

Rates and Regulatory Affairs  
Facsimile: 503.721.2516



September 2, 2010

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

2010 SEP -9 AM 8:12

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

Dear Mr. Danner:

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

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

Sincerely,



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

NCS/kcm

enclosure(s)

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

|   | <b>June</b>           | <b>Change</b>      | <b>June</b>           |
|---|-----------------------|--------------------|-----------------------|
| <b>WASHINGTON 186XXX ACCOUNTS</b>         |                       |                    |                       |
| 186234 DEF WA GREAT PROGRAM               | 447,612.11            | 45,585.81          | 493,197.92            |
| 186235 AMOR WA GREAT PROGRAM              | 71,618.77             | (6,341.51)         | 65,277.26             |
| 186302 MARGIN SHARING - WA                | (744,896.74)          | (154,562.03)       | (899,458.77)          |
| 186310 WA ENERGY EFFICIENCY               | 158,272.36            | 428.65             | 158,701.01            |
| 186311 WA FURNACE PROGRAM                 | 0.00                  | 0.00               | 0.00                  |
| 186312 WA - AUDIT RESIDENTI               | 830,031.47            | 90,074.77          | 920,106.24            |
| 186314 WA - LOW INCOME WEAT               | 25,391.50             | 68.77              | 25,460.27             |
| 186316 WA DSM AMORTIZATION                | 18,479.36             | (3,156.43)         | 15,322.93             |
| 186365 ALBANY DFD GAIN - WA               | (777.89)              | 839.66             | 61.77                 |
| <b>Subtotal 186xxx accounts</b>           | <b>805,730.94</b>     | <b>(27,062.31)</b> | <b>778,668.63</b>     |
| <b>WASHINGTON 191XXX ACCOUNTS</b>         |                       |                    |                       |
| 191420 WACOG - ACCR. WA                   | (1,611,859.00)        | (33,838.00)        | (1,645,697.00)        |
| 191421 AMORT OF WACOG - WA                | (1,440,298.89)        | 143,751.68         | (1,296,547.21)        |
| 191430 DEMAND - ACCR WA                   | (872,666.41)          | 446,987.63         | (425,678.78)          |
| 191431 AMORT OF DEMAND WA                 | (905,840.75)          | 42,065.38          | (863,775.37)          |
| <b>Subtotal 191xxx accounts</b>           | <b>(4,830,665.05)</b> | <b>598,966.69</b>  | <b>(4,231,698.36)</b> |
| <b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b> | <b>(4,024,934.11)</b> | <b>571,904.38</b>  | <b>(3,453,029.73)</b> |

Northwest Natural Gas Company

Date 31-Jul-10

Journal Entry Voucher No. 28A

Corp 5000

PG~~E~~<sup>A</sup> Deferral

Document Number 100516578

Prepared:

*[Signature]*  
8/4/10

Approved

*[Signature]*  
8/4/10

Verified:

\_\_\_\_\_

## Northwest Natural Gas Company SAP Journal Entry

| Company Code | Document Type | Document Date          | Posting Date           | Currency | Reference | Header Text          |
|--------------|---------------|------------------------|------------------------|----------|-----------|----------------------|
| (4)          | (2)           | (8)                    | (8)                    | (3)      | (16)      | (25)                 |
| 5000         | SA            | 07312010<br>(MMDDYYYY) | 07312010<br>(MMDDYYYY) | USD      | JV028A    | PGA Deferral 2009-10 |

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

| Line No. | Account | Cost Center | Internal Order | Debit (S)<br>Credit (H) | Debit Amount | Credit Amount | Detail Text            | Quantity | Unit of Measure |
|----------|---------|-------------|----------------|-------------------------|--------------|---------------|------------------------|----------|-----------------|
|          | (6)     | (5)         | (12)           | (1)                     | (10+2)       | (10+2)        | (50)                   | (9+3)    | (3)             |
| 1        | 540200  | 84020       | 805-02890      | S                       | 200,690.00   |               | OR WACOG PGA Activity  |          |                 |
| 2        | 191400  |             |                | H                       |              | 200,690.00    | OR WACOG PGA Activity  |          |                 |
| 3        | 540200  | 84020       | 805-02890      | S                       | 2,743.00     |               | Ore Storage PGA Timing |          |                 |
| 4        | 191400  |             |                | H                       |              | 2,743.00      | OR Storage PGA Adj     |          |                 |
| 5        | 540100  | 84020       | 805-02880      | H                       |              | 364,593.00    | OR DEM PGA Activity    |          |                 |
| 6        | 191410  |             |                | S                       | 364,593.00   |               | OR DEM PGA Activity    |          |                 |
| 7        | 411000  | 83010       | 419-06205      | S                       | 72,362.00    |               | OR PGA Interest        |          |                 |
| 8        | 191400  |             |                | H                       |              | 100,723.00    | OR WACOG Interest      |          |                 |
| 9        | 191410  |             |                | S                       | 16,281.00    |               | OR DEM Incr. Interest  |          |                 |
| 10       | 191450  |             |                | S                       | 12,080.00    |               | OR DEM Coll. Interest  |          |                 |
| 11       | 540100  | 84020       | 805-02885      | S                       | 237,582.96   |               | OR DEM DEF Collected   |          |                 |
| 12       | 191450  |             |                | H                       |              | 237,582.96    | OR DEM DEF Collected   |          |                 |
| 13       | 540200  | 84020       | 805-02950      | S                       | 29,164.00    |               | WA WACOG PGA Activity  |          |                 |
| 14       | 191420  |             |                | H                       |              | 29,164.00     | WA WACOG PGA Activity  |          |                 |
| 15       | 540100  | 84020       | 805-02940      | H                       |              | 450,657.63    | WA DEM PGA Activity    |          |                 |
| 16       | 191430  |             |                | S                       | 450,657.63   |               | WA DEM PGA Activity    |          |                 |
| 17       | 411000  | 83010       | 419-06210      | S                       | 8,344.00     |               | WA PGA Interest        |          |                 |
| 18       | 191420  |             |                | H                       |              | 4,674.00      | WA WACOG Interest      |          |                 |
| 19       | 191430  |             |                | H                       |              | 3,670.00      | WA DEM Interest        |          |                 |
|          |         |             |                | Total                   | 1,394,497.59 | 1,394,497.59  |                        |          |                 |

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_



**Oregon Storage Cut Off Adjustment:**

|  | November-09      | December-09      | January-10       | February-10      | March-10         | April-10         | May-10           | June-10          | July-10          | August-10 | September-10 | October-10 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-----------|--------------|------------|
| 88 "ORPGA" Proforma Commodity Rate           | 0.56848          | 0.56848          | 0.56848          | 0.56848          | 0.56848          | 0.56848          | 0.56848          | 0.56848          | 0.56848          | 0.56848   | 0.56848      | 0.56848    |
| 89 "ORPGA" Winter Proforma Commodity Rate    | 0.54519          | 0.54519          | 0.54519          | 0.54519          | 0.54519          | 0.54519          | 0.54519          | 0.54519          | 0.54519          | 0.54519   | 0.54519      | 0.54519    |
| 90 "Collections" Winter Commodity Rate       | \$ 386,576       | \$ 441,114       | \$ 474,053       | \$ 443,389       | \$ 463,108       | \$ 2,655         | \$ 2,247         | \$ 1,177         | \$ 752           | \$ -      | \$ -         | \$ -       |
| 91 "Collections" Average Commodity Rate      | \$ 38,672,273    | \$ 67,053,591    | \$ 45,583,102    | \$ 37,033,496    | \$ 38,341,217    | \$ 32,004,963    | \$ 23,251,656    | \$ 16,673,048    | \$ 12,086,569    | \$ -      | \$ -         | \$ -       |
| 92 Proforma Commodity Cost Collected         | \$ 39,058,849    | \$ 67,494,705    | \$ 46,057,155    | \$ 37,476,885    | \$ 38,804,326    | \$ 32,007,617    | \$ 23,253,903    | \$ 16,674,225    | \$ 12,087,321    | \$ -      | \$ -         | \$ -       |
| 93 Total Collection vs Calculated Line 20-17 | \$ 39,147,483.61 | \$ 67,647,866.83 | \$ 46,161,670.37 | \$ 37,561,930.61 | \$ 38,892,383.09 | \$ 32,080,249.48 | \$ 23,306,670.98 | \$ 16,712,062.07 | \$ 12,114,749.71 | \$ -      | \$ -         | \$ -       |
| 94 Total Collection vs Calculated Restated   | \$ 39,058,848.89 | \$ 67,494,704.93 | \$ 46,057,154.57 | \$ 37,476,885.40 | \$ 38,804,325.54 | \$ 32,007,617.49 | \$ 23,253,903.00 | \$ 16,674,224.76 | \$ 12,087,321.04 | \$ -      | \$ -         | \$ -       |
| 95 Total Collection vs Calculated            | \$ 88,634.72     | \$ 153,161.91    | \$ 104,515.79    | \$ 85,045.21     | \$ 88,057.55     | \$ 72,631.99     | \$ 52,767.98     | \$ 37,837.31     | \$ 27,428.66     | \$ -      | \$ -         | \$ -       |
| 96 .10% Dfrr. (Collection vs Calculated)     | \$ 8,863.00      | \$ 15,316.00     | \$ 10,452.00     | \$ 8,505.00      | \$ 8,806.00      | \$ 7,263.00      | \$ 5,277.00      | \$ 3,784.00      | \$ 2,743.00      | \$ -      | \$ -         | \$ -       |
| 97 Amount Previously Booked                  | \$ 8,863.00      | \$ 15,316.00     | \$ 10,452.00     | \$ 8,505.00      | \$ 8,806.00      | \$ 7,263.00      | \$ 5,277.00      | \$ 3,784.00      | \$ 2,743.00      | \$ -      | \$ -         | \$ -       |
| 98 Net to Book (191400)                      | -                | -                | -                | -                | -                | -                | -                | -                | 2,743            | -         | -            | -          |
| 99 Entry 191400.....                         |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |              |            |
| 100 Entry 805-02890.....                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |           |              | (2,743.00) |

(2,743.00)  
2,743.00

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

2009 - 10 Tracker year

Oregon Demand charge deferral

R:\Gas Accounting\UV2&A Coal of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals\_2009-10.xls\ORPGA Tab 3

| Line No.                       |                                 | November-09            | December-09            | January-10             | February-10            | March-10               | April-10               | May-10                 | June-10                | July-10                | August-10      | September-10   | October-10     |
|--------------------------------|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------|----------------|----------------|
| <b>ACTUAL DEMAND CHARGES:</b>  |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| <b>US Transmission Co.:</b>    |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 47                             | Williams (NWPL)                 | \$ 4,270,377.98        | \$ 4,475,147.34        | \$ 4,475,147.34        | \$ 4,042,091.31        | \$ 4,475,147.34        | \$ 4,330,795.32        | \$ 4,475,147.35        | \$ 4,330,795.34        | \$ 4,475,147.34        |                |                |                |
| 48                             | TrnsCan(Gas Trans. NW)          | 517,197.47             | 534,437.38             | 534,437.38             | 482,717.83             | 534,437.38             | 435,252.96             | 449,761.39             | 435,252.96             | 449,761.39             |                |                |                |
| 49                             | Temporary Capacity              | (341,855.99)           | (353,251.19)           | (353,251.19)           | (319,065.59)           | (353,251.19)           | (341,855.99)           | (353,251.19)           | (341,855.99)           | (353,251.19)           |                |                |                |
| 50                             | KB Pipeline                     | 18,688.19              | 18,688.19              | 18,688.19              | 18,688.19              | 18,688.19              | 18,688.19              | 18,688.19              | 18,688.19              | 18,688.19              |                |                |                |
| <b>CN Transmission Co.:</b>    |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 51                             | TransCanada (NOVA)              | 765,922.35             | 772,845.11             | 908,946.55             | 772,918.31             | 926,889.21             | 943,673.00             | 912,795.43             | 912,356.42             | 909,469.49             |                |                |                |
| 52                             | TransCanada (ANG)               | 245,848.33             | 249,544.89             | 303,582.22             | 249,588.32             | 309,574.95             | 282,424.73             | 331,159.75             | 331,000.48             | 329,953.11             |                |                |                |
| 53                             | Duke En (WC)T-South             | 862,060.82             | 855,187.61             | 863,036.04             | 853,114.56             | 876,124.42             | 795,570.28             | 770,261.92             | 769,168.59             | 767,455.33             |                |                |                |
| 54                             | Coral En T-South                | 54,000.00              | 55,800.00              | 55,800.00              | 50,400.00              | 55,800.00              | 50,400.00              | 55,800.00              | 54,000.00              | 55,800.00              |                |                |                |
| 55                             | Terasen Gas (SC)                | 598,571.47             | 621,159.61             | 628,600.43             | 561,100.52             | 641,009.04             | 631,564.07             | 631,262.19             | 610,605.08             | 628,962.07             |                |                |                |
| 56                             | Prior Period Adjustments        | (203,802.84)           |                        | (33,386.51)            | 55,838.52              | 325,081.97             | 85,882.86              | (93,741.26)            | 40,274.70              | (36,821.02)            |                |                |                |
| 57                             | Other                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 58                             | <b>Total Charges</b>            | <b>\$ 6,587,007.78</b> | <b>\$ 7,029,558.74</b> | <b>\$ 7,201,600.45</b> | <b>\$ 6,567,171.77</b> | <b>\$ 7,609,501.31</b> | <b>\$ 7,235,995.42</b> | <b>\$ 7,197,883.77</b> | <b>\$ 7,160,285.77</b> | <b>\$ 7,245,164.71</b> | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |
|                                |                                 | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok             | ok             | ok             |
| <b>EMBEDDED CHARGES:</b>       |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| <b>US Transmission Co.:</b>    |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 59                             | Williams (NWPL)                 | \$ 3,861,078.43        | \$ 4,013,600.47        | \$ 4,013,598.47        | \$ 3,625,185.94        | \$ 4,013,598.47        | \$ 3,884,129.29        | \$ 4,013,599.47        | \$ 3,884,130.29        | \$ 4,013,601.47        | #####          | #####          | \$4,013,601.47 |
| 60                             | TrnsCan(Gas Trans. NW)          | 517,197.00             | 534,438.00             | 534,438.00             | 482,717.00             | 534,438.00             | 435,253.00             | 449,762.00             | 435,253.00             | 449,762.00             | 435,253.00     | 534,438.00     |                |
| 61                             | Temporary Capacity              | 97,739.00              | 101,265.00             | 101,265.00             | 91,466.00              | 101,265.00             | 97,999.00              | 101,265.00             | 97,999.00              | 101,265.00             | 101,265.00     | 97,999.00      | 101,265.00     |
| 62                             | KB Pipeline                     | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00              | 18,688.00      | 18,688.00      | 18,688.00      |
| <b>CN Transmission Co.:</b>    |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 63                             | TransCanada (NOVA)              | 735,942.00             | 745,767.17             | 745,767.17             | 745,767.17             | 745,767.17             | 745,767.17             | 745,767.17             | 745,767.17             | 745,767.17             | 745,767.17     | 745,767.17     | 745,767.17     |
| 64                             | TransCanada (ANG)               | 281,944.00             | 239,195.39             | 239,195.39             | 239,195.39             | 239,195.39             | 214,070.30             | 214,070.30             | 214,070.30             | 214,070.30             | 214,070.30     | 214,070.30     | 239,195.39     |
| 65                             | Duke En (WC)T-South             | 721,065.00             | 702,090.00             | 702,090.00             | 693,505.00             | 702,090.00             | 699,229.00             | 702,090.00             | 699,229.00             | 702,090.00             | 702,090.00     | 699,229.00     | 702,090.00     |
| 66                             | Coral En T-South                |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 67                             | Terasen Gas (SC)                | 608,078.00             | 595,760.00             | 595,760.00             | 538,105.00             | 595,760.00             | 576,541.00             | 595,760.00             | 576,541.00             | 595,760.00             | 595,760.00     | 576,541.00     | 595,760.00     |
| 68                             | Other                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 69                             | <b>Total Embedded</b>           | <b>\$ 6,841,731.43</b> | <b>\$ 6,950,804.03</b> | <b>\$ 6,950,802.03</b> | <b>\$ 6,434,629.50</b> | <b>\$ 6,950,802.03</b> | <b>\$ 6,671,676.77</b> | <b>\$ 6,841,001.95</b> | <b>\$ 6,671,677.77</b> | <b>\$ 6,841,004.95</b> | #####          | #####          | \$6,950,805.03 |
|                                |                                 | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok                     | ok             | ok             | ok             |
| <b>Oregon VARIANCE Share -</b> |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| <b>US Transmission Co.:</b>    |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 70                             | Williams (MWPL)                 | \$ 369,229.13          | \$ 416,361.44          | \$ 416,363.24          | \$ 376,090.33          | \$ 416,363.24          | \$ 402,937.43          | \$ 416,362.34          | \$ 402,936.54          | \$ 416,360.53          | \$ -           | \$ -           | \$ -           |
| 71                             | TrnsCan(Gas Trans. NW)          | 0.43                   | (0.56)                 | (0.56)                 | 0.56                   | (0.56)                 | (0.03)                 | (0.55)                 | (0.03)                 | (0.55)                 | -              | -              | -              |
| 72                             | Temporary Capacity              | (396,558.64)           | (410,019.06)           | (410,019.06)           | (370,340.55)           | (410,019.06)           | (396,793.19)           | (410,019.06)           | (396,793.19)           | (410,019.06)           | -              | -              | -              |
| 73                             | KB Pipeline                     | 0.18                   | 0.18                   | 0.18                   | 0.18                   | 0.18                   | 0.18                   | 0.18                   | 0.18                   | (0.73)                 | -              | -              | -              |
| <b>CN Transmission Co.:</b>    |                                 |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 74                             | TransCanada (NOVA)              | 27,045.27              | 24,427.00              | 147,204.11             | 24,493.04              | 163,390.19             | 178,530.84             | 150,676.19             | 150,280.16             | 147,675.86             | -              | -              | -              |
| 75                             | TransCanada (ANG)               | (32,561.90)            | 9,336.10               | 58,083.36              | 9,357.42               | 63,489.40              | 61,662.53              | 105,626.39             | 105,482.71             | 104,537.88             | -              | -              | -              |
| 76                             | Duke En (WC)T-South             | (53,227.67)            | (42,310.65)            | (35,230.58)            | (36,436.22)            | (23,423.55)            | 86,909.47              | 61,497.89              | 63,092.51              | 58,966.06              | -              | -              | -              |
| 77                             | Coral En T-South                | 48,713.40              | 50,337.18              | 50,337.18              | 45,465.84              | 50,337.18              | 48,713.40              | 50,337.18              | 48,713.40              | 50,337.18              | -              | -              | -              |
| 78                             | Terasen Gas (SC)                | (8,575.84)             | 22,912.98              | 29,625.35              | 20,744.26              | 40,819.15              | 49,636.31              | 32,026.52              | 30,729.20              | 29,951.58              | -              | -              | -              |
| 79                             | Prior Period Adjustments        | (183,850.54)           | -                      | (30,117.97)            | 50,191.51              | 293,256.45             | 77,474.93              | (84,563.99)            | 36,331.81              | (33,216.24)            | -              | -              | -              |
| 80                             | Other                           |                        |                        |                        |                        |                        |                        |                        |                        |                        |                |                |                |
| 81                             | <b>Total Variance</b>           | <b>\$ (229,786.18)</b> | <b>\$ 71,044.61</b>    | <b>\$ 226,245.25</b>   | <b>\$ 119,566.37</b>   | <b>\$ 594,212.62</b>   | <b>\$ 509,071.87</b>   | <b>\$ 321,943.09</b>   | <b>\$ 440,773.29</b>   | <b>\$ 364,592.51</b>   | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |
| 82                             | <b>Oregon Allocation Ratio</b>  | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b>         | <b>90.210%</b> | <b>90.210%</b> | <b>90.210%</b> |
| 83                             | <b>Oregon Portion</b>           | <b>\$ (229,786.18)</b> | <b>\$ 71,044.61</b>    | <b>\$ 226,245.00</b>   | <b>\$ 119,566.00</b>   | <b>\$ 594,213.00</b>   | <b>\$ 509,072.00</b>   | <b>\$ 321,943.00</b>   | <b>\$ 440,773.00</b>   | <b>\$ 364,593.00</b>   | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |
| 84                             | <b>Amount Previously Booked</b> | <b>\$ (286,059.10)</b> | <b>\$ 71,045.00</b>    | <b>\$ 226,245.00</b>   | <b>\$ 175,838.92</b>   | <b>\$ 586,265.00</b>   | <b>\$ 509,071.92</b>   | <b>\$ 329,890.92</b>   | <b>\$ 440,772.77</b>   | <b>\$ -</b>            | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |
| 85                             | <b>Net to Book (191410)</b>     | <b>\$ 56,272.92</b>    | <b>\$ (0.39)</b>       | <b>\$ -</b>            | <b>\$ (56,272.92)</b>  | <b>\$ 7,948.00</b>     | <b>\$ 0.08</b>         | <b>\$ (7,947.92)</b>   | <b>\$ 0.23</b>         | <b>\$ 364,593.00</b>   | <b>\$ -</b>    | <b>\$ -</b>    | <b>\$ -</b>    |

86 Entry 191410.....

87 Entry 805-02880.....

364,593.00  
264,593.00

August 4, 2010

NORTHWEST NATURAL GAS COMPANY

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ACCOUNT 191.400 OREGON 11/09 - 10/10 WACOG

Reference

|                         | Nov-09             | Dec-09           | Jan-10         | Feb-10           | Mar-10             | Apr-10             | May-10             | Jun-10             | Jul-10           | Aug-10       | Sep-10       | Oct-10       | Balance      | See *         |
|-------------------------|--------------------|------------------|----------------|------------------|--------------------|--------------------|--------------------|--------------------|------------------|--------------|--------------|--------------|--------------|---------------|
| Beg. Balance            |                    | (4,949,586)      | (5,524,583)    | (5,387,580)      | (6,051,906)        | (7,876,410)        | (10,059,851)       | (12,604,699)       | (13,921,379)     | (14,225,521) | (14,225,521) | (14,225,521) |              |               |
| Nov: Accrual            | (4,931,876)        |                  |                |                  |                    |                    |                    |                    |                  |              |              |              | (4,931,876)  | Oct 05 Tab 3  |
| Bal. Before Int.        | (4,931,876)        |                  |                |                  |                    |                    |                    |                    |                  |              |              |              | (4,931,876)  |               |
| Int. Rate               | 0.08618            | (17,710)         |                |                  |                    |                    |                    |                    |                  |              |              |              | (17,710)     |               |
| Ending Balance          |                    | (4,949,586)      |                |                  |                    |                    |                    |                    |                  |              |              |              | (4,949,586)  |               |
| Dec: Accrual            |                    | (537,521)        |                |                  |                    |                    |                    |                    |                  |              |              |              | (537,521)    | Nov 05 Tab 4  |
| Bal. Before Int.        |                    | (5,487,107)      |                |                  |                    |                    |                    |                    |                  |              |              |              | (5,487,107)  |               |
| Int. Rate               | 0.08618            | (37,476)         |                |                  |                    |                    |                    |                    |                  |              |              |              | (37,476)     |               |
| Ending Balance          |                    | (5,524,583)      |                |                  |                    |                    |                    |                    |                  |              |              |              | (5,524,583)  |               |
| Jan: Accrual            |                    |                  | 176,047        |                  |                    |                    |                    |                    |                  |              |              |              | 176,047      | Dec 05 Tab 5  |
| Bal. Before Int.        |                    |                  | (5,348,536)    |                  |                    |                    |                    |                    |                  |              |              |              | (5,348,536)  |               |
| Int. Rate               | 0.08618            |                  | (39,044)       |                  |                    |                    |                    |                    |                  |              |              |              | (39,044)     |               |
| Ending Balance          |                    |                  | (5,387,580)    |                  |                    |                    |                    |                    |                  |              |              |              | (5,387,580)  |               |
| Feb: Accrual            |                    |                  |                | (623,396)        |                    |                    |                    |                    |                  |              |              |              | (623,396)    | Jan 05 Tab 6  |
| Bal. Before Int.        |                    |                  |                | (6,010,976)      |                    |                    |                    |                    |                  |              |              |              | (6,010,976)  |               |
| Int. Rate               | 0.08618            |                  |                | (40,930)         |                    |                    |                    |                    |                  |              |              |              | (40,930)     |               |
| Ending Balance          |                    |                  |                | (6,051,906)      |                    |                    |                    |                    |                  |              |              |              | (6,051,906)  |               |
| Mar: Accrual            |                    |                  |                |                  | (1,774,669)        |                    |                    |                    |                  |              |              |              | (1,774,669)  | Feb 05 Tab 7  |
| Bal. Before Int.        |                    |                  |                |                  | (7,826,575)        |                    |                    |                    |                  |              |              |              | (7,826,575)  |               |
| Int. Rate               | 0.08618            |                  |                |                  | (49,835)           |                    |                    |                    |                  |              |              |              | (49,835)     |               |
| Ending Balance          |                    |                  |                |                  | (7,876,410)        |                    |                    |                    |                  |              |              |              | (7,876,410)  |               |
| Apr: Accrual            |                    |                  |                |                  |                    | (2,119,265)        |                    |                    |                  |              |              |              | (2,119,265)  | Mar 05 Tab 8  |
| Bal. Before Int.        |                    |                  |                |                  |                    | (9,995,675)        |                    |                    |                  |              |              |              | (9,995,675)  |               |
| Int. Rate               | 0.08618            |                  |                |                  |                    | (64,176)           |                    |                    |                  |              |              |              | (64,176)     |               |
| Ending Balance          |                    |                  |                |                  |                    | (10,059,851)       |                    |                    |                  |              |              |              | (10,059,851) |               |
| May: Accrual            |                    |                  |                |                  |                    |                    | (2,463,755)        |                    |                  |              |              |              | (2,463,755)  | Apr 05 Tab 9  |
| Bal. Before Int.        |                    |                  |                |                  |                    |                    | (12,523,606)       |                    |                  |              |              |              | (12,523,606) |               |
| Int. Rate               | 0.08618            |                  |                |                  |                    |                    | (81,093)           |                    |                  |              |              |              | (81,093)     |               |
| Ending Balance          |                    |                  |                |                  |                    |                    | (12,604,699)       |                    |                  |              |              |              | (12,604,699) |               |
| Jun: Accrual            |                    |                  |                |                  |                    |                    |                    | (1,221,770)        |                  |              |              |              | (1,221,770)  | May 05 Tab 10 |
| Bal. Before Int.        |                    |                  |                |                  |                    |                    |                    | (13,826,469)       |                  |              |              |              | (13,826,469) |               |
| Int. Rate               | 0.08618            |                  |                |                  |                    |                    |                    | (94,910)           |                  |              |              |              | (94,910)     |               |
| Ending Balance          |                    |                  |                |                  |                    |                    |                    | (13,921,379)       |                  |              |              |              | (13,921,379) |               |
| Jul: Accrual            |                    |                  |                |                  |                    |                    |                    |                    | (203,433)        |              |              |              | (203,433)    | Jun 05 Tab 11 |
| Bal. Before Int.        |                    |                  |                |                  |                    |                    |                    |                    | (14,124,812)     |              |              |              | (14,124,812) |               |
| Int. Rate               | 0.08618            |                  |                |                  |                    |                    |                    |                    | (100,709)        |              |              |              | (100,709)    |               |
| Ending Balance          |                    |                  |                |                  |                    |                    |                    |                    | (14,225,521)     |              |              |              | (14,225,521) |               |
| Aug: Accrual            |                    |                  |                |                  |                    |                    |                    |                    |                  | (14,225,521) |              |              | (14,225,521) | Jul 05 Tab 12 |
| Bal. Before Int.        |                    |                  |                |                  |                    |                    |                    |                    |                  | (14,225,521) |              |              | (14,225,521) |               |
| Int. Rate               | 0                  |                  |                |                  |                    |                    |                    |                    |                  |              |              |              | (14,225,521) |               |
| Ending Balance          |                    |                  |                |                  |                    |                    |                    |                    |                  | (14,225,521) |              |              | (14,225,521) |               |
| Spt: Accrual            |                    |                  |                |                  |                    |                    |                    |                    |                  |              | (14,225,521) |              | (14,225,521) | Aug 05 Tab 13 |
| Bal. Before Int.        |                    |                  |                |                  |                    |                    |                    |                    |                  |              | (14,225,521) |              | (14,225,521) |               |
| Int. Rate               | 0                  |                  |                |                  |                    |                    |                    |                    |                  |              |              |              | (14,225,521) |               |
| Ending Balance          |                    |                  |                |                  |                    |                    |                    |                    |                  |              | (14,225,521) |              | (14,225,521) |               |
| Oct: Accrual            |                    |                  |                |                  |                    |                    |                    |                    |                  |              |              | (14,225,521) | (14,225,521) | Sep 05 Tab 14 |
| Bal. Before Int.        |                    |                  |                |                  |                    |                    |                    |                    |                  |              |              | (14,225,521) | (14,225,521) |               |
| Int. Rate               | 0                  |                  |                |                  |                    |                    |                    |                    |                  |              |              |              | (14,225,521) |               |
| Ending Balance          |                    |                  |                |                  |                    |                    |                    |                    |                  |              |              | (14,225,521) | (14,225,521) |               |
| Entry JV-28A            | (17,710)           | (37,476)         | (39,044)       | (40,930)         | (49,835)           | (64,176)           | (81,093)           | (94,910)           | (100,709)        |              |              |              |              | (525,883)     |
| Previously Book         | (17,710)           | (37,476)         | (39,140)       | (41,747)         | (52,102)           | (66,305)           | (75,784)           | (94,896)           |                  |              |              |              |              |               |
| Net to Record           |                    |                  | 96             | 817              | 2,267              | 2,129              | (5,309)            | (14)               | (100,709)        |              |              |              |              |               |
| <b>Monthly Deferral</b> | <b>(4,931,876)</b> | <b>(537,521)</b> | <b>176,047</b> | <b>(623,396)</b> | <b>(1,774,669)</b> | <b>(2,119,265)</b> | <b>(2,463,755)</b> | <b>(1,221,770)</b> | <b>(203,433)</b> |              |              |              |              | (13,699,638)  |
| Entry 191400            |                    |                  |                |                  |                    |                    |                    |                    |                  |              |              |              |              | (100,723)     |
| Entry 419-06205         |                    |                  |                |                  |                    |                    |                    |                    |                  |              |              |              |              | 100,723       |

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



| August 4, 2010          | NORTHWEST NATURAL GAS COMPANY                 |           |           |         |         |           |           |           |           |           |           |           | Reference    |               |
|-------------------------|---|-----------|-----------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|---------------|
| Page 1 OR               | ACCOUNT 191.410 OREGON DEMAN D 11/09 to 10/10 |           |           |         |         |           |           |           |           |           |           |           | See *        |               |
|                         | Nov-09  | Dec-09    | Jan-10    | Feb-10  | Mar-10  | Apr-10    | May-10    | Jun-10    | Jul-10    | Aug-10    | Sep-10    | Oct-10    | Balance      |               |
| Beg. Balance            |   | (287,086) | (217,848) | 7,645   | 184,170 | 773,863   | 1,290,321 | 1,630,663 | 2,084,730 | 2,465,604 | 2,465,604 | 2,465,604 |              |               |
| Nov: Accrual            | (286,059)                                     |           |           |         |         |           |           |           |           |           |           |           | (286,059.10) | Oct 05 Tab 3  |
| Bal. Before Int.        | (286,059)                                     |           |           |         |         |           |           |           |           |           |           |           | (286,059.10) |               |
| Int. Rate               | 0.08618                                       | (1,027)   |           |         |         |           |           |           |           |           |           |           | (1,027.00)   |               |
| Ending Balance          | (287,086)                                     |           |           |         |         |           |           |           |           |           |           |           | (287,086.10) |               |
| Dec: Accrual            |   | 71,045    |           |         |         |           |           |           |           |           |           |           | 71,045.00    | Nov 05 Tab 4  |
| Bal. Before Int.        |   | (216,041) |           |         |         |           |           |           |           |           |           |           | (216,041.10) |               |
| Int. Rate               | 0.08618                                       | (1,807)   |           |         |         |           |           |           |           |           |           |           | (1,807.00)   |               |
| Ending Balance          |   | (217,848) |           |         |         |           |           |           |           |           |           |           | (217,848.10) |               |
| Jan: Accrual            |   |           | 226,245   |         |         |           |           |           |           |           |           |           | 226,245.00   | Dec 05 Tab 5  |
| Bal. Before Int.        |   |           | 8,397     |         |         |           |           |           |           |           |           |           | 8,396.90     |               |
| Int. Rate               | 0.08618                                       |           | (752)     |         |         |           |           |           |           |           |           |           | (752.00)     |               |
| Ending Balance          |   |           | 7,645     |         |         |           |           |           |           |           |           |           | 7,644.90     |               |
| Feb: Accrual            |   |           |           | 175,839 |         |           |           |           |           |           |           |           | 175,838.92   | Jan 05 Tab 6  |
| Bal. Before Int.        |   |           |           | 183,484 |         |           |           |           |           |           |           |           | 183,483.82   |               |
| Int. Rate               | 0.08618                                       |           |           | 686     |         |           |           |           |           |           |           |           | 686.00       |               |
| Ending Balance          |   |           |           | 184,170 |         |           |           |           |           |           |           |           | 184,169.82   |               |
| Mar: Accrual            |   |           |           |         | 586,265 |           |           |           |           |           |           |           | 586,265.00   | Feb 05 Tab 7  |
| Bal. Before Int.        |   |           |           |         | 770,435 |           |           |           |           |           |           |           | 770,434.82   |               |
| Int. Rate               | 0.08618                                       |           |           |         | 3,428   |           |           |           |           |           |           |           | 3,428.00     |               |
| Ending Balance          |   |           |           |         | 773,863 |           |           |           |           |           |           |           | 773,862.82   |               |
| Apr: Accrual            |   |           |           |         |         | 509,072   |           |           |           |           |           |           | 509,072.00   | Mar 05 Tab 8  |
| Bal. Before Int.        |   |           |           |         |         | 1,282,935 |           |           |           |           |           |           | 1,282,934.82 |               |
| Int. Rate               | 0.08618                                       |           |           |         |         | 7,386     |           |           |           |           |           |           | 7,386.00     |               |
| Ending Balance          |   |           |           |         |         | 1,290,321 |           |           |           |           |           |           | 1,290,320.82 |               |
| May: Accrual            |   |           |           |         |         |           | 329,891   |           |           |           |           |           | 329,890.92   | Apr 05 Tab 9  |
| Bal. Before Int.        |   |           |           |         |         |           | 1,620,212 |           |           |           |           |           | 1,620,211.74 |               |
| Int. Rate               | 0.08618                                       |           |           |         |         |           | 10,451    |           |           |           |           |           | 10,451.00    |               |
| Ending Balance          |   |           |           |         |         |           | 1,630,663 |           |           |           |           |           | 1,630,662.74 |               |
| Jun: Accrual            |   |           |           |         |         |           |           | 440,773   |           |           |           |           | 440,772.77   | May 05 Tab 10 |
| Bal. Before Int.        |   |           |           |         |         |           |           | 2,071,436 |           |           |           |           | 2,071,435.51 |               |
| Int. Rate               | 0.08618                                       |           |           |         |         |           |           | 13,294    |           |           |           |           | 13,294.00    |               |
| Ending Balance          |   |           |           |         |         |           |           | 2,084,730 |           |           |           |           | 2,084,729.51 |               |
| Jul: Accrual            |   |           |           |         |         |           |           |           | 364,593   |           |           |           | 364,593.00   | Jun 05 Tab 11 |
| Bal. Before Int.        |   |           |           |         |         |           |           |           | 2,449,323 |           |           |           | 2,449,322.51 |               |
| Int. Rate               | 0.08618                                       |           |           |         |         |           |           |           | 16,281    |           |           |           | 16,281.00    |               |
| Ending Balance          |   |           |           |         |         |           |           |           | 2,465,604 |           |           |           | 2,465,603.51 |               |
| Aug: Accrual            |   |           |           |         |         |           |           |           |           | 2,465,604 |           |           | 2,465,603.51 | Jul 05 Tab 12 |
| Bal. Before Int.        |   |           |           |         |         |           |           |           |           | 2,465,604 |           |           | 2,465,603.51 |               |
| Int. Rate               | 0   |           |           |         |         |           |           |           |           |           |           |           |              |               |
| Ending Balance          |   |           |           |         |         |           |           |           |           | 2,465,604 |           |           | 2,465,603.51 | Aug 05 Tab 13 |
| Spt: Accrual            |   |           |           |         |         |           |           |           |           |           | 2,465,604 |           | 2,465,603.51 |               |
| Bal. Before Int.        |   |           |           |         |         |           |           |           |           |           | 2,465,604 |           | 2,465,603.51 |               |
| Int. Rate               | 0   |           |           |         |         |           |           |           |           |           |           |           |              |               |
| Ending Balance          |   |           |           |         |         |           |           |           |           |           | 2,465,604 |           | 2,465,603.51 |               |
| Oct: Accrual            |   |           |           |         |         |           |           |           |           |           |           |           |              | Sep 05 Tab 14 |
| Bal. Before Int.        |   |           |           |         |         |           |           |           |           |           |           | 2,465,604 | 2,465,603.51 |               |
| Int. Rate               | 0   |           |           |         |         |           |           |           |           |           |           |           |              |               |
| Ending Balance          |   |           |           |         |         |           |           |           |           |           |           | 2,465,604 | 2,465,603.51 |               |
| Entry JV-28A            | (1,027)                                       | (1,807)   | (752)     | 686     | 3,428   | 7,386     | 10,451    | 13,294    | 16,281    |           |           |           |              |               |
| Previously Book         | (1,027)                                       | (1,807)   | (752)     | 686     | 3,428   | 7,386     | 10,451    | 13,294    |           |           |           |           |              | 47,940.00     |
| Net to Record           |   |           |           |         |         |           |           |           | 16,281    |           |           |           |              |               |
| <b>Monthly Deferral</b> | (286,059)                                     | 71,045    | 226,245   | 175,839 | 586,265 | 509,072   | 329,891   | 440,773   | 364,593   |           |           |           | 2,417,663.51 |               |
| Entry 191410            |   |           |           |         |         |           |           |           |           |           |           |           | 16,281.00    |               |
| Entry 419-06205         |   |           |           |         |         |           |           |           |           |           |           |           | (16,281.00)  |               |

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

|                  | Nov-09  | Dec-09      | Jan-10      | Feb-10    | Mar-10    | Apr-10    | May-10    | Jun-10    | Jul-10    | Aug-10    | Sep-10    | Oct-10    | Balance     | Reference     |
|------------------|---------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|---------------|
| Beg. Balance     |         | 577,169     | (1,436,413) | 988,969   | 3,022,212 | 3,472,816 | 2,967,972 | 2,352,587 | 1,800,896 | 1,575,393 | 1,575,393 | 1,575,393 |             | See *         |
| Nov: Accrual     | 575,104 |             |             |           |           |           |           |           |           |           |           |           |             |               |
| Bal. Before Int. | 575,104 |             |             |           |           |           |           |           |           |           |           |           | 575,104     | Oct 05 Tab 3  |
| Int. Rate        | 0.08618 | 2,065       |             |           |           |           |           |           |           |           |           |           | 575,104     |               |
| Ending Balance   | 577,169 |             |             |           |           |           |           |           |           |           |           |           | 2,065       |               |
| Dec: Accrual     |         | (2,010,508) |             |           |           |           |           |           |           |           |           |           | 577,169     |               |
| Bal. Before Int. |         | (1,433,339) |             |           |           |           |           |           |           |           |           |           | (2,010,508) | Nov 05 Tab 4  |
| Int. Rate        | 0.08618 | (3,074)     |             |           |           |           |           |           |           |           |           |           | (1,433,339) |               |
| Ending Balance   |         | (1,436,413) |             |           |           |           |           |           |           |           |           |           | (3,074)     |               |
| Jan: Accrual     |         |             | 2,426,982   |           |           |           |           |           |           |           |           |           | (1,436,413) |               |
| Bal. Before Int. |         |             | 990,570     |           |           |           |           |           |           |           |           |           | 2,426,982   | Dec 05 Tab 5  |
| Int. Rate        | 0.08618 |             | (1,601)     |           |           |           |           |           |           |           |           |           | 990,570     |               |
| Ending Balance   |         |             | 988,969     |           |           |           |           |           |           |           |           |           | (1,601)     |               |
| Feb: Accrual     |         |             |             | 2,018,891 |           |           |           |           |           |           |           |           | 988,969     |               |
| Bal. Before Int. |         |             |             | 3,007,860 |           |           |           |           |           |           |           |           | 2,018,891   | Jan 05 Tab 6  |
| Int. Rate        | 0.08618 |             |             | 14,352    |           |           |           |           |           |           |           |           | 3,007,860   |               |
| Ending Balance   |         |             |             | 3,022,212 |           |           |           |           |           |           |           |           | 14,352      |               |
| Mar: Accrual     |         |             |             |           | 427,365   |           |           |           |           |           |           |           | 3,022,212   |               |
| Bal. Before Int. |         |             |             |           | 3,449,577 |           |           |           |           |           |           |           | 427,365     | Feb 05 Tab 7  |
| Int. Rate        | 0.08618 |             |             |           | 23,239    |           |           |           |           |           |           |           | 3,449,577   |               |
| Ending Balance   |         |             |             |           | 3,472,816 |           |           |           |           |           |           |           | 23,239      |               |
| Apr: Accrual     |         |             |             |           |           | (527,889) |           |           |           |           |           |           | 3,472,816   |               |
| Bal. Before Int. |         |             |             |           |           | 2,944,927 |           |           |           |           |           |           | (527,889)   | Mar 05 Tab 8  |
| Int. Rate        | 0.08618 |             |             |           |           | 23,045    |           |           |           |           |           |           | 2,944,927   |               |
| Ending Balance   |         |             |             |           |           | 2,967,972 |           |           |           |           |           |           | 23,045      |               |
| May: Accrual     |         |             |             |           |           |           | (634,421) |           |           |           |           |           | 2,967,972   |               |
| Bal. Before Int. |         |             |             |           |           |           | 2,333,550 |           |           |           |           |           | (634,421)   | Apr 05 Tab 9  |
| Int. Rate        | 0.08618 |             |             |           |           |           | 19,037    |           |           |           |           |           | 2,333,550   |               |
| Ending Balance   |         |             |             |           |           |           | 2,352,587 |           |           |           |           |           | 19,037      |               |
| Jun: Accrual     |         |             |             |           |           |           |           | (566,552) |           |           |           |           | 2,352,587   |               |
| Bal. Before Int. |         |             |             |           |           |           |           | 1,786,035 |           |           |           |           | (566,552)   | May 05 Tab 10 |
| Int. Rate        | 0.08618 |             |             |           |           |           |           | 14,861    |           |           |           |           | 1,786,035   |               |
| Ending Balance   |         |             |             |           |           |           |           | 1,800,896 |           |           |           |           | 14,861      |               |
| JuL: Accrual     |         |             |             |           |           |           |           |           | (237,583) |           |           |           | 1,800,896   |               |
| Bal. Before Int. |         |             |             |           |           |           |           |           | 1,563,313 |           |           |           | (237,583)   | Jun 05 Tab 11 |
| Int. Rate        | 0.08618 |             |             |           |           |           |           |           | 12,080    |           |           |           | 1,563,313   |               |
| Ending Balance   |         |             |             |           |           |           |           |           | 1,575,393 |           |           |           | 12,080      |               |
| Aug: Accrual     |         |             |             |           |           |           |           |           |           | 1,575,393 |           |           | 1,575,393   | Jul 05 Tab 12 |
| Bal. Before Int. |         |             |             |           |           |           |           |           |           |           | 1,575,393 |           | 1,575,393   |               |
| Int. Rate        | 0       |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   | Aug 05 Tab 13 |
| Ending Balance   |         |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Spt: Accrual     |         |             |             |           |           |           |           |           |           |           | 1,575,393 |           | 1,575,393   |               |
| Bal. Before Int. |         |             |             |           |           |           |           |           |           |           |           | 1,575,393 | 1,575,393   | Sep 05 Tab 14 |
| Int. Rate        | 0       |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Ending Balance   |         |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Oct: Accrual     |         |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Bal. Before Int. |         |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Int. Rate        | 0       |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Ending Balance   |         |             |             |           |           |           |           |           |           |           |           |           | 1,575,393   |               |
| Entry JV-28A     | 2,065   | (3,074)     | (1,601)     | 14,352    | 23,239    | 23,045    | 19,037    | 14,861    | 12,080    |           |           |           | 1,575,393   |               |
| Previously Book  | 2,065   | (3,074)     | (1,601)     | 14,352    | 23,239    | 23,045    | 19,037    | 14,861    |           |           |           |           | 104,004     |               |
| Net to Record    |         |             |             |           |           |           |           |           |           |           |           |           |             |               |
| Monthly Deferral | 575,104 | (2,010,508) | 2,426,982   | 2,018,891 | 427,365   | (527,889) | (634,421) | (566,552) | (237,583) |           |           |           |             |               |
| Entry 191450     |         |             |             |           |           |           |           |           |           |           |           |           |             | 1,471,389     |
| Entry 419-06205  |         |             |             |           |           |           |           |           |           |           |           |           |             | 12,080        |
|                  |         |             |             |           |           |           |           |           |           |           |           |           |             | (12,080)      |

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

**NW Natural**

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

| Demand Deferral - Volume Component | November-09  | December-09    | January-10     | February-10    | March-10     | April-10     | May-10       | June-10      | July-10       | August-10    | September-10 | October-10   |
|------------------------------------|--------------|----------------|----------------|----------------|--------------|--------------|--------------|--------------|---------------|--------------|--------------|--------------|
| 1 Embedded Seasonalized Tab 20     | 8,395,499.00 | 11,788,842.00  | 11,530,598.00  | 9,466,925.00   | 8,126,384.00 | 5,834,851.00 | 3,925,693.00 | 2,626,208.00 | 2,092,439.00  | 2,085,692.00 | 2,392,310.00 | 5,191,677.00 |
| 2 Collected line 44                | 7,820,394.82 | 13,799,349.75  | 9,103,615.77   | 7,448,033.51   | 7,699,019.19 | 6,362,740.29 | 4,560,114.27 | 3,192,760.39 | 2,330,021.96  |              |              |              |
| 3 Deferral                         | (575,104.18) | 2,010,507.75   | (2,426,982.23) | (2,018,891.49) | (427,364.81) | 527,889.29   | 634,421.27   | 566,552.39   | 237,582.96    |              |              |              |
| 4 Previously Booked                | (575,104.18) | 2,010,507.75   | (2,426,982.23) | (2,018,891.49) | (427,364.81) | 527,889.29   | 634,421.27   | 566,552.39   |               |              |              |              |
| 5 Net to Book                      | \$ -         | \$ -           | \$ -           | \$ -           | \$ -         | \$ -         | \$ -         | \$ -         | \$ 237,582.96 | \$ -         | \$ -         | \$ -         |
| 6 Entry 191450                     |              | ✓ (237,582.96) |                |                |              |              |              |              |               |              |              |              |
| 7 Entry 805-02885                  |              | ✓ 237,582.96   |                |                |              |              |              |              |               |              |              |              |

**Actual Fixed Charges Collected**

| Oregon Firm Calendar Mo. Sales:         | November-09     | December-09      | January-10      | February-10     | March-10        | April-10        | May-10          | June-10         | July-10         | August-10   | September-10 | October-10 |
|---|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------|--------------|------------|
| 15 Residential                          | 38,321,409      | 70,605,867       | 45,100,406      | 36,549,626      | 37,488,610      | 30,531,351      | 20,496,447      | 13,320,830      | 8,678,185       | -4,399,101  | 0            | 0          |
| 16 Commercial                           | 22,682,247      | 39,227,687       | 27,469,408      | 21,808,321      | 22,571,319      | 19,155,261      | 14,046,215      | 10,377,306      | 7,389,819       | -3,835,343  | 0            | 0          |
| 17 Industrial Firm                      | 3,049,565       | 3,793,979        | 3,269,158       | 2,897,474       | 3,177,256       | 2,890,673       | 2,784,878       | 2,288,650       | 2,303,437       | -738,858    | 0            | 0          |
| 18 Total of Calendar Month Sales:       | 64,053,220      | 113,627,532      | 75,838,972      | 61,255,421      | 63,237,184      | 52,577,285      | 37,327,541      | 25,986,785      | 18,371,440      | -8,973,302  | 0            | 0          |
| 19 1 - 99 Less: 31CSF - 31SF A C        | 2,047,678       | 2,683,767        | 2,743,402       | 2,300,138       | 2,185,922       | 2,170,071       | 1,978,871       | 1,850,782       | 1,558,875       |             |              |            |
| 20 31SF - 31SF A C                      | 1,185,782       | 1,418,865        | 1,386,217       | 1,303,014       | 1,222,980       | 1,243,331       | 1,186,109       | 1,164,991       | 1,160,661       |             |              |            |
| 21 32CSF - 32SF A C                     | 403,406         | 390,355          | 494,418         | 400,457         | 460,034         | 419,184         | 387,453         | 331,676         | 299,159         |             |              |            |
| 22 32SF - 32SF A C                      | 558,354         | 425,230          | 745,021         | 534,014         | 616,359         | 596,296         | 581,246         | 554,937         | 433,209         |             |              |            |
| 23 Total Firm Sales Fixed D/Charge      | 4,195,220       | 4,926,217        | 5,369,059       | 4,537,624       | 4,485,295       | 4,428,882       | 4,133,678       | 3,902,386       | 3,451,903       |             |              |            |
| 24 Total Calendar Sales Less Fixed      | 59,858,000      | 108,701,315      | 70,469,913      | 56,717,797      | 58,751,889      | 48,148,404      | 33,193,862      | 22,084,399      | 14,919,537      | (6,973,302) |              |            |
| 25 "OPGA" OR A No. 09-12A Exh 1 Line    | 0.12128         | 0.12128          | 0.12128         | 0.12128         | 0.12128         | 0.12128         | 0.12128         | 0.12128         | 0.12128         | (6.973,302) |              |            |
| 26 SFV Collected (line 24X25)           | \$ 7,259,578.20 | \$ 13,183,295.48 | \$ 8,546,591.09 | \$ 6,878,734.42 | \$ 7,125,429.07 | \$ 5,839,438.41 | \$ 4,025,751.63 | \$ 2,678,395.94 | \$ 1,809,441.44 | \$ -        | \$ -         | \$ -       |
| All Cycles                              |                 |                  |                 |                 |                 |                 |                 |                 |                 |             |              |            |
| 27 Plus: 31CSF - 31SF A C               | \$ 256,667.89   | \$ 268,525.54    | \$ 267,251.05   | \$ 265,141.69   | \$ 267,641.88   | \$ 246,744.63   | \$ 247,115.51   | \$ 246,136.94   | \$ 245,921.84   |             |              |            |
| 28 31SF - 31SF A C                      | \$ 150,811.82   | \$ 153,006.20    | \$ 148,133.92   | \$ 153,518.15   | \$ 149,269.01   | \$ 134,817.65   | \$ 134,557.72   | \$ 134,557.75   | \$ 135,545.09   |             |              |            |
| 29 32CSF - 32SF A C                     | \$ 37,974.74    | \$ 33,158.84     | \$ 50,639.60    | \$ 43,498.07    | \$ 43,460.67    | \$ 41,798.24    | \$ 41,798.24    | \$ 37,687.98    | \$ 36,622.08    |             |              |            |
| 30 32SF - 32SF A C                      | \$ 60,576.78    | \$ 45,349.37     | \$ 77,826.64    | \$ 62,192.46    | \$ 58,373.92    | \$ 57,053.70    | \$ 57,713.81    | \$ 60,810.53    | \$ 51,086.53    |             |              |            |
| 31 Prior Month Unbilled MDDV Com        | \$ (127,878.98) | \$ (127,347.34)  | \$ (133,357.34) | \$ (136,476.26) | \$ (130,029.52) | \$ (131,297.38) | \$ (121,178.81) | \$ (121,364.25) | \$ (120,874.96) | \$ -        | \$ -         | \$ -       |
| 32 Prior Month Unbilled MDDV Ind        | \$ (71,313.40)  | \$ (73,704.21)   | \$ (74,424.60)  | \$ (73,047.81)  | \$ (72,609.55)  | \$ (71,072.16)  | \$ (64,528.09)  | \$ (64,399.06)  | \$ (64,399.08)  | \$ -        | \$ -         | \$ -       |
| 33 Current Month Unbilled MDDV Com      | \$ 127,347.34   | \$ 133,357.34    | \$ 136,476.26   | \$ 130,029.52   | \$ 131,297.38   | \$ 121,178.81   | \$ 121,364.25   | \$ 120,874.96   | \$ 121,333.09   |             |              |            |
| 34 Current Month Unbilled MDDV Ind      | \$ 73,704.21    | \$ 74,424.60     | \$ 73,047.81    | \$ 72,609.55    | \$ 71,072.16    | \$ 64,528.09    | \$ 64,399.06    | \$ 64,399.08    | \$ 66,120.40    |             |              |            |
| 35 MDDV @1.81 D/C Collected             | \$ 507,890.41   | \$ 506,770.33    | \$ 545,693.35   | \$ 517,465.37   | \$ 518,475.95   | \$ 463,751.59   | \$ 481,241.69   | \$ 478,703.93   | \$ 471,354.99   | \$ -        | \$ -         | \$ -       |
| 36 Plus: 31CSI - 31SIV                  | \$ 1,983.09     | \$ 2,748.74      | \$ 3,282.17     | \$ 2,245.31     | \$ 2,286.05     | \$ 1,981.94     | \$ 1,468.04     | \$ 900.18       | \$ 590.44       |             |              |            |
| 37 31ISI - 31SIV                        | \$ 358.33       | \$ 258.38        | \$ 389.84       | \$ 375.25       | \$ 335.21       | \$ 501.24       | \$ 323.53       | \$ 227.87       | \$ 180.32       |             |              |            |
| 38 32CSI - 32SIM                        | \$ 30,699.04    | \$ 32,230.52     | \$ 38,581.56    | \$ 29,688.82    | \$ 32,631.11    | \$ 29,152.52    | \$ 24,563.82    | \$ 19,273.31    | \$ 15,321.68    |             |              |            |
| 39 32ISI - 32SIM                        | \$ 36,660.57    | \$ 29,060.55     | \$ 47,494.29    | \$ 37,439.45    | \$ 40,457.00    | \$ 37,009.66    | \$ 39,559.77    | \$ 35,802.33    | \$ 34,713.01    |             |              |            |
| 40 SFV Collected Interruptible Sales    | \$ 69,702.03    | \$ 64,288.19     | \$ 89,757.86    | \$ 69,748.83    | \$ 75,709.37    | \$ 68,645.36    | \$ 65,915.16    | \$ 56,203.69    | \$ 50,805.45    | \$ -        | \$ -         | \$ -       |
| 41 Prior Mo Manual Adjustments Com      | \$ (18.10)      | \$ (621.85)      | \$ (21,772.16)  | \$ (2,836.20)   | \$ (2,347.77)   | \$ -            | \$ (549.84)     | \$ -            | \$ (4,677.55)   |             |              |            |
| 42 Prior Mo Manual Adjustments Ind      | \$ -            | \$ (29.45)       | \$ (30,043.45)  | \$ (565.39)     | \$ -            | \$ -            | \$ (4,743.28)   | \$ (10,159.70)  | \$ -            | \$ -        | \$ -         | \$ -       |
| 43 Prior Mo Manual Adjustments Ind Int  | \$ (111.86)     | \$ -             | \$ (12,832.29)  | \$ -            | \$ (697.50)     | \$ -            | \$ (1,751.92)   | \$ (572.38)     | \$ (1,375.81)   | \$ -        | \$ -         | \$ -       |
| 44 Unbilled Manual Adjustments Com      | \$ 621.85       | \$ 21,772.16     | \$ 2,836.20     | \$ 2,347.77     | \$ -            | \$ 549.84       | \$ -            | \$ 4,677.55     | \$ 9,286.42     |             |              |            |
| 45 Unbilled Manual Adjustments Ind      | \$ 29.45        | \$ 30,043.45     | \$ 565.39       | \$ -            | \$ -            | \$ 4,743.28     | \$ 10,159.70    | \$ 8,875.62     | \$ 2,367.57     |             |              |            |
| 46 Unbilled Manual Adjustments Ind Int  | \$ -            | \$ 12,832.29     | \$ -            | \$ 697.50       | \$ 141.21       | \$ 1,751.92     | \$ -            | \$ -            | \$ -            |             |              |            |
| 47 Collections Subject to Sensitive Adj | \$ 578,113.78   | \$ 635,055.12    | \$ 574,204.90   | \$ 586,857.88   | \$ 591,281.26   | \$ 539,441.99   | \$ 550,843.89   | \$ 530,228.90   | \$ 536,636.69   | \$ -        | \$ -         | \$ -       |
| 48 Percent Impact of Sensitive Effect   | \$ (0.0299)     | \$ (0.03)        | \$ (0.03)       | \$ (0.03)       | \$ (0.03)       | \$ (0.03)       | \$ (0.03)       | \$ (0.03)       | \$ (0.03)       | \$ -        | \$ -         | \$ -       |
| 49 Revenue Sensitive Adjustment         | \$ (17,297.16)  | \$ (19,000.85)   | \$ (17,180.21)  | \$ (17,558.79)  | \$ (17,691.14)  | \$ (16,140.10)  | \$ (16,481.25)  | \$ (15,864.45)  | \$ (16,056.17)  | \$ -        | \$ -         | \$ -       |
| 50 Total D/C Ctd (26+47+49)             | \$ 7,820,394.82 | \$ 13,799,349.75 | \$ 9,103,615.77 | \$ 7,448,033.51 | \$ 7,699,019.19 | \$ 6,362,740.29 | \$ 4,560,114.27 | \$ 3,192,760.39 | \$ 2,330,021.96 | \$ -        | \$ -         | \$ -       |

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals 2009-10.xls\ORPGA Tab 3

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

|   | October-09       | November-09      | December-09       | January-10        | February-10      | March-10         | April-10         | May-10           | June-10          | July-10          | August-10          | September-10 | October-10 |
|---|------------------|------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------|------------|
| <b>Cycle Volume Sales:</b>                |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Residential                               | 1,776,742        | 3,741,650        | 6,778,285         | 7,698,849         | 5,178,430        | 4,404,936        | 4,054,779        | 3,025,236        | 2,183,339        | 1,445,801        |                    |              |            |
| Commercial                                | 838,132          | 1,400,318        | 2,526,477         | 3,075,569         | 2,041,595        | 1,776,592        | 1,625,556        | 1,285,801        | 1,021,359        | 715,534          |                    |              |            |
| Industrial Firm                           | 52,487           | 72,946           | 102,482           | 131,334           | 101,115          | 93,274           | 91,158           | 83,811           | 87,358           | 81,234           |                    |              |            |
| Interruptible                             |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| <b>Total</b>                              | <b>2,667,361</b> | <b>5,214,914</b> | <b>9,407,243</b>  | <b>10,905,752</b> | <b>7,321,140</b> | <b>6,274,802</b> | <b>5,771,493</b> | <b>4,394,847</b> | <b>3,292,056</b> | <b>2,242,569</b> |                    |              |            |
| <b>P / M Unbilled Volumes:</b>            |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Residential                               | 738,712          | 1,812,528        | 2,974,022         | 4,871,547         | 2,800,580        | 2,215,052        | 2,328,349        | 1,902,082        | 1,323,058        | 827,628          | 621,808            |              |            |
| Commercial                                | 466,865          | 846,964          | 1,251,042         | 2,053,248         | 1,276,296        | 982,604          | 1,048,349        | 872,133          | 686,180          | 497,428          | 371,858            |              |            |
| Industrial Firm                           | 35,769           | 53,448           | 60,580            | 73,974            | 56,630           | 50,348           | 58,745           | 54,999           | 53,862           | 47,927           | 40,034             |              |            |
| Interruptible                             |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| <b>Total</b>                              | <b>1,241,346</b> | <b>2,712,940</b> | <b>4,285,644</b>  | <b>6,998,769</b>  | <b>4,133,506</b> | <b>3,248,004</b> | <b>3,435,443</b> | <b>2,829,214</b> | <b>2,063,100</b> | <b>1,372,983</b> | <b>1,033,700</b>   |              |            |
| <b>C / M Unbilled Volumes:</b>            |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Residential                               | 1,812,528        | 2,974,022        | 4,871,547         | 2,800,580         | 2,215,052        | 2,328,349        | 1,902,082        | 1,323,058        | 827,628          | 621,808          |                    |              |            |
| Commercial                                | 846,964          | 1,251,042        | 2,053,248         | 1,276,296         | 982,604          | 1,048,349        | 872,133          | 686,180          | 497,428          | 371,858          |                    |              |            |
| Industrial Firm                           | 53,448           | 60,580           | 73,974            | 56,630            | 50,348           | 58,745           | 54,999           | 53,862           | 47,927           | 40,034           |                    |              |            |
| Interruptible                             |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| <b>Total</b>                              | <b>2,712,940</b> | <b>4,285,644</b> | <b>6,998,769</b>  | <b>4,133,506</b>  | <b>3,248,004</b> | <b>3,435,443</b> | <b>2,829,214</b> | <b>2,063,100</b> | <b>1,372,983</b> | <b>1,033,700</b> |                    |              |            |
| <b>Reported Cycle Billing Volumes:</b>    |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Residential                               | 1,776,742        | 3,741,650        | 6,778,285         | 7,698,849         | 5,178,430        | 4,404,936        | 4,054,779        | 3,025,236        | 2,183,339        | 1,445,801        |                    |              |            |
| Commercial                                | 934,199          | 1,564,933        | 2,770,037         | 3,248,570         | 2,195,227        | 1,933,046        | 1,762,561        | 1,398,839        | 1,109,584        | 776,340          |                    |              |            |
| Industrial Firm                           | 193,413          | 226,675          | 325,961           | 303,372           | 256,350          | 264,218          | 249,329          | 221,673          | 201,952          | 176,521          |                    |              |            |
| Interruptible                             | 475,265          | 470,103          | 479,182           | 511,794           | 451,833          | 375,275          | 301,257          | 301,533          | 400,703          | 381,138          |                    |              |            |
| <b>Total</b>                              | <b>3,379,618</b> | <b>6,003,360</b> | <b>10,353,465</b> | <b>11,762,585</b> | <b>8,081,840</b> | <b>6,977,474</b> | <b>6,367,926</b> | <b>4,947,280</b> | <b>3,895,578</b> | <b>2,779,800</b> |                    |              |            |
| <b>Calculated Calendar Month Volumes:</b> |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Residential                               |                  | 4,903,144        | 8,675,810         | 5,627,882         | 4,592,902        | 4,518,233        | 3,628,512        | 2,446,212        | 1,687,909        | 1,239,981        | (621,808)          |              |            |
| Commercial                                |                  | 1,969,011        | 3,572,243         | 2,471,618         | 1,901,535        | 1,998,791        | 1,586,345        | 1,212,886        | 920,832          | 650,770          | (371,858)          |              |            |
| Industrial Firm                           |                  | 233,807          | 339,355           | 286,028           | 250,068          | 272,615          | 245,583          | 220,536          | 196,017          | 168,628          | (40,034)           |              |            |
| Interruptible                             |                  | 470,103          | 479,182           | 511,794           | 451,833          | 375,275          | 301,257          | 301,533          | 400,703          | 381,138          |                    |              |            |
| <b>Total</b>                              |                  | <b>7,576,064</b> | <b>13,066,590</b> | <b>8,897,322</b>  | <b>7,196,338</b> | <b>7,164,913</b> | <b>5,761,697</b> | <b>4,181,166</b> | <b>3,205,461</b> | <b>2,440,517</b> | <b>(1,033,700)</b> |              |            |
| "WPGA" Average Commodity Charge           |                  | 0.56977          | 0.56977           | 0.56977           | 0.56977          | 0.56977          | 0.56977          | 0.56977          | 0.56977          | 0.56977          | 0.56977            | 0.56977      | 0.56977    |
| WA Commodity Cost Collected               |                  | 4,316,614        | 7,444,951         | 5,069,427         | 4,100,257        | 4,082,353        | 3,282,842        | 2,382,303        | 1,826,375        | 1,390,533        |                    |              |            |
| <b>Calculated Calendar Month Volumes:</b> |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| WACOG Incurred: Calculated Vol.           |                  | 7,576,064        | 13,066,590        | 8,897,322         | 7,196,338        | 7,164,913        | 5,761,697        | 4,181,166        | 3,205,461        | 2,440,517        | (1,033,700)        |              |            |
| Amount                                    |                  | 0.49079          | 0.56494           | 0.57244           | 0.55961          | 0.54147          | 0.52712          | 0.50278          | 0.52193          | 0.55782          | 0                  | 0            | 0          |
|   |                  | 3,718,257        | 7,381,839         | 5,093,183         | 4,027,143        | 3,879,586        | 3,037,106        | 2,102,207        | 1,673,026        | 1,361,369        |                    |              |            |
| <b>Dfrr. (Collection vs Calculated)</b>   |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
|   |                  | 598,357          | 63,112            | (23,756)          | 73,114           | 202,767          | 245,736          | 280,096          | 153,349          | 29,164           |                    |              |            |
| <b>Amount Previously Booked</b>           |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Net to Book (191420)                      |                  | 598,357          | 63,112            | (20,464)          | 94,128           | 229,421          | 215,430          | 259,442          | 153,349          |                  |                    |              |            |
|   |                  |                  |                   | (3,292)           | (21,014)         | (26,654)         | 30,306           | 20,654           |                  | 29,164           |                    |              |            |
| Entry 191420.....                         |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |
| Entry 805-02850.....                      |                  |                  |                   |                   |                  |                  |                  |                  |                  |                  |                    |              |            |

(29,164)  
29,164

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

| Calculated Calendar Month Volumes       | November-09      | December-09       | January-10       | February-10      | March-10         | April-10         | May-10           | June-10          | July-10          | August-10          | September-10 | October-10                 |
|---|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|--------------|----------------------------|
| Residential                             | 4,903,144        | 8,675,810         | 5,627,882        | 4,592,902        | 4,518,233        | 3,628,512        | 2,446,212        | 1,687,909        | 1,239,981        | (621,808)          | -            | -                          |
| Commercial                              | 1,969,011        | 3,572,243         | 2,471,618        | 1,901,535        | 1,998,791        | 1,586,345        | 1,212,886        | 920,832          | 650,770          | (371,858)          | -            | -                          |
| Industrial Firm                         | 233,807          | 339,355           | 286,028          | 250,068          | 272,615          | 245,583          | 220,536          | 196,017          | 168,628          | (40,034)           | -            | -                          |
| <b>Total Firm Sales</b>                 | <b>7,105,961</b> | <b>12,587,408</b> | <b>8,385,528</b> | <b>6,744,505</b> | <b>6,789,638</b> | <b>5,460,440</b> | <b>3,879,633</b> | <b>2,804,758</b> | <b>2,059,379</b> | <b>(1,033,700)</b> | -            | -                          |
| Less: Sales to Firm Demand Collected    |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| 1 - 99 Less: 41CSF - 41SF A C           | 70,901           | 101,530           | 94,828           | 77,527           | 116,745          | 75,852           | 102,644          | 78,178           | 72,160           | -                  | -            | -                          |
| 41ISF - 41SF A C                        | 10,337           | 18,494            | 18,313           | 18,606           | 15,887           | 17,696           | 18,089           | 18,011           | 17,761           | -                  | -            | -                          |
| 42CSF - 42SF A C                        | 23,728           | 36,414            | 27,718           | 22,780           | 23,694           | 20,581           | 18,438           | 15,666           | 13,986           | -                  | -            | -                          |
| 42ISF - 42SF A C                        | 65,652           | 78,924            | 78,033           | 73,667           | 85,135           | 88,625           | 83,552           | 70,121           | 58,892           | -                  | -            | -                          |
| Sub Total                               | 170,618          | 235,362           | 218,892          | 190,580          | 241,460          | 202,753          | 222,722          | 181,976          | 162,799          | -                  | -            | -                          |
| Total Firm Sales Subject tp D/C Rate    | 6,935,343        | 12,352,046        | 8,166,637        | 6,553,925        | 6,548,178        | 5,257,687        | 3,656,911        | 2,622,781        | 1,896,580        | (1,033,700)        | -            | -                          |
| Demand Collected Rate Per Firm Load     | 0.11689          | 0.11689           | 0.11689          | 0.11689          | 0.11689          | 0.11689          | 0.11689          | 0.11689          | 0.11689          | 0.11689            | 0.11689      | 0.11689                    |
| Total D/C Subject tp D/C Rate           | \$ 810,672       | \$ 1,443,831      | \$ 954,598       | \$ 766,088       | \$ 765,417       | \$ 614,571       | \$ 427,456       | \$ 306,577       | \$ 221,691       | \$ -               | \$ -         | \$ -                       |
| SFV Firm Demand Collected               |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| Plus: 41CSF - 41SF A C                  | \$ 8,235.27      | \$ 9,582.13       | \$ 9,112.74      | \$ 9,112.74      | \$ 12,956.78     | \$ 8,604.96      | \$ 8,604.96      | \$ 8,604.96      | \$ 8,604.96      | \$ -               | \$ -         | \$ -                       |
| 41ISF - 41SF A C                        | \$ 1,278.83      | \$ 1,860.04       | \$ 1,860.04      | \$ 1,860.04      | \$ 1,860.04      | \$ 1,588.86      | \$ 1,588.86      | \$ 1,588.86      | \$ 1,588.86      | \$ -               | \$ -         | \$ -                       |
| 42CSF - 42SF A C                        | \$ 3,323.32      | \$ 3,634.54       | \$ 3,634.54      | \$ 4,131.40      | \$ 3,645.46      | \$ 3,645.46      | \$ 3,645.46      | \$ 3,645.46      | \$ 3,645.46      | \$ -               | \$ -         | \$ -                       |
| 42ISF - 42SF A C                        | \$ 7,480.18      | \$ 7,882.42       | \$ 7,882.42      | \$ 7,882.42      | \$ 7,880.60      | \$ 7,880.60      | \$ 7,880.60      | \$ 7,492.94      | \$ 7,492.94      | \$ -               | \$ -         | \$ -                       |
| MDDV @1.73 D/C Collected                |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| Plus: 41CSI - 41SIV                     |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| 41ISI - 41SIV                           |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| 42CSI - 42SIM                           | \$ 7,750.36      | \$ 8,414.48       | \$ 8,344.16      | \$ 6,746.06      | \$ 7,130.91      | \$ 6,642.40      | \$ 4,375.13      |                  | \$ 4,997.39      |                    |              |                            |
| 42ISI - 42SIM                           | \$ 12,346.55     | \$ 11,825.13      | \$ 13,980.02     | \$ 12,568.80     | \$ 6,605.00      | \$ 8,543.42      | \$ 6,688.38      | \$ 11,738.50     | \$ 11,283.27     |                    |              |                            |
| Plus: SFV Collected Interruptible Sales |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| Sub Total D/C fixed rates               | \$ 40,395.00     | \$ 42,999.00      | \$ 44,814.00     | \$ 42,301.00     | \$ 40,079.00     | \$ 36,906.00     | \$ 32,783.00     | \$ 33,071.00     | \$ 37,613.00     | \$ -               | \$ -         | \$ -                       |
| Prior Mo Manual Adjustments Com         | -                | -                 | \$ (2,058.20)    | -                | -                | \$ (2,307.09)    | -                | -                | -                | -                  | -            | -                          |
| Prior Mo Manual Adjustments Ind         | -                | -                 | \$ (2,410.64)    | -                | -                | -                | -                | -                | -                | -                  | -            | -                          |
| Prior Mo Manual Adjustments Ind Int     | -                | -                 | \$ (445.41)      | -                | -                | -                | -                | -                | -                | -                  | -            | -                          |
| Unbilled Manual Adjustments Com         | -                | \$ 2,058.20       | -                | -                | \$ 2,307.09      | -                | -                | \$ (1,827.05)    | -                | -                  | -            | -                          |
| Unbilled Manual Adjustments Ind         | -                | \$ 2,410.64       | -                | -                | -                | -                | -                | -                | \$ 1,063.12      | -                  | -            | -                          |
| Unbilled Manual Adjustments Ind Int     | -                | \$ 445.41         | -                | -                | -                | -                | -                | -                | -                | -                  | -            | -                          |
| Sub Total Manual Unbilled               | -                | 4,914.25          | (4,914.25)       | -                | 2,307.09         | (2,307.09)       | 1,827.05         | (1,827.05)       | 1,076.12         | -                  | -            | -                          |
| Sub Total Manual Unbilled & D/C         | \$ 40,395.00     | \$ 47,913.25      | \$ 39,899.75     | \$ 42,301.00     | \$ 42,386.09     | \$ 34,598.91     | \$ 34,610.05     | \$ 31,243.95     | \$ 38,689.12     | \$ -               | \$ -         | \$ -                       |
| Revenue Sensitive Rate                  | 0.04487          | 0.04487           | 0.04487          | 0.04487          | 0.04487          | 0.04487          | 0.04487          | 0.04487          | 0.04487          | 0.04487            | 0.04487      | 0.04487                    |
| Revenue Sensitive Adjustment            | \$ (1,813)       | \$ (2,150)        | \$ (1,790)       | \$ (1,898)       | \$ (1,902)       | \$ (1,552)       | \$ (1,553)       | \$ (1,402)       | \$ (1,736)       | \$ -               | \$ -         | \$ -                       |
| Total D/C Collected                     | \$ 849,254       | \$ 1,489,594      | \$ 992,708       | \$ 806,491       | \$ 805,901       | \$ 647,618       | \$ 460,513       | \$ 336,419       | \$ 258,644       | \$ -               | \$ -         | \$ -                       |
| Actual Demand Chg                       | 644,868.06       | 688,193.80        | 705,036.68       | 642,926.12       | 744,970.18       | 708,403.95       | 704,672.82       | 700,991.98       | 709,301.63       | -                  | -            | -                          |
| Variance                                | 204,385.94       | 801,400.20        | 287,671.32       | 163,564.88       | 60,930.82        | (60,785.95)      | (244,159.82)     | (364,572.98)     | (450,657.63)     | -                  | -            | -                          |
| Previously Booked                       | 191,854.93       | 820,038.20        | 287,671.32       | 157,457.89       | 61,789.33        | (60,781.95)      | (239,346.47)     | (370,248.84)     | -                | -                  | -            | -                          |
| Net to Book (191430)                    | 12,531.01        | (18,638.00)       | -                | 6,106.99         | (858.51)         | (4.00)           | (4,813.35)       | 5,675.86         | (450,657.63)     | -                  | -            | -                          |
| Entry 191430                            |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              |                            |
| Entry 805-02940                         |                  |                   |                  |                  |                  |                  |                  |                  |                  |                    |              | 450,657.63<br>(450,657.63) |

| Margin Analysis of Demand Charges by Class of Customers: | November-09    | December-09      | January-10     | February-10    | March-10       | April-10       | May-10         | June-10        | July-10        | August-10 | September-10 | October-10 |
|--|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|--------------|------------|
| <b>Collected:</b>  |                |                  |                |                |                |                |                |                |                |           |              |            |
| Residential  | 573,128        | 1,014,115        | 657,843        | 536,864        | 528,136        | 424,137        | 285,938        | 197,300        | 144,941        | -         | -            | -          |
| Commercial   | 230,136        | 416,025          | 284,793        | 223,195        | 235,284        | 183,653        | 139,322        | 108,367        | 78,715         | -         | -            | -          |
| Industrial Firm  | 26,794         | 39,888           | 29,175         | 27,984         | 29,361         | 25,323         | 22,942         | 21,285         | 19,425         | -         | -            | -          |
| Industrial Interruptible                                 | 19,195         | 19,566           | 20,897         | 18,448         | 13,120         | 14,504         | 12,312         | 9,467          | 15,563         | -         | -            | -          |
| <b>Total Demand charge Collected</b>                     | <b>849,253</b> | <b>1,489,594</b> | <b>992,708</b> | <b>806,491</b> | <b>805,901</b> | <b>647,617</b> | <b>460,514</b> | <b>336,419</b> | <b>258,644</b> | -         | -            | -          |





| Forecasted Baseload YR   | Jul-10 (Estimate) |                            |          | Embedded       |                  |          | Comparison to Embedded |                   |          | Aug-10         |
|--|-------------------|----------------------------|----------|----------------|------------------|----------|------------------------|-------------------|----------|----------------|
|  | THERMS            | AMOUNT                     | RATE/THM | THERMS         | AMOUNT           | RATE/THM | THERMS                 | AMOUNT            | RATE/THM | THERMS         |
| Contract Commodity Gas Costs:                                      |                   |                            |          |                |                  |          |                        |                   |          |                |
| Yr around Contracts-Roc  | 7,599,100         | \$ 4,378,135.23            | 0.57614  | 1,007,588      | \$ 796,731.13    | 0.79073  | 6,591,512              | \$ 3,581,404.10   | 0.2146   |                |
| Yr around Contracts Albe   | 2,938,676         | \$ 1,876,662.50            | 0.63861  | -              | \$ -             | -        | 2,938,676              | \$ 1,876,662.50   | #VALUE!  |                |
| Yr around Contracts-Sum  | 13,391,023        | \$ 6,876,699.00            | 0.51353  | 18,076,968     | \$ 10,461,973.00 | 0.57875  | (4,685,945)            | \$ (3,585,274.00) | 0.0652   |                |
| Forecasted Baseload YR   |                   |                            |          | 2,980,216      | \$ 2,036,700.00  | 0.68341  | (2,980,216)            | \$ (2,036,700.00) | #VALUE!  |                |
| S.T. Contracts-Rockies   |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| S.T. Contracts-Alberta   |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| S.T. Contracts-Sumas/St  |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Forecasted Baseload S.T  |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Swing Contracts - Rockie   | 4,565,500         | \$ 1,897,200.00            | 0.41555  | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Swing Contracts - Albert   | 1,469,338         | \$ 919,150.00              | 0.62555  | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Hedged Spot Purch-Rock   |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Hedged Spot Purch-Albe   |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Hedged Spot Purch-Sum  |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Spot Purchases-Rockies   | 245,450           | \$ 94,250.00               | 0.38399  | -              | \$ -             | -        | 245,450                | \$ 94,250.00      | #VALUE!  |                |
| Spot Purchases-Alberta   | 5,308,576         | \$ 1,979,125.00            | 0.37282  | -              | \$ -             | -        | 5,308,576              | \$ 1,979,125.00   | #VALUE!  |                |
| Spot Purchases-Sumas/t   |                   |                            |          | -              | \$ -             | -        | -                      | \$ -              | #VALUE!  |                |
| Volumetric Transp Chg  |                   | \$ 144,646.14              |          |                | \$ 71,524.00     |          |                        | \$ 73,122.14      | #VALUE!  |                |
| Misc. Act. U/S Sales   |                   |                            |          |                |                  |          |                        |                   | #VALUE!  |                |
| Sub Total  | 35,517,663        | \$ 18,165,867.87           | 0.51146  | 22,064,772     | \$ 13,366,928.13 | 0.60580  | 7,418,053              | \$ 1,982,589.74   | (0.0943) | -              |
|  | check             | check                      |          |                |                  |          |                        |                   |          | check          |
| Field Production Gas   | 684,360           | \$ 481,229.38              | 0.70318  | 404,446        | \$ 346,044.00    | 0.85560  | 279,914                | \$ 135,185.38     | 0.1524   |                |
| Storage Activity:  |                   |                            |          |                |                  |          |                        |                   |          |                |
| System Withdrawals   | 287,609           | \$ 183,359.98              | 0.63753  | 217,000        | \$ 146,925.00    | 0.67707  | 70,609                 | \$ 36,434.98      | 0.0395   |                |
| System Injections  | (12,279,896)      | \$ (5,485,162.22)          | 0.44668  |                |                  |          | (12,279,896)           | \$ (5,485,162.22) |          |                |
| Sub Total  | (11,992,287)      | \$ (5,301,802.24)          | 0.44210  | 217,000        | \$ 146,925.00    | 0.67707  | (12,209,287)           | \$ (5,448,727.24) | (0.2350) | -              |
|  | ok                | ok                         |          |                |                  |          |                        |                   |          | check          |
| P/M Imbalance Adj  | (124,202)         | (70,766)                   | 0.56977  |                |                  |          | (124,202)              | \$ (70,766.47)    | 0.5698   |                |
| C/M Imbalance Adj  | 453,566           | \$ 258,428.30              | 0.56977  |                |                  |          | 453,566                | \$ 258,428.30     | 0.5698   |                |
| Cost of Company Use G:   | 32,264            | \$ 18,382.90               | 0.56977  |                |                  |          | 32,264                 | \$ 18,382.90      | 0.5698   |                |
| Misc. Cust. Imbalance Pt   |                   |                            |          |                |                  |          | -                      | \$ -              |          |                |
| Prior Period Estimate Adj  |                   | \$ 2,366.42                |          |                |                  |          | -                      |                   |          |                |
| Line Loss & Unacct For   |                   |                            |          | (77,504)       |                  |          | 77,504                 |                   |          |                |
| Total Monthly Gas Cost   | 24,571,364        | \$ 13,553,706.16           | 0.55161  | 22,608,714     | \$ 13,859,897.13 | 0.61303  | (4,072,188)            | #VALUE!           | (0.0614) | -              |
| RESTATED COST AT EI  |                   |                            |          | #####          |                  |          |                        |                   |          |                |
| ACTUAL COST OF GAS   |                   |                            |          | #####          |                  |          |                        |                   |          |                |
| VARIANCE FROM ACTL   |                   |                            |          | (1,509,360.76) |                  |          |                        |                   |          |                |
| Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales |                   |                            |          |                |                  |          |                        |                   |          |                |
| Oregon.....  | 21,857,052        | % Of Oregon Sales.....     |          | 0.8996         |                  |          |                        |                   |          | Ore. Portion o |
| Washington.....  | 2,440,517         | Oregon's Share of the Var. |          | (1,357,820.94) |                  |          |                        |                   |          | -              |



| Forecasted Baseload YR | Jul-10 (Estimate) |        |          | Embedded                                  |           |          | Comparison to Embedded |        |          | Aug-10        |
|------------------------|-------------------|--------|----------|---|-----------|----------|------------------------|--------|----------|---------------|
|                        | THERMS            | AMOUNT | RATE/THM | THERMS                                    | AMOUNT    | RATE/THM | THERMS                 | AMOUNT | RATE/THM | THERMS        |
| Total.....             | 24,297,569        |        |          |   |           |          |                        |        |          | -             |
| Estimated WACOG Variat |                   |        |          | (135,782.09)                              |           |          |                        |        |          |               |
|                        |                   |        |          | Shareholders Share of the WACOG Deferral  | 489,571   |          |                        |        |          | Shareholders  |
|                        |                   |        |          | WACOG Equalization.....                   | (95,000)  |          |                        |        |          | WACOG Equa    |
|                        |                   |        |          | Estimated Shareholder (gain) or Loss..... | (584,571) |          |                        |        |          | Estimated Sha |
| Base Load              |                   |        |          |   |           |          |                        |        |          |               |
| Swing                  |                   |        |          |   |           |          |                        |        |          |               |
| Gross Spot             |                   |        |          |   |           |          |                        |        |          |               |
| Injections             |                   |        |          |   |           |          |                        |        |          |               |
| Storage                |                   |        |          |   |           |          |                        |        |          |               |

Washington WACOG Deferral Calculation  
 2008 - 9 Tracker year Closing  
 System Sales Volume

R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals\_2009-10.xls\ORPGA Tab 3

|  | October-09        | November-09       | December-09        | January-10         | February-10       | March-10          | April-10          | May-10            | June-10           | July-10           | August-10           | September-10 | October-10 |
|--|-------------------|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|--------------|------------|
| <b>Cycle Volume Sales:</b>   |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| Residential  | 14,670,403        | 35,304,295        | 62,181,064         | 67,717,010         | 47,302,550        | 40,619,812        | 38,232,285        | 27,802,562        | 20,090,260        | 11,925,443        |                     |              |            |
| Commercial   | 9,651,632         | 18,076,797        | 31,961,457         | 35,552,971         | 25,038,220        | 22,027,684        | 21,067,561        | 15,953,196        | 12,692,894        | 8,800,509         |                     |              |            |
| Industrial Firm  | 1,663,722         | 1,993,362         | 2,414,721          | 2,493,763          | 2,070,635         | 1,920,149         | 1,921,883         | 1,738,399         | 1,595,132         | 1,482,488         |                     |              |            |
| Interruptible  |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| <b>Total</b>   | <b>25,985,757</b> | <b>55,374,454</b> | <b>96,557,241</b>  | <b>105,763,743</b> | <b>74,411,405</b> | <b>64,567,645</b> | <b>61,221,729</b> | <b>45,494,158</b> | <b>34,378,286</b> | <b>22,208,439</b> |                     |              |            |
| <b>P / M Unbilled Volumes:</b>   |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| Residential  | 6,393,544         | 17,845,743        | 25,759,127         | 42,852,140         | 25,855,488        | 19,688,321        | 21,068,456        | 16,989,136        | 12,122,451        | 7,034,394         | 5,020,909           |              |            |
| Commercial   | 5,253,877         | 10,334,285        | 15,076,496         | 23,099,055         | 15,116,167        | 11,932,565        | 12,510,745        | 10,205,122        | 8,123,197         | 5,723,552         | 4,207,201           |              |            |
| Industrial Firm  | 1,078,025         | 1,308,944         | 1,278,126          | 1,422,787          | 1,130,541         | 929,148           | 1,044,975         | 921,109           | 861,530           | 767,337           | 778,892             |              |            |
| Interruptible  |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| <b>Total</b>   | <b>12,725,446</b> | <b>29,488,972</b> | <b>42,113,749</b>  | <b>67,373,982</b>  | <b>42,102,196</b> | <b>32,550,034</b> | <b>34,624,176</b> | <b>28,115,367</b> | <b>21,107,178</b> | <b>13,525,283</b> | <b>10,007,002</b>   |              |            |
| <b>C / M Unbilled Volumes:</b>   |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| Residential  | 17,845,743        | 25,759,127        | 42,852,140         | 25,855,488         | 19,688,321        | 21,068,456        | 16,989,136        | 12,122,451        | 7,034,394         | 5,020,909         |                     |              |            |
| Commercial   | 10,334,285        | 15,076,496        | 23,099,055         | 15,116,167         | 11,932,565        | 12,510,745        | 10,205,122        | 8,123,197         | 5,723,552         | 4,207,201         |                     |              |            |
| Industrial Firm  | 1,308,944         | 1,278,126         | 1,422,787          | 1,130,541          | 929,148           | 1,044,975         | 921,109           | 861,530           | 767,337           | 778,892           |                     |              |            |
| Interruptible  |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| <b>Total</b>   | <b>29,488,972</b> | <b>42,113,749</b> | <b>67,373,982</b>  | <b>42,102,196</b>  | <b>32,550,034</b> | <b>34,624,176</b> | <b>28,115,367</b> | <b>21,107,178</b> | <b>13,525,283</b> | <b>10,007,002</b> |                     |              |            |
| <b>Reported Cycle Billing Volumes:</b>   |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| Residential  | 14,676,580        | 35,311,168        | 62,188,663         | 67,724,940         | 47,309,695        | 40,626,708        | 38,239,184        | 27,809,344        | 20,096,796        | 11,931,651        |                     |              |            |
| Commercial   | 11,023,440        | 19,909,047        | 34,777,371         | 37,923,915         | 26,893,457        | 23,991,929        | 23,047,229        | 17,341,026        | 13,697,783        | 9,556,939         |                     |              |            |
| Industrial Firm  | 3,013,920         | 3,314,189         | 3,988,672          | 3,847,432          | 3,348,935         | 3,334,044         | 3,260,122         | 3,064,993         | 2,578,860         | 2,460,510         |                     |              |            |
| Interruptible  | 6,210,686         | 5,153,449         | 5,668,987          | 5,726,519          | 5,154,452         | 5,432,682         | 5,029,120         | 4,657,901         | 4,236,982         | 3,866,750         |                     |              |            |
| <b>Total</b>   | <b>34,924,626</b> | <b>63,687,853</b> | <b>106,623,694</b> | <b>115,222,805</b> | <b>82,706,540</b> | <b>73,385,363</b> | <b>69,575,655</b> | <b>52,873,264</b> | <b>40,610,420</b> | <b>27,815,850</b> |                     |              |            |
| <b>Calculated Calendar Month Volumes:</b>  |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| Residential  |                   | 43,224,552        | 79,281,676         | 50,728,288         | 41,142,528        | 42,006,843        | 34,159,864        | 22,942,659        | 15,008,739        | 9,918,166         | (5,020,909)         |              |            |
| Commercial   |                   | 24,651,258        | 42,799,930         | 29,941,027         | 23,709,855        | 24,570,109        | 20,741,606        | 15,259,101        | 11,298,138        | 8,040,588         | (4,207,201)         |              |            |
| Industrial Firm  |                   | 3,283,371         | 4,133,333          | 3,555,186          | 3,147,542         | 3,449,871         | 3,136,256         | 3,005,414         | 2,484,667         | 2,472,065         | (778,892)           |              |            |
| Interruptible  |                   | 5,153,449         | 5,668,987          | 5,726,519          | 5,154,452         | 5,432,682         | 5,029,120         | 4,657,901         | 4,236,982         | 3,866,750         |                     |              |            |
| Company Use  |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| <b>Total</b>   |                   | <b>76,312,630</b> | <b>131,883,927</b> | <b>89,951,019</b>  | <b>73,154,378</b> | <b>75,459,505</b> | <b>63,066,846</b> | <b>45,865,075</b> | <b>33,028,525</b> | <b>24,297,569</b> | <b>(10,007,002)</b> |              |            |
| <b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:</b> |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
| Amount   |                   | \$ 37,453,809     | \$ 74,506,669      | \$ 51,491,152      | \$ 40,937,945     | \$ 40,858,985     | \$ 33,243,988     | \$ 23,060,215     | \$ 17,238,661     | \$ 13,553,706     | \$ -                | \$ -         | \$ -       |
| <b>System WACOG Per Therm Sold:</b>  |                   |                   |                    |                    |                   |                   |                   |                   |                   |                   |                     |              |            |
|  |                   | 0.49079           | 0.56494            | 0.57244            | 0.55961           | 0.54147           | 0.52712           | 0.50278           | 0.52193           | 0.55782           | 0                   | 0            | 0          |



NW Natural

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

| Demand Deferral - Interest Component                     | November-09     | December-09      | January-10      | February-10     | March-10        | April-10        | May-10          | June-10         | July-10         | August-10 | September-10 | October-10 |
|--|-----------------|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|--------------|------------|
| Margin Analysis of Demand Charges by Class of Customers: |                 |                  |                 |                 |                 |                 |                 |                 |                 |           |              |            |
| 51 Residential   | 4,647,620.44    | 8,563,079.49     | 5,469,777.22    | 4,432,738.68    | 4,546,618.57    | 3,702,842.30    | 2,485,809.13    | 1,615,550.22    | 1,052,490.25    | -         | -            | -          |
| 52 Commercial  | 2,739,508.71    | 4,702,470.91     | 3,231,818.39    | 2,610,038.35    | 2,717,269.96    | 2,279,730.14    | 1,696,430.11    | 1,273,243.95    | 949,877.46      | -         | -            | -          |
| 53 Industrial Firm                                       | 365,716.96      | 458,941.69       | 327,356.42      | 336,876.59      | 362,184.87      | 311,839.34      | 315,037.41      | 248,626.89      | 277,368.02      | -         | -            | -          |
| 54 Industrial Interruptible                              | 67,502.46       | 74,806.87        | 74,617.80       | 68,332.94       | 72,898.49       | 68,285.36       | 62,793.55       | 55,296.91       | 50,243.29       | -         | -            | -          |
| 55 Total Demand charge Collected                         | \$ 7,820,348.57 | \$ 13,799,298.95 | \$ 9,103,569.83 | \$ 7,447,986.56 | \$ 7,698,971.90 | \$ 6,362,697.14 | \$ 4,560,070.21 | \$ 3,192,717.97 | \$ 2,329,979.02 | \$ -      | \$ -         | \$ -       |
|  | -46             | -51              | -46             | -47             | -47             | -43             | -44             | -42             | -43             | 0         | 0            | 0          |

**Northwest Natural Gas Company**

Date 31-Jul-10

Journal Entry Voucher No. 29

Corp 5000

Amort Rate Items

Document Number 100516585

Prepared:

DM 8/5/10

Approved

\_\_\_\_\_

Verified:

11/8/10

### Northwest Natural Gas Company SAP Journal Entry

| Company Code | Document Type | Document Date          | Posting Date           | Currency | Reference | Header Text  |
|--------------|---------------|------------------------|------------------------|----------|-----------|--------------|
| (4)          | (2)           | (8)                    | (8)                    | (3)      | (16)      | (25)         |
| 5000         | SA            | 07312010<br>(MMDDYYYY) | 07312010<br>(MMDDYYYY) | USD      | JV29      | AMORTIZATION |

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

| Line No. | Account | Cost Center | Internal Order | Debit (S)<br>Credit (H) | Debit Amount | Credit Amount | Detail Text         | Quantity | Unit of Measure |
|----------|---------|-------------|----------------|-------------------------|--------------|---------------|---------------------|----------|-----------------|
|          | (6)     | (5)         | (12)           | (1)                     | (10+2)       | (10+2)        | (50)                | (9+3)    | (3)             |
| 1        | 402000  | 81199       | 495-06374      | S                       | 21,037.25    | -             | AMORT 186306        |          |                 |
| 2        | 186306  |             |                | H                       | -            | 21,037.25     | C/M AMORT           |          |                 |
| 3        | 411000  | 83010       | 419-06205      | H                       | -            | 199.55        | C/M INTEREST        |          |                 |
| 4        | 186306  |             |                | S                       | 199.55       | -             | C/M INTEREST 186306 |          |                 |
| 5        | 402000  | 81199       | 495-06064      | S                       | 20,259.10    | -             | AMORT 186271        |          |                 |
| 6        | 186271  |             |                | H                       | -            | 20,259.10     | C/M AMORT           |          |                 |
| 7        | 411000  | 83010       | 419-06205      | H                       | -            | 344.99        | C/M INTEREST        |          |                 |
| 8        | 186271  |             |                | S                       | 344.99       | -             | C/M INT 186271      |          |                 |
| 9        | 402000  | 81199       | 495-06064      | S                       | 330,182.04   | -             | AMORT 186277        |          |                 |
| 10       | 186277  |             |                | H                       | -            | 330,182.04    | C/M AMORT           |          |                 |
| 11       | 411000  | 83010       | 419-06205      | H                       | -            | 3,998.95      | C/M INTEREST        |          |                 |
| 12       | 186277  |             |                | S                       | 3,998.95     | -             | C/M INT 186277      |          |                 |
| 13       | 402000  | 81199       | 495-06233      | S                       | 2,305.30     | -             | AMORT 186286        |          |                 |
| 14       | 186286  |             |                | H                       | -            | 2,305.30      | C/M AMORT           |          |                 |
| 15       | 411000  | 83010       | 419-06205      | H                       | -            | 23.67         | C/M INTEREST        |          |                 |
| 16       | 186286  |             |                | S                       | 23.67        | -             | C/M INT 186286      |          |                 |
| 17       | 402000  | 81199       | 495-06233      | S                       | 781.86       | -             | AMORT 186288        |          |                 |
| 18       | 186288  |             |                | H                       | -            | 781.86        | C/M AMORT           |          |                 |
| 19       | 411000  | 83010       | 419-06205      | H                       | -            | 2.90          | C/M INT 186288      |          |                 |
| 20       | 186288  |             |                | S                       | 2.90         | -             | C/M INTEREST        |          |                 |
| 21       | 191401  |             |                | S                       | 1,221,957.01 | -             | C/M AMORT           |          |                 |
| 22       | 541000  | 84020       | 805-02650      | H                       | -            | 1,221,957.01  | AMORT 191401        |          |                 |
| 23       | 191401  |             |                | H                       | -            | 16,367.06     | C/M INT 191401      |          |                 |
| 24       | 411000  | 83010       | 419-06205      | S                       | 16,367.06    | -             | C/M INTEREST        |          |                 |
| 25       | 540700  | 84020       | 805-02650      | H                       | -            | 146,991.66    | AMORT 191411        |          |                 |
| 26       | 191411  |             |                | S                       | 146,991.66   | -             | C/M AMORT           |          |                 |

|    |        |       |           |   |            |            |                         |
|----|--------|-------|-----------|---|------------|------------|-------------------------|
| 27 | 411000 | 83010 | 419-06205 | S | 364.22     | -          | C/M INTEREST            |
| 28 | 191411 |       |           | H | -          | 364.22     | C/M INTEREST 191411     |
| 29 | 402000 | 82299 | 495-06080 | S | 3,202.14   | -          | C/M AMORT 186316        |
| 30 | 186316 |       |           | H | -          | 3,202.14   | C/M AMORT               |
| 31 | 411000 | 83010 | 419-06210 | H | -          | 45.71      | C/M INTEREST 186316     |
| 32 | 186316 |       |           | S | 45.71      | -          | C/M INTEREST            |
| 33 | 402000 | 81199 | 495-06374 | H | -          | 9,082.50   | C/M AMORT 186370        |
| 34 | 186370 |       |           | S | 9,082.50   | -          | C/M AMORT               |
| 35 | 411000 | 83010 | 419-06205 | S | 76.43      | -          | C/M INTEREST            |
| 36 | 186370 |       |           | H | -          | 76.43      | C/M INT 186370          |
| 37 | 191421 |       |           | S | 147,452.81 | -          | C/M AMORT 191421        |
| 38 | 541000 | 84020 | 805-02655 | H | -          | 147,452.81 | C/M AMORT               |
| 39 | 411000 | 83010 | 419-06210 | S | 3,701.13   | -          | C/M INTEREST            |
| 40 | 191421 |       |           | H | -          | 3,701.13   | C/M INT 191421          |
| 41 | 191431 |       |           | S | 44,458.49  | -          | C/M AMORT               |
| 42 | 540700 | 84020 | 805-02655 | H | -          | 44,458.49  | C/M AMORT 191431        |
| 43 | 411000 | 83010 | 419-06210 | S | 2,393.11   | -          | C/M INT 191431          |
| 44 | 191431 |       |           | H | -          | 2,393.11   | C/M INTEREST            |
| 45 | 186365 |       |           | H | -          | 0.97       | C/M INTEREST 186365     |
| 46 | 411000 | 83010 | 419-06210 | S | 0.97       | -          | C/M INTEREST 186365     |
| 47 | 186365 |       |           | S | 840.63     | -          | C/M AMORT 186365        |
| 48 | 402000 | 82299 | 495-06516 | H | -          | 840.63     | C/M AMORT 186365        |
| 49 | 186310 |       |           | S | 428.65     | -          | INT - WA ENERGY EFF     |
| 50 | 411000 | 83010 | 419-06210 | H | -          | 428.65     | INT - WA ENERGY EFF     |
| 51 | 186312 |       |           | S | 2,366.77   | -          | INT - WA ENERGY R&C     |
| 52 | 411000 | 83010 | 419-06210 | H | -          | 2,366.77   | INT - WA ENERGY R&C     |
| 53 | 186232 |       |           | S | 4,575.99   | -          | C/M INTEREST 186232     |
| 54 | 411000 | 83010 | 419-06205 | H | -          | 4,575.99   | C/M INTEREST 186232     |
| 55 | 186235 |       |           | S | 185.13     | -          | C/M INTEREST 186235     |
| 56 | 411000 | 83010 | 419-06210 | H | -          | 185.13     | C/M INTEREST 186235     |
| 57 | 186235 |       |           | H | -          | 6,526.64   | C/M AMORT 186235        |
| 58 | 186314 |       |           | S | 68.77      | -          | C/M INTEREST 186314     |
| 59 | 411000 | 83010 | 419-06210 | H | -          | 68.77      | C/M INTEREST 186314     |
| 60 | 402000 | 82299 | 495-06517 | S | 6,526.64   | -          | C/M AMORT 186235        |
| 61 | 402000 | 81199 | 495-06540 | S | 12,148.29  | -          | SB408 FED & STATE AMORT |
| 62 | 186401 |       |           | H | -          | 12,148.29  | SB408 FED & STATE AMORT |
| 63 | 411000 | 83010 | 419-06205 | H | -          | 587.65     | SB408 FED & STATE INT   |
| 64 | 186401 |       |           | S | 587.65     | -          | SB408 FED & STATE INT   |
| 65 | 186301 |       |           | S | 334,350.89 | -          | OR STOR CREDIT AMORT    |
| 66 | 402000 | 81199 | 495-02226 | H | -          | 334,350.89 | OR STOR CREDIT AMORT    |

|    |        |       |           |       |              |              |                     |
|----|--------|-------|-----------|-------|--------------|--------------|---------------------|
| 67 | 411000 | 83010 | 419-06205 | S     | 556.89       |              | OR STOR CREDIT INT  |
| 68 | 186301 |       |           | H     |              | 556.89       | OR STOR CREDIT INT  |
| 69 | 402000 | 81199 | 495-06540 | H     |              | 14,781.89    | SB408 MCBIT AMORT   |
| 70 | 184301 |       |           | S     | 14,781.99    |              | SB408 MCBIT AMORT   |
| 71 | 411000 | 83010 | 419-06205 | H     |              | 831.47       | SB 408 MCBIT INT    |
| 72 | 184301 |       |           | S     | 831.47       |              | SB 408 MCBIT INT    |
| 73 | 186234 |       |           | S     | 1,272.26     | -            | C/M INTEREST 186234 |
| 74 | 411000 | 82299 | 419-06210 | H     | -            | 1,272.26     | C/M INTEREST 186234 |
|    |        |       |           | Total | 2,354,750.86 | 2,354,750.86 |                     |

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_





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

|                     |            |                   |                    |           |               |               | 191421            | 191431          | 186316       | 186365           | 186235           |
|---------------------|------------|-------------------|--------------------|-----------|---------------|---------------|-------------------|-----------------|--------------|------------------|------------------|
| Schedule            | Block      | WACOG<br>Deferral | Demand<br>Deferral | DSM       | Albany Refund | Great Program | Amort<br>Deferral | Amort<br>Demand | Amort<br>DSM | Albany<br>Refund | GREAT<br>Program |
|                     |            | A                 | B                  | C         |               |               |                   |                 |              |                  |                  |
| 1R (R01)            |            | 0.05120           | 0.01703            | (0.00113) | 0.00058       | (0.00484)     | 223.06            | 74.19           | (4.92)       | 2.53             | (21.09)          |
| 1C (C01)            |            | 0.05120           | 0.01703            | (0.00113) | 0.00046       | (0.00373)     | 102.97            | 34.25           | (2.27)       | 0.93             | (7.50)           |
| 2R (R02)            |            | 0.05120           | 0.01703            | (0.00113) | 0.00034       | (0.00281)     | 73,696.48         | 24,512.71       | (1,626.50)   | 489.39           | (4,044.67)       |
| 3 CFS (C03)         |            | 0.05120           | 0.01703            | (0.00113) | 0.00031       | (0.00251)     | 30,369.88         | 10,101.55       | (670.27)     | 183.88           | (1,488.84)       |
| 3 IFS (I03)         |            | 0.05120           | 0.01703            | (0.00113) | 0.00028       | (0.00225)     | 2,845.17          | 946.35          | (62.79)      | 15.56            | (125.03)         |
| Intentionally blank |            |                   |                    |           |               |               |                   |                 |              |                  |                  |
| 19                  | 1st month  |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 19                  | add'l mths |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 21C Firm Sales      | Block 1    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 2    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 3    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 4    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 21I Firm Sales      | Block 1    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 2    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 3    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 4    |                   |                    |           |               |               | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 27 (R27)            |            | 0.05120           | 0.01703            | (0.00113) | 0.00025       | (0.00204)     | 105.49            | 35.09           | (2.33)       | 0.52             | (4.20)           |
| 41 Firm Sales       | Block 1    | 0.05120           | 0.01703            | (0.00113) | 0.00024       | (0.00196)     | 6,369.53          | 2,118.61        | (140.58)     | 29.86            | (243.83)         |
| (C41SF + I41SF)     | Block 2    | 0.05120           | 0.01703            | (0.00113) | 0.00021       | (0.00172)     | 2,446.54          | 813.76          | (54.00)      | 10.03            | (82.19)          |
| 41 Firm Trans       | Block 1    | 0.00000           | 0.00000            | 0.00000   | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 2    | 0.00000           | 0.00000            | 0.00000   | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 41 Interr Sales     | Block 1    | 0.05120           | 0.00680            | (0.00129) | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 2    | 0.05120           | 0.00680            | (0.00129) | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 42C Firm Sales      | Block 1    | 0.05120           | 0.01703            | (0.00113) | 0.00017       | (0.00145)     | 1,738.96          | 578.41          | (38.38)      | 5.77             | (49.25)          |
| (C42SF)             | Block 3    | 0.05120           | 0.01703            | (0.00113) | 0.00012       | (0.00099)     | 34.71             | 11.55           | (0.77)       | 0.08             | (0.67)           |
|                     | Block 4    | 0.05120           | 0.01703            | (0.00113) | 0.00010       | (0.00079)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 5    | 0.05120           | 0.01703            | (0.00113) | 0.00007       | (0.00053)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 6    | 0.05120           | 0.01703            | (0.00113) | 0.00003       | (0.00020)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 42I Firm Sales      | Block 1    | 0.05120           | 0.01703            | (0.00113) | 0.00021       | (0.00170)     | 3,024.18          | 1,005.89        | (66.74)      | 12.40            | (100.41)         |
| (I42SF)             | Block 2    | 0.05120           | 0.01703            | (0.00113) | 0.00018       | (0.00153)     | 1,845.45          | 613.83          | (40.73)      | 6.49             | (55.13)          |
|                     | Block 3    | 0.05120           | 0.01703            | (0.00113) | 0.00014       | (0.00117)     | 9.06              | 3.01            | (0.20)       | 0.02             | (0.21)           |
|                     | Block 4    | 0.05120           | 0.01703            | (0.00113) | 0.00011       | (0.00094)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 5    | 0.05120           | 0.01703            | (0.00113) | 0.00008       | (0.00062)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 6    | 0.05120           | 0.01703            | (0.00113) | 0.00003       | (0.00024)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 42 Firm Trans       | Block 1    | 0.00000           | 0.00000            | 0.00000   | 0.00010       | 0.00000       | 0.00              | 0.00            | 0.00         | 5.18             | 0.00             |
| C42TF+              | Block 2    | 0.00000           | 0.00000            | 0.00000   | 0.00009       | 0.00000       | 0.00              | 0.00            | 0.00         | 4.16             | 0.00             |
| I42TF               | Block 3    | 0.00000           | 0.00000            | 0.00000   | 0.00007       | 0.00000       | 0.00              | 0.00            | 0.00         | 2.80             | 0.00             |
|                     | Block 4    | 0.00000           | 0.00000            | 0.00000   | 0.00006       | 0.00000       | 0.00              | 0.00            | 0.00         | 5.80             | 0.00             |
|                     | Block 5    | 0.00000           | 0.00000            | 0.00000   | 0.00004       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.87             | 0.00             |
|                     | Block 6    | 0.00000           | 0.00000            | 0.00000   | 0.00001       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 42 Interr Sales     | Block 1    | 0.05120           | 0.00680            | (0.00129) | 0.00011       | (0.00097)     | 4,823.56          | 614.07          | (116.49)     | 9.93             | (87.59)          |
| C42SI +             | Block 2    | 0.05120           | 0.00680            | (0.00129) | 0.00011       | (0.00087)     | 7,529.37          | 999.99          | (189.70)     | 16.18            | (127.94)         |
| I42SI               | Block 3    | 0.05120           | 0.00680            | (0.00129) | 0.00008       | (0.00067)     | 4,340.02          | 576.41          | (109.35)     | 6.78             | (56.79)          |
|                     | Block 4    | 0.05120           | 0.00680            | (0.00129) | 0.00007       | (0.00053)     | 3,021.31          | 401.27          | (76.12)      | 4.13             | (31.28)          |
|                     | Block 5    | 0.05120           | 0.00680            | (0.00129) | 0.00005       | (0.00035)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
|                     | Block 6    | 0.05120           | 0.00680            | (0.00129) | 0.00002       | (0.00013)     | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 42 Interr Trans     | Block 1    | 0.00000           | 0.00000            | 0.00000   | 0.00008       | 0.00000       | 0.00              | 0.00            | 0.00         | 4.00             | 0.00             |
| (I42TI)             | Block 2    | 0.00000           | 0.00000            | 0.00000   | 0.00007       | 0.00000       | 0.00              | 0.00            | 0.00         | 7.28             | 0.00             |
|                     | Block 3    | 0.00000           | 0.00000            | 0.00000   | 0.00005       | 0.00000       | 0.00              | 0.00            | 0.00         | 4.09             | 0.00             |
|                     | Block 4    | 0.00000           | 0.00000            | 0.00000   | 0.00004       | 0.00000       | 0.00              | 0.00            | 0.00         | 10.23            | 0.00             |
|                     | Block 5    | 0.00000           | 0.00000            | 0.00000   | 0.00003       | 0.00000       | 0.00              | 0.00            | 0.00         | 1.74             | 0.00             |
|                     | Block 6    | 0.00000           | 0.00000            | 0.00000   | 0.00001       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 43 Firm Trans       |            | 0.00000           | 0.00000            | 0.00000   | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 43 Interr Trans     |            | 0.00000           | 0.00000            | 0.00000   | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| 61 (I61)            |            | 0.00000           | 0.00000            | 0.00000   | 0.00000       | 0.00000       | 0.00              | 0.00            | 0.00         | 0.00             | 0.00             |
| Intentionally blank |            |                   |                    |           |               |               | 142,325.74        | 43,440.94       | (3,202.14)   | 840.63           | (6,526.64)       |

Switchers - WA

|           |            |            |        |
|-----------|------------|------------|--------|
| Commodity | (451.24)   | 841        | 186365 |
| Commodity | (1,312.86) | (3,202)    | 186316 |
| Commodity | (3,803.83) | 44,458.49  | 191431 |
| Commodity |            | 147,452.81 | 191421 |
| Commodity |            | (6,527)    | 186235 |
|           | (5,307.93) |            |        |

|                    |            |          |
|--------------------|------------|----------|
| rate sensitive adj | 0.95513    | Annually |
| Commodity          | 5,127.07   | 191421   |
| Demand             | (150.08)   |          |
| Demand             | (438.64)   |          |
| Demand             | (478.63)   |          |
|                    | (1,065.35) |          |

|                    |          |          |
|--------------------|----------|----------|
| rate sensitive adj | 0.95513  | Annually |
| Demand             | 1,017.66 | 191431   |

KOBI - WA ENERGY EFFICIENCY

|           |       |          |                              |
|-----------|-------|----------|------------------------------|
| 908-07307 | 11529 | -        | include in interest calc. in |
| 908-07203 | 11529 | 8,378.10 |                              |
| 908-07603 | 11529 | -        |                              |
|           |       | 8,378.10 |                              |

NW Natural  
 Rates & Regulatory Affairs  
 Oregon 2009-10 PGA  
 Summary of Temporary Increment by Rate Schedule  
 Rates Effective November 1, 2009

CURRENT AMORTIZATION RATES

| Schedule                          | Block      | WACOG<br>Deferral<br>In Rates | Demand<br>Deferral FIRM<br>In Rates | Demand<br>Deferral<br>INTERR<br>In Rates | Residential<br>Decoupling<br>In Rates | Commercial<br>Decoupling<br>In Rates | Smart Energy<br>In Rates | Intervenor<br>Funding - CUB<br>In Rates | Pension<br>Expense Credit | Intervenor<br>Funding -<br>NWIGU | 2009<br>state & Fed<br>USP<br>STARTING<br>JULIE | service type    |
|-----------------------------------|------------|-------------------------------|-------------------------------------|--|---------------------------------------|--------------------------------------|--------------------------|---|---------------------------|----------------------------------|---|-----------------|
| 1R (R01)                          |            | 0.04460                       | 0.00636                             | 0.00000                                  | (0.03151)                             | 0.00000                              | (0.00109)                | (0.00022)                               | 0.00071                   | 0.00000                          | (0.00095)                                       | Firm Firm Sales |
| 1C (C01)                          |            | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | (0.00241)                            | (0.00109)                | 0.00000                                 | 0.00048                   | 0.00000                          | (0.00044)                                       | Firm Firm Sales |
| 2R (R02)                          |            | 0.04460                       | 0.00636                             | 0.00000                                  | (0.03151)                             | 0.00000                              | (0.00109)                | (0.00022)                               | 0.00048                   | 0.00000                          | (0.00044)                                       | Firm Firm Sales |
| 3C Firm Sales (C03)               |            | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | (0.00241)                            | (0.00109)                | 0.00000                                 | 0.00034                   | 0.00000                          | (0.00044)                                       | Firm Firm Sales |
| Intentionally blank               |            |                               |                                     |  |                                       |                                      |                          |   |                           |                                  |   |                 |
| 3I Firm Sales (I03)               |            | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00029                   | (0.00003)                        | (0.00039)                                       | Firm Firm Sales |
| Intentionally blank               |            |                               |                                     |  |                                       |                                      |                          |   |                           |                                  |   |                 |
| 19 (R19)                          |            | 0.85                          | 0.13                                | 0.00                                     | 0.00                                  | 0.00                                 | (0.02)                   | 0.00                                    | 0.00                      | 0.00                             | 0.00  | Firm Firm Sales |
| 19                                | add'l mths | 0.85                          | 0.13                                | 0.00                                     | 0.00                                  | 0.00                                 | (0.02)                   | 0.00                                    | 0.00                      | 0.00                             | 0.00  | Firm Firm Sales |
| 31C Firm Sales (31 CSF)           | Block 1    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | (0.00241)                            | (0.00109)                | 0.00000                                 | 0.00024                   | 0.00000                          | (0.00032)                                       | Firm Firm Sales |
|                                   | Block 2    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | (0.00241)                            | (0.00109)                | 0.00000                                 | 0.00022                   | 0.00000                          | (0.00025)                                       | Firm Firm Sales |
| 31C Firm Trans (31 CTF)           | Block 1    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | (0.00241)                            | 0.00000                  | 0.00000                                 | 0.00020                   | 0.00000                          | (0.00027)                                       | Firm Firm Trans |
|                                   | Block 2    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | (0.00241)                            | 0.00000                  | 0.00000                                 | 0.00018                   | 0.00000                          | (0.00025)                                       | Firm Firm Trans |
| 31C Interr Sales (31 CSI)         | Block 1    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | (0.00241)                            | (0.00109)                | 0.00000                                 | 0.00023                   | 0.00000                          | (0.00032)                                       | Int Int Sales   |
|                                   | Block 2    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | (0.00241)                            | (0.00109)                | 0.00000                                 | 0.00021                   | 0.00000                          | (0.00029)                                       | Int Int Sales   |
| 31I Firm Sales (31 ISF)           | Block 1    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00023                   | (0.00003)                        | (0.00031)                                       | Firm Firm Sales |
|                                   | Block 2    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00020                   | (0.00003)                        | (0.00028)                                       | Firm Firm Sales |
| 31I Firm Trans (31 ITF)           | Block 1    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00019                   | (0.00003)                        | (0.00027)                                       | Firm Firm Trans |
|                                   | Block 2    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00017                   | (0.00003)                        | (0.00025)                                       | Firm Firm Trans |
| 31I Interr Sales (31 ISI)         | Block 1    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00040                   | (0.00003)                        | (0.00058)                                       | Int Int Sales   |
|                                   | Block 2    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00036                   | (0.00003)                        | (0.00052)                                       | Int Int Sales   |
| 32C Firm Sales (32 CSF)           | Block 1    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | (0.00109)                | 0.00000                                 | 0.00013                   | 0.00000                          | (0.00017)                                       | Firm Firm Sales |
|                                   | Block 2    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | (0.00109)                | 0.00000                                 | 0.00011                   | 0.00000                          | (0.00019)                                       | Firm Firm Sales |
|                                   | Block 3    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | (0.00109)                | 0.00000                                 | 0.00008                   | 0.00000                          | (0.00010)                                       | Firm Firm Sales |
|                                   | Block 4    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | (0.00109)                | 0.00000                                 | 0.00004                   | 0.00000                          | (0.00006)                                       | Firm Firm Sales |
|                                   | Block 5    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | (0.00109)                | 0.00000                                 | 0.00003                   | 0.00000                          | (0.00003)                                       | Firm Firm Sales |
|                                   | Block 6    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | (0.00109)                | 0.00000                                 | 0.00001                   | 0.00000                          | (0.00002)                                       | Firm Firm Sales |
| 32I Firm Sales (32 ISF)           | Block 1    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00014                   | (0.00003)                        | (0.00018)                                       | Firm Firm Sales |
|                                   | Block 2    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00012                   | (0.00003)                        | (0.00016)                                       | Firm Firm Sales |
|                                   | Block 3    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00008                   | (0.00003)                        | (0.00011)                                       | Firm Firm Sales |
|                                   | Block 4    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00005                   | (0.00003)                        | (0.00006)                                       | Firm Firm Sales |
|                                   | Block 5    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00003                   | (0.00003)                        | (0.00004)                                       | Firm Firm Sales |
|                                   | Block 6    | 0.04460                       | 0.00636                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00001                   | (0.00003)                        | (0.00002)                                       | Firm Firm Sales |
| 32 Firm Trans (32 CTF + 32 ITF)   | Block 1    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00010                   | (0.00003)                        | (0.00014)                                       | Firm Firm Trans |
|                                   | Block 2    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00009                   | (0.00003)                        | (0.00012)                                       | Firm Firm Trans |
|                                   | Block 3    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00006                   | (0.00003)                        | (0.00008)                                       | Firm Firm Trans |
|                                   | Block 4    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00004                   | (0.00003)                        | (0.00005)                                       | Firm Firm Trans |
|                                   | Block 5    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00002                   | (0.00003)                        | (0.00003)                                       | Firm Firm Trans |
|                                   | Block 6    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00001                   | (0.00003)                        | (0.00001)                                       | Firm Firm Trans |
| 32 Interr Sales (32 CSI + 32 ISI) | Block 1    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00012                   | (0.00003)                        | (0.00016)                                       | Int Int Sales   |
|                                   | Block 2    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00010                   | (0.00003)                        | (0.00014)                                       | Int Int Sales   |
|                                   | Block 3    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00007                   | (0.00003)                        | (0.00011)                                       | Int Int Sales   |
|                                   | Block 4    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00004                   | (0.00003)                        | (0.00006)                                       | Int Int Sales   |
|                                   | Block 5    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00002                   | (0.00003)                        | (0.00003)                                       | Int Int Sales   |
|                                   | Block 6    | 0.04460                       | 0.00000                             | 0.00076                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00001                   | (0.00003)                        | (0.00002)                                       | Int Int Sales   |
| 32 Interr Trans (32 CTF + 32 ITF) | Block 1    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00010                   | (0.00003)                        | (0.00013)                                       | Int Int Trans   |
|                                   | Block 2    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00009                   | (0.00003)                        | (0.00011)                                       | Int Int Trans   |
|                                   | Block 3    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00006                   | (0.00003)                        | (0.00008)                                       | Int Int Trans   |
|                                   | Block 4    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00004                   | (0.00003)                        | (0.00005)                                       | Int Int Trans   |
|                                   | Block 5    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00002                   | (0.00003)                        | (0.00003)                                       | Int Int Trans   |
|                                   | Block 6    | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00001                   | (0.00003)                        | (0.00001)                                       | Int Int Trans   |
| Intentionally blank               |            |                               |                                     |  |                                       |                                      |                          |   |                           |                                  |   |                 |
| Special Contracts                 |            | 0.00000                       | 0.00000                             | 0.00000                                  | 0.00000                               | 0.00000                              | 0.00000                  | 0.00000                                 | 0.00001                   | 0.00000                          | (0.00001)                                       |                 |

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

| Schedule            | Block      | Volumes      |                      |                        |
|---------------------|------------|--------------|----------------------|------------------------|
|                     |            | CIS          | Prior Month Unbilled | Current Month Unbilled |
| 1R (R01)            |            | 35,967.51    | 0.00                 | 35,967.50              |
| 1C (C01)            |            | 6,504.9      | 0.00                 | 6,504.90               |
| 2R (R02)            |            | 10,442,675.3 | 0.00                 | 10,442,675.30          |
| 3C Firm Sales (C03) |            | 5,660,742.9  | 0.00                 | 5,660,742.90           |
| Intentionally blank |            |              |                      |                        |
| 3I Firm Sales (I03) |            | 186,991.9    | 0.00                 | 186,991.90             |
| Intentionally blank |            |              |                      |                        |
| 19 (R19)            |            | 1,307.00     | 0.00                 | 1,307.00               |
| 19                  | add'l mtls |              |                      |                        |
| 31C Firm Sales      | Block 1    | 1,707,938.7  | 0.00                 | 1,707,938.70           |
| (31 CSF)            | Block 2    | 913,278.2    | 0.00                 | 913,278.20             |
| 31C Firm Trans      | Block 1    | 13,789.0     | 0.00                 | 13,789.00              |
| (31 CTF)            | Block 2    | 64,278.0     | 0.00                 | 64,278.00              |
| 31C Interr Sales    | Block 1    | 8,059.0      | 0.00                 | 8,059.00               |
| (31 CSI)            | Block 2    | 31,675.0     | 0.00                 | 31,675.00              |
| 31I Firm Sales      | Block 1    | 381,428.4    | 0.00                 | 381,428.40             |
| (31 ISF)            | Block 2    | 881,484.4    | 0.00                 | 881,484.40             |
| 31I Firm Trans      | Block 1    | 4,248.0      | 0.00                 | 4,248.00               |
| (31 ITF)            | Block 2    | 7,938.0      | 0.00                 | 7,938.00               |
| 31I Interr Sales    | Block 1    | 8,641.0      | 0.00                 | 8,641.00               |
| (31 ISI)            | Block 2    | 3,493.0      | 0.00                 | 3,494.00               |
| 32C Firm Sales      | Block 1    | 274,511.0    | (10000.00)           | 44,891.0               |
| (32 CSF)            | Block 2    | 133,710.0    | (4699.00)            | 24,060.0               |
|                     | Block 3    | 29,662.0     | 0.00                 | 0.0                    |
|                     | Block 4    |              | 0.00                 | 0.0                    |
|                     | Block 5    |              | 0.00                 | -                      |
|                     | Block 6    |              | 0.00                 | -                      |
| 32I Firm Sales      | Block 1    | 301,244.0    | 0.00                 | 35,584.0               |
| (32 ISF)            | Block 2    | 338,842.0    | 0.00                 | 44,078.0               |
|                     | Block 3    | 90,001.0     | 0.00                 | 21,104.0               |
|                     | Block 4    | 3,231.0      | 0.00                 | 0.0                    |
|                     | Block 5    |              | 0.00                 | -                      |
|                     | Block 6    |              | 0.00                 | -                      |
| 32 Firm Trans       | Block 1    |              | (2635.00)            | 24,127.0               |
| (32CTF + 32ITF)     | Block 2    |              | 0.00                 | 16,826.0               |
|                     | Block 3    |              | 0.00                 | 0.0                    |
|                     | Block 4    | 885,205.0    | 0.00                 | 482,234.00             |
|                     | Block 5    | 1,000,610.0  | 0.00                 | 885,205.00             |
|                     | Block 6    |              | 0.00                 | 1,000,610.00           |
| 32 Interr Sales     | Block 1    |              | (10000.00)           | 45,968.0               |
| (32CSI + 32ISI)     | Block 2    |              | (20000.00)           | 62,870.0               |
|                     | Block 3    |              | (20000.00)           | 20,000.0               |
|                     | Block 4    |              | (42585.00)           | 30,487.0               |
|                     | Block 5    |              | 0.00                 | 787,773.00             |
|                     | Block 6    |              | 0.00                 | 265,986.00             |
| 32 Interr Trans     | Block 1    |              | (20000.00)           | 793,500.00             |
| (32CTI + 32ITI)     | Block 2    |              | (32229.00)           | 40,000.0               |
|                     | Block 3    |              | (16126.00)           | 40,000.0               |
|                     | Block 4    |              | 0.00                 | 79,089.0               |
|                     | Block 5    |              | 0.00                 | 2,419,776.00           |
|                     | Block 6    |              | 0.00                 | 5,101,733.00           |
| Intentionally blank |            |              |                      |                        |
| Special Contracts   |            | 8,786,942.00 |                      | 8,786,942.00           |
| sp crts             |            | 53,856,676.2 | (178,274.0)          | 549,085.0              |
| total per above     |            | 53,856,676.2 |                      | 54,227,487.20          |
| total per CIS rpt   |            | 53,856,676.2 |                      | 549,085.0              |
| difference          |            | 0.0          |                      | per JV 54U             |

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

|                     |            | 191401         | 191411               | 191411                 | 186277                 | 186271                | 186306       | 186286                   | 186401                                  | 186288                     | 186370                |
|---------------------|------------|----------------|----------------------|------------------------|------------------------|-----------------------|--------------|--------------------------|---|----------------------------|-----------------------|
| AMORTIZATION:       |            |                |                      |                        |                        |                       |              |                          |   |                            |                       |
| Schedule            | Block      | WACOG Deferral | Demand Deferral FIRM | Demand Deferral INTERR | Residential Decoupling | Commercial Decoupling | Smart Energy | Intervenor Funding - CUB | SB 408 - State & Fed. USE STARTING JUNE | Intervenor Funding - NWIGU | OR Pension Difference |
| 1R (R01)            |            | 1,604.15       | 228.75               | 0.00                   | (1,133.34)             | 0.00                  | (39.20)      | (7.91)                   | (54.57)                                 | 0.00                       | 25.54                 |
| 1C (C01)            |            | 290.12         | 41.37                | 0.00                   | 0.00                   | (15.68)               | (7.09)       | 0.00                     | (4.18)                                  | 0.00                       | 3.12                  |
| 2R (R02)            |            | 465,743.32     | 66,415.41            | 0.00                   | (329,048.70)           | 0.00                  | (11,382.52)  | (2,297.39)               | (6,683.31)                              | 0.00                       | 5,012.48              |
| 3C Firm Sales (C03) |            | 252,469.13     | 36,002.32            | 0.00                   | 0.00                   | (13,642.39)           | (6,170.21)   | 0.00                     | (2,803.94)                              | 0.00                       | 1,924.65              |
| Intentionally blank |            | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 3I Firm Sales (I03) |            | 8,339.84       | 1,189.27             | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (74.93)                                 | (5.61)                     | 54.23                 |
| Intentionally blank |            | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 19 (R19)            |            | 58.16          | 8.90                 | 0.00                   | 0.00                   | 0.00                  | (1.37)       | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 19                  | add'l rmds | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 31C Firm Sales      | Block 1    | 76,174.07      | 10,862.49            | 0.00                   | 0.00                   | (4,116.13)            | (1,861.65)   | 0.00                     | (544.54)                                | 0.00                       | 409.91                |
| (31 CSF)            | Block 2    | 40,732.21      | 5,808.45             | 0.00                   | 0.00                   | (2,201.00)            | (995.47)     | 0.00                     | (484.85)                                | 0.00                       | 200.92                |
| 31C Firm Trans      | Block 1    | 0.00           | 0.00                 | 0.00                   | 0.00                   | (33.23)               | 0.00         | 0.00                     | (17.72)                                 | 0.00                       | 2.76                  |
| (31 CTF)            | Block 2    | 0.00           | 0.00                 | 0.00                   | 0.00                   | (154.91)              | 0.00         | 0.00                     | (16.07)                                 | 0.00                       | 11.57                 |
| 31C Interr Sales    | Block 1    | 359.43         | 0.00                 | 6.12                   | 0.00                   | (19.42)               | (8.78)       | 0.00                     | (1.58)                                  | 0.00                       | 1.85                  |
| (31CSI)             | Block 2    | 1,412.71       | 0.00                 | 24.07                  | 0.00                   | (76.34)               | (34.53)      | 0.00                     | (9.19)                                  | 0.00                       | 6.65                  |
| 31I Firm Sales      | Block 1    | 17,011.71      | 2,425.88             | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (118.24)                                | (11.44)                    | 87.73                 |
| (31 ISF)            | Block 2    | 39,314.20      | 5,606.24             | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (244.82)                                | (26.44)                    | 176.30                |
| 31I Firm Trans      | Block 1    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (1.15)                                  | (0.13)                     | 0.81                  |
| (31 ITF)            | Block 2    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (1.98)                                  | (0.24)                     | 1.35                  |
| 31I Interr Sales    | Block 1    | 385.39         | 0.00                 | 6.57                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (5.05)                                  | (0.26)                     | 3.46                  |
| (31 ISI)            | Block 2    | 155.83         | 0.00                 | 2.66                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (1.82)                                  | (0.10)                     | 1.26                  |
| 32C Firm Sales      | Block 1    | 13,799.33      | 1,967.80             | 0.00                   | 0.00                   | 0.00                  | (337.25)     | 0.00                     | (52.60)                                 | 0.00                       | 40.22                 |
| (32 CSF)            | Block 2    | 6,826.97       | 973.53               | 0.00                   | 0.00                   | 0.00                  | (166.85)     | 0.00                     | (21.73)                                 | 0.00                       | 16.84                 |
|                     | Block 3    | 1,322.93       | 188.65               | 0.00                   | 0.00                   | 0.00                  | (32.33)      | 0.00                     | (4.97)                                  | 0.00                       | 2.37                  |
|                     | Block 4    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
|                     | Block 5    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
|                     | Block 6    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 32I Firm Sales      | Block 1    | 15,022.53      | 2,142.23             | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (60.63)                                 | (10.10)                    | 47.16                 |
| (32 ISF)            | Block 2    | 17,078.23      | 2,435.37             | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (61.27)                                 | (11.49)                    | 45.95                 |
|                     | Block 3    | 4,955.28       | 706.63               | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (14.72)                                 | (3.33)                     | 8.89                  |
|                     | Block 4    | 144.10         | 20.55                | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (9.19)                                  | (0.10)                     | 0.16                  |
|                     | Block 5    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
|                     | Block 6    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 32 Firm Trans       | Block 1    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (74.11)                                 | (15.45)                    | 51.51                 |
| (32CTF + 32ITF)     | Block 2    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (86.54)                                 | (21.64)                    | 64.92                 |
|                     | Block 3    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (38.58)                                 | (14.47)                    | 28.93                 |
|                     | Block 4    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (44.26)                                 | (26.56)                    | 35.41                 |
|                     | Block 5    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (30.02)                                 | (30.02)                    | 20.01                 |
|                     | Block 6    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 32 Interr Sales     | Block 1    | 39,916.29      | 0.00                 | 680.19                 | 0.00                   | 0.00                  | 0.00         | 0.00                     | (41.70)                                 | (26.85)                    | 107.40                |
| (32CSI + 32ISI)     | Block 2    | 46,115.82      | 0.00                 | 785.83                 | 0.00                   | 0.00                  | 0.00         | 0.00                     | (44.76)                                 | (31.02)                    | 103.40                |
|                     | Block 3    | 20,115.18      | 0.00                 | 342.77                 | 0.00                   | 0.00                  | 0.00         | 0.00                     | (25.10)                                 | (13.53)                    | 31.57                 |
|                     | Block 4    | 35,134.68      | 0.00                 | 598.71                 | 0.00                   | 0.00                  | 0.00         | 0.00                     | (47.72)                                 | (23.63)                    | 31.51                 |
|                     | Block 5    | 11,862.98      | 0.00                 | 202.15                 | 0.00                   | 0.00                  | 0.00         | 0.00                     | (7.98)                                  | (7.98)                     | 5.32                  |
|                     | Block 6    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| 32 Interr Trans     | Block 1    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (103.18)                                | (23.81)                    | 79.35                 |
| (32CTI + 32ITI)     | Block 2    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (150.19)                                | (40.96)                    | 122.88                |
|                     | Block 3    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (73.91)                                 | (26.97)                    | 53.93                 |
|                     | Block 4    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (120.99)                                | (72.59)                    | 96.79                 |
|                     | Block 5    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (153.09)                                | (153.09)                   | 102.03                |
|                     | Block 6    | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | (61.39)                                 | (84.09)                    | 61.36                 |
| Intentionally blank |            | 0.00           | 0.00                 | 0.00                   | 0.00                   | 0.00                  | 0.00         | 0.00                     | 0.00                                    | 0.00                       | 0.00                  |
| Special Contracts   |            | 1,116,344.59   | 137,023.84           | 2,649.07               | (330,182.04)           | (20,259.10)           | (21,037.25)  | (2,305.30)               | (2,148.29)                              | (781.86)                   | 9,082.50              |

|                    |                  |        |
|--------------------|------------------|--------|
|                    | 1,221,957.01     | 191401 |
|                    | 146,991.66       | 191411 |
|                    | (330,182.04)     | 186277 |
|                    | (20,259.10)      | 186271 |
|                    | (21,037.25)      | 186306 |
|                    | (2,305.30)       | 186286 |
| Commodity          | (3,589.53)       | 186401 |
| Commodity          | (391.93)         | 186288 |
| Commodity          | (42.78)          | 186370 |
| Commodity          | (14,775.46)      |        |
| Commodity          | (29,870.98)      |        |
| Commodity          | (60,399.11)      |        |
| Commodity          | (108,889.80)     |        |
| rate sensitive adj | 0.97008 Annually |        |
| Commodity          | 106,812.42       | 191401 |
| Demand             | (512.12)         |        |
| Demand             | (55.92)          |        |
| Demand             | (8.10)           |        |
| Demand             | (2,108.04)       |        |
| Demand             | (3,784.34)       |        |
| Demand             | (503.33)         |        |
| Demand             | (574.83)         |        |
| Demand             | (7,544.48)       |        |
| rate sensitive adj | 0.97008 Annually |        |
| Demand             | 7,318.75         | 191411 |



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

Debit (Credit)

|    | Month/Year        | Note | Deferral  | Transfers | Interest Rate | Interest | Activity  | Balance    |
|----|-------------------|------|-----------|-----------|---------------|----------|-----------|------------|
|    | (a)               | (b)  | (c)       | (d)       | (e)           | (f)      | (g)       | (h)        |
|    | Beginning Balance |      |           |           |               |          |           |            |
| 1  | Aug-09            |      |           |           |               |          |           |            |
| 2  | Sep-09            |      |           |           |               |          |           |            |
| 3  | Oct-09            |      |           |           | 3.25%         |          |           |            |
| 4  | Nov-09 old        |      |           |           |               |          |           |            |
| 5  | Nov-09 new        |      |           |           | 3.25%         | n/a      | 0.00      | 0.00       |
| 6  | Dec-09            |      | 21,062.40 |           | 3.25%         | 28.52    | 21,090.92 | 21,090.92  |
| 7  | Jan-10            |      | 77,181.60 |           | 3.25%         | 161.64   | 77,343.24 | 98,434.16  |
| 8  | Feb-10            |      | 65,719.20 |           | 3.25%         | 355.59   | 66,074.79 | 164,508.95 |
| 9  | Mar-10            |      | 79,250.40 |           | 3.25%         | 552.86   | 79,803.26 | 244,312.21 |
| 10 | Apr-10            |      | 74,162.40 |           | 3.25%         | 762.11   | 74,924.51 | 319,236.72 |
| 11 | May-10            |      | 66,376.80 |           | 3.25%         | 954.48   | 67,331.28 | 386,568.00 |
| 12 | Jun-10            |      | 59,894.40 |           | 3.25%         | 1,128.06 | 61,022.46 | 447,590.46 |
| 13 | Jul-10            |      | 44,335.20 |           | 3.25%         | 1,272.26 | 45,607.46 | 493,197.92 |
| 14 |                   |      |           |           |               |          |           |            |
| 15 |                   |      |           |           |               |          |           |            |

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

Debit (Credit)

|    | Month/Year        | Note | Amortization | Transfers  | Interest Rate | Interest | Activity    | Balance    |
|----|-------------------|------|--------------|------------|---------------|----------|-------------|------------|
|    | (a)               | (b)  | (c)          | (d)        | (e)           | (f)      | (g)         | (h)        |
|    | Beginning Balance |      |              |            |               |          |             |            |
| 1  | Aug-09            |      |              |            |               |          |             |            |
| 2  | Sep-09            |      |              |            |               |          | 0.00        | 0.00       |
| 3  | Oct-09            |      |              |            |               |          | 0.00        | 0.00       |
| 4  | Nov-09 old        |      | n/a          | n/a        | n/a           | n/a      |             |            |
| 5  | Nov-09 new        |      | (7,109.81)   | 208,901.45 | 3.25%         | 556.15   | 202,347.79  | 202,347.79 |
| 6  | Dec-09            |      | (26,425.94)  |            | 3.25%         | 512.24   | (25,913.70) | 176,434.09 |
| 7  | Jan-10            |      | (30,262.08)  |            | 3.25%         | 436.86   | (29,825.22) | 146,608.87 |
| 8  | Feb-10            |      | (20,581.22)  |            | 3.25%         | 369.20   | (20,212.02) | 126,396.85 |
| 9  | Mar-10            |      | (17,609.47)  |            | 3.25%         | 318.48   | (17,290.99) | 109,105.86 |
| 10 | Apr-10            |      | (16,342.97)  |            | 3.25%         | 273.36   | (16,069.61) | 93,036.25  |
| 11 | May-10            |      | (12,421.95)  |            | 3.25%         | 235.15   | (12,186.80) | 80,849.45  |
| 12 | Jun-10            |      | (9,436.87)   |            | 3.25%         | 206.19   | (9,230.68)  | 71,618.77  |
| 13 | Jul-10            |      | (6,526.64)   |            | 3.25%         | 185.13   | (6,341.51)  | 65,277.26  |
| 14 |                   |      |              |            |               |          |             |            |
| 15 |                   |      |              |            |               |          |             |            |

Note:  
 Nov Transfer to 191431



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

Debit (Credit)

|    | Month/Year        | Note | Deferral   | Transfers | Interest Rate | Interest | Activity   | Balance    |
|----|-------------------|------|------------|-----------|---------------|----------|------------|------------|
|    | (a)               | (b)  | (c)        | (d)       | (e)           | (f)      | (g)        | (h)        |
|    | Beginning Balance |      |            |           |               |          |            |            |
| 1  | Aug-09            |      | 12,600.00  |           |               | 67.11    | 12,667.11  | 31,093.38  |
| 2  | Sep-09            |      | 0.00       |           |               | 84.21    | 84.21      | 31,177.59  |
| 3  | Oct-09            |      | 0.00       |           | 3.25%         | 84.44    | 84.44      | 31,262.03  |
| 4  | Nov-09 old        |      |            |           |               | n/a      |            |            |
| 5  | Nov-09 new        |      |            |           | 3.25%         | 84.67    | 84.67      | 31,346.70  |
| 6  | Dec-09            |      | 124,124.96 |           | 3.25%         | 252.98   | 124,377.94 | 155,724.64 |
| 7  | Jan-10            |      | 0.00       |           | 3.25%         | 421.75   | 421.75     | 156,146.39 |
| 8  | Feb-10            |      | 0.00       |           | 3.25%         | 422.90   | 422.90     | 156,569.29 |
| 9  | Mar-10            |      | 0.00       |           | 3.25%         | 424.04   | 424.04     | 156,993.33 |
| 10 | Apr-10            |      | 0.00       |           | 3.25%         | 425.19   | 425.19     | 157,418.52 |
| 11 | May-10            |      | 0.00       |           | 3.25%         | 426.34   | 426.34     | 157,844.86 |
| 12 | Jun-10            |      | 0.00       |           | 3.25%         | 427.50   | 427.50     | 158,272.36 |
| 13 | Jul-10            |      | 0.00       |           | 3.25%         | 428.65   | 428.65     | 158,701.01 |
| 14 |                   |      |            |           |               |          |            |            |
| 15 |                   |      |            |           |               |          |            |            |

**Note:**

Nov Transfer to 191431

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

Debit (Credit)

|    | Month/Year        | Note | Deferral   | Transfers  | Interest Rate | Interest | Activity   | Balance    |
|----|-------------------|------|------------|------------|---------------|----------|------------|------------|
|    | (a)               | (b)  | (c)        | (d)        | (e)           | (f)      | (g)        | (h)        |
|    | Beginning Balance |      |            |            |               |          |            |            |
| 1  | Aug-09            |      |            |            |               |          |            | 0.00       |
| 2  | Sep-09            |      | 0.00       | 407,500.00 |               |          | 407,500.00 | 407,500.00 |
| 3  | Oct-09            |      | 0.00       |            | 3.25%         | 1,103.65 | 1,103.65   | 408,603.65 |
| 4  | Nov-09 old        |      |            |            |               | n/a      |            |            |
| 5  | Nov-09 new        |      |            |            | 3.25%         | 1,106.63 | 1,106.63   | 409,710.28 |
| 6  | Dec-09            |      | 0.00       |            | 0.03          | 1,109.63 | 1,109.63   | 410,819.91 |
| 7  | Jan-10            |      | 0.00       |            | 0.03          | 1,112.64 | 1,112.64   | 411,932.55 |
| 8  | Feb-10            |      | 407,500.00 |            | 0.03          | 1,667.47 | 409,167.47 | 821,100.02 |
| 9  | Mar-10            |      | 0.00       |            | 0.03          | 2,223.81 | 2,223.81   | 823,323.83 |
| 10 | Apr-10            |      | 0.00       |            | 0.03          | 2,229.84 | 2,229.84   | 825,553.67 |
| 11 | May-10            |      | 0.00       |            | 0.03          | 2,235.87 | 2,235.87   | 827,789.54 |
| 12 | Jun-10            |      | 0.00       |            | 0.03          | 2,241.93 | 2,241.93   | 830,031.47 |
| 13 | Jul-10            |      | 87,708.00  |            | 0.03          | 2,366.77 | 90,074.77  | 920,106.24 |
| 14 |                   |      |            |            |               |          |            |            |
| 15 |                   |      |            |            |               |          |            |            |

**Note:**

Nov Transfer to 191431

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

1 Debit (Credit)

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| Month/Year               | Note | Accumulation | Transfers | Interest Rate | Interest | Activity  | Balance   |
|--------------------------|------|--------------|-----------|---------------|----------|-----------|-----------|
| (a)                      | (b)  | (c)          | (d)       | (e2)          | (e1)     | (f)       | (g)       |
| Beginning Balance        |      |              |           |               |          |           | 0.00      |
| Intentionally Left Blank |      |              |           |               |          |           |           |
| Jan-10                   |      | 0.00         |           | 3.25%         | 0.00     | 0.03      | 0.03      |
| Feb-10                   |      | 25,084.31    |           | 3.25%         | 33.97    | 25,118.31 | 25,118.35 |
| Mar-10                   |      | 0.00         |           | 3.25%         | 68.03    | 68.06     | 25,186.41 |
| Apr-10                   |      | 0.00         |           | 3.25%         | 68.21    | 68.24     | 25,254.65 |
| May-10                   |      | 0.00         |           | 3.25%         | 68.40    | 68.43     | 25,323.08 |
| Jun-10                   |      | 0.00         |           | 3.25%         | 68.58    | 68.61     | 25,391.70 |
| Jul-10                   |      | 0.00         |           | 3.25%         | 68.77    | 68.80     | 25,460.50 |
| Aug-10                   |      |              |           |               |          |           |           |
| Sep-10                   |      |              |           |               |          |           |           |
| Oct-10                   |      |              |           |               |          |           |           |
| Nov-10                   |      |              |           |               |          |           |           |
| Dec-10                   |      |              |           |               |          |           |           |

Notes

1a

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

Debit (Credit)

|    | Month/Year<br>(a) | Note<br>(b) | Amortization<br>(c) | Transfers<br>(d) | Interest Rate<br>(e) | Interest<br>(f) | Activity<br>(g) | Balance<br>(h) |
|----|-------------------|-------------|---------------------|------------------|----------------------|-----------------|-----------------|----------------|
|    | Beginning Balance |             |                     |                  |                      |                 |                 |                |
| 1  | Aug-09            |             | (5,655.84)          |                  |                      | 117.57          | (5,538.27)      | 40,689.48      |
| 2  | Sep-09            |             | (6,051.15)          |                  |                      | 102.04          | (5,949.11)      | 34,740.37      |
| 3  | Oct-09            |             | (8,449.05)          |                  |                      | 82.68           | (8,366.37)      | 26,374.00      |
| 4  | Nov-09 old        |             | (7,292.06)          |                  |                      | 61.59           | (7,230.47)      | 19,143.53      |
| 5  | Nov-09 new        |             | (3,563.29)          | 60,396.83        | 3.25%                | 158.75          | 56,992.29       | 76,135.82      |
| 6  | Dec-09            |             | (11,781.02)         | 1,200.00         | 3.25%                | 193.50          | (10,387.52)     | 65,748.30      |
| 7  | Jan-10            |             | (13,379.91)         |                  | 3.25%                | 159.95          | (13,219.96)     | 52,528.34      |
| 8  | Feb-10            |             | (9,204.78)          |                  | 3.25%                | 129.80          | (9,074.98)      | 43,453.36      |
| 9  | Mar-10            |             | (7,805.35)          |                  | 3.25%                | 107.12          | (7,698.23)      | 35,755.13      |
| 10 | Apr-10            |             | (7,383.21)          |                  | 3.25%                | 86.84           | (7,296.37)      | 28,458.76      |
| 11 | May-10            |             | (5,638.66)          |                  | 3.25%                | 69.44           | (5,569.22)      | 22,889.54      |
| 12 | Jun-10            |             | (4,466.12)          |                  | 3.25%                | 55.94           | (4,410.18)      | 18,479.36      |
| 13 | Jul-10            |             | (3,202.14)          |                  | 3.25%                | 45.71           | (3,156.43)      | 15,322.93      |
| 14 |                   |             |                     |                  |                      |                 |                 |                |
| 15 |                   |             |                     |                  |                      |                 |                 |                |

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

Debit (Credit)

|    | Month/Year        | Note | Amortization | Transfers | Interest Rate | Interest | Activity | Balance     |
|----|-------------------|------|--------------|-----------|---------------|----------|----------|-------------|
|    | (a)               | (b)  | (c)          | (d)       | (e)           | (f)      | (g)      | (h)         |
|    | Beginning Balance |      |              |           |               |          |          |             |
| 1  | Aug-09            |      | 5,246.46     |           |               | (113.68) | 5,132.78 | (39,465.14) |
| 2  | Sep-09            |      | 5,663.00     |           |               | (99.22)  | 5,563.78 | (33,901.36) |
| 3  | Oct-09            |      | 8,136.01     |           |               | (80.80)  | 8,055.21 | (25,846.15) |
| 4  | Nov-09 old        |      | 7,842.81     |           |               | (59.38)  | 7,783.43 | (18,062.72) |
| 5  | Nov-09 new        |      | 911.93       |           | 3.25%         | 1.23     | 913.16   | (17,149.56) |
| 6  | Dec-09            |      | 3,267.50     |           | 3.25%         | (42.02)  | 3,225.48 | (13,924.08) |
| 7  | Jan-10            |      | 3,731.50     |           | 3.25%         | (32.66)  | 3,698.84 | (10,225.24) |
| 8  | Feb-10            |      | 2,544.01     |           | 3.25%         | (24.25)  | 2,519.76 | (7,705.48)  |
| 9  | Mar-10            |      | 2,188.62     |           | 3.25%         | (17.91)  | 2,170.71 | (5,534.77)  |
| 10 | Apr-10            |      | 2,031.58     |           | 3.25%         | (12.24)  | 2,019.34 | (3,515.43)  |
| 11 | May-10            |      | 1,553.63     |           | 3.25%         | (7.42)   | 1,546.21 | (1,969.22)  |
| 12 | Jun-10            |      | 1,195.05     |           | 3.25%         | (3.72)   | 1,191.33 | (777.89)    |
| 13 | Jul-10            |      | 840.63       |           | 3.25%         | (0.97)   | 839.66   | 61.77       |
| 14 |                   |      |              |           |               |          |          |             |
| 15 |                   |      |              |           |               |          |          |             |

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Amortization of WACOG  
 Account Number: 191421

Debit (Credit)

|    | Month/Year        | Note | Amortization | Transfers      | Interest Rate | Interest    | Activity       | Balance        |
|----|-------------------|------|--------------|----------------|---------------|-------------|----------------|----------------|
|    | (a)               | (b)  | (c)          | (d)            | (e)           | (f)         | (g)            | (h)            |
|    | Beginning Balance |      |              |                |               |             |                |                |
| 1  | Aug-09            |      | (37,282.91)  |                |               | 789.56      | (36,494.35)    | 273,314.35     |
| 2  | Sep-09            |      | (40,411.10)  |                |               | 686.69      | (39,724.41)    | 233,589.94     |
| 3  | Oct-09            |      | (56,417.10)  |                |               | 555.90      | (55,861.20)    | 177,728.74     |
| 4  | Nov-09 old        |      | (47,340.04)  |                |               | 416.90      | (46,923.14)    | 130,805.60     |
| 5  | Nov-09 new        |      | 164,696.55   | (4,409,697.54) | 3.25%         | (11,719.90) | (4,256,720.89) | (4,125,915.29) |
| 6  | Dec-09            |      | 538,177.81   |                | 3.25%         | (10,445.57) | 527,732.24     | (3,598,183.05) |
| 7  | Jan-10            |      | 609,774.50   |                | 3.25%         | (8,919.34)  | 600,855.16     | (2,997,327.89) |
| 8  | Feb-10            |      | 419,977.48   |                | 3.25%         | (7,549.04)  | 412,428.44     | (2,584,899.45) |
| 9  | Mar-10            |      | 359,134.14   |                | 3.25%         | (6,514.44)  | 352,619.70     | (2,232,279.75) |
| 10 | Apr-10            |      | 338,444.62   |                | 3.25%         | (5,587.45)  | 332,857.17     | (1,899,422.58) |
| 11 | May-10            |      | 260,032.10   |                | 3.25%         | (4,792.14)  | 255,239.96     | (1,644,182.62) |
| 12 | Jun-10            |      | 208,054.98   |                | 3.25%         | (4,171.25)  | 203,883.73     | (1,440,298.89) |
| 13 | Jul-10            |      | 147,452.81   |                | 3.25%         | (3,701.13)  | 143,751.68     | (1,296,547.21) |
| 14 |                   |      |              |                |               |             |                |                |
| 15 |                   |      |              |                |               |             |                |                |

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

Debit (Credit)

|    | Month/Year        | Note | Amortization | Transfers      | Interest Rate | Interest   | Activity       | Balance        |
|----|-------------------|------|--------------|----------------|---------------|------------|----------------|----------------|
|    | (a)               | (b)  | (c)          | (d)            | (e)           | (f)        | (g)            | (h)            |
|    | Beginning Balance |      |              |                |               |            |                |                |
| 1  | Aug-09            |      | 27,538.92    |                |               | (722.61)   | 26,816.31      | (252,522.96)   |
| 2  | Sep-09            |      | 29,881.13    |                |               | (603.64)   | 29,277.49      | (223,245.47)   |
| 3  | Oct-09            |      | 43,020.28    |                |               | (546.39)   | 42,473.89      | (180,771.58)   |
| 4  | Nov-09 old        |      | 40,281.33    |                |               | (435.07)   | 39,846.26      | (140,925.32)   |
| 5  | Nov-09 new        |      | 49,042.39    | (165,623.04)   | 3.25%         | (382.15)   | (116,962.80)   | (257,888.12)   |
| 6  | Dec-09            |      | 172,726.54   |                | 3.25%         | (464.55)   | 172,261.99     | (85,626.13)    |
| 7  | Jan-10            |      | 196,159.89   | (1,500,827.06) | 3.25%         | (4,031.01) | (1,308,698.18) | (1,394,324.32) |
| 8  | Feb-10            |      | 134,231.97   |                | 3.25%         | (3,594.52) | 130,637.45     | (1,263,686.86) |
| 9  | Mar-10            |      | 115,691.45   |                | 3.25%         | (3,265.82) | 112,425.63     | (1,151,261.23) |
| 10 | Apr-10            |      | 107,425.63   |                | 3.25%         | (2,972.53) | 104,453.10     | (1,046,808.14) |
| 11 | May-10            |      | 82,462.66    |                | 3.25%         | (2,723.44) | 79,739.22      | (967,068.92)   |
| 12 | Jun-10            |      | 63,760.96    |                | 3.25%         | (2,532.80) | 61,228.16      | (905,840.76)   |
| 13 | Jul-10            |      | 44,458.49    |                | 3.25%         | (2,393.11) | 42,065.38      | (863,775.39)   |
| 14 |                   |      |              |                |               |            |                |                |
| 15 |                   |      |              |                |               |            |                |                |