

12 Month Ended Reports

Rate Base

101 Gross Plant

108.1X Accumulated Depreciation

117.X Storage Gas - Cushion

186.XX Leasehold Improvements

252.XX Customer Contributions

283.XX Deferred Taxes - Federal

283.XX Deferred Taxes - State

Total Rate Base

Rate Of Return on Rate Base

Allocation References:

- A Unbilled Revenue
- B Direct
- O&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Total
		Total						
		2,177,290,537		226,722,682				1,950,567,855
		(932,463,660)		(95,326,652)				(837,137,008)
		14,130,393		1,350,847				12,779,546
		2,009,136		198,606				1,810,530
		(2,149,627)		(144,884)				(2,004,743)
		(193,948,181)		(21,087,626)				(172,860,555)
		(38,634,811)		0				(38,634,811)
		<u>1,026,233,787</u>		<u>111,712,973</u>				<u>914,520,814</u>
		9.31%		8.03%				9.46%
		100.00%		7.51%				92.49%
		100.00%		11.07%				88.93%
		100.00%		8.79%				91.21%
		100.00%		11.59%				88.41%

NW Natural
Washington Quarterly Results of Operations Report

Acct	Description	Alloc. Ref	June 2010								
			System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
480.1	Sales of Gas		20,178,086	(8,314,864)	20,178,086	2,760,697	(779,082)	2,760,697	17,417,388	(7,535,782)	17,417,388
481.1	Commercial		10,617,937		10,617,937	1,226,845		1,226,845	9,391,091		9,391,091
481.2	Industrial Firm		1,685,872		1,685,872	196,398		196,398	1,489,475		1,489,475
481.3	Interruptible		0		0	317,151		317,151	(317,151)		(317,151)
481.5	Interruptible Incentive		1,947,207		1,947,207	0		0	1,947,207		1,947,207
495.20	Unbilled Revenue		0		0	0		0	0		0
	Total Sales of Gas	A	34,429,102	(8,314,864)	26,114,238	4,501,091	(779,082)	3,722,009	29,928,011	(7,535,782)	22,392,229
489.12	Transportation Revenue		480,990		480,990	51,605		51,605	429,386		429,386
489.13	Industrial Firm		670,693		670,693	43,629		43,629	627,064		627,064
489.15	Interruptible Incentive		0		0	0		0	0		0
489.3	Agency Fee/Balancing		0		0	0		0	0		0
	Total Transportation Revenue		1,151,683	0	1,151,683	95,234	0	95,234	1,056,450	0	1,056,450
495.6	Rate Adjustments - Amortizations		8,648,614		8,648,614	(141,288)		(141,288)	8,789,902		8,789,902
487	Miscellaneous Revenues		229,159		229,159	92,332		92,332	136,826		136,826
488.1	Late Payment Charge		10,320		10,320	9,165		9,165	1,155		1,155
488.3	Returned Check Charge		19,650		19,650	12,100		12,100	7,550		7,550
488.4	Recon Charge CR During Office Hours		30,975		30,975	27,225		27,225	3,750		3,750
488.5	Field Collection Charge		31,500		31,500	33,575		33,575	(2,075)		(2,075)
488.6	Recon Charge CR After Office Hours		1,050		1,050	675		675	375		375
488.7	Recon Charge Seas During Office Hours		150		150	525		525	(375)		(375)
488.8	Automated Payment Charge		13,353		13,353	12,063		12,063	1,290		1,290
493.2	Rent - Utility Property		16,473	29,118	29,118	10,865	23,193	23,193	5,608	5,925	5,925
495.1	Meter Rentals	B	3,125		3,125	10,396		10,396	(7,271)		(7,271)
495.2	Other Gas Revenue - Miscellaneous		355,794	29,118	384,872	208,921	23,193	232,114	146,833	5,925	152,758
	Total Miscellaneous Revenues		44,585,153	(8,285,746)	36,299,408	4,663,957	(755,889)	3,908,069	39,921,196	(7,529,857)	32,391,339
804.7	Total Operating Revenue		17,242,572		17,242,572	1,673,026		1,673,026	15,569,546		15,569,546
805.7	WACOG Incurred		1,290,119		1,290,119	153,349		153,349	1,136,770		1,136,770
804.6	Demand Incurred		7,564,839		7,564,839	700,992		700,992	6,863,847		6,863,847
805.8	Demand Deferred		(4,000,000)		(4,000,000)	(364,573)		(364,573)	(3,635,427)		(3,635,427)
805.4	Amortization of Gas Costs		(2,239,198)		(2,239,198)	(271,816)		(271,816)	(1,967,382)		(1,967,382)
	Total Cost of Gas		19,858,332	0	19,858,332	1,890,978	0	1,890,978	17,967,354	0	17,967,354
Detail	Operations & Maintenance	O&M	1,102,974	8,353,918	9,456,892	77,252	843,047	920,298	1,025,722	7,510,871	8,536,593
408.11	Other Taxes		1,783,652		1,783,652	97,708		97,708	1,685,944		1,685,944
408.12	Property		800,009		800,009	181,939		181,939	618,070		618,070
408.13	Franchise		557,717	353,233	353,233	0	45,768	45,768	307,464	307,464	307,464
408.14	Payroll	C	0		0	0		0	557,717		557,717
408.15	Other		0		0	0		0	0		0
	Total Other Taxes		3,141,378	353,233	3,494,611	279,647	45,768	325,415	2,861,732	307,464	3,169,196
403.1	Depreciation	D	5,245,038		5,245,038	648,182		648,182	4,596,857		4,596,857
409.11	Income Taxes		(4,721,400)		(4,721,400)	0		0	0		0
410.1	Federal Income Taxes - Deferred		3,367,378		3,367,378	0		0	0		0
411.4	Federal Income Tax Credit		(246,533)		(246,533)	52,336		52,336	(298,869)		(298,869)
409.1	Oregon Income Taxes		(1,043,299)		(1,043,299)	0		0	0		0
410.1	Oregon Income Taxes - Deferred		683,966		683,966	0		0	0		0
411.1	Oregon Income Tax Credit		0		0	0		0	0		0
	Total Income Taxes		(1,959,888)		(1,959,888)	(11,741)		(11,741)	(1,948,147)		(1,948,147)
	Total Operating Revenue Deductions		24,102,685	13,952,189	36,094,985	2,247,876	1,536,997	3,773,132	21,854,808	12,415,192	32,321,853
	Net Operating Income		204,422		204,422	134,936		134,936	69,486		69,486

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Rate Base								
101 Gross Plant		2,204,454,597			229,426,485		1,975,028,113	
108.1X Accumulated Depreciation		(955,857,190)			(88,482,384)		(867,374,807)	
117.X Storage Gas - Cushion		14,078,116			1,355,723		12,722,393	
186.XX Leasehold Improvements		1,904,477			188,162		1,716,314	
252.XX Customer Contributions		(2,075,276)			(159,267)		(1,916,009)	
283.XX Deferred Taxes - Federal		(202,447,575)			(21,946,632)		(180,500,944)	
283.XX Deferred Taxes - State		(42,127,354)			0		(42,127,354)	
Total Rate Base		1,017,929,794			120,382,087		897,547,707	
Rate Of Return on Rate Base		0.02%			0.11%		0.01%	
Allocation References:								
A Unbilled Revenue		100.00%			9.37%		90.63%	
B Follows plant split		100.00%			10.84%		89.16%	
C See OO&M Detail								
D Payroll Factor		100.00%			10.25%		89.75%	
Depreciation Factor		100.00%			12.36%		87.64%	

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the Month Ended June 30, 2010

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$28,918	\$2,785	\$26,133
818 Compressor Station Expense	34,282	3,301	30,980
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	87,456	8,422	79,034
821 Purification Expense	10,505	1,012	9,493
Maintenance			
832 Wells Expense	18,214	1,754	16,460
Total Underground Storage Expense	179,375	17,274	162,101
Other Storage Expense			
Operation			
840 Supervision and Engineering	8,954	862	8,092
Total Other Storage Expense	8,954	862	8,092
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	154,644	14,894	139,750
845 LNG Fuel	(22,075)	(2,126)	(19,949)
Maintenance			
847 Supervision and Engineering	112,351	10,819	101,532
Total Liquified Natural Gas Expense	244,920	23,588	221,332
Total Natural Gas Storage	433,249	41,724	391,525
Transmission Expense			
Operation			
856 Mains Expense	55,933	5,181	50,753
Maintenance			
863 Maintenance of Mains	3,140	71	3,069
Total Transmission Expense	59,073	5,252	53,822
Distribution Expense			
Operation			
870 Supervision and Engineering	180,533	14,314	166,219
874 Mains and Services Expense	699,305	61,566	637,739
875 Measuring and Regulator Station Expense - General	21,808	1,905	19,903
877 Measuring and Regulator Station Expense - City Gate	39,029	3,091	35,938
878 Meter and House Regulator Expense	285,047	28,395	256,652
879 Customer Installation Expense	691,528	70,452	621,076
880 Other Expense	86,065	8,317	77,747
881 Rents	11,336	1,120	10,216

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	425,596	30,286	395,309
887 Mains	184,612	13,273	171,339
889 Measuring and Regulator Station Expense - General	70,184	6,275	63,909
891 Measuring and Regulator Station Expense - City Gate	6,446	511	5,934
892 Services	97,960	9,515	88,445
893 Meters and House Regulators	166,420	14,614	151,806
894 Other Equipment	9,921	969	8,952
Total Distribution Expense	2,975,789	264,603	2,711,185
Customer Accounts Expense			
Operation			
901 Supervision	110,377	10,782	99,594
902 Meter Reading Expenses	65,361	6,667	58,695
903 Customer Records and Collection Expense	1,262,389	125,946	1,136,443
904 Uncollectible Accounts	(800,783)	(83,549)	(717,234)
Total Customer Accounts Expense	637,345	59,846	577,498
Customer Service and Informational			
Operation			
907 Supervision	28,486	2,968	25,518
908 Customer Assistance Expense	139,901	13,606	126,294
909 Customer Information Expense	106,393	11,041	95,352
910 Miscellaneous Customer Service Expense	17,961	1,864	16,096
Total Customer Service and Informational	292,740	29,480	263,260
Sales Expense			
Operation			
911 Supervision	27,727	2,862	24,865
912 Demonstration and Selling Expense	280,185	28,437	251,748
913 Advertising	53,823	4,580	49,243
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	361,734	35,879	325,855
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	4,181,391	430,713	3,750,678
922 Administrative Expenses Transferred - Credit	(1,278,031)	(135,705)	(1,142,326)
924 Property Insurance Premium	210,977	20,844	190,132
925 Injuries and Damages	19,159	1,893	17,266
926 Employee Pensions and Benefits	877,181	93,189	783,991
930 Miscellaneous General Expense	128,671	12,713	115,959
931 Rents	348,793	43,539	305,253
Maintenance			
935 Maintenance of General Plant	208,821	16,328	192,493
Total Administrative and General Expense	4,696,962	483,514	4,213,447
Total Operations and Maintenance Expense	\$9,456,892	\$920,298	\$8,536,593

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended June 30, 2010

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Total	Jun	Direct	Total	Jun	Direct	Total	Jun	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
816 Wells Expense Total	0.00	28,917.83	28,917.83	0.00	2,784.78	2,784.78	0.00	26,133.05	26,133.05	Firm Volumes Total
	0.00	28,917.83	28,917.83	0.00	2,784.78	2,784.78	0.00	26,133.05	26,133.05	Firm Volumes Total
818 Compressor Station Expense Total	0.00	34,281.80	34,281.80	0.00	3,301.34	3,301.34	0.00	30,980.46	30,980.46	Firm Volumes Total
	0.00	34,281.80	34,281.80	0.00	3,301.34	3,301.34	0.00	30,980.46	30,980.46	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	87,455.91	87,455.91	0.00	8,422.00	8,422.00	0.00	79,033.91	79,033.91	3-factor Total
	0.00	87,455.91	87,455.91	0.00	8,422.00	8,422.00	0.00	79,033.91	79,033.91	Firm Volumes Total
821 Purification Expense Total	0.00	10,505.13	10,505.13	0.00	1,011.64	1,011.64	0.00	9,493.49	9,493.49	Firm Volumes Total
	0.00	10,505.13	10,505.13	0.00	1,011.64	1,011.64	0.00	9,493.49	9,493.49	Firm Volumes Total
832 Wells Expense Total	0.00	18,214.36	18,214.36	0.00	1,754.04	1,754.04	0.00	16,460.32	16,460.32	Firm Volumes Total
	0.00	18,214.36	18,214.36	0.00	1,754.04	1,754.04	0.00	16,460.32	16,460.32	Firm Volumes Total
840 Supervision and Engineering Total	0.00	8,954.38	8,954.38	0.00	862.31	862.31	0.00	8,092.07	8,092.07	Firm Volumes Total
	0.00	8,954.38	8,954.38	0.00	862.31	862.31	0.00	8,092.07	8,092.07	sendout volumes Total
844 Supervision and Engineering Total	0.00	832.29	832.29	0.00	82.23	82.23	0.00	750.06	750.06	3-factor Total
	0.00	153,811.85	153,811.85	0.00	14,812.08	14,812.08	0.00	138,999.77	138,999.77	Firm Volumes Total
845 LNG Fuel Total	0.00	154,644.14	154,644.14	0.00	14,894.31	14,894.31	0.00	139,749.83	139,749.83	Firm Volumes Total
	0.00	(22,075.20)	(22,075.20)	0.00	(2,125.84)	(2,125.84)	0.00	(19,949.36)	(19,949.36)	Firm Volumes Total
847 Supervision and Engineering Total	0.00	112,351.06	112,351.06	0.00	10,819.41	10,819.41	0.00	101,531.65	101,531.65	Firm Volumes Total
	0.00	112,351.06	112,351.06	0.00	10,819.41	10,819.41	0.00	101,531.65	101,531.65	Firm Volumes Total
856 Mains Expense Total	0.00	52,436.91	52,436.91	0.00	5,180.76	5,180.76	0.00	47,256.15	47,256.15	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	3,496.35	0.00	0.00	0.00	0.00	0.00	0.00	3,496.35	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
856 Mains Expense Total	3,496.35	52,436.91	55,933.26	0.00	5,180.76	5,180.76	0.00	3,496.35	47,256.15	3-factor Total
	0.00	717.54	717.54	0.00	70.89	70.89	0.00	646.65	646.65	Direct-OR Total
	2,422.42	0.00	2,422.42	0.00	0.00	0.00	0.00	2,422.42	0.00	Direct-OR Total
863 Maintenance of Mains Total	2,422.42	717.54	3,139.96	0.00	70.89	70.89	0.00	2,422.42	646.65	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,869.98	1,869.98	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,869.98	1,869.98	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
870 Supervision and Engineering Total	0.00	178,662.99	178,662.99	0.00	163.62	163.62	0.00	1,706.36	1,706.36	Sales/Sendout Volumes Total
	0.00	180,532.97	180,532.97	0.00	14,150.11	14,150.11	0.00	164,512.88	164,512.88	Sales/Sendout Volumes Total
	0.00	93,123.04	93,123.04	0.00	14,313.73	14,313.73	0.00	166,219.24	166,219.24	3-factor Total
	0.00	10,082.29	10,082.29	0.00	9,200.57	9,200.57	0.00	83,922.47	83,922.47	Customers port/van Total
	0.00	0.00	0.00	0.00	1,413.53	1,413.53	0.00	0.00	0.00	Customers port/van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	498,461.84	51,971.08	549,432.92	0.00	5,301.05	5,301.05	0.00	498,461.84	498,461.84	Direct-OR Total
	45,649.18	498,461.84	544,111.02	0.00	45,649.18	45,649.18	0.00	498,461.84	498,461.84	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	17.28	17.28	0.00	1.37	1.37	0.00	15.91	15.91	sendout volumes Total
874 Mains and Services Expense Total	544,111.02	155,193.69	699,304.71	45,649.18	15,216.52	61,565.70	0.00	498,461.84	139,277.17	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	15,580.56	15,580.56	0.00	1,233.98	1,233.98	0.00	14,346.58	14,346.58	Sales/Sendout Volumes Total
	0.00	6,227.27	6,227.27	0.00	670.68	670.68	0.00	5,556.59	5,556.59	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	0.00	21,807.83	21,807.83	0.00	1,904.66	1,904.66	0.00	19,903.17	19,903.17	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	39,028.94	39,028.94	0.00	3,091.09	3,091.09	0.00	35,937.85	35,937.85	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	39,028.94	39,028.94	0.00	3,091.09	3,091.09	0.00	35,937.85	35,937.85	Sendout Volumes Total
	0.00	3,874.42	3,874.42	0.00	382.79	382.79	0.00	3,491.63	3,491.63	3-factor Total
	0.00	259,860.75	259,860.75	0.00	26,505.79	26,505.79	0.00	233,354.96	233,354.96	Customers-All Total
	0.00	13,364.68	13,364.68	0.00	876.73	876.73	0.00	12,487.95	12,487.95	Customers-End Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	7,947.23	7,947.23	0.00	629.42	629.42	0.00	7,317.81	7,317.81	sendout volumes Total
878 Meter and House Regulator Expense Total	0.00	285,047.08	285,047.08	0.00	28,394.73	28,394.73	0.00	256,652.35	256,652.35	3-factor Total
	0.00	33,413.57	33,413.57	0.00	3,301.26	3,301.26	0.00	30,112.31	30,112.31	Customers port/van Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	654,736.31	654,736.31	0.00	66,783.11	66,783.11	0.00	587,953.20	587,953.20	Direct-OR Total
	(80.68)	3,459.12	3,378.44	0.00	0.00	0.00	(80.68)	3,091.07	3,091.07	Employee Cost Total
879 Customer Installation Expense Total	(80.68)	691,609.00	691,528.32	0.00	70,452.42	70,452.42	0.00	621,075.90	621,075.90	Employee Cost Total

FEBC_Descr	System			Washington			Oregon		
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun
	0.00	7,884.97	7,884.97	0.00	779.04	779.04	0.00	7,105.93	7,105.93
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	26,177.39	26,177.39	0.00	2,670.10	2,670.10	0.00	23,507.29	23,507.29
	712.52	0.00	712.52	0.00	0.00	0.00	712.52	0.00	712.52
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	29,637.85	29,637.85	0.00	3,153.47	3,153.47	0.00	26,484.38	26,484.38
	0.00	21,652.08	21,652.08	0.00	1,714.83	1,714.83	0.00	19,937.25	19,937.25
	712.52	85,352.29	86,064.81	0.00	8,317.44	8,317.44	712.52	77,034.85	77,747.37
880 Other Expense Total	0.00	11,336.08	11,336.08	0.00	1,120.00	1,120.00	0.00	10,216.08	10,216.08
	0.00	11,336.08	11,336.08	0.00	1,120.00	1,120.00	0.00	10,216.08	10,216.08
	0.00	288,467.88	288,467.88	0.00	28,500.63	28,500.63	0.00	259,967.25	259,967.25
	129,316.61	0.00	129,316.61	0.00	0.00	0.00	129,316.61	0.00	129,316.61
	1,267.17	0.00	1,267.17	1,267.17	0.00	0.00	0.00	0.00	0.00
	0.00	6,543.86	6,543.86	0.00	518.28	518.28	0.00	6,025.58	6,025.58
885 Supervision and Engineering Total	130,583.78	295,011.74	425,595.52	1,267.17	29,018.91	30,286.08	129,316.61	265,992.83	395,309.44
	0.00	19,299.92	19,299.92	0.00	1,906.81	1,906.81	0.00	17,393.11	17,393.11
	0.00	2,867.01	2,867.01	0.00	321.68	321.68	0.00	2,545.33	2,545.33
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	151,400.13	0.00	151,400.13	0.00	0.00	0.00	151,400.13	0.00	151,400.13
	11,044.96	0.00	11,044.96	11,044.96	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
887 Mains Total	162,445.09	22,166.93	184,612.02	11,044.96	2,278.49	13,323.45	151,400.13	19,938.44	171,338.57
	0.00	2,770.22	2,770.22	0.00	273.70	273.70	0.00	2,496.52	2,496.52
	83.12	0.00	83.12	0.00	0.00	0.00	83.12	0.00	83.12
	0.00	43,873.69	43,873.69	0.00	3,474.79	3,474.79	0.00	40,398.90	40,398.90
	0.00	23,456.91	23,456.91	0.00	2,526.31	2,526.31	0.00	20,930.60	20,930.60
	83.12	70,100.82	70,183.94	0.00	6,274.80	6,274.80	83.12	63,826.02	63,909.14
889 Measuring and Regulator Station Expense - General Total	0.00	43.83	43.83	0.00	4.33	4.33	0.00	39.50	39.50
	0.00	6,401.98	6,401.98	0.00	507.04	507.04	0.00	5,894.94	5,894.94
	0.00	6,445.81	6,445.81	0.00	511.37	511.37	0.00	5,934.44	5,934.44
	0.00	32,424.01	32,424.01	0.00	3,203.50	3,203.50	0.00	29,220.51	29,220.51
	53,891.36	0.00	53,891.36	0.00	0.00	0.00	53,891.36	0.00	53,891.36
	5,852.36	0.00	5,852.36	5,852.36	0.00	0.00	0.00	0.00	0.00
	0.00	5,792.03	5,792.03	0.00	458.73	458.73	0.00	5,333.30	5,333.30
892 Services Total	59,743.72	38,216.04	97,959.76	5,852.36	3,662.23	9,514.59	53,891.36	34,553.81	88,445.17
	0.00	147.42	147.42	0.00	14.57	14.57	0.00	132.85	132.85
	0.00	49,233.37	49,233.37	0.00	5,021.79	5,021.79	0.00	44,211.58	44,211.58
	0.00	27,019.64	27,019.64	0.00	2,296.66	2,296.66	0.00	24,722.98	24,722.98
	0.00	24,665.74	24,665.74	0.00	1,618.07	1,618.07	0.00	23,047.67	23,047.67
	0.00	19,794.10	19,794.10	0.00	2,054.62	2,054.62	0.00	17,739.48	17,739.48
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	45,559.82	45,559.82	0.00	3,608.34	3,608.34	0.00	41,951.48	41,951.48
	0.00	166,420.09	166,420.09	0.00	14,614.05	14,614.05	0.00	151,806.04	151,806.04
	0.00	1,271.41	1,271.41	0.00	125.62	125.62	0.00	1,145.79	1,145.79
	0.00	8,270.00	8,270.00	0.00	843.54	843.54	0.00	7,426.46	7,426.46
	379.44	0.00	379.44	0.00	0.00	0.00	379.44	0.00	379.44
894 Other Equipment Total	0.00	9,541.41	9,541.41	0.00	969.16	969.16	379.44	8,572.25	8,951.69
	0.00	109,130.76	109,130.76	0.00	10,782.12	10,782.12	0.00	98,348.64	98,348.64
	1,245.80	0.00	1,245.80	0.00	0.00	0.00	1,245.80	0.00	1,245.80
901 Supervision Total	1,245.80	109,130.76	110,376.56	0.00	10,782.12	10,782.12	1,245.80	98,348.64	99,594.44
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	65,361.36	65,361.36	0.00	6,666.86	6,666.86	0.00	58,694.50	58,694.50
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	65,361.36	65,361.36	0.00	0.00	0.00	0.00	0.00	0.00
902 Meter Reading Expenses Total	0.00	65,361.36	65,361.36	0.00	6,666.86	6,666.86	0.00	58,694.50	58,694.50
	0.00	736,390.48	736,390.48	0.00	72,755.38	72,755.38	0.00	663,635.10	663,635.10
	0.00	127,656.41	127,656.41	0.00	13,020.95	13,020.95	0.00	114,635.46	114,635.46
	0.00	30,359.25	30,359.25	0.00	1,991.57	1,991.57	0.00	28,367.68	28,367.68
	0.00	367,804.61	367,804.61	0.00	38,178.12	38,178.12	0.00	329,626.49	329,626.49
	178.50	0.00	178.50	0.00	0.00	0.00	178.50	0.00	178.50
903 Customer Records and Collection Expense Total	178.50	1,262,210.75	1,262,389.25	0.00	125,946.02	125,946.02	178.50	1,136,264.73	1,136,443.23
	0.00	(30,568.00)	(30,568.00)	0.00	(3,117.94)	(3,117.94)	0.00	(27,450.06)	(27,450.06)
	0.00	15,323.40	15,323.40	0.00	1,302.49	1,302.49	0.00	14,020.91	14,020.91
	0.00	5,095.43	5,095.43	0.00	334.26	334.26	0.00	4,761.17	4,761.17
	0.00	(790,633.47)	(790,633.47)	0.00	(82,067.75)	(82,067.75)	0.00	(708,565.72)	(708,565.72)
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
904 Uncollectible Accounts Total	0.00	(800,282.64)	(800,282.64)	0.00	(83,548.94)	(83,548.94)	0.00	(716,733.70)	(716,733.70)
	0.00	24,037.46	24,037.46	0.00	2,495.09	2,495.09	0.00	21,542.37	21,542.37
	0.00	4,448.80	4,448.80	0.00	473.35	473.35	0.00	3,975.45	3,975.45
907 Supervision Total	0.00	28,486.26	28,486.26	0.00	2,968.44	2,968.44	0.00	25,517.82	25,517.82

FERC_Descr

	System			Washington			Oregon		
	Direct	Total	Allocated	Direct	Total	Allocated	Direct	Total	Allocated
	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun	Jun
	0.00	27,394.65	0.00	0.00	2,706.58	0.00	0.00	24,688.07	0.00
	0.00	34,120.81	0.00	0.00	3,480.31	0.00	0.00	30,640.50	0.00
	0.00	16,708.13	0.00	0.00	1,420.19	0.00	0.00	15,287.94	0.00
	0.00	66,654.47	0.00	0.00	4,372.53	0.00	0.00	62,281.94	0.00
	0.00	4,489.59	0.00	0.00	466.02	0.00	0.00	4,023.57	0.00
	(10,627.66)	(10,627.66)	0.00	0.00	0.00	0.00	(10,627.66)	(10,627.66)	0.00
	1,160.62	1,160.62	0.00	1,160.62	1,160.62	0.00	0.00	0.00	0.00
	(9,467.04)	149,367.65	139,900.61	1,160.62	12,445.63	13,606.25	(10,627.66)	136,922.02	126,294.36
908 Customer Assistance Expense Total	0.00	515.50	515.50	0.00	50.93	50.93	0.00	464.57	464.57
	0.00	105,877.15	105,877.15	0.00	10,990.05	10,990.05	0.00	94,887.10	94,887.10
909 Customer Information Expense Total	0.00	106,392.65	106,392.65	0.00	11,040.98	11,040.98	0.00	95,351.67	95,351.67
	0.00	17,960.66	17,960.66	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	17,960.66	17,960.66	0.00	1,864.32	1,864.32	0.00	16,096.34	16,096.34
910 Miscellaneous Customer Service Expense Total	0.00	12,387.70	12,387.70	0.00	1,263.55	1,263.55	0.00	11,124.15	11,124.15
	0.00	12,943.21	12,943.21	0.00	1,343.51	1,343.51	0.00	11,599.70	11,599.70
	0.00	2,395.61	2,395.61	0.00	254.89	254.89	0.00	2,140.72	2,140.72
911 Supervision Total	0.00	27,726.52	27,726.52	0.00	2,861.95	2,861.95	0.00	24,864.57	24,864.57
	0.00	5,564.85	5,564.85	0.00	549.81	549.81	0.00	5,015.04	5,015.04
	0.00	267,748.18	267,748.18	0.00	27,310.32	27,310.32	0.00	240,437.86	240,437.86
	0.00	6,784.04	6,784.04	0.00	576.64	576.64	0.00	6,207.40	6,207.40
	0.00	6.91	6.91	0.00	0.45	0.45	0.00	6.46	6.46
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	81.00	81.00	0.00	0.00	0.00	0.00	81.00	81.00
912 Demonstration and Selling Expense Total	81.00	280,103.98	280,103.98	0.00	28,437.22	28,437.22	81.00	251,666.76	251,747.76
	0.00	53,557.72	53,557.72	0.00	4,552.41	4,552.41	0.00	49,005.31	49,005.31
	0.00	264.78	264.78	0.00	27.48	27.48	0.00	237.30	237.30
913 Advertising Total	0.00	53,822.50	53,822.50	0.00	4,579.89	4,579.89	0.00	49,242.61	49,242.61
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	2,510,768.99	2,510,768.99	0.00	248,063.99	248,063.99	0.00	2,262,705.00	2,262,705.00
	0.00	5,677.42	5,677.42	0.00	602.37	602.37	0.00	5,075.05	5,075.05
	0.00	208,566.76	208,566.76	0.00	21,273.81	21,273.81	0.00	187,292.95	187,292.95
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	17.98	17.98	0.00	1.87	1.87	0.00	16.11	16.11
	129,416.33	129,416.33	129,416.33	0.00	0.00	0.00	129,416.33	129,416.33	0.00
	0.00	29.00	29.00	0.00	29.00	29.00	0.00	0.00	0.00
	0.00	1,224,109.12	1,224,109.12	0.00	130,245.21	130,245.21	0.00	1,093,863.91	1,093,863.91
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	101,242.93	101,242.93	0.00	30,372.88	30,372.88	0.00	70,870.05	70,870.05
	0.00	1,563.83	1,563.83	0.00	123.78	123.78	0.00	1,439.05	1,439.05
921 Office Supplies and Expense Total	129,445.33	4,051,946.03	4,181,391.36	29.00	430,683.91	430,712.91	129,416.33	3,621,262.12	3,750,678.45
	0.00	(924,798.35)	(924,798.35)	0.00	(96,121.10)	(96,121.10)	0.00	(826,677.25)	(826,677.25)
	0.00	(353,232.63)	(353,232.63)	0.00	(37,583.95)	(37,583.95)	0.00	(315,648.68)	(315,648.68)
922 Administrative Expenses Transferred - Credit Total	0.00	(1,278,030.98)	(1,278,030.98)	0.00	(135,705.05)	(135,705.05)	0.00	(1,142,325.93)	(1,142,325.93)
	0.00	210,976.66	210,976.66	0.00	20,844.49	20,844.49	0.00	190,132.17	190,132.17
924 Property Insurance Premium Total	0.00	210,976.66	210,976.66	0.00	20,844.49	20,844.49	0.00	190,132.17	190,132.17
	0.00	19,159.10	19,159.10	0.00	1,892.92	1,892.92	0.00	17,266.18	17,266.18
925 Injuries and Damages Total	0.00	5,251.14	5,251.14	0.00	518.82	518.82	0.00	4,732.32	4,732.32
	0.00	2,405.50	2,405.50	0.00	245.36	245.36	0.00	2,160.14	2,160.14
	867.00	867.00	867.00	0.00	0.00	0.00	867.00	867.00	0.00
	0.00	868,657.03	868,657.03	0.00	92,425.11	92,425.11	0.00	776,231.92	776,231.92
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
926 Employee Pensions and Benefits Total	867.00	876,313.67	877,180.67	0.00	93,189.29	93,189.29	867.00	783,124.38	783,991.38
	0.00	128,671.37	128,671.37	0.00	12,712.72	12,712.72	0.00	115,958.65	115,958.65
930 Miscellaneous General Expense Total	0.00	128,671.37	128,671.37	0.00	12,712.72	12,712.72	0.00	115,958.65	115,958.65
	0.00	333,939.76	333,939.76	0.00	32,993.25	32,993.25	0.00	300,946.51	300,946.51
	0.00	1,646.50	1,646.50	0.00	167.94	167.94	0.00	1,478.56	1,478.56
	2,828.25	2,828.25	2,828.25	0.00	0.00	0.00	2,828.25	2,828.25	0.00
	10,378.28	10,378.28	10,378.28	0.00	10,378.28	10,378.28	0.00	0.00	0.00
931 Rents Total	13,206.53	335,586.26	348,792.79	0.00	33,161.19	33,161.19	2,828.25	302,425.07	305,253.32
	0.00	133,213.77	133,213.77	0.00	13,161.51	13,161.51	0.00	120,052.26	120,052.26
	0.00	9,831.16	9,831.16	0.00	1,002.78	1,002.78	0.00	8,828.38	8,828.38
	0.00	380.55	380.55	0.00	96.28	96.28	0.00	284.27	284.27
	61,650.03	61,650.03	61,650.03	0.00	0.00	0.00	61,650.03	61,650.03	0.00
	1,870.28	1,870.28	1,870.28	0.00	1,870.28	1,870.28	0.00	0.00	0.00
	0.00	1,605.41	1,605.41	0.00	170.82	170.82	0.00	1,434.59	1,434.59
	0.00	269.56	269.56	0.00	25.96	25.96	0.00	243.60	243.60
935 Maintenance of General Plant Total	63,520.31	145,300.45	208,820.76	1,870.28	14,457.33	16,327.63	61,650.03	130,843.10	192,493.13
Grand Total	1,102,974.21	8,353,917.60	9,456,891.81	77,251.85	843,046.55	920,298.40	1,023,722.36	7,510,871.05	8,536,593.41

NW Natural
Washington Quarterly Results of Operations Report
Balance Sheet - 2010
System Amounts

	April	May	June
101000 UTIL PLANT IN SVCE	2,007,802,089	2,008,465,474	2,009,098,206
105000 PROP HELD/FUT USE	127,921	127,921	127,921
106000 COMPL CONST NOT CLAS	190,015,203	191,280,205	195,356,392
107000 CONST WORK IN PROGR	0	0	0
107707 CWIP UTILITY	26,258,948	28,904,297	30,085,564
117001 GAS STORED UNDRGRD-B	6,737,549	6,737,549	6,737,549
117002 GAS STORED UNDRGRD-A	1,267,124	1,267,124	1,267,124
117003 GAS STORED UNDRGRD-B	1,047,338	1,047,338	1,047,338
117004 GAS STORED UNDRGRD-A	0	0	0
117005 GAS STORED UNDRGRD-R	3,204,241	3,204,241	3,204,241
117006 GAS STORED UNDRGRD-S	1,463,743	1,463,743	1,463,743
117007 GAS STORED UNDRGRD-S	283,621	283,621	283,621
117008 GAS STORED UNDRGRD-N	96,197	85,254	74,500
108001 RWIP-REMOVAL-B CHARG	8,995,561	9,321,234	9,520,054
108002 SWIP-SALV UTILITY PL	978,548	1,064,087	1,147,040
108003 SWIP-SALV TRANSP C C	126,162	121,972	132,760
108004 SWIP-SALV POWER EQUI	40,961	44,642	48,213
108010 ACCUM DEPRN UTILITY	9,583,932	9,832,531	10,082,276
108011 DEP PROV-UTIL PLANT	(698,782,334)	(702,447,653)	(706,185,622)
108012 DEP PROV-TRANS EQUIP	(12,272,669)	(11,915,658)	(11,602,291)
108013 A/D-TRANS EQUIP PROV	580,589	700,423	718,504
108014 A/D-POWER EQUIP PROV	21,596	42,894	65,483
108015 DEP PROV-POWER EQUIP	(4,226,763)	(4,165,357)	(4,128,654)
108100 ASSET RETIRE OBLIGTN	(243,612,277)	(244,919,910)	(246,134,899)
108101 ASSET RETIRE OBLIGTN	242,952,266	242,952,266	246,134,899
121001 NON-UTIL PROP-DOCK	1,956,033	1,956,033	1,956,033
121002 NON-UTIL PROP-LAND	125,102	125,102	125,102
121003 NON-UTIL PROP-OIL ST	2,607,096	2,607,096	2,607,096
121007 NON-UTIL PROP-APPL C	7,142	7,142	22,522
121008 NON-UTIL PROP-STORAG	56,998,614	56,998,614	56,998,614
121044 NON-UTIL PROP-GARDEN	438,739	438,739	438,739
121045 NON-UTIL PROP-MISC	173,149	173,149	173,149
121107 CONST WORK IN PROGRE	0	0	0
121117 GAS STD UNGRD-ST HEL	3,793,406	3,793,406	3,793,406
121707 CWIP NON UTILITY	4,890,664	5,016,519	5,124,442
122002 SWIP-SALV NON UTILIT	13,022	13,908	14,765
122027 DEP PROV-DOCK/OIL TK	(4,003,224)	(4,007,204)	(4,011,382)
122028 DEP PROV-INT STOR	(6,326,296)	(6,430,067)	(6,533,838)
122029 ACCUM DEP NONUTILITY	0	0	0
122100 ACCUM COR NONUTILITY	(686,080)	(694,869)	(703,658)
122101 NON UTILITY ARO	0	0	703,658
131001 CASH - WELLS FARGO G	8,244,744	12,402,636	6,606,788
131006 CASH - BANK OF AMERI	82,270	24,664	95,248
131032 CASH - AMERITRADE	1,228	1,228	1,229
131040 US BANK 2901 - REMIT	(805,853)	(1,306,414)	(1,305,255)
131041 US BANK 2919 - ELECT	(405,025)	90,976	54,312
131042 US BANK 2927 - SECUR	(66,659,859)	1,517	13,411,579
131044 US BANK 9971 - ONLIN	66,144,120	(498,895)	(13,105,802)
131045 US BANK 2950 - CONCE	2,086,409	775,038	463,555
131051 CASH - WELLS - PAYRO	(32,079)	(72,573)	(734,991)
131052 CASH - WELLS - LAWSO	(1,806,636)	(1,248,830)	(592,674)
131053 CASH - WELLS - WORKE	(10,792)	(12,394)	(8,024)
131060 CASH - WF GAS STORAG	0	0	0
131061 CASH - WF GAS STORAG	25,441	0	0
131070 CASH - WF GAS STORAG	0	0	0
131999 RECLASS - O/S CHECKS	0	0	481,611
134036 MISC DEP - FUND I/II	3,097,275	1,131,022	1,131,022
135002 EMPLOYEE EXP ADV	7,203	8,948	8,748
135009 PAYROLL ADVANCES 09	80,772	74,788	69,893
135104 WORKING FUNDS - CES	500	500	500
135109 WORKING FUNDS - GAS	3,000	3,000	3,000
135110 WORKING FUNDS - TUAL	900	900	900
135111 WORKING FUNDS - GEN	7,000	7,000	7,000
135112 WORKING FUNDS - LAND	25,000	25,000	25,000
135114 WORKING FUNDS - MARK	5,000	5,000	5,000
135118 WORKING FUNDS - TUAL	50	50	50
135121 WORKING FUNDS - APPL	1,900	1,900	1,900
135122 WORKING FUNDS - APPL	3,000	3,000	3,000
135125 WORKING FUNDS - SAFE	5,000	5,000	5,000
135131 WORKING FUNDS - S. C	200	200	200
135135 WKING FUNDS - ENG -	5,000	5,000	5,000
135137 WKING FUNDS-VEHICLE	6,000	6,000	6,000
136002 TEMP CASH INVEST	0	5,500,000	0
136032 TEMP CASH INVEST MAR	56	56	63
142001 A/R-SERVICE	36,404,197	33,127,625	20,463,396
142010 A/R - CONTRA-CLN ENE	(3,510)	(4,613)	(6,926)
142032 A/R-OPTIMIZATION REC	(164,479)	0	0
142101 A/R-COMMERCIAL	11,932,354	10,326,346	5,337,943
142102 A/R-INDUSTRIAL FIRM	4,416,815	4,070,917	2,780,049
142103 A/R-INDUSTRIAL INT	1,822,254	1,838,807	1,384,087
142106 OTHER A/R-ORDER 636	370,164	353,251	341,856
142107 A/R GST TAX PAID	112,475	57,320	59,347
143001 A/R-GENERAL	430,933	413,521	482,746
143003 ACCOUNTS REC-DAMAGES	22,145	22,145	22,103
143006 A/R-GAP	21,884	29,775	32,182
143009 A/R OTHER	2,977,331	74,263	2,433
143011 A/R - INTERSTATE STO	3,835,437	4,128,091	4,607,237
143016 A/R Palomar	18,706	18,706	13,907
143019 A/R - NORTHERN STAR	1,536	1,536	1,536
143020 A/R - PGE METER READ	0	0	0
143022 A/R - P CARDS	1,252	629	562

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143025	A/R LIFE INSURANCE	167,610	167,610	0
143026	A/R - EMPLOYEE POSTA	285	306	416
171002	INT & DIV REC-COM PA	0	155	0
172001	RENT REC-UTIL PROP	0	0	0
173001	ACCRUED REVENUES	32,016,292	24,506,235	16,419,416
173003	ACCRUED REV UNBILLED	(171,912)	0	0
144011	PROV-UNCOLL RESIDEN	(3,169,048)	(3,008,604)	(1,924,304)
144012	PROV-UNCOLL COMMER	(285,580)	(270,308)	(194,257)
144013	PROV-UNCOLL IND FIRM	(93,453)	(96,613)	(102,510)
144014	PROV-UNCOLL IND INT	(133,512)	(137,723)	(110,642)
144020	PROV-UNCOLL UNBILLED	(121,022)	(92,634)	(62,066)
144021	PROV-UNCOLL UNBILLED	2,169	(102)	(102)
144025	PROV-UNCOLL MISC	(180,291)	(184,591)	(182,852)
182300	PENSION CUR REG ASST	7,501,829	7,501,829	7,501,829
192640	FAS133 S.T. REG LOSS	0	0	34,135,768
192645	FAS133 S.T. REG LOSS	0	0	327,000
186640	FAS 133 S.T. GAIN SW	0	0	264,000
186645	FASFAS 133 S.T. GAIN	0	0	1,231,000
164012	UNDRGRD STG MIST BRU	45,949,832	47,709,604	49,085,556
164016	UNDRGRD STG-J P. 2F	559,446	1,437,623	1,981,746
164021	LNG STORAGE-GASCO	2,638,610	2,788,284	2,943,054
164022	LNG STORAGE-PLYMOUTH	2,110,382	2,280,936	2,571,918
164023	LNG STORAGE-NEWPORT	5,627,956	5,522,338	5,258,922
164032	UNDRGRD STG - OPTN	164,479	5,894,922	6,894,241
154001	MAT & SUPPLIES-GEN	6,904,845	6,680,677	6,488,293
154003	PURCHASED APPL-PTLD-	965,711	917,303	886,139
154005	MAT & SUPP-GAR TOOLS	1,722	1,722	0
154007	MAT & SUPPLIES-GARAG	147,178	147,178	147,178
154010	MAT & SUPPLIES-POSTA	143,198	149,555	163,591
154013	MAT & SUP - EXEC POS	0	0	0
154015	MAT & SUPPLIES-FUEL	545,017	545,017	545,017
154039	INVENTORY RESERVE	(14,735)	(14,735)	(14,735)
154040	MAT & SUPPLIES-ODORA	119,044	87,290	164,296
154042	DEMO APPL-LINC CITY	882	882	882
154048	DEMO APPL-ASTORIA	124	124	124
154050	INVENTORY-OFFICE SUP	20,625	16,995	15,632
154071	MAT & SUPP-DIESEL AU	15,735	19,805	19,925
154073	MAT & SUPP-UNLEADED	64,694	69,454	87,929
154085	MAT & SUPP-SMPE	210,155	210,155	210,155
154666	CONVERSION INV BALAN	0	0	0
163002	STORES EXP-INV ADJ	(9,785)	0	0
163003	STORES EXP-FREIGHT	0	0	0
165008	PREPMTS-NOTE DISC	99,478	81,895	138,775
165009	PREPMTS-NETWORK SOFT	52,114	45,600	39,085
165010	PREPMTS-MAINFRAME SO	0	0	0
165011	PREPMTS-PROP TAXES	3,361,997	1,693,675	7,731
165012	PREPMTS-OTHER TAXES	1,108,633	970,054	833,106
165015	PREPD LEASES & MAINT	70,747	64,852	58,956
165018	NT SYSTEMS	761,869	795,546	672,825
165020	PREPMTS-NETWORK OPER	0	0	0
165031	PREPMTS-INSURANCE	1,308,216	1,070,359	832,501
165070	PREPMTS-MISC	336,801	335,627	335,603
165130	PREPMTS-NPC DEM CHGE	0	327,000	1,031,000
165131	PREPMTS-DEC-NOV DEM	124,000	203,000	143,000
136100	US BANK-OLGA INVEST	1,627,038	1,549,826	1,497,777
136104	US BANK-OLIEE INVEST	2,758,811	2,424,747	2,321,215
136105	SMART ENERGY INVEST	330,587	345,644	357,341
146040	A/R INTER GILL RANCH	270,419	661,360	235,475
146042	A/R INTERCOMPANY - S	0	157,886	454,971
146050	A/R INTER NNG FIN	0	0	0
146060	A/R INTER NW BIOGAS	299	440	73
146016	A/R ASSOC-NNG FINANC	437	(18,054)	(36,792)
146096	A/R TAXES-NNG FINANC	(12,655)	(12,655)	(14,858)
123016	INVEST IN NNG FINL	908,010	908,010	905,753
123401	INVEST IN GRS	0	0	145,295,853
123410	INVEST - NWN ENERGY	0	0	78,686
123420	INVEST - NWN GAS STO	0	(287,168)	(374,150)
124040	INVEST - NW BIOGAS	450,000	450,000	450,000
124062	INVEST - GILL RANCH	103,598,248	118,556,318	0
124410	INVEST - NWN ENRGY T	0	0	(78,686)
189006	UNAMTZD LOSS 9.80%	577,786	570,824	563,862
189007	UNAMTZD LOSS 9.125%	446,164	441,424	436,684
189008	UNAMTZD LOSS 9.75%	2,016,300	2,007,135	1,997,970
189013	UNAMTZD EXPENSE 5.62	1,993,248	1,980,944	1,968,640
189014	UNAMTZD PFD PRM 4.11	12,726	10,605	8,484
192630	FAS133 L.T. REG LOSS	0	0	16,802,000
192635	FAS133 L.T. REG LOSS	0	0	115,000
186016	FAS 109 DFED ASSET	75,515,074	75,515,074	75,515,074
186145	2003 ENVIR INV-GASCO	20,484,461	20,851,482	21,365,853
186146	2003 ENVIR INV-EUGEN	137,670	138,618	139,613
186147	2003 ENVIR INV-WACKE	2,278,599	2,329,518	2,371,329
186148	2003 ENVIR INV-PORTL	12,504,624	12,624,641	12,756,299
186149	2003 ENVIR INV-FRONT	780,723	785,282	829,515
186151	TAR BODY EARLY ACTIO	14,633,260	14,757,465	14,890,964
186152	OREGON STEEL MILLS	30,113	30,321	30,539
186153	CENTRAL SERVICE CENT	35,670	35,890	36,194
186154	FR AMERICAN SCHOOL	154,162	155,593	156,728
186155	TUALATIN UNDERGROUND	0	0	0
186158	NWN ENVR INV -ALBANY	0	0	0
186260	DEF REG REC - ENVIRO	57,700,916	57,700,916	56,746,527
186404	DBP PENSION COSTS	109,705,881	109,136,255	108,566,628

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186406	FAS 106 COSTS	5,183,303	5,076,971	5,023,805
186410	PENSION CURRENT PORT	(7,501,829)	(7,501,829)	(7,501,829)
191400	WACOG - ACCR. OR	(10,222,860)	(12,604,699)	(13,921,365)
191401	AMORT OR WACOG OR	(14,155,591)	(11,920,709)	(10,191,699)
191410	DEMAND - ACCR OR	1,290,321	1,630,663	2,084,729
191411	AMORT DEMAND OR	(774,498)	(487,408)	(268,613)
191417	DEMAND - ACCR COOS B	91,540	108,959	126,747
191420	WACOG - ACCR. WA	(1,191,393)	(1,453,844)	(1,611,859)
191421	AMORT OF WACOG - WA	(1,899,423)	(1,644,183)	(1,440,299)
191430	DEMAND - ACCR WA	(1,474,922)	(1,239,245)	(872,666)
191431	AMORT OF DEMAND WA	(1,046,808)	(967,069)	(905,841)
191450	ORE DEMAND ACCR VOLU	2,967,972	2,352,587	1,800,896
191451	ORE WAGOC EQUAL 00-0	(542,000)	(519,000)	(434,000)
186203	UNBILLED REVENUE INC	954,585	731,526	503,481
186221	TEMP HOLDING-RATES	(3,901,224)	(6,007)	(6,050)
186232	DEF OR INDUSTRIAL DSM	266,652	414,924	564,260
186233	AMT OR INDUSTRIAL DSM	938,043	938,043	938,043
186234	DEF WA GREAT PROGRAM	319,255	386,588	447,612
186235	AMORT WA GREAT PRGM	93,036	80,849	71,619
186236	DEFER OR PUC FEE	(887,588)	(893,472)	(893,472)
186248	OR DEFERRED WARM	1,166,196	665,731	2,373
186270	OR COMMERCIAL DECOUP	2,745,252	2,852,484	2,333,701
186271	OR COMMERCIAL DECOUP	272,814	236,228	207,268
186275	DECOUPLING DEFERRAL	12,960,009	14,224,769	13,757,751
186276	INTERVENOR FUNDING	57,500	57,500	57,500
186277	AMORT OR DECOUPLING	3,840,234	3,065,408	2,505,940
186278	NWIGU INTERVENOR MAT	1,670	1,670	1,670
186286	AMORT - CUB INTERVEN	24,331	18,917	15,006
186288	AMORT - NWIGU INTERV	3,576	2,742	1,954
186301	MARGIN SHARING	(15,734,657)	(16,652,945)	(6,675,791)
186302	MARGIN SHARING - WA	(485,013)	(611,235)	(744,897)
186304	SMART ENERGY DEFER	45	131	131
186306	SMART ENERGY AMORT	204,573	160,392	127,331
186308	DEFER/AMORT OR AMR	3,320,165	3,428,536	3,593,906
186309	RESERVE AMR DEFER	(713,126)	(821,497)	(986,867)
186310	WA ENERGY EFFICIENCY	157,419	157,845	158,272
186312	WA - AUDIT RESIDENTI	825,554	827,790	830,031
186314	WA - LOW INCOME WEAT	25,255	25,323	25,392
186316	WA DSM AMORTIZATION	28,459	22,890	18,479
186365	ALBANY DFD GAIN - WA	(3,515)	(1,969)	(778)
186370	DEFER/AMORT OR PENSI	(81,199)	(63,058)	(49,280)
186400	SURCHARGE SEN BILL. 4	8,763,593	8,763,593	9,798,227
186630	FAS133 L.T. GAIN SW&	0	0	0
186635	FAS 133 L.T. GAIN PH	0	0	453,000
124005	STOCK INV-CECC MEMB	2,000	2,000	2,000
124050	INITIAL INVESTMENT	10,000	10,000	10,000
124059	INVEST - PALOMAR PIP	14,621,858	14,723,089	14,840,643
124099	N/R - LONG TERM	0	0	0
124301	INVEST - VANCOUVER	1,862,179	1,862,179	1,862,179
124100	CSV FUND I & II	11,331,583	11,352,509	11,373,434
124101	CSV FUND III	2,750,840	2,757,317	2,763,794
124102	CSV RTMNT FUND	6,060,994	6,081,045	6,101,096
124103	CSV COLI 1988 POLICI	2,532,537	2,549,344	2,566,151
124104	CSV COLI 1990 PLAN	5,094,932	5,144,452	5,193,971
124107	CSV EDC 1990	2,869,094	2,882,408	2,895,723
124108	CSV ESRIP MCG	9,002,344	9,033,713	9,065,081
124109	CSV ESRIP TODD	10,155,371	10,196,721	10,238,071
181026	UNAMT DEBT DIS 9.05%	43,200	42,880	42,560
181072	UNAMT DEBT DIS 8.26%	14,852	14,570	14,288
181073	UNAMT DEBT DIS 8.31%	25,350	25,125	24,900
181074	UNAMT DEBT DIS 6.52%	46,750	46,500	46,250
181075	UNAMT DEBT DIS 7.05%	96,577	96,088	95,599
181076	UNAMT DEBT DIS 7.00%	87,740	87,312	86,884
181078	UNAMT DEBT DIS 7.00%	136,155	134,590	133,025
181079	UNAMT DEBT DIS 6.65%	94,920	94,468	94,016
181080	UNAMT DEBT DIS 6.60%	83,245	82,364	81,483
181081	UNAMT DEBT DIS 6.65%	59,241	58,968	58,695
181085	UNAMT DEBT DIS 7.63%	93,607	92,793	91,979
181086	UNAMT DEBT DIS 7.74%	124,902	124,388	123,874
181087	UNAMT DEBT DIS 7.85%	63,196	62,937	62,678
181088	UNAMT DEBT DIS 7.72%	114,448	113,826	113,204
181089	UNAMT DEBT DIS 7.45%	13,734	11,772	9,810
181091	UNAMT DEBT DISC 6.05	8,722	8,099	7,476

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181093 UNAMT DEBT DIS 7.13%	67,551	64,614	61,677
181094 UNAMT DEBT DIS 5.82%	291,865	290,780	289,695
181095 UNAMT DEBT DISC 5.66	271,534	270,543	269,552
181097 UNAMT DEBT DISC 5.62	252,976	251,424	249,872
181098 UNAMT DEBT DIS 4.11%	6,510	5,580	4,650
181099 UNAMT DEBT DISC 4.70	173,789	170,940	168,091
181100 UNAMT DEBT DISC 5.25	81,872	81,600	81,328
181101 UNAMT DEBT DISC 5.15	183,914	181,600	179,286
181102 UNAMT DEBT DISC 5.37	9,763,702	9,681,481	9,599,260
181103 UNAMT DEBT DISC 3.95	367,976	360,616	353,256
181500 UNAMT DEBT EXP LOC	120,002	115,202	110,401
181998 2007 SHELF REGISTRAT	0	0	0
181999 SHELF REGISTRATION	490,536	490,536	495,188
143008 A/R-INSURANCE RECOV	1,075,746	1,075,746	1,075,746
186800 LG COMP MAINT KC 500	1,224,843	1,224,843	1,224,843
186801 LG COMP MAINT AMORT	(142,409)	(164,318)	(186,227)
199998 CIS SUSPENSE	38,770	39,392	59,458
199999 SUSPENSE	0	0	0
183005 PRELIM SURVEY BANDON	2,828	2,828	2,828
184000 CLEARING	(185,896)	(1,256,973)	(93,395)
184100 CLEARING - MULT CNTY	(433,875)	(454,723)	(467,206)
184200 CLEARING - MC TAX RE	(200)	(200)	(200)
184300 MCBIT SB408	(456,377)	(456,377)	(456,377)
184301 MCBIT SB408 RESERVE	0	0	12,547
184900 ACCOUNT ADJUSTMENTS	(19,011)	(4,458)	(19,186)
184999 CAPITAL IO SETTLE	0	0	0
186005 NON-UTILITY LEASEHOL	821,004	821,004	821,004
186006 AMT OF NON-UTILITY L	(513,944)	(516,432)	(518,920)
186026 OPS LEASEHOLD IMPROV	3,016,516	3,016,516	3,016,516
186028 AMORT - OPS LEASEHOL	(1,076,470)	(1,095,490)	(1,114,510)
186042 ALBANY LEASEHOLD IMP	2,723	2,723	2,723
186043 AMORT - ALB LEASEHOL	(243)	(248)	(252)
186401 SURCHARGE SEN BILL 4	0	0	(17,928)
	<u>2,261,561,448</u>	<u>2,277,870,169</u>	<u>2,338,797,022</u>
234042 A/P ASSOC CO-STORAGE	0	0	(171,235)
201000 COMMON STOCK	0	0	0
201100 COMMON STOCK - NO PA	(333,597,733)	(333,974,879)	(334,151,854)
214001 CS EXP - DRIP & ESPP	30,370	30,370	30,370
207001 PREM-CAP STOCK-OTHER	(293,561,405)	(293,561,405)	(293,561,405)
207003 APIC - STOCK BASED C	(2,028,990)	(2,028,143)	(2,051,355)
207004 APIC - LTIP	(900,625)	(900,625)	(1,097,154)
209000 REDUCTION IN PAR - C	293,561,405	293,561,405	293,561,405
210000 APIC - REAQRD PRFD S	(1,649,864)	(1,649,864)	(1,649,864)
212001 INST RECD-STOCK-EMP	(333,635)	(407,733)	(474,207)
218000 OTHER COMP INCOME	5,837,622	5,805,014	5,772,406
216000 RETAINED EARNINGS	(304,295,156)	(304,295,156)	(304,295,156)
216016 UNDIST EARN-NNG FINA	2,562,212	2,562,212	2,562,212
216018 UNDIST EARN - NW ENE	8,436,925	8,436,925	8,436,925
216100 R/E - KB PIPELINE	933,351	933,351	933,351
216999 R/E-EARNINGS-FIN	(63,935,992)	(66,434,678)	(64,810,861)
221001 CURR PORTION LT DEBT	35,000,000	35,000,000	45,000,000
221026 BONDS 9.05% - 2021	(10,000,000)	(10,000,000)	(10,000,000)
221072 SEC MTN'S 8.26%-2014	(10,000,000)	(10,000,000)	(10,000,000)
221073 SEC MTN'S 8.31%-2019	(10,000,000)	(10,000,000)	(10,000,000)
221074 SEC MTN'S 6.52%-2025	(10,000,000)	(10,000,000)	(10,000,000)
221075 SEC MTN'S 7.05%-2026	(20,000,000)	(20,000,000)	(20,000,000)
221076 SEC MTN'S 7.00%-2027	(20,000,000)	(20,000,000)	(20,000,000)
221077 SEC MTN'S 6.80%-2007	0	0	0
221078 SEC MTN'S 7.00%-2017	(40,000,000)	(40,000,000)	(40,000,000)
221079 SEC MTN'S 6.65%-2027	(19,700,000)	(19,700,000)	(19,700,000)
221080 SEC MTN'S 6.60%-2018	(22,000,000)	(22,000,000)	(22,000,000)
221081 SEC MTN'S 6.65%-2028	(10,000,000)	(10,000,000)	(10,000,000)
221085 SEC MTN'S 7.63%-2019	(20,000,000)	(20,000,000)	(20,000,000)
221086 SEC MTN'S 7.74%-2030	(20,000,000)	(20,000,000)	(20,000,000)
221087 SEC MTN'S 7.85%-2030	(10,000,000)	(10,000,000)	(10,000,000)
221088 SEC MTN'S 7.72%-2025	(20,000,000)	(20,000,000)	(20,000,000)
221089 SEC MTN'S 7.45%-2010	(25,000,000)	(25,000,000)	(25,000,000)
221091 SEC MTN'S 6.665% -20	(10,000,000)	(10,000,000)	(10,000,000)
221093 SEC MTN'S 7.13% - 20	(40,000,000)	(40,000,000)	(40,000,000)
221094 SEC MTN'S 5.82%-2032	(30,000,000)	(30,000,000)	(30,000,000)
221095 SEC MTN'S 5.66%-2033	(40,000,000)	(40,000,000)	(40,000,000)
221097 SEC MTN'S 5.62%-2023	(40,000,000)	(40,000,000)	(40,000,000)
221098 SEC MTN'S 4.11%-2010	(10,000,000)	(10,000,000)	(10,000,000)
221099 SEC MTN'S 4.70%-2015	(40,000,000)	(40,000,000)	(40,000,000)
221100 SEC MTN'S 5.25%-2035	(10,000,000)	(10,000,000)	(10,000,000)
221101 SEC MTN'S 5.15%-2016	(25,000,000)	(25,000,000)	(25,000,000)
221102 SEC MTN'S 5.37%-2020	(75,000,000)	(75,000,000)	(75,000,000)
221103 SEC MTN'S 3.95%-2014	(50,000,000)	(50,000,000)	(50,000,000)
231002 N/P COM PAPER	(58,375,000)	(77,375,000)	(106,875,000)
239001 CURR PORTION LT DEBT	(35,000,000)	(35,000,000)	(45,000,000)
232000 GR/IR	(4,990,818)	(5,245,696)	(5,285,005)
232001 A/P VOUCHERS	(3,659,754)	(2,241,513)	(3,418,694)
232010 CLN ENERGY WORKS PDX	0	0	0
232014 YEAR END ACCRUED INV	(1,212,782)	(2,462,431)	(1,425,426)
232017 A/P-TRADE-INV GEN	0	0	0
232021 A/P OFFICE PAYROLL	(1,867,184)	(870,487)	(1,062,518)
232022 A/P HOURLY PAYROLL	3,480	(796,348)	(823,568)
232024 A/P SEVERANCE	(343,694)	(342,540)	(341,381)
232025 A/P OFFICE PAYROLL	(10,436)	0	0
232026 A/P VOLUNTARY SEV AC	(24,837)	(19,837)	(19,837)

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232027 KEY GOAL BONUS ACCRU	(550,799)	(550,799)	(1,698,329)
232028 PERFORMANCE BONUS AC	(1,218,086)	(1,218,086)	(3,195,542)
232031 A/P OFFICE PTO-BARGA	0	0	0
232032 A/P HOURLY PTO-BARGA	(2,556,365)	(2,590,411)	(2,525,422)
232040 DEMAND CHARGE EQUALI	(8,591,000)	(6,751,000)	(4,003,000)
232098 OTHER OVERHEAD EXEC	0	0	0
232099 OTHER OVERHEAD ALLOC	0	0	0
232109 OTHER OVERHEAD EXEC	(79,606)	0	0
232132 OPTIMIZATION LIAB	0	(5,894,922)	(6,894,241)
232202 A/P TAX LEVY/GARNISH	(2,407)	(13,018)	(13,656)
232211 A/P UNION DUES-GAS W	(152,943)	(180,926)	(180,926)
232212 A/P UNION DUES-OFFIC	0	0	0
232213 A/P NW RESOURCE CR U	(61,011)	(144,477)	(144,609)
232217 A/P EMP SAVING BOND	(690)	(1,185)	(950)
232218 A/P NGPAC	(147)	(172)	(172)
232219 A/P EMP SAVINGS PLAN	(174,620)	(327,703)	(333,257)
232220 A/P HEALTH MILES	(2,270)	(2,657)	(2,681)
232221 A/P UN WAY-GENERAL	150,256	149,629	149,636
232222 A/P BLACK UNITED FUN	(521)	(604)	(604)
232223 A/P ENVIRON FUND	740	608	618
232230 A/P PARKING	0	0	0
232232 A/P EQUAL PAY BAL	(1,398,280)	(1,308,170)	(2,300,563)
232233 A/P SYS SUP/END USER	(24,757,150)	(26,246,719)	(19,455,423)
232234 A/P GAS TRANS PURCHA	0	0	0
232235 A/P GAS TRANSP IMBAL	(428,420)	(138,011)	(401,352)
232239 A/P MELODY TEPPOLA	0	0	0
232242 A/P WORK FOR ART	(617)	(700)	(669)
232249 A/P EMP SAVINGS PLAN	(2,034)	1,555	1,555
232400 OTHER LIAB-OTH BONUS	(148,058)	(163,359)	(167,141)
232450 A/P LTIP & PERF AWAR	(105,870)	(105,870)	(129,473)
232666 CONVERSION A/P BAL	0	0	0
232999 RECLASS - CHECK O/D	0	0	(481,611)
241001 TX COL PAY-FED W/H	(191,476)	(340,924)	(358,111)
241002 TX COL PAY-SOC SEC W	27,476	88,547	85,724
241003 TX COL PAY-ST W/H	20,194	(63,722)	(68,655)
241006 TX COL PAY-FED W/H P	4,663	3,750	4,825
241007 TX COL PAY-ST W/H PE	(7,153)	(7,050)	(6,603)
241011 TX COL PAY-FED W/H	(5,131)	3,392	3,392
241012 TX COL PAY-SOC SEC W	(16,740)	511	511
241013 TX COL PAY-ST W/H	(3,529)	1,291	1,291
241030 TX COL PAY-OR CNG TA	0	0	0
241031 TX COL PAY-MEDICARE	88,076	67,139	66,299
241041 TX COL PAY-MEDICARE	(240)	240	240
236011 TAX ACC-OPER PROP-OR	0	0	0
236012 TAX ACC-OPER PROP-WA	(793,492)	(891,200)	(988,908)
236015 TAX ACC-BUSINESS-WA	0	0	0
236016 TAX ACC-COMPENSATING	0	0	0
236020 TAX ACC-FED-2010	(14,348,180)	(15,503,531)	(5,458,563)
236028 TAX ACC-FED-2008	11,288,308	11,288,308	11,288,308
236029 TAX ACC-FED-2009	(11,335,989)	(11,335,989)	(11,335,989)
236030 TAX ACC-OR-2010	(3,175,744)	(3,431,195)	(1,192,805)

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236038 TAX ACC-OR-2008	2,658,003	2,658,003	2,658,003
236039 TAX ACC-OR-2009	(2,389,048)	(2,389,048)	(2,389,048)
236045 TAX ACC-FRAN-WA	0	0	0
236046 TAX ACC-FRAN-UNBLD	(797,205)	(610,205)	(408,843)
236047 TAX ACC-FRAN-UNB WAR	1,570	(14,468)	(14,468)
236050 TAX ACC-SO CLAC 98	4,043	4,043	4,043
236051 TAX ACC-PAYROLL	(2,266,598)	(2,841,535)	(3,394,653)
236052 TAX ACC-UNEMP-OR	437,628	437,628	437,628
236053 TAX ACC-UNEMP-WA	6,998	6,998	6,998
236054 TAX ACC-FED UNEMP	56,618	56,618	56,618
236055 TAX ACC-FED UNEMP-WA	1,393	1,393	1,393
236056 TAX ACC-PAYROLL-SOC	1,384,989	1,710,614	2,038,364
236057 TAX ACC-PAYROLL-TRI-	152,414	152,414	152,414
236058 TAX ACC-LANE CO TRAN	4,422	4,422	4,422
236059 TAX ACC-PAYROLL-MEDI	358,156	438,850	521,202
236062 TAX ACC-UNEMP-OR GS	3,985	0	0
236064 TAX ACC-FED UNEMP-OR	325	0	0
236066 TAX ACC-PAYROLL-SOC	25,599	511	511
236067 TAX ACC-PAYROLL-TRI-	2,661	0	0
236069 TAX ACC-PAYROLL-MEDI	6,107	240	240
236076 TAX ACC-PAYROLL SEVE	(21,217)	(21,217)	(21,217)
236078 TAX ACC BONUS	(18,938)	(20,468)	(20,856)
236100 TAX ACC-MULT CO-2000	182,200	182,200	362,200
236101 FRAN TAX - PORTLAND	(2,753,312)	(933,446)	(1,167,060)
236102 FRAN TAX - ALBANY	(39,723)	(29,291)	(15,180)
236103 FRAN TAX - AURORA	(4,517)	(5,101)	(5,471)
236104 FRAN TAX - CORVALLIS	(42,740)	(29,006)	(15,306)
236105 FRAN TAX - FAIRVIEW	(25,763)	(28,920)	(30,913)
236106 FRAN TAX - GERVAIS	(3,828)	(4,428)	(4,806)
236107 FRAN TAX - HUBBARD	(8,471)	(2,963)	(3,747)
236108 FRAN TAX - LEBANON	(16,213)	(14,379)	(8,386)
236109 FRAN TAX - MILWAUKIE	(81,806)	(94,380)	(100,002)
236110 FRANTAX - MT ANGEL	(13,170)	(15,157)	(16,499)
236111 FRAN TAX - SALEM	0	0	0
236112 FRANTAX - SILVERTON	(19,922)	(26,392)	(30,416)
236113 FRAN TAX - TROUTDALE	(64,887)	(20,468)	(25,989)
236114 FRAN TAX - WEST LINN	(120,412)	(138,633)	(146,979)
236115 FRAN TAX - WOODBURN	(78,110)	(89,052)	(96,607)
236117 FRAN TAX - BEAVERTON	(361,684)	(122,274)	(150,257)
236118 FRAN TAX - DALLAS	(53,254)	(62,053)	(68,407)
236119 FRAN TAX - MONMOUTH	(4,529)	(7,773)	(9,574)
236120 FRAN TAX - INDEPENDEN	(22,762)	(25,895)	(27,650)
236121 FRANTAX - TUALATIN	(142,427)	(162,802)	(174,613)
236122 FRAN TAX - LAKE OSWE	(234,258)	(270,348)	(295,420)
236123 FRAN TAX - NEWBERG	(70,684)	(80,720)	(86,244)
236124 FRAN TAX - SHERWOOD	(75,252)	(85,903)	(91,664)
236125 FRAN TAX - HILLSBORO	(395,890)	(461,730)	(504,797)
236128 FRAN TAX - FOREST GR	(58,595)	(67,234)	(73,062)
236129 FRAN TAX - CORNELIUS	(29,718)	(10,615)	(13,357)
236130 FRAN TAX - GRESHAM	(339,852)	(110,412)	(138,755)
236131 FRAN TAX - GLADSTONE	(37,716)	(11,958)	(15,127)
236132 FRAN TAX - OREGON CI	(128,579)	(45,864)	(55,903)
236133 FRAN TAX - WOOD VILL	(12,378)	(3,784)	(4,744)
236134 FRAN TAX - EUGENE	(421,080)	(158,525)	(200,660)
236135 FRAN TAX - SPRINGFIE	(101,651)	(41,059)	(50,556)
236136 FRAN TAX - THE DALLE	(7,225)	(12,738)	(15,346)
236137 FRAN TAX - TURNER	(7,052)	(8,123)	(8,736)
236138 FRAN TAX - COBURG	(9,084)	(10,405)	(11,163)
236139 FRAN TAX - ST HELENS	(8,518)	(15,082)	(19,197)
236140 FRANTAX - SCAPPOOSE	(24,773)	(28,326)	(30,482)
236141 FRAN TAX - TIGARD	(236,533)	(268,904)	(287,296)
236142 FRAN TAX - SWEET HOM	(24,630)	(8,530)	(10,082)
236145 FRAN TAX - HOOD RIVE	(42,551)	(13,616)	(16,822)
236146 FRANTAX - STAYTON	(31,969)	(11,284)	(14,162)
236147 FRANTAX - AUMSVILLE	(1,593)	(2,610)	(3,246)
236148 FRANTAX - LYONS	(3,870)	(4,431)	(4,799)
236149 FRANTAX - MILL CITY	(5,795)	(6,749)	(7,340)
236152 FRAN TAX - JUNCTION	(16,942)	(19,318)	(20,562)
236153 FRAN TAX - COTTAGE G	(6,448)	(11,841)	(15,613)
236154 FRAN TAX - CRESWELL	(14,437)	(16,810)	(18,497)
236155 FRAN TAX - COLUMBIA	(7,186)	(8,156)	(8,679)
236156 FRANTAX - PHILOMATH	(2,804)	(2,120)	(1,192)
236158 FRAN TAX - DONALD	(2,322)	(750)	(932)
236159 FRAN TAX - MCMINNVL	(62,303)	(72,738)	(78,288)
236160 FRAN TAX - AMITY	(3,354)	(3,880)	(4,076)
236161 FRAN TAX - HALSEY	(3,131)	(3,570)	(3,808)
236162 FRAN TAX - HARRISBUR	(9,031)	(10,472)	(11,376)
236163 FRAN TAX - BROWNSVIL	(5,295)	(6,141)	(6,558)
236165 FRAN TAX - NORTH PLA	(6,143)	(2,040)	(2,355)
236166 FRAN TAX - ASTORIA	(55,269)	(65,063)	(70,859)
236167 FRAN TAX - CLATSKANI	(2,969)	(3,424)	(3,774)
236168 FRAN TAX - JEFFERSON	(6,296)	(7,238)	(7,742)
236169 FRAN TAX - SCIO	(3,222)	(3,702)	(3,896)
236170 FRAN TAX - SUBLIMITY	(10,284)	(11,973)	(12,918)
236171 FRAN TAX - MOLALLA	(22,551)	(25,821)	(27,774)
236172 FRAN TAX - BARLOW	(468)	(541)	(577)
236173 FRAN TAX - WILLAMINA	(4,338)	(4,923)	(5,145)
236174 FRAN TAX - WATERLOO	(369)	(421)	(442)
236175 FRAN TAX - SODAVILLE	(561)	(637)	(672)
236176 FRAN TAX - RAINIER	(3,995)	(4,590)	(4,965)
236177 FRAN TAX - GEARHART	(10,940)	(12,907)	(13,976)

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236179	FRAN TAX - WARRENTON	(23,288)	(27,736)	(30,575)
236180	FRAN TAX - SEASIDE	(39,747)	(47,547)	(52,383)
236181	FRAN TAX - SHERIDAN	(21,627)	(25,303)	(27,451)
236182	FRAN TAX - TOLEDO	(12,089)	(5,470)	(7,718)
236183	FRAN TAX - NEWPORT	(34,890)	(41,686)	(46,992)
236184	FRAN TAX - BANKS	(6,581)	(2,288)	(3,631)
236185	FRAN TAX - LINCOLN C	(42,655)	(50,652)	(55,877)
236186	FRAN TAX - SILETZ	(1,910)	(2,195)	(2,349)
236187	FRAN TAX - SANDY	(38,369)	(44,757)	(48,764)
236189	FRAN TAX - CANBY	(48,154)	(54,989)	(59,158)
236190	FRAN TAX - KING CITY	(14,347)	(16,302)	(17,538)
236191	FRAN TAX - HAPPY VAL	(67,381)	(77,656)	(82,717)
236192	FRAN TAX - DURHAM	(6,471)	(7,283)	(7,694)
236193	FRAN TAX - DUNDEE	(10,034)	(11,574)	(12,456)
236194	FRAN TAX - MAYWOOD P	(2,776)	(3,158)	(3,322)
236195	FRAN TAX - WILSONVIL	(94,013)	(108,362)	(119,531)
236196	FRAN TAX - JOHNSON C	(105)	(120)	(128)
236197	FRAN TAX - RIVERGROV	(1,786)	(2,060)	(2,255)
236198	FRAN TAX - TANGENT	(1,224)	(778)	(238)
236199	FRAN TAX - DEPOE BAY	(8,643)	(10,200)	(11,279)
236200	FRAN TAX - MILLERSBU	(6,689)	(7,571)	(7,960)
236213	FRAN TAX - ADAIR VIL	(2,204)	(2,488)	(2,603)
236214	FRAN TAX - KEIZER	(23,402)	(41,922)	(52,941)
236215	FRAN TAX - LAFAYETTE	(7,169)	(8,294)	(8,720)
236217	FRAN TAX - CANNON BE	(16,557)	(20,155)	(23,089)
236218	FRAN TAX - VERNONIA	(8,155)	(9,398)	(10,244)
236225	FRAN TAX - COOS BAY	(13,667)	(16,238)	(17,971)
236226	FRAN TAX - NORTH BEN	(10,404)	(12,251)	(13,412)
236229	FRAN TAX - MYRTLE PO	(3,496)	(4,179)	(4,584)
236230	FRAN TAX - COQUILLE	(2,775)	(3,317)	(3,615)
236232	FRAN TAX - DAMASCUS	(32,794)	(37,667)	(40,570)
236995	WASH EXCISE TAX PYMN	0	0	0
236999	FRANCHISE TAX - WA	(301,500)	(226,707)	(181,870)
237026	INT ACC-9.05% BND-20	(377,083)	(452,500)	(75,417)
237032	INT ACC-COMMIT COMMI	(8,333)	(16,944)	0
237072	INT ACC-8.26% NOTES	(344,167)	(413,000)	(68,832)
237073	INT ACC-8.31% NOTES	(346,250)	(415,500)	(69,250)
237074	INT ACC-6.52% NOTES	(271,667)	(326,000)	(54,333)
237075	INT ACC-7.05% NOTE	(587,500)	(705,000)	(117,500)
237076	INT ACC-7.00% NOTE	(583,333)	(700,000)	(116,667)
237078	INT ACC-7.00% NOTE	(1,166,667)	(1,400,000)	(233,333)
237079	INT ACC-6.65% NOTE	(545,854)	(655,025)	(109,171)
237080	INT ACC-6.60% NOTE	(605,000)	(726,000)	(121,000)
237081	INT ACC-6.65% NOTE	(277,583)	(333,000)	(56,417)
237085	INT ACC-7.63% NOTE	(635,833)	(763,000)	(127,167)
237086	INT ACC-7.74% NOTE	(645,000)	(774,000)	(129,000)
237087	INT ACC-7.85% NOTE	(327,083)	(392,500)	(65,417)
237088	INT ACC-7.72% NOTE	(643,333)	(772,000)	(128,667)
237089	INT ACC-7.45% NOTE	(776,042)	(931,250)	(155,208)
237091	INT ACC-6.665% NOTE	(277,708)	(333,250)	(55,542)
237093	INT ACC-7.13% NOTE	(1,188,333)	(1,426,000)	(237,667)
237094	INT ACC-5.82% NOTE	(727,500)	(873,000)	(145,500)
237095	INT ACC-5.66% NOTE	(943,333)	(1,132,000)	(188,667)
237097	INT ACC-5.62% NOTE	(936,667)	(1,124,000)	(187,333)
237098	INT ACC-4.1% NOTE	(171,250)	(205,500)	(34,250)
237099	INT ACC-4.7% NOTE	(783,333)	(940,000)	(156,667)
237100	INT ACC-5.25% NOTE	(218,750)	(262,500)	(43,750)
237101	INT ACC-5.15% NOTE	(536,458)	(643,750)	(107,292)
237102	INT ACC-5.37%, 2020	(1,006,875)	(1,342,500)	(1,678,125)
237103	INT ACC-3.95%, 2014	(576,042)	(740,625)	(905,208)
254640	FAS 133 ST REG GNS	0	0	(264,000)
254645	FAS 133 ST REG GNS	0	0	(1,231,000)
262640	FAS133 S.T. LOSS SW	0	0	(34,135,768)
262645	FAS133 S.T. LOSS PHY	0	0	(327,000)
238000	DIVIDENDS DECLARED	(11,024,051)	0	0
235000	CUSTOMER DEPOSITS	(6,079,115)	(5,956,144)	(5,836,287)
235001	UNPAID DEPOSIT INT	(22,816)	(20,748)	(18,223)
235005	APPLIED INITIAL DEPO	(92,999)	(89,427)	(82,308)
252040	CUST PREPAY-EDF TRAD	(58,620)	(49,468)	(40,612)
241101	FRAN TAX - PORTLAND	(1,835,760)	(626,151)	(785,191)
241102	FRAN TAX - ALBANY	(26,510)	(19,578)	(10,232)
241103	FRAN TAX - AURORA	(3,024)	(3,413)	(3,678)
241104	FRAN TAX - CORVALLIS	(28,527)	(19,401)	(10,259)
241105	FRAN TAX - FAIRVIEW	(25,261)	(28,380)	(30,364)
241107	FRAN TAX - HUBBARD	(5,661)	(1,990)	(2,525)
241108	FRAN TAX - LEBANON	(15,969)	(14,148)	(8,347)
241109	FRAN TAX - MILWAUKIE	(54,485)	(62,865)	(66,696)
241110	FRAN TAX - MT ANGEL	(8,783)	(10,115)	(11,005)
241111	FRAN TAX - SALEM	(438,644)	(159,746)	(198,588)
241112	FRAN TAX - SILVERTON	4,982	636	(2,103)
241113	FRAN TAX - TROUTDALE	(63,644)	(20,156)	(25,591)
241114	FRAN TAX - WEST LINN	(80,361)	(92,556)	(98,211)
241115	FRAN TAX - WOODBURN	(10,913)	(18,261)	(23,367)
241118	FRAN TAX - DALLAS	(35,534)	(41,420)	(45,694)
241119	FRAN TAX - MONMOUTH	(3,025)	(5,188)	(6,390)
241120	FRAN TAX - INDEPENDEN	(15,171)	(17,272)	(18,474)
241121	FRAN TAX - TUALATIN	(95,003)	(108,627)	(116,570)
241123	FRAN TAX - NEWBERG	(47,272)	(53,977)	(57,710)
241124	FRAN TAX - SHERWOOD	(50,240)	(57,365)	(61,245)
241128	FRAN TAX - FOREST GR	(39,065)	(44,829)	(48,773)
241129	FRAN TAX - CORNELIUS	(19,788)	(7,070)	(8,937)

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241130	FRAN TAX - GRESHAM	(227,999)	(74,426)	(93,876)
241133	FRAN TAX - WOOD VILL	(12,135)	(3,802)	(4,788)
241134	FRAN TAX - EUGENE	(283,648)	(107,300)	(136,240)
241135	FRAN TAX - SPRINGFIE	(75,688)	(31,321)	(39,544)
241136	FRAN TAX - THE DALLE	(3,010)	(5,332)	(6,465)
241139	FRAN TAX - ST HELENS	(5,686)	(10,079)	(12,826)
241140	FRAN TAX - SCAPPOOSE	(16,517)	(18,899)	(20,340)
241141	FRAN TAX - TIGARD	(157,920)	(179,518)	(191,855)
241142	FRAN TAX - SWEET HOM	(16,437)	(5,782)	(6,869)
241145	FRAN TAX - HOOD RIVE	(28,388)	(9,096)	(11,306)
241146	FRAN TAX - STAYTON	(21,329)	(7,574)	(9,507)
241147	FRAN TAX - AUMSVILLE	(2,133)	(3,489)	(4,349)
241152	FRAN TAX - JUNCTION	(11,280)	(12,869)	(13,713)
241154	FRAN TAX - CRESWELL	(9,607)	(11,214)	(12,334)
241155	FRAN TAX - COLUMBIA	(4,796)	(5,450)	(5,798)
241156	FRAN TAX - PHILOMATH	(1,869)	(1,417)	(802)
241158	FRAN TAX - DONALD	(1,539)	(521)	(650)
241160	FRAN TAX - AMITY	(2,237)	(2,577)	(2,713)
241161	FRAN TAX - HALSEY	(2,091)	(2,394)	(2,557)
241162	FRAN TAX - HARRISBUR	(6,020)	(6,985)	(7,597)
241165	FRAN TAX - NORTH PLA	(4,102)	(1,370)	(1,577)
241166	FRAN TAX - ASTORIA	(36,881)	(43,480)	(47,398)
241167	FRAN TAX - CLATSKANI	(1,979)	(2,283)	(2,516)
241172	FRAN TAX - BARLOW	(458)	(530)	(565)
241173	FRAN TAX - WILLAMINA	(2,906)	(3,312)	(3,490)
241174	FRAN TAX - WATERLOO	(243)	(278)	(292)
241175	FRAN TAX - SODAVILLE	(383)	(433)	(456)
241179	FRAN TAX - WARRENTON	(15,546)	(18,512)	(20,435)
241180	FRAN TAX - SEASIDE	(26,518)	(31,736)	(34,984)
241181	FRAN TAX - SHERIDAN	(14,456)	(16,916)	(18,368)
241182	FRAN TAX - TOLEDO	(3,382)	(1,279)	(1,675)
241183	FRAN TAX - NEWPORT	(23,224)	(27,746)	(31,079)
241184	FRAN TAX - BANKS	(4,396)	(1,530)	(2,430)
241185	FRAN TAX - LINCOLN C	(28,522)	(33,877)	(37,383)
241186	FRAN TAX - SILETZ	(1,274)	(1,464)	(1,567)
241187	FRAN TAX - SANDY	(25,591)	(29,892)	(32,586)
241189	FRAN TAX - CANBY	(32,224)	(36,802)	(39,616)
241190	FRAN TAX - KING CITY	(9,561)	(10,875)	(11,707)
241191	FRAN TAX - HAPPY VAL	(65,996)	(76,015)	(81,033)
241192	FRAN TAX - DURHAM	(6,341)	(7,136)	(7,536)
241194	FRAN TAX - MAYWOOD P	(1,879)	(2,137)	(2,246)
241195	FRAN TAX - WILSONVIL	(62,836)	(72,437)	(79,892)
241196	FRAN TAX - JOHNSON C	(70)	(80)	(85)
241198	FRAN TAX - TANGENT	(816)	(529)	(159)
241200	FRAN TAX - MILLERSBU	(4,457)	(5,043)	(5,311)
241214	FRAN TAX - KEIZER	(15,645)	(28,019)	(35,478)
241218	FRAN TAX - VERNONIA	(5,444)	(6,268)	(6,834)
241225	FRAN TAX - COOS BAY	(9,100)	(10,834)	(11,993)
241226	FRAN TAX - NORTH BEN	(6,944)	(8,190)	(8,964)
241229	FRAN TAX - MYRTLE PO	(2,339)	(2,811)	(3,079)
241230	FRAN TAX - COQUILLE	(1,850)	(2,212)	(2,410)
241232	FRAN TAX - DAMASCUS	(21,900)	(25,174)	(27,192)
241316	FRAN TAX - VANCOUVER	(168,049)	(300,876)	(408,983)
241326	FRAN TAX - WASHOUGAL	(10,826)	(19,102)	(25,296)
241327	FRAN TAX - CAMAS	(14,962)	(26,185)	(34,981)
241343	FRAN TAX - BINGEN	(6,476)	(7,306)	(7,779)
241344	FRAN TAX - WHITE SAL	(17,464)	(19,968)	(21,953)
241350	FRAN TAX - BATTLEGRO	(82,592)	(95,921)	(107,132)
241351	FRAN TAX - RIDGEFIEL	(9,562)	(18,733)	(30,034)
241364	FRAN TAX - NORTH BON	(4,067)	(4,778)	(5,287)
243037	CAP LEASE CUR DELL	1,380	1,380	1,380
243041	CAP LEASE CUR DELL	(1,088)	(1,088)	(1,088)
243043	CAP LEASE CUR DELL	3,854	3,854	3,854
243044	CAP LEASE CUR DELL	2,634	2,634	2,634
243045	CAP LEASE-CUR DELL	(1,379)	(1,379)	(1,379)
243046	CAP LEASE CUR DELL	(2,849)	(2,849)	(2,849)
243047	CAP LEASE CUR DELL	(2,558)	(2,558)	(2,558)
243048	CAP LEASE CUR DELL	(2,571)	(2,571)	(2,571)
243049	CAP LS CUR DELL 547	(25,150)	(15,790)	(6,430)
243050	CAP LEASE CUR DELL	(1,677)	(1,236)	(794)
243051	CAP LEASE CUR DELL	(2,838)	(1,939)	(1,039)
243052	CAP LS CUR DELL 550	(649)	(250)	148
243053	CAP LS CUR DELL 551	(1,959)	(1,277)	(595)
243054	CAP LS CUR DELL 552	(2,110)	(1,281)	(452)
243055	CAP LS CUR DELL 553	(14,206)	(6,671)	864
243056	CAP LS CUR DELL 554	(6,954)	(3,256)	442
243057	CAP LS CUR DELL 555	(3,068)	(1,430)	207
243058	CAP LS CUR DELL 556	(3,894)	(1,839)	215
243059	CAP LS CUR DELL 557	(3,518)	(1,907)	(296)
243060	CAP LS CUR DELL 558	(14,550)	(7,445)	(340)
243061	CAP LS CUR DELL 559	(2,369)	(951)	467
243062	CAP LS CUR DELL 560	(4,513)	(2,533)	(553)
243063	CAP LS CUR DELL 561	(556)	(40)	477
243064	CAP LS CUR DELL 562	(75,439)	(72,847)	(70,256)
243066	CAP LS CUR DELL 564	1,063	1,063	1,063
228100	ESRIP LIABILITY CURR	(1,650,177)	(1,650,177)	(1,650,177)
228106	FAS 106 LIABILITY CU	(2,072,447)	(2,072,447)	(2,072,447)
229100	PROV FOR RATE REFUND	(100,000)	(100,000)	0
232199	VS&H O/H ALLOCATION	0	0	0
232209	VS&H O/H ALLOCATION	(19,036)	0	0
237999	PAYMENT OF DEBT INT	0	0	0

NW Natural
Washington Quarterly Results of Operations Report
Balance Sheet - 2010
System Amounts

	April	May	June
242003	0	0	0
242008	(421,729)	(418,061)	(414,393)
242010	(358,939)	(289,934)	(319,476)
242011	(327,052)	(324,510)	(322,315)
242017	3	3	3
242018	65,140	72,835	77,624
242057	(16,449)	(27,662)	(38,876)
242064	(17,710)	(13,010)	(12,560)
242066	(44,398)	(38,362)	(57,776)
242067	25	25	25
242072	21,919	12,819	22,169
242073	(3,040)	(8,620)	(2,520)
242074	(160)	(9,700)	(4,700)
242091	(218,578)	(218,578)	(218,578)
242100	(954,659)	(887,066)	(716,715)
242101	0	0	0
242102	(2,531,489)	(1,928,071)	(938,848)
242104	(2,394,972)	(2,320,317)	(2,252,870)
242105	(142,819)	(104,598)	(71,231)
242107	(26,520)	(804)	(7,823)
242108	0	0	0
242109	0	0	0
242140	(252,468)	(249,308)	(257,431)
242145	0	0	0
242910	0	0	0
242916	(888)	0	0
242920	0	0	0
242926	(642)	0	0
242980	0	0	0
242990	0	0	0
242999	5,008	25,210	49,584
243000	21	0	0
255084	(1,554,543)	(1,551,083)	(1,580,234)
283013	(1,420,037)	(1,420,037)	(1,420,037)
283014	(2,314,587)	(2,314,587)	(2,314,587)
283015	(6,826,065)	(6,826,065)	(6,826,065)
283016	(61,434,583)	(61,434,583)	(61,434,583)
283021	7,349,224	7,310,564	5,355,911
283022	1,620,302	1,611,749	1,179,330
283031	460,871	461,164	461,457
283032	30,088	30,153	30,218
283061	(190,758,221)	(190,798,197)	(192,210,160)
283062	(39,234,323)	(39,243,167)	(39,555,529)
283071	(10,514,995)	(10,510,783)	(10,237,415)
283072	(2,633,233)	(2,632,301)	(2,571,825)
283081	(6,957,952)	(7,012,382)	(7,120,014)
283082	(1,225,063)	(1,237,104)	(1,260,915)
283093	(1,742,393)	(1,742,393)	(2,597,905)
283094	(427,020)	(427,020)	(636,685)
283096	40,464,625	40,244,754	40,024,883
283097	8,952,343	8,903,699	8,855,055
283300	(4)	(4)	(4)
283304	(35,637,520)	(35,452,479)	(35,267,438)
283305	(7,884,400)	(7,843,462)	(7,802,524)
283306	(1,683,774)	(1,666,503)	(1,649,232)
283307	(372,516)	(368,695)	(364,874)
283500	1,843,375	1,822,021	1,798,756
283502	407,828	403,104	397,957
230001	(242,952,266)	(242,952,266)	(246,838,557)
254630	0	0	0
254635	0	0	(453,000)
252011	(389,450)	(383,377)	(378,105)
252012	(34,531)	(34,531)	(34,646)
252013	(853,395)	(869,048)	(854,992)
252014	(82,848)	(82,492)	(84,895)
252021	(36,304)	(32,479)	(31,343)
252022	(848)	(848)	(848)
252023	(40,830)	(32,158)	(28,633)
252024	(10,086)	(10,086)	(10,086)
252031	(301,560)	(291,829)	(290,036)
252032	(12,820)	(12,820)	(12,820)
252033	(340,406)	(334,980)	(332,900)
252034	(15,972)	(15,972)	(15,972)
262630	0	0	(16,802,000)
262635	0	0	(115,000)
228300	(19,682,023)	(19,686,592)	(19,832,851)
228302	(1,402,585)	(1,421,892)	(1,441,199)
228304	(75,629,166)	(76,064,727)	(76,500,288)
228306	(22,726,140)	(22,417,534)	(22,410,484)
186140	3,301,341	3,301,341	3,301,341
186143	263,164	263,164	263,164
186144	1,297,179	1,297,179	1,297,179
227049	(42,068)	(42,068)	(42,068)
227050	(987)	(987)	(987)

NW Natural
Washington Quarterly Results of Operations Report
Balance Sheet - 2010
System Amounts

	April	May	June
227051 CAP LEASE-NONCUR DEL	(15,635)	(15,635)	(15,635)
227052 CAP LS-NC DELL 550	(7,364)	(7,364)	(7,364)
227053 CAP LS-NC DELL 551	(3,187)	(3,187)	(3,187)
227054 CAP LS-NC DELL 552	(16,234)	(16,234)	(16,234)
227055 CAP LS-NC DELL 553	(39,285)	(39,285)	(39,285)
227056 CAP LS-NC DELL 554	(23,216)	(23,216)	(23,216)
227057 CAP LS-NC DELL 555	(34,145)	(34,145)	(34,145)
227058 CAP LS-NC DELL 556	(28,769)	(28,769)	(28,769)
227059 CAP LS-NC DELL 557	(48,062)	(48,062)	(48,062)
227060 CAP LS-NC DELL 558	(113,568)	(113,568)	(113,568)
227061 CAP LS-NC DELL 559	(40,932)	(40,932)	(40,932)
227062 CAP LS-NC DELL 560	(43,631)	(43,631)	(43,631)
227063 CAP LS-NC DELL 561	(11,880)	(11,880)	(11,880)
228400 DEFD COMP - LONG TER	(8,365,394)	(8,408,769)	(8,402,825)
228402 DEFD DIRECTORS FEES	(3,403,536)	(3,352,492)	(3,466,490)
256017 DEFD GAIN - 2004 VAN	0	0	0
261001 AUTO SELF-INSURANCE	(65,566)	(80,223)	(50,000)
262001 INJ & DAMAGE RES-OPE	(155,925)	(186,826)	(125,000)
262002 INJ & DAMAGE RES-CON	(88,918)	(59,749)	(87,000)
262003 INJ & DAMAGE RES-HR	(75,000)	(75,000)	(75,000)
262004 INJ & DAM RES-EXTRA0	200	200	200
262140 INJ & DAM RES-EXT-GA	(70,437,888)	(70,437,888)	(71,141,138)
262141 INJ & DAM RES-TUALAT	0	0	0
262143 INJ & DAM RES-EXT-WA	(2,907,753)	(2,907,753)	(2,907,753)
262144 INJ & DAM INS-EXT HA	(16,745,170)	(16,745,170)	(16,745,170)
262145 INJ & DAM RES-EXT OR	(200,000)	(200,000)	(200,000)
262146 INJ & DAM RES-EXT TA	(9,888,017)	(9,888,017)	(9,888,017)
262147 INJ & DAM RES-ENV CE	(549,815)	(549,815)	(549,815)
262148 INJ & DAM RES-EXT-FR	(1,002,539)	(1,002,539)	(1,012,539)
262149 INJ & DAM RES-FR AM	(123,482)	(123,482)	(138,482)
262150 RES OFFSET - ENV GAS	18,349,089	18,349,089	19,622,757
262151 RES OFFSET - ENV SIL	1,720,400	1,720,400	1,825,945
262152 RES OFFSET - ENV HAR	8,223,921	8,223,921	8,365,407
262153 RES OFFSET - ENV TAR	9,495,711	9,495,711	9,556,613
262154 RES OFFSET - ENV EUG	68,493	68,493	68,493
262155 RES OFFSET - ENV FRO	677,930	677,930	775,018
262156 RES OFFSET - ENV STE	14,982	14,982	14,982
262157 RES OFFSET - ENV CRT	34,129	34,129	34,855
262159 RES OFF- FR AMER	134,174	134,174	137,399
262161 RES OFF- TUALATIN	0	0	0
263002 ACC LIAB-EXEMPT VACA	(3,524,055)	(3,521,670)	(3,573,098)
263012 ACC LIAB-EXEMPT VACA	4,138	4,138	4,138
	<u>(2,261,561,448)</u>	<u>(2,277,870,169)</u>	<u>(2,338,797,022)</u>

NW Natural
Washington Annual Commission Basis Report
Test Year Based on Twelve Months Ended December 31, 2009
Rate Base Workpapers

SYSTEM		2008 December	2009 December	Dec 08 - Dec 09 12 month average	Allocation Method
SYSTEM		System	System	System	
Gross Plant					
Intangible	Software	76,890,407	86,087,640	82,627,508	Total Customers
	Other	84,795	84,795	84,795	Direct
Production		675,198	675,198	675,198	Direct
Transmission		19,623,750	29,410,425	24,549,889	Direct
Distribution		1,632,712,242	1,675,016,919	1,652,519,148	Direct
General		100,838,171	104,879,931	101,679,632	3-Factor & Direct
Storage and storage transmission CNG and LNG		271,877,793 2,567,634	275,191,826 2,567,634	273,497,140 2,567,634	Firm Delivered Volumes 3-Factor
Total Gross Plant		2,105,269,991	2,173,914,368	2,138,200,945	

Accumulated Depreciation

Intangible		(56,937,182)	(57,716,180)	(55,798,041)	Total Customers
		(684,628)	(691,036)	(690,769)	Direct
Production		(9,392,423)	(10,054,918)	(9,703,332)	Direct
Distribution		(692,747,579)	(720,917,968)	(708,372,946)	Direct
General		(49,857,513)	(54,358,222)	(52,184,244)	3-Factor
Storage and storage transmission CNG and LNG		(75,361,027) (2,567,634)	(82,221,501) (2,567,634)	(78,811,506) (2,569,178)	Firm Delivered Volumes 3-Factor
Total Accumulated Depreciation		(887,547,986)	(928,527,460)	(908,130,015)	

OREGON

OREGON		2008 December OREGON	2009 December OREGON	Dec 08 - Dec 09 12 month average OREGON	Allocation Method
Gross Plant					
Intangible	Software	67,377,429	75,636,543	72,529,345	Total Customers
	Other	84,348	84,348	84,348	Direct
Production		675,198	675,198	675,198	Direct
Transmission		19,623,750	28,686,985	24,196,237	Direct
Distribution		1,453,242,162	1,491,335,963	1,471,429,087	Direct
General		92,441,112	96,123,351	93,189,103	3-Factor & Direct
Storage and storage transmission CNG and LNG		248,873,862 2,313,952	251,868,753 2,313,952	250,337,266 2,313,952	Firm Delivered Volumes 3-Factor
Total Gross Plant		1,884,631,812	1,946,725,093	1,914,754,536	

Accumulated Depreciation

Intangible		(50,139,481)	(50,722,778)	(49,058,410)	Total Customers
		(684,628)	(691,036)	(690,769)	Direct
Production		(9,392,423)	(10,047,711)	(9,700,978)	Direct
Distribution		(630,191,755)	(653,765,480)	(643,435,955)	Direct
General		(44,232,176)	(48,352,842)	(46,404,647)	3-Factor
Storage and storage transmission CNG and LNG		(69,837,494) (2,313,952)	(76,195,135) (2,313,952)	(73,035,073) (2,315,344)	Firm Delivered Volumes 3-Factor
Total Accumulated Depreciation		(806,791,908)	(842,088,933)	(824,641,175)	

WASHINGTON

WASHINGTON		2008 December WASHINGTON	2009 December WASHINGTON	Dec 08 - Dec 09 12 month average WASHINGTON	Allocation Method
Gross Plant					
Intangible	Software	9,512,979	10,451,096	10,098,163	Total Customers
	Other	447	447	447	Direct
Production		0	0	0	Direct
Transmission		0	723,441	353,651	Direct
Distribution		179,470,080	183,680,956	181,090,061	Direct
General		8,397,059	8,756,580	8,490,529	3-Factor & Direct
Storage and storage transmission CNG and LNG		23,003,932 253,682	23,323,073 253,682	23,159,875 253,682	Firm Delivered Volumes 3-Factor
Total Gross Plant		220,638,179	227,189,275	223,446,408	

Accumulated Depreciation

Intangible		(6,797,702)	(6,993,402)	(6,739,631)	Total Customers
		0	0	0	Direct
Production		0	(7,207)	(2,354)	Direct
Transmission		(62,555,824)	(67,152,488)	(64,936,991)	Direct
General		(5,625,337)	(6,005,380)	(5,779,596)	3-Factor
Storage and storage transmission CNG and LNG		(5,523,533) (253,682)	(6,026,366) (253,682)	(5,776,433) (253,835)	Firm Delivered Volumes 3-Factor
Total Accumulated Depreciation		(80,756,078)	(86,438,527)	(83,488,839)	

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June
Volumes						
Residential	7,698,849	5,178,430	4,404,936	4,054,779	3,025,236	2,183,339
Commercial	3,238,151	2,195,227	1,933,046	1,762,561	1,441,577	1,066,846
Industrial Firm	303,372	256,350	264,218	249,329	221,673	201,952
Interruptible	522,203	451,833	375,275	301,257	258,795	443,441
Transport Firm	686,594	588,468	637,091	582,757	555,502	529,905
Transport Interruptible	644,438	475,612	596,538	552,732	558,222	625,234
Total	13,093,607	9,145,920	8,211,104	7,503,415	6,061,005	5,050,717
Customers						
Residential	63,245	63,154	63,245	63,213	63,279	63,343
Commercial	5,366	5,375	5,366	5,360	5,339	5,336
Industrial Firm	39	39	39	39	39	40
Interruptible	12	12	12	12	13	11
Transport Firm	7	7	7	7	7	7
Transport Interruptible	7	7	7	7	7	7
Total	68,676	68,594	68,676	68,638	68,684	68,744
Use per Customer						
Residential	122	82	70	64	48	34
Commercial	603	408	360	329	270	200
Industrial Firm	7,779	6,573	6,775	6,393	5,684	5,049
Interruptible	43,517	37,653	31,273	25,105	19,907	40,313
Transport Firm	98,085	84,067	91,013	83,251	79,357	75,701
Transport Interruptible	92,063	67,945	85,220	78,962	79,746	89,319

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

12 Months Ended	2010 January	2010 February	2010 March	2010 April	2010 May	2010 June
Volumes						
Residential	53,963,306	50,929,005	48,115,509	45,835,319	44,219,991	43,675,902
Commercial	24,099,609	22,889,689	21,752,352	20,761,497	20,143,753	19,848,018
Industrial Firm	3,121,630	2,985,089	2,938,097	2,857,699	2,847,745	2,862,981
Interruptible	6,113,674	5,914,820	5,786,198	5,533,590	5,373,096	5,410,452
	0	0	0	0	0	0
Transport Firm	15,911,778	15,378,318	15,764,977	15,631,283	15,518,963	15,520,048
Transport Interruptible	644,438	1,120,050	1,716,588	2,269,320	2,827,542	3,452,776
	0	0	0	0	0	0
Total	103,854,435	99,216,971	96,073,721	92,888,708	90,931,090	90,770,177
Average Customers						
Residential	62,447	62,513	62,581	62,639	62,700	62,772
Commercial	5,303	5,305	5,308	5,309	5,310	5,312
Industrial Firm	39	39	39	39	39	39
Interruptible	13	13	13	13	13	12
Transport Firm	10	10	10	10	10	9
Transport Interruptible	7	7	7	7	7	7
Total	67,820	67,887	67,957	68,016	68,078	68,152
12 Month Use per Average Customer						
Residential	864	815	769	732	705	696
Commercial	4,544	4,315	4,098	3,910	3,794	3,737
Industrial Firm	79,260	76,390	75,336	73,419	73,163	73,410
Interruptible	467,516	460,435	455,882	441,329	428,529	436,869
Transport Firm	1,543,680	1,503,144	1,552,611	1,551,196	1,588,555	1,640,330
Transport Interruptible	92,063	160,007	245,227	324,189	403,935	493,254

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June	2009 July	2009 August	2009 September	2009 October	2009 November	2009 December
Volumes												
Residential	8,212,731	7,218,432	6,334,969	4,640,564	2,727,428	1,499,617	1,180,861	1,036,480	1,116,698	1,776,742	3,741,650	6,778,285
Commercial	3,405,147	3,070,383	2,753,416	2,059,321	1,362,581	872,420	722,734	634,317	701,551	934,199	1,564,933	2,780,456
Industrial Firm	392,891	311,210	329,727	231,627	186,716	161,536	153,352	148,710	156,440	193,413	228,675	325,961
Interruptible	650,687	503,897	553,865	419,289	406,085	400,073	354,846	442,827	445,771	475,265	470,103	468,763
Transport Total	1,597,540	846,970	1,269,183	1,226,044	1,154,054	1,048,228	1,030,262	1,110,591	1,155,437	1,392,979	1,244,434	1,505,024
Total	14,258,996	11,950,892	11,241,160	8,576,845	5,836,864	3,981,874	3,442,055	3,372,925	3,575,897	4,772,598	7,247,795	11,858,489
Customers												
Residential	62,297	62,366	62,458	62,482	62,406	62,287	62,199	62,110	62,157	62,322	62,585	62,897
Commercial	5,357	5,325	5,342	5,329	5,312	5,293	5,271	5,255	5,251	5,258	5,275	5,309
Industrial Firm	43	40	40	39	39	39	39	39	39	39	38	39
Interruptible	15	14	14	13	13	13	13	13	13	13	12	12
Transport Total	8	8	8	11	11	11	11	11	11	11	13	13
Total	67,720	67,753	67,862	67,874	67,781	67,643	67,533	67,428	67,471	67,643	67,923	68,270
Use per Customer												
Residential	132	116	101	74	44	24	19	17	18	29	60	108
Commercial	636	577	515	386	257	165	137	121	134	178	297	524
Industrial Firm	9,137	7,780	8,243	5,939	4,788	4,142	3,932	3,813	4,011	4,959	5,965	8,358
Interruptible	43,379	35,993	39,562	32,253	31,237	30,775	27,296	34,064	34,290	36,559	39,175	39,064
Transport Total	199,693	105,871	158,648	111,459	104,914	95,293	93,660	100,963	105,040	126,634	95,726	115,771

NW Natural
Washington Quarterly Results of Operations Report
Monthly Volumes, Customers, and Use/Customer

12 Months Ended	2009 January	2009 February	2009 March	2009 April	2009 May	2009 June	2009 July	2009 August	2009 September	2009 October	2009 November	2009 December
Volumes												
Residential	54,028,661	53,418,033	52,239,075	51,639,195	49,048,065	47,119,530	46,210,098	45,854,332	45,854,821	46,449,886	48,409,381	46,264,457
Commercial	24,804,935	24,480,288	24,003,612	23,689,366	22,686,555	21,934,914	21,560,670	21,363,664	21,322,591	21,494,471	22,073,953	20,861,458
Industrial Firm	3,577,732	3,478,571	3,459,650	3,350,322	3,227,924	3,159,180	3,116,760	3,071,645	3,068,169	3,081,857	3,082,704	2,818,258
Interruptible	6,940,050	6,872,061	6,970,380	6,892,372	6,692,808	6,553,335	6,348,375	6,209,852	6,132,885	6,066,201	5,981,675	5,591,471
	0	0	0	0	0	0	0	0	0	0	0	0
Transport Total	16,319,687	15,690,000	15,740,929	15,659,885	15,600,866	15,526,375	15,480,320	15,425,810	15,420,626	15,590,266	15,612,673	15,955,862
	0	0	0	0	0	0	0	0	0	0	0	0
Total	105,671,065	103,938,953	102,413,646	101,231,140	97,256,218	94,293,334	92,716,223	91,925,303	91,799,092	92,682,681	95,160,386	91,491,506
Average Customers												
Residential	61,637	61,741	61,837	61,927	62,005	62,066	62,049	62,092	62,142	62,209	62,278	62,381
Commercial	5,214	5,226	5,238	5,248	5,255	5,262	5,267	5,272	5,276	5,282	5,288	5,298
Industrial Firm	38	38	38	38	38	38	39	39	39	39	39	39
Interruptible	14	14	14	14	14	14	14	14	14	14	13	13
Transport Total	8	8	8	8	8	9	9	9	9	10	10	10
	0	0	0	0	0	0	0	0	0	0	0	0
Total	66,910	67,027	67,135	67,235	67,321	67,389	67,377	67,426	67,480	67,553	67,629	67,742
12 Month Use per Average Customer												
Residential	877	865	845	834	791	759	745	738	738	747	777	742
Commercial	4,758	4,684	4,582	4,514	4,317	4,168	4,093	4,052	4,041	4,069	4,174	3,938
Industrial Firm	94,919	91,727	90,676	87,634	84,263	82,303	80,874	79,386	78,983	79,022	78,888	71,499
Interruptible	495,718	488,179	495,164	492,312	480,699	473,296	461,055	453,529	450,438	448,072	446,907	424,669
Transport Total	2,059,766	1,980,291	1,986,719	1,920,552	1,860,654	1,802,169	1,749,949	1,699,454	1,656,761	1,634,463	1,561,267	1,536,490

NW Natural
Washington Results of Operations
12 Month Ended Reports

Alloc. Ref.

Acct	Description	System		Washington		Washington		Oregon		Oregon Total
		Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	
Sales of Gas										
480.1	Residential	466,456,830	0	49,542,830	0	49,542,830	0	416,914,000	0	416,914,000
481.1	Commercial	237,058,262	0	21,096,658	0	21,096,658	0	215,961,604	0	215,961,604
481.2	Industrial Firm	34,969,146	0	2,696,319	0	2,696,319	0	32,272,827	0	32,272,827
481.3	Interruptible	28,886,707	0	4,054,346	0	4,054,346	0	24,832,362	0	24,832,362
481.5	Interruptible Incentive	16,629,713	0	0	0	0	0	16,629,713	0	16,629,713
495.20	Unbilled Revenue	0	1,260,044	0	158,968	158,968	0	1,101,076	1,101,076	1,101,076
	Total Sales of Gas	784,000,659	1,260,044	77,390,152	158,968	77,549,120	158,968	706,610,506	1,101,076	707,711,583
Transportation Revenue										
489.12	Industrial Firm	6,000,974	0	656,782	0	656,782	0	5,344,192	0	5,344,192
489.13	Interruptible	7,987,622	0	504,423	0	504,423	0	7,483,199	0	7,483,199
489.15	Interruptible Incentive	0	0	0	0	0	0	0	0	0
489.3	Agency Fee/Balancing	2,049	0	0	0	0	0	2,049	0	2,049
	Total Transportation Revenue	13,990,645	0	1,161,205	0	1,161,205	0	12,829,440	0	12,829,440
Rate Adjustments - Amortizations										
Miscellaneous Revenues										
487	Late Payment Charge	2,797,035	0	151,033	0	151,033	0	2,646,002	0	2,646,002
488.1	Returned Check Charge	134,068	0	17,925	0	17,925	0	116,143	0	116,143
488.3	Recon Charge CR During Office Hours	266,619	0	27,075	0	27,075	0	239,544	0	239,544
488.4	Field Collection Charge	322,620	0	45,285	0	45,285	0	277,335	0	277,335
488.5	Recon Charge CR After Office Hours	411,050	0	54,200	0	54,200	0	356,850	0	356,850
488.6	Recon Charge Seas During Office Hours	19,740	0	2,000	0	2,000	0	17,740	0	17,740
488.7	Recon Charge Seas After Office Hours	7,125	0	900	0	900	0	6,225	0	6,225
488.8	Automated Payment Charge	146,722	0	21,363	0	21,363	0	125,359	0	125,359
493.2	Rent - Utility Property	391,155	0	0	20,972	20,972	0	370,183	0	370,183
495.1	Meter Rentals	203,839	0	22,655	0	22,655	0	181,184	0	181,184
495.2	Other Gas Revenue - Miscellaneous	1,658,336	0	24,167	0	24,167	0	1,634,169	0	1,634,169
	Total Miscellaneous Revenues	5,967,154	391,155	366,602	20,972	387,574	20,972	5,600,551	370,183	5,970,734
	Total Operating Revenue	814,873,004	1,651,199	78,744,755	179,940	78,924,695	179,940	736,128,249	1,471,259	737,599,508
Cost of Gas										
804.7	WACOG Incurred	399,010,896	0	38,386,522	0	38,386,522	0	360,624,374	0	360,624,374
805.7	WACOG Deferred	39,243,266	0	4,331,612	0	4,331,612	0	34,911,654	0	34,911,654
804.6	Demand Incurred	87,495,739	0	8,028,071	0	8,028,071	0	79,467,668	0	79,467,668
805.8	Demand Deferred	(8,765,142)	0	(502,972)	0	(502,972)	0	(8,262,170)	0	(8,262,170)
805.4	Amortization of Gas Costs	(64,789,471)	0	(7,628,442)	0	(7,628,442)	0	(57,161,029)	0	(57,161,029)
	Total Cost of Gas	452,195,288	0	42,614,791	0	42,614,791	0	409,580,497	0	409,580,497
Detail Operations & Maintenance										
Other Taxes										
408.11	Property	15,173,568	0	1,003,347	0	1,003,347	0	14,170,220	0	14,170,220
408.12	Franchise	20,659,041	0	3,157,945	0	3,157,945	0	17,501,097	0	17,501,097
408.13	Payroll	0	5,278,583	0	470,210	470,210	0	4,808,372	4,808,372	4,808,372
408.14	Other	310,013	0	0	0	0	0	310,013	0	310,013
408.15	Regulatory	2,432,537	0	198,503	0	198,503	0	2,234,034	0	2,234,034
	Total Other Taxes	38,575,159	5,278,583	4,359,795	470,210	4,830,005	470,210	34,215,364	4,808,372	39,023,737
403.1	Depreciation	0	62,344,016	0	7,148,224	7,148,224	0	55,195,792	0	55,195,792
Income Taxes										
409.11	Federal Income Taxes	(1,874,856)	0	3,057,267	0	3,057,267	0	(4,932,123)	0	(4,932,123)
410.1	Federal Income Taxes - Deferred	57,083,890	0	0	0	0	0	57,083,890	0	57,083,890
411.4	Federal Income Tax Credit	(20,902,547)	0	243,682	0	243,682	0	(21,146,229)	0	(21,146,229)
409.1	Oregon Income Taxes	2,832,769	0	0	0	0	0	2,832,769	0	2,832,769
410.1	Oregon Income Taxes - Deferred	8,936,460	0	0	0	0	0	8,936,460	0	8,936,460
411.1	Oregon Income Tax Credit	(3,355,548)	0	0	0	0	0	(3,355,548)	0	(3,355,548)
	Total Income Taxes	42,720,168	0	3,300,949	0	3,300,949	0	39,419,219	0	39,419,219
	Total Operating Revenue Deductions	500,386,514	178,757,215	48,032,243	18,874,013	70,207,204	159,883,202	452,354,271	159,883,202	651,656,693
	Net Operating Income					8,717,491				85,942,815

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
12 Month Ended Reports								
Rate Base								
101 Gross Plant		2,171,919,829			226,204,734			1,945,715,095
108.1X Accumulated Depreciation		(928,544,500)			(96,467,194)			(832,077,306)
117.X Storage Gas - Cushion		14,139,905			1,350,107			12,789,798
186.XX Leasehold Improvements		2,028,165			200,504			1,827,662
252.XX Customer Contributions		(2,171,399)			(140,330)			(2,031,069)
283.XX Deferred Taxes - Federal		(191,386,952)			(20,819,530)			(170,567,422)
283.XX Deferred Taxes - State		(37,664,336)			0			(37,664,336)
Total Rate Base		1,028,320,713			110,328,291			917,992,422
Rate Of Return on Rate Base		9.21%			7.90%			9.36%
Allocation References:								
A Unbilled Revenue		100.00%			12.62%			87.38%
B Direct		100.00%			5.36%			94.64%
O&M See O&M Detail								
C Payroll Factor		100.00%			8.91%			91.09%
D Depreciation Factor		100.00%			11.47%			88.53%

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue
Total Rate Base
Rate Of Return on Rate Base

May 2010						
System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Total
		4,778,118			368,382	4,409,736
		1,018,830,954			120,449,029	898,381,924
		0.47%			0.31%	0.49%

NW Natural
Washington Quarterly Results of Operations Report

Acct	Description	Alloc. Ref.	System				Washington				Oregon				May 2010	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	Oregon	Total
480.1	Sales of Gas		34,475,465	(7,561,204)	34,475,465	3,660,866	(865,848)	3,660,866	30,814,599	(6,695,356)	30,814,599	30,814,599	(6,695,356)	30,814,599		
481.1	Commercial		17,743,873		17,743,873	1,577,760		1,577,760	16,166,112		16,166,112	16,166,112		16,166,112		
481.2	Industrial Firm		2,593,478		2,593,478	210,956		210,956	2,382,521		2,382,521	2,382,521		2,382,521		
481.3	Interruptible		0		0	191,811		191,811	(191,811)		(191,811)	(191,811)		(191,811)		
481.5	Interruptible Incentive		2,901,470		2,901,470	0		0	2,901,470		2,901,470	2,901,470		2,901,470		
495.20	Unbilled Revenue	A	57,714,286	(7,561,204)	50,153,082	5,641,394	(865,848)	4,775,546	(865,848)	(6,695,356)	(6,695,356)	45,377,536	(6,695,356)	45,377,536		
	Total Sales of Gas															
489.12	Transportation Revenue		493,212		493,212	52,939		52,939	440,273		440,273	440,273		440,273		
489.13	Industrial Firm		651,091		651,091	38,593		38,593	612,498		612,498	612,498		612,498		
489.15	Interruptible Incentive		0		0	0		0	0		0	0		0		
489.3	Agency Fee/Balancing		0		0	0		0	0		0	0		0		
	Total Transportation Revenue		1,144,302	0	1,144,302	91,532	0	91,532	1,052,771	0	1,052,771	1,052,771	0	1,052,771		
495.6	Rate Adjustments - Amortizations		(112,545)		(112,545)	(12,708)		(12,708)	(99,837)		(99,837)	(99,837)		(99,837)		
	Miscellaneous Revenues		274,165		274,165	11,277		11,277	262,888		262,888	262,888		262,888		
487	Late Payment Charge		11,070		11,070	1,350		1,350	9,720		9,720	9,720		9,720		
488.1	Returned Check Charge		22,040		22,040	1,875		1,875	20,165		20,165	20,165		20,165		
488.3	Recon Charge CR During Office Hours		32,550		32,550	4,125		4,125	28,425		28,425	28,425		28,425		
488.4	Field Collection Charge		40,750		40,750	4,200		4,200	36,550		36,550	36,550		36,550		
488.5	Recon Charge CR After Office Hours		950		950	100		100	850		850	850		850		
488.6	Recon Charge Seas During Office Hours		275		275	0		0	275		275	275		275		
488.7	Recon Charge Seas After Office Hours		13,658		13,658	1,743		1,743	11,915		11,915	11,915		11,915		
488.8	Automated Payment Charge		17,291	29,618	46,909	2,167	2,167	4,334	16,020	27,451	43,751	27,451	27,451	43,751		
493.2	Rent - Utility Property	B	1,509		1,509	1		1	1,508		1,508	1,508		1,508		
495.1	Meter Rentals		414,258	29,618	443,876	25,941	2,167	28,108	388,316	27,451	415,767	415,767		415,767		
495.2	Other Gas Revenue - Miscellaneous		59,160,301	(7,531,586)	51,628,715	5,746,160	(863,681)	4,882,479	53,414,142	(6,667,905)	46,746,237	46,746,237		46,746,237		
	Total Operating Revenue															
804.7	WACOG Incurred		23,056,985		23,056,985	2,102,207		2,102,207	20,954,778		20,954,778	20,954,778		20,954,778		
805.7	WACOG Deferred		2,542,198		2,542,198	280,096		280,096	2,262,102		2,262,102	2,262,102		2,262,102		
804.6	Demand Incurred		7,615,200		7,615,200	704,673		704,673	6,910,527		6,910,527	6,910,527		6,910,527		
805.8	Demand Deferred		(2,555,742)		(2,555,742)	(244,160)		(244,160)	(2,311,582)		(2,311,582)	(2,311,582)		(2,311,582)		
805.4	Amortization of Gas Costs		(2,887,896)		(2,887,896)	(342,495)		(342,495)	(2,545,402)		(2,545,402)	(2,545,402)		(2,545,402)		
	Total Cost of Gas		27,770,744	0	27,770,744	2,500,321	0	2,500,321	25,270,423	0	25,270,423	25,270,423	0	25,270,423		
	Operations & Maintenance	O&M	1,019,920	7,967,711	8,987,631	83,049	807,504	890,553	936,871	7,160,207	8,097,078	8,097,078		8,097,078		
	Other Taxes		1,787,363		1,787,363	97,708		97,708	1,689,655		1,689,655	1,689,655		1,689,655		
408.11	Property		1,360,676		1,360,676	226,707		226,707	1,133,969		1,133,969	1,133,969		1,133,969		
408.12	Franchise		415,723		415,723	0		0	415,723		415,723	415,723		415,723		
408.13	Payroll	C	15,064		15,064	0		0	15,064		15,064	15,064		15,064		
408.14	Other		3,261,514	415,723	3,677,237	324,415	39,337	363,751	2,937,099	376,386	3,313,485	3,313,485		3,313,485		
408.15	Regulatory															
	Total Other Taxes															
403.1	Depreciation	D	5,224,167		5,224,167	645,603		645,603	4,578,565		4,578,565	4,578,565		4,578,565		
	Income Taxes		903,626		903,626	0		0	903,626		903,626	903,626		903,626		
409.11	Federal Income Taxes - Deferred		78,636		78,636	0		0	78,636		78,636	78,636		78,636		
410.1	Federal Income Taxes - Credit		(7,672)		(7,672)	0		0	(7,672)		(7,672)	(7,672)		(7,672)		
409.1	Oregon Income Taxes		199,763		199,763	0		0	199,763		199,763	199,763		199,763		
410.1	Oregon Income Taxes - Deferred		16,465		16,465	0		0	16,465		16,465	16,465		16,465		
411.1	Oregon Income Tax Credit		0		0	0		0	0		0	0		0		
	Total Income Taxes		1,190,818		1,190,818	0		0	1,190,818		1,190,818	1,190,818		1,190,818		
	Total Operating Revenue Deductions		32,052,178	13,607,602	46,850,597	2,907,785	1,492,443	4,514,097	29,144,393	12,115,159	42,336,500	42,336,500		42,336,500		
	Net Operating Income		4,778,118		4,778,118	368,382		368,382	4,409,736		4,409,736	4,409,736		4,409,736		

	System		Washington		Washington		Oregon	
	Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated
Rate Base								
101 Gross Plant		2,199,745,679			228,977,066		1,970,768,614	
108.1X Accumulated Depreciation		(951,642,029)			(88,094,884)		(863,547,145)	
117.X Storage Gas - Cushion		14,088,870			1,356,758		12,732,111	
186.XX Leasehold Improvements		1,923,501			190,042		1,733,459	
252.XX Customer Contributions		(2,100,620)			(156,749)		(1,943,871)	
283.XX Deferred Taxes - Federal		(201,308,980)			(21,823,203)		(179,485,776)	
283.XX Deferred Taxes - State		(41,875,468)			0		(41,875,468)	
Total Rate Base		1,018,830,954			120,449,029		898,381,924	
Rate Of Return on Rate Base		0.47%			0.31%		0.49%	
Allocation References:								
A Unbilled Revenue		100.00%			11.45%		88.55%	
B Follows plant split		100.00%			10.84%		89.16%	
O&M See OO&M Detail								
C Payroll Factor		100.00%			10.25%		89.75%	
D Depreciation Factor		100.00%			12.36%		87.64%	

NW Natural
 Washington Quarterly Results of Operations Report
 Operations and Maintenance Expense: Allocation of System Amounts
 For the Month Ended May 31, 2010

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$103	\$10	\$93
818 Compressor Station Expense	24,083	2,319	21,764
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	98,467	9,483	88,984
821 Purification Expense	4,058	391	3,667
Maintenance			
832 Wells Expense	12,864	1,239	11,626
Total Underground Storage Expense	139,575	13,441	126,134
Other Storage Expense			
Operation			
840 Supervision and Engineering	9,131	873	8,258
Total Other Storage Expense	9,131	873	8,258
Liquified Natural Gas Expense			
Operation			
844 Supervision and Engineering	135,197	13,020	122,178
845 LNG Fuel			
Maintenance			
847 Supervision and Engineering	54,730	5,271	49,460
Total Liquified Natural Gas Expense	189,927	18,290	171,637
Total Natural Gas Storage	338,633	32,604	306,029
Transmission Expense			
Operation			
856 Mains Expense	46,194	4,544	41,650
Maintenance			
863 Maintenance of Mains	1,775	(14)	1,788
Total Transmission Expense	47,969	4,531	43,438
Distribution Expense			
Operation			
870 Supervision and Engineering	178,579	14,140	164,439
874 Mains and Services Expense	839,491	76,926	762,565
875 Measuring and Regulator Station Expense - General	24,757	2,126	22,631
877 Measuring and Regulator Station Expense - City Gate	48,865	3,870	44,995
878 Meter and House Regulator Expense	302,839	30,345	272,494
879 Customer Installation Expense	668,613	68,092	600,520
880 Other Expense	108,262	10,497	97,765
881 Rents	13,396	1,323	12,072

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	428,260	34,436	393,824
887 Mains	203,365	12,572	190,792
889 Measuring and Regulator Station Expense - General	59,094	5,304	53,790
891 Measuring and Regulator Station Expense - City Gate	2,456	200	2,256
892 Services	79,214	8,432	70,782
893 Meters and House Regulators	147,686	13,356	134,330
894 Other Equipment	2,520	113	2,407
Total Distribution Expense	3,107,396	281,735	2,825,661
Customer Accounts Expense			
Operation			
901 Supervision	111,698	11,036	100,662
902 Meter Reading Expenses	6,125	(1,296)	7,421
903 Customer Records and Collection Expense	1,312,901	130,919	1,181,982
904 Uncollectible Accounts	194,951	19,287	175,664
Total Customer Accounts Expense	1,625,675	159,945	1,465,730
Customer Service and Informational			
Operation			
907 Supervision	23,786	2,481	21,305
908 Customer Assistance Expense	279,355	29,071	250,284
909 Customer Information Expense	101,093	10,493	90,600
910 Miscellaneous Customer Service Expense	20,017	2,078	17,939
Total Customer Service and Informational	424,251	44,122	380,129
Sales Expense			
Operation			
911 Supervision	24,619	2,540	22,078
912 Demonstration and Selling Expense	138,962	14,056	124,906
913 Advertising	26,950	2,294	24,656
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	190,531	18,890	171,641
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	2,702,003	293,690	2,408,312
922 Administrative Expenses Transferred - Credit	(1,332,695)	(141,524)	(1,191,171)
924 Property Insurance Premium	204,956	20,250	184,706
925 Injuries and Damages	114,560	11,319	103,241
926 Employee Pensions and Benefits	735,314	78,185	657,129
930 Miscellaneous General Expense	244,177	24,125	220,052
931 Rents	349,943	43,653	306,290
Maintenance			
935 Maintenance of General Plant	234,920	19,029	215,892
Total Administrative and General Expense	3,253,176	348,726	2,904,451
Total Operations and Maintenance Expense	\$8,987,631	\$890,553	\$8,097,078

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended May 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		May	Total		May	Total		May	Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	102.56	102.56	0.00	9.88	9.88	0.00	92.68	92.68	Direct-OR Total
816 Wells Expense Total	0.00	102.56	102.56	0.00	9.88	9.88	0.00	92.68	92.68	Firm Volumes Total
	0.00	24,083.29	24,083.29	0.00	2,319.22	2,319.22	0.00	21,764.07	21,764.07	Firm Volumes Total
818 Compressor Station Expense Total	0.00	24,083.29	24,083.29	0.00	2,319.22	2,319.22	0.00	21,764.07	21,764.07	Firm Volumes Total
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	3-factor Total
	0.00	108.00	108.00	0.00	10.67	10.67	0.00	97.33	97.33	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	98,359.09	98,359.09	0.00	9,471.98	9,471.98	0.00	88,887.11	88,887.11	Firm Volumes Total
	0.00	98,467.09	98,467.09	0.00	9,482.65	9,482.65	0.00	88,984.44	88,984.44	Firm Volumes Total
821 Purification Expense Total	0.00	4,057.90	4,057.90	0.00	390.78	390.78	0.00	3,667.12	3,667.12	Firm Volumes Total
	0.00	4,057.90	4,057.90	0.00	390.78	390.78	0.00	3,667.12	3,667.12	Firm Volumes Total
832 Wells Expense Total	0.00	12,864.35	12,864.35	0.00	1,238.84	1,238.84	0.00	11,625.51	11,625.51	Firm Volumes Total
	0.00	12,864.35	12,864.35	0.00	1,238.84	1,238.84	0.00	11,625.51	11,625.51	Firm Volumes Total
	0.00	8,760.63	8,760.63	0.00	843.65	843.65	0.00	7,916.98	7,916.98	Firm Volumes Total
840 Supervision and Engineering Total	0.00	9,130.93	9,130.93	0.00	872.98	872.98	0.00	8,257.95	8,257.95	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
844 Supervision and Engineering Total	0.00	135,197.12	135,197.12	0.00	13,019.50	13,019.50	0.00	122,177.62	122,177.62	Firm Volumes Total
	0.00	135,197.12	135,197.12	0.00	13,019.50	13,019.50	0.00	122,177.62	122,177.62	Firm Volumes Total
845 LNG Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	54,730.17	54,730.17	0.00	5,270.51	5,270.51	0.00	49,459.66	49,459.66	Firm Volumes Total
847 Supervision and Engineering Total	0.00	45,176.36	45,176.36	0.00	4,463.43	4,463.43	0.00	40,712.93	40,712.93	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	1,017.62	1,017.62	0.00	80.60	80.60	0.00	937.02	937.02	sendout volumes Total
856 Mains Expense Total	0.00	46,193.98	46,193.98	0.00	4,544.03	4,544.03	0.00	41,649.95	41,649.95	3-factor Total
	1,911.72	(136.90)	(136.90)	0.00	(13.53)	(13.53)	0.00	(123.37)	(123.37)	3-factor Total
863 Maintenance of Mains Total	1,911.72	(136.90)	(136.90)	0.00	(13.53)	(13.53)	0.00	(123.37)	(123.37)	3-factor Total
	1,911.72	0.00	0.00	0.00	0.00	0.00	1,911.72	0.00	0.00	Direct-OR Total
	277.16	0.00	0.00	0.00	0.00	0.00	277.16	0.00	0.00	3-factor Total
	0.00	2,265.45	2,265.45	0.00	198.23	198.23	0.00	2,067.22	2,067.22	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	277.16	178,301.80	178,578.96	0.00	13,942.08	13,942.08	0.00	162,094.27	162,094.27	Sendout Volumes Total
	0.00	11,879.87	11,879.87	0.00	1,136.90	1,136.90	0.00	10,742.97	10,742.97	3-factor Total
	0.00	81.34	81.34	0.00	9.13	9.13	0.00	72.21	72.21	Customers port/van Total
	0.00	124,376.42	124,376.42	0.00	12,686.40	12,686.40	0.00	111,690.02	111,690.02	Customers-All Total
	513,790.82	0.00	513,790.82	0.00	0.00	0.00	513,790.82	0.00	0.00	Direct-OR Total
	48,663.85	0.00	48,663.85	0.00	48,663.85	48,663.85	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	562,454.67	277,036.18	839,490.85	48,663.85	28,262.13	76,925.98	513,790.82	248,774.05	762,564.87	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Sendout Volumes Total
	0.00	18,947.98	18,947.98	0.00	1,500.68	1,500.68	0.00	17,447.30	17,447.30	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	0.00	5,808.81	5,808.81	0.00	625.61	625.61	0.00	5,183.20	5,183.20	Direct-OR Total
	0.00	24,756.79	24,756.79	0.00	2,126.29	2,126.29	0.00	22,630.50	22,630.50	Sendout Volumes Total
	0.00	48,865.49	48,865.49	0.00	3,870.14	3,870.14	0.00	44,995.35	44,995.35	3-factor Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	48,865.49	48,865.49	0.00	3,870.14	3,870.14	0.00	44,995.35	44,995.35	Customers-All Total
	0.00	4,073.52	4,073.52	0.00	402.46	402.46	0.00	3,671.06	3,671.06	Customers-End Total
	0.00	282,489.60	282,489.60	0.00	28,813.94	28,813.94	0.00	253,675.66	253,675.66	Direct-OR Total
	0.00	11,784.22	11,784.22	0.00	773.05	773.05	0.00	11,011.17	11,011.17	sendout volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	4,492.00	4,492.00	0.00	355.77	355.77	0.00	4,136.23	4,136.23	Customers port/van Total
878 Meter and House Regulator Expense Total	0.00	302,839.34	302,839.34	0.00	30,345.22	30,345.22	0.00	272,494.12	272,494.12	3-factor Total
	0.00	37,332.67	37,332.67	0.00	3,688.46	3,688.46	0.00	33,644.21	33,644.21	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-End Total
	0.00	627,801.08	627,801.08	0.00	64,035.70	64,035.70	0.00	563,765.38	563,765.38	Direct-OR Total
	18.54	0.00	18.54	0.00	0.00	0.00	18.54	0.00	0.00	Employees Cost Total
879 Customer Installation Expense Total	18.54	669,594.05	669,612.59	0.00	68,092.34	68,092.34	18.54	600,501.71	600,520.25	3-factor Total

For the Month Ended May 31, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated		Direct	Allocated		Direct	Allocated		
		May	Total		May	Total		May	Total	
	0.00	18,087.57	18,087.57	0.00	1,787.05	1,787.05	0.00	16,300.52	16,300.52	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total
	0.00	29,766.95	29,766.95	0.00	3,036.23	3,036.23	0.00	26,730.72	26,730.72	Customers-All Total
	(1,662.86)	0.00	(1,662.86)	0.00	0.00	0.00	(1,662.86)	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-wa Total
	0.00	27,870.44	27,870.44	0.00	2,965.41	2,965.41	0.00	24,905.03	24,905.03	Employee Cost Total
	0.00	34,199.77	34,199.77	0.00	2,708.62	2,708.62	0.00	31,491.15	31,491.15	Sendout Volumes Total
880 Other Expense Total	(1,662.86)	109,924.73	108,261.87	0.00	10,497.31	10,497.31	(1,662.86)	99,427.42	97,764.56	
	0.00	13,395.53	13,395.53	0.00	1,323.48	1,323.48	0.00	12,072.05	12,072.05	3-factor Total
881 Rents Total	0.00	292,802.70	292,802.70	0.00	28,928.89	28,928.89	0.00	263,873.81	263,873.81	3-factor Total
	0.00	122,918.88	122,918.88	0.00	0.00	0.00	122,918.88	0.00	0.00	Direct-OR Total
	4,902.24	0.00	4,902.24	4,902.24	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	7,635.83	7,635.83	0.00	604.76	604.76	0.00	7,031.07	7,031.07	sendout volumes Total
885 Supervision and Engineering Total	127,821.12	300,338.53	428,259.65	4,902.24	29,533.65	34,435.89	122,918.88	270,904.88	393,833.76	3-factor Total
	0.00	31,746.09	31,746.09	0.00	3,136.51	3,136.51	0.00	28,609.58	28,609.58	Customers Port/van 80% Total
	0.00	2,872.19	2,872.19	0.00	322.26	322.26	0.00	2,549.93	2,549.93	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	159,632.95	159,632.95	0.00	0.00	0.00	159,632.95	0.00	0.00	Direct-OR Total
	9,113.43	0.00	9,113.43	9,113.43	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
887 Mains Total	168,746.38	34,615.28	203,364.66	9,113.43	3,458.77	12,572.20	159,632.95	31,159.51	190,792.46	3-factor Total
	0.00	2,728.66	2,728.66	0.00	289.59	289.59	0.00	2,439.07	2,439.07	3-factor Total
	95.62	0.00	95.62	0.00	0.00	0.00	95.62	0.00	0.00	Direct-OR Total
	0.00	35,990.51	35,990.51	0.00	2,850.45	2,850.45	0.00	33,140.06	33,140.06	Sendout Volumes Total
	0.00	20,279.10	20,279.10	0.00	2,184.06	2,184.06	0.00	18,095.04	18,095.04	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	95.62	58,998.27	59,093.89	0.00	5,304.10	5,304.10	95.62	53,694.17	53,789.79	3-factor Total
	0.00	239.32	239.32	0.00	29.57	29.57	0.00	269.75	269.75	3-factor Total
	0.00	2,157.12	2,157.12	0.00	170.84	170.84	0.00	1,986.28	1,986.28	Sendout Volumes Total
	0.00	2,455.44	2,455.44	0.00	200.41	200.41	0.00	2,255.03	2,255.03	3-factor Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	23,472.46	23,472.46	0.00	2,319.09	2,319.09	0.00	21,153.37	21,153.37	3-factor Total
	40,671.03	0.00	40,671.03	0.00	0.00	0.00	40,671.03	0.00	0.00	Direct-OR Total
	5,342.71	0.00	5,342.71	5,342.71	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	9,727.78	9,727.78	0.00	770.44	770.44	0.00	8,957.34	8,957.34	sendout volumes Total
892 Services Total	46,013.74	33,200.24	79,213.98	5,342.71	3,089.53	8,432.24	40,671.03	30,110.71	70,781.74	3-factor Total
	0.00	(2,344.79)	(2,344.79)	0.00	(231.67)	(231.67)	0.00	(2,113.12)	(2,113.12)	3-factor Total
	0.00	53,063.75	53,063.75	0.00	5,412.51	5,412.51	0.00	47,651.24	47,651.24	Customers-All Total
	0.00	37,788.33	37,788.33	0.00	3,212.01	3,212.01	0.00	34,576.32	34,576.32	Customers-Comm Total
	0.00	10,109.96	10,109.96	0.00	663.21	663.21	0.00	9,446.75	9,446.75	Customers-Ind Total
	0.00	18,558.59	18,558.59	0.00	1,926.38	1,926.38	0.00	16,632.21	16,632.21	Customers-Res Total
	545.12	0.00	545.12	0.00	0.00	0.00	545.12	0.00	0.00	Direct-OR Total
893 Meters and House Regulators Total	545.12	147,140.55	147,685.67	0.00	13,355.64	13,355.64	545.12	133,784.91	134,330.03	3-factor Total
	0.00	1,148.46	1,148.46	0.00	113.47	113.47	0.00	1,034.99	1,034.99	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	1,371.86	0.00	1,371.86	0.00	0.00	0.00	1,371.86	0.00	0.00	Direct-OR Total
894 Other Equipment Total	1,371.86	1,148.46	2,520.32	0.00	113.47	113.47	1,371.86	1,034.99	2,406.85	3-factor Total
	0.00	111,697.60	111,697.60	0.00	11,035.72	11,035.72	0.00	100,661.88	100,661.88	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
901 Supervision Total	0.00	111,697.60	111,697.60	0.00	11,035.72	11,035.72	0.00	100,661.88	100,661.88	3-factor Total
	0.00	(48,094.69)	(48,094.69)	0.00	(6,742.88)	(6,742.88)	0.00	(41,351.81)	(41,351.81)	Customers port/van Total
	0.00	51,916.90	51,916.90	0.00	5,295.62	5,295.62	0.00	46,621.38	46,621.38	Customers-All Total
	0.00	2,302.92	2,302.92	0.00	151.07	151.07	0.00	2,151.85	2,151.85	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
902 Meter Reading Expenses Total	0.00	6,125.13	6,125.13	0.00	(1,296.29)	(1,296.29)	0.00	7,421.42	7,421.42	3-factor Total
	0.00	807,930.60	807,930.60	0.00	79,823.55	79,823.55	0.00	728,107.05	728,107.05	3-factor Total
	0.00	135,077.73	135,077.73	0.00	13,777.93	13,777.93	0.00	121,299.80	121,299.80	Customers-All Total
	0.00	28,211.49	28,211.49	0.00	1,850.67	1,850.67	0.00	26,360.82	26,360.82	Customers-Ind Total
	0.00	341,681.01	341,681.01	0.00	35,466.49	35,466.49	0.00	306,214.52	306,214.52	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
903 Customer Records and Collection Expense Total	0.00	1,312,900.83	1,312,900.83	0.00	130,918.64	130,918.64	0.00	1,181,982.19	1,181,982.19	3-factor Total
	0.00	(28,388.00)	(28,388.00)	0.00	(2,895.58)	(2,895.58)	0.00	(25,492.42)	(25,492.42)	Customers-All Total
	0.00	25,983.34	25,983.34	0.00	2,208.58	2,208.58	0.00	23,774.76	23,774.76	Customers-Comm Total
	0.00	7,226.59	7,226.59	0.00	474.06	474.06	0.00	6,752.53	6,752.53	Customers-Ind Total
	0.00	187,857.67	187,857.67	0.00	19,499.63	19,499.63	0.00	168,358.04	168,358.04	Customers-Res Total
	2,271.52	0.00	2,271.52	2,271.52	0.00	0.00	2,271.52	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	2,271.52	192,679.60	194,951.12	0.00	19,286.69	19,286.69	2,271.52	173,992.91	175,264.43	3-factor Total
	0.00	19,330.21	19,330.21	0.00	2,066.48	2,066.48	0.00	17,263.73	17,263.73	Customers-Res Total
	0.00	4,455.32	4,455.32	0.00	474.05	474.05	0.00	3,981.27	3,981.27	Employee Cost Total
907 Supervision Total	0.00	23,785.53	23,785.53	0.00	2,480.53	2,480.53	0.00	21,305.00	21,305.00	3-factor Total

FERC Descr

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Total		Direct	Total		Direct	Total		
		May	May		May	May		May	May	
	0.00	22,742.75	0.00	2,246.98	0.00	2,246.98	0.00	20,495.77	20,495.77	3-factor Total
	0.00	193,669.49	0.00	19,754.29	0.00	19,754.29	0.00	173,915.20	173,915.20	Customers-All Total
	0.00	16,268.59	0.00	1,382.83	0.00	1,382.83	0.00	14,885.76	14,885.76	Customers-Comm Total
	0.00	56,615.11	0.00	3,713.95	0.00	3,713.95	0.00	52,901.16	52,901.16	Customers-Ind Total
	0.00	(3,056.58)	0.00	(317.27)	0.00	(317.27)	0.00	(2,739.31)	(2,739.31)	Customers-Res Total
	(9,174.27)	2,289.78	0.00	2,289.78	0.00	2,289.78	(9,174.27)	0.00	0.00	Direct-OR Total
	2,289.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
908 Customer Assistance Expense Total	(6,884.49)	279,354.87	2,289.78	26,780.78	29,070.56	(9,174.27)	259,468.58	250,284.31	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
909 Customer Information Expense Total	0.00	101,093.31	0.00	10,493.49	10,493.49	0.00	90,599.82	90,599.82	0.00	3-factor Total
	0.00	101,093.31	0.00	10,493.49	10,493.49	0.00	90,599.82	90,599.82	0.00	Customers-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	20,017.19	0.00	2,077.78	2,077.78	0.00	17,939.41	17,939.41	0.00	3-factor Total
	0.00	11,810.87	0.00	1,204.71	1,204.71	0.00	10,606.16	10,606.16	0.00	Customers-All Total
	0.00	10,408.58	0.00	1,080.41	1,080.41	0.00	9,328.17	9,328.17	0.00	Customers-Comm Total
	0.00	2,399.10	0.00	255.26	255.26	0.00	2,143.84	2,143.84	0.00	Customers-Res Total
911 Supervision Total	0.00	24,618.55	0.00	2,540.38	2,540.38	0.00	22,078.17	22,078.17	0.00	Employee Cost Total
	0.00	5,897.30	0.00	582.65	582.65	0.00	5,314.65	5,314.65	0.00	3-factor Total
	0.00	127,614.41	0.00	13,016.67	13,016.67	0.00	114,597.74	114,597.74	0.00	Customers-All Total
	0.00	5,369.33	0.00	456.39	456.39	0.00	4,912.94	4,912.94	0.00	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
912 Demonstration and Selling Expense Total	81.00	138,881.04	0.00	14,055.71	14,055.71	0.00	124,825.33	124,906.33	81.00	Direct-OR Total
	0.00	26,766.66	0.00	2,275.17	2,275.17	0.00	24,491.49	24,491.49	0.00	Customers-Comm Total
	0.00	183.65	0.00	19.06	19.06	0.00	164.59	164.59	0.00	Customers-Res Total
913 Advertising Total	0.00	26,950.31	0.00	2,294.23	2,294.23	0.00	24,656.08	24,656.08	0.00	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
916 Miscellaneous Sales Expense Total	0.00	2,263,657.54	0.00	223,649.38	223,649.38	0.00	2,040,008.16	2,040,008.16	0.00	3-factor Total
	0.00	5,677.42	0.00	602.37	602.37	0.00	5,075.05	5,075.05	0.00	Admin Tran Total
	0.00	175,573.60	0.00	17,908.51	17,908.51	0.00	157,665.09	157,665.09	0.00	Customers-All Total
	0.00	1,099.10	0.00	93.42	93.42	0.00	1,005.68	1,005.68	0.00	Customers-Comm Total
	0.00	690.00	0.00	71.62	71.62	0.00	618.38	618.38	0.00	Customers-Res Total
	34,088.35	34,088.35	0.00	0.00	0.00	0.00	34,088.35	34,088.35	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	direct-wa Total
	0.00	73,931.34	0.00	7,866.30	7,866.30	0.00	66,065.04	66,065.04	0.00	Employee Cost Total
	0.00	144,173.39	0.00	43,252.02	43,252.02	0.00	100,921.37	100,921.37	0.00	Firm Volumes Total
	0.00	3,111.80	0.00	246.45	246.45	0.00	2,865.35	2,865.35	0.00	Regulatory Total
921 Office Supplies and Expense Total	34,088.35	2,659,914.19	0.00	293,690.07	293,690.07	34,088.35	2,374,224.12	2,408,312.47	2,865.35	Sendout Volumes Total
	0.00	(916,971.99)	0.00	(97,290.73)	(97,290.73)	0.00	(819,681.26)	(819,681.26)	0.00	Admin Tran Total
	0.00	(415,722.86)	0.00	(44,232.91)	(44,232.91)	0.00	(371,489.95)	(371,489.95)	0.00	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,332,694.85)	0.00	(141,523.64)	(141,523.64)	0.00	(1,191,171.21)	(1,191,171.21)	0.00	Employee Cost Total
	0.00	204,955.66	0.00	20,249.62	20,249.62	0.00	184,706.04	184,706.04	0.00	3-factor Total
924 Property Insurance Premium Total	0.00	204,955.66	0.00	20,249.62	20,249.62	0.00	184,706.04	184,706.04	0.00	3-factor Total
	0.00	114,559.75	0.00	11,318.51	11,318.51	0.00	103,241.24	103,241.24	0.00	3-factor Total
925 Injuries and Damages Total	0.00	114,559.75	0.00	11,318.51	11,318.51	0.00	103,241.24	103,241.24	0.00	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	28.28	0.00	2.88	2.88	0.00	25.40	25.40	0.00	Customers-All Total
	492.00	0.00	0.00	0.00	0.00	0.00	492.00	492.00	0.00	Direct-OR Total
	0.00	734,793.40	0.00	78,182.03	78,182.03	0.00	656,611.37	656,611.37	0.00	Employee Cost Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Payroll Total
926 Employee Pensions and Benefits Total	492.00	734,821.68	0.00	78,184.91	78,184.91	492.00	656,636.77	657,128.77	0.00	3-factor Total
	0.00	244,176.64	0.00	24,124.65	24,124.65	0.00	220,051.99	220,051.99	0.00	3-factor Total
930 Miscellaneous General Expense Total	0.00	244,176.64	0.00	24,124.65	24,124.65	0.00	220,051.99	220,051.99	0.00	3-factor Total
	0.00	335,089.76	0.00	33,106.87	33,106.87	0.00	301,982.89	301,982.89	0.00	3-factor Total
	0.00	1,646.50	0.00	167.94	167.94	0.00	1,478.56	1,478.56	0.00	Customers-All Total
	2,828.25	2,828.25	0.00	0.00	0.00	0.00	2,828.25	2,828.25	0.00	Customers-Res Total
	10,378.28	0.00	10,378.28	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
931 Rents Total	13,206.53	336,736.26	10,378.28	33,274.81	43,653.09	2,828.25	303,461.45	306,289.70	0.00	3-factor Total
	0.00	149,858.37	0.00	14,805.99	14,805.99	0.00	135,052.38	135,052.38	0.00	Customers-All Total
	0.00	10,013.07	0.00	1,021.33	1,021.33	0.00	8,991.74	8,991.74	0.00	Customers-The Dailies Total
	0.00	1,425.68	0.00	360.70	360.70	0.00	1,064.98	1,064.98	0.00	Direct-OR Total
	66,712.95	0.00	66,712.95	0.00	0.00	0.00	66,712.95	66,712.95	0.00	direct-wa Total
	2,359.00	0.00	2,359.00	0.00	0.00	0.00	2,359.00	2,359.00	0.00	Employee Cost Total
	0.00	4,281.61	0.00	455.56	455.56	0.00	3,826.05	3,826.05	0.00	Firm Volumes Total
935 Maintenance of General Plant Total	69,071.95	165,848.29	2,359.00	16,669.54	19,028.54	66,712.95	149,178.75	215,891.70	243.60	3-factor Total
Grand Total	1,019,919.93	7,967,711.25	83,049.29	807,503.78	890,553.07	936,870.64	7,160,207.47	8,097,078.11	0.00	

**NW Natural
Washington Results of Operations
12 Month Ended Reports**

Summary

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

System		Washington			Oregon			Apr 2010	
Direct	Allocated	Direct	Allocated	Total	Direct	Allocated	Total	Oregon	
System		Washington			Oregon			Total	
Total		Direct	Allocated	Total	Direct	Allocated	Total		
92,508,038				8,698,033			83,810,005		
1,029,573,667				108,893,337			920,680,330		
8.99%				7.99%			9.10%		

NW Natural
Washington Results of Operations
12 Month Ended Reports

Acct	Description	Alloc. Ref.	System		System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total			
480.1	Sales of Gas													
481.1	Residential		470,699,077	0	470,699,077	50,120,859	0	50,120,859	420,578,217	0	420,578,217	0	0	420,578,217
481.2	Commercial		240,257,479	0	240,257,479	21,475,821	0	21,475,821	218,781,658	0	218,781,658	0	0	218,781,658
481.3	Industrial Firm		35,708,962	0	35,708,962	2,733,303	0	2,733,303	32,975,659	0	32,975,659	0	0	32,975,659
481.4	Interruptible		34,218,666	0	34,218,666	4,294,710	0	4,294,710	29,923,956	0	29,923,956	0	0	29,923,956
481.5	Interruptible Incentive		13,728,243	0	13,728,243	0	0	0	13,728,243	0	13,728,243	0	0	13,728,243
495.20	Unbilled Revenue		0	(6,737,422)	(6,737,422)	0	(311,212)	(311,212)	0	(6,426,210)	(6,426,210)	0	0	(6,426,210)
	Total Sales of Gas	A	794,612,427	(6,737,422)	787,875,005	78,624,693	(311,212)	78,313,481	715,987,734	(6,426,210)	709,561,524	0	0	709,561,524
489.12	Transportation Revenue													
489.13	Industrial Firm		5,953,567	0	5,953,567	659,421	0	659,421	5,294,146	0	5,294,146	0	0	5,294,146
489.15	Interruptible		7,971,384	0	7,971,384	506,953	0	506,953	7,464,431	0	7,464,431	0	0	7,464,431
489.3	Agency Fee/Balancing		0	0	0	0	0	0	0	0	0	0	0	0
	Total Transportation Revenue		13,927,000	0	13,927,000	1,166,374	0	1,166,374	12,760,627	0	12,760,627	0	0	12,760,627
495.6	Rate Adjustments - Amortizations		11,187,335	0	11,187,335	(55,375)	0	(55,375)	11,242,711	0	11,242,711	0	0	11,242,711
	Miscellaneous Revenues													
487	Late Payment Charge		2,859,591	0	2,859,591	161,366	0	161,366	2,698,224	0	2,698,224	0	0	2,698,224
488.1	Returned Check Charge		136,963	0	136,963	18,255	0	18,255	118,708	0	118,708	0	0	118,708
488.3	Recon Charge CR During Office Hours		270,719	0	270,719	27,750	0	27,750	242,969	0	242,969	0	0	242,969
488.4	Field Collection Charge		328,395	0	328,395	46,575	0	46,575	281,820	0	281,820	0	0	281,820
488.5	Recon Charge CR After Office Hours		410,900	0	410,900	55,850	0	55,850	355,050	0	355,050	0	0	355,050
488.6	Recon Charge Seas During Office Hours		19,490	0	19,490	1,900	0	1,900	17,590	0	17,590	0	0	17,590
488.7	Recon Charge Seas After Office Hours		7,650	0	7,650	950	0	950	6,700	0	6,700	0	0	6,700
488.8	Automated Payment Charge		148,246	0	148,246	21,898	0	21,898	126,349	0	126,349	0	0	126,349
493.2	Rent - Utility Property	B	0	382,700	382,700	18,805	0	18,805	363,895	0	363,895	0	0	363,895
495.1	Meter Rentals		203,942	0	203,942	23,400	0	23,400	180,542	0	180,542	0	0	180,542
495.2	Other Gas Revenue - Miscellaneous		1,658,204	0	1,658,204	24,235	0	24,235	1,633,970	0	1,633,970	0	0	1,633,970
	Total Miscellaneous Revenues		6,044,100	382,700	6,426,800	382,178	18,805	400,983	5,661,922	363,895	6,025,817	0	0	6,025,817
	Total Operating Revenue		825,770,862	(6,354,722)	819,416,140	80,117,869	(292,407)	79,825,462	745,652,993	(6,062,315)	739,590,678	0	0	739,590,678
	Cost of Gas													
804.7	WACOG Incurred		402,738,722	0	402,738,722	38,852,358	0	38,852,358	363,886,364	0	363,886,364	0	0	363,886,364
805.7	WACOG Deferred		41,242,957	0	41,242,957	4,563,605	0	4,563,605	36,679,352	0	36,679,352	0	0	36,679,352
804.6	Demand Incurred		86,934,501	0	86,934,501	7,965,565	0	7,965,565	78,968,936	0	78,968,936	0	0	78,968,936
805.8	Demand Deferred		(9,577,442)	0	(9,577,442)	(516,918)	0	(516,918)	(9,060,524)	0	(9,060,524)	0	0	(9,060,524)
805.4	Amortization of Gas Costs		(62,383,711)	0	(62,383,711)	(7,270,163)	0	(7,270,163)	(55,113,548)	0	(55,113,548)	0	0	(55,113,548)
	Total Cost of Gas		458,955,027	0	458,955,027	43,594,447	0	43,594,447	415,360,580	0	415,360,580	0	0	415,360,580
	Operations & Maintenance	O&M	9,100,354	112,232,101	121,332,456	1,083,786	11,367,969	12,451,755	8,016,568	100,864,133	108,880,701	0	0	108,880,701
	Other Taxes													
408.11	Property		14,971,829	0	14,971,829	1,007,764	0	1,007,764	13,964,065	0	13,964,065	0	0	13,964,065
408.12	Franchise		20,700,420	0	20,700,420	3,204,475	0	3,204,475	17,495,945	0	17,495,945	0	0	17,495,945
408.13	Payroll		0	5,206,352	5,206,352	0	469,520	469,520	0	4,736,833	4,736,833	0	0	4,736,833
408.14	Other	C	209,122	0	209,122	0	0	0	209,122	0	209,122	0	0	209,122
408.15	Regulatory		2,417,473	0	2,417,473	198,503	0	198,503	2,218,970	0	2,218,970	0	0	2,218,970
	Total Other Taxes		38,298,845	5,206,352	43,505,197	4,410,742	469,520	4,880,262	33,888,102	4,736,833	38,624,935	0	0	38,624,935
403.1	Depreciation	D	0	61,949,913	61,949,913	0	7,025,572	7,025,572	0	54,924,341	54,924,341	0	0	54,924,341
	Income Taxes													
409.11	Federal Income Taxes		(3,094,791)	0	(3,094,791)	2,986,618	0	2,986,618	(6,081,409)	0	(6,081,409)	0	0	(6,081,409)
410.1	Federal Income Taxes - Deferred		57,023,203	0	57,023,203	0	0	0	57,023,203	0	57,023,203	0	0	57,023,203
411.4	Federal Income Tax Credit		(20,905,662)	0	(20,905,662)	188,775	0	188,775	(21,094,437)	0	(21,094,437)	0	0	(21,094,437)
409.1	Oregon Income Taxes		2,572,157	0	2,572,157	0	0	0	2,572,157	0	2,572,157	0	0	2,572,157
410.1	Oregon Income Taxes - Deferred		8,925,601	0	8,925,601	0	0	0	8,925,601	0	8,925,601	0	0	8,925,601
411.1	Oregon Income Tax Credit		(3,354,959)	0	(3,354,959)	0	0	0	(3,354,959)	0	(3,354,959)	0	0	(3,354,959)
	Total Income Taxes		41,165,509	0	41,165,509	3,175,393	0	3,175,393	37,990,116	0	37,990,116	0	0	37,990,116
	Total Operating Revenue Deductions		506,354,226	179,388,367	685,742,593	49,088,975	18,863,061	67,952,036	457,265,251	160,525,307	617,790,558	0	0	617,790,558
	Net Operating Income		319,416,636	(183,071,645)	136,344,991	31,736,894	(8,878,017)	11,873,426	288,287,742	(6,787,142)	121,800,120	0	0	121,800,120

	System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
12 Month Ended Reports									
Rate Base									
101 Gross Plant			2,165,792,609			225,623,098			1,940,169,512
108.1X Accumulated Depreciation			(924,626,350)			(97,608,471)			(827,017,880)
117.X Storage Gas - Cushion			14,138,885			1,348,366			12,790,518
186.XX Leasehold Improvements			2,047,195			202,402			1,844,793
252.XX Customer Contributions			(2,196,493)			(136,422)			(2,060,071)
283.XX Deferred Taxes - Federal			(188,681,465)			(20,535,636)			(168,145,829)
283.XX Deferred Taxes - State			(36,900,713)			0			(36,900,713)
Total Rate Base			<u>1,029,573,667</u>			<u>108,893,337</u>			<u>920,680,330</u>
			8.99%			7.99%			9.10%
Rate Of Return on Rate Base									
			100.00%			4.62%			95.38%
			100.00%			4.91%			95.09%
			100.00%			9.02%			90.98%
			100.00%			11.34%			88.66%

Allocation References:

- A Unbilled Revenue
- B Direct
- O&M See O&M Detail
- C Payroll Factor
- D Depreciation Factor

**NW Natural
Washington Results of Operations
Summary**

Total Operating Revenue

Total Rate Base

Rate Of Return on Rate Base

		Washington			Oregon			Apr 2010		
		System Direct	System Allocated	System Total	Washington Direct	Washington Allocated	Washington Total	Oregon Direct	Oregon Allocated	Oregon Total
Total Operating Revenue				7,807,146			759,952			7,047,194
Total Rate Base				1,021,037,553			120,646,492			900,391,061
Rate Of Return on Rate Base				0.76%			0.63%			0.78%

NW Natural
Washington Quarterly Results of Operations Report

Apr 2010

Acct	Description	Alloc. Ref.	System		Washington		Washington		Oregon		Oregon	
			Direct	Allocated	Direct	Allocated	Direct	Allocated	Direct	Allocated	Total	Total
	Sales of Gas											
480.1	Residential		45,581,519		4,756,395			4,756,395		40,825,123		40,825,123
481.1	Commercial		22,767,189		1,933,063			1,933,063		20,834,127		20,834,127
481.2	Industrial Firm		2,757,801		233,920			233,920		2,523,881		2,523,881
481.3	Interruptible		0		382,302			382,302		(382,302)		(382,302)
481.5	Interruptible Incentive		3,346,980		0			0		3,346,980		3,346,980
495.20	Unbilled Revenue		(7,614,394)		(685,102)			(685,102)		(6,929,292)		(6,929,292)
	Total Sales of Gas		74,453,489	(7,614,394)	7,305,680	(685,102)		6,620,578		67,147,809	(6,929,292)	60,218,517
	Transportation Revenue											
489.12	Industrial Firm		495,735		54,372			54,372		441,363		441,363
489.13	Interruptible		658,841		38,275			38,275		620,566		620,566
489.15	Interruptible Incentive		0		0			0		0		0
489.3	Agency Fee/Balancing		(25)		0			0		0		0
	Total Transportation Revenue		1,154,551	(25)	92,647			92,647		1,061,904		1,061,904
	Rate Adjustments - Amortizations		(240,696)		(16,507)			(16,507)		(224,189)		(224,189)
	Miscellaneous Revenues											
487	Late Payment Charge		297,748		13,497			13,497		284,251		284,251
488.1	Returned Check Charge		11,415		1,575			1,575		9,840		9,840
488.3	Recon Charge CR During Office Hours		23,785		1,850			1,850		21,935		21,935
488.4	Field Collection Charge		34,425		4,035			4,035		30,390		30,390
488.5	Recon Charge CR After Office Hours		41,350		5,350			5,350		36,000		36,000
488.6	Recon Charge Seas During Office Hours		800		100			100		700		700
488.7	Recon Charge Seas After Office Hours		1,050		50			50		1,000		1,000
488.8	Automated Payment Charge		13,675		1,840			1,840		11,835		11,835
493.2	Rent - Utility Property		29,618		2,222			2,222		27,396		27,396
495.1	Meter Rentals		17,463		1,860			1,860		15,602		15,602
495.2	Other Gas Revenue - Miscellaneous		2,997		1			1		2,996		2,996
	Total Miscellaneous Revenues		444,708	29,618	30,158	2,222		32,380		414,549	27,396	441,946
	Total Operating Revenue		75,812,052	(7,584,777)	7,411,978	(682,881)		6,729,097		68,400,074	(6,901,896)	61,498,178
	Cost of Gas											
804.7	WACOG Incurred		33,216,895		3,037,106			3,037,106		30,179,789		30,179,789
805.7	WACOG Deferred		2,157,414		245,736			245,736		1,911,678		1,911,678
804.6	Demand Incurred		7,640,549		708,404			708,404		6,932,145		6,932,145
805.8	Demand Deferred		(588,495)		(60,786)			(60,786)		(527,709)		(527,709)
805.4	Amortization of Gas Costs		(3,763,176)		(445,870)			(445,870)		(3,317,306)		(3,317,306)
	Total Cost of Gas		38,663,186	0	3,484,590	0		3,484,590		35,178,596	0	35,178,596
	Operations & Maintenance											
	Other Taxes											
408.11	Property		1,781,654		97,708			97,708		1,683,946		1,683,946
408.12	Franchise		1,709,491		301,517			301,517		1,407,974		1,407,974
408.13	Payroll		381,915		36,997			36,997		344,919		344,919
408.14	Other		(11,509)		0			0		(11,509)		(11,509)
408.15	Regulatory		198,503		198,503			198,503		0		0
	Total Other Taxes		3,678,139	381,915	597,728	36,997		634,725		3,080,411	344,919	3,425,330
403.1	Depreciation		5,221,141		645,229			645,229		4,575,912		4,575,912
	Income Taxes											
409.11	Federal Income Taxes		3,392,051		272,108			272,108		3,119,943		3,119,943
410.1	Federal Income Taxes - Deferred		434,251		0			0		434,251		434,251
411.4	Federal Income Tax Credit		(1,126,160)		52,336			52,336		(1,178,496)		(1,178,496)
409.1	Oregon Income Taxes		748,813		0			0		748,813		748,813
410.1	Oregon Income Taxes - Deferred		85,601		0			0		85,601		85,601
411.1	Oregon Income Tax Credit		(230,071)		0			0		(230,071)		(230,071)
	Total Income Taxes		3,304,485		324,444			324,444		2,980,041		2,980,041
	Total Operating Revenue Deductions		43,250,379	13,865,265	4,127,678	1,517,024		5,969,145		39,122,701	12,348,241	54,450,983
	Net Operating Income		7,807,146		759,952			759,952		7,047,194		7,047,194

	System	System	Washington	Washington	Washington	Oregon	Oregon
	Direct	Allocated	Direct	Allocated	Total	Direct	Allocated
	System		Washington		Washington	Oregon	
	Total	Total	Total	Total	Total	Total	Total
Rate Base							
101 Gross Plant	2,197,817,292				228,793,020		1,969,024,271
108.1X Accumulated Depreciation	(947,562,256)				(87,719,830)		(859,842,425)
117.X Storage Gas - Cushion	14,099,812				1,357,812		12,742,000
186.XX Leasehold Improvements	1,942,526				191,922		1,750,604
252.XX Customer Contributions	(2,119,050)				(157,105)		(1,961,945)
283.XX Deferred Taxes - Federal	(201,273,216)				(21,819,327)		(179,453,889)
283.XX Deferred Taxes - State	(41,867,556)				0		(41,867,556)
Total Rate Base	1,021,037,553				120,646,492		900,391,061
Rate Of Return on Rate Base	0.76%				0.63%		0.78%
Allocation References:							
A Unbilled Revenue	100.00%				9.00%		91.00%
B Follows plant split	100.00%				10.84%		89.16%
O&M See OO&M Detail							
C Payroll Factor	100.00%				10.25%		89.75%
D Depreciation Factor	100.00%				12.36%		87.64%

NW Natural
Washington Quarterly Results of Operations Report
Operations and Maintenance Expense: Allocation of System Amounts
For the Month Ended April 30, 2010

Month

	System	Washington	Oregon
Natural Gas Storage			
Underground Storage Expense			
Operation			
816 Wells Expense	\$15,255	\$1,469	\$13,786
818 Compressor Station Expense	30,385	2,926	27,459
819 Compressor Station Fuel	0	-	0
820 Measuring and Regulator Station Expense	117,274	11,309	105,965
821 Purification Expense	268	26	242
Maintenance			
832 Wells Expense	17,642	1,699	15,943
Total Underground Storage Expense	180,823	17,429	163,395
Other Storage Expense			
Operation			
840 Supervision and Engineering	7,563	728	6,834
Total Other Storage Expense	7,563	728	6,834
Liquefied Natural Gas Expense			
Operation			
844 Supervision and Engineering	117,779	11,342	106,437
845 LNG Fuel			
Maintenance			
847 Supervision and Engineering	61,689	5,941	55,748
Total Liquefied Natural Gas Expense	179,467	17,283	162,185
Total Natural Gas Storage	367,853	35,440	332,414
Transmission Expense			
Operation			
856 Mains Expense	(9,911)	(979)	(8,932)
Maintenance			
863 Maintenance of Mains	(1,777)	(176)	(1,601)
Total Transmission Expense	(11,688)	(1,155)	(10,533)
Distribution Expense			
Operation			
870 Supervision and Engineering	208,455	16,545	191,911
874 Mains and Services Expense	623,448	28,217	595,230
875 Measuring and Regulator Station Expense - General	25,716	2,205	23,511
877 Measuring and Regulator Station Expense - City Gate	34,769	2,754	32,015
878 Meter and House Regulator Expense	349,751	34,912	314,839
879 Customer Installation Expense	542,184	55,063	487,121
880 Other Expense	58,621	5,328	53,293
881 Rents	5,423	536	4,887

	System	Washington	Oregon
Maintenance			
885 Supervision and Engineering	260,826	18,687	242,140
887 Mains	204,547	9,776	194,771
889 Measuring and Regulator Station Expense - General	73,626	6,788	66,838
891 Measuring and Regulator Station Expense - City Gate	6,326	502	5,825
892 Services	123,901	11,704	112,198
893 Meters and House Regulators	141,440	13,097	128,343
894 Other Equipment	(6,761)	(763)	(5,998)
Total Distribution Expense	2,652,273	205,349	2,446,924
Customer Accounts Expense			
Operation			
901 Supervision	120,726	11,928	108,798
902 Meter Reading Expenses	62,346	6,238	56,107
903 Customer Records and Collection Expense	1,420,634	141,721	1,278,913
904 Uncollectible Accounts	258,276	26,707	231,568
Total Customer Accounts Expense	1,861,982	186,595	1,675,387
Customer Service and Informational			
Operation			
907 Supervision	24,282	2,533	21,749
908 Customer Assistance Expense	331,402	35,389	296,013
909 Customer Information Expense	190,227	19,746	170,481
910 Miscellaneous Customer Service Expense	14,080	1,461	12,618
Total Customer Service and Informational	559,990	59,129	500,861
Sales Expense			
Operation			
911 Supervision	28,872	2,975	25,897
912 Demonstration and Selling Expense	145,117	14,658	130,459
913 Advertising	41,312	3,519	37,793
916 Miscellaneous Sales Expense	-	-	-
Total Sales Expense	215,300	21,151	194,149
Administrative and General Expense			
Operation			
921 Office Supplies and Expense	2,905,483	308,311	2,597,173
922 Administrative Expenses Transferred - Credit	(1,243,512)	(132,051)	(1,111,461)
924 Property Insurance Premium	208,029	20,553	187,475
925 Injuries and Damages	(30,382)	(3,002)	(27,380)
926 Employee Pensions and Benefits	767,074	81,564	685,510
930 Miscellaneous General Expense	371,210	36,676	334,534
931 Rents	350,519	43,710	306,809
Maintenance			
935 Maintenance of General Plant	197,131	17,888	179,243
Total Administrative and General Expense	3,525,552	373,649	3,151,903
Total Operations and Maintenance Expense	\$9,171,262	\$880,158	\$8,291,104

NW Natural
 Rates & Regulatory Affairs
 Operations and Maintenance Expense
 State Allocation of System Amounts
 For the Month Ended April 30, 2010

FEERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	15,254.56	15,254.56	1,469.02	1,469.02	1,469.02	0.00	13,785.54	13,785.54	Firm Volumes Total
816 Wells Expense Total	0.00	15,254.56	15,254.56	1,469.02	1,469.02	1,469.02	0.00	13,785.54	13,785.54	
	0.00	30,384.70	30,384.70	2,926.04	2,926.04	2,926.04	0.00	27,458.66	27,458.66	Firm Volumes Total
818 Compressor Station Expense Total	0.00	30,384.70	30,384.70	2,926.04	2,926.04	2,926.04	0.00	27,458.66	27,458.66	
	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	Firm Volumes Total
819 Compressor Station Fuel Total	0.00	0.01	0.01	0.00	0.00	0.00	0.00	0.01	0.01	
	0.00	6,191.04	6,191.04	611.68	611.68	611.68	0.00	5,579.36	5,579.36	3-factor Total
	0.00	11,083.39	11,083.39	10,697.33	10,697.33	10,697.33	0.00	100,386.06	100,386.06	Firm Volumes Total
820 Measuring and Regulator Station Expense Total	0.00	11,083.39	11,083.39	10,697.33	10,697.33	10,697.33	0.00	100,386.06	100,386.06	
	0.00	267.87	267.87	25.80	25.80	25.80	0.00	242.07	242.07	Firm Volumes Total
821 Purification Expense Total	0.00	267.87	267.87	25.80	25.80	25.80	0.00	242.07	242.07	
	0.00	17,641.92	17,641.92	1,698.92	1,698.92	1,698.92	0.00	15,943.00	15,943.00	Firm Volumes Total
832 Wells Expense Total	0.00	17,641.92	17,641.92	1,698.92	1,698.92	1,698.92	0.00	15,943.00	15,943.00	
	0.00	7,562.50	7,562.50	728.27	728.27	728.27	0.00	6,834.23	6,834.23	Firm Volumes Total
840 Supervision and Engineering Total	0.00	7,562.50	7,562.50	728.27	728.27	728.27	0.00	6,834.23	6,834.23	
	0.00	11,778.61	11,778.61	11,342.09	11,342.09	11,342.09	0.00	106,436.52	106,436.52	Firm Volumes Total
844 Supervision and Engineering Total	0.00	11,778.61	11,778.61	11,342.09	11,342.09	11,342.09	0.00	106,436.52	106,436.52	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
845 LNG Fuel Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	0.00	61,688.72	61,688.72	5,940.63	5,940.63	5,940.63	0.00	55,748.09	55,748.09	Firm Volumes Total
847 Supervision and Engineering Total	0.00	61,688.72	61,688.72	5,940.63	5,940.63	5,940.63	0.00	55,748.09	55,748.09	
	0.00	(9,911.30)	(9,911.30)	(979.24)	(979.24)	(979.24)	0.00	(8,932.06)	(8,932.06)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
856 Mains Expense Total	0.00	(9,911.30)	(9,911.30)	(979.24)	(979.24)	(979.24)	0.00	(8,932.06)	(8,932.06)	
	0.00	(1,776.95)	(1,776.95)	(175.56)	(175.56)	(175.56)	0.00	(1,601.39)	(1,601.39)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
863 Maintenance of Mains Total	0.00	(1,776.95)	(1,776.95)	(175.56)	(175.56)	(175.56)	0.00	(1,601.39)	(1,601.39)	
	0.00	715.20	715.20	70.66	70.66	70.66	0.00	644.54	644.54	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	2,532.98	2,532.98	221.64	221.64	221.64	0.00	2,311.34	2,311.34	Sales/Sendout Volumes Total
870 Supervision and Engineering Total	0.00	205,207.31	205,207.31	16,252.41	16,252.41	16,252.41	0.00	188,954.90	188,954.90	
	0.00	208,455.49	208,455.49	16,544.71	16,544.71	16,544.71	0.00	191,910.78	191,910.78	3-factor Total
	0.00	487.28	487.28	48.14	48.14	48.14	0.00	439.14	439.14	Customers port/van Total
	0.00	10,393.56	10,393.56	1,457.17	1,457.17	1,457.17	0.00	8,936.39	8,936.39	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	0.00	121,600.66	121,600.66	12,403.27	12,403.27	12,403.27	0.00	109,197.39	109,197.39	Customers-All Total
	476,657.43	476,657.43	476,657.43	476,657.43	476,657.43	476,657.43	0.00	476,657.43	476,657.43	Direct-OR Total
	14,308.67	14,308.67	14,308.67	14,308.67	14,308.67	14,308.67	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Volumes Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
874 Mains and Services Expense Total	490,966.10	132,481.50	623,447.60	14,308.67	13,908.58	28,217.25	476,657.43	118,572.92	595,230.35	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	19,801.38	19,801.38	1,568.27	1,568.27	1,568.27	0.00	18,233.11	18,233.11	Sendout Volumes Total
	0.00	5,915.11	5,915.11	637.06	637.06	637.06	0.00	5,278.05	5,278.05	Telemetering Total
875 Measuring and Regulator Station Expense - General Total	0.00	25,716.49	25,716.49	2,205.33	2,205.33	2,205.33	0.00	23,511.16	23,511.16	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	34,768.94	34,768.94	2,753.70	2,753.70	2,753.70	0.00	32,015.24	32,015.24	Sendout Volumes Total
877 Measuring and Regulator Station Expense - City Gate Total	0.00	34,768.94	34,768.94	2,753.70	2,753.70	2,753.70	0.00	32,015.24	32,015.24	
	0.00	3,440.14	3,440.14	339.88	339.88	339.88	0.00	3,100.26	3,100.26	3-factor Total
	0.00	323,615.68	323,615.68	33,008.80	33,008.80	33,008.80	0.00	290,606.88	290,606.88	Customers-All Total
	0.00	15,572.34	15,572.34	1,021.55	1,021.55	1,021.55	0.00	14,550.79	14,550.79	Customers-Ind Total
	280.00	0.00	280.00	0.00	0.00	0.00	280.00	0.00	0.00	Direct-OR Total
	0.00	6,842.68	6,842.68	541.94	541.94	541.94	0.00	6,300.74	6,300.74	sendout volumes Total
878 Meter and House Regulator Expense Total	280.00	349,470.84	349,750.84	34,912.17	34,912.17	34,912.17	280.00	314,838.67	314,838.67	
	0.00	59,683.93	59,683.93	5,896.78	5,896.78	5,896.78	0.00	53,787.15	53,787.15	3-factor Total
	0.00	(1,504.00)	(1,504.00)	(210.86)	(210.86)	(210.86)	0.00	(1,293.14)	(1,293.14)	Customers port/van Total
	0.00	482,137.16	482,137.16	49,177.98	49,177.98	49,177.98	0.00	432,959.18	432,959.18	Customers-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	1,866.64	1,866.64	198.61	198.61	198.61	0.00	1,668.03	1,668.03	Employee Cost Total
879 Customer Installation Expense Total	0.00	542,183.73	542,183.73	55,062.51	55,062.51	55,062.51	0.00	487,121.22	487,121.22	
	0.00	10,086.35	10,086.35	996.54	996.54	996.54	0.00	9,089.81	9,089.81	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers port/van Total

For the Month Ended April 30, 2010

FERC_Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
	0.00	(4,211.47)	(4,211.47)	0.00	(429.57)	(429.57)	0.00	(3,781.90)	(3,781.90)	Customer-All Total
	3,321.02	0.00	3,321.02	0.00	0.00	0.00	3,321.02	0.00	0.00	Customer-OR Total
	171.25	0.00	171.25	171.25	0.00	171.25	0.00	0.00	0.00	direct-wa Total
	0.00	25,311.76	25,311.76	0.00	2,693.17	2,693.17	0.00	22,618.59	22,618.59	Employee Cost Total
	0.00	23,941.94	23,941.94	0.00	1,896.20	1,896.20	0.00	22,045.74	22,045.74	Sendout Volumes Total
880 Other Expense Total	3,492.27	55,128.58	58,620.85	171.25	5,156.34	5,327.59	3,321.02	49,972.24	53,293.26	
	0.00	5,422.76	5,422.76	0.00	535.77	535.77	0.00	4,886.99	4,886.99	3-factor Total
881 Rents Total	0.00	5,422.76	5,422.76	0.00	535.77	535.77	0.00	4,886.99	4,886.99	
	0.00	163,941.02	163,941.02	0.00	16,197.37	16,197.37	0.00	147,743.65	147,743.65	3-factor Total
	93,994.25	0.00	93,994.25	0.00	0.00	0.00	93,994.25	0.00	0.00	Direct-OR Total
	2,454.57	0.00	2,454.57	2,454.57	0.00	2,454.57	0.00	0.00	0.00	Direct-WA Total
	0.00	436.33	436.33	0.00	34.56	34.56	0.00	401.77	401.77	sendout volumes Total
885 Supervision and Engineering Total	96,448.82	164,377.35	260,826.17	2,454.57	16,231.93	18,686.50	93,994.25	148,145.42	242,139.67	
	0.00	44,530.29	44,530.29	0.00	4,399.58	4,399.58	0.00	40,130.71	40,130.71	3-factor Total
	0.00	2,682.97	2,682.97	0.00	301.03	301.03	0.00	2,381.94	2,381.94	Customers Port/Van 80% Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-All Total
	152,257.95	0.00	152,257.95	0.00	0.00	0.00	152,257.95	0.00	0.00	Direct-OR Total
	5,075.75	0.00	5,075.75	5,075.75	0.00	5,075.75	0.00	0.00	0.00	Direct-WA Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	sendout volumes Total
887 Mains Total	157,333.70	47,213.26	204,546.96	5,075.75	4,700.61	9,776.36	152,257.95	42,512.65	194,770.60	
	0.00	3,119.08	3,119.08	0.00	308.17	308.17	0.00	2,810.91	2,810.91	3-factor Total
	91.40	0.00	91.40	0.00	0.00	0.00	91.40	0.00	0.00	Direct-OR Total
	0.00	38,723.35	38,723.35	0.00	3,066.89	3,066.89	0.00	35,656.46	35,656.46	Sendout Volumes Total
	0.00	31,692.27	31,692.27	0.00	3,413.26	3,413.26	0.00	28,279.01	28,279.01	Telemetering Total
889 Measuring and Regulator Station Expense - General Total	91.40	73,534.70	73,626.10	0.00	6,788.32	6,788.32	91.40	66,746.38	66,837.78	
	0.00	25.00	25.00	0.00	2.47	2.47	0.00	22.53	22.53	3-factor Total
	0.00	6,301.23	6,301.23	0.00	499.06	499.06	0.00	5,802.17	5,802.17	Sendout Volumes Total
891 Measuring and Regulator Station Expense - City Gate Total	0.00	6,326.23	6,326.23	0.00	501.53	501.53	0.00	5,824.70	5,824.70	
	0.00	46,152.15	46,152.15	0.00	4,559.85	4,559.85	0.00	41,592.30	41,592.30	3-factor Total
	65,944.74	0.00	65,944.74	6,743.06	0.00	6,743.06	65,944.74	0.00	0.00	Direct-OR Total
	6,743.06	0.00	6,743.06	0.00	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	5,061.35	5,061.35	0.00	400.86	400.86	0.00	4,660.49	4,660.49	sendout volumes Total
892 Services Total	72,687.80	51,213.50	123,901.30	6,743.06	4,960.71	11,703.77	65,944.74	46,252.79	112,197.53	
	0.00	(14,023.14)	(14,023.14)	0.00	(1,385.49)	(1,385.49)	0.00	(12,637.65)	(12,637.65)	3-factor Total
	0.00	86,197.85	86,197.85	0.00	8,792.18	8,792.18	0.00	77,405.67	77,405.67	Customers-All Total
	0.00	7,702.22	7,702.22	0.00	654.69	654.69	0.00	7,047.53	7,047.53	Customers-Comm Total
	0.00	14,213.30	14,213.30	0.00	932.40	932.40	0.00	13,280.90	13,280.90	Customers-Ind Total
	0.00	14,336.63	14,336.63	0.00	1,488.15	1,488.15	0.00	12,848.48	12,848.48	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
	0.00	33,013.02	33,013.02	0.00	2,614.62	2,614.62	0.00	30,398.40	30,398.40	Sendout Volumes Total
893 Meters and House Regulators Total	0.00	141,439.88	141,439.88	0.00	13,096.55	13,096.55	0.00	128,343.33	128,343.33	
	0.00	1,653.04	1,653.04	0.00	163.32	163.32	0.00	1,489.72	1,489.72	3-factor Total
	0.00	(9,082.21)	(9,082.21)	0.00	(926.39)	(926.39)	0.00	(8,155.82)	(8,155.82)	Customers-All Total
	668.58	0.00	668.58	0.00	0.00	0.00	668.58	0.00	0.00	Direct-OR Total
894 Other Equipment Total	668.58	(7,429.17)	(6,760.59)	0.00	(763.07)	(763.07)	0.00	(6,666.10)	(5,997.52)	
	0.00	120,726.20	120,726.20	0.00	11,927.75	11,927.75	0.00	108,798.45	108,798.45	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
901 Supervision Total	0.00	120,726.20	120,726.20	0.00	11,927.75	11,927.75	0.00	108,798.45	108,798.45	
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	518.10	518.10	0.00	72.64	72.64	0.00	445.46	445.46	Customers port/van Total
	0.00	57,959.02	57,959.02	0.00	5,911.82	5,911.82	0.00	52,047.20	52,047.20	Customers-All Total
	0.00	3,868.54	3,868.54	0.00	253.78	253.78	0.00	3,614.76	3,614.76	Customers-Ind Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Res Total
902 Meter Reading Expenses Total	0.00	63,345.66	62,345.66	0.00	6,238.24	6,238.24	0.00	56,107.42	56,107.42	
	0.00	822,221.19	822,221.19	0.00	81,235.45	81,235.45	0.00	740,985.74	740,985.74	3-factor Total
	0.00	191,326.12	191,326.12	0.00	19,515.26	19,515.26	0.00	171,810.86	171,810.86	Customers-All Total
	0.00	33,636.13	33,636.13	0.00	2,206.53	2,206.53	0.00	31,429.60	31,429.60	Customers-Ind Total
	0.00	373,450.96	373,450.96	0.00	38,764.21	38,764.21	0.00	334,686.75	334,686.75	Customers-Res Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Direct-OR Total
903 Customer Records and Collection Expense Total	0.00	1,420,634.40	1,420,634.40	0.00	141,721.45	141,721.45	0.00	1,278,912.95	1,278,912.95	
	0.00	(26,086.00)	(26,086.00)	0.00	(2,660.77)	(2,660.77)	0.00	(23,425.23)	(23,425.23)	Customers-All Total
	0.00	34,025.37	34,025.37	0.00	2,892.16	2,892.16	0.00	31,133.21	31,133.21	Customers-Comm Total
	0.00	7,776.38	7,776.38	0.00	510.13	510.13	0.00	7,266.25	7,266.25	Customers-Ind Total
	0.00	250,150.72	250,150.72	0.00	25,965.64	25,965.64	0.00	224,185.08	224,185.08	Customers-Res Total
	(7,590.93)	(7,590.93)	(7,590.93)	0.00	0.00	0.00	(7,590.93)	0.00	0.00	Direct-OR Total
904 Uncollectible Accounts Total	(7,590.93)	263,866.47	256,275.54	0.00	26,707.16	26,707.16	(7,590.93)	239,153.31	231,568.38	
	0.00	19,489.50	19,489.50	0.00	2,023.01	2,023.01	0.00	17,466.49	17,466.49	Customers-Res Total
	0.00	4,792.58	4,792.58	0.00	509.93	509.93	0.00	4,282.65	4,282.65	Employee Cost Total
	0.00	24,282.08	24,282.08	0.00	2,532.94	2,532.94	0.00	21,749.14	21,749.14	3-factor Total
907 Supervision Total	0.00	218,975.20	218,975.20	0.00	22,335.47	22,335.47	0.00	196,639.73	196,639.73	
	0.00	16,199.58	16,199.58	0.00	1,376.96	1,376.96	0.00	14,822.62	14,822.62	Customers-All Total
	0.00	60,778.20	60,778.20	0.00	3,987.05	3,987.05	0.00	56,791.15	56,791.15	Customers-Comm Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customers-Ind Total

For the Month Ended April 30, 2010

FERC Descr	System			Washington			Oregon			Allocation Method
	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	Apr	
908 Customer Assistance Expense Total	0.00	37,544.73	37,544.73	0.00	3,897.15	3,897.15	0.00	33,647.58	33,647.58	Customer-Res Total
	(30,502.11)	0.00	(30,502.11)	0.00	0.00	0.00	(30,502.11)	0.00	(30,502.11)	Direct-OR Total
	1,085.06	0.00	1,085.06	1,085.06	0.00	1,085.06	0.00	0.00	0.00	Direct-WA Total
	0.00	1,080.00	1,080.00	0.00	114.91	114.91	0.00	965.09	965.09	Employee Cost Total
908 Customer Assistance Expense Total	(29,417.05)	360,819.13	331,402.08	1,085.06	34,304.19	35,389.25	(30,502.11)	326,514.94	296,012.83	3-factor Total
909 Customer Information Expense Total	0.00	190,226.72	190,226.72	0.00	19,745.53	19,745.53	0.00	170,481.19	170,481.19	Customer-Res Total
	0.00	14,079.58	14,079.58	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	0.00	14,079.58	14,079.58	0.00	1,461.46	1,461.46	0.00	12,618.12	12,618.12	Customer-Res Total
910 Miscellaneous Customer Service Expense Total	0.00	15,842.64	14,079.58	0.00	1,461.46	1,461.46	0.00	12,618.12	12,618.12	Customer-Res Total
	0.00	10,448.31	10,448.31	0.00	1,615.95	1,615.95	0.00	14,226.69	14,226.69	Customer-All Total
	0.00	2,580.70	2,580.70	0.00	1,084.53	1,084.53	0.00	9,363.78	9,363.78	Customer-Res Total
	0.00	28,871.65	28,871.65	0.00	2,975.07	2,975.07	0.00	25,896.58	25,896.58	Employee Cost Total
911 Supervision Total	0.00	5,038.04	5,038.04	0.00	497.76	497.76	0.00	4,540.28	4,540.28	3-factor Total
	0.00	132,967.96	132,967.96	0.00	13,562.74	13,562.74	0.00	119,405.22	119,405.22	Customer-All Total
	0.00	6,990.22	6,990.22	0.00	594.17	594.17	0.00	6,396.05	6,396.05	Customer-Comm Total
	0.00	30.75	30.75	0.00	2.02	2.02	0.00	28.73	28.73	Customer-Ind Total
	0.00	8.79	8.79	0.00	0.91	0.91	0.00	7.88	7.88	Customer-Res Total
	81.00	0.00	81.00	0.00	0.00	0.00	81.00	0.00	81.00	Customer-OR Total
912 Demonstration and Selling Expense Total	81.00	145,035.76	145,116.76	0.00	14,657.60	14,657.60	81.00	130,378.16	130,459.16	3-factor Total
	0.00	40,937.50	40,937.50	0.00	3,479.69	3,479.69	0.00	37,457.81	37,457.81	Customer-Comm Total
	0.00	374.38	374.38	0.00	38.86	38.86	0.00	335.52	335.52	Customer-Res Total
913 Advertising Total	0.00	41,311.88	41,311.88	0.00	3,518.55	3,518.55	0.00	37,793.33	37,793.33	Customer-Res Total
916 Miscellaneous Sales Expense Total	0.00	2,530,828.00	2,530,828.00	0.00	0.00	0.00	0.00	2,280,782.16	2,280,782.16	3-factor Total
	0.00	5,677.42	5,677.42	0.00	602.37	602.37	0.00	5,075.05	5,075.05	Admin Tran Total
	0.00	201,616.74	201,616.74	0.00	20,564.92	20,564.92	0.00	181,051.82	181,051.82	Customer-All Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Customer-Comm Total
	0.00	40,854.86	40,854.86	0.00	0.00	0.00	40,854.86	0.00	40,854.86	Customer-Res Total
	0.00	128.77	128.77	0.00	13.70	13.70	0.00	115.07	115.07	direct-wa Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Employee Cost Total
	0.00	122,621.88	122,621.88	0.00	36,786.56	36,786.56	0.00	85,835.32	85,835.32	Firm Volumes Total
	0.00	3,755.72	3,755.72	0.00	297.45	297.45	0.00	3,458.27	3,458.27	Regulatory Total
921 Office Supplies and Expense Total	40,854.86	2,864,628.53	2,905,483.39	0.00	308,310.84	308,310.84	40,854.86	2,556,317.69	2,597,172.55	Sendout Volumes Total
	0.00	(861,596.85)	(861,596.85)	0.00	(91,415.43)	(91,415.43)	0.00	(770,181.42)	(770,181.42)	Admin Tran Total
	0.00	(381,915.44)	(381,915.44)	0.00	(40,635.80)	(40,635.80)	0.00	(341,279.64)	(341,279.64)	Employee Cost Total
922 Administrative Expenses Transferred - Credit Total	0.00	(1,249,517.29)	(1,249,517.29)	0.00	(132,051.23)	(132,051.23)	0.00	(1,117,466.06)	(1,117,466.06)	
924 Property Insurance Premium Total	0.00	208,028.66	208,028.66	0.00	20,553.23	20,553.23	0.00	187,475.43	187,475.43	3-factor Total
925 Injuries and Damages Total	0.00	(30,381.68)	(30,381.68)	0.00	(3,001.71)	(3,001.71)	0.00	(27,379.97)	(27,379.97)	3-factor Total
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3-factor Total
	492.00	0.00	492.00	0.00	0.00	0.00	492.00	0.00	492.00	Customer-All Total
	0.00	766,582.37	766,582.37	0.00	81,564.35	81,564.35	0.00	685,018.02	685,018.02	Direct-OR Total
926 Employee Pensions and Benefits Total	492.00	766,582.37	767,074.37	0.00	81,564.35	81,564.35	492.00	685,018.02	685,018.02	Payroll Total
930 Miscellaneous General Expense Total	0.00	371,209.61	371,209.61	0.00	36,675.51	36,675.51	0.00	334,534.10	334,534.10	3-factor Total
	0.00	335,665.76	335,665.76	0.00	33,163.78	33,163.78	0.00	302,501.98	302,501.98	3-factor Total
	0.00	1,646.50	1,646.50	0.00	167.94	167.94	0.00	1,478.56	1,478.56	Customer-All Total
	2,828.25	0.00	2,828.25	0.00	0.00	0.00	2,828.25	0.00	2,828.25	Direct-OR Total
	10,378.28	0.00	10,378.28	10,378.28	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
931 Rents Total	13,206.53	337,312.26	350,518.79	10,378.28	33,331.72	43,710.00	2,828.25	303,980.54	306,808.79	3-factor Total
	0.00	113,091.25	113,091.25	0.00	11,173.42	11,173.42	0.00	101,917.83	101,917.83	3-factor Total
	0.00	11,142.19	11,142.19	0.00	1,136.50	1,136.50	0.00	10,005.69	10,005.69	Customer-All Total
	0.00	581.63	581.63	0.00	147.15	147.15	0.00	434.48	434.48	Customer-The Dalles Total
	64,315.15	0.00	64,315.15	0.00	0.00	0.00	64,315.15	0.00	64,315.15	Direct-OR Total
	5,143.20	0.00	5,143.20	5,143.20	0.00	0.00	0.00	0.00	0.00	Direct-WA Total
	0.00	1,266.08	1,266.08	0.00	134.71	134.71	0.00	1,131.37	1,131.37	Employee Cost Total
	0.00	1,591.63	1,591.63	0.00	153.27	153.27	0.00	1,438.36	1,438.36	Firm Volumes Total
935 Maintenance of General Plant Total	69,458.35	127,672.78	197,131.13	5,143.20	12,745.05	17,888.25	64,315.15	114,927.73	179,242.88	
Grand Total	909,053.43	8,267,208.92	9,176,262.35	45,359.84	834,798.37	880,158.21	863,693.59	7,427,410.55	8,291,104.14	