

UG-101557-ST

Rates and Regulatory Affairs
Facsimile: 503.721.2516

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

September 17, 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 20 AM 8:21
RECEIVED
REGULATORY AFFAIRS
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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

Dear Mr. Danner:

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

	July	Change	August
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	493,197.92	(394,953.92)	98,244.00
186235 AMOR WA GREAT PROGRAM	65,277.26	81,331.61	146,608.87
186302 MARGIN SHARING - WA	(899,458.77)	888,658.85	(10,799.92)
186310 WA ENERGY EFFICIENCY	158,701.01	(2,554.62)	156,146.39
186311 WA FURNACE PROGRAM	0.00	0.00	0.00
186312 WA - AUDIT RESIDENTI	920,106.24	(508,173.69)	411,932.55
186314 WA - LOW INCOME WEAT	25,460.27	(25,460.27)	0.00
186316 WA DSM AMORTIZATION	15,322.93	37,205.41	52,528.34
186365 ALBANY DFD GAIN - WA	61.77	(10,287.01)	(10,225.24)
Subtotal 186xxx accounts	778,668.63	65,766.36	844,434.99
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,645,697.00)	999,883.00	(645,814.00)
191421 AMORT OF WACOG - WA	(1,296,547.21)	(1,700,780.68)	(2,997,327.89)
191430 DEMAND - ACCR WA	(425,678.78)	(878,907.67)	(1,304,586.45)
191431 AMORT OF DEMAND WA	(863,775.37)	(530,548.94)	(1,394,324.31)
Subtotal 191xxx accounts	(4,231,698.36)	(2,110,354.29)	(6,342,052.65)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(3,453,029.73)	(2,044,587.93)	(5,497,617.66)

NORTHWEST NATURAL GAS COMPANY

Date ~~30 Jun 10~~

8/31/2010

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

PGA DEFERRAL

Scanned

Document Number

100525889

Prepared:

R. D. Drey
9/3/2010

Approved

[Signature]
9/3/2010

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	08312010 (MMDDYYYY)	08312010 (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) 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	301,555.00		OR WACOG PGA Activity		
2	191400			H		301,555.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	2,852.00		Ore Storage PGA Timing		
4	191400			H		2,852.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		328,989.00	OR DEM PGA Activity		
6	191410			S	328,989.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	74,206.00		OR PGA Interest		
8	191400			H		103,262.00	OR WACOG Interest		
9	191410			S	18,888.00		OR DEM Incr. Interest		
10	191450			S	10,168.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	319,221.67		OR DEM DEF Collected		
12	191450			H		319,221.67	OR DEM DEF Collected		
13	540200	84020	805-02950	S	40,283.00		WA WACOG PGA Activity		
14	191420			H		40,283.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		446,640.73	WA DEM PGA Activity		
16	191430			S	446,640.73		WA DEM PGA Activity		
17	411000	83010	419-06210	S	2,317.00		WA PGA Interest		
18	191420			H		4,510.00	WA WACOG Interest		
19	191430			S	2,193.00		WA DEM Interest		
Total					1,547,313.40	1,547,313.40			

Prepared by _____

Approved by _____

Date _____

Date _____

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

R:\Gas Accounting\UV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls;WAPGA Tau.17

Line No	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
1	P / M Unbilled Volumes	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178	13,525,283	10,007,002	-	-
2	C / M Unbilled Volumes:	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178	13,525,283	10,007,002	-	-
3	Reported Cycle Billing Volumes:	63,687,853	106,623,694	115,222,805	82,706,540	73,385,363	69,575,655	52,873,264	40,610,420	27,815,850	23,553,380	-	-
4	Calculated Calendar Month Volumes	76,312,630	131,883,927	89,951,019	73,154,378	75,459,505	63,066,846	45,865,075	33,028,525	24,297,569	25,027,667	-	-
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
5	Total Cdfy Costs Incurred In ORPGA file	\$ 37,453,809	\$ 74,506,669	\$ 51,491,152	\$ 40,937,945	\$ 40,858,985	\$ 33,243,988	\$ 23,060,215	\$ 17,236,661	\$ 13,553,706	\$ 13,843,678	\$ -	\$ -
6	System Incurred WACOG Per Tbm:	0.49079	0.56494	0.57244	0.55961	0.54147	0.52712	0.50278	0.52193	0.55782	0.55313	0	0
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
	Oregon Calendar 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
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
7	P / M Unbilled Volumes:	26,776,032	37,828,105	60,375,213	37,968,690	29,302,030	31,188,733	25,286,153	19,044,078	12,152,300	8,973,302	-	-
8	C / M Unbilled Volumes:	26,776,032	37,828,105	60,375,213	37,968,690	29,302,030	31,188,733	25,286,153	19,044,078	12,152,300	8,973,302	-	-
9	Reported Cycle Billing Volumes:	57,684,493	96,270,229	103,460,220	74,624,700	66,407,888	63,207,728	47,925,984	36,714,842	25,036,050	21,282,134	-	-
10	Calculated Calendar Month Volumes:	68,736,566	118,817,337	81,053,697	65,958,040	68,294,591	57,305,148	41,683,909	29,823,064	21,857,052	22,606,829	-	-
11	Less: Winter WACOG Usage	709,066	808,101	869,519	813,275	849,444	4,869	4,122	2,159	1,380	1,169	-	-
12	Incremental Usage		55,817				1,001,090	778,338	491,733	594,469	501,866	-	-
13	Net Calculated Calendar Month Volumes	68,027,500	117,952,419	80,184,178	65,144,765	67,445,147	56,299,189	40,901,449	29,329,172	21,261,203	22,103,794	-	-
14	*ORPGA* Average Commodity Rate	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977	0.56977
15	*ORPGA* Winter Commodity Rate	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643	0.54643
16	Monthly Incremental Rate		0.47823	0.54643			0.42024	0.38569	0.378797	0.407307	0.38162		
17	*Collections* Incre. Commodity Rate	\$ -	\$ 26,693	\$ -	\$ -	\$ -	\$ 420,698	\$ 300,197	\$ 186,267	\$ 242,131	\$ 191,522	\$ -	\$ -
18	*Collections* Winter Commodity Rate	\$ 387,455	\$ 442,117	\$ 475,131	\$ 444,398	\$ 464,162	\$ 2,661	\$ 2,252	\$ 1,180	\$ 754	\$ 639	\$ -	\$ -
19	*Collections* Average Commodity Rate	\$ 38,760,029	\$ 67,205,750	\$ 45,686,539	\$ 37,117,533	\$ 38,428,221	\$ 32,077,589	\$ 23,304,419	\$ 16,710,882	\$ 12,113,996	\$ 12,594,079	\$ -	\$ -
20	ORE Commodity Cost Collected	\$ 39,147,484	\$ 67,674,560	\$ 46,161,670	\$ 37,561,931	\$ 38,892,383	\$ 32,500,948	\$ 23,606,868	\$ 16,898,329	\$ 12,356,881	\$ 12,786,240	\$ -	\$ -
21	Calculated Calendar Month Volumes:	68,736,566	118,817,337	81,053,697	65,958,040	68,294,591	57,305,148	41,683,909	29,823,064	21,857,052	22,606,829	-	-
22	WACOG Incurred: Calculated Vol.	0.49079	0.56494	0.57244	0.55961	0.54147	0.52712	0.50278	0.52193	0.55782	0.55313	0	0
23	Amount	\$ 33,735,219	\$ 67,124,666	\$ 46,398,378	\$ 36,910,779	\$ 36,979,472	\$ 30,206,690	\$ 20,957,836	\$ 15,565,552	\$ 12,192,301	\$ 12,504,515	\$ -	\$ -
24	Total Collection vs Calculated	\$ 5,412,264.61	\$ 549,894.20	\$ (236,707.63)	\$ 651,151.61	\$ 1,912,911.09	\$ 2,294,257.55	\$ 2,649,032.16	\$ 1,332,777.06	\$ 164,580.09	\$ 281,724.59	\$ -	\$ -
	Rev OR share of Embedded Goldman	(971,405)	(1,004,008)	(1,004,231)	(907,551)	(1,008,577)	(979,925)	(1,012,812)	(973,778)	(1,002,559)	(1,006,683)	-	-
	OR share of Actual Goldman Impact	451,656	731,013	738,857	619,002	566,150	508,225	511,336	546,887	492,774	510,762	-	-
25	90% Dfrr. (Collection vs Calculated)	\$ 4,403,264.00	\$ 249,209.00	\$ (451,873.00)	\$ 326,342.00	\$ 1,323,436.00	\$ 1,640,302.00	\$ 1,932,801.00	\$ 815,297.00	\$ (310,684.00)	\$ (192,777.00)	\$ -	\$ -
26	90% Sharing and Goldman Deferral	4,923,013	522,204	(186,499)	614,891	1,765,863	2,112,002	2,434,277	1,242,188	199,101	303,144	-	-
27	Amount Previously Booked	4,923,013	522,205	(159,509)	788,230	1,994,515	1,840,721	2,300,778	1,217,986	200,690			
28	Net to Book (191400)	\$ -	\$ (1.00)	\$ (28,990.00)	\$ (173,339.00)	\$ (228,852.00)	\$ 271,281.00	\$ 133,499.00	\$ 24,202.00	\$ (1,589.00)	\$ 303,144.00	\$ -	\$ -
29	Entry 191400.....												
30	Entry 805-02890.....												

(301,555)
301,555

September 3, 2010	NORTHWEST NATURAL GAS COMPANY												Reference	
Page 3 OR	ACCOUNT 191 400 OREGON 11/09 - 10/10 WACOG													
	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)	(14,634,779)	(14,634,779)		
Nov: Accrual	(4,931,876)												(4,931,876)	Oct 05 Tab
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
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
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
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
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
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
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
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
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										(305,996)			(305,996)	Jul 05 Tab
Bal Before Int										(14,531,517)			(14,531,517)	
Int Rate 0.08618										(103,262)			(103,262)	
Ending Balance										(14,634,779)			(14,634,779)	
Spt: Accrual														Aug 05 Tab
Bal Before Int											(14,634,779)		(14,634,779)	
Int Rate 0														
Ending Balance											(14,634,779)		(14,634,779)	
Oct: Accrual														Sep 05 Tab
Bal Before Int												(14,634,779)	(14,634,779)	
Int Rate 0														
Ending Balance												(14,634,779)	(14,634,779)	
Entry JV-28A	(17,710)	(37,476)	(39,044)	(40,930)	(49,835)	(64,176)	(81,093)	(94,910)	(100,709)	(103,262)			(629,145)	
Previously Book	(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(66,305)	(75,784)	(94,896)	(100,723)					
Net to Record	-	-	96	817	2,267	2,129	(5,309)	(14)	14	(103,262)				
Monthly Deferral	(4,931,876)	(537,521)	176,047	(623,396)	(1,774,669)	(2,119,265)	(2,463,755)	(1,221,770)	(203,433)	(305,996)			(14,005,634)	
Entry 191400													(103,262)	
Entry 419-06205													103,262	

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

September 3, 2010	NORTHWEST NATURAL GAS COMPANY													Reference	
Page 1 OR	ACCOUNT 191.410 OREGON DEMAN D 11/09 to 10/10														
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	See *	
Beg Balance		(287,086)	(217,848)	7,645	184,170	773,863	1,290,321	1,630,663	2,084,730	2,465,604	2,813,481	2,813,481			
Nov. Accrual	(286,059)														
Bal. Before Int.	(286,059)	-	-	-	-	-	-	-	-	-	-	-	(286,059.10)	Oct 05 Tab 3	
Int. Rate	0.08618	(1,027)	-	-	-	-	-	-	-	-	-	-	(286,059.10)		
Ending Balance	(287,086)	-	-	-	-	-	-	-	-	-	-	-	(1,027.00)		
Dec. Accrual		71,045											(287,086.10)		
Bal. Before Int.		(216,041)	-	-	-	-	-	-	-	-	-	-	71,045.00	Nov 05 Tab 4	
Int. Rate	0.08618	(1,807)	-	-	-	-	-	-	-	-	-	-	(216,041.10)		
Ending Balance		(217,848)	-	-	-	-	-	-	-	-	-	-	(1,807.00)		
Jan. Accrual			226,245										(217,848.10)		
Bal. Before Int.			8,397	-	-	-	-	-	-	-	-	-	226,245.00	Dec 05 Tab 5	
Int. Rate	0.08618		(752)	-	-	-	-	-	-	-	-	-	8,396.90		
Ending Balance			7,645	-	-	-	-	-	-	-	-	-	(752.00)		
Feb. Accrual				175,839									7,644.90		
Bal. Before Int.				183,484	-	-	-	-	-	-	-	-	175,838.92	Jan 05 Tab 6	
Int. Rate	0.08618			686	-	-	-	-	-	-	-	-	183,483.82		
Ending Balance				184,170	-	-	-	-	-	-	-	-	686.00		
Mar. Accrual					586,265								184,169.82		
Bal. Before Int.					770,435	-	-	-	-	-	-	-	586,265.00	Feb 05 Tab 7	
Int. Rate	0.08618				3,428	-	-	-	-	-	-	-	770,434.82		
Ending Balance					773,863	-	-	-	-	-	-	-	3,428.00		
Apr. Accrual						509,072							773,862.82		
Bal. Before Int.						1,282,935	-	-	-	-	-	-	509,072.00	Mar 05 Tab 8	
Int. Rate	0.08618					7,386	-	-	-	-	-	-	1,282,934.82		
Ending Balance						1,290,321	-	-	-	-	-	-	7,386.00		
May. Accrual							329,891						1,290,320.82		
Bal. Before Int.							1,620,212	-	-	-	-	-	329,890.92	Apr 05 Tab 9	
Int. Rate	0.08618						10,451	-	-	-	-	-	1,620,211.74		
Ending Balance							1,630,663	-	-	-	-	-	10,451.00		
Jun. Accrual								440,773					1,630,662.74		
Bal. Before Int.								2,071,436	-	-	-	-	440,772.77	May 05 Tab 10	
Int. Rate	0.08618							13,294	-	-	-	-	2,071,435.51		
Ending Balance								2,084,730	-	-	-	-	13,294.00		
Jul. Accrual									364,593				2,084,729.51		
Bal. Before Int.									2,449,323	-	-	-	364,593.00	Jun 05 Tab 11	
Int. Rate	0.08618								16,281	-	-	-	2,449,322.51		
Ending Balance									2,465,604	-	-	-	16,281.00		
Aug. Accrual										328,989			2,465,603.51		
Bal. Before Int.										2,794,593	-	-	328,989.00	Jul 05 Tab 12	
Int. Rate	0.08618									18,888	-	-	2,794,592.51		
Ending Balance										2,813,481	-	-	18,888.00		
Spt. Accrual											2,813,481	-	2,813,480.51	Aug 05 Tab 13	
Bal. Before Int.											2,813,481	-	-		
Int. Rate	0											2,813,481	2,813,480.51		
Ending Balance													-		
Oct. Accrual													-	Sep 05 Tab 14	
Bal. Before Int.													-		
Int. Rate	0												2,813,481		
Ending Balance													2,813,481		
Entry JV-28A	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294	16,281	18,888	-	-	-		
Previously Book	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294	16,281	18,888	-	-	66,828.00		
Net to Record	-	-	-	-	-	-	-	-	-	-	-	-	-		
Monthly Deferral	(286,059)	71,045	226,245	175,839	586,265	509,072	329,891	440,773	364,593	328,989	-	-	2,746,652.51		
Entry 191410													18,888.00		
Entry 419-06205													(18,888.00)		

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

September 3, 2010		NORTHWEST NATURAL GAS COMPANY												Reference	
Page 2 OR		ACCOUNT 191 450 OREGON 11/09 - 10/10 OR Demand Accrual Vol.												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	See *
Beg. Balance			577,169	(1,436,413)	988,969	3,022,212	3,472,816	2,967,972	2,352,587	1,800,896	1,575,393	1,266,339	1,266,339		
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						427,366								3,022,212	
Bal. Before Int.						3,449,577								427,366	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											(319,222)			1,575,393	
Bal. Before Int.											1,256,171			(319,222)	Jul 05 Tab 12
Int. Rate	0.08618										10,168			1,256,171	
Ending Balance											1,266,339			10,168	
Spt. Accrual														1,266,339	
Bal. Before Int.															Aug 05 Tab 13
Int. Rate	0										1,266,339			1,266,339	
Ending Balance															
Oct. Accrual														1,266,339	
Bal. Before Int.															Sep 05 Tab 14
Int. Rate	0												1,266,339	1,266,339	
Ending Balance															
Entry JV-28A		2,065	(3,074)	(1,601)	14,352	23,239	23,045	19,037	14,861	12,080	10,168			1,266,339	1,266,339
Previously Book		2,065	(3,074)	(1,601)	14,352	23,239	23,045	19,037	14,861	12,080	10,168				114,172
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)	(319,222)				
Entry 191450															1,152,167
Entry 419-06205															10,168
															(10,168)

* 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	2,404,913.67		
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	319,221.67		
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	237,582.96			
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,221.67	\$ -	\$ -
6 Entry 191450	(319,221.67)											
7 Entry 805-02885	319,221.67											
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	8,236,959	-4,863,818	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	8,054,033	-4,448,344	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	2,588,867	-985,835	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	18,879,859	-10,297,997	0
19 1-99 Less: 31CSF - 31SF A C	2,047,678	2,693,767	2,743,402	2,300,138	2,185,922	2,170,071	1,978,871	1,850,782	1,558,875	1,407,507		
20 31ISF - 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	1,139,250		
21 32CSF - 32SF A C	403,406	390,355	494,418	400,457	460,034	418,184	387,453	331,676	299,159	428,543		
22 32ISF - 32SF A C	558,354	425,230	745,021	534,014	616,359	596,296	581,246	554,937	433,209	612,578		
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	3,587,877		
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	15,291,982	(10,297,997)	
25 *OPGA* OR A No. 09-12A Exh 1 Line	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128	0.12128
26 SFV Collected (line 24X25)	\$ 7,259,578.20	\$ 13,183,295.48	\$ 8,546,591.09	\$ 6,878,734.42	\$ 7,125,429.07	\$ 5,839,438.41	\$ 4,025,751.63	\$ 2,678,395.94	\$ 1,809,441.44	\$ 1,854,611.58	\$ -	\$ -
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	\$ 246,351.93		
28 31ISF - 31SF A C	\$ 150,811.82	\$ 153,006.20	\$ 148,133.92	\$ 153,518.15	\$ 149,269.01	\$ 134,817.65	\$ 134,557.72	\$ 134,557.75	\$ 135,545.09	\$ 135,548.82		
29 32CSF - 32SF A C	\$ 37,974.74	\$ 33,158.84	\$ 50,839.60	\$ 43,498.07	\$ 43,460.67	\$ 41,798.24	\$ 41,798.24	\$ 37,687.98	\$ 36,622.08	\$ 65,603.06		
30 32ISF - 32SF A C	\$ 60,576.78	\$ 45,349.37	\$ 77,926.64	\$ 62,192.48	\$ 58,373.92	\$ 57,053.70	\$ 57,713.81	\$ 60,810.53	\$ 51,086.53	\$ 67,778.15		
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)	\$ (121,333.09)	\$ -	\$ -
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)	\$ (66,120.40)	\$ -	\$ -
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	\$ 120,982.46		
34 Current Month Unbilled MDDV Ind	\$ 73,704.21	\$ 74,424.60	\$ 73,047.81	\$ 72,609.55	\$ 71,072.16	\$ 64,528.09	\$ 64,399.06	\$ 64,399.06	\$ 66,120.40	\$ 64,893.68		
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	\$ 513,704.61	\$ -	\$ -
36 Plus: 31CSI - 31SIV	\$ 1,983.09	\$ 2,748.74	\$ 3,292.17	\$ 2,245.31	\$ 2,286.05	\$ 1,981.94	\$ 1,468.04	\$ 900.18	\$ 590.44	\$ 645.12		
37 31ISI - 31SIV	\$ 359.33	\$ 258.38	\$ 389.84	\$ 375.25	\$ 335.21	\$ 501.24	\$ 323.53	\$ 227.87	\$ 180.32	\$ 838.46		
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	\$ 18,192.69		
39 32ISI - 32SIM	\$ 36,660.57	\$ 29,050.55	\$ 47,494.29	\$ 37,439.45	\$ 40,457.00	\$ 37,009.66	\$ 39,559.77	\$ 35,802.33	\$ 34,713.01	\$ 38,019.45		
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	\$ 57,695.72	\$ -	\$ -
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)	\$ -	\$ (8,875.62)	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (111.86)	\$ -	\$ (12,832.29)	\$ -	\$ (697.50)	\$ -	\$ (1,751.92)	\$ (572.38)	\$ (1,375.81)	\$ (2,367.57)	\$ -	\$ -
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	\$ 7,059.23	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ 12,832.29	\$ -	\$ 697.50	\$ 141.21	\$ 1,751.92	\$ 572.38	\$ 1,375.81	\$ 2,367.57	\$ 58.59	\$ -	\$ -
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	\$ 567,274.96	\$ -	\$ -
48 Percent Impact of Sensitive Effect	\$ (0.0299)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
49 Revenue Sensitive Adjustment	\$ (17,297.16)	\$ (19,000.85)	\$ (17,180.21)	\$ (17,558.79)	\$ (17,691.14)	\$ (16,140.10)	\$ (16,481.25)	\$ (15,864.45)	\$ (16,056.17)	\$ (16,972.87)	\$ -	\$ -
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	\$ 2,404,913.67	\$ -	\$ -
R:\Gas Accounting\UV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\WAPGA Tab 17												

Washington Demand Deferral Calculation
2008 - 9 Tracker year Closing

Washington Firm & Schedule 23.55 Interruptible Sales & Transportation Volumes

	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Calculated Calendar Month Volumes												
Residential	4,903,144	8,675,810	5,627,882	4,592,902	4,518,233	3,628,512	2,446,212	1,687,909	1,239,981	1,172,147	(693,200)	-
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	742,903	(442,202)	-
Industrial Firm	233,807	339,355	286,028	250,068	272,615	245,583	220,536	196,017	168,628	182,861	(47,890)	-
Total Firm Sales	7,105,961	12,587,408	8,385,528	6,744,505	6,789,638	5,460,440	3,879,633	2,804,758	2,059,379	2,097,911	(1,183,292)	-
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	64,177	-	-
41ISF - 41SF A C	10,337	18,494	18,313	16,606	15,887	17,696	18,089	18,011	17,761	14,752	-	-
42CSF - 42SF A C	23,728	36,414	27,718	22,780	23,694	20,581	18,438	15,666	13,986	14,522	-	-
42ISF - 42SF A C	65,652	78,924	78,033	73,667	85,135	88,625	83,552	70,121	58,892	68,865	-	-
Sub Total	170,618	235,362	218,892	190,580	241,460	202,753	222,722	181,976	162,799	162,316	-	-
Total Firm Sales Subject to D/C Rate	6,935,343	12,352,046	8,166,637	6,553,925	6,548,178	5,257,687	3,656,911	2,622,781	1,896,580	1,935,595	(1,183,292)	-
Demand Collected Rate Per Firm Load	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689	0.11689
Total D/C Subject to D/C Rate	\$ 810,672	\$ 1,443,831	\$ 954,598	\$ 766,088	\$ 765,417	\$ 614,571	\$ 427,456	\$ 306,577	\$ 221,691	\$ 226,252	\$ -	\$ -
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	\$ 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	\$ 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	\$ 3,645.46	\$ 3,645.46	\$ 3,645.46
42ISF - 42SF A C	\$ 7,460.18	\$ 7,882.42	\$ 7,882.42	\$ 7,882.42	\$ 7,880.60	\$ 7,880.60	\$ 7,880.60	\$ 7,492.94	\$ 7,492.94	\$ 7,492.94	\$ 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	\$ 5,120.51	\$ -	\$ -
42ISI - 42SIM	\$ 12,346.55	\$ 11,625.13	\$ 13,980.02	\$ 12,568.80	\$ 6,605.00	\$ 8,543.42	\$ 6,688.38	\$ 11,738.50	\$ 11,283.27	\$ 8,697.61	\$ -	\$ -
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	\$ 35,150.00	\$ -	\$ -
Prior Mo Manual Adjustments Com	-	-	\$ (2,058.20)	-	-	\$ (2,307.09)	-	-	-	\$ (1,063.12)	\$ -	\$ -
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)	-	\$ (13.00)	\$ -	\$ -
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	(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	\$ 34,073.88	\$ -	\$ -
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)	\$ (1,529)	\$ -	\$ -
Total D/C Collected	\$ 849,254	\$ 1,489,594	\$ 992,708	\$ 806,491	\$ 805,901	\$ 647,618	\$ 460,513	\$ 336,419	\$ 258,644	\$ 258,797	\$ -	\$ -
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	705,437.73	-	-
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)	(446,640.73)	-	-
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)	(450,657.63)	-	-	-
Net to Book (191430)	12,531.01	(18,638.00)	-	6,106.99	(858.51)	(4.00)	(4,813.35)	5,675.86	-	(446,640.73)	-	-
Entry 191430												
Entry 805-02940												446,640.73
												(446,640.73)
Margin Analysis of Demand Charges by Class of Customers:												
Collected:												
Residential	573,128	1,014,115	657,843	536,864	528,136	424,137	285,938	197,300	144,941	137,012	-	-
Commercial	230,136	416,025	284,793	223,195	235,284	183,653	139,322	108,367	78,715	88,324	-	-
Industrial Firm	26,794	39,888	29,175	27,984	29,361	25,323	22,942	21,285	19,425	20,275	-	-
Industrial Interruptible	19,195	19,566	20,897	18,448	13,120	14,504	12,312	9,467	15,563	13,186	-	-
Total Demand charge Collected	849,253	1,489,594	992,708	806,491	805,901	647,617	460,514	336,419	258,644	258,797	-	-

Account Reconciliation
7/31/2010
191430 Demand - Accr. WA

Description: Deferral of 100% of the difference between Washington's share of actual demand cost incurred and collected as defined in the related state's annual PGA

	Beginning Balance	Debits +	Credits -	Ending Balance
Balance per Subledger	\$ (871,851.41)	\$ 453,391.63	\$ 3,670.00	\$ (422,129.78)
SL Reconciling Items (see below)	-			-
Adjusted Subledger Balance	\$ (871,851.41)	\$ 453,391.63	\$ 3,670.00	\$ (422,129.78)
Balance per General Ledger	(872,666.41)	450,657.63	3,670.00	(425,678.78)
GL Reconciling Items (see below)	815.00	1,919.00	-	2,734.00
Adjusted General Ledger Balance	\$ (871,851.41)	\$ 452,576.63	\$ 3,670.00	\$ (422,944.78)

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Note: Subsidiary support found in back up for JV28A - see link below:
<http://JV28A%20Cost%20of%20Gas%20Deferral%20OR%20&%20WA/2009%20PGA%20Activity/Journal%20upload%20SAP%20&%20OR,%20WA%20PGAIN%20C>

Reconciling Items and Adjustments

	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>Action Needed</u>
Subledger Reconciliation Items				
<i>Itemize by individual items</i>				
Total Subledger Adjustments		<u>0</u>	<u>0</u>	
General Ledger Items	Over accrued Int	815.00		Adj JV28A June 2010
<i>Itemize by individual items</i>	Over accrued Int	1,919.00		Adj JV28A July 2010
Total General Adjustments		<u>2,734.00</u>	<u>0</u>	

Forecasted Baseload YR	Aug-10 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Contract Commodity Gas Costs:									
Yr around Contracts-Rock	7,608,940	\$ 4,289,233.72	0.56371	1,062,961	\$ 840,516.19	0.79073	6,545,979	\$ 3,448,717.53	0.2270
Yr around Contracts Albe	2,950,735	\$ 1,876,662.50	0.63600		\$ -		2,950,735	\$ 1,876,662.50	#VALUE!
Yr around Contracts-Sum	13,397,733	\$ 6,639,270.00	0.49555	18,076,968	\$ 10,556,476.50	0.58397	(4,679,235)	\$ (3,917,206.50)	0.0884
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	3,679,770	\$ 1,416,732.66	0.38501		\$ -			\$ -	#VALUE!
Swing Contracts - Alberta	1,237,405	\$ 828,675.00	0.66969		\$ -			\$ -	#VALUE!
Hedged Spot Purch-Rock					\$ -			\$ -	#VALUE!
Hedged Spot Purch-Alber					\$ -			\$ -	#VALUE!
Hedged Spot Purch-Sum.					\$ -			\$ -	#VALUE!
Spot Purchases-Rockies					\$ -			\$ -	#VALUE!
Spot Purchases-Alberta	1,288,734	\$ 474,275.00	0.36802		\$ -		1,288,734	\$ 474,275.00	#VALUE!
Spot Purchases-Sumas/ε					\$ -			\$ -	#VALUE!
Volumetric Transp Chg		\$ 106,484.06			\$ 71,700.00			\$ 34,784.06	#VALUE!
Misc. Act. U/S Sales								\$ -	#VALUE!
Sub Total	30,163,317	\$ 15,631,332.94	0.51822	22,120,145	\$ 13,505,392.69	0.61055	3,125,997	\$ (119,467.41)	(0.0923)
	ok	ok							
Field Production Gas	346,199	\$ 243,827.75	0.70430	405,461	\$ 346,912.00	0.85560	(59,262)	\$ (103,084.25)	0.1513
Storage Activity:									
System Withdrawals	405,287	\$ 249,157.52	0.61477	217,000	\$ 146,925.00	0.67707	188,287	\$ 102,232.52	0.0623
System Injections	(5,090,346)	\$ (2,304,088.84)	0.45264				(5,090,346)	\$ (2,304,088.84)	
Sub Total	(4,685,059)	\$ (2,054,931.32)	0.43861	217,000	\$ 146,925.00	0.67707	(4,902,059)	\$ (2,201,856.32)	(0.2385)
	ok	ok							
P/M Imbalance Adj	(453,566)	\$ (258,428.30)	0.56977				(453,566)	\$ (258,428.30)	0.5698
C/M Imbalance Adj	500,177	\$ 284,985.85	0.56977				500,177	\$ 284,985.85	0.5698
Cost of Company Use Ga	(21,462)	\$ (12,228.46)	0.56977				(21,462)	\$ (12,228.46)	0.5698
Misc. Cust. Imbalance Pl	(2,126)	\$ (624.34)	0.29367				(2,126)	\$ (624.34)	0.2937
Prior Period Estimate Adj		\$ 9,743.40						\$ 9,743.40	
Line Loss & Unacct For				(77,696)			77,696		
Total Monthly Gas Cost	25,847,480	\$ 13,843,677.52	0.53559	22,664,910	\$ 13,999,229.69	0.61766	(1,734,605)	\$ (2,400,959.83)	(0.0821)
RESTATED COST AT EN				15,964,978.82					
ACTUAL COST OF GAS.				13,843,677.52					
VARIANCE FROM ACTU				(2,121,301.30)					
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	22,606,829	% Of Oregon Sales.....		0.9033					

Forecasted Baseload YR	Aug-10 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Washington.....	2,420,838	Oregon's Share of the Var.		(1,916,171.46)					
Total.....	<u>25,027,667</u>								
Estimated WACOG Varior				<u>(191,617.15)</u>					
		Shareholders Share of the WACOG Deferral		474,502					
		WACOG Equalization.....		<u>(112,000)</u>					
		Estimated Shareholder (gain) or Loss.....		<u>(586,502)</u>					

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\WAPGA Tab 17													
	October-09	November-09	December-09	January-10	February-10	March-10	April-10	May-10	June-10	July-10	August-10	September-10	October-10
Cycle Volume Sales:													
Residential	14,670,403	35,304,295	62,181,064	67,717,010	47,302,550	40,619,812	38,232,285	27,802,562	20,090,260	11,925,443	8,866,979		
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	7,344,813		
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	1,394,603		
Interruptible													
Total	25,985,757	55,374,454	96,557,241	105,763,743	74,411,405	64,567,645	61,221,729	45,494,158	34,378,286	22,208,439	17,606,395		
P / M Unbilled Volumes:													
Residential	6,393,544	17,845,743	25,759,127	42,852,140	25,855,488	19,688,321	21,068,456	16,989,136	12,122,451	7,034,394	5,020,909	5,557,018	
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	4,890,546	
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	1,033,725	
Interruptible													
Total	12,725,446	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178	13,525,283	10,007,002	11,481,289	
C / M Unbilled Volumes:													
Residential	17,845,743	25,759,127	42,852,140	25,855,488	19,688,321	21,068,456	16,989,136	12,122,451	7,034,394	5,020,909	5,557,018		
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	4,890,546		
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	1,033,725		
Interruptible													
Total	29,488,972	42,113,749	67,373,982	42,102,196	32,550,034	34,624,176	28,115,367	21,107,178	13,525,283	10,007,002	11,481,289		
Reported Cycle Billing Volumes:													
Residential	14,676,580	35,311,168	62,188,663	67,724,940	47,309,695	40,626,708	38,239,184	27,809,344	20,096,796	11,931,651	8,872,997		
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	8,113,591		
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	2,516,895		
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	4,049,897		
Total	34,924,626	63,687,853	106,623,694	115,222,805	82,706,540	73,385,363	69,575,655	52,873,264	40,610,420	27,815,850	23,553,380		
Calculated Calendar Month Volumes:													
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	9,409,106	(5,557,018)	
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	8,796,936	(4,890,546)	
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	2,771,728	(1,033,725)	
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	4,049,897		
Company Use													
Total		76,312,630	131,883,927	89,951,019	73,154,378	75,459,505	63,066,846	45,865,075	33,028,525	24,297,569	25,027,667	(11,481,289)	
Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment:													
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	\$ 13,843,678	\$ -	\$ -
System WACOG Per Therm Sold:		0.49079	0.56494	0.57244	0.55961	0.54147	0.52712	0.50278	0.52193	0.55782	0.55313	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	998,978.40	-	-
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	1,056,373.29	-	-
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	295,791.45	-	-
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	53,725.14	-	-
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	\$ 2,404,868.28	\$ -	\$ -
	-46	-51	-46	-47	-47	-43	-44	-42	-43	-45	0	0

Northwest Natural Gas Company

Date 31-Aug-10

Journal Entry Voucher No. 29

Corp 5000

Amort Rate Items

Document Number 100536382

Prepared:

DW 9/7/10

Approved

Verified:

ff 9/7/10

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	08312010 (MMDDYYYY)	08312010 (MMDDYYYY)	USD	JV29	AMORTIZATION

(Black) Do not change these cells

(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	16,623.06	-	AMORT 186306		
2	186306			H	-	16,623.06	C/M AMORT		
3	411000	83010	419-06205	H	-	167.73	C/M INTEREST		
4	186306			S	167.73	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	17,040.52	-	AMORT 186271		
6	186271			H	-	17,040.52	C/M AMORT		
7	411000	83010	419-06205	H	-	312.96	C/M INTEREST		
8	186271			S	312.96	-	C/M INT 186271		
9	402000	81199	495-06064	S	244,676.73	-	AMORT 186277		
10	186277			H	-	244,676.73	C/M AMORT		
11	411000	83010	419-06205	H	-	3,514.76	C/M INTEREST		
12	186277			S	3,514.76	-	C/M INT 186277		
13	402000	81199	495-06233	S	1,708.31	-	AMORT 186286		
14	186286			H	-	1,708.31	C/M AMORT		
15	411000	83010	419-06205	H	-	20.28	C/M INTEREST		
16	186286			S	20.28	-	C/M INT 186286		
17	402000	81199	495-06233	S	781.31	-	AMORT 186288		
18	186288			H	-	781.31	C/M AMORT		
19	411000	83010	419-06205	H	-	1.46	C/M INT 186288		
20	186288			S	1.46	-	C/M INTEREST		
21	191401			S	1,054,267.69	-	C/M AMORT		
22	541000	84020	805-02650	H	-	1,054,267.69	AMORT 191401		
23	191401			H	-	14,450.75	C/M INT 191401		
24	411000	83010	419-06205	S	14,450.75	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	122,006.17	AMORT 191411		
26	191411			S	122,006.17	-	C/M AMORT		

27	411000	83010	419-06205	S	113.83	-	C/M INTEREST
28	191411			H	-	113.83	C/M INTEREST 191411
29	402000	82299	495-06080	S	2,618.24	-	C/M AMORT 186316
30	186316			H	-	2,618.24	C/M AMORT
31	411000	83010	419-06210	H	-	37.95	C/M INTEREST 186316
32	186316			S	37.95	-	C/M INTEREST
33	402000	81199	495-06374	H	-	7,409.35	C/M AMORT 186370
34	186370			S	7,409.35	-	C/M AMORT
35	411000	83010	419-06205	S	62.47	-	C/M INTEREST
36	186370			H	-	62.47	C/M INT 186370
37	191421			S	130,079.26	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	130,079.26	C/M AMORT
39	411000	83010	419-06210	S	3,335.33	-	C/M INTEREST
40	191421			H	-	3,335.33	C/M INT 191421
41	191431			S	37,504.78	-	C/M AMORT
42	540700	84020	805-02655	H	-	37,504.78	C/M AMORT 191431
43	411000	83010	419-06210	S	2,288.60	-	C/M INT 191431
44	191431			H	-	2,288.60	C/M INTEREST
45	186365			S	1.10	-	C/M INTEREST 186365
46	411000	83010	419-06210	H	-	1.10	C/M INTEREST 186365
47	186365			S	689.27	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	689.27	C/M AMORT 186365
49	186310			S	429.82	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	429.82	INT - WA ENERGY EFF
51	186312			S	2,491.95	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	2,491.95	INT - WA ENERGY R&C
53	186232			S	5,656.18	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	5,656.18	C/M INTEREST 186232
55	186235			S	169.67	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	169.67	C/M INTEREST 186235
57	186235			H	-	5,260.77	C/M AMORT 186235
58	186314			S	68.96	-	C/M INTEREST 186314
59	411000	83010	419-06210	H	-	68.96	C/M INTEREST 186314
60	402000	82299	495-06517	S	5,260.77	-	C/M AMORT 186235
61	402000	81199	495-08540	S	9,995.95	-	SB408 FED & STATE AMORT
62	186401			H	-	9,995.95	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	568.08	SB408 FED & STATE INT
64	186401			S	568.08	-	SB408 FED & STATE INT
65	186301			S	8,802.69	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	-	8,802.69	OR STOR CREDIT AMORT

67	411000	83010	419-06205	S	237.85		OR STOR CREDIT INT
68	186301			H		237.85	OR STOR CREDIT INT
69	402000	81199	495-06540	H		12,027.98	SB408 MCBIT AMORT
70	184301			S	12,027.98		SB408 MCBIT AMORT
71	411000	83010	419-06205	S	808.00		SB 408 MCBIT INT
72	184301			H		808.00	SB 408 MCBIT INT
73	186234			S	1,352.02		C/M INTEREST 186234
74	411000	82299	419-06210	H		1,352.02	C/M INTEREST 186234
				Total	<u>1,707,581.63</u>	<u>1,707,581.63</u>	

Prepared by _____

Approved by _____

Date _____

Date _____

Natural
 Gas & Regulatory Affairs
 9-2010 PGA Filing - Washington
 Summary of Amortization Rates

		WACOG Deferral	Demand Deferral	DSM	Albany Refund	Great Program	191421 Amort WACOG Deferral	191431 Amort Demand Deferral	186316 Amort DSM	186365 Albany Refund	186235 GREAT Program
Schedule	Block	A	B	C							
1R (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)	171.59	57.07	(3.79)	1.94	(16.22)
1E (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	113.90	37.88	(2.51)	1.02	(8.30)
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	56,143.82	18,674.40	(1,239.11)	372.83	(3,081.33)
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	25,761.44	8,568.70	(568.56)	155.98	(1,262.91)
3 IFS (I03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	2,539.73	844.76	(56.05)	13.89	(111.61)
Intentionally blank											
19	1st month						0.00	0.00	0.00	0.00	0.00
19	adj'd rate						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)	43.27	14.39	(0.95)	0.21	(1.72)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	5,868.82	1,952.07	(129.53)	27.51	(224.67)
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	2,011.04	668.91	(44.38)	8.25	(67.56)
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)	1,703.37	566.57	(37.59)	5.66	(48.24)
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	65.02	21.63	(1.44)	0.15	(1.26)
	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)	2,978.30	990.64	(65.73)	12.22	(98.89)
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	1,861.12	619.04	(41.08)	6.54	(55.62)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	495.97	164.97	(10.95)	1.36	(11.33)
	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	5.42	0.00
C42TF+ I42TF	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	3.72	0.00
	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	2.80	0.00
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000	0.00	0.00	0.00	3.70	0.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	4,620.85	613.71	(116.42)	9.93	(87.54)
C42SI + I42SI	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	7,589.53	1,007.98	(191.22)	16.31	(128.96)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	3,605.56	478.86	(90.84)	5.63	(47.18)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	717.93	95.35	(18.09)	0.98	(7.43)
	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	3.07	0.00
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	7.37	0.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	0.00	0.00	0.00	4.52	0.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	14.24	0.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	0.00	0.00	0.00	4.02	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
51 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
							Intentionally blank				
							116,291.26	35,376.93	(2,618.24)	689.27	(5,260.77)

Switchers - WA

Commodity	(453.70)	689	186365
Commodity	(1,100.89)	37,504.78	191431
Commodity	(12,881.04)	130,079.26	191421
Commodity		(5,261)	186235
	(14,435.73)		

rate sensitive adj 0.95513 Annually

Commodity 13,788.00 191421

Demand (150.90)

Demand (388.17)

Demand (1,710.74)

Demand (2,227.81)

rate sensitive adj 0.95513 Annually

Demand 2,127.85 191431

KOB1 - WA ENERGY EFFICIENCY

908-07307	11529	-	include in interest calc. in
908-07203	11529	-	
908-07603	11529	-	

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

CURRENT AMORTIZATION RATES											State & Fed. USE STARTING JUNE	Service type	
Schedule	Block	WACOG Deferral In Rates	Demand Deferral FIRM In Rates	Demand Deferral INTERR In Rates	Residential Decoupling In Rates	Commercial Decoupling In Rates	Smart Energy In Rates	Intervenor Funding - CUB In Rates	Pension Expense Credit	Intervenor Funding - NWIGU			
1R (R01)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00021	0.00000	(0.00095)	Firm	Firm Sales
1C (C01)		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00048	0.00000	(0.00064)	Firm	Firm Sales
2R (R02)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00048	0.00000	(0.00064)	Firm	Firm Sales
3C Firm Sales (C03)		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00034	0.00000	(0.00046)	Firm	Firm Sales
Intentionally blank													
31 Firm Sales (I03)		0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00029	(0.00003)	(0.00095)	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	(0.00052)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00022	0.00000	(0.00029)	Firm	Firm Sales
31C Firm Trans (31 CTF)	Block 1	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00020	0.00000	(0.00027)	Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00018	0.00000	(0.00025)	Firm	Firm Trans
31C Interr Sales (31 CSI)	Block 1	0.04460	0.00000	0.00076	0.00000	(0.00241)	(0.00109)	0.00000	0.00023	0.00000	(0.00032)	Int	Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	(0.00241)	(0.00109)	0.00000	0.00021	0.00000	(0.00029)	Int	Int Sales
31I Firm Sales (31 ISF)	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00023	(0.00003)	(0.00031)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00020	0.00000	(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)	(0.00038)	Int	Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00036	(0.00003)	(0.00035)	Int	Int Sales
32C Firm Sales (32 CSF)	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00013	0.00000	(0.00017)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00011	0.00000	(0.00014)	Firm	Firm Sales
	Block 3	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00008	0.00000	(0.00010)	Firm	Firm Sales
	Block 4	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00004	0.00000	(0.00006)	Firm	Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00003	0.00000	(0.00003)	Firm	Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00001	0.00000	(0.00002)	Firm	Firm Sales
32I Firm Sales (32 ISF)	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	(0.00003)	(0.00018)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	(0.00003)	(0.00016)	Firm	Firm Sales
	Block 3	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	(0.00003)	(0.00011)	Firm	Firm Sales
	Block 4	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00003)	(0.00006)	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 (32CTF + 32ITF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	(0.00014)	Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00003)	(0.00012)	Firm	Firm Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	(0.00008)	Firm	Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00005)	Firm	Firm Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	(0.00003)	Firm	Firm Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	(0.00001)	Firm	Firm Trans
32 Interr Sales (32CSI + 32ISI)	Block 1	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00012	(0.00003)	(0.00016)	Int	Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	(0.00014)	Int	Int Sales
	Block 3	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00007	(0.00003)	(0.00010)	Int	Int Sales
	Block 4	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00006)	Int	Int Sales
	Block 5	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	(0.00003)	Int	Int Sales
	Block 6	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	(0.00002)	Int	Int Sales
32 Interr Trans (32CTI + 32ITI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00003)	(0.00013)	Int	Int Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00003)	(0.00011)	Int	Int Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00006	(0.00003)	(0.00008)	Int	Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	(0.00003)	(0.00005)	Int	Int Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	(0.00003)	(0.00003)	Int	Int Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	(0.00001)	Int	Int Trans
Intentionally blank													
Special Contracts		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	0.00000	(0.00001)		

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

Schedule	Block	Volumes		
		CIS	Prior Month Unbilled	Current Month Unbilled
1R (R01)		27,825.7	0.00	27,825.70
1C (C01)		4,747.3	0.00	4,747.30
2R (R02)		7,737,224.4	0.00	7,737,224.40
3C Firm Sales (C03)		4,761,195.8	0.00	4,761,195.80
Intentionally blank			0.00	-
31 Firm Sales (103)		170,221.5	0.00	170,221.50
Intentionally blank			0.00	-
19 (R19)		1,292.00	0.00	1,292.00
19	add'l mths		0.00	-
31C Firm Sales (31 CSF)	Block 1	1,492,340.2	0.00	1,492,340.20
	Block 2	683,983.9	0.00	683,983.90
31C Firm Trans (31 CTF)	Block 1	13,930.0	0.00	13,930.00
	Block 2	71,347.0	0.00	71,347.00
31C Interr Sales (31 CSI)	Block 1	8,972.0	0.00	8,972.00
	Block 2	34,242.0	0.00	34,242.00
31I Firm Sales (31 ISF)	Block 1	370,168.2	0.00	370,168.20
	Block 2	863,646.4	0.00	863,646.40
31I Firm Trans (31 ITF)	Block 1	4,255.0	0.00	4,255.00
	Block 2	6,800.0	0.00	6,800.00
31I Interr Sales (31 ISI)	Block 1	11,656.0	0.00	11,656.00
	Block 2	44,701.0	(1.00)	44,700.00
32C Firm Sales (32 CSF)	Block 1	335,919.0	(44891.00)	291,028.00
	Block 2	181,760.0	(24060.00)	157,700.00
	Block 3	50,037.0	0.00	50,037.00
	Block 4		0.00	-
	Block 5		0.00	-
	Block 6		0.00	-
32I Firm Sales (32 ISF)	Block 1	373,952.0	(35584.00)	348,368.00
	Block 2	430,491.0	(44078.00)	406,413.00
	Block 3	142,842.0	(21104.00)	141,838.00
	Block 4		0.00	-
	Block 5	6,130.0	35,105.0	41,235.00
	Block 6		0.00	-
32 Firm Trans (32CTF + 32ITF)	Block 1		(24127.00)	509,676.00
	Block 2		(16826.00)	743,841.00
	Block 3		0.00	511,520.00
	Block 4	990,620.0	0.00	990,620.00
	Block 5	1,002,710.0	0.00	1,002,710.00
	Block 6		0.00	-
32 Interr Sales (32CSI + 32ISI)	Block 1		(45968.00)	902,892.00
	Block 2		(62870.00)	1,098,013.00
	Block 3		(20000.00)	489,861.00
	Block 4		(30487.00)	846,386.00
	Block 5		0.00	290,248.00
	Block 6		0.00	-
32 Interr Trans (32CTI + 32ITI)	Block 1		(20000.00)	783,166.00
	Block 2		(40000.00)	1,382,861.00
	Block 3		(40000.00)	972,603.00
	Block 4		(79089.00)	2,697,565.00
	Block 5		0.00	4,750,059.00
	Block 6	5,661,295.0	0.00	5,661,295.00
Intentionally blank				-
Special Contracts	so ones	7,750,426.00		7,750,426.00
	total per above	49,588,945.4	(549,085.0)	89,048.0
	total per CIS rpt	49,588,945.4		89,048.0
	difference	0.0		per JV 54U

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

Debit (Credit)

	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
1	Aug-09							
2	Sep-09							
3	Oct-09							
4	Nov-09 old				3.25%			
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	Aug-10		12,018.14		3.25%	1,352.02	13,370.16	506,568.08
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	Aug-10	(5,260.77)		3.25%	169.67	(5,091.10)	60,186.16
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	Aug-10		0.00		3.25%	429.82	429.82	159,130.83
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	Aug-10	0.00		0.03	2,491.95	2,491.95	922,598.19
15							

Note:
 Nov Transfer to 191431

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

1 Debit (Credit)

2

3

4	Month/Year	Note	Accumulation	Transfers	Interest Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)

6

7	Beginning Balance							0.00
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8	Jan-10		0.00		3.25%	0.00	0.03	0.03
9	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
10	Mar-10		0.00		3.25%	68.03	68.06	25,186.41
11	Apr-10		0.00		3.25%	68.21	68.24	25,254.65
12	May-10		0.00		3.25%	68.40	68.43	25,323.08
13	Jun-10		0.00		3.25%	68.58	68.61	25,391.70
14	Jul-10		0.00		3.25%	68.77	68.80	25,460.50
15	Aug-10		0.00		3.25%	68.96	68.99	25,529.49
16	Sep-10							
17	Oct-10							
18	Nov-10							
19	Dec-10							

Notes

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
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	Aug-10		(2,618.24)		3.25%	37.95	(2,580.29)	12,742.64
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	Aug-10		689.27		3.25%	1.10	690.37	752.14
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	Aug-10		130,079.26		3.25%	(3,335.33)	126,743.93	(1,169,803.28)
15								