

UG-101130-SI

Rates and Regulatory Affairs
Facsimile: 503.721.2516

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

June 25, 2010

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

RECEIVED
 FINANCIAL MANAGEMENT
 2010 JUN 28 AM 8:43
 STATE OF WASHINGTON
 UTILITIES AND TRANSPORTATION
 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 May 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
May 2010**

	April	Change	May
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	319,255.29	67,332.82	386,588.11
186235 AMOR WA GREAT PROGRAM	93,036.25	(12,186.80)	80,849.45
186302 MARGIN SHARING - WA	(485,012.68)	(126,222.13)	(611,234.81)
186310 WA ENERGY EFFICIENCY	157,418.52	426.34	157,844.86
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	825,553.67	2,235.87	827,789.54
186314 WA - LOW INCOME WEAT	25,254.52	68.40	25,322.92
186316 WA DSM AMORTIZATION	28,458.76	(5,569.22)	22,889.54
186365 ALBANY DFD GAIN - WA	(3,515.43)	1,546.21	(1,969.22)
Subtotal 186xxx accounts	1,095,576.64	(72,368.51)	888,080.39
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,191,393.00)	(262,451.00)	(1,453,844.00)
191421 AMORT OF WACOG - WA	(1,899,422.58)	255,239.96	(1,644,182.62)
191430 DEMAND - ACCR WA	(1,474,921.72)	235,676.47	(1,239,245.25)
191431 AMORT OF DEMAND WA	(1,046,808.13)	79,739.22	(967,068.91)
Subtotal 191xxx accounts	(5,888,214.65)	308,204.65	(5,304,340.78)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(4,792,638.01)	235,836.14	(4,416,260.39)

NORTHWEST NATURAL GAS COMPANY

Date **31-May-10**

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

PGA DEFERRAL

Scanned

Document Number

10049578 \$

Prepared:

[Signature]

Approved:

[Signature]

Verified:

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	05312010	05312010	USD	JV028	PGA Deferral 2009-10

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	540200	84020	805-02890	S	1,983,153.00		OR WACOG PGA Activity		
2	191400			H		1,983,153.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	5,277.00		Ore Storage PGA Timing		
4	191400			H		5,277.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H	329,890.92		OR DEM PGA Activity		
6	191410			S		329,890.92	OR DEM PGA Activity		
7	411000	83010	419-06205	S	51,069.00		OR PGA Interest		
8	191400			H		51,069.00	OR WACOG Interest		
9	191410			S	10,451.00		OR DEM Incr. Interest		
10	191450			S	19,037.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	634,421.27		OR DEM DEF Collected		
12	191450			H		634,421.27	OR DEM DEF Collected		
13	540200	84020	805-02950	S	227,121.00		WA WACOG PGA Activity		
14	191420			H		227,121.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	239,346.47		WA DEM PGA Activity		
16	191430			S		239,346.47	WA DEM PGA Activity		
17	411000	83010	419-06210	S	7,204.00		WA DEM PGA Interest		
18	191420			H		7,204.00	WA WACOG Interest		
19	191430			H		3,534.00	WA WACOG Interest		
						8,670.00	WA DEM Interest		
Total					3,506,970.66	3,506,970.66			

Prepared by _____ Approved by _____

Date _____ Date _____

Oregon WACOG Deferral Calculation
 2009 - 10 Tracker Year
 System Calendar Sales Volume

R Gas Accounting/2DA Cost of Gas Deferral OR & WA 2010 PGA Activity/OR & WA PGA Deferrals_2009-10 adjORPGA Tab 3

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	34,624,176	28,115,367					
2		42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178					
3		63,687,853	106,623,694	115,222,805	82,706,540	73,385,363	69,575,655	52,873,264					
4		76,312,630	131,863,927	89,951,019	73,154,378	75,459,505	63,066,846	45,865,075					
5		\$ 37,453,809	\$ 74,506,669	\$ 51,458,515	\$ 40,724,156	\$ 40,578,438	\$ 33,575,290	\$ 23,641,033	\$	\$	\$	\$	\$

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
6		0.49079	0.56494	0.57207	0.55669	0.53775	0.53238	0.51545	0	0	0	0	0
7		26,776,032	37,828,105	60,375,213	37,968,690	29,302,030	31,186,733	25,286,153					
8		37,828,105	60,375,213	37,968,690	29,302,030	31,186,733	25,286,153	19,044,078					
9		57,604,137	98,203,318	103,460,229	74,624,700	66,407,888	63,207,728	47,925,984					
10		68,736,566	118,817,337	81,053,697	65,958,040	68,294,591	57,305,148	41,683,909					
11		709,066	909,101	969,519	813,275	849,444	4,869	4,122					
12		68,027,500	117,952,419	80,184,178	65,144,765	67,445,147	56,299,189	40,901,449					
13		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		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		0.47823	0.47823	0.47823	0.47823	0.47823	0.47823	0.47823	0.47823	0.47823	0.47823	0.47823	0.47823
16		26,693	26,693	26,693	26,693	26,693	26,693	26,693	26,693	26,693	26,693	26,693	26,693
17		387,455	442,117	475,131	444,398	464,162	420,698	327,089					
18		38,760,029	67,205,750	45,686,539	37,117,533	38,428,221	32,077,589	23,304,419					
19		39,147,484	67,674,560	46,161,670	37,561,931	38,892,383	32,500,948	23,633,760					
20		68,736,566	118,817,337	81,053,697	65,958,040	68,294,591	57,305,148	41,683,909					
21		0.49079	0.56494	0.57207	0.55669	0.53775	0.53238	0.51545	0	0	0	0	0
22		\$ 33,735,219	\$ 67,124,666	\$ 46,368,388	\$ 36,718,181	\$ 36,725,416	\$ 30,508,115	\$ 21,485,971	\$	\$	\$	\$	\$
23		\$ 5,412,264.61	\$ 9,711,405	\$ 12,607,163	\$ 8,437,491.61	\$ 8,437,491.61	\$ 6,992,832.55	\$ 5,214,786.74	\$	\$	\$	\$	\$
24		(971,405)	(1,004,008)	(1,004,231)	(907,551)	(1,006,577)	(979,925)	(1,012,812)					
25		451,656	731,013	738,857	619,002	566,150	508,225	511,336					
26		\$ 4,403,264.00	\$ 8,806,528.00	\$ 11,611,370.00	\$ 7,780,983.00	\$ 7,780,983.00	\$ 6,581,610.00	\$ 4,963,515.00	\$	\$	\$	\$	\$
27		4,923,013	522,204	(159,508)	788,230	1,994,513	1,840,719	1,963,157					
28		4,923,013	522,205	(159,509)	788,230	1,994,515	1,840,721	1,963,157					
29		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
30		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Net to Book (191400)
 Entry 191400.....
 Entry 805-02890.....
 (1,983,153)
 1,983,153

Oregon Storage Cut Off Adjustment:

	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
88 "ORPGA" Profoma Commodity Rate	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848	0.56848
89 "ORPGA" Winter Profoma Cdfity Rate	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519	0.54519
90 "Collections" Winter Commodity Rate	\$ 386,576	\$ 441,114	\$ 474,053	\$ 443,389	\$ 463,108	\$ 2,655	\$ 2,247	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 38,672,273	\$ 67,053,591	\$ 45,583,102	\$ 37,033,496	\$ 38,341,217	\$ 32,004,963	\$ 23,251,656	\$ -	\$ -	\$ -	\$ -	\$ -
92 Profoma Commodity Cost Collected	\$ 39,058,849	\$ 67,494,705	\$ 46,057,155	\$ 37,476,885	\$ 38,804,326	\$ 32,007,617	\$ 23,253,903	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 39,147,483.61	\$ 67,647,866.83	\$ 46,161,670.37	\$ 37,561,930.61	\$ 38,892,383.09	\$ 32,080,249.48	\$ 23,306,670.98	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 39,058,848.89	\$ 67,494,704.93	\$ 46,057,154.57	\$ 37,476,885.40	\$ 38,804,325.54	\$ 32,007,617.49	\$ 23,253,903.00	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 88,634.72	\$ 153,161.91	\$ 104,515.79	\$ 85,045.21	\$ 88,057.55	\$ 72,631.99	\$ 52,767.98	\$ -	\$ -	\$ -	\$ -	\$ -
96 10% Dfrr (Collection vs Calculated)	\$ 8,863.00	\$ 15,316.00	\$ 10,452.00	\$ 8,505.00	\$ 8,806.00	\$ 7,263.00	\$ 5,277.00	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked	\$ 8,863.00	\$ 15,316.00	\$ 10,452.00	\$ 8,505.00	\$ 8,806.00	\$ 7,263.00	\$ 5,277.00	\$ -	\$ -	\$ -	\$ -	\$ -
98 Net to Book (191400)							\$ 5,277					

99 Entry 191400 (5,277.00)

100 Entry 805-02680 5,277.00

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Reference
Beg. Balance	(4,949,586)	(5,524,583)	(5,414,666)	(6,253,148)	(6,308,571)	(10,222,860)	(12,291,851)	(12,291,851)	(12,291,851)	(12,291,851)	(12,291,851)	(12,291,851)	See *
Nov. Accrual	(4,931,876)												Oct 05 Tab 3
Bal. Before Int.	(4,931,876)												
Int. Rate	0.08618												
Ending Balance	(4,949,586)												
Dec. Accrual		(537,521)											
Bal. Before Int.		(5,487,107)											Nov 05 Tab 4
Int. Rate		0.08618											
Ending Balance		(5,524,583)											
Jan. Accrual			149,057										
Bal. Before Int.			(5,375,526)										Dec 05 Tab 5
Int. Rate			0.08618										
Ending Balance			(5,414,666)										
Feb. Accrual				(796,735)									
Bal. Before Int.				(6,211,401)									Jan 05 Tab 6
Int. Rate				0.08618									
Ending Balance				(6,253,148)									
Mar. Accrual					(2,003,321)								
Bal. Before Int.					(8,256,469)								Feb 05 Tab 7
Int. Rate					0.08618								
Ending Balance					(8,308,571)								
Apr. Accrual						(1,847,984)							
Bal. Before Int.						(10,156,555)							Mar 05 Tab 8
Int. Rate						0.08618							
Ending Balance						(10,222,860)							
May. Accrual							(1,988,434)						
Bal. Before Int.							(12,211,294)						Apr 05 Tab 9
Int. Rate							0.08618						
Ending Balance							(12,291,851)						
Jun. Accrual								(12,291,851)					May 05 Tab 10
Bal. Before Int.								(12,291,851)					
Int. Rate								0					
Ending Balance								(12,291,851)					
Jul. Accrual									(12,291,851)				Jun 05 Tab 11
Bal. Before Int.									(12,291,851)				
Int. Rate									0				
Ending Balance									(12,291,851)				
Aug. Accrual										(12,291,851)			Jul 05 Tab 12
Bal. Before Int.										(12,291,851)			
Int. Rate										0			
Ending Balance										(12,291,851)			
Spt. Accrual											(12,291,851)		Aug 05 Tab 13
Bal. Before Int.											(12,291,851)		
Int. Rate											0		
Ending Balance											(12,291,851)		
Oct. Accrual												(12,291,851)	Sep 05 Tab 14
Bal. Before Int.												(12,291,851)	
Int. Rate												0	
Ending Balance												(12,291,851)	
Entry JV-28A													
Previously Book	(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(66,305)	(80,557)						
Net to Record	(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(66,305)	(80,557)						
Monthly Deferral	(4,931,876)	(537,521)	149,057	(796,735)	(2,003,321)	(1,847,984)	(80,557)						
Entry 191400													(11,956,814)
Entry 419-06205													(80,557)

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

June 3, 2010

NORTHWEST NATURAL GAS COMPANY

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

Page 1 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	Balance	Reference
Beg Balance		(287,086)	(217,848)	7,645	184,170	773,863	1,290,321	1,630,663	1,630,663	1,630,663	1,630,663	1,630,663		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					509,072								509,072	Mar 05 Tab 8
Bal. Before Int.	1,282,935												1,282,935	
Int. Rate	7,386												7,386	
Ending Balance	1,290,321												1,290,321	
May Accrual							329,891						329,891	Apr 05 Tab 9
Bal. Before Int.	1,620,212												1,620,212	
Int. Rate	10,451												10,451	
Ending Balance	1,630,663												1,630,663	May 05 Tab 1
Jun. Accrual								1,630,663					1,630,663	Jun 05 Tab 1
Bal. Before Int.	0												1,630,663	
Int. Rate	0												1,630,663	
Ending Balance	0												1,630,663	
Aug. Accrual									1,630,663				1,630,663	Jul 05 Tab 12
Bal. Before Int.	0												1,630,663	
Int. Rate	0												1,630,663	
Ending Balance	0												1,630,663	
Spt. Accrual										1,630,663			1,630,663	Aug 05 Tab 1
Bal. Before Int.	0												1,630,663	
Int. Rate	0												1,630,663	
Ending Balance	0												1,630,663	
Oct. Accrual											1,630,663		1,630,663	Sep 05 Tab 1
Bal. Before Int.	0												1,630,663	
Int. Rate	0												1,630,663	
Ending Balance	0												1,630,663	
Entry JV-28A													1,630,663	
Previously Book	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451						1,630,663	
Net to Record	(1,027)	(1,807)	(752)	686	3,428	7,386							18,365	
Monthly Deferral	(286,059)	71,045	226,245	175,839	586,265	509,072	329,891						1,612,298	
Entry 191410													10,451	
Entry 419-06205													(10,451)	

* 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
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							(634,421)						(634,421)	Apr 05 Tab 9
Bal. Before Int.							2,333,550						2,333,550	
Int. Rate							19,037						19,037	
Ending Balance							2,352,587						2,352,587	
Jun: Accrual								2,352,587					2,352,587	May 05 Tab 10
Bal. Before Int.								2,352,587					2,352,587	
Int. Rate														
Ending Balance								2,352,587					2,352,587	
Jul: Accrual									2,352,587				2,352,587	Jun 05 Tab 11
Bal. Before Int.									2,352,587				2,352,587	
Int. Rate														
Ending Balance									2,352,587				2,352,587	
Aug: Accrual										2,352,587			2,352,587	Jul 05 Tab 12
Bal. Before Int.										2,352,587			2,352,587	
Int. Rate														
Ending Balance										2,352,587			2,352,587	
Spt: Accrual											2,352,587		2,352,587	Aug 05 Tab 13
Bal. Before Int.											2,352,587		2,352,587	
Int. Rate														
Ending Balance											2,352,587		2,352,587	
Oct: Accrual												2,352,587	2,352,587	Sep 05 Tab 14
Bal. Before Int.												2,352,587	2,352,587	
Int. Rate														
Ending Balance												2,352,587	2,352,587	
Entry JV-28A													77,063	
Net to Record														
Previously Book														
Monthly Deferral														
Entry 191450													2,275,524	
Entry 419-06205													(19,037)	

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

NW Natural

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

Demand Deferral - Volume Component	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1. Embedded Seasonalized Tab 20	8,395,499.00	11,788,842.00	11,530,598.00	9,466,925.00	6,126,384.00	5,634,851.00	3,925,693.00	2,626,208.00	2,092,439.00	2,085,692.00	2,392,310.00	5,191,677.00
2. Collected line 44	7,820,394.82	13,799,349.75	9,103,615.77	7,448,033.51	7,699,019.19	6,362,740.29	4,560,114.27					
3. Deferral	(575,104.18)	2,010,507.75	(2,426,982.23)	(2,018,891.49)	(427,364.81)	527,889.29	634,421.27					
4. Previously Booked		(575,104.18)	(2,426,982.23)	(2,018,891.49)	(427,364.81)	527,889.29						
5. Net to Book							\$ 634,421.27	\$ -	\$ -	\$ -	\$ -	\$ -

6. Entry 191-450
7. Entry 805-02885

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	20,496,447	-10,799,393	0	0	0	0
16. Commercial	22,682,247	39,227,687	27,469,408	21,808,321	22,571,319	19,155,261	14,046,215	-7,437,017	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	2,784,878	-807,668	0	0	0	0
18. Total of Calendar Month Sales:	64,053,220	113,627,532	75,838,972	61,255,421	63,237,184	52,577,285	37,327,541	-19,044,078	0	0	0	0
19. 1 - 99 Less: 31CSF - 31SF A C	2,047,678	2,683,767	2,743,402	2,300,136	2,185,922	2,170,071	1,978,871					
20. 31ISF - 31SF A C	1,185,782	1,416,865	1,366,217	1,303,014	1,222,880	1,243,331	1,186,109					
21. 32CSF - 32SF A C	403,406	390,355	494,418	400,457	460,034	419,184	387,453					
22. 32ISF - 32SF A C	559,354	425,230	745,021	616,359	616,359	598,296	581,246					
23. Total Firm Sales Fixed D/Charge	4,195,220	4,926,217	5,359,059	4,537,624	4,485,295	4,428,882	4,133,678					
24. Total Calendar Sales less Fixed:	59,858,000	108,701,315	70,489,913	56,717,797	58,751,889	48,148,404	33,193,862	(19,044,078)				
25. "OPGA" OR A No. 09-12A E.v.h 1 Line	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128
26. SFV Collected (line 24x25)	\$ 7,259,578.20	\$ 13,183,295.48	\$ 8,546,591.09	\$ 6,878,794.42	\$ 7,125,429.57	\$ 5,839,438.41	\$ 4,025,751.63	\$ -	\$ -	\$ -	\$ -	\$ -

27. Plus: 31CSF - 31SF A C	\$ 256,667.89	\$ 268,525.54	\$ 267,251.05	\$ 265,141.89	\$ 267,641.88	\$ 246,744.63	\$ 247,115.51					
28. 31ISF - 31SF A C	\$ 150,811.82	\$ 153,006.20	\$ 148,133.92	\$ 153,518.15	\$ 149,269.01	\$ 134,817.65	\$ 134,557.72					
29. 32CSF - 32SF A C	\$ 37,974.74	\$ 33,159.84	\$ 50,639.60	\$ 43,498.07	\$ 43,460.67	\$ 47,986.24	\$ 41,796.24					
30. 32ISF - 32SF A C	\$ 60,576.78	\$ 45,349.37	\$ 77,928.64	\$ 62,192.46	\$ 58,373.92	\$ 57,053.70	\$ 57,713.81					
31. Prior Month Unbilled MDDV Com	\$ (127,878.96)	\$ (127,347.34)	\$ (133,357.34)	\$ (136,476.26)	\$ (130,029.52)	\$ (131,297.38)	\$ (121,176.81)					
32. Prior Month Unbilled MDDV Ind	\$ (71,313.40)	\$ (73,704.21)	\$ (74,424.60)	\$ (73,047.81)	\$ (72,609.55)	\$ (71,072.16)	\$ (64,528.09)					
33. Current Month Unbilled MDDV Com	\$ 127,347.34	\$ 133,357.34	\$ 136,476.26	\$ 130,029.52	\$ 131,297.38	\$ 121,176.81	\$ 121,364.25					
34. Current Month Unbilled MDDV Ind	\$ 73,704.21	\$ 74,424.60	\$ 73,047.81	\$ 72,609.55	\$ 71,072.16	\$ 64,528.09	\$ 64,398.06					
35. MDDV @ 1.81 D/C Collected	\$ 507,890.41	\$ 508,770.33	\$ 545,693.35	\$ 517,465.37	\$ 518,475.95	\$ 463,751.59	\$ 481,241.69					
36. Plus: 31CSI - 31SIV	\$ 1,983.09	\$ 2,748.74	\$ 3,292.17	\$ 2,245.31	\$ 2,286.05	\$ 1,981.94	\$ 1,468.04					
37. 31ISI - 31SIV	\$ 399.33	\$ 256.38	\$ 369.84	\$ 375.25	\$ 335.21	\$ 501.24	\$ 323.53					
38. 32CSI - 32SIV	\$ 30,699.04	\$ 32,230.52	\$ 36,581.56	\$ 29,688.82	\$ 32,631.11	\$ 29,152.52	\$ 24,563.82					
39. 32ISI - 32SIV	\$ 36,660.57	\$ 29,050.55	\$ 47,494.29	\$ 37,439.45	\$ 40,457.00	\$ 37,008.66	\$ 39,559.77					
40. SFV Collected Interruptible Sales	\$ 69,702.03	\$ 64,288.19	\$ 89,757.86	\$ 69,748.83	\$ 75,709.37	\$ 68,645.36	\$ 65,915.16					
41. Prior Mo Manual Adjustments Com	\$ (18.10)	\$ (621.85)	\$ (21,772.16)	\$ (2,836.20)	\$ (2,347.77)	\$ -	\$ (549.84)					
42. Prior Mo Manual Adjustments Ind	\$ (111.86)	\$ (29.45)	\$ (30,043.45)	\$ (565.39)	\$ (697.50)	\$ -	\$ (4,743.28)					
43. Prior Mo Manual Adjustments Ind Int	\$ 621.85	\$ 21,772.16	\$ (2,836.20)	\$ 2,347.77	\$ (697.50)	\$ 549.84	\$ 10,159.70					
44. Unbilled Manual Adjustments Com	\$ 29.45	\$ 12,832.29	\$ -	\$ 697.50	\$ 141.21	\$ 1,751.92	\$ 572.38					
45. Unbilled Manual Adjustments Ind Int	\$ 578,113.78	\$ 635,055.12	\$ 574,204.90	\$ 586,857.88	\$ 591,281.26	\$ 539,441.99	\$ 550,843.89					
46. Percent Impact of Sensitive Adj	\$ (0.0299)	\$ (19,000.85)	\$ (17,180.21)	\$ (17,558.79)	\$ (17,691.14)	\$ (16,140.10)	\$ (16,481.25)					
47. Revenue Sensitive Adjustment	\$ 7,820,394.82	\$ 13,799,349.75	\$ 9,103,615.77	\$ 7,448,033.51	\$ 7,699,019.19	\$ 6,362,740.29	\$ 4,560,114.27					
50. Total D/C Ctd (26-47+49)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

Washington WACOG Deferral Calculation
2008 - 9 Tracker year Closing
Washington Sales Volumes

	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	1,776,742	3,741,650	6,778,285	7,698,849	5,178,430	4,404,936	4,054,779	3,025,236	1,323,058				
Commercial	838,132	1,400,318	2,528,477	3,075,569	2,041,595	1,776,592	1,625,556	1,285,801	686,180				
Industrial Firm	52,487	72,946	102,482	131,334	101,115	93,274	91,158	83,811	53,862				
Interruptible													
Total	2,667,361	5,214,914	9,407,243	10,905,752	7,321,140	6,274,802	5,771,493	4,394,847	2,063,100				
P / M Unbilled Volumes:													
Residential	738,712	1,812,528	2,974,022	4,871,547	2,800,580	2,215,052	2,328,349	1,902,082	1,323,058				
Commercial	466,965	846,964	1,251,042	2,053,248	1,276,296	982,604	1,048,349	872,133	686,180				
Industrial Firm	35,769	53,448	60,580	73,974	56,630	50,348	58,745	54,999	53,862				
Interruptible													
Total	1,241,346	2,712,940	4,285,644	6,998,769	4,133,506	3,248,004	3,435,443	2,829,214	2,063,100				
C / M Unbilled Volumes:													
Residential	1,812,528	2,974,022	4,871,547	2,800,580	2,215,052	2,328,349	1,902,082	1,323,058					
Commercial	846,964	1,251,042	2,053,248	1,276,296	982,604	1,048,349	872,133	686,180					
Industrial Firm	53,448	60,580	73,974	56,630	50,348	58,745	54,999	53,862					
Interruptible													
Total	2,712,940	4,285,644	6,998,769	4,133,506	3,248,004	3,435,443	2,829,214	2,063,100					
Reported Cycle Billing Volumes:													
Residential	1,776,742	3,741,650	6,778,285	7,698,849	5,178,430	4,404,936	4,054,779	3,025,236	1,323,058				
Commercial	934,199	1,564,933	2,770,037	3,248,570	2,195,227	1,933,046	1,762,561	1,398,839	686,180				
Industrial Firm	193,413	226,675	325,961	303,372	256,350	264,218	249,329	221,673					
Interruptible	475,265	470,103	479,182	511,794	451,833	375,275	301,257	301,533					
Total	3,379,618	6,003,360	10,353,465	11,762,585	8,081,840	6,977,474	6,367,926	4,947,280					
Calculated Calendar Month Volumes:													
Residential	4,903,144	8,675,810	5,627,882	4,592,902	4,518,233	3,628,512	2,446,212	(1,323,058)					
Commercial	1,969,011	3,572,243	2,471,618	1,901,535	1,998,791	1,586,345	1,212,886	(686,180)					
Industrial Firm	233,807	339,355	286,028	250,068	272,615	245,583	220,536	(53,862)					
Interruptible	470,103	479,182	511,794	451,833	375,275	301,257	301,533						
Total	7,576,064	13,066,590	8,897,322	7,196,338	7,164,913	5,761,697	4,181,166	(2,063,100)					
WPGA Average Commodity Charge	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977
WA Commodity Cost Collected	4,316,614	7,444,951	5,069,427	4,100,257	4,082,353	3,282,842	2,382,303						
Calculated Calendar Month Volumes:	7,576,064	13,066,590	8,897,322	7,196,338	7,164,913	5,761,697	4,181,166	(2,063,100)					
WACOG Incurred: Calculated Vol.	0.49079	0.56494	0.57207	0.55669	0.53775	0.53238	0.51545	0					
Amount	3,718,257	7,381,839	5,089,891	4,006,129	3,852,932	3,067,412	2,155,182						
Dfri. (Collection vs Calculated)	598,357	63,112	(20,464)	94,128	229,421	215,430	227,121						
Amount Previously Booked	598,357	63,112	(20,464)	94,128	229,421	215,430	227,121						
Net to Book (191420)													
Entry 191420													
Entry 805-02950													

(227,121)
227,121

Washington Demand Deferral Calculation
 2008 - 9 Tracker year Closing
 Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

Calculated Calendar Month Volumes:	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	3,628,512	2,446,212	(1,323,058)				
Commercial	1,969,011	3,572,243	2,471,618	1,901,535	1,998,791	1,586,345	1,212,886	(686,180)				
Industrial Firm	233,807	339,355	286,028	250,068	272,815	245,583	220,536	(53,862)				
Total Firm Sales	7,105,961	12,587,408	8,385,528	6,744,505	6,789,838	5,460,440	3,879,633	(2,063,100)				
Less: Sales to Firm Demand Collected												
1 - 99 Less: 41CSF - 41SF A C	70,901	101,530	94,828	77,527	116,745	75,852	102,644					
41ISF - 41SF A C	10,337	18,494	18,313	16,608	15,987	17,696	18,089					
42CSF - 42SF A C	23,728	36,414	27,718	22,780	23,694	20,581	18,438					
42ISF - 42SF A C	65,652	78,924	78,033	73,667	85,135	88,625	83,552					
Sub Total	170,618	235,362	218,892	190,580	241,460	202,753	222,722					
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	3,656,911	(2,063,100)				
Demand Collected Rate Per Firm Load	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	\$ 427,456	\$	\$	\$	\$	\$
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	\$ 8,604.96					
41ISF - 41SF A C	\$ 1,278.83	\$ 1,860.04	\$ 1,860.04	\$ 1,860.04	\$ 1,960.04	\$ 1,588.86	\$ 1,588.86					
42CSF - 42SF A C	\$ 3,323.32	\$ 3,634.54	\$ 3,634.54	\$ 4,131.40	\$ 3,645.46	\$ 3,845.46	\$ 3,845.46					
42ISF - 42SF A C	\$ 7,460.18	\$ 7,882.42	\$ 7,882.42	\$ 7,882.42	\$ 7,880.80	\$ 7,880.80	\$ 7,880.80					
MDDV @ 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	\$ 36,906.00	\$ 32,783.00	\$	\$	\$	\$	\$
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	\$ 40,395.00	\$ 47,913.25	\$ 39,899.75	\$ 42,301.00	\$ 42,386.09	\$ 34,598.91	\$ 34,610.05	\$	\$	\$	\$	\$
Sub Total Manual Unbilled & D/C	\$ 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 Rate	(1,813)	(2,150)	(1,790)	(1,898)	(1,902)	(1,552)	(1,553)					
Revenue Sensitive Adjustment	\$ 849,254	\$ 1,489,594	\$ 992,708	\$ 806,491	\$ 805,901	\$ 647,618	\$ 480,513	\$	\$	\$	\$	\$
Total D/C Collected	\$ 644,868.06	\$ 888,193.80	\$ 705,036.68	\$ 642,926.12	\$ 744,970.18	\$ 708,403.95	\$ 698,996.96	\$	\$	\$	\$	\$
Actual Demand Chg	204,385.94	801,400.20	287,671.32	163,564.88	60,930.82	(60,785.95)	(238,483.96)					
Variance	191,854.93	820,038.20	287,671.32	157,457.89	61,789.33	(60,781.95)						
Previously Booked												
Net to Book (191430)	\$ 12,531.01	\$ (18,638.00)	\$ 6,106.99	\$ (856.51)	\$ (4.00)	\$ (238,483.96)						
Entry 191430												239,346.47
Entry 805-02940												(239,346.47)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	573,128	1,014,115	657,843	536,864	528,136	424,137	285,998					
Commercial	230,136	416,025	284,793	223,195	235,284	183,653	139,322					
Industrial Firm	26,794	39,888	29,175	27,984	29,361	25,323	22,942					
Industrial Interruptible	19,195	19,566	20,897	18,448	13,120	14,504	12,312					
Total Demand charge Collected	849,253	1,489,594	992,708	806,491	805,901	647,617	460,514					

June 3, 2010

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191.430 WASHINGTON 11/09 - 10/10 DEMAND

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	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance
Beg. Balance		(192,115)	(1,013,784)	(1,304,590)	(1,465,790)	(1,531,638)	(1,474,922)	(1,239,245)	(1,239,245)	(1,239,245)	(1,239,245)	(1,239,245)	(1,239,245)
Nov. Accrual	(191,855)												(191,855)
Bal. Before Int.	(191,855)												(191,855)
Int. Rate	0.0325												(260)
Ending Balance		(192,115)											(260)
Dec. Accrual		(820,038)											(820,038)
Bal. Before Int.		(1,012,153)											(1,012,153)
Int. Rate		(1,631)											(1,631)
Ending Balance		(1,013,784)											(1,631)
Jan. Accrual			(287,671)										(1,013,784)
Bal. Before Int.			(1,301,455)										(287,671)
Int. Rate			(3,135)										(1,301,455)
Ending Balance			(1,304,590)										(3,135)
Feb. Accrual				(157,458)									(1,304,590)
Bal. Before Int.				(1,462,044)									(157,458)
Int. Rate				(3,746)									(1,462,044)
Ending Balance				(1,465,790)									(3,746)
Mar. Accrual					(61,793)								(1,465,790)
Bal. Before Int.					(1,527,584)								(61,793)
Int. Rate					(4,054)								(1,527,584)
Ending Balance					(1,531,638)								(4,054)
Apr. Accrual						60,782							(1,531,638)
Bal. Before Int.						(1,470,856)							(60,782)
Int. Rate						(4,066)							(1,470,856)
Ending Balance						(1,474,922)							(4,066)
May. Accrual							239,346						(1,474,922)
Bal. Before Int.							(1,235,575)						(239,346)
Int. Rate							(3,670)						(1,235,575)
Ending Balance							(1,239,245)						(3,670)
Jun. Accrual								(1,239,245)					(1,239,245)
Bal. Before Int.								(1,239,245)					(1,239,245)
Int. Rate													(1,239,245)
Ending Balance													(1,239,245)
JUL. Accrual									(1,239,245)				(1,239,245)
Bal. Before Int.									(1,239,245)				(1,239,245)
Int. Rate													(1,239,245)
Ending Balance													(1,239,245)
Aug. Accrual										(1,239,245)			(1,239,245)
Bal. Before Int.										(1,239,245)			(1,239,245)
Int. Rate													(1,239,245)
Ending Balance													(1,239,245)
Spr. Accrual											(1,239,245)		(1,239,245)
Bal. Before Int.											(1,239,245)		(1,239,245)
Int. Rate													(1,239,245)
Ending Balance													(1,239,245)
Oct. Accrual												(1,239,245)	(1,239,245)
Bal. Before Int.												(1,239,245)	(1,239,245)
Int. Rate													(1,239,245)
Ending Balance													(1,239,245)
Entry JV-28A		(260)	(3,135)	(3,746)	(4,066)	(4,066)	(3,670)						(1,239,245)
Previously Book		(260)	(3,135)	(3,746)	(4,066)	(4,066)	(3,670)						(1,239,245)
Net to Record													(20,562)
Monthly Deferral		(191,855)	(820,038)	(287,671)	(157,458)	(61,793)	60,782						(1,218,687)
Entry 191430							239,346						(3,670)
Entry 419-06210													(3,670)

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Forecasted Baseload YR	May-10 (Estimate)			Embedded			Comparison to Embedded			Jun-10
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS
Contract Commodity Gas Costs:										
Yr around Contracts-Roc	7,497,461	\$ 4,229,211.92	0.56409	7,625,225	\$ 4,515,274.00	0.59215	(127,764)	\$ (286,062.08)	0.0281	
Yr around Contracts Albe	2,979,100	\$ 2,057,935.00	0.69079				2,979,100	#####	#VALUE!	
Yr around Contracts-Sum	13,476,593	\$ 7,628,480.00	0.56605	18,076,968	#####	0.57784	(4,600,375)	#####	0.0118	
Forecasted Baseload YR				4,505,261	\$ 2,881,837.50	0.63966	(4,505,261)	#####	#VALUE!	
S.T. Contracts-Rockies									#VALUE!	
S.T. Contracts-Alberta									#VALUE!	
S.T. Contracts-Sumas/St									#VALUE!	
Forecasted Baseload S.T	2,361,380	\$ 894,697.20	0.37889	1,507,251	\$ 684,325.00	0.45402	(1,507,251)	\$ (684,325.00)	#VALUE!	
Swing Contracts - Rockie	768,800	\$ 461,802.50	0.60068	3,974,936	\$ 1,948,724.27	0.49025			#VALUE!	
Swing Contracts - Albert				932,723	\$ 460,627.55	0.49385			#VALUE!	
Hedged Spot Purch-Roc										
Hedged Spot Purch-Albe										
Hedged Spot Purch-Sum										
Spot Purchases-Rockies	5,128,089	\$ 1,923,585.11	0.37511	1,568,908	\$ 774,341.26	0.49355	3,559,181	#####	0.1184	
Spot Purchases-Alberta	21,032,850	\$ 7,840,950.00	0.37280	623,650	\$ 307,805.36	0.49355	20,409,200	#####	0.1208	
Spot Purchases-Sumas/K				268,281	\$ 132,411.08	0.49355	(268,281)	\$ (132,411.08)	#VALUE!	
Volumetric Transp Chg		\$ 197,403.02			\$ 125,989.00			\$ 71,414.02	#VALUE!	
Misc. Act. U/S Sales									#VALUE!	
Sub Total	53,244,273	#####	0.47393	39,083,202	#####	0.56989	15,938,550	#####	(0.0961)	
	ok		ok							
Field Production Gas	1,339,425	\$ 950,455.98	0.70960	558,000	\$ 477,425.00	0.85560	781,425	\$ 473,030.98	0.1460	check
Storage Activity:										
System Withdrawals	1,895,186	\$ 793,228.54	0.41865	217,000	\$ 146,925.00	0.67707	1,678,186	\$ 646,303.54	0.2585	
System Injections	(9,406,506)	\$ (3,645,785.78)	0.38758				(9,406,506)	#####		
Sub Total	(7,511,320)	\$ (2,852,557.24)	0.37977	217,000	\$ 146,925.00	0.67707	(7,728,320)	#####	(0.2973)	
	ok		ok							
P/M Imbalance Adj	171,709	\$ 97,835	0.56977				171,709	\$ 97,835.00	0.5698	check
C/M Imbalance Adj	337,986	\$ 192,574	0.56977				337,986	\$ 192,574.00	0.5698	
Cost of Company Use G	(52,626)	\$ (29,984.77)	0.56977				(52,626)	\$ (29,984.77)	0.5698	
Misc. Cust. Imbalance Pt										
Prior Period Estimate Adj		\$ 48,645.20								
Line Loss & Unacct For				(136,729)						
Total Monthly Gas Cost	47,529,447	#####	0.49740	39,721,473	#####	0.57655	9,585,452	#####	(0.0791)	
RESTATED COST AT EI				#####						
ACTUAL COST OF GAS				#####						
VARIANCE FROM ACTL				(3,761,863.88)						
Sales Sendout, See WAF										Ore. Portion o
Oregon.....	41,683,909	% Of Oregon Sales		0.9088						
Washington.....	4,181,166	Oregon's Share of the Var.		(3,418,781.90)						

Forecasted Baseload YR	May-10 (Estimate)		Embedded		Comparison to Embedded		Jun-10
	THERMS	AMOUNT	THERMS	AMOUNT	THERMS	AMOUNT	THERMS
Total.....	45,865,075						
Estimated WACOG Variat			(341,878.19)				

Shareholders
WACOG Equa
Estimated Sha

Shareholders Share of the WACOG Deferral
WACOG Equalization.....
Estimated Shareholder (gain) or Loss.....

666,108
(23,000)
(689,108)

- Base Load
- Swing
- Gross Spot Injections
- Storage

Washington WACOG Deferral Calculation													
2008 - 9 Tracker year Closing													
System Sales Volume													
R:\Gas Accounting\UV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\Embedded Commodity Detail Tab 4													
	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	14,870,403	35,304,295	62,181,064	67,717,010	47,302,550	40,619,812	38,232,285	27,802,562					
Commercial	9,651,632	18,076,797	31,961,457	35,552,971	25,038,220	22,027,684	21,067,561	15,953,196					
Industrial Firm	1,663,722	1,993,362	2,414,721	2,493,763	2,070,635	1,920,149	1,921,883	1,738,359					
Interruptible													
Total	25,985,757	55,374,454	96,557,241	105,763,743	74,411,405	64,567,645	61,221,729	45,494,158					
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	12,122,451				
Commercial	5,253,877	10,334,285	15,076,496	23,099,055	15,116,167	11,932,565	12,510,745	10,205,122	8,123,197				
Industrial Firm	1,078,025	1,308,944	1,278,126	1,422,787	1,130,541	929,148	1,044,975	921,109	861,530				
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	21,107,178				
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	12,122,451					
Commercial	10,334,285	15,076,496	23,099,055	15,116,167	11,932,565	12,510,745	10,205,122	8,123,197					
Industrial Firm	1,308,944	1,278,126	1,422,787	1,130,541	929,148	1,044,975	921,109	861,530					
Interruptible													
Total	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178					
Reported Cycle Billing Volumes:													
Residential	14,676,580	35,311,168	62,188,663	67,724,940	47,309,695	40,626,708	38,239,184	27,809,344					
Commercial	11,023,440	19,909,047	34,777,371	37,923,915	26,893,457	23,991,929	23,047,229	17,341,026					
Industrial Firm	3,013,920	3,314,189	3,988,672	3,847,432	3,348,935	3,334,044	3,260,122	3,064,993					
Interruptible	6,210,686	5,153,449	5,668,987	5,726,519	5,154,452	5,432,682	5,029,120	4,657,901					
Total	34,924,626	63,687,853	106,623,694	115,222,805	82,706,540	73,385,363	69,575,665	52,873,264					
Calculated Calendar Month Volumes:													
Residential	43,224,552	79,281,676	131,883,927	89,951,019	73,154,378	75,459,505	63,066,846	45,865,075	(21,107,178)				
Commercial	24,651,258	42,799,930	42,799,930	29,941,027	23,709,855	24,570,109	20,741,606	15,259,101	(8,123,197)				
Industrial Firm	3,283,371	4,133,333	4,133,333	3,555,186	3,147,542	3,449,871	3,136,256	3,005,414	(861,530)				
Interruptible	5,153,449	5,668,987	5,668,987	5,726,519	5,154,452	5,432,682	5,029,120	4,657,901					
Company Use													
Total	76,312,630	131,883,927	131,883,927	89,951,019	73,154,378	75,459,505	63,066,846	45,865,075	(21,107,178)				
Total Commodity Costs Incurred in ORPGA file excluding Oregon Inventory balancing Adjustment:													
Amount	\$ 37,453,809	\$ 74,506,669	\$ 74,506,669	\$ 51,458,515	\$ 40,724,156	\$ 40,578,438	\$ 33,575,290	\$ 23,641,033	\$				
System WACOG Per Therm Sold:	0.49079	0.56494	0.56494	0.57207	0.55669	0.53775	0.53238	0.51545	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	8,563,079.49	5,469,777.22	4,432,738.68	4,546,619.57	3,702,842.30	2,485,809.13					
52	Commercial	2,739,508.71	4,702,470.91	3,231,818.39	2,610,038.35	2,717,269.96	2,279,730.14	1,696,430.11					
53	Industrial Firm	365,716.96	458,941.69	327,356.42	336,876.59	362,184.87	311,839.34	319,037.41					
54	Industrial Interruptible	67,502.46	74,806.87	74,617.80	68,332.94	72,898.49	60,285.36	62,793.55					
55	Total Demand charge Collected	\$ 7,820,348.57	\$ 13,799,298.95	\$ 9,103,569.83	\$ 7,447,986.96	\$ 7,696,971.90	\$ 6,362,697.14	\$ 4,560,070.21					
		-46	-51	-46	-47	-47	-43	-44	0	0	0	0	0

NORTHWEST NATURAL GAS COMPANY

Date 31-May-10

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number 100495769

Prepared: DM 6/3/10

Approved: [Signature]
6/3/10

Verified: [Signature]
6/13/10

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	05312010 (MMDDYYYY)	05312010 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	44,492.86	-	AMORT 186306		
2	186306			H	-	44,492.86	C/M AMORT		
3	411000	83010	419-06205	H	-	311.47	C/M INTEREST		
4	186306			S	311.47	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	37,030.72	-	AMORT 186271		
6	186271			H	-	37,030.72	C/M AMORT		
7	411000	83010	419-06205	H	-	445.02	C/M INTEREST		
8	186271			S	445.02	-	C/M INT 186271		
9	402000	81199	495-06064	S	780,719.37	-	AMORT 186277		
10	186277			H	-	780,719.37	C/M AMORT		
11	411000	83010	419-06205	H	-	5,893.54	C/M INTEREST		
12	186277			S	5,893.54	-	C/M INT 186277		
13	402000	81199	495-06233	S	5,450.91	-	AMORT 186286		
14	186286			H	-	5,450.91	C/M AMORT		
15	411000	83010	419-06205	H	-	36.91	C/M INTEREST		
16	186286			S	36.91	-	C/M INT 186286		
17	402000	81199	495-06233	S	839.02	-	AMORT 186288		
18	186288			H	-	839.02	C/M AMORT		
19	411000	83010	419-06205	H	-	5.87	C/M INT 186288		
20	186288			S	5.87	-	C/M INTEREST		
21	191401			S	2,257,135.77	-	C/M AMORT		
22	541000	84020	805-02650	H	-	2,257,135.77	AMORT 191401		
23	191401			H	-	22,254.50	C/M INT 191401		
24	411000	83010	419-06205	S	22,254.50	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	288,265.92	AMORT 191411		
26	191411			S	288,265.92	-	C/M AMORT		

27	411000	83010	419-06205	S	1,176.68	-	C/M INTEREST
28	191411			H	-	1,176.68	C/M INTEREST 191411
29	402000	82299	495-06080	S	5,638.66	-	C/M AMORT 186316
30	186316			H	-	5,638.66	C/M AMORT
31	411000	83010	419-06210	H	-	69.44	C/M INTEREST 186316
32	186316			S	69.44	-	C/M INTEREST
33	402000	81199	495-06374	H	-	18,263.84	C/M AMORT 186370
34	186370			S	18,263.84	-	C/M AMORT
35	411000	83010	419-06205	S	123.11	-	C/M INTEREST
36	186370			S	-	123.11	C/M INT 186370
37	191421			H	-	260,032.10	C/M AMORT 191421
38	541000	84020	805-02655	H	-	260,032.10	C/M AMORT
39	411000	83010	419-06210	S	4,792.14	-	C/M INTEREST
40	191421			H	-	4,792.14	C/M INT 191421
41	191431			S	82,462.66	-	C/M AMORT
42	540700	84020	805-02655	H	-	82,462.66	C/M AMORT 191431
43	411000	83010	419-06210	S	2,723.44	-	C/M INT 191431
44	191431			H	-	2,723.44	C/M INTEREST
45	186365			H	-	7.42	C/M INTEREST 186365
46	411000	83010	419-06210	S	7.42	-	C/M INTEREST 186365
47	186365			S	1,553.63	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	1,553.63	C/M AMORT 186365
49	186310			S	426.34	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	426.34	INT - WA ENERGY EFF
51	186312			S	2,235.87	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	2,235.87	INT - WA ENERGY R&C
53	186232			S	2,438.67	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	2,438.67	C/M INTEREST 186232
55	186235			S	235.15	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	235.15	C/M INTEREST 186235
57	186235			H	-	12,421.95	C/M AMORT 186235
58	186314			S	68.40	-	C/M INTEREST 186314
59	411000	83010	419-06210	H	-	68.40	C/M INTEREST 186314
60	402000	82299	495-06517	S	-	-	C/M AMORT 186235
61	402000	81199	495-06540	H	12,421.95	-	SB408 FED & STATE AMORT
62	18641X			H	-	-	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	-	SB408 FED & STATE INT
64	18641X			H	-	-	SB408 FED & STATE INT
65	186301			H	-	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT

67	411000	63010	419-06205	H		OR STOR CREDIT INT
68	186301			H		OR STOR CREDIT INT
69	402000	81199	495-06540	H		SB-408 MCBIT AMORT
70	184300			H		SB-408 MCBIT AMORT
71	411000	63010	419-06205	H		SB 408 MCBIT INT
72	184300			H		SB 408 MCBIT INT
73	186234			S	956.02	C/M INTEREST 186234
74	411000	82299	419-06210	H	956.02	C/M INTEREST 186234
Total					3,838,507.40	3,838,507.40

Prepared by _____ Approved by _____

Date _____ Date _____

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

1
 2
 3

		WACOG	Demand	DSM	Albany Refund	Great Program	Volumes			
		Deferral	Deferral				CIS	Prior Month	Current Month	Total
Schedule	Block	A	B	C			Unbilled	Unbilled		
1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	7,497.20	0.00		7,497.20
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	2,936.30	0.00		2,936.30
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	3,010,986.70	0.00		3,010,986.70
1CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	1,065,325.80	0.00		1,065,325.80
3IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	55,869.20	0.00		55,869.20
Intentionally blank										
19	1st mandate						0.00			-
19	add'l mds						0.00			-
21C Firm Sales	Block 1						0.00			-
	Block 2						0.00			-
	Block 3						0.00			-
	Block 4						0.00			-
21I Firm Sales	Block 1						0.00			-
	Block 2						0.00			-
	Block 3						0.00			-
	Block 4						0.00			-
27 (R27)		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	6,751.80	0.00		6,751.80
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	151,700.00	0.00		151,700.00
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	135,358.40	0.00		135,358.40
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00			-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00			-
41 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000	0.00			-
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000	0.00			-
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)	65,286.00	0.00		65,286.00
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	6,174.00	0.00		6,174.00
	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)	0.00			-
	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)	0.00			-
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)	0.00			-
42I Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)	76,735.00	0.00		76,735.00
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	48,544.00	0.00		48,544.00
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	12,583.00	0.00		12,583.00
	Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)	0.00			-
	Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)	0.00			-
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)	0.00			-
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000	54,702.00	0.00		54,702.00
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	49,655.00	0.00		49,655.00
I42TF	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	40,000.00	0.00		40,000.00
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	95,610.00	0.00		95,610.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	0.00			-
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00			-
42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	77,896.00	0.00	10,000.0	87,896.00
C42SI +	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	103,387.00	0.00	20,000.0	123,387.00
I42SI	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	55,698.00	0.00	12,738.0	68,426.00
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	21,822.00	0.00		21,822.00
	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	0.00008	0.00000	38,055.00	0.00		38,055.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	63,847.00	0.00		63,847.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	60,000.00	0.00		60,000.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	219,690.00	0.00		219,690.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	176,630.00	0.00		176,630.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00			-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00			-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00			-
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00			-
total per above							6,018,265	0	42,738	6,061,004.40

42,738.0 per JV 54U
 0.0

total OR & WA	83,987,327.10	total* wa	6,061,004.40
total per CIS	83,987,327.10	total* or	77,939,124.70
difference	0.00	total*	84,000,129.10
		*including unbilled	

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

Schedule	Block	WACOG Deferral	Demand Deferral	DSM	Albany Refund	Great Program	191421	191431	186316	186365	186235
		A	B	C			Amort WACOG Deferral	Amort Demand Deferral	Amort DSM	Albany Refund	GREAT Program
1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	383.86	127.68	(8.47)	4.35	(36.29)
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	150.34	50.01	(3.32)	1.35	(10.95)
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	154,162.52	51,277.10	(3,402.41)	1,023.74	(8,460.87)
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	54,544.68	18,142.50	(1,203.82)	330.25	(2,673.97)
3 IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	2,860.50	951.45	(63.13)	15.64	(125.71)
Intentionally blank											
19	1st mandate						0.00	0.00	0.00	0.00	0.00
19	add'l mths						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 (R27)		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	345.69	114.98	(7.63)	1.69	(13.77)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	7,767.04	2,583.45	(171.42)	36.41	(297.33)
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	6,930.35	2,305.15	(152.95)	28.43	(232.82)
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)	3,342.64	1,111.82	(73.77)	11.10	(94.66)
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	316.11	105.14	(6.98)	0.74	(6.11)
	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)	3,928.83	1,306.80	(86.71)	16.11	(130.45)
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	2,485.45	826.70	(54.85)	8.74	(74.27)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	644.25	214.29	(14.22)	1.76	(14.72)
	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	5.47	0.00
C42TF + I42TF	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	4.47	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	5.74	0.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	0.00	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)	4,500.38	597.71	(113.39)	9.67	(85.26)
C42SI + I42SI	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	6,317.41	839.03	(159.17)	13.57	(107.35)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	3,503.41	465.30	(88.27)	5.47	(45.85)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	1,117.29	148.39	(28.15)	1.53	(11.57)
	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	3.04	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	4.47	0.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	0.00	0.00	0.00	3.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	8.79	0.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	0.00	0.00	0.00	5.30	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				
							253,300.75	81,167.50	(5,638.66)	1,553.63	(12,421.95)

Switchers - WA			
		1,554	186365
Commodity	(512.57)	(5,639)	186316
Commodity	(1,589.81)	82,462.66	191431
Commodity	(4,945.19)	260,032.10	191421
Commodity		(12,422)	186235
	(7,047.57)		

rate sensitive	0.95513	Annually
Commodity	6,731.35	191421
Demand	-170.47	
Demand	-528.75	
Demand	-656.78	
	(1,356.00)	

rate sensitive	0.95513	Annually
Demand	1,295.16	191431

KOB1 - WA ENERGY EFFICIENCY		
908-07307	11529	
908-07203	11529	(15,775.38)
908-07603	11529	
		(15,775.38)

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 - CUB In Rates	Pension Expense Credit	Intervenor Funding - NWIGU	Rate & Fee LINE STARTING NUMBER	service type
1R (R01)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00071	0.00000	(0.00795)	Firm Firm Sales
1C (C01)		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00048	0.00000	(0.00054)	Firm Firm Sales
2R (R02)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00048	0.00000	(0.00054)	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	(0.00096)	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 rtds	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	(0.00027)	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	(0.00027)	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)	(0.00011)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00020	(0.00003)	(0.00012)	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)	(0.00047)	Int Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00036	(0.00003)	(0.00037)	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	(0.00003)	Firm Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00001	0.00000	(0.00007)	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)	(0.00008)	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)	(0.00008)	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)	(0.00007)	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)	(0.00017)	Firm Firm Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	(0.00008)	Firm Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00007)	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)	(0.00008)	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 CITI + 32 ITI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	(0.00017)	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)	(0.00008)	Int Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(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)	(0.00001)	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 Increment
 Rates Effective November 1, 2009

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		50,600.2	0.00		50,600.20
1C (C01)		10,433.0	0.00		10,433.00
2R (R02)		24,726,276.1	0.00		24,726,276.10
3C Firm Sales (C03)		10,434,279.8	0.00		10,434,279.80
Intentionally blank			0.00		-
3I Firm Sales (I03)		285,905.5	0.00		285,905.50
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	2,263,151.9	(2000.00)		2,261,151.90
(31 CSF)	Block 2	2,438,176.5	(2398.00)		2,435,778.50
31C Firm Trans	Block 1	13,674.0	0.00		13,674.00
(31 CTF)	Block 2	111,341.0	0.00		111,341.00
31C Intern Sales	Block 1	20,537.0	0.00		20,537.00
(31CSI)	Block 2	78,254.0	0.00		78,254.00
31I Firm Sales	Block 1	430,033.0	0.00		430,033.00
(31 ISF)	Block 2	1,013,861.7	0.00		1,013,861.70
31I Firm Trans	Block 1	6,000.0	0.00		6,000.00
(31 ITF)	Block 2	27,738.0	0.00		27,738.00
31I Intern Sales	Block 1	11,811.0	0.00		11,811.00
(31 ISI)	Block 2	9,961.0	0.00		9,961.00
32C Firm Sales	Block 1	432,743.0	0.00		432,743.00
(32 CSF)	Block 2	335,841.0	0.00		335,841.00
	Block 3	31,960.0	0.00		31,960.00
	Block 4		0.00		-
	Block 5		0.00		-
	Block 6		0.00		-
32I Firm Sales	Block 1	360,245.0	(10000.00)	10,000.0	360,245.00
(32 ISF)	Block 2	506,339.0	(20000.00)	20,000.0	506,339.00
	Block 3	181,166.0	(5276.00)	20,000.0	195,890.00
	Block 4	11,931.0	0.00	39,115.0	51,046.00
	Block 5		0.00		-
	Block 6		0.00		-
32 Firm Trans	Block 1	519,342.0	0.00		519,342.00
(32CTF + 32ITF)	Block 2	768,952.0	0.00		768,952.00
	Block 3	505,298.0	0.00		505,298.00
	Block 4	1,108,773.0	0.00		1,108,773.00
	Block 5	1,089,394.0	0.00		1,089,394.00
	Block 6		0.00		-
32 Intern Sales	Block 1	974,997.0	(10000.00)	10,000.0	974,997.00
(32CSI + 32ISI)	Block 2	1,251,226.0	(20000.00)	20,000.0	1,251,226.00
	Block 3	668,402.0	(20000.00)	8,518.0	656,920.00
	Block 4	1,135,758.0	(67895.00)		1,067,863.00
	Block 5	284,799.0	0.00		284,799.00
	Block 6		0.00		-
32 Intern Trans	Block 1	768,755.0	0.00		768,755.00
(32 CTI + 32ITI)	Block 2	1,358,919.0	0.00		1,358,919.00
	Block 3	867,212.0	0.00		867,212.00
	Block 4	2,287,112.0	0.00		2,287,112.00
	Block 5	4,784,462.0	0.00		4,784,462.00
	Block 6	6,774,250.0	0.00		6,774,250.00
Intentionally blank					-
Special Contracts		9,027,819.00			9,027,819.00
	to chgs				
	total per above	77,969,060.7	(157,569.0)	127,633.0	77,939,124.70
	total per CIS rpt	77,969,060.7		127,633.0	per JV 54U
	difference	0.0		0.0	

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

191401 191411 191411 186277 186271 186306 186286 186288 186370
AMORTIZATION:

Schedule	Block	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	Residential Decoupling	Commercial Decoupling	Smart Energy	Intervenor Funding - CUB	SE 408 - state & Fed. USE STARTING RATE	Intervenor Funding - NWIGU	OR Pension Difference
1R (R01)		2,256.77	321.82	0.00	(1,594.41)	0.00	(55.15)	(11.13)	(46.07)	0.00	35.93
1C (C01)		465.31	66.35	0.00	0.00	(25.14)	(11.37)	0.00	(6.68)	0.00	5.01
2R (R02)		1,102,791.91	157,259.12	0.00	(779,124.96)	0.00	(26,951.64)	(5,439.78)	(15,824.82)	0.00	11,868.61
3C Firm Sales (C03)		465,368.88	66,362.02	0.00	0.00	(25,146.61)	(11,373.36)	0.00	(4,799.77)	0.00	3,547.66
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3I Firm Sales (I03)		12,751.39	1,818.36	0.00	0.00	0.00	0.00	0.00	(111.80)	(8.58)	82.91
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 (R19)		59.28	9.07	0.00	0.00	0.00	(1.39)	0.00	0.00	0.00	0.00
19	add'l mths	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31C Firm Sales	Block 1	100,847.37	14,380.93	0.00	0.00	(5,449.38)	(2,464.66)	0.00	(723.57)	0.00	542.68
(31 CSF)	Block 2	108,635.72	15,491.55	0.00	0.00	(5,870.23)	(2,655.00)	0.00	(706.36)	0.00	535.87
31C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(32.95)	0.00	0.00	(3.69)	0.00	2.73
(31 CTF)	Block 2	0.00	0.00	0.00	0.00	(268.33)	0.00	0.00	(27.84)	0.00	20.04
31C Interr Sales	Block 1	915.95	0.00	15.61	0.00	(49.49)	(22.39)	0.00	(6.57)	0.00	4.72
(31CSI)	Block 2	3,490.13	0.00	59.47	0.00	(188.59)	(85.30)	0.00	(22.88)	0.00	16.43
31I Firm Sales	Block 1	19,179.47	2,735.01	0.00	0.00	0.00	0.00	0.00	(131.31)	(12.90)	98.91
(31 ISF)	Block 2	45,218.23	6,448.16	0.00	0.00	0.00	0.00	0.00	(283.88)	(30.42)	202.77
31I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.62)	(0.18)	1.14
(31 ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(6.93)	(0.83)	4.72
31I Interr Sales	Block 1	526.77	0.00	8.98	0.00	0.00	0.00	0.00	(6.88)	(0.35)	4.72
(31 ISI)	Block 2	444.26	0.00	7.57	0.00	0.00	0.00	0.00	(3.18)	(0.30)	3.59
32C Firm Sales	Block 1	19,300.34	2,752.25	0.00	0.00	0.00	(471.69)	0.00	(73.57)	0.00	56.26
(32 CSF)	Block 2	14,978.51	2,135.95	0.00	0.00	0.00	(366.07)	0.00	(47.82)	0.00	36.94
	Block 3	1,425.42	203.27	0.00	0.00	0.00	(34.84)	0.00	(3.38)	0.00	2.56
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32I Firm Sales	Block 1	16,066.93	2,291.16	0.00	0.00	0.00	0.00	0.00	(84.84)	(10.81)	50.43
(32 ISF)	Block 2	22,582.72	3,220.32	0.00	0.00	0.00	0.00	0.00	(81.01)	(15.19)	60.76
	Block 3	8,736.69	1,245.86	0.00	0.00	0.00	0.00	0.00	(21.55)	(5.88)	15.67
	Block 4	2,276.65	324.65	0.00	0.00	0.00	0.00	0.00	(3.88)	(1.53)	2.55
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(72.71)	(15.58)	51.93
(32CTF + 32ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(82.27)	(23.07)	69.21
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(46.42)	(15.16)	30.32
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35.44)	(33.26)	44.35
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(32.68)	(32.68)	21.79
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Interr Sales	Block 1	43,484.87	0.00	741.00	0.00	0.00	0.00	0.00	(138.02)	(29.25)	117.00
(32CSI + 32ISI)	Block 2	55,804.68	0.00	950.93	0.00	0.00	0.00	0.00	(175.17)	(37.54)	125.12
	Block 3	29,298.63	0.00	499.26	0.00	0.00	0.00	0.00	(65.87)	(19.71)	45.98
	Block 4	47,626.69	0.00	811.58	0.00	0.00	0.00	0.00	(84.87)	(32.04)	42.71
	Block 5	12,702.04	0.00	216.45	0.00	0.00	0.00	0.00	(8.38)	(8.54)	5.70
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Interr Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(58.94)	(23.06)	76.88
(32 CTI + 32ITI)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(146.48)	(40.77)	122.30
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(88.38)	(26.02)	52.03
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(114.38)	(68.61)	91.48
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(143.13)	(143.53)	95.69
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(87.74)	(203.23)	67.74
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Contracts		2,137,235.61	277,065.85	3,310.85	(780,719.37)	(37,030.72)	(44,492.86)	(5,450.91)	(24,421.81)	(839.02)	18,263.84

2,257,135.77	191401
288,265.92	191411
(780,719.37)	186277
(37,030.72)	186271
(44,492.86)	186306
(5,450.91)	186286
Interr, blk. A074 to A085 in Term	186288
(839.02)	186370
18,263.84	
rate adj amount	
Switchers	
Commodity (5,748.18)	
Commodity (817.71)	
Commodity (42.76)	
Commodity (18,798.07)	
Commodity (37,131.83)	
Commodity (80,961.67)	
Commodity (123,588.22)	
rate sensitive adj	0.87008 Annually
Commodity	118,900.16 191401
Demand	-820.1
Demand	-130.93
Demand	-6.1
Demand	-2681.87
Demand	-3211.57
Demand	-629.91
Demand	-852.27
	(8,132.55)
rate sensitive adj	0.97008 Annually
Demand	7,888.22 191411

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

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						
3	Sep-09			3.250%			
4	Oct-09			3.250%			
5	Nov-09 old				n/a	0.00	0.00
6	Nov-09 new	21,062.40		3.250%	28.52	21,090.92	21,090.92
7	Dec-09	77,181.60		3.250%	161.64	77,343.24	98,434.16
8	Jan-10	66,280.47		3.250%	356.35	66,636.82	165,070.98
9	Feb-10	79,250.40		3.250%	554.39	79,804.79	244,875.77
10	Mar-10	74,162.40		3.250%	763.63	74,926.03	319,801.80
11	Apr-10	66,376.80		3.250%	956.02	67,332.82	387,134.62
12	May-10						
13							
14							
15							

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

Debit (Credit)

Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
2	Aug-09						
3	Sep-09					0.00	0.00
4	Oct-09					0.00	0.00
5	Nov-09 old	n/a	n/a	n/a	n/a		
6	Nov-09 new	(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79
7	Dec-09	(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09
8	Jan-10	(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87
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	May-10	(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45
13							
14							
15							

Note:
 Nov Transfer to 191431

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

Debit (Credit)

Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
1	Beginning Balance						
2	Aug-09	12,600.00			67.11	12,667.11	31,093.38
3	Sep-09	0.00			84.21	84.21	31,177.59
4	Oct-09	0.00		3.25%	84.44	84.44	31,262.03
5	Nov-09 old				n/a		
6	Nov-09 new				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	May-10	0.00		3.25%	426.34	426.34	157,844.86
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)

Month/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	3.25%	1,103.65	407,500.00	407,500.00
4	Oct-09	0.00			n/a	1,103.65	408,603.65
5	Nov-09 old						
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	May-10	0.00		0.03	2,235.87	2,235.87	827,789.54
13							
14							
15							

Note:
 Nov Transfer to 191431

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

1	2	3	4	5	6	7		
Debit (Credit)	Month/Year	Note (b)	Accumulation (c)	Transfers (d)	Interest Rate (e2)	Interest (e1)	Activity (f)	Balance (g)
								0.00
Beginning 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		0.00		3.25%	68.21	68.24	25,254.65
12	May-10		0.00		3.25%	68.40	68.43	25,323.08
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
10 Apr-10		(7,383.21)		3.25%	86.84	(7,296.37)	28,458.76
11 May-10		(5,638.66)		3.25%	69.44	(5,569.22)	22,889.54
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	May-10	1,553.63		3.25%	(7.42)	1,546.21	(1,969.22)
13							
14							
15							

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 Apr-10		338,444.62		3.25%	(5,587.45)	332,857.17	(1,899,422.58)
11 May-10		260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)
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)
1	Beginning Balance						
2	Aug-09	27,538.92			(722.61)	26,816.31	(252,522.96)
3	Sep-09	29,881.13			(603.64)	29,277.49	(223,245.47)
4	Oct-09	43,020.28			(546.39)	42,473.89	(180,771.58)
5	Nov-09 old	40,281.33			(435.07)	39,846.26	(140,925.32)
6	Nov-09 new	49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)
7	Dec-09	172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)
8	Jan-10	196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)
9	Feb-10	134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)
10	Mar-10	115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)
11	Apr-10	107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)
12	May-10	82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)
13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Deferral of Industrial DSM Costs
 Account Number: 186232
 Docket UJ 1420
 Deferral approved in Order 09-092

Debit (Credit)

Month/Year	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	(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	145,833.00		8.618%	2,438.67	148,271.67	414,923.73
13							
14							
15							
		962,499.00	(964,962.00)		37,244.60	34,781.60	

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 May-10		(37,030.72)		2.10%	445.02	(36,585.70)	236,227.91
12							
13							
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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)
	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	May-10	(780,719.37)		2.05%	5,893.54	(774,825.83)	3,065,408.38
	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 May-10		(5,450.91)		2.05%	36.91	(5,414.00)	18,916.81
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)
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
11	Apr-10	(857.53)		2.23%	7.43	(850.10)	3,575.60
12	May-10	(839.02)		2.23%	5.87	(833.15)	2,742.45
13							
14							
15							

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				0.00	0.00	0.00
3	Sep-09				0.00	0.00	0.00
4	Oct-09				n/a		
5	Nov-09 old						
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	May-10	(44,492.86)		2.05%	311.47	(44,181.39)	160,391.50
13							
14							
15							

Company: Northwest Natural Gas Company
 State: Oregon
 Description: Amortization OR Pension Difference
 Account Number: 186370

Debit (Credit)	Month/Year (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
	1	Aug-09						
	2	Sep-09				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	10,810.09	(249,426.28)	2.05%	(416.87)	(239,033.06)	(239,033.06)
	6	Dec-09	38,122.08		2.05%	(375.79)	37,746.29	(201,286.77)
	7	Jan-10	41,344.52		2.05%	(308.55)	41,035.97	(160,250.80)
	8	Feb-10	29,425.71		2.05%	(248.63)	29,177.08	(131,073.72)
	9	Mar-10	25,745.52		2.05%	(201.93)	25,543.59	(105,530.13)
	10	Apr-10	24,490.75		2.05%	(159.36)	24,331.39	(81,198.74)
	11	May-10	18,263.84		2.05%	(123.11)	18,140.73	(63,058.01)
	12							
	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)
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 Apr-10		2,934,858.91		2.05%	(26,643.81)	2,908,215.10	(14,155,590.69)
11 May-10		2,257,135.77		2.05%	(22,254.50)	2,234,881.27	(11,920,709.42)
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)
10 Apr-10		382,446.87		2.24%	(1,799.32)	380,647.55	(774,497.61)
11 May-10		288,265.92		2.24%	(1,176.68)	287,089.24	(487,408.37)