

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



January 31, 2011

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

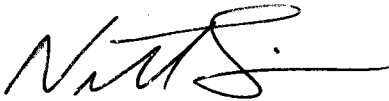
Re: **MONTHLY GAS COST DEFERRED BALANCE  
ACCUMULATIONS/AMORTIZATIONS**

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 December 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](mailto:ncs@nwnatural.com)

NCS/kcm

enclosure(s)

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

	<b>NOV 2010</b>	<b>Change</b>	<b>DEC 2010</b>
<b>WASHINGTON 186XXX ACCOUNTS</b>			
186234 DEF WA GREAT PROGRAM	1,375.67	17,370.95	18,746.62
186235 AMOR WA GREAT PROGRAM	532,769.46	(79,822.32)	452,947.14
186302 MARGIN SHARING - WA	(1,473,189.72)	(138,694.66)	(1,611,884.38)
186310 WA ENERGY EFFICIENCY	469.18	6,259.73	6,728.91
186312 WA - AUDIT RESIDENTI	3,855.26	10.44	3,865.70
186314 WA - LOW INCOME WEAT	166.16	(166.16)	0.00
186315 WA - WA - LIEE AMORT	59,393.53	(8,709.56)	50,683.97
186316 WA DSM AMORTIZATION	1,566,429.54	(159,672.39)	1,406,757.15
186365 ALBANY DFD GAIN - WA	0.00	0.00	0.00
<b>Subtotal 186xxx accounts</b>	<b>691,269.08</b>	<b>(363,423.97)</b>	<b>327,845.11</b>
<b>WASHINGTON 191XXX ACCOUNTS</b>			
191420 WACOG - ACCR. WA	(192,859.00)	(165,487.00)	(358,346.00)
191421 AMORT OF WACOG - WA	(2,667,390.63)	373,882.92	(2,293,507.71)
191430 DEMAND - ACCR WA	(217,599.37)	(476,078.71)	(693,678.08)
191431 AMORT OF DEMAND WA	28,316.82	213,055.52	241,372.34
<b>Subtotal 191xxx accounts</b>	<b>(3,049,532.18)</b>	<b>(54,627.27)</b>	<b>(3,104,159.45)</b>
<b>TOTAL WASHINGTON DEFERRED ACCOUNTS</b>	<b>(2,358,263.10)</b>	<b>(418,051.24)</b>	<b>(2,776,314.34)</b>

Northwest Natural Gas Company

Date 31-Dec-10

Journal Entry Voucher No. JV 29

Corp 5000

Amort Rate Items

Document Number 100581612

Prepared:

K Steinberg 1/6/11

Approved

[Signature] 1/6/10

Verified:

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**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	12312010 (MMDDYYYY)	12312010 (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	95,115.84	-	AMORT 186233 Ind DSM		
2	186233			H	-	95,115.84	AMORT 186233 Ind DSM		
3	411000	83010	419-06205	H	-	1,407.00	INTEREST 186233 Ind DSM		
4	186233			S	1,407.00	-	INTEREST 186233 Ind DSM		
5	402000	81199	495-06064	S	348,826.43	-	AMORT 186271 Comm Decoup		
6	186271			H	-	348,826.43	AMORT 186271 Comm Decoup		
7	411000	83010	419-06205	H	-	4,157.06	INTEREST 186271 Comm Decoup		
8	186271			S	4,157.06	-	INTEREST 186271 Comm Decoup		
9	402000	81199	495-06064	S	2,105,858.70	-	AMORT 186277 Res Decoup		
10	186277			H	-	2,105,858.70	AMORT 186277 Res Decoup		
11	411000	83010	419-06205	H	-	23,471.37	INTEREST 186277 Res Decoup		
12	186277			S	23,471.37	-	INTEREST 186277 Res Decoup		
13	402000	81199	495-06233	S	9,224.33	-	AMORT 186286 CUB Fund		
14	186286			H	-	9,224.33	AMORT 186286 CUB Fund		
15	411000	83010	419-06205	H	-	101.66	INTEREST 186286 CUB Fund		
16	186286			S	101.66	-	INTEREST 186286 CUB Fund		
17	402000	81199	495-06374	H	-	140,762.41	AMORT 186237 PUC Fee Ref		
18	186237			S	140,762.41	-	AMORT 186237 PUC Fee Ref		
19	411000	83010	419-06205	S	1,586.47	-	C/M INT 186237 PUC Fee Ref		
20	186237			H	-	1,586.47	C/M INT 186237 PUC Fee Ref		
21	191401			S	2,796,096.42	-	AMORT 191401 OR WACOG		
22	541000	84020	805-02650	H	-	2,796,096.42	AMORT 191401 OR WACOG		
23	191401			H	-	36,094.59	INTEREST 191401 OR WACOG		
24	411000	83010	419-06205	S	36,094.59	-	INTEREST 191401 OR WACOG		

25	540700	84020	805-02650	S	645,074.28	-	AMORT 191411 OR Demand
26	191411			H	-	645,074.28	AMORT 191411 OR Demand
27	411000	83010	419-06205	H	-	10,410.61	INTEREST 191411 OR Demand
28	191411			S	10,410.61	-	INTEREST 191411 OR Demand
29	402000	82299	495-06080	S	163,693.14	-	AMORT 186316 WA Amort EE
30	186316			H	-	163,693.14	AMORT 186316 WA Amort EE
31	411000	83010	419-06210	H	-	4,020.75	INTEREST 186316 WA Amort EE
32	186316			S	4,020.75	-	INTEREST 186316 WA Amort EE
33	402000	81199	495-06374	S	371,375.90	-	AMORT 186307 OR AMR
34	186307			H	-	371,375.90	AMORT 186307 OR AMR
35	411000	83010	419-06205	H	-	4,250.09	INTEREST 186307 OR AMR
36	186307			S	4,250.09	-	INTEREST 186307 OR AMR
37	191421			S	380,591.72	-	AMORT 191421 WA WACOG
38	541000	84020	805-02655	H	-	380,591.72	AMORT 191421 WA WACOG
39	411000	83010	419-06210	S	6,708.80	-	INTEREST 191421 WA WACOG
40	191421			H	-	6,708.80	INTEREST 191421 WA WACOG
41	191431			S	212,690.81	-	AMORT 191431 WA Demand
42	540700	84020	805-02655	H	-	212,690.81	AMORT 191431 WA Demand
43	411000	83010	419-06210	H	-	364.71	INT 191431 WA Demand
44	191431			S	364.71	-	INT 191431 WA Demand
45	186315			S	149.09	-	INTEREST 186315 WA-LIEE
46	411000	83010	419-06210	H	-	149.09	INTEREST 186315 WA-LIEE
47	186315			H	-	9,024.81	AMORT 186315 WA-LIEE
48	402000	82299	495-06516	S	9,024.81	-	AMORT 186315 WA-LIEE
49	186310			S	9.73	-	INT - WA ENERGY EFF 186310
50	411000	83010	419-06210	H	-	9.73	INT - WA ENERGY EFF 186310
51	186312			S	10.44	-	INT - WA EE R&C 186312
52	411000	83010	419-06210	H	-	10.44	INT - WA EE R&C 186312
53	186232			S	10,055.06	-	INT - Ind DSM Def 186232
54	411000	83010	419-06205	H	-	10,055.06	INT - Ind DSM Def 186232
55	186235			S	1,333.01	-	INTEREST 186235 WA GREAT
56	411000	83010	419-06210	H	-	1,333.01	INTEREST 186235 WA GREAT
57	186235			H	-	81,146.06	AMORT 186235 WA GREAT
58	402000	82299	495-06517	S	81,146.06	-	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	S	49,961.13	-	SB408 FED & STATE AMORT
62	<b>186401</b>			H	-	49,961.13	SB408 FED & STATE AMORT
63	411000	83010	419-06205	H	-	423.27	SB408 FED & STATE INT
64	<b>186401</b>			S	423.27	-	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	-	66,688.42	SB408 MCBIT AMORT
70	184301			S	66,688.42	-	SB408 MCBIT AMORT
71	411000	83010	419-06205	S	626.51	-	SB 408 MCBIT INT
72	184301			H	-	626.51	SB 408 MCBIT INT
73	186234			S	27.22	-	INT 186234 WA GREAT Deferral
74	411000	82299	419-06210	H	-	27.22	INT 186234 WA GREAT Deferral
Total					<u>7,581,337.84</u>	<u>7,581,337.84</u>	

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_

R:\Accounting\Jennifer Burson\jv29\JV 29 Amortization DEC 2010\_NEWRATES \_120510\_jjw NCS review edits.xls\SAP Upload

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	Volumes		
		WACOG Deferal	Demand Deferral FIRM	R&C Energy Efficiency	Low Income Bill Pay Assist (GREAT)	WA-LIVE	Prior Month Unbilled	Current Month Unbilled	Total
Schedule	Block	A	B	C	D	E	CIS		
1R (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	14,740.10	0.00	14,740.10
1C (C01)		0.03710	0.02123	(0.02376)	(0.01154)	(0.00128)	6,405.50	0.00	6,405.50
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	5,732,348.10	0.00	6,732,348.10
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	2,228,262.10	0.00	2,228,262.10
3 JFS (J03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	60,334.70	0.00	60,334.70
27 (R27)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	9,086.60	0.00	9,086.60
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	140,128.50	0.00	140,128.50
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	243,936.50	0.00	243,936.50
41I Firm Sales (I 41 FS)	Block 1	0.03710	0.02123	(0.01202)	(0.00605)	(0.00067)	17,224.40	0.00	17,224.40
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	19,843.70	0.00	19,843.70
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 Inter Sales (C 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00847)	(0.00094)		0.00	
	Block 2	0.03710	0.00926	0.00000	(0.00747)	(0.00082)		0.00	
41I Inter Sales (I 41 IS)	Block 1	0.03710	0.00926	0.00000	(0.00605)	(0.00067)		0.00	
	Block 2	0.03710	0.00926	0.00000	(0.00534)	(0.00059)		0.00	
42C Firm Sales (C 42SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	80,756.00	0.00	80,756.00
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	61,438.00	0.00	61,438.00
	Block 3	0.03710	0.02123	(0.00637)	(0.00308)	(0.00034)	2,802.00	0.00	2,802.00
	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 (I 42SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	106,444.00	0.00	106,444.00
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	99,277.00	0.00	99,277.00
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	9,648.00	0.00	9,648.00
	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 (C 42TF+ I 42TF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	54,580.00	0.00	54,580.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	62,797.00	0.00	62,797.00
	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	112,000.00	0.00	112,000.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	88,626.00	0.00	88,626.00
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000		0.00	
42 Inter Sales (C 42SI)	Block 1	0.03710	0.00926	(0.00553)	(0.00269)	(0.00030)	30,000.00	0.00	30,000.00
	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)	46,376.00	0.00	46,376.00
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	51,572.00	0.00	51,572.00
	Block 5	0.03710	0.00926	(0.00207)	(0.00098)	(0.00011)		0.00	
	Block 6	0.03710	0.00926	(0.00076)	(0.00037)	(0.00004)		0.00	
42I Inter Sales (I 42SI)	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	58,090.00	0.00	58,090.00
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	53,269.00	0.00	53,269.00
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	34,578.00	0.00	34,578.00
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	1,032.00	0.00	1,032.00
	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 (I 42TI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	55,420.00	0.00	55,420.00
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	116,255.00	0.00	116,255.00
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	65,506.00	0.00	65,506.00
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	237,788.00	0.00	237,788.00
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	254,628.00	0.00	254,628.00
	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 Inter 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	
<b>Sources:</b>							331,896.00	0.00	331,896.00
total per above							11,587,088	0	11,587,088.20
								0.0	per JV 54U
								0.0	

total CR & WA	137,180,169.81	total* wa	11,587,088.20
total per CIS	137,180,169.81	total* or	125,658,864.61
difference	0.00	total*	137,245,952.81
		*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 tax 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 6% Pay Assist (GREAT)	WA-LIEE	WACOG Deferral	Demand Deferral FIRM	R&C Energy Efficiency	Low Income 6% Pay Assist (GREAT)	WA-LIEE
Schedule	Block	A	B	C	D	E					
IR (R01)		0.03710	0.02123	(0.03029)	(0.01475)	(0.00164)	546.86	312.93	(446.48)	(217.42)	(24.17)
1C (C01)		0.03710	0.02123	(0.02370)	(0.01154)	(0.00128)	237.64	135.99	(151.81)	(73.92)	(8.20)
2R (R02)		0.03710	0.02123	(0.01789)	(0.00870)	(0.00097)	249,770.11	142,927.75	(120,441.71)	(58,571.43)	(6,530.38)
3 CFS (C03)		0.03710	0.02123	(0.01599)	(0.00778)	(0.00086)	82,668.52	47,306.00	(35,629.91)	(17,335.88)	(1,916.31)
3 IFS (I03)		0.03710	0.02123	0.00000	(0.00692)	(0.00077)	2,238.42	1,280.91	0.00	(417.52)	(46.46)
2Z (R2Z)		0.03710	0.02123	(0.01187)	(0.00578)	(0.00064)	337.11	192.91	(107.86)	(52.52)	(5.82)
41 Firm Sales (C 41 FS)	Block 1	0.03710	0.02123	(0.01249)	(0.00608)	(0.00067)	5,198.77	2,974.93	(1,750.20)	(851.98)	(93.89)
	Block 2	0.03710	0.02123	(0.01101)	(0.00536)	(0.00059)	9,050.04	5,178.77	(2,685.74)	(1,307.50)	(143.92)
41I Firm Sales (I 41 IS)	Block 1	0.03710	0.02123	(0.01202)	(0.00635)	(0.00067)	639.03	365.67	(207.04)	(104.21)	(11.54)
	Block 2	0.03710	0.02123	(0.01060)	(0.00534)	(0.00059)	736.20	421.28	(210.34)	(105.97)	(11.71)
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 Inter 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	(0.00747)	(0.00082)	0.00	0.00	0.00	0.00	0.00
41I Inter 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 42 SF)	Block 1	0.03710	0.02123	(0.00921)	(0.00448)	(0.00050)	2,396.05	1,714.45	(743.76)	(361.79)	(40.38)
	Block 2	0.03710	0.02123	(0.00824)	(0.00402)	(0.00044)	2,279.35	1,304.33	(506.25)	(246.98)	(27.03)
	Block 3	0.03710	0.02123	(0.00632)	(0.00308)	(0.00034)	103.95	59.49	(17.71)	(8.63)	(0.95)
	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 (I 42 SF)	Block 1	0.03710	0.02123	0.00000	(0.00371)	(0.00041)	3,949.07	2,259.81	0.00	(394.91)	(43.64)
	Block 2	0.03710	0.02123	0.00000	(0.00333)	(0.00036)	3,683.18	2,107.65	0.00	(330.59)	(35.74)
	Block 3	0.03710	0.02123	0.00000	(0.00255)	(0.00028)	357.94	204.83	0.00	(24.60)	(2.70)
	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 (C 42 TF+ 1 42 TF)	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 Inter Sales (C 42 SI)	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)	1,720.55	429.44	(175.77)	(85.80)	(9.28)
	Block 4	0.03710	0.00926	(0.00303)	(0.00147)	(0.00016)	1,913.32	477.56	(156.26)	(75.81)	(8.25)
	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 Inter Sales (I 42 SI)	Block 1	0.03710	0.00926	0.00000	(0.00272)	(0.00030)	2,155.14	537.91	0.00	(158.00)	(17.43)
	Block 2	0.03710	0.00926	0.00000	(0.00243)	(0.00027)	1,976.28	493.27	0.00	(129.44)	(14.38)
	Block 3	0.03710	0.00926	0.00000	(0.00186)	(0.00021)	1,282.84	320.19	0.00	(64.32)	(7.26)
	Block 4	0.03710	0.00926	0.00000	(0.00149)	(0.00016)	38.29	9.56	0.00	(1.54)	(0.17)
	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 (I 42 TI)	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 Inter 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					
<b>Sources:</b>							377,217.66	211,849.03	(163,693.14)	(81,146.06)	(9,024.81)

Switchers - WA

Commodity			
Commodity	212,690.81	<b>191431</b>	
Commodity	380,591.72	<b>191421</b>	
	(163,693)	<b>186316</b>	
	(9,024.81)	<b>186315</b>	<b>New!</b>
Commodity	<u>(3,528.32)</u>	(81,146)	<b>186235</b> changed link
	(3,528.32)		
rate sensitive adj	0.95628	Annually	
Commodity	3,374.06	191421	
Demand			
Demand			
Demand			
Demand	<u>(880.26)</u>		
	(880.26)		
rate sensitive adj	0.95628	Annually	
Demand	841.78	191431	

KOBI - WA ENERGY EFFICIENCY

Internal Order	Cost Center	
908-07307	11529	-
908-07203	11529	-
908-07603	11529	-

include in interest calc. in 186316



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

Amortization Rates are calculated by taking the Temporary Adjustment Rate and multiplying by 1 minus the revenue sensitive rate of 2.799% and reversing the sign

Schedule	Block	191401	191411	191411	186277	186271	186286	186237	186233	186307	STARTING JUNE	service type
		WACOG Deferral	191411 Demand FIRM	191411 Demand INTERR	Residential Decoupling	Commercial Decoupling	186286 Intervenor Funding - CUB	PUC Fee Refund	Industrial DSM	AMR Deferral		
1R (R01)		0.02955	(0.00718)	0.00000	(0.03881)	0.00000	(0.00017)	0.00267	0.00000	(0.00734)	(0.00095)	Firm Firm Sales
1C (C01)		0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00186	0.00000	(0.00509)	(0.00064)	Firm Firm Sales
2R (R02)		0.02955	(0.00718)	0.00000	(0.03881)	0.00000	(0.00017)	0.00181	0.00000	(0.00497)	(0.00064)	Firm Firm Sales
3C Firm Sales (C03)		0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00129	0.00000	(0.00354)	(0.00046)	Firm Firm Sales
Intentionally blank												
3I Firm Sales (I03)		0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00109	(0.00955)	(0.00299)	(0.00039)	Firm Firm Sales
Intentionally blank												
19 (R19)	1st month	0.56	(0.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Firm Sales
19	add'l mos	0.56	(0.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Firm Firm Sales
31C Firm Sales (31 CSF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00090	0.00000	(0.00248)	(0.00032)	Firm Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	(0.01156)	0.00000	0.00083	0.00000	(0.00226)	(0.00029)	Firm Firm Sales
31C Firm Trans (31 CTF)	Block 1	0.00000	0.00000	0.00000	0.00000	(0.01156)	0.00000	0.00071	0.00000	0.00000	(0.00027)	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	(0.01156)	0.00000	0.00064	0.00000	0.00000	(0.00025)	Firm Firm Trans
31C Interr Sales (31 CSI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	(0.01156)	0.00000	0.00078	0.00000	(0.00212)	(0.00032)	Int Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	(0.01156)	0.00000	0.00071	0.00000	(0.00193)	(0.00029)	Int Int Sales
31I Firm Sales (31 ISF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00076	(0.00955)	(0.00207)	(0.00031)	Firm Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00068	(0.00955)	(0.00187)	(0.00028)	Firm Firm Sales
31I Firm Trans (31 ITF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00066	0.00000	0.00000	(0.00027)	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00060	0.00000	0.00000	(0.00025)	Firm Firm Trans
31I Interr Sales (31 ISI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00099	(0.00955)	(0.00271)	(0.00058)	Int Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00089	(0.00955)	(0.00245)	(0.00052)	Int Int Sales
32C Firm Sales (32 CSF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00048	(0.00955)	0.00000	(0.00017)	Firm Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00041	(0.00955)	0.00000	(0.00014)	Firm Firm Sales
	Block 3	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00029	(0.00955)	0.00000	(0.00010)	Firm Firm Sales
	Block 4	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00017	(0.00955)	0.00000	(0.00006)	Firm Firm Sales
	Block 5	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00010	(0.00955)	0.00000	(0.00003)	Firm Firm Sales
	Block 6	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00955)	0.00000	(0.00002)	Firm Firm Sales
32I Firm Sales (32 ISF)	Block 1	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00046	(0.00955)	0.00000	(0.00018)	Firm Firm Sales
	Block 2	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00039	(0.00955)	0.00000	(0.00016)	Firm Firm Sales
	Block 3	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00027	(0.00955)	0.00000	(0.00011)	Firm Firm Sales
	Block 4	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00016	(0.00955)	0.00000	(0.00006)	Firm Firm Sales
	Block 5	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00009	(0.00955)	0.00000	(0.00004)	Firm Firm Sales
	Block 6	0.02955	(0.00718)	0.00000	0.00000	0.00000	0.00000	0.00005	(0.00955)	0.00000	(0.00002)	Firm Firm Sales
32 Firm Trans (32 CTF + 32 ITF)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00040	0.00000	0.00000	(0.00014)	Firm Firm Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00034	0.00000	0.00000	(0.00012)	Firm Firm Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00024	0.00000	0.00000	(0.00008)	Firm Firm Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	0.00000	0.00000	(0.00005)	Firm Firm Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	0.00000	0.00000	(0.00003)	Firm Firm Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	0.00000	0.00000	(0.00001)	Firm Firm Trans
32C Interr Sales (32 CSI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00043	(0.00955)	0.00000	(0.00016)	Int Int Sales
	Block 2	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00036	(0.00955)	0.00000	(0.00014)	Int Int Sales
	Block 3	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00025	(0.00955)	0.00000	(0.00010)	Int Int Sales
	Block 4	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00015	(0.00955)	0.00000	(0.00006)	Int Int Sales
	Block 5	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00009	(0.00955)	0.00000	(0.00003)	Int Int Sales
	Block 6	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00004	(0.00955)	0.00000	(0.00002)	Int Int Sales
32I Interr Sales (32 ISI)	Block 1	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00043	(0.00955)	0.00000	(0.00013)	Int Int Trans
	Block 2	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00036	(0.00955)	0.00000	(0.00011)	Int Int Trans
	Block 3	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00025	(0.00955)	0.00000	(0.00008)	Int Int Trans
	Block 4	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00015	(0.00955)	0.00000	(0.00005)	Int Int Trans
	Block 5	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00009	(0.00955)	0.00000	(0.00003)	Int Int Trans
	Block 6	0.02955	0.00000	(0.00106)	0.00000	0.00000	0.00000	0.00004	(0.00955)	0.00000	(0.00001)	Int Int Trans
32 Interr Trans (32 CITI + 32 ITI)	Block 1	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00038	0.00000	0.00000		Int Int Trans
	Block 2	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00032	0.00000	0.00000	(0.00001)	Int Int Trans
	Block 3	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00022	0.00000	0.00000		Int Int Trans
	Block 4	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00014	0.00000	0.00000		Int Int Trans
	Block 5	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00008	0.00000	0.00000		Int Int Trans
	Block 6	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00004	0.00000	0.00000		Int Int Trans
Intentionally blank												
33		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00002	0.00000	0.00000		Int Int Trans

Sources:  
Temporaries Column B Column C Column D Column E Column F Column G Column H Column I Column J Column K

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)		97,983.20			97,983.20
1C (C01)		27,365.50			27,365.50
2R (R02)		54,162,740.70			54,162,740.70
3C Firm Sales (C03)		22,104,187.40		561.0	22,104,748.40
Intentionally blank					
3I Firm Sales (I03)		428,854.5			428,854.50
Intentionally blank					
19 (R19)	1st mandate	1,278.01			1,278.01
19	add'l mnds				
31C Firm Sales	Block 1	2,341,852.4			2,341,852.40
(31 CSF)	Block 2	5,390,500.3			5,390,500.30
31C Firm Trans	Block 1	15,975.0			15,975.00
(31 CTF)	Block 2	192,750.0			192,750.00
31C Interr Sales	Block 1	15,351.0			15,351.00
(31 CSI)	Block 2	86,754.0			86,754.00
31I Firm Sales	Block 1	431,096.7			431,096.70
(31 ISF)	Block 2	1,420,291.9			1,420,291.90
31I Firm Trans	Block 1	10,000.0			10,000.00
(31 ITF)	Block 2	66,200.0			66,200.00
31I Interr Sales	Block 1	11,997.0			11,997.00
(31 ISI)	Block 2	9,951.0			9,951.00
32C Firm Sales	Block 1	436,909.0			436,909.00
(32 CSF)	Block 2	569,844.0			569,844.00
	Block 3	213,426.0			213,426.00
	Block 4	27,079.0			27,079.00
	Block 5				
	Block 6				
32I Firm Sales	Block 1	358,792.0			358,792.00
(32 ISF)	Block 2	468,569.0			468,569.00
	Block 3	198,339.0			198,339.00
	Block 4	32,055.0			32,055.00
	Block 5				
	Block 6				
32 Firm Trans	Block 1	559,034.0		2,635.0	561,669.00
(32CTF + 32ITF)	Block 2	924,478.0			924,478.00
	Block 3	614,365.0			614,365.00
	Block 4	1,405,154.0			1,405,154.00
	Block 5	1,479,753.0			1,479,753.00
	Block 6	78,994.0			78,994.00
32C Interr Sales	Block 1	461,133.0			461,133.00
(32CSI)	Block 2	778,478.0			778,478.00
	Block 3	457,972.0			457,972.00
	Block 4	659,648.0			659,648.00
	Block 5	42,254.0			42,254.00
	Block 6				
32I Interr Sales	Block 1	585,447.0			585,447.00
(32ISI)	Block 2	803,315.0			803,315.00
	Block 3	448,755.0			448,755.00
	Block 4	786,456.0			786,456.00
	Block 5	329,113.0			329,113.00
	Block 6				
32 Interr Trans	Block 1	722,234.0		10,000.0	732,234.00
(32ITI + 32ITI)	Block 2	1,201,207.0		20,000.0	1,221,207.00
	Block 3	832,207.0		20,000.0	852,207.00
	Block 4	2,448,760.0		12,587.0	2,461,347.00
	Block 5	4,960,675.0			4,960,675.00
	Block 6	6,668,372.0			6,668,372.00
Intentionally blank					
33	sp cntrs	9,225,136.00			9,225,136.00
	total per above	125,593,081.6	0.0	65,783.0	125,658,864.61
Sources:	total per CIS rpt	125,593,081.6		0.0	per JV 54U
Temporaries	difference	0.0		65,783.0	

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

Amortization Rates are calculated by taking

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

SB 408 - state  
& fed. USE  
STARTING  
JUNE!

Schedule	Block	A	B	C	D	E	F	G	H	I	J
1R (R01)		2,895.40	(703.52)	0.00	(3,802.73)	0.00	(16.66)	261.62	0.00	(719.20)	(93.08)
1C (C01)		808.65	(196.48)	0.00	0.00	(316.35)	0.00	50.90	0.00	(139.29)	(17.51)
2R (R02)		1,600,508.99	(388,888.48)	0.00	(2,102,055.97)	0.00	(9,207.67)	98,034.56	0.00	(269,188.82)	(34,664.15)
3C Firm Sales (C03)		653,195.32	(158,712.09)	0.00	0.00	(255,530.89)	0.00	28,515.13	0.00	(78,750.81)	(10,168.18)
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)		12,672.65	(3,079.18)	0.00	0.00	0.00	0.00	467.45	(4,095.56)	(1,282.27)	(167.25)
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 month	37.47	(9.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	add'l mos	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	69,201.74	(16,814.50)	0.00	0.00	(27,071.81)	0.00	2,107.67	0.00	(5,807.79)	(749.39)
(31 CSF)	Block 2	159,289.78	(38,703.79)	0.00	0.00	(62,314.18)	0.00	4,474.12	0.00	(12,182.53)	(1,563.25)
31C Firm Trans	Block 1	0.00	0.00	0.00	0.00	(184.67)	0.00	11.34	0.00	0.00	(4.31)
(31 CTF)	Block 2	0.00	0.00	0.00	0.00	(2,228.19)	0.00	123.36	0.00	0.00	(48.19)
31C Interr Sales	Block 1	453.62	0.00	(16.27)	0.00	(177.46)	0.00	21.97	0.00	(32.54)	(4.91)
(31 CSI)	Block 2	2,563.58	0.00	(91.96)	0.00	(1,002.88)	0.00	61.60	0.00	(187.44)	(25.16)
31I Firm Sales	Block 1	12,738.91	(3,095.27)	0.00	0.00	0.00	0.00	327.63	(4,116.97)	(892.37)	(133.64)
(31 ISF)	Block 2	41,969.63	(10,197.70)	0.00	0.00	0.00	0.00	965.80	(13,563.79)	(2,655.95)	(397.68)
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	39.72	0.00	0.00	(16.55)
31I Interr Sales	Block 1	354.51	0.00	(12.72)	0.00	0.00	0.00	11.88	(114.57)	(32.51)	(6.96)
(31 ISI)	Block 2	294.05	0.00	(10.55)	0.00	0.00	0.00	8.86	(95.03)	(24.38)	(5.17)
32C Firm Sales	Block 1	12,910.66	(3,137.01)	0.00	0.00	0.00	0.00	209.72	(4,172.48)	0.00	(74.27)
(32 CSF)	Block 2	16,838.89	(4,091.48)	0.00	0.00	0.00	0.00	233.64	(5,442.01)	0.00	(79.78)
	Block 3	6,306.74	(1,532.40)	0.00	0.00	0.00	0.00	61.89	(2,038.22)	0.00	(21.34)
	Block 4	800.18	(194.43)	0.00	0.00	0.00	0.00	4.60	(258.60)	0.00	(1.62)
	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	10,602.30	(2,576.13)	0.00	0.00	0.00	0.00	165.04	(3,426.46)	0.00	(64.58)
(32 ISF)	Block 2	13,846.21	(3,364.33)	0.00	0.00	0.00	0.00	182.74	(4,474.83)	0.00	(74.97)
	Block 3	5,860.92	(1,424.07)	0.00	0.00	0.00	0.00	53.55	(1,894.14)	0.00	(21.82)
	Block 4	947.23	(230.15)	0.00	0.00	0.00	0.00	5.13	(306.13)	0.00	(1.92)
	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	224.67	0.00	0.00	(78.63)
(32CTF + 32ITF)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	314.32	0.00	0.00	(110.94)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	147.45	0.00	0.00	(49.15)
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	196.72	0.00	0.00	(70.26)
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	118.38	0.00	0.00	(44.39)
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	3.16	0.00	0.00	(0.79)
32C Interr Sales	Block 1	13,626.48	0.00	(488.80)	0.00	0.00	0.00	198.29	(4,403.82)	0.00	(73.78)
(32CSI)	Block 2	23,004.02	0.00	(825.19)	0.00	0.00	0.00	280.25	(7,434.46)	0.00	(108.99)
	Block 3	13,533.07	0.00	(485.45)	0.00	0.00	0.00	114.49	(4,373.63)	0.00	(45.80)
	Block 4	19,492.60	0.00	(699.23)	0.00	0.00	0.00	98.95	(6,299.64)	0.00	(39.58)
	Block 5	1,248.61	0.00	(41.79)	0.00	0.00	0.00	3.80	(403.53)	0.00	(1.27)
	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	17,299.96	0.00	(620.57)	0.00	0.00	0.00	251.74	(5,591.02)	0.00	(76.11)
(32ISI)	Block 2	23,737.96	0.00	(851.51)	0.00	0.00	0.00	289.19	(7,671.66)	0.00	(88.36)
	Block 3	13,260.71	0.00	(475.68)	0.00	0.00	0.00	112.19	(4,285.61)	0.00	(35.90)
	Block 4	23,239.77	0.00	(833.64)	0.00	0.00	0.00	117.97	(7,510.65)	0.00	(39.32)
	Block 5	9,725.29	0.00	(348.86)	0.00	0.00	0.00	29.62	(3,143.03)	0.00	(9.87)
	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	278.25	0.00	0.00	0.00
(32CTI + 32ITI)	Block 2	0.00	0.00	0.00	0.00	0.00	0.00	390.79	0.00	0.00	(12.21)
	Block 3	0.00	0.00	0.00	0.00	0.00	0.00	187.49	0.00	0.00	0.00
	Block 4	0.00	0.00	0.00	0.00	0.00	0.00	344.59	0.00	0.00	0.00
	Block 5	0.00	0.00	0.00	0.00	0.00	0.00	396.85	0.00	0.00	0.00
	Block 6	0.00	0.00	0.00	0.00	0.00	0.00	266.73	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											
		2,783,265.40	(636,950.38)	(5,805.22)	(2,105,858.70)	(348,826.43)	(9,224.33)	140,762.41	(95,115.84)	(371,375.90)	(49,293.73)

Sources:  
Temporaries

		2,796,096.42	191401
		(645,074.28)	191411
		(2,105,858.70)	186277
		(348,826.43)	186271
		(9,224.33)	186286
		140,762.41	186237
		(95,115.84)	186233
		(371,375.90)	186307
		0.00	186401
rate adj amount			
Switchers			
Commodity	(483.94)		
Commodity	(317.65)		
Commodity	(10,823.00)		
Commodity	(865.09)		
Commodity	(910.82)		
Commodity			
Commodity			
Commodity	(13,200.50)		
rate sensitive adj	0.07201	Annually	
Commodity	12,831.02	191401	
Demand	117.84		
Demand	77.22		
Demand	1,920.08		
Demand	128.02		
Demand	129.10		
Demand	31.02		
Demand	13.78		

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)	Notes
	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 old		0.00		3.25%	1,379.40	1,379.40	510,695.11	
18	Nov-10 new		0.00	(509,315.71)	3.25%	0.00	(509,315.71)	1,379.40	transfer to 186235 GREAT AMORT
19	Dec-10		17,340.00		3.250%	27.22	17,367.22	18,746.62	
20									

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

Debit (Credit)

Monthly/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Beginning Balance								
1	Aug-09					0.00	0.00	
2	Sep-09					0.00	0.00	
3	Oct-09							
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 old	(6,849.33)		3.25%	120.15	(6,729.18)	41,056.98	
18	Nov-10 new	(17,588.68)	509,315.71	3.25%	(23.82)	491,703.21	532,760.19	transfer from 186234 GREAT Deferral
19	Dec-10	(81,146.06)		3.25%	1,333.01	(79,813.05)	452,947.14	
20								
21								
22								

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	Notes
(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 old	0.00		3.25%	469.18	469.18	173,706.66	
18	Nov-10 new	0.00	(173,237.48)	3.25%	0.00	(173,237.48)	469.18	transfer to 186316 Amort WA EE
19	Dec-10	6,250.00		3.25%	9.73	6,259.73	6,728.91	
20								
21								
22								

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	Notes
(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	
17	Nov-10 old	0.00		0.03	3,855.26	3,855.26	1,427,336.21	
18	Nov-10 new	0.00	(1,423,480.95)	0.03	0.00	(1,423,480.95)	3,855.26	transfer to 186316 Amort WA EE
19	Dec-10	0.00		0.03	10.44	10.44	3,865.70	
20								

Note:  
 Nov Transfer to 191431

Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Historically - Washington DSM Amortization; in 2010, use as Washington EE Amort  
 Account Number: 186316

Debit (Credit)

	Month/Year	Note	Amortization	Transfers	Interest Rate	Interest	Activity	Balance	Notes
	(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 old		(2,899.69)		3.25%	13.56	(2,886.13)	3,571.67	
18	Nov-10 new		(33,814.77)	1,596,718.43	3.25%	(45.79)	1,562,857.87	1,566,429.54	Transfers from 186310 & 186312
19	Dec-10		(163,693.14)		3.25%	4,020.75	(159,672.39)	1,406,757.15	
20									
21									



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

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10

Intentionally Left Blank

11

12

13

14	Jan-10		0.00		3.25%	0.00	0.03	0.03
15	Feb-10		25,084.31		3.25%	33.97	25,118.31	25,118.35
16	Mar-10		0.00		3.25%	68.03	68.06	25,186.41
17	Apr-10		0.00		3.25%	68.21	68.24	25,254.65
18	May-10		0.00		3.25%	68.40	68.43	25,323.08
19	Jun-10		0.00		3.25%	68.58	68.61	25,391.70
20	Jul-10		0.00		3.25%	68.77	68.80	25,460.50
21	Aug-10		0.00		3.25%	68.96	68.99	25,529.49
22	Sep-10		35,148.00		3.25%	69.14	35,217.17	60,746.66
23	Oct-10		440.00		3.25%	165.12	605.15	61,351.82
24	Nov-10 old		0.00		3.25%	166.16	166.16	61,517.98
25	Nov-10 new		0.00	(61,351.82)	3.25%	0.00	(61,351.82)	166.16
26	Dec-10		0.00	(166.16)	3.25%	0.00	(166.16)	0.00

27

28

Notes

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Company: Northwest Natural Gas Company  
 State: Washington  
 Description: Washington Low Income Weatherization  
 Account Number: 18631~~4~~5  
 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

Intentionally Left Blank

8 Jan-10

9 Feb-10

10 Mar-10

11 Apr-10

12 May-10

13 Jun-10

14 Jul-10

15 Aug-10

16 Sep-10

17 Oct-10

18 Nov-10 old

18	Nov-10 new		(1,955.31)	61,351.82	3.25%	(2.65)	59,393.86	59,393.86
19	Dec-10		(9,024.81)	166.16	3.25%	149.09	(8,709.56)	50,684.30

Notes

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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	Notes
	(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 old		833.32		3.25%	7.64	840.96	3,244.92	
18	Nov-10 new		0.00	(3,244.92)	3.25%	0.00	(3,244.92)	0.00	write off - amortization is over
19	Dec-10		0.00		3.25%	0.00	0.00	0.00	
20									
21									
22									

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	Notes
(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 old	134,323.07		3.25%	(2,206.46)	132,116.61	(749,739.01)	
18	Nov-10 new	935,445.33	(2,005,891.00)	3.25%	(5,305.95)	1,917,651.62	(2,667,390.63)	transfer in from 191420 WA WACOG Deferral
19	Dec-10	380,591.72		3.25%	(6,708.80)	373,882.92	(2,293,507.71)	

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	Notes
	(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 old		44,311.93		3.25%	(1,957.30)	42,354.63	(702,496.98)	
18	Nov-10 new		49,288.36	679,618.05	3.25%	1,907.38	730,813.79	28,316.81	transfer in from 191430 WA Demand Deferral
19	Dec-10		212,690.81		3.25%	364.71	213,055.52	241,372.33	
20									

Northwest Natural Gas Company

Date 31-Dec-10

Journal Entry Voucher No. JV 28A

Corp 5000

PGA Deferral

Document Number ~~39088~~ 100581617

Prepared:

[Handwritten Signature]

Approved

\_\_\_\_\_

Verified:

[Handwritten 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	12312010 <small>(MMDDYYYY)</small>	12312010 <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	1,366,384.00		OR WACOG PGA Activity		
2	191400			H		1,366,384.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	25,054.00		Ore Storage PGA Timing		
4	191400			H		25,054.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	271,933.45		OR DEM PGA Activity		
6	191410			H		271,933.45	OR DEM PGA Activity		
7	411000	83010	419-06205	S	13,975.00		OR PGA Interest		
8	191400			H		16,813.00	OR WACOG Interest		
9	191410			S	2,719.00		OR DEM Incr. Interest		
10	191450			S	119.00		OR DEM Coll. Interest		
11	540100	84020	805-02885	H		1,587,140.40	OR DEM DEF Collected		
12	191450			S	1,587,140.40		OR DEM DEF Collected		
13	540200	84020	805-02950	S	164,739.00		WA WACOG PGA Activity		
14	191420			H		164,739.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	S	474,846.71		WA DEM PGA Activity		
16	191430			H		474,846.71	WA DEM PGA Activity		
17	411000	83010	419-06210	S	1,980.00		WA PGA Interest		
18	191420			H		748.00	WA WACOG Interest		
19	191430			H		1,232.00	WA DEM Interest		
				Total	3,908,890.56	3,908,890.56			

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_

Oregon WACOG Deferral Calculation  
2010 - 11 Tracker year

System Calendar Sales Volume

R Gas Accounting JV28A Cost of Gas Central OR & WA 2011 PGA Ability OR & WA PGA Deferrals 2010-11 Gas CRDM Tab 16

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	56,763,231	-	-	-	-	-	-	-	-	-
3	Reported Cycle Billing Volumes	55,336,847	104,361,841	-	-	-	-	-	-	-	-	-	-
4	Calculated Calendar Month Volumes	85,876,501	104,008,863	-	-	-	-	-	-	-	-	-	-
5	Total Cdrty Costs Incurred In ORPGA file	\$ 41,831,555	\$ 51,402,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	System Incurred WACOG Per Thm:	0.48711	0.49421	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
	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	50,879,709	-	-	-	-	-	-	-	-	-
9	Reported Cycle Billing Volumes	50,209,142	94,194,249	-	-	-	-	-	-	-	-	-	-
10	Calculated Calendar Month Volumes	77,542,535	93,834,699	-	-	-	-	-	-	-	-	-	-
11	Less Winter WACOG Usage	947,678	1,002,583	-	-	-	-	-	-	-	-	-	-
12	Incremental Usage		195	-	-	-	-	-	-	-	-	-	-
13	Net Calculated Calendar Month Volumes	76,594,857	92,831,921	-	-	-	-	-	-	-	-	-	-
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		0.39035	-	-	-	-	-	-	-	-	-	-
17	"Collections" Incre. Commodity Rate	\$ -	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	"Collections" Winter Commodity Rate	\$ 482,482	\$ 510,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	"Collections" Average Commodity Rate	\$ 39,087,887	\$ 47,373,986	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	ORE Commodity Cost Collected	\$ 39,570,359	\$ 47,884,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Calculated Calendar Month Volumes	77,542,535	93,834,699	-	-	-	-	-	-	-	-	-	-
22	WACOG Incurred / Calculated Vol	0.48711	0.49421	0	0	0	0	0	0	0	0	0	0
23	Amount	\$ 37,771,744	\$ 46,374,047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Total Collection vs Calculated	\$ 1,798,625.25	\$ 1,510,450.10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	90% Dfrr / Collection vs Calculated:	\$ 1,618,763.00	\$ 1,359,405.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Amount Previously Booked	1,611,784	-	-	-	-	-	-	-	-	-	-	-
28	Net to Book (191400)	\$ 6,979.00	\$ 1,359,405.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

29 Entry 191400 ..... (1,366,384)

30 Entry 805-02890 ..... 1,366,384





DEMAND CHARGES (NNG Advice No. OPU6 06 - 13A, October 4, 2006, NNG A Demand Charges By Transport - Page 9 of 30 & 6 of 30)  
 2010 - 11 Tracker year

Oregon Demand charge deferral

R: Gas Accounting JW20A Cost of Gas Deferral, OR & WA 2011 PGA Activity, OR & WA PGA Deferrals, 2010-11 vs CRM Table

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
<b>ACTUAL DEMAND CHARGES:</b>													
<b>US Transmission Co.:</b>													
47	Williams (NWPL)	\$ 4,330,795.33	\$ 4,475,147.34										
48	TrnsCan(Gas Trans NW)	517,197.47	534,437.38										
49	Temporary Capacity	(341,855.99)	(353,251.19)										
50	KB Pipeline	18,688.19	18,688.19										
<b>CN Transmission Co.:</b>													
51	TransCanada (NOVA)	936,128.84	940,958.07										
52	TransCanada (ANG)	393,185.94	395,214.28										
53	Duke En (WC)T-South	693,692.40	698,016.50										
54	Coral En T-South	54,000.00	55,800.00										
55	Terasen Gas (SC)	764,168.32	793,714.14										
56	Prior Period Adjustments	(18,905.17)	(314,962.80)										
57	Other												
58	<b>Total Charges</b>	\$ 7,347,095.33	\$ 7,243,761.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>EMBEDDED CHARGES:</b>													
<b>US Transmission Co.:</b>													
59	Williams (NWPL)	\$ 3,884,130.29	\$ 3,997,232.16	\$ 3,975,155.55	\$ 3,590,463.22	\$ 3,975,155.55	\$ 3,846,926.44	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55	\$ 3,975,157.55	\$ 3,846,927.44	\$ 3,975,157.55
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
<b>CN Transmission Co.:</b>													
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		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	<b>Total Embedded</b>	\$ 6,778,746.85	\$ 7,595,140.81	\$ 7,430,372.20	\$ 6,906,582.86	\$ 7,430,373.20	\$ 7,131,466.46	\$ 7,303,329.58	\$ 7,131,467.46	\$ 7,303,330.58	\$ 7,303,330.58	\$ 7,131,467.46	\$ 7,430,374.20
		ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok	ok
<b>Oregon VARIANCE Share -</b>													
<b>US Transmission Co.:</b>													
70	Williams (MWPL)	\$ 402,936.53	\$ 431,127.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
71	TrnsCan(Gas Trans NW)	0.43	0.34	-	-	-	-	-	-	-	-	-	-
72	Temporary Capacity	(396,793.19)	(410,019.06)	-	-	-	-	-	-	-	-	-	-
73	KB Pipeline	0.18	0.18	-	-	-	-	-	-	-	-	-	-
<b>CN Transmission Co.:</b>													
74	TransCanada (NOVA)	171,725.26	5,042.22	-	-	-	-	-	-	-	-	-	-
75	TransCanada (ANG)	138,914.88	4,471.05	-	-	-	-	-	-	-	-	-	-
76	Duke En (WC)T-South	(4,994.57)	(68,114.42)	-	-	-	-	-	-	-	-	-	-
77	Coral En T-South	48,713.40	50,337.18	-	-	-	-	-	-	-	-	-	-
78	Terasen Gas (SC)	169,258.60	850.81	-	-	-	-	-	-	-	-	-	-
79	Prior Period Adjustments	(17,054.35)	(284,127.94)	-	-	-	-	-	-	-	-	-	-
80	Other		(46,546.56)	-	-	-	-	-	-	-	-	-	-
81	<b>Total Variance</b>	\$ 512,707.17	\$ (316,978.91)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	<b>Oregon Portion</b>	\$ 512,707.17	\$ (316,978.91)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
84	<b>Amount Previously Booked</b>	\$ 467,661.71											
85	<b>Net to Book (191410)</b>	\$ 45,045.46	\$ (316,978.91)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

86 Entry 191410

87 Entry 805-02880

(271,933.45)

271,933.45

January 6, 2011

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 See *
Beg Balance		(1,645,354)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)	(3,046,601)		
Nov Accrual		(1,639,467)											(1,639,467)	Oct 05 Tab
Bal Before Int		(1,639,467)											(1,639,467)	
Int Rate	0.08618	(5,887)											(5,887)	
Ending Balance		(1,645,354)											(1,645,354)	
Dec Accrual		(1,384,459)											(1,384,459)	Nov 05 Tab
Bal Before Int		(3,029,813)											(3,029,813)	
Int Rate	0.08618	(16,788)											(16,788)	
Ending Balance		(3,046,601)											(3,046,601)	
Jan Accrual			(3,046,601)										(3,046,601)	Dec 05 Tab
Bal Before Int			(3,046,601)										(3,046,601)	
Int Rate	0												(3,046,601)	
Ending Balance			(3,046,601)										(3,046,601)	Jan 05 Tab
Feb Accrual				(3,046,601)									(3,046,601)	
Bal Before Int				(3,046,601)									(3,046,601)	
Int Rate	0												(3,046,601)	
Ending Balance				(3,046,601)									(3,046,601)	Feb 05 Tab
Mar Accrual					(3,046,601)								(3,046,601)	
Bal Before Int					(3,046,601)								(3,046,601)	Mar 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance					(3,046,601)								(3,046,601)	Apr 05 Tab
Apr Accrual						(3,046,601)							(3,046,601)	
Bal Before Int						(3,046,601)							(3,046,601)	Apr 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance						(3,046,601)							(3,046,601)	May 05 Tab
May Accrual							(3,046,601)						(3,046,601)	
Bal Before Int							(3,046,601)						(3,046,601)	May 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance							(3,046,601)						(3,046,601)	Jun 05 Tab
Jun Accrual								(3,046,601)					(3,046,601)	
Bal Before Int								(3,046,601)					(3,046,601)	Jun 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance								(3,046,601)					(3,046,601)	Jul 05 Tab
Jul Accrual									(3,046,601)				(3,046,601)	
Bal Before Int									(3,046,601)				(3,046,601)	Jul 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance									(3,046,601)				(3,046,601)	Aug 05 Tab
Aug Accrual										(3,046,601)			(3,046,601)	
Bal Before Int										(3,046,601)			(3,046,601)	Aug 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance										(3,046,601)			(3,046,601)	Sep 05 Tab
Spt Accrual											(3,046,601)		(3,046,601)	
Bal Before Int											(3,046,601)		(3,046,601)	Sep 05 Tab
Int Rate	0												(3,046,601)	
Ending Balance											(3,046,601)		(3,046,601)	
Oct Accrual												(3,046,601)	(3,046,601)	
Bal Before Int												(3,046,601)	(3,046,601)	
Int Rate	0												(3,046,601)	
Ending Balance												(3,046,601)	(3,046,601)	
Entry JV-28A		(5,887)	(16,788)										(22,675)	
Previously Book		(5,862)												
Net to Record		(25)	(16,788)											
<b>Monthly Deferral</b>		(1,639,467)	(1,384,459)										(3,023,926)	
Entry 191400													(16,813)	
Entry 419-06205													16,813	

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

	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 See *
Eqg Balance		514,548	200,126	200,126	200,126	200,126	200,126	200,126	200,126	200,126	200,126	200,126		
Nov Accrual	512,707												512,707 17	Oct 05 Tab 3
Bal Before Int	512,707												512,707 17	
Int Rate	0.08618	1,841											1,841 00	
Ending Balance	514,548												514,548 17	
Dec Accrual		(316,979)											(316,978 91)	Nov 05 Tab 4
Bal Before Int		197,569											197,569 26	
Int Rate	0.08618	2,557											2,557 00	
Ending Balance		200,126											200,126 26	
Jan Accrual			200,126										200,126 26	Dec 05 Tab 5
Bal Before Int			200,126										200,126 26	
Int Rate	0												200,126 26	
Ending Balance			200,126										200,126 26	
Feb Accrual				200,126									200,126 26	Jan 05 Tab 6
Bal Before Int				200,126									200,126 26	
Int Rate	0												200,126 26	
Ending Balance				200,126									200,126 26	
Mar Accrual					200,126								200,126 26	Feb 05 Tab 7
Bal Before Int					200,126								200,126 26	
Int Rate	0												200,126 26	
Ending Balance					200,126								200,126 26	
Apr Accrual						200,126							200,126 26	Mar 05 Tab 8
Bal Before Int						200,126							200,126 26	
Int Rate	0												200,126 26	
Ending Balance						200,126							200,126 26	
May Accrual							200,126						200,126 26	Apr 05 Tab 9
Bal Before Int							200,126						200,126 26	
Int Rate	0												200,126 26	
Ending Balance							200,126						200,126 26	
Jun Accrual								200,126					200,126 26	May 05 Tab 10
Bal Before Int								200,126					200,126 26	
Int Rate	0												200,126 26	
Ending Balance								200,126					200,126 26	
Jul Accrual									200,126				200,126 26	Jun 05 Tab 11
Bal Before Int									200,126				200,126 26	
Int Rate	0												200,126 26	
Ending Balance									200,126				200,126 26	
Aug Accrual										200,126			200,126 26	Jul 05 Tab 12
Bal Before Int										200,126			200,126 26	
Int Rate	0												200,126 26	
Ending Balance										200,126			200,126 26	
Sep Accrual											200,126		200,126 26	Aug 05 Tab 13
Bal Before Int											200,126		200,126 26	
Int Rate	0												200,126 26	
Ending Balance											200,126		200,126 26	
Oct Accrual												200,126	200,126 26	Sep 05 Tab 14
Bal Before Int												200,126	200,126 26	
Int Rate	0												200,126 26	
Ending Balance												200,126	200,126 26	
Entry JV-28A	1,841	2,557											4,398 00	
Previously Book	1,679													
Net to Record	162	2,557												
<b>Monthly Deferral</b>	512,707	(316,979)											195,728 26	
Entry 191410													2,719 00	
Entry 419-06205													(2,719 00)	

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

January 6, 2011		NORTHWEST NATURAL GAS COMPANY											Reference	
Page 2 OR		ACCOUNT 191 450 OREGON 11/10 - 10/11 OR Demand Accrual Vol											See *	
	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	
Seg Balance		(777.041)	810.218	810.218	810.218	810.218	810.218	810.218	810.218	810.218	810.218	810.218		
Nov Accrual	(774.261)												(774.261.13)	Oct 05 Tab 3
Bal. Before Int	(774.261)												(774.261.13)	
Int Rate	0.08618	(2.780)											(2.780.00)	
Ending Balance	(777.041)												(777.041.13)	
Dec. Accrual		1,587.140											1,587.140.40	Nov 05 Tab 4
Bal. Before Int		810.099											810.099.27	
Int Rate	0.08618	119											119.00	
Ending Balance		810.218											810.218.27	
Jan. Accrual														Dec 05 Tab 5
Bal. Before Int			810.218										810.218.27	
Int Rate	0													
Ending Balance			810.218										810.218.27	Jan 05 Tab 6
Feb. Accrual														
Bal. Before Int				810.218									810.218.27	
Int Rate	0													
Ending Balance				810.218									810.218.27	Feb 05 Tab 7
Mar. Accrual														
Bal. Before Int					810.218								810.218.27	
Int Rate	0													
Ending Balance					810.218								810.218.27	Mar 05 Tab 8
Apr. Accrual														
Bal. Before Int						810.218							810.218.27	
Int Rate	0													
Ending Balance						810.218							810.218.27	Apr 05 Tab 9
May. Accrual														
Bal. Before Int							810.218						810.218.27	
Int Rate	0													
Ending Balance							810.218						810.218.27	May 05 Tab 10
Jun. Accrual														
Bal. Before Int								810.218					810.218.27	
Int Rate	0													
Ending Balance								810.218					810.218.27	Jun 05 Tab 11
Jul. Accrual														
Bal. Before Int									810.218				810.218.27	
Int Rate	0													
Ending Balance									810.218				810.218.27	Jul 05 Tab 12
Aug. Accrual														
Bal. Before Int										810.218			810.218.27	
Int Rate	0													
Ending Balance										810.218			810.218.27	Aug 05 Tab 13
Spt. Accrual														
Bal. Before Int											810.218		610.218.27	
Int Rate	0													
Ending Balance											810.218		810.218.27	Sep 05 Tab 14
Oct. Accrual														
Bal. Before Int												810.218	810.218.27	
Int Rate	0													
Ending Balance												810.218	810.218.27	
Entry JV-28A	(2.780)	119											(2.661.00)	
Previously Book	(2.780)													
Net to Record		119												
Monthly Deferral	(774.261)	1,587.140											812.879.27	
Entry 191450													119.00	
Entry 419-06205													(119.00)	

\* 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	2,157,059.00	2,417,892.00	5,432,235.00
2 Collected line 44	9,283,069.13	11,196,443.60										
3 Deferral	774,261.13	(1,587,140.40)										
4 Previously Booked	774,261.13											
5 Net to Book	\$ -	\$ (1,587,140.40)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	1,587,140.40											
7 Entry 805-02885	(1,587,140.40)											
<b>Actual Fixed Charges Collected</b>												
<b>Oregon Firm Calendar Mo. Sales:</b>	<b>November-10</b>	<b>December-10</b>	<b>January-11</b>	<b>February-11</b>	<b>March-11</b>	<b>April-11</b>	<b>May-11</b>	<b>June-11</b>	<b>July-11</b>	<b>August-11</b>	<b>September-11</b>	<b>October-11</b>
15 Residential	44,544,159	53,652,132	0	0	0	0	0	0	0	0	0	0
16 Commercial	24,779,105	31,484,895	0	0	0	0	0	0	0	0	0	0
17 Industrial Firm	3,184,636	3,221,048	0	0	0	0	0	0	0	0	0	0
18 Total of Calendar Month Sales	72,507,899	88,358,075	0	0	0	0	0	0	0	0	0	0
19 1-99 Less 31CSF - 31SF A C	1,862,844	2,631,031										
20 31ISF - 31SF A C	1,107,608	1,350,421										
21 32CSF - 32SF A C	404,818	429,577										
22 32ISF - 32SF A C	563,943	565,977										
23 Total Firm Sales Fixed D/Charge	3,939,213	4,977,006										
24 Total Calendar Sales less Fixed	68,568,687	83,381,069										
25 *OPGA* OR A No. 09-12A Ex 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)	\$ 8,731,535.55	\$ 10,617,745.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>All Cycles</b>												
27 Plus 31CSF - 31SF A C	\$ 249,814.37	\$ 259,948.61										
28 31ISF - 31SF A C	\$ 138,560.88	\$ 140,335.80										
29 32CSF - 32SF A C	\$ 41,577.90	\$ 42,059.55										
30 32ISF - 32SF A C	\$ 55,846.05	\$ 60,108.75										
31 Prior Month Unbilled MDDV Com	\$ (120,785.17)	\$ (122,958.68)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ (62,263.52)	\$ (64,293.97)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 122,958.68	\$ 127,971.70										
34 Current Month Unbilled MDDV Ind	\$ 64,293.97	\$ 66,870.45										
35 MDDV 41 81 D/C Collected	\$ 490,003.16	\$ 510,042.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>All Cycles</b>												
36 Plus 31CSI - 31SIV	\$ 1,386.90	\$ 1,590.79										
37 31ISI - 31SIV	\$ 422.30	\$ 341.95										
38 32CSI - 32SIM	\$ 33,423.21	\$ 37,383.98										
39 32ISI - 32SIM	\$ 42,603.06	\$ 46,009.11										
40 SFV Collected Interruptible Sales	\$ 77,835.47	\$ 85,325.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 595,368.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ (16,669.71)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47-49)	\$ 9,283,069.13	\$ 11,196,443.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -











Forecasted Baseload YR	RATE/THM	Dec-10 (Estimate)			Embedded			Comparison to Embedded	
		THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
Contract Commodity Gas Costs:									
Hedged Yr around Contr	(0.0005)	3,046,400	\$ 1,760,711.38	0.577965	3,042,650	\$ 1,759,653.00	0.57833	3,750	\$ 1,058.38
Hedged Yr around Contr	0.0084	2,983,440	\$ 1,876,662.50	0.629026	2,949,247	\$ 1,876,678.00	0.63632	34.193	\$ (15.50)
Hedged Yr around Contr	0.0206	12,194,150	\$ 6,370,589.36	0.522430	11,908,960	\$ 6,588,275.00	0.55322	285.190	\$ (217,685.64)
Yr around Contracts-Rock						\$ -			
Yr around Contracts-Albe						\$ -			
Yr around Contracts-Sum						\$ -			
Hedged S.T. Contracts-R	0.0128	15,236,593	\$ 7,881,217.57	0.517256	15,213,250	\$ 8,073,563.00	0.53069	23,343	\$ (192,345.43)
Hedged S.T. Contracts-A	0.0036	17,900,640	\$ 8,934,858.75	0.499136	17,801,874	\$ 8,934,871.00	0.50191	98.766	\$ (12.25)
Hedged S.T. Contracts-S	0.0223	3,048,540	\$ 1,444,987.50	0.473993	2,977,240	\$ 1,481,800.00	0.49771	71.300	\$ (36,812.50)
S.T. Contracts-Rockies						\$ -			
S.T. Contracts-Alberta						\$ -			
S.T. Contracts-Sumas/St						\$ -			
Swing Contracts - Rockie	0.0354	4,655,335	\$ 1,889,245.38	0.405824	9,127,950	\$ 3,809,793.00	0.41738	(4,472,615)	\$ (1,920,547.62)
Swing Contracts - Alberta	0.0427	2,406,000	\$ 930,300.00	0.386658	2,966,979	\$ 1,226,577.00	0.41341	(560,979)	\$ (296,277.00)
Swing Contracts - Rockie			\$ 238,700.00			\$ 238,700.00			
Swing Contracts - Alberta						\$ -			
Hedged Spot Purch-Rock	(0.0278)	8,383,485	\$ 4,127,183.47	0.492299	6,845,963	\$ 3,574,688.00	0.52216	1,537,523	\$ 552,495.47
Hedged Spot Purch-Alber	(0.0415)	6,097,080	\$ 3,044,362.86	0.499315	5,933,958	\$ 2,931,050.00	0.49395	163.122	\$ 113,312.86
Hedged Spot Purch-Sum	#VALUE!		\$ 603,849.00		4,465,860	\$ 2,272,300.00	0.50882	(4,465,860)	\$ (1,668,451.00)
Spot Purchases-Rockies	0.0504	5,641,672	\$ 2,225,311.66	0.394442	3,842,928	\$ 1,647,782.00	0.42878	1,798,744	\$ 577,529.66
Spot Purchases-Alberta	(0.0155)	14,725,306	\$ 5,842,662.64	0.396777	1,981,517	\$ 849,641.00	0.42878	12,743,789	\$ 4,993,021.64
Spot Purchases-Sumas/Σ	(0.0955)				547,197	\$ 234,629.00	0.42878	(547,197)	\$ (234,629.00)
Volumetric Transp Chg	#VALUE!		\$ 308,958.77			\$ 298,540.00			\$ 10,418.77
Misc. Act. U/S Sales	#VALUE!								\$ -
Sub Total	(0.0087)	96,318.641	\$ 47,479,600.84	0.492943	89,605,573	\$ 45,798,540.00	0.51111	6,713,069	\$ 1,681,060.84
		ok	ok						
Field Production Gas	0.0166	1,014,128	\$ 716,456.32	0.706475	1,240,000	\$ 879,904.00	0.70960	(225,872)	\$ (163,447.68)
Storage Activity:									
System Withdrawals	0.0135	6,997,935	\$ 3,161,021.50	0.451708	26,016,730	\$ 13,952,515.00	0.53629	(19,018,795)	\$ (10,791,493.50)
System Injections		(1,684,010)	\$ (679,171.39)	0.403306				(1,684,010)	\$ (679,171.39)
Sub Total	0.0465	5,313,925	\$ 2,481,850.11	0.467047	26,016,730	\$ 13,952,515.00	0.53629	(20,702,805)	\$ (11,470,664.89)
		ok	ok						
P/M Imbalance Adj	0.5698	1,396,790	\$ 712,809.87	0.510320				1,396,790	\$ 712,809.87
C/M Imbalance Adj	0.5103	33,454	\$ 17,072.25	0.510320				33,454	\$ 17,072.25
Cost of Company Use Ga	0.5103	(121,964)	\$ (62,285.70)	0.510689				(121,964)	\$ (62,285.70)
Misc. Cust. Imbalance Pl	0.8804	5,192	\$ 1,362.95	0.262510				5,192	\$ 1,362.95
Prior Period Estimate Adj			\$ 55,701.28						\$ 55,701.28
Line Loss & Unacct For					(295,370)			295,370	
Total Monthly Gas Cost	(0.0091)	103,960,166	\$ 51,402,567.92	0.494445	116,566,933	\$ 60,630,959.00	0.52014	(14,298,927)	\$ (9,228,391.08)

Forecasted Baseload YR	Dec-10 (Estimate)			Embedded			Comparison to Embedded		
	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT	RATE/THM	THERMS	AMOUNT
RESTATED COST AT EM					54,073,693.35				
ACTUAL COST OF GAS					51,402,567.92				
VARIANCE FROM ACTU					<u>(2,671,125.43)</u>				
<u>Sales Sendout, See WAF</u>									
		Ore. Portion of Sendout X % of Oregon Sales							
Oregon.....		93,834,699	% Of Oregon Sales.....		0.9022				
Washington.....		10,174,164	Oregon's Share of the Var		(2,409,889.36)				
Total.....		<u>104,008,863</u>							
Estimated WACOG Variar					<u>(240,988.94)</u>				
					Shareholders Share of the WACOG Deferral	151,045			
					WACOG Equalization.....	<u>(104,000)</u>			
					Estimated Shareholder (gain) or Loss.....	<u>(255,045)</u>			

**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
<b>Contract Commodity Gas Costs:</b>												
31 Year around Contracts	\$ 9,652,363.74	\$ 10,007,963.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Short Term Contracts	20,273,589.28	21,319,309.20	-	-	-	-	-	-	-	-	-	-
33 Spot Purchases	8,937,693.85	15,843,369.63	-	-	-	-	-	-	-	-	-	-
34 Volumetric Transp Chg	249,848.11	308,958.77	-	-	-	-	-	-	-	-	-	-
35 Misc. Act. Up 'St Sales	-	-	-	-	-	-	-	-	-	-	-	-
36 Goldman Deal	-	-	-	-	-	-	-	-	-	-	-	-
37 Sub Total	\$ 39,113,494.98	\$ 47,479,600.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Field Production Gas	\$ 625,609.34	\$ 716,456.32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Storage Activity:</b>												
39 System Withdrawals	\$ 4,512,994.99	\$ 3,161,021.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 System Injections	(1,953,821.35)	(679,171.39)	-	-	-	-	-	-	-	-	-	-
41 Sub Total	\$ 2,559,173.64	\$ 2,481,850.11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other Activity</b>												
42 P/M Imbalance Adj	340,864.89	712,809.87	-	-	-	-	-	-	-	-	-	-
43 C/M Imbalance Adj	(712,809.87)	17,072.25	-	-	-	-	-	-	-	-	-	-
44 Cost of Company Use Gas	(79,187.69)	(62,285.70)	-	-	-	-	-	-	-	-	-	-
45 Misc. Cust. Imbalance Purch	(12,531.09)	1,362.95	-	-	-	-	-	-	-	-	-	-
46 Prior Period Estimate Adj	(3,058.83)	55,701.28	-	-	-	-	-	-	-	-	-	-
47 Total Monthly Gas Cost	\$ 41,831,555.37	\$ 51,402,567.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	ok	ok	ok	ok	ok	ok	ok	#VALUE!	ok	ok	ok	#VALUE!



