

**NW Natural**  
**Rates & Regulatory Affairs**  
**Deferred Accounts: Washington**  
**May 2009**

	April 2009	Change	May 2009
WASHINGTON 186XXX ACCOUNTS			
NWN/186302 MARGIN SHARING - WA	(344,484)	(172,362)	(516,847)
NWN/186310 WA ENERGY EFFICIENCY	5,068	13,291	18,359
NWN/186311 WA FURNACE PROGRAM	34,213	5,618	39,832
NWN/186312 WA - AUDIT RESIDENTI	30,494	(34,244)	(3,750)
NWN/186316 WA DSM AMORTIZATION	70,827	(11,525)	59,302
Subtotal 186xxx accounts	(203,883)	(199,221)	(403,104)
WASHINGTON 186XXX ACCOUNTS			
NWN/186365 ALBANY DFD GAIN - WA	(68,832)	11,599	(57,233)
NWN/191420 WACOG - ACCR. WA	(5,018,728)	(525,187)	(5,543,915)
NWN/191421 AMORT OF WACOG - WA	409,106	(76,287)	332,819
NWN/191430 DEMAND - ACCR WA	(2,125,621)	250,618	(1,875,003)
NWN/191431 AMORT OF DEMAND WA	(406,132)	60,490	(345,642)
NWN/191432 WA DEMAND COLL	0.00	0	0.00
Subtotal 191xxx accounts	(7,210,207)	(278,768)	(7,488,975)
TOTAL WASHINGTON DEFERRED ACCOUNTS	(7,414,090)	(477,989)	(7,892,079)

**NORTHWEST NATURAL GAS COMPANY**

Date 31-May-09

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

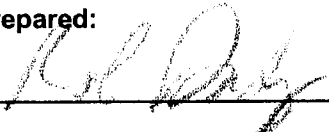
PGA DEFERRAL

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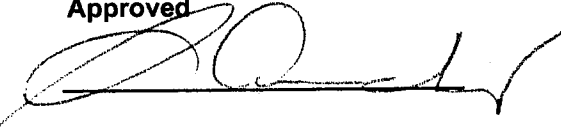
Document Number

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Prepared:

  
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Approved

  
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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	05312009 (MMDDYYYY)	05312009 (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	3,610,983.00	-	OR WACOG PGA Activity		
2	191400			H	-	3,610,983.00	OR WACOG PGA Activity		
3	540200	84020	805-02890	S	36,530.00	-	Ore Storage PGA Timing		
4	191400			H	-	36,530.00	OR Storage PGA Adj		
5	540100	84020	805-02880	S	251,352.00	-	OR DEM PGA Activity		
6	191410			H	-	251,352.00	OR DEM PGA Activity		
7	411000	83010	419-06205	S	315,920.00	-	OR PGA Interest		
8	191400			H	-	291,101.00	OR WACOG Interest		
9	191410			H	-	14,953.00	OR DEM Incr. Interest		
10	191450			H	-	9,866.00	OR DEM Coll. Interest		
11	540100	84020	805-02885	H	-	824,479.84	OR DEM DEF Collected		
12	191450			S	824,479.84	-	OR DEM DEF Collected		
13	540200	84020	805-02950	S	510,376.00	-	WA WACOG PGA Activity		
14	191420			H	-	510,376.00	WA WACOG PGA Activity		
15	540100	84020	805-02940	H	-	256,227.69	WA DEM PGA Activity		
16	191430			S	256,227.69	-	WA DEM PGA Activity		
17	411000	83010	419-06210	S	20,421.00	-	WA PGA Interest		
18	191420			H	-	14,811.00	WA WACOG Interest		
19	191430			H	-	5,610.00	WA DEM Interest		
20	191432			H	-	-	WA DEM Interest		
21	540200	84020	805-02890	H	-	-	Ore Hedge PGA Adj.		
22	191400			H	-	-	Ore Hedge PGA Adj.		
<b>Total</b>					<u>5,826,289.53</u>	<u>5,826,289.53</u>			

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_



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	\$ 69,223,177	\$ 45,581,656	\$ 28,306,982	\$ -	\$ -	\$ -	\$ -	\$ -
92 Proforma Commodity Cost Collected	\$ 52,792,404	\$ 94,469,459	\$ 90,932,217	\$ 73,500,441	\$ 70,040,937	\$ 45,581,656	\$ 28,306,982	\$ -	\$ -	\$ -	\$ -	\$ -
93 Total Collection vs Calculated Line 20-17	53,133,051	95,079,029	91,518,963	73,974,707	70,492,881	45,875,774	28,489,635	-	-	-	-	-
94 Total Collection vs Calculated Restated	52,792,404	94,469,459	90,932,217	73,500,441	70,040,937	45,581,656	28,306,982	-	-	-	-	-
95 Total Collection vs Calculated	340,647	609,570	586,746	474,266	451,944	294,118	182,652	-	-	-	-	-
96 .20% Dfrl. (Collection vs Calculated)	68,129	121,914	117,349	94,853	90,389	58,824	36,530	-	-	-	-	-
97 Amount Previously Booked	68,129	121,914	117,349	94,853	90,389	58,824	-	-	-	-	-	-
98 Net to Book (191400)	-	-	-	-	-	-	36,530	-	-	-	-	-
99 Entry 191400.....												(36,530.00)
100 Entry 805-02890.....												36,530.00

*YTD 587,988 / 191400*



June 3, 2009		NORTHWEST NATURAL GAS COMPANY												Reference	
Page 2 OR		ACCOUNT 191.450 OREGON 10/08 - 9/09 OR Demand Accrual Vol.												See *	
		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			1,164,189	47,837	(653,478)	(757,872)	(1,762,390)	(1,785,991)	(971,377)	(971,377)	(971,377)	(971,377)	(971,377)		
Nov: Accrual		1,160,024												1,160,024	Oct 05 Tab 3
Bal. Before Int.		1,160,024												1,160,024	
Int. Rate	0.08618	4,165												4,165	
Ending Balance		1,164,189												1,164,189	
Dec: Accrual			(1,120,690)											(1,120,690)	Nov 05 Tab 4
Bal. Before Int.			43,500											43,500	
Int. Rate	0.08618		4,337											4,337	
Ending Balance			47,837											47,837	
Jan: Accrual				(699,148)										(699,148)	Dec 05 Tab 5
Bal. Before Int.				(651,311)										(651,311)	
Int. Rate	0.08618			(2,167)										(2,167)	
Ending Balance				(653,478)										(653,478)	
Feb: Accrual					(99,344)									(99,344)	Jan 05 Tab 6
Bal. Before Int.					(752,822)									(752,822)	
Int. Rate	0.08618				(5,050)									(5,050)	
Ending Balance					(757,872)									(757,872)	
Mar: Accrual						(995,501)								(995,501)	Feb 05 Tab 7
Bal. Before Int.						(1,753,373)								(1,753,373)	
Int. Rate	0.08618					(9,017)								(9,017)	
Ending Balance						(1,762,390)								(1,762,390)	
Apr: Accrual							(10,904)							(10,904)	Mar 05 Tab 8
Bal. Before Int.							(1,773,295)							(1,773,295)	
Int. Rate	0.08618						(12,696)							(12,696)	
Ending Balance							(1,785,991)							(1,785,991)	
May: Accrual								824,480						824,480	Apr 05 Tab 9
Bal. Before Int.								(961,511)						(961,511)	
Int. Rate	0.08618							(9,866)						(9,866)	
Ending Balance								(971,377)						(971,377)	
Jun: Accrual															May 05 Tab 10
Bal. Before Int.									(971,377)					(971,377)	
Int. Rate	0														
Ending Balance									(971,377)					(971,377)	
Jul: Accrual															Jun 05 Tab 11
Bal. Before Int.										(971,377)				(971,377)	
Int. Rate	0														
Ending Balance										(971,377)				(971,377)	Jul 05 Tab 12
Aug: Accrual															
Bal. Before Int.											(971,377)			(971,377)	
Int. Rate	0														
Ending Balance											(971,377)			(971,377)	
Spt: Accrual															Aug 05 Tab 13
Bal. Before Int.												(971,377)		(971,377)	
Int. Rate	0														
Ending Balance												(971,377)		(971,377)	
Oct: Accrual															Sep 05 Tab 14
Bal. Before Int.													(971,377)	(971,377)	
Int. Rate	0														
Ending Balance													(971,377)	(971,377)	
Entry JV-28A		4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)	(9,866)						(30,294)	
Previously Book		4,165	4,337	(2,167)	(5,050)	(9,017)	(12,696)								
Net to Record								(9,866)							
Monthly Deferral		1,160,024	(1,120,690)	(699,148)	(99,344)	(995,501)	(10,904)	824,480						(941,083)	
Entry 191450														(9,866)	
Entry 419-06205														9,866	

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

June 3, 2009	NORTHWEST NATURAL GAS COMPANY													Reference
Page 3 OR	ACCOUNT 191.400 OREGON 12/08 - 11/09 WACOG													See *
	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		1,644,186	(1,222,435)	(10,660,626)	(21,393,644)	(30,872,131)	(38,710,111)	(42,648,725)	(42,648,725)	(42,648,725)	(42,648,725)	(42,648,725)		
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											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)	
Feb: Accrual				(10,618,328)									(10,618,328)	Jan 05 Tab 6
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)	
Apr: Accrual						(7,589,016)							(7,589,016)	Mar 05 Tab 8
Bal. Before Int.						(38,461,147)							(38,461,147)	
Int. Rate	0.08618					(248,964)							(248,964)	
Ending Balance						(38,710,111)							(38,710,111)	
May: Accrual							(3,647,513)						(3,647,513)	Apr 05 Tab 9
Bal. Before Int.							(42,357,624)						(42,357,624)	
Int. Rate	0.08618						(291,101)						(291,101)	
Ending Balance							(42,648,725)						(42,648,725)	
Jun: Accrual														May 05 Tab 10
Bal. Before Int.								(42,648,725)					(42,648,725)	
Int. Rate	0													
Ending Balance								(42,648,725)					(42,648,725)	
Jul: Accrual														Jun 05 Tab 11
Bal. Before Int.									(42,648,725)				(42,648,725)	
Int. Rate	0													
Ending Balance									(42,648,725)				(42,648,725)	
Aug: Accrual														Jul 05 Tab 12
Bal. Before Int.										(42,648,725)			(42,648,725)	
Int. Rate	0													
Ending Balance										(42,648,725)			(42,648,725)	
Spt: Accrual														Aug 05 Tab 13
Bal. Before Int.											(42,648,725)		(42,648,725)	
Int. Rate	0													
Ending Balance											(42,648,725)		(42,648,725)	
Oct: Accrual														Sep 05 Tab 14
Bal. Before Int.												(42,648,725)	(42,648,725)	
Int. Rate	0													
Ending Balance												(42,648,725)	(42,648,725)	
Entry JV-28A	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)	(291,101)						(876,886)	
Previously Book	5,883	1,509	(42,517)	(114,690)	(187,006)	(248,964)								
Net to Record							(291,101)							
Monthly Deferral	1,638,303	(2,868,130)	(9,395,674)	(10,618,328)	(9,291,481)	(7,589,016)	(3,647,513)						(41,771,839)	
Entry 191400													(291,101)	
Entry 419-06205													291,101	

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



June 3, 2009	NORTHWEST NATURAL GAS COMPANY											Reference		
Page 1 OR	ACCOUNT 191.410 OREGON DEMAN D 10/08 to 9/09											See *		
	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)	(649,577)	(1,170,627)	(1,420,427)	(1,717,756)	(1,956,439)	(2,222,744)	(2,222,744)	(2,222,744)	(2,222,744)	(2,222,744)	(82,487)	Oct 05 Tab 3
Nov: Accrual	(82,487)												(82,487)	
Bal. Before Int.	(82,487)												(296)	
Int. Rate	0.08618	(296)											(82,783)	
Ending Balance	(82,783)												(564,174)	Nov 05 Tab 4
Dec: Accrual		(564,174)											(646,957)	
Bal. Before Int.		(646,957)											(2,620)	
Int. Rate	0.08618	(2,620)											(649,577)	
Ending Balance		(649,577)											(514,537)	Dec 05 Tab 5
Jan: Accrual			(514,537)										(1,164,114)	
Bal. Before Int.			(1,164,114)										(6,513)	
Int. Rate	0.08618		(6,513)										(1,170,627)	
Ending Balance			(1,170,627)										(240,529)	Jan 05 Tab 6
Feb: Accrual				(240,529)									(1,411,156)	
Bal. Before Int.				(1,411,156)									(9,271)	
Int. Rate	0.08618			(9,271)									(1,420,427)	
Ending Balance				(1,420,427)									(286,101)	Feb 05 Tab 7
Mar: Accrual					(286,101)								(1,706,528)	
Bal. Before Int.					(1,706,528)								(11,228)	
Int. Rate	0.08618				(11,228)								(1,717,756)	
Ending Balance					(1,717,756)								(225,537)	Mar 05 Tab 8
Apr: Accrual						(225,537)							(1,943,293)	
Bal. Before Int.						(1,943,293)							(13,146)	
Int. Rate	0.08618					(13,146)							(1,956,439)	
Ending Balance						(1,956,439)							(251,352)	Apr 05 Tab 9
May: Accrual							(251,352)						(2,207,791)	
Bal. Before Int.							(2,207,791)						(14,953)	
Int. Rate	0.08618						(14,953)						(2,222,744)	
Ending Balance							(2,222,744)						-	May 05 Tab 10
Jun: Accrual								(2,222,744)					(2,222,744)	
Bal. Before Int.								(2,222,744)					-	
Int. Rate	0							(2,222,744)					(2,222,744)	
Ending Balance								(2,222,744)					-	Jun 05 Tab 11
Jul: Accrual									(2,222,744)				(2,222,744)	
Bal. Before Int.									(2,222,744)				-	
Int. Rate	0								(2,222,744)				(2,222,744)	
Ending Balance									(2,222,744)				-	Jul 05 Tab 12
Aug: Accrual										(2,222,744)			(2,222,744)	
Bal. Before Int.										(2,222,744)			-	
Int. Rate	0									(2,222,744)			(2,222,744)	
Ending Balance										(2,222,744)			-	Aug 05 Tab 13
Spt: Accrual											(2,222,744)		(2,222,744)	
Bal. Before Int.											(2,222,744)		-	
Int. Rate	0										(2,222,744)		(2,222,744)	
Ending Balance											(2,222,744)		-	Sep 05 Tab 14
Oct: Accrual												(2,222,744)	(2,222,744)	
Bal. Before Int.												(2,222,744)	-	
Int. Rate	0											(2,222,744)	(2,222,744)	
Ending Balance												(2,222,744)	(58,027)	
Entry JV-28A	(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)	(14,953)							
Previously Book	(296)	(2,620)	(6,513)	(9,271)	(11,228)	(13,146)								
Net to Record							(14,953)						(2,164,717)	
Monthly Deferral	(82,487)	(564,174)	(514,537)	(240,529)	(286,101)	(225,537)	(251,352)						(14,953)	
Entry 191410													14,953	
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 - Volume Component	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
1 Embedded Seasonalized Tab 20	8,469,845.00	11,670,252.00	11,400,976.00	9,648,910.00	8,247,049.00	6,001,030.00	4,204,062.00	2,805,127.00	2,314,440.00	2,345,880.00	2,614,855.00	5,051,083.00
2 Collected line 44	7,309,820.53	12,790,941.76	12,100,124.15	9,748,253.58	9,222,244.99	6,032,239.70	3,379,582.16	-	-	-	-	-
3 Deferral	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	975,195.99	31,209.70	(824,479.84)	-	-	-	-	-
4 Previously Booked	(1,160,024.47)	1,120,689.76	699,148.15	99,343.58	995,501.43	10,904.26	-	-	-	-	-	-
5 Net to Book	\$ -	\$ -	\$ -	\$ -	\$ (20,305.44)	\$ 20,305.44	\$ (824,479.84)	\$ -	\$ -	\$ -	\$ -	\$ -
6 Entry 191450	824,479.84	-	-	-	-	-	-	-	-	-	-	-
7 Entry 805-02885	(824,479.84)	-	-	-	-	-	-	-	-	-	-	-
<b>Actual Fixed Charges Collected</b>												
<b>Oregon Firm Calender Mo. Sales:</b>	<b>November-08</b>	<b>December-08</b>	<b>January-09</b>	<b>February-09</b>	<b>March-09</b>	<b>April-09</b>	<b>May-09</b>	<b>June-09</b>	<b>July-09</b>	<b>August-09</b>	<b>September-09</b>	<b>October-09</b>
15 Residential	34,253,306	66,856,970	62,699,041	49,679,132	46,491,871	27,509,314	17,040,991	-8,773,793	0	0	0	0
16 Commercial	20,065,477	37,251,375	37,022,293	29,624,511	28,002,592	19,935,257	10,027,630	-5,342,030	0	0	0	0
17 Industrial Firm	3,418,147	4,472,517	3,512,453	3,546,120	3,843,216	2,692,574	2,556,360	-628,054	0	0	0	0
18 Total of Calender Month Sales:	57,736,931	108,580,862	103,233,787	82,849,763	78,337,679	50,137,144	29,624,980	-14,743,877	0	0	0	0
19 1-99 Less: 31CSF - 31SF A C	2,017,087	2,599,221	2,995,082	2,791,244	2,728,024	2,428,619	1,989,596	-	-	-	-	-
20 31ISF - 31SF A C	1,311,358	1,443,835	1,432,259	1,483,734	1,467,598	1,326,000	1,197,922	-	-	-	-	-
21 32CSF - 32SF A C	345,498	345,888	401,612	414,293	414,293	390,893	359,359	-	-	-	-	-
22 32ISF - 32SF A C	772,450	876,390	947,346	823,758	940,643	671,643	664,965	-	-	-	-	-
23 Total Firm Sales Fixed D/Charge	4,446,393	5,265,334	5,776,299	5,513,028	5,527,159	4,785,620	4,184,926	-	-	-	-	-
24 Total Calender Sales less Fixed:	53,290,538	103,315,528	97,457,488	77,336,735	72,810,520	45,351,524	25,440,054	(14,743,877)	0.11765	0.11765	0.11765	0.11765
25 "OPGA" OR A No. 05-9A Exh.1 Line 1	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765	0.11765
26 SFV Collected (line 24X25)	\$ 6,269,631.79	\$ 12,155,071.87	\$ 11,465,873.47	\$ 9,098,666.83	\$ 8,566,157.84	\$ 5,335,606.83	\$ 2,993,022.36	\$ -	\$ -	\$ -	\$ -	\$ -
27 Plus: 31CSF - 31SF A C	\$ 266,175.09	\$ 270,652.05	\$ 273,880.23	\$ 271,820.56	\$ 277,062.25	\$ 352,162.28	\$ 164,281.03	-	-	-	-	-
28 31ISF - 31SF A C	\$ 166,097.52	\$ 166,276.55	\$ 163,897.35	\$ 162,645.39	\$ 171,526.34	\$ 149,067.74	\$ 148,489.38	-	-	-	-	-
29 32CSF - 32SF A C	\$ 32,585.43	\$ 29,076.46	\$ 36,044.34	\$ 37,231.70	\$ 32,427.96	\$ 32,427.96	\$ 32,427.96	-	-	-	-	-
30 32ISF - 32SF A C	\$ 85,737.89	\$ 89,455.63	\$ 91,163.16	\$ 92,952.55	\$ 87,544.27	\$ 71,538.44	\$ 72,514.03	-	-	-	-	-
31 Prior Month Unbilled MDDV Com	\$ 131,657.89	\$ (130,973.47)	\$ (132,177.53)	\$ (134,052.26)	\$ (132,933.74)	\$ (135,632.41)	\$ (173,182.43)	\$ -	\$ -	\$ -	\$ -	\$ -
32 Prior Month Unbilled MDDV Ind	\$ 77,486.40	\$ (79,257.72)	\$ (79,231.39)	\$ (78,041.79)	\$ (78,924.45)	\$ (83,526.01)	\$ (72,296.71)	\$ -	\$ -	\$ -	\$ -	\$ -
33 Current Month Unbilled MDDV Com	\$ 130,973.47	\$ 132,177.53	\$ 134,052.26	\$ 132,933.74	\$ 135,632.41	\$ 173,182.43	\$ 78,870.75	-	-	-	-	-
34 Current Month Unbilled MDDV Ind	\$ 79,257.72	\$ 79,231.39	\$ 78,041.79	\$ 78,924.45	\$ 83,526.01	\$ 72,296.71	\$ 70,096.17	-	-	-	-	-
35 MDDV @1.81 D/C Collected	\$ 969,971.40	\$ 556,638.43	\$ 565,670.21	\$ 564,414.33	\$ 575,861.06	\$ 631,517.14	\$ 321,200.19	\$ -	\$ -	\$ -	\$ -	\$ -
36 Plus: 31CSI - 31SIV	\$ 2,138.12	\$ 2,498.23	\$ 2,891.84	\$ 2,928.44	\$ 2,517.43	\$ 1,731.42	\$ 1,311.72	-	-	-	-	-
37 31ISI - 31SIV	\$ 269.57	\$ 122.34	\$ 217.89	\$ 384.77	\$ 290.29	\$ 234.01	\$ 184.44	-	-	-	-	-
38 32CSI - 32SIM	\$ 42,371.16	\$ 40,298.13	\$ 57,273.83	\$ 53,605.08	\$ 48,565.70	\$ 40,474.35	\$ 33,590.72	-	-	-	-	-
39 32ISI - 32SIM	\$ 48,717.65	\$ 25,878.98	\$ 57,737.27	\$ 53,300.91	\$ 48,915.06	\$ 43,387.80	\$ 39,813.90	-	-	-	-	-
40 SFV Collected Interruptible Sales	\$ 93,496.50	\$ 68,797.68	\$ 118,120.83	\$ 110,219.20	\$ 100,288.48	\$ 85,827.58	\$ 74,900.78	\$ -	\$ -	\$ -	\$ -	\$ -
41 Prior Mo Manual Adjustments Com	\$ -	\$ (639.61)	\$ (10,463.29)	\$ (3,809.16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Prior Mo Manual Adjustments Ind	\$ -	\$ (7,004.23)	\$ (4,081.17)	\$ (2,486.57)	\$ -	\$ (2.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Prior Mo Manual Adjustments Ind Int	\$ -	\$ -	\$ (22,436.46)	\$ -	\$ (560.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Unbilled Manual Adjustments Com	\$ 639.61	\$ 10,463.29	\$ 3,809.16	\$ -	\$ -	\$ -	\$ 37.02	-	-	-	-	-
45 Unbilled Manual Adjustments Ind	\$ 7,004.23	\$ 4,081.17	\$ 2,486.57	\$ -	\$ 2.17	\$ -	\$ 5.90	-	-	-	-	-
46 Unbilled Manual Adjustments Ind Int	\$ -	\$ 22,436.46	\$ -	\$ 560.03	\$ -	\$ -	\$ 1,907.66	-	-	-	-	-
47 Collections Subject to Sensitive Adj	\$ 1,071,111.74	\$ 654,773.19	\$ 653,105.85	\$ 668,897.83	\$ 675,591.68	\$ 717,342.55	\$ 398,051.55	\$ -	\$ -	\$ -	\$ -	\$ -
48 Percent Impact of Sensitive Effect	\$ (0.0289)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)	\$ (0.03)
49 Revenue Sensitive Adjustment	\$ (30,923.00)	\$ (18,903.30)	\$ (18,855.17)	\$ (19,311.08)	\$ (19,504.33)	\$ (20,709.68)	\$ (11,491.75)	\$ -	\$ -	\$ -	\$ -	\$ -
50 Total D/C Ctd (26+47+49)	\$ 7,309,820.53	\$ 12,790,941.76	\$ 12,100,124.15	\$ 9,748,253.58	\$ 9,222,244.99	\$ 6,032,239.70	\$ 3,379,582.16	\$ -	\$ -	\$ -	\$ -	\$ -

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NW Natural												
Calculation of Oregon Collected Demand Deferrals and basis for Interest on Demand Deferrals												
Demand Deferral - Interest Component	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
Margin Analysis of Demand Charges by Class of Customers:												
51 Residential	4,029,901.50	7,865,722.46	7,376,542.17	5,844,749.87	5,469,768.61	3,236,470.75	2,004,872.54	-	-	-	-	-
52 Commercial	2,627,915.83	4,337,565.75	4,252,042.55	3,403,193.14	3,230,387.52	2,426,853.43	1,005,924.02	-	-	-	-	-
53 Industrial Firm	560,101.24	498,416.54	377,987.59	392,098.86	424,588.84	284,852.17	293,831.62	-	-	-	-	-
54 Industrial Interruptible	90,691.61	88,497.12	92,813.84	107,455.85	96,736.60	83,252.75	74,504.19	-	-	-	-	-
55 Total Demand charge Collected	\$ 7,308,610.18	\$ 12,790,201.86	\$ 12,099,386.15	\$ 9,747,497.72	\$ 9,221,481.57	\$ 6,031,429.10	\$ 3,379,132.36	\$ -	\$ -	\$ -	\$ -	\$ -
	-1,210	-740	-738	-756	-763	-811	-450	0	0	0	0	0



Washington Demand Deferral Calculation 2008 - 9 Tracker year Closing Washington Firm & Schedule 23,55 Interruptible Sales & Transportation Volumes															
	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09			
<b>Calculated Calendar Month Volumes:</b>															
Residential	4,272,590	8,127,541	7,641,681	6,204,396	5,690,471	3,253,255	2,032,366	(1,051,687)	-	-	-	-			
Commercial	1,821,619	3,226,589	3,337,552	2,677,173	2,515,690	1,509,603	1,124,004	(495,132)	-	-	-	-			
Industrial Firm	262,877	356,329	332,778	336,866	322,283	213,129	180,402	(27,384)	-	-	-	-			
<b>Total Firm Sales</b>	<b>6,357,086</b>	<b>11,710,458</b>	<b>11,312,011</b>	<b>9,218,435</b>	<b>8,528,444</b>	<b>4,975,988</b>	<b>3,336,772</b>	<b>(1,574,203)</b>							
Less: Sales to Firm Demand Collected															
1 - 99 Less: 41CSF - 41SF A C	6,550	6,839	44,045	106,956	101,242	93,171	79,276	-	-	-	-	-			
41ISF - 41SF A C	-	-	2,429	14,023	13,763	11,074	9,969	-	-	-	-	-			
42CSF - 42SF A C	21,068	30,412	29,542	38,070	32,027	21,027	17,540	-	-	-	-	-			
42ISF - 42SF A C	84,952	68,141	144,944	14,023	119,367	73,947	68,142	-	-	-	-	-			
Sub Total	112,570	105,392	220,961	173,073	266,398	199,219	174,926	-	-	-	-	-			
<b>Total Firm Sales Subject to D/C Rate</b>	<b>6,244,516</b>	<b>11,605,067</b>	<b>11,091,051</b>	<b>9,045,362</b>	<b>8,262,046</b>	<b>4,776,769</b>	<b>3,161,846</b>	<b>(1,574,203)</b>							
Demand Collected Rate Per Firm Load	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083	0.11083			
Total D/C Subject to D/C Rate	\$ 692,080	\$ 1,286,190	\$ 1,229,221	\$ 1,002,497	\$ 915,683	\$ 529,409	\$ 350,427	\$ -	\$ -	\$ -	\$ -	\$ -			
SFV Firm Demand Collected															
Plus: 41CSF - 41SF A C	\$ 569.94	\$ 582.67	\$ 3,600.55	\$ 9,207.06	\$ 9,217.44	\$ 9,215.71	\$ 9,180.76								
41ISF - 41SF A C	\$ -	\$ -	\$ 196.06	\$ 1,228.03	\$ 1,269.82	\$ 1,269.82	\$ 1,269.82								
42CSF - 42SF A C	\$ 2,397.78	\$ 2,659.01	\$ 2,659.01	\$ 3,883.85	\$ 3,158.98	\$ 3,158.98	\$ 3,158.98								
42ISF - 42SF A C	\$ 9,428.50	\$ 8,274.59	\$ 10,466.50	\$ 1,228.30	\$ 9,399.09	\$ 7,091.27	\$ 7,091.27								
MDDV @1.73 D/C Collected	\$ 582.03														
Plus: 41CSI - 41SIV															
41ISI - 41SIV									\$ 16,517.62	\$ 3,480.64	\$ 12,512.07	\$ 7,169.12	\$ 7,536.49	\$ 6,336.32	\$ 5,797.48
42CSI - 42SIM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
42ISI - 42SIM	\$ 22,671.89	\$ 8,743.21	\$ 16,285.77	\$ 13,353.64	\$ 14,889.51	\$ 10,640.70	\$ 10,644.90								
<b>Plus: SFV Collected Interruptible Sales</b>															
Sub Total D/C fixed rates	\$ 52,168.00	\$ 23,740.00	\$ 45,720.00	\$ 36,070.00	\$ 45,471.00	\$ 37,713.00	\$ 37,143.00	\$ -	\$ -	\$ -	\$ -	\$ -			
Prior Mo Manual Adjustments Com	-	\$ -	\$ -	\$ (985.68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Prior Mo Manual Adjustments Ind	-	\$ -	\$ (140.14)	\$ (2,923.17)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Prior Mo Manual Adjustments Ind Int	-	\$ -	\$ (4,734.56)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Unbilled Manual Adjustments Com	-	\$ -	\$ 985.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Unbilled Manual Adjustments Ind	-	\$ 140.14	\$ 2,923.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Unbilled Manual Adjustments Ind Int	-	\$ 4,734.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Sub Total Manual Unbilled	-	4,874.70	(965.85)	(3,908.85)	-	-	-	-	-	-	-	-			
Sub Total Manual Unbilled & D/C	\$ 52,168.00	\$ 28,614.70	\$ 44,754.15	\$ 32,161.15	\$ 45,471.00	\$ 37,713.00	\$ 37,143.00	\$ -	\$ -	\$ -	\$ -	\$ -			
Revenue Sensitive Rate	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439	0.0439			
Revenue Sensitive Adjustment	(2,290)	(1,256)	(1,965)	(1,412)	(1,996)	(1,656)	(1,631)	-	-	-	-	-			
Total D/C Collected	\$ 741,958	\$ 1,313,549	\$ 1,272,010	\$ 1,033,246	\$ 959,158	\$ 565,466	\$ 385,939	\$ -	\$ -	\$ -	\$ -	\$ -			
Actual Demand Chg	655,790.40	619,891.74	632,237.87	608,343.74	638,232.86	628,470.29	642,166.69	-	-	-	-	-			
Variance.....	86,167.60	693,657.26	639,772.13	424,902.26	320,925.14	(63,004.29)	(256,227.69)	-	-	-	-	-			
Previously Booked	86,167.60	693,657.26	639,854.13	425,283.26	321,237.14	(63,779.29)	-	-	-	-	-	-			
<b>Net to Book (191430)</b>			(82.00)	(381.00)	(312.00)	775.00	(256,227.69)								
Entry 191430.....												256,227.69			
Entry 805-02940.....												(256,227.69)			

	November-08	December-08	January-09	February-09	March-09	April-09	May-09	June-09	July-09	August-09	September-09	October-09
<b>Margin Analysis of Demand Charges by Class of Customers:</b>												
<b>Collected:</b>												
Residential	473,531	900,775	846,928	687,633	630,675	360,558	225,247	-	-	-	-	-
Commercial	201,667	356,574	368,672	292,212	275,877	166,484	125,641	-	-	-	-	-
Industrial Firm	28,734	39,985	33,404	33,780	31,164	22,192	19,331	-	-	-	-	-
Industrial Interruptible	38,026	16,214	23,007	19,622	21,441	16,232	15,721	-	-	-	-	-
<b>Total Demand charge Collected</b>	<b>741,958</b>	<b>1,313,548</b>	<b>1,272,011</b>	<b>1,033,247</b>	<b>959,157</b>	<b>565,466</b>	<b>385,940</b>					

Washington WACOG Deferral Calculation													
2008 - 9 Tracker year Closing													
System Sales Volume													
R:\Gas Accounting\JV28A Cost of Gas Deferral OR & WA\2009 PGA Activity\Journal upload SAP & OR, WA PGAINC Calc 2008-09.xls\Journal Page													
	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
<b>Cycle Volume Sales:</b>													
Residential	15,308,669	28,355,692	52,376,520	75,364,149	65,546,070	57,861,587	43,142,778	25,481,244					
Commercial	10,365,647	16,143,644	29,936,688	39,830,865	34,850,004	30,989,987	23,752,780	15,138,000					
Industrial Firm	1,831,307	2,115,451	4,392,698	2,655,800	2,573,268	2,482,583	2,085,572	1,699,802					
Interruptible	-	-	-	-	-	-	-	-					
<b>Total</b>	<b>27,505,623</b>	<b>46,614,787</b>	<b>86,705,906</b>	<b>117,850,814</b>	<b>102,969,342</b>	<b>91,334,158</b>	<b>68,981,131</b>	<b>42,319,045</b>	-	-	-	-	-
<b>P / M Unbilled Volumes:</b>													
Residential	6,304,518	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487	16,239,322	9,825,480	-	-	-	-
Commercial	5,172,476	10,973,839	15,017,777	25,538,058	23,243,558	18,242,560	15,331,475	11,154,135	5,837,162	-	-	-	-
Industrial Firm	1,286,582	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	655,438	-	-	-	-
Interruptible	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>12,763,576</b>	<b>29,119,479</b>	<b>43,362,618</b>	<b>76,830,740</b>	<b>68,772,600</b>	<b>53,900,265</b>	<b>45,185,154</b>	<b>28,178,485</b>	<b>16,318,080</b>	-	-	-	-
<b>C / M Unbilled Volumes:</b>													
Residential	16,206,884	26,377,008	49,008,599	43,979,232	34,310,704	28,625,487	16,239,322	9,825,480					
Commercial	10,973,839	15,017,777	25,538,058	23,243,558	18,242,560	15,331,475	11,154,135	5,837,162					
Industrial Firm	1,938,756	1,967,833	2,284,083	1,549,810	1,347,001	1,228,192	785,028	655,438					
Interruptible	-	-	-	-	-	-	-	-					
<b>Total</b>	<b>29,119,479</b>	<b>43,362,618</b>	<b>76,830,740</b>	<b>68,772,600</b>	<b>53,900,265</b>	<b>45,185,154</b>	<b>28,178,485</b>	<b>16,318,080</b>	-	-	-	-	-
<b>Reported Cycle Billing Volumes:</b>													
Residential	15,308,758	28,355,773	52,352,919	75,370,089	65,552,056	57,867,559	43,148,733	25,487,199					
Commercial	11,789,835	17,843,158	29,957,683	42,654,345	37,302,682	33,429,367	25,622,200	16,468,607					
Industrial Firm	3,489,052	3,651,947	4,512,596	4,579,504	4,085,795	4,284,308	3,348,868	2,866,351					
Interruptible	7,292,160	7,031,484	6,834,005	8,186,763	7,143,551	7,490,460	6,371,677	5,719,048					
<b>Total</b>	<b>37,879,805</b>	<b>56,882,362</b>	<b>93,657,203</b>	<b>130,790,701</b>	<b>114,084,084</b>	<b>103,071,694</b>	<b>78,491,478</b>	<b>50,541,205</b>	-	-	-	-	-
<b>Calculated Calendar Month Volumes:</b>													
Residential		38,525,897	74,984,510	70,340,722	55,883,528	52,182,342	30,762,568	19,073,357	(9,825,480)	-	-	-	-
Commercial		21,887,096	40,477,964	40,359,845	32,301,684	30,518,282	21,444,860	11,151,634	(5,837,162)	-	-	-	-
Industrial Firm		3,681,024	4,828,846	3,845,231	3,882,986	4,165,499	2,905,704	2,736,761	(655,438)	-	-	-	-
Interruptible		7,031,484	6,834,005	8,186,763	7,143,551	7,490,460	6,371,677	5,719,048	-	-	-	-	-
Company Use													
<b>Total</b>		<b>71,125,501</b>	<b>127,125,325</b>	<b>122,732,561</b>	<b>99,211,749</b>	<b>94,356,583</b>	<b>61,484,809</b>	<b>38,680,800</b>	<b>(16,318,080)</b>	-	-	-	-
<b>Total Commodity Costs Incurred In ORPGA file excluding Oregon Inventory balancing Adjustment.</b>													
Amount		\$ 61,156,311	\$101,296,057	\$ 88,518,205	\$ 67,521,139	\$ 65,265,262	\$ 40,188,467	\$ 26,702,111	\$ -	\$ -	\$ -	\$ -	\$ -
<b>System WACOG Per Therm Sold:</b>		0.85984	0.79682	0.72123	0.68058	0.69169	0.65363	0.69032	0	0	0	0	0



June 3, 2009	NORTHWEST NATURAL GAS COMPANY												
Page 2 WA	ACCOUNT 191.430 WASHINGTON 10/08 - 9/09 DEMAND												
	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		(1,704)	(61,817)	(116,857)	(142,918)	(173,931)	(2,125,621)	(1,875,003)	(1,875,003)	(1,875,003)	(1,875,003)	(1,875,003)	(1,700)
Nov: Accrual	(1,700)												(1,700)
Bal. Before Int.	(1,700)												(4)
Int. Rate 0.05	(4)												(1,704)
Ending Balance	(1,704)												(59,981)
Dec: Accrual		(59,981)											(61,685)
Bal. Before Int.		(61,685)											(132)
Int. Rate 0.05		(132)											(61,817)
Ending Balance		(61,817)											(54,704)
Jan: Accrual			(54,704)										(116,521)
Bal. Before Int.			(116,521)										(336)
Int. Rate 0.0452			(336)										(116,857)
Ending Balance			(116,857)										(25,572)
Feb: Accrual				(25,572)									(142,430)
Bal. Before Int.				(142,430)									(488)
Int. Rate 0.0452				(488)									(142,918)
Ending Balance				(142,918)									(173,335)
Mar: Accrual					(30,417)								(596)
Bal. Before Int.					(173,335)								(173,335)
Int. Rate 0.0452					(596)								(173,931)
Ending Balance					(173,931)								(1,948,466)
Apr: Accrual						(1,948,466)							(2,122,397)
Bal. Before Int.						(2,122,397)							(3,224)
Int. Rate 0.0337						(3,224)							(2,125,621)
Ending Balance						(2,125,621)							256,228
May: Accrual							256,228						(1,869,393)
Bal. Before Int.							(1,869,393)						(5,610)
Int. Rate 0.0337							(5,610)						(1,875,003)
Ending Balance							(1,875,003)						(1,875,003)
Jun: Accrual								(1,875,003)					(1,875,003)
Bal. Before Int.								(1,875,003)					(1,875,003)
Int. Rate 0								(1,875,003)					(1,875,003)
Ending Balance								(1,875,003)					(1,875,003)
Jul: Accrual									(1,875,003)				(1,875,003)
Bal. Before Int.									(1,875,003)				(1,875,003)
Int. Rate 0									(1,875,003)				(1,875,003)
Ending Balance									(1,875,003)				(1,875,003)
Aug: Accrual										(1,875,003)			(1,875,003)
Bal. Before Int.										(1,875,003)			(1,875,003)
Int. Rate 0										(1,875,003)			(1,875,003)
Ending Balance										(1,875,003)			(1,875,003)
Spt: Accrual											(1,875,003)		(1,875,003)
Bal. Before Int.											(1,875,003)		(1,875,003)
Int. Rate 0											(1,875,003)		(1,875,003)
Ending Balance											(1,875,003)		(1,875,003)
Oct: Accrual												(1,875,003)	(1,875,003)
Bal. Before Int.												(1,875,003)	(1,875,003)
Int. Rate 0												(1,875,003)	(1,875,003)
Ending Balance												(1,875,003)	(10,390)
Entry JV-28A	(4)	(132)	(336)	(488)	(596)	(3,224)	(5,610)						
Previously Book	(4)	(132)	(336)	(488)	(596)	(3,224)							
Net to Record							(5,610)						
Monthly Deferral	(1,700)	(59,981)	(54,704)	(25,572)	(30,417)	(1,948,466)	256,228						(1,864,613)
Entry 191430													(5,610)
Entry 419-06210													5,610

Now includes the netting of ending balance 191432 trf to 191430



**NORTHWEST NATURAL GAS COMPANY**

Date 31-May-09

Journal Entry Voucher No. JV 29

AMORT RATE ITEMS

Scanned

Document Number

100315831

Prepared:

Butler 6/3/09

Approved

[Signature]  
63

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	5312009 (MMDDYYYY)	5312009 (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	-	3,185.54	C/M AMORT		
39	411000	83010	419-06205	H	-	29.15	C/M INTEREST		
40	186286			S	29.15	-	C/M INT 186286		
41	402000	81199	495-06233	S	2,295.36	-	AMORT 186288		
42	186288			H	-	2,295.36	C/M AMORT		
43	411000	83010	419-06205	H	-	46.67	C/M INT 186288		
44	186288			S	46.67	-	C/M INTEREST		
45	191401			H	-	478,612.47	C/M AMORT		
46	541000	84020	805-02650	S	478,612.47	-	AMORT 191401		
47	191401			S	8,811.51	-	C/M INT 191401		
48	411000	83010	419-06205	H	-	8,811.51	C/M INTEREST		
49	540700	84020	805-02650	H	-	936,183.33	AMORT 191411		
50	191411			S	936,183.33	-	C/M AMORT		
51	411000	83010	419-06205	S	12,534.23	-	C/M INTEREST		
52	191411			H	-	12,534.23	C/M INTEREST 191411		
53	540700	84020	805-02650	H	-	40,350.20	AMORT 19031		
54	191031			S	40,350.20	-	C/M AMORT		
55	411000	83010	419-06205	H	-	-	C/M INTEREST		
56	191031			H	-	-	C/M INTEREST 19031		
57	186311			S	5,514.62	-	WA FURN PROG		
58	504200	11529	908-07399	H	-	5,514.62	WA FURN PROG 186311		
59	186311			S	103.87	-	INT - WA FURN PROG		
60	411000	83010	419-06210	H	-	103.87	INT - WA FURN PROG		
61	186312			H	-	-	WEATH DEFERRAL		
62	504200	11529	908-07209	H	-	-	DEFERRED WX 186312		
63	186312			S	85.73	-	INT - DEF WX		
64	411000	83010	419-06210	H	-	85.73	INT - DEF WX 186312		
65	402000	82299	495-06080	S	11,707.03	-	C/M AMORT 186316		
66	186316			H	-	11,707.03	C/M AMORT		
67	411000	83010	419-06210	H	-	182.47	C/M INTEREST 186316		
68	186316			S	182.47	-	C/M INTEREST		
69	402000	81199	495-06374	S	5,161.03	-	C/M AMORT 186259		
70	186259			H	-	5,161.03	C/M AMORT		
71	411000	83010	419-06205	H	-	166.63	C/M INTEREST		
72	186259			S	166.63	-	C/M INT 186259		
73	402000	81199	495-06374	S	3,081.82	-	C/M AMORT 186292		
74	186292			H	-	3,081.82	C/M AMORT		

Northwest Natural Gas Company SAP Journal Entry

JV29

Company Code	Document Type	Document Date	Posting Date	Currency	Reference	Header Text
(4)	(2)	(8)	(8)	(3)	(16)	(25)
5000	SA	5312009	5312009	USD	JV29	AMORTIZATION
		(MMDDYYYY)	(MMDDYYYY)			

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

Line No.	Account	Cost Center	Internal Order	Debit (S) Credit (H)	Debit Amount	Credit Amount	Detail Text	Quantity	Unit of Measure
	(6)	(5)	(12)	(1)	(10+2)	(10+2)	(50)	(9+3)	(3)
1	402000	81199	495-06080	S	810.74	-	AMORT 186231		
2	186231			H	-	810.74	C/M AMORT		
3	411000	83010	419-06205	H	-	19.43	C/M INTEREST		
4	186231			S	19.43	-	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 INT 186254		
16	411000	83010	419-06205	H	-	-	C/M INTEREST		
17	402000	81199	495-06062	H	-	-	AMORT 186267		
18	186267			H	-	-	C/M AMORT		
19	186267			H	-	-	C/M INTEREST		
20	411000	83010	419-06205	H	-	-	C/M INT 186267		
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	-	217,582.32	AMORT 186271		
30	186271			S	217,582.32	-	C/M AMORT		
31	411000	83010	419-06205	S	2,684.40	-	C/M INTEREST		
32	186271			H	-	2,684.40	C/M INT 186271		
33	402000	81199	495-06064	S	47,325.13	-	AMORT 186277		
34	186277			H	-	47,325.13	C/M AMORT		
35	411000	83010	419-06205	H	-	476.10	C/M INTEREST		
36	186277			S	476.10	-	C/M INT 186277		
37	402000	81199	495-06233	S	3,185.54	-	AMORT 186286		

Handwritten notes and signatures:  
 # 100815831  
 6/3/09  
 [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	5312009 (MMDDYYYY)	5312009 (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)
75	411000	83010	419-06205	H	-	101.04	C/M INTEREST		
76	186292			S	101.04	-	C/M INT 186292		
77	191421			H	-	77,329.43	C/M AMORT 191421		
78	541000	84020	805-02655	S	77,329.43	-	C/M AMORT		
79	411000	83010	419-06210	H	-	1,042.19	C/M INTEREST		
80	191421			S	1,042.19	-	C/M INT 191421		
81	191431			S	61,544.81	-	C/M AMORT		
82	540700	84020	805-02655	H	-	61,544.81	C/M AMORT 191431		
83	411000	83010	419-06210	S	1,054.87	-	C/M INT 191431		
84	191431			H	-	1,054.87	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		check signs here!
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	-	219.61	C/M INTEREST 186360		
102	411000	81199	41-06205	S	219.61	-	C/M INTEREST 186360		
103	186360			S	16,640.97	-	C/M AMORT 186360		
104	402000	81199	495-06516	H	-	16,640.97	C/M AMORT 186360		
105	186365			H	-	176.77	C/M INTEREST 186365		
106	411000	82299	419-06210	S	176.77	-	C/M INTEREST 186365		
107	186365			S	11,775.68	-	C/M AMORT 186365		
108	402000	82299	495-06516	H	-	11,775.68	C/M AMORT 186365		
109	186310			S	1,148.70	-	WA ENERGY EFFICIENCY		
110	504200	11529	908-07603	H	-	1,148.70	WA ENG EFFICIENCY 186310		
111	186310			S	15.85	-	INT - WA ENERGY EFF		

### 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	5312009 (MMDDYYYY)	5312009 (MMDDYYYY)	USD	JV29	AMORTIZATION

(Black) Do not change these cells  
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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)
112	411000	83010	419-06210	H	-	15.85	INT - WA ENERGY EFF		
113	186232			S	1,615.88	-	C/M INTEREST 186232		
114	411000	81199	419-06205	H	-	1,615.88	C/M INTEREST 186232		
115	186232			H	-	-	C/M AMORT 186232		
116	402000	81199	495-06080	H	-	-	C/M AMORT 186232		Industrial DSM program - will begin to amortize in Nov.
117	186234			H	-	-	C/M INTEREST 186234		
118	411000	82299	419-06210	H	-	-	C/M INTEREST 186234		
119	186234			H	-	-	C/M AMORT 186234		WA GREAT program - will
120	402000	82299	495-06XXX	H	-	-	C/M AMORT 186234		begin to amortize in Nov.
<b>Total</b>					<u>1,949,615.58</u>	<u>1,949,615.58</u>			

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

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

Date \_\_\_\_\_

Date \_\_\_\_\_

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
<b>OREGON DSM</b>												
186.231 DSM AMORTIZATION (11/08 to 10/07)												
Increment = \$,00025/therm collection from all Firm sales schedules.												
	Volume	19,383,738	78,351,624	110,509,334	96,334,331	86,156,715	65,182,388	40,536,963	(469)	0	0	0
186.231	Beginning Balance	14,808	14,420	12,901	10,733	8,841	7,146	5,866	5,074	5,092	5,111	5,129
186.231	Trf fr 186278											
186.231	Amortization	A	(388)	(1,567)	(2,210)	(1,927)	(1,723)	(1,304)	(811)	0	0	0
186.231	Prior Month Adjustment											
186.231	Interest @ 4.27%	A	(1)	49	42	35	28	23	19	18	18	18
186.231	Ending Balance	14,420	12,901	10,733	8,841	7,146	5,866	5,074	5,092	5,111	5,129	5,147
186.231	Rate	(0.00002)										
<b>OREGON 186 AMORTIZATION ACCOUNTS</b>												
186.243 SMPE AMORTIZATION												
=% margin to rs 1, 2, 3, 31												
1R	0.00000	18,017	83,510	122,964	103,366	94,495	73,263	46,391	0	0	0	0
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	0	0	0	0
2	0.00000	10,073,724	46,559,265	67,026,937	58,222,806	51,430,503	38,427,621	22,706,076	0	0	0	0
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	(396)	0	0	0
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	0	0	0	0
31 Block 1	0.00000	1,149,089	2,853,711	2,860,536	2,851,132	2,885,362	2,855,756	2,731,274	(2,000)	0	0	0
31 Block 2	0.00000	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	5,469,210	3,405,359	(569)	0	0	0
Amortize & Accure Int NO												
186.243	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
186.243	Accum/Transfer											
186.243	Amortization	B	0	0	0	0	0	0	0	0	0	0
186.243	Prior Month Adjustment											
186.243	Interest @ 8.618%	B	0	0	0	0	0	0	0	0	0	0
186.243	Interest adj											
186.243	Ending Balance	0	0	0	0	0	0	0	0	0	0	0
186.251 AMORTIZATION OF YEAR 2000 COSTS												
=% margin to rs:												
1R	0.00000	18,017	83,510	122,964	103,366	94,495	73,263	46,391	0	0	0	0
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	0	0	0	0
2 and 19	0.00000	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	0	0	0	0
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	(396)	0	0	0
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	0	0	0	0
31 Block 1	0.00000	1,149,089	2,853,711	2,860,536	2,851,132	2,885,362	2,855,756	2,731,274	(2,000)	0	0	0
31 Block 2	0.00000	1,847,049	6,640,714	8,914,626	7,772,789	7,321,148	5,469,210	3,405,359	(569)	0	0	0
32 Block 1, sales	0.00000	2,106,531	1,797,324	2,274,188	2,263,434	2,085,037	2,006,499	1,917,918	(20,073)	0	0	0
32 Block 2 & Block 3, sales	0.00000	4,004,826	3,980,761	5,096,687	4,791,068	4,568,462	3,751,616	3,159,945	(80,000)	0	0	0
32 Block 4 & Block 5, sales	0.00000	2,373,052	2,661,574	3,726,582	1,918,977	2,871,652	2,111,778	1,842,201	(32,385)	0	0	0
Amortize & Accure Int NO												
186.251	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
186.251	Accum/Transfer											
186.251	Amortization	C	0	0	0	0	0	0	0	0	0	0
186.251	Prior Month Adjustment											
186.251	Interest @ 8.618%	C	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
186.254 FISH/GARDEN BLOCK REFUND												
=% margin to rs: 1R, 1C, 2, 3												
Amortize & Accure Int NO												
186.254	Beginning Balance	0	0	0	0	0	0	0	0	0	0	0
186.254	Accum/Transfer											
186.254	Amortization	D	0	0	0	0	0	0	0	0	0	0
186.254	Interest @ 8.618%	D	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

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
<b>186.267 AMORTIZATION COOS BAY REVENUE DEFERRAL</b>												
=% margin to rs:												
1R	0.00000	18,017	83,510	122,964	103,366	94,495	73,263	46,391	0	0	0	0
1C	0.00000	6,357	22,969	35,687	28,086	26,055	13,663	10,233	0	0	0	0
2 and 19	0.00000	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	0	0	0	0
3C	0.00000	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	(396)	0	0	0
3I	0.00000	159,874	444,988	527,011	469,758	414,854	315,266	239,515	0	0	0	0
31 Block 1 - Commercial	0.00000	950,358	2,357,854	2,376,940	2,373,749	2,387,291	2,375,165	2,274,752	(2,000)	0	0	0
31 Block 2 - Commercial	0.00000	1,346,199	5,091,462	7,217,500	6,175,549	5,739,743	4,195,702	2,409,931	(569)	0	0	0
31 Block 1 - Industrial	0.00000	198,731	495,857	483,596	477,383	498,071	480,591	456,521	0	0	0	0
31 Block 2 - Industrial	0.00000	500,851	1,549,252	1,697,125	1,597,240	1,581,405	1,273,508	995,427	0	0	0	0
32 Block 1	0.00000	3,090,960	2,656,851	3,179,768	3,342,221	3,090,352	3,088,577	2,971,684	(32,708)	0	0	0
32 Block 2	0.00000	4,341,783	3,964,617	4,886,564	4,870,082	4,665,223	4,345,828	3,872,117	(60,000)	0	0	0
32 Block 3	0.00000	2,282,424	2,473,379	2,937,145	2,679,884	2,728,106	2,358,192	2,032,181	(60,000)	0	0	0
32 Block 4	0.00000	4,689,351	4,388,835	5,962,869	4,973,160	5,199,962	4,346,410	3,899,317	(132,385)	0	0	0
32 Block 5	0.00000	5,481,017	6,842,561	6,926,301	5,668,197	5,966,876	4,921,786	4,589,929	(600,000)	0	0	0
32 Block 6	0.00000	8,601,448	10,692,201	9,296,249	6,446,975	7,222,861	7,568,131	7,154,835	(705,996)	0	0	0
186.267 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0
186.267 Accum/Transfer												
186.267 Amortization	E	0	0	0	0	0	0	0	0	0	0	0
186.267 Interest @ 8.618%	E	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
<b>186.269 AMORTIZATION WEST LINN DEFERRAL</b>												
Increment = \$.00010/therm collection from RS 1, 2, and 3												
Rate Schedule 1, 2, and 3	0.00000	14,406,991	66,075,168	96,019,867	83,403,778	73,387,813	54,956,593	32,804,526	(396)	0	0	0
Amortize & Accure Int NO												
186.269 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0
186.269 Accum/Transfer												
186.269 Amortization	F	0	0	0	0	0	0	0	0	0	0	0
186.269 Interest @ 8.618%	F	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
<b>186.274 AMORTIZATION OF PARKING, OQ, AND VANC PROP</b>												
RATE SCHEDULE SPECIFIC INCREMENTS - GIVEBACK 10/04 TO 10/05												
1	0.00000	24,374	106,479	158,651	131,451	120,550	86,926	56,624	0	0	0	0
2 and 3	0.00000	14,382,618	65,968,689	95,861,216	83,272,327	73,267,263	54,869,667	32,747,902	(396)	0	0	0
31 and Block 1 of 32	0.00000	6,059,313	12,122,245	14,924,930	13,938,726	13,267,484	11,384,826	9,079,812	(35,277)	0	0	0
Amortize & Accure Int NO												
186.274 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0
186.274 Accum/Transfer												
186.274 Amortization	G	0	0	0	0	0	0	0	0	0	0	0
186.274 Interest @ 8.618%	G	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
<b>186.271 COMMERCIAL AMORTIZATION OR DECOUPLING</b>												
Increment = \$.00821/therm collection from RS 1C, 3C, and 31C												
Rate Schedule 1C, 3C, and 31C	0.01501	6,451,933	26,435,193	37,935,838	33,155,594	29,573,304	22,709,925	14,495,824	(2,965)	0	0	0
186.271 Beginning Balance		(365,289)	(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(648,293)	(650,644)	(652,959)	(655,283)
186.271 Transfer from 186270		(2,799,411)	0	0	0	0	0	0	0	0	0	0
186.271 Amortization	H	96,844	396,792	569,417	497,665	443,895	340,876	217,582	(45)	0	0	0
186.271 Prior Month Adjustment												
186.271 Interest @ 4.27%	H	(9,789)	(10,245)	(8,563)	(6,695)	(5,043)	(3,665)	(2,684)	(2,307)	(2,315)	(2,323)	(2,332)
186.271 Interest Adjustment	H											(2,340)
186.271 Ending Balance		(3,077,626)	(2,691,079)	(2,130,224)	(1,639,254)	(1,200,402)	(863,191)	(648,293)	(650,644)	(652,959)	(655,283)	(657,614)
<b>186.277 RESIDENTIAL AMORTIZATION OR DECOUPLING</b>												
Increment = \$.01229/therm collection from RS 1R, 2, and 19.												
Rate Schedule 1R, 2R	(0.00208)	10,091,741	46,642,775	67,149,900	58,326,172	51,524,998	38,500,884	22,752,467	0	0	0	0
186.277 Beginning Balance		(1,383,248)	695,371	600,656	462,873	342,985	236,843	157,462	110,613	111,006	111,401	111,798
186.277 Transfer from 186275		2,092,202	0	0	0	0	0	0	0	0	0	0
186.277 Amortization	I	(20,991)	(97,017)	(139,672)	(121,318)	(107,172)	(80,082)	(47,325)	0	0	0	0
186.277 Prior Month Adjustment												
186.277 Interest @ 4.27%	I	7,407	2,302	1,889	1,431	1,030	700	476	394	395	396	398
186.277 Interest Adjustment												399
186.277 Ending Balance		695,371	600,656	462,873	342,985	236,843	157,462	110,613	111,006	111,401	111,798	112,195

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
<b>186.286 AMORTIZATION CUB INTERVENOR FUNDING</b>												
Increment = \$ 5,000/18/m collection from RS 1R and 2												
	Rate Schedule 1R and 2	(0.00014)	10,091,741	46,644,302	67,161,458	58,327,724	51,526,690	38,502,270	22,753,871	0	0	0
186.286	Beginning Balance		(11,666)	46,006	39,628	30,351	22,279	15,131	9,785	6,629	6,653	6,676
186.286	Transfer from 186276		58,878	0	0	0	0	0	0	0	0	0
186.286	Amortization	J	(1,413)	(6,530)	(9,401)	(8,166)	(7,214)	(5,390)	(3,186)	24	24	24
186.286	Interest @ 4.27%	J	207	152	124	93	66	44	29	24	24	24
186.286	Ending Balance		46,006	39,628	30,351	22,279	15,131	9,785	6,629	6,653	6,676	6,748
<b>Amortize &amp; Accure Int Yes</b>												
<b>186.288 AMORTIZATION MATCHING FUND INTERVENOR FUNDING</b>												
giveback to RS 3I, 31I, and 32												
	Rate Schedule 3I, 31I, and 32	(0.00009)	28,426,165	32,107,435	34,507,064	29,310,731	30,070,724	27,702,399	25,504,039	(1,591,089)	0	0
186.288	Beginning Balance		(1,032)	27,726	24,930	21,907	19,343	16,700	14,262	12,013	12,200	12,243
186.288	Transfer from 186278		31,210	0	0	0	0	0	0	0	0	0
186.288	Amortization	K	(2,558)	(2,890)	(3,106)	(2,638)	(2,706)	(2,493)	143	43	44	44
186.288	Interest @ 4.27%	K	107	94	83	73	64	55	47	43	44	44
186.288	Ending Balance		27,726	24,930	21,907	19,343	16,700	14,262	12,013	12,200	12,243	12,374
<b>186.259 AMORTIZATION OREGON TAX KICKER</b>												
=% margin to rs:												
	1R	(0.00022)	18,017	83,510	122,964	103,366	94,495	73,263	46,391	0	0	0
	1C	(0.00016)	6,357	22,969	35,687	28,086	26,055	13,663	10,233	0	0	0
	2	(0.00015)	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	0	0	0
	3C	(0.00010)	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	(396)	0	0
	3 Industrial Firm Sales	(0.00009)	159,874	444,988	527,011	469,758	414,854	315,266	239,515	0	0	0
31C Firm Sales	Block 1	(0.00007)	925,155	2,326,321	2,342,861	2,336,278	2,351,942	2,342,375	2,244,212	0	0	0
	Block 2	(0.00007)	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	2,340,616	0	0	0
31C Firm Trans	Block 1	(0.00006)	0	0	0	0	0	0	0	0	0	0
	Block 2	(0.00006)	0	0	0	0	0	0	0	0	0	0
31C Interr Sales	Block 1	(0.00005)	25,203	31,533	34,079	37,471	35,349	32,790	30,540	(2,000)	0	0
	Block 2	(0.00005)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	(569)	0	0
31I Firm Sales	Block 1	(0.00006)	184,810	491,857	479,596	473,383	494,071	476,591	452,521	0	0	0
	Block 2	(0.00005)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	0	0	0
31I Firm Trans	Block 1	(0.00006)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0
	Block 2	(0.00005)	15,696	29,813	28,822	22,409	22,165	12,676	4,727	0	0	0
31I Interr Sales	Block 1	(0.00008)	9,921	0	0	0	0	0	0	0	0	0
	Block 2	(0.00008)	8,787	0	0	0	0	0	0	0	0	0
32C Firm Sales	Block 1	(0.00004)	388,036	388,378	406,128	429,129	420,684	417,910	396,468	0	0	0
	Block 2	(0.00003)	451,269	581,908	588,230	561,785	613,455	491,304	273,141	0	0	0
	Block 3	(0.00002)	75,704	339,062	315,373	218,886	254,312	86,676	37,879	0	0	0
	Block 4	(0.00001)	5,265	91,758	79,833	4,369	8,535	0	0	0	0	0
	Block 5	(0.00001)	0	0	0	0	0	0	0	0	0	0
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0
32I Firm Sales	Block 1	(0.00004)	385,596	385,985	393,783	387,538	392,394	360,442	351,165	(73)	0	0
	Block 2	(0.00003)	543,513	608,422	606,557	572,315	600,676	472,362	454,091	0	0	0
	Block 3	(0.00002)	198,271	314,973	274,377	199,552	254,924	166,014	149,301	0	0	0
	Block 4	(0.00001)	115,536	298,238	301,908	175,112	238,422	65,733	42,342	0	0	0
	Block 5	(0.00001)	0	0	0	0	0	0	0	0	0	0
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0
32 Firm Trans	Block 1	(0.00003)	444,499	440,107	457,799	467,343	443,771	500,769	484,690	(2,635)	0	0
	Block 2	(0.00003)	705,315	746,928	751,678	707,748	711,045	740,442	704,973	0	0	0
	Block 3	(0.00002)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	0	0	0
	Block 4	(0.00001)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	0	0	0
	Block 5	(0.00001)	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	0	0	0
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0
32 Interr Sales	Block 1	(0.00003)	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	(20,000)	0	0
	Block 2	(0.00003)	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	1,485,815	(40,000)	0	0
	Block 3	(0.00002)	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	(40,000)	0	0
	Block 4	(0.00001)	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	(32,385)	0	0
	Block 5	(0.00001)	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	0	0	0
	Block 6	0.00000	0	736,317	(736,317)	0	0	0	0	0	0	0
32 Interr Trans	Block 1	(0.00003)	539,930	419,420	447,781	611,444	561,544	581,309	569,076	(10,000)	0	0
	Block 2	(0.00003)	873,557	657,332	834,485	974,715	963,488	1,009,215	954,097	(20,000)	0	0
	Block 3	(0.00002)	571,750	525,275	614,630	605,821	691,319	717,742	653,393	(20,000)	0	0
	Block 4	(0.00001)	1,933,344	1,670,875	2,037,241	2,021,977	2,020,626	1,772,594	1,619,051	(100,000)	0	0
	Block 5	(0.00001)	3,733,253	4,343,709	4,280,005	5,072,646	4,183,043	3,810,756	3,606,718	(600,000)	0	0
	Block 6	0.00000	8,601,448	9,955,884	10,032,566	6,446,975	7,222,861	7,568,131	7,154,835	(705,996)	0	0
186.259	Beginning Balance		106,433	103,910	94,326	80,453	68,339	57,563	49,409	44,414	44,584	44,743
186.259	Accum/Transfer											
186.259	Amortization	E	(2,519)	(9,935)	(14,184)	(12,378)	(11,000)	(8,344)	(5,161)	11	0	0
											44,902	45,062



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	
186.259	Interest @ 4.27%	E (4)	352	310	264	224	190	167	158	159	159	160	160	
186.259	Ending Balance		103,910	94,326	80,453	68,339	57,563	49,409	44,414	44,584	44,743	44,902	45,062	45,222
<b>186.292 AMORTIZATION IMP REFUND</b>														
=% margin to rs:														
	1R	(0.00014)	18,017	83,510	122,964	103,366	94,495	73,263	46,391	0	0	0	0	
	1C	(0.00009)	6,357	22,969	35,687	28,086	26,055	13,663	10,233	0	0	0	0	
	2R	(0.00009)	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	0	0	0	0	
	3C Firm Sales	(0.00006)	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	(396)	0	0	0	
	3 Industrial Firm Sales	(0.00005)	159,874	444,988	527,011	469,758	414,854	315,266	239,515	0	0	0	0	
31C Firm Sales	Block 1	(0.00004)	925,155	2,326,321	2,342,861	2,336,278	2,351,942	2,342,375	2,244,212	0	0	0	0	
	Block 2	(0.00004)	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	2,340,616	0	0	0	0	
31C Firm Trans	Block 1	(0.00004)	0	0	0	0	0	0	0	0	0	0	0	
	Block 2	(0.00003)	0	0	0	0	0	0	0	0	0	0	0	
31C Interr Sales	Block 1	(0.00003)	25,203	31,533	34,079	37,471	35,349	32,790	30,540	(2,000)	0	0	0	
	Block 2	(0.00003)	118,975	161,346	184,982	178,174	159,497	110,146	69,315	(569)	0	0	0	
31I Firm Sales	Block 1	(0.00004)	184,810	491,857	479,596	473,383	494,071	476,591	452,521	0	0	0	0	
	Block 2	(0.00003)	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	0	0	0	0	
31I Firm Trans	Block 1	(0.00004)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	
	Block 2	(0.00003)	15,696	29,813	28,822	22,409	22,165	12,676	4,727	0	0	0	0	
31I Interr Sales	Block 1	(0.00005)	9,921	0	0	0	0	0	0	0	0	0	0	
	Block 2	(0.00005)	8,787	0	0	0	0	0	0	0	0	0	0	
32C Firm Sales	Block 1	(0.00002)	388,036	388,378	406,128	429,129	420,684	417,910	396,468	0	0	0	0	
	Block 2	(0.00002)	451,269	581,908	588,230	561,785	613,455	491,304	273,141	0	0	0	0	
	Block 3	(0.00001)	75,704	339,062	315,373	218,886	254,312	86,676	37,879	0	0	0	0	
	Block 4	(0.00001)	5,265	91,758	79,833	4,369	8,535	0	0	0	0	0	0	
	Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0	
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	
32I Firm Sales	Block 1	(0.00002)	385,596	385,985	393,783	387,538	392,394	360,442	351,165	(73)	0	0	0	
	Block 2	(0.00002)	543,513	608,422	606,557	572,315	600,676	472,362	454,091	0	0	0	0	
	Block 3	(0.00001)	198,271	314,973	274,377	199,552	254,924	166,014	149,301	0	0	0	0	
	Block 4	(0.00001)	115,536	298,238	301,908	175,112	238,422	65,733	42,342	0	0	0	0	
	Block 5	0.00000	0	0	0	0	0	0	0	0	0	0	0	
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	
32 Firm Trans	Block 1	(0.00002)	444,499	440,107	457,799	467,343	443,771	500,769	484,690	(2,635)	0	0	0	
	Block 2	(0.00002)	705,315	746,928	751,678	707,748	711,045	740,442	704,973	0	0	0	0	
	Block 3	(0.00001)	468,759	527,700	526,229	470,614	459,015	485,005	431,890	0	0	0	0	
	Block 4	(0.00001)	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	0	0	0	0	
	Block 5	0.00000	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	0	0	0	0	
	Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	
32 Interr Sales	Block 1	(0.00002)	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	(20,000)	0	0	0	
	Block 2	(0.00002)	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	1,485,815	(40,000)	0	0	0	
	Block 3	(0.00001)	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	(40,000)	0	0	0	
	Block 4	(0.00001)	1,575,360	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	(32,385)	0	0	0	
	Block 5	0.00000	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	0	0	0	0	
	Block 6	0.00000	0	736,317	(736,317)	0	0	0	0	0	0	0	0	
32 Interr Trans	Block 1	(0.00002)	539,930	419,420	447,781	611,444	561,544	581,309	569,076	(10,000)	0	0	0	
	Block 2	(0.00002)	873,557	657,332	834,485	974,715	963,488	1,009,215	954,097	(20,000)	0	0	0	
	Block 3	(0.00001)	571,750	525,275	614,630	605,821	691,319	717,742	653,393	(20,000)	0	0	0	
	Block 4	(0.00001)	1,933,344	1,670,875	2,037,241	2,021,977	2,020,626	1,772,594	1,619,051	(100,000)	0	0	0	
	Block 5	0.00000	3,733,253	4,343,709	4,280,005	5,072,646	4,183,043	3,810,756	3,606,718	(600,000)	0	0	0	
	Block 6	0.00000	8,601,448	9,955,884	10,032,566	6,446,975	7,222,861	7,568,131	7,154,835	(705,996)	0	0	0	
186.292	Beginning Balance		64,002	62,501	56,785	48,492	41,248	34,808	29,935	26,954	27,054	27,247	27,344	
186.292	Accum/Transfer													
186.292	Amortization	E (1,499)		(5,928)	(8,480)	(7,403)	(6,575)	(4,988)	(3,082)	4	0	0	0	
186.292	Interest @ 4.27%	E (3)		212	187	159	135	115	101	96	97	97	97	
186.292	Ending Balance		62,501	56,785	48,492	41,248	34,808	29,935	26,954	27,054	27,247	27,344	27,441	

**OREGON 191 AMORTIZATION ACCOUNTS**

191.401 WACOG AMORTIZATION

Increment = \$.00452/therm giveback to firm and inter sales 10/05 to 10/06

	Volume	(0.01034)	25,867,843	84,711,755	118,123,346	102,974,769	93,093,310	71,134,776	45,852,495	(135,423)	0	0	0	
191.401	Beginning Balance		(4,874,096)	7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,245,807	2,255,201	2,263,226	2,271,279	2,279,361
191.401	Accum/Transfer		12,594,151	0	0	0	0	0	0	0	0	0	0	0
191.401	Amortization	L (267,473)		(875,920)	(1,221,395)	(1,064,759)	(962,585)	(735,534)	(474,115)	1,400	0	0	0	0
191.401	Switchers		172	(694)	(3,071)	(713)	(885)	(4,850)	(4,498)	0	0	0	0	0
191.401	Prior Month Adjustment													
191.401	Interest @ 4.27%	L	44,339	25,118	21,469	17,471	13,923	10,941	8,812	7,994	8,025	8,053	8,082	8,111
191.401	Interest prior period adj													
191.401	Ending Balance		7,497,092	6,645,596	5,442,598	4,394,597	3,445,050	2,715,608	2,245,807	2,255,201	2,263,226	2,271,279	2,279,361	2,287,472

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
<b>191.411 DEMAND AMORTIZATION</b>													
Increment = \$.01045/therm collection from firm sales and \$.00124/therm collection from interruptible sales.													
	0.02262	19,383,738	78,351,624	110,509,334	96,334,331	86,156,715	65,182,388	40,536,963	(469)	0	0	0	0
	0.00265	6,484,105	6,360,131	7,614,012	6,640,438	6,936,595	5,952,388	5,315,532	(134,954)	0	0	0	0
		(4,988,687)	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(3,066,942)	(3,078,224)	(3,089,177)	(3,100,169)	(3,111,201)
191.411		(9,245,043)	0	0	0	0	0	0	0	0	0	0	0
191.411		455,643	1,789,168	2,519,898	2,196,680	1,967,247	1,490,199	921,032	(368)	0	0	0	0
191.411	M	1,260	1,128	887	902	1,025	5,452	5,151	0	0	0	0	0
191.411		(32,084)	(45,951)	(38,445)	(30,187)	(22,883)	(16,801)	(12,534)	(10,914)	(10,953)	(10,992)	(11,031)	(11,071)
191.411	M	(13,808,910)	(12,064,566)	(9,582,226)	(7,414,831)	(5,469,441)	(3,990,591)	(3,066,942)	(3,078,224)	(3,089,177)	(3,100,169)	(3,111,201)	(3,122,272)
191.411													
<b>191.031 STORAGE INVENTORY ADJUSTMENT AMORTIZATION</b>													
Increment = \$.00452/therm giveback to firm and inter sales 10/05 to 10/06													
	0.00088	25,867,843	84,711,755	118,123,346	102,974,769	93,093,310	71,134,776	45,852,495	(135,423)	0	0	0	0
		(656,136)	(633,372)	(558,826)	(454,877)	(364,260)	(282,338)	(219,739)	(179,389)	(179,508)	(179,508)	(179,508)	(179,508)
191.031		0	0	0	0	0	0	0	0	0	0	0	0
191.031	U	22,764	74,546	103,949	90,618	81,922	62,599	40,350	(119)	0	0	0	0
191.031		0	0	0	0	0	0	0	0	0	0	0	0
191.031	U	0	0	0	0	0	0	0	0	0	0	0	0
191.031		(633,372)	(558,826)	(454,877)	(364,260)	(282,338)	(219,739)	(179,389)	(179,508)	(179,508)	(179,508)	(179,508)	(179,508)
191.031													
<b>186.360 ALBANY SALE DEFERRED GAIN</b>													
=% margin to rs:													
	0.00073	18,017	83,510	122,964	103,366	94,495	73,263	46,391	0	0	0	0	0
	0.00052	6,357	22,969	35,687	28,086	26,055	13,663	10,233	0	0	0	0	0
	0.00048	10,073,724	46,560,792	67,028,495	58,224,358	51,432,195	38,429,007	22,707,480	(396)	0	0	0	0
	0.00033	4,149,020	18,962,909	28,305,710	24,578,211	21,420,214	16,125,395	9,800,907	0	0	0	0	0
	0.00028	159,874	444,988	527,011	469,758	414,854	315,266	239,515	0	0	0	0	0
	0.00023	925,155	2,326,321	2,342,861	2,336,278	2,351,942	2,342,375	2,244,212	0	0	0	0	0
31C Firm Sales	0.00021	1,227,224	4,930,116	7,032,518	5,997,375	5,580,246	4,085,556	2,340,616	0	0	0	0	0
31C Firm Trans	0.00019	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	Block 2	0.00018	0	0	0	0	0	0	0	0	0	0	0	0
	Block 1	0.00017	25,203	31,533	34,079	37,471	35,349	32,790	30,540	(2,000)	0	0	0	0
311 Firm Sales	Block 2	0.00015	118,975	161,346	184,982	178,174	159,497	110,146	69,315	(569)	0	0	0	0
	Block 1	0.00019	184,810	491,857	479,596	473,383	494,071	476,591	452,521	0	0	0	0	0
311 Firm Trans	Block 2	0.00017	476,368	1,519,439	1,668,303	1,574,831	1,559,240	1,260,832	990,700	0	0	0	0	0
	Block 1	0.00018	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0	0	0	0	0
311 Interr Sales	Block 2	0.00017	15,696	29,813	28,822	22,409	22,165	12,676	4,727	0	0	0	0	0
	Block 1	0.00027	9,921	0	0	0	0	0	0	0	0	0	0	0
32C Firm Sales	Block 2	0.00024	8,787	0	0	0	0	0	0	0	0	0	0	0
	Block 1	0.00013	388,036	388,378	406,128	429,129	420,684	417,910	396,468	0	0	0	0	0
	Block 2	0.00011	451,269	581,908	588,230	561,785	613,455	491,304	273,141	0	0	0	0	0
	Block 3	0.00008	75,704	339,062	315,373	218,886	254,312	86,676	37,879	0	0	0	0	0
	Block 4	0.00005	5,265	91,758	79,833	4,369	8,535	0	0	0	0	0	0	0
	Block 5	0.00003	0	0	0	0	0	0	0	0	0	0	0	0
	Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
321 Firm Sales	Block 1	0.00013	385,596	385,985	393,783	387,538	392,394	360,442	351,165	(73)	0	0	0	0
	Block 2	0.00011	543,513	608,422	606,557	572,315	600,676	472,362	454,091	0	0	0	0	0
	Block 3	0.00008	198,271	314,973	274,377	199,552	254,924	166,014	149,301	0	0	0	0	0
	Block 4	0.00005	115,536	298,238	301,908	175,112	238,422	65,733	42,342	0	0	0	0	0
	Block 5	0.00003	0	0	0	0	0	0	0	0	0	0	0	0
	Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
32 Firm Trans	Block 1	0.00010	444,499	440,107	457,799	467,343	443,771	500,769	484,690	(2,635)	0	0	0	0
	Block 2	0.00009	705,315	746,928	751,678	707,748	711,045	740,442	704,973	0	0	0	0	0
	Block 3	0.00006	468,759	527,700	526,229	470,614	459,015	485,005	431,890	0	0	0	0	0
	Block 4	0.00004	1,059,846	1,131,414	1,172,677	1,073,808	1,009,402	1,015,512	879,855	0	0	0	0	0
	Block 5	0.00002	1,070,873	1,423,824	1,672,665	553,949	1,082,115	557,556	541,421	0	0	0	0	0
	Block 6	0.00001	0	0	0	0	0	0	0	0	0	0	0	0
32 Interr Sales	Block 1	0.00011	1,332,899	1,022,961	1,474,277	1,446,767	1,271,959	1,228,147	1,170,285	(20,000)	0	0	0	0
	Block 2	0.00009	1,768,129	1,370,027	2,105,614	2,053,519	1,776,559	1,632,505	1,485,815	(40,000)	0	0	0	0
	Block 3	0.00007	967,940	766,369	1,206,536	1,185,011	1,068,536	902,755	759,718	(40,000)	0	0	0	0
	Block 4	0.00004	1,575,380	1,196,550	2,371,210	1,697,894	1,922,977	1,492,571	1,358,069	(32,385)	0	0	0	0
	Block 5	0.00002	676,891	1,075,028	973,631	41,602	701,718	553,474	441,790	0	0	0	0	0
	Block 6	0.00001	0	736,317	(736,317)	0	0	0	0	0	0	0	0	0
32 Interr Trans	Block 1	0.00010	539,930	419,420	447,781	611,444	561,544	581,309	569,076	(10,000)	0	0	0	0
	Block 2	0.00008	873,557	657,332	834,485	974,715	963,488	1,009,215	954,097	(20,000)	0	0	0	0
	Block 3	0.00006	571,750	525,275	614,630	605,821	691,319	717,742	653,393	(20,000)	0	0	0	0
	Block 4	0.00003	1,933,344	1,670,875	2,037,241	2,021,977	2,020,626	1,772,594	1,619,051	(100,000)	0	0	0	0
	Block 5	0.00002	3,733,253	4,343,709	4,280,005	5,072,646	4,183,043	3,810,756	3,606,718	(600,000)	0	0	0	0
	Block 6	0.00001	8,601,448	9,955,884	10,032,566	6,446,975	7,222,861	7,568,131	7,154,835	(705,996)	0	0	0	0
	186.360 Beginning Balance		(254,342)	(247,085)	(215,897)	(170,918)	(131,619)	(96,617)	(70,039)	(53,617)	(53,845)	(54,036)	(54,229)	(54,421)
	186.360 Accum/Transfer													
	186.360 Amortization	E	8,147	32,011	45,666	39,836	35,408	26,874	16,641	(37)	0	0	0	0
	186.360 Interest @ 4.27%	E	(891)	(822)	(687)	(537)	(405)	(296)	(220)	(191)	(192)	(192)	(193)	(194)
	186.360 Ending Balance		(247,085)	(215,897)	(170,918)	(131,619)	(96,617)	(70,039)	(53,617)	(53,845)	(54,036)	(54,229)	(54,421)	(54,615)

OREGON DSM

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

Reference	NEW prorated										OLD 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	Nov-09
<b>OREGON DSM</b>													
186.232 INDUSTRIAL DSM AMORTIZATION													
Increment = \$,00025/therm collection from all Firm sales schedules.													
Volume													
186.232 Beginning Balance							225,000	226,616	228,243	229,883	231,533	233,196	234,871
186.232 Amortization	A						0	1,616	1,627	1,638	1,651	1,663	1,675
186.232 Prior Month Adjustment							0	1,616	228,243	229,883	231,533	233,196	234,871
186.232 Interest @ 8.618%	A						0	226,616	228,243	229,883	231,533	233,196	234,871
186.232 Ending Balance													

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

OLD 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		
<b>WASHINGTON 186 ACCUMULATION ACCOUNTS</b>														
186.311 WASHINGTON FURNACE PROGRAM ACCUMULATION														
186.311 Beginning Balance	N	71,574	9,079	13,726	19,188	21,264	23,949	34,231	39,849	39,962	40,139	40,316	40,494	40,663
186.311 Accumulation		(62,496)	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Prior Month Interest Adj.		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Interest @ 3.37%	N	booked in old	47	61.87	76.04	84.99	81.58	103.87	112	177	177	178	169	169
186.311 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.311 Ending Balance	0	9,079	13,726	19,188	21,264	23,949	34,231	39,849	39,962	40,139	40,316	40,494	40,663	40,832
186.312 WASHINGTON WEATHERIZATION PROGRAM ACCUMULATION														
186.312 Beginning Balance	O	104,496	(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,730)	(3,747)	(3,763)	(3,780)	(3,796)
186.312 Accumulation		(112,230)	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Amortization		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Prior Month Interest Adj.		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Interest @ 3.37%	O	booked in old	(15)	18	39	63	73	86	(10)	(16)	(17)	(17)	(16)	(16)
186.312 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.312 Ending Balance	0	(7,734)	622	8,748	12,261	21,342	30,526	(3,718)	(3,730)	(3,747)	(3,763)	(3,780)	(3,796)	(3,811)
<b>WASHINGTON 186 AMORTIZATION ACCOUNTS</b>														
186.316 DBM AMORTIZATION (11/04 to 9/05)														
Increment = \$ 0.0145/therm collection from firm sales, \$ 0.0051/therm collection from interruptible sales														
Firm Volume	(0.00250)	2,163,673	8,491,915	12,105,815	10,600,179	9,418,619	6,931,513	4,276,725	0	0	0	0	0	2,755,932
Int Sales Volume	(0.00250)	493,560	460,453	555,641	503,897	553,865	419,289	406,085	0	0	0	0	0	0
RS 55 Sales Volume		24,703	193,500	171,878	140,812	113,530	88,980	70,827	59,302	59,478	59,741	60,005	60,270	60,521
186.316 Beginning Balance		174,725	0	0	0	0	0	0	0	0	0	0	0	(6,890)
186.316 Accum/Transfer		(6,643)	(22,381)	(31,854)	(27,760)	(24,931)	(18,377)	(11,707)	167	263	264	265	251	238
186.316 Amortization	P	714	760	588	478	381	224	182	10	10	10	10	10	10
186.316 Interest @ 3.37%	P	0	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.316 Ending Balance		193,500	171,878	140,812	113,530	88,980	70,827	59,302	59,478	59,741	60,005	60,270	60,521	53,869
186.257 DOWNTOWN PROPERTY REFUND (11/04 to 9/05)														
Increment = % margin														
RS 1	0.00000	2,543	16,959	26,221	21,499	19,997	14,938	9,783	0	0	0	0	0	4,665
RS 2 and 19 and 54	0.00000	1,340,841	5,889,465	8,151,392	7,172,514	6,296,587	4,613,381	2,713,262	0	0	0	0	0	1,826,189
RS 3FS and 3FT	0.00000	425,596	1,859,884	2,869,602	2,816,996	2,314,346	1,720,787	1,120,418	0	0	0	0	0	681,284
RS 21 Block 1	0.00000	23,872	75,781	52,846	241	968	0	0	0	0	0	0	0	51,598
RS 21 Block 2	0.00000	46,660	160,329	116,598	580	(2,558)	0	0	0	0	0	0	0	95,265
RS 21 Block 3	0.00000	46,110	234,753	195,524	499	0	0	0	0	0	0	0	0	89,264
RS 21 Block 4	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	1,117
RS 27	0.00000	1,334	31,016	42,673	30,812	24,628	16,642	7,728	0	0	0	0	0	2,000
RS 41 Block 1	0.00000	2,900	4,000	57,697	150,351	150,528	150,159	144,760	0	0	0	0	0	4,550
RS 41 Block 2	0.00000	3,021	9,205	107,802	254,400	238,661	170,143	92,237	0	0	0	0	0	30,000
RS 42 Block 1	0.00000	329,421	356,563	392,585	394,679	375,171	354,694	316,595	0	0	0	0	0	60,000
RS 42 Block 2	0.00000	286,973	448,138	433,164	419,048	401,003	332,384	324,394	0	0	0	0	0	60,000
RS 42 Block 3	0.00000	108,231	193,519	196,928	173,111	196,381	154,659	159,883	0	0	0	0	0	210,000
RS 42 Block 4	0.00000	222,587	48,189	516,664	386,984	457,521	406,576	363,394	0	0	0	0	0	231,432
RS 42 Block 5	0.00000	114,565	305,878	766,399	21,785	387,104	290,699	247,201	0	0	0	0	0	0
RS 42 Block 6	0.00000	0	0	0	0	0	0	0	0	0	0	0	0	0
Ammortize & Accrue Int	NO	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Beginning Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Accum/Transfer		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Amortization	S	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest @ 3.37%	S	0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
186.257 Ending Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
<b>WASHINGTON 191 AMORTIZATION ACCOUNTS</b>														
191.421 WAGON AMORTIZATION														
Increment = \$ 0.00058/therm giveback to firm and inter sales, 10/05 to 9/06														
Volume	(0.01623)	2,857,233	8,952,368	12,861,456	11,104,076	9,972,484	7,350,802	4,682,810	0	0	0	0	0	2,755,932
191.421 Beginning Balance		(1,020,738)	1,209,206	1,067,641	865,780	688,482	528,917	409,106	332,819	333,753	335,227	336,708	338,195	339,604
191.421 Accum/Transfer	O	2,262,733	(43,127)	(145,297)	(205,495)	(180,219)	(161,853)	(119,304)	0	0	0	0	0	(44,729)
191.421 Amortization		(43,127)	(145,297)	(205,495)	(180,219)	(161,853)	(119,304)	(76,802)	0	0	0	0	0	0
191.421 Switchers		9,338	4,731	3,634	2,922	2,288	1,315	1,042	935	1,474	1,481	1,487	1,409	1,322
191.421 Interest @ 3.37%	O	0	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Prior Month Int Adj		0	0	0	0	0	0	0	0	0	0	0	0	0
191.421 Ending Balance		1,208,206	1,067,641	865,780	688,482	528,917	409,106	332,819	333,753	335,227	336,708	338,195	339,604	296,197
191.431 DEMAND AMORTIZATION														
Increment = \$ 0.00466/therm giveback to firm sales, \$ 0.00688/therm giveback to interruptible sales														
Firm Sales	0.01381	2,163,673	8,491,915	12,105,815	10,600,179	9,418,619	6,931,513	4,276,725	0	0	0	0	0	2,755,932
Interruptible Sales	0.00482	493,560	460,453	555,641	503,897	553,865	419,289	406,085	0	0	0	0	0	(352,689)
191.431 Beginning Balance		834,880	166,188	286,622	457,881	608,703	(503,305)	(406,132)	(345,642)	(346,613)	(348,144)	(349,681)	(351,226)	38,059
191.431 Accum/Transfer	R	(698,110)	32,259	119,493	169,859	148,817	132,741	97,745	0	0	0	0	0	0
191.431 Amortization		32,259	119,493	169,859	148,817	132,741	97,745	61,019	0	0	0	0	0	(1,390)
191.431 Switchers		(2,842)	941	1,400	2,005	(2,103)	(1,275)	(1,055)	(971)	(1,531)	(1,538)	(1,544)	(1,463)	(1,390)
191.431 Interest @ 3.37%	R	0	0	0	0	0	0	0	0	0	0	0	0	0
191.431 Interest Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
191.431 Ending Balance		166,188	286,622	457,881	608,703	608,703	608,703	608,703	608,703	608,703	608,703	608,703	608,703	608,703

Northwest Natural  
 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	OLD prorated
<b>188.365 Albany Deferred Gain</b>													
5% margin to rs													
1R	0.00502		18,667	15,107	13,755	10,561	6,439	0	0	0	0	0	4,665
1C	0.00404		7,555	6,392	6,242	4,377	3,343	0	0	0	0	0	0
2R	0.00282		8,151,392	7,172,514	6,296,587	4,613,361	2,713,262	0	0	0	0	0	1,826,189
3CSF	0.00251		2,796,234	2,534,988	2,237,508	1,656,687	1,066,936	0	0	0	0	0	640,347
3IFS	0.00225		73,368	82,008	76,838	64,121	53,482	0	0	0	0	0	32,074
19	0.11		0	0	0	0	0	0	0	0	0	0	0
21 C Firm Sales													
Block 1	Intentionally blank												
Block 2	Intentionally blank												
Block 3	Intentionally blank												
Block 4	Intentionally blank												
211 Firm Sales													
Block 1	Intentionally blank												
Block 2	Intentionally blank												
Block 3	Intentionally blank												
311 Firm Trans													
Block 1	Intentionally blank												
Block 2	Intentionally blank												
Block 3	Intentionally blank												
Block 4	Intentionally blank												
41 Firm Sales													
Block 1	0.00177		42,673	30,812	24,628	16,642	7,728	0	0	0	0	0	1,117
Block 2	0.00197		55,671	138,351	138,528	138,159	132,760	0	0	0	0	0	2,000
Block 3	0.00173		105,074	234,473	221,994	156,738	86,702	0	0	0	0	0	4,550
41 Firm Trans													
Block 1	0.00160		2,026	12,000	12,000	12,000	12,000	0	0	0	0	0	0
Block 2	0.00141		2,728	19,927	16,667	13,405	5,535	0	0	0	0	0	0
41 Inter Sales													
Block 1	0.00160		0	0	0	0	0	0	0	0	0	0	0
Block 2	0.00141		0	0	0	0	0	0	0	0	0	0	0
42C Firm Sales													
Block 1	0.00138		103,494	95,105	96,621	85,186	70,715	0	0	0	0	0	0
Block 2	0.00123		83,125	59,248	54,620	18,194	2,126	0	0	0	0	0	0
Block 3	0.00095		8,875	659	0	0	0	0	0	0	0	0	0
Block 4	0.00076		0	0	0	0	0	0	0	0	0	0	0
Block 5	0.00051		0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00019		0	0	0	0	0	0	0	0	0	0	0
42I Firm Sales													
Block 1	0.00117		119,415	137,743	123,059	90,537	72,893	0	0	0	0	0	0
Block 2	0.00104		134,907	71,823	89,050	45,589	38,567	0	0	0	0	0	0
Block 3	0.00079		35,644	-12,291	12,113	5,976	4,238	0	0	0	0	0	0
Block 4	0.00064		0	0	0	0	0	0	0	0	0	0	0
Block 5	0.00043		0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00016		0	0	0	0	0	0	0	0	0	0	0
42 Firm Trans													
Block 1	0.00067		24,477	24,483	24,540	34,421	34,640	0	0	0	0	0	20,000
Block 2	0.00060		40,000	40,000	40,000	48,000	44,652	0	0	0	0	0	40,000
Block 3	0.00046		40,000	40,000	40,000	40,000	40,000	0	0	0	0	0	40,000
Block 4	0.00036		200,000	18,000	112,000	110,000	112,000	0	0	0	0	0	110,000
Block 5	0.00025		357,155	-82,899	127,968	78,805	49,147	0	0	0	0	0	127,965
Block 6	0.00010		0	0	0	0	0	0	0	0	0	0	0
42 Inter Sales													
Block 1	0.00085		119,825	111,831	105,491	117,532	112,997	0	0	0	0	0	0
Block 2	0.00076		135,132	187,977	173,218	161,033	172,919	0	0	0	0	0	0
Block 3	0.00058		84,020	117,105	117,635	68,683	67,806	0	0	0	0	0	0
Block 4	0.00047		216,664	86,984	157,521	72,041	52,363	0	0	0	0	0	0
Block 5	0.00032		0	0	0	0	0	0	0	0	0	0	0
Block 6	0.00011		0	0	0	0	0	0	0	0	0	0	0
42 Inter Trans													
Block 1	0.00062		25,374	25,517	25,460	27,018	25,350	0	0	0	0	0	10,000
Block 2	0.00056		40,000	60,000	44,115	59,568	66,130	0	0	0	0	0	20,000
Block 3	0.00043		28,389	27,638	26,633	40,000	47,839	0	0	0	0	0	20,000
Block 4	0.00034		100,000	282,000	188,000	224,535	198,031	0	0	0	0	0	100,000
Block 5	0.00023		409,244	104,684	259,136	211,894	198,054	0	0	0	0	0	103,467
Block 6	0.00009		0	0	0	0	0	0	0	0	0	0	0
43 Firm Trans													
Block 1	0.00003												
43 Inter Trans													
Block 1	0.00003												
Block 2	0.00458												
188.385 Beginning Balance			(172,225)	(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(57,394)	(57,610)	(57,827)	(58,045)	(58,264)
188.385 Accum/Transfer													
188.385 Amortization			31,984	28,659	25,500	18,910	11,776	0	0	0	0	0	7,078
188.385 Interest @ 3.37%			(588)	(476)	(376)	(219)	(177)	(161)	(216)	(217)	(218)	(219)	(206)
188.385 Ending Balance			(140,829)	(112,646)	(87,523)	(68,832)	(57,233)	(57,394)	(57,610)	(57,827)	(58,045)	(58,264)	(51,382)
188.310 Beginning Balance						3,907	5,068	6,233	6,250	6,268	6,285	6,303	6,321
188.310 Accum/Transfer						1,149	1,149	0	0	0	0	0	0
188.310 Amortization													
188.310 Interest @ 3.37%						12.59	15.85	17.50	17.55	17.80	17.65	17.70	17.75
188.310 Ending Balance						5,068	6,233	6,250	6,268	6,285	6,303	6,321	6,339
188.234 Beginning Balance								0	0	0	0	0	0
188.234 Accum/Transfer													
188.234 Amortization													
188.234 Interest @ 3.37%						0	0	0	0	0	0	0	0
188.234 Ending Balance						0	0	0	0	0	0	0	0



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

State	Type	Class	RS Type	Rate Schedule	MAY				
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled	Total
OR	Sales	R	Firm	1	46,390.9	0	0	0	46,390.9
OR	Sales	R	Firm	2	22,706,075.6	0	0	0	22,706,075.6
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	1,404.0	0	0	0	1,404.0
OR	Sales	R	Firm	54	0	0	0	0	0
OR	Sales	C	Firm	1	10,233.1	0	0	0	10,233.1
OR	Sales	C	Firm	3	9,800,511.1	0	396	396.0	9,800,907.1
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	2,244,212.2	0	0	0	2,244,212.2
OR	Sales	C	Firm	31 Block 2	2,340,616.4	0	0	0	2,340,616.4
OR	Sales	C	Firm	32 Block 1	396,468.0	0	0	0	396,468.0
OR	Sales	C	Firm	32 Block 2	273,141.0	0	0	0	273,141.0
OR	Sales	C	Firm	32 Block 3	37,879.0	0	0	0	37,879.0
OR	Sales	C	Firm	32 Block 4	0	0	0	0	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	239,515.0	0	0	0	239,515.0
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	452,521.3	0	0	0	452,521.3
OR	Sales	IND	Firm	31 Block 2	990,700.4	0	0	0	990,700.4
OR	Sales	IND	Firm	32 Block 1	351,092.0	0	73.0	73.0	351,165.0
OR	Sales	IND	Firm	32 Block 2	454,091.0	0	0	0	454,091.0
OR	Sales	IND	Firm	32 Block 3	149,301.0	0	0	0	149,301.0
OR	Sales	IND	Firm	32 Block 4	42,342.0	0	0	0	42,342.0
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	30,540.0	(2,000.0)	2,000.0	0	30,540.0
OR	Sales	C	Interruptibl	31 Block 2	73,289.0	(4,543.0)	569.0	(3,974.0)	69,315.0
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	1,160,285.0	(10,000.0)	20,000.0	10,000.0	1,170,285.0
OR	Sales	INT	Interruptibl	32 Block 2	1,446,530.0	(715.0)	40,000.0	39,285.0	1,485,815.0
OR	Sales	INT	Interruptibl	32 Block 3	719,718.0	0	40,000.0	40,000.0	759,718.0
OR	Sales	INT	Interruptibl	32 Block 4	1,325,684.0	0	32,385.0	32,385.0	1,358,069.0
OR	Sales	INT	Interruptibl	32 Block 5	441,790.0	0	0	0	441,790.0
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	28,504.0	0	0	0	28,504.0
OR	Trans	C	Firm	32 Block 2	19,440.0	0	0	0	19,440.0
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	4,727.0	0	0	0	4,727.0
OR	Trans	IND	Firm	32 Block 1	453,551.0	0	2,635.0	2,635.0	456,186.0
OR	Trans	IND	Firm	32 Block 2	685,533.0	0	0	0	685,533.0
OR	Trans	IND	Firm	32 Block 3	431,890.0	0	0	0	431,890.0
OR	Trans	IND	Firm	32 Block 4	879,855.0	0	0	0	879,855.0
OR	Trans	IND	Firm	32 Block 5	541,421.0	0	0	0	541,421.0
OR	Trans	IND	Firm	32 Block 6	0	0	0	0	0
OR	Trans	IND SP F	Spec Conti	61	1,889,429.0	0	0	0	1,889,429.0
OR	Trans	IND SP F	Spec Conti	63	493,967.0	0	0	0	493,967.0
OR	Trans	IND SP F	Spec Conti	65	161,095.0	0	0	0	161,095.0
OR	Trans	IND SP F	Spec Conti	69	117,536.0	0	0	0	117,536.0
OR	Trans	IND SP F	Spec Conti	70	3,069,608.0	0	0	0	3,069,608.0
OR	Trans	IND SP F	Spec Conti	71	0	0	10.0	10.0	10.0
OR	Trans	IND SP F	Spec Conti	72	376,084.0	0	0	0	376,084.0
OR	Trans	IND SP F	Spec Conti	74	0	0	0	0	0
OR	Trans	INT	Interruptibl	32 Block 1	569,076.0	(10,000.0)	10,000.0	0	569,076.0
OR	Trans	INT	Interruptibl	32 Block 2	954,097.0	(20,000.0)	20,000.0	0	954,097.0
OR	Trans	INT	Interruptibl	32 Block 3	653,393.0	(20,000.0)	20,000.0	0	653,393.0
OR	Trans	INT	Interruptibl	32 Block 4	1,619,051.0	(100,000.0)	100,000.0	0	1,619,051.0
OR	Trans	INT	Interruptibl	32 Block 5	3,209,573.0	(202,855.0)	600,000.0	397,145.0	3,606,718.0
OR	Trans	INT	Interruptibl	32 Block 6	6,448,839.0	0	705,996.0	705,996.0	7,154,835.0
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	MAY			
					CIS	P/M Unbilled	C/M Unbilled	Net Unbilled
TOTAL OR	32	Block 6						7,154,835.0
TOTAL OR INDUSTRIAL (SALES & TANSPORT)								25,504,038.7

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	76,213,910.03
TOTAL CIS VOLUMES PER CIS REPORT	76,213,910.03
DIFFERENCE	0

	rate adj amount
Switchers	
Commodity	245.00
Commodity	1,887.59
Commodity	2,498.79
Commodity	<u>4,631.38</u>
rate sensitive adj	0.97113
Commodity	4,497.67
Demand	(535.79)
Demand	(4,127.87)
Demand	(640.54)
Demand	<u>(5,304.20)</u>
rate sensitive adj	0.97113
Demand	(5,151.07)

Switchers - WA	
Commodity	248.64
Commodity	1,139.73
Commodity	
Commodity	<u>1,388.37</u>
rate sensitive adj	0.95610
Commodity	1,327.42
Demand	(211.57)
Demand	(338.49)
Demand	
Demand	<u>(550.06)</u>
rate sensitive adj	0.95610
Demand	(525.91)