

UG-101933-SI

Rates and Regulatory Affairs
Facsimile: 503.721.2516



November 23, 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 DEC -1 AM 8:15

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 October 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
OCT 2010**

	SEP 2010	Change	OCT 2010
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	507,940.04	(394,953.92)	509,315.71
186235 AMOR WA GREAT PROGRAM	54,667.95	81,331.61	47,786.16
186302 MARGIN SHARING - WA	(1,198,656.30)	888,658.85	(1,341,919.87)
186310 WA ENERGY EFFICIENCY	163,714.31	(2,554.62)	173,237.48
186312 WA - AUDIT RESIDENTI	925,096.89	(508,173.69)	1,423,480.95
186314 WA - LOW INCOME WEAT	60,746.37	(25,460.27)	61,351.49
186316 WA DSM AMORTIZATION	9,922.43	37,205.41	6,457.80
186365 ALBANY DFD GAIN - WA	1,491.71	(10,287.01)	2,403.96
Subtotal 186xxx accounts	524,923.40	65,766.36	882,113.68
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(1,845,794.00)	999,883.00	(2,005,891.00)
191421 AMORT OF WACOG - WA	(1,040,247.50)	(1,700,780.68)	(881,855.62)
191430 DEMAND - ACCR WA	454,308.75	(878,907.67)	679,618.05
191431 AMORT OF DEMAND WA	(791,362.55)	(530,548.94)	(744,851.60)
Subtotal 191xxx accounts	(3,223,095.30)	(2,110,354.29)	(2,952,980.17)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(2,698,171.90)	(2,044,587.93)	(2,070,866.49)

Northwest Natural Gas Company

Date 31-Oct-10

Journal Entry Voucher No. 29

Corp 5000

Amort Rate Items

Document Number 100560688

Prepared:

JW 11/4/10

Approved

Verified:

[Signature]

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	10312010 (MMDDYYYY)	10312010 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

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	23,398.04	-	AMORT 186306		
2	186306			H	-	23,398.04	C/M AMORT		
3	411000	83010	419-06205	H	-	103.09	C/M INTEREST		
4	186306			S	103.09	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	21,758.23	-	AMORT 186271		
6	186271			H	-	21,758.23	C/M AMORT		
7	411000	83010	419-06205	H	-	248.09	C/M INTEREST		
8	186271			S	248.09	-	C/M INT 186271		
9	402000	81199	495-06064	S	371,775.65	-	AMORT 186277		
10	186277			H	-	371,775.65	C/M AMORT		
11	411000	83010	419-06205	H	-	2,531.82	C/M INTEREST		
12	186277			S	2,531.82	-	C/M INT 186277		
13	402000	81199	495-06233	S	2,595.71	-	AMORT 186286		
14	186286			H	-	2,595.71	C/M AMORT		
15	411000	83010	419-06205	H	-	13.40	C/M INTEREST		
16	186286			S	13.40	-	C/M INT 186286		
17	402000	81199	495-06233	S	857.25	-	AMORT 186288		
18	186288			H	-	857.25	C/M AMORT		
19	411000	83010	419-06205	S	1.52	-	C/M INT 186288		
20	186288			H	-	1.52	C/M INTEREST		
21	191401			S	1,406,423.05	-	C/M AMORT		
22	541000	84020	805-02650	H	-	1,406,423.05	AMORT 191401		
23	191401			H	-	10,460.08	C/M INT 191401		
24	411000	83010	419-06205	S	10,460.08	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	166,806.30	AMORT 191411		
26	191411			S	166,806.30	-	C/M AMORT		

27	411000	83010	419-06205	H	-	403.00	C/M INTEREST
28	191411			S	403.00	-	C/M INTEREST 191411
29	402000	82299	495-06080	S	3,486.78	-	C/M AMORT 186316
30	186316			H	-	3,486.78	C/M AMORT
31	411000	83010	419-06210	H	-	22.15	C/M INTEREST 186316
32	186316			S	22.15	-	C/M INTEREST
33	402000	81199	495-06374	H	-	10,130.54	C/M AMORT 186370
34	186370			S	10,130.54	-	C/M AMORT
35	411000	83010	419-06205	S	33.92	-	C/M INTEREST
36	186370			H	-	33.92	C/M INT 186370
37	191421			S	160,991.21	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	160,991.21	C/M AMORT
39	411000	83010	419-06210	S	2,599.33	-	C/M INTEREST
40	191421			H	-	2,599.33	C/M INT 191421
41	191431			S	48,588.43	-	C/M AMORT
42	540700	84020	805-02655	H	-	48,588.43	C/M AMORT 191431
43	411000	83010	419-06210	S	2,077.48	-	C/M INT 191431
44	191431			H	-	2,077.48	C/M INTEREST
45	186365			S	5.27	-	C/M INTEREST 186365
46	411000	83010	419-06210	H	-	5.27	C/M INTEREST 186365
47	186365			S	906.98	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	906.98	C/M AMORT 186365
49	186310			S	455.67	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	455.67	INT - WA ENERGY EFF
51	186312			S	3,176.06	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	3,176.06	INT - WA ENERGY R&C
53	186232			S	7,839.88	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	7,839.88	C/M INTEREST 186232
55	186235			S	138.55	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	138.55	C/M INTEREST 186235
57	186235			H	-	7,020.34	C/M AMORT 186235
58	186314			S	165.12	-	C/M INTEREST 186314
59	411000	83010	419-06210	H	-	165.12	C/M INTEREST 186314
60	402000	82299	495-06517	S	7,020.34	-	C/M AMORT 186235
61	402000	81199	495-06540	S	13,559.73	-	SB408 FED & STATE AMORT
62	186401			H	-	13,559.73	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	527.92	SB408 FED & STATE INT
64	186401			S	527.92	-	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 STOR CREDIT INT
68	186301			H		16,220.63	OR STOR CREDIT INT
69	402000	81199	485-06540	S	16,220.63		SB408 MCBIT AMORT
70	184301			S	760.79		SB408 MCBIT AMORT
71	411000	83010	419-06205	S		760.79	SB 408 MCBIT INT
72	184301			H			SB 408 MCBIT INT
73	186234			S	1,375.67		C/M INTEREST 186234
74	411000	82299	419-06210	H		1,375.67	C/M INTEREST 186234
				Total	2,287,457.68	2,287,457.68	

Prepared by _____
Date _____

Approved by _____
Date _____

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

		191421	191431	186316	186365	186235
		Amort WACOG	Amort Demand	Amort DSM	Albany Refund	GREAT Program
Schedule	Block	WACOG Deferral	Demand Deferral	DSM	Albany Refund	GREAT Program
		A	B	C		
IR (R01)		0.05120	0.01703	(0.00113)	0.00058	(0.00484)
IC (C01)		0.05120	0.01703	(0.00113)	0.00046	(0.00373)
IR (R02)		0.05120	0.01703	(0.00113)	0.00034	(0.00281)
J CPS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)
J JFS (R03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)
Intentionally blank						
19	1st month					
19	1st month					
21C Firm Sales	Block 1					
	Block 2					
	Block 3					
	Block 4					
21I Firm Sales	Block 1					
	Block 2					
	Block 3					
	Block 4					
27 (R27)		0.05120	0.01703	(0.00113)	0.00025	(0.00204)
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000
41 Inter Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)
	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)
	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)
42I Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)
	Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)
	Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000
(C42TF + I42TF)	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000
42 Inter Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)
(C42SI + I42SI)	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)
	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)
	Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)
	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000
43 Inter Trans		0.00000	0.00000	0.00000	0.00000	0.00000
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000
Intentionally blank						
		155,027.17	47,390.68	(3,466.78)	906.98	(7,020.34)

Switchers - WA

Commodity	(558.88)	907	186365
Commodity	(1,587.08)	(3,487)	186316
Commodity	(4,118.26)	48,568.43	191431
Commodity		160,991.21	191421
Commodity		(7,020)	186235
	(6,244.22)		

rate sensitive adj) 0.95513 Annually

Commodity 5,984.04 191421

Demand (186.88)
 Demand (521.19)
 Demand (546.95)
 Demand (1,254.02)

rate sensitive adj) 0.95513 Annually

Demand 1,197.75 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

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	STARTING JUNE '09	service type
1R (R01)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00071	0.00000	(0.00095)	Firm Firm Sales
1C (C01)		0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00048	0.00000	(0.00054)	Firm Firm Sales
2R (R02)		0.04460	0.00636	0.00000	(0.03151)	0.00000	(0.00109)	(0.00022)	0.00048	0.00000	(0.00054)	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	(0.00040)	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)	(0.00039)	Firm Firm Sales
Intentionally blank												
19 (R19)		0.85	0.13	0.00	0.00	0.00	(0.02)	0.00	0.00	0.00	0.00	Firm Firm Sales
19 add'l rmt		0.85	0.13	0.00	0.00	0.00	(0.02)	0.00	0.00	0.00	0.00	Firm Firm Sales
31C Firm Sales (31 CSF)	Block 1	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00024	0.00000	(0.00032)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	(0.00241)	(0.00109)	0.00000	0.00022	0.00000	(0.00039)	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
311 Firm Sales (31 ISF)	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00023	(0.00003)	(0.00031)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00020	(0.00003)	(0.00024)	Firm Firm Sales
311 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
311 Interr Sales (31 ISI)	Block 1	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00040	(0.00003)	(0.00050)	Int Int Sales
	Block 2	0.04460	0.00000	0.00076	0.00000	0.00000	0.00000	0.00000	0.00036	(0.00003)	(0.00045)	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	(0.00008)	Firm Firm Sales
	Block 5	0.04460	0.00636	0.00000	0.00000	0.00000	(0.00109)	0.00000	0.00003	0.00000	(0.00005)	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
321 Firm Sales (32 ISF)	Block 1	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	(0.00003)	(0.00019)	Firm Firm Sales
	Block 2	0.04460	0.00636	0.00000	0.00000	0.00000	0.00000	0.00000	0.00012	(0.00003)	(0.00012)	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)	(0.00004)	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	(0.00000)	(0.00017)	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)	(0.00015)	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)	(0.00008)	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 Increase
 Rates Effective November 1, 2009

Schedule	Block	Volumes			
		CIS	Prior Month	Current Month	Total
			Unbilled	Unbilled	
1R (R01)		28,717.00	0.00	28,717.00	
1C (C01)		5,328.70	0.00	5,328.70	
2R (R02)		11,769,939.20	0.00	11,769,939.20	
3C Firm Sales (C03)		5,909,058.30	0.00	5,909,058.30	
Intentionally blank			0.00		
3I Firm Sales (I03)		373,948.8	0.00	373,948.80	
Intentionally blank			0.00		
19 (R19)		1,296.00	0.00	1,296.00	
19	adj'l mths		0.00		
31C Firm Sales	Block 1	1,820,444.9	0.00	1,820,444.90	
(31 CSP)	Block 2	1,063,716.0	0.00	1,063,716.00	
31C Firm Trans	Block 1	15,753.0	0.00	15,753.00	
(31 CTF)	Block 2	123,495.0	0.00	123,495.00	
31C Interr Sales	Block 1	20,703.0	(3975.00)	16,728.00	
(31 CSI)	Block 2	73,794.0	0.00	73,794.00	
31I Firm Sales	Block 1	403,728.4	0.00	403,728.40	
(31 ISF)	Block 2	1,005,304.8	0.00	1,005,304.80	
31I Firm Trans	Block 1	6,021.0	0.00	6,021.00	
(31 ITF)	Block 2	29,065.0	0.00	29,065.00	
31I Interr Sales	Block 1	10,797.0	0.00	10,797.00	
(31 ISI)	Block 2	2,680.0	0.00	2,680.00	
32C Firm Sales	Block 1	426,026.0	0.00	426,026.00	
(32 CSF)	Block 2	305,138.0	0.00	305,138.00	
	Block 3	45,965.0	0.00	45,965.00	
	Block 4		0.00		
	Block 5		0.00		
	Block 6		0.00		
32I Firm Sales	Block 1	407,473.0	(10000.00)	397,473.00	
(32 ISF)	Block 2	536,848.0	(19330.00)	517,518.00	
	Block 3	194,519.0	0.00	194,519.00	
	Block 4	39,130.0	0.00	39,130.00	
	Block 5		0.00		
	Block 6		0.00		
32 Firm Trans	Block 1		0.00	497,413.00	
(32CTF + 32ITF)	Block 2		0.00	785,965.00	
	Block 3		0.00	514,484.00	
	Block 4	1,092,477.0	0.00	1,092,477.00	
	Block 5	1,115,050.0	0.00	1,115,050.00	
	Block 6		0.00		
32 Interr Sales	Block 1		0.00	986,065.00	
(32CSI + 32ISI)	Block 2		10,000.0	1,287,333.00	
	Block 3		18,187.0	683,164.00	
	Block 4		0.00	1,055,213.00	
	Block 5		0.00	279,627.00	
	Block 6		0.00		
32 Interr Trans	Block 1		0.00	784,294.00	
(32CTZ + 32ITZ)	Block 2		30,000.0	1,414,775.00	
	Block 3		60,000.0	977,165.00	
	Block 4		42,769.0	2,525,412.00	
	Block 5		16,744.0	5,024,035.00	
	Block 6	6,573,310.0	0.00	6,573,310.00	
Intentionally blank					
Special Contracts		8,531,494.00		8,531,494.00	
		58,568,464.1	(33,305.0)	58,712,859.10	
		58,568,464.1	177,700.0	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	186401	186288	186378
		AMORTIZATION:									
Schedule	Block	WACOG Deferral	Demand Deferral FIRM	Demand Deferral INTERR	Residential Decoupling	Commercial Decoupling	Smart Energy	Intervenor Funding - CUB	50% state & fed. USE STARTING 2009	Intervenor Funding - NWIGU	OR Pension Difference
1R (R01)		1,280.78	182.64	0.00	(904.87)	0.00	(31.30)	(6.32)	(27.28)	0.00	20.39
1C (C01)		237.66	33.89	0.00	0.00	(12.84)	(5.81)	0.00	(3.41)	0.00	2.56
2R (R02)		524,939.29	74,856.81	0.00	(370,870.78)	0.00	(12,829.23)	(2,589.39)	(7,532.76)	0.00	5,649.57
3C Firm Sales (C03)		263,544.00	37,581.61	0.00	0.00	(14,240.83)	(6,440.87)	0.00	(2,718.17)	0.00	2,009.08
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3I Firm Sales (I03)		16,678.12	2,378.31	0.00	0.00	0.00	0.00	0.00	(145.84)	(11.22)	108.45
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 (R19)		57.68	8.82	0.00	0.00	0.00	(1.36)	0.00	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	0.00
31C Firm Sales	Block 1	81,191.84	11,578.03	0.00	0.00	(4,387.27)	(1,984.28)	0.00	(582.94)	0.00	436.91
(31 CSF)	Block 2	47,441.73	6,765.23	0.00	0.00	(2,563.56)	(1,159.45)	0.00	(308.48)	0.00	234.02
31C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(37.96)	0.00	0.00	(4.25)	0.00	3.15
(31 CTF)	Block 2	0.00	0.00	0.00	0.00	(297.62)	0.00	0.00	(30.87)	0.00	22.23
31C Interr Sales	Block 1	746.07	0.00	12.71	0.00	(40.31)	(18.23)	0.00	(6.35)	0.00	3.85
(31 CSI)	Block 2	3,291.21	0.00	56.08	0.00	(177.84)	(80.44)	0.00	(21.40)	0.00	15.50
31I Firm Sales	Block 1	18,006.20	2,567.70	0.00	0.00	0.00	0.00	0.00	(125.16)	(12.11)	92.86
(31 ISF)	Block 2	44,836.59	6,393.74	0.00	0.00	0.00	0.00	0.00	(281.49)	(30.16)	201.06
31I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1.63)	(0.18)	1.14
(31 ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(7.27)	(0.87)	4.94
31I Interr Sales	Block 1	481.55	0.00	8.21	0.00	0.00	0.00	0.00	(6.26)	(0.32)	4.32
(31 ISI)	Block 2	119.53	0.00	2.04	0.00	0.00	0.00	0.00	(1.39)	(0.08)	0.96
32C Firm Sales	Block 1	19,000.76	2,709.53	0.00	0.00	0.00	(464.37)	0.00	(72.42)	0.00	55.38
(32 CSF)	Block 2	13,609.15	1,940.68	0.00	0.00	0.00	(332.60)	0.00	(42.77)	0.00	33.57
	Block 3	2,050.04	292.34	0.00	0.00	0.00	(50.10)	0.00	(4.60)	0.00	3.68
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32I Firm Sales	Block 1	17,727.30	2,527.93	0.00	0.00	0.00	0.00	0.00	(71.55)	(11.92)	55.65
(32 ISF)	Block 2	23,081.30	3,291.41	0.00	0.00	0.00	0.00	0.00	(82.20)	(15.53)	62.10
	Block 3	8,675.55	1,237.14	0.00	0.00	0.00	0.00	0.00	(21.40)	(5.84)	15.56
	Block 4	1,745.20	248.87	0.00	0.00	0.00	0.00	0.00	(7.35)	(1.17)	1.96
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(8.64)	(14.92)	49.74
(32 CTF + 32 ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(94.32)	(23.58)	70.74
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(61.18)	(15.43)	30.87
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(54.62)	(32.77)	43.70
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(33.45)	(33.45)	22.30
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Interr Sales	Block 1	43,978.50	0.00	749.41	0.00	0.00	0.00	0.00	(157.77)	(29.58)	118.33
(32 CSI + 32 ISI)	Block 2	57,415.05	0.00	978.37	0.00	0.00	0.00	0.00	(180.23)	(38.62)	128.73
	Block 3	30,469.11	0.00	519.20	0.00	0.00	0.00	0.00	(68.32)	(20.49)	47.82
	Block 4	47,062.50	0.00	801.96	0.00	0.00	0.00	0.00	(85.34)	(31.66)	42.21
	Block 5	12,471.36	0.00	212.52	0.00	0.00	0.00	0.00	(8.39)	(8.39)	5.99
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Interr Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(181.96)	(23.53)	78.43
(32 CTF + 32 ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(155.63)	(42.44)	127.33
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(78.17)	(29.31)	58.63
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(128.27)	(75.76)	101.02
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(130.72)	(150.72)	100.48
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(65.73)	(197.20)	65.73
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special Contracts		1,280,138.07	154,594.68	3,340.50	(371,775.65)	(21,758.23)	(23,398.04)	(2,595.71)	(13,351.08)	(857.25)	10,130.54

Commodity	Switchers	rate adj amount	191401
Commodity		(6,402.62)	191411
Commodity		(908.17)	186277
Commodity		(42.76)	186271
Commodity		(15,832.66)	186306
Commodity		(36,107.06)	186286
Commodity		(71,988.69)	186401
Commodity		(130,179.96)	186288
Commodity			186378
Commodity			186401, change mo
Commodity			10,130.54
Commodity			126,284.98
Demand		(913.47)	191411
Demand		(115.02)	
Demand		(6.10)	
Demand		(2,258.88)	
Demand		(4,579.01)	
Demand		(595.54)	
Demand		(678.73)	
Demand		(9,144.73)	
Demand		(8,871.12)	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
16	Oct-10		0.00		3.25%	1,375.67	1,375.67	509,315.71

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
16	Oct-10	(7,020.34)		3.25%	138.55	(6,881.79)	47,786.16

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		4,152.50		3.25%	430.98	4,583.48	163,714.31
16	Oct-10		9,067.50		3.25%	455.67	9,523.17	173,237.48

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
16	Oct-10	495,208.00		0.03	3,176.06	498,384.06	1,423,480.95

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					Interest			
4	Month/Year	Note	Accumulation	Transfers	Rate	Interest	Activity	Balance
5	(a)	(b)	(c)	(d)	(e2)	(e1)	(f)	(g)
6								
7	Beginning Balance							0.00
Intentionally Left Blank								
8	Jan-10		0.00		3.25%	0.00	0.03	0.03
9	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
10	Mar-10		0.00		3.25%	68.03	68.06	25,186.41
11	Apr-10		0.00		3.25%	68.21	68.24	25,254.65
12	May-10		0.00		3.25%	68.40	68.43	25,323.08
13	Jun-10		0.00		3.25%	68.58	68.61	25,391.70
14	Jul-10		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		35,148.00		3.25%	69.14	35,217.17	60,746.66
17	Oct-10		440.00		3.25%	165.12	605.15	61,351.82
18	Nov-10							
19	Dec-10							

Notes

\a

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
16	Oct-10		(3,486.78)		3.25%	22.15	(3,464.63)	6,457.80

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
16	Oct-10		906.98		3.25%	5.27	912.25	2,403.96

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	Sep-10		132,544.51		3.25%	(2,988.73)	129,555.78	(1,040,247.50)
16	Oct-10		160,991.21		3.25%	(2,599.33)	158,391.88	(881,855.62)

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

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Beginning Balance							
1	Aug-09		27,538.92			(722.61)	26,816.31	(252,522.96)
2	Sep-09		29,881.13			(603.64)	29,277.49	(223,245.47)
3	Oct-09		43,020.28			(546.39)	42,473.89	(180,771.58)
4	Nov-09 old		40,281.33			(435.07)	39,846.26	(140,925.32)
5	Nov-09 new		49,042.39	(165,623.04)	3.25%	(382.15)	(116,962.80)	(257,888.12)
6	Dec-09		172,726.54		3.25%	(464.55)	172,261.99	(85,626.13)
7	Jan-10		196,159.89	(1,500,827.06)	3.25%	(4,031.01)	(1,308,698.18)	(1,394,324.32)
8	Feb-10		134,231.97		3.25%	(3,594.52)	130,637.45	(1,263,686.86)
9	Mar-10		115,691.45		3.25%	(3,265.82)	112,425.63	(1,151,261.23)
10	Apr-10		107,425.63		3.25%	(2,972.53)	104,453.10	(1,046,808.14)
11	May-10		82,462.66		3.25%	(2,723.44)	79,739.22	(967,068.92)
12	Jun-10		63,760.96		3.25%	(2,532.80)	61,228.16	(905,840.76)
13	Jul-10		44,458.49		3.25%	(2,393.11)	42,065.38	(863,775.39)
14	Aug-10		37,504.78		3.25%	(2,288.60)	35,216.18	(828,559.21)
15	Sep-10		39,387.32		3.25%	(2,190.68)	37,196.64	(791,362.57)
16	Oct-10		48,588.43		3.25%	(2,077.48)	46,510.95	(744,851.61)

Northwest Natural Gas Company

Date 31-Oct-10

Journal Entry Voucher No. 28A

Corp 5000

PGA Deferral

Document Number 100560690

Prepared:

C. Dady 11/4/10

Approved

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	10312010 <small>(MMDDYYYY)</small>	10312010 <small>(MMDDYYYY)</small>	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	1,243,800.00		OR WACOG PGA Activity		
2	191400			H		1,243,800.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	5,244.00		Ore Storage PGA Timing		
4	191400			H		5,244.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		319,167.00	OR DEM PGA Activity		
6	191410			S	319,167.00		OR DEM PGA Activity		
7	411000	83010	419-06205	S	88,651.00		OR PGA Interest		
8	191400			H	-	119,110.00	OR WACOG Interest		
9	191410			S	24,752.00		OR DEM Incr. Interest		
10	191450			S	5,707.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	H		652,038.87	OR DEM DEF Collected		
12	191450			S	652,038.87	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	154,888.00		WA WACOG PGA Activity		
14	191420			H		154,888.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H		223,797.30	WA DEM PGA Activity		
16	191430			S	223,797.30		WA DEM PGA Activity		
17	411000	83010	419-06210	S	3,697.00	-	WA PGA Interest		
18	191420			H	-	5,209.00	WA WACOG Interest		
19	191430			S	1,512.00		WA DEM Interest		
Total					2,723,254.17	2,723,254.17			

Prepared by _____

Approved by _____

Date _____

Date _____

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference
Beg Balance		(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)	(15,961,555)		
Nov Accrual	(4,931,876)												(4,931,876)	Oct 05 Tac
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 Tac
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 Tac
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 Tac
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 Tac
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 Tac
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 Tac
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 Tac
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 Tac
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 Tac
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											(1,218,903)		(1,218,903)	Aug 05 Tac
Bal Before Int											(15,852,087)		(15,852,087)	
Int Rate	0.08618										(109,468)		(109,468)	
Ending Balance											(15,961,555)		(15,961,555)	
Oct Accrual												(1,249,050)	(1,249,050)	Sep 05 Tac
Bal Before Int												(17,210,605)	(17,210,605)	
Int Rate	0.08618											(119,116)	(119,116)	
Ending Balance												(17,329,721)	(17,329,721)	
Entry JV-28A	(17,710)	(37,476)	(39,044)	(40,930)	(49,835)	(64,176)	(81,093)	(94,910)	(100,709)	(103,256)	(109,468)	(119,116)	(857,723)	
Previously Book	(17,710)	(37,476)	(39,140)	(41,747)	(52,102)	(66,305)	(75,784)	(94,896)	(100,723)	(103,262)	(109,468)	(119,116)	(857,723)	
Net to Record			96	817	2,267	2,129	(5,309)	(14)	14	6				
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)	(1,218,903)	(1,249,050)	(16,471,998)	
Entry 191400													(119,110)	
Entry 419-06205													119,110	

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

Handwritten notes and signatures at the bottom right of the page.

Account Reconciliation
9/30/2010
191400 WACOG - Accr. OR

Description: Deferral of 67% of the difference between actual core commodity cost incurred and purchased WACOG collected as defined in the related state's annual PGA.

	Beginning Balance	Debits +	Credits -	Ending Balance	
Balance per Subledger	\$ (14,633,184.00)	-	\$ 1,328,371.00	\$ (15,961,555.00)	
SL Reconciling Items (see below)	-		-	-	
Adjusted Subledger Balance	\$ (14,633,184.00)	\$ -	\$ 1,328,371.00	\$ (15,961,555.00)	Tie
Balance per General Ledger	(14,633,190.00)	-	1,328,371.00	(15,961,561.00)	↑ Tie
GL Reconciling Items (see below)	6.00	-	-	(6.00)	
Adjusted General Ledger Balance	\$ (14,633,184.00)	\$ -	\$ 1,328,371.00	\$ (15,961,555.00)	Tie

Note: Subsidiary support found in back up for JV28A - see link below:

[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		-	-	
General Ledger Items				
<i>Itemize by individual items</i>	Overaccrued int CR			Fixed JV28a Sept 2010
Total General Adjustments		-	-	

NORTHWEST NATURAL GAS COMPANY

Page 1 OR

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

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference See *
Beg Balance		(287,086)	(217,848)	7,645	184,170	773,863	1,290,321	1,630,663	2,084,730	2,465,604	2,813,481	3,286,944		
Nov Accrual	(286,059)												(286,059.10)	Oct 05 Tac 9
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 Tac 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 Tac 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 Tac 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 Tac 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 Tac 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 Tac 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 Tac 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 Tac 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 Tac 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 Tac 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												319,167	319,167.00	Sep 05 Tac 14
Bal Before Int												3,606,111	3,606,110.51	
Int Rate	0.08618											24,752	24,752.00	
Ending Balance												3,630,863	3,630,862.51	
Entry JV-28A	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294	16,281	18,888	21,827	24,752	113,407.00	
Previously Book	(1,027)	(1,807)	(752)	686	3,428	7,386	10,451	13,294	16,281	18,888	21,827			
Net to Record											0	(0)	24,752	
Monthly Deferral	(286,059)	71,045	226,245	175,839	586,265	509,072	329,891	440,773	364,593	328,989	451,636	319,167	3,517,455.51	
Entry 191410													24,752.00	
Entry 419-06205													(24,752.00)	

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

NORTHWEST NATURAL GAS COMPANY

ACCOUNT 191 450 OREGON 11-09 - 10/10 OR Demand Accrual Vol

	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Balance	Reference See *
Bag 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												(652.039)	(652.039)	Sep 05 Tab 14
Bal Before Int												468.706	468.706	
Int Rate	0.08618											5.707	5.707	
Ending Balance												474.413	474.413	
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	5.707	128.420	
Previously Book	2.065	(3.074)	(1.601)	14.352	23.239	23.045	19.037	14.861	12.080	10.168	8.541	5.707		
Net to Record												5.707		
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)	(652.039)	345.993	
Entry 191450													5.707	
Entry 419-06205													(5.707)	

* 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	4,539,636.13
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	(652,038.87)
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	154,135.46	
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (652,038.87)
6 Entry 191450		652,038.87										
7 Entry 805-02885		(652,038.87)										

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	19,730,631
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	8,172,010	14,144,637
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	2,659,164	2,963,662
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	36,858,530
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	1,526,767
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	1,192,622
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	372,331
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	637,546
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	3,729,467
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	33,129,064
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	\$ 4,017,899.26
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	\$ 245,372.05
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	\$ 133,316.04
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	\$ 40,161.99
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	\$ 58,732.96
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)	\$ (120,962.46)	\$ (120,516.83)
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)	\$ (62,948.88)
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	\$ 120,785.17
34 Current Month Unbilled MDDV Ind	\$ 73,704.21	\$ 74,424.60	\$ 73,047.81	\$ 72,609.55	\$ 71,072.16	\$ 64,399.06	\$ 64,399.06	\$ 64,399.08	\$ 66,120.40	\$ 64,893.68	\$ 62,948.88	\$ 62,263.52
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	\$ 477,166.03
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	\$ 1,404.22
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	\$ 200.26
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	\$ 23,893.16
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	\$ 36,539.76	\$ 39,458.22
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	\$ 64,955.86
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)	\$ (4,446.84)
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)	\$ (259.01)
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	\$ 416.99
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	\$ 537,834.90
48 Percent Impact of Sensitive Effect	\$ (0.0299)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
49 Revenue Sensitive Adjustment	\$ (17,297.16)	\$ (19,000.85)	\$ (17,180.21)	\$ (17,558.79)	\$ (17,691.14)	\$ (16,140.10)	\$ (16,481.25)	\$ (15,864.45)	\$ (16,056.17)	\$ (16,972.67)	\$ (15,963.77)	\$ (16,332.02)
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	\$ 4,539,636.13

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	1,277,054	2,537,624
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	738,422	1,233,416
Industrial Firm	233,807	339,355	286,028	250,068	272,615	245,583	220,536	196,017	168,628	182,861	174,995	241,263
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	2,190,470	4,012,302
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	67,536	68,504
41ISF - 41SF A C	10,337	18,494	18,313	16,606	15,887	17,696	18,089	18,011	17,761	14,752	14,794	15,300
42CSF - 42SF A C	23,728	36,414	27,718	22,780	23,694	20,581	18,438	15,666	13,986	14,522	13,307	16,958
42ISF - 42SF A C	65,652	78,924	78,033	73,667	85,135	88,625	83,552	70,121	58,892	68,865	67,517	26,188
Sub Total	170,618	235,362	218,892	190,580	241,460	202,753	222,722	181,976	162,799	162,316	163,154	126,952
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	2,027,316	3,885,352
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	\$ 236,973	\$ 454,159
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	\$ 2,651.74	\$ 2,651.74
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	\$ 3,616.11
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	\$ 5,370.21	\$ 6,184.98
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	\$ 10,633.69	\$ 11,257.98
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	\$ 36,342.00	\$ 33,950.00
Prior Mo Manual Adjustments Com		\$ (2,058.20)	\$ (2,058.20)	\$ -	\$ -	\$ (2,307.09)	\$ -	\$ -	\$ -	\$ (1,063.12)	\$ -	\$ -
Prior Mo Manual Adjustments Ind		\$ (2,410.64)	\$ (2,410.64)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Mo Manual Adjustments Ind Int		\$ -	\$ (445.41)	\$ -	\$ -	\$ -	\$ -	\$ (1,827.05)	\$ -	\$ (13.00)	\$ -	\$ -
Unbilled Manual Adjustments Com		\$ 2,058.20	\$ -	\$ -	\$ 2,307.09	\$ -	\$ -	\$ -	\$ 1,063.12	\$ -	\$ -	\$ -
Unbilled Manual Adjustments Ind		\$ 2,410.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.26
Unbilled Manual Adjustments Ind Int		\$ 445.41	\$ -	\$ -	\$ -	\$ -	\$ 1,827.05	\$ -	\$ 13.00	\$ -	\$ -	\$ -
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)		5,000.26
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	\$ 36,342.00	\$ 38,950.26
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)	\$ (1,631)	\$ (1,746)
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	\$ 271,685	\$ 491,324
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	702,170.80	715,121.95
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)	(430,486.80)	(223,797.35)
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)	(446,640.73)	(430,486.80)	
Net to Book (191430)	12,531.01	(18,638.00)	-	6,106.99	(858.51)	(4.00)	(4,813.35)	5,675.86	-	-	-	(223,797.35)
Entry 191430												223,797.35
Entry 805-02940												(223,797.35)
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	149,275	296,623
Commercial	230,136	416,025	284,793	223,195	235,284	183,653	139,322	108,367	76,715	88,324	87,616	144,956
Industrial Firm	26,794	39,888	29,175	27,984	29,361	25,323	22,942	21,285	19,425	20,275	19,508	33,158
Industrial Interruptible	19,195	19,566	20,897	18,448	13,120	14,504	12,312	9,467	15,563	13,186	15,286	16,672
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	271,685	491,324

Account Reconciliation
 9/30/2010
 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	\$ 23,154.95	\$ 431,132.80		\$ 454,287.75
SL Reconciling Items (see below)	-			-
Adjusted Subledger Balance	\$ 23,154.95	\$ 431,132.80	\$ -	\$ 454,287.75
Balance per General Ledger	23,154.95	431,153.80	-	454,308.75
GL Reconciling Items (see below)	-		21.00	(21.00)
Adjusted General Ledger Balance	\$ 23,154.95	\$ 431,153.80	\$ 21.00	\$ 454,287.75

Tie
 ↑
 ↓
 Tie

Note: Subsidiary support found in back up for JV28A - see link below:
[JV28A°20Cost°20of°20Gas°20Deferral°20OR°20&°20WA/2009°20PGA°20Activity/Journal°20upload°20SAP°20&°20OR°20WA°20PGAIN°20](#)

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		0	0	
General Ledger Items				
<i>Itemize by individual items</i>				
	Over accrued Int		21	Adj JV28A Sept 2010
Total General Adjustments		-	21	

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	996,978.46	1,145,520.66	2,392,888.16
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	1,762,367.22
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	321,607.46
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	63,162.24
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	\$ 2,404,868.29	\$ 2,546,407.77	\$ 4,539,958.10
	-46	-51	-46	-47	-47	-43	-44	-42	-43	-45	-43	-43

Forecasted Baseload YR	Oct-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	7,611,496	\$ 4,168,020.68	0.54760	7,625,225	\$ 4,613,110.00	0.60498	(13,729)	\$ (445,089.32)	0.0574
Yr around Contracts Albe	2,986,208	\$ 1,876,662.50	0.62844	-	\$ -	-	2,986,208	\$ 1,876,662.50	#VALUE!
Yr around Contracts-Surr	13,651,587	\$ 6,517,576.24	0.47742	18,076,968	\$ 11,242,305.00	0.62191	(4,425,381)	#####	0.1445
Forecasted Baseload YR				4,505,261	\$ 2,881,837.50	0.63966	(4,505,261)	#####	#VALUE!
S.T. Contracts-Rockies				-	\$ -	-	-	\$ -	#VALUE!
S.T. Contracts-Alberta				-	\$ -	-	-	\$ -	#VALUE!
S.T. Contracts-Sumas/St				-	\$ -	-	-	\$ -	#VALUE!
Forecasted Baseload S.T				5,994,718	\$ 3,301,500.00	0.55073	(5,994,718)	#####	#VALUE!
Swing Contracts - Rockie	4,326,960	\$ 1,737,800.00	0.40162	4,391,629	\$ 2,246,921.37	0.51164			
Swing Contracts - Alberta	1,444,940	\$ 3,785,035.00	2.61951	1,268,067	\$ 692,862.18	0.54639			
Hedged Spot Purch-Rock				1,516,195	\$ 768,800.00	0.50706	(1,516,195)	\$ (768,800.00)	#VALUE!
Hedged Spot Purch-Albe				1,516,195	\$ 785,850.00	0.51830			
Hedged Spot Purch-Sum.									
Spot Purchases-Rockies	10,479,670	\$ 3,470,098.51	0.33113	3,946,847	\$ 2,052,526.86	0.52004	6,532,823	\$ 1,417,571.65	0.1889
Spot Purchases-Alberta	17,959,015	\$ 6,079,065.56	0.33850	1,568,896	\$ 815,891.90	0.52004	16,390,119	\$ 5,263,173.66	0.1815
Spot Purchases-Sumas/Σ				674,904	\$ 350,978.71	0.52004	(674,904)	\$ (350,978.71)	#VALUE!
Volumetric Transp Chg		\$ 155,633.85			\$ 164,932.00		-	\$ (9,298.15)	#VALUE!
Misc. Act. U/S Sales	(47,827)	\$ (16,434.15)	0.34362				(47,827)	\$ (16,434.15)	#VALUE!
Sub Total	58,412,049	\$ 27,773,458.19	0.47547	51,084,905	\$ 29,917,515.53	0.58564	8,731,135	#####	(0.1102)
Field Production Gas	582,025	\$ 403,546.73	0.69335	558,000	\$ 477,425.00	0.85560	24,025	\$ (73,878.27)	0.1623
Storage Activity:									
System Withdrawals	2,648,057	\$ 1,372,898.64	0.51846	225,889	\$ 150,514.00	0.66632	2,422,168	\$ 1,222,384.64	0.1479
System Injections	(14,129,691)	\$ (4,795,661.44)	0.33940				(14,129,691)	#####	
Sub Total	(11,481,634)	\$ (3,422,762.80)	0.29811	225,889	\$ 150,514.00	0.66632	(11,707,523)	#####	(0.3682)
check		check	#VALUE!						
P/M Imbalance Adj	331,285	\$ 188,756.25	0.56977				331,285	\$ 188,756.25	0.5698
C/M Imbalance Adj	(598,250)	\$ (340,864.89)	0.56977				(598,250)	\$ (340,864.89)	0.5698
Cost of Company Use Ga	(26,210)	\$ (14,933.72)	0.56977				(26,210)	\$ (14,933.72)	0.5698
Misc. Cust. Imbalance Pl	(163)	\$ (280.44)	1.72049				(163)	\$ (280.44)	1.7205
Prior Period Estimate Adj		\$ (163,739.43)					-	\$ (163,739.43)	
Line Loss & Unacct For				(178,126)			178,126		
Total Monthly Gas Cost	47,219,102	\$ 24,423,179.89	0.51723	51,690,668	\$ 30,545,454.53	0.59093	(3,067,575)	#####	(0.0737)
RESTATED COST AT EM				27,903,082.16					
ACTUAL COST OF GAS.				24,423,179.89					
VARIANCE FROM ACTU				(3,479,902.27)					
Sales Sendout, See WAF Ore. Portion of Sendout X % of Oregon Sales									
Oregon.....	41,253,951	% Of Oregon Sales.....		0.9032					

Forecasted Baseload YR	Oct-10 (Estimate)			Embedded			Comparison to Embedded		
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM
Washington.....	4,420,322	Oregon's Share of the Var.		(3,143,047.73)					
Total.....	<u>45,674,273</u>								
Estimated WACOG Variar				<u>(314,304.77)</u>					
		Shareholders Share of the WACOG Deferral		626,258					
		WACOG Equalization.....		(100,000)					
		Estimated Shareholder (gain) or Loss.....		<u>(726,258)</u>					

Base Load
Swing

Gross Spot
Injections

Storage

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

	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	9,885,192	13,347,785
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	9,162,394
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	1,767,535
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	34,378,266	22,208,439	17,606,395	19,381,558	24,277,714
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	6,368,090
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	1,072,591
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
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	6,368,090	15,331,568
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	10,125,461
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	1,149,206
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	26,576,555
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	9,891,236	13,353,677
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	6,113,591	8,622,752	10,430,728
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	3,146,329
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	4,043,897	4,207,245	4,803,421
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	31,736,423
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	10,722,310	22,267,655
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	15,378,053
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	3,225,144
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	4,043,897	4,207,245	4,803,421
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	45,674,273
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	\$ 13,627,205	\$ 24,423,150
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	0.51080	0.54473