-	-	-	-	-
34	Volumetric Transp Chg	257,530.40	497,472.10	281,474.70	237,720.83	(26,852.80)	-	-	-	-	-	-	-
35	Misc. Act. Up/St Sales	(53,557.65)	(298,435.56)										
36	Golman Deal												
37	Sub Total	36,933,067.54	55,200,953.18	47,215,240.54	38,423,107.51	36,143,693.54	-	-	-	-	-	-	-
38	Field Production Gas	1,024,801.11	1,554,310.75	648,858.97	1,082,041.15	1,153,935.87	-	-	-	-	-	-	-
39	Storage Activity:												
40	System Withdrawals	1,135,707.79	20,770,776.55	5,373,535.47	2,627,743.23	4,425,625.23	-	-	-	-	-	-	-
40	System Injections	(1,447,394.43)	(2,921,280.67)	(2,432,943.96)	(1,217,833.57)	(965,508.03)	-	-	-	-	-	-	-
41	Sub Total	(311,586.64)	17,848,495.88	2,940,591.51	1,409,909.66	3,440,117.20	-	-	-	-	-	-	-
42	Other Activity												
42	P/M Imbalance Adj	523,001.58	620,284.67	649,525.83	16,318.21	123,212.77	-	-	-	-	-	-	-
43	C/M Imbalance Adj	(620,284.67)	(649,525.83)	(16,318.21)	(123,212.77)	(263,486.15)	-	-	-	-	-	-	-
44	Cost of Company Use Gas	(37,399.56)	(62,998.22)	(99,095.99)	(15,256.85)	(10,884.95)	-	-	-	-	-	-	-
45	Misc. Cust. Imbalance Purch	(1,247.21)	155.06	20,743.62	22.67	(0.28)	-	-	-	-	-	-	-
46	Prior Period Estimate Adj.	(56,533.03)	(6,006.71)	98,969.02	(68,773.24)	(8,148.84)	-	-	-	-	-	-	-
47	Total Monthly Gas Cost	37,453,809.12	74,506,668.77	51,456,515.29	40,724,156.34	40,578,438.16	check	nk	nk	nk	nk	nk	ok

NORTHWEST NATURAL GAS COMPANY

Date 31-Mar-10

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number _____

Prepared: DWJ 4/15/10

Approved _____

Verified: _____

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	03312010 (MMDDYYYY)	03312010 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06374	S	63,687.10	-	AMORT 186306		
2	186306			H	-	63,687.10	C/M AMORT		
3	411000	83010	419-06205	H	-	505.85	C/M INTEREST		
4	186306			S	505.85	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	51,091.33	-	AMORT 186271		
6	186271			H	-	51,091.33	C/M AMORT		
7	411000	83010	419-06205	H	-	606.67	C/M INTEREST		
8	186271			S	606.67	-	C/M INT 186271		
9	402000	81199	495-06064	S	1,141,120.14	-	AMORT 186277		
10	186277			H	-	1,141,120.14	C/M AMORT		
11	411000	83010	419-06205	H	-	9,346.13	C/M INTEREST		
12	186277			S	9,346.13	-	C/M INT 186277		
13	402000	81199	495-06233	S	7,967.20	-	AMORT 186286		
14	186286			H	-	7,967.20	C/M AMORT		
15	411000	83010	419-06205	H	-	61.03	C/M INTEREST		
16	186286			S	61.03	-	C/M INT 186286		
17	402000	81199	495-06233	S	911.90	-	AMORT 186288		
18	186288			H	-	911.90	C/M AMORT		
19	411000	83010	419-06205	H	-	9.05	C/M INT 186288		
20	186288			S	9.05	-	C/M INTEREST		
21	191401	84020	805-02650	S	3,098,842.84	-	C/M AMORT		
22	541000			H	-	3,098,842.84	AMORT 191401		
23	191401			H	-	31,743.37	C/M INT 191401		
24	411000	83010	419-06205	S	31,743.37	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	402,882.40	AMORT 191411		
26	191411			S	402,882.40	-	C/M AMORT		

27	411000	83010	419-06205	S	2,527.58	-	C/M INTEREST
28	191411			H	-	2,527.58	C/M INTEREST 191411
29	402000	82299	495-06080	S	7,805.35	-	C/M AMORT 186316
30	186316			H	-	7,805.35	C/M AMORT
31	411000	83010	419-06210	H	-	107.12	C/M INTEREST 186316
32	186316			S	107.12	-	C/M INTEREST
33	402000	81199	495-06374	H	-	25,745.52	C/M AMORT 186370
34	186370			S	25,745.52	-	C/M AMORT
35	411000	83010	419-06205	S	201.93	-	C/M INTEREST
36	186370			H	-	201.93	C/M INTEREST
37	191421			S	359,134.14	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	359,134.14	C/M AMORT
39	411000	83010	419-06210	S	6,514.44	-	C/M INTEREST
40	191421			H	-	6,514.44	C/M INTEREST
41	191431			S	115,691.45	-	C/M AMORT
42	540700	84020	805-02655	H	-	115,691.45	C/M AMORT
43	411000	83010	419-06210	S	3,265.82	-	C/M AMORT 191431
44	191431			H	-	3,265.82	C/M AMORT
45	186365			H	-	17.91	C/M INTEREST
46	411000	83010	419-06210	S	17.91	-	C/M INTEREST 186365
47	186365			S	2,188.62	-	C/M INTEREST 186365
48	402000	82299	495-06516	H	-	2,188.62	C/M AMORT 186365
49	186310			S	424.04	-	C/M AMORT 186365
50	411000	83010	419-06210	S	-	424.04	INT - WA ENERGY EFF
51	186312			H	-	424.04	INT - WA ENERGY EFF
52	411000	83010	419-06210	S	2,223.81	-	INT - WA ENERGY R&C
53	186232			H	-	2,223.81	INT - WA ENERGY R&C
54	411000	83010	419-06205	S	523.66	-	C/M INTEREST 186232
55	186235			H	-	523.66	C/M INTEREST 186232
56	411000	83010	419-06210	S	318.48	-	C/M INTEREST 186235
57	186235			H	-	318.48	C/M INTEREST 186235
58	186314			S	68.03	-	C/M AMORT 186235
59	411000	83010	419-06210	S	-	68.03	C/M INTEREST 186314
60	402000	82299	495-06517	H	-	68.03	C/M INTEREST 186314
61	402000	81199	495-06510	S	17,609.47	-	C/M AMORT 186235
62	186400			H	-	17,609.47	SB408 PAYMENT 9/09
63	411000	83010	419-06205	H	-	-	SB408 PAYMENT 9/09
64	186400			H	-	-	SB08 INT 9/09
65	186301			H	-	-	SB08 INT 9/09
66	402000	81199	495-02225	H	-	-	CR STOR CREDIT 9/09
				H	-	-	CR STOR CREDIT 9/09

67 411000 83010 419-06205
 68 186234 56830
 69 186234 82299 419-06210
 70 411000

OR STOR CREDIT INT 3/09
 OR STOR CREDIT INT 3/09

H
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 Total

554.39
 554.39
 5,353,696.78 5,353,696.78

C/M INTEREST 186234
 C/M INTEREST 186234

Prepared by _____ Date _____
 Approved by _____ Date _____

R:\Accounting\Jennifer Burson\jv29\JV 29 Amortization MAR 2010_04052010_jjw.xls|186235

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

1
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 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	0.00	12,060.20
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	4,833.20	0.00	0.00	4,833.20
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	5,153,328.10	0.00	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	0.00	1,792,405.80
3 JFS (J03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	73,390.90	0.00	0.00	73,390.90
Intentionally blank										
19	1st month							0.00	0.00	-
19	add'l mths							0.00	0.00	-
21C Firm Sales	Block 1							0.00	0.00	-
	Block 2							0.00	0.00	-
	Block 3							0.00	0.00	-
	Block 4							0.00	0.00	-
21I Firm Sales	Block 1							0.00	0.00	-
	Block 2							0.00	0.00	-
	Block 3							0.00	0.00	-
	Block 4							0.00	0.00	-
27		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	13,041.60	0.00	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	0.00	147,075.40
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	173,474.50	0.00	0.00	173,474.50
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	-
41 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000		0.00	0.00	-
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000		0.00	0.00	-
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)	76,128.00	0.00	0.00	76,128.00
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	29,034.00	0.00	0.00	29,034.00
	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)		0.00	0.00	-
	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)		0.00	0.00	-
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)		0.00	0.00	-
42I Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)	100,742.00	0.00	0.00	100,742.00
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	54,493.00	0.00	0.00	54,493.00
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	0.00	0.00	0.00	-
	Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)		0.00	0.00	-
	Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)		0.00	0.00	-
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)		0.00	0.00	-
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000	53,520.00	0.00	0.00	53,520.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	49,470.00	0.00	0.00	49,470.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	40,000.00	0.00	0.00	40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	106,000.00	0.00	0.00	106,000.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	23,911.00	0.00	0.00	23,911.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00	0.00	-
42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	106,872.00	0.00	0.00	106,872.00
C42SI +	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	154,197.00	0.00	0.00	154,197.00
I42SI	Block 3	0.05120	0.00680	(0.00129)	0.00006	(0.00067)	99,795.00	0.00	0.00	99,795.00
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	90,969.00	0.00	0.00	90,969.00
	Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)		0.00	0.00	-
	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)		0.00	0.00	-
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00006	0.00000	25,990.00	0.00	0.00	25,990.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	64,800.00	0.00	0.00	64,800.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	40,000.00	0.00	0.00	40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	212,910.00	0.00	0.00	212,910.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	131,912.00	0.00	0.00	131,912.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00	0.00	-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	0.00	-
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	315,567.00	0.00	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 WACOG Deferral	Amort Demand Deferral	Amort DSM	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											
19	1st mantle						0.00	0.00	0.00	0.00	0.00
19	add'l mnt						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)	8,861.89	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 Intern 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+ I42TF	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	4.45	0.00
	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 Intern 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 + I42SI	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	7,894.89	1,048.54	(198.91)	16.96	(134.15)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	5,109.50	678.61	(128.74)	7.96	(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 Intern 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 Intern Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		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	(20,561.22)

Switchers - WA

Commodity	(509.83)	2,544	186365
Commodity	(1,579.89)	(9,205)	186316
Commodity	(4,386.25)	134,231.97	191431
Commodity		419,977.48	191421
Commodity		(20,581)	186235
	(6,477.97)		

rate sensitive 0 95513 Annually

Commodity 6,187.30 191421

Demand -169.56
 Demand -525.45
 Demand -582.8
 Demand (1,277.81)

rate sensitive 0 95513 Annually

Demand 1,220.47 191431

KOB1 - WA ENERGY EFFICIENCY		
906-07307	11529	-
906-07202	11529	-
906-07603	11529	-

include in interest calc. in

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 Deferral In Rates	Demand Deferral FIRM In Rates	Demand Deferral INTERR In Rates	Residential Decoupling In Rates	Commercial Decoupling In Rates	Smart Energy In Rates	Intervenor Funding - CUE In Rates	Pension Expense Credit	Intervenor Funding - NWIGU	service type
1R (R01)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00073	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)	0.00000	0.00000	0.00020	0.00000	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	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

Schedule		Block	Volumes		
			CLS	Prior Month Unbilled	Current Month Unbilled
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	2306128.40
(31 CSF)		Block 2	4,045,685.2	0.00	4045685.20
31C Firm Trans		Block 1	13,609.0	0.00	13609.00
(31 CTF)		Block 2	130,083.0	0.00	130083.00
31C Intern 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	6000.00
(31 ITF)		Block 2	40,196.0	0.00	40196.00
31I Intern 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)	438742.00
(32 CSF)		Block 2	515,525.0	(11061.00)	504464.00
		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)	516609.00
(32CTF + 32ITF)		Block 2	808,336.0	(20000.00)	788336.00
		Block 3	502,492.0	(20000.00)	482492.00
		Block 4	1,030,043.0	(53694.00)	976349.00
		Block 5	776,503.0	0.00	776503.00
		Block 6		0.00	0.00
32 Intern Sales		Block 1	986,710.0	(10000.00)	976710.00
(32CSI + 32ISI)		Block 2	1,385,711.0	(20000.00)	1365711.00
		Block 3	762,136.0	(8048.00)	754088.00
		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 Intern Trans		Block 1	761,939.0	(20000.00)	741939.00
(32 CTI + 32ITI)		Block 2	1,241,723.0	(40000.00)	1201723.00
		Block 3	781,941.0	(40000.00)	741941.00
		Block 4	2,185,958.0	(200000.00)	1985958.00
		Block 5	4,937,710.0	(968006.00)	3969704.00
		Block 6	6,144,462.0	0.00	6144462.00
Intentionally blank					0.00
Special Contracts			8,290,514.00		8290514.00
	sp cntrs		8,290,514.00		8290514.00
	total per above		102,792,034.6	(1,430,609.0)	101,361,425.6
	total per CLS rpt		102,792,034.6		101,361,425.6
	difference		0.0		0.0

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

Schedule	Block
1R (R01)	
1C (C01)	
2R (R02)	
3C Firm Sales (C03)	
Intentionally blank	
3I Firm Sales (I03)	
Intentionally blank	
19 (R19)	
19	add'l mtis
31C Firm Sales	Block 1
(31 CSF)	Block 2
31C Firm Trans	Block 1
(31 CTF)	Block 2
31C Intern Sales	Block 1
(31 CSI)	Block 2
31I Firm Sales	Block 1
(31 ISF)	Block 2
31I Firm Trans	Block 1
(31 ITF)	Block 2
31I Intern Sales	Block 1
(31 ISI)	Block 2
32C Firm Sales	Block 1
(32 CSF)	Block 2
	Block 3
	Block 4
	Block 5
	Block 6
32I Firm Sales	Block 1
(32 ISF)	Block 2
	Block 3
	Block 4
	Block 5
	Block 6
32 Firm Trans	Block 1
(32CTF + 32ITF)	Block 2
	Block 3
	Block 4
	Block 5
	Block 6
32 Intern Sales	Block 1
(32CSI + 32ISI)	Block 2
	Block 3
	Block 4
	Block 5
	Block 6
32 Intern Trans	Block 1
(32CTI + 32ITI)	Block 2
	Block 3
	Block 4
	Block 5
	Block 6
Intentionally blank	
Special Contracts	

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)
1	Beginning Balance						
2	Aug-09						
3	Sep-09						
4	Oct-09			3.250%			
5	Nov-09 old						
6	Nov-09 new			3.250%	n/a	0.00	0.00
7	Dec-09	21,062.40		3.250%	28.52	21,090.92	21,090.92
8	Jan-10	77,181.60		3.250%	161.64	77,343.24	98,434.16
9	Feb-10	66,280.47		3.250%	356.35	66,636.82	165,070.98
10	Mar-10	79,250.40		3.250%	554.39	79,804.79	244,875.77
11	Apr-10						
12	May-10						
13							
14							
15							

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Aug-09						
3	Sep-09					0.00	0.00
4	Oct-09					0.00	0.00
5	Nov-09 old	n/a	n/a	n/a	n/a		
6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79
7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09
8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87
9	Feb-10	(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85
10	Mar-10	(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86
11							
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Note:
 Nov Transfer to 191431

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

Debit (Credit)

Monthly/Year	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38
3	Sep-09	0.00			84.21	84.21	31,177.59
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03
5	Nov-09 old				n/a		
6	Nov-09 new			3.25%	84.67	84.67	31,346.70
7	Dec-09	124,124.96		3.25%	252.98	124,377.94	155,724.64
8	Jan-10	0.00		3.25%	421.75	421.75	156,146.39
9	Feb-10	0.00		3.25%	422.90	422.90	156,569.29
10	Mar-10	0.00		3.25%	424.04	424.04	156,993.33
11							
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14							
15							

Note:
 Nov Transfer to 191431

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

Debit (Credit)

Month/Year (a)	Note (h)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
Beginning Balance							
1 Aug-09							0.00
2 Sep-09		0.00	407,500.00	3.25%	1,103.65	407,500.00	407,500.00
3 Oct-09		0.00			n/a	1,103.65	408,603.65
4 Nov-09 old							
5 Nov-09 new		0.00		3.25%	1,106.63	1,106.63	409,710.28
6 Dec-09		0.00		0.03	1,109.63	1,109.63	410,819.91
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
9 Mar-10		0.00		0.03	2,223.81	2,223.81	823,323.83
10							
11							
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15							

Note:
 Nov Transfer to 191431

Company:
 State:
 Description:
 Account Number:

Northwest Natural Gas Company
 Washington
 Washington Low Income Weatherization
 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	2	3	4	5	6	7	
Debit	(Credit)	Month/Year	Note	Accumulation	Transfers	Interest	
		(a)	(b)	(c)	(d)	(e1)	
						(e2)	
						(f)	
						(g)	
						Balance	
							0.00

Intentionally Left Blank

8	Jan-10			0.00		3.25%	0.00	0.03	0.03
9	Feb-10			25,084.31		3.25%	33.97	25,118.31	25,118.35
10	Mar-10			0.00		3.25%	68.03	68.06	25,186.41
11	Apr-10								
12	May-10								
13	Jun-10								
14	Jul-10								
15	Aug-10								
16	Sep-10								
17	Oct-10								
18	Nov-10								
19	Dec-10								

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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 Mar-10		(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13
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15							

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Aug-09		5,246.46			(113.68)	5,132.78	(39,465.14)
2 Sep-09		5,663.00			(99.22)	5,563.78	(33,901.36)
3 Oct-09		8,136.01			(80.80)	8,055.21	(25,846.15)
4 Nov-09 old		7,842.81			(59.38)	7,783.43	(18,062.72)
5 Nov-09 new		911.93		3.25%	1.23	913.16	(17,149.56)
6 Dec-09		3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)
7 Jan-10		3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)
8 Feb-10		2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)
9 Mar-10		2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)
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Company: Northwest Natural Gas Company
 State: Washington
 Description: Washington Amortization of WACOG
 Account Number: 191421

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Aug-09		(37,282.91)			789.56	(36,494.35)	273,314.35
2 Sep-09		(40,411.10)			686.69	(39,724.41)	233,589.94
3 Oct-09		(56,417.10)			555.90	(55,861.20)	177,728.74
4 Nov-09 old		(47,340.04)			416.90	(46,923.14)	130,805.60
5 Nov-09 new		164,696.55	(4,409,697.54)	3.25%	(11,719.90)	(4,256,720.89)	(4,125,915.29)
6 Dec-09		538,177.81		3.25%	(10,445.57)	527,732.24	(3,598,183.05)
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 Mar-10		359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)
10							
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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)
1	Beginning Balance						
2	Aug-09	75,000.00			2,999.37	77,999.37	458,141.50
3	Sep-09	75,000.00			3,559.53	78,559.53	536,701.03
4	Oct-09	75,000.00		8.618%	4,123.72	79,123.72	615,824.75
5	Nov-09 old				4,691.96	4,691.96	620,516.71
6	Nov-09 new	75,000.00		8.618%	n/a	75,000.00	695,516.71
7	Dec-09	75,000.00		8.618%	5,264.28	80,264.28	775,780.99
8	Jan-10	75,000.00		8.618%	5,840.71	80,840.71	856,621.70
9	Feb-10	75,000.00		8.618%	6,421.28	81,421.28	938,042.98
10	Mar-10	145,833.00	(938,042.98)	8.618%	523.66	146,356.66	1,084,399.64
11	Apr-10						
12	May-10						
13							
14							
15							
		670,833.00	(938,042.98)		33,424.51	704,257.51	

NOTES

Amortization will be requested for 2010-2011 PGA filing

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Commercial Decoupling
 Account Number: 186271

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Aug-09		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 Feb-10		(57,667.70)		2.10%	700.60	(56,967.10)	372,211.52
9 Mar-10		(51,091.33)		2.10%	606.67	(50,484.66)	321,726.86
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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Aug-09	(15,088.33)			216.96	(14,871.37)	53,644.24
3	Sep-09	(16,613.55)			161.32	(16,452.23)	37,192.01
4	Oct-09	(26,816.30)	11,366,543.99		40,530.58	11,380,258.27	11,417,450.28
5	Nov-09 old	(35,324.76)			40,564.24	5,239.48	11,422,689.76
6	Nov-09 new	(459,390.38)		2.05%	(392.40)	(459,782.78)	10,962,906.98
7	Dec-09	(1,745,752.70)		2.05%	17,237.14	(1,728,515.56)	9,234,391.42
8	Jan-10	(1,891,194.24)		2.05%	14,160.02	(1,877,034.22)	7,357,357.20
9	Feb-10	(1,327,328.85)		2.05%	11,435.06	(1,315,893.79)	6,041,463.41
10	Mar-10	(1,141,120.14)		2.05%	9,346.13	(1,131,774.01)	4,909,689.40

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 Feb-10		(9,267.30)		2.05%	75.62	(9,191.68)	39,708.05
9 Mar-10		(7,967.20)		2.05%	61.03	(7,906.17)	31,801.88
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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)
1	Beginning Balance						
2	Aug-09	(2,296.13)			23.57	(2,272.56)	5,389.26
3	Sep-09	(2,343.15)			15.01	(2,328.14)	3,061.12
4	Oct-09	(2,521.92)			6.41	(2,515.51)	545.61
5	Nov-09 old	(110.75)			1.75	(109.00)	436.61
6	Nov-09 new	(669.01)	8,150.31	2.23%	14.52	7,495.82	7,932.43
7	Dec-09	(895.62)		2.23%	13.91	(881.71)	7,050.72
8	Jan-10	(918.76)		2.23%	12.25	(906.51)	6,144.21
9	Feb-10	(826.31)		2.23%	10.65	(815.66)	5,328.55
10	Mar-10	(911.90)		2.23%	9.05	(902.85)	4,425.70
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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					0.00	0.00	0.00
3 Oct-09					0.00	0.00	0.00
4 Nov-09 old					n/a		
5 Nov-09 new		(25,512.16)	622,000.00	2.05%	1,040.79	597,528.63	597,528.63
6 Dec-09		(95,468.86)		2.05%	939.23	(94,529.63)	502,999.00
7 Jan-10		(103,435.40)		2.05%	770.94	(102,664.46)	400,334.54
8 Feb-10		(73,002.35)		2.05%	621.55	(72,380.80)	327,953.74
9 Mar-10		(63,687.10)		2.05%	505.85	(63,181.25)	264,772.49

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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)
1	Beginning Balance						
2	Aug-09				0.00	0.00	0.00
3	Sep-09				0.00	0.00	0.00
4	Oct-09				n/a		
5	Nov-09 old	10,810.09	(249,426.28)	2.05%	(416.87)	(239,033.06)	(239,033.06)
6	Nov-09 new	38,122.08		2.05%	(375.79)	37,746.29	(201,286.77)
7	Dec-09	41,344.52		2.05%	(308.55)	41,035.97	(160,250.80)
8	Jan-10	29,425.71		2.05%	(248.63)	29,177.08	(131,073.72)
9	Feb-10	25,745.52		2.05%	(201.93)	25,543.59	(105,530.13)
10	Mar-10						
11							
12							
13							
14							
15							

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)
9 Mar-10		3,098,842.84		2.05%	(31,743.37)	3,067,099.47	(17,063,805.79)
10							
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12							
13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Demand Deferral
 Account Number: 191411

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Aug-09		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	(1,555,499.98)
9 Mar-10		402,882.40		2.24%	(2,527.58)	400,354.82	(1,155,145.16)