

PRELIM_Deferred Rate Making Accounts
March 2009 PRELIMINARY 04/09/09

WASHINGTON			
WASHINGTON 186XXX			
186302 MARGIN SHARING - WA	(34,414)	(116,990)	(151,405)
186311 WA FURNACE PROGRAM	21,247	2,685	23,932
186312 WA - AUDIT RESIDENTIAL	12,230	9,081	21,310
186314 WA - LOW INCOME WEATHERIZATION			
186316 WA DSM AMORTIZATION	113,530	(24,551)	88,980
>>>TOTAL WASHINGTON 186XXX	112,592	(129,775)	(17,183)
WASHINGTON 191XXX			
191420 WACOG - ACCR. WA	(2,834,216)	(1,238,113)	(4,072,329)
191421 AMORT OF WACOG - WA	688,482	(159,565)	528,918
191430 DEMAND - ACCR WA	(142,918)	(31,013)	(173,931)
191431 AMORT OF DEMAND WA	(633,943)	130,638	(503,305)
191432 WA DEMAND COLL	(1,725,622)	(286,623)	(2,012,245)
>>>TOTAL WASHINGTON 191XXX	(4,648,217)	(1,584,676)	(6,232,893)
>>>TOTAL WASHINGTON DEFERRED ACCC	(4,535,625)	(1,714,452)	(6,250,076)
>>>TOTAL OR AND WA ACCOUNTS	(23,613,358)	(9,177,843)	(32,791,202)

NORTHWEST NATURAL GAS COMPANY

Date 31-Mar-09

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

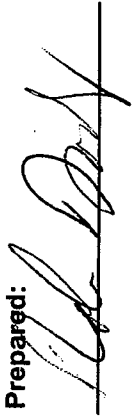
PGA DEFERRAL

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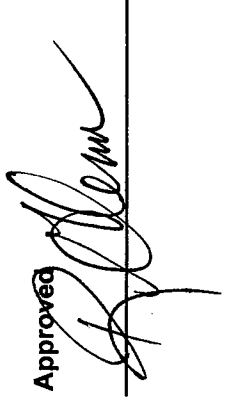
Document Number

1002465676

Prepared:



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	03312009 (MMDDYYYY)	03312009 (MMDDYYYY)	USD	JV28A	PGA Deferral 2008-09

(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	9,201,092.00 ✓	-	OR WACOG PGA Activity		
2	191400			H	-	9,201,092.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	90,389.00 ✓	-	Ore Storage PGA Timing		
4	191400			H	-	90,389.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	286,101.00	-	OR DEM PGA Activity		
6	191410			H	-	286,101.00 ✓	OR DEM PGA Activity		
7	411000	83010	419-06205	S	207,251.00	-	OR PGA Interest		
8	191400			H	-	187,006.00 ✓	OR WACOG Interest		
9	191410			H	-	11,228.00 ✓	OR DEM Incr. Interest		
10	191450			H	-	9,017.00 ✓	OR DEM Coll. Interest		
11	540100	84020	805-02885	S	995,501.43	-	OR DEM DEF Collected		
12	191450			H	-	995,501.43 ✓	OR DEM DEF Collected		
13	540200	84020	805-02950	S	1,225,130.00	-	WA WACOG PGA Activity		
14	191420			H	-	1,225,130.00 ✓	WA WACOG PGA Activity		
15	540100	84020	805-02942	S	279,597.00	-	WA DEM Coll Activity		
16	191432			H	-	279,597.00 ✓	WA DEM Coll Activity		
17	540100	84020	805-02940	S	30,417.45	-	WA DEM PGA Activity		
18	191430			H	-	30,417.45 ✓	WA DEM PGA Activity		
19	411000	83010	419-06210	S	20,605.00	-	WA PGA Interest		
20	191420			H	-	12,983.00 ✓	WA WACOG Interest		
21	191430			H	-	596.00 ✓	WA DEM Interest		
22	191432			H	-	7,026.00 ✓	WA DEM Interest		
23	540200	84020	805-02890	S	-	-	Ore Hedge PGA Adj.		
24	191400			H	-	-	Ore Hedge PGA Adj.		
Total					12,336,083.88	12,336,083.88			

Prepared by _____ Date _____
 Approved by _____ Date _____

DEMAND CHARGES: (NNG Advice No. OPUC 06 - 13A, October 4, 2006, NNGIA : Demand Charges By Transport - Page 9 of 30 & 6 of 30)

2008 - 9 Tracker year

Oregon Demand charge deferral

R:\Gas Accounting\U28A Cost of Gas Deferral OR & WA FGA 08-09 Deferrals_2008-09.xls\OPUC Tab 3

Line No.	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
ACTUAL DEMAND CHARGES:												
US Transmission Co.:												
47	3,781,522.82	3,989,779.70	3,989,779.71	3,814,162.88	4,059,229.89							
48	517,197.47	534,437.38	534,437.38	482,717.63	534,437.38							
49	157,070.63	162,298.48	162,298.48	147,117.89	103,855.35							
50	18,688.19	18,688.19	18,688.19	18,688.19	18,688.19							
CN Transmission Co.:												
51	733,414.76	601,682.43	605,370.55	651,528.56	642,357.18							
52	281,191.85	230,689.39	232,099.59	209,129.83	206,185.97							
53	670,332.67	550,548.75	553,914.24	576,848.38	555,845.77							
54	54,000.00	55,800.00	55,800.00	50,400.00	55,800.00							
55	610,623.21	517,652.89	520,817.28	462,944.50	518,738.27							
56		(211,100.85)	(94,247.36)	116,782.02	(63,797.07)							
57												
58	6,824,041.60	6,450,486.36	6,578,958.06	6,330,319.88	6,641,340.93							
EMBEDDED CHARGES:												
US Transmission Co.:												
59	3,791,547.00	3,989,779.71	3,989,779.71	3,603,671.87	3,989,779.71	3,861,077.43	3,989,779.71	3,861,078.43	3,989,779.71	3,989,779.71	3,861,078.43	3,989,779.71
60	502,524.00	534,438.00	534,438.00	482,717.00	534,438.00	435,253.00	449,762.00	435,253.00	449,762.00	449,762.00	435,253.00	534,438.00
61	185,172.00	162,063.00	162,063.00	146,380.00	162,063.00	156,836.00	162,063.00	162,063.00	100,996.00	100,996.00	97,739.00	100,996.00
62	18,688.19	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00	18,688.00
CN Transmission Co.:												
63	681,222.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00	735,942.00
64	364,385.00	281,944.00	281,944.00	281,944.00	281,944.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	252,329.00	281,944.00
65	768,641.00	723,440.00	723,440.00	716,314.00	723,440.00	721,065.00	723,440.00	721,065.00	723,440.00	723,440.00	721,065.00	723,440.00
66												
67	603,119.00	628,347.00	628,347.00	567,539.00	628,347.00	608,078.00	628,347.00	608,078.00	628,347.00	628,347.00	608,078.00	628,347.00
68												
69	6,915,298.19	7,074,641.71	7,074,641.71	6,553,195.87	7,074,641.71	6,789,268.43	6,960,350.71	6,730,172.43	6,899,283.71	6,899,283.71	6,730,172.43	7,013,574.71
Oregon VARIANCE Share -												
US Transmission Co.:												
70	(9,060.85)	(0.01)		9,482.83	62,776.02							
71	13,263.35	(0.56)	(0.56)	0.57	(0.56)							
72	(25,400.83)	212.85	212.85	666.98	(62,613.90)							
73		0.17	0.17	0.17	0.17							
CN Transmission Co.:												
74	47,177.03	(121,348.18)	(118,023.53)	(76,301.30)	(84,591.31)							
75	(75,198.29)	(46,329.04)	(45,054.36)	(65,816.73)	(68,477.68)							
76	(88,860.90)	(156,276.40)	(153,234.34)	(126,062.97)	(151,488.43)							
77	48,810.60	50,437.62	50,437.62	45,556.56	50,437.62							
78	6,783.06	(100,056.40)	(97,196.11)	(84,542.97)	(89,075.33)							
79		(190,814.06)	(85,190.19)	105,559.27	(48,627.17)							
80												
81	(82,486.83)	(564,174.01)	(448,048.45)	(201,457.59)	(391,660.57)							
82	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%	90,390%
83 Oregon Portion												
84 Amount Previously Booked												
85 Net to Book (191410)												
86	Entry 191410											
87	Entry 805-02880											

(286,101.00)
286,101.00

Oregon Storage Cut Off Adjustment:

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
88 "ORPGA" Proforma Commodity Rate	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138	0.82138
89 "ORPGA" Winter Proforma Cdity Rate	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973	0.81973
90 "Collections" Winter Commodity Rate	\$ 832,597	\$ 779,462	\$ 1,094,025	\$ 965,144	\$ 817,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91 "Collections" Average Commodity Rate	\$ 51,959,807	\$ 93,689,998	\$ 89,838,192	\$ 72,535,297	\$ 68,223,177	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 52,792,404	\$ 94,469,459	\$ 90,932,217	\$ 73,500,441	\$ 70,040,937	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	53,133,051	95,079,029	91,518,963	73,974,707	70,492,881	-	-	-	-	-	-	-
94 Total Collection vs Calculated Restated	52,792,404	94,469,459	90,932,217	73,500,441	70,040,937	-	-	-	-	-	-	-
95 Total Collection vs Calculated	340,647	609,570	566,746	474,266	451,944	-	-	-	-	-	-	-
96 .20% Diff. (Collection vs Calculated)	68,129	121,914	117,349	94,853	90,389	-	-	-	-	-	-	-
97 Amount Previously Booked	68,129	121,914	117,349	94,853	90,389	-	-	-	-	-	-	-
98 Net to Book (191400)	-	-	-	-	90,389	-	-	-	-	-	-	-

99 Entry 191400 (90,389.00)

100 Entry 805-02890 90,389.00

NORTHWEST NATURAL GAS COMPANY														
ACCOUNT 191.400 OREGON 1208 - 11/09 WACOG														
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance	Reference
Beg. Balance		1,644,186	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(30,872,131)	(30,872,131)	(30,872,131)	(30,872,131)	(30,872,131)	(30,872,131)		See *
Nov. Accrual	1,638,303												1,638,303	Oct 05 Tab 3
Bal. Before Int.	1,638,303												1,638,303	
Int. Rate	0.08618												5,883	
Ending Balance	1,644,186												1,644,186	
Dec. Accrual		(2,868,130)											(2,868,130)	Nov 05 Tab 4
Bal. Before Int.		(1,223,944)											(1,223,944)	
Int. Rate	0.08618	1,509											1,509	
Ending Balance		(1,222,435)											(1,222,435)	
Jan. Accrual			(9,395,674)										(9,395,674)	Dec 05 Tab 5
Bal. Before Int.			(10,618,109)										(10,618,109)	
Int. Rate	0.08618		(42,517)										(42,517)	
Ending Balance			(10,660,626)										(10,660,626)	Jan 05 Tab 6
Feb. Accrual				(10,618,328)									(10,618,328)	
Bal. Before Int.				(21,278,954)									(21,278,954)	
Int. Rate	0.08618			(114,690)									(114,690)	
Ending Balance				(21,393,644)									(21,393,644)	
Mar. Accrual					(9,291,481)								(9,291,481)	Feb 05 Tab 7
Bal. Before Int.					(30,685,125)								(30,685,125)	
Int. Rate	0.08618				(187,006)								(187,006)	
Ending Balance					(30,872,131)								(30,872,131)	Mar 05 Tab 8
Apr. Accrual						(30,872,131)							(30,872,131)	
Bal. Before Int.	0					(30,872,131)							(30,872,131)	
Int. Rate														
Ending Balance						(30,872,131)							(30,872,131)	Apr 05 Tab 9
May. Accrual							(30,872,131)						(30,872,131)	
Bal. Before Int.							(30,872,131)						(30,872,131)	May 05 Tab 10
Int. Rate														
Ending Balance							(30,872,131)						(30,872,131)	
Jun. Accrual								(30,872,131)					(30,872,131)	
Bal. Before Int.	0							(30,872,131)					(30,872,131)	Jun 05 Tab 11
Int. Rate														
Ending Balance								(30,872,131)					(30,872,131)	
Jul. Accrual									(30,872,131)				(30,872,131)	Jul 05 Tab 12
Bal. Before Int.	0								(30,872,131)				(30,872,131)	
Int. Rate														
Ending Balance									(30,872,131)				(30,872,131)	
Aug. Accrual										(30,872,131)			(30,872,131)	Aug 05 Tab 13
Bal. Before Int.	0									(30,872,131)			(30,872,131)	
Int. Rate														
Ending Balance										(30,872,131)			(30,872,131)	
Spt. Accrual														
Bal. Before Int.	0													
Int. Rate														
Ending Balance														
Oct. Accrual														
Bal. Before Int.	0													
Int. Rate														
Ending Balance														
Entry JV-28A		5,883	1,509	(42,517)	(114,690)								(30,872,131)	
Previously Book		5,883	1,509	(42,517)	(114,690)								(30,872,131)	
Net to Record													(336,821)	
Monthly Deferral													(30,535,310)	
Entry 191400													(187,006)	
Entry 419-06205													187,006	

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

NORTHWEST NATURAL GAS COMPANY												Reference		
ACCOUNT 191.410 OREGON DEMAN D 10/08 to 9/09												See *		
Page 1 OR	April 6, 2009	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Balance
Beg. Balance		(82,783)	(82,783)	(649,577)	(1,170,627)	(1,420,427)	(1,717,756)	(1,717,756)	(1,717,756)	(1,717,756)	(1,717,756)	(1,717,756)	(1,717,756)	
Nov: Accrual		(82,487)												(82,487)
Bal. Before Int.		(82,487)												(82,487)
Int. Rate	0.08618	(296)												(296)
Ending Balance		(82,783)												(82,783)
Dec: Accrual			(564,174)											(564,174)
Bal. Before Int.		(646,957)												(646,957)
Int. Rate	0.08618	(2,620)												(2,620)
Ending Balance		(649,577)												(649,577)
Jan: Accrual				(514,537)										(514,537)
Bal. Before Int.				(1,164,114)										(1,164,114)
Int. Rate	0.08618			(6,513)										(6,513)
Ending Balance				(1,170,627)										(1,170,627)
Feb: Accrual					(240,529)									(240,529)
Bal. Before Int.					(1,411,156)									(1,411,156)
Int. Rate	0.08618				(9,271)									(9,271)
Ending Balance					(1,420,427)									(1,420,427)
Mar: Accrual						(286,101)								(286,101)
Bal. Before Int.						(1,706,528)								(1,706,528)
Int. Rate	0.08618					(11,228)								(11,228)
Ending Balance						(1,717,756)								(1,717,756)
Apr: Accrual							(1,717,756)							(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance							(1,717,756)							(1,717,756)
May: Accrual								(1,717,756)						(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance								(1,717,756)						(1,717,756)
Jun: Accrual									(1,717,756)					(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance									(1,717,756)					(1,717,756)
Jul: Accrual										(1,717,756)				(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance										(1,717,756)				(1,717,756)
Aug: Accrual											(1,717,756)			(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance											(1,717,756)			(1,717,756)
Spt: Accrual												(1,717,756)		(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance												(1,717,756)		(1,717,756)
Oct: Accrual													(1,717,756)	(1,717,756)
Bal. Before Int.	0													
Int. Rate	0													
Ending Balance														(1,717,756)
Previously Book		(296)												(29,928)
Net to Record		(296)												(29,928)
Monthly Deferral														
Entry 191410														
Entry 419-06205														

* 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 - Interest Component												
Margin Analysis of Demand Charges by Class of Customers:												
	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
51 Residential	4,029,901.50	7,865,722.46	7,376,542.17	5,844,749.87	5,469,768.61	-	-	-	-	-	-	-
52 Commercial	2,627,916.83	4,337,565.75	4,252,042.55	3,403,193.14	3,290,987.52	-	-	-	-	-	-	-
53 Industrial Firm	560,101.24	498,416.54	377,987.59	392,098.86	425,271.74	-	-	-	-	-	-	-
54 Industrial Interruptible	90,691.61	88,497.12	92,813.84	107,455.85	116,335.51	-	-	-	-	-	-	-
55 Total Demand charge Collected	\$ 7,308,610.18	\$ 12,790,201.86	\$ 12,099,386.15	\$ 9,747,497.72	\$ 9,241,763.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	-1,210	-740	-738	-756	-787	0	0	0	0	0	0	0

NORTHWEST NATURAL GAS COMPANY												
ACCOUNT 191.450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.												
	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Page 2 OR												
Begin Balance	1,164,189	47,837	(653,478)	(757,872)	(1,762,390)	(1,762,390)	(1,762,390)	(1,762,390)	(1,762,390)	(1,762,390)	(1,762,390)	(1,762,390)
Nov: Accrual												
Bal. Before Int.	1,160,024											
Int. Rate	0.08618											
Ending Balance	1,164,189											
Dec: Accrual												
Bal. Before Int.	(1,120,690)											
Int. Rate	0.08618											
Ending Balance	43,500											
Jan: Accrual												
Bal. Before Int.	47,837											
Int. Rate	0.08618											
Ending Balance	(699,148)											
Feb: Accrual												
Bal. Before Int.	(651,311)											
Int. Rate	0.08618											
Ending Balance	(2,167)											
Mar: Accrual												
Bal. Before Int.	(99,344)											
Int. Rate	0.08618											
Ending Balance	(752,822)											
Apr: Accrual												
Bal. Before Int.	(5,050)											
Int. Rate	0.08618											
Ending Balance	(757,872)											
May: Accrual												
Bal. Before Int.	(995,501)											
Int. Rate	0.08618											
Ending Balance	(1,753,373)											
Jun: Accrual												
Bal. Before Int.	(9,017)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jul: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Aug: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Spt: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Oct: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Nov: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Dec: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jan: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Feb: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Mar: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Apr: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
May: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jun: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jul: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Aug: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Spt: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Oct: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Nov: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Dec: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jan: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Feb: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Mar: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Apr: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
May: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jun: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Jul: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Aug: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Spt: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618											
Ending Balance	(1,762,390)											
Oct: Accrual												
Bal. Before Int.	(1,762,390)											
Int. Rate	0.08618					</						

Cycle Volume Sales:	Washington WACOG Deferral Calculation												
	October-08	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Residential	15,308,669	28,355,692	52,376,520	75,364,149	65,546,070	57,861,587							
Commercial	10,365,647	16,143,644	29,936,688	39,830,865	34,850,004	30,989,987							
Industrial Firm	1,831,307	2,115,451	4,392,698	2,655,800	2,573,268	2,492,583							
Interruptible													
Total	27,505,623	46,614,787	86,705,906	117,850,814	102,969,342	91,334,158							
P / M Unbilled Volumes:													
Residential	6,304,518	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487						
Commercial	5,172,476	10,973,839	15,017,777	25,538,058	23,243,558	18,242,560	15,331,475						
Industrial Firm	1,286,592	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192						
Interruptible													
Total	12,763,576	29,119,479	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154						
C / M Unbilled Volumes:													
Residential	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487							
Commercial	10,973,839	15,017,777	25,538,058	29,243,558	18,242,560	15,331,475							
Industrial Firm	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192							
Interruptible													
Total	29,119,479	43,362,618	76,830,740	68,772,600	53,900,265	45,185,154							
Reported Cycle Billing Volumes:													
Residential	15,308,758	28,355,773	52,352,919	75,370,089	65,552,056	57,867,559							
Commercial	11,789,835	17,843,158	29,957,683	42,654,345	37,302,682	33,429,367							
Industrial Firm	3,489,052	3,651,947	4,512,596	4,579,504	4,085,795	4,284,308							
Interruptible	7,292,160	7,031,484	6,834,005	8,186,763	7,143,551	7,490,460							
Total	37,879,805	56,882,362	93,657,203	130,790,701	114,084,084	103,071,694							
Calculated Calendar Month Volumes:													
Residential		38,525,897	74,984,510	70,340,722	55,883,528	52,182,342	(28,625,487)						
Commercial		21,887,096	40,477,964	40,359,845	32,301,684	30,518,282	(15,331,475)						
Industrial Firm		3,681,024	4,828,846	3,845,231	3,882,986	4,165,499	(1,228,192)						
Interruptible		7,031,484	6,834,005	8,186,763	7,143,551	7,490,460							
Company Use													
Total		71,125,501	127,125,325	122,732,561	99,211,749	94,356,583	(45,185,154)						
Total Commodity Costs Incurred In ORPGA file excluding Oregon inventory balancing Adjustment:													
Amount		\$ 61,156,311	\$101,298,057	\$ 88,518,205	\$ 67,521,139	\$ 65,265,262	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
System WACOG Per Therm Sold:		0.85984	0.79882	0.72123	0.68058	0.69169	0	0	0	0	0	0	0

NORTHWEST NATURAL GAS COMPANY

Date 31-Mar-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100265596

Prepared:

J. Hanson 4/3/09

Approved

Verified:

J. Hanson 4/3/09

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (6)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	3312009 (MMDDYYYY)	3312009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	402000	81199	495-06080	S	1,723.13	-	AMORT 186231		
2	186231			H	-	1,723.13	C/M AMORT		
3	411000	83010	419-06205	H	-	28.39	C/M INTEREST		
4	186231			S	28.39	-	C/M INTEREST 186231		
5	402000	81199	495-06327	H	-	-	AMORT 186243		
6	186243			H	-	-	C/M AMORT OR		
7	411000	83010	419-06205	H	-	-	C/M INT 186243		
8	186243			H	-	-	C/M INTEREST		
9	186251			H	-	-	AMORT 186251		
10	402000	81199	495-06540	H	-	-	C/M AMORT		
11	411000	83010	419-06205	H	-	-	C/M INT 186251		
12	186251			H	-	-	C/M INTEREST		
13	186254			H	-	-	C/M AMORT		
14	402000	81199	495-06324	H	-	-	AMORT 186254		
15	186254			H	-	-	C/M AMORT		
16	411000	83010	419-06205	H	-	-	C/M INT 186254		
17	402000	81199	495-06062	H	-	-	C/M INTEREST		
18	186267			H	-	-	AMORT 186267		
19	186267			H	-	-	C/M AMORT		
20	411000	83010	419-06205	H	-	-	C/M INTEREST		
21	186269			H	-	-	C/M AMORT		
22	402000	81199	495-06517	H	-	-	AMORT 186269		
23	411000	83010	419-06205	H	-	-	C/M INT 186269		
24	186269			H	-	-	C/M INTEREST		
25	402000	81199	495-06512	H	-	-	C/M AMORT		
26	186274			H	-	-	C/M AMORT		
27	186274			H	-	-	C/M INTEREST		
28	411000	83010	419-06205	H	-	-	C/M INT 186274		
29	402000	81199	495-06064	H	-	443,895.29	AMORT 186271		
30	186271			S	443,895.29	-	C/M AMORT		
31	411000	83010	419-06205	S	5,043.25	-	C/M INTEREST		
32	186271			H	-	5,043.25	C/M INT 186271		
33	402000	81199	495-06064	S	107,172.00	-	AMORT 186277		
34	186277			H	-	107,172.00	C/M AMORT		
35	411000	83010	419-06205	H	-	1,029.78	C/M INTEREST		
36	186277			S	1,029.78	-	C/M INT 186277		
37	402000	81199	495-06233	S	7,213.74	-	AMORT 186286		

Northwest Natural Gas Company SAP Journal Entry

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(6)	(8)	(3)	(16)	(25)
5000	SA	3312009 (MMDDYYYY)	3312009 (MMDDYYYY)	USD	JV29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
38	186286			H	-	7,213.74	C/M AMORT		
39	411000	83010	419-06205	H	-	66.44	C/M INTEREST		
40	186286			S	66.44	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,706.37	-	AMORT 186288		
42	186288			H	-	2,706.37	C/M AMORT		
43	411000	83010	419-06205	H	-	64.01	C/M INT 186288		
44	186288			S	64.01	-	C/M INTEREST		
45	191401			H	-	963,470.00	C/M AMORT		
46	541000	84020	805-02650	S	963,470.00	-	AMORT 191401		
47	191401			S	13,923.27	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	13,923.27	C/M INTEREST		
49	540700	84020	805-02650	H	-	1,968,272.35	AMORT 191411		
50	191411			S	1,968,272.35	-	C/M AMORT		
51	411000	83010	419-06205	S	22,882.56	-	C/M INTEREST		
52	191411			H	-	22,882.56	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	81,922.11	AMORT 19031		
54	191031			S	81,922.11	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	2,600.00	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	2,600.00	WA FURN PROG 186311		
59	186311			S	84.99	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	84.99	INT - WA FURN PROG		
61	186312			S	9,017.47	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	9,017.47	DEFERRED WX 186312		
63	186312			S	63.17	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	63.17	INT - DEF WX 186312		
65	402000	82299	495-06080	S	24,931.21	-	C/M AMORT 186316		
66	186316			H	-	24,931.21	C/M AMORT		
67	411000	83010	419-06210	H	-	380.68	C/M INTEREST 186316		
68	186316			S	380.68	-	C/M INTEREST		
69	402000	81199	495-06374	S	11,000.12	-	C/M AMORT 186259		
70	186259			H	-	11,000.12	C/M AMORT		
71	411000	83010	419-06205	H	-	223.60	C/M INTEREST		
72	186259			S	223.60	-	C/M INT 186259		
73	402000	81199	495-06374	S	6,575.32	-	C/M AMORT 186292		
74	186292			H	-	6,575.32	C/M AMORT		

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	3312009 (MMDDYYYY) (MMDDYYYY)	3312009	USD	JV29	AMORTIZATION

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

Line No.	Account	Cost Center	Internal Order	Debit (\$) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
75	411000	83010	419-06205	H	-	135.08	C/M INTEREST		
76	186292			S	135.08	-	C/M INT 186292		
77	191421			H	-	181,853.42	C/M AMORT 191421		
78	541000	84020	805-02655	S	161,853.42	-	C/M AMORT		
79	411000	83010	419-06210	H	-	2,288.46	C/M INTEREST		
80	191421			S	2,288.46	-	C/M INT 191421		
81	191431			S	132,740.76	-	C/M AMORT		
82	540700	84020	805-02655	H	-	132,740.76	C/M AMORT 191431		
83	411000	83010	419-06210	S	2,102.80	-	C/M INT 191431		
84	191431			H	-	2,102.80	C/M INTEREST		
85	186257			H	-	-	C/M AMORT		
86	402000	82299	495-06324	H	-	-	C/M AMORT 186257		
87	186257			H	-	-	C/M INT 186257		
88	411000	83010	419-06210	H	-	-	C/M INTEREST		
89	186314			H	-	-	11599 DEF EXP		
90	504200	11599	908-07399	H	-	-	TO 186314		
91	186314			H	-	-	C/M INTEREST		
92	411000	83010	419-06210	H	-	-	C/M INT 186314		
93	402000	81199	496-02974	H	-	-	SB408 PAYMENT 8/08		
94	186400			H	-	-	SB408 PAYMENT 8/08		
95	411000	83010	419-06205	H	-	-	SB408 INT		
96	186400			H	-	-	SB408 INT		
97	186301			H	-	-	OR STOR CREDIT 8/08		
98	402000	81199	495-02225	H	-	-	OR STOR CREDIT 8/08		
99	411000	83010	419-06205	H	-	-	OR STOR CREDIT INT		
100	186301			H	-	-	OR STOR CREDIT INT		
101	186360			H	-	405.35	C/M INTEREST 186360		
102	411000	81199	495-06516	S	405.35	-	C/M INTEREST 186360		
103	186360			S	35,408.03	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	35,408.03	C/M AMORT 186360		
105	186365			H	-	376.28	C/M INTEREST 186365		
106	411000	81199	495-06516	S	376.28	-	C/M INTEREST 186365		
107	186365			S	25,499.79	-	C/M AMORT 186365		
108	402000	81199	495-06516	H	-	25,499.79	C/M AMORT 186365		
59									
60									
63									

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Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2006 to October 2009

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
OREGON DSM												
186.231 DSM AMORTIZATION (11006 to 1007)												
Increment = \$,000268 term collection from all firm sales schedules.												
Volume	19,383,738	78,351,624	110,509,334	96,334,331	86,156,715	(31)	0	0	0	0	0	0
186.231 Beginning Balance	14,908	14,420	12,901	10,733	8,841	7,146	7,172	7,197	7,223	7,249	7,274	7,300
186.231 Trf fr 186.278												
186.231 Amortization	(388)	(1,567)	(2,210)	(1,927)	(1,723)	0	0	0	0	0	0	0
186.231 Prior Month Adjustment	(1)	49	42	35	28	25	26	26	26	26	26	26
186.231 Interest @ 4.27%	14,420	12,901	10,733	8,841	7,146	7,172	7,197	7,223	7,249	7,274	7,300	7,326
186.231 Ending Balance												
Rate	(0.000002)											

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
OREGON 186 AMORTIZATION ACCOUNTS												
186.243 SMPE AMORTIZATION												
% margin to re: 1, 2, 3, 31												
1R	18,017	83,510	122,964	103,366	94,495	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,086	26,055	0	0	0	0	0	0	0
2	10,073,724	46,559,265	67,028,937	58,222,806	51,430,503	0	0	0	0	0	0	0
3C	4,149,020	18,982,909	28,305,710	24,576,211	21,420,214	0	0	0	0	0	0	0
31	159,874	444,988	527,011	469,758	414,854	0	0	0	0	0	0	0
31 Block 1	1,149,089	2,853,711	2,860,536	2,851,132	2,885,382	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	0	0	0	0	0	0	0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Amortize & Accure Int NO												
186.243 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Interest adj	0	0	0	0	0	0	0	0	0	0	0	0
186.243 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186.251 AMORTIZATION OF YEAR 2000 COSTS												
% margin to re:												
1R	18,017	83,510	122,964	103,366	94,495	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,086	26,055	0	0	0	0	0	0	0
2 and 19	10,073,724	46,560,792	67,028,495	58,224,359	51,432,195	0	0	0	0	0	0	0
3C	4,149,020	18,982,909	28,305,710	24,576,211	21,420,214	0	0	0	0	0	0	0
31	159,874	444,988	527,011	469,758	414,854	0	0	0	0	0	0	0
31 Block 1	1,149,089	2,853,711	2,860,536	2,851,132	2,885,382	0	0	0	0	0	0	0
31 Block 2	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	0	0	0	0	0	0	0
32 Block 1, sales	2,106,531	1,797,324	2,274,188	2,263,434	2,085,037	(10,031)	0	0	0	0	0	0
32 Block 2 & Block 3, sales	4,094,825	3,980,751	5,098,887	4,791,068	4,688,482	(10,686)	0	0	0	0	0	0
32 Block 4 & Block 5, sales	2,373,052	2,661,574	3,126,562	1,916,977	2,871,652	0	0	0	0	0	0	0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Amortize & Accure Int NO												
186.251 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Prior Month Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.251 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186.254 FISHGARDEN BLOCK REFUND												
% margin to re:												
1R, 1C, 2, 3	14,406,891	66,075,168	96,019,667	83,403,778	73,387,813	0	0	0	0	0	0	0
Amortize & Accure Int NO												
186.254 Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Accum/Transfer	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Amortization	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Interest @ 8.618%	0	0	0	0	0	0	0	0	0	0	0	0
186.254 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW provided	Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
186.267 AMORTIZATION COGS BAY REVENUE DEFERRAL 1% margin to re:													
1R	0.00000	18,017	83,510	122,984	103,388	94,495	0	0	0	0	0	0	0
1C	0.00000	6,357	22,969	35,687	28,086	26,065	0	0	0	0	0	0	0
2 and 19	0.00000	10,073,724	46,560,792	67,028,493	58,224,358	51,432,195	0	0	0	0	0	0	0
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	0	0	0	0	0	0	0
3I	0.00000	159,874	444,888	527,011	469,758	414,854	0	0	0	0	0	0	0
31 Block 1 - Commercial	0.00000	950,358	2,357,854	2,376,940	2,387,281	2,387,281	0	0	0	0	0	0	0
31 Block 2 - Commercial	0.00000	1,346,199	5,091,462	7,217,500	6,175,549	5,739,743	0	0	0	0	0	0	0
31 Block 1 - Industrial	0.00000	198,731	495,657	483,596	477,383	498,071	0	0	0	0	0	0	0
31 Block 2 - Industrial	0.00000	500,851	1,549,252	1,687,125	1,597,240	1,581,405	0	0	0	0	0	0	0
32 Block 1	0.00000	3,090,960	2,656,651	3,342,221	3,090,352	3,090,352	0	0	0	0	0	0	0
32 Block 2	0.00000	4,341,783	3,964,517	4,686,584	4,870,082	4,668,223	0	0	0	0	0	0	0
32 Block 3	0.00000	2,882,424	2,473,319	2,837,145	2,679,884	2,728,106	0	0	0	0	0	0	0
32 Block 4	0.00000	4,689,351	4,968,635	5,992,869	4,973,160	5,198,862	0	0	0	0	0	0	0
32 Block 5	0.00000	5,481,017	6,842,561	6,926,301	5,668,197	5,966,876	0	0	0	0	0	0	0
32 Block 6	0.00000	8,601,448	10,692,201	9,296,249	6,446,975	7,222,861	0	0	0	0	0	0	0
186.267 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.267 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0
186.267 Amortization		0	0	0	0	0	0	0	0	0	0	0	0
186.267 Interest @ 8.618%		0	0	0	0	0	0	0	0	0	0	0	0
186.267 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.269 AMORTIZATION WEST LINK DEFERRAL Increment = \$,0010them collection from RS 1, 2, and 3													
Rate Schedule 1, 2, and 3	0.00000	14,406,991	66,075,168	96,019,967	83,403,778	73,387,813	0	0	0	0	0	0	0
Amortize & Accure Int NO		0	0	0	0	0	0	0	0	0	0	0	0
186.269 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.269 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0
186.269 Amortization		0	0	0	0	0	0	0	0	0	0	0	0
186.269 Interest @ 8.618%		0	0	0	0	0	0	0	0	0	0	0	0
186.269 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.274 AMORTIZATION OF PARRINGS, OQ, AND VANC PROP RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 100% TO 100%													
Rate Schedule 1C, 3C, and 31C	0.00000	24,374	106,479	168,651	131,451	120,550	0	0	0	0	0	0	0
Amortize & Accure Int NO		0	0	0	0	0	0	0	0	0	0	0	0
186.274 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.274 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0
186.274 Amortization		0	0	0	0	0	0	0	0	0	0	0	0
186.274 Interest @ 8.618%		0	0	0	0	0	0	0	0	0	0	0	0
186.274 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.271 COMMERCIAL AMORTIZATION OR DECOUPLING Increment = \$,0921them collection from RS 1C, 3C, and 31C													
Rate Schedule 1C, 3C, and 31C	0.01501	6,451,933	26,435,193	37,933,938	33,155,594	29,573,304	0	0	0	0	0	0	0
Amortize & Accure Int NO		0	0	0	0	0	0	0	0	0	0	0	0
186.271 Beginning Balance		(365,269)	(3,077,626)	(2,891,078)	(2,130,224)	(1,639,254)	(1,200,402)	(1,204,673)	(1,208,960)	(1,213,262)	(1,217,579)	(1,221,911)	(1,226,259)
186.271 Transfer from 186270		(2,799,411)	0	0	0	0	0	0	0	0	0	0	0
186.271 Amortization		96,844	398,792	569,417	497,665	443,895	0	0	0	0	0	0	0
186.271 Prior Month Adjustment		(9,789)	(10,245)	(6,583)	(6,695)	(5,043)	(4,271)	(4,287)	(4,302)	(4,317)	(4,333)	(4,348)	(4,363)
186.271 Interest @ 4.27%		(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(1,204,673)	(1,208,960)	(1,213,262)	(1,217,579)	(1,221,911)	(1,226,259)	(1,230,623)
186.271 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0
186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING Increment = \$,0122them collection from RS 1R, 2, and 19													
Rate Schedule 1R, 2R	(0.00209)	10,091,741	46,642,775	67,146,900	58,326,172	51,524,998	0	0	0	0	0	0	0
Amortize & Accure Int NO		0	0	0	0	0	0	0	0	0	0	0	0
186.277 Beginning Balance		(1,363,248)	696,371	600,656	462,873	342,985	236,843	237,686	238,532	239,380	240,232	241,087	241,945
186.277 Transfer from 186275		2,092,202	0	0	0	0	0	0	0	0	0	0	0
186.277 Amortization		(20,991)	(97,017)	(139,672)	(121,316)	(107,172)	0	0	0	0	0	0	0
186.277 Prior Month Adjustment		7,407	2,302	1,889	1,431	1,030	843	848	849	852	855	858	861
186.277 Interest @ 4.27%		695,371	600,656	462,873	342,985	236,843	237,686	238,532	239,380	240,232	241,087	241,945	242,806
186.277 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0

Northwest Natural
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Reference	NEW prorated Nov-08	Jan-06	Feb-09	Mar-08	Apr-08	May-09	Jun-08	Jul-09	Aug-08	Sep-09	Oct-09
186.288 AMORTIZATION CUB INTERVENER FUNDING Increment = \$,000188mm collection from RS 1R and 2 Rate Schedule 1R and 2											
186.286 Beginning Balance	10,091,741	46,644,302	56,327,724	51,526,690	15,131	0	0	0	0	0	0
186.286 Transfer from 186.276	(11,666)	46,006	30,351	22,279	15,131	0	0	0	0	0	0
186.286 Amortization	(1,413)	(6,530)	(8,166)	(7,214)	0	0	0	0	0	0	0
186.286 Interest @ 4.27%	207	132	93	66	54	54	54	54	55	55	55
186.286 Ending Balance	46,006	39,628	22,279	15,131	15,185	15,239	15,294	15,348	15,403	15,457	15,512
Amortize & Accrue Int Yes											
186.288 AMORTIZATION MATCHING FUND INTERVENER FUNDING giveback to RS 31, 311, and 32											
Rate Schedule 31, 311, and 32											
186.288 Beginning Balance	28,426,165	32,107,435	29,310,731	30,070,724	(288,113)	0	0	0	0	0	0
186.288 Transfer from 186.276	(1,032)	27,726	21,907	19,343	16,700	16,784	16,844	16,904	16,964	17,024	17,085
186.288 Amortization	(2,568)	(2,620)	(2,638)	(2,706)	24	0	0	0	0	0	0
186.288 Interest @ 4.27%	107	94	83	64	59	60	60	60	60	61	61
186.288 Ending Balance	27,726	24,830	19,343	16,700	16,784	16,844	16,904	16,964	17,024	17,085	17,146
186.259 AMORTIZATION OREGON TAX RICKER = % margin to re:											
1R	16,017	83,510	103,366	94,495	0	0	0	0	0	0	0
1C	6,357	22,969	28,086	26,065	0	0	0	0	0	0	0
2	10,073,724	46,560,792	56,224,358	51,432,195	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	24,578,211	21,420,214	0	0	0	0	0	0	0
3 Industrial Firm Sales											
Block 1	159,874	444,988	527,011	414,854	0	0	0	0	0	0	0
Block 2	925,155	2,326,321	2,342,861	2,335,278	0	0	0	0	0	0	0
Block 3	1,227,224	4,930,116	5,987,375	5,880,246	0	0	0	0	0	0	0
Block 4	0	0	0	0	0	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
31C Intern Sales											
Block 1	25,303	31,633	34,079	35,249	0	0	0	0	0	0	0
Block 2	116,975	161,346	176,174	159,467	0	0	0	0	0	0	0
Block 3	194,910	491,857	473,383	494,071	0	0	0	0	0	0	0
Block 4	479,368	1,519,439	1,668,303	1,559,240	0	0	0	0	0	0	0
Block 5	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0
Block 6	16,696	29,813	28,822	22,165	0	0	0	0	0	0	0
311 Intern Sales											
Block 1	9,921	0	0	0	0	0	0	0	0	0	0
Block 2	8,787	0	0	0	0	0	0	0	0	0	0
Block 3	388,036	368,378	429,129	420,684	0	0	0	0	0	0	0
Block 4	451,269	561,908	588,230	561,785	0	0	0	0	0	0	0
Block 5	315,373	339,062	218,886	254,312	0	0	0	0	0	0	0
Block 6	5,265	91,758	4,368	8,535	0	0	0	0	0	0	0
32 Firm Sales											
Block 1	395,596	385,985	387,538	392,394	(31)	0	0	0	0	0	0
Block 2	543,513	608,422	606,557	600,676	0	0	0	0	0	0	0
Block 3	196,271	314,973	274,377	195,552	0	0	0	0	0	0	0
Block 4	115,536	298,238	301,908	238,422	0	0	0	0	0	0	0
Block 5	0	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
32 Intern Sales											
Block 1	444,489	440,107	457,799	443,771	(10,000)	0	0	0	0	0	0
Block 2	705,315	746,928	707,748	711,045	(20,000)	0	0	0	0	0	0
Block 3	468,759	527,700	526,229	459,015	(20,000)	0	0	0	0	0	0
Block 4	1,059,048	1,131,414	1,172,677	1,009,402	(100,000)	0	0	0	0	0	0
Block 5	1,070,873	1,423,824	1,672,665	1,062,115	(88,697)	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
32 Intern Trans											
Block 1	1,332,899	1,022,961	1,474,277	1,271,989	(10,000)	0	0	0	0	0	0
Block 2	1,768,129	1,370,027	2,053,518	1,776,559	(10,985)	0	0	0	0	0	0
Block 3	967,940	766,369	1,186,011	1,068,536	0	0	0	0	0	0	0
Block 4	1,575,360	1,196,550	2,371,210	1,922,977	0	0	0	0	0	0	0
Block 5	676,891	1,075,028	973,631	701,718	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0
32 Intern Firm Sales											
Block 1	539,930	419,420	447,781	561,544	0	0	0	0	0	0	0
Block 2	873,557	657,332	834,485	974,715	0	0	0	0	0	0	0
Block 3	571,760	525,275	614,630	605,821	0	0	0	0	0	0	0
Block 4	1,633,344	1,670,875	2,031,977	2,030,626	0	0	0	0	0	0	0
Block 5	3,733,255	4,343,709	5,072,846	4,183,043	0	0	0	0	0	0	0
Block 6	6,601,446	9,956,864	6,446,975	7,222,861	0	0	0	0	0	0	0
186.259 Beginning Balance	106,433	103,910	94,326	68,339	57,563	57,771	57,977	58,183	58,390	58,598	58,807
186.259 Accum/Transfer											
186.259 Amortization	(2,519)	(9,935)	(14,184)	(11,000)	4	0	0	0	0	0	0

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

Reference	NEW prorated Nov-08	352	310	Feb-09	284	224	205	206	206	207	208	209	209
	103,910	94,326	80,453	68,339	57,563	57,563	57,771	57,977	58,183	58,390	58,598	58,807	59,016
186,259 Interest @ 4.27%	(4)												
186,259 Ending Balance													
186,292 AMORTIZATION IMP REFUND													
1% margin to us:													
1R		65,510	122,984	103,366	94,495	94,495	0	0	0	0	0	0	0
1C		22,969	35,087	28,086	20,055	20,055	0	0	0	0	0	0	0
2R		10,073,724	67,028,992	88,224,358	51,432,185	51,432,185	0	0	0	0	0	0	0
3C Firm Sales		4,149,020	18,962,909	24,578,211	21,420,214	21,420,214	0	0	0	0	0	0	0
3 Industrial Firm Sales		159,874	444,988	469,758	414,854	414,854	0	0	0	0	0	0	0
31C Firm Sales		925,155	2,336,321	2,336,278	2,336,278	2,336,278	0	0	0	0	0	0	0
Block 1		1,227,224	4,930,118	7,032,518	5,987,375	5,987,375	0	0	0	0	0	0	0
Block 2		0	0	0	0	0	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Block 5		0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0	0	0	0	0	0	0	0	0	0	0	0
31C Intern Sales		26,203	31,533	34,079	35,349	35,349	0	0	0	0	0	0	0
Block 1		118,575	181,346	184,982	178,174	159,497	0	0	0	0	0	0	0
Block 2		184,810	491,857	473,583	484,071	484,071	0	0	0	0	0	0	0
31I Firm Sales		476,368	1,519,439	1,686,303	1,574,851	1,569,240	0	0	0	0	0	0	0
Block 1		4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0
Block 2		15,696	29,913	26,822	22,409	22,165	0	0	0	0	0	0	0
31I Intern Sales		9,921	0	0	0	0	0	0	0	0	0	0	0
Block 1		8,787	0	0	0	0	0	0	0	0	0	0	0
Block 2		398,036	398,378	406,128	428,129	420,684	0	0	0	0	0	0	0
32C Firm Sales		451,269	581,908	588,230	561,785	613,455	0	0	0	0	0	0	0
Block 1		75,704	339,062	315,373	218,886	254,312	0	0	0	0	0	0	0
Block 2		5,265	91,768	79,833	4,369	8,535	0	0	0	0	0	0	0
Block 3		0	0	0	0	0	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Block 5		0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0	0	0	0	0	0	0	0	0	0	0	0
32I Firm Sales		385,596	385,985	387,538	392,384	392,384	(31)	0	0	0	0	0	0
Block 1		543,513	608,422	606,557	672,315	600,676	0	0	0	0	0	0	0
Block 2		198,271	314,973	274,377	189,552	254,924	0	0	0	0	0	0	0
Block 3		115,536	298,238	301,908	175,112	238,422	0	0	0	0	0	0	0
Block 4		0	0	0	0	0	0	0	0	0	0	0	0
Block 5		0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0	0	0	0	0	0	0	0	0	0	0	0
32 Firm Trans		444,499	440,107	467,343	467,343	443,771	(10,000)	0	0	0	0	0	0
Block 1		705,315	748,928	707,748	711,045	711,045	(20,000)	0	0	0	0	0	0
Block 2		468,759	527,700	470,814	459,015	459,015	(20,000)	0	0	0	0	0	0
Block 3		1,059,846	1,131,414	1,172,677	1,073,908	1,089,402	(100,000)	0	0	0	0	0	0
Block 4		1,070,813	1,423,824	1,423,824	1,062,115	1,062,115	(98,987)	0	0	0	0	0	0
Block 5		0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0	0	0	0	0	0	0	0	0	0	0	0
32I Intern Sales		1,332,889	1,022,961	1,474,277	1,446,767	1,271,959	(10,000)	0	0	0	0	0	0
Block 1		1,768,129	1,370,027	2,105,614	2,053,619	1,776,559	(10,985)	0	0	0	0	0	0
Block 2		967,940	768,369	1,206,538	1,185,011	1,068,536	0	0	0	0	0	0	0
Block 3		1,575,360	1,196,550	2,371,210	1,697,884	1,922,977	0	0	0	0	0	0	0
Block 4		676,881	1,075,028	973,631	41,802	701,718	0	0	0	0	0	0	0
Block 5		0	736,317	736,317	0	0	0	0	0	0	0	0	0
Block 6		539,930	419,420	447,781	611,444	561,544	0	0	0	0	0	0	0
32I Intern Trans		873,557	657,332	834,485	974,715	863,488	0	0	0	0	0	0	0
Block 1		571,750	525,275	614,630	605,821	681,319	0	0	0	0	0	0	0
Block 2		1,933,344	1,870,875	2,037,241	2,020,826	2,020,826	0	0	0	0	0	0	0
Block 3		3,733,253	4,343,768	4,280,005	5,072,648	4,183,043	0	0	0	0	0	0	0
Block 4		8,601,448	9,955,884	10,032,566	6,446,976	7,222,861	0	0	0	0	0	0	0
Block 5		0	0	0	0	0	0	0	0	0	0	0	0
Block 6		0	0	0	0	0	0	0	0	0	0	0	0
186,292 Beginning Balance		64,002	56,785	48,482	41,248	41,248	34,808	34,934	35,068	35,183	35,308	35,434	35,560
186,292 Accum/Transfer		(1,499)	(6,490)	(7,403)	(6,575)	(6,575)	2	0	0	0	0	0	0
186,292 Amortization		(3)	187	159	135	135	124	124	125	125	126	127	127
186,292 Interest @ 4.27%		62,501	56,785	48,482	41,248	41,248	34,808	35,058	35,183	35,308	35,434	35,560	35,687
186,292 Ending Balance													

OREGON 191 AMORTIZATION ACCOUNTS
 Increment = \$946329mm glideback to firm and inter sales 1806 to 1808

Reference	Volume	191,401 Beginning Balance	191,401 Accum/Transfer	191,401 Amortization	191,401 Switchers	191,401 Prior Month Adjustment	191,401 Interest @ 4.27%	191,401 Interest prior period adj	191,401 Ending Balance
(0,01034)		25,887,843	(4,874,086)	12,594,151	(267,473)	172	7,497,082		3,519,481
(0,01034)		84,711,755	7,497,082	(875,920)	(694)	44,339	7,497,082		3,519,481
(0,01034)		118,123,346	6,645,596	(1,221,395)	(3,071)	21,469	3,457,526		3,519,481
(0,01034)		102,974,769	5,442,598	(1,064,759)	(713)	17,471	3,457,526		3,519,481
(0,01034)		93,093,310	4,394,597	(962,565)	(895)	13,923	3,457,526		3,519,481
(0,01034)		3,457,528	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829	0	0	0	12,347	3,469,829		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,457,526	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829	0	0	0	12,347	3,469,829		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,457,526	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829	0	0	0	12,347	3,469,829		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,457,526	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829	0	0	0	12,347	3,469,829		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,457,526	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829	0	0	0	12,347	3,469,829		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,457,526	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829	0	0	0	12,347	3,469,829		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,457,526	0	0	0	12,303	3,457,526		3,519,481
(0,01034)		3,482,176	0	0	0	12,347	3,482,176		3,519,481
(0,01034)		3,469,829							

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

NEW prorated

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
191.411 DEMAND AMORTIZATION												
Increment = \$,0104k/term collection from firm sales and \$,00124k/term collection from interruptible sales.												
0.00262	19,383,739	76,351,624	110,509,334	96,334,331	86,156,715	(31)	0	0	0	0	0	0
0.00265	6,484,105	8,360,131	7,814,012	6,540,438	6,936,595	(20,965)	0	0	0	0	0	0
191.411	(4,988,687)	(13,808,910)	(12,064,566)	(9,582,228)	(7,414,831)	(5,469,441)	(5,488,960)	(5,508,491)	(5,528,092)	(5,547,763)	(5,567,504)	(5,587,315)
191.411	(9,245,043)	0	0	0	0	0	0	0	0	0	0	0
191.411	455,643	1,769,168	2,518,838	2,196,680	1,967,247	(68)	0	0	0	0	0	0
191.411	1,260	1,128	887	902	1,025	0	0	0	0	0	0	0
191.411	(32,084)	(45,961)	(38,446)	(30,187)	(22,863)	(19,462)	(19,532)	(19,601)	(19,671)	(19,741)	(19,811)	(19,882)
191.411	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,488,960)	(5,508,481)	(5,528,092)	(5,547,763)	(5,567,504)	(5,587,315)	(5,607,196)
191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION												
Increment = \$,0452k/term giveback to firm and inter sales 1005 to 1006												
0.00088	25,867,843	84,711,755	118,123,346	102,874,769	83,093,310	(21,016)	0	0	0	0	0	0
191.031	(658,136)	(633,372)	(558,826)	(454,877)	(364,260)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)
191.031	22,764	74,546	103,949	90,618	81,922	(18)	0	0	0	0	0	0
191.031	0	0	0	0	0	0	0	0	0	0	0	0
191.031	(633,372)	(558,826)	(454,877)	(364,260)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)	(282,356)
198.360 ALBANY SALE DEFERRED GAIN												
1R	18,017	83,510	122,964	103,366	94,495	0	0	0	0	0	0	0
1C	6,357	22,969	35,687	28,088	26,055	0	0	0	0	0	0	0
2R	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	0	0	0	0	0	0	0
3C	4,149,020	18,962,909	28,365,710	24,578,211	21,420,214	0	0	0	0	0	0	0
3 Industrial Firm Sales	158,874	644,988	527,011	469,768	414,854	0	0	0	0	0	0	0
Block 1	925,155	2,326,321	2,342,661	2,336,278	2,351,942	0	0	0	0	0	0	0
Block 2	1,227,224	4,950,116	7,032,518	5,997,375	5,580,246	0	0	0	0	0	0	0
Block 1	0	0	0	0	0	0	0	0	0	0	0	0

Northwest Natural
 Detail Deferred Balances and Interest - Oregon
 November 2008 to October 2009

Reference	NEW prorated Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
31C Interr Sales	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	25,203	31,533	34,079	37,471	35,349	0	0	0	0	0	0	0
Block 2	16,975	161,346	184,982	178,174	159,497	0	0	0	0	0	0	0
Block 3	184,810	491,957	479,596	473,383	494,071	0	0	0	0	0	0	0
31I Firm Sales	476,368	1,519,439	1,698,303	1,574,831	1,559,240	0	0	0	0	0	0	0
Block 1	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0
Block 2	15,696	29,813	28,822	22,409	22,185	0	0	0	0	0	0	0
Block 3	9,921	0	0	0	0	0	0	0	0	0	0	0
Block 4	8,787	0	0	0	0	0	0	0	0	0	0	0
Block 5	388,036	388,378	406,128	429,129	420,684	0	0	0	0	0	0	0
Block 6	451,269	581,908	588,230	561,765	613,455	0	0	0	0	0	0	0
32C Firm Sales	75,704	339,862	315,373	218,886	254,312	0	0	0	0	0	0	0
Block 1	5,265	91,758	79,833	4,389	6,535	0	0	0	0	0	0	0
Block 2	0	0	0	0	0	0	0	0	0	0	0	0
Block 3	0	0	0	0	0	0	0	0	0	0	0	0
Block 4	385,986	385,985	393,783	387,638	392,394	(31)	0	0	0	0	0	0
Block 5	543,513	608,422	606,557	572,315	600,676	0	0	0	0	0	0	0
Block 6	198,271	314,973	274,377	199,552	254,924	0	0	0	0	0	0	0
32I Firm Sales	115,536	288,238	301,908	175,112	238,422	0	0	0	0	0	0	0
Block 1	0	0	0	0	0	0	0	0	0	0	0	0
Block 2	444,499	440,107	457,799	487,343	443,771	(10,000)	0	0	0	0	0	0
Block 3	705,315	746,928	751,678	707,748	711,045	(20,000)	0	0	0	0	0	0
Block 4	488,759	527,700	526,229	470,614	459,015	(20,000)	0	0	0	0	0	0
Block 5	1,059,846	1,131,414	1,172,677	1,073,808	1,039,402	(100,000)	0	0	0	0	0	0
Block 6	1,070,873	1,423,824	1,872,665	553,949	1,062,115	(98,097)	0	0	0	0	0	0
32 Interr Sales	0	0	0	0	0	0	0	0	0	0	0	0
Block 1	1,332,899	1,022,861	1,474,277	1,446,767	1,271,959	(10,000)	0	0	0	0	0	0
Block 2	1,788,129	1,370,027	2,105,614	2,053,519	1,776,559	(10,885)	0	0	0	0	0	0
Block 3	967,940	766,369	1,206,536	1,185,011	1,068,536	0	0	0	0	0	0	0
Block 4	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	0	0	0	0	0	0	0
Block 5	676,881	1,075,028	973,631	41,802	701,718	0	0	0	0	0	0	0
Block 6	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
32 Interr Trans	539,930	419,420	441,781	611,444	561,544	0	0	0	0	0	0	0
Block 1	873,557	657,332	834,485	974,715	963,488	0	0	0	0	0	0	0
Block 2	571,750	525,275	614,630	605,821	681,319	0	0	0	0	0	0	0
Block 3	1,933,544	1,670,875	2,037,241	2,021,877	2,020,626	0	0	0	0	0	0	0
Block 4	3,733,253	4,343,709	4,280,005	5,072,646	4,183,043	0	0	0	0	0	0	0
Block 5	6,601,448	9,955,684	10,032,566	6,446,975	7,222,861	0	0	0	0	0	0	0

186.360 Beginning Balance	(254,342)	(247,085)	(215,897)	(170,918)	(131,619)	(96,617)	(96,972)	(97,318)	(97,664)	(88,011)	(96,360)	(98,710)
186.360 Accum/Transfer	8,147	32,011	45,666	39,836	35,408	(12)	0	0	0	0	0	0
186.360 Amortization	(891)	(822)	(687)	(637)	(405)	(341)	(345)	(348)	(348)	(348)	(350)	(351)
186.360 Interest @ 4.27%	(247,085)	(215,897)	(170,918)	(131,619)	(96,617)	(96,972)	(97,318)	(97,664)	(98,011)	(88,360)	(96,710)	(99,061)

Northwest Mutual
 Detail Deferred Balance and Interest - Washington
 November 2008 to October 2009

OLD provided

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	
WASHINGTON 190 ACCUMULATION ACCOUNTS													
188.311 WASHINGTON FURANCE PROGRAM ACCUMULATION													
188.311 Beginning Balance	71,574	0,079	13,726	19,166	21,264	23,948	24,084	24,220	24,357	24,484	24,572	24,681	24,784
188.311 Accumulation	(62,468)	4,600	5,400	2,000	2,000	0	0	0	0	0	0	0	0
188.311 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
188.311 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
188.311 Prior Month Interest Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0
188.311 Interest @ 4.52%	booked in old	47	61.87	76.04	84.90	135.11	135.87	137	108	108	109	103	103
188.311 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
188.311 Ending Balance	9,079	13,726	19,168	21,264	23,948	24,084	24,220	24,357	24,484	24,572	24,681	24,784	24,887
188.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION													
188.312 Beginning Balance	104,496	(7,734)	822	8,748	12,261	21,342	21,462	21,584	21,705	21,801	21,898	21,994	22,086
188.312 Accumulation	9,371	8,108	3,474	9,017	0	0	0	0	0	0	0	0	0
188.312 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
188.312 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
188.312 Prior Month Interest Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0
188.312 Interest @ 4.52%	booked in old	(15)	19	36	63	120	121	122	86	96	87	92	92
188.312 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
188.312 Ending Balance	(7,734)	622	8,748	12,261	21,342	21,462	21,584	21,705	21,801	21,898	21,994	22,086	22,178
WASHINGTON 191 AMORTIZATION ACCOUNTS													
188.311 Firm Sales	2,163,673	8,491,915	12,105,815	10,900,179	9,418,619	0	0	0	0	0	0	0	0
188.311 Accumulation	480,560	480,453	555,641	503,807	553,965	0	0	0	0	0	0	0	0
188.311 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
188.311 Amortization	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316
188.311 Interest @ 4.52%	(6,643)	(22,381)	(31,854)	(27,760)	(24,831)	0	0	0	0	0	0	0	0
188.311 Interest Adjustment	714	760	588	478	381	502	505	509	400	402	403	382	369
188.311 Ending Balance	183,500	171,678	140,812	113,500	88,960	88,482	88,967	90,506	91,307	91,711	92,093	92,493	92,893
188.312 Firm Sales	2,163,673	8,491,915	12,105,815	10,900,179	9,418,619	0	0	0	0	0	0	0	0
188.312 Accumulation	480,560	480,453	555,641	503,807	553,965	0	0	0	0	0	0	0	0
188.312 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
188.312 Amortization	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316
188.312 Interest @ 4.52%	(6,643)	(22,381)	(31,854)	(27,760)	(24,831)	0	0	0	0	0	0	0	0
188.312 Interest Adjustment	714	760	588	478	381	502	505	509	400	402	403	382	369
188.312 Ending Balance	183,500	171,678	140,812	113,500	88,960	88,482	88,967	90,506	91,307	91,711	92,093	92,493	92,893
188.327 DOWNOWN PROPERTY RESPON (1/184 to 8/03)													
188.327 Beginning Balance	1,543	16,960	28,221	21,489	19,997	0	0	0	0	0	0	0	4,685
188.327 Accumulation	1,340,844	5,689,465	8,151,262	7,172,514	6,298,597	0	0	0	0	0	0	0	1,026,188
188.327 Transfer	425,596	1,859,884	2,859,802	2,816,986	2,314,348	0	0	0	0	0	0	0	681,284
188.327 Amortization	23,872	75,781	52,848	241	968	0	0	0	0	0	0	0	51,538
188.327 Interest @ 4.52%	46,860	160,328	116,598	580	(2,558)	0	0	0	0	0	0	0	95,285
188.327 Interest Adjustment	46,110	234,753	195,524	499	0	0	0	0	0	0	0	0	69,284
188.327 Ending Balance	1,334	31,016	42,673	30,812	24,828	0	0	0	0	0	0	0	1,117
188.328 Firm Sales	2,000	4,000	4,000	4,000	4,000	0	0	0	0	0	0	0	2,000
188.328 Accumulation	3,021	9,205	107,802	254,400	238,681	0	0	0	0	0	0	0	4,559
188.328 Transfer	398,421	356,563	302,585	394,678	375,171	0	0	0	0	0	0	0	30,000
188.328 Amortization	286,873	448,138	433,194	419,048	401,003	0	0	0	0	0	0	0	60,000
188.328 Interest @ 4.52%	109,231	184,010	189,063	172,452	186,381	0	0	0	0	0	0	0	210,000
188.328 Interest Adjustment	222,897	484,199	518,864	586,984	487,321	0	0	0	0	0	0	0	210,000
188.328 Ending Balance	114,595	305,678	786,390	21,765	387,104	0	0	0	0	0	0	0	231,432
188.329 Firm Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
188.329 Accumulation	0	0	0	0	0	0	0	0	0	0	0	0	0
188.329 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
188.329 Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
188.329 Interest @ 4.52%	0	0	0	0	0	0	0	0	0	0	0	0	0
188.329 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
188.329 Ending Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
WASHINGTON 191 AMORTIZATION ACCOUNTS													
191.421 Firm Sales	2,657,233	12,081,458	12,081,458	11,104,078	9,972,494	0	0	0	0	0	0	0	2,755,832
191.421 Accumulation	(1,020,738)	1,206,298	1,097,641	895,780	688,462	528,917	531,901	534,902	537,920	540,266	542,882	545,078	547,350
191.421 Transfer	(43,127)	(145,297)	(205,495)	(180,210)	(161,853)	0	0	0	0	0	0	0	(44,729)
191.421 Amortization	9,336	4,731	3,034	2,822	2,226	2,884	3,001	3,016	2,376	2,386	2,397	2,271	2,187
191.421 Interest @ 4.52%	1,208,206	1,067,841	865,780	688,482	528,917	531,901	534,902	537,920	540,266	542,882	545,078	547,350	504,809
191.421 Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Ending Balance	1,842,502	12,081,458	12,081,458	11,104,078	9,972,494	10,600,179	10,600,179	10,600,179	10,600,179	10,600,179	10,600,179	10,600,179	10,600,179
191.431 Firm Sales	2,163,673	8,491,915	12,105,815	10,900,179	9,418,619	0	0	0	0	0	0	0	0
191.431 Accumulation	480,560	480,453	555,641	503,807	553,965	0	0	0	0	0	0	0	0
191.431 Transfer	0	0	0	0	0	0	0	0	0	0	0	0	0
191.431 Amortization	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316	188,316
191.431 Interest @ 4.52%	(6,643)	(22,381)	(31,854)	(27,760)	(24,831)	0	0	0	0	0	0	0	0
191.431 Interest Adjustment	714	760	588	478	381	502	505	509	400	402	403	382	369
191.431 Ending Balance	183,500	171,678	140,812	113,500	88,960	88,482	88,967	90,506	91,307	91,711	92,093	92,493	92,893

Northwest Mutual
 Detail Deferred Balances and Interest - Washington
 November 2008 to October 2009

Reference	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	GLD promised
1R	18,697	15,107	13,755	0	0	0	0	0	0	0	0	0	4,085
1C	7,555	6,302	0	0	0	0	0	0	0	0	0	0	0
2R	9,151,382	7,172,514	6,296,587	0	0	0	0	0	0	0	0	0	1,828,189
3C3F	2,798,234	2,534,688	2,237,058	0	0	0	0	0	0	0	0	0	840,247
3IF3	73,586	82,006	76,838	0	0	0	0	0	0	0	0	0	32,074
19	0	0	0	0	0	0	0	0	0	0	0	0	0
21 C Firm Sales													
Block 1	42,673	30,812	24,628	0	0	0	0	0	0	0	0	0	1,117
Block 2	55,871	138,331	138,528	0	0	0	0	0	0	0	0	0	2,000
Block 3	105,074	234,473	231,984	0	0	0	0	0	0	0	0	0	4,550
Block 4	2,026	12,000	12,000	0	0	0	0	0	0	0	0	0	0
Block 5	2,728	19,927	18,687	0	0	0	0	0	0	0	0	0	0
Block 6	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 7	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 8	103,464	95,105	94,821	0	0	0	0	0	0	0	0	0	0
Block 9	58,125	59,746	54,650	0	0	0	0	0	0	0	0	0	0
Block 10	8,187	668	0	0	0	0	0	0	0	0	0	0	0
Block 11	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 12	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 13	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 14	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 15	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 16	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 17	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 18	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 19	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 20	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 21	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 22	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 23	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 24	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 25	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 26	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 27	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 28	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 29	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 30	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 31	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 32	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 33	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 34	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 35	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 36	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 37	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 38	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 39	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 40	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 41	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 42	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 43	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 44	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 45	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 46	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 47	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 48	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 49	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 50	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 51	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 52	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 53	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 54	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 55	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 56	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 57	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 58	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 59	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 60	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 61	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 62	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 63	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 64	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 65	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 66	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 67	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 68	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 69	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 70	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 71	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 72	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 73	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 74	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 75	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 76	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 77	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 78	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 79	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 80	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 81	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 82	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 83	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 84	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 85	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 86	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 87	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 88	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 89	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 90	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 91	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 92	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 93	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 94	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 95	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 96	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 97	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 98	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 99	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 100	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 101	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 102	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 103	0	0	0	0	0	0	0	0	0	0	0	0	0
Block 104	0	0	0	0	0								

MONTHLY VOLUMES FOR AMORTIZATION
PGA EFFECTIVE 11/2007 - 10/2008

State	Type	Class	RS Type	Rate Schedule	MARCH				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	94,495.1	0	0	0	94,495.1
OR	Sales	R	Firm	2	51,430,502.8	0	0	0	51,430,502.8
OR	Sales	R	Firm	3	0	0	0	0	0
OR	Sales	R	Firm	4	0	0	0	0	0
OR	Sales	R	Firm	19	1,692.0	0	0	0	1,692.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	26,055.3	0	0	0	26,055.3
OR	Sales	C	Firm	3	21,420,214.1	0	0	0	21,420,214.1
OR	Sales	C	Firm	4	0	0	0	0	0
OR	Sales	C	Firm	10	0	0	0	0	0
OR	Sales	C	Firm	21	0	0	0	0	0
OR	Sales	C	Firm	31 Block 1	2,351,942.4	0	0	0	2,351,942.4
OR	Sales	C	Firm	31 Block 2	5,580,246.1	0	0	0	5,580,246.1
OR	Sales	C	Firm	32 Block 1	420,684.0	0	0	0	420,684.0
OR	Sales	C	Firm	32 Block 2	613,455.0	0	0	0	613,455.0
OR	Sales	C	Firm	32 Block 3	254,312.0	0	0	0	254,312.0
OR	Sales	C	Firm	32 Block 4	8,535.0	0	0	0	8,535.0
OR	Sales	C	Firm	32 Block 5	0	0	0	0	0
OR	Sales	C	Firm	32 Block 6	0	0	0	0	0
OR	Sales	IND	Firm	3	414,854.1	0	0	0	414,854.1
OR	Sales	IND	Firm	4	0	0	0	0	0
OR	Sales	IND	Firm	6	0	0	0	0	0
OR	Sales	IND	Firm	31 Block 1	494,071.0	0	0	0	494,071.0
OR	Sales	IND	Firm	31 Block 2	1,559,239.6	0	0	0	1,559,239.6
OR	Sales	IND	Firm	32 Block 1	392,363.0	0	31.0	31.0	392,394.0
OR	Sales	IND	Firm	32 Block 2	600,676.0	0	0	0	600,676.0
OR	Sales	IND	Firm	32 Block 3	254,924.0	0	0	0	254,924.0
OR	Sales	IND	Firm	32 Block 4	238,422.0	0	0	0	238,422.0
OR	Sales	IND	Firm	32 Block 5	0	0	0	0	0
OR	Sales	IND	Firm	32 Block 6	0	0	0	0	0
OR	Sales	C	Interruptibl	31 Block 1	35,349.0	0	0	0	35,349.0
OR	Sales	C	Interruptibl	31 Block 2	159,497.0	0	0	0	159,497.0
OR	Sales	IND	Interruptibl	31 Block 1	0	0	0	0	0
OR	Sales	IND	Interruptibl	31 Block 2	0	0	0	0	0
OR	Sales	INT	Interruptibl	32 Block 1	1,271,959.0	(10,000.0)	10,000.0	0	1,271,959.0
OR	Sales	INT	Interruptibl	32 Block 2	1,785,574.0	(20,000.0)	10,985.0	(9,015.0)	1,776,559.0
OR	Sales	INT	Interruptibl	32 Block 3	1,082,569.0	(14,033.0)	0	(14,033.0)	1,068,536.0
OR	Sales	INT	Interruptibl	32 Block 4	1,922,977.0	0	0	0	1,922,977.0
OR	Sales	INT	Interruptibl	32 Block 5	701,718.0	0	0	0	701,718.0
OR	Sales	INT	Interruptibl	32 Block 6	0	0	0	0	0
OR	Sales	INT	Interruptibl	23	0	0	0	0	0
OR	Sales	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	C	Firm	3	0	0	0	0	0
OR	Trans	C	Firm	31 Block 1	0	0	0	0	0
OR	Trans	C	Firm	31 Block 2	0	0	0	0	0
OR	Trans	C	Firm	32 Block 1	29,378.0	0	0	0	29,378.0
OR	Trans	C	Firm	32 Block 2	25,357.0	0	0	0	25,357.0
OR	Trans	C	Firm	32 Block 3	0	0	0	0	0
OR	Trans	C	Firm	32 Block 4	0	0	0	0	0
OR	Trans	C	Firm	32 Block 5	0	0	0	0	0
OR	Trans	C	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND	Firm	3	0	0	0	0	0
OR	Trans	IND	Firm	31 Block 1	4,000.0	0	0	0	4,000.0
OR	Trans	IND	Firm	31 Block 2	22,165.0	0	0	0	22,165.0
OR	Trans	IND	Firm	32 Block 1	414,393.0	(10,000.0)	10,000.0	0	414,393.0
OR	Trans	IND	Firm	32 Block 2	685,688.0	(20,000.0)	20,000.0	0	685,688.0
OR	Trans	IND	Firm	32 Block 3	459,015.0	(20,000.0)	20,000.0	0	459,015.0
OR	Trans	IND	Firm	32 Block 4	1,009,402.0	(100,000.0)	100,000.0	0	1,009,402.0
OR	Trans	IND	Firm	32 Block 5	1,161,908.0	(177,890.0)	98,097.0	(79,793.0)	1,082,115.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	2,218,169.0	0	0	0	2,218,169.0
OR	Trans	IND SP F	Spec Conti	63	799,170.0	0	0	0	799,170.0
OR	Trans	IND SP F	Spec Conti	65	204,769.0	0	0	0	204,769.0
OR	Trans	IND SP F	Spec Conti	69	203,227.0	0	0	0	203,227.0
OR	Trans	IND SP F	Spec Conti	70	3,118,302.0	0	0	0	3,118,302.0
OR	Trans	IND SP F	Spec Conti	71	297,340.0	(297,340.0)	0	(297,340.0)	0
OR	Trans	IND SP F	Spec Conti	72	405,480.0	0	0	0	405,480.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	581,544.0	(20,000.0)	0	(20,000.0)	561,544.0
OR	Trans	INT	Interruptibl	32 Block 2	1,003,488.0	(40,000.0)	0	(40,000.0)	963,488.0
OR	Trans	INT	Interruptibl	32 Block 3	731,319.0	(40,000.0)	0	(40,000.0)	691,319.0
OR	Trans	INT	Interruptibl	32 Block 4	2,220,626.0	(200,000.0)	0	(200,000.0)	2,020,626.0
OR	Trans	INT	Interruptibl	32 Block 5	5,219,483.0	(1,036,440.0)	0	(1,036,440.0)	4,183,043.0
OR	Trans	INT	Interruptibl	32 Block 6	7,431,452.0	(208,591.0)	0	(208,591.0)	7,222,861.0
OR	Trans	INT	Interruptibl	55	0	0	0	0	0
OR	Trans	INT SP I	Spec Conti	60	0	0	0	0	0

MONTHLY VOLUMES FOR AMORTIZATION
PGA EFFECTIVE 11/2007 - 10/2008

State	Type	Class	RS Type	Rate Schedule	MARCH				Total
					C/S	P/M Unbilled	C/M Unbilled	Net Unbilled	
OR	Trans	INT SP I	Spec Conti	64		0	0	0	0
OR	Trans	INT SP I	Spec Conti	67	1,602,335.0	0	0	0	1,602,335.0
OR	Trans	INT SP I	Spec Conti	68		0	0	0	0
OR	Trans	INT SP I	Spec Conti	72	1,230,635.0	0	0	0	1,230,635.0
OR	Trans	INT SP I	Spec Conti	73		0	0	0	0
OR	Trans	INT SP I	Spec Conti	75		0	0	0	0
WA	Sales	R	Firm	1	13,754.9	0	0	0	13,754.9
WA	Sales	R	Firm	2	6,296,586.5	0	0	0	6,296,586.5
WA	Sales	R	Firm	3		0	0	0	0
WA	Sales	R	Firm	19		0	0	0	0
WA	Sales	R	Firm	24		0	0	0	0
WA	Sales	R	Firm	27	24,627.8	0	0	0	24,627.8
WA	Sales	C	Firm	1	6,241.8	0	0	0	6,241.8
WA	Sales	C	Firm	3	2,237,508.3	0	0	0	2,237,508.3
WA	Sales	C	Firm	4		0	0	0	0
WA	Sales	C	Firm	11		0	0	0	0
WA	Sales	C	Firm	21 Block 1	968.0	0	0	0	968.0
WA	Sales	C	Firm	21 Block 2	(2,558.0)	0	0	0	(2,558.0)
WA	Sales	C	Firm	21 Block 3		0	0	0	0
WA	Sales	C	Firm	21 Block 4		0	0	0	0
WA	Sales	C	Firm	41 Block 1	138,527.7	0	0	0	138,527.7
WA	Sales	C	Firm	41 Block 2	221,994.0	0	0	0	221,994.0
WA	Sales	C	Firm	42 Block 1	96,621.0	0	0	0	96,621.0
WA	Sales	C	Firm	42 Block 2	54,620.0	0	0	0	54,620.0
WA	Sales	C	Firm	42 Block 3		0	0	0	0
WA	Sales	C	Firm	42 Block 4		0	0	0	0
WA	Sales	C	Firm	42 Block 5		0	0	0	0
WA	Sales	C	Firm	42 Block 6		0	0	0	0
WA	Sales	IND	Firm	3	76,838.1	0	0	0	76,838.1
WA	Sales	IND	Firm	21 Block 1		0	0	0	0
WA	Sales	IND	Firm	21 Block 2		0	0	0	0
WA	Sales	IND	Firm	21 Block 3		0	0	0	0
WA	Sales	IND	Firm	21 Block 4		0	0	0	0
WA	Sales	IND	Firm	41 Block 1	12,000.0	0	0	0	12,000.0
WA	Sales	IND	Firm	41 Block 2	16,666.9	0	0	0	16,666.9
WA	Sales	IND	Firm	42 Block 1	123,059.0	0	0	0	123,059.0
WA	Sales	IND	Firm	42 Block 2	89,050.0	0	0	0	89,050.0
WA	Sales	IND	Firm	42 Block 3	12,113.0	0	0	0	12,113.0
WA	Sales	IND	Firm	42 Block 4		0	0	0	0
WA	Sales	IND	Firm	42 Block 5		0	0	0	0
WA	Sales	IND	Firm	42 Block 6		0	0	0	0
WA	Sales	IND	Interruptibl	41 Block 1		0	0	0	0
WA	Sales	IND	Interruptibl	41 Block 2		0	0	0	0
WA	Sales	IND	Interruptibl	42 Block 1	105,491.0	0	0	0	105,491.0
WA	Sales	IND	Interruptibl	42 Block 2	173,218.0	0	0	0	173,218.0
WA	Sales	IND	Interruptibl	42 Block 3	117,635.0	0	0	0	117,635.0
WA	Sales	IND	Interruptibl	42 Block 4	157,521.0	0	0	0	157,521.0
WA	Sales	IND	Interruptibl	42 Block 5		0	0	0	0
WA	Sales	IND	Interruptibl	42 Block 6		0	0	0	0
WA	Trans	IND	Firm	42 Block 1	24,540.0	0	0	0	24,540.0
WA	Trans	IND	Firm	42 Block 2	40,000.0	0	0	0	40,000.0
WA	Trans	IND	Firm	42 Block 3	40,000.0	0	0	0	40,000.0
WA	Trans	IND	Firm	42 Block 4	112,000.0	0	0	0	112,000.0
WA	Trans	IND	Firm	42 Block 5	127,968.0	0	0	0	127,968.0
WA	Trans	IND	Firm	42 Block 6		0	0	0	0
WA	Trans	IND SP F	Spec Conti	61	381,331.0	0	0	0	381,331.0
WA	Trans	IND	Interruptibl	42 Block 1	25,460.0	0	0	0	25,460.0
WA	Trans	IND	Interruptibl	42 Block 2	44,115.0	0	0	0	44,115.0
WA	Trans	IND	Interruptibl	42 Block 3	26,633.0	0	0	0	26,633.0
WA	Trans	IND	Interruptibl	42 Block 4	188,000.0	0	0	0	188,000.0
WA	Trans	IND	Interruptibl	42 Block 5	259,136.0	0	0	0	259,136.0
WA	Trans	IND	Interruptibl	42 Block 6		0	0	0	0
WA	Trans	INT SP I	Spec Conti	67		0	0	0	0
Check Totals					135,436,638.5	(2,214,294.0)	269,113.0	(1,945,181.0)	133,585,570.5
TOTAL OREGON FIRM SALES									86,156,714.5
TOTAL OREGON SALES									93,093,309.5
TOTAL OREGON INTERRUPTIBLE SALES									6,936,595.0
TOTAL OREGON FIRM SALES FROM EXPIRED RATE SCHEDULE									
TOTAL WASHINGTON FIRM SALES									9,418,619.0
TOTAL WASHINGTON INTERRUPTIBLE SALES									553,865.0
TOTAL OR 32 Block 1									3,090,352.0
TOTAL OR 32 Block 2									4,665,223.0
TOTAL OR 32 Block 3									2,728,106.0
TOTAL OR 32 Block 4									5,199,962.0
TOTAL OR 32 Block 5									5,966,876.0

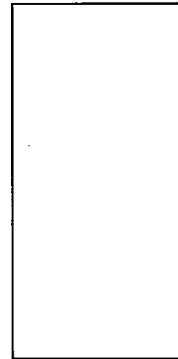
**MONTHLY VOLUMES FOR AMORTIZATION
PGA EFFECTIVE 11/2007 - 10/2008**

State	Type	Class	RS Type	Rate Schedule	MARCH			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
TOTAL OR	32 Block 6							7,222,861.0
TOTAL OR	INDUSTRIAL (SALES & TANSPORT)							30,070,723.7

RECONCILIATION:

32 INDUSTRIAL FIRM PER 32BLOCKS	find out why this check figure is in here. N/A???
32 INDUSTRIAL FIRM PER CIS REPORT	
BAD STATE CODE	
TOTAL CIS VOLUMES PER CALCULATION	135,436,638.50
TOTAL CIS VOLUMES PER CIS REPORT	135,436,638.50
DIFFERENCE	0

Switchers	rate adj amount	
	Switchers	
Commodity	283.50	
Commodity	142.45	
Commodity	485.55	
Commodity	-	
	911.50	
rate sensitive adj	0.97113	
Commodity	885.18	
Demand	(619.98)	
Demand	(311.53)	
Demand	(124.47)	
Demand	-	
	(1,055.98)	
rate sensitive adj	0.97113	
Demand	(1,025.49)	



Billed Rate Adj Spreadsheet as of 4/03/2009 5:21 AM
 Job: CNNBLRJRPC/CNNBLRJRJP

For Revenue Date: 03/2009

State	Rate Adj T	Rate Adjus	Rate Adv	Rate Desc	Rate Sched	Revenue	C Rate	Adj Therms	Rate Schedule	Therms	Rate Adj	Amount
OR	ADJD	32FDD	OR Firm	Sales-Deferred Demand	32CTF	COM T	Commercial	26620		54735	(619.98)	
OR	ADJD	32FDD	OR Firm	Sales-Deferred Demand	32ITF	FRM T	Industrial F	13376		3967556	(311.53)	
OR	ADJD	32IDD	OR Intp.	Sales-Deferred Demand	32ITI	INT T	Industrial It	45592		15810678	(124.47)	

Scatter? last mos. Payment on APR

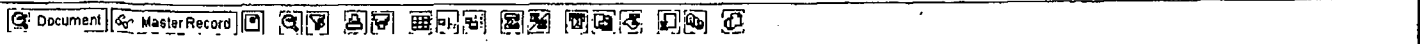
Billed Rate Adj Spreadsheet as of 4/03/2009 5:17 AM
 Job: CNNBLRJRPC/CNNBLRJR

For Revenue Date: 03/2009

State	Rate Adj	T Rate	Adjus	Rate	Adv Desc	Rate	Sche	Revenue	C Revenue	C Rate	Adj T	Rate	Sche	Rate	Adj	Amount
OR	ADJC	32SDC	OR	Sales-Deferred	Commodity	32CTF	COM T	Commercial	26620	54735	283.50					
OR	ADJC	32SDC	OR	Sales-Deferred	Commodity	32ITF	FRM T	Industrial F	13376	3967566	142.45					
OR	ADJC	32SDC	OR	Sales-Deferred	Commodity	32ITI	INT T	Industrial Ir	45592	15810678	485.55					



Display Actual Cost Line Items for Orders



Layout /1SAP Primary cost posting
 Order 908-07307 CUSTOMER ASSISTANCE EXPENSE-ES
 Report currency USD US Dollar

Aux. acct assignment	Cost Elem.	Cost element name	Val. in rep. cur.	Total quantity	PU
CTR 11529	507000	REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
CTR 11529		REBATES	200.00		
Order 908-07307		CUSTOMER ASSISTANCE EXPENSE-ES FURN PGM	2,600.00		
			2,600.00		

Display Actual Cost Line Items for Orders

Document Master Record

Layout /1SAP Primary cost posting
 Order 908-07203 CUSTOMER ASSISTANCE EXPENSE-WA
 Report currency USD US Dollar

Aux acct assignment 1	Cost Elem.	Cost element name	=	Val in rep.cur.	Total quantity	PU
CTR 11590	500100	EXEMPT PAYROLL		2,508.88		
CTR 11590		EXEMPT PAYROLL		2,667.86		
CTR 11590	500905	VS&H - NBU/BU OFFC		360.16		
CTR 11590		VS&H - NBU/BU OFFC		400.18		
CTR 11590	501000	PAYROLL OVERHEAD		1,450.25		
CTR 11590		PAYROLL OVERHEAD		1,611.39		
CTR 11529	503100	PRINTING		18.75		
Order 908-07203		CUSTOMER ASSISTANCE EXPENSE-WX PGM ADMIN	.	9,017.47		
			..	9,017.47		

NW NATURAL
 UNBILLED AND ADJUSTMENT REPORT
 SALES
 MARCH 2009

DIST	CUSTOMER NAME	ACCOUNT NUMBER	RS	REVENUE MONTH	THERMS	TOTAL THERMS	REVENUE	DEMAND CAPACITY CHARGE	TOTAL REVENUE
1	POR North Plains Forest Products	562376-4	32ISF	MAR	31		704.02	2.17	706.19
	POR North Plains Forest Products	562376-4	32ISI	MAR	20,985		20,205.07	-	20,205.07
	Total Portland					21,016	\$ 20,909.09	\$ 2.17	\$ 20,911.26
	TOTAL					21,016	\$ 20,909.09	\$ 2.17	\$ 20,911.26

Prepared By: AFBailey
 4/3/2009 1:36 PM

Annual WACOG Sales Serv

NW NATURAL
 UNBILLED AND ADJUSTMENT REPORT
 TRANSPORTATION
 MARCH 2009

DIST	CUSTOMER NAME	ACCOUNT NUMBER	RS	REVENUE MONTH	THERMS	TOTAL THERMS	NON-PIPELINE CHARGE	PURCHASE COMMODITY BY NWN	TOTAL RATE SCH REVENUE	
1	ALB Weyerhaeuser NR Company Total Albany	2132303-5	32ITF	MAR	12,152	12,152 \$	2,233.28	\$ -	2,233.28	
2	POR Intel Corp	562262-6	32ITF	MAR	170,921		10,383.09		10,383.09	
3	POR Graphic Packaging Inc Total Portland	907289-3	32ITF	MAR	65,024		5,756.70		5,756.70	
					235,945 \$		16,139.79		16,139.79	
TOTAL										
								248,097 \$	18,373.07 \$	18,373.07 \$

Prepared By: AFBailey
 4/3/2009 1:37 PM

Transportation Serv

100219908

Northwest Natural Gas Company SAP Journal Entry

Company Code (4)	Document Type (2)	Document Date (8)	Posting Date (8)	Currency (3)	Reference (16)	Header Text (25)
5000	SA	2282009	2282009	USD	JV NCS MISC ADJ	
		(MMDDYYYY)	(MMDDYYYY)			

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

Line No.	Account (6)	Cost Center (5)	Internal Order (12)	Debit (S) Credit (H) (1)	Debit Amount (10+2)	Credit Amount (10+2)	Detail Text (50)	Quantity (9+3)	Unit of Measure (3)
1	186302			S	1,233,337.70		Transfer Dec08 Balance to 191431		
2	191431			H		1,233,337.70	Transfer Dec08 Balance from 186302		
3	191431			H		9,308.64	true up Jan-Feb interest on balance tsfir		
4	402000	81199	495-06063	S	9,308.64		true up Jan-Feb interest on balance tsfir		
5				H					
6				H					
7				H					
8				H					
9				H					
10				H					
11				H					
12				C					

Total	1,242,646.34	1,242,646.34
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Handwritten signature and scribbles

Prepared by *[Signature]* Date 3/5/08
 Approved by _____ Date _____

Transfer of Washington Sharing Balance to Demand Amortization account and true-up of interest

	<u>Interest</u>	<u>Balance</u>	<u>Notes</u>
	4.52%	(1,233,337.70)	December 2008 ending Balance account 186302 WA interest rate 1st Quarter 2008
Jan	(4,645.57)	(1,237,983.27)	
Feb	(4,663.07)	(1,242,646.34)	Impact on Demand Amort account 191431
	<u>(9,308.64)</u>		

Per agreement with WUTC Staff, the margin sharing for Washington is refunded annually by transferring the December balance into the Demand Amortization account in January.

Balance Display: G/L Accounts For the Ledger 0L

Document Currency | Document Currency | Document Currency | Individual Account

Account Number: 186302 MARGIN SHARING - WA
 Company Code: 5000 Northwest Natural Gas Com
 Fiscal Year: 2000

Display More Chars

All Documents in Currency * Display Currency USD Company code currency

Period	Debit	Credit	Balance	Cum. balance
Bal Carryover				1,233,337.70
1		1,532.26	1,532.26	1,234,869.96
2				1,234,869.96
3				1,234,869.96
4				1,234,869.96
5				1,234,869.96
6				1,234,869.96
7				1,234,869.96
8				1,234,869.96
9				1,234,869.96
10				1,234,869.96
11				1,234,869.96
12				1,234,869.96
Total		1,532.26	1,532.26	1,234,869.96