

UH-101287-SI

Rates and Regulatory Affairs  
Facsimile: 503.721.2516

 <b>NW Natural</b>	220 NW 2ND AVENUE PORTLAND, OR 97209
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July 28, 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

STATE OF WASHINGTON  
 UTILITIES AND TRANSPORTATION  
 COMMISSION  
 2010 JUL 30 AM 8:13  
 RECEIVED  
 PROJECT MANAGER

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 June 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  
June 2010**

	<b>May</b>	<b>Change</b>	<b>June</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	386,588.11	61,024.00	447,612.11
186235 AMOR WA GREAT PROGRAM	80,849.45	(9,230.68)	71,618.77
186302 MARGIN SHARING - WA	(611,234.81)	(133,661.93)	(744,896.74)
186310 WA ENERGY EFFICIENCY	157,844.86	427.50	158,272.36
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	827,789.54	2,241.93	830,031.47
186314 WA - LOW INCOME WEAT	25,322.92	68.58	25,391.50
186316 WA DSM AMORTIZATION	22,889.54	(4,410.18)	18,479.36
186365 ALBANY DFD GAIN - WA	(1,969.22)	1,191.33	(777.89)
<b>Subtotal 186xxx accounts</b>	<b>888,080.39</b>	<b>(82,349.45)</b>	<b>805,730.94</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,453,844.00)	(158,015.00)	(1,611,859.00)
191421 AMORT OF WACOG - WA	(1,644,182.62)	203,883.73	(1,440,298.89)
191430 DEMAND - ACCR WA	(1,239,245.25)	366,578.84	(872,666.41)
191431 AMORT OF DEMAND WA	(967,068.91)	61,228.16	(905,840.75)
<b>Subtotal 191xxx accounts</b>	<b>(5,304,340.78)</b>	<b>473,675.73</b>	<b>(4,830,665.05)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(4,416,260.39)</b>	<b>391,326.28</b>	<b>(4,024,934.11)</b>

**NORTHWEST NATURAL GAS COMPANY**


Date ~~30-Jun-10~~

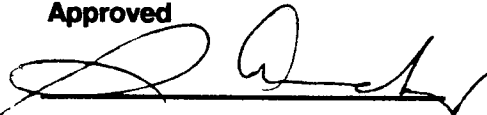
Journal Entry Voucher No. **JV 28A**

PGA DEFERRAL

**Scanned**

Document Number 100506378

Prepared:   
7/7/10

Approved   
7/7/10

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	06302010 (MMDDYYYY)	06302010 (MMDDYYYY)	USD	JV028B	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	1,217,986.00		OR WACOG PGA Activity		
2	191400			H		1,217,986.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	3,784.00		Ore Storage PGA Timing		
4	191400			H		3,784.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		440,772.77	OR DEM PGA Activity		
6	191410			S	440,772.77		OR DEM PGA Activity		
7	411000	83010	419-06205	S	66,741.00		OR PGA Interest		
8	191400			H		94,896.00	OR WACOG Interest		
9	191410			S	13,294.00		OR DEM Incr. Interest		
10	191450			S	14,861.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	566,552.39		OR DEM DEF Collected		
12	191450			H		566,552.39	OR DEM DEF Collected		
13	540200	84020	805-02950	S	153,349.00		WA WACOG PGA Activity		
14	191420			H		153,349.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		370,248.84	WA DEM PGA Activity		
16	191430			S	370,248.84		WA DEM PGA Activity		
17	411000	83010	419-06210	S	8,336.00		WA PGA Interest		
18	191420			H		4,666.00	WA WACOG Interest		
19	191430			H		3,670.00	WA DEM Interest		
Total					2,855,925.00	2,855,925.00			

Prepared by \_\_\_\_\_

Approved by \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

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

R:\Gas Accounting\JV80 Unbilled Revenue\JV80 Unbilled Revenue2010\UnbilledRevenueAdjustment2010-06.xls\Journal Page

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	P / M Unbilled Volumes:	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178	-	-	-	-
2	C / M Unbilled Volumes:	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178	-	-	-	-
3	Reported Cycle Billing Volumes:	63,687,853	106,623,694	115,222,805	82,706,540	73,385,363	69,575,655	52,873,264	40,610,420	-	-	-	-
4	Calculated Calendar Month Volumes:	76,312,630	131,883,927	89,951,019	73,154,378	75,459,505	63,066,846	45,865,075	33,028,525	-	-	-	-
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	Revenue	In Balance	In Balance	In Balance
5	Total Cldy Costs Incurred In ORPGA file	\$ 37,453,809	\$ 74,506,669	\$ 51,491,152	\$ 40,937,945	\$ 40,858,985	\$ 33,243,988	\$ 23,060,215	\$ 17,238,661	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.49079	0.56494	0.57244	0.55961	0.54147	0.52712	0.50278	0.52193	0	0	0	0
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
7	P / M Unbilled Volumes:	26,776,032	37,828,105	60,375,213	37,968,690	29,302,030	31,188,733	25,286,153	19,044,078	-	-	-	-
8	C / M Unbilled Volumes:	26,776,032	37,828,105	60,375,213	37,968,690	29,302,030	31,188,733	25,286,153	19,044,078	-	-	-	-
9	Reported Cycle Billing Volumes:	57,684,493	96,270,229	103,460,220	74,624,700	66,407,888	63,207,728	47,925,984	36,714,842	-	-	-	-
10	Calculated Calendar Month Volumes:	68,736,566	118,817,337	81,053,697	65,958,040	68,294,591	57,305,148	41,683,909	29,823,064	-	-	-	-
11	Less: Winter WACOG Usage	709,066	809,101	869,519	813,275	849,444	4,869	4,122	2,159	-	-	-	-
12	Incremental Usage		55,817				1,001,090	778,338	491,733	-	-	-	-
13	Net Calculated Calendar Month Volumes:	68,027,500	117,952,419	80,184,178	65,144,765	67,445,147	56,299,189	40,901,449	29,329,172	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977
15	"ORPGA" Winter Commodity Rate	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643
16	Monthly Incremental Rate		0.47823	0.54643			0.42024	0.38509	0.378797	0.54643	0.54643	0.54643	0.54643
17	"Collections" Incre. Commodity Rate	\$ -	\$ 26,693	\$ -	\$ -	\$ -	\$ 420,698	\$ 300,197	\$ 186,267	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 387,455	\$ 442,117	\$ 475,131	\$ 444,398	\$ 464,162	\$ 2,661	\$ 2,252	\$ 1,180	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 38,760,029	\$ 67,205,750	\$ 45,686,539	\$ 37,117,533	\$ 38,428,221	\$ 32,077,589	\$ 23,304,419	\$ 16,710,882	\$ -	\$ -	\$ -	\$ -
20	ORE. Commodity Cost Collected	\$ 39,147,484	\$ 67,674,560	\$ 46,161,670	\$ 37,561,931	\$ 38,892,383	\$ 32,500,948	\$ 23,606,868	\$ 16,898,329	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	68,736,566	118,817,337	81,053,697	65,958,040	68,294,591	57,305,148	41,683,909	29,823,064	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.49079	0.56494	0.57244	0.55961	0.54147	0.52712	0.50278	0.52193	0	0	0	0
23	Amount	\$ 33,735,219	\$ 67,124,666	\$ 46,398,378	\$ 36,910,779	\$ 36,979,472	\$ 30,206,690	\$ 20,957,836	\$ 15,565,552	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 5,412,264.61	\$ 549,894.20	\$ (236,707.63)	\$ 651,151.61	\$ 1,912,911.09	\$ 2,294,257.55	\$ 2,649,032.16	\$ 1,332,777.06	\$ -	\$ -	\$ -	\$ -
	Rev OR share of Embedded Goldman	(971,405)	(1,004,008)	(1,004,231)	(907,561)	(1,008,577)	(979,825)	(1,012,812)	(973,778)	-	-	-	-
	OR share of Actual Goldman Impact	451,656	731,013	738,857	619,002	566,150	508,225	511,336	546,887	-	-	-	-
25	90% Dfrr. (Collection vs Calculated)	\$ 4,403,264.00	\$ 249,209.00	\$ (451,873.00)	\$ 326,342.00	\$ 1,323,436.00	\$ 1,640,302.00	\$ 1,932,801.00	\$ 815,297.00	\$ -	\$ -	\$ -	\$ -
26	90% Sharing and Goldman Deferral	4,923,013	522,204	(186,499)	614,891	1,765,863	2,112,002	2,434,277	1,242,188	-	-	-	-
27	Amount Previously Booked	4,923,013	522,205	(159,509)	788,230	1,984,515	1,840,721	2,300,778	-	-	-	-	-
28	Net to Book (191400)	\$ -	\$ (1.00)	\$ (28,990.00)	\$ (173,339.00)	\$ (228,652.00)	\$ 271,281.00	\$ 133,499.00	\$ 1,242,188.00	\$ -	\$ -	\$ -	\$ -
29	Entry 191400.....												
30	Entry 805-02890.....												

(1,217,986)  
1,217,986



DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNG/A : Demand Charges By Transport - Page 9 of 30 & 6 of 30)  
2009 - 10 Tracker year

Oregon Demand charge deferral

R:\Gas Accounting\JV60 Unbilled Revenue\JV60 Unbilled Revenue\2010\Unbilled Revenue Adjustment\2010-06.xls Journal Page

Line No.		November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
<b>ACTUAL DEMAND CHARGES:</b>													
US Transmission Co.:													
47	Williams (NWPL)	\$ 4,270,377.98	\$ 4,475,147.34	\$ 4,475,147.34	\$ 4,042,091.31	\$ 4,475,147.34	\$ 4,330,795.32	\$ 4,475,147.35	\$ 4,330,795.34				
48	TmsCan(Gas Trans. NW)	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38	435,252.96	449,761.39	435,252.96				
49	Temporary Capacity	(341,855.99)	(353,251.19)	(353,251.19)	(319,085.59)	(353,251.19)	(341,855.99)	(353,251.19)	(341,855.99)				
50	KB Pipeline	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19				
CN Transmission Co.:													
51	TransCanada (NOVA)	765,922.35	772,845.11	906,946.55	772,918.31	926,899.21	943,673.00	912,795.43	912,356.42				
52	TransCanada (ANG)	245,848.33	249,544.69	303,582.22	249,568.32	309,574.95	282,424.73	331,159.75	331,000.48				
53	Duke En (WC)T-South	662,060.82	655,187.61	663,036.04	653,114.56	676,124.42	795,570.26	770,261.92	789,168.59				
54	Coral En T-South	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00	54,000.00	55,800.00	54,000.00				
55	Terasen Gas (SC)	598,571.47	621,159.81	628,900.43	561,100.52	641,009.04	631,564.07	631,262.19	610,605.08				
56	Prior Period Adjustments	(203,802.84)		(33,386.51)	55,638.52	325,081.97	85,882.86	(93,741.26)	40,274.70				
57	Other												
58	<b>Total Charges</b>	\$ 6,587,007.78	\$ 7,029,558.74	\$ 7,201,600.45	\$ 6,567,171.77	\$ 7,609,501.31	\$ 7,235,995.42	\$ 7,197,883.77	\$ 7,160,285.77	\$ -	\$ -	\$ -	\$ -
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>EMBEDDED CHARGES:</b>													
US Transmission Co.:													
59	Williams (NWPL)	\$ 3,861,078.43	\$ 4,013,600.47	\$ 4,013,598.47	\$ 3,625,185.94	\$ 4,013,598.47	\$ 3,884,129.29	\$ 4,013,599.47	\$ 3,884,130.29	\$ 4,013,601.47	#####	#####	\$ 4,013,601.47
60	TmsCan(Gas Trans. NW)	517,197.00	534,438.00	534,438.00	482,717.00	534,438.00	435,253.00	449,762.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
61	Temporary Capacity	97,739.00	101,265.00	101,265.00	91,466.00	97,999.00	101,265.00	101,265.00	97,999.00	101,265.00	101,265.00	97,999.00	101,265.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,689.00	18,689.00	18,688.00	18,688.00
CN Transmission Co.:													
63	TransCanada (NOVA)	735,942.00	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17	745,767.17
64	TransCanada (ANG)	281,944.00	239,195.39	239,195.39	239,195.39	239,195.39	214,070.30	214,070.30	214,070.30	214,070.30	214,070.30	214,070.30	239,195.39
65	Duke En (WC)T-South	721,065.00	702,090.00	702,090.00	693,505.00	702,090.00	699,229.00	702,090.00	699,229.00	702,090.00	702,090.00	699,229.00	702,090.00
66	Coral En T-South												
67	Terasen Gas (SC)	608,078.00	595,760.00	595,760.00	538,105.00	595,760.00	576,541.00	595,760.00	576,541.00	595,760.00	595,760.00	576,541.00	595,760.00
68	Other												
69	<b>Total Embedded</b>	\$ 6,841,731.43	\$ 6,950,804.03	\$ 6,950,802.03	\$ 6,434,629.50	\$ 6,950,802.03	\$ 6,671,676.77	\$ 6,841,001.95	\$ 6,671,677.77	\$ 6,841,004.95	#####	#####	\$ 6,950,805.03
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>Oregon VARIANCE Share -</b>													
US Transmission Co.:													
70	Williams (MWPL)	\$ 369,229.13	\$ 416,361.44	\$ 416,363.24	\$ 376,090.33	\$ 416,363.24	\$ 402,937.43	\$ 416,362.34	\$ 402,936.54	\$ -	\$ -	\$ -	\$ -
71	TmsCan(Gas Trans. NW)	0.43	(0.56)	(0.56)	0.56	(0.56)	(0.03)	(0.55)	(0.03)	-	-	-	-
72	Temporary Capacity	(396,558.64)	(410,019.06)	(410,019.06)	(370,340.55)	(410,019.06)	(396,793.19)	(410,019.06)	(396,793.19)	-	-	-	-
73	KB Pipeline	0.18	0.18	0.18	0.18	0.18	0.18	0.18	0.18	-	-	-	-
CN Transmission Co.:													
74	TransCanada (NOVA)	27,045.27	24,427.00	147,204.11	24,493.04	163,390.19	178,530.84	150,676.19	150,280.16	-	-	-	-
75	TransCanada (ANG)	(32,561.90)	9,336.10	58,083.36	9,357.42	63,489.40	61,662.53	105,626.39	105,482.71	-	-	-	-
76	Duke En (WC)T-South	(53,227.67)	(42,310.65)	(35,230.58)	(36,436.22)	(23,423.55)	86,909.47	61,497.89	63,092.51	-	-	-	-
77	Coral En T-South	48,713.40	50,337.18	50,337.18	45,465.84	50,337.18	48,713.40	50,337.18	48,713.40	-	-	-	-
78	Terasen Gas (SC)	(8,575.84)	22,912.98	29,625.35	20,744.26	40,819.15	49,636.31	32,026.52	30,729.20	-	-	-	-
79	Prior Period Adjustments	(183,850.54)		(30,117.97)	50,191.51	293,256.45	77,474.93	(84,563.99)	36,331.81	-	-	-	-
80	Other									-	-	-	-
81	<b>Total Variance</b>	\$ (229,786.18)	\$ 71,044.61	\$ 226,245.25	\$ 119,566.37	\$ 594,212.62	\$ 509,071.87	\$ 321,943.09	\$ 440,773.29	\$ -	\$ -	\$ -	\$ -
82	<b>Oregon Allocation Ratio</b>	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%
83	<b>Oregon Portion</b>	\$ (229,786.18)	\$ 71,044.61	\$ 226,245.00	\$ 119,566.00	\$ 594,213.00	\$ 509,072.00	\$ 321,943.00	\$ 440,773.00	\$ -	\$ -	\$ -	\$ -
84	<b>Amount Previously Booked</b>	\$ (286,059.10)	\$ 71,045.00	\$ 226,245.00	\$ 175,838.92	\$ 586,265.00	\$ 509,071.92	\$ 329,890.92					
85	<b>Net to Book (191410)</b>	\$ 56,272.92	\$ (0.39)	\$ -	\$ (56,272.92)	\$ 7,948.00	\$ 0.08	\$ (7,947.92)	\$ 440,773.00	\$ -	\$ -	\$ -	\$ -

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

440,772.77  
440,772.77

July 7, 2010 NORTHWEST NATURAL GAS COMPANY													Reference	
Page 3 OR	ACCOUNT 191.400 OREGON 11/09 - 10/10 WACOG												See *	
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	
Beg. Balance		(4,949,586)	(5,524,583)	(5,387,580)	(6,051,906)	(7,876,410)	(10,059,851)	(12,604,699)	(13,917,581)	(13,917,581)	(13,917,581)	(13,917,581)		
Nov: Accrual	(4,931,876)												(4,931,876)	Oct 05 Tab 3
Bal. Before Int.	(4,931,876)												(4,931,876)	
Int. Rate	0.08618	(17,710)											(17,710)	
Ending Balance		(4,949,586)											(4,949,586)	
Dec: Accrual		(537,521)											(537,521)	Nov 05 Tab 4
Bal. Before Int.		(5,487,107)											(5,487,107)	
Int. Rate	0.08618	(37,476)											(37,476)	
Ending Balance		(5,524,583)											(5,524,583)	
Jan: Accrual			176,047										176,047	Dec 05 Tab 5
Bal. Before Int.			(5,348,536)										(5,348,536)	
Int. Rate	0.08618		(39,044)										(39,044)	
Ending Balance			(5,387,580)										(5,387,580)	
Feb: Accrual				(623,396)									(623,396)	Jan 05 Tab 6
Bal. Before Int.				(6,010,976)									(6,010,976)	
Int. Rate	0.08618			(40,930)									(40,930)	
Ending Balance				(6,051,906)									(6,051,906)	
Mar: Accrual					(1,774,669)								(1,774,669)	Feb 05 Tab 7
Bal. Before Int.					(7,826,575)								(7,826,575)	
Int. Rate	0.08618				(49,835)								(49,835)	
Ending Balance					(7,876,410)								(7,876,410)	
Apr: Accrual						(2,119,265)							(2,119,265)	Mar 05 Tab 8
Bal. Before Int.						(9,995,675)							(9,995,675)	
Int. Rate	0.08618					(64,176)							(64,176)	
Ending Balance						(10,059,851)							(10,059,851)	
May: Accrual							(2,463,755)						(2,463,755)	Apr 05 Tab 9
Bal. Before Int.							(12,523,606)						(12,523,606)	
Int. Rate	0.08618						(81,093)						(81,093)	
Ending Balance							(12,604,699)						(12,604,699)	
Jun: Accrual								(1,217,986)					(1,217,986)	May 05 Tab 10
Bal. Before Int.								(13,822,685)					(13,822,685)	
Int. Rate	0.08618							(94,896)					(94,896)	
Ending Balance								(13,917,581)					(13,917,581)	
Jul: Accrual														Jun 05 Tab 11
Bal. Before Int.									(13,917,581)				(13,917,581)	
Int. Rate	0													
Ending Balance									(13,917,581)				(13,917,581)	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										(13,917,581)			(13,917,581)	
Int. Rate	0													
Ending Balance										(13,917,581)			(13,917,581)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(13,917,581)		(13,917,581)	
Int. Rate	0													
Ending Balance											(13,917,581)		(13,917,581)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(13,917,581)	(13,917,581)	
Int. Rate	0													
Ending Balance												(13,917,581)	(13,917,581)	
Entry JV-28A	(17,710)	(37,476)	(39,044)	(40,930)	(49,835)	(64,176)	(81,093)	(94,896)						
Previously Book	(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(66,305)	(75,784)						(425,160)	
Net to Record			96	817	2,267	2,129	(5,309)	(94,896)						
<b>Monthly Deferral</b>	<b>(4,931,876)</b>	<b>(537,521)</b>	<b>176,047</b>	<b>(623,396)</b>	<b>(1,774,669)</b>	<b>(2,119,265)</b>	<b>(2,463,755)</b>	<b>(1,217,986)</b>					<b>(13,492,421)</b>	
Entry 191400													(94,896)	
Entry 419-06205													94,896	

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



July 7, 2010

NORTHWEST NATURAL GAS COMPANY

Page 1 OR

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

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference See *
Beg. Balance		(287,086)	(217,848)	7,645	184,170	773,863	1,290,321	1,630,663	2,084,730	2,084,730	2,084,730	2,084,730		
Nov: Accrual	(286,059)													
Bal. Before Int.	(286,059)												(286,059)	Oct 05 Tab 3
Int. Rate	0.08618	(1,027)											(286,059)	
Ending Balance	(287,086)												(1,027)	
Dec: Accrual		71,045											(287,086)	
Bal. Before Int.		(216,041)											71,045	Nov 05 Tab 4
Int. Rate	0.08618	(1,807)											(216,041)	
Ending Balance		(217,848)											(1,807)	
Jan: Accrual			226,245										(217,848)	
Bal. Before Int.			8,397										226,245	Dec 05 Tab 5
Int. Rate	0.08618		(752)										8,397	
Ending Balance			7,645										(752)	
Feb: Accrual				175,839									7,645	
Bal. Before Int.				183,484									175,839	Jan 05 Tab 6
Int. Rate	0.08618			686									183,484	
Ending Balance				184,170									686	
Mar: Accrual					586,265								184,170	
Bal. Before Int.					770,435								586,265	Feb 05 Tab 7
Int. Rate	0.08618				3,428								770,435	
Ending Balance					773,863								3,428	
Apr: Accrual						509,072							773,863	
Bal. Before Int.						1,282,935							509,072	Mar 05 Tab 8
Int. Rate	0.08618					7,386							1,282,935	
Ending Balance						1,290,321							7,386	
May: Accrual							329,891						1,290,321	
Bal. Before Int.							1,620,212						329,891	Apr 05 Tab 9
Int. Rate	0.08618						10,451						1,620,212	
Ending Balance							1,630,663						10,451	
Jun: Accrual								440,773					1,630,663	
Bal. Before Int.								2,071,436					440,773	May 05 Tab 10
Int. Rate	0.08618							13,294					2,071,436	
Ending Balance								2,084,730					13,294	
Jul: Accrual									2,084,730				2,084,730	
Bal. Before Int.									2,084,730					Jun 05 Tab 11
Int. Rate	0												2,084,730	
Ending Balance									2,084,730					
Aug: Accrual										2,084,730			2,084,730	
Bal. Before Int.										2,084,730				Jul 05 Tab 12
Int. Rate	0												2,084,730	
Ending Balance										2,084,730				
Spt: Accrual											2,084,730		2,084,730	
Bal. Before Int.											2,084,730			Aug 05 Tab 13
Int. Rate	0												2,084,730	
Ending Balance											2,084,730			
Oct: Accrual												2,084,730	2,084,730	
Bal. Before Int.												2,084,730		Sep 05 Tab 14
Int. Rate	0												2,084,730	
Ending Balance												2,084,730		
Entry JV-28A	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294					2,084,730	
Previously Book	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294					31,659	
Net to Record														
Monthly Deferral	(286,059)	71,045	226,245	175,839	586,265	509,072	329,891	440,773						
Entry 191410													2,053,071	
Entry 419-06205													13,294	
													(13,294)	

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

July 7, 2010 NORTHWEST NATURAL GAS COMPANY														
Page 2 OR	ACCOUNT 191.450 OREGON 11/09 - 10/10 OR Demand Accrual Vol.												Reference	
	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	See *
Beg. Balance		577,169	(1,436,413)	988,969	3,022,212	3,472,816	2,967,972	2,352,587	1,800,896	1,800,896	1,800,896	1,800,896		
Nov: Accrual	575,104												575,104	Oct 05 Tab 3
Bal. Before Int.	575,104												575,104	
Int. Rate	0.08618	2,065											2,065	
Ending Balance	577,169												577,169	
Dec: Accrual		(2,010,508)											(2,010,508)	Nov 05 Tab 4
Bal. Before Int.		(1,433,339)											(1,433,339)	
Int. Rate	0.08618	(3,074)											(3,074)	
Ending Balance		(1,436,413)											(1,436,413)	
Jan: Accrual			2,426,982										2,426,982	Dec 05 Tab 5
Bal. Before Int.			990,570										990,570	
Int. Rate	0.08618		(1,601)										(1,601)	
Ending Balance			988,969										988,969	
Feb: Accrual				2,018,891									2,018,891	Jan 05 Tab 6
Bal. Before Int.				3,007,860									3,007,860	
Int. Rate	0.08618			14,352									14,352	
Ending Balance				3,022,212									3,022,212	
Mar: Accrual					427,365								427,365	Feb 05 Tab 7
Bal. Before Int.					3,449,577								3,449,577	
Int. Rate	0.08618				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	0.08618					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	0.08618						19,037						19,037	
Ending Balance							2,352,587						2,352,587	
Jun: Accrual								(566,552)					(566,552)	May 05 Tab 10
Bal. Before Int.								1,786,035					1,786,035	
Int. Rate	0.08618							14,861					14,861	
Ending Balance								1,800,896					1,800,896	
Jul: Accrual														Jun 05 Tab 11
Bal. Before Int.									1,800,896				1,800,896	
Int. Rate	0													
Ending Balance									1,800,896				1,800,896	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										1,800,896			1,800,896	
Int. Rate	0													
Ending Balance										1,800,896			1,800,896	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											1,800,896		1,800,896	
Int. Rate	0													
Ending Balance											1,800,896		1,800,896	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												1,800,896	1,800,896	
Int. Rate	0													
Ending Balance												1,800,896	1,800,896	
Entry JV-28A	2,065	(3,074)	(1,601)	14,352	23,239	23,045	19,037	14,861						
Previously Book	2,065	(3,074)	(1,601)	14,352	23,239	23,045	19,037							91,924
Net to Record								14,861						
Monthly Deferral	575,104	(2,010,508)	2,426,982	2,018,891	427,365	(527,889)	(634,421)	(566,552)					1,708,972	
Entry 191450													14,861	
Entry 419-06205													(14,861)	

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

**NW Natural**

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

Demand Deferral - Volume Component	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1 Embedded Seasonalized Tab 20	8,395,499.00	11,788,842.00	11,530,598.00	9,466,925.00	8,126,384.00	5,834,851.00	3,925,693.00	2,626,208.00	2,092,439.00	2,085,692.00	2,392,310.00	5,191,677.00
2 Collected line 44	7,820,394.82	13,799,349.75	9,103,615.77	7,448,033.51	7,699,019.19	6,362,740.29	4,560,114.27	3,192,760.39				
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	566,552.39				
4 Previously Booked	(575,104.18)	2,010,507.75	(2,426,982.23)	(2,018,891.49)	(427,364.81)	527,889.29	634,421.27					
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566,552.39	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(566,552.39)											
7 Entry 805-02885	566,552.39											
<b>Actual Fixed Charges Collected</b>												
<b>Oregon Firm Calendar Mo. Sales:</b>	<b>November-09</b>	<b>December-09</b>	<b>January-10</b>	<b>February-10</b>	<b>March-10</b>	<b>April-10</b>	<b>May-10</b>	<b>June-10</b>	<b>July-10</b>	<b>August-10</b>	<b>September-10</b>	<b>October-10</b>
15 Residential	38,321,409	70,605,867	45,100,406	36,549,626	37,488,610	30,531,351	20,496,447	13,320,830	-5,206,766	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	10,377,306	-5,226,124	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	2,288,650	-719,410	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	25,986,785	-12,152,300	0	0	0
19 1 - 99 Less: 31CSF - 31SF A C	2,047,678	2,893,767	2,743,402	2,300,138	2,185,922	2,170,071	1,978,871	1,850,782				
20 31ISF - 31SF A C	1,185,782	1,416,865	1,388,217	1,303,014	1,222,980	1,243,331	1,188,109	1,164,991				
21 32CSF - 32SF A C	403,408	390,355	494,418	400,457	460,034	419,184	387,453	331,676				
22 32ISF - 32SF A C	558,354	425,230	745,021	534,014	616,359	596,296	581,246	554,937				
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	4,133,678	3,902,386				
24 Total Calendar Sales less Fixed:	59,858,000	108,701,315	70,469,913	56,717,797	58,751,889	48,148,404	33,193,862	22,084,399	(12,152,300)			
25 "OPGA" OR A No. 09-12A Exh 1 Line	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128
26 SFV Collected (line 24X25)	\$ 7,259,578.20	\$ 13,183,295.48	\$ 8,546,591.09	\$ 6,878,734.42	\$ 7,125,429.07	\$ 5,839,438.41	\$ 4,025,751.63	\$ 2,678,395.94	\$ -	\$ -	\$ -	\$ -
All Cycles												
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	\$ 246,136.94				
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	\$ 134,557.72				
29 32CSF - 32SF A C	\$ 37,974.74	\$ 33,158.84	\$ 50,639.60	\$ 43,498.07	\$ 43,460.67	\$ 41,798.24	\$ 41,798.24	\$ 37,687.98				
30 32ISF - 32SF A C	\$ 60,576.78	\$ 45,349.37	\$ 77,926.64	\$ 62,192.46	\$ 58,373.92	\$ 57,053.70	\$ 57,713.81	\$ 60,810.53				
31 Prior Month Unbilled MDDV Com	\$ (127,878.98)	\$ (127,347.34)	\$ (133,357.34)	\$ (136,476.26)	\$ (130,029.52)	\$ (131,297.38)	\$ (121,178.81)	\$ (121,364.25)	\$ -	\$ -	\$ -	\$ -
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)	\$ (64,399.06)	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 127,347.34	\$ 133,357.34	\$ 136,476.26	\$ 130,029.52	\$ 131,297.38	\$ 121,178.81	\$ 121,364.25	\$ 120,874.98				
34 Current Month Unbilled MDDV Ind	\$ 73,704.21	\$ 74,424.60	\$ 73,047.81	\$ 72,609.55	\$ 71,072.16	\$ 64,528.09	\$ 64,399.06	\$ 64,399.06				
35 MDDV @ 1.81 D/C Collected	\$ 507,890.41	\$ 506,770.33	\$ 545,693.35	\$ 517,465.37	\$ 516,475.95	\$ 463,751.59	\$ 481,241.69	\$ 478,703.93	\$ -	\$ -	\$ -	\$ -
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	\$ 900.18				
37 31ISI - 31SIV	\$ 359.33	\$ 258.38	\$ 389.84	\$ 375.25	\$ 335.21	\$ 501.24	\$ 323.53	\$ 227.87				
38 32CSI - 32SIM	\$ 30,899.04	\$ 32,230.52	\$ 38,581.56	\$ 29,688.82	\$ 32,631.11	\$ 29,152.52	\$ 24,563.82	\$ 19,273.31				
39 32ISI - 32SIM	\$ 36,860.57	\$ 29,050.55	\$ 47,494.29	\$ 37,439.45	\$ 40,457.00	\$ 37,009.66	\$ 39,559.77	\$ 35,802.33				
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	\$ 56,203.69	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ (29.45)	\$ (30,043.45)	\$ (565.39)	\$ -	\$ -	\$ (4,743.28)	\$ (10,159.70)	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (111.86)	\$ -	\$ (12,832.29)	\$ -	\$ (697.50)	\$ -	\$ (1,751.92)	\$ (572.38)	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 621.85	\$ 21,772.16	\$ 2,836.20	\$ 2,347.77	\$ -	\$ 549.84	\$ -	\$ 4,677.55				
45 Unbilled Manual Adjustments Ind	\$ 29.45	\$ 30,043.45	\$ 565.39	\$ -	\$ -	\$ 4,743.28	\$ 10,159.70	\$ -				
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ 12,832.29	\$ -	\$ 697.50	\$ 141.21	\$ 1,751.92	\$ 572.38	\$ 1,375.81				
47 Collections Subject to Sensitive Adj	\$ 578,113.78	\$ 635,055.12	\$ 574,204.90	\$ 586,857.88	\$ 591,281.26	\$ 539,441.99	\$ 550,843.89	\$ 530,228.90	\$ -	\$ -	\$ -	\$ -
48 Percent Impact of Sensitive Effect	\$ (0.0299)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
49 Revenue Sensitive Adjustment	\$ (17,297.16)	\$ (19,000.85)	\$ (17,180.21)	\$ (17,558.79)	\$ (17,691.14)	\$ (16,140.10)	\$ (16,481.25)	\$ (15,864.45)	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 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	\$ 3,192,760.39	\$ -	\$ -	\$ -	\$ -

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
<b>Cycle Volume Sales:</b>													
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	2,183,339				
Commercial	838,132	1,400,318	2,526,477	3,075,569	2,041,595	1,776,592	1,625,556	1,285,801	1,021,359				
Industrial Firm	52,487	72,946	102,482	131,334	101,115	93,274	91,158	83,811	87,358				
Interruptible													
<b>Total</b>	<b>2,667,361</b>	<b>5,214,914</b>	<b>9,407,243</b>	<b>10,905,752</b>	<b>7,321,140</b>	<b>6,274,802</b>	<b>5,771,493</b>	<b>4,394,847</b>	<b>3,292,056</b>				
<b>P / M Unbilled Volumes:</b>													
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	827,628			
Commercial	466,865	846,964	1,251,042	2,053,248	1,276,296	982,604	1,048,349	872,133	686,180	497,428			
Industrial Firm	35,769	53,448	60,580	73,974	56,630	50,348	58,745	54,999	53,862	47,927			
Interruptible													
<b>Total</b>	<b>1,241,346</b>	<b>2,712,940</b>	<b>4,285,644</b>	<b>6,998,769</b>	<b>4,133,506</b>	<b>3,248,004</b>	<b>3,435,443</b>	<b>2,829,214</b>	<b>2,063,100</b>	<b>1,372,983</b>			
<b>C / M Unbilled Volumes:</b>													
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	827,628				
Commercial	846,964	1,251,042	2,053,248	1,276,296	982,604	1,048,349	872,133	686,180	497,428				
Industrial Firm	53,448	60,580	73,974	56,630	50,348	58,745	54,999	53,862	47,927				
Interruptible													
<b>Total</b>	<b>2,712,940</b>	<b>4,285,644</b>	<b>6,998,769</b>	<b>4,133,506</b>	<b>3,248,004</b>	<b>3,435,443</b>	<b>2,829,214</b>	<b>2,063,100</b>	<b>1,372,983</b>				
<b>Reported Cycle Billing Volumes:</b>													
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	2,183,339				
Commercial	934,199	1,564,933	2,770,037	3,248,570	2,195,227	1,933,046	1,762,561	1,398,839	1,109,584				
Industrial Firm	193,413	226,675	325,961	303,372	256,350	264,218	249,329	221,673	201,952				
Interruptible	475,265	470,103	479,182	511,794	451,833	375,275	301,257	301,533	400,703				
<b>Total</b>	<b>3,379,618</b>	<b>6,003,360</b>	<b>10,353,465</b>	<b>11,762,585</b>	<b>8,081,840</b>	<b>6,977,474</b>	<b>6,367,926</b>	<b>4,947,280</b>	<b>3,895,578</b>				
<b>Calculated Calendar Month Volumes:</b>													
Residential		4,903,144	8,675,810	5,627,882	4,592,902	4,518,233	3,628,512	2,446,212	1,687,909	(827,628)			
Commercial		1,969,011	3,572,243	2,471,618	1,901,535	1,998,791	1,586,345	1,212,886	920,832	(497,428)			
Industrial Firm		233,807	339,355	286,028	250,088	272,615	245,583	220,536	196,017	(47,927)			
Interruptible		470,103	479,182	511,794	451,833	375,275	301,257	301,533	400,703				
<b>Total</b>		<b>7,576,064</b>	<b>13,066,590</b>	<b>8,897,322</b>	<b>7,196,338</b>	<b>7,164,913</b>	<b>5,761,697</b>	<b>4,181,166</b>	<b>3,205,461</b>	<b>(1,372,983)</b>			
"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
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	1,826,375				
<b>Calculated Calendar Month Volumes:</b>													
WACOG Incurred: Calculated Vol.		7,576,064	13,066,590	8,897,322	7,196,338	7,164,913	5,761,697	4,181,166	3,205,461	(1,372,983)			
Amount		3,718,257	7,381,839	5,093,183	4,027,143	3,879,586	3,037,106	2,102,207	1,673,026	0	0	0	0
<b>Dfrr. (Collection vs Calculated)</b>													
		598,357	63,112	(23,756)	73,114	202,767	245,736	280,096	153,349				
<b>Amount Previously Booked</b>													
Net to Book (191420)		598,357	63,112	(20,464)	94,128	229,421	215,430	259,442					
		-	-	(3,292)	(21,014)	(26,654)	30,306	20,654	153,349				

Entry 191420

Entry 805-02950

(153,349)  
153,349

Washington Demand Deferral Calculation  
2008 - 9 Tracker year Closing  
Washington Firm & Schedule 23,55 Interruptible Sales & Transportation 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
<b>Calculated Calendar Month Volumes:</b>												
Residential	4,903,144	8,675,810	5,627,882	4,592,902	4,518,233	3,628,512	2,446,212	1,687,909	(827,628)	-	-	-
Commercial	1,969,011	3,572,243	2,471,618	1,901,535	1,998,791	1,586,345	1,212,886	920,832	(497,428)	-	-	-
Industrial Firm	233,807	339,355	286,028	250,068	272,615	245,583	220,536	196,017	(47,927)	-	-	-
<b>Total Firm Sales</b>	<b>7,105,961</b>	<b>12,587,408</b>	<b>8,385,528</b>	<b>6,744,505</b>	<b>6,789,638</b>	<b>5,460,440</b>	<b>3,879,633</b>	<b>2,804,758</b>	<b>(1,372,983)</b>	-	-	-
<b>Less: Sales to Firm Demand Collected</b>												
1 - 99 Less: 41CSF - 41SF A C	70,901	101,530	94,828	77,527	116,745	75,852	102,644	78,178	-	-	-	-
41ISF - 41SF A C	10,337	18,494	18,313	16,606	15,887	17,698	10,089	18,011	-	-	-	-
42CSF - 42SF A C	23,728	36,414	27,718	22,780	23,694	20,581	18,438	15,666	-	-	-	-
42ISF - 42SF A C	65,652	78,924	78,033	73,667	85,135	88,825	83,552	70,121	-	-	-	-
Sub Total	170,618	235,362	218,892	190,580	241,460	202,753	222,722	181,976	-	-	-	-
Total Firm Sales Subject tp D/C Rate	6,935,343	12,352,046	8,166,637	6,553,925	6,548,178	5,257,687	3,656,911	2,622,781	(1,372,983)	-	-	-
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 tp D/C Rate	\$ 810,672	\$ 1,443,831	\$ 954,598	\$ 766,088	\$ 765,417	\$ 614,571	\$ 427,456	\$ 306,577	\$ -	\$ -	\$ -	\$ -
<b>SFV Firm Demand Collected</b>												
Plus: 41CSF - 41SF A C	\$ 8,235.27	\$ 9,582.13	\$ 9,112.74	\$ 9,112.74	\$ 12,956.78	\$ 8,804.98	\$ 8,804.98	\$ 8,804.98	\$ -	\$ -	\$ -	\$ -
41ISF - 41SF A C	\$ 1,278.83	\$ 1,880.04	\$ 1,880.04	\$ 1,880.04	\$ 1,880.04	\$ 1,588.86	\$ 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	\$ 3,645.46	\$ 3,645.46	\$ 3,645.46	\$ -	\$ -	\$ -	\$ -
42ISF - 42SF A C	\$ 7,480.18	\$ 7,882.42	\$ 7,882.42	\$ 7,882.42	\$ 7,880.60	\$ 7,880.60	\$ 7,880.60	\$ 7,492.94	\$ -	\$ -	\$ -	\$ -
<b>MDDV @ 1.73 D/C Collected</b>												
Plus: 41CSI - 41SIV												
41ISI - 41SIV												
42CSI - 42SIM	\$ 7,750.36	\$ 8,414.48	\$ 8,344.16	\$ 6,748.06	\$ 7,130.91	\$ 6,842.40	\$ 4,375.13					
42ISI - 42SIM	\$ 12,348.55	\$ 11,825.13	\$ 13,980.02	\$ 12,568.80	\$ 6,605.00	\$ 8,543.42	\$ 6,688.38	\$ 11,738.50				
<b>Plus: SFV Collected Interruptible Sales</b>												
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	\$ 33,071.00	\$ -	\$ -	\$ -	\$ -
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	-	-	(1,827.05)	-	-	-	-
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)	1,827.05	(1,827.05)	-	-	-	-
Sub Total Manual Unbilled & D/C	\$ 40,395.00	\$ 47,913.25	\$ 39,899.75	\$ 42,301.00	\$ 42,386.09	\$ 34,598.91	\$ 34,810.05	\$ 31,243.95	\$ -	\$ -	\$ -	\$ -
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)	\$ (1,553)	\$ (1,402)	\$ -	\$ -	\$ -	\$ -
Total D/C Collected	\$ 849,254	\$ 1,489,594	\$ 992,708	\$ 806,491	\$ 805,901	\$ 647,618	\$ 460,513	\$ 336,419	\$ -	\$ -	\$ -	\$ -
Actual Demand Chg	644,868.06	688,193.80	705,036.68	642,926.12	744,970.18	708,403.95	704,672.82	700,991.98	-	-	-	-
Variance	204,385.94	801,400.20	287,671.32	163,564.88	60,930.82	(60,785.95)	(244,159.82)	(364,572.98)	-	-	-	-
Previously Booked	191,854.93	820,038.20	287,671.32	157,457.89	61,789.33	(60,781.95)	(239,346.47)	-	-	-	-	-
<b>Net to Book (191430)</b>	<b>12,531.01</b>	<b>(18,638.00)</b>	<b>-</b>	<b>6,108.99</b>	<b>(858.51)</b>	<b>(4.00)</b>	<b>(4,813.35)</b>	<b>(384,572.98)</b>	-	-	-	-

Entry 191430.....  
Entry 805-02940.....

370,248.84  
(370,248.84)

	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
<b>Margin Analysis of Demand Charges by Class of Customers:</b>												
<b>Collected:</b>												
Residential	573,128	1,014,115	657,843	536,864	528,136	424,137	285,938	197,300	-	-	-	-
Commercial	230,136	416,025	284,793	223,195	235,284	183,653	139,322	108,367	-	-	-	-
Industrial Firm	26,794	39,888	29,175	27,984	29,361	25,323	22,942	21,285	-	-	-	-
Industrial Interruptible	19,195	19,566	20,897	18,448	13,120	14,504	12,312	9,467	-	-	-	-
<b>Total Demand charge Collected</b>	<b>849,253</b>	<b>1,489,594</b>	<b>992,708</b>	<b>806,491</b>	<b>805,901</b>	<b>647,617</b>	<b>460,514</b>	<b>336,419</b>	-	-	-	-





**NORTHWEST NATURAL GAS COMPANY**

Date 30-Jun-10

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number 100506322

SCANNED

Prepared:

DMJ 7/16/10

Approved

~~DMJ~~ ~~DMJ~~

Verified:

DMJ 7/7/10



### 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	06302010 (MMDDYYYY)	06302010 (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	33,306.34	-	AMORT 186306		
2	186306			H	-	33,306.34	C/M AMORT		
3	411000	83010	419-06205	H	-	245.55	C/M INTEREST		
4	186306			S	245.55	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	29,347.50	-	AMORT 186271		
6	186271			H	-	29,347.50	C/M AMORT		
7	411000	83010	419-06205	H	-	387.72	C/M INTEREST		
8	186271			S	387.72	-	C/M INT 186271		
9	402000	81199	495-06064	S	564,222.78	-	AMORT 186277		
10	186277			H	-	564,222.78	C/M AMORT		
11	411000	83010	419-06205	H	-	4,754.80	C/M INTEREST		
12	186277			S	4,754.80	-	C/M INT 186277		
13	402000	81199	495-06233	S	3,939.35	-	AMORT 186286		
14	186286			H	-	3,939.35	C/M AMORT		
15	411000	83010	419-06205	H	-	28.95	C/M INTEREST		
16	186286			S	28.95	-	C/M INT 186286		
17	402000	81199	495-06233	S	793.26	-	AMORT 186288		
18	186288			H	-	793.26	C/M AMORT		
19	411000	83010	419-06205	H	-	4.36	C/M INT 186288		
20	186288			S	4.36	-	C/M INTEREST		
21	191401			S	1,747,881.95	-	C/M AMORT		
22	541000	84020	805-02650	H	-	1,747,881.95	AMORT 191401		
23	191401			H	-	18,871.56	C/M INT 191401		
24	411000	83010	419-06205	S	18,871.56	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	219,500.42	AMORT 191411		
26	191411			S	219,500.42	-	C/M AMORT		

27	411000	83010	419-06205	S	704.96	-	C/M INTEREST
28	191411			H	-	704.96	C/M INTEREST 191411
29	402000	82299	495-06080	S	4,466.12	-	C/M AMORT 186316
30	186316			H	-	4,466.12	C/M AMORT
31	411000	83010	419-06210	H	-	55.94	C/M INTEREST 186316
32	186316			S	55.94	-	C/M INTEREST
33	402000	81199	495-06374	H	-	13,873.96	C/M AMORT 186370
34	186370			S	13,873.96	-	C/M AMORT
35	411000	83010	419-06205	S	95.87	-	C/M INTEREST
36	186370			H	-	95.87	C/M INT 186370
37	191421			S	208,054.98	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	208,054.98	C/M AMORT
39	411000	83010	419-06210	S	4,171.25	-	C/M INTEREST
40	191421			H	-	4,171.25	C/M INT 191421
41	191431			S	63,760.96	-	C/M AMORT
42	540700	84020	805-02655	H	-	63,760.96	C/M AMORT 191431
43	411000	83010	419-06210	S	2,532.80	-	C/M INT 191431
44	191431			H	-	2,532.80	C/M INTEREST
45	186365			H	-	3.72	C/M INTEREST 186365
46	411000	83010	419-06210	S	3.72	-	C/M INTEREST 186365
47	186365			S	1,195.05	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	1,195.05	C/M AMORT 186365
49	186310			S	427.50	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	427.50	INT - WA ENERGY EFF
51	186312			S	2,241.93	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	2,241.93	INT - WA ENERGY R&C
53	186232			S	3,503.51	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	3,503.51	C/M INTEREST 186232
55	186235			S	206.19	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	206.19	C/M INTEREST 186235
57	186235			H	-	9,436.87	C/M AMORT 186235
58	186314			S	68.58	-	C/M INTEREST 186314
59	411000	83010	419-06210	H	-	68.58	C/M INTEREST 186314
60	402000	82299	495-06517	S	9,436.87	-	C/M AMORT 186235
61	402000	81199	495-06540	S	18,552.65	-	SB408 FED & STATE AMORT
62	186401			H	-	18,552.65	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	624.24	SB408 FED & STATE INT
64	186401			S	624.24	-	SB408 FED & STATE INT
65	186301			S	10,993,041.77	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	-	10,993,041.77	OR STOR CREDIT AMORT

67	411000	83010	419-06205	S	11,108.39		OR STOR CREDIT INT
68	186301			H		11,108.39	OR STOR CREDIT INT
69	402000	81199	495-06540	H		11,690.89	SB408 MCBIT AMORT
70	184301			S	11,690.89		SB408 MCBIT AMORT
71	411000	83010	419-06205	H		858.38	SB 408 MCBIT INT
72	184301			S	858.38		SB 408 MCBIT INT
73	186234			S	1,129.60	-	C/M INTEREST 186234
74	411000	82299	419-06210	H	-	1,129.60	C/M INTEREST 186234
				Total	<u>13,975,088.65</u>	<u>13,975,088.65</u>	

Prepared by \_\_\_\_\_

Approved by \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

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

1  
 2  
 3

Schedule	Block	WACOG	Demand	DSM	Albany Refund	Great Program	Volumes			
		Deferral	Deferral				CIS	Prior Month	Current Month	Total
		A	B	C			Unbilled	Unbilled		
1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	6,042.10	0.00	6,042.10	
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	2,628.50	0.00	2,628.50	
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	2,171,902.00	0.00	2,171,902.00	
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	860,755.70	0.00	860,755.70	
3 IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	60,577.70	0.00	60,577.70	
Intentionally blank								0.00	-	
19	1st mantle						0.00	0.00	-	
19	add'l mnts						0.00	0.00	-	
21C Firm Sales	Block 1						0.00	0.00	-	
	Block 2						0.00	0.00	-	
	Block 3						0.00	0.00	-	
	Block 4						0.00	0.00	-	
21I Firm Sales	Block 1						0.00	0.00	-	
	Block 2						0.00	0.00	-	
	Block 3						0.00	0.00	-	
	Block 4						0.00	0.00	-	
27 (R27)		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	5,394.80	0.00	5,394.80	
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)		0.00	143,450.10	
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)		0.00	77,087.90	
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)	50,906.00	0.00	50,906.00	
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	1,536.00	0.00	1,536.00	
	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)	66,734.00	0.00	66,734.00	
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	41,975.00	0.00	41,975.00	
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	5,885.00	0.00	5,885.00	
	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		0.00	54,003.00	
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	28,093.00	0.00	48,093.00	
I42TF	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	20,000.00	0.00	40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	10,000.00	0.00	79,753.00	
	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)		-10000.00	90,356.00	
C42SI +	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)		-20000.00	143,989.00	
I42SI	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)		-12738.00	87,442.00	
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)		0.00	78,916.00	
	Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)		0.00	-	
	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)		0.00	-	
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000	44,670.00	0.00	44,670.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	100,516.00	0.00	100,516.00	
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	91,548.00	0.00	91,548.00	
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	243,992.00	0.00	243,992.00	
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	144,508.00	0.00	144,508.00	
	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	308,056.00	0.00	308,056.00	
total per above							4,973,702	(42,738)	119,753	5,050,716.80

119,753.0 per JV 54U  
 0.0

total OR & WA	68,889,239.04	total* wa	5,050,716.80
total per CIS	68,889,239.04	total* or	63,966,178.24
difference	0.00	total*	69,016,895.04
		*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	Albany Refund	GREAT Program	
		A	B	C							
1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	309.36	102.90	(6.83)	3.50	(29.24)
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	134.58	44.76	(2.97)	1.21	(9.80)
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	111,201.38	36,987.49	(2,454.25)	738.45	(6,103.04)
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	44,070.69	14,658.67	(972.65)	266.83	(2,160.50)
3 IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	3,101.58	1,031.64	(68.45)	16.96	(136.30)
Intentionally blank											
19	1st mantle						0.00	0.00	0.00	0.00	0.00
19	add'l 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 (R27)		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	276.21	91.87	(6.10)	1.35	(11.01)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	7,344.65	2,442.96	(162.10)	34.43	(281.16)
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	3,946.90	1,312.81	(87.11)	16.19	(132.59)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)	2,606.39	866.93	(57.52)	8.65	(73.81)
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	78.64	26.16	(1.74)	0.18	(1.52)
	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)	3,416.78	1,136.48	(75.41)	14.01	(113.45)
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	2,149.12	714.83	(47.43)	7.56	(64.22)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	301.31	100.22	(6.65)	0.82	(6.89)
	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	5.40	0.00
	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	4.33	0.00
<b>C42TF+</b>	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	2.80	0.00
<b>I42TF</b>	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	0.00	0.00	0.00	4.79	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 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	4,626.23	614.42	(116.56)	9.94	(87.65)
<b>C42SI +</b>	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	7,372.24	979.13	(185.75)	15.84	(125.27)
<b>I42SI</b>	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	4,477.03	594.61	(112.80)	7.00	(58.59)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	4,040.50	536.63	(101.80)	5.52	(41.83)
	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	3.57	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	7.04	0.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	0.00	0.00	0.00	4.58	0.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	9.76	0.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	0.00	0.00	0.00	4.34	0.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank											
							199,453.59	62,242.51	(4,466.12)	1,195.05	(9,436.87)

Switchers - WA			
Commodity	(464.96)	1,195	<b>186365</b>
Commodity	(1,508.06)	(4,466)	<b>186316</b>
Commodity	(7,034.45)	208,054.98	<b>191421</b>
Commodity		(9,437)	<b>186235</b>
	(9,005.47)		

rate sensitive	0.95513	Annually
Commodity	<b>8,601.39</b>	191421
Demand	-154.64	
Demand	-500.89	
Demand	-934.25	
	(1,589.78)	
rate sensitive	0.95513	Annually
Demand	<b>1,518.45</b>	191431

KOB1 - WA ENERGY EFFICIENCY		
908-07307	11529	-
908-07203	11529	7,531.39
908-07603	11529	-
		<b>7,531.39</b>

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	Demand	Demand	Residential	Commercial	Smart Energy	Intervenor	Pension	Intervenor	state & fed. USE STARTING JUNE	service type
		Deferral In Rates	Deferral FIRM In Rates	Deferral INTERR In Rates	Decoupling In Rates	Decoupling In Rates	In Rates	Funding - CUB In Rates	Expense Credit	Funding - NWIGU		
1R (R01)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00071	0.00000	(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	(0.00003)	Firm Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00001	0.00000	(0.00002)	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)	(0.00005)	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 (32CTF + 32ITF)	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)	(0.00008)	Firm Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00005)	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 (32CSI + 32ISI)	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 (32CTI + 32ITI)	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)	(0.00008)	Int Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00005)	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 Incremen**  
**Rates Effective November 1, 2009**

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		41,691.7	0.00		41,691.70
1C (C01)		10,557.8	0.00		10,557.80
2R (R02)		17,864,457.9	0.00		17,864,457.90
3C Firm Sales (C03)		8,206,341.5	0.00		8,206,341.50
Intentionally blank					
3I Firm Sales (I03)		226,994.3	0.00		226,994.30
Intentionally blank					
19 (R19)		1,407.04	0.00		1,407.04
19	add'l mths		0.00		
31C Firm Sales	Block 1	2,118,042.6	0.00		2,118,042.60
(31 CSF)	Block 2	1,682,355.0	0.00		1,682,355.00
31C Firm Trans	Block 1	13,951.0	0.00		13,951.00
(31 CTF)	Block 2	85,564.0	0.00		85,564.00
31C Interr Sales	Block 1	15,814.0	0.00		15,814.00
(31CSI)	Block 2	44,764.0	0.00		44,764.00
31I Firm Sales	Block 1	406,191.0	0.00		406,191.00
(31 ISF)	Block 2	936,880.4	0.00		936,880.40
31I Firm Trans	Block 1	6,000.0	0.00		6,000.00
(31 ITF)	Block 2	14,752.0	0.00		14,752.00
31I Interr Sales	Block 1	9,680.0	0.00		9,680.00
(31 ISI)	Block 2	5,655.0	0.00		5,655.00
32C Firm Sales	Block 1	354,328.0	0.00	10,000.0	364,328.00
(32 CSF)	Block 2	170,203.0	0.00	4,699.0	174,902.00
	Block 3	31,672.0	0.00		31,672.00
	Block 4		0.00		
	Block 5		0.00		
	Block 6		0.00		
32I Firm Sales	Block 1	357,252.0	(10000.00)		347,252.00
(32 ISF)	Block 2	426,289.0	(20000.00)		406,289.00
	Block 3	112,416.0	(20000.00)		92,416.00
	Block 4		(39115.00)		(39,115.00)
	Block 5		0.00		
	Block 6		0.00		
32 Firm Trans	Block 1			2,635.0	516,862.00
(32CTF + 32ITF)	Block 2			0.00	753,100.00
	Block 3			0.00	513,410.00
	Block 4	1,039,662.0		0.00	1,039,662.00
	Block 5	1,029,535.0		0.00	1,029,535.00
	Block 6			0.00	
32 Interr Sales	Block 1		(10000.00)	10,000.0	958,988.00
(32CSI + 32ISI)	Block 2		(20000.00)	20,000.0	1,142,691.00
	Block 3		(8518.00)	20,000.0	572,496.00
	Block 4		0.00	42,585.0	838,264.00
	Block 5		0.00		247,927.00
	Block 6		0.00		
32 Interr Trans	Block 1		0.00	20,000.0	779,481.00
(32CTI + 32ITI)	Block 2		0.00	32,229.0	1,404,514.00
	Block 3		0.00	16,126.0	947,804.00
	Block 4		0.00		2,491,053.00
	Block 5		0.00		4,723,701.00
	Block 6	6,069,317.0	0.00		6,069,317.00
Intentionally blank					
Special Contracts		6,868,530.00			6,868,530.00
	sp crits				
	total per above	63,915,537.2	(127,633.0)	178,274.0	63,966,178.24
	total per CIS rpt	63,915,537.2		178,274.0	per JV 54U
	difference	0.0		0.0	





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				3.25%			
4	Nov-09 old							
5	Nov-09 new				3.25%	n/a	0.00	0.00
6	Dec-09		21,062.40		3.25%	28.52	21,090.92	21,090.92
7	Jan-10		77,181.60		3.25%	161.64	77,343.24	98,434.16
8	Feb-10		66,280.47		3.25%	356.35	66,636.82	165,070.98
9	Mar-10		79,250.40		3.25%	554.39	79,804.79	244,875.77
10	Apr-10		74,162.40		3.25%	763.63	74,926.03	319,801.80
11	May-10		66,376.80		3.25%	956.02	67,332.82	387,134.62
12	Jun-10		59,894.40		3.25%	1,129.60	61,024.00	448,158.62
13								
14								
15								

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)
	Beginning Balance							
1	Aug-09							
2	Sep-09						0.00	0.00
3	Oct-09						0.00	0.00
4	Nov-09 old		n/a	n/a	n/a	n/a		
5	Nov-09 new		(7,109.81)	208,901.45	3.25%	556.15	202,347.79	202,347.79
6	Dec-09		(26,425.94)		3.25%	512.24	(25,913.70)	176,434.09
7	Jan-10		(30,262.08)		3.25%	436.86	(29,825.22)	146,608.87
8	Feb-10		(20,581.22)		3.25%	369.20	(20,212.02)	126,396.85
9	Mar-10		(17,609.47)		3.25%	318.48	(17,290.99)	109,105.86
10	Apr-10		(16,342.97)		3.25%	273.36	(16,069.61)	93,036.25
11	May-10		(12,421.95)		3.25%	235.15	(12,186.80)	80,849.45
12	Jun-10		(9,436.87)		3.25%	206.19	(9,230.68)	71,618.77
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	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
1	Aug-09		12,600.00			67.11	12,667.11	31,093.38
2	Sep-09		0.00			84.21	84.21	31,177.59
3	Oct-09		0.00		3.25%	84.44	84.44	31,262.03
4	Nov-09 old					n/a		
5	Nov-09 new				3.25%	84.67	84.67	31,346.70
6	Dec-09		124,124.96		3.25%	252.98	124,377.94	155,724.64
7	Jan-10		0.00		3.25%	421.75	421.75	156,146.39
8	Feb-10		0.00		3.25%	422.90	422.90	156,569.29
9	Mar-10		0.00		3.25%	424.04	424.04	156,993.33
10	Apr-10		0.00		3.25%	425.19	425.19	157,418.52
11	May-10		0.00		3.25%	426.34	426.34	157,844.86
12	Jun-10		0.00		3.25%	427.50	427.50	158,272.36
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	Note	Deferral	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
1	Aug-09							0.00
2	Sep-09		0.00	407,500.00			407,500.00	407,500.00
3	Oct-09		0.00		3.25%	1,103.65	1,103.65	408,603.65
4	Nov-09 old					n/a		
5	Nov-09 new				3.25%	1,106.63	1,106.63	409,710.28
6	Dec-09		0.00		0.03	1,109.63	1,109.63	410,819.91
7	Jan-10		0.00		0.03	1,112.64	1,112.64	411,932.55
8	Feb-10		407,500.00		0.03	1,667.47	409,167.47	821,100.02
9	Mar-10		0.00		0.03	2,223.81	2,223.81	823,323.83
10	Apr-10		0.00		0.03	2,229.84	2,229.84	825,553.67
11	May-10		0.00		0.03	2,235.87	2,235.87	827,789.54
12	Jun-10		0.00		0.03	2,241.93	2,241.93	830,031.47
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 Debit (Credit)

2

3

4	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
6								
7	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		0.00		3.25%	68.58	68.61	25,391.70
14	Jul-10							
15	Aug-10							
16	Sep-10							
17	Oct-10							
18	Nov-10							
19	Dec-10							

Notes

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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					117.57	(5,538.27)	40,689.48
1	Aug-09		(5,655.84)			102.04	(5,949.11)	34,740.37
2	Sep-09		(6,051.15)			82.68	(8,366.37)	26,374.00
3	Oct-09		(8,449.05)			61.59	(7,230.47)	19,143.53
4	Nov-09 old		(7,292.06)			158.75	56,992.29	76,135.82
5	Nov-09 new		(3,563.29)	60,396.83	3.25%	193.50	(10,387.52)	65,748.30
6	Dec-09		(11,781.02)	1,200.00	3.25%	159.95	(13,219.96)	52,528.34
7	Jan-10		(13,379.91)		3.25%	129.80	(9,074.98)	43,453.36
8	Feb-10		(9,204.78)		3.25%	107.12	(7,698.23)	35,755.13
9	Mar-10		(7,805.35)		3.25%	86.84	(7,296.37)	28,458.76
10	Apr-10		(7,383.21)		3.25%	69.44	(5,569.22)	22,889.54
11	May-10		(5,638.66)		3.25%	55.94	(4,410.18)	18,479.36
12	Jun-10		(4,466.12)					
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 (a)	Note (b)	Amortization (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
								Beginning Balance
1	Aug-09		5,246.46			(113.68)	5,132.78	(39,465.14)
2	Sep-09		5,663.00			(99.22)	5,563.78	(33,901.36)
3	Oct-09		8,136.01			(80.80)	8,055.21	(25,846.15)
4	Nov-09 old		7,842.81			(59.38)	7,783.43	(18,062.72)
5	Nov-09 new		911.93		3.25%	1.23	913.16	(17,149.56)
6	Dec-09		3,267.50		3.25%	(42.02)	3,225.48	(13,924.08)
7	Jan-10		3,731.50		3.25%	(32.66)	3,698.84	(10,225.24)
8	Feb-10		2,544.01		3.25%	(24.25)	2,519.76	(7,705.48)
9	Mar-10		2,188.62		3.25%	(17.91)	2,170.71	(5,534.77)
10	Apr-10		2,031.58		3.25%	(12.24)	2,019.34	(3,515.43)
11	May-10		1,553.63		3.25%	(7.42)	1,546.21	(1,969.22)
12	Jun-10		1,195.05		3.25%	(3.72)	1,191.33	(777.89)
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	May-10		260,032.10		3.25%	(4,792.14)	255,239.96	(1,644,182.62)
12	Jun-10		208,054.98		3.25%	(4,171.25)	203,883.73	(1,440,298.89)
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	May-10		82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)
12	Jun-10		63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)
13								
14								
15								