

Rates and Regulatory Affairs
Facsimile: 503.721.2516



May 13, 2010

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

RECEIVED
 WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION
 2010 MAY 14 AM 9:53

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 April 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
April 2010**

	March	Change	April
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	244,329.26	74,926.03	319,255.29
186235 AMOR WA GREAT PROGRAM	109,105.86	(16,069.61)	93,036.25
186302 MARGIN SHARING - WA	(293,582.31)	(191,430.37)	(485,012.68)
186310 WA ENERGY EFFICIENCY	156,993.33	425.19	157,418.52
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	823,323.83	2,229.84	825,553.67
186314 WA - LOW INCOME WEAT	25,186.31	68.21	25,254.52
186316 WA DSM AMORTIZATION	35,755.13	(7,296.37)	28,458.76
186365 ALBANY DFD GAIN - WA	(5,534.77)	2,019.34	(3,515.43)
Subtotal 186xxx accounts	1,095,576.64	(135,127.74)	960,448.90
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(973,036.00)	(218,357.00)	(1,191,393.00)
191421 AMORT OF WACOG - WA	(2,232,279.75)	332,857.17	(1,899,422.58)
191430 DEMAND - ACCR WA	(1,531,637.67)	56,715.95	(1,474,921.72)
191431 AMORT OF DEMAND WA	(1,151,261.23)	104,453.10	(1,046,808.13)
Subtotal 191xxx accounts	(5,888,214.65)	275,669.22	(5,612,545.43)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(4,792,638.01)	140,541.48	(4,652,096.53)

NORTHWEST NATURAL GAS COMPANY

Date 30-Apr-10

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

PGA DEFERRAL

Scanned

Document Number

100485031

Prepared:

R. Donly 5/6/10

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	04302010 (MMDDYYYY)	04302010 (MMDDYYYY)	USD	JV28A	PGA Deferral 2009-10

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	540200	84020	805-02890	S	1,693,734.00		OR WACOG PGA Activity		
2	191400			H		1,693,734.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	7,263.00		Ore Storage PGA Timing		
4	191400			H		7,263.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		509,071.92	OR DEM PGA Activity		
6	191410			S	509,071.92		OR DEM PGA Activity		
7	411000	83010	419-06205	S	35,346.00		OR PGA Interest		
8	191400			H		65,777.00	OR WACOG Interest		
9	191410			S	7,386.00		OR DEM Incr. Interest		
10	191450			S	23,045.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	527,889.29		OR DEM DEF Collected		
12	191450			H		527,889.29	OR DEM DEF Collected		
13	540200	84020	805-02950	S	199,009.00		WA WACOG PGA Activity		
14	191420			H		199,009.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		60,781.95	WA DEM PGA Activity		
16	191430			S	60,781.95		WA DEM PGA Activity		
17	411000	83010	419-06210	S	6,971.00		WA PGA Interest		
18	191420			H		2,905.00	WA WACOG Interest		
19	191430			H		4,066.00	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					3,070,497.16	3,070,497.16			

Prepared by _____ Date _____
 Approved by _____ Date _____

NORTHWEST NATURAL GAS COMPANY														
ACCOUNT 191,400 OREGON 11/09 - 10/10 WACOG														
May 6, 2010	Page 3 OR	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Reference
		(4,949,586)	(4,949,586)	(5,524,563)	(5,414,666)	(6,253,148)	(8,308,571)	(10,075,345)	(10,075,345)	(10,075,345)	(10,075,345)	(10,075,345)	(10,075,345)	See *
Nov: Accrual		(4,931,876)												
Bal. Before Int.		(4,931,876)												
Int. Rate	0.08618	(17,710)												
Ending Balance		(4,949,586)												
Dec: Accrual			(537,521)											
Bal. Before Int.			(5487,107)											
Int. Rate	0.08618		(37,476)											
Ending Balance			(5,524,583)											
Jan: Accrual				149,057										
Bal. Before Int.				(5,375,526)										
Int. Rate	0.08618			(39,140)										
Ending Balance				(5,414,666)										
Feb: Accrual					(796,735)									
Bal. Before Int.					(6,211,401)									
Int. Rate	0.08618				(41,747)									
Ending Balance					(6,253,148)									
Mar: Accrual						(2,003,321)								
Bal. Before Int.						(8,256,469)								
Int. Rate	0.08618					(52,102)								
Ending Balance						(8,308,571)								
Apr: Accrual							(1,700,997)							
Bal. Before Int.							(10,009,568)							
Int. Rate	0.08618						(65,777)							
Ending Balance							(10,075,345)							
May: Accrual								(10,075,345)						
Bal. Before Int.	0							(10,075,345)						
Int. Rate														
Ending Balance								(10,075,345)						
Jun: Accrual									(10,075,345)					
Bal. Before Int.									(10,075,345)					
Int. Rate	0													
Ending Balance									(10,075,345)					
Jul: Accrual										(10,075,345)				
Bal. Before Int.										(10,075,345)				
Int. Rate	0													
Ending Balance										(10,075,345)				
Aug: Accrual											(10,075,345)			
Bal. Before Int.											(10,075,345)			
Int. Rate	0													
Ending Balance											(10,075,345)			
Spt: Accrual												(10,075,345)		
Bal. Before Int.												(10,075,345)		
Int. Rate	0													
Ending Balance												(10,075,345)		
Oct: Accrual													(10,075,345)	
Bal. Before Int.													(10,075,345)	
Int. Rate	0													
Ending Balance													(10,075,345)	
Entry JV-28A		(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(65,777)							
Previously Book		(17,710)	(37,476)	(39,140)	(41,747)	(52,102)								
Net to Record														
Monthly Deferral		(4,931,876)	(537,521)	149,057	(796,735)	(2,003,321)	(1,700,997)							
Entry 191400														
Entry 419-06205														

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

May 6, 2010		NORTHWEST NATURAL GAS COMPANY												Reference
Page 1 OR		ACCOUNT 191.410 OREGON DEMAN D 11/09 to 10/10												See
Beg. 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	
	(286,059)	(287,086)	(217,848)	7,645	184,170	773,863	1,290,321	1,290,321	1,290,321	1,290,321	1,290,321	1,290,321		
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					566,265								566,265	Feb 05 Tab 7
Bal. Before Int.	770,435												770,435	
Int. Rate	0.08618	3,428											3,428	
Ending Balance	773,863												773,863	
Apr. Accrual						509,072							509,072	Mar 05 Tab 8
Bal. Before Int.	1,282,935												1,282,935	
Int. Rate	0.08618	7,386											7,386	
Ending Balance	1,290,321												1,290,321	
May. Accrual							1,290,321						1,290,321	Apr 05 Tab 9
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	1,290,321												1,290,321	
Jun. Accrual								1,290,321					1,290,321	May 05 Tab 10
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	1,290,321												1,290,321	
Jul. Accrual									1,290,321				1,290,321	Jun 05 Tab 11
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	1,290,321												1,290,321	
Aug. Accrual										1,290,321			1,290,321	Jul 05 Tab 12
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	1,290,321												1,290,321	
Spt. Accrual													1,290,321	Aug 05 Tab 13
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	1,290,321												1,290,321	
Oct. Accrual													1,290,321	Sep 05 Tab 14
Bal. Before Int.	0												0	
Int. Rate	0												0	
Ending Balance	1,290,321												1,290,321	
Entry JV-28A	(1,027)	(1,807)	(752)	686	3,428	7,386							7,914	
Previously Book	(1,027)	(1,807)	(752)	686	3,428	7,386							7,914	
Net to Record														
Monthly Deferral	(286,059)	71,045	226,245	175,839	566,265	509,072							1,282,407	
Entry 191410													7,386	
Entry 419-06205													(7,386)	

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

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Beg. Balance	575,104	577,169	(1,436,413)	988,969	3,022,212	3,472,816	2,967,972	2,967,972	2,967,972	2,967,972	2,967,972	2,967,972		
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)											(2,010,508)	Nov 05 Tab 4
Bal. Before Int.		(1,433,339)											(1,433,339)	
Int. Rate		(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			(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				14,352									14,352	
Ending Balance				3,022,212									3,022,212	
Mar: Accrual					427,365								427,365	Feb 05 Tab 7
Bal. Before Int.					3,449,577								3,449,577	
Int. Rate					23,239								23,239	
Ending Balance					3,472,816								3,472,816	
Apr: Accrual						(527,889)							(527,889)	Mar 05 Tab 8
Bal. Before Int.						2,944,927							2,944,927	
Int. Rate						23,045							23,045	
Ending Balance						2,967,972							2,967,972	
May: Accrual							2,967,972						2,967,972	Apr 05 Tab 9
Bal. Before Int.							2,967,972						2,967,972	
Int. Rate														
Ending Balance							2,967,972						2,967,972	May 05 Tab 10
Jun: Accrual								2,967,972					2,967,972	Jun 05 Tab 11
Bal. Before Int.								2,967,972					2,967,972	
Int. Rate														
Ending Balance								2,967,972					2,967,972	Jul 05 Tab 12
Jul: Accrual									2,967,972				2,967,972	Aug 05 Tab 13
Bal. Before Int.									2,967,972				2,967,972	
Int. Rate														
Ending Balance									2,967,972				2,967,972	Sep 05 Tab 14
Aug: Accrual										2,967,972			2,967,972	
Bal. Before Int.										2,967,972			2,967,972	
Int. Rate														
Ending Balance										2,967,972			2,967,972	
Spt: Accrual														
Bal. Before Int.														
Int. Rate														
Ending Balance														
Oct: Accrual														
Bal. Before Int.														
Int. Rate														
Ending Balance														
Nov: Accrual														
Bal. Before Int.														
Int. Rate														
Ending Balance														
Previously Book Net to Record													58,026	
Entry JV-28A														
Monthly Deferral Entry 191450													2,909,946	
Entry 419-06205													23,045	
													(23,045)	

* 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	9,395,499.00	11,788,842.00	11,530,598.00	9,466,925.00	8,126,384.00	5,834,851.00	3,925,693.00	2,625,692.00	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	7,899,019.19	6,362,740.29	-	-	-	-	-	-
3 Deferral	(575,104.18)	2,010,507.75	(2,426,982.23)	(2,018,891.49)	(427,364.81)	527,889.29	-	-	-	-	-	-
4 Previously Booked	(575,104.18)	2,010,507.75	(2,426,982.23)	(2,018,891.49)	(427,364.81)	527,889.29	-	-	-	-	-	-
5 Net to Book	-	-	-	-	-	-	-	-	-	-	-	-
6 Entry 191450	(527,889.29)	-	-	-	-	-	-	-	-	-	-	-
7 Entry 805-02885	527,889.29	-	-	-	-	-	-	-	-	-	-	-
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	37,488,610	30,531,351	-15,087,054	0	0	0	0	0
16 Commercial	22,682,247	39,227,887	27,469,408	21,808,321	22,571,319	19,155,251	-9,332,989	0	0	0	0	0
17 Industrial Firm	3,049,565	3,793,979	3,269,158	2,897,474	3,177,256	2,890,673	-866,110	0	0	0	0	0
18 Total of Calendar Month Sales:	64,053,220	113,627,532	75,839,972	61,255,421	63,237,184	52,577,285	-25,286,153	0	0	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	2,047,678	2,683,787	2,743,402	2,300,138	2,185,922	2,170,071	-	-	-	-	-	-
20 31ISF - 31SF A C	1,185,782	1,416,865	1,386,217	1,303,014	1,222,980	1,243,331	-	-	-	-	-	-
21 32CSF - 32SF A C	403,406	390,355	494,418	400,457	460,094	419,184	-	-	-	-	-	-
22 32ISF - 32SF A C	558,354	495,230	745,021	534,014	616,359	586,296	-	-	-	-	-	-
23 Total Firm Sales Fixed D/Charge	4,195,220	4,926,217	5,369,059	4,537,624	4,485,295	4,428,882	-	-	-	-	-	-
24 Total Calendar Sales less Fixed:	59,858,000	108,701,315	70,469,913	56,717,797	58,751,889	48,148,404	(25,286,153)	0	0	0	0	0
25 "OPGA" OR A No. 09-12A Exh 1 Line	0	0	0	0	0	0	0	0	0	0	0	0
26 SFV Collected (line 24X25)	7,259,578.20	13,183,295.48	8,546,691.09	6,878,734.42	7,125,429.07	5,839,439.41	-	-	-	-	-	-
27 Plus: 31CSF - 31SF A C	266,667.89	268,625.54	267,251.05	265,141.69	267,641.88	245,744.63	-	-	-	-	-	-
28 31ISF - 31SF A C	150,811.82	153,006.20	148,133.92	153,518.15	149,289.01	134,817.65	-	-	-	-	-	-
29 32CSF - 32SF A C	37,974.74	33,158.84	50,639.60	43,496.07	43,460.87	41,798.24	-	-	-	-	-	-
30 32ISF - 32SF A C	60,576.78	45,949.37	77,926.64	62,192.46	58,373.92	57,053.70	-	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	(127,878.98)	(127,347.34)	(133,357.34)	(136,476.26)	(130,029.52)	(131,297.38)	-	-	-	-	-	-
32 Prior Month Unbilled MDDV Ind	(17,313.40)	(73,104.21)	(74,424.60)	(73,047.81)	(72,609.55)	(71,072.16)	-	-	-	-	-	-
33 Current Month Unbilled MDDV Com	127,347.34	133,357.34	136,476.26	130,029.52	131,297.38	121,178.81	-	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	73,704.21	74,424.60	73,047.81	72,609.55	71,072.16	64,528.09	-	-	-	-	-	-
35 MDDV @1.81 D/C Collected	507,890.41	506,770.33	545,693.35	517,465.37	518,475.95	463,751.59	-	-	-	-	-	-
36 Plus: 31CSI - 31SIV	1,983.09	2,748.74	3,292.17	2,246.31	2,286.05	1,991.94	-	-	-	-	-	-
37 31ISI - 31SIV	359.33	256.38	389.84	375.25	335.21	501.24	-	-	-	-	-	-
38 32CSI - 32SIV	30,699.04	32,230.52	38,581.56	29,688.82	32,631.11	29,525.52	-	-	-	-	-	-
39 32ISI - 32SIV	36,680.57	29,050.85	47,494.29	37,439.45	40,457.00	37,009.66	-	-	-	-	-	-
40 SFV Collected Interruptible Sales	69,702.03	64,288.19	89,757.86	69,748.83	75,709.37	69,645.36	-	-	-	-	-	-
41 Prior Mo Manual Adjustments Com	(18.10)	(621.85)	(21,772.16)	(2,836.20)	(2,347.77)	-	-	-	-	-	-	-
42 Prior Mo Manual Adjustments Ind	-	(29.45)	(30,043.45)	(565.39)	-	-	-	-	-	-	-	-
43 Prior Mo Manual Adjustments Ind Int	(111.86)	-	2,836.20	2,347.77	(697.50)	-	-	-	-	-	-	-
44 Unbilled Manual Adjustments Com	621.85	21,772.16	2,836.20	2,347.77	-	549.84	-	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	29.45	30,043.45	565.39	-	-	4,743.28	-	-	-	-	-	-
46 Unbilled Manual Adjustments Ind Int	-	12,832.28	-	-	-	1,751.92	-	-	-	-	-	-
47 Collections Subject to Sensitive Adj	578,113.78	635,055.12	574,204.90	586,857.88	591,281.26	539,441.99	-	-	-	-	-	-
48 Percent Impact of Sensitive Effect	(0.0299)	(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)	(17,691.14)	(16,140.10)	-	-	-	-	-	-
50 Total D/C Ctd (26+47+48)	7,820,394.82	13,799,349.75	9,103,615.77	7,448,033.51	7,899,019.19	6,362,740.29	-	-	-	-	-	-
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals 2009-10.xls\WAPGA Tab 17												

	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Washington Demand Deferral Calculation												
2008 - 9 Tracker year Closing												
Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes												
Calculated Calendar Month Volumes:												
Residential	4,903,144	8,675,810	5,627,882	4,592,902	4,518,233	3,628,512	(1,902,082)	-	-	-	-	-
Commercial	1,969,011	3,572,243	2,471,618	1,901,535	1,998,791	1,586,345	(872,133)	-	-	-	-	-
Industrial Firm	233,807	339,355	286,028	250,068	272,615	245,583	(54,999)	-	-	-	-	-
Total Firm Sales	7,105,961	12,587,408	8,385,528	6,744,505	6,789,638	5,460,440	(2,829,214)	-	-	-	-	-
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	70,901	101,530	94,928	77,527	116,745	75,852	(2,829,214)	-	-	-	-	-
41ISF - 41SF A C	10,337	18,484	18,313	16,606	15,887	17,698	-	-	-	-	-	-
42CSF - 42SF A C	23,728	36,414	27,718	22,780	23,694	20,581	-	-	-	-	-	-
42ISF - 42SF A C	65,652	78,924	78,033	73,667	85,135	88,625	-	-	-	-	-	-
Sub Total	170,618	235,362	218,992	190,550	241,460	202,753	-	-	-	-	-	-
Total Firm Sales Subject to D/C Rate	6,935,343	12,352,046	8,166,637	6,553,925	6,548,178	5,257,687	(2,829,214)	-	-	-	-	-
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	\$ 614,571	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SFV Firm Demand Collected												
Plus: 41CSF - 41SF A C	\$ 8,235.27	\$ 9,582.13	\$ 9,112.74	\$ 9,112.74	\$ 12,956.78	\$ 8,604.96	-	-	-	-	-	-
41ISF - 41SF A C	\$ 1,278.83	\$ 1,860.04	\$ 1,860.04	\$ 1,860.04	\$ 1,860.04	\$ 1,588.86	-	-	-	-	-	-
42CSF - 42SF A C	\$ 3,323.32	\$ 3,634.54	\$ 3,634.54	\$ 4,131.40	\$ 3,645.46	\$ 3,645.46	-	-	-	-	-	-
42ISF - 42SF A C	\$ 7,460.18	\$ 7,882.42	\$ 7,882.42	\$ 7,882.42	\$ 7,980.60	\$ 7,880.60	-	-	-	-	-	-
MDDV @ 1.73 D/C Collected												
Plus: 41CSI - 41SIV												
41ISI - 41SIV	\$ 7,750.36	\$ 8,414.48	\$ 8,344.16	\$ 6,746.06	\$ 7,130.91	\$ 6,642.40	-	-	-	-	-	-
42CSI - 42SIM	\$ 12,346.55	\$ 11,625.13	\$ 13,980.02	\$ 12,568.90	\$ 8,605.00	\$ 8,543.42	-	-	-	-	-	-
42ISI - 42SIM												
Plus: SEV Collected Interruptible Sales												
Sub Total D/C fixed rates	\$ 40,395.00	\$ 42,999.00	\$ 44,814.00	\$ 42,301.00	\$ 40,079.00	\$ 36,906.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Com			\$ (2,058.20)	\$ -	\$ -	\$ (2,307.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind			\$ (2,410.64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int			\$ (445.41)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Com		\$ 2,058.20	\$ -	\$ -	\$ 2,307.09	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind		\$ 2,410.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind Int		\$ 445.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled		\$ 4,914.25	\$ (4,914.25)	\$ 2,307.09	\$ 2,307.09	\$ (2,307.09)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total Manual Unbilled & D/C	\$ 40,395.00	\$ 47,913.25	\$ 39,899.75	\$ 42,301.00	\$ 42,386.09	\$ 34,598.91	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487	\$ 0.04487
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)	\$ (1,552)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 849,254	\$ 1,489,594	\$ 992,708	\$ 806,491	\$ 805,901	\$ 647,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	644,868.06	688,193.80	705,036.68	642,926.12	744,107.67	708,403.95	-	-	-	-	-	-
Variance	204,385.94	801,400.20	287,671.32	163,564.88	61,793.33	(60,785.95)	-	-	-	-	-	-
Previously Booked	191,854.93	820,038.20	287,671.32	157,457.89	61,789.33	-	-	-	-	-	-	-
Net to Book (191430)	12,531.01	(18,638.00)	-	6,106.99	4.00	(60,785.95)	-	-	-	-	-	-
Entry 191430												60,781.95
Entry 805-02940												(60,781.95)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	573,128	1,014,115	657,843	536,864	528,136	424,137	-	-	-	-	-	-
Commercial	230,136	416,025	284,793	223,195	235,284	183,653	-	-	-	-	-	-
Industrial Firm	26,794	39,868	29,175	27,984	29,361	26,323	-	-	-	-	-	-
Industrial Interruptible	19,195	19,566	20,897	18,448	13,120	14,504	-	-	-	-	-	-
Total Demand charge Collected	849,253	1,489,594	992,708	806,491	805,901	647,617	-	-	-	-	-	-

	Apr-10 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Forecasted BaseLoad YR									
Contract Commodity Gas Costs:									
Yr around Contracts-Roc	7,314,400	\$ 4,283,364.08	0.58561	7,379,250	\$ 4,345,680.00	0.58891	(64,850)	\$ (62,315.92)	0.0033
Yr around Contracts Albe	2,884,470	\$ 1,816,125.00	0.62962	-	\$ -	-	2,884,470	\$ 1,816,125.00	#VALUE!
Yr around Contracts-Sum	13,074,750	\$ 7,789,335.00	0.59575	17,493,840	\$ 10,360,545.00	0.59224	(4,419,090)	\$ (2,571,210.00)	(0.0035)
Forecasted BaseLoad YR				7,277,190	\$ 4,435,875.00	0.60956	(7,277,190)	\$ (4,435,875.00)	#VALUE!
S.T. Contracts-Rockies				-	\$ -	-	-	\$ -	#VALUE!
S.T. Contracts-Alberta				-	\$ -	-	-	\$ -	#VALUE!
S.T. Contracts-Sumas/St				-	\$ -	-	-	\$ -	#VALUE!
Forecasted BaseLoad S.T				1,475,850	\$ 738,750.00	0.50056	(1,475,850)	\$ (738,750.00)	#VALUE!
Swing Contracts - Rockies	2,875,220	\$ 1,065,970.36	0.37074	4,427,550	\$ 2,146,680.00	0.48485			
Swing Contracts - Alberta	1,439,295	\$ 602,835.00	0.41884	1,442,040	\$ 707,010.00	0.49028			
Hedged Spot Purch-Roc	8,884,190	\$ 3,600,979.09	0.40552	2,934,570	\$ 1,389,000.00	0.47332			
Hedged Spot Purch-Albe	11,707,262	\$ 5,267,140.00	0.44950	5,869,140	\$ 2,715,000.00	0.46259			
Hedged Spot Purch-Sum									
Spot Purchases-Rockies				5,526,573	\$ 2,697,551.28	0.48811	(5,526,573)	\$ (2,697,551.28)	#VALUE!
Spot Purchases-Alberta				2,196,846	\$ 1,072,293.03	0.48811	(2,196,846)	\$ (1,072,293.03)	#VALUE!
Spot Purchases-Sumas/St				945,035	\$ 461,276.83	0.48811	(157,654)	\$ (127,931.02)	0.0647
Volumetric Transp Chg	787,381	\$ 333,345.81	0.42336		\$ -	-		\$ -	#VALUE!
Misc. Act. U/S Sales		\$ 216,503.43			\$ 183,804.00			\$ 32,699.43	#VALUE!
Sub Total	48,966,968	\$ 24,975,597.77	0.51005	56,967,885	\$ 31,253,465.13	0.54862	(12,283,964)	\$ (7,645,122.72)	(0.0386)
Field Production Gas	ok								
	1,042,216	\$ 508,198.33	0.48761	540,000	\$ 462,024.00	0.85560	502,216	\$ 46,174.33	0.3680
Storage Activity:									
System Withdrawals	17,196,341	\$ 9,505,717.24	0.55278	443,955	\$ 236,651.00	0.53305	16,752,386	\$ 9,269,066.24	(0.0197)
System Injections	(3,509,712)	\$ (1,357,176.12)	0.38669		\$ -	-	(3,509,712)	\$ (1,357,176.12)	
Sub Total	13,686,629	\$ 8,148,541.12	0.59537	443,955	\$ 236,651.00	0.53305	13,242,674	\$ 7,911,890.12	0.0623
P/M Imbalance Adj	ok								
C/M Imbalance Adj	462,443	263,486	0.56977				462,443	\$ 263,486.15	0.5698
	(171,709)	(97,835)	0.56977				(171,709)	\$ (97,835.00)	0.5698
Cost of Company Use Gi	(81,887)	\$ (46,656.93)	0.56977				(81,887)	\$ (46,656.93)	0.5698
Misc. Cust. Imbalance Pl									
Prior Period Estimate Adj		\$ 3,727.24							
Line Loss & Unacct For				(198,352)					
Total Monthly Gas Cost	63,904,660	\$ 33,755,058.68	0.52821	57,753,488	\$ 31,952,140.13	0.55325	1,868,125	\$ 435,663.19	(0.0250)
RESTATED COST AT EN				35,355,278.50					
ACTUAL COST OF GAS.				33,755,058.68					
VARIANCE FROM ACTU				(1,600,219.82)					(288,039.56777)
Sales Sendout, See WAF									
Oregon.....									0.9086
Washington.....									(1,454,026.00)

	Apr-10 (Estimate)		Embedded		Comparison to Embedded	
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT
Forecasted Baseload YR						
Total.....	63,066,846					
Estimated WACOG Variar						

Shareholders Share of the WACOG Deferral	607,501
WACOG Equalization.....	94,000
Estimated Shareholder (gain) or Loss.....	(513,501)
	(145,402.60)

Base Load
Swing
Gross Spot
Injections
Storage

Washington WACOG Deferral Calculation													
2008 - 9 Tracker year Closing													
System Sales Volume													
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\ORDM Tab 16													
	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
Cycle Volume Sales:													
Residential	14,670,403	35,304,295	62,181,064	67,717,010	47,302,550	40,619,812	38,232,285						
Commercial	9,651,632	18,076,797	31,961,457	35,552,971	25,038,220	22,027,664	21,067,561						
Industrial Firm	1,863,722	1,993,362	2,414,721	2,493,763	2,070,935	1,920,149	1,921,893						
Interruptible													
Total	25,985,757	55,374,454	96,557,241	105,763,743	74,411,405	64,567,645	61,221,729						
P / M Unbilled Volumes:													
Residential	6,393,544	17,845,743	25,759,127	42,852,140	25,855,488	19,688,321	21,068,456	16,989,136					
Commercial	5,253,877	10,334,285	15,076,496	23,099,055	15,116,167	11,832,565	12,510,745	10,205,122					
Industrial Firm	1,078,025	1,308,944	1,278,126	1,422,787	1,130,541	929,148	1,044,975	921,109					
Interruptible													
Total	12,725,446	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367					
C / M Unbilled Volumes:													
Residential	17,845,743	25,759,127	42,852,140	25,855,488	19,688,321	21,068,456	16,989,136						
Commercial	10,334,285	15,076,496	23,099,055	15,116,167	11,832,565	12,510,745	10,205,122						
Industrial Firm	1,308,944	1,278,126	1,422,787	1,130,541	929,148	1,044,975	921,109						
Interruptible													
Total	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367						
Reported Cycle Billing Volumes:													
Residential	14,676,560	35,311,168	62,188,663	67,724,940	47,309,695	40,626,708	38,239,184						
Commercial	11,023,440	19,909,047	34,777,371	37,923,915	26,893,457	23,991,929	23,047,229						
Industrial Firm	3,013,920	3,314,189	3,988,672	3,847,432	3,348,935	3,334,044	3,260,122						
Interruptible	6,210,666	5,153,449	5,668,987	5,726,519	5,154,452	5,432,682	5,029,120						
Total	34,924,626	63,687,853	106,623,694	115,222,805	82,706,540	73,385,363	69,575,655						
Calculated Calendar Month Volumes:													
Residential	43,224,552	79,281,676	131,853,927	89,951,019	73,154,378	75,459,505	63,066,846	(28,115,367)					
Commercial	24,651,258	42,799,930	42,799,930	29,941,027	23,709,855	24,570,109	20,741,606	(10,205,122)					
Industrial Firm	3,283,371	4,133,333	4,133,333	3,555,186	3,147,542	3,449,871	3,136,256	(921,109)					
Interruptible	5,153,449	5,668,987	5,668,987	5,726,519	5,154,452	5,432,682	5,029,120						
Company Use													
Total	76,312,630	131,853,927	131,853,927	89,951,019	73,154,378	75,459,505	63,066,846	(28,115,367)					
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$	\$ 37,453,809	\$ 74,506,668	\$ 51,458,515	\$ 40,724,156	\$ 40,578,438	\$ 33,755,059	\$					
System WACOG Per Therm Sold:		0.49079	0.56494	0.57207	0.55669	0.53775	0.53523	0				0	0

NW Natural		Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals											
Demand Deferral - Interest 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
Margin Analysis of Demand Charges by Class of Customers:													
51	Residential	4,647,620.44	6,563,079.49	5,469,777.22	4,432,738.68	4,546,618.57	3,702,842.30	-	-	-	-	-	-
52	Commercial	2,739,508.71	4,702,470.91	3,231,818.39	2,610,038.36	2,717,269.96	2,279,730.14	-	-	-	-	-	-
53	Industrial Firm	365,716.96	459,941.69	327,356.42	336,876.59	362,184.87	311,839.34	-	-	-	-	-	-
54	Industrial Interruptible	67,502.46	74,806.87	74,617.80	68,332.94	72,898.49	68,285.36	-	-	-	-	-	-
55	Total Demand charge Collected	\$ 7,820,348.57	\$ 13,799,298.95	\$ 9,103,569.83	\$ 7,447,986.56	\$ 7,698,971.90	\$ 6,362,697.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-46	-51	-46	-47	-47	-43	0	0	0	0	0	0

NORTHWEST NATURAL GAS COMPANY

Date 30-Apr-10

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number 100484992

Prepared: DM 5/5/10

Approved _____

Verified: JLSH

100484992

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	04302010 (MMDDYYYY)	04302010 (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	60,600.16	-	AMORT 186306		
2	186306			H	-	60,600.16	C/M AMORT		
3	411000	83010	419-06205	H	-	400.56	C/M INTEREST		
4	186306			S	400.56	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	49,433.02	-	AMORT 186271		
6	186271			H	-	49,433.02	C/M AMORT		
7	411000	83010	419-06205	H	-	519.77	C/M INTEREST		
8	186271			S	519.77	-	C/M INT 186271		
9	402000	81199	495-06064	S	1,076,922.70	-	AMORT 186277		
10	186277			H	-	1,076,922.70	C/M AMORT		
11	411000	83010	419-06205	H	-	7,467.51	C/M INTEREST		
12	186277			S	7,467.51	-	C/M INT 186277		
13	402000	81199	495-06233	S	7,518.98	-	AMORT 186286		
14	186286			H	-	7,518.98	C/M AMORT		
15	411000	83010	419-06205	H	-	47.91	C/M INTEREST		
16	186286			S	47.91	-	C/M INT 186286		
17	402000	81199	495-06233	S	857.53	-	AMORT 186288		
18	186288			H	-	857.53	C/M AMORT		
19	411000	83010	419-06205	H	-	7.43	C/M INT 186288		
20	186288			S	7.43	-	C/M INTEREST		
21	191401			S	2,934,858.91	-	C/M AMORT		
22	541000	84020	805-02650	H	-	2,934,858.91	AMORT 191401		
23	191401			H	-	26,643.81	C/M INT 191401		
24	411000	83010	419-06205	S	26,643.81	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	382,446.87	AMORT 191411		
26	191411			S	382,446.87	-	C/M AMORT		

67	411000	83010	419-06205	H	OR STOR CREDIT INT	
68	186301			H	OR STOR CREDIT INT	
69	402000	81189	485-06540	H	SB408 MCBIT/AMORT	
70	184300			H	SB408 MCBIT/AMORT	
71	411000	83010	419-06205	H	SB408 MCBIT INT	
72	184300			H	SB408 MCBIT INT	
73	186234			S	C/M INTEREST 186234	763.63
74	411000	82299	419-06210	H	C/M INTEREST 186234	763.63
					Total	5,059,603.30
						5,059,603.30

Prepared by _____ Approved by _____

Date _____ Date _____

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 - CUB In Rates	Pension Expense Credit	Intervenor Funding - NWIGU	SB 408 - state & fed. USE	service type
											STARTING JUNE	
1R (R01)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00071	0.00000	(0.00095)	Firm Firm Sales
1C (C01)		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00048	0.00000	(0.00064)	Firm Firm Sales
2R (R02)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00048	0.00000	(0.00064)	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	(0.00046)	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)	(0.00039)	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	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	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	(0.00032)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00022	0.00000	(0.00029)	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	(0.00027)	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00018	0.00000	(0.00025)	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	(0.00032)	Int Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	(0.00241)	(0.00109)	0.00000	0.00021	0.00000	(0.00029)	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)	(0.00031)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00020	(0.00003)	(0.00028)	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)	(0.00027)	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00017	(0.00003)	(0.00025)	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)	(0.00058)	Int Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00036	(0.00003)	(0.00052)	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	(0.00017)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00011	0.00000	(0.00014)	Firm Firm Sales
	Block 3	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00008	0.00000	(0.00010)	Firm Firm Sales
	Block 4	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00004	0.00000	(0.00006)	Firm Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00003	0.00000	(0.00005)	Firm Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00001	0.00000	(0.00002)	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)	(0.00018)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	(0.00003)	(0.00016)	Firm Firm Sales
	Block 3	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	(0.00003)	(0.00011)	Firm Firm Sales
	Block 4	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00003)	(0.00006)	Firm Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	(0.00003)	(0.00004)	Firm Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	(0.00002)	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)	(0.00014)	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00003)	(0.00012)	Firm Firm Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	(0.00006)	Firm Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00005)	Firm Firm Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	(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)	(0.00001)	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)	(0.00016)	Int Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	(0.00014)	Int Int Sales
	Block 3	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00007	(0.00003)	(0.00010)	Int Int Sales
	Block 4	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00006)	Int Int Sales
	Block 5	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	(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)	(0.00002)	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)	(0.00013)	Int Int Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00003)	(0.00011)	Int Int Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	(0.00006)	Int Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00005)	Int Int Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	(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)	(0.00001)	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	(0.00001)	

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

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		65,719.2	0.00		65,719.20
1C (C01)		13,736.2	0.00		13,736.20
2R (R02)		34,111,453.2	0.00		34,111,453.20
3C Firm Sales (C03)		14,414,482.8	0.00		14,414,482.80
Intentionally blank			0.00		-
3I Firm Sales (I03)		350,618.1	0.00		350,618.10
Intentionally blank			0.00		-
19 (R19)		1,332.00	0.00		1,332.00
19	add'l mths		0.00		-
31C Firm Sales	Block 1	2,319,604.3	0.00	2,000.0	2,321,604.30
(31 CSF)	Block 2	3,484,575.6	0.00	2,398.0	3,486,973.60
31C Firm Trans	Block 1	13,880.0	0.00		13,880.00
(31 CTF)	Block 2	127,580.0	0.00		127,580.00
31C Interr Sales	Block 1	21,450.0	0.00		21,450.00
(31 CSI)	Block 2	111,923.0	0.00		111,923.00
31I Firm Sales	Block 1	438,445.7	0.00		438,445.70
(31 ISF)	Block 2	1,140,937.2	0.00		1,140,937.20
31I Firm Trans	Block 1	6,000.0	0.00		6,000.00
(31 ITF)	Block 2	28,640.0	0.00		28,640.00
31I Interr Sales	Block 1	12,487.0	(2000.00)		10,487.00
(31 ISI)	Block 2	21,244.0	(7503.00)		13,741.00
32C Firm Sales	Block 1	454,543.0	0.00		454,543.00
(32 CSF)	Block 2	499,388.0	0.00		499,388.00
	Block 3	92,039.0	0.00		92,039.00
	Block 4	1,901.0	0.00		1,901.00
	Block 5		0.00		-
	Block 6		0.00		-
32I Firm Sales	Block 1	355,675.0	0.00	10,000.0	355,675.00
(32 ISF)	Block 2	528,695.0	0.00	20,000.0	528,695.00
	Block 3	167,857.0	0.00	5,276.0	167,857.00
	Block 4	28,565.0	0.00		28,565.00
	Block 5		0.00		-
	Block 6		0.00		-
32 Firm Trans	Block 1	515,523.0	0.00		515,523.00
(32CTF + 32ITF)	Block 2	790,767.0	0.00		790,767.00
	Block 3	505,950.0	0.00		505,950.00
	Block 4	1,188,454.0	0.00		1,188,454.00
	Block 5	1,073,352.0	0.00		1,073,352.00
	Block 6		0.00		-
32 Interr Sales	Block 1	996,742.0	0.00	10,000.0	996,742.00
(32CSI + 32ISI)	Block 2	1,341,067.0	0.00	20,000.0	1,341,067.00
	Block 3	755,136.0	0.00	20,000.0	755,136.00
	Block 4	1,165,589.0	0.00	67,895.0	1,165,589.00
	Block 5	311,728.0	0.00		311,728.00
	Block 6		0.00		-
32 Interr Trans	Block 1	787,535.0	0.00		787,535.00
(32 CTI + 32ITI)	Block 2	1,309,203.0	0.00		1,309,203.00
	Block 3	885,651.0	0.00		885,651.00
	Block 4	2,452,512.0	0.00		2,452,512.00
	Block 5	4,548,368.0	0.00		4,548,368.00
	Block 6	6,886,930.0	0.00		6,886,930.00
Intentionally blank					-
Special Contracts		8,298,077.00			8,298,077.00
	sp cntrs				
	total per above	92,472,184.3	(9,503.0)	157,569.0	92,620,250.30
	total per CIS rpt	92,472,184.3			
	difference	0.0		157,569.0 per JV 54U	0.0

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

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 2
 3

4	Schedule	Block	WACOG		DSM	Albany Refund	Great Program	Volumes		
			Deferral	Demand Deferral				Prior Month Unbilled	Current Month Unbilled	Total
5			A	B	C					
6	1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	9,502.70	0.00	9,502.70
7	1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	3,893.00	0.00	3,893.00
8	2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	4,038,152.40	0.00	4,038,152.40
9	3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	1,407,121.50	0.00	1,407,121.50
10	3 IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	63,804.70	0.00	63,804.70
11	Intentionally blank								0.00	-
12	19	1st mantle							0.00	-
13	19	add'l mnts							0.00	-
14	21C Firm Sales	Block 1							0.00	-
15		Block 2							0.00	-
16		Block 3							0.00	-
17		Block 4							0.00	-
18	21I Firm Sales	Block 1							0.00	-
19		Block 2							0.00	-
20		Block 3							0.00	-
21		Block 4							0.00	-
22	27		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	7,124.10	0.00	7,124.10
23	41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	146,275.80	0.00	146,275.80
24	(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	142,418.10	0.00	142,418.10
25	41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
26		Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
27	41 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000		0.00	-
28		Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000		0.00	-
29	42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)	74,050.00	0.00	74,050.00
30	(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	16,156.00	0.00	16,156.00
31		Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)		0.00	-
32		Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)		0.00	-
33		Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)		0.00	-
34	42I Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)	96,114.00	0.00	96,114.00
35	(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	49,466.00	0.00	49,466.00
36		Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	12,591.00	0.00	12,591.00
37		Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)		0.00	-
38		Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)		0.00	-
39		Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)		0.00	-
40	42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000	54,470.00	0.00	54,470.00
41	C42TF+	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	50,465.00	0.00	50,465.00
42	I42TF	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	40,000.00	0.00	40,000.00
43		Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	110,000.00	0.00	110,000.00
44		Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	12,261.00	0.00	12,261.00
45		Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00	-
46	42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	103,560.00	10000.00	113,560.00
47	C42SI +	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	140,818.00	20000.00	160,818.00
48	I42SI	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	86,888.00	20000.00	106,888.00
49		Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	23,958.00	3967.00	27,925.00
50		Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)		0.00	-
51		Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)		0.00	-
52	42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000	40,328.00	0.00	40,328.00
53	(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	67,918.00	0.00	67,918.00
54		Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	51,439.00	0.00	51,439.00
55		Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	215,991.00	0.00	215,991.00
56		Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	177,056.00	0.00	177,056.00
57		Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00	-
58	43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
59	43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
60	61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	315,561.00	0.00	315,561.00
61								7,557,382	53,967	7,611,349.30
62									0.0	0.0
63									0.0	0.0

total per above 7,557,382 53,967 0 7,611,349.30
 0.0 per JV 54U
 0.0

total OR & WA	100,029,566.60	total* wa	7,611,349.30
total per CIS	100,029,566.60	total* or	92,620,250.30
difference	0.00	total*	100,231,599.60

*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
1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	486.54	161.83	(10.74)	5.51	(45.99)
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	199.32	66.30	(4.40)	1.79	(14.52)
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	206,753.40	68,769.74	(4,563.11)	1,372.97	(11,347.21)
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	72,044.62	23,963.28	(1,590.05)	436.21	(3,531.87)
3 IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	3,266.80	1,086.59	(72.10)	17.87	(143.56)
Intentionally blank											
19	1st mantle						0.00	0.00	0.00	0.00	0.00
19	adfl mnts						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)	364.75	121.32	(8.05)	1.78	(14.53)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	7,489.32	2,491.08	(165.29)	35.11	(286.70)
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	7,291.81	2,425.38	(160.93)	29.91	(244.96)
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)	3,791.36	1,261.07	(83.68)	12.59	(107.37)
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	827.19	275.14	(18.26)	1.94	(15.99)
	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)	4,921.04	1,636.82	(108.61)	20.18	(163.39)
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	2,532.66	842.41	(55.90)	8.90	(75.68)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	644.66	214.42	(14.23)	1.76	(14.73)
	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	5.45	0.00
C42TF + I42TF	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	4.54	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	6.60	0.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	0.49	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)	5,814.27	772.21	(146.49)	12.49	(110.15)
C42SI + I42SI	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	8,233.88	1,093.56	(207.46)	17.69	(139.91)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	5,472.67	726.84	(137.89)	8.55	(71.61)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	1,429.76	189.89	(36.02)	1.95	(14.80)
	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	3.23	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	4.75	0.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	0.00	0.00	0.00	2.57	0.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	8.64	0.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	0.00	0.00	0.00	5.31	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											
							331,564.05	106,097.88	(7,383.21)	2,031.58	(16,342.97)

Switchers - WA

		2,032	186365
Commodity	(548.22)	(7,383)	186316
Commodity	(1,621.11)	107,425.63	191431
Commodity	(5,034.47)	338,444.62	191421
Commodity		(16,343)	186235
	(7,203.80)		

rate sensitive 0.95513 Annually

Commodity 6,880.57 191421

Demand -182.33
 Demand -539.16
 Demand -868.63
 Demand (1,390.12)

rate sensitive 0.95513 Annually

Demand 1,327.75 191431

KOB1 - WA ENERGY EFFICIENCY			
908-07307	11529	10,200.00	include in interest calc. in
908-07203	11529	9,110.82	
908-07603	11529	-	
		19,310.82	

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	66,280.47		3.250%	356.35	66,636.82	165,070.98
	9	Mar-10	79,250.40		3.250%	554.39	79,804.79	244,875.77
	10	Apr-10	74,162.40		3.250%	763.63	74,926.03	319,801.80
	11	May-10						
	12							
	13							
	14							
	15							

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)
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				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	Apr-10	0.00		3.25%	425.19	425.19	157,418.52
12							
13							
14							
15							

Note:
 Nov Transfer to 191431

Company: Northwest Natural Gas Company
 State: Washington
 Description: Amort WA 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	Apr-10	(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25
12							
13							
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)

Monthly/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
2	Aug-09						0.00
3	Sep-09	0.00	407,500.00			407,500.00	407,500.00
4	Oct-09	0.00		3.25%	1,103.65	1,103.65	408,603.65
5	Nov-09 old				n/a		
6	Nov-09 new			3.25%	1,106.63	1,106.63	409,710.28
7	Dec-09	0.00		0.03	1,109.63	1,109.63	410,819.91
8	Jan-10	0.00		0.03	1,112.64	1,112.64	411,932.55
9	Feb-10	407,500.00		0.03	1,667.47	409,167.47	821,100.02
10	Mar-10	0.00		0.03	2,223.81	2,223.81	823,323.83
11	Apr-10	0.00		0.03	2,229.84	2,229.84	825,553.67
12							
13							
14							
15							

Note:
 Nov Transfer to 191431

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Beginning Balance						
2	Aug-09	(5,655.84)			117.57	(5,538.27)	40,689.48
3	Sep-09	(6,051.15)			102.04	(5,949.11)	34,740.37
4	Oct-09	(8,449.05)			82.68	(8,366.37)	26,374.00
5	Nov-09 old	(7,292.06)			61.59	(7,230.47)	19,143.53
6	Nov-09 new	(3,563.29)	60,396.83	3.25%	158.75	56,992.29	76,135.82
7	Dec-09	(11,781.02)	1,200.00	3.25%	193.50	(10,387.52)	65,748.30
8	Jan-10	(13,379.91)		3.25%	159.95	(13,219.96)	52,528.34
9	Feb-10	(9,204.78)		3.25%	129.80	(9,074.98)	43,453.36
10	Mar-10	(7,805.35)		3.25%	107.12	(7,698.23)	35,755.13
11	Apr-10	(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76
12							
13							
14							
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)
1	Beginning Balance						
2	Aug-09	5,246.46			(113.68)	5,132.78	(39,465.14)
3	Sep-09	5,663.00			(99.22)	5,563.78	(33,901.36)
4	Oct-09	8,136.01			(80.80)	8,055.21	(25,846.15)
5	Nov-09 old	7,842.81			(59.38)	7,783.43	(18,062.72)
6	Nov-09 new	911.93		3.25%	1.23	913.16	(17,149.56)
7	Dec-09	3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)
8	Jan-10	3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)
9	Feb-10	2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)
10	Mar-10	2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)
11	Apr-10	2,031.58		3.25%	(12.24)	2,019.34	(3,515.43)
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 Mar-10		359,134.14		3.25%	(6,514.44)	352,619.70	(2,232,279.75)
10 Apr-10		338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)
11							
12							
13							
14							
15							

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

Debit (Credit)

Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Beginning Balance							
1 Aug-09		27,538.92			(722.61)	26,816.31	(252,522.96)
2 Sep-09		29,881.13			(603.64)	29,277.49	(223,245.47)
3 Oct-09		43,020.28			(546.39)	42,473.89	(180,771.58)
4 Nov-09 old		40,281.33			(435.07)	39,846.26	(140,925.32)
5 Nov-09 new		49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)
6 Dec-09		172,726.54		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 Mar-10		115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)
10 Apr-10		107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)
11							
12							
13							
14							
15							

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	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(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	(791,686.32)	146,356.66
11	Apr-10	145,833.00	(26,919.02)	8.618%	1,381.42	120,295.40	266,652.06
12	May-10						
13							
14							
15							
		816,666.00	(964,962.00)		34,805.93	(113,490.07)	

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
10 Apr-10		(49,433.02)		2.10%	519.77	(48,913.25)	272,813.61
11							
12							
13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon Residential Decoupling
 Account Number: 186277

Debit (Credit)

Month/Year	Note (a)	Amortization (b)	Transfers (c)	Interest Rate (d)	Interest (e)	Activity (f)	Balance (g)
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 Feb-10		(1,327,328.85)		2.05%	11,435.06	(1,315,893.79)	6,041,463.41
9 Mar-10		(1,141,120.14)		2.05%	9,346.13	(1,131,774.01)	4,909,689.40
10 Apr-10		(1,076,922.70)		2.05%	7,467.51	(1,069,455.19)	3,840,234.21
11							
12							
13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of CUB Intervenor Funding
 Account Number: 186286

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		(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
10 Apr-10		(7,518.98)		2.05%	47.91	(7,471.07)	24,330.81
11							
12							
13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of NWIGU Intervenor Funding
 Account Number: 186288
 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		(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 Feb-10		(826.31)		2.23%	10.65	(815.66)	5,328.55
9 Mar-10		(911.90)		2.23%	9.05	(902.85)	4,425.70
10 Apr-10		(857.53)		2.23%	7.43	(850.10)	3,575.60

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Company: Northwest Natural Gas Company
 State: Oregon
 Description: Smart Energy Amort
 Account Number: 186306

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	0.00
4	Oct-09				0.00	0.00	0.00
5	Nov-09 old				n/a		
6	Nov-09 new	(25,512.16)	622,000.00	2.05%	1,040.79	597,528.63	597,528.63
7	Dec-09	(95,468.86)		2.05%	939.23	(94,529.63)	502,999.00
8	Jan-10	(103,435.40)		2.05%	770.94	(102,664.46)	400,334.54
9	Feb-10	(73,002.35)		2.05%	621.55	(72,380.80)	327,953.74
10	Mar-10	(63,687.10)		2.05%	505.85	(63,181.25)	264,772.49
11	Apr-10	(60,600.16)		2.05%	400.56	(60,199.60)	204,572.89
12							
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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						
3	Sep-09				0.00	0.00	0.00
4	Oct-09				0.00	0.00	0.00
5	Nov-09 old				n/a		
6	Nov-09 new	10,810.09	(249,426.28)	2.05%	(416.87)	(239,033.06)	(239,033.06)
7	Dec-09	38,122.08		2.05%	(375.79)	37,746.29	(201,286.77)
8	Jan-10	41,344.52		2.05%	(308.55)	41,035.97	(160,250.80)
9	Feb-10	29,425.71		2.05%	(248.63)	29,177.08	(131,073.72)
10	Mar-10	25,745.52		2.05%	(201.93)	25,543.59	(105,530.13)
11	Apr-10	24,490.75		2.05%	(159.36)	24,331.39	(81,198.74)
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13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization of Oregon WACOG Deferral
 Account Number: 191401

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	(225,695.08)			3,650.53	(222,044.55)	1,107,616.35
3	Sep-09	(247,012.82)			3,502.03	(243,510.79)	864,105.56
4	Oct-09	(331,706.95)			2,484.86	(329,222.09)	534,883.47
5	Nov-09 old	(287,928.97)			1,391.26	(286,537.71)	248,345.76
6	Nov-09 new	1,399,170.11	(33,974,454.02)	2.05%	(56,844.57)	(32,632,128.48)	(32,383,782.72)
7	Dec-09	4,202,356.33		2.05%	(51,732.78)	4,150,623.55	(28,233,159.17)
8	Jan-10	4,686,910.99		2.05%	(44,228.24)	4,642,682.75	(23,590,476.41)
9	Feb-10	3,496,884.62		2.05%	(37,313.47)	3,459,571.15	(20,130,905.26)
10	Mar-10	3,098,842.84		2.05%	(31,743.37)	3,067,099.47	(17,063,805.79)
11	Apr-10	2,934,858.91		2.05%	(26,643.81)	2,908,215.10	(14,155,590.69)
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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)
1	Beginning Balance						
2	Aug-09	393,829.40			(6,712.51)	387,116.89	(1,696,546.82)
3	Sep-09	440,378.40			(5,253.37)	435,125.03	(1,261,421.79)
4	Oct-09	605,396.00			(3,411.46)	601,984.54	(659,437.25)
5	Nov-09 old	629,531.90			(1,226.45)	628,305.45	(31,131.80)
6	Nov-09 new	167,367.08	(3,360,967.35)	2.24%	(6,117.60)	(3,199,717.87)	(3,230,849.67)
7	Dec-09	592,567.96		2.24%	(5,477.86)	587,090.10	(2,643,759.57)
8	Jan-10	633,413.70	2,076.98	2.24%	(4,343.83)	631,146.85	(2,012,612.71)
9	Feb-10	460,439.86		2.24%	(3,327.13)	457,112.73	(1,555,499.98)
10	Mar-10	402,882.40		2.24%	(2,527.58)	400,354.82	(1,155,145.16)
11	Apr-10	382,446.87		2.24%	(1,799.32)	380,647.55	(774,497.61)
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13							
14							
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