

Rates and Regulatory Affairs
Facsimile: 503.721.2516



December 29, 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

2011 JAN -3 AM 8:08

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 November 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
NOV 2010**

	OCT 2010	Change	NOV 2010
WASHINGTON 186XXX ACCOUNTS			
186234 DEF WA GREAT PROGRAM	509,315.71	(507,940.04)	1,375.67
186235 AMOR WA GREAT PROGRAM	47,786.16	484,983.30	532,769.46
186302 MARGIN SHARING - WA	(1,341,919.87)	(131,269.85)	(1,473,189.72)
186310 WA ENERGY EFFICIENCY	173,237.48	(172,768.30)	469.18
186312 WA - AUDIT RESIDENTI	1,423,480.95	(1,419,625.69)	3,855.26
186314 WA - LOW INCOME WEAT	61,351.49	(61,185.33)	166.16
186316 WA DSM AMORTIZATION	6,457.80	1,559,971.74	1,566,429.54
186365 ALBANY DFD GAIN - WA	2,403.96	(2,403.96)	0.00
Subtotal 186xxx accounts	882,113.68	(250,238.13)	631,875.55
WASHINGTON 191XXX ACCOUNTS			
191420 WACOG - ACCR. WA	(2,005,891.00)	1,813,032.00	(192,859.00)
191421 AMORT OF WACOG - WA	(881,855.62)	(1,785,535.01)	(2,667,390.63)
191430 DEMAND - ACCR WA	679,618.05	(897,217.42)	(217,599.37)
191431 AMORT OF DEMAND WA	(744,851.60)	773,168.42	28,316.82
Subtotal 191xxx accounts	(2,952,980.17)	(96,552.01)	(3,049,532.18)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(2,070,866.49)	(346,790.14)	(2,417,656.63)

Northwest Natural Gas Company

Date 30-Nov-10

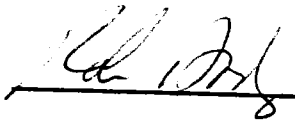
Journal Entry Voucher No. JV 28A

Corp 5000

PGA Deferral

Document Number 100570562

Prepared:

 12/6/10

Approved

 12/6/10

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	11302010 (MMDDYYYY)	11302010 (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	1,611,784.00		OR WACOG PGA Activity		
2	191400			H		1,611,784.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	20,704.00		Ore Storage PGA Timing		
4	191400			H		20,704.00	OR Storage PGA Adj		
5	540100	84020	805-02880	H		467,661.71	OR DEM PGA Activity		
6	191410			S	467,661.71		OR DEM PGA Activity		
7	411000	83010	419-06205	S	6,963.00		OR PGA Interest		
8	191400			H		5,862.00	OR WACOG Interest		
9	191410			S	1,679.00		OR DEM Incr. Interest		
10	191450			H		2,780.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	774,261.13		OR DEM DEF Collected		
12	191450			H		774,261.13	OR DEM DEF Collected		
13	540200	84020	805-02950	S	192,598.00		WA WACOG PGA Activity		
14	191420			H		192,598.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	217,305.37		WA DEM PGA Activity		
16	191430			H		217,305.37	WA DEM PGA Activity		
17	411000	83010	419-06210	S	555.00		WA PGA Interest		
18	191420			H		261.00	WA WACOG Interest		
19	191430			H		294.00	WA DEM Interest		
				Total	3,293,511.21	3,293,511.21			

Prepared by _____

Date _____

Approved by _____

Date _____

Oregon WACOG Deferral Calculation
2010 - 11 Tracker year
System Calendar Sales Volume

R: Gas Accounting Reconciliations, GS Rec Data from SAP through Oct 2010 as of Sheet 1

Line No	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1	P / M Unbilled Volumes:	26,576,555	57,116,209	-	-	-	-	-	-	-	-	-	-
2	C / M Unbilled Volumes:	26,576,555	57,116,209	-	-	-	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes:	55,336,847	-	-	-	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes:	85,876,501	(57,116,209)	-	-	-	-	-	-	-	-	-	-
5	Total Cldty Costs Incurred in ORPGA file	\$ 41,839,920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.48721	0	0	0	0	0	0	0	0	0	0	0
	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
	Oregon Calendar Sales Volumes												
	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
7	P / M Unbilled Volumes:	23,905,866	51,239,259	-	-	-	-	-	-	-	-	-	-
8	C / M Unbilled Volumes:	23,905,866	51,239,259	-	-	-	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes:	50,209,142	-	-	-	-	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes:	77,542,535	-	-	-	-	-	-	-	-	-	-	-
11	Less: Winter WACOG Usage	947,678	-	-	-	-	-	-	-	-	-	-	-
12	Incremental Usage	-	-	-	-	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes:	76,594,857	-	-	-	-	-	-	-	-	-	-	-
14	"ORPGA" Average Commodity Rate	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
15	"ORPGA" Winter Commodity Rate	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912	0.50912
16	Monthly Incremental Rate	-	-	-	-	-	-	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 39,087,887	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE Commodity Cost Collected	\$ 39,570,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes:	77,542,535	-	-	-	-	-	-	-	-	-	-	-
22	WACOG Incurred: Calculated Vol.	0.48721	0	0	0	0	0	0	0	0	0	0	0
23	Amount	\$ 37,779,498	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 1,790,871.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dfrr (Collection vs Calculated)	\$ 1,611,784.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	-	-	-	-	-	-	-	-	-	-	-	-
28	Net to Book (191400)	\$ 1,611,784.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Entry 191400	-	-	-	-	-	-	-	-	-	-	-	-
30	Entry 805-02890	-	-	-	-	-	-	-	-	-	-	-	-

(1,611,784)
1,611,784

Oregon Storage Cut Off Adjustment:

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
88 "ORPGA" Proforma Commodity Rate	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765	0.50765
89 "ORPGA" Winter Proforma Cdty Rate	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645	0.50645
90 "Collections" Winter Commodity Rate	\$ 479,952	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 38,883,379	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 39,363,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	\$ 39,570,369.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Total Collection vs Calculated Restated	\$ 39,363,330.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95 Total Collection vs Calculated	\$ 207,038.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96 .10% Dfrt. (Collection vs Calculated)	\$ 20,704.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97 Amount Previously Booked												
98 Net to Book (191400)	20,704											
99 Entry 191400.....												
100 Entry 805-02890												

20,704.00
20,704.00

DEMAND CHARGES: (NNG Advice No. OPUK 06 - 13A, October 4, 2006, NNG/A Demand Charges By Transport - Page 9 of 50 & 6 of 30)
2010 - 11 Tracker year

Oregon Demand charge deferral

R: Gas Accounting Reconciliations; GS Rec Data from SAP through Oct 2010 as shown

Line No		November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
ACTUAL DEMAND CHARGES:													
US Transmission Co.:													
47	Williams (NWPL)	\$ 4,330,795.33											
48	TrnsCan(Gas Trans NW)	517,197.47											
49	Temporary Capacity	(341,855.99)											
50	KB Pipeline	18,688.18											
CN Transmission Co.:													
51	TransCanada (NOVA)	936,128.84											
52	TransCanada (ANG)	393,185.94											
53	Duke En (WC)T-South	693,692.40											
54	Coral En T-South	54,000.00											
55	Terasen Gas (SC)	764,168.32											
56	Prior Period Adjustments	(18,905.17)											
57	Other												
58	Total Charges	\$ 7,347,095.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EMBEDDED CHARGES:													
US Transmission Co.:													
59	Williams (NWPL)	\$ 3,884,130.29	\$ 3,999,999.30	\$ 3,977,922.69	\$ 3,592,962.56	\$ 3,977,923.69	\$ 3,849,604.31	\$ 3,977,924.69	\$ 3,849,606.31	\$ 3,977,926.69	\$ 3,977,926.69	\$ 3,849,606.31	\$ 3,977,925.69
60	TrnsCan(Gas Trans NW)	517,197.00	534,437.00	534,437.00	482,717.00	534,437.00	435,253.00	449,761.00	435,253.00	449,761.00	449,761.00	435,253.00	534,437.00
61	Temporary Capacity	97,999.00	101,265.00	101,265.00	91,466.00	101,265.00	97,999.00	101,265.00	97,999.00	101,265.00	101,265.00	97,999.00	101,265.00
62	KB Pipeline	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,689.00	18,689.00	18,688.00	18,688.00
CN Transmission Co.:													
63	TransCanada (NOVA)	745,767.17	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64	935,368.64
64	TransCanada (ANG)	239,195.39	390,258.01	390,258.01	390,258.01	390,258.01	347,889.38	347,889.38	347,889.38	347,889.38	347,889.38	347,889.38	390,258.01
65	Duke En (WC)T-South	699,229.00	773,523.00	773,523.00	763,850.00	773,523.00	770,299.00	773,523.00	770,299.00	773,523.00	773,523.00	770,299.00	773,523.00
66	Coral En T-South												
67	Terasen Gas (SC)	576,541.00	792,771.00	650,079.00	587,167.00	650,079.00	629,109.00	650,079.00	629,109.00	650,079.00	650,079.00	629,109.00	650,079.00
68	Other	49,934.00	51,598.00	51,598.00	46,605.00	51,598.00	49,934.00	51,598.00	49,934.00	51,598.00	51,598.00	49,934.00	51,598.00
69	Total Embedded	\$ 6,828,680.85	\$ 7,597,907.95	\$ 7,433,139.34	\$ 6,909,082.20	\$ 7,433,140.34	\$ 7,134,144.34	\$ 7,306,096.72	\$ 7,134,146.34	\$ 7,306,099.72	\$ 7,306,099.72	\$ 7,134,146.34	\$ 7,433,142.34
Oregon VARIANCE Share -													
US Transmission Co.:													
70	Williams (MWPL)	\$ 402,936.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	TrnsCan(Gas Trans NW)	0.43	-	-	-	-	-	-	-	-	-	-	-
72	Temporary Capacity	(396,793.19)	-	-	-	-	-	-	-	-	-	-	-
73	KB Pipeline	0.18	-	-	-	-	-	-	-	-	-	-	-
CN Transmission Co.:													
74	TransCanada (NOVA)	171,725.26	-	-	-	-	-	-	-	-	-	-	-
75	TransCanada (ANG)	138,914.88	-	-	-	-	-	-	-	-	-	-	-
76	Duke En (WC)T-South	(4,994.57)	-	-	-	-	-	-	-	-	-	-	-
77	Coral En T-South	48,713.40	-	-	-	-	-	-	-	-	-	-	-
78	Terasen Gas (SC)	169,258.60	-	-	-	-	-	-	-	-	-	-	-
79	Prior Period Adjustments	(17,054.35)	-	-	-	-	-	-	-	-	-	-	-
80	Other	(45,045.46)	-	-	-	-	-	-	-	-	-	-	-
81	Total Variance	\$ 467,661.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	Oregon Allocation Ratio	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%	90.210%
83	Oregon Portion	\$ 467,661.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	Amount Previously Booked												
85	Net to Book (191410)	\$ 467,661.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
86	Entry 191410												
87	Entry 805-02880												

467,661.71
(467,661.71)

December 6, 2010

NORTHWEST NATURAL GAS COMPANY

Page 3 OR

ACCOUNT 191 400 OREGON 11/10 - 10/11 WACOG

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference
Begin Balance		(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)	(1,638,350)		See 1
Nov: Accrual	(1,632,488)													
Bal. Before Int.	(1,632,488)												(1,632,488)	Oct 05 Tac
Int. Rate	0.08618	(5,862)											(5,862)	
Ending Balance	(1,638,350)												(1,638,350)	
Dec: Accrual		(1,638,350)												
Bal. Before Int.		(1,638,350)											(1,638,350)	Nov 05 Tac
Int. Rate	0													
Ending Balance		(1,638,350)											(1,638,350)	
Jan: Accrual			(1,638,350)											
Bal. Before Int.			(1,638,350)										(1,638,350)	Dec 05 Tac
Int. Rate	0													
Ending Balance			(1,638,350)										(1,638,350)	
Feb: Accrual				(1,638,350)										
Bal. Before Int.				(1,638,350)									(1,638,350)	Jan 05 Tac
Int. Rate	0													
Ending Balance				(1,638,350)									(1,638,350)	
Mar: Accrual					(1,638,350)									
Bal. Before Int.					(1,638,350)								(1,638,350)	Feb 05 Tac
Int. Rate	0													
Ending Balance					(1,638,350)								(1,638,350)	
Apr: Accrual						(1,638,350)								
Bal. Before Int.						(1,638,350)							(1,638,350)	Mar 05 Tac
Int. Rate	0													
Ending Balance						(1,638,350)							(1,638,350)	
May: Accrual							(1,638,350)							
Bal. Before Int.							(1,638,350)						(1,638,350)	Apr 05 Tac
Int. Rate	0													
Ending Balance							(1,638,350)						(1,638,350)	
Jun: Accrual								(1,638,350)						
Bal. Before Int.								(1,638,350)					(1,638,350)	May 05 Tac
Int. Rate	0													
Ending Balance								(1,638,350)					(1,638,350)	
Jul: Accrual									(1,638,350)					
Bal. Before Int.									(1,638,350)				(1,638,350)	Jun 05 Tac
Int. Rate	0													
Ending Balance									(1,638,350)				(1,638,350)	
Aug: Accrual										(1,638,350)				
Bal. Before Int.										(1,638,350)			(1,638,350)	Jul 05 Tac
Int. Rate	0													
Ending Balance										(1,638,350)			(1,638,350)	
Spt: Accrual											(1,638,350)			
Bal. Before Int.											(1,638,350)		(1,638,350)	Aug 05 Tac
Int. Rate	0													
Ending Balance											(1,638,350)		(1,638,350)	
Oct: Accrual												(1,638,350)		
Bal. Before Int.												(1,638,350)	(1,638,350)	Sep 05 Tac
Int. Rate	0													
Ending Balance												(1,638,350)	(1,638,350)	
Entry JV-28A	(5,862)													
Previously Book												(1,638,350)	(1,638,350)	
Net to Record	(5,862)												(5,862)	
Monthly Deferral	(1,632,488)													
Entry 191400														(1,632,488)
Entry 419-06205														(5,862)
														5,862

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

December 6, 2010

NORTHWEST NATURAL GAS COMPANY
ACCOUNT 191.410 OREGON DEMAN D 11/10 to 10/11

Page 1 OR

Account	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference
Beg Balance		469,341	469,341	469,341	469,341	469,341	469,341	469,341	469,341	469,341	469,341	469,341		
Nov: Accrual	467,662													
Bal. Before Int.	467,662													
Int. Rate	0.08618	1,679											467,661.71	Oct 05 Tab 3
Ending Balance	469,341												467,661.71	
Dec: Accrual													1,679.00	
Bal. Before Int.		469,341											469,340.71	Nov 05 Tab 4
Int. Rate	0												469,340.71	
Ending Balance		469,341											469,340.71	
Jan: Accrual													469,340.71	Dec 05 Tab 5
Bal. Before Int.			469,341										469,340.71	
Int. Rate	0												469,340.71	
Ending Balance			469,341										469,340.71	Jan 05 Tab 6
Feb: Accrual													469,340.71	
Bal. Before Int.				469,341									469,340.71	Feb 05 Tab 7
Int. Rate	0												469,340.71	
Ending Balance				469,341									469,340.71	Mar 05 Tab 8
Mar: Accrual													469,340.71	
Bal. Before Int.					469,341								469,340.71	Apr 05 Tab 9
Int. Rate	0												469,340.71	
Ending Balance					469,341								469,340.71	May 05 Tab 10
Apr: Accrual													469,340.71	
Bal. Before Int.						469,341							469,340.71	Jun 05 Tab 11
Int. Rate	0												469,340.71	
Ending Balance						469,341							469,340.71	Jul 05 Tab 12
May: Accrual													469,340.71	
Bal. Before Int.							469,341						469,340.71	Aug 05 Tab 13
Int. Rate	0												469,340.71	
Ending Balance							469,341						469,340.71	Sep 05 Tab 14
Jun: Accrual													469,340.71	
Bal. Before Int.								469,341					469,340.71	
Int. Rate	0												469,340.71	
Ending Balance								469,341					469,340.71	
Jul: Accrual													469,340.71	
Bal. Before Int.									469,341				469,340.71	
Int. Rate	0												469,340.71	
Ending Balance									469,341				469,340.71	
Aug: Accrual													469,340.71	
Bal. Before Int.										469,341			469,340.71	
Int. Rate	0												469,340.71	
Ending Balance										469,341			469,340.71	
Spt: Accrual													469,340.71	
Bal. Before Int.													469,340.71	
Int. Rate	0												469,340.71	
Ending Balance													469,340.71	
Oct: Accrual													469,340.71	
Bal. Before Int.													469,340.71	
Int. Rate	0												469,340.71	
Ending Balance													469,340.71	
Entry JV-28A	1,679												469,340.71	
Previously Book													469,340.71	
Net to Record	1,679												1,679.00	
Monthly Deferral	467,662													
Entry 191410														
Entry 419-06205													467,661.71	
													1,679.00	
													(1,679.00)	

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

NORTHWEST NATURAL GAS COMPANY

Page 2 OR

ACCOUNT 191.450 OREGON 11/10 - 10/11 OR Demand Accrual Vol.

	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Balance	Reference
Begin Balance		(777,041)	(777,041)	(777,041)	(777,041)	(777,041)	(777,041)	(777,041)	(777,041)	(777,041)	(777,041)	(777,041)		See
Nov Accrual	(774,261)													
Bal. Before Int.	(774,261)												(774,261.13)	Oct 05 Tap 3
Int. Rate	0.08618	(2,780)											(2,780.00)	
Ending Balance	(777,041)												(777,041.13)	
Dec. Accrual		(777,041)												
Bal. Before Int.		(777,041)											(777,041.13)	Nov 05 Tap 4
Int. Rate	0													
Ending Balance		(777,041)											(777,041.13)	
Jan Accrual			(777,041)											
Bal. Before Int.			(777,041)										(777,041.13)	Dec 05 Tap 5
Int. Rate	0													
Ending Balance			(777,041)										(777,041.13)	
Feb Accrual				(777,041)										
Bal. Before Int.				(777,041)									(777,041.13)	Jan 05 Tap 6
Int. Rate	0													
Ending Balance				(777,041)									(777,041.13)	
Mar Accrual					(777,041)									
Bal. Before Int.					(777,041)								(777,041.13)	Feb 05 Tap 7
Int. Rate	0													
Ending Balance					(777,041)								(777,041.13)	
Apr Accrual						(777,041)								
Bal. Before Int.						(777,041)							(777,041.13)	Mar 05 Tap 8
Int. Rate	0													
Ending Balance						(777,041)							(777,041.13)	
May Accrual							(777,041)							
Bal. Before Int.							(777,041)						(777,041.13)	Apr 05 Tap 9
Int. Rate	0													
Ending Balance							(777,041)						(777,041.13)	
Jun Accrual								(777,041)						
Bal. Before Int.								(777,041)					(777,041.13)	May 05 Tap 10
Int. Rate	0													
Ending Balance								(777,041)					(777,041.13)	
Jul Accrual									(777,041)					
Bal. Before Int.									(777,041)				(777,041.13)	Jun 05 Tap 11
Int. Rate	0													
Ending Balance									(777,041)				(777,041.13)	
Aug Accrual										(777,041)				
Bal. Before Int.										(777,041)			(777,041.13)	Jul 05 Tap 12
Int. Rate	0													
Ending Balance										(777,041)			(777,041.13)	
Spt Accrual											(777,041)			
Bal. Before Int.											(777,041)		(777,041.13)	Aug 05 Tap 13
Int. Rate	0													
Ending Balance											(777,041)		(777,041.13)	
Oct Accrual												(777,041)		
Bal. Before Int.												(777,041)	(777,041.13)	Sep 05 Tap 14
Int. Rate	0													
Ending Balance												(777,041)	(777,041.13)	
Entry JV-28A	(2,780)													
Previously Book												(777,041)	(777,041.13)	
Net to Record	(2,780)												(2,780.00)	
Monthly Deferral	(774,261)													
Entry 191450														
Entry 419-06205													(774,261.13)	
													(2,780.00)	
													2,780.00	

* 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-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
1 Embedded Seasonalized Tab 20	8,508,808.00	12,783,584.00	12,472,968.00	10,224,130.00	8,795,971.00	6,322,866.00	4,126,576.00	2,703,901.00	2,166,691.00	2,157,069.00	2,417,652.00	5,432,255.00
2 Collected line 44	9,283,069.13											
3 Deferral	774,261.13											
4 Previously Booked												
5 Net to Book	\$ 774,261.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	(774,261.13)											
7 Entry 805-02885	774,261.13											
Actual Fixed Charges Collected												
Oregon Firm Calendar Mo. Sales:	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
15 Residential	44,544,159	-32,096,505	0	0	0	0	0	0	0	0	0	0
16 Commercial	24,779,105	-17,806,387	0	0	0	0	0	0	0	0	0	0
17 Industrial Firm	3,184,636	-1,336,367	0	0	0	0	0	0	0	0	0	0
18 Total of Calendar Month Sales:	72,507,899	-51,239,259	0	0	0	0	0	0	0	0	0	0
19 1-99 Less: 31CSF - 31SF A C	1,862,844											
20 31ISF - 31SF A C	1,107,608											
21 32CSF - 32SF A C	404,818											
22 32ISF - 32SF A C	563,943											
23 Total Firm Sales Fixed D/Charge	3,939,213											
24 Total Calendar Sales less Fixed:	68,568,687	(51,239,259)										
25 "OPGA" OR A No. 09-12A Exh 1 Line	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734	0.12734
26 SFV Collected (line 24X25)	\$ 8,731,536.55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
All Cycles												
27 Plus: 31CSF - 31SF A C	\$ 249,814.37											
28 31ISF - 31SF A C	\$ 138,560.88											
29 32CSF - 32SF A C	\$ 41,577.90											
30 32ISF - 32SF A C	\$ 55,846.05											
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)											
32 Prior Month Unbilled MDDV Ind	\$ (62,263.52)											
33 Current Month Unbilled MDDV Com	\$ 122,958.68											
34 Current Month Unbilled MDDV Ind	\$ 64,293.97											
35 MDDV @1.81 D/C Collected	\$ 490,003.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV	\$ 1,386.90											
37 31ISI - 31SIV	\$ 422.30											
38 32CSI - 32SIM	\$ 33,423.21											
39 32ISI - 32SIM	\$ 42,603.06											
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ (418.86)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Unbilled Manual Adjustments Ind		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46 Unbilled Manual Adjustments Ind Int		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 Collections Subject to Sensitive Adj	\$ 567,419.77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent impact of Sensitive Effect	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%	-2.7999%
49 Revenue Sensitive Adjustment	\$ (15,887.19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 9,283,069.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

	October-10	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Cycle Volume Sales													
Residential	1,548,025	3,126,530											
Commercial	744,208	1,173,662											
Industrial Firm	73,034	94,072											
Interruptible													
Total	2,365,266	4,394,264											
P / M Unbilled Volumes:													
Residential	773,711	1,763,310	4,146,292										
Commercial	459,194	837,489	1,658,721										
Industrial Firm	45,337	69,890	71,937										
Interruptible													
Total	1,278,242	2,670,689	5,876,950										
C / M Unbilled Volumes:													
Residential	1,763,310	4,146,292											
Commercial	837,489	1,658,721											
Industrial Firm	69,890	71,937											
Interruptible													
Total	2,670,689	5,876,950											
Reported Cycle Billing Volumes													
Residential	1,548,025	3,126,530											
Commercial	855,121	1,346,345											
Industrial Firm	216,709	289,215											
Interruptible	408,020	365,615											
Total	3,027,875	5,127,705											
Calculated Calendar Month Volumes:													
Residential		5,509,512	(4,146,292)										
Commercial		2,167,577	(1,658,721)										
Industrial Firm		291,262	(71,937)										
Interruptible		365,615											
Total		8,333,966	(5,876,950)										
"WPGA" Average Commodity Charge		0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032	0.51032
WA Commodity Cost Collected		4,252,990											
Calculated Calendar Month Volumes:		8,333,966	(5,876,950)										
WACOG Incurred: Calculated Vol		0.48721	0	0	0	0	0	0	0	0	0	0	0
Amount		4,060,392											
Diff. (Collection vs Calculated)		192,598											
Amount Previously Booked													
Net to Book (191420)		192,598											
Entry 191420													
Entry 805-02950													

(192,598)
 192,598

Forecasted Baseload YR Contract Commodity Gas Costs:	Nov-10 (Estimate)			Embedded			Comparison to Embedded	
	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
Hedged Yr around Contracts-Rockie	2,941,400	\$ 1,702,502.65	0.57881	2,944,500	\$ 1,702,890.00	0.57833	(3,100)	\$ (387.35)
Hedged Yr around Contracts Alberta	2,892,165	\$ 1,816,125.00	0.62795	2,854,110	\$ 1,816,140.00	0.63632	38,055	\$ (15.00)
Hedged Yr around Contracts-Sumas	11,061,863	\$ 5,891,921.09	0.53263	11,524,800	\$ 6,375,750.00	0.55322	(462,937)	\$ (483,828.91)
Yr around Contracts-Rockies	-	\$ -	-	-	\$ -	-	-	\$ -
Yr around Contracts Alberta	-	\$ -	-	-	\$ -	-	-	\$ -
Yr around Contracts-Sumas/St 2	737,550	\$ 241,815.00	0.32786	-	\$ -	-	737,550	\$ 241,815.00
Hedged S.T. Contracts-Rockies	14,598,236	\$ 7,466,278.96	0.51145	14,722,500	\$ 7,718,625.00	0.52427	(124,264)	\$ (252,346.04)
Hedged S.T. Contracts-Alberta	17,352,990	\$ 8,593,012.50	0.49519	17,227,620	\$ 8,593,020.00	0.49879	125,370	\$ (7.50)
Hedged S.T. Contracts-Sumas/St 2	2,921,308	\$ 1,388,814.16	0.47541	2,881,200	\$ 1,434,000.00	0.49771	40,108	\$ (45,185.84)
S.T. Contracts-Rockies	-	\$ -	-	-	\$ -	-	-	\$ -
S.T. Contracts-Alberta	-	\$ -	-	-	\$ -	-	-	\$ -
S.T. Contracts-Sumas/St 2	-	\$ -	-	-	\$ -	-	-	\$ -
Swing Contracts - Rockies	6,417,050	\$ 2,130,551.66	0.33201	8,833,500	\$ 3,254,715.00	0.36845	(2,416,450)	\$ (1,124,163.34)
Swing Contracts - Alberta	2,024,516	\$ 694,932.00	0.34326	2,871,270	\$ 1,108,140.00	0.38594	(846,754)	\$ (413,208.00)
Swing Contracts - Rockies (Res Fee)	-	\$ -	-	-	\$ 231,000.00	-	-	\$ (231,000.00)
Swing Contracts - Alberta (Res Fee)	-	\$ -	-	-	\$ -	-	-	\$ -
Hedged Spot Purch-Rockies	5,208,737	\$ 2,377,850.11	0.45651	5,152,875	\$ 2,209,125.00	0.42872	55,862	\$ 166,725.11
Hedged Spot Purch-Alberta (NOVA)	4,471,186	\$ 1,999,630.96	0.44723	4,306,905	\$ 1,747,500.00	0.40574	164,281	\$ 252,130.96
Hedged Spot Purch-Sumas/St 2 (W	737,550	\$ 450,507.27	0.61082	-	\$ -	-	737,550	\$ 450,507.27
Spot Purchases-Rockies	3,396,200	\$ 1,119,420.24	0.32961	5,414,785	\$ 2,057,629.00	0.38000	(2,018,585)	\$ (938,208.76)
Spot Purchases-Alberta	6,902,346	\$ 2,729,979.03	0.39551	2,792,009	\$ 1,060,969.00	0.38000	4,110,337	\$ 1,669,010.03
Spot Purchases-Sumas/St 2	547,449	\$ 260,306.24	0.47549	771,014	\$ 292,987.00	0.38000	(223,565)	\$ (32,680.76)
Volumetric Transp Chg	-	\$ 249,848.11	-	-	\$ 270,533.00	-	-	\$ (20,684.89)
Misc. Act. U/S Sales	-	\$ -	-	-	\$ -	-	-	\$ -
Sub Total	82,210,546	\$ 39,113,494.98	0.47577	82,297,088	\$ 39,873,023.00	0.48450	(86,542)	\$ (759,528.02)
Field Production Gas	902,791	\$ 625,609.34	0.69297	1,200,000	\$ 851,520.00	0.70960	(297,209)	\$ (225,910.66)
Storage Activity:								
System Withdrawals	10,137,113	\$ 4,512,994.99	0.44520	1,611,515	\$ 739,261.00	0.45874	8,525,598	\$ 3,773,733.99
System Injections	(5,072,131)	\$ (1,953,821.35)	0.38521	-	\$ -	-	(5,072,131)	\$ (1,953,821.35)
Sub Total	5,064,982	\$ 2,559,173.64	0.50527	1,611,515	\$ 739,261.00	0.45874	3,453,467	\$ 1,819,912.64
P/M Imbalance Adj	598,250	\$ 340,864.89	0.56977	-	\$ -	-	598,250	\$ 340,864.89
C/M Imbalance Adj	(1,380,400)	\$ (704,445.73)	0.51032	-	\$ -	-	(1,380,400)	\$ (704,445.73)
Cost of Company Use Gas	(155,173)	\$ (79,187.69)	0.51032	-	\$ -	-	(155,173)	\$ (79,187.69)
Misc. Cust. Imbalance Purch	(14,233)	\$ (12,531.09)	0.88043	-	\$ -	-	(14,233)	\$ (12,531.09)
Prior Period Estimate Adj.	-	\$ (3,058.83)	-	-	\$ -	-	-	\$ (3,058.83)
Line Loss & Unacct For	-	\$ -	-	(271,484)	\$ -	-	271,484	\$ -
Total Monthly Gas Cost	87,226,763	\$ 41,839,919.51	0.47967	84,837,119	\$ 41,463,804.00	0.48875	2,389,644	\$ 376,115.51

Dady, Robin:
Includes 100k of gas returned to KB that we owed them from Dec 2009

Forecasted Baseload YR	Nov-10 (Estimate)			Embedded			Comparison to Embedded	
	THERMS	AMOUNT	RATE/THERM	THERMS	AMOUNT	RATE/THERM	THERMS	AMOUNT
RESTATE COST AT EMBEDDED RATES.....				42,631,733.18				
ACTUAL COST OF GAS.....				41,839,919.51				
VARIANCE FROM ACTUAL COST(Gain ()).....				<u>(791,813.67)</u>				
<u>Sales Sendout, See WAPGA Tab 1: Ore. Portion of Sendout X % of Oregon Sales</u>								
Oregon.....	77,542,535	% Of Oregon Sales.....		0.9030				
Washington.....	8,333,966	Oregon's Share of the Var.		(715,007.74)				
Total.....	<u>85,876,501</u>							
Estimated WACOG Variance for the Shareholder 10%				<u>(71,500.77)</u>				
		Shareholders Share of the WACOG Deferral		179,087				
		WACOG Equalization.....		162,000				
		Estimated Shareholder (gain) or Loss.....		<u>(17,087)</u>				
Base Load								
Swing								
Gross Spot								
Injections								
Storage								

System Cost of Gas

	November-10	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11
Contract Commodity Gas Costs:												
31 Year around Contracts	\$ 9,652,363.74	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Short Term Contracts	20,273,589.28	-	-	-	-	-	-	-	-	-	-	-
33 Spot Purchases	8,937,693.85	-	-	-	-	-	-	-	-	-	-	-
34 Volumetric Transp Chg	249,848.11	-	-	-	-	-	-	-	-	-	-	-
35 Misc. Act. Up/St Sales	-	-	-	-	-	-	-	-	-	-	-	-
36 Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
37 Sub Total	\$ 39,113,494.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 625,609.34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage Activity:												
39 System Withdrawals	\$ 4,512,994.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,953,821.35)	-	-	-	-	-	-	-	-	-	-	-
41 Sub Total	\$ 2,559,173.64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Activity												
42 P/M Imbalance Adj	340,864.89	-	-	-	-	-	-	-	-	-	-	-
43 C/M Imbalance Adj	(704,445.73)	-	-	-	-	-	-	-	-	-	-	-
44 Cost of Company Use Gas	(79,187.69)	-	-	-	-	-	-	-	-	-	-	-
45 Misc. Cust. Imbalance Purch	(12,531.09)	-	-	-	-	-	-	-	-	-	-	-
46 Prior Period Estimate Adj	(3,058.83)	-	-	-	-	-	-	-	-	-	-	-
47 Total Monthly Gas Cost	\$ 41,839,919.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	check	ok	ok	ok	ok	ok	#VALUE!	ok	ok	ok	#VALUE!

Northwest Natural Gas Company

Date 30-Nov-10

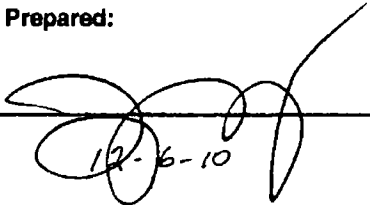
Journal Entry Voucher No. JV 29-AD

Corp 5000

Amort Rate Items

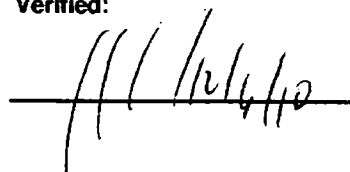
Document Number 100570549

Prepared:


12-6-10

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	11302010	11302010	USD	JV29-OLD	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

(Black) Do not change these cells

(Blue) Change these cells as needed

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06374	S	24,270.32	-	AMORT 186306		
2	186306			H	-	24,270.32	C/M AMORT		
3	411000	83010	419-06205	H	-	62.55	C/M INTEREST		
4	186306			S	62.55	-	C/M INTEREST 186306		
5	402000	81199	495-06064	S	20,532.63	-	AMORT 186271		
6	186271			H	-	20,532.63	C/M AMORT		
7	411000	83010	419-06205	H	-	211.52	C/M INTEREST		
8	186271			S	211.52	-	C/M INT 186271		
9	402000	81199	495-06064	S	433,116.03	-	AMORT 186277		
10	186277			H	-	433,116.03	C/M AMORT		
11	411000	83010	419-06205	H	-	1,848.64	C/M INTEREST		
12	186277			S	1,848.64	-	C/M INT 186277		
13	402000	81199	495-06233	S	3,023.97	-	AMORT 186286		
14	186286			H	-	3,023.97	C/M AMORT		
15	411000	83010	419-06205	H	-	8.62	C/M INTEREST		
16	186286			S	8.62	-	C/M INT 186286		
17	402000	81199	495-06233	S	33.58	-	AMORT 186288		
18	186288			H	-	33.58	C/M AMORT		
19	411000	83010	419-06205	S	2.35	-	C/M INT 186288		
20	186288			H	-	2.35	C/M INTEREST		
21	191401			S	1,054,049.62	-	C/M AMORT		
22	541000	84020	805-02650	H	-	1,054,049.62	AMORT 191401		
23	191401			H	-	8,376.30	C/M INT 191401		
24	411000	83010	419-06205	S	8,376.30	-	C/M INTEREST		
25	540700	84020	805-02650	H	-	146,696.90	AMORT 191411		
26	191411			S	146,696.90	-	C/M AMORT		

27	411000	83010	419-06205	H	-	696.35	C/M INTEREST
28	191411			S	696.35	-	C/M INTEREST 191411
29	402000	82299	495-06080	S	2,899.69	-	C/M AMORT 186316
30	186316			H	-	2,899.69	C/M AMORT
31	411000	83010	419-06210	H	-	13.56	C/M INTEREST 186316
32	186316			S	13.56	-	C/M INTEREST
33	402000	81199	495-06374	H	-	9,481.73	C/M AMORT 186370
34	186370			S	9,481.73	-	C/M AMORT
35	411000	83010	419-06205	S	17.22	-	C/M INTEREST
36	186370			H	-	17.22	C/M INT 186370
37	191421			S	134,323.07	-	C/M AMORT 191421
38	541000	84020	805-02655	H	-	134,323.07	C/M AMORT
39	411000	83010	419-06210	S	2,206.46	-	C/M INTEREST
40	191421			H	-	2,206.46	C/M INT 191421
41	191431			S	44,311.93	-	C/M AMORT
42	540700	84020	805-02655	H	-	44,311.93	C/M AMORT 191431
43	411000	83010	419-06210	S	1,957.30	-	C/M INT 191431
44	191431			H	-	1,957.30	C/M INTEREST
45	186365			S	7.64	-	C/M INTEREST 186365
46	411000	83010	419-06210	H	-	7.64	C/M INTEREST 186365
47	186365			S	833.32	-	C/M AMORT 186365
48	402000	82299	495-06516	H	-	833.32	C/M AMORT 186365
49	186310			S	469.18	-	INT - WA ENERGY EFF
50	411000	83010	419-06210	H	-	469.18	INT - WA ENERGY EFF
51	186312			S	3,855.26	-	INT - WA ENERGY R&C
52	411000	83010	419-06210	H	-	3,855.26	INT - WA ENERGY R&C
53	186232			S	8,943.51	-	C/M INTEREST 186232
54	411000	83010	419-06205	H	-	8,943.51	C/M INTEREST 186232
55	186235			S	129.42	-	C/M INTEREST 186235
56	411000	83010	419-06210	H	-	129.42	C/M INTEREST 186235
57	186235			H	-	6,849.33	C/M AMORT 186235
58	186314			S	166.16	-	C/M INTEREST 186314
59	411000	83010	419-06210	H	-	166.16	C/M INTEREST 186314
60	402000	82299	495-06517	S	6,849.33	-	C/M AMORT 186235
61	402000	81199	495-06540	S	25,334.00	-	SB408 FED & STATE AMORT.
62	186401			H	-	25,334.00	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	482.60	SB408 FED & STATE INT
64	186401			S	482.60	-	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			OR STOR CREDIT INT
69	402000	81199	495-06540	H		31,974.44	SB408 MCBIT AMORT
70	184301			S	31,974.44		SB408 MCBIT AMORT
71	411000	83010	419-06205	S	717.23		SB 408 MCBIT INT
72	184301			H		717.23	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	1,969,288.09	1,969,288.09

Prepared by _____

Approved by _____

Date _____

Date _____

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

1
2
3

Schedule	Block	WACOG					Volumes		
		Deferral	Demand Deferral	DSM	Albany Refund	Great Program	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)	A	0.05120	0.01703	(0.00113)	0.00058	(0.00484)	4,050.80	0.00	4,050.80
1C (C01)	B	0.05120	0.01703	(0.00113)	0.00046	(0.00373)	1,025.30	0.00	1,025.30
2R (R02)	C	0.05120	0.01703	(0.00113)	0.00034	(0.00281)	1,732,592.70	0.00	1,732,592.70
3 CFS (C03)		0.05120	0.01703	(0.00113)	0.00031	(0.00251)	633,421.80	0.00	633,421.80
3 JFS (J03)		0.05120	0.01703	(0.00113)	0.00028	(0.00225)	38,636.30	0.00	38,636.30
Intentionally blank							0.00	0.00	0.00
19	lat marine						0.00	0.00	0.00
19	add'l mts						0.00	0.00	0.00
21C Firm Sales	Block 1						0.00	0.00	0.00
	Block 2						0.00	0.00	0.00
	Block 3						0.00	0.00	0.00
	Block 4						0.00	0.00	0.00
21I Firm Sales	Block 1						0.00	0.00	0.00
	Block 2						0.00	0.00	0.00
	Block 3						0.00	0.00	0.00
	Block 4						0.00	0.00	0.00
27 (R27)		0.05120	0.01703	(0.00113)	0.00025	(0.00204)	2,076.60	0.00	2,076.60
41 Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00024	(0.00196)		0.00	92,438.50
(C41SF + I41SF)	Block 2	0.05120	0.01703	(0.00113)	0.00021	(0.00172)		0.00	49,000.80
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
41 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00000	0.00000		0.00	-
	Block 2	0.05120	0.00680	(0.00129)	0.00000	0.00000		0.00	-
42C Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00017	(0.00145)		0.00	-
(C42SF)	Block 3	0.05120	0.01703	(0.00113)	0.00012	(0.00099)		0.00	-
	Block 4	0.05120	0.01703	(0.00113)	0.00010	(0.00079)		0.00	-
	Block 5	0.05120	0.01703	(0.00113)	0.00007	(0.00053)		0.00	-
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00020)		0.00	-
42I Firm Sales	Block 1	0.05120	0.01703	(0.00113)	0.00021	(0.00170)	40,000.00	-10000.00	-
(I42SF)	Block 2	0.05120	0.01703	(0.00113)	0.00018	(0.00153)	20,000.00	-20000.00	-
	Block 3	0.05120	0.01703	(0.00113)	0.00014	(0.00117)	11,776.00	-11776.00	-
	Block 4	0.05120	0.01703	(0.00113)	0.00011	(0.00094)		0.00	-
	Block 5	0.05120	0.01703	(0.00113)	0.00008	(0.00062)		0.00	-
	Block 6	0.05120	0.01703	(0.00113)	0.00003	(0.00024)		0.00	-
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00010	0.00000		0.00	-
C42TF +	Block 2	0.00000	0.00000	0.00000	0.00009	0.00000		0.00	-
I42TF	Block 3	0.00000	0.00000	0.00000	0.00007	0.00000		0.00	-
	Block 4	0.00000	0.00000	0.00000	0.00006	0.00000		0.00	-
	Block 5	0.00000	0.00000	0.00000	0.00004	0.00000		0.00	-
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00	-
42 Interr Sales	Block 1	0.05120	0.00680	(0.00129)	0.00011	(0.00097)		0.00	10,000.00
C42SF +	Block 2	0.05120	0.00680	(0.00129)	0.00011	(0.00087)		0.00	1,249.00
I42SI	Block 3	0.05120	0.00680	(0.00129)	0.00008	(0.00067)		0.00	-
	Block 4	0.05120	0.00680	(0.00129)	0.00007	(0.00053)		0.00	-
	Block 5	0.05120	0.00680	(0.00129)	0.00005	(0.00035)		0.00	-
	Block 6	0.05120	0.00680	(0.00129)	0.00002	(0.00013)		0.00	-
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00008	0.00000		0.00	-
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00007	0.00000		0.00	-
	Block 3	0.00000	0.00000	0.00000	0.00005	0.00000		0.00	-
	Block 4	0.00000	0.00000	0.00000	0.00004	0.00000		0.00	-
	Block 5	0.00000	0.00000	0.00000	0.00003	0.00000		0.00	-
	Block 6	0.00000	0.00000	0.00000	0.00001	0.00000		0.00	-
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000		0.00	-
total per above							321,212.00	0.00	321,212.00
total per above							2,927,480	(41,776)	0
							0.0	0.0	per JV 54U
							0.0	0.0	

total OR & WA	34,223,320.29	total* wa	2,885,703.80
total per CIS	34,223,320.29	total* or	31,118,140.49
difference	0.00	total*	34,003,844.29
*including unbilled			

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

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		30,107.60	0.00		30,107.60
1C (C01)		12,014.70	0.00		12,014.70
2R (R02)		13,715,244.20	0.00		13,715,244.20
2C Firm Sales (C02)		5,980,101.20	0.00		5,980,101.20
Intentionally blank			0.00		-
3I Firm Sales (I03)		269,926.3	0.00		269,926.30
Intentionally blank			0.00		-
19 (R19)		1,278.09	0.00		1,278.09
19	add'l mtls		0.00		-
31C Firm Sales	Block 1	1,302,489.7	0.00		1,302,489.70
(31 CSF)	Block 2	1,225,156.6	0.00		1,225,156.60
31C Firm Trans	Block 1		0.00		-
(31 CTF)	Block 2		0.00		-
31C Intern Sales	Block 1		0.00		-
(31 CSI)	Block 2		0.00		-
31I Firm Sales	Block 1	256,494.9	0.00		256,494.90
(31 ISF)	Block 2	593,148.2	0.00		593,148.20
31I Firm Trans	Block 1		0.00		-
(31 ITF)	Block 2		0.00		-
31I Intern Sales	Block 1		0.00		-
(31 ISI)	Block 2		0.00		-
32C Firm Sales	Block 1		0.00		-
(32 CSF)	Block 2		0.00		-
	Block 3		0.00		-
	Block 4		0.00		-
	Block 5		0.00		-
	Block 6		0.00		-
32I Firm Sales	Block 1		0.00		-
(32 ISF)	Block 2		0.00		-
	Block 3		0.00		-
	Block 4		0.00		-
	Block 5		0.00		-
	Block 6		0.00		-
32 Firm Trans	Block 1		0.00		-
(32CTF + 32ITF)	Block 2		0.00		-
	Block 3		0.00		-
	Block 4		0.00		-
	Block 5		0.00		-
	Block 6		0.00		-
32 Intern Sales	Block 1		(10000.00)		551.00
(32CSI + 32ISI)	Block 2		(16187.00)		(676.00)
	Block 3		0.00		-
	Block 4		0.00		-
	Block 5		0.00		-
	Block 6		0.00		-
32 Intern Trans	Block 1		(30000.00)		-
(32CTI + 32ITI)	Block 2		(60000.00)		-
	Block 3		(42769.00)		-
	Block 4		(16744.00)		-
	Block 5		0.00		-
	Block 6		0.00		-
Intentionally blank					-
Special Contracts		7,732,304.00			7,732,304.00
	sp crits				
	total per above	31,295,840.5	(177,700.0)	0.0	31,118,140.49
	total per CIS rpt	31,295,840.5		0.0	per JV 54U
	difference	0.0		0.0	

STORAGE CREDIT BILLED IN CIS

enter #'s from CIS query in yellow box once you enter in yellow box, blue will calculate

good to go. 100.00%
Revenue Sensitive Rate: **2.992%** 97.008%

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen
201006	SCR10	01C		-
201006	SCR10	01F		-
201006	SCR10	02R	(12.98)	12.59
201006	SCR10	03C		-
201006	SCR10	03I		-
201006	SCR10	03R		-
201006	SCR10	19F		-
201006	SCR10	31CSF		-
201006	SCR10	31CSI		-
201006	SCR10	31ISF		-
201006	SCR10	31ISI		-
201006	SCR10	32CSF		-
201006	SCR10	32CSI		-
201006	SCR10	32ISF		-
201006	SCR10	32ISI		-
			(12.98)	12.59

CIS (AS 400 query) is
ISTTG408
"SCR10"

Interest Calculation for 2009-10 OR Margin Sharing Credit
(Credit to customers begins June, 2010 & ends in August 2010)

2009 OR Margin sharing	(131,714.62)	In July, take
Billed to customers (w/o rev sen)	12.59	use this number in June in E31
Interest	(245.86)	
Subtotal	(131,947.89)	

MCBIT

Terms here will come from
Beth Martin's query & email

RS	Charge Type	CLASS	Amount w/ Rev Sen	Amount w/o Rev Sen	Revenue Sensitive Rate
201006	MCBIT	01C		N/A	
201006	MCBIT	01R		N/A	
201006	MCBIT	02R		N/A	
201006	MCBIT	03C		N/A	
201006	MCBIT	03I		N/A	
201006	MCBIT	03R		N/A	
201006	MCBIT	19R		N/A	
201006	MCBIT	31CSF		N/A	
201006	MCBIT	31CSI		N/A	
201006	MCBIT	31ISF		N/A	
201006	MCBIT	31ISI		N/A	
201006	MCBIT	32CSF		N/A	
201006	MCBIT	32CSI		N/A	
201006	MCBIT	32ISF		N/A	
201006	MCBIT	32ISI		N/A	

*Amort is opposite sign of
amount here.*

Interest Calculation for McBit

2008 Tax Year McBit (rates effective June 2010)	(\$463,659.29)
Billed to customers (w/o rev sen)	
Interest	<i>on interest tab - 184300</i>
Subtotal	(\$463,659.29)

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

Debit (Credit)

	Month/Year (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
1	Aug-09							
2	Sep-09							
3	Oct-09				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
17	Nov-10		0.00		3.25%	1,379.40	1,379.40	510,695.11

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
17	Nov-10		0.00		3.25%	129.42	129.42	47,915.58

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
17	Nov-10		0.00		3.25%	469.18	469.18	173,706.66

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 (a)	Note (b)	Deferral (c)	Transfers (d)	Interest Rate (e)	Interest (f)	Activity (g)	Balance (h)
	Beginning Balance							
1	Aug-09							0.00
2	Sep-09			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
17	Nov-10		0.00		0.03	3,855.26	3,855.26	1,427,336.21

Note:
 Nov Transfer to 191431

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

1 Debit (Credit)

2

3

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

6

7	Beginning Balance							0.00
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8	Jan-10		0.00		3.25%	0.00	0.03	0.03
9	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
10	Mar-10		0.00		3.25%	68.03	68.06	25,186.41
11	Apr-10		0.00		3.25%	68.21	68.24	25,254.65
12	May-10		0.00		3.25%	68.40	68.43	25,323.08
13	Jun-10		0.00		3.25%	68.58	68.61	25,391.70
14	Jul-10		0.00		3.25%	68.77	68.80	25,460.50
15	Aug-10		0.00		3.25%	68.96	68.99	25,529.49
16	Sep-10		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		0.00		3.25%	166.16	166.19	61,518.01
19	Dec-10							

Notes

\a

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
17	Nov-10		833.32		3.25%	7.64	840.96	3,244.92

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
17	Nov-10		(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67

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)
17	Nov-10		134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)

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)
17	Nov-10		44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)

100570569

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	11302010 (MMDDYYYY)	11302010 (MMDDYYYY)	USD	JV 29-TRF	AMORTIZATION Transfers

(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	186310			H		173,237.48	201010 Balance to 186316		
2	186312			H		1,423,480.95	201010 Balance to 186316	A	
3	186316			S	1,596,718.43		Trsfrs from 186310, 312		
4	186314			H		61,351.49	201010 Balance to 186315		
5	186315			S	61,351.49		Trsfr from 186314	B	
6	186365			H		3,244.92	W/O Residual Amort Balance		
7	186304			H		137.12	W/O Residual Defer Balance		
8	402000	81199	495-06374	S	3,382.04		W/O Residual Amort Balance	C	
9	186234			H		509,315.71	201010 Balance to 186235		
10	186235			S	509,315.71		Trsfr from 186234	D	
11	191420			S	2,005,891.00		201010 Balance to 191421		
12	191421			H		2,005,891.00	Trsfr from 191420	E	
13	191430			H		679,618.05	201010 Balance to 191431		
14	191431			S	679,618.05		Trsfr from 191430	F	
15	186276			H		57,500.00	201010 Balance to 186286		
16	186286			S	57,500.00		Trsfr from 186276	G	
17	186370			S	5,357.83		Trsfr residual balance to 186237		
18	186237			H		5,357.83	Trsfr from 186370	H	
19	186306			H		24,540.43	Trsfr residual balance to 191401		
20	191401			S	24,540.43		Trsfr from 186306		
21	191400			S	17,329,715.00		201010 Balance to 191401	I	
22	191401			H		17,329,715.00	Trsfr from 191400		
23	191410			H		3,630,862.51	201010 Balance to 191411		
24	191450			H		1,778,490.79	201010 Balance to 191411		
25	191417			H		201,847.66	201010 Balance to 191411	J	
26	191411			S	5,611,200.96		Trsfrs from 191410, 450, 417		
27	186278			H		1,669.77	Trsfr to 186288		
28	186288			S	1,669.77		Trsfr from 186278	K	
29				H					
30				H					
					Total	27,886,260.71	27,886,260.71		

Prepared by NUTS
Date 12/6/10

Approved by _____
Date _____

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	11302010 (MMDDYYYY)	11302010 (MMDDYYYY)	USD	JV29-NEW	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	H	(138,357.17)	-	AMORT 186233 Ind DSM		
2	186233			H	-	(138,357.17)	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,621.88	INTEREST 186306 Ind DSM		
4	186233			S	1,621.88	-	INTEREST 186306 Ind DSM		
5	402000	81199	495-06064	S	79,276.15	-	AMORT 186271 Comm Decoup		
6	186271			H	-	79,276.15	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	4,341.66	INTEREST 186271 Comm Decoup		
8	186271			S	4,341.66	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	474,789.19	-	AMORT 186277 Res Decoup		
10	186277			H	-	474,789.19	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	24,215.59	INTEREST 186275 Res Decoup		
12	186277			S	24,215.59	-	INTEREST 186275 Res Decoup		
13	402000	81199	495-06233	S	2,079.73	-	AMORT 186286 CUB Fund		
14	186286			H	-	2,079.73	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	105.39	INTEREST186286 CUB Fund		
16	186286			S	105.39	-	INTEREST186286 CUB Fund		
17	402000	81199	495-06374	H	-	35,752.43	AMORT 186237 PUC Fee Ref		
18	186237			S	35,752.43	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	1,747.95	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	1,747.95	C/M INT 186237 PUC Fee Ref		
21	191401			S	986,672.11	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	986,672.11	AMORT 191401 OR WACOG		
23	191401			H	-	31,382.10	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	31,382.10	-	INTEREST 191401 OR WACOG		
25	540700	84020	805-02650	S	168,958.75	-	AMORT 191411 OR Demand		
26	191411			H	-	168,958.75	AMORT 191411 OR Demand		

27	411000	83010	419-06205	H	-	10,316.55	INTEREST 191411 OR Demand
28	191411			S	10,316.55	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	33,814.77	-	AMORT 186316 WA Amort EE
30	186316			H	-	33,814.77	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	(45.79)	-	INTEREST 186316 WA Amort EE
32	186316			H	-	(45.79)	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	83,540.02	-	AMORT 186307 OR AMR
34	186307			H	-	83,540.02	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	4,665.97	INTEREST 186307 OR AMR
36	186307			S	4,665.97	-	INTEREST 186307 OR AMR
37	191421			S	93,545.33	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	93,545.33	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	5,305.95	-	INTEREST 191421 WA WACOG
40	191421			H	-	5,305.95	INTEREST 191421 WA WACOG
41	191431			S	49,288.36	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	49,288.36	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	1,907.38	INT 191431 WA Demand
44	191431			S	1,907.38	-	INT 191431 WA Demand
45	186315			H	-	2.65	INTEREST 186365 WA-LIEE
46	411000	83010	419-06210	S	2.65	-	INTEREST 186365 WA-LIEE
47	186315			H	-	1,955.31	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	1,955.31	-	AMORT 186315 WA-LIEE
49	186310			H	-	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	-	INT - WA ENERGY EFF 186310
51	186312			H	-	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	-	INT - WA EE R&C 186312
53	186232			H	-	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	-	INT - Ind DSM Def 186232
55	186235			H	-	23.82	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	S	23.82	-	INTEREST 186235 WA GREAT
57	186235			H	-	17,588.68	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	17,588.68	-	AMORT 186235 WA GREAT
59	186314			H	-	-	INT - 186314 WA-LIEE Deferral
60	411000	83010	419-06210	H	-	-	INT - 186314 WA-LIEE Deferral
61	402000	81199	495-06540	H	-	-	SB408 FED & STATE AMORT
62	186401			H	-	-	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	-	SB408 FED & STATE INT
64	186401			H	-	-	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	-	OR STOR CREDIT INT
69	402000	81199	495-06540	H	-	SB408 MCBIT AMORT
70	184301			H	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	H	-	SB 408 MCBIT INT
72	184301			H	-	SB 408 MCBIT INT
73	186234			H	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	INT 186234 WA GREAT Deferral
				Total	<u>1,974,494.76</u>	<u>1,974,494.76</u>

Prepared by _____

Approved by _____

Date _____

Date _____

NW Natural
Rates & Regulatory Affairs
2010-2011 PGA Filing - Washington: October Filing
Summary of Amortization Rates
 Workpaper Only - not included in filing

1 Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 4.372%
 2 and taking the opposite sign

		191421	191431	186316	186235	186315					
			Demand	R&C Energy	Low Income Bill						
		WACOG Deferral	Deferral FIRM	Efficiency	Pay Assist	WA-LIEE					
					(GREAT)		Volumes				
Schedule	Block	A	B	C	D	E	CIS	Prior Month Unbilled	Current Month Unbilled	Total	
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	2,591.00	0.00		2,591.00	
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	1,801.70	0.00		1,801.70	
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	1,382,985.20	0.00		1,382,985.20	
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	366,671.60	0.00		366,671.60	
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	30,532.30	0.00		30,532.30	
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	2,234.00	0.00		2,234.00	
41 Firm Sales	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	49,263.40	0.00		49,263.40	
(C 41 FS)	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	54,109.50	0.00		54,109.50	
41I Firm Sales	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	3,774.60	0.00		3,774.60	
(I 41 FS)	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	2,200.90	0.00		2,200.90	
41 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
41C Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)		0.00			
(C 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)		0.00			
41I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)		0.00			
(I 41 IS)	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)		0.00			
42C Firm Sales	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	76,470.00	0.00		76,470.00	
C	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	41,070.00	0.00		41,070.00	
(C42SF)	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)		0.00			
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)		0.00			
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)		0.00			
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)		0.00			
42I Firm Sales	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	79,612.00	0.00		79,612.00	
(I42SF)	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	58,103.00	0.00		58,103.00	
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	15,652.00	0.00		15,652.00	
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)		0.00			
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)		0.00			
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)		0.00			
42 Firm Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	54,820.00	0.00		54,820.00	
C42TF+	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	59,311.00	0.00		59,311.00	
I42TF	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	40,000.00	0.00		40,000.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	110,000.00	0.00		110,000.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	34,011.00	0.00		34,011.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
42 Interr Sales	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.00	0.00		30,000.00	
C42SI	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	60,000.00	0.00		60,000.00	
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	43,263.00	0.00		43,263.00	
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	37,508.00	0.00		37,508.00	
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)		0.00			
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)		0.00			
42I Interr Sales	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	56,487.00	0.00		56,487.00	
I42SI	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	49,909.00	0.00		49,909.00	
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	26,472.00	0.00		26,472.00	
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	50,727.00	0.00		50,727.00	
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)		0.00			
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)		0.00			
42 Inter Trans	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	65,180.00	0.00		65,180.00	
(I42TI)	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	133,367.00	0.00		133,367.00	
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	103,718.00	0.00		103,718.00	
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	286,346.00	0.00		286,346.00	
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	185,040.00	0.00		185,040.00	
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
61 (I61)		0.00000	0.00000	0.00000	0.00000	0.00000		0.00			
Sources:											
							total per above	3,593,230	0	0	3,593,230.20
									0.0	per JV 54U	0.0

total OR & WA	53,834,976.80	total* wa	3,593,230.20
total per CIS	53,834,976.80	total* or	50,241,746.60
difference	0.00	total*	53,834,976.80
		*including unbilled	

Natural Gas & Regulatory Affairs
2011 PGA Filing - Washington: October Filing
Summary of Amortization Rates
 Paper Only - not included in filing

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue and taking the opposite sign

		191421	191431	186316	186235	186315	191421	191431	186316	186235	186315
		WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	96.13	55.01	(78.48)	(38.22)	(4.25)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	66.84	38.25	(42.70)	(20.79)	(2.31)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	51,308.75	29,360.78	(24,741.61)	(12,031.97)	(1,341.50)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	13,603.52	7,784.44	(5,863.08)	(2,852.71)	(315.34)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	1,132.75	648.20	0.00	(211.28)	(23.51)
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	82.88	47.43	(26.52)	(12.91)	(1.43)
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	1,827.67	1,045.86	(615.30)	(299.52)	(33.01)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	2,007.46	1,148.74	(595.75)	(290.03)	(31.92)
411 Firm Sales (I 41 FS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	140.04	80.13	(45.37)	(22.84)	(2.53)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	81.65	46.73	(23.33)	(11.75)	(1.30)
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
41C Interr Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00742)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Interr Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)	0.00	0.00	0.00	0.00	0.00
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)	0.00	0.00	0.00	0.00	0.00
42C Firm Sales C (C42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	2,837.04	1,623.46	(704.29)	(342.59)	(38.24)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	1,523.70	871.92	(338.42)	(165.10)	(18.07)
	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	0.00	0.00	0.00	0.00	0.00
	Block 4	0.03710	0.02123	(0.00506)	(0.00246)	(0.00027)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	(0.00338)	(0.00164)	(0.00018)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	(0.00126)	(0.00061)	(0.00007)	0.00	0.00	0.00	0.00	0.00
42I Firm Sales (I42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	2,953.61	1,690.16	0.00	(295.36)	(32.64)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	2,155.62	1,233.53	0.00	(193.48)	(20.92)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	580.69	332.29	0.00	(39.91)	(4.38)
	Block 4	0.03710	0.02123	0.00000	(0.00204)	(0.00023)	0.00	0.00	0.00	0.00	0.00
	Block 5	0.03710	0.02123	0.00000	(0.00136)	(0.00015)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.02123	0.00000	(0.00051)	(0.00006)	0.00	0.00	0.00	0.00	0.00
42 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
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
42 Interr Sales C42SI	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	1,113.00	277.80	(165.90)	(80.70)	(9.00)
	Block 2	0.03710	0.00926	(0.00494)	(0.00241)	(0.00027)	2,226.00	555.60	(296.40)	(144.60)	(16.20)
	Block 3	0.03710	0.00926	(0.00379)	(0.00185)	(0.00020)	1,605.06	400.62	(163.97)	(80.04)	(8.65)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	1,391.55	347.32	(113.65)	(55.14)	(6.00)
	Block 5	0.03710	0.00926	(0.00202)	(0.00098)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42I Interr Sales I42SI	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,095.67	523.07	0.00	(153.64)	(16.95)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,851.62	462.16	0.00	(121.28)	(13.48)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	982.11	245.13	0.00	(49.24)	(5.56)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	1,881.97	469.73	0.00	(75.58)	(8.12)
	Block 5	0.03710	0.00926	0.00000	(0.00099)	(0.00011)	0.00	0.00	0.00	0.00	0.00
	Block 6	0.03710	0.00926	0.00000	(0.00037)	(0.00004)	0.00	0.00	0.00	0.00	0.00
42 Inter Trans (I42TI)	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
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Firm Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
43 Interr Trans		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
Intentionally blank		0.00000	0.00000	0.00000	0.00000	0.00000	0.00	0.00	0.00	0.00	0.00
61 (161)		0.00000	0.00000	0.00000	0.00000	0.00000					
Sources:							93,545.33	49,288.36	(33,814.77)	(17,588.68)	(1,955.31)

Intentionally blank
 93,545.33 49,288.36 (33,814.77) (17,588.68) (1,955.31)

Switchers - WA

Commodity			
Commodity	49,288.36	191431	
Commodity	93,545.33	191421	
	(33,815)	186316	
	(1,955.31)	186315	New!
Commodity	(17,589)	186235	changed link

rate sensitive adj 0.95628 Annually
 Commodity - 191421
 Demand
 Demand
 Demand
 Demand

rate sensitive adj 0.95628 Annually
 Demand - 191431

KOB1 - WA ENERGY EFFICIENCY
 Internal Order Cost Center
 908-07307 11529
 include in interest calc. in 186316
 11/16/2011 Amortization 2010_NEWRATES_120510_jw (3)

11 PGA Filing - Oregon: October Filing
of Amortization Rates
beginning November 1, 2010

Amortization Rates are calculated by taking

		Volumes			
Schedule	Block	CIS	Prior Month Unbilled	Current Month Unbilled	Total
1R (R01)		21,235.00			21,235.00
1C (C01)		2,553.40			2,553.40
2R (R02)		12,212,446.80			12,212,446.80
3C Firm Sales (C03)		4,468,022.80			4,468,022.80
Intentionally blank					
3I Firm Sales (I03)		140,846.2			140,846.20
Intentionally blank					
19 (R19)	1st mantle				
19	unbilled				
31C Firm Sales	Block 1	923,550.7			923,550.70
(31 CSF)	Block 2	1,178,902.7			1,178,902.70
31C Firm Trans	Block 1	14,300.0			14,300.00
(31 CTF)	Block 2	174,922.0			174,922.00
31C Interr Sales	Block 1	15,047.0			15,047.00
(31CSI)	Block 2	80,499.0			80,499.00
31I Firm Sales	Block 1	165,625.5			165,625.50
(31 ISF)	Block 2	469,311.5			469,311.50
31I Firm Trans	Block 1	10,000.0			10,000.00
(31 ITF)	Block 2	55,120.0			55,120.00
31I Interr Sales	Block 1	13,088.0			13,088.00
(31 ISI)	Block 2	16,107.0			16,107.00
32C Firm Sales	Block 1	439,607.0			439,607.00
(32 CSF)	Block 2	568,403.0			568,403.00
	Block 3	149,597.0			149,597.00
	Block 4	10,311.0			10,311.00
	Block 5				
	Block 6				
32I Firm Sales	Block 1	365,696.0			365,696.00
(32 ISF)	Block 2	479,792.0			479,792.00
	Block 3	196,698.0			196,698.00
	Block 4	31,822.0			31,822.00
	Block 5				
	Block 6				
32 Firm Trans	Block 1	563,002.0			563,002.00
(32CTF + 32ITF)	Block 2	911,121.0			911,121.00
	Block 3	585,935.0			585,935.00
	Block 4	1,325,841.0			1,325,841.00
	Block 5	1,331,720.0			1,331,720.00
	Block 6				
32C Interr Sales	Block 1	469,325.0			469,325.00
(32CSI)	Block 2	734,700.0			734,700.00
	Block 3	416,015.0			416,015.00
	Block 4	542,540.0			542,540.00
	Block 5	28,189.0			28,189.00
	Block 6				
32I Interr Sales	Block 1	573,685.0			573,685.00
(32ISI)	Block 2	743,579.0			743,579.00
	Block 3	436,726.0			436,726.00
	Block 4	698,164.0			698,164.00
	Block 5	267,097.0			267,097.00
	Block 6	6,530,738.0			6,530,738.00
32 Interr Trans	Block 1	763,239.0			763,239.00
(32CTI + 32ITI)	Block 2	1,245,158.0			1,245,158.00
	Block 3	878,981.0			878,981.00
	Block 4	2,440,471.0			2,440,471.00
	Block 5	4,934,295.0			4,934,295.00
	Block 6	0.0			
Intentionally blank					
33		1,617,722.00			1,617,722.00
	sp crits				
	total per above	50,241,746.6	0.0	0.0	50,241,746.60
Sources:					
Temporaries		50,241,746.6	0.0	0.0	per JV 54U
	difference	0.0		0.0	

11 PGA Filing - Oregon: October Filing
 / of Amortization Rates
 beginning November 1, 2010

Amortization Rates are calculated by taking

191401 191411 191411 186277 186271 186286 186237 186233 186307 186401
 AMORTIZATION:

Schedule	Block	A	B	C	D	E	F	G	H	I	J
1R (R01)		627.49	(152.47)	0.00	(824.13)	0.00	(3.61)	56.70	0.00	(155.86)	(20.17)
1C (C01)		75.45	(18.33)	0.00	0.00	(29.52)	0.00	4.75	0.00	(13.00)	(1.63)
2R (R02)		360,877.80	(87,685.37)	0.00	(473,965.06)	0.00	(2,076.12)	22,104.53	0.00	(60,695.86)	(7,815.97)
3C Firm Sales (C03)		132,030.07	(32,080.40)	0.00	0.00	(51,650.34)	0.00	5,763.75	0.00	(15,816.80)	(2,055.29)
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)		4,162.01	(1,011.28)	0.00	0.00	0.00	0.00	153.52	(1,345.08)	(421.13)	(54.93)
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19 (R19)	1st mantle	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	addl mnt	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	27,290.92	(6,631.09)	0.00	0.00	(10,676.25)	0.00	831.20	0.00	(2,290.41)	(295.54)
(31 CSF)	Block 2	34,836.57	(8,464.52)	0.00	0.00	(13,628.12)	0.00	978.49	0.00	(2,664.32)	(341.88)
31C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(165.31)	0.00	10.15	0.00	0.00	(3.86)
(31 CTF)	Block 2	0.00	0.00	0.00	0.00	(2,022.10)	0.00	111.95	0.00	0.00	(43.73)
31C Interr Sales	Block 1	444.64	0.00	(15.95)	0.00	(173.94)	0.00	11.74	0.00	(31.90)	(4.82)
(31CSI)	Block 2	2,378.75	0.00	(85.33)	0.00	(930.57)	0.00	57.15	0.00	(155.36)	(23.34)
31I Firm Sales	Block 1	4,894.23	(1,189.19)	0.00	0.00	0.00	0.00	125.88	(1,581.72)	(342.84)	(51.34)
(31 ISF)	Block 2	13,868.15	(3,369.66)	0.00	0.00	0.00	0.00	319.13	(4,481.92)	(877.61)	(131.41)
31I Firm Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	6.60	0.00	0.00	(2.70)
(31 ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	33.07	0.00	0.00	(13.78)
31I Interr Sales	Block 1	386.75	0.00	(13.87)	0.00	0.00	0.00	12.96	(124.99)	(35.47)	(7.59)
(31 ISI)	Block 2	475.96	0.00	(17.07)	0.00	0.00	0.00	14.34	(153.82)	(39.46)	(8.38)
32C Firm Sales	Block 1	12,990.39	(3,156.38)	0.00	0.00	0.00	0.00	211.01	(4,198.25)	0.00	(74.73)
(32 CSF)	Block 2	16,796.31	(4,081.13)	0.00	0.00	0.00	0.00	233.05	(5,428.25)	0.00	(79.58)
	Block 3	4,420.59	(1,074.11)	0.00	0.00	0.00	0.00	43.38	(1,428.65)	0.00	(14.96)
	Block 4	304.69	(74.03)	0.00	0.00	0.00	0.00	1.75	(98.47)	0.00	(0.62)
	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	10,806.32	(2,625.70)	0.00	0.00	0.00	0.00	168.22	(3,492.40)	0.00	(65.83)
(32 ISF)	Block 2	14,177.85	(3,444.91)	0.00	0.00	0.00	0.00	187.12	(4,582.01)	0.00	(76.77)
	Block 3	5,812.43	(1,412.29)	0.00	0.00	0.00	0.00	53.11	(1,878.47)	0.00	(21.64)
	Block 4	940.34	(228.48)	0.00	0.00	0.00	0.00	5.09	(303.90)	0.00	(1.91)
	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	225.20	0.00	0.00	(78.82)
(32CTF + 32ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	309.78	0.00	0.00	(109.33)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	140.62	0.00	0.00	(46.87)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	185.62	0.00	0.00	(66.29)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	106.54	0.00	0.00	(39.95)
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32C Interr Sales	Block 1	13,868.55	0.00	(497.48)	0.00	0.00	0.00	201.81	(4,482.05)	0.00	(75.09)
(32CSI)	Block 2	21,710.39	0.00	(778.78)	0.00	0.00	0.00	264.49	(7,016.39)	0.00	(102.86)
	Block 3	12,293.24	0.00	(440.98)	0.00	0.00	0.00	104.00	(3,972.94)	0.00	(41.60)
	Block 4	16,032.06	0.00	(575.09)	0.00	0.00	0.00	81.38	(5,181.26)	0.00	(32.55)
	Block 5	832.98	0.00	(29.88)	0.00	0.00	0.00	2.54	(269.20)	0.00	(0.85)
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32I Interr Sales	Block 1	16,952.39	0.00	(608.11)	0.00	0.00	0.00	246.68	(5,478.69)	0.00	(74.58)
(32ISI)	Block 2	21,972.76	0.00	(788.19)	0.00	0.00	0.00	267.69	(7,101.18)	0.00	(81.79)
	Block 3	12,905.25	0.00	(462.93)	0.00	0.00	0.00	109.18	(4,170.73)	0.00	(34.94)
	Block 4	20,630.75	0.00	(740.05)	0.00	0.00	0.00	104.72	(6,667.47)	0.00	(34.91)
	Block 5	7,892.72	0.00	(283.12)	0.00	0.00	0.00	24.04	(2,550.78)	0.00	(8.01)
	Block 6	192,983.31	0.00	(6,922.58)	0.00	0.00	0.00	261.23	(62,368.55)	0.00	(65.31)
32 Interr Trans	Block 1	0.00	0.00	0.00	0.00	0.00	0.00	290.03	0.00	0.00	0.00
(32CTI + 32ITI)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	398.45	0.00	0.00	(12.45)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	193.38	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	341.67	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	394.74	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
Intentionally blank		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33		986,672.11	(156,699.34)	(12,259.41)	(474,789.19)	(79,276.15)	(2,079.73)	35,752.43	(138,357.17)	(83,540.02)	(12,118.60)

SB 408 - state
& fed. USE
STARTING
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Sources:
 Temporaries

		986,672.11	191401
		(168,958.75)	191411
		(474,789.19)	186277
		(79,276.15)	186271
		(2,079.73)	186286
rate adj amount		35,752.43	186237
Switchers		(138,357.17)	186233
Commodity		(83,540.02)	186307
Commodity		0.00	186401
Commodity			
Commodity			
Commodity			
Commodity			

rate sensitive adj 0.97201 Annually
 Commodity 191401

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