

UG-101751-SI

**Rates and Regulatory Affairs**  
**Facsimile: 503.721.2516**



October 25, 2010

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

2010 OCT 28 AM 9:28

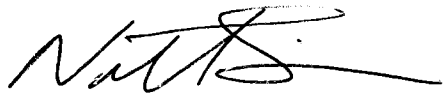
Re: **MONTHLY GAS COST DEFERRED BALANCE  
ACCUMULATIONS/AMORTIZATIONS**

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 September 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**  
**SEP 2010**

	<b>AUG 2010</b>	<b>Change</b>	<b>SEP 2010</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	506,568.08	(394,953.92)	507,940.04
186235 AMOR WA GREAT PROGRAM	60,186.16	81,331.61	54,667.95
186302 MARGIN SHARING - WA	(1,052,422.47)	888,658.85	(1,198,656.30)
186310 WA ENERGY EFFICIENCY	159,130.83	(2,554.62)	163,714.31
186312 WA - AUDIT RESIDENTI	922,598.19	(508,173.69)	925,096.89
186314 WA - LOW INCOME WEAT	25,529.23	(25,460.27)	60,746.37
186316 WA DSM AMORTIZATION	12,742.64	37,205.41	9,922.43
186365 ALBANY DFD GAIN - WA	752.14	(10,287.01)	1,491.71
<b>Subtotal 186xxx accounts</b>	<b>635,084.80</b>	<b>65,766.36</b>	<b>524,923.40</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(1,690,490.00)	999,883.00	(1,845,794.00)
191421 AMORT OF WACOG - WA	(1,169,803.28)	(1,700,780.68)	(1,040,247.50)
191430 DEMAND - ACCR WA	23,154.95	(878,907.67)	454,308.75
191431 AMORT OF DEMAND WA	(828,559.19)	(530,548.94)	(791,362.55)
<b>Subtotal 191xxx accounts</b>	<b>(3,665,697.52)</b>	<b>(2,110,354.29)</b>	<b>(3,223,095.30)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(3,030,612.72)</b>	<b>(2,044,587.93)</b>	<b>(2,698,171.90)</b>

**Northwest Natural Gas Company**

Date 30-Sep-10

Journal Entry Voucher No. 28A

Corp 5000

PGA Deferral

Document Number 100547790

Prepared:

*R. D. Dwyer*  
10/6/10

Approved

*N. T. S.*  
10/6/10

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	09302010 (MMDDYYYY)	09302010 (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	1,215,862.00 ✓		OR WACOG PGA Activity		
2	191400			H		1,215,862.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	3,041.00 ✓		Ore Storage PGA Timing		
4	191400			H		3,041.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		451,636.00 ✓	OR DEM PGA Activity		
6	191410			S	451,636.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	79,099.92		OR PGA Interest		
8	191400			H	-	109,468.00 ✓	OR WACOG Interest		
9	191410			S	21,827.08 ✓		OR DEM Incr. Interest		
10	191450			S	8,541.00 ✓		OR DEM Coll. Interest		
11	540100	84020	805-02885	S	154,135.46		OR DEM DEF Collected		
12	191450			H	-	154,135.46	OR DEM DEF Collected		
13	540200	84020	805-02950	S	151,042.00 ✓		WA WACOG PGA Activity		
14	191420			H		151,042.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		430,486.80 ✓	WA DEM PGA Activity		
16	191430			S	430,486.80		WA DEM PGA Activity		
17	411000	83010	419-06210	S	3,595.00		WA PGA Interest		
18	191420			H	-	4,262.00	WA WACOG Interest		
19	191430			S	667.00		WA DEM Interest		
				Total	2,519,933.26	2,519,933.26 ✓			

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_







October 6, 2010	NORTHWEST NATURAL GAS COMPANY													Reference
Page 3 OR	ACCOUNT 191.400 OREGON 11/09 - 10/10 WACOG													See *
	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	
Beg. Balance		(4,949,586)	(5,524,583)	(5,387,580)	(6,051,906)	(7,876,410)	(10,059,851)	(12,604,699)	(13,921,379)	(14,225,521)	(14,633,184)	(15,963,348)		
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										(304,407)			(304,407)	Jul 05 Tab
Bal. Before Int.										(14,529,928)			(14,529,928)	
Int. Rate	0.08618									(103,256)			(103,256)	
Ending Balance										(14,633,184)			(14,633,184)	
Spt. Accrual											(1,220,690)		(1,220,690)	Aug 05 Tab
Bal. Before Int.											(15,853,874)		(15,853,874)	
Int. Rate	0.08618										(109,474)		(109,474)	
Ending Balance											(15,963,348)		(15,963,348)	
Oct. Accrual														Sep 05 Tab
Bal. Before Int.												(15,963,348)	(15,963,348)	
Int. Rate	0													
Ending Balance												(15,963,348)	(15,963,348)	
Entry JV-28A	(17,710)	(37,476)	(39,044)	(40,930)	(49,835)	(64,176)	(81,093)	(94,910)	(100,709)	(103,256)	(109,474)		(738,613)	
Previously Book	(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(66,305)	(75,784)	(94,896)	(100,723)	(103,262)				
Net to Record			96	817	2,267	2,129	(5,309)	(14)	14	6	(109,474)			
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)	(304,407)	(1,220,690)		(15,224,735)	
Entry 191400													(109,468)	
Entry 419-06205													109,468	

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



October 6, 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	2,813,481	3,286,944		
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											328,989			328,989.00	Jul 05 Tab 12
Bal. Before Int.											2,794,593			2,794,592.51	
Int. Rate	0.08618										18,888			18,888.00	
Ending Balance											2,813,481			2,813,480.51	
Spt. Accrual												451,636		451,636.00	Aug 05 Tab 13
Bal. Before Int.												3,265,117		3,265,116.51	
Int. Rate	0.08618											21,827		21,827.00	
Ending Balance												3,286,944		3,286,943.51	
Oct. Accrual														-	Sep 05 Tab 14
Bal. Before Int.													3,286,944	3,286,943.51	
Int. Rate	0													-	
Ending Balance													3,286,944	3,286,943.51	
Entry JV-28A		(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294	16,281	18,888	21,827		88,655.00	
Previously Book		(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294	16,281	18,888				
Net to Record												0	21,827		
Monthly Deferral		(286,059)	71,045	226,245	175,839	586,265	509,072	329,891	440,773	364,593	328,989	451,636		3,198,288.51	
Entry 191410														21,827.08	
Entry 419-06205														(21,827.08)	

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

October 6, 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	
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	1,120,745		
Nov: Accrual	575,104												575,104	Oct 05 Tab 3
Bal. Before Int.	575,104												575,104	
Int. Rate	0.08618	2,065											2,065	
Ending Balance	577,169												577,169	
Dec: Accrual		(2,010,508)											(2,010,508)	Nov 05 Tab 4
Bal. Before Int.		(1,433,339)											(1,433,339)	
Int. Rate	0.08618	(3,074)											(3,074)	
Ending Balance		(1,436,413)											(1,436,413)	
Jan: Accrual			2,426,982										2,426,982	Dec 05 Tab 5
Bal. Before Int.			990,570										990,570	
Int. Rate	0.08618		(1,601)										(1,601)	
Ending Balance			988,969										988,969	
Feb: Accrual				2,018,891									2,018,891	Jan 05 Tab 6
Bal. Before Int.				3,007,860									3,007,860	
Int. Rate	0.08618			14,352									14,352	
Ending Balance				3,022,212									3,022,212	
Mar: Accrual					427,365								427,365	Feb 05 Tab 7
Bal. Before Int.					3,449,577								3,449,577	
Int. Rate	0.08618				23,239								23,239	
Ending Balance					3,472,816								3,472,816	
Apr: Accrual						(527,889)							(527,889)	Mar 05 Tab 8
Bal. Before Int.						2,944,927							2,944,927	
Int. Rate	0.08618					23,045							23,045	
Ending Balance						2,967,972							2,967,972	
May: Accrual							(634,421)						(634,421)	Apr 05 Tab 9
Bal. Before Int.							2,333,550						2,333,550	
Int. Rate	0.08618						19,037						19,037	
Ending Balance							2,352,587						2,352,587	
Jun: Accrual								(566,552)					(566,552)	May 05 Tab 10
Bal. Before Int.								1,786,035					1,786,035	
Int. Rate	0.08618							14,861					14,861	
Ending Balance								1,800,896					1,800,896	
Jul: Accrual									(237,583)				(237,583)	Jun 05 Tab 11
Bal. Before Int.									1,563,313				1,563,313	
Int. Rate	0.08618								12,080				12,080	
Ending Balance									1,575,393				1,575,393	
Aug: Accrual										(319,222)			(319,222)	Jul 05 Tab 12
Bal. Before Int.										1,256,171			1,256,171	
Int. Rate	0.08618									10,168			10,168	
Ending Balance										1,266,339			1,266,339	
Spt: Accrual											(154,135)		(154,135)	Aug 05 Tab 13
Bal. Before Int.											1,112,204		1,112,204	
Int. Rate	0.08618										8,541		8,541	
Ending Balance											1,120,745		1,120,745	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												1,120,745	1,120,745	
Int. Rate	0													
Ending Balance												1,120,745	1,120,745	
Entry JV-28A	2,065	(3,074)	(1,601)	14,352	23,239	23,045	19,037	14,861	12,080	10,168	8,541		122,713	
Previously Book	2,065	(3,074)	(1,601)	14,352	23,239	23,045	19,037	14,861	12,080	10,168				
Net to Record											8,541			
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)	(154,135)		998,032	
Entry 191450													8,541	
Entry 419-06205													(8,541)	

\* 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	2,546,445.46	
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	154,135.46	
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	319,221.67		
5	Net to Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,135.46	\$ -
6	Entry 191450	(154,135.46)											
7	Entry 805-02885	154,135.46											
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	9,445,256	-5,614,379
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	6,054,033	8,172,010	-4,719,032
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	2,659,104	-1,027,054
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	20,276,370	-11,360,465
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	1,449,930	
20	31ISF - 31SF A C	1,185,782	1,416,865	1,386,217	1,303,014	1,222,980	1,243,331	1,186,109	1,164,991	1,160,661	1,139,250	1,155,991	
21	32CSF - 32SF A C	403,406	390,355	494,418	400,457	460,034	419,184	387,453	331,676	299,159	428,543	296,847	
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	644,869	
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	3,547,637	
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	16,728,733	(11,360,465)
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	\$ 2,028,860.74	\$ -
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	\$ 245,474.90	
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	\$ 133,145.87	
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	\$ 65,603.06	\$ 39,522.45	
30	32ISF - 32SF A C	\$ 60,576.78	\$ 45,349.37	\$ 77,926.64	\$ 62,192.46	\$ 58,373.92	\$ 57,053.70	\$ 57,713.81	\$ 60,810.53	\$ 51,086.53	\$ 67,778.15	\$ 63,271.45	
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)	\$ (120,982.46)	\$ -
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)	\$ (64,893.68)	\$ -
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	\$ 120,516.83	
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	\$ 62,948.88	
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	\$ 479,004.24	\$ -
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	\$ 618.19	
37	31ISI - 31SIV	\$ 359.33	\$ 258.38	\$ 389.84	\$ 375.25	\$ 335.21	\$ 501.24	\$ 323.53	\$ 227.87	\$ 180.32	\$ 838.46	\$ 282.64	
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	\$ 17,515.63	
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	\$ 38,539.76	
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	\$ 56,956.22	\$ -
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)	\$ (7,059.23)	\$ -
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)	\$ (58.59)	\$ -
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	\$ 4,446.84	\$ -
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	\$ 259.01	\$ -
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	\$ 533,548.49	\$ -
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)	\$ (15,963.77)	\$ -
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	\$ 2,546,445.46	\$ -
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2010 PGA Activity\OR & WA PGA Deferrals_2009-10.xls\WAPGA Tab 17													

October 6, 2010		NORTHWEST NATURAL GAS COMPANY												
Page 1 WA		ACCOUNT 191.420 WASHINGTON 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
Beg. Balance			(599,167)	(663,987)	(645,294)	(741,297)	(973,036)	(1,191,393)	(1,454,114)	(1,611,609)	(1,645,177)	(1,689,970)	(1,845,794)	
Nov: Accrual		(598,357)												(598,357)
Bal. Before Int.		(598,357)	-	-	-	-	-	-	-	-	-	-	-	(598,357)
Int. Rate	0.0325	(810)	-	-	-	-	-	-	-	-	-	-	-	(810)
Ending Balance		(599,167)												(599,167)
Dec: Accrual			(63,112)											(63,112)
Bal. Before Int.			(662,279)	-	-	-	-	-	-	-	-	-	-	(662,279)
Int. Rate	0.0325		(1,708)	-	-	-	-	-	-	-	-	-	-	(1,708)
Ending Balance			(663,987)											(663,987)
Jan: Accrual				20,464										20,464
Bal. Before Int.				(643,523)	-	-	-	-	-	-	-	-	-	(643,523)
Int. Rate	0.0325			(1,771)	-	-	-	-	-	-	-	-	-	(1,771)
Ending Balance				(645,294)										(645,294)
Feb: Accrual					(94,128)									(94,128)
Bal. Before Int.					(739,422)	-	-	-	-	-	-	-	-	(739,422)
Int. Rate	0.0325				(1,875)	-	-	-	-	-	-	-	-	(1,875)
Ending Balance					(741,297)									(741,297)
Mar: Accrual						(229,421)								(229,421)
Bal. Before Int.						(970,718)	-	-	-	-	-	-	-	(970,718)
Int. Rate	0.0325					(2,318)	-	-	-	-	-	-	-	(2,318)
Ending Balance						(973,036)								(973,036)
Apr: Accrual							(215,430)							(215,430)
Bal. Before Int.							(1,188,466)	-	-	-	-	-	-	(1,188,466)
Int. Rate	0.0325						(2,927)	-	-	-	-	-	-	(2,927)
Ending Balance							(1,191,393)							(1,191,393)
May: Accrual								(259,143)						(259,143)
Bal. Before Int.								(1,450,536)	-	-	-	-	-	(1,450,536)
Int. Rate	0.0325							(3,578)	-	-	-	-	-	(3,578)
Ending Balance								(1,454,114)						(1,454,114)
Jun: Accrual									(153,349)					(153,349)
Bal. Before Int.									(1,607,463)	-	-	-	-	(1,607,463)
Int. Rate	0.0325								(4,146)	-	-	-	-	(4,146)
Ending Balance									(1,611,609)					(1,611,609)
Jul: Accrual										(29,164)				(29,164)
Bal. Before Int.										(1,640,773)	-	-	-	(1,640,773)
Int. Rate	0.0325									(4,404)	-	-	-	(4,404)
Ending Balance										(1,645,177)				(1,645,177)
Aug: Accrual											(40,283)			(40,283)
Bal. Before Int.											(1,685,460)	-	-	(1,685,460)
Int. Rate	0.0325										(4,510)	-	-	(4,510)
Ending Balance											(1,689,970)			(1,689,970)
Spt: Accrual												(151,042)		(151,042)
Bal. Before Int.												(1,841,012)	-	(1,841,012)
Int. Rate	0.0325											(4,782)	-	(4,782)
Ending Balance												(1,845,794)	-	(1,845,794)
Oct: Accrual														
Bal. Before Int.													(1,845,794)	(1,845,794)
Int. Rate	0													
Ending Balance													(1,845,794)	(1,845,794)
Entry JV-28A		(810)	(1,708)	(1,771)	(1,875)	(2,318)	(2,927)	(3,578)	(4,146)	(4,404)	(4,510)	(4,782)		(32,829)
Previously Book		(810)	(1,708)	(1,771)	(1,355)	(2,318)	(2,927)	(3,534)	(4,440)	(4,674)	(4,510)			
Net to Record		-	-	-	(520)	-	-	(44)	294	270	-	(4,782)	-	
Monthly Deferral		(598,357)	(63,112)	20,464	(94,128)	(229,421)	(215,430)	(259,143)	(153,349)	(29,164)	(40,283)	(151,042)	-	(1,812,965)
Entry 191420														(4,782)
Entry 419-06210														4,782

520

5207

Forecasted Baseload YR	Sep-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	7,361,250	\$ 3,823,875.00	0.51946	4,728,416	\$ 3,003,677.79	0.63524	2,632,834	\$ 820,197.21	0.1158
Yr around Contracts Albe	2,861,640	\$ 1,816,125.00	0.63464	-	\$ -	-	2,861,640	\$ 1,816,125.00	#VALUE!
Yr around Contracts-Sum	13,018,645	\$ 6,017,220.00	0.46220	17,493,840	\$ 10,302,570.00	0.58893	(4,475,195)	#####	0.1267
Forecasted Baseload YR				2,884,080	\$ 1,971,000.00	0.68341	(2,884,080)	#####	#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					\$ -	-			
Swing Contracts - Alberta	95,388	\$ 446,288.00	4.67866		\$ -	-			
Hedged Spot Purch-Rock					\$ -	-	-	\$ -	#VALUE!
Hedged Spot Purch-Alber					\$ -	-			
Hedged Spot Purch-Sum.					\$ -	-			
Spot Purchases-Rockies	9,469,482	\$ 2,621,751.89	0.27686		\$ -	-	9,469,482	\$ 2,621,751.89	#VALUE!
Spot Purchases-Alberta	8,594,920	\$ 3,089,600.00	0.35947		\$ -	-	8,594,920	\$ 3,089,600.00	#VALUE!
Spot Purchases-Sumas/Σ					\$ -	-	-	\$ -	#VALUE!
Volumetric Transp Chg		\$ 294,751.36			\$ 81,189.00		-	\$ 213,562.36	#VALUE!
Misc. Act. U/S Sales		\$ 1,000.00					-	\$ 1,000.00	#VALUE!
Sub Total	41,401,325	\$ 18,110,611.25	0.43744	25,106,336	\$ 15,358,436.79	0.61174	16,199,601	\$ 2,305,886.46	(0.1743)
	ok	ok							
Field Production Gas	496,939	\$ 343,360.78	0.69095	460,198	\$ 393,745.00	0.85560	36,741	\$ (50,384.22)	0.1646
Storage Activity:									
System Withdrawals	271,651	\$ 167,341.59	0.61602	210,000	\$ 142,185.00	0.67707	61,651	\$ 25,156.59	0.0611
System Injections	(13,753,326)	\$ (4,503,477.24)	0.32745				(13,753,326)	#####	
Sub Total	(13,481,675)	\$ (4,336,135.65)	0.32163	210,000	\$ 142,185.00	0.67707	(13,691,675)	#####	(0.3554)
	ok	ok							
P/M Imbalance Adj	(500,177)	(284,986)	0.56977				(500,177)	\$ (284,985.85)	0.5698
C/M Imbalance Adj	(331,285)	\$ (188,756.25)	0.56977				(331,285)	\$ (188,756.25)	0.5698
Cost of Company Use Gas	(45,686)	\$ (26,030.68)	0.56977				(45,686)	\$ (26,030.68)	0.5698
Misc. Cust. Imbalance Pt		\$ -					-	\$ -	
Prior Period Estimate Adj		\$ 9,141.44					-	\$ 9,141.44	
Line Loss & Unacct For				(88,182)			88,182		
Total Monthly Gas Cost	27,539,440	\$ 13,627,205.04	0.49483	25,688,352	\$ 15,894,366.79	0.61874	1,755,700	#####	(0.1239)
RESTATED COST AT EM				17,039,706.08					
ACTUAL COST OF GAS.				13,627,205.04					
VARIANCE FROM ACTU				(3,412,501.04)					
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	24,109,255	% Of Oregon Sales.....		0.9038					

Forecasted Baseload YR	Sep-10 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Washington.....	2,564,830	Oregon's Share of the Var.		(3,084,218.44)					
Total.....	<u>26,674,085</u>								
Estimated WACOG Variar				<u>(308,421.84)</u>					
		Shareholders Share of the WACOG Deferral		587,816					
		WACOG Equalization.....		<u>(127,000)</u>					
		Estimated Shareholder (gain) or Loss.....		<u>(714,816)</u>					

Base Load  
Swing

Gross Spot  
Injections

Storage

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	1,145,520.68	-
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	1,055,247.99	-
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	290,192.16	-
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	55,441.94	-
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	\$ 2,546,402.77	\$ -
	-46	-51	-46	-47	-47	-43	-44	-42	-43	-45	-43	0





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
<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	8,866,979	9,885,192	
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	7,837,445	
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	1,658,921	
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	19,381,558	
<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	5,557,018	6,388,090
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	5,178,226
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	1,072,391
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	12,638,707
<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	5,557,018	6,388,090	
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	5,178,226	
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	1,072,391	
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	12,638,707	
<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	8,872,997	9,891,238	
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	8,622,752	
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	2,795,433	
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	4,207,245	
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	25,516,667	
<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	9,409,106	10,722,310	(6,388,090)
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	8,910,432	(5,178,226)
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	2,834,099	(1,072,391)
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	4,207,245	
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	26,674,085	(12,638,707)
<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	\$ 13,843,678	\$ 13,627,205	\$ -
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	0.51088	0







Northwest Natural Gas Company

Date 30-Sep-10

Journal Entry Voucher No. 29

Corp 5000

Amort Rate Items

Document Number 100547291

Prepared:

DM 10/5/10

Approved

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Verified:

plb/plb

**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	09302010 (MMDDYYYY)	09302010 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) 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	18,132.86	-	AMORT 186306		
2	186306			H	-	18,132.86	C/M AMORT		
3	411000	83010	419-06205	H	-	138.33	C/M INTEREST		
4	186306			S	138.33	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	18,261.98	-	AMORT 186271		
6	186271			H	-	18,261.98	C/M AMORT		
7	411000	83010	419-06205	H	-	282.62	C/M INTEREST		
8	186271			S	282.62	-	C/M INT 186271		
9	402000	81199	495-06064	S	273,742.44	-	AMORT 186277		
10	186277			H	-	273,742.44	C/M AMORT		
11	411000	83010	419-06205	H	-	3,077.95	C/M INTEREST		
12	186277			S	3,077.95	-	C/M INT 186277		
13	402000	81199	495-06233	S	1,911.25	-	AMORT 186286		
14	186286			H	-	1,911.25	C/M AMORT		
15	411000	83010	419-06205	H	-	17.22	C/M INTEREST		
16	186286			S	17.22	-	C/M INT 186286		
17	402000	81199	495-06233	S	782.11	-	AMORT 186288		
18	186288			H	-	782.11	C/M AMORT		
19	411000	83010	419-06205	H	-	0.01	C/M INT 186288		
20	186288			S	0.01	-	C/M INTEREST		
21	191401			S	1,132,711.61	-	C/M AMORT		
22	541000	84020	805-02650	H	-	1,132,711.61	AMORT 191401		
23	191401			H	-	12,607.39	C/M INT 191401		
24	411000	83010	419-06205	S	12,607.39	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	132,458.71	AMORT 191411		
26	191411			S	132,458.71	-	C/M AMORT		

27	411000	83010	419-06205	H	-	123.45	C/M INTEREST
28	191411			S	123.45	-	C/M INTEREST 191411
29	402000	82299	495-06080	S	2,850.86	-	C/M AMORT 186316
30	186316			H	-	2,850.86	C/M AMORT
31	411000	83010	419-06210	H	-	30.65	C/M INTEREST 186316
32	186316			S	30.65	-	C/M INTEREST
33	402000	81199	495-08374	H	-	8,057.38	C/M AMORT 186370
34	186370			S	8,057.38	-	C/M AMORT
35	411000	83010	419-06205	S	49.37	-	C/M INTEREST
36	186370			H	-	49.37	C/M INT 186370
37	191421			S	132,544.51	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	132,544.51	C/M AMORT
39	411000	83010	419-06210	S	2,988.73	-	C/M INTEREST
40	191421			H	-	2,988.73	C/M INT 191421
41	191431			S	39,387.32	-	C/M AMORT
42	540700	84020	805-02655	H	-	39,387.32	C/M AMORT 191431
43	411000	83010	419-06210	S	2,190.68	-	C/M INT 191431
44	191431			H	-	2,190.68	C/M INTEREST
45	186365			S	3.03	-	C/M INTEREST 186365
46	411000	83010	419-06210	H	-	3.03	C/M INTEREST 186365
47	186365			S	736.54	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	736.54	C/M AMORT 186365
49	186310			S	430.98	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	430.98	INT - WA ENERGY EFF
51	186312			S	2,498.70	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	2,498.70	INT - WA ENERGY R&C
53	186232			S	6,744.12	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	6,744.12	C/M INTEREST 186232
55	186235			S	155.32	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	155.32	C/M INTEREST 186235
57	186235			H	-	5,673.53	C/M AMORT 186235
58	186314			S	69.14	-	C/M INTEREST 186314
59	411000	83010	419-06210	H	-	69.14	C/M INTEREST 186314
60	402000	82299	495-06517	S	5,673.53	-	C/M AMORT 186235
61	402000	81199	495-06540	S	10,854.65	-	SB408 FED & STATE AMORT
62	186401			H	-	10,854.65	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	549.68	SB408 FED & STATE INT
64	186401			S	549.68	-	SB408 FED & STATE INT
65	186301			H	-	-	OR STOR CREDIT AMORT
66	402000	81199	495-02225	H	-	-	OR STOR CREDIT AMORT

67	411000	83010	419-06205	H			OR STOP CREDIT INT
68	186301			H			OR STOP CREDIT INT
69	402000	81199	495-06540	H		12,781.00	SB 408 MCBIT AMORT
70	184301			S	12,761.00		SB 408 MCBIT AMORT
71	411000	83010	419-06205	S	786.37		SB 408 MCBIT INT
72	184301			H		786.37	SB 408 MCBIT INT
73	186234			S	1,371.96		C/M INTEREST 186234
74	411000	82299	419-06210	H		1,371.96	C/M INTEREST 186234
				Total	1,824,982.46	1,824,982.46	

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_



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

		WACOG Deferral	Demand Deferral	DSM	Albany Refund	Great Program
6	Schedule Block	A	B	C		
7	1R (R01)	0.05120	0.01703	(0.00113)	0.00058	(0.00484)
8	1C (C01)	0.05120	0.01703	(0.00113)	0.00046	(0.00373)
9	2R (R02)	0.05120	0.01703	(0.00113)	0.00034	(0.00281)
10	3 CFS (C03)	0.05120	0.01703	(0.00113)	0.00031	(0.00251)
11	3 FFS (F03)	0.05120	0.01703	(0.00113)	0.00028	(0.00225)
12	Intentionally blank					
13	19					
14	19					
15	21C Firm Sales					
16	Block 1					
17	Block 2					
18	Block 3					
19	Block 4					
20	21I Firm Sales					
21	Block 1					
22	Block 2					
23	Block 3					
24	Block 4					
25	22 (R27)	0.05120	0.01703	(0.00113)	0.00025	(0.00204)
26	41 Firm Sales	0.05120	0.01703	(0.00113)	0.00024	(0.00196)
27	(C41SF + I41SF)	0.05120	0.01703	(0.00113)	0.00021	(0.00172)
28	41 Firm Trans	0.00000	0.00000	0.00000	0.00000	0.00000
29	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
30	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
31	41 Intert Sales	0.05120	0.00680	(0.00129)	0.00000	0.00000
32	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000
33	42C Firm Sales	0.05120	0.01703	(0.00113)	0.00017	(0.00145)
34	(C42SF)	0.05120	0.01703	(0.00113)	0.00012	(0.00099)
35	Block 3	0.05120	0.01703	(0.00113)	0.00010	(0.00079)
36	Block 4	0.05120	0.01703	(0.00113)	0.00007	(0.00053)
37	Block 5	0.05120	0.01703	(0.00113)	0.00003	(0.00020)
38	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)
39	42I Firm Sales	0.05120	0.01703	(0.00113)	0.00021	(0.00170)
40	(I42SF)	0.05120	0.01703	(0.00113)	0.00018	(0.00153)
41	Block 1	0.05120	0.01703	(0.00113)	0.00014	(0.00117)
42	Block 2	0.05120	0.01703	(0.00113)	0.00011	(0.00094)
43	Block 3	0.05120	0.01703	(0.00113)	0.00008	(0.00062)
44	Block 4	0.05120	0.01703	(0.00113)	0.00003	(0.00024)
45	Block 5	0.00000	0.00000	0.00000	0.00010	0.00000
46	Block 6	0.00000	0.00000	0.00000	0.00009	0.00000
47	42 Firm Trans	0.00000	0.00000	0.00000	0.00007	0.00000
48	C42TF+	0.00000	0.00000	0.00000	0.00006	0.00000
49	I42TF	0.00000	0.00000	0.00000	0.00004	0.00000
50	Block 1	0.00000	0.00000	0.00000	0.00001	0.00000
51	Block 2	0.00000	0.00000	0.00000	0.00001	0.00000
52	Block 3	0.05120	0.00680	(0.00129)	0.00011	(0.00097)
53	Block 4	0.05120	0.00680	(0.00129)	0.00011	(0.00087)
54	Block 5	0.05120	0.00680	(0.00129)	0.00008	(0.00067)
55	Block 6	0.05120	0.00680	(0.00129)	0.00007	(0.00053)
56	Block 1	0.05120	0.00680	(0.00129)	0.00005	(0.00035)
57	Block 2	0.05120	0.00680	(0.00129)	0.00002	(0.00013)
58	Block 3	0.00000	0.00000	0.00000	0.00008	0.00000
59	Block 4	0.00000	0.00000	0.00000	0.00007	0.00000
60	Block 5	0.00000	0.00000	0.00000	0.00005	0.00000
61	Block 6	0.00000	0.00000	0.00000	0.00004	0.00000
62	43 Firm Trans	0.00000	0.00000	0.00000	0.00003	0.00000
63	I43TF	0.00000	0.00000	0.00000	0.00001	0.00000
64	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
65	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
66	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000
67	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000
68	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000
69	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000
70	61 (I61)	0.00000	0.00000	0.00000	0.00000	0.00000

CIS	Volumes		Total
	Prior Month Unbilled	Current Month Unbilled	
3,338.50	0.00	0.00	3,338.50
1,569.50	0.00	0.00	2,569.50
1,192,116.50	0.00	0.00	1,192,116.50
539,377.20	0.00	0.00	539,377.20
50,311.90	0.00	0.00	50,311.90
1,087.50	0.00	0.00	1,087.50
38,406.00	0.00	0.00	38,406.00
1,363.00	0.00	0.00	1,363.00
60,168.00	0.00	0.00	60,168.00
36,090.00	0.00	0.00	36,090.00
8,360.00	0.00	0.00	8,360.00
25,217.00	0.00	10,000.0	54,256.00
20,000.00	0.00	20,000.0	45,217.00
10,000.00	0.00	20,000.0	40,000.00
10,000.00	0.00	40,166.0	50,166.00
91,356.00	0.00	0.00	91,356.00
135,689.00	0.00	0.00	135,689.00
79,642.00	0.00	0.00	79,642.00
67,673.00	0.00	0.00	67,673.00
44,410.00	0.00	0.00	44,410.00
95,595.00	0.00	0.00	95,595.00
80,000.00	0.00	0.00	80,000.00
353,804.00	0.00	0.00	353,804.00
66,693.00	0.00	0.00	66,693.00
299,210.00	0.00	0.00	299,210.00
3,509,065	0	90,166.0	3,599,231.40

total CR & WA	54,170,898.30	total wa	3,599,231.40
total per CIS	54,170,898.30	total or	50,606,089.90
difference	0.00	total*	54,205,321.30

\*including unbilled

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

Schedule	Block	WACOG Deferral	Demand Deferral	DSM	Albany Refund	Great Program	191421 Amort Deferral	191431 Amort 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)	170.93	56.85	(3.77)	1.94	(16.16)
1C (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)	131.56	43.76	(2.90)	1.18	(9.58)
2R (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)	61,036.36	20,301.74	(1,347.09)	405.32	(3,349.85)
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	27,616.11	9,185.59	(609.50)	167.21	(1,353.84)
3 JFS (J03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	2,575.97	856.81	(56.85)	14.09	(113.20)
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
21J 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)	55.68	18.52	(1.23)	0.27	(2.22)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)	6,238.86	2,075.15	(137.69)	29.24	(238.83)
(C41SF + J41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)	2,072.56	689.37	(45.74)	8.50	(69.62)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
41 Intern Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)	1,966.39	654.05	(43.40)	6.53	(55.69)
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)	69.79	23.21	(1.54)	0.16	(1.35)
	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)	3,080.60	1,024.66	(67.99)	12.64	(102.29)
(J42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	1,847.81	614.61	(40.78)	6.50	(55.22)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	428.03	142.37	(9.45)	1.17	(9.78)
	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	5.43	0.00
	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000	0.00	0.00	0.00	4.07	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	3.01	0.00
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00	0.00	0.00	0.00	0.00
42 Intern Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)	4,677.43	621.22	(117.85)	10.05	(88.62)
	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)	6,947.28	922.69	(175.04)	14.93	(118.05)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)	4,077.67	541.57	(102.74)	6.37	(53.36)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)	3,464.86	460.18	(87.30)	4.74	(35.87)
	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 Intern Trans	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000	0.00	0.00	0.00	3.55	0.00
	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000	0.00	0.00	0.00	6.69	0.00
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000	0.00	0.00	0.00	4.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000	0.00	0.00	0.00	14.15	0.00
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000	0.00	0.00	0.00	2.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Intern Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank											
							126,457.89	38,232.35	(2,850.86)	736.54	(5,673.53)

Switchers - WA

Commodity	(464.58)	737	186365
Commodity	(1,351.88)	(2,851)	186316
Commodity	(4,556.10)	39,387.32	191431
Commodity		(5,674)	186235
	(8,372.56)		

rate sensitive adj

Commodity	0.95513	Annually
	6,098.62	191421
Demand	(154.51)	
Demand	(448.62)	
Demand	(605.10)	
	(1,208.23)	

rate sensitive adj

Demand	0.95513	Annually
	1,154.97	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											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)	0.00071	0.00000	(0.00051)	Firm	Firm Sales
1C (C01)		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00048	0.00000	(0.00041)	Firm	Firm Sales
2R (R02)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00048	0.00000	(0.00041)	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)	(0.00059)	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	0.00	0.00	0.00	0.00	0.00	Firm	Firm Sales
31C Firm Sales (31 CSF)	Block 1	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00024	0.00000	(0.00032)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00022	0.00000	(0.00029)	Firm	Firm Sales
31C Firm Trans (31 CTF)	Block 1	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00020	0.00000	(0.00027)	Firm	Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.00241)	0.00000	0.00000	0.00018	0.00000	(0.00025)	Firm	Firm Trans
31C Interr Sales (31 CSI)	Block 1	0.04460	0.00000	0.00076	0.00000	(0.00241)	(0.00109)	0.00000	0.00023	0.00000	(0.00023)	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)	(0.00011)	Firm	Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00020	(0.00003)	(0.00028)	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)	(0.00054)	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	0.00000	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)	(0.00008)	Firm	Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00003	(0.00003)	(0.00004)	Firm	Firm Sales
	Block 6	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00001	(0.00003)	(0.00002)	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)	(0.00006)	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)	(0.00010)	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 (32 CTI + 32 ITI)	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

		Volumes			
Schedule	Block	CLS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		30,803.8	0.00		30,803.80
1C (C01)		5,450.5	0.00		5,450.50
2R (R02)		8,656,674.5	0.00		8,656,674.50
3C Firm Sales (C03)		5,085,998.3	0.00		5,085,998.30
Intentionally blank			0.00		
3I Firm Sales (I03)		365,177.4	0.00		365,177.40
Intentionally blank			0.00		
19 (R19)		1,317.00	0.00		1,317.00
19	add'l mths		0.00		
31C Firm Sales	Block 1	1,574,534.2	0.00		1,574,534.20
(31 CSF)	Block 2	762,814.1	0.00		762,814.10
31C Firm Trans	Block 1	16,000.0	0.00		16,000.00
(31 CTF)	Block 2	87,211.0	0.00		87,211.00
31C Interr Sales	Block 1	11,591.0	0.00	3975.0	15,566.00
(31 CSI)	Block 2	30,009.0	0.00		30,009.00
31I Firm Sales	Block 1	382,867.8	0.00		382,867.80
(31 ISF)	Block 2	916,544.3	0.00		916,544.30
31I Firm Trans	Block 1	5,467.0	0.00		5,467.00
(31 ITF)	Block 2	11,802.0	0.00		11,802.00
31I Interr Sales	Block 1	11,156.0	0.00		11,156.00
(31 ISI)	Block 2	7,864.0	0.00		7,864.00
32C Firm Sales	Block 1	324,622.0	0.00		324,622.00
(32 CSF)	Block 2	138,562.0	0.00		138,562.00
	Block 3	9,341.0	0.00		9,341.00
	Block 4		0.00		
	Block 5		0.00		
	Block 6		0.00		
32I Firm Sales	Block 1	381,850.0	(10000.00)	10000.0	381,850.00
(32 ISF)	Block 2	454,839.0	(20000.00)	19330.0	453,889.00
	Block 3	130,997.0	(20000.00)		130,997.00
	Block 4	21,664.0	(35105.00)		(13,441.00)
	Block 5		0.00		
	Block 6		0.00		
32 Firm Trans	Block 1		0.00		499,561.00
(32 CTF + 32 ITF)	Block 2		0.00		728,356.00
	Block 3		0.00		474,660.00
	Block 4	898,371.0	0.00		898,371.00
	Block 5	981,451.0	0.00		981,451.00
	Block 6		0.00		
32 Interr Sales	Block 1		(3943.00)		895,718.00
(32 CSI + 32 ISI)	Block 2		0.00		1,095,748.00
	Block 3		0.00		500,124.00
	Block 4		0.00		870,491.00
	Block 5		0.00		406,209.00
	Block 6		0.00		
32 Interr Trans	Block 1		0.00		769,140.00
(32 CTF + 32 ITF)	Block 2		0.00		1,346,460.00
	Block 3		0.00		1,002,991.00
	Block 4		0.00		2,733,143.00
	Block 5		0.00		4,612,203.00
	Block 6	5,601,586.0	0.00		5,601,586.00
Intentionally blank					
Special Contracts		7,796,801.00			7,796,801.00
		50,661,832.9	(89,048.0)	33,305.0	50,606,089.90
		50,661,832.9		33,305.0	per JV 54U
		0.0		0.0	

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

		191401	191411	191411	186277	186271	186306	186286	186281	186288	186370
		AMORTIZATION:									
Schedule	Block	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTER	Residential Decoupling	Commercial Decoupling	Smart Energy	Intervenor Funding - CUB	Intervenor Funding - NWGU	OR Pension Difference	
1R (R01)		1,373.85	195.91	0.00	(970.63)	0.00	(33.58)	(6.78)	0.00	21.87	
1C (C01)		243.09	34.67	0.00	0.00	(13.14)	(5.94)	0.00	0.00	2.62	
2R (R02)		386,087.68	55,056.45	0.00	(272,771.81)	0.00	(9,435.78)	(1,904.47)	0.00	4,155.20	
3C Firm Sales (C03)		226,835.52	32,346.95	0.00	0.00	(12,257.26)	(5,543.74)	0.00	0.00	1,729.24	
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3I Firm Sales (I03)		16,286.91	2,322.53	0.00	0.00	0.00	0.00	0.00	(10.96)	105.90	
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
19 (R19)		58.61	8.96	0.00	0.00	0.00	(1.38)	0.00	0.00	0.00	
19	add'l mths	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
31C Firm Sales	Block 1	70,224.23	10,014.04	0.00	0.00	(3,794.63)	(1,716.24)	0.00	0.00	377.89	
(31 CSF)	Block 2	34,021.51	4,851.50	0.00	0.00	(1,838.38)	(831.47)	0.00	0.00	167.82	
31C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(38.56)	0.00	0.00	0.00	3.20	
(31 CTF)	Block 2	0.00	0.00	0.00	0.00	(216.18)	0.00	0.00	0.00	15.70	
31C Interv Sales	Block 1	694.24	0.00	11.83	0.00	(37.51)	(16.97)	0.00	0.00	3.58	
(31 CST)	Block 2	1,338.40	0.00	22.81	0.00	(72.32)	(32.71)	0.00	0.00	6.30	
31I Firm Sales	Block 1	17,075.90	2,435.04	0.00	0.00	0.00	0.00	0.00	(11.49)	88.06	
(31 ISF)	Block 2	40,877.88	5,829.22	0.00	0.00	0.00	0.00	0.00	(27.50)	183.31	
31I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.16)	1.04	
(31 ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.35)	2.01	
31I Interv Sales	Block 1	497.56	0.00	8.48	0.00	0.00	0.00	0.00	(0.33)	4.46	
(31 ISJ)	Block 2	350.73	0.00	5.98	0.00	0.00	0.00	0.00	(0.24)	2.83	
32C Firm Sales	Block 1	14,478.14	2,064.60	0.00	0.00	0.00	(353.84)	0.00	0.00	42.20	
(32 CSF)	Block 2	6,179.87	881.25	0.00	0.00	0.00	(151.03)	0.00	0.00	15.24	
	Block 3	416.61	59.41	0.00	0.00	0.00	(10.18)	0.00	0.00	0.75	
	Block 4	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	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32I Firm Sales	Block 1	17,030.51	2,428.57	0.00	0.00	0.00	0.00	0.00	(11.46)	53.46	
(32 ISF)	Block 2	20,243.45	2,886.73	0.00	0.00	0.00	0.00	0.00	(13.62)	54.47	
	Block 3	5,842.47	833.14	0.00	0.00	0.00	0.00	0.00	(3.93)	10.48	
	Block 4	(899.47)	(85.48)	0.00	0.00	0.00	0.00	0.00	0.40	(0.67)	
	Block 5	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	
32 Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14.99)	49.96	
(32CTF + 32ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(21.85)	65.55	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(14.24)	28.48	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(26.95)	35.93	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(29.44)	19.63	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32 Interv Sales	Block 1	39,949.02	0.00	680.75	0.00	0.00	0.00	0.00	(26.87)	107.49	
(32CST + 32IST)	Block 2	48,870.36	0.00	832.77	0.00	0.00	0.00	0.00	(32.87)	109.57	
	Block 3	22,305.53	0.00	380.09	0.00	0.00	0.00	0.00	(15.00)	35.01	
	Block 4	38,823.90	0.00	661.57	0.00	0.00	0.00	0.00	(26.11)	34.82	
	Block 5	18,116.92	0.00	308.72	0.00	0.00	0.00	0.00	(12.19)	8.12	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32 Interv Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(23.07)	76.91	
(32CTI + 32ITI)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(40.39)	121.18	
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(30.09)	60.18	
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(81.99)	109.33	
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(138.37)	92.24	
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(168.05)	56.02	
Intentionally Blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Special Contracts		1,027,623.42	122,163.49	2,913.00	(273,742.44)	(18,261.98)	(18,132.86)	(1,911.25)	(10,780.85)	(782.11)	8,057.38

1,132,711.61	191401
132,458.71	191411
(273,742.44)	186277
(18,261.98)	186271
(18,132.86)	186306
(1,911.25)	186286
(10,851.65)	186281
(782.11)	186288
8,057.38	186370

Commodity	(4,745.83)	
Commodity	(526.68)	
Commodity	(41.38)	
Commodity	(13,688.87)	
Commodity	(29,269.13)	
Commodity	(59,857.71)	
Commodity	(108,329.41)	
rate sensitive adj	0.97008 Annually	
Commodity	(105,080.19)	191401
Demand	(877.08)	
Demand	(75.00)	
Demand	(5.90)	
Demand	(1,981.88)	
Demand	(3,811.51)	
Demand	(496.52)	
Demand	(542.22)	
Demand	(7,809.91)	
rate sensitive adj	0.97008 Annually	
Demand	(7,882.32)	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	Aug-10		12,018.14		3.25%	1,352.02	13,370.16	506,568.08
15	Sep-10		0.00		3.25%	1,371.96	1,371.96	507,940.04

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	Sep-10	(5,673.53)		3.25%	155.32	(5,518.21)	54,667.95

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	Sep-10	0.00		3.25%	430.98	430.98	159,561.81

**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	Sep-10	0.00		0.03	2,498.70	2,498.70	925,096.89

**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		0.00		3.25%	68.96	68.99	25,529.49
Sep-10		0.00		3.25%	69.14	69.17	25,598.66
Oct-10							
Nov-10							
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	Sep-10		(2,850.86)		3.25%	30.65	(2,820.21)	9,922.43

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	Sep-10		736.54		3.25%	3.03	739.57	1,491.71